

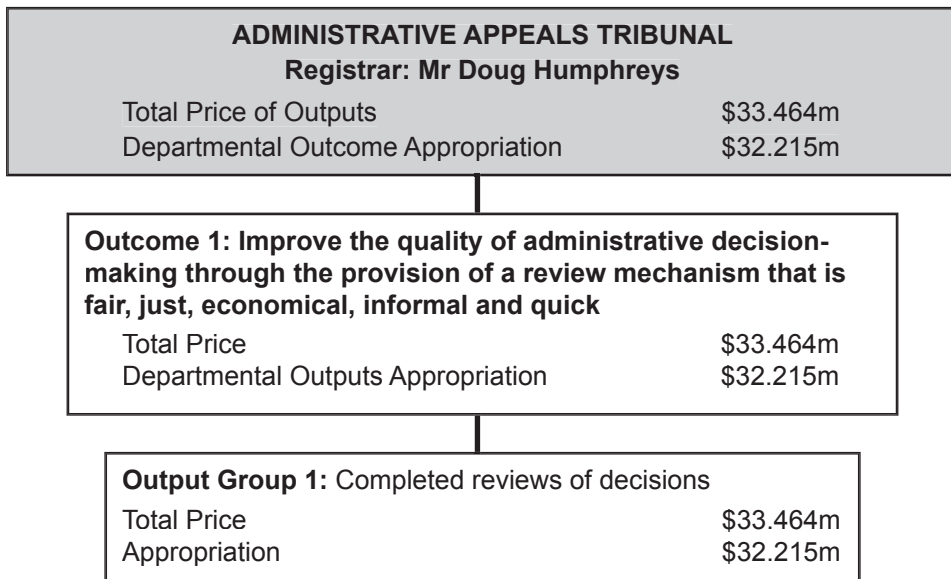
ADMINISTRATIVE APPEALS TRIBUNAL

Section 1: Agency overview and resources; variations and measures

OVERVIEW

There are no changes to the role, mission, or outcome and output structure of the Administrative Appeals Tribunal as a result of additional estimates.

Figure 2: Outcome and output structure for Administrative Appeals Tribunal



ADDITIONAL ESTIMATES AND VARIATIONS TO OUTCOMES

Variations—measures

The Administrative Appeals Tribunal’s revised budget and forward estimates have been adjusted to implement the election commitment savings measure of a one-off increase in the efficiency dividend of 2% commencing in 2007–08.

Variations—other adjustments

Additional funding of \$2.165m has been provided over four years to meet the salary increases granted for members of the Administrative Appeals Tribunal by the Remuneration Tribunal. 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 2007.

A reduction in funding of \$0.191m has occurred over the three forward estimates years (2008–09 to 2010–11) due to an increase in the efficiency dividend from 1% to 1.25% per annum.

Summaries of new measures since the 2007–08 Budget are at Tables 1.2 and 1.4.

Table 1.2: Additional estimates and variations to outcomes—measures

	2007–08 (\$'000)	2008–09 (\$'000)	2009–10 (\$'000)	2010–11 (\$'000)
Outcome 1				
Increase in estimates (departmental)				
Health and Social Services Access Card review mechanism	–	378	467	1,419
Decrease in estimates (departmental)				
Savings for Labor’s Better Priorities—Abolition of the Access Card	–	(378)	(467)	(1,419)
Election commitment savings:				
2% efficiency dividend	(149)	(650)	(653)	(657)
Efficiency dividend: increase in rate from 1% to 1.25% per annum	–	(62)	(63)	(66)
Total changes in departmental appropriation	(149)	(712)	(716)	(723)

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

	2007–08 (\$'000)	2008–09 (\$'000)	2009–10 (\$'000)	2010–11 (\$'000)
Outcome 1				
Variations (departmental)				
Supplementation for judicial and related offices salary increases (Remuneration Tribunal Determinations 2007/11 & 18)	598	528	522	517
Wage cost index adjustments	–	29	29	57
Total variations in departmental appropriation	598	557	551	574

MEASURES—AGENCY SUMMARY

Table 1.4: Summary of measures since the 2007–08 Budget¹

Measure	Outcome	Output groups affected	Appropriations 2007–08 (\$'000)			Appropriations 2008–09 (\$'000)			Appropriations 2009–10 (\$'000)			Appropriations 2010–11 (\$'000)		
			Admin items	Dept outputs	Total	Admin items	Dept outputs	Total	Admin items	Dept outputs	Total	Admin items	Dept outputs	Total
EXPENSE MEASURES														
Health and Social Services Access Card review mechanism	1	1.1	–	–	–	–	–	–	–	–	–	–	–	–
Election commitment savings: 2% efficiency dividend	1	1.1	–	(149)	(149)	–	(650)	(650)	–	(653)	(653)	–	(657)	(657)
Efficiency dividend: increase in rate from 1% to 1.25% per annum	1	1.1	–	–	–	–	(62)	(62)	–	(63)	(63)	–	(66)	(66)
Total expense measures			–	(149)	(149)	–	(712)	(712)	–	(716)	(716)	–	(723)	(723)
REVENUE MEASURES														
Health and Social Services Access Card review mechanism	1	all	–	–	–	–	–	–	–	–	–	–	–	–
Total revenue measures			–	–	–	–	–	–	–	–	–	–	–	–
Total of all measures			–	(149)	(149)	–	(712)	(712)	–	(716)	(716)	–	(723)	(723)

Note:

1. The Government is not proceeding with the following measures announced by the previous government in the 2007–08 Mid-Year Economic and Fiscal Outlook (MYEFO) and in the 2007 Pre-Election and Fiscal Outlook (PEFO):

Health and Social Services Access Card review mechanism

BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

Table 1.5: Appropriation Bill (No. 3) 2007–08

	2006–07 Available (\$'000)	2007–08 budget (\$'000)	2007–08 Revised (\$'000)	Additional estimates (\$'000)	Reduced estimates (\$'000)
DEPARTMENTAL OUTPUTS					
Outcome 1					
Improve the quality of administrative decision-making through the provision of a review mechanism that is fair, just, economical, informal and quick	31,475	31,766	32,215	598	149
Total Administrative Appeals Tribunal	31,475	31,766	32,215	598	149

Table 1.6: Appropriation Bill (No. 4) 2007–08

	2006–07 Available (\$'000)	2007–08 budget (\$'000)	2007–08 Revised (\$'000)	Additional estimates (\$'000)	Reduced estimates (\$'000)
Non-operating					
Equity injections					
Strengthening National Security—implementing the <i>Anti-Terrorism Act (No. 2) 2005</i>	142	293	293	–	–
Total non-operating	142	293	293	–	–
Total Administrative Appeals Tribunal	293	293	293	–	–

SUMMARY OF STAFFING CHANGES

Table 1.7: Average staffing level

	2007–08 budget	2007–08 Revised	Variation
Outcome 1			
Improve the quality of administrative decision-making through the provision of a review mechanism that is fair, just, economical, informal and quick	168	167	(1)
Total	168	167	(1)

Section 2: Revisions to agency outcomes

OUTCOMES, ADMINISTERED ITEMS AND OUTPUTS

Figure 2 displays the outcome statements and output groups for the Administrative Appeals Tribunal.

There are no changes to the outcome and output structure as a result of additional estimates.

Apart from price as shown in Figure 2 there have been no changes to performance information.

Outcome 1

Revised performance information—2007–08

The only change to performance information for the Administrative Appeals Tribunal is an increase in the cost per application finalised with and without a hearing to reflect the change in total appropriations.

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

Output group 1	Performance information 2007–08 Budget		Performance information 2007–08 revised	
Output 1.1.1 Applications finalised without a hearing	Quality:	85% of matters have first conference within 13 weeks	Quality:	85% of matters have first conference within 13 weeks
	Quantity:	5,218 finalisations	Quantity:	5,218 finalisations
	Price:	\$2,713 per completed application	Price:	\$2,749 per completed application
Output 1.1.2 Applications finalised with a hearing	Quality:	85% of matters to hearing within 40 weeks	Quality:	85% of matters to hearing within 40 weeks
	Quantity:	1,476 finalisations	Quantity:	1,476 finalisations
	Price:	\$12,778 per completed application	Price:	\$12,953 per completed application

Section 3: Budgeted financial statements

ANALYSIS OF BUDGETED FINANCIAL STATEMENTS

Budgeted departmental balance sheet

The difference between the previously published estimates and the revised estimates is a result of the inclusion of the 2006–07 actual results.

Departmental capital budget statement

The Administrative Appeals Tribunal has revised upwards the expected asset purchases in all years, funded from its own resources, to reflect tenancy fit-out updates and other asset replacements expected in the budget period.

BUDGETED FINANCIAL STATEMENTS TABLES

Departmental financial statements

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

	Actual 2006–07 (\$'000)	Revised budget 2007–08 (\$'000)	Forward estimate 2008–09 (\$'000)	Forward estimate 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)
INCOME					
Revenue					
Revenue from Government	31,475	32,215	31,849	32,005	32,188
Goods and services	1,063	1,063	1,073	1,085	1,085
Other	205	186	188	189	189
Total income	32,743	33,464	33,110	33,279	33,462
EXPENSES					
Employees	18,936	19,075	18,521	18,317	18,489
Suppliers	12,302	13,368	13,568	13,941	13,952
Depreciation and amortisation	989	1,021	1,021	1,021	1,021
Total expenses	32,276	33,464	33,110	33,279	33,462
Net surplus or (deficit) attributable to the Australian Government	467	–	–	–	–

Table 3.2: Budgeted departmental balance sheet (as at 30 June)

	Actual 2006–07 (\$'000)	Revised budget 2007–08 (\$'000)	Forward estimate 2008–09 (\$'000)	Forward estimate 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)
ASSETS					
Financial assets					
Cash and cash equivalents	692	503	503	503	503
Receivables	7,399	6,345	6,440	6,051	6,490
Total financial assets	8,091	6,848	6,943	6,554	6,993
Non-financial assets					
Land and buildings	6,637	8,177	8,107	7,607	7,107
Infrastructure, plant and equipment	1,700	1,674	1,663	1,862	1,913
Intangibles	409	379	309	219	229
Other	1,881	1,881	1,882	1,882	1,882
Total non-financial assets	10,627	12,111	11,961	11,570	11,131
Total assets	18,718	18,959	18,904	18,124	18,124
LIABILITIES					
Non-interest bearing liabilities					
Other	1,119	1,119	1,119	1,119	1,119
Total non-interest bearing liabilities	1,119	1,119	1,119	1,119	1,119
Payables					
Suppliers	860	860	860	860	860
Other payables	385	385	385	385	385
Total payables	1,245	1,245	1,245	1,245	1,245
Provisions					
Employees	4,796	4,744	4,689	3,909	3,909
Total provisions	4,796	4,744	4,689	3,909	3,909
Total liabilities	7,160	7,108	7,053	6,273	6,273
EQUITY					
Parent entity interest					
Contributed equity	2,275	2,568	2,568	2,568	2,568
Reserves	2,836	2,836	2,836	2,836	2,836
Retained surpluses or accumulated deficits	6,447	6,447	6,447	6,447	6,447
Total equity	11,558	11,851	11,851	11,851	11,851
Current assets	9,972	8,729	8,825	8,436	8,875
Non-current assets	8,746	10,230	10,079	9,688	9,249
Current liabilities	5,305	5,130	5,080	4,378	4,378
Non-current liabilities	1,855	1,978	1,973	1,895	1,895

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

	Actual 2006–07 (\$'000)	Revised budget 2007–08 (\$'000)	Forward estimate 2008–09 (\$'000)	Forward estimate 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)
OPERATING ACTIVITIES					
Cash received					
Goods and services	1,077	1,063	1,073	1,085	1,085
Appropriations	32,417	34,869	33,354	33,994	33,349
Total cash received	33,494	35,932	34,427	35,079	34,434
Cash used					
Employees	18,204	18,941	18,388	18,908	18,300
Suppliers	12,970	14,968	15,169	15,541	15,552
Total cash used	31,174	33,909	33,557	34,449	33,852
Net cash from or (used by) operating activities	2,320	2,023	870	630	582
INVESTING ACTIVITIES					
Cash received					
Other cash received	–	–	–	–	–
Total cash received	–	–	–	–	–
Cash used					
Purchase of property, plant and equipment	2,005	2,315	670	430	282
Purchase of intangibles	303	190	200	200	300
Total cash used	2,308	2,505	870	630	582
Net cash from or (used by) investing activities	(2,308)	(2,505)	(870)	(630)	(582)
FINANCING ACTIVITIES					
Cash received					
Appropriations—contributed equity	142	293	–	–	–
Total cash received	142	293	–	–	–
Cash used					
Other cash used	–	–	–	–	–
Total cash used	–	–	–	–	–
Net cash from or (used by) financing activities	142	293	–	–	–
Net increase or (decrease) in cash held	154	(189)	–	–	–
Cash at the beginning of the reporting period	538	692	503	503	503
Cash at the end of the reporting period	692	503	503	503	503

Table 3.4: Departmental statement of changes in equity—summary of movement (Budget year 2007–08)

	Accumulated results (\$'000)	Asset revaluation reserve (\$'000)	Other reserves (\$'000)	Contributed equity/ capital (\$'000)	Total equity (\$'000)
Opening balance as at 1 July 2007					
Balance carried forward from previous period	6,447	2,836	–	2,275	11,558
Income and expenses					
Net operating result	–	–	–	–	–
Total income and expenses	–	–	–	–	–
Transactions with owners					
Contribution by owners					
<i>Appropriation (equity injection)</i>	–	–	–	293	293
Sub-total transactions with owners	–	–	–	293	293
Estimated closing balance as at 30 June 2008	6,447	2,836	–	2,568	11,851

Table 3.5: Departmental capital budget statement

	Actual 2006–07 (\$'000)	Revised budget 2007–08 (\$'000)	Forward estimate 2008–09 (\$'000)	Forward estimate 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)
CAPITAL APPROPRIATIONS					
Total equity injections	142	293	–	–	–
Total capital appropriations	142	293	–	–	–
Represented by					
Purchase of non-financial assets	142	293	–	–	–
Total represented by	142	293	–	–	–
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation	142	293	–	–	–
Funded internally by departmental resources	2,166	2,212	870	630	582
Total	2,308	2,505	870	630	582

Table 3.6: Departmental property, plant, equipment and intangibles—summary of movement (Budget year 2007–08)

	Buildings (\$'000)	Other infrastructure, plant and equipment (\$'000)	Computer software (\$'000)	Total (\$'000)
As at 1 July 2007				
Gross book value	6,637	1,700	1,317	9,654
Accumulated depreciation	–	–	(908)	(908)
Opening net book value	6,637	1,700	409	8,746
Additions				
<i>By purchase</i>	2,040	275	190	2,505
Depreciation/amortisation expense	(500)	(301)	(220)	(1,021)
As at 30 June 2008				
Gross book value	8,677	1,975	1,507	12,159
Accumulated depreciation	(500)	(301)	(1,128)	(1,929)
Estimated closing net book value	8,177	1,674	379	10,230

Schedule of administered activity

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

	Actual 2006–07 (\$'000)	Revised budget 2007–08 (\$'000)	Forward estimate 2008–09 (\$'000)	Forward estimate 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)
INCOME ADMINISTERED ON BEHALF OF GOVERNMENT					
Revenue					
Non-taxation					
Other sources of non-taxation revenues	822	800	800	800	800
Total income administered on behalf of Government	822	800	800	800	800
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Other	483	600	600	600	600
Total expenses administered on behalf of Government	483	200	200	200	200

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

	Actual 2006–07 (\$'000)	Revised budget 2007–08 (\$'000)	Forward estimate 2008–09 (\$'000)	Forward estimate 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)
OPERATING ACTIVITIES					
Cash received					
Other taxes, fees and fines	822	800	800	800	800
Total cash received	822	800	800	800	800
Cash used					
Other	483	600	600	600	600
Total cash used	483	600	600	600	600
Net cash from operating activities	339	200	200	200	200
FINANCING ACTIVITIES					
Cash received					
Cash from Official Public Account	483	600	600	600	600
Total cash received	483	600	600	600	600
Cash used					
Cash to Official Public Account	822	800	800	800	800
Total cash used	822	800	800	800	800
Net cash from financing activities	(339)	(200)	(200)	(200)	(200)
Net increase or (decrease) in cash held	–	–	–	–	–
Cash at beginning of reporting period	–	–	–	–	–
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 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, leasehold improvements, and plant and equipment. 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.

