

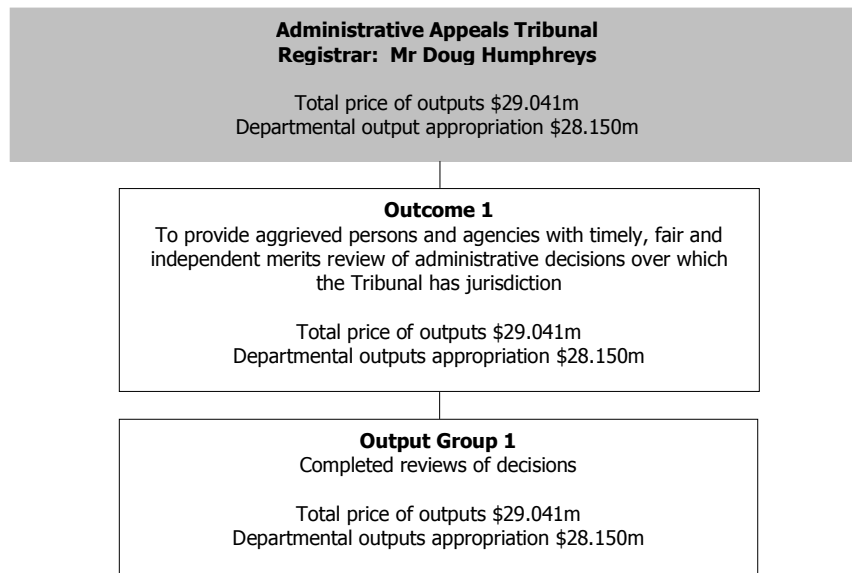
ADMINISTRATIVE APPEALS TRIBUNAL

Section 1: Overview, variations and measures

OVERVIEW

Explanations of variations are set out later in this section.

Outcomes and Outputs Map



ADDITIONAL ESTIMATES AND VARIATIONS TO OUTCOMES

Additional funding has been provided for the following purposes:

- \$0.891m over four years to meet the salary increases granted for members of the Tribunal by the Remuneration Tribunal, and
- \$1.378m over four years to meet the increase in leasing costs for the Tribunal's accommodation in the Commonwealth Law Courts buildings in Hobart and Brisbane.

The Tribunal will also return \$0.027m to the Budget as part of the Comcover premium supplementation clawback 2004-05.

Other variations to appropriations

	2004-05	2005-06	2006-07	2007-08
	\$'000	\$'000	\$'000	\$'000
Outcome 1				
Variations in departmental appropriations				
Clawback of Comcover supplementation	(27)	-	-	-
Supplementation for Members' salaries	231	218	220	222
Supplementation for tenants of Commonwealth Law Courts for increases in cost of leasing court premises	364	338	338	338
Total	568	556	558	560

BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

The additional funding received by the Tribunal will increase the cost of outcomes as indicated below:

Table 1.2: Appropriation Bill (No. 3) 2004–05

	2003–04 Available	2004–05 Budget	2004–05 Revised	Additional Estimates	Reduced Estimates
	\$'000	\$'000	\$'000	\$'000	\$'000
DEPARTMENTAL OUPTPUTS					
Outcome 1					
To provide aggrieved persons and agencies with timely, fair and independent merits review of administrative decisions over which the Tribunal has jurisdiction	27,227	27,582	28,150	595	(27)
Total	27,227	27,582	28,150	595	(27)

Section 2: Revisions to outcomes and outputs

OUTCOMES AND OUTPUT GROUPS

There have been no revisions to Outcomes or Outputs since the 2004–05 Budget.

Table 2.1: Performance information for Outputs affected by Additional Estimates — Outcome 1

Output 1.1	Performance information 2004–05 budget		Performance information 2004–05 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> \$2,375		<i>Price:</i> \$2,422	
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> \$11,189		<i>Price:</i> \$11,409	

Section 3: Budgeted financial statements

ANALYSIS OF BUDGETED FINANCIAL STATEMENTS

There are no substantial changes to current financial statements as the funds received will be absorbed by the equivalent increases in members' salaries and property outgoings.

BUDGETED FINANCIAL STATEMENTS

Departmental financial statements

Budgeted departmental statement of financial performance

This statement provides a picture of the expected financial results for the Administrative Appeals Tribunal by identifying full accrual expenses and revenues, 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 Administrative Appeals Tribunal. It helps decision-makers to track the management of assets and liabilities.

Budgeted departmental statement of cash flows

Budgeted cash flows, as reflected in the statement of 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

Shows all planned departmental capital expenditure (capital expenditure on non-financial assets), whether funded through capital appropriations for additional equity or borrowings, or from funds from internal sources.

Departmental non-financial assets — summary of movement

Shows budgeted acquisitions and disposals of non-financial assets during the budget year.

Schedule of administered activity

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 assets and liabilities administered on behalf of government

This note shows assets and liabilities administered on behalf of the Government. The Administrative Appeals Tribunal has no assets or liabilities administered on behalf of 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

	Actual 2003–04 \$'000	Revised Budget 2004–05 \$'000	Forward Estimate 2005–06 \$'000	Forward Estimate 2006–07 \$'000	Forward Estimate 2007–08 \$'000
REVENUE					
Revenues from ordinary activities					
Revenue from government	27,227	28,150	28,451	28,716	28,993
Goods and services	802	726	739	796	796
Other revenues	177	165	168	181	181
Revenues from ordinary activities	28,206	29,041	29,358	29,693	29,970
EXPENSE					
Expenses from ordinary activities (excluding borrowing costs expense)					
Employees	15,484	16,464	17,089	17,621	17,831
Suppliers	11,629	11,663	11,770	11,670	11,737
Depreciation and amortisation	1,012	1,350	1,350	1,350	1,350
Write-down of assets	29	-	-	-	-
Expenses from ordinary activities (Excluding borrowing costs expense)	28,154	29,477	30,209	30,641	30,918
Operating surplus or (deficit) from ordinary activities	52	(436)	(851)	(948)	(948)
Once only write down due to change in standards	352	-	-	-	-
Net surplus or (deficit)	(300)	(436)	(851)	(948)	(948)

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

	Actual 2003-04	Revised Budget 2004-05	Forward Estimate 2005-06	Forward Estimate 2006-07	Forward Estimate 2007-08
	\$'000	\$'000	\$'000	\$'000	\$'000
ASSETS					
Financial assets					
Cash	569	503	503	503	503
Receivables	8,814	8,818	4,911	1,808	1,860
Total financial assets	9,383	9,321	5,414	2,311	2,363
Non-financial assets					
Land and buildings	765	165	2,485	4,005	3,525
Infrastructure, plant and equipment	1,700	1,679	2,339	2,699	2,269
Intangibles	194	265	235	505	415
Other non-financial assets	2,257	1,940	1,940	1,940	1,940
Total non-financial assets	4,916	4,049	6,999	9,149	8,149
Total assets	14,299	13,370	12,413	11,460	10,512
LIABILITIES					
Interest bearing liabilities					
Other liabilities	217	111	5	-	-
Total interest bearing liabilities	217	111	5	-	-
Provisions					
Employees	4,445	4,445	4,445	4,445	4,445
Total provisions	4,445	4,445	4,445	4,445	4,445
Payables					
Suppliers	587	200	200	200	200
Total payables	587	200	200	200	200
Total liabilities	5,249	4,756	4,650	4,645	4,645
EQUITY					
Parent entity interest					
Contributed equity	2,133	2,133	2,133	2,133	2,133
Retained surpluses or accumulated deficits	6,917	6,481	5,630	4,682	3,734
Total parent entity interest	9,050	8,614	7,763	6,815	5,867
Total equity	9,050	8,614	7,763	6,815	5,867
TOTAL ASSETS AND LIABILITIES BY MATURITY					
Current assets	11,640	11,261	7,354	4,251	4,303
Non-current assets	2,659	2,109	5,059	7,209	6,209
Current liabilities	2,180	1,793	1,692	1,687	1,687
Non-current liabilities	3,069	2,963	2,958	2,958	2,958

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

	Actual 2003-04	Revised Budget 2004-05	Forward Estimate 2005-06	Forward Estimate 2006-07	Forward Estimate 2007-08
	\$'000	\$'000	\$'000	\$'000	\$'000
OPERATING ACTIVITIES					
Cash received					
Goods and services	690	726	739	796	796
Appropriations	26,176	28,146	32,358	31,819	28,941
Other	984	1,000	1,000	1,000	1,000
Total cash received	27,850	29,872	34,097	33,615	30,737
Cash used					
Employees	14,912	16,299	16,921	17,440	17,650
Suppliers	13,049	12,839	12,876	12,675	12,737
Total cash used	27,961	29,138	29,797	30,115	30,387
Net cash from/ (used by) operating activities	(111)	734	4,300	3,500	350
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment	280	600	4,250	3,150	350
Other	-	200	50	350	-
Total cash used	280	800	4,300	3,500	350
Net cash used by investing activities	(280)	(800)	(4,300)	(3,500)	(350)
Net decrease in cash held	(391)	(66)	-	-	-
Cash at the beginning of the reporting period	960	569	503	503	503
Cash at the end of the reporting period	569	503	503	503	503

Table 3.4: Departmental Capital Budget Statement for the period ended 30 June

	Actual 2003-04	Revised Budget 2004-05	Forward Estimate 2005-06	Forward Estimate 2006-07	Forward Estimate 2007-08
	\$'000	\$'000	\$'000	\$'000	\$'000
PURCHASE OF NON CURRENT ASSETS					
Funded internally by Departmental resources	280	800	4,300	3,500	350
Total	280	800	4,300	3,500	350

Table 3.5: Departmental Non-Financial Assets — Summary of Movement (Budget year 2004–05)

	Other Infrastructure Plant and Equipment \$'000	Computer Software \$'000	Total \$'000
Carrying amount at the start of year	2,465	194	2,659
Additions	600	200	800
Disposals	-	-	-
Net Revaluation increment / decrement	-	-	-
Recoverable amount write-downs	-	-	-
Net transfers free of charge	-	-	-
Depreciation/amortisation expense	(1,221)	(129)	(1,350)
Write-off of assets	-	-	-
Reclassifications	-	-	-
Other	-	-	-
Carrying amount at the end of year	1,844	265	2,109
Total additions			
Self funded	600	200	800
Appropriations	-	-	-
Total	600	200	800

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

	Actual 2003–04 \$'000	Revised Budget 2004–05 \$'000	Forward Estimate 2005–06 \$'000	Forward Estimate 2006–07 \$'000	Forward Estimate 2007–08 \$'000
REVENUES					
Non-taxation (revenues from Government)					
Other sources of non-taxation revenues	729	700	700	700	700
Total non-taxation	729	700	700	700	700
Total revenues administered on behalf of Government	729	700	700	700	700
EXPENSES					
Other	784	250	250	250	250
Total expenses administered on behalf of the government	(55)	450	450	450	450

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

	Actual 2003-04 \$'000	Budget Estimate 2004-05 \$'000	Forward Estimate 2005-06 \$'000	Forward Estimate 2006-07 \$'000	Forward Estimate 2007-08 \$'000
OPERATING ACTIVITIES					
Cash received					
Other taxes, fees and fines	729	700	700	700	700
Total cash received	729	700	700	700	700
Cash used					
Other	784	250	250	250	250
Total cash used	784	250	250	250	250
Net cash from / (used by) operating activities	(55)	450	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.