



PORTFOLIO ADDITIONAL  
ESTIMATES STATEMENTS  
2008–09

ATTORNEY-GENERAL'S PORTFOLIO

EXPLANATIONS OF ADDITIONAL ESTIMATES 2008–09

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## ATTORNEY-GENERAL

THE HON ROBERT McCLELLAND MP

Senator the Hon John Hogg  
President of the Senate  
Australian Senate  
Parliament House  
CANBERRA ACT 2600

The Hon Harry Jenkins MP  
Speaker  
House of Representatives  
Parliament House  
CANBERRA ACT 2600

Dear Mr President  
Dear Mr Speaker

I hereby submit Portfolio Additional Estimates Statements in support of the 2008-09 Additional Estimates for the Attorney-General's portfolio.

These statements have been developed, and are submitted to the Parliament, as a statement on the funding requirements being sought for the portfolio.

I present these statements by virtue of my ministerial responsibility for accountability to the Parliament and, through it, the public.

Yours sincerely

A handwritten signature in cursive script, appearing to read 'R. McClelland', written in dark ink.

Robert McClelland



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**USER GUIDE TO THE  
PORTFOLIO ADDITIONAL  
ESTIMATES STATEMENTS**



## USER GUIDE

The purpose of the Portfolio Additional Estimates Statements (PAES), like that of the Portfolio Budget Statements, is to inform Senators and Members of Parliament and the public of the proposed allocation of resources to government outcomes by agencies within the portfolio. However, unlike the Portfolio Budget Statements, the PAES summarise only the *changes* in resourcing by outcome since the Budget, that is, they update the resourcing for the agency. The PAES include for the first time an agency resource statement, in addition to the information on new measures and the Appropriation Bills.

The PAES facilitate understanding of the proposed appropriations in Appropriation Bills (No. 3 and No. 4) 2008–09. In this sense the PAES is declared by the Additional Estimates Appropriation Bills to be a ‘relevant document’ to the interpretation of the Bills according to section 15AB of the *Acts Interpretation Act 1901*.

Whereas the *Mid-Year Economic and Fiscal Outlook 2008–09* is a mid-year budget report that provides updated information to allow the assessment of the Government’s fiscal performance against its fiscal strategy, the PAES update the most recent budget appropriations for agencies within the portfolio.

# STRUCTURE OF THE PORTFOLIO ADDITIONAL ESTIMATES STATEMENTS

The PAES are presented in three parts with subsections.

## User guide

Provides an introduction explaining the purpose of the PAES

## Portfolio overview

Provides an overview of the portfolio, including a chart that outlines the outcomes for agencies in the portfolio.

## Agency additional estimates statements

A statement (under the name of the agency) for each agency affected by additional estimates.

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<b>Section 1: Agency overview and resources</b>	This section details the total resources available to an agency, the impact of any measures since Budget, and the impact on Appropriation Bills No. 3 and No. 4.
<b>Section 2: Revisions to outcomes and planned performance</b>	This section details changes to government outcomes and/or changes to the planned performance of agency output groups.
<b>Section 3: Explanatory tables and budgeted financial statements</b>	This section contains updated explanatory tables on special account flows and staffing levels and revisions to the budgeted financial statements.
<b>Glossary</b>	Explains key terms relevant to the portfolio.

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## **STYLES AND CONVENTIONS USED**

The following notations may be used:

NEC/nec	not elsewhere classified
-	nil
..	not zero, but rounded to zero
na	not applicable (unless otherwise specified)
nfp	not for publication
\$m	\$ million

Figures in tables and in the text may be rounded. Discrepancies in tables between totals and sums of components are due to rounding.

## **INQUIRIES**

If you have any inquiries regarding this publication, please contact Trevor Kennedy, Assistant Secretary, Financial Management Branch in the Attorney-General's Department on (02) 6218 6805.

A copy of this document can be found on the Australian Government Budget website at [www.budget.gov.au](http://www.budget.gov.au).



# **PORTFOLIO OVERVIEW**



## **ATTORNEY-GENERAL'S PORTFOLIO OVERVIEW**

The Attorney-General's portfolio comprises the Attorney-General's Department and a number of statutory and non-statutory bodies. The Attorney-General's Department is the central policy and coordinating agency within the portfolio. The structure of agencies within the portfolio (see Figure 1) is aligned to the Australian Government's overall commitment to a fairer and safer Australia.

There has been no change to the Attorney-General's portfolio responsibilities since the 2008–09 Portfolio Budget Statements.

For the purposes of reporting additional estimates, funding will be provided to the Attorney-General's Department, the Administrative Appeals Tribunal, the Australian Crime Commission, the Australian Customs Service, the Family Court of Australia, the Federal Court of Australia and the Federal Magistrates Court of Australia. Funding for other agencies in the portfolio remains unchanged.

The additional resources made available in 2008–09 for the agencies affected by additional estimates are set out in Table 1.1 in each agency's statement.

**Figure 1: Portfolio structure and outcomes**

<p style="text-align: center;"><b>Attorney-General:</b> The Hon Robert McClelland MP</p> <p style="text-align: center;"><b>Minister for Home Affairs:</b> The Hon Bob Debus MP</p>
<p style="text-align: center;"><b>Attorney-General's Department</b> Secretary: Mr Roger Wilkins AO</p> <p><b>Outcome 1:</b> An equitable and accessible system of federal civil justice</p> <p><b>Outcome 2:</b> Coordinated federal criminal justice, security and emergency management activity, for a safer Australia</p> <p><b>Outcome 3:</b> Assisting regions to manage their own futures</p>
<p style="text-align: center;"><b>Administrative Appeals Tribunal</b> Registrar: Mr Doug Humphreys</p> <p><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</p>
<p style="text-align: center;"><b>Australian Commission for Law Enforcement Integrity</b> Integrity Commissioner: Mr Philip Moss</p> <p><b>Outcome 1:</b> Assurance that Australian Government law enforcement agencies and their staff act with integrity</p>
<p style="text-align: center;"><b>Australian Crime Commission</b> Chief Executive Officer: Mr Alastair Milroy</p> <p><b>Outcome 1:</b> Enhanced Australian law enforcement capacity</p>
<p style="text-align: center;"><b>Australian Customs Service</b> Chief Executive Officer: Mr Michael Carmody AO</p> <p><b>Outcome 1:</b> Effective border management that, with minimal disruption to legitimate trade and travel, prevents illegal movement across the border, raises revenue and provides trade statistics</p>
<p style="text-align: center;"><b>Australian Federal Police</b> Commissioner: Mr Mick Keelty APM</p> <p><b>Outcome 1:</b> The investigation and prevention of crime against the Commonwealth and protection of Commonwealth interests in Australia and overseas</p> <p><b>Outcome 2:</b> Policing activity creates a safe and secure environment in the ACT</p>

**Australian Institute of Criminology**

Acting Director: Mr Tony Marks

**Outcome 1:** To inform government of activities which aim to promote justice and reduce crime

**Australian Law Reform Commission**

President: Professor David Weisbrot AM

**Outcome 1:** The development and reform of aspects of the laws of Australia to ensure that they are equitable, modern, fair and efficient

**Australian Security Intelligence Organisation**

Director-General of Security: Mr Paul O'Sullivan

**Outcome 1:** A secure Australia for people and property, for government business and national infrastructure, and for special events of national and international significance

**Australian Transaction Reports and Analysis Centre**

Chief Executive Officer: Mr Neil Jensen PSM

**Outcome 1:** A financial environment hostile to money laundering, the financing of terrorism, major crime and tax evasion

**Criminology Research Council**

Chairman: Mr Laurie Glanfield AM

**Outcome 1:** Criminological research which informs the Commonwealth and States

**CrimTrac Agency**

Chief Executive Officer: Mr Ben McDevitt AM APM

**Outcome 1:** Coordinated national policing information systems for a safer Australia

**Family Court of Australia**

Chief Executive Officer: Mr Richard Foster PSM

**Outcome 1:** As Australia's specialist superior family court, determine cases with complex law and facts, and provide national coverage as the appellate court in family law matters

**Federal Court of Australia**

Registrar: Mr Warwick Soden

**Outcome 1:** Through its jurisdiction, the Court will apply and uphold the rule of law to deliver remedies and enforce rights and in so doing, contribute to the social and economic development and well-being of all Australians

**Federal Magistrates Court of Australia**

Acting Chief Executive Officer: Mr Richard Foster PSM

**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 Court of Australia

**High Court of Australia**

Chief Executive and Principal Registrar: Mr Andrew Phelan

**Outcome 1:** To interpret and uphold the Australian Constitution and perform the functions of the ultimate appellate Court in Australia

**Human Rights and Equal Opportunity Commission**

President and Chief Executive Officer: The Hon. Catherine Branson QC

**Outcome 1:** An Australian society in which the human rights of all are respected, protected and promoted

**Insolvency and Trustee Service Australia**

Acting Chief Executive and Inspector-General: Mr David Bergman

**Outcome 1:** A personal insolvency system that produces equitable outcomes for debtors and creditors, enjoys public confidence and minimises the impact of financial failure on the community

**National Capital Authority**

Interim Chief Executive: Mr Gary Rake

**Outcome 1:** A National Capital which symbolises Australia's heritage, values and aspirations, is internationally recognised, and worthy of pride by Australians

**National Native Title Tribunal**

Registrar: Mrs Stephanie Fryer-Smith

**Outcome 1:** Resolution of native title issues over land and waters

**Office of the Director of Public Prosecutions**

Director: Mr Christopher Craigie SC

**Outcome 1:** To contribute to the safety and well-being of the people of Australia and to help protect the resources of the Commonwealth through the maintenance of law and order and by combating crime

**Office of Parliamentary Counsel**

First Parliamentary Counsel: Mr Peter Quiggin PSM

**Outcome 1:** Laws passed by the Commonwealth Parliament are drafted in such a way that they give legal effect to the intended policy and form a coherent and readable body of Commonwealth laws

**AGENCY ADDITIONAL  
ESTIMATES STATEMENTS**



# **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)
<b>ORDINARY ANNUAL SERVICES</b>						
<b>Departmental outputs</b>						
Departmental outputs	312,442		2,077 <sup>1</sup>		314,519	333,526
S 31 relevant agency receipts	23,901		–		23,901	20,278
<b>Total</b>	<b>336,343</b>		<b>2,077</b>		<b>338,420</b>	<b>353,804</b>
<b>Administered expenses</b>						
Outcome 1	384,548		4,966 <sup>1</sup>		389,514	513,808
Outcome 2	64,053		11,447 <sup>1</sup>		75,500	176,531
Outcome 3	111,716		14,937 <sup>1</sup>		126,653	127,836
Payments to CAC Act bodies	10,856		–		10,856	–
<b>Total</b>	<b>571,173</b>		<b>31,350</b>		<b>602,523</b>	<b>818,175</b>
<b>Total ordinary annual services</b>	<b>A 907,516</b>		<b>33,427</b>		<b>940,943</b>	<b>1,171,979</b>
<b>OTHER SERVICES</b>						
<b>Administered expenses</b>						
Specific payments to states, ACT, NT and local government						
<i>Outcome 1</i>	160,223		80 <sup>2</sup>		160,303	43,418
<i>Outcome 3</i>	163,402		2,446 <sup>2</sup>		165,848	135,566
<b>Total</b>	<b>323,625</b>		<b>2,526</b>		<b>326,151</b>	<b>178,984</b>
<b>Departmental non-operating</b>						
Equity injections	58,507		139 <sup>2</sup>		58,646	65,754
<b>Total</b>	<b>58,507</b>		<b>139</b>		<b>58,646</b>	<b>65,754</b>
<b>Administered non-operating</b>						
Administered assets and liabilities						
	157,503		–		157,503	147,798
<b>Total</b>	<b>157,503</b>		<b>–</b>		<b>157,503</b>	<b>147,798</b>
<b>Total other services</b>	<b>B 539,635</b>		<b>2,665</b>		<b>542,300</b>	<b>392,536</b>
<b>Total available annual appropriations</b>	<b>1,447,151</b>		<b>36,092</b>		<b>1,483,243</b>	<b>1,564,515</b>
<b>SPECIAL APPROPRIATIONS</b>						
<b>Special appropriations limited by criteria/entitlement</b>						
<i>Judges' Pensions Act 1968</i> s 14(b)	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)
<b>SPECIAL APPROPRIATIONS</b>					
<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
<b>Total special appropriations</b>	<b>29,250</b>	<b>416</b>		<b>29,666</b>	<b>30,192</b>
<b>Total appropriations excluding special accounts</b>	<b>1,476,401</b>	<b>36,508</b>		<b>1,512,909</b>	<b>1,594,707</b>
<b>SPECIAL ACCOUNTS</b>					
Opening balance	6,869 <sup>3</sup>	403		7,272	6,869
<b>Total special accounts</b>	<b>6,869</b>	<b>403</b>		<b>7,272</b>	<b>6,869</b>
<b>Total resourcing (A+B+C+D)</b>	<b>1,483,270</b>	<b>36,911</b>		<b>1,520,181</b>	<b>1,601,576</b>
Less payments to CAC Act bodies	(10,856)	–		(10,856)	–
<b>Total net resourcing for the Attorney-General's Department</b>	<b>1,472,414</b>	<b>36,911</b>		<b>1,509,325</b>	<b>1,601,576</b>

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)	<b>3,350</b>	<b>3,483</b>
<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	<b>10,856</b>	<b>10,856</b>
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)
<b>EXPENSE MEASURES</b>					
<b>Gershon (ICT) Review<sup>1</sup></b>	1.3				
Departmental outputs		77	–	–	–
<b>Total</b>		<b>77</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Protecting Australia from Terrorist Use of Chemicals</b>	2.3				
Departmental outputs		1,377	4,849	6,208	–
<b>Total</b>		<b>1,377</b>	<b>4,849</b>	<b>6,208</b>	<b>–</b>
<b>Implementation of Operation Sunlight<sup>1</sup></b>	all				
Departmental outputs		367	–	–	–
<b>Total</b>		<b>367</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Family Law Amendments—State references of power on de facto property and spouse maintenance</b>	1.1				
Administered expense		–	1,410	1,423	1,436
<b>Total</b>		<b>–</b>	<b>1,410</b>	<b>1,423</b>	<b>1,436</b>
<b>Total expense measures</b>	Administered	–	1,410	1,423	1,436
	Departmental	1,821	4,849	6,208	–
	<b>Total</b>	<b>1,821</b>	<b>6,259</b>	<b>7,631</b>	<b>1,436</b>
<b>CAPITAL MEASURES</b>					
<b>Protecting Australia from Terrorist Use of Chemicals</b>	2.3				
Departmental capital		139	1,117	234	–
<b>Total</b>		<b>139</b>	<b>1,117</b>	<b>234</b>	<b>–</b>
<b>Total capital measures</b>	Departmental	139	1,117	234	–
	<b>Total</b>	<b>139</b>	<b>1,117</b>	<b>234</b>	<b>–</b>

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)
<b>OUTCOME 1</b>					
<b>Increase in estimates (administered)</b>					
Family Law Amendments—State references of power on de facto property and spouse maintenance	1.1	–	1,410	1,423	1,436
<b>Net impact on estimates for Outcome 1 (administered)</b>		<b>–</b>	<b>1,410</b>	<b>1,423</b>	<b>1,436</b>
<b>Increase in estimates (departmental)</b>					
Gershon (ICT) Review	1.3	77	–	–	–
Implementation of Operation Sunlight	all	121	–	–	–
<b>Net impact on estimates for Outcome 1 (departmental)</b>		<b>198</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>OUTCOME 2</b>					
<b>Increase in estimates (departmental)</b>					
Protecting Australia from Terrorist Use of Chemicals	2.3	1,516	5,966	6,442	–
Implementation of Operation Sunlight	all	122	–	–	–
<b>Net impact on estimates for Outcome 2 (departmental)</b>		<b>1,638</b>	<b>5,966</b>	<b>6,442</b>	<b>–</b>
<b>OUTCOME 3</b>					
<b>Increase in estimates (departmental)</b>					
Implementation of Operation Sunlight	all	124	–	–	–
<b>Net impact on estimates for Outcome 3 (departmental)</b>		<b>124</b>	<b>–</b>	<b>–</b>	<b>–</b>

**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 (administered)</b>					
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	–	–	–
<b>Net impact on estimates for Outcome 1 (administered)</b>		<b>5,046</b>	<b>1,702</b>	<b>2,213</b>	<b>2,239</b>
<b>Increase in estimates (departmental)</b>					
Northern Territory Emergency Response no win/no loss acquittal arrangement	1.7	256	–	–	–
Wage cost index adjustments	all	–	678	923	947
<b>Net impact on estimates for Outcome 1 (departmental)</b>		<b>256</b>	<b>678</b>	<b>923</b>	<b>947</b>
<b>OUTCOME 2</b>					
<b>Increase in estimates (administered)</b>					
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
<b>Decrease in estimates (administered)</b>					
Movement of funds—National Community Crime Prevention Programme	2.1	–	(2,784)	–	–
Movement of funds—Safer Suburbs	2.1	–	(1,000)	–	–
<b>Net impact on estimates for Outcome 2 (administered)</b>		<b>11,447</b>	<b>(3,129)</b>	<b>1,457</b>	<b>650</b>
<b>Increase in estimates (departmental)</b>					
Wage cost index adjustments	all	–	824	1,082	1,139
<b>Net impact on estimates for Outcome 2 (departmental)</b>		<b>–</b>	<b>824</b>	<b>1,082</b>	<b>1,139</b>
<b>OUTCOME 3</b>					
<b>Increase in estimates (administered)</b>					
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)
<b>OUTCOME 3 (continued)</b>					
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
<b>Net impact on estimates for Outcome 3 (administered)</b>		<b>17,383</b>	<b>2,504</b>	<b>6,508</b>	<b>6,082</b>
<b>Increase in estimates (departmental)</b>					
Wage cost index adjustments	all	—	67	88	89
<b>Net impact on estimates for Outcome 3 (departmental)</b>		<b>—</b>	<b>67</b>	<b>88</b>	<b>89</b>

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

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

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
<b>Total special accounts</b>					
<b>2008–09 Budget estimate</b>		<b>6,869</b>	<b>4,570</b>	<b>4,550</b>	<b>6,889</b>
<b>Total special accounts</b>					
<b>2007–08 estimate actual</b>		<b>5,276</b>	<b>5,173</b>	<b>3,580</b>	<b>6,869</b>

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

## 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)
<b>INCOME</b>					
<b>Revenue</b>					
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	–	–	–	–
<b>Total revenue</b>	<b>240,898</b>	<b>256,114</b>	<b>263,683</b>	<b>272,683</b>	<b>273,458</b>
<b>Gains</b>					
Resources received free of charge	323	347	373	401	431
<b>Total gains</b>	<b>323</b>	<b>347</b>	<b>373</b>	<b>401</b>	<b>431</b>
<b>Total income</b>	<b>241,221</b>	<b>256,461</b>	<b>264,056</b>	<b>273,084</b>	<b>273,889</b>
<b>EXPENSES</b>					
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	–	–	–	–
<b>Total expenses</b>	<b>252,913</b>	<b>256,461</b>	<b>264,056</b>	<b>273,084</b>	<b>273,889</b>
<b>Net surplus (deficit) attributable to the Australian Government</b>	<b>(11,692)</b>	<b>–</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	1,293	1,293	1,293	1,293	1,293
Trade and other receivables	158,985	127,179	149,272	172,562	188,511
<b>Total financial assets</b>	<b>160,278</b>	<b>128,472</b>	<b>150,565</b>	<b>173,855</b>	<b>189,804</b>
<b>Non-financial assets</b>					
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
<b>Total non-financial assets</b>	<b>58,176</b>	<b>111,097</b>	<b>91,917</b>	<b>71,128</b>	<b>56,005</b>
<b>Total assets</b>	<b>218,454</b>	<b>239,569</b>	<b>242,482</b>	<b>244,983</b>	<b>245,809</b>
<b>LIABILITIES</b>					
<b>Interest-bearing liabilities</b>					
Leases	8,397	8,824	8,688	8,634	8,634
Other interest-bearing liabilities	132	79	36	–	–
<b>Total interest-bearing liabilities</b>	<b>8,529</b>	<b>8,903</b>	<b>8,724</b>	<b>8,634</b>	<b>8,634</b>
<b>Provisions</b>					
Employees	35,517	39,523	40,299	40,826	41,638
Other	1,160	1,160	1,160	1,160	1,160
<b>Total provisions</b>	<b>36,677</b>	<b>40,683</b>	<b>41,459</b>	<b>41,986</b>	<b>42,798</b>
<b>Payables</b>					
Suppliers	16,160	14,598	15,692	17,360	17,360
Other payables	1,258	1,272	1,286	1,300	1,314
<b>Total payables</b>	<b>17,418</b>	<b>15,870</b>	<b>16,978</b>	<b>18,660</b>	<b>18,674</b>
<b>Total liabilities</b>	<b>62,624</b>	<b>65,456</b>	<b>67,161</b>	<b>69,280</b>	<b>70,106</b>
<b>EQUITY<sup>1</sup></b>					
<b>Parent entity interest</b>					
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
<b>Total parent entity interest</b>	<b>155,830</b>	<b>174,113</b>	<b>175,321</b>	<b>175,703</b>	<b>175,703</b>
<b>Total equity</b>	<b>155,830</b>	<b>174,113</b>	<b>175,321</b>	<b>175,703</b>	<b>175,703</b>
<b>Current assets</b>	<b>161,650</b>	<b>130,193</b>	<b>152,517</b>	<b>175,847</b>	<b>191,662</b>
<b>Non-current assets</b>	<b>56,804</b>	<b>109,376</b>	<b>89,965</b>	<b>69,136</b>	<b>54,147</b>
<b>Current liabilities</b>	<b>50,030</b>	<b>51,900</b>	<b>53,561</b>	<b>55,638</b>	<b>56,302</b>
<b>Non-current liabilities</b>	<b>12,594</b>	<b>13,556</b>	<b>13,600</b>	<b>13,642</b>	<b>13,804</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	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
<b>Total cash received</b>	<b>251,802</b>	<b>296,027</b>	<b>249,452</b>	<b>257,319</b>	<b>265,662</b>
<b>Cash used</b>					
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	–	–	–	–
<b>Total cash used</b>	<b>237,647</b>	<b>240,561</b>	<b>243,470</b>	<b>252,933</b>	<b>256,861</b>
<b>Net cash from (used by) operating activities</b>	<b>14,155</b>	<b>55,466</b>	<b>5,982</b>	<b>4,386</b>	<b>8,801</b>
<b>Cash used</b>					
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
<b>Total cash used</b>	<b>33,063</b>	<b>73,749</b>	<b>7,190</b>	<b>4,768</b>	<b>8,801</b>
<b>Net cash from (used by) investing activities</b>	<b>(33,063)</b>	<b>(73,749)</b>	<b>(7,190)</b>	<b>(4,768)</b>	<b>(8,801)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations—contributed equity	15,730	18,283	1,208	382	–
Other cash received	4,051	–	–	–	–
<b>Total cash received</b>	<b>19,781</b>	<b>18,283</b>	<b>1,208</b>	<b>382</b>	<b>–</b>
<b>Cash used</b>					
Repayments of debt (including finance lease principal)	3,173	–	–	–	–
<b>Total cash used</b>	<b>3,173</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Net cash from (used by) financing activities</b>	<b>16,608</b>	<b>18,283</b>	<b>1,208</b>	<b>382</b>	<b>–</b>
<b>Net increase (decrease) in cash held</b>	<b>(2,300)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Cash at the beginning of the reporting period	3,593	1,293	1,293	1,293	1,293
<b>Cash at the end of the reporting period</b>	<b>1,293</b>	<b>1,293</b>	<b>1,293</b>	<b>1,293</b>	<b>1,293</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	28,762	16,077	110,991	155,830
<b>Income and expenses</b>				
Net operating result	–	–	–	–
<b>Total income and expenses</b>	–	–	–	–
<b>Transactions with owners</b>				
Distributions to owners	–	–	1,823	1,823
<b>Sub-total transactions with owners</b>	–	–	<b>1,823</b>	<b>1,823</b>
<b>Estimated closing balance as at 30 June 2009</b>	<b>28,762</b>	<b>16,077</b>	<b>112,814</b>	<b>157,653</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>Taxation</b>					
Other taxes, fees and fines	1,102	1,540	1,540	1,540	1,540
<b>Total taxation</b>	<b>1,102</b>	<b>1,540</b>	<b>1,540</b>	<b>1,540</b>	<b>1,540</b>
<b>Non-taxation</b>					
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
<b>Total non-taxation</b>	<b>43,504</b>	<b>39,694</b>	<b>40,578</b>	<b>41,131</b>	<b>41,398</b>
<b>Total revenue administered on behalf of government</b>	<b>44,606</b>	<b>41,234</b>	<b>42,118</b>	<b>42,671</b>	<b>42,938</b>
<b>Total income administered on behalf of government</b>	<b>44,606</b>	<b>41,234</b>	<b>42,118</b>	<b>42,671</b>	<b>42,938</b>
<b>EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
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	–
<b>Total expenses administered on behalf of government</b>	<b>806,759</b>	<b>995,328</b>	<b>910,341</b>	<b>883,072</b>	<b>884,705</b>

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)
<b>ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Financial assets</b>					
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
<b>Total financial assets</b>	<b>499,895</b>	<b>488,033</b>	<b>476,635</b>	<b>464,611</b>	<b>450,672</b>
<b>Non-financial assets</b>					
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
<b>Total non-financial assets</b>	<b>319,941</b>	<b>349,182</b>	<b>356,574</b>	<b>351,216</b>	<b>346,825</b>
<b>Total assets administered on behalf of government</b>	<b>819,836</b>	<b>837,215</b>	<b>833,209</b>	<b>815,827</b>	<b>797,497</b>
<b>LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>PROVISIONS</b>					
Employees	1,482	1,482	1,482	1,408	1,308
Other provisions	10,076	10,076	10,076	10,076	10,076
<b>Total provisions</b>	<b>11,558</b>	<b>11,558</b>	<b>11,558</b>	<b>11,484</b>	<b>11,384</b>
<b>PAYABLES</b>					
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
<b>Total payables</b>	<b>613,118</b>	<b>646,120</b>	<b>680,822</b>	<b>717,424</b>	<b>755,926</b>
<b>Total liabilities administered on behalf of government</b>	<b>624,676</b>	<b>657,678</b>	<b>692,380</b>	<b>728,908</b>	<b>767,310</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>					
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	–	–	–	–
<b>Total cash received</b>	<b>64,437</b>	<b>68,943</b>	<b>71,303</b>	<b>72,472</b>	<b>73,999</b>
<b>Cash used</b>					
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
<b>Total cash used</b>	<b>762,503</b>	<b>960,817</b>	<b>873,012</b>	<b>841,630</b>	<b>845,677</b>
<b>Net cash from (used by) operating activities</b>	<b>(698,066)</b>	<b>(891,874)</b>	<b>(801,709)</b>	<b>(769,158)</b>	<b>(771,678)</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of property, plant and equipment and intangibles	62	10	10	–	–
Repayments of advances	5,367	–	–	–	–
<b>Total cash received</b>	<b>5,429</b>	<b>10</b>	<b>10</b>	<b>–</b>	<b>–</b>
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	4,102	46,607	26,216	15,933	13,257
<b>Total cash used</b>	<b>4,102</b>	<b>46,607</b>	<b>26,216</b>	<b>15,933</b>	<b>13,257</b>
<b>Net cash from (used by) investing activities</b>	<b>1,327</b>	<b>(46,597)</b>	<b>(26,206)</b>	<b>(15,933)</b>	<b>(13,257)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Capital injections	26,819	21,000	16,500	5,000	5,000
<b>Total cash received</b>	<b>26,819</b>	<b>21,000</b>	<b>16,500</b>	<b>5,000</b>	<b>5,000</b>
<b>Cash used</b>					
Cash to Official Public Account	26,197	–	–	–	–
<b>Total cash used</b>	<b>26,197</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Net cash from (used by) financing activities</b>	<b>622</b>	<b>21,000</b>	<b>16,500</b>	<b>5,000</b>	<b>5,000</b>
<b>Net increase (decrease) in cash held</b>	<b>(696,117)</b>	<b>(917,471)</b>	<b>(811,415)</b>	<b>(780,091)</b>	<b>(779,935)</b>
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
<b>Cash at end of reporting period</b>	<b>182</b>	<b>182</b>	<b>182</b>	<b>182</b>	<b>182</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 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.

# 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.



# AUSTRALIAN CRIME COMMISSION

## Section 1: Agency overview and resources

### 1.1 STRATEGIC DIRECTION

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

### 1.2 AGENCY RESOURCE STATEMENT

The agency resource statement details the resourcing for the ACC 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. 4.

**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	106,237		–		106,237	129,517
S 31 relevant agency receipts	2,158		–		2,158	7,138
<b>Total</b>	<b>108,395</b>		<b>–</b>		<b>108,395</b>	<b>136,655</b>
<b>Departmental non-operating</b>						
Equity injections	1,303		–		1,303	2,921
Previous year's outputs	–		745 <sup>1</sup>		745	–
<b>Total</b>	<b>1,303</b>		<b>745</b>		<b>2,048</b>	<b>2,921</b>
<b>Total net resourcing for the Australian Crime Commission</b>	<b>109,698</b>		<b>745</b>		<b>110,443</b>	<b>139,576</b>

All figures are GST exclusive.

Note:

1. Appropriation Bill No. 4 (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	9,543	9,574	31
Departmental—non-operating—equity injections	–	1,303	1,303

### 1.3 AGENCY MEASURES TABLE

There are no new government measures for the ACC.

### 1.4 ADDITIONAL ESTIMATES AND VARIATIONS

The following tables detail the changes to the resourcing for the ACC at Additional Estimates. Table 1.4 details additional estimates and variations resulting from supplementary funding for Northern Territory Emergency Response activities in 2007–08.

**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>					
Supplementary funding for Northern Territory Emergency Response activities in 2007–08					
	1.2	745	–	–	–
<b>Net impact on estimates for Outcome 1 (departmental)</b>					
		745	–	–	–

### 1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

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

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

	2007–08 available (\$'000) <sup>1</sup>	2008–09 Budget (\$'000)	2008–09 revised (\$'000)	Additional estimates (\$'000)	Reduced estimates (\$'000)
<b>Non-operating</b>					
Equity injections	2,009	–	–	–	–
Previous year's outputs	–	–	745	745	–
<b>Total</b>	<b>2,009</b>	<b>–</b>	<b>745</b>	<b>745</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**

There are no changes to the ACC'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**

There is no change to the ACC'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**

##### **Income statement**

The estimates for other gains, and the associated other expenses, have been reduced from the estimates in the 2008–09 Portfolio Budget Statements to reflect the expected reduction in resources free of charge.

In addition, the ACC has revised its estimates for depreciation and supplier expenses based on the 2007–08 actual expenditure.

##### **Balance sheet**

The ACC's appropriation receivables increased by a net amount of \$0.420m. This is a result of additional funding of \$0.745m in 2008–09 as a prior year's outputs appropriation for Northern Territory Emergency Response activities undertaken by the ACC in 2007–08, offset by the \$0.325m reduction in 2007–08 capital appropriation for Northern Territory Emergency Response activities that is no longer required.

The ACC has amended its capital expenditure estimates and depreciation expense estimates. This resulted in changes to the estimates for non-financial assets and appropriation receivables.

## Statement of cash flows

Cash flow movements in operating, investing and financing activities are a reflection of the movements in the income statement and balance sheet.

The presentation of the statement of cash flows has been improved to align with the presentation of the annual report. The changes are:

- reporting GST on the net basis
- reclassifying the cash payment associated with lease incentive from 'other payments' to 'supplier payments'.

### 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	99,367	96,663	87,915	88,687	89,036
Goods and services	7,567	2,083	2,133	2,183	2,233
Other	194	75	100	125	150
<b>Total revenue</b>	<b>107,128</b>	<b>98,821</b>	<b>90,148</b>	<b>90,995</b>	<b>91,419</b>
<b>Gains</b>					
Other	6,176	6,178	6,314	6,361	6,300
<b>Total gains</b>	<b>6,176</b>	<b>6,178</b>	<b>6,314</b>	<b>6,361</b>	<b>6,300</b>
<b>Total income</b>	<b>113,304</b>	<b>104,999</b>	<b>96,462</b>	<b>97,356</b>	<b>97,719</b>
<b>EXPENSES</b>					
Employees	55,903	56,454	48,934	49,240	50,087
Suppliers	44,479	31,857	31,071	32,037	32,039
Depreciation and amortisation	4,691	6,105	5,705	5,205	4,705
Write-down and impairment of assets	308	–	–	–	–
Net losses from sale of assets	309	–	–	–	–
Other	9,701	10,583	10,752	10,874	10,888
<b>Total expenses</b>	<b>115,390</b>	<b>104,999</b>	<b>96,462</b>	<b>97,356</b>	<b>97,719</b>
<b>Net surplus (deficit) attributable to the Australian Government</b>	<b>(2,086)</b>	<b>–</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	2,480	2,980	3,115	3,040	2,990
Receivables	13,663	13,439	13,236	16,285	17,526
<b>Total financial assets</b>	<b>16,143</b>	<b>16,419</b>	<b>16,351</b>	<b>19,325</b>	<b>20,516</b>
<b>Non-financial assets</b>					
Land and buildings	16,332	14,403	12,474	10,545	8,616
Infrastructure, plant and equipment	4,917	3,359	1,701	1,543	2,885
Intangibles	8,356	7,238	6,120	5,002	3,884
Other non-finance assets	1,613	1,613	1,614	1,616	1,618
<b>Total non-financial assets</b>	<b>31,218</b>	<b>26,613</b>	<b>21,909</b>	<b>18,706</b>	<b>17,003</b>
<b>Total assets</b>	<b>47,361</b>	<b>43,032</b>	<b>38,260</b>	<b>38,031</b>	<b>37,519</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	10,124	8,124	7,671	7,796	8,019
<b>Total payables</b>	<b>10,124</b>	<b>8,124</b>	<b>7,671</b>	<b>7,796</b>	<b>8,019</b>
<b>Interest-bearing liabilities</b>					
Leases	5,119	4,879	2,179	1,779	1,379
<b>Total interest-bearing liabilities</b>	<b>5,119</b>	<b>4,879</b>	<b>2,179</b>	<b>1,779</b>	<b>1,379</b>
<b>Provisions</b>					
Employees	14,436	11,927	10,479	10,575	10,230
Other provisions	1,829	1,829	1,658	1,608	1,618
<b>Total provisions</b>	<b>16,265</b>	<b>13,756</b>	<b>12,137</b>	<b>12,183</b>	<b>11,848</b>
<b>Total liabilities</b>	<b>31,508</b>	<b>26,759</b>	<b>21,987</b>	<b>21,758</b>	<b>21,246</b>
<b>EQUITY<sup>1</sup></b>					
Contributed equity	14,853	14,528	14,528	14,528	14,528
Reserves	2,334	2,334	2,334	2,334	2,334
Retained surpluses or accumulated deficits	(1,334)	(589)	(589)	(589)	(589)
<b>Total equity</b>	<b>15,853</b>	<b>16,273</b>	<b>16,273</b>	<b>16,273</b>	<b>16,273</b>
<b>Current assets</b>	<b>17,756</b>	<b>18,032</b>	<b>17,965</b>	<b>20,941</b>	<b>22,134</b>
<b>Non-current assets</b>	<b>29,605</b>	<b>25,000</b>	<b>20,295</b>	<b>17,090</b>	<b>15,385</b>
<b>Current liabilities</b>	<b>23,723</b>	<b>20,541</b>	<b>17,344</b>	<b>17,190</b>	<b>16,847</b>
<b>Non-current liabilities</b>	<b>7,785</b>	<b>6,218</b>	<b>4,643</b>	<b>4,568</b>	<b>4,399</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	6,944	2,083	2,133	2,183	2,233
Appropriations	111,281	97,307	88,118	85,638	87,795
Net GST received	10	–	–	–	–
Other cash received	194	75	100	125	150
<b>Total cash received</b>	<b>118,429</b>	<b>99,465</b>	<b>90,351</b>	<b>87,946</b>	<b>90,178</b>
<b>Cash used</b>					
Employees	53,045	58,963	50,382	49,144	50,432
Suppliers	44,405	34,097	34,396	32,364	32,208
Other cash used	3,621	4,405	4,438	4,513	4,588
<b>Total cash used</b>	<b>101,071</b>	<b>97,465</b>	<b>89,216</b>	<b>86,021</b>	<b>87,228</b>
<b>Net cash from (used by) operating activities</b>	<b>17,358</b>	<b>2,000</b>	<b>1,135</b>	<b>1,925</b>	<b>2,950</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment	20,457	1,500	1,000	2,000	3,000
<b>Total cash used</b>	<b>20,457</b>	<b>1,500</b>	<b>1,000</b>	<b>2,000</b>	<b>3,000</b>
<b>Net cash from (used by) investing activities</b>	<b>(20,457)</b>	<b>(1,500)</b>	<b>(1,000)</b>	<b>(2,000)</b>	<b>(3,000)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations—contributed equity	1,471	–	–	–	–
<b>Total cash received</b>	<b>1,471</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Cash used</b>					
Other cash used	1,618	–	–	–	–
<b>Total cash used</b>	<b>1,618</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Net cash from (used by) financing activities</b>	<b>(147)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Net increase (decrease) in cash held</b>	<b>(3,246)</b>	<b>500</b>	<b>135</b>	<b>(75)</b>	<b>(50)</b>
Cash at the beginning of the reporting period	5,726	2,480	2,980	3,115	3,040
<b>Cash at the end of the reporting period</b>	<b>2,480</b>	<b>2,980</b>	<b>3,115</b>	<b>3,040</b>	<b>2,990</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	(1,334)	2,334	14,853	15,853
<b>Income and expenses</b>				
Net operating result	–	–	–	–
<b>Total income and expenses</b>	–	–	–	–
<b>Transactions with owners</b>				
Contribution by owners				
<i>Other—prior year price of output</i>	745	–	(325)	420
<b>Sub-total transactions with owners</b>	<b>745</b>	<b>–</b>	<b>(325)</b>	<b>420</b>
<b>Estimated closing balance as at 30 June 2009</b>	<b>(589)</b>	<b>2,334</b>	<b>14,528</b>	<b>16,273</b>

Prepared on Australian Accounting Standards basis.

### 3.2.3 Notes to the financial statements

#### 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

Amounts appropriated 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.

#### Goods and services

The ACC receives funding from state and territory law enforcement agencies under various memorandums of understanding.

#### Gains

Gains consist of resources received free of charge that are recognised as revenue when a fair value can be reliably measured and the service would have been purchased if they had not been donated. Use of those resources is recognised as an expense.

### **Employee expenses**

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

### **Supplier expenses**

Supplier expenses consist of infrastructure, operational expenditure, consultants' costs, travel expenses and legal costs.

### **Other expenses**

Other expenses consist of resources received free of charge and paid resources received from partner law enforcement agencies.

### **Assets**

Assets are made up of cash, receivables, leasehold improvements, plant and equipment, intangibles and other assets (prepaid expenses). All assets are held at fair value.

### **Liabilities**

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

# AUSTRALIAN CUSTOMS SERVICE

## Section 1: Agency overview and resources

### 1.1 STRATEGIC DIRECTION

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

Customs will receive additional funding of \$1.630m over four years commencing in 2009–10 for two new measures since the 2008–09 Budget: Combating People Smuggling – Embedded Customs Officer in Bakorkamla (Indonesia) and Combating People Smuggling – Enhanced Operational Maritime Security Initiatives with Indonesia.

Customs is receiving additional funding of \$1.375m as a result of the adjustment to the previous year's outputs for the additional workload generated by the growth in international passenger numbers (and crew), both incoming and outgoing. The methodology for this funding is determined using the Passenger Workload Growth Model.

### 1.2 AGENCY RESOURCE STATEMENT

The agency resource statement details the resourcing for Customs 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. 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)
<b>ORDINARY ANNUAL SERVICES</b>						
<b>Departmental outputs</b>						
Departmental outputs	1,179,671		–		1,179,671	1,203,056
S 31 relevant agency receipts	81,810		–		81,810	64,545
<b>Total ordinary annual services</b>	<b>1,261,481</b>		<b>–</b>		<b>1,261,481</b>	<b>1,267,601</b>
<b>OTHER SERVICES</b>						
<b>Departmental non-operating</b>						
Equity injections	23,241		–		23,241	84,777
Previous year's outputs	–		1,375 <sup>1</sup>		1,375	–
<b>Total other services</b>	<b>23,241</b>		<b>1,375</b>		<b>24,616</b>	<b>84,777</b>
<b>Total available annual appropriations</b>	<b>1,284,722</b>		<b>1,375</b>		<b>1,286,097</b>	<b>1,352,378</b>
<b>SPECIAL APPROPRIATIONS</b>						
<b>Special appropriations limited by criteria/entitlement</b>						
Customs duty and other repayments <sup>2</sup>	380,000		–		380,000	373,055
Investment of public money <sup>3</sup>	–		–		–	179
<b>Total special appropriations</b>	<b>380,000</b>		<b>–</b>		<b>380,000</b>	<b>373,234</b>
<b>Total appropriations excluding special accounts</b>	<b>1,664,722</b>		<b>1,375</b>		<b>1,666,097</b>	<b>1,725,612</b>
<b>SPECIAL ACCOUNTS</b>						
Opening balance	5,829 <sup>4</sup>		–		5,829	9,192
Non-appropriation receipts to special accounts	840		–		840	5,057
<b>Total special accounts</b>	<b>6,669</b>		<b>–</b>		<b>6,669</b>	<b>14,249</b>
<b>Total net resourcing for the Australian Customs Service</b>	<b>1,671,391</b>		<b>1,375</b>		<b>1,672,766</b>	<b>1,739,861</b>

All figures are GST exclusive.

Notes:

1. Appropriation Bill No. 4 (2008–09).
2. *Financial Management and Accountability Act 1997* section 28—Repayments required or permitted by law.
3. *Financial Management and Accountability Act 1997* section 39(9)—Investment of public money.
4. Estimated opening balance for special accounts. For further information on special accounts see Table 3.1.1.

### 1.3 AGENCY MEASURES TABLE

Table 1.2 summarises new government measures taken since the 2008–09 Budget. The table is split into revenue and expense 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)
<b>REVENUE MEASURES</b>					
<b>Australia–Chile Free Trade Agreement</b>	2				
Administered revenues		(1,900)	(4,000)	(4,300)	(4,500)
<b>Total revenue measures</b>	Administered	<b>(1,900)</b>	<b>(4,000)</b>	<b>(4,300)</b>	<b>(4,500)</b>
<b>EXPENSE MEASURES</b>					
<b>Combating People Smuggling—Enhanced Operational Maritime Security Initiatives with Indonesia</b>	2				
Departmental outputs		–	266	148	149
<b>Combating People Smuggling—Embedded Customs Officer in Bakorkamla (Indonesia)</b>	2				
Departmental outputs		–	285	193	202
<b>Total expense measures</b>	Departmental	<b>–</b>	<b>551</b>	<b>341</b>	<b>351</b>

### 1.4 ADDITIONAL ESTIMATES AND VARIATIONS

The following tables detail the changes to the resourcing for Customs at Additional Estimates. Table 1.3 details the additional estimates and variations resulting from new measures since the 2008–09 Budget. Table 1.4 details additional estimates and variations resulting from wage cost index adjustments.

**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)
<b>OUTCOME 1</b>					
<b>Decrease in estimates (administered)</b>					
Australia–Chile Free Trade Agreement	2	(1,900)	(4,000)	(4,300)	(4,500)
<b>Net impact on estimates for Outcome 1 (administered)</b>		<b>(1,900)</b>	<b>(4,000)</b>	<b>(4,300)</b>	<b>(4,500)</b>
<b>Increase in estimates (departmental)</b>					
Combating People Smuggling—Enhanced Operational Maritime Security Initiatives with Indonesia	2	–	266	148	149
Combating People Smuggling—Embedded Customs Officer in Bakorkamla (Indonesia)	2	–	285	193	202
<b>Net impact on estimates for Outcome 1 (departmental)</b>		<b>–</b>	<b>551</b>	<b>341</b>	<b>351</b>

**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>					
Wage cost index adjustments	all	-	5,970	7,830	7,751
<b>Net impact on estimates for Outcome 1 (departmental)</b>					
		-	5,970	7,830	7,751

## 1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

Customs has no additional estimates through Appropriation Bill No. 3. An adjustment of \$1.375m has been made to the previous year's outputs for Passenger Workload Growth through Appropriation Bill No. 4. Funding for the new measures commences in 2009-10.

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

	2007-08 available (\$'000) <sup>1</sup>	2008-09 Budget (\$'000)	2008-09 revised (\$'000)	Additional estimates (\$'000)
<b>Non-operating</b>				
Equity injections	84,777	23,241	23,241	-
Previous year's outputs	-	-	1,375	1,375
<b>Total</b>	<b>84,777</b>	<b>23,241</b>	<b>24,616</b>	<b>1,375</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 Customs' outcome strategy. The following tables summarise the changes in performance information for Outcome 1 by output.

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

<b>Output 1: Passenger facilitation</b>	
There are no changes to the components of Output 1.	
<b>Key performance indicators</b>	<b>2008–09 target</b>
Passenger Movement Charge collected	Revised estimate: \$523.729 million
Number of international passengers (air and sea) <sup>1</sup>	Revised forecast: Arrivals—12.738 million
	Revised forecast: Departures—12.718 million

Note:

1. International passenger traffic is expected to grow marginally below the 2008–09 Budget estimate.

<b>Output 2: Trade facilitation and revenue collection</b>	
There are no changes to the components of Output 2.	
<b>Key performance indicators</b>	<b>2008–09 target</b>
Revenue and compliance assurance activity: <sup>1</sup>	
• imports—company audit activity	Revised target: 274
• exports—company audit activity	Revised target: 36
Significant revenues collected (including customs duty and GST)	Revised forecast: \$9,629 million (excluding GST deferred)

Note:

1. The adjustment to this key performance indicator will allow the achievement of equivalent revenue outcomes by redeploying resources to more efficient real-time and non-audit compliance activities. This change will not affect other revenue-related performance indicators. Examples of alternative compliance activities include profiling import declarations for revenue risks before goods are released for delivery and post-transaction review of transactions selected for revenue risk by requesting the production of documents, without the need to visit owners' premises.

<b>Output 3: Border enforcement</b>	
There are no changes to the components of Output 3.	
<b>Key performance indicators</b>	<b>2008–09 target</b>
Number of illegal foreign fishers apprehended and processed	Revised forecast: 1,350
Percentage of prosecution briefs completed, which resulted in a conviction <sup>1</sup>	Forecast: 85–95%

Note:

1. This measure refers to prosecution briefs prepared by the Investigations Branch and dealt with by the courts.

## 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 Customs. 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)
Other Trust Moneys— FMA Act s 20 (A)	1 1	359 460	40 492	40 593	359 359
Security Deposits— FMA Act s 20 (A)	1 1	4,793 5,475	800 4,375	800 5,057	4,793 4,793
Industry Related Systems Development—FMA Act s 20 (A)	1 1	— 3,257	— 190	— 3,447	— —
Services for Other Governments and Non-Agency Bodies— FMA Act s 20 (A)	1 1	— —	— —	— —	— —
<b>Total special accounts 2008–09 Budget estimate</b>		<b>5,152</b>	<b>840</b>	<b>840</b>	<b>5,152</b>
<b>Total special accounts 2007–08 estimate actual</b>		<b>9,192</b>	<b>5,057</b>	<b>9,097</b>	<b>5,152</b>

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 Customs' average staffing level since the 2008–09 Portfolio Budget Statements. The average staffing level reflects the average number of paid employees (full-time and part-time, ongoing and non-ongoing) during the reporting period.

**Table 3.1.2: Average staffing level**

	2008–09 Budget	2008–09 revised	Variation
<b>Outcome 1</b>			
Effective border management that, with minimal disruptions to legitimate trade and travel, prevents illegal movement across the border, raises revenue and provides trade statistics	5,671 <sup>1</sup>	5,800	129
<b>Total</b>	<b>5,671</b>	<b>5,800</b>	<b>129</b>

Note:

1. The figures reflected in the 2008–09 Budget were understated and were later clarified during the estimates updates.

## **3.2 BUDGETED FINANCIAL STATEMENTS**

### **3.2.1 Analysis of budgeted financial statements**

#### **Departmental**

##### **Income statement**

There has been no change in total revenue or total expenses since the 2008–09 Portfolio Budget Statements. There has been some movement between expense categories to update estimates in line with 2007–08 actual results.

##### **Balance sheet**

The difference between the previously published estimates and the revised estimates is a result of the inclusion of the 2007–08 actual results.

##### **Statement of cash flows**

Changes to the statement of cash flows from the 2008–09 Budget are due to changes in the income statement and the rollover of uncompleted capital projects from 2007–08 into the 2008–09 financial year.

##### **Statement of changes in equity**

The difference between the previously published estimates and the revised estimates is due to a \$1.375m adjustment to the previous year's outputs for Passenger Workload Growth and the inclusion of the 2007–08 actual results.

#### **Administered**

##### **Schedule of budgeted income and expenses**

The revised customs duty estimates for 2008–09 are \$309.522m greater than the 2007–08 actual and \$81.500m greater than the 2008–09 Portfolio Budget Statements estimate. The increase is primarily due to the continuation of the strong growth in collections from excise equivalent goods.

Customs other revenue is now estimated to be \$668.378m, a decrease of \$27.600m from the 2008–09 Portfolio Budget Statements estimate. This decrease is primarily due to the level of airlines tickets sold prior to 1 July 2008, which did not attract the increase in the Passenger Movement Charge announced in the 2008–09 Budget.

### Schedule of budgeted administered cash flows

There were no major adjustments to the budgeted administered cash flows other than the impact of the changes made to Customs revenue.

## 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	1,006,046	1,011,165	1,005,696	1,022,843	1,026,478
Goods and services	67,337	61,203	61,059	60,259	65,536
<b>Total revenue</b>	<b>1,073,383</b>	<b>1,072,368</b>	<b>1,066,755</b>	<b>1,083,102</b>	<b>1,092,014</b>
<b>Gains</b>					
Other	191,756	230,812	230,820	230,826	230,800
<b>Total gains</b>	<b>191,756</b>	<b>230,812</b>	<b>230,820</b>	<b>230,826</b>	<b>230,800</b>
<b>Total income</b>	<b>1,265,139</b>	<b>1,303,180</b>	<b>1,297,575</b>	<b>1,313,928</b>	<b>1,322,814</b>
<b>EXPENSES</b>					
Employees	496,828	502,883	515,832	522,400	527,151
Suppliers	695,014	716,026	698,602	708,374	712,509
Depreciation and amortisation	71,262	84,271	83,141	83,154	83,154
Finance costs	167	–	–	–	–
Write-down and impairment of assets	57	–	–	–	–
Other	1,549	–	–	–	–
<b>Total expenses</b>	<b>1,264,877</b>	<b>1,303,180</b>	<b>1,297,575</b>	<b>1,313,928</b>	<b>1,322,814</b>
<b>Net surplus (deficit) attributable to the Australian Government</b>	<b>262</b>	<b>–</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	9,219	9,219	9,219	9,219	9,219
Receivables	161,058	163,685	174,539	179,517	180,154
<b>Total financial assets</b>	<b>170,277</b>	<b>172,904</b>	<b>183,758</b>	<b>188,736</b>	<b>189,373</b>
<b>Non-financial assets</b>					
Land and buildings	102,760	103,861	103,492	103,313	103,134
Infrastructure, plant and equipment	105,793	114,849	112,510	110,643	110,185
Inventories	1,933	1,933	1,933	1,933	1,933
Intangibles	220,409	234,670	233,833	233,912	233,912
Other	11,668	11,668	11,668	11,668	11,668
<b>Total non-financial assets</b>	<b>442,563</b>	<b>466,981</b>	<b>463,436</b>	<b>461,469</b>	<b>460,832</b>
<b>Total assets</b>	<b>612,840</b>	<b>639,885</b>	<b>647,194</b>	<b>650,205</b>	<b>650,205</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	73,291	73,290	73,291	73,291	73,291
Other payables	6,356	6,356	6,356	6,356	6,356
<b>Total payables</b>	<b>79,647</b>	<b>79,646</b>	<b>79,647</b>	<b>79,647</b>	<b>79,647</b>
<b>Provisions</b>					
Employees	137,650	140,081	142,950	145,882	145,882
Other provisions	11,226	11,226	11,226	11,226	11,226
<b>Total provisions</b>	<b>148,876</b>	<b>151,307</b>	<b>154,176</b>	<b>157,108</b>	<b>157,108</b>
<b>Total liabilities</b>	<b>228,523</b>	<b>230,953</b>	<b>233,823</b>	<b>236,755</b>	<b>236,755</b>
<b>EQUITY<sup>1</sup></b>					
<b>Parent entity interest</b>					
Contributed equity	304,418	327,658	332,097	332,176	332,176
Reserves	27,147	27,147	27,147	27,147	27,147
Retained surpluses or accumulated deficits	52,752	54,127	54,127	54,127	54,127
<b>Total parent entity interest</b>	<b>384,317</b>	<b>408,932</b>	<b>413,371</b>	<b>413,450</b>	<b>413,450</b>
<b>Total equity</b>	<b>384,317</b>	<b>408,932</b>	<b>413,371</b>	<b>413,450</b>	<b>413,450</b>
<b>Current assets</b>	<b>183,878</b>	<b>186,505</b>	<b>197,359</b>	<b>202,337</b>	<b>202,974</b>
<b>Non-current assets</b>	<b>428,962</b>	<b>453,380</b>	<b>449,835</b>	<b>447,868</b>	<b>447,231</b>
<b>Current liabilities</b>	<b>194,468</b>	<b>196,536</b>	<b>198,978</b>	<b>201,473</b>	<b>201,473</b>
<b>Non-current liabilities</b>	<b>34,055</b>	<b>34,417</b>	<b>34,845</b>	<b>35,282</b>	<b>35,282</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	65,402	61,203	61,059	60,259	65,536
Appropriations	1,012,552	1,009,913	994,842	1,017,865	1,025,841
Net GST received	63,210	43,869	43,869	43,869	43,869
Other cash received	–	–	–	–	–
<b>Total cash received</b>	<b>1,141,164</b>	<b>1,114,985</b>	<b>1,099,770</b>	<b>1,121,993</b>	<b>1,135,246</b>
<b>Cash used</b>					
Employees	484,270	525,200	520,614	521,168	528,845
Suppliers	575,064	460,294	460,130	475,848	480,015
Financing costs	167	–	–	–	–
Net GST paid	–	43,869	43,869	43,869	43,869
Other cash used	512	–	–	–	–
<b>Total cash used</b>	<b>1,060,013</b>	<b>1,029,363</b>	<b>1,024,613</b>	<b>1,040,885</b>	<b>1,052,729</b>
<b>Net cash from (used by) operating activities</b>	<b>81,151</b>	<b>85,622</b>	<b>75,157</b>	<b>81,108</b>	<b>82,517</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of property, plant and equipment	100	–	–	–	–
<b>Total cash received</b>	<b>100</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Cash used</b>					
Purchase of property, plant and equipment	127,148	108,863	79,596	81,187	82,517
<b>Total cash used</b>	<b>127,148</b>	<b>108,863</b>	<b>79,596</b>	<b>81,187</b>	<b>82,517</b>
<b>Net cash from (used by) investing activities</b>	<b>(127,048)</b>	<b>(108,863)</b>	<b>(79,596)</b>	<b>(81,187)</b>	<b>(82,517)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations—contributed equity	45,799	23,241	4,439	79	–
<b>Total cash received</b>	<b>45,799</b>	<b>23,241</b>	<b>4,439</b>	<b>79</b>	<b>–</b>
<b>Cash used</b>					
Repayments of debt (including finance lease principal)	–	–	–	–	–
<b>Total cash used</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Net cash from (used by) financing activities</b>	<b>45,799</b>	<b>23,241</b>	<b>4,439</b>	<b>79</b>	<b>–</b>
<b>Net increase (decrease) in cash held</b>	<b>(98)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Cash at the beginning of the reporting period	9,317	9,219	9,219	9,219	9,219
<b>Cash at the end of the reporting period</b>	<b>9,219</b>	<b>9,219</b>	<b>9,219</b>	<b>9,219</b>	<b>9,219</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	52,752	27,147	304,418	384,317
<b>Income and expenses</b>				
Net operating result	–	–	–	–
<b>Total income and expenses</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Transactions with owners</b>				
Contribution by owners				
<i>Appropriation (equity injection)</i>	–	–	23,240	23,240
Other movements	1,375	–	–	1,375
<b>Sub-total transactions with owners</b>	<b>1,375</b>	<b>–</b>	<b>23,240</b>	<b>24,615</b>
<b>Estimated closing balance as at 30 June 2009</b>				
	<b>54,127</b>	<b>27,147</b>	<b>327,658</b>	<b>408,932</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>Taxation</b>					
Customs duty	6,068,978	6,378,500	6,018,500	5,618,500	5,898,500
Other taxes, fees and fines	557,098	668,378	734,068	772,065	810,100
<b>Total taxation</b>	<b>6,626,076</b>	<b>7,046,878</b>	<b>6,752,568</b>	<b>6,390,565</b>	<b>6,708,600</b>
<b>Non-taxation</b>					
Goods and services	1,896	6,537	6,362	6,553	8,000
Other revenue	1,758	–	–	–	–
Interest	35	–	–	–	–
<b>Total non-taxation</b>	<b>3,689</b>	<b>6,537</b>	<b>6,362</b>	<b>6,553</b>	<b>8,000</b>
<b>Total revenue administered on behalf of government</b>	<b>6,629,765</b>	<b>7,053,415</b>	<b>6,758,930</b>	<b>6,397,118</b>	<b>6,716,600</b>
<b>Total income administered on behalf of government</b>	<b>6,629,765</b>	<b>7,053,415</b>	<b>6,758,930</b>	<b>6,397,118</b>	<b>6,716,600</b>
<b>EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
Write-down and impairment of assets	2,897	2,716	2,716	3,172	7,000
<b>Total expenses administered on behalf of government</b>	<b>2,897</b>	<b>2,716</b>	<b>2,716</b>	<b>3,172</b>	<b>7,000</b>

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)
<b>ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Financial assets</b>					
Cash and cash equivalents	766	766	766	766	766
Receivables	90,096	105,733	121,570	128,898	140,398
Other receivables	30,760	28,044	25,328	25,328	25,328
<b>Total financial assets</b>	<b>121,622</b>	<b>134,543</b>	<b>147,664</b>	<b>154,992</b>	<b>166,492</b>
<b>Non-financial assets</b>					
Inventories	23	23	23	23	23
<b>Total non-financial assets</b>	<b>23</b>	<b>23</b>	<b>23</b>	<b>23</b>	<b>23</b>
<b>Total assets administered on behalf of government</b>	<b>121,645</b>	<b>134,566</b>	<b>147,687</b>	<b>155,015</b>	<b>166,515</b>
<b>LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Interest-bearing liabilities</b>					
Other	3,518	3,518	3,518	3,518	3,518
<b>Total interest-bearing liabilities</b>	<b>3,518</b>	<b>3,518</b>	<b>3,518</b>	<b>3,518</b>	<b>3,518</b>
<b>PAYABLES</b>					
Other payables	5,152	5,152	5,152	5,152	5,152
<b>Total payables</b>	<b>5,152</b>	<b>5,152</b>	<b>5,152</b>	<b>5,152</b>	<b>5,152</b>
<b>Total liabilities administered on behalf of government</b>	<b>8,670</b>	<b>8,670</b>	<b>8,670</b>	<b>8,670</b>	<b>8,670</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>					
Taxes	6,459,579	6,491,241	6,266,731	6,010,065	6,330,100
Fees	–	6,537	6,362	6,553	4,000
Interest	24	–	–	–	–
Other	3,933	–	–	–	–
Cash from the Official Public Account	435,836	380,000	380,000	380,000	380,000
<b>Total cash received</b>	<b>6,899,372</b>	<b>6,877,778</b>	<b>6,653,093</b>	<b>6,396,618</b>	<b>6,714,100</b>
<b>Cash used</b>					
Cash to the Official Public Account	6,473,035	6,877,778	6,653,093	6,396,618	6,714,100
Other	429,510	–	–	–	–
<b>Total cash used</b>	<b>6,902,545</b>	<b>6,877,778</b>	<b>6,653,093</b>	<b>6,396,618</b>	<b>6,714,100</b>
<b>Net cash from (used by) operating activities</b>	<b>(3,173)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Net increase (decrease) in cash held</b>	<b>(3,173)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Cash at beginning of reporting period	3,939	766	766	766	766
Cash from Official Public Account					
<i>Special Appropriations</i>	435,836	380,000	380,000	380,000	380,000
Transfers from other entities	6,463,536	6,497,778	6,273,093	6,016,618	6,334,100
Cash to Official Public Account	6,902,545	6,877,778	6,653,093	6,396,618	6,714,100
<b>Cash at end of reporting period</b>	<b>766</b>	<b>766</b>	<b>766</b>	<b>766</b>	<b>766</b>

Prepared on Australian Accounting Standards basis.

### **3.2.3 Notes to the financial statements**

#### **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**

Amounts appropriated 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.

#### **Employee expenses**

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

#### **Supplier expenses**

Supplier expenses consist of administrative costs, travel expenses, property operating expenses and other operational costs.

#### **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 plant 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.

# FAMILY COURT OF AUSTRALIA

## Section 1: Agency overview and resources

### 1.1 STRATEGIC DIRECTION

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

The Family Court is receiving additional funding for the increase in judicial and other offices salaries granted by the Remuneration Tribunal.

### 1.2 AGENCY RESOURCE STATEMENT

The agency resource statement details the resourcing for the Family Court 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	153,866		1,055 <sup>1</sup>		154,921	161,741
S 31 relevant agency receipts	2,000		–		2,000	4,723
<b>Total</b>	<b>155,866</b>		<b>1,055</b>		<b>156,921</b>	<b>166,464</b>
<b>OTHER SERVICES</b>						
<b>Departmental non-operating</b>						
Equity injections	–		–		–	358
<b>Total other services</b>	<b>–</b>		<b>–</b>		<b>–</b>	<b>358</b>
<b>Total net resourcing for the Family Court of Australia</b>	<b>155,866</b>		<b>1,055</b>		<b>156,921</b>	<b>166,822</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	154,653	153,866	(787)

### 1.3 AGENCY MEASURES TABLE

There are no new government measures for the Family Court.

### 1.4 ADDITIONAL ESTIMATES AND VARIATIONS

The following tables detail the changes to the resourcing for the Family Court at Additional Estimates. Table 1.4 details additional estimates and variations resulting from the increase in judicial 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)					
	1.1	1,050	677	669	662
Wages cost index adjustments					
	1.1, 1.2	–	448	543	638
<b>Net impact on estimates for Outcome 1 (departmental)</b>					
		<b>1,050</b>	<b>1,125</b>	<b>1,212</b>	<b>1,300</b>

### 1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

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

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

	2007–08 available (\$'000)	2008–09 Budget (\$'000)	2008–09 revised (\$'000)	Additional estimates (\$'000)	Reduced estimates (\$'000)
<b>DEPARTMENTAL OUTPUTS</b>					
<b>Outcome 1</b>					
As Australia's specialist superior family court, determine cases with complex law and facts, and provide national coverage as the appellate court in family law matters					
	129,454 <sup>1</sup>	126,603	127,658	1,055	–
<b>Total</b>	<b>129,454</b>	<b>126,603</b>	<b>127,658</b>	<b>1,055</b>	<b>–</b>

Note:

1. Page 166, Note 19, Table A of the Family Court's Annual Report 2007–08.

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

### 2.1 OUTCOMES AND PERFORMANCE INFORMATION

There are no changes to the Family Court'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 Family Court. 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)
Other Trust Money— FMA Act s 20 (A)	1 1	1 29	250 213	250 240	1 1
Family Court of Australia Litigants Fund Special Account— FMA Act s 20 (A)	1 1	450 76	400 514	400 140	450 450
Services for Other Government and Non-Agency Bodies— FMA Act s 20 (A)	1 1	— —	— —	— —	— —
<b>Total special accounts 2008–09 Budget estimate</b>		<b>451</b>	<b>650</b>	<b>650</b>	<b>451</b>
<b>Total special accounts 2007–08 estimate actual</b>		<b>105</b>	<b>727</b>	<b>380</b>	<b>451</b>

FMA Act = *Financial Management and Accountability Act 1997*.  
(A) = Administered.

#### 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**

The Family Court's budgeted financial statements have been updated for the operating result and closing balances from the 2007-08 financial year. A flow-through impact in the departmental budgeted financial statements and schedule of budgeted assets and liabilities administered on behalf of government across the forward estimates has arisen as a result of these updates. The Court's departmental revenue and expenditure in the current year and forward estimates have been adjusted for the impact of judicial salary increases (per the Remuneration Tribunal) and changes in parameters (price indexes).

#### **Departmental**

The Family Court's budgeted departmental income statement has been updated:

- to reflect the 2007-08 operating result
- for the impact of judicial salary increases (of approximately \$1.1m) in 2008-09 and \$0.7m per year across the forward estimates
- for parameter changes across the forward estimates of approximately \$0.6m per year.

The Court's departmental income statement has been updated to reflect the impact of the closing balances from the 2007-08 financial year, which has resulted in an increase in equity of approximately \$3.9m across the forward estimates. The change in equity is the result of a net increase in assets and a net decrease in liabilities. The increase in net assets of \$1.4m is attributable to land and buildings, and infrastructure plant and equipment, which had increases of \$2.3m and \$0.8m respectively, offset by a decrease in cash and receivables of \$0.5m and \$0.9m respectively. The net decrease in net liabilities of \$2.5m is attributable to a decrease in supplier payables and employee provisions by \$1.7m and \$1.8m respectively, with an offsetting increase in other provisions of \$1.0m.

#### **Administered**

The Court's schedule of budgeted income and expenses administered on behalf of government and schedule of budgeted assets and liabilities administered on behalf of government have been updated for the respective results and closing balances from the 2007-08 financial year. This update has resulted in a flow-through impact on the schedule of budgeted assets and liabilities administered on behalf of government across the forward estimates. The administered revenue has decreased from \$2.500m to \$1.250m across the current budget year and forward estimates as a result of revised filing volume estimates.

### 3.2.2 Budgeted financial statements tables

#### Departmental

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

	<b>Actual 2007–08 (\$'000)</b>	<b>Revised budget 2008–09 (\$'000)</b>	<b>Forward estimate 2009–10 (\$'000)</b>	<b>Forward estimate 2010–11 (\$'000)</b>	<b>Forward estimate 2011–12 (\$'000)</b>
<b>INCOME</b>					
<b>Revenue</b>					
Revenue from government	129,377	127,658	128,207	129,310	130,289
Goods and services	540	2,000	2,000	2,000	2,000
Interest	9	–	–	–	–
Other	4,855	–	–	–	–
<b>Total revenue</b>	<b>134,781</b>	<b>129,658</b>	<b>130,207</b>	<b>131,310</b>	<b>132,289</b>
<b>Gains</b>					
Other	8,008	8,983	8,983	8,983	8,983
<b>Total gains</b>	<b>8,008</b>	<b>8,983</b>	<b>8,983</b>	<b>8,983</b>	<b>8,983</b>
<b>Total income</b>	<b>142,789</b>	<b>138,641</b>	<b>139,190</b>	<b>140,293</b>	<b>141,272</b>
<b>EXPENSES</b>					
Employees	76,740	75,707	75,890	76,508	77,345
Suppliers	57,235	53,963	54,337	54,822	54,964
Depreciation and amortisation	7,023	8,971	8,963	8,963	8,963
Write-down and impairment of assets	130	–	–	–	–
Net losses from sale of assets	29	–	–	–	–
Other	194	–	–	–	–
<b>Total expenses</b>	<b>141,351</b>	<b>138,641</b>	<b>139,190</b>	<b>140,293</b>	<b>141,272</b>
<b>Net surplus (deficit) attributable to the Australian Government</b>	<b>1,438</b>	<b>–</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	1,897	1,897	1,897	1,897	1,897
Receivables	25,722	27,493	29,256	31,019	32,782
Accrued revenues	738	738	738	738	738
<b>Total financial assets</b>	<b>28,357</b>	<b>30,128</b>	<b>31,891</b>	<b>33,654</b>	<b>35,417</b>
<b>Non-financial assets</b>					
Land and buildings	11,048	10,453	9,866	9,279	8,692
Infrastructure, plant and equipment	7,578	7,152	6,726	6,300	5,874
Inventories	78	78	78	78	78
Intangibles	2,282	2,832	3,382	3,932	4,482
Other	2,492	2,492	2,492	2,492	2,492
<b>Total non-financial assets</b>	<b>23,478</b>	<b>23,007</b>	<b>22,544</b>	<b>22,081</b>	<b>21,618</b>
<b>Total assets</b>	<b>51,835</b>	<b>53,135</b>	<b>54,435</b>	<b>55,735</b>	<b>57,035</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	2,015	2,015	2,015	2,015	2,015
Other payables	1,220	1,220	1,220	1,220	1,220
<b>Total payables</b>	<b>3,235</b>	<b>3,235</b>	<b>3,235</b>	<b>3,235</b>	<b>3,235</b>
<b>Provisions</b>					
Employees	21,235	22,535	23,835	25,135	26,435
Other provisions	3,371	3,371	3,371	3,371	3,371
<b>Total provisions</b>	<b>24,606</b>	<b>25,906</b>	<b>27,206</b>	<b>28,506</b>	<b>29,806</b>
<b>Total liabilities</b>	<b>27,841</b>	<b>29,141</b>	<b>30,441</b>	<b>31,741</b>	<b>33,041</b>
<b>EQUITY<sup>1</sup></b>					
<b>Parent entity interest</b>					
Contributed equity	4,814	4,814	4,814	4,814	4,814
Reserves	9,018	9,018	9,018	9,018	9,018
Retained surpluses or accumulated deficits	10,162	10,162	10,162	10,162	10,162
<b>Total parent entity interest</b>	<b>23,994</b>	<b>23,994</b>	<b>23,994</b>	<b>23,994</b>	<b>23,994</b>
<b>Total equity</b>	<b>23,994</b>	<b>23,994</b>	<b>23,994</b>	<b>23,994</b>	<b>23,994</b>
<b>Current assets</b>	<b>28,435</b>	<b>30,206</b>	<b>31,969</b>	<b>33,732</b>	<b>35,495</b>
<b>Non-current assets</b>	<b>23,400</b>	<b>22,929</b>	<b>22,466</b>	<b>22,003</b>	<b>21,540</b>
<b>Current liabilities</b>	<b>4,297</b>	<b>4,362</b>	<b>4,427</b>	<b>4,492</b>	<b>4,557</b>
<b>Non-current liabilities</b>	<b>23,544</b>	<b>24,779</b>	<b>26,014</b>	<b>27,249</b>	<b>28,484</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	4,727	2,000	2,000	2,000	2,000
Appropriations	127,419	125,887	126,444	127,547	128,526
Interest	9	–	–	–	–
Net GST received	7,310	4,396	4,867	4,867	4,867
<b>Total cash received</b>	<b>139,465</b>	<b>132,283</b>	<b>133,311</b>	<b>134,414</b>	<b>135,393</b>
<b>Cash used</b>					
Employees	69,781	66,614	66,797	67,065	67,902
Suppliers	58,130	52,773	53,147	53,982	54,124
Net GST paid	7,253	4,396	4,867	4,867	4,867
<b>Total cash used</b>	<b>135,164</b>	<b>123,783</b>	<b>124,811</b>	<b>125,914</b>	<b>126,893</b>
<b>Net cash from (used by) operating activities</b>	<b>4,301</b>	<b>8,500</b>	<b>8,500</b>	<b>8,500</b>	<b>8,500</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of property, plant and equipment	46	–	–	–	–
<b>Total cash received</b>	<b>46</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Cash used</b>					
Purchase of property, plant and equipment	5,198	8,500	8,500	8,500	8,500
<b>Total cash used</b>	<b>5,198</b>	<b>8,500</b>	<b>8,500</b>	<b>8,500</b>	<b>8,500</b>
<b>Net cash from (used by) investing activities</b>	<b>(5,152)</b>	<b>(8,500)</b>	<b>(8,500)</b>	<b>(8,500)</b>	<b>(8,500)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations—contributed equity	358	–	–	–	–
<b>Total cash received</b>	<b>358</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Net cash from (used by) financing activities</b>	<b>358</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Net increase (decrease) in cash held</b>	<b>(493)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Cash at the beginning of the reporting period	2,390	1,897	1,897	1,897	1,897
<b>Cash at the end of the reporting period</b>	<b>1,897</b>	<b>1,897</b>	<b>1,897</b>	<b>1,897</b>	<b>1,897</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	10,162	9,018	4,814	23,994
<b>Income and expenses</b>				
Net operating result	–	–	–	–
<b>Total income and expenses</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Estimated closing balance as at 30 June 2009</b>				
	<b>10,162</b>	<b>9,018</b>	<b>4,814</b>	<b>23,994</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>					
Goods and services	1,263	–	–	–	–
Other sources of non-taxation revenue	–	1,250	1,250	1,250	1,250
<b>Total non-taxation</b>	<b>1,263</b>	<b>1,250</b>	<b>1,250</b>	<b>1,250</b>	<b>1,250</b>
<b>Total income administered on behalf of government</b>	<b>1,263</b>	<b>1,250</b>	<b>1,250</b>	<b>1,250</b>	<b>1,250</b>
<b>EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
Other	20	–	–	–	–
<b>Total expenses administered on behalf of government</b>	<b>20</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>

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)
<b>ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Financial assets</b>					
Cash and cash equivalents	18	18	18	18	18
<b>Total financial assets</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</b>
<b>Total assets administered on behalf of government</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</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>					
Sales of goods and rendering of services	1,263	-	-	-	-
Cash from Official Public Account	71	-	-	-	-
Other	-	1,250	1,250	1,250	1,250
<b>Total cash received</b>	<b>1,334</b>	<b>1,250</b>	<b>1,250</b>	<b>1,250</b>	<b>1,250</b>
<b>Cash used</b>					
Cash to Official Public Account	1,328	1,250	1,250	1,250	1,250
Other	20	-	-	-	-
<b>Total cash used</b>	<b>1,348</b>	<b>1,250</b>	<b>1,250</b>	<b>1,250</b>	<b>1,250</b>
<b>Net cash from (used by) operating activities</b>	<b>(14)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash at beginning of reporting period	32	18	18	18	18
<b>Cash at end of reporting period</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</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 Finance Minister's Orders for reporting periods ending on or after 01 July 2007; and Australian Accounting Standards and interpretations issued by the Australian Accounting Standards Board that apply for the reporting period.

The statements have been prepared on an accrual basis and are in accordance with historical cost convention, except for certain assets at fair value. Except where stated, no allowance is made for the effect of changing prices on the results or financial position.

##### *Revenue from government*

Appropriations for departmental outputs (adjusted for any formal additions and reductions) are recognised as revenue, except for certain amounts which 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.

##### *Income—resources received free of charge*

Resources received free of charge are recorded as either revenue or gains depending on their nature, that is, whether they have been generated in the course of the ordinary activities.

##### *Expenses—resources provided free of charge*

The Family Court provides resources free of charge to the Federal Magistrates Court of Australia (FMC) in accordance with sections 90, 92 and 99 of the *Federal Magistrates Act 1999*. Resources provided free of charge include:

- court staff, who perform work on behalf of the FMC
- accommodation, including access to courtrooms.

It is estimated that the cost of resources provided free of charge by the Family Court to the FMC during 2008–09 will be \$18.181m.

The Family Court also provided resources free of charge to the Federal Court of Australia. It is estimated that the cost of these resources in 2008–09 will be \$0.538m. The resources provided free of charge included accommodation and other property costs for Sydney Commonwealth Law Courts.

The Family Court provides similar levels of support to the Federal Court and the Federal Magistrates Court across all financial years indicated.

### *Employee expenses*

Employee expenses consist of wages and salaries, superannuation, leave, and other entitlements, separations and redundancies and other employee benefits.

### *Supplier expenses*

Supplier expenses consist of administrative expenses including operating lease rentals and supply of goods and services to the Family Court.

### *Assets*

Assets are made up of cash, receivables, prepayments, intangibles (computer software), inventories, land and buildings, infrastructure, plant and equipment.

### *Liabilities*

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

## **Administered**

### *Basis of accounting*

Except where otherwise stated below, administered items are accounted for on the same basis and using the same policies as for departmental items, including the application of Australian Accounting Standards.

### *Administered cash transfers to and from Official Public Account*

Revenue collected by the Family Court for use by the government rather than the Family Court is administered revenue. Collections are transferred to the Official Public Account maintained by the Department of Finance and Deregulation. Conversely, cash is drawn from the Official Public Account to make payments under parliamentary appropriation on behalf of government. These transfers to and from the Official Public Account are adjustments to the administered cash held by the Family Court on behalf of the government and reported as such in the statement of cash flows.

### *Revenue*

All administered revenues are revenues relating to the core operating activities performed by the Family Court on behalf of the Australian Government.

Fees are charged for access to the Family Court's services. Administered fee revenue is recognised when an application for the service is lodged with the Family Court. It is recognised at its nominal amount. Collectability of debts is reviewed at balance date. Allowances are made when collection of a debt is no longer probable.



# FEDERAL COURT OF AUSTRALIA

## Section 1: Agency overview and resources

### 1.1 STRATEGIC DIRECTION

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

The Federal Court is receiving additional funding for the increase in judicial and other offices salaries granted by the Remuneration Tribunal.

### 1.2 AGENCY RESOURCE STATEMENT

The agency resource statement details the resourcing for the Federal Court 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	109,570	728 <sup>1</sup>		110,298	113,011
S 31 relevant agency receipts	9,911	–		9,911	10,528
<b>Total</b>	<b>119,481</b>	<b>728</b>		<b>120,209</b>	<b>123,539</b>
<b>Total ordinary annual services</b>	<b>119,481</b>	<b>728</b>		<b>120,209</b>	<b>123,539</b>
<b>OTHER SERVICES</b>					
<b>Departmental non-operating</b>					
Equity injections	2,342	–		2,342	2,943
<b>Total</b>	<b>2,342</b>	<b>–</b>		<b>2,342</b>	<b>2,943</b>
<b>Total other services</b>	<b>2,342</b>	<b>–</b>		<b>2,342</b>	<b>2,943</b>
<b>Total available annual appropriations</b>	<b>121,823</b>	<b>728</b>		<b>122,551</b>	<b>126,482</b>
<b>Total net resourcing for the Federal Court of Australia</b>	<b>121,823</b>	<b>728</b>		<b>122,551</b>	<b>126,482</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	118,391	119,481	1,090
Departmental—non-operating—equity injections	1,739	2,342	603

**1.3 AGENCY MEASURES TABLE**

There are no new government measures for the Federal Court.

**1.4 ADDITIONAL ESTIMATES AND VARIATIONS**

The following table details the changes to the resourcing for the Federal Court at Additional Estimates. Table 1.4 details additional estimates and variations resulting from the increase in judicial remuneration due to the effect of Remuneration Tribunal Determination 2008/09.

**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	728	719	710	701
<b>Net impact on estimates for Outcome 1 (departmental)</b>		<b>728</b>	<b>719</b>	<b>710</b>	<b>701</b>

## 1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

The following table details the additional estimates sought for the Federal Court through Appropriation Bill No. 3. The Court 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>					
Through its jurisdiction, the Court will apply and uphold the rule of law to deliver remedies and enforce rights and in so doing, contribute to the social and economic development and well-being of all Australians	78,462	77,478	78,206	728	–
<b>Total</b>	<b>78,462</b>	<b>77,478</b>	<b>78,206</b>	<b>728</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

There are no changes to the Federal Court'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

There is no change to the Federal Court'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

The Federal Court is budgeting for an operating deficit of \$3.800m in 2008–09. The budgeted deficit is due to the implementation of one-off information technology projects. The Court will return to a balanced budget position in 2009–10.

The information technology projects being undertaken will lead to an increase in the Court's non-financial assets on the balance sheet. This capital increase will be internally funded by the Court.

### 3.2.2 Budgeted financial statements tables

#### Departmental

The Court will receive an additional \$0.728m for the increase in judicial remuneration pursuant to Remuneration Tribunal Determination 2008/09.

**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	78,462	78,206	78,647	79,089	79,419
Goods and services	10,902	9,911	10,604	10,103	10,486
Other	15,084	15,292	14,503	15,489	17,127
<b>Total revenue</b>	<b>104,448</b>	<b>103,409</b>	<b>103,754</b>	<b>104,681</b>	<b>107,032</b>
<b>Gains</b>					
Net gains from sale of assets	–	39	42	43	–
<b>Total gains</b>	<b>–</b>	<b>39</b>	<b>42</b>	<b>43</b>	<b>–</b>
<b>Total income</b>	<b>104,448</b>	<b>103,448</b>	<b>103,796</b>	<b>104,724</b>	<b>107,032</b>
<b>EXPENSES</b>					
Employees	56,463	57,160	56,635	56,779	58,909
Suppliers	47,250	46,515	43,049	42,922	44,047
Depreciation and amortisation	3,182	3,423	3,962	4,873	4,076
Finance costs	52	–	–	–	–
Write-down and impairment of assets	838	150	150	150	–
Net losses from sale of assets	14	–	–	–	–
<b>Total expenses</b>	<b>107,799</b>	<b>107,248</b>	<b>103,796</b>	<b>104,724</b>	<b>107,032</b>
<b>Net surplus (deficit) attributable to the Australian Government</b>	<b>(3,351)</b>	<b>(3,800)</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	3,330	3,330	3,330	3,330	3,330
Receivables	31,975	23,170	17,472	17,500	17,500
<b>Total financial assets</b>	<b>35,305</b>	<b>26,500</b>	<b>20,802</b>	<b>20,830</b>	<b>20,830</b>
<b>Non-financial assets</b>					
Land and buildings	8,208	10,466	11,086	11,058	12,314
Infrastructure, plant and equipment	9,432	10,346	11,138	11,138	9,882
Intangibles	842	2,601	7,323	7,323	7,323
Other	1,763	1,748	1,732	1,732	1,732
<b>Total non-financial assets</b>	<b>20,245</b>	<b>25,161</b>	<b>31,279</b>	<b>31,251</b>	<b>31,251</b>
<b>Total assets</b>	<b>55,550</b>	<b>51,661</b>	<b>52,081</b>	<b>52,081</b>	<b>52,081</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	1,122	1,117	1,112	1,112	1,112
<b>Total payables</b>	<b>1,122</b>	<b>1,117</b>	<b>1,112</b>	<b>1,112</b>	<b>1,112</b>
<b>Interest-bearing liabilities</b>					
Leases	633	633	633	633	633
<b>Total interest-bearing liabilities</b>	<b>633</b>	<b>633</b>	<b>633</b>	<b>633</b>	<b>633</b>
<b>Provisions</b>					
Employees	17,141	17,057	17,482	17,482	17,482
<b>Total provisions</b>	<b>17,141</b>	<b>17,057</b>	<b>17,482</b>	<b>17,482</b>	<b>17,482</b>
<b>Total liabilities</b>	<b>18,896</b>	<b>18,807</b>	<b>19,227</b>	<b>19,227</b>	<b>19,227</b>
<b>EQUITY<sup>1</sup></b>					
<b>Parent entity interest</b>					
Contributed equity	9,719	9,719	9,719	9,719	9,719
Reserves	1,289	1,289	1,289	1,289	1,289
Retained surpluses or accumulated deficits	25,646	21,846	21,846	21,846	21,846
<b>Total parent entity interest</b>	<b>36,654</b>	<b>32,854</b>	<b>32,854</b>	<b>32,854</b>	<b>32,854</b>
<b>Total equity</b>	<b>36,654</b>	<b>32,854</b>	<b>32,854</b>	<b>32,854</b>	<b>32,854</b>
<b>Current assets</b>	<b>37,068</b>	<b>28,248</b>	<b>22,534</b>	<b>22,534</b>	<b>22,534</b>
<b>Non-current assets</b>	<b>18,482</b>	<b>23,413</b>	<b>29,547</b>	<b>29,547</b>	<b>29,547</b>
<b>Current liabilities</b>	<b>17,125</b>	<b>17,307</b>	<b>17,683</b>	<b>17,683</b>	<b>17,683</b>
<b>Non-current liabilities</b>	<b>1,771</b>	<b>1,500</b>	<b>1,544</b>	<b>1,544</b>	<b>1,544</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	10,501	9,911	10,604	10,103	10,486
Appropriations	83,733	87,011	82,347	79,089	79,419
Net GST received	212	–	–	–	–
Other cash received	131	–	–	–	–
<b>Total cash received</b>	<b>94,577</b>	<b>96,922</b>	<b>92,951</b>	<b>89,192</b>	<b>89,905</b>
<b>Cash used</b>					
Employees	47,371	48,265	47,929	45,528	46,002
Suppliers	40,274	40,421	40,436	39,473	40,176
Financing costs	52	51	23	–	–
<b>Total cash used</b>	<b>87,697</b>	<b>88,737</b>	<b>88,388</b>	<b>85,001</b>	<b>86,178</b>
<b>Net cash from (used by) operating activities</b>	<b>6,880</b>	<b>8,185</b>	<b>4,563</b>	<b>4,191</b>	<b>3,727</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of property, plant and equipment	19	39	43	44	–
<b>Total cash received</b>	<b>19</b>	<b>39</b>	<b>43</b>	<b>44</b>	<b>–</b>
<b>Cash used</b>					
Purchase of property, plant and equipment	4,075	8,317	4,382	4,235	3,727
<b>Total cash used</b>	<b>4,075</b>	<b>8,317</b>	<b>4,382</b>	<b>4,235</b>	<b>3,727</b>
<b>Net cash from (used by) investing activities</b>	<b>(4,056)</b>	<b>(8,278)</b>	<b>(4,339)</b>	<b>(4,191)</b>	<b>(3,727)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations—contributed equity	601	517	–	–	–
<b>Total cash received</b>	<b>601</b>	<b>517</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Cash used</b>					
Repayments of debt (including finance lease principal)	611	424	224	–	–
<b>Total cash used</b>	<b>611</b>	<b>424</b>	<b>(224)</b>	<b>–</b>	<b>–</b>
<b>Net cash from (used by) financing activities</b>	<b>(10)</b>	<b>93</b>	<b>(224)</b>	<b>–</b>	<b>–</b>
<b>Net increase (decrease) in cash held</b>	<b>2,814</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Cash at the beginning of the reporting period	516	3,330	3,330	3,330	3,330
<b>Cash at the end of the reporting period</b>	<b>3,330</b>	<b>3,330</b>	<b>3,330</b>	<b>3,330</b>	<b>3,330</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	25,646	1,289	9,719	36,654
<b>Income and expenses</b>				
Net operating result	(3,800)	–	–	(3,800)
<b>Total income and expenses</b>	<b>(3,800)</b>	<b>–</b>	<b>–</b>	<b>(3,800)</b>
<b>Estimated closing balance as at 30 June 2009</b>	<b>21,846</b>	<b>1,289</b>	<b>9,719</b>	<b>32,854</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>Taxation</b>					
Other taxes, fees and fines	7,273	6,930	7,069	7,210	7,354
<b>Total taxation</b>	<b>7,273</b>	<b>6,930</b>	<b>7,069</b>	<b>7,210</b>	<b>7,354</b>
<b>Total revenue administered on behalf of government</b>	<b>7,273</b>	<b>6,930</b>	<b>7,069</b>	<b>7,210</b>	<b>7,354</b>
<b>Total income administered on behalf of government</b>	<b>7,273</b>	<b>6,930</b>	<b>7,069</b>	<b>7,210</b>	<b>7,354</b>
<b>EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
Other	145	150	153	156	159
<b>Total expenses administered on behalf of government</b>	<b>145</b>	<b>150</b>	<b>153</b>	<b>156</b>	<b>159</b>

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)
<b>ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Financial assets</b>					
Cash and cash equivalents	45	45	45	45	45
Receivables	297	297	297	297	297
<b>Total financial assets</b>	<b>342</b>	<b>342</b>	<b>342</b>	<b>342</b>	<b>342</b>
<b>Total assets administered on behalf of government</b>	<b>342</b>	<b>342</b>	<b>342</b>	<b>342</b>	<b>342</b>
<b>LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Total liabilities administered on behalf of government</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</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>					
Other taxes, fees and fines	7,301	6,930	7,069	7,210	7,354
<b>Total cash received</b>	<b>7,301</b>	<b>6,930</b>	<b>7,069</b>	<b>7,210</b>	<b>7,354</b>
<b>Cash used</b>					
Other	144	89	91	95	98
<b>Total cash used</b>	<b>144</b>	<b>89</b>	<b>91</b>	<b>95</b>	<b>98</b>
<b>Net cash from (used by) operating activities</b>	<b>7,157</b>	<b>6,841</b>	<b>6,978</b>	<b>7,115</b>	<b>7,256</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Cash from Official Public Account	145	89	91	95	98
<b>Total cash received</b>	<b>145</b>	<b>89</b>	<b>91</b>	<b>95</b>	<b>98</b>
<b>Cash used</b>					
Cash to Official Public Account	7,296	6,930	7,069	7,210	7,354
<b>Total cash used</b>	<b>7,296</b>	<b>6,930</b>	<b>7,069</b>	<b>7,210</b>	<b>7,354</b>
<b>Net cash from (used by) financing activities</b>	<b>(7,151)</b>	<b>(6,841)</b>	<b>(6,978)</b>	<b>(7,115)</b>	<b>(7,256)</b>
<b>Net increase (decrease) in cash held</b>	<b>6</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Cash at beginning of reporting period	38	44	44	44	44
Cash from Official Public Account <i>Appropriations</i>	145	89	91	95	98
Cash to Official Public Account <i>Appropriations</i>	7,296	6,930	7,069	7,210	7,354
<b>Cash at end of reporting period</b>	<b>44</b>	<b>44</b>	<b>44</b>	<b>44</b>	<b>44</b>

Prepared on Australian Accounting Standards basis.

### **3.2.3 Notes to the financial statements**

#### **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. Appropriations receivable are recognised at their nominal amounts.

The Federal Court will receive revenue from the Federal Magistrates Court of Australia and the Administrative Appeals Tribunal for registry and other services provided to those agencies. The amount of revenue expected to be received in 2008-09 is \$8.888m.

The Court receives resources free of charge from the Family Court of Australia. These resources are rent and other property operating costs for the Sydney Law Courts building. The value in 2008-09 is expected to be \$0.538m.

#### **Employee expenses**

Employee expenses consist of salaries, leave entitlements, redundancy expenses and superannuation. Liabilities for services rendered by employees are recognised at the reporting date to the extent that they have not been settled.

#### **Supplier expenses**

Supplier expenses consist of ordinary operating costs (accommodation and utilities), administrative costs, consultant and contractor costs, and travel expenses.

#### **Assets and liabilities**

Assets are recognised in the balance sheet when it is probable that future economic benefits will flow and the amounts of the assets can be reliably measured.

Liabilities are recognised in the balance sheet when it is probable that the future obligation will be incurred and the amounts of the liabilities can be reliably measured.

#### **Cash and cash equivalents**

Cash includes notes and coins held and any deposits held at call with a bank or other financial institution. Cash is recognised at its nominal amount.

#### **Transactions with the government as owner**

Amounts appropriated that are designated as 'equity injections' for a particular year are recognised directly in contributed equity in that year.



# FEDERAL MAGISTRATES COURT OF AUSTRALIA

## Section 1: Agency overview and resources

### **1.1 STRATEGIC DIRECTION**

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

### **1.2 AGENCY RESOURCE STATEMENT**

The agency resource statement details the resourcing for the FMC 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 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)
<b>ORDINARY ANNUAL SERVICES</b>						
<b>Departmental outputs</b>						
Departmental outputs	78,609		716 <sup>1</sup>		79,325	74,099
S 31 relevant agency receipts	222		–		222	2,201
<b>Total</b>	<b>78,831</b>		<b>716</b>		<b>79,547</b>	<b>76,300</b>
<b>Administered expenses</b>						
Payment to primary dispute resolution service providers	843		–		843	1,125
<b>Total</b>	<b>843</b>		<b>–</b>		<b>843</b>	<b>1,125</b>
<b>Total ordinary annual services</b>	<b>79,674</b>		<b>716</b>		<b>80,390</b>	<b>77,425</b>
<b>OTHER SERVICES</b>						
<b>Departmental non-operating</b>						
Equity injections	2,110		–		2,110	6,006
<b>Total other services</b>	<b>2,110</b>		<b>–</b>		<b>2,110</b>	<b>6,006</b>
<b>Total available annual appropriations</b>	<b>81,784</b>		<b>716</b>		<b>82,500</b>	<b>83,431</b>
<b>SPECIAL ACCOUNTS</b>						
Opening balance	145 <sup>2</sup>		–		145	145
Non-appropriation receipts to special accounts	100		–		100	279
<b>Total special accounts</b>	<b>245</b>		<b>–</b>		<b>245</b>	<b>424</b>
<b>Total net resourcing for the Federal Magistrates Court of Australia</b>	<b>82,029</b>		<b>716</b>		<b>82,745</b>	<b>83,855</b>

All figures are GST exclusive.

Notes:

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

### 1.3 AGENCY MEASURES TABLE

There are no new government measures for the FMC.

## 1.4 ADDITIONAL ESTIMATES AND VARIATIONS

The following table details the changes to the resourcing for the FMC at Additional Estimates. Table 1.4 details additional estimates and variations resulting from the increase in judicial remuneration under Remuneration Tribunal Determination 2008/09.

**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)					
	1.1	716	707	699	690
<b>Net impact on estimates for Outcome 1 (departmental)</b>					
		<b>716</b>	<b>707</b>	<b>699</b>	<b>690</b>

## 1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

The following table details the additional estimates sought for the FMC through Appropriation Bill No. 3. The FMC 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>ADMINISTERED ITEMS</b>					
<b>Outcome 1</b>					
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 Court of Australia					
	54,272	55,808	56,524	716	–
<b>Total</b>	<b>54,272</b>	<b>55,808</b>	<b>56,524</b>	<b>716</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

There are no changes to the FMC'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 FMC. 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)
Litigants' Fund Special Account—FMA Act s 20 (A)	1 1	56 143	100 192	145 279	11 56
<b>Total special accounts 2008–09 Budget estimate</b>		<b>56</b>	<b>100</b>	<b>145</b>	<b>11</b>
<b>Total special accounts 2007–08 estimate actual</b>		<b>143</b>	<b>192</b>	<b>279</b>	<b>56</b>

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

(A) = Administered.

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

There is no change to the FMC's 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

**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	54,272	56,524	56,840	57,156	57,335
Goods and services	2,202	–	–	–	–
<b>Total revenue</b>	<b>56,474</b>	<b>56,524</b>	<b>56,840</b>	<b>57,156</b>	<b>57,335</b>
<b>Gains</b>					
Other	19,538	18,216	18,401	18,790	19,215
<b>Total gains</b>	<b>19,538</b>	<b>18,216</b>	<b>18,401</b>	<b>18,790</b>	<b>19,215</b>
<b>Total income</b>	<b>76,012</b>	<b>74,740</b>	<b>75,241</b>	<b>75,946</b>	<b>76,550</b>
<b>EXPENSES</b>					
Employees	30,487	31,259	31,804	27,767	33,395
Suppliers	45,972	42,546	42,459	47,201	43,153
Depreciation and amortisation	1,381	935	978	978	2
Net losses from sale of assets	21	–	–	–	–
<b>Total expenses</b>	<b>77,861</b>	<b>74,740</b>	<b>75,241</b>	<b>75,946</b>	<b>76,550</b>
<b>Net surplus (deficit) attributable to the Australian Government</b>	<b>(1,849)</b>	<b>–</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	520	520	520	520	520
Receivables	20,475	15,312	11,627	8,827	8,365
<b>Total financial assets</b>	<b>20,995</b>	<b>15,832</b>	<b>12,147</b>	<b>9,347</b>	<b>8,885</b>
<b>Non-financial assets</b>					
Land and buildings	3,826	6,723	10,259	13,072	13,726
Infrastructure, plant and equipment	908	2,318	3,234	4,076	4,291
Intangibles	155	1,994	2,094	2,198	2,308
Other	107	288	302	317	333
<b>Total non-financial assets</b>	<b>4,996</b>	<b>11,323</b>	<b>15,889</b>	<b>19,663</b>	<b>20,658</b>
<b>Total assets</b>	<b>25,991</b>	<b>27,155</b>	<b>28,036</b>	<b>29,010</b>	<b>29,543</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	2,142	1,734	1,907	2,099	2,204
<b>Total payables</b>	<b>2,142</b>	<b>1,734</b>	<b>1,907</b>	<b>2,099</b>	<b>2,204</b>
<b>Provisions</b>					
Employees	5,292	7,089	7,797	8,579	9,007
Other provisions	500	275	275	275	275
<b>Total provisions</b>	<b>5,792</b>	<b>7,364</b>	<b>8,072</b>	<b>8,854</b>	<b>9,282</b>
<b>Total liabilities</b>	<b>7,934</b>	<b>9,098</b>	<b>9,979</b>	<b>10,953</b>	<b>11,486</b>
<b>EQUITY<sup>1</sup></b>					
<b>Parent entity interest</b>					
Contributed equity	3,809	3,809	3,809	3,809	3,809
Retained surpluses or accumulated deficits	14,248	14,248	14,248	14,248	14,248
<b>Total parent entity interest</b>	<b>18,057</b>	<b>18,057</b>	<b>18,057</b>	<b>18,057</b>	<b>18,057</b>
<b>Total equity</b>	<b>18,057</b>	<b>18,057</b>	<b>18,057</b>	<b>18,057</b>	<b>18,057</b>
<b>Current assets</b>	<b>21,102</b>	<b>22,047</b>	<b>22,762</b>	<b>23,553</b>	<b>23,986</b>
<b>Non-current assets</b>	<b>4,889</b>	<b>5,108</b>	<b>5,274</b>	<b>5,457</b>	<b>5,557</b>
<b>Current liabilities</b>	<b>7,847</b>	<b>8,998</b>	<b>9,870</b>	<b>10,833</b>	<b>11,360</b>
<b>Non-current liabilities</b>	<b>87</b>	<b>100</b>	<b>109</b>	<b>120</b>	<b>126</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	1,987	10	10	10	10
Appropriations	53,320	58,150	58,283	57,727	56,428
Net GST received	2,345	2,452	2,547	2,578	2,622
Other cash received	–	212	213	210	210
<b>Total cash received</b>	<b>57,652</b>	<b>60,824</b>	<b>61,053</b>	<b>60,525</b>	<b>59,270</b>
<b>Cash used</b>					
Employees	29,508	33,031	33,025	32,969	34,069
Suppliers	28,215	20,627	20,716	20,510	20,700
<b>Total cash used</b>	<b>57,723</b>	<b>53,658</b>	<b>53,741</b>	<b>53,479</b>	<b>54,769</b>
<b>Net cash from (used by) operating activities</b>	<b>(71)</b>	<b>7,166</b>	<b>7,312</b>	<b>7,046</b>	<b>4,501</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of property, plant and equipment	1	5	5	5	5
<b>Total cash received</b>	<b>1</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b>Cash used</b>					
Purchase of infrastructure, plant and equipment	3,543	5,169	6,724	6,427	3,849
Purchase of intangibles	107	2,002	593	624	657
<b>Total cash used</b>	<b>3,650</b>	<b>7,171</b>	<b>7,317</b>	<b>7,051</b>	<b>4,506</b>
<b>Net cash from (used by) investing activities</b>	<b>(3,649)</b>	<b>(7,166)</b>	<b>(7,312)</b>	<b>(7,046)</b>	<b>(4,501)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations—contributed equity	3,688	–	–	–	–
<b>Total cash received</b>	<b>3,688</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Cash used</b>					
<b>Total cash used</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Net cash from (used by) financing activities</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Net increase (decrease) in cash held</b>	<b>(32)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Cash at the beginning of the reporting period	552	520	520	520	520
<b>Cash at the end of the reporting period</b>	<b>520</b>	<b>520</b>	<b>520</b>	<b>520</b>	<b>520</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	14,248	–	3,809	18,057
<b>Income and expenses</b>				
Net operating result	–	–	–	–
<b>Total income and expenses</b>	–	–	–	–
<b>Estimated closing balance as at 30 June 2009</b>	<b>14,248</b>	<b>–</b>	<b>3,809</b>	<b>18,057</b>

Prepared on Australian Accounting Standards basis.

### 3.2.3 Notes to the financial statements

#### Basis of accounting

The budgeted financial statements have been prepared on an accrual basis, in accordance with historical cost convention and consistent with Australian Accounting Standards.

#### Revenue from government

Appropriations for departmental outputs are recognised as revenue. Appropriations receivable are recognised at their nominal amount. The FMC also receives resources free of charge from the Family Court of Australia and the Australian National Audit Office. These are included in the budgeted departmental income statement based on estimates.

#### Employee expenses

Employee expenses consist of salaries, leave entitlements, superannuation, and other employee entitlements.

#### Supplier expenses

Supplier expenses consist of office expenses, travel expenses, consultant and contractor costs, and administrative costs.

#### Cash

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

**Infrastructure, plant and equipment, and intangibles**

Infrastructure, plant and equipment, and intangibles include purchases of leasehold improvements, computer equipment, office equipment, furniture and software which have been capitalised.

**Provisions**

Employee provisions are for annual leave and long service leave.

Other provisions are for make-good costs.



## GLOSSARY

Accrual accounting	A system of accounting where items are brought to account and included in the financial statements as they are earned or incurred, rather than as they are received or paid.
Accumulated depreciation	The aggregate depreciation recorded for a particular depreciating asset.
Administered items	Expenses, revenues, assets or liabilities managed by agencies on behalf of the Commonwealth. Agencies do not control administered items. Administered expenses include grants, subsidies and benefits. In many cases, administered expenses fund the delivery of third-party outputs.
Additional estimates	Where amounts appropriated at Budget time are insufficient, Parliament may appropriate more funds to portfolios through the Additional Estimates Acts.
Appropriation	An authorisation by Parliament to spend moneys from the Consolidated Revenue Fund for a particular purpose.
Annual appropriation	Two Appropriation Bills are introduced into Parliament in May and comprise the Budget for the financial year beginning 1 July. Further Bills are introduced later in the financial year as part of the additional estimates. Parliamentary departments have their own appropriations.
Capital expenditure	Expenditure by an agency on capital projects, for example purchasing a building.
Consolidated Revenue Fund	Section 81 of the Constitution stipulates that all revenue raised or money received by the Commonwealth forms one consolidated revenue fund (CRF). The CRF is not a bank account. The Official Public Account reflects most of the operations of the CRF.

Departmental items	Assets, liabilities, revenues and expenses that are controlled by the agency in providing its outputs. Departmental items would generally include computers, plant and equipment assets used by agencies in providing goods and services and most employee expenses, supplier costs and other administrative expenses incurred.
Depreciation	Apportionment of an asset's capital value as an expense over its estimated useful life to take account of normal usage, obsolescence or the passage of time.
Equity or net assets	Residual interest in the assets of an entity after deduction of its liabilities.
Expense	Total value of all the resources consumed in producing goods and services or the loss of future economic benefits in the form of reductions in assets or increases in liabilities of an entity.
Fair value	Valuation methodology: the amount for which an asset could be exchanged, or a liability settled, between knowledgeable and willing parties in an arm's length transaction. The fair value can be affected by the conditions of the sale, market conditions and the intentions of the asset holder.
Operating result	Equals revenue less expense.
Outcomes	The Australian Government's objectives in each portfolio area. Outcomes are desired results, impacts or consequences for the Australian community as influenced by the actions of the Australian Government. Actual outcomes are assessments of the end results or impacts actually achieved.

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Output groups	A logical aggregation of agency outputs, where useful, and based either on homogeneity, type of product, business line or beneficiary target group. Aggregation of outputs may also be needed for the provision of adequate information for performance monitoring, or based on a materiality test.
Outputs	The goods and services produced by agencies on behalf of government for external organisations or individuals. Outputs also include goods and services for other areas of government external to the agency.
Revenue	Total value of resources earned or received to cover the production of goods and services.
Special account	Balances existing within the Consolidated Revenue Fund (CRF) that are supported by standing appropriations ( <i>Financial Management and Accountability Act 1997</i> (FMA Act), sections 20 and 21). Special accounts allow money in the CRF to be acknowledged as set aside (hypothecated) for a particular purpose. Amounts credited to a special account may only be spent for the purposes of the special account. Special accounts can only be established by a written determination of the Finance Minister (section 20 of the FMA Act) or through an Act of Parliament (referred to in section 21 of the FMA Act).
Special appropriations (including standing appropriations)	An amount of money appropriated by a particular Act of Parliament for a specific purpose and number of years. For special appropriations the authority to withdraw funds from the Consolidated Revenue Fund does not generally cease at the end of the financial year. Standing appropriations are a subcategory consisting of ongoing special appropriations – the amount appropriated will depend on circumstances specified in the legislation.





