

FEDERAL MAGISTRATES COURT

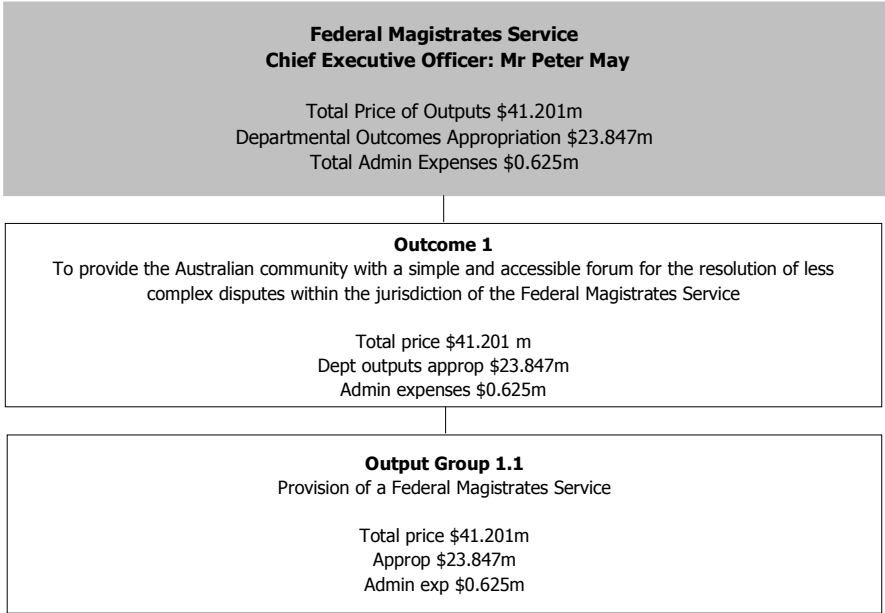
Section 1: Overview, variations and measures

OVERVIEW

There are no changes to the Federal Magistrates Court (FMC) role, mission or its outcomes and outputs structures as a result of Additional Estimates.

The court was established by the *Federal Magistrates Act 1999*, which provides for the court to also be known as the Federal Magistrates Service or the Federal Magistrates Court of Australia. In the Appropriation Bills, the court has been referred to as the Federal Magistrates Service.

Outcomes and Outputs Map



ADDITIONAL ESTIMATES AND VARIATIONS TO OUTCOMES

The FMC, in conjunction with the other Commonwealth courts, is to receive funding for the operating costs of the new Commonwealth law courts building in Adelaide. The FMC will also receive funding for increases in judicial and related salaries determined by the Remuneration Tribunal which take effect from 1 July 2004. There are also minor adjustments for an increase in property operating expenses associated with the application of commercial leasing arrangements to Commonwealth law courts buildings, and a one-off adjustment of supplementation for Comcover insurance premiums.

Other variations to appropriations

	2004-05	2005-06	2006-07	2007-08
	\$'000	\$'000	\$'000	\$'000
Outcome 1				
Variations in departmental appropriations				
Increase in property operating costs	17	16	16	16
New Adelaide Commonwealth Law Courts funding	133	971	971	971
Judicial pay increase	330	330	330	330
Comcover supplementation clawback	(18)	-	-	-
Total	462	1,317	1,317	1,317

BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL**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
ADMINISTERED ITEMS					
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	614	625	625	-	-
Total	614	625	625	-	-
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	15,749	23,385	23,847	462	-
Total	15,749	23,385	23,847	462	-
Total administered & departmental	16,363	24,010	24,472	462	-

Table 1.3: Appropriation Bill (No. 4) 2004–05

	2003–04 Available	2004–05 Budget	2004–05 Revised	Additional Estimates	Reduced Estimates
	\$'000	\$'000	\$'000	\$'000	\$'000
Non-operating					
Equity injections	25	4,208	4,568	360	-
Total capital	25	4,208	4,568	360	-

REVENUE FROM INDEPENDENT SOURCES

Table 1.6: Revenue from independent sources

	Budget Estimate 2004-05 \$'000	Revised Estimate 2004-05 \$'000
ADMINISTERED REVENUE		
Other - fees and fines	10,200	11,250
Total non-appropriation administered revenue	10,200	11,250

ESTIMATED SPECIAL ACCOUNT FLOWS

Table 1.8: Estimated special account flows

	Revised Estimate - 2004-05, Heavy Figures				
	<i>Final Actual - 2003-04, Light figures ⁽¹⁾</i>				
	Opening Balance 2004-05⁽¹⁾ <i>2003-04⁽¹⁾</i> \$'000	Receipts 2004-05 <i>2003-04</i> \$'000	Payments 2004-05 <i>2003-04</i> \$'000	Adjustments 2004-05 <i>2003-04</i> \$'000	Closing Balance 2004-05 <i>2003-04</i> \$'000
Federal Magistrates Court Litigants Fund Special Account (Exempt Special Public Money) - s20 FMA Act (A)	28	241	75	-	194
	226	65	263	-	28
Total Special Accounts	28	241	75	-	194

D = Departmental A= Administered

Acts Glossary:

FMA Act = *Financial Management and Accountability Act 1997*

Notes

On 9 June 2004, the Minister for Finance and Administration made a determination under subsection 20(1) of the *Financial Management and Accountability Act 1997* establishing the Federal Magistrates Court Litigants Fund Special Account (Determination 2004/05). The comparatives are from the equivalent fund held last year. The determination was made to clarify the legal authority for payments from the fund.

Section 2: Revisions to outcomes and outputs

OUTCOMES AND OUTPUT GROUPS

There are no changes to the performance information for the Federal Magistrates Court's outcome and outputs arising from Additional Estimates, variations and measures.

Section 3: Budgeted financial statements

ANALYSIS OF BUDGETED FINANCIAL STATEMENTS

The major changes at Additional Estimates 2004-05 relate to supplementation (and increased expenses) as a consequence of a Remuneration Tribunal determination which increased the remuneration of federal magistrates and non-judicial officers with effect from 1 July 2004; and also supplementation for building operating expenses and capital relating to the new Commonwealth Law Courts Building in Adelaide.

There was also a clawback of Comcover supplementation in accordance with government policy decision.

BUDGETED FINANCIAL STATEMENTS

Departmental financial statements

Budgeted departmental statement of financial performance

There has been an increase in revenue due to the supplementation for the Remuneration Tribunal decision and supplementation for the new building in Adelaide. Resources received free of charge has been increased to reflect the actual amount for the 2003-04 year. The increases in revenue are offset by corresponding increases in employee and supplier expenses.

Budgeted departmental statement of financial position

The FMC now has positive contributed equity due to the equity injection for the new building in Adelaide.

Budgeted departmental statement of cash flows

The budgeted cash at the end of 2004-05 reflects a forecast working cash balance.

Departmental capital budget statement

The court will receive a departmental equity injection of \$0.36m to assist in the building of the new Commonwealth law courts in Adelaide.

Departmental non-financial assets — summary of movement

There are no major changes from the Budget statement.

Schedule of administered activity

Schedule of budgeted revenues and expenses administered on behalf of government

The forecast revenue from court fees has increased to reflect the revenue trend established in 2003–04.

Schedule of budgeted assets and liabilities administered on behalf of government

There are no major changes from the Budget statement.

Schedule of budgeted administered cash flows

The forecast cash received has increased to reflect the trend in cash receipts established in 2003–04.

Table 3.1: Budgeted Departmental Statement of Financial Performance 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
REVENUE					
Revenues from ordinary activities					
Revenue from government	15,749	23,847	26,336	26,706	27,192
Resources received free of charge	17,354	17,354	17,354	17,354	17,354
Goods and services	72	-	-	-	-
Revenues from ordinary activities	33,175	41,201	43,690	44,060	44,546
EXPENSE					
Expenses from ordinary activities					
Employees	9,209	13,988	15,210	15,659	16,229
Suppliers	22,751	26,238	27,505	27,505	27,617
Depreciation and amortisation	307	639	721	725	698
Operating surplus or (deficit) from ordinary activities	32,267	40,865	43,436	43,889	44,544
Net surplus or (deficit)	908	336	254	171	2

Table 3.2: Budgeted 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	849	500	500	500	500
Receivables	4,119	5,926	6,922	8,242	9,451
Total financial assets	4,968	6,426	7,422	8,742	9,951
Non-financial assets					
Infrastructure, plant and equipment	703	4,938	4,258	3,576	3,566
Intangibles	46	141	100	57	19
Other	57	57	57	57	57
Total financial assets	806	5,136	4,415	3,690	3,642
Total assets	5,774	11,562	11,837	12,432	13,593
LIABILITIES					
Provisions					
Employees	2,261	2,184	2,626	3,045	3,538
Total provisions	2,261	2,184	2,626	3,045	3,538
Payables					
Suppliers	552	1,513	1,092	1,097	1,763
Total payables	552	1,513	1,092	1,097	1,763
Total liabilities	2,813	3,697	3,718	4,142	5,301
EQUITY*					
Parent entity interest					
Contributed equity	(4,375)	193	193	193	193
Retained surpluses or accumulated deficits	7,336	7,672	7,926	8,097	8,099
Total parent entity interest	2,961	7,865	8,119	8,290	8,292
Total equity	2,961	7,865	8,119	8,290	8,292
TOTAL ASSETS AND LIABILITIES BY MATURITY					
Current assets	5,025	6,483	7,479	8,799	10,008
Non-current assets	749	5,079	4,358	3,633	3,585
Current liabilities	1,779	2,298	1,945	1,973	2,712
Non-current liabilities	1,034	1,399	1,773	2,169	2,589

* Note: 'equity' is the residual interest in assets after deduction of liabilities.

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					
Appropriations	14,420	22,040	25,340	25,386	25,983
Goods and services	92	-	-	-	-
Other	555	595	564	563	630
Total cash received	15,067	22,635	25,904	25,949	26,613
Cash used					
Employees	8,694	14,065	14,768	15,240	15,736
Suppliers	5,895	8,518	11,136	10,709	10,227
Total cash used	14,589	22,583	25,904	25,949	25,963
Net cash from/ (used by) operating activities	478	52	-	-	650
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	277	4,969	-	-	650
Total cash used	277	4,969	-	-	650
Net cash from/ (used by) investing activities	(277)	(4,969)	-	-	(650)
FINANCING ACTIVITIES					
Cash received					
Appropriations - contributed equity	25	4,568	-	-	-
Total cash received	25	4,568	-	-	-
Net cash from/ (used by) financing activities	25	4,568	-	-	-
Net increase or (decrease) in cash held	226	(349)	-	-	-
Cash at the beginning of the reporting period	623	849	500	500	500
Cash at the end of the reporting period	849	500	500	500	500

Table 3.4: Departmental Capital Budget Statement 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
CAPITAL APPROPRIATIONS					
Total equity injections	25	4,568	-	-	-
Represented by					
Purchase of non-current assets	25	4,568	-	-	-
Total	25	4,568	-	-	-
PURCHASE OF NON CURRENT ASSETS					
Funded by capital appropriation	25	4,568	-	-	-
Funded internally by Departmental resources	252	401	-	-	-
Total	277	4,969	-	-	-

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	703	46	749
Additions	4,819	150	4,969
Disposals			
Depreciation/amortisation expense	(584)	(55)	(639)
Carrying amount at the end of year	4,938	141	5,079
Total additions			
Self funded	251	150	401
Appropriations	4,568	-	4,568
Total	4,819	150	4,969

Table 3.6: Schedule of Budgeted Revenues and Expenses Administered on behalf of Government 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
REVENUES					
Non-taxation (revenues from Government)					
Revenue from government	608	625	637	650	663
Other sources of non-taxation revenues	11,222	11,250	11,250	11,250	11,250
Total non-taxation	11,830	11,875	11,887	11,900	11,913
Total revenues administered on behalf of Government	11,830	11,875	11,887	11,900	11,913
EXPENSES					
Suppliers	608	625	637	650	663
Other	25	-	-	-	-
Total expenses administered on behalf of the Government	633	625	637	650	663

Table 3.7: Schedule of Budgeted Assets and Liabilities Administered on behalf of Government 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	-	-	-	-	-
Receivables	65	56	56	56	56
Total financial assets	65	56	56	56	56
Total assets administered on behalf of Government	65	56	56	56	56
LIABILITIES					
Payables					
Suppliers	52	43	43	43	43
Total payables	52	43	43	43	43
Total liabilities administered on behalf of Government	52	43	43	43	43

Table 3.8: Schedule of Budgeted Administered Cash Flows 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
OPERATING ACTIVITIES					
Cash received					
Cash from Official Public Account -					
Appropriations	637	625	637	650	663
GST from ATO	59	55	55	55	55
Other	11,220	11,259	11,250	11,250	11,250
Total cash received	11,916	11,939	11,942	11,955	11,968
Cash used					
Suppliers	671	689	692	705	718
Cash to Official Public Account -					
Other	11,221	11,250	11,250	11,250	11,250
Other	25	-	-	-	-
Total cash used	11,917	11,939	11,942	11,955	11,968
Net cash from / (used by) operating activities	(1)	-	-	-	-
FINANCING ACTIVITIES					
Cash received					
GST Appropriations	59	55	55	55	55
Total cash received	59	55	55	55	55
Cash used					
Return of GST Appropriations	59	55	55	55	55
Total cash used	59	55	55	55	55
Net cash from / (used by) financing activities	-	-	-	-	-
Net increase or (decrease) in cash held	(1)	-	-	-	-
Cash at the beginning of the reporting period	1	-	-	-	-
Cash at the end of the reporting period	-	-	-	-	-

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

The Federal Magistrates Court receives resources free of charge from the Family Court and Federal Court. These are included in the Statement of Financial Performance based on estimates provided by those courts in 2003-04.