

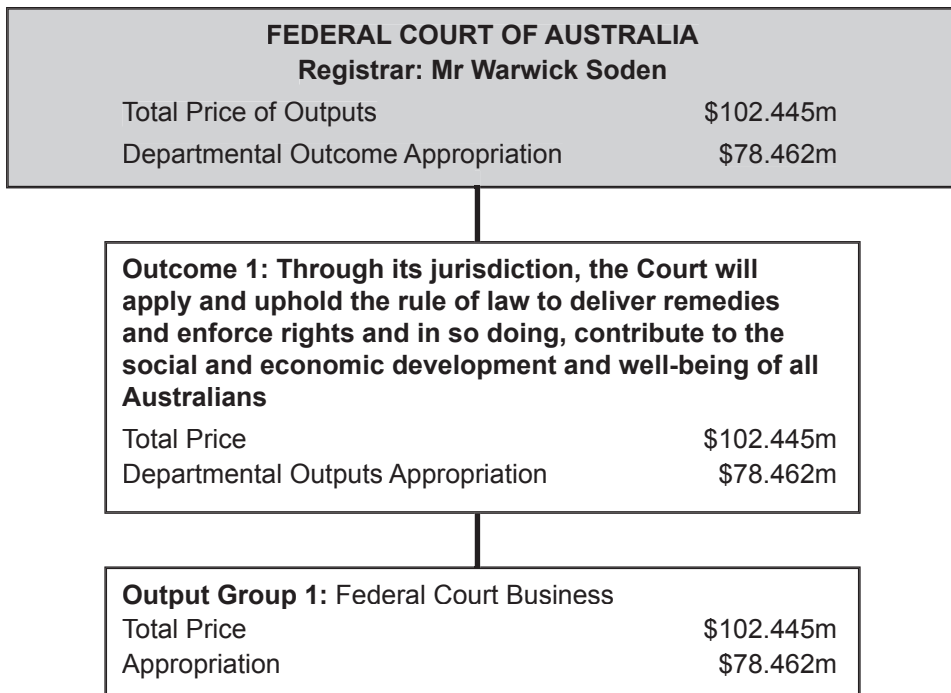
FEDERAL COURT OF AUSTRALIA

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 Federal Court of Australia (Federal Court) as a result of additional estimates.

Figure 2: Outcome and output structure for Federal Court of Australia



ADDITIONAL ESTIMATES AND VARIATIONS TO OUTCOMES

Variations—measures

The Federal Court'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 \$2.556m has been provided over four years to the Federal Court to meet the increases in judicial and related officer remuneration increases as determined by the Remuneration Tribunal for 2007-08.

Table 1.2: Additional estimates and variations to outcomes—measures

	2007-08 (\$'000)	2008-09 (\$'000)	2009-10 (\$'000)	2010-11 (\$'000)
Outcome 1				
Decrease in estimates (departmental)				
Election commitment savings: 2% efficiency dividend	(363)	(1,583)	(1,592)	(1,600)
Efficiency dividend: increase in rate from 1% to 1.25% per annum	–	(198)	(199)	(200)
Total changes in departmental appropriation	(363)	(1,781)	(1,791)	(1,800)

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 Determination 2007/11)	649	642	636	629
Wage cost index adjustments	–	115	115	170
Total variations in departmental appropriation	649	757	751	799

MEASURES—AGENCY SUMMARY**Table 1.4: Summary of measures since the 2007–08 Budget**

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														
Election commitment savings: 2% efficiency dividend	1	1.1	–	(363)	(363)	–	(1,583)	(1,583)	–	(1,592)	(1,592)	–	(1,600)	(1,600)
Efficiency dividend: increase in rate from 1% to 1.25% per annum	1		–	–	–	–	(198)	(198)	–	(199)	(199)	–	(200)	(200)
Total expense measures			–	(363)	(363)	–	(1,781)	(1,781)	–	(1,791)	(1,791)	–	(1,800)	(1,800)
Total of all measures			–	(363)	(363)	–	(1,781)	(1,781)	–	(1,791)	(1,791)	–	(1,800)	(1,800)

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					
Through its jurisdiction, the Court will apply and uphold the rule of law to deliver remedies and enforce rights and in so doing, contribute to the social and economic development and well-being of all Australians	85,333	78,176	78,462	649	(363)
Total Federal Court of Australia	85,333	78,176	78,462	649	(363)

Note: 2006–07 available appropriation is included to allow a comparison of this year's appropriation with the appropriation made available for use in the previous year.

Section 2: Revisions to agency outcomes

OUTCOMES, ADMINISTERED ITEMS AND OUTPUTS

Figure 2 displays the outcome statements and output groups for the Federal Court.

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.

Section 3: Budgeted financial statements

ANALYSIS OF BUDGETED FINANCIAL STATEMENTS

The Federal Court received an additional \$0.649m in 2007–08 and the forward years for an increase in judicial remuneration. This is reflected as an increase in appropriation and a corresponding increase in expenses.

The one-off increase in the efficiency dividend has reduced the Federal Court's appropriation by \$0.363m in 2007–08 and \$1.600m in the forward years. The Federal Court will meet this reduction through implementing saving measures to reduce expenditure.

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	85,333	78,462	77,478	77,928	78,379
Goods and services	1,898	9,749	10,263	10,604	10,103
Interest	16	–	–	–	–
Other	14,351	14,197	14,348	14,503	15,489
Total revenue	101,598	102,408	102,089	103,035	103,971
Gains					
Net gains from sale of assets	4	37	39	42	43
Total gains	4	37	39	42	43
Total income	101,602	102,445	102,128	103,077	104,014
EXPENSES					
Employees	53,544	56,490	55,411	55,916	56,069
Suppliers	44,518	42,685	43,144	43,049	42,922
Depreciation and amortisation	2,989	3,120	3,423	3,962	4,873
Finance costs	69	–	–	–	–
Write-down and impairment of assets	25	150	150	150	150
Total expenses	101,145	102,445	102,128	103,077	104,014
Net operating result	457	–	–	–	–
Operating result	457	–	–	–	–
Net surplus or (deficit) attributable to the Australian Government	457	–	–	–	–

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	516	516	516	516	516
Receivables	37,534	31,140	26,135	20,437	20,465
Total financial assets	38,050	31,656	26,651	20,953	20,981
Non-financial assets					
Land and buildings	7,420	11,164	13,422	14,042	14,014
Infrastructure, plant and equipment	10,495	11,398	12,312	13,104	13,104
Intangibles	432	2,229	3,988	8,710	8,710
Other	2,183	2,046	2,031	2,015	2,015
Total non-financial assets	20,530	26,837	31,753	37,871	37,843
Total assets	58,580	58,493	58,404	58,824	58,824
LIABILITIES					
Payables					
Suppliers	508	503	498	493	493
Total payables	508	503	498	493	493
Interest-bearing liabilities					
Leases	986	986	986	986	986
Total interest-bearing liabilities	986	986	986	986	986
Provisions					
Employees	16,858	16,674	16,590	17,015	17,015
Other provisions					
Total provisions	16,858	16,674	16,590	17,015	17,015
Total liabilities	18,352	18,163	18,074	18,494	18,494
EQUITY					
Parent entity interest					
Contributed equity	9,617	9,719	9,719	9,719	9,719
Reserves	1,614	1,614	1,614	1,614	1,614
Retained surpluses or accumulated deficits	28,997	28,997	28,997	28,997	28,997
Total parent entity interest	40,228	40,330	40,330	40,330	40,330
Total equity	40,228	40,330	40,330	40,330	40,330
Current assets	40,234	33,702	28,682	22,968	22,996
Non-current assets	18,346	24,791	29,722	35,856	35,828
Current liabilities	16,835	16,561	16,410	16,895	16,867
Non-current liabilities	1,517	1,602	1,664	1,599	1,627

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	1,916	9,733	9,847	9,976	10,103
Appropriations	81,630	83,100	80,892	82,516	76,544
Net GST received	36	–	–	–	–
Other cash received	4,416	–	–	–	–
Total cash received	87,998	92,833	90,739	92,492	86,647
Cash used					
Employees	44,937	46,869	45,681	46,665	45,733
Suppliers	40,141	36,340	36,542	35,575	36,722
Financing costs	69	–	–	–	–
Total cash used	85,147	83,209	82,223	82,240	82,455
Net cash from or (used by) operating activities	2,851	9,624	8,516	10,252	4,192
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	6	37	39	44	43
Total cash received	6	37	39	44	43
Cash used					
Purchase of property, plant and equipment	2,922	9,763	8,555	10,296	4,235
Total cash used	2,922	9,763	8,555	10,296	4,235
Net cash from or (used by) investing activities	(2,916)	(9,726)	(8,516)	(10,252)	(4,192)
FINANCING ACTIVITIES					
Cash received					
Appropriations—contributed equity	233	102	–	–	–
Total cash received	233	102	–	–	–
Cash used					
Total cash used	–	–	–	–	–
Net cash from or (used by) financing activities	233	102	–	–	–
Net increase or (decrease) in cash held	168	–	–	–	–
Cash at the beginning of the reporting period	348	516	516	516	516
Cash at the end of the reporting period	516	516	516	516	516

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	28,997	1,614	–	9,617	40,288
Income and expenses					
Net operating result	–	–	–	–	–
Total income and expenses	–	–	–	–	–
Transactions with owners					
Contribution by owners					
<i>Appropriation (equity injection)</i>	–	–	–	102	102
Sub-total transactions with owners	–	–	–	102	102
Estimated closing balance as at 30 June 2008	28,997	1,614	–	9,719	40,330

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	1,703	102	–	–	–
Total capital appropriations	1,703	102	–	–	–
Represented by					
Purchase of non-financial assets	1,703	102	–	–	–
Total represented by	1,703	102	–	–	–
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation	1,703	102	–	–	–
Funded internally by departmental resources	1,219	9,661	8,555	10,296	4,235
Total	2,922	9,763	8,555	10,296	4,235

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	10,179	14,280	2,304	26,763
Accumulated depreciation	(2,759)	(3,785)	(1,872)	(8,416)
Opening net book value	7,420	10,495	432	18,347
Additions				
<i>By purchase</i>	5,202	1,761	2,250	9,213
<i>By finance lease</i>	–	550	–	550
Depreciation/amortisation expense	(1,458)	(1,258)	(404)	(3,120)
Impairments recognised in operating result		(150)		(150)
Disposals				
<i>Other disposals</i>	–	–	(50)	(50)
As at 30 June 2008				
Gross book value	15,381	16,441	4,504	36,326
Accumulated depreciation	(4,217)	(5,043)	(2,276)	(11,536)
Estimated closing net book value	11,164	11,398	2,228	24,790

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					
Taxation					
Other taxes, fees and fines	6,524	6,794	6,930	7,069	7,210
Total taxation	6,524	6,794	6,930	7,069	7,210
Total revenue administered on behalf of Government	6,524	6,794	6,930	7,069	7,210
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Other	153	84	86	88	89
Total expenses administered on behalf of Government	153	84	86	88	89

Table 3.8: Schedule of budgeted assets and liabilities administered on behalf of Government (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 ADMINISTERED ON BEHALF OF GOVERNMENT					
Financial assets					
Cash and cash equivalents	38	38	38	38	38
Receivables	326	326	326	326	326
Total financial assets	364	364	364	364	364
Total assets administered on behalf of Government	364	364	364	364	364
LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT					
Total liabilities administered on behalf of Government	–	–	–	–	–

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	6,504	6,794	6,930	7,069	7,210
Total cash received	6,504	6,794	6,930	7,069	7,210
Cash used					
Other	87	87	89	91	95
Total cash used	87	87	89	91	95
Net cash from operating activities	6,417	6,707	6,841	6,978	7,115
Net increase or (decrease) in cash held	–	–	–	–	–
Cash at beginning of reporting period	19	38	38	38	38
Cash from Official Public Account for appropriations	90	87	89	91	95
Cash to Official Public Account for appropriations	6,488	6,794	6,930	7,069	7,210
Cash at end of reporting period	38	38	38	38	38

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.

