

ADMINISTRATIVE APPEALS TRIBUNAL

Section 1: Agency overview and resources; variations and measures

OVERVIEW

The role of the Administrative Appeals Tribunal (the Tribunal) is to provide independent review on the merits of a wide range of administrative decisions of the Australian Government so as to ensure the correct or preferable decision is made.

Table 1.1: Agency outcomes and output groups

ADMINISTRATIVE APPEALS TRIBUNAL	
Registrar: Doug Humphreys	
Total Price of Outputs	\$32.711m
Departmental Outcome Appropriation	\$31.475m
Outcome 1: Improve the quality of administrative decision-making through the provision of a review mechanism that is fair, just, economical, informal and quick	
Total Price	\$32.711m
Departmental Output Appropriation	\$31.475m
Output 1: Completed reviews of decisions	
Total Price	\$32.711m
Appropriation	\$31.475m

ADDITIONAL ESTIMATES AND VARIATIONS TO OUTCOMES

Additional funding of \$2.443m has been provided over four years to meet the judicial and related remuneration increases determined by the Remuneration Tribunal for the 2006-07 year.

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)	655	602	596	590
Total changes in Departmental appropriations	655	602	596	590

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					
Improve the quality of administrative decision-making through the provision of a review mechanism that is fair, just, economical, informal and quick	28,896	30,820	31,475	655	-
Total Administrative Appeals Tribunal	28,896	30,820	31,475	655	-

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 Tribunal.

There are no changes to the outcome and output structures 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

There has been no substantial change to budgeted financial statements as the increase in funds received will be absorbed by the increase in members' salaries.

BUDGETED FINANCIAL STATEMENTS

Departmental financial statements

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	28,896	31,475	31,562	31,844	31,985
Goods and services	1,069	1,052	1,063	1,073	1,085
Other	196	184	186	188	189
Total income	30,161	32,711	32,811	33,105	33,259
EXPENSE					
Employees	17,041	18,312	18,489	18,414	18,206
Suppliers	12,815	13,238	13,322	13,691	14,053
Depreciation and amortisation	762	1,110	1,000	1,000	1,000
Write-down of assets and impairment of assets	77	-	-	-	-
Net losses from sale of assets	7	-	-	-	-
Total expenses	30,702	32,660	32,811	33,105	33,259
Operating result from continuing operations	(541)	51	-	-	-
Net surplus or (deficit) attributable to the Australian Government	(541)	51	-	-	-

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 and cash equivalents	538	538	538	538	503
Receivables	6,700	7,222	8,120	8,955	8,875
Other financial assets	273	273	273	273	273
Total financial assets	7,511	8,033	8,931	9,766	9,651
Non-financial assets					
Land and buildings	6,161	5,616	5,000	4,390	3,798
Infrastructure, plant and equipment	1,342	1,247	1,072	949	994
Intangibles	133	455	296	138	20
Other	2,042	1,982	1,982	1,983	1,983
Total non-financial assets	9,678	9,300	8,350	7,460	6,795
Total assets	17,189	17,333	17,281	17,226	16,446
LIABILITIES					
Payables					
Suppliers	755	755	755	755	755
Total payables	755	755	755	755	755
Interest bearing liabilities					
Other	706	706	706	706	706
Total interest bearing liabilities	706	706	706	706	706
Provisions					
Employees	4,234	4,185	4,133	4,078	3,298
Other provisions	385	385	385	385	385
Total provisions	4,619	4,570	4,518	4,463	3,683
Total liabilities	6,080	6,031	5,979	5,924	5,144
EQUITY					
Parent entity interest					
Contributed equity	2,133	2,275	2,275	2,275	2,275
Reserves	2,996	2,996	2,996	2,996	2,996
Accumulated surpluses	5,980	6,031	6,031	6,031	6,031
Total parent entity interest	11,109	11,302	11,302	11,302	11,302
Total equity	11,109	11,302	11,302	11,302	11,302
Current assets	9,553	10,015	10,913	11,749	11,634
Non-current assets	7,636	7,318	6,368	5,477	4,812
Current liabilities	4,656	4,618	4,578	4,536	3,939
Non-current liabilities	1,424	1,413	1,401	1,388	1,205

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	968	1,052	1,063	1,073	1,086
Appropriations	31,793	30,982	30,664	31,017	31,354
Net GST received	1,366	1,000	1,000	1,000	1,000
Total cash received	34,127	33,034	32,727	33,090	33,440
Cash used					
Employees	16,580	18,240	18,389	18,324	18,122
Suppliers	13,659	14,144	14,288	14,657	15,018
Total cash used	30,239	32,384	32,677	32,981	33,140
Net cash from or (used by) operating activities	3,888	650	50	109	300
INVESTING ACTIVITIES					
Cash received					
Total cash received	-	-	-	-	-
Cash used					
Purchase of property, plant and equipment	3,505	161	39	109	286
Other cash used	121	631	11	-	49
Total cash used	3,626	792	50	109	335
Net cash from or (used by) investing activities	3,626	792	50	109	335
FINANCING ACTIVITIES					
Cash received					
Appropriations – contributed equity	-	142	-	-	-
Total cash received	-	142	-	-	-
Cash used					
Total cash used	-	-	-	-	-
Net cash from or (used by) financing activities	-	142	-	-	-
Net increase or (decrease) in cash held	262	-	-	-	(35)
Cash at the beginning of the reporting period	276	538	538	538	538
Cash at the end of the reporting period	538	538	538	538	503

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

	Accumulated Results \$'000	Asset Revaluation Reserve \$'000	Contributed Equity/ Capital \$'000	Total Equity \$'000
Opening balance as at 1 July 2006				
Balance carried forward from previous period	5,980	2,996	2,133	11,109
Adjusted opening balance	5,980	2,996	2,133	11,109
Net operating result	51	-	-	51
Total income and expenses	51	-	-	51
Transactions with owners				
Appropriation (equity injection)	-	-	142	142
Sub-total transactions with owners	-	-	142	142
Estimated closing balance as at 30 June 2007	6,031	2,996	2,275	11,302

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	-	142	-	-	-
Total capital appropriations	-	142	-	-	-
Represented by:					
Purchase of non-financial assets	-	142	-	-	-
Total represented by	-	142	-	-	-
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation	-	142	-	-	-
Funded internally by departmental resources	3,626	717	50	109	300
Total	3,626	859	50	109	300

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

	Buildings \$'000	Other Infrastructure Plant and Equipment \$'000	Computer Software \$'000	Total \$'000
As at 1 July 2006				
Gross book value	6,161	1,342	1,079	8,582
Accumulated depreciation	-	-	(946)	(946)
Opening net book value	6,161	1,342	133	7,636
Additions:				
by purchase	209	73	510	859
Depreciation/amortisation expense	(754)	(168)	(188)	(1,110)
As at 30 June 2007				
Gross book value	6,370	1,415	1,589	9,374
Accumulated depreciation	(754)	(168)	(1,134)	(2,056)
Estimated closing net book value	5,616	1,247	455	7,318

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	1,053	800	800	800	800
Total non-taxation	1,053	800	800	800	800
Total income administered on behalf of the Government	1,053	800	800	800	800
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Other (refunds of revenue)	700	600	600	600	600
Total expenses administered on behalf of the Government	700	600	600	600	600

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					
Rendering of services	1,053	800	800	800	800
Total cash received	1,053	800	800	800	800
Cash used					
Other (refunds of non-taxation revenue)	700	600	600	600	600
Total cash used	700	600	600	600	600
Net cash from operating activities	353	200	200	200	200
INVESTING ACTIVITIES					
Cash received					
Total cash received	-	-	-	-	-
Cash used					
Total cash used	-	-	-	-	-
Net cash from investing activities	-	-	-	-	-
FINANCING ACTIVITIES					
Cash received					
Cash from Official Public Account	700	600	600	600	600
Total cash received	700	600	600	600	600
Cash used					
Cash to Official Public Account	1,053	800	800	800	800
Total cash used	1,053	800	800	800	800
Net cash from financing activities	(353)	(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 historical cost convention and consistent with Australian Accounting Standards.

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.

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.