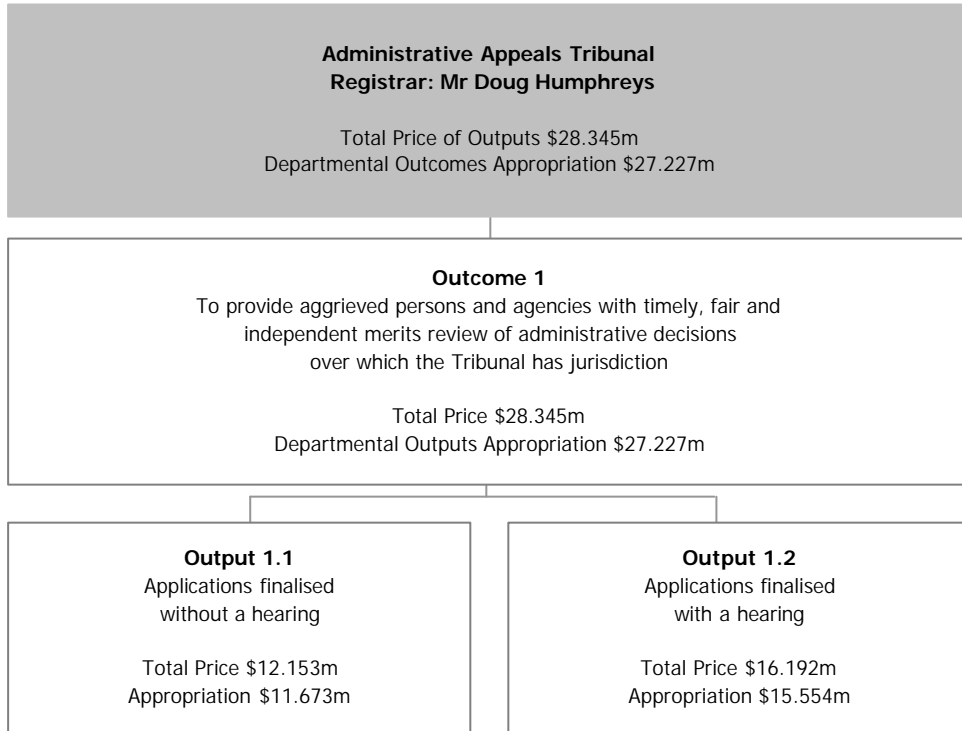


ADMINISTRATIVE APPEALS TRIBUNAL

Outcomes and Outputs



Section 1: Overview, variations and measures

OVERVIEW

Explanations of the variations are set out later in this section.

ADDITIONAL ESTIMATES AND VARIATIONS TO OUTCOMES

Additional funding of \$0.053m in 2003–04 has been given to the Administrative Appeals Tribunal to compensate for the increase in Comcover insurance premium increase for the 2003–04 year.

Measures

	2003–04 (\$'000)	2004–05 (\$'000)	2005–06 (\$'000)	2006–07 (\$'000)
Outcome 1				
Increase in departmental appropriations				
Budget estimates – enhanced quality and timeliness	59	60	61	63

Other variations to appropriations

	2003–04 (\$'000)	2004–05 (\$'000)	2005–06 (\$'000)	2006–07 (\$'000)
Outcome 1				
Variations in departmental appropriations				
Comcover supplementation	53	-	-	-

MEASURES — AGENCY SUMMARY

Budget estimates – enhanced quality and timeliness

In the 2003–04 Budget the Government made provision for \$78.0m over five years to improve the accuracy, responsiveness and effectiveness of agencies' contribution to the Commonwealth's budget estimates and framework system and to assist agencies to drive improved financial management and reporting within their organisations. The Government has provided an extra \$10.5m over five years to fund agencies to implement BEFR recommendations.

The Government will provide additional funding to agencies of \$88.5m over five years (including \$0.1m in 2007–08) to implement the Budget Estimates and Framework Review (BEFR) recommendations. This funding includes capital of \$7.4m over four years.

The Government has provided the Administrative Appeals Tribunal with funding of \$0.3m over five years to enhance the quality and timeliness of Budget estimates. Funding for each financial year from 2003–04 to 2006–07 is shown in Table 1.1 below. There is no additional capital component included.

Table 1.1: Summary of Measures since the 2003–04 Budget

Measure	Outcome	Outputs Affected	Appropriations 2003–04 (\$'000)			Appropriations 2004–05 (\$'000)			Appropriations 2005–06 (\$'000)			Appropriations 2006–07 (\$'000)		
			Admin Items	Dept Outputs	Total	Admin Items	Dept Outputs	Total	Admin Items	Dept Outputs	Total	Admin Items	Dept Outputs	Total
Budget estimates – enhanced quality and timeliness	1	1	-	59	59	-	60	60	-	61	61	-	63	63
Total			-	59	59	-	60	60	-	61	61	-	63	63

Table 1.2: Appropriation Bill (No 3) 2003–04

	2002–03 Available \$'000	2003–04 Budget \$'000	2003–04 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
DEPARTMENTAL OUTPUTS					
Outcome 1					
To provide aggrieved persons and agencies with timely, fair and independent merits review of administrative decisions over which the Tribunal has jurisdiction	27,216	27,115	27,227	112	-
Total	27,216	27,115	27,227	112	-

Section 2: Revisions to outcomes and outputs

OUTCOMES AND OUTPUT GROUPS

There have been no revisions to Outcomes or Outputs since the 2003–04 Budget.

Table 2.1: Performance Information for Outputs affected by Additional Estimates – Outcome 1

Output	Performance information 2003–04 Budget		Performance information 2003–04 Revised	
Output 1.1.1				
Applications finalised without a hearing	<i>Quality:</i>	85% of matters have first conference within 13 weeks	<i>Quality:</i>	85% of matters have first conference within 13 weeks
	<i>Quantity:</i>	5,218	<i>Quantity:</i>	5,218
	<i>Price:</i>	\$2,320 per application	<i>Price:</i>	\$2,329 per application
Output 1.1.2				
Applications finalised with a hearing	<i>Quality:</i>	85% of matters to hearing within 40 weeks	<i>Quality:</i>	85% of matters to hearing within 40 weeks
	<i>Quantity:</i>	1,476	<i>Quantity:</i>	1,476
	<i>Price:</i>	\$10,927 per application	<i>Price:</i>	\$10,970 per application

Section 3: Budgeted financial statements

Revisions to the budgeted departmental and administered financial statements for the department since the 2003–04 Portfolio Budget Statements are presented in this section.

BUDGETED FINANCIAL STATEMENTS

Departmental financial statements

Budgeted departmental statement of financial performance

This statement provides a picture of the expected financial results for the Tribunal by identifying full accrual expenses, revenues and the capital use charge, which highlights whether the Tribunal is operating at a sustainable level.

Budgeted departmental statement of financial position

This statement shows the financial position of the Tribunal. It enables decision-makers to track the management of the Tribunal's assets and liabilities.

Budgeted departmental statement of cash flows

Budgeted cash flows provide important information on the extent and nature of cash flows by categorising them into expected cash flows from operating activities, investing activities and financing activities.

Departmental capital budget statement

This statement shows all planned Tribunal capital expenditure on non-financial assets, whether funded through capital appropriations for additional equity or borrowings, or from internal sources.

Departmental non-financial assets — summary of movement

This note discloses details of movements in administered non-financial assets.

Schedule of budgeted revenues and expenses administered on behalf of government

This note identifies the main revenues and expenses administered on behalf of the Government.

Schedule of budgeted administered cash flows

This note shows cash flows administered on behalf of the Government.

Table 3.1: Budgeted Departmental Statement of Financial Performance for the period ended 30 June

	Note	Actual 2002-03 \$'000	Revised Budget 2003-04 \$'000	Forward Estimate 2004-05 \$'000	Forward Estimate 2005-06 \$'000	Forward Estimate 2006-07 \$'000
Revenues from ordinary activities						
Revenue from Government		27,371	27,227	27,354	27,673	27,999
Goods and Services		684	670	686	702	718
Interest		113	-	-	-	-
Other		-	281	281	281	281
Revenues from ordinary activities		28,168	28,178	28,321	28,656	28,998
Expenses from ordinary activities (excluding borrowing costs expense)						
Employees		14,194	15,453	15,849	16,379	16,594
Suppliers		10,805	11,547	11,559	11,778	12,002
Depreciation and amortisation		1,285	1,345	1,350	1,350	1,350
Expenses from ordinary activities (excluding borrowing costs expense)		26,284	28,345	28,758	29,507	29,946
Operating surplus or deficit from ordinary activities		1,884	(167)	(437)	(851)	(948)
Net surplus or deficit		1,884	(167)	(437)	(851)	(948)
Capital Use Charge*		852	-	-	-	-
Net surplus or deficit attributable to Commonwealth		1,032	(167)	(437)	(851)	(948)

* The Capital Use Charge was discontinued from 1 July 2003.

Table 3.2: Budgeted Departmental Statement of Financial Position as at 30 June

	Actual 2002-03 Note	Revised Budget 2003-04 \$'000	Forward Estimate 2004-05 \$'000	Forward Estimate 2005-06 \$'000	Forward Estimate 2006-07 \$'000
ASSETS					
Financial assets					
Cash	960	500	500	500	500
Receivables	7,651	8,405	8,352	4,380	1,213
Total financial assets	8,611	8,905	8,852	4,880	1,713
Non-financial assets					
Land and buildings	1,148	-	-	-	-
Infrastructure, plant and equipment	2,238	2,666	2,051	5,055	6,964
Intangibles	386	296	361	307	547
Other	1,806	1,940	1,940	1,940	1,940
Total non-financial assets	5,578	4,902	4,352	7,302	9,451
Total assets	14,189	13,807	13,204	12,182	11,164
LIABILITIES					
Provisions					
Employees	4,016	3,593	3,532	3,468	3,404
Total provisions	4,016	3,593	3,532	3,468	3,404
Payables					
Suppliers	500	200	200	200	200
Other	323	218	112	6	-
Total debt	823	418	312	206	200
Total liabilities	4,839	4,011	3,844	3,674	3,604
EQUITY					
Parent entity interest					
Contributed equity	2,133	2,133	2,133	2,133	2,133
Retained surpluses or accumulated deficits	7,217	7,663	7,227	6,375	5,427
Total parent equity interest	9,350	9,796	9,360	8,508	7,560
Current liabilities	1,783	1,804	1,729	1,679	1,621
Non-current liabilities	3,056	2,207	2,115	1,995	1,983
Current assets	10,417	10,845	10,792	6,820	3,653
Non-current assets	3,772	2,962	2,412	5,362	7,511

Table 3.3: Budgeted Departmental Statement of Cash Flows for the period ended 30 June

	Actual 2002-03 \$'000	Revised Budget 2003-04 \$'000	Forward Estimate 2004-05 \$'000	Forward Estimate 2005-06 \$'000	Forward Estimate 2006-07 \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	27,216	26,437	27,354	27,673	27,999
Goods and services	740	661	686	702	718
Interest	113	-	-	-	-
Cash transferred from Official Public Account	-	-	53	3,972	3,167
Other	835	850	867	884	902
Total cash received	28,904	27,948	28,960	33,231	32,786
Cash used					
Employees	13,804	15,262	15,660	16,193	16,404
Suppliers	11,429	12,387	12,501	12,737	12,879
Cash transferred to Official Public Account	7,500	-	-	-	-
Total cash used	32,733	27,649	28,161	28,930	29,287
Net cash from/(used by) operating activities	(3,829)	299	799	4,301	3,499
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment	543	759	799	4,301	3,499
Total cash used	543	759	799	4,301	3,499
Net cash from/(used by) investing activities	(543)	(759)	(799)	(4,301)	(3,499)
FINANCIAL ACTIVITIES					
Cash used					
Capital use charge paid	926	-	-	-	-
Dividends paid	525	-	-	-	-
Total cash used	1,451	-	-	-	-
Net cash from/(used by) financing activities	(1,451)	-	-	-	-
Net increase in cash held	(5,823)	(460)	-	-	-
Cash at the beginning of the reporting period	6,783	960	500	500	500
Cash at end of reporting period	960	500	500	500	500

Table 3.4: Departmental Capital Budget Statement

	Actual 2002-03 \$'000	Revised Budget 2003-04 \$'000	Forward Estimate 2004-05 \$'000	Forward Estimate 2005-06 \$'000	Forward Estimate 2006-07 \$'000
PURCHASE OF NON-CURRENT ASSETS					
Funded internally by departmental resources	543	759	799	4,301	3,499
Total	543	759	799	4,301	3,499

Table 3.5: Departmental Non-financial Assets – Summary of Movement (Budget Year 2003-04)

	Other Infrastructure Plant and Equipment \$'000	Computer Software \$'000	Total \$'000
Carrying amount at the start of year	3,231	317	3,548
Additions	659	100	759
Depreciation/amortisation expense	(1,224)	(121)	(1,345)
Carrying amount at the end of year	2,666	296	2,962
Total additions			
Self funded	659	100	759
Appropriations	-	-	-
Total	659	100	759

Table 3.6: Schedule of Budgeted Revenues and Expenses Administered on behalf of Government for the period ended 30 June

	Actual 2002-03 \$'000	Revised Budget 2003-04 \$'000	Forward Estimate 2004-05 \$'000	Forward Estimate 2005-06 \$'000	Forward Estimate 2006-07 \$'000
REVENUES					
Non-taxation					
Other sources of non-taxation revenues	567	700	700	700	700
Total non-taxation	567	700	700	700	700
Total revenues administered on behalf of the Government	567	700	700	700	700
EXPENSES					
Other	984	1,000	250	250	250
Total expenses administered on behalf of the Government	(417)	(300)	450	450	450

**Table 3.8: Schedule of Budgeted Administered Cash Flows
for the period ended 30 June**

	Actual 2002-03 \$'000	Revised Budget 2003-04 \$'000	Forward Estimate 2004-05 \$'000	Forward Estimate 2005-06 \$'000	Forward Estimate 2006-07 \$'000
REVENUES					
Non-taxation					
Other sources of non-taxation revenues	567	700	700	700	700
Total non-taxation	567	700	700	700	700
Total revenues administered on behalf of the Government	567	700	700	700	700
EXPENSES					
Other	984	1,000	250	250	250
Total expenses administered on behalf of the Government	(417)	(300)	450	450	450

NOTES TO THE FINANCIAL STATEMENTS

Basis of accounting

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

Departmental

Resources received free of charge

The President and some Deputy Presidents have entitlements under the *Judges' Pension Act 1968* which are unfunded and the estimated cost is included here.

