

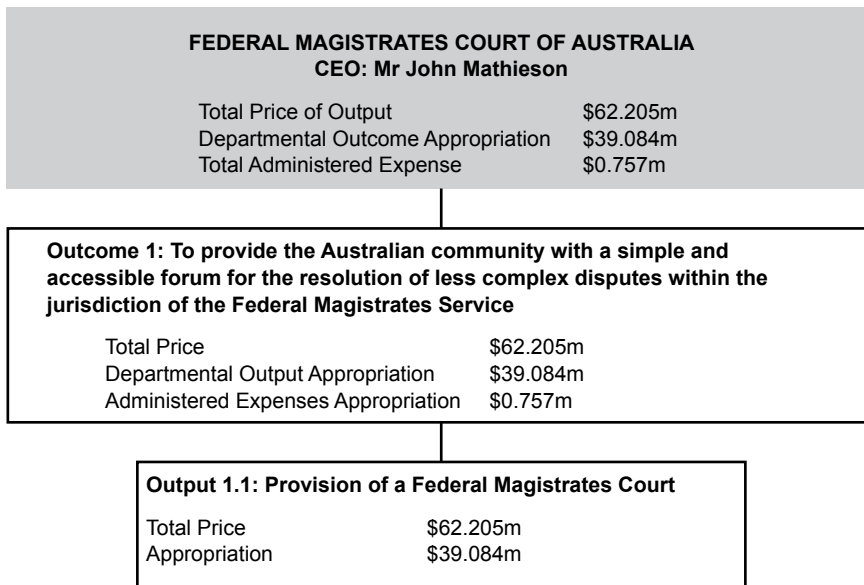
FEDERAL MAGISTRATES COURT OF AUSTRALIA

Section 1: Agency overview and resources; variations and measures

OVERVIEW

There are no changes to the Federal Magistrates Court of Australia’s (FMC) role, mission or its outcome and output structure as a result of Additional Estimates.

Table 1.1: Agency outcomes and output groups



ADDITIONAL ESTIMATES AND VARIATIONS TO OUTCOMES

Additional funding of \$4.749m over four years has also been provided for additional appropriation sought for the appointment of three federal magistrates instead of replacing three Family Court registrars. The latter funding is to be offset within the Attorney-General's Portfolio by a reduction in appropriation to the Family Court of Australia.

Additional funding of \$2.192m has been provided over four years to meet the increases in judicial and related remuneration increases determined by the Remuneration Tribunal with effect from 1 July 2006.

Table 1.2: Additional estimates and variations to outcomes — measures

	2006-07 \$'000	2007-08 \$'000	2008-09 \$'000	2009-10 \$'000
Outcome 1				
Variation in Departmental appropriations				
Providing additional magistrates	674	1,344	1,358	1,373
Total changes in Departmental appropriations	674	1,344	1,358	1,373

Table 1.3: Additional estimates and variations to outcomes — other variations

	2006-07 \$'000	2007-08 \$'000	2008-09 \$'000	2009-10 \$'000
Outcome 1				
Variation in Departmental appropriations				
Supplementation for judicial and related offices salary increases (Remuneration Tribunal Determination 2006/10)	410	600	594	588
Total changes in Departmental appropriations	410	600	594	588

Table 1.4: Summary of measures since the 2006-07 Budget

Measure	Outcome	Output Groups Affected	Appropriations 2006-07 \$'000			Appropriations 2007-08 \$'000			Appropriations 2008-09 \$'000			Appropriations 2009-10 \$'000		
			Admin Items	Dept Outputs	Total	Admin Items	Dept Outputs	Total	Admin Items	Dept Outputs	Total	Admin Items	Dept Outputs	Total
EXPENSE MEASURES														
Providing additional magistrates	1	1.1	-	674	674	-	1,344	1,344	-	1,358	1,358	-	1,373	1,373
Total Expense Measures			-	674	674	-	1,344	1,344	-	1,358	1,358	-	1,373	1,373
Total All Measures			-	674	674	-	1,344	1,344	-	1,358	1,358	-	1,373	1,373

BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

Table 1.5: Appropriation Bill (No. 3) 2006-07

	2005-06 Available \$'000	2006-07 Budget \$'000	2006-07 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
DEPARTMENTAL OUTPUTS					
Outcome 1					
To provide the Australian community with a simple and accessible forum for the resolution of less complex disputes within the jurisdiction of the Federal Magistrates Service	31,524	38,000	39,084	1,084	-
Total Federal Magistrates Court of Australia	31,524	38,000	39,084	1,084	-

SUMMARY OF STAFFING CHANGES

Table 1.7: Average Staffing Level (ASL)

	2006-07 Budget	2006-07 Revised	Variation
Outcome 1			
To provide the Australian community with a simple and accessible forum for the resolution of less complex disputes within the jurisdiction of the Federal Magistrates Service	163	166	3
Total	163	166	3

OTHER RECEIPTS AVAILABLE TO BE USED

Table 1.9 provides details of other receipts available to be used and includes resources received free of charge.

Table 1.9: Other receipts available to be used

	Budget Estimate 2006-07 \$'000	Revised Estimate 2006-07 \$'000
Departmental other receipts		
Resources received free of charge	19,247	23,121
Total Departmental other receipts available to be used	19,247	23,121

Note:

The Revised Estimate of \$23.121m consists of amounts provided free of charge by the Family Court of Australia (\$15.151m), Federal Court of Australia (\$7.937m), and the Australian National Audit Office (\$0.033m).

Section 2: Revisions to agency outcomes

OUTCOMES, ADMINISTERED ITEMS AND OUTPUTS

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

There are no changes to the FMC's outcome and outputs as a result of Additional Estimates.

Apart from price per output in Table 1.1 there have been no changes to performance information.

Section 3: Budgeted financial statements

ANALYSIS OF BUDGETED FINANCIAL STATEMENTS

The major change at Additional Estimates 2006-07 relates to funding for the appointment of three federal magistrates instead of replacing three Family Court registrars.

Supplementation has also been included for an increase in the remuneration of federal magistrates determined by the Remuneration Tribunal with effect from 1 July 2006.

BUDGETED FINANCIAL STATEMENTS

Departmental financial statements

Budgeted departmental income statement

There is an increase in revenue due to the funding transfer from the Family Court for the appointment of three federal magistrates instead of replacing three Family Court registrars and supplementation for the Remuneration Tribunal decision. Resources received free of charge has increased to reflect the estimate for 2006-07 based on the actual for 2005-06. The increases in revenue are matched by corresponding increases in employee and supplier expenses.

Budgeted departmental balance sheet

There are no major changes from the 2006-07 PBS.

Budgeted departmental statement of cash flows

There are no major changes from the 2006-07 PBS.

Departmental statement of changes in equity — summary of movement

There are no major changes from the 2006-07 PBS.

Departmental capital budget statement

There are no major changes from the 2006-07 PBS.

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

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

Schedule of administered activity

Schedule of budgeted income and expenses administered on behalf of Government

The forecast revenue reflects revenue trends established in previous years.

Schedule of budgeted assets and liabilities administered on behalf of Government

There are no major changes from the 2006-07 PBS.

Schedule of budgeted administered cash flows

There are no major changes from the 2006-07 PBS.

Table 3.1: Budgeted departmental income statement for the period ended 30 June

	Actual 2005-06 \$'000	Revised Budget 2006-07 \$'000	Forward Estimate 2007-08 \$'000	Forward Estimate 2008-09 \$'000	Forward Estimate 2009-10 \$'000
INCOME					
Revenue					
Revenues from Government	31,524	39,084	41,489	41,834	42,002
Resources received free of charge	23,121	23,121	23,121	23,121	23,121
Goods and services	84	-	-	-	-
Total revenue	54,729	62,205	64,610	64,955	65,123
Total income	54,729	62,205	64,610	64,955	65,123
EXPENSE					
Employees	16,624	24,597	26,609	27,205	27,710
Suppliers	32,502	36,875	37,139	36,863	36,485
Depreciation and amortisation	250	596	814	884	927
Total expenses	49,376	62,068	64,562	64,952	65,122
Operating result from continuing operations	5,353	137	48	3	1
Net surplus or (deficit) attributable to the Australian Government	5,353	137	48	3	1

Table 3.2: Budgeted departmental balance sheet as at 30 June

	Actual 2005-06 \$'000	Revised Budget 2006-07 \$'000	Forward Estimate 2007-08 \$'000	Forward Estimate 2008-09 \$'000	Forward Estimate 2009-10 \$'000
ASSETS					
Financial assets					
Cash	573	500	500	500	500
Receivables	17,987	19,250	17,827	19,175	21,330
Total financial assets	18,560	19,750	18,327	19,675	21,830
Non-financial assets					
Land and buildings	442	1,200	-	-	-
Infrastructure, plant and equipment	633	3,995	4,465	4,585	4,135
Intangibles	104	125	76	224	147
Other	446	66	66	66	66
Total non-financial assets	1,625	5,386	4,607	4,875	4,348
Total assets	20,185	25,136	22,934	24,550	26,178
LIABILITIES					
Provisions					
Employees	3,331	5,859	7,254	8,668	10,113
Total provisions	3,331	5,859	7,254	8,668	10,113
Payables					
Suppliers	857	1,921	1,492	1,691	1,873
Total payables	857	1,921	1,492	1,691	1,873
Total liabilities	4,188	7,780	8,746	10,359	11,986
EQUITY					
Parent entity interest					
Contributed equity	1,887	3,109	3,344	3,344	3,344
Retained surpluses or accumulated deficits	14,110	14,247	10,844	10,847	10,848
Total parent entity interest	15,997	17,356	14,188	14,191	14,192
Total equity	15,997	17,356	14,188	14,191	14,192
Current assets	19,006	19,750	18,327	19,675	21,830
Non-current assets	1,179	5,386	4,607	4,875	4,348
Current liabilities	3,431	4,541	4,909	5,915	6,919
Non-current liabilities	757	3,239	3,837	4,444	5,067

Table 3.3: Budgeted departmental statement of cash flows for the period ended 30 June

	Actual 2005-06 \$'000	Revised Budget 2006-07 \$'000	Forward Estimate 2007-08 \$'000	Forward Estimate 2008-09 \$'000	Forward Estimate 2009-10 \$'000
OPERATING ACTIVITIES					
Cash received					
Goods and services	227	-	-	-	-
Appropriations	25,459	39,084	40,167	39,885	39,162
Other	673	1,020	1,100	1,025	1,025
Total cash received	26,359	40,104	41,267	40,910	40,187
Cash used					
Employees	16,154	22,623	24,614	25,197	25,677
Suppliers	10,240	13,970	15,653	14,561	14,110
Total cash used	26,394	36,593	40,267	39,758	39,787
Net cash from or (used by) operating activities	(35)	3,511	1,000	1,152	400
INVESTING ACTIVITIES					
Cash received					
Total cash received	-	-	-	-	-
Cash used					
Purchase of property, plant and equipment	741	4,740	1,235	1,152	400
Total cash used	741	4,740	1,235	1,152	400
Net cash from or (used by) investing activities	(741)	(4,740)	(1,235)	(1,152)	(400)
FINANCING ACTIVITIES					
Cash received					
Appropriations – contributed equity	879	1,222	235	-	-
Total cash received	879	1,222	235	-	-
Cash used					
Total cash used	-	-	-	-	-
Net cash from or (used by) financing activities	879	1,222	235	-	-
Net increase or (decrease) in cash held	103	(7)	-	-	-
Cash at the beginning of the reporting period	470	573	500	500	500
Cash at the end of the reporting period	573	500	500	500	500

Table 3.4: Departmental statement of changes in equity — summary of movement Budget year 2006-07

	Accumulated Results \$'000	Contributed Equity/ Capital \$'000	Total Equity \$'000
Opening balance as at 1 July 2006			
Balance carried forward from previous period	14,110	1,887	15,997
Adjustment for changes in accounting policies	-	-	-
Adjusted opening balance	14,110	1,887	15,997
Income and expense			
Net operating result	137	-	137
Total income and expenses	137	-	137
Transactions with owners			
Appropriation (equity injection)	-	1,222	1,222
Sub-total transactions with owners	-	1,222	1,222
Estimated closing balance as at 30 June 2007	14,247	3,109	17,356

Table 3.5: Departmental capital budget statement

	Actual 2005-06 \$'000	Revised Budget 2006-07 \$'000	Forward Estimate 2007-08 \$'000	Forward Estimate 2008-09 \$'000	Forward Estimate 2009-10 \$'000
CAPITAL APPROPRIATIONS					
Total equity injections	1,694	1,222	235	-	-
Total capital appropriations	1,694	1,222	235	-	-
Represented by:					
Purchase of non-financial assets	1,265	1,222	235	-	-
Other	429	-	-	-	-
Total represented by	1,694	1,222	235	-	-
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation	1,265	1,222	235	-	-
Funded internally by Departmental resources	-	1,805	1,000	1,152	400
Total	1,265	3,027	1,235	1,152	400

Table 3.6: Departmental property, plant, equipment and intangibles — summary of movement Budget year 2006-07

	Buildings	Other Infrastructure Plant and Equipment	Computer Software	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2006				
Gross book value	490	790	331	1,611
Accumulated depreciation	(48)	(157)	(227)	(432)
Opening net book value	442	633	104	1,179
Additions:				
by purchase	818	3,845	77	4,740
Depreciation/amortisation expense	(60)	(483)	(56)	(599)
As at 30 June 2007				
Gross book value	1,308	4,635	408	6,351
Accumulated depreciation	(108)	(640)	(283)	(1,031)
Estimated closing net book value	1,200	3,995	125	5,320

Table 3.7: Schedule of budgeted income and expenses administered on behalf of Government for the period ended 30 June

	Actual 2005-06 \$'000	Revised Budget 2006-07 \$'000	Forward Estimate 2007-08 \$'000	Forward Estimate 2008-09 \$'000	Forward Estimate 2009-10 \$'000
INCOME ADMINISTERED ON BEHALF OF THE GOVERNMENT					
Revenue					
Non-taxation					
Other sources of non-taxation revenues	13,424	16,440	16,440	16,440	16,440
Total non-taxation	13,424	16,440	16,440	16,440	16,440
Total income administered on behalf of Government	13,424	16,440	16,440	16,440	16,440
EXPENSES ADMINISTERED ON BEHALF OF THE GOVERNMENT					
Suppliers	590	757	805	825	841
Other	29	-	-	-	-
Total expenses administered on behalf of the Government	619	757	805	825	841

Table 3.8: Schedule of budgeted assets and liabilities administered on behalf of Government as at 30 June

	Actual 2005-06 \$'000	Revised Budget 2006-07 \$'000	Forward Estimate 2007-08 \$'000	Forward Estimate 2008-09 \$'000	Forward Estimate 2009-10 \$'000
ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT					
Financial assets					
Receivables	93	65	65	65	65
Total financial assets	93	65	65	65	65
Total assets administered on behalf of Government	93	65	65	65	65
LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT					
Payables					
Suppliers	242	10	10	10	10
Total payables	242	10	10	10	10
Total liabilities administered on behalf of Government	242	10	10	10	10

Table 3.9: Schedule of budgeted administered cash flows for the period ended 30 June

	Actual 2005-06 \$'000	Revised Budget 2006-07 \$'000	Forward Estimate 2007-08 \$'000	Forward Estimate 2008-09 \$'000	Forward Estimate 2009-10 \$'000
OPERATING ACTIVITIES					
Cash received					
Other taxes, fees and fines	13,483	16,440	16,440	16,440	16,440
Other	33	-	-	-	-
Total cash received	13,516	16,440	16,440	16,440	16,440
Cash used					
Suppliers	480	827	875	895	911
Other	29	-	-	-	-
Total cash used	509	827	875	895	911
Net cash from or (used by) operating activities	13,007	15,613	15,565	15,545	15,529
INVESTING ACTIVITIES					
Cash received					
Total cash received	-	-	-	-	-
Cash used					
Total cash used	-	-	-	-	-
Net cash from investing or (used by) activities	-	-	-	-	-
FINANCING ACTIVITIES					
Cash received					
Other	-	70	70	70	70
Total cash received	-	70	70	70	70
Cash used					
Total cash used	-	-	-	-	-
Net cash from or (used by) financing activities	-	70	70	70	70
Net increase or (decrease) in cash held	-	15,683	15,635	15,615	15,599
Cash at beginning of reporting period	2	-	-	-	-
Cash from Official Public Account for:					
– appropriations	506	827	875	895	911
Cash to Official Public Account for:					
– other	13,515	16,510	16,510	16,510	16,510
Cash at end of reporting period	-	-	-	-	-

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

Amounts appropriated for 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.

Suppliers

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

Cash

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

Assets

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

Liabilities

The liabilities are made up of employee salary and leave entitlements, property lease make-good provisions and unpaid creditors.