



PORTFOLIO ADDITIONAL
ESTIMATES STATEMENTS
2009-10

ATTORNEY-GENERAL'S PORTFOLIO

EXPLANATIONS OF ADDITIONAL ESTIMATES 2009-10

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ATTORNEY-GENERAL
THE HON ROBERT McCLELLAND MP

Senator the Hon John Hogg
President of the Senate
Australian Senate
Parliament House
CANBERRA ACT 2600

Mr Harry Jenkins MP
Speaker
House of Representatives
Parliament House
CANBERRA ACT 2600

Dear Mr President
Dear Mr Speaker

I hereby submit Portfolio Additional Estimates Statements in support of the 2009-10 Additional Estimates for the Attorney-General's Portfolio.

These statements have been developed, and are submitted to the Parliament, as a statement on the funding requirements being sought for the portfolio.

I present these statements by virtue of my ministerial responsibility for accountability to the Parliament and, through it, the public.

Yours sincerely

A handwritten signature in cursive script, appearing to read 'R. McClelland'.

Robert McClelland

Abbreviations and conventions

The following notations may be used:

NEC/nec	not elsewhere classified
-	nil
..	not zero, but rounded to zero
na	not applicable (unless otherwise specified)
nfp	not for publication
\$m	\$ million

Figures in tables and in the text may be rounded. Discrepancies in tables between totals and sums of components are due to rounding.

INQUIRIES

If you have any inquiries regarding this publication, please contact Trevor Kennedy, Assistant Secretary, Financial Management Branch in the Attorney-General's Department on (02) 6141 3493.

A copy of this document can be located on the Australian Government Budget website at www.budget.gov.au.

User guide to the
Portfolio Additional
Estimates Statements

USER GUIDE

The purpose of the Portfolio Additional Estimates Statements (PAES), like that of the Portfolio Budget Statements, is to inform Senators and Members of Parliament and the public of the proposed allocation of resources to government outcomes by agencies within the portfolio. The focus of the PAES differs from that of the Portfolio Budget Statements in one important aspect. While the PAES include an agency resource statement to inform Parliament of the revised estimate of the total resources available to an agency, the focus of the PAES is on explaining the changes in resourcing by outcome since the Budget. As such, the PAES provide information on new measures and their impact on the financial and/or non-financial planned performance of programs supporting those outcomes.

The PAES facilitate understanding of the proposed appropriations in Appropriation Bills (No. 3 and No. 4) 2009–10. In this sense the PAES is declared by the Additional Estimates Appropriation Bills to be a ‘relevant document’ to the interpretation of the Bills according to section 15AB of the *Acts Interpretation Act 1901*.

Whereas the *Mid-Year Economic and Fiscal Outlook 2009–10* is a mid-year budget report which provides updated information to allow the assessment of the government’s fiscal performance against its fiscal strategy, the PAES update the most recent budget appropriations for agencies within the portfolio.

STRUCTURE OF THE PORTFOLIO ADDITIONAL ESTIMATES STATEMENTS

The PAES are presented in three parts with subsections.

User guide

Provides a brief introduction explaining the purpose of the PAES.

Portfolio overview

Provides an overview of the portfolio, including a chart that outlines the outcomes for agencies in the portfolio.

Agency additional estimates statements

A statement (under the name of the agency) for each agency affected by additional estimates.

Section 1: Agency overview and resources

This section details the total resources available to an agency, the impact of any measures since Budget, and the impact on Appropriation Bills No. 3 and No. 4.

Section 2: Revisions to agency resources and planned performance

This section details **changes** to government outcomes and/or **changes** to the planned performance of agency programs.

Section 3: Explanatory tables and budgeted financial statements

This section contains updated explanatory tables on special account flows and staffing levels and revisions to the budgeted financial statements.

Glossary

Explains key terms relevant to the portfolio.

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Portfolio overview

ATTORNEY-GENERAL'S PORTFOLIO OVERVIEW

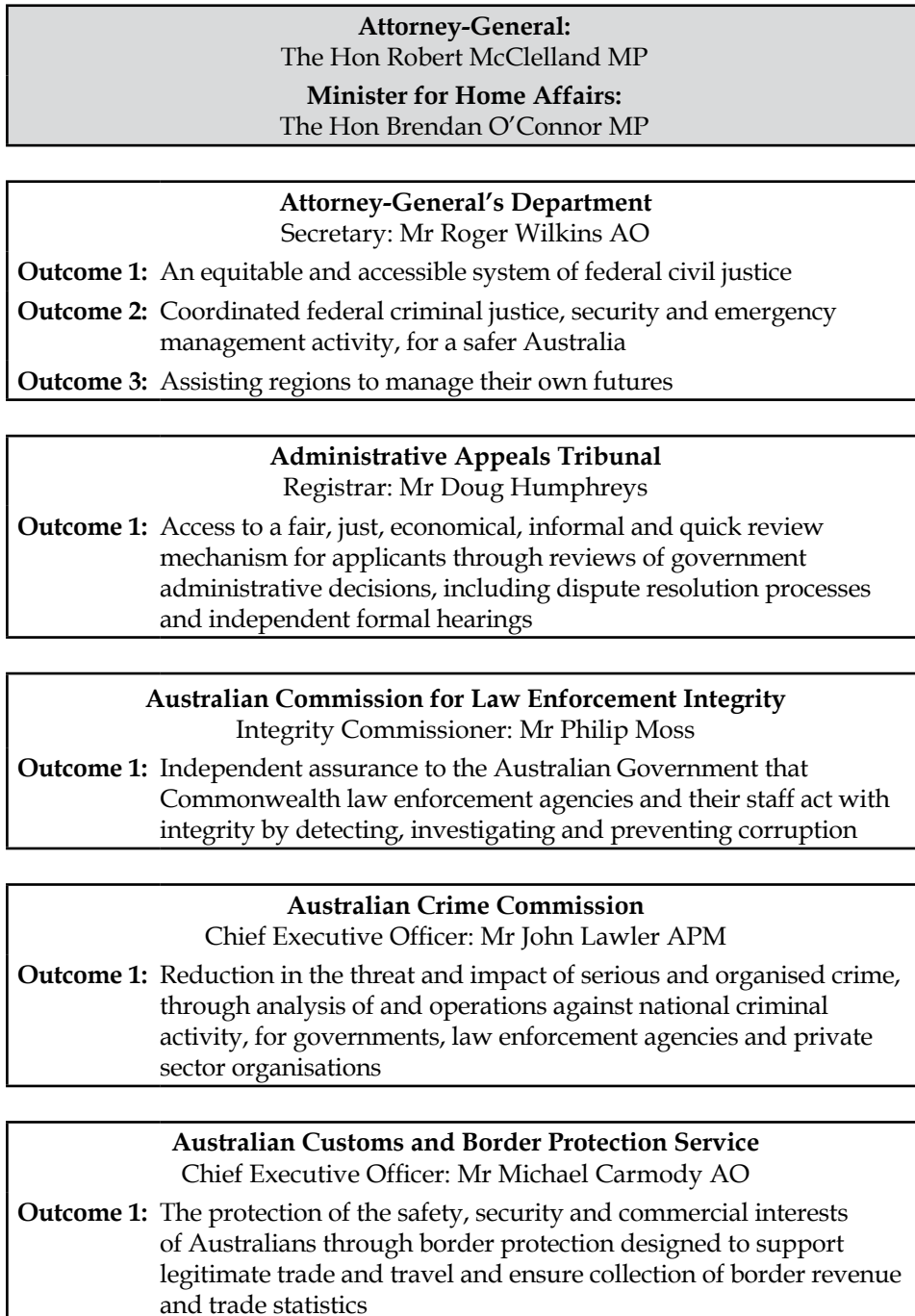
The Attorney-General's portfolio comprises the Attorney-General's Department and a number of statutory and non-statutory bodies. The Attorney-General's Department is the central policy and coordinating agency within the portfolio. The structure of agencies within the portfolio (see Figure 1) is aligned to the Australian Government's overall commitment to a fairer and safer Australian society.

The portfolio covers a broad range of law and justice matters and services including legal policy and services to the Commonwealth in areas of administrative, constitutional, civil, family and international law, international crime cooperation, Indigenous legal justice, law reform, bankruptcy estate administration and regulation, Commonwealth courts and tribunals, legal aid, native title, national and international human rights issues, censorship, criminal law and law enforcement, national security, emergency management, some aspects of customs and border control, administration of territories and management of the Australian Government's interests in the national capital.

The portfolio's agencies progress Australian Government priorities, including direct services to the community within a legislative framework, through the purchase of services on behalf of the community, the provision of services to the government, Ministers, Commonwealth departments and agencies and to other clients.

The resources made available in the 2009–10 Budget year for each agency in the portfolio are set out in Table 1. The table does not include the Australian Government Solicitor as it is a statutory authority and government business enterprise.

Figure 1: Portfolio structure and outcomes



Australian Federal Police

Commissioner: Mr Tony Negus APM

Outcome 1: The safety and security of Australians and Australian interests, both nationally and internationally, through the investigation and prevention of crime against the Commonwealth

Outcome 2: A safe and secure environment through policing activities on behalf of the Australian Capital Territory Government

Australian Human Rights Commission

President and Chief Executive Officer: The Hon Catherine Branson QC

Outcome 1: An Australian society in which human rights are respected, protected and promoted through independent investigation and resolution of complaints, education and research to promote and eliminate discrimination, and monitoring, and reporting on human rights

Australian Institute of Criminology

Director: Dr Adam M Tomison

Outcome 1: An informed Government and community through policy relevant research and the generation of a crime and justice evidence base and national knowledge centre

Australian Law Reform Commission

President: Emeritus Professor David Weisbrot AM

Outcome 1: Informed government decisions about the development, reform and harmonisation of Australian laws and related processes through research, analysis, reports and community consultation and education

Australian Security Intelligence Organisation

Director-General of Security: Mr David T Irvine AO

Outcome 1: Security for Australia and its interests – locally and internationally – through intelligence collection and advice that counters politically motivated violence, espionage, foreign interference, communal violence, sabotage, and attacks on the defence system

Australian Transaction Reports and Analysis Centre

Chief Executive Officer: Mr John L Schmidt

Outcome 1: A financial environment hostile to money laundering, financing of terrorism, major crime and tax evasion through industry regulation and the collection, analysis and dissemination of financial intelligence

Portfolio overview

Criminology Research Council

Chairman: Mr Laurie Glanfield AM

Outcome 1: Criminological research by funding projects relevant to the public policy of both Australian and State and Territory Governments

CrimTrac Agency

Chief Executive Officer: Mr Ben McDevitt AM APM

Outcome 1: Access to information that supports law enforcement agencies through collaborative national information systems and services

Family Court of Australia

Chief Executive Officer: Mr Richard Foster PSM

Outcome 1: As Australia's specialist superior family court, determine cases with complex law and facts, and provide national coverage as the appellate court in family law matters

Federal Court of Australia

Registrar: Mr Warwick Soden

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

Federal Magistrates Court of Australia

Acting Chief Executive Officer: Mr Richard Foster PSM

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 Court of Australia

High Court of Australia

Chief Executive and Principal Registrar: Mr Andrew Phelan

Outcome 1: To interpret and uphold the Australian Constitution and perform the functions of the ultimate appellate Court in Australia

Insolvency and Trustee Service Australia

Chief Executive and Inspector-General in Bankruptcy: Ms Veronique Ingram

Outcome 1: A personal insolvency system that minimises the impact of financial failure on the community, produces equitable outcomes for debtors and creditors and enjoys public confidence, through application of bankruptcy laws, regulation and trustee services

National Capital Authority

Chief Executive: Mr Gary Rake

Outcome 1: A National Capital which symbolises Australia's heritage, values and aspirations, is internationally recognised, and worthy of pride by Australians

National Native Title Tribunal

Registrar: Ms Stephanie Fryer-Smith

Outcome 1: Resolution of native title issues over land and waters

Office of the Director of Public Prosecutions

Director: Mr Christopher Craigie SC

Outcome 1: Maintenance of law and order for the Australian community through an independent and ethical prosecution service in accordance with the Prosecution Policy of the Commonwealth

Office of Parliamentary Counsel

First Parliamentary Counsel: Mr Peter Quiggin PSM

Outcome 1: Laws that give legal effect to the intended policy and form a coherent and readable body of Commonwealth legislation through the drafting of Bills and amendments for passage by the Commonwealth Parliament

Portfolio overview

PORTFOLIO ADDITIONAL RESOURCES

Table 1 shows the total additional resources provided to the portfolio since the 2009–10 Budget, by agency.

Table 1: Portfolio additional resources 2009–10

	Appropriation			Receipts (\$'000)	Total (\$'000)
	Bill No. 3 (\$'000)	Bill No. 4 (\$'000)	Special (\$'000)		
Attorney-General's Department					
Administered appropriations	7,793	7,400	–	–	15,193
Departmental appropriations	180	489	–	1,400	2,069
Total	7,973	7,889	–	–	17,262
Administrative Appeals Tribunal					
Administered appropriations	–	–	–	–	–
Departmental appropriations	321	–	–	–	321
Total	321	–	–	–	321
Australian Customs and Border Protection Service					
Administered appropriations	–	–	–	–	–
Departmental appropriations	1,315	–	–	719	2,034
Total	1,315	–	–	719	2,034
Australian Federal Police					
Administered appropriations	130	–	–	–	130
Departmental appropriations	–	1,525	–	–	1,525
Total	130	1,525	–	–	1,655
Family Court of Australia					
Administered appropriations	–	–	–	–	–
Departmental appropriations	1,261	–	–	–	1,261
Total	1,261	–	–	–	1,261
Federal Court of Australia					
Administered appropriations	–	–	–	–	–
Departmental appropriations	627	–	–	–	627
Total	627	–	–	–	627
Federal Magistrates Court of Australia					
Administered appropriations	–	–	–	–	–
Departmental appropriations	322	–	–	–	322
Total	322	–	–	–	322
Additional resources available within the portfolio					23,482

Agency additional estimates statements

ATTORNEY-GENERAL'S DEPARTMENT

Section 1: Agency overview and resources

1.1 STRATEGIC DIRECTION

The strategic direction statement for the Attorney-General's Department can be found in the 2009–10 Portfolio Budget Statements. There has been no change to the Department's strategic direction as a result of additional estimates.

1.2 AGENCY RESOURCE STATEMENT

The agency resource statement details the resourcing for the Department at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2009–10 Budget year, including variations through Appropriation Bill Nos 3 and 4, special appropriations and special accounts.

Table 1.1: Agency resource statement—additional estimates for 2009–10 as at Additional Estimates, November 2009

	Estimate as at Budget 2009–10 (\$'000)	+	Proposed Additional Estimates 2009–10 (\$'000)	=	Total estimate at Additional Estimates 2009–10 (\$'000)	Total available appropriation 2008–09 (\$'000)
ORDINARY ANNUAL SERVICES¹						
Departmental appropriation						
Prior year departmental appropriation	113,966		–		113,966	99,703
Departmental appropriation	236,556		10,222		246,778	232,213
Section 31 relevant agency receipts	25,427		1,400		26,827	23,703
Total	375,949		11,622		387,571	355,619
Administered expenses						
Outcome 1	390,439		773		391,212	373,414
Outcome 2	105,708		–		105,708	71,092
Outcome 3	117,579		7,020		124,599	117,697
Payments to CAC Act bodies	10,979		–		10,979	10,856
Total	624,705		7,793		632,498	573,059
Total ordinary annual services	1,000,654	A	19,415		1,020,069	928,678
OTHER SERVICES²						
Administered expenses						
Specific payments to states, ACT, NT and local government						
Outcome 1	–		–		–	118,726
Outcome 2	–		7,400		7,400	–
Outcome 3	–		–		–	112,661
Total	–		7,400		7,400	231,387

continued over

Table 1.1: Agency resource statement—additional estimates for 2009–10 as at Additional Estimates, November 2009 (continued)

	Estimate as at Budget 2009–10 (\$'000)	+ Proposed Additional Estimates 2009–10 (\$'000)	= Total estimate at Additional Estimates 2009–10 (\$'000)	Total available appropriation 2008–09 (\$'000)
Departmental non-operating				
Prior year departmental appropriation	29,206	–	29,206	52,129
Equity injections	8,374	–	8,374	18,283
Previous years' outputs	2,228	489	2,717	–
Total	39,808	489	40,297	70,412
Administered non-operating				
Prior year administered assets and liabilities	152,136	–	153,136	143,923
Administered assets and liabilities	24,990	–	24,990	21,000
Total	177,126	–	178,126	164,923
Total other services	B 216,934	7,889	225,823	466,722
Total available annual appropriations	1,217,588	27,304	1,245,892	1,395,400
SPECIAL APPROPRIATIONS				
Special appropriations limited by criteria/entitlement				
<i>Judges' Pensions Act 1968 s 14(b)</i> ³	29,200	–	29,200	27,900
<i>High Court Justices (Long Leave Payments) Act 1979</i>	3,164	–	3,164	3,992
<i>Law Officers Act 1964 s 16(13)</i> —former Solicitors-General	450	–	450	450
<i>National Handgun Buyback Act 2003 s 9</i>	2,700	–	2,700	2,500
<i>Parliamentary Entitlements Act 1990</i>	300	–	300	300
Total special appropriations	C 35,814	–	35,814	35,142
Total appropriations excluding special accounts	1,253,402	27,304	1,281,706	1,430,542
SPECIAL ACCOUNTS				
Opening balance	18,499	–	18,499	6,849
Non-appropriation receipts to special accounts	4,590	–	4,590	15,928
Total special accounts	D 23,089	–	23,089	22,777
Total resourcing (A+B+C+D)	1,276,491	27,304	1,304,795	1,453,319
Less appropriations drawn from annual or special appropriations above and credited to special accounts and/or CAC Act bodies through annual appropriations	(10,979)	–	(10,979)	(10,856)
Total net resourcing for agency	1,265,512	27,304	1,293,816	1,442,463

All figures are GST exclusive.

CAC Act = *Commonwealth Authorities and Companies Act 1997*.

1. Appropriation Bill (Nos 1 & 3) 2009–10.
2. Appropriation Bill (Nos 2 & 4) 2009–10.
3. The special appropriation for *Judges' Pensions Act 1968 s 14(b)* will be transferred to the Department of Finance and Deregulation on 1 January 2010.

Third-party payments from and on behalf of other agencies

	Estimate at Budget 2009–10 (\$'000)	Estimate at Additional Estimates 2009–10 (\$'000)
Payments made on behalf of other agencies (disclosed in the respective agency resource statement)	3,464	3,464
<i>Remuneration Tribunal Act 1973</i> —Justices of the High Court	3,164	3,164
<i>Parliamentary Entitlements Act 1990 s 11</i>	300	300
Payments made to CAC Act bodies within the portfolio	10,979	10,979
Australian Institute of Criminology	7,254	7,254
Australian Law Reform Commission	3,387	3,387
Criminology Research Council	338	338

All figures are GST exclusive.

CAC Act = *Commonwealth Authorities and Companies Act 1997*.

1.3 AGENCY MEASURES SINCE BUDGET

Table 1.2 summarises new government measures taken since the 2009–10 Budget. The table is split into expense and capital measures, with the affected program identified.

Table 1.2: Agency measures since Budget

	Program	2009–10 (\$'000)	2010–11 (\$'000)	2011–12 (\$'000)	2012–13 (\$'000)
EXPENSE MEASURES					
Whole-of-government departmental efficiencies					
	Various				
Administered expenses		(878)	(1,475)	(1,379)	(1,292)
Departmental expenses		–	–	–	–
Total		(878)	(1,475)	(1,379)	(1,292)
Offset for establishment of New Indigenous Representative Body					
	1.1.2				
Administered expenses		(140)	(200)	(250)	(300)
Departmental expenses		–	–	–	–
Total		(140)	(200)	(250)	(300)
Enhanced crisis coordination facilities—stage two					
	2.1.2				
Administered expenses		–	–	–	–
Departmental expenses		(537)	(1,196)	(1,227)	(841)
Total		(537)	(1,196)	(1,227)	(841)
Norfolk Island governance reform					
	3.1.1				
Administered expenses		(551)	(457)	(377)	(384)
Departmental expenses		180	101	102	103
Total		(371)	(356)	(275)	(281)

continued over

Table 1.2: Agency measures since Budget (*continued*)

	Program	2009–10 (\$'000)	2010–11 (\$'000)	2011–12 (\$'000)	2012–13 (\$'000)
Total expense measures					
Administered		(1,569)	(2,132)	(2,006)	(1,976)
Departmental		(357)	(1,095)	(1,125)	(738)
Total		(1,926)	(3,227)	(3,131)	(2,714)
CAPITAL MEASURES					
Enhanced crisis coordination facilities—stage two					
	2.1.2				
Administered capital		–	–	–	–
Departmental capital		12,350	(2,009)	(3,500)	(3,500)
Total		12,350	(2,009)	(3,500)	(3,500)
Total capital measures					
Administered		–	–	–	–
Departmental		12,350	(2,009)	(3,500)	(3,500)
Total		12,350	(2,009)	(3,500)	(3,500)

Prepared on a Government Finance Statistics (fiscal) basis.

1.4 ADDITIONAL ESTIMATES AND VARIATIONS

The following tables detail the changes to the resourcing for the Department at Additional Estimates by outcome. Table 1.3 details the additional estimates and variations resulting from new measures since the 2009–10 Budget in Appropriation Bill Nos 3 and 4. Table 1.4 details additional estimates and variations from other adjustments.

Variations—measures

The new measures for the Department are set out in Table 1.2 above. Of these measures, the Department will receive additional capital funding in 2009–10 for the establishment of a permanent crisis coordination centre. The additional funding will be fully offset from within the Department's forward estimates. In addition, the Department will implement a range of efficiencies as part of a whole-of-government savings program, transfer funding to the Department of Families, Housing, Community Services and Indigenous Affairs for the establishment of a new National Indigenous Representative Body, and implement Norfolk Island governance reforms.

Variations—other adjustments

Movement of administered funds from 2008–09 to 2009–10

Unspent 2008–09 administered funds are required to be moved to fund program commitments carried over to 2009–10 as follows:

- \$2.080m for the Disaster Resilience – National Emergency Warning System
- \$0.971m for payments for the provision of legal aid – Legal Aid Commissions
- \$0.411m for the National Consultation into Human Rights and Responsibilities
- \$3.565 for the National Community Crime Prevention Program
- \$3.550m for Services to Indian Ocean Territories, and
- \$1.280m for Services to Jervis Bay Territory.

Movement of administered funds from 2008–09 to 2010–11

Unspent 2008–09 administered funds are required to be moved to fund program commitments carried over to 2010–11 as follows:

- \$1.152m for Services to Indian Ocean Territories, and
- \$1.791m for the Anti-Money Laundering/Counter-Terrorism Funding (AML/CTF) Public Awareness Campaign.

Changes in wage and price indices

Wage and price indices are used to adjust most Commonwealth expense items. The adjustments at Additional Estimates incorporate changes that have occurred in the indices since May 2009.

Other

The Department is also receiving additional funding for increases in salaries granted by the Remuneration Tribunal for the Family Court of Western Australia, the Administrator of the Northern Territory, the Administrator of the Indian Ocean Territories and the Administrator of Norfolk Island.

In addition, the Department will implement further savings arising from the Gershon (ICT) Review.

Table 1.3: Additional estimates and variations to outcomes from measures since 2009–10 Budget

	Program impacted	2009–10 (\$'000)	2010–11 (\$'000)	2011–12 (\$'000)	2012–13 (\$'000)
OUTCOME 1					
Decrease in estimates (administered)					
Whole-of-government departmental efficiencies	Various	(546)	(984)	(917)	(897)
Offset for establishment of New Indigenous Representative Body	1.1.2	(140)	(200)	(250)	(300)
Net impact on estimates for Outcome 1 (administered)		(686)	(1,184)	(1,167)	(1,197)
OUTCOME 2					
Decrease in estimates (administered)					
Whole-of-government departmental efficiencies	2.2.2	(332)	(491)	(462)	(395)
Net impact on estimates for Outcome 2 (administered)		(332)	(491)	(462)	(395)
Decrease in estimates (departmental)					
Enhanced crisis coordination facilities—stage two	2.1.2	11,813	(3,205)	(4,727)	(4,341)
Net impact on estimates for Outcome 2 (departmental)		11,813	(3,205)	(4,727)	(4,341)
OUTCOME 3					
Decrease in estimates (administered)					
Norfolk Island governance reform	3.1.1	(551)	(457)	(377)	(384)
Net impact on estimates for Outcome 3 (administered)		(551)	(457)	(377)	(384)
Increase in estimates (departmental)					
Norfolk Island governance reform	3.1.1	180	101	102	103
Net impact on estimates for Outcome 3 (departmental)		180	101	102	103

Table 1.4: Additional estimates and variations to outcomes from other adjustments

	Program impacted	2009–10 (\$'000)	2010–11 (\$'000)	2011–12 (\$'000)	2012–13 (\$'000)
OUTCOME 1					
Increase in estimates (administered)					
Family Court of Western Australia— Remuneration Tribunal increase	1.1.1	77	76	76	75
Movement of funds—National Consultation into Human Rights	1.1.2	411	–	–	–
Movement of funds—Payments for the provision of legal aid—Legal Aid Commissions	1.1.2	971	–	–	–
Decrease in estimates (administered)					
Payments for Illegal Foreign Fishing— Removal from forward estimates	1.1.2	–	(640)	(649)	(659)
Changes in wage and price indices	All	–	(3,131)	(4,506)	(5,560)
Net impact on estimates for Outcome 1 (administered)		1,459	(3,695)	(5,079)	(6,144)
Increase in estimates (departmental)					
Reallocation of departmental appropriation between outcomes ¹	All	7,312	–	–	–
Decrease in estimates (departmental)					
Changes in wage and price indices	All	–	(893)	(1,407)	(1,796)
Transfer of administration costs for Judges' Pension Scheme	1.1.1	(26)	(52)	(52)	(52)
Gershon (ICT) Review Phase 2— Outcome 1	All	–	(716)	(736)	(737)
Net impact on estimates for Outcome 1 (departmental)		7,286	(1,661)	(2,195)	(2,585)
OUTCOME 2					
Increase in estimates (administered)					
Movement of funds—Disaster Resilience—National Emergency Warning System	2.1.1	2,080	–	–	–
Decrease in estimates (administered)					
Pacific Police Development Program— program funded for four years only (2008–09 to 2011–12)	2.2.2	–	–	–	(299)
Disaster Resilience Australia— reclassification to National Partnership Agreement	2.1.3	(16,600)	(20,243)	(20,632)	(21,026)
Schools Security Program— Reclassification to specific purpose payment (see also Table 1.6)	2.2.1	(7,400)	(6,938)	–	–
Schools Security Program—program funded for four years only (2007–08 to 2010–11)	2.2.1	–	–	(5,000)	(5,089)

continued over

Table 1.4: Additional estimates and variations to outcomes from other adjustments (continued)

	Program impacted	2009–10 (\$'000)	2010–11 (\$'000)	2011–12 (\$'000)	2012–13 (\$'000)
Movement of funds—National Community Crime Prevention Program	2.2.1	3,565	–	–	–
Changes in wage and price indices	All	(11)	(62)	(47)	(225)
Net impact on estimates for Outcome 2 (administered)		(18,366)	(27,243)	(25,679)	(26,639)
Increase in estimates (departmental)					
Continuation of funding in forward estimates for lapsing programs	Various	–	3,977	4,021	4,056
Decrease in estimates (departmental)					
Pacific Police Development Program—program funded for four years only (2008–09 to 2011–12)	2.2.2	–	–	–	(1,137)
Reallocation of departmental appropriation between outcomes ¹	All	(10,042)	–	–	–
Changes in wage and price indices	All	–	(1,194)	(1,811)	(2,336)
Gershon (ICT) Review Phase 2—Outcome 2	All	–	(976)	(971)	(984)
Net impact on estimates for Outcome 2 (departmental)		(10,042)	1,807	1,239	(401)
OUTCOME 3					
Increase in estimates (administered)					
Movement of funds—Territories Grants—Indian Ocean Territories	3.1.1	3,550	1,152	–	–
Movement of funds—Services to Jervis Bay Territories	3.1.1	1,280	–	–	–
Changes in wage and price indices	3.1.1	2,722	195	(382)	3,331
Remuneration Tribunal Decisions—Administrator of the Northern Territory, Administrator of Norfolk Island and Administrator of the Indian Ocean Territories	3.1.1	19	19	19	19
Net impact on estimates for Outcome 3 (administered)		7,571	1,366	(363)	3,350
Decrease in estimates (departmental)					
Reallocation of departmental appropriation between outcomes ¹	3.1.1	2,730	–	–	–
Gershon (ICT) Review Phase 2—Outcome 3	3.1.1	–	(45)	(46)	(49)
Changes in wage and price indices	3.1.1	–	(61)	(95)	(129)
Net impact on estimates for Outcome 3 (departmental)		2,730	(106)	(141)	(178)

1. Departmental appropriation splits across outcomes are notional. The adjustments since the 2009–10 Budget are to align the estimates with internal allocations.

1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

The following tables detail the additional estimates sought for the Department through Appropriation Bill Nos 3 and 4.

Table 1.5: Appropriation Bill (No. 3) 2009–10

	2008–09 Available (\$'000) ¹	2009–10 Budget (\$'000)	2009–10 Revised (\$'000)	Additional Estimates (\$'000)	Reduced Estimates (\$'000)
ADMINISTERED ITEMS					
Outcome 1					
An equitable and accessible system of federal civil justice	373,414	390,439	391,212	1,459	(686)
Outcome 2					
Coordinated federal criminal justice, security and emergency management activity, for a safer Australia	71,092	105,708	105,708	5,645	(24,343)
Outcome 3					
Assisting regions to manage their own futures	117,697	117,579	124,599	7,571	(551)
Total	562,203	613,726	621,519	14,675	(25,580)
DEPARTMENTAL PROGRAMS					
Outcome 1					
An equitable and accessible system of federal civil justice	98,418	84,940	92,252	7,312	(26)
Outcome 2					
Coordinated federal criminal justice, security and emergency management activity, for a safer Australia ²	123,271	144,580	144,580	–	(10,042)
Outcome 3					
Assisting regions to manage their own futures	10,524	7,036	9,946	2,910	–
Total	232,213	236,556	246,778	10,222	(10,068)
Total administered and departmental	794,416	850,282	868,297	24,897	(35,648)

1. Available appropriation for 2008–09 is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.
2. No appropriation is provided in Appropriation Bill No. 3 where the total funding change across outcomes for departmental programs is a reduced estimate.

Table 1.6: Appropriation Bill (No. 4) 2009–10

	2008–09 Available (\$'000) ¹	2009–10 Budget (\$'000)	2009–10 Revised (\$'000)	Additional Estimates (\$'000)	Reduced Estimates (\$'000)
PAYMENTS TO STATES, ACT, NT AND LOCAL GOVERNMENT					
Outcome 1					
An equitable and accessible system of federal civil justice	118,726	–	–	–	–
Outcome 2					
Coordinated federal criminal justice, security and emergency management activity, for a safer Australia	–	–	7,400	7,400	–
Outcome 3					
Assisting regions to manage their own futures	112,661	–	–	–	–
Total	231,387	–	7,400	7,400	–
Non-operating					
Equity injections	18,283	8,374	8,374	–	–
Previous years' programs	–	2,228	2,717	489	–
Administered assets and liabilities	21,000	24,990	24,990	–	–
Total non-operating	39,283	35,592	36,081	489	–
Total	270,670	35,592	43,481	7,889	–

1. Available appropriation for 2008–09 is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

Section 2: Revisions to agency resources and planned performance

2.1 OUTCOMES AND PERFORMANCE INFORMATION

There are no changes to the Department's outcome and performance information as reported in the 2009–10 Portfolio Budget Statements. Key performance indicators for Program 2.2 are included under Outcome 2 below.

Outcome 1

Outcome 1 strategy

There are no changes to the strategy for Outcome 1 as reported in the 2009–10 Portfolio Budget Statements.

Budgeted expenses and resources for Outcome 1

Table 2.1 provides an overview of the revised total expenses for Outcome 1 by program.

Table 2.1: Budgeted expenses and resources for Outcome 1

	2008–09 Actual expenses (\$'000)	2009–10 Revised estimated expenses (\$'000)
Outcome 1: An equitable and accessible system of federal civil justice		
Program 1.1 Access to justice and social inclusion		
Component 1.1.1 Access to justice		
Administered expenses		
Ordinary annual services (Appropriation Bill Nos 1 & 3)	217,649	229,242
Special appropriations	55,666	17,764
Special accounts	891	1,065
Departmental expenses		
Ordinary annual services (Appropriation Bill Nos 1 & 3)	26,969	21,759
Revenues from independent sources (section 31)	753	136
Resources received free of charge	38	41
Subtotal for Component 1.1.1	301,966	270,007
Component 1.1.2 Social inclusion		
Administered expenses		
Ordinary annual services (Appropriation Bill Nos 1 & 3)	147,206	159,475
Special appropriations	–	300
Departmental expenses		
Ordinary annual services (Appropriation Bill Nos 1 & 3)	28,229	26,271
Revenues from independent sources (section 31)	356	–
Resources received free of charge	45	40
Subtotal for Component 1.1.2	175,836	186,086
Total for Program 1.1	479,847	456,093
Program 1.2 Legal services		
Component 1.2.1 Civil law		
Administered expenses		
Ordinary annual services (Appropriation Bill Nos 1 & 3)	2,120	1,000
Special appropriations	605	450
Departmental expenses		
Ordinary annual services (Appropriation Bill Nos 1 & 3)	10,846	12,827
Revenues from independent sources (section 31)	97	7,190
Resources received free of charge	13	12
Subtotal for Component 1.2.1	13,681	21,479
Component 1.2.2 Classification		
Administered expenses		
Ordinary annual services (Appropriation Bill Nos 1 & 3)	2,294	–
Departmental expenses		
Ordinary annual services (Appropriation Bill Nos 1 & 3)	12,014	15,229
Revenues from independent sources (section 31)	1,407	1,394
Resources received free of charge	18	24
Subtotal for Component 1.2.2	15,733	16,647

continued over

Table 2.1: Budgeted expenses and resources for Outcome 1 (continued)

	2008–09 Actual expenses (\$'000)	2009–10 Revised estimated expenses (\$'000)
Outcome 1: An equitable and accessible system of federal civil justice		
Component 1.2.3 Legislative drafting and publishing		
Administered expenses		
Ordinary annual services (Appropriation Bill Nos 1 & 3)	996	1,495
Departmental expenses		
Ordinary annual services (Appropriation Bill Nos 1 & 3)	10,310	7,883
Revenues from independent sources (section 31)	2,517	4,793
Resources received free of charge	23	18
Subtotal for Component 1.2.3	13,846	14,189
Component 1.2.4 International law		
Departmental expenses		
Ordinary annual services (Appropriation Bill Nos 1 & 3)	6,771	5,924
Revenues from independent sources (section 31)	245	185
Resources received free of charge	10	11
Subtotal for Component 1.2.4	7,026	6,120
Component 1.2.5 Constitutional policy and law reform		
Departmental expenses		
Ordinary annual services (Appropriation Bill Nos 1 & 3)	1,989	2,334
Revenues from independent sources (section 31)	21	–
Resources received free of charge	3	1
Subtotal for Component 1.2.5	2,013	2,335
Total for Program 1.2	50,254	60,770
Outcome 1 totals by appropriation type		
Administered expenses		
Ordinary annual services (Appropriation Bill Nos 1 & 3)	370,265	391,212
Special appropriations	56,271	18,514
Special accounts	891	1,065
Departmental expenses		
Ordinary annual services (Appropriation Bill Nos 1 & 3)	97,128	92,225
Revenues from independent sources (section 31)	5,396	13,698
Resources received free of charge	150	147
Total expenses for Outcome 1	530,101	516,861
	2008–09	2009–10
Average staffing level (number)	619	591

Note: Due to the move from an output/output group structure to a program structure as detailed in the 2009–10 Portfolio Budget Statements, the 2008–09 actual expenses are an estimate for each program.

Program 1.1 expenses

(\$'000)	2008–09 Actuals	2009–10 Revised budget target	2010–11 Forward year 1	2011–12 Forward year 2	2012–13 Forward year 3
Access to justice and social inclusion					
Component 1.1.1 Access to justice					
Annual departmental expenses					
Departmental expenses	26,969	21,759	21,668	22,099	22,658
Expenses not requiring appropriation in the Budget year	791	177	177	177	177
Annual administered expenses					
Family Relationship Services Program	161,634	173,018	172,555	175,205	177,654
Family Court of Western Australia	14,025	14,042	13,882	14,087	14,281
Payments for services under the <i>Family Law Act 1975</i> and the Child Support Scheme	2,003	6,166	6,077	5,864	5,965
Payments to Law Courts Limited for contributions to operating and capital expenses	39,954	34,245	9,456	2,116	2,146
Payments for membership of international bodies	667	550	550	550	550
Payments of grants to Australian organisations	1,411	1,220	1,228	1,255	1,273
Special appropriations					
<i>Judges' Pensions Act 1968 s 14(b)</i>	54,672	32,800	–	–	–
<i>High Court Justices (Long Leave Payments) Act 1979</i>	994	3,164	3,162	3,161	3,161
Special account expenses					
Services for Other Governments and Non-Agency Bodies	331	415	420	425	430
Other Trust Moneys	500	650	660	670	680

continued over

Program 1.1 expenses (continued)

(\$'000)	2008–09 Actuals	2009–10 Revised budget target	2010–11 Forward year 1	2011–12 Forward year 2	2012–13 Forward year 3
Component 1.1.2 Social inclusion					
Annual departmental expenses					
Departmental expenses	28,229	26,271	26,778	26,624	24,952
Expenses not requiring appropriation in the Budget year	401	40	40	40	40
Annual administered expenses					
Payments for the provision of legal aid for Indigenous Australians	59,188	52,541	53,134	53,933	54,687
Payments for the provision of law and justice advocacy services for Indigenous Australians	2,510	2,440	2,413	2,401	2,390
Payments for the provision of prevention, diversion, rehabilitation and restorative justice services for Indigenous Australians	26,146	12,088	12,225	12,408	12,580
Payments for the provision of family violence prevention legal services for Indigenous Australians	18,798	19,389	19,405	19,696	19,972
Payments for Indigenous interpreter services in the Northern Territory	1,843	1,219	1,227	1,276	1,293
Payments for the provision of legal aid—Legal Aid Commissions	2,999	7,846	3,628	3,673	3,723
Payments for the provision of community legal services	31,082	26,085	26,298	26,694	27,068
Financial assistance towards legal costs and related expenses	3,152	11,506	9,864	10,046	10,198
National consultation into human rights and responsibilities	1,488	611	–	–	–
Native title system	–	–	345	531	544
Northern Territory Emergency Response Law and Order measures	–	25,750	25,759	25,894	–
Specific purpose payments					
Payments for the provision of legal aid—States and Territories	118,532	–	–	–	–
Total program expenses	598,379	473,992	410,951	408,825	386,422

Note: Due to the move from an output/output group structure to a program structure as detailed in the 2009–10 Portfolio Budget Statements, the 2008–09 actual expenses are an estimate for each program.

Program 1.2 expenses

(\$'000)	2008–09 Actuals	2009–10 Revised budget target	2010–11 Forward year 1	2011–12 Forward year 2	2012–13 Forward year 3
Legal services					
Component 1.2.1 Civil law					
Annual departmental expenses					
Departmental expenses	10,844	12,827	4,900	5,043	5,196
Expenses not requiring appropriation in the Budget year	110	7,202	29,696	31,977	34,206
Annual administered expenses					
Personal property securities—public awareness campaign	75	1,000	–	–	–
Clark inquiry into the case of Dr Mohamed Haneef	2,045	–	–	–	–
Special appropriations					
<i>Law Officers Act 1964 s 16(13)—former Solicitors-General</i>	450	450	450	450	450
<i>Parliamentary Entitlements Act 1990</i>	155	300	300	300	300
Component 1.2.2 Classification					
Annual departmental expenses					
Departmental expenses	12,014	15,229	15,277	15,598	15,989
Expenses not requiring appropriation in the Budget year	1,426	1,418	920	923	925
Annual administered expenses					
Administration of the national classification scheme	249	–	–	–	–
Component 1.2.3 Legislative drafting and publishing					
Annual departmental expenses					
Departmental expenses	10,310	7,883	7,705	7,910	8,539
Expenses not requiring appropriation in the Budget year	2,540	4,811	5,148	5,524	5,934
Annual administered expenses					
Publications of Acts and select legislative instruments	996	1,495	1,563	1,597	1,635
Component 1.2.4 International law					
Annual departmental expenses					
Departmental expenses	6,771	5,924	5,526	5,633	5,776
Expenses not requiring appropriation in the Budget year	255	196	201	198	203
Component 1.2.5 Constitutional policy and law reform					
Annual departmental expenses					
Departmental expenses	1,989	2,334	2,330	2,371	2,429
Expenses not requiring appropriation in the Budget year	24	1	1	1	1
Total program expenses	50,253	61,070	74,017	77,525	81,583

Note: Due to the move from an output/output group structure to a program structure as detailed in the 2009–10 Portfolio Budget Statements, the 2008–09 actual expenses are an estimate for each program.

Outcome 2

Outcome 2 strategy

There are no changes to the strategy for Outcome 2 as reported in the 2009–10 Portfolio Budget Statements.

Budgeted expenses and resources for Outcome 2

Table 2.1 provides an overview of the revised total expenses for Outcome 2 by program.

Table 2.1: Budgeted expenses and resources for Outcome 2

	2008–09 Actual expenses (\$'000)	2009–10 Revised estimated expenses (\$'000)
Outcome 2: Coordinated federal criminal justice, security and emergency management activity, for a safer Australia		
Program 2.1 National security		
Component 2.1.1 National security resilience policy		
Departmental expenses		
Ordinary annual services (Appropriation Bill Nos 1 & 3)	26,391	31,948
Revenues from independent sources (section 31)	316	33
Resources received free of charge	30	30
Subtotal for Component 2.1.1	26,737	32,011
Component 2.1.2 Emergency management		
Administered expenses		
Ordinary annual services (Appropriation Bill Nos 1 & 3)	73,890	39,707
Special accounts	601	279
Departmental expenses		
Ordinary annual services (Appropriation Bill Nos 1 & 3)	20,802	24,860
Revenues from independent sources (section 31)	225	39
Resources received free of charge	28	36
Subtotal for Component 2.1.2	95,546	64,921
Component 2.1.3 National security capability development		
Administered expenses		
Ordinary annual services (Appropriation Bill Nos 1 & 3)	47,005	20,193
Special accounts	1,100	2,226
Other services (Appropriation Bill Nos 2 & 4)	–	14,990
Departmental expenses		
Ordinary annual services (Appropriation Bill Nos 1 & 3)	33,523	29,090
Revenues from independent sources (section 31)	3,254	2,656
Resources received free of charge	41	42
Subtotal for Component 2.1.3	84,923	69,197
Component 2.1.4 National security law and policy		
Departmental expenses		
Ordinary annual services (Appropriation Bill Nos 1 & 3)	13,452	14,955
Revenues from independent sources (section 31)	8,676	8,046
Resources received free of charge	30	24

Table 2.1: Budgeted expenses and resources for Outcome 2 (continued)

	2008–09 Actual expenses (\$'000)	2009–10 Revised estimated expenses (\$'000)
Outcome 2: Coordinated federal criminal justice, security and emergency management activity, for a safer Australia		
Subtotal for Component 2.1.4	22,158	23,025
Subtotal for Program 2.1	229,364	189,153
Program 2.2 National security law and policy		
Component 2.2.1 Criminal justice		
Administered expenses		
Ordinary annual services (Appropriation Bill Nos 1 & 3)	21,977	17,970
Special appropriations	1,031	2,700
Other services (Appropriation Bill Nos 2 & 4)	–	7,400
Departmental expenses		
Ordinary annual services (Appropriation Bill Nos 1 & 3)	17,576	15,773
Revenues from independent sources (section 31)	966	29
Resources received free of charge	25	26
Subtotal for Component 2.2.1	41,575	43,898
Component 2.2.2 International crime cooperation		
Administered expenses		
Ordinary annual services (Appropriation Bill Nos 1 & 3)	3,632	9,140
Departmental expenses		
Ordinary annual services (Appropriation Bill Nos 1 & 3)	15,299	17,913
Revenues from independent sources (section 31)	2,730	2,326
Resources received free of charge	26	25
Subtotal for Component 2.2.2	21,687	29,404
Total for Program 2.2 Criminal justice	63,262	73,302
Outcome 2 totals by appropriation type		
Administered expenses		
Ordinary annual services (Appropriation Bill Nos 1 & 3)	146,504	87,010
Other services (Appropriation Bill Nos 2 & 4)	–	22,390
Special appropriations	1,031	2,700
Special accounts	1,700	2,505
Departmental expenses		
Ordinary annual services (Appropriation Bill Nos 1 & 3)	127,043	134,539
Revenues from independent sources (section 31)	16,167	13,129
Resources received free of charge	180	183
Total expenses for Outcome 2	292,626	262,455
	2008–09	2009–10
Average staffing level (number)	780	752

Note: Due to the move from an output/output group structure to a program structure as detailed in the 2009–10 Portfolio Budget Statements, the 2008–09 actual expenses are an estimate for each program.

Program 2.1 expenses

(\$'000)	2008–09 Actuals	2009–10 Revised budget target	2010–11 Forward year 1	2011–12 Forward year 2	2012–13 Forward year 3
National security					
Component 2.1.1 National security resilience policy					
Annual departmental expenses					
Departmental expenses	26,391	31,948	33,552	24,474	25,198
Expenses not requiring appropriation in the Budget year	346	63	63	63	63
Component 2.1.2 Emergency management					
Annual departmental expenses					
Departmental expenses	20,801	24,860	22,056	22,104	22,656
Expenses not requiring appropriation in the Budget year	253	75	75	75	75
Annual administered expenses					
National Emergency Volunteers Support Fund	3,551	3,705	–	–	–
Local grants scheme	1,589	–	–	–	–
Specific purpose payments					
Bushfire mitigation ¹	1,403	–	–	–	–
Natural disaster mitigation ¹	8,801	–	–	–	–
Natural Disaster Relief and Recovery Arrangements ¹	58,546	–	–	–	–
Special accounts					
Other Trust Moneys	601	334	339	344	350
Component 2.1.3 National security capability development					
Annual departmental expenses					
Departmental expenses	33,523	29,090	29,855	30,398	31,281
Expenses not requiring appropriation in the Budget year	3,295	2,698	2,803	2,913	3,029
Annual administered expenses					
Disaster Resilience Australia Package ²	–	2,000	2,000	2,000	2,000
Disaster Resilience—National Emergency Warning System	–	19,995	1,545	1,574	1,602
National aerial fire fighting	14,220	14,007	13,905	13,864	13,842
National counter-terrorism committee—special fund and operating expenses	14,610	16,083	16,896	15,770	16,117
Counter-terrorism exercises	1,004	1,007	1,015	1,030	1,044
National security public information campaign	5,345	1,000	1,000	–	–
APEC 2007 security arrangements	11,826	–	–	–	–
National crisis coordination capability	–	2,103	1,426	1,348	1,354

Program 2.1 expenses (continued)

(\$'000)	2008-09 Actuals	2009-10 Revised budget target	2010-11 Forward year 1	2011-12 Forward year 2	2012-13 Forward year 3
Special accounts					
Services for Other Governments and Non-Agency Bodies	1,100	2,226	2,231	2,235	-
Component 2.1.4 National security law and policy					
Annual departmental expenses					
Departmental expenses	13,451	14,955	14,877	15,259	12,456
Expenses not requiring appropriation in the Budget year	8,706	8,070	6,830	9,205	6,864
Total program expenses	229,362	174,218	150,469	142,656	137,931

Note: Due to the move from an output/output group structure to a program structure as detailed in the 2009-10 Portfolio Budget Statements, the 2008-09 actual expenses are an estimate for each program.

1. From 2009-10, these are National Partnerships payments made through Treasury.
2. Changes since the 2009-10 Budget reflect reclassification of funding to National Partnerships payments made through Treasury.

Program 2.2 expenses

(\$'000)	2008–09 Actuals	2009–10 Revised budget target	2010–11 Forward year 1	2011–12 Forward year 2	2012–13 Forward year 3
National security law and policy					
Component 2.2.1 Criminal justice					
Annual departmental expenses					
Departmental expenses	17,576	15,773	14,403	14,696	15,067
Expenses not requiring appropriation in the Budget year	991	55	55	55	55
Annual administered expenses					
National Community Crime Prevention Program	11,952	10,152	796	–	–
Payments for membership of international bodies	–	106	106	106	106
Payments for grants to Australian organisations	500	1,202	758	257	262
Schools Security program	2,525	7,400	6,938	–	–
Safer Suburbs program	7,000	6,510	–	–	–
Special appropriations					
<i>National Handgun Buyback Act 2003 s 9</i>	1,031	2,700	–	–	–
Component 2.2.2 International crime cooperation					
Annual departmental expenses					
Departmental expenses	15,299	17,913	15,936	14,547	13,492
Expenses not requiring appropriation in the Budget year	2,756	2,351	2,352	2,350	2,351
Annual administered expenses					
Australia's contribution to the International Criminal Court	2,876	8,822	9,226	9,411	9,613
Anti-money laundering and counter-terrorism financing—information and public awareness campaign	609	–	–	–	–
Pacific Police Development Program	147	318	271	277	–
Total program expenses	63,262	73,302	50,841	41,699	40,946

Note: Due to the move from an output/output group structure to a program structure as detailed in the 2009–10 Portfolio Budget Statements, the 2008–09 actual expenses are an estimate for each program.

Program 2.2 key performance indicators

Over the long term, the Department's success in achieving the Program 2.2 objective will be measured according to the following indicators:

- Public confidence in the effectiveness of the national security framework is maintained and enhanced.
- Initiatives and frameworks are developed and implemented taking into consideration community needs and interests.
- A uniform national system for community emergency warnings is developed and adopted.
- Vetting and background checking procedures identify relevant information concerning national security risks.
- Government decision makers are satisfied that they have sufficient information to make robust decisions in national security emergencies.
- National capabilities to prepare for, prevent, respond to and recover from national security threats and emergencies are enhanced.
- Effective national arrangements for emergency prevention, response and recovery are agreed and implemented in all Australian jurisdictions.
- Ministers are satisfied that program objectives are appropriate, specific and measurable and that there are robust indicators to provide effective scrutiny of trends in progress towards objectives.

Outcome 3

Outcome 3 strategy

There are no changes to the strategy for Outcome 3 as reported in the 2009–10 Portfolio Budget Statements.

Budgeted expenses and resources for Outcome 3

Table 2.1 provides an overview of the revised total expenses for Outcome 3 by program.

Table 2.1: Budgeted expenses and resources for Outcome 3

	2008–09 Actual expenses (\$'000)	2009–10 Revised estimated expenses (\$'000)
Outcome 3: Assisting regions to manage their own futures		
Program 3.1 Services to Territories		
Component 3.1.1 Services to Territories		
Administered expenses		
Ordinary annual services (Appropriation Bill Nos 1 & 3)	100,070	124,599
Other services (Appropriation Bill Nos 2 & 4)	34,261	–
Special accounts	1,395	–
Administered assets and liabilities	6,213	10,000
Departmental expenses		
Ordinary annual services (Appropriation Bill Nos 1 & 3)	11,089	9,946
Special accounts	157	–
Resources received free of charge	17	17
Total expenses for Outcome 3	153,202	144,562
	2008–09	2009–10
Average staffing level (number)	76	61

Note: Due to the move from an output/output group structure to a program structure as detailed in the 2009–10 Portfolio Budget Statements, the 2008–09 actual expenses are an estimate for each program.

Program 3.1 expenses

(\$'000)	2008–09 Actuals	2009–10 Revised budget target	2010–11 Forward year 1	2011–12 Forward year 2	2012–13 Forward year 3
Services to Territories					
Annual departmental expenses					
Departmental expenses	11,089	9,946	10,122	10,392	10,657
Expenses not requiring appropriation in the Budget year	174	17	17	17	17
Annual administered expenses					
Services to Indian Ocean Territories	75,523	97,325	79,174	79,088	83,255
Indian Ocean Territories—freight and passenger capital works	–	–	700	700	700
Norfolk Island environment trust	–	10	–	–	–
Norfolk Island—Kingston and Arthur's Vale Historic Area	564	578	587	596	607
Jervis Bay Territory—depreciation	462	517	517	427	427
Christmas Island administration—depreciation	160	310	310	310	310
Office of the Administrator, Norfolk Island	594	645	646	655	654
Services to Jervis Bay Territory	5,501	7,066	4,943	5,146	5,267
Indian Ocean Territories—depreciation	15,130	15,918	15,965	15,787	15,787
Norfolk Island administration	578	545	545	545	545
Norfolk Island—disposal of land	–	47	1,974	–	–
ACT Government—National Capital function	1,369	1,562	1,599	1,658	1,735
Office of the Administrator, Northern Territory	189	278	278	278	267
Specific purpose payments					
ACT Government—National Capital Influences	24,434	–	–	–	–
ACT Government—water and sewerage	9,827	–	–	–	–
Special accounts					
Christmas Island Phosphate Mining Rehabilitation	1,327	1,000	1,000	1,000	1,000
Other Trust Moneys	68	38	38	39	39
Total program expenses	146,989	135,802	118,415	116,638	121,267

Note: Due to the move from an output/output group structure to a program structure as detailed in the 2009–10 Portfolio Budget Statements, the 2008–09 actual expenses are an estimate for each program.

Section 3: Explanatory tables and budgeted financial statements

3.1 EXPLANATORY TABLES

3.1.1 Estimates of special account flows

Special accounts provide a means to set aside and record amounts used for specified purposes. Table 3.1.1 shows the expected additions (receipts) and reductions (payments) for each account used by the Department. The corresponding table in the 2009–10 Portfolio Budget Statements is Table 3.1.2.

Table 3.1.1: Estimates of special account flows

		Opening balance 2009–10 2008–09	Receipts 2009–10 2008–09	Payments 2009–10 2008–09	Adjustments 2009–10 2008–09	Closing balance 2009–10 2008–09
	Outcome	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)
Services for Other Governments and Non-Agency Bodies—						
FMA Act s 20 (A)	1, 2	13,877	2,920	2,920	–	13,877
	1, 2	2,290	1,435	1,606	11,758	13,877
Other Trust Moneys—	1, 2, 3	1,926	650	650	–	1,926
FMA Act s 20 (A)	1,2,3	1,665	1,498	1,237	–	1,926
Christmas Island Phosphate Mining Rehabilitation						
Special Account—	3	2,696	1,020	1,000	–	2,716
FMA Act s 20 (A)	3	2,914	1,190	1,327	–	2,777
Total special accounts 2009–10 Budget estimate		18,499	4,590	4,570	–	18,519
Total special accounts 2008–09 estimate actual		6,869	4,123	4,170	11,758	18,580

(A) = Administered.

FMA Act = *Financial Management and Accountability Act 1997*.

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Analysis of budgeted financial statements

Changes to departmental and administered budgeted financial statements since the 2009-10 Portfolio Budget Statements include actual financial results for 2008-09, new measures, movement of administered funds, Remuneration Tribunal decisions and indexation updates.

The Council of Australian Governments has revised the commencement date for the personal property securities system from May 2010 to May 2011. This period will be used to assist business stakeholders with the transition to the new system. The impact on the Department's budgeted financial statements will be shown in the 2010-11 Portfolio Budget Statements.

3.2.2 Budgeted financial statements tables

Departmental

Income statement

Departmental appropriation revenue has increased by \$0.154m with a corresponding increase in supplier and employee expenses. The major contribution is the inclusion of new measures.

Balance sheet

The overall change to the budgeted departmental balance sheet reflects the inclusion of the 2008-09 actuals.

Statement of cash flows

Departmental appropriation receipts have increased, and there has been a corresponding increase in supplier and employee payments as a result of the new measures.

Statement of changes in equity

The changes in equity estimates from the 2009-10 Portfolio Budget Statements are due to the impact of the 30 June 2009 actual operating result and the inclusion of new measures.

Administered

Schedule of budgeted income and expenses

There has been no change in the estimates for administered revenue. Administered expenses have decreased by \$36.140m. This is a result of savings measures, transfers of appropriation to other agencies, movement of administered funds and other funding variations.

Schedule of budgeted assets and liabilities

The revised budget for administered assets and liabilities shows the impact of the 2008–09 actuals.

Schedule of budgeted administered cash flows

The changes to the schedule represent the impact of the 2008–09 actual results on the schedule of assets and liabilities and the inclusion of 2009–10 Portfolio Additional Estimates decisions.

Table 3.2.1: Budgeted departmental comprehensive income statement (showing net cost of services) for the period ended 30 June

	Actual 2008–09 (\$'000)	Revised budget 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)	Forward estimate 2012–13 (\$'000)
EXPENSES					
Employee benefits	154,671	157,134	154,585	150,344	151,219
Suppliers	85,220	87,087	89,042	90,521	89,245
Depreciation and amortisation	15,839	19,239	29,560	29,760	29,798
Write-down and impairment of assets	784	–	–	–	–
Finance costs	804	424	176	43	25
Other	8	–	–	–	–
Total expenses	257,326	263,884	273,363	270,668	270,287
LESS:					
OWN-SOURCE INCOME					
Revenue					
Sale of goods and rendering of services	21,722	26,827	48,030	53,172	53,593
Other revenue	1	–	–	–	–
Total revenue	21,723	26,827	48,030	53,172	53,593
Gains					
Other gains	347	347	348	346	347
Total gains	347	347	348	346	347
Total own-source income	22,070	27,174	48,378	53,518	53,940
Net cost of (contribution by) services	235,256	236,710	224,985	217,150	216,347
Appropriation revenue	233,507	236,710	224,985	217,150	216,347
Surplus (deficit)	(1,749)	–	–	–	–
Surplus (deficit) attributable to the Australian Government	(1,749)	–	–	–	–

Prepared on Australian Accounting Standards basis.

Table 3.2.2: Budgeted departmental balance sheet (as at 30 June)

	Actual 2008–09 (\$'000)	Revised budget 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)	Forward estimate 2012–13 (\$'000)
ASSETS					
Financial assets					
Cash and cash equivalents	1,131	483	686	1,170	2,106
Trade and other receivables	148,604	138,195	159,518	165,235	178,097
Total financial assets	149,735	138,678	160,204	166,405	180,203
Non-financial assets					
Land and buildings	60,249	68,588	62,771	62,369	54,233
Infrastructure, plant and equipment	22,164	22,915	21,982	21,330	14,898
Inventories	78	78	78	78	78
Intangibles	11,387	23,203	10,888	6,701	7,471
Heritage and cultural	1,815	1,815	1,815	1,815	1,815
Other	924	1,155	1,195	1,061	1,061
Total non-financial assets	96,617	117,754	98,729	93,354	79,556
Total assets	246,352	256,432	258,933	259,759	259,759
LIABILITIES					
Interest-bearing liabilities					
Leases	6,287	6,151	6,098	6,098	6,098
Other	1,949	1,907	1,870	1,870	1,870
Total interest-bearing liabilities	8,236	8,058	7,968	7,968	7,968
Provisions					
Employees	38,665	39,441	39,968	40,780	40,780
Other	566	566	566	566	566
Total provisions	39,231	40,007	40,534	41,346	41,346
Payables					
Suppliers	17,670	18,764	20,432	20,432	20,432
Other	13,152	13,166	13,180	13,194	13,194
Total payables	30,822	31,930	33,612	33,626	33,626
Total liabilities	78,289	79,995	82,114	82,940	82,940
Net assets	168,063	176,437	176,819	176,819	176,819
EQUITY					
Parent entity interest					
Contributed equity	129,274	137,648	138,030	138,030	138,030
Reserves	19,124	19,124	19,124	19,124	19,124
Retained surpluses or accumulated deficits	19,665	19,665	19,665	19,665	19,665
Total equity	168,063	176,437	176,819	176,819	176,819
Current assets	150,737	156,905	158,435	158,940	158,940
Non-current assets	95,615	99,527	100,498	100,819	100,819
Current liabilities	65,542	66,970	68,744	69,436	69,436
Non-current liabilities	12,747	13,025	13,370	13,504	13,504

Prepared on Australian Accounting Standards basis.

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

Table 3.2.3: Budgeted departmental statement of cash flows (for the period ended 30 June)

	Actual 2008–09 (\$'000)	Revised budget 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)	Forward estimate 2012–13 (\$'000)
OPERATING ACTIVITIES					
Cash received					
Goods and services	24,405	24,820	47,263	52,835	53,593
Appropriations	221,444	248,454	213,484	221,550	213,165
Interest	1	–	–	–	–
Net GST received	–	223	–	–	–
Other	–	171	–	–	–
Total cash received	245,850	273,668	260,747	274,385	266,758
Cash used					
Employees	151,524	156,358	155,429	151,614	153,916
Suppliers	77,316	84,585	88,250	91,678	90,881
Borrowing costs	804	424	176	43	25
Net GST paid	2,585	–	5	46	–
Total cash used	232,229	241,367	243,860	243,381	244,822
Net cash from (used by) operating activities	13,621	32,301	16,887	31,004	21,936
INVESTING ACTIVITIES					
Cash used					
Purchase of land and buildings	35,270	14,976	9,442	9,442	10,000
Purchase of property, plant and equipment	10,357	7,450	1,443	10,025	3,999
Purchase of intangibles	7,252	17,719	5,091	10,053	7,001
Total cash used	52,879	40,145	15,976	29,520	21,000
Net cash from (used by) investing activities	(52,879)	(40,145)	(15,976)	(29,520)	(21,000)
FINANCING ACTIVITIES					
Cash received					
Appropriations—contributed equity	41,206	8,374	382	–	–
Total cash received	41,206	8,374	382	–	–
Cash used					
Other	2,110	1,178	1,090	1,000	–
Total cash used	2,110	1,178	1,090	1,000	–
Net cash from (used by) financing activities	39,096	7,196	(708)	(1,000)	–
Net increase (decrease) in cash held	(162)	(648)	203	484	936
Cash at the beginning of the reporting period	1,293	1,131	483	686	1,170
Cash at the end of the reporting period	1,131	483	686	1,170	2,106

Prepared on Australian Accounting Standards basis.

Table 3.2.4: Departmental statement of changes in equity—summary of movement (Budget year 2009–10)

	Retained earnings (\$'000)	Asset revaluation reserve (\$'000)	Other reserves (\$'000)	Contributed equity/capital (\$'000)	Total equity (\$'000)
Opening balance as at 1 July 2009					
Balance carried forward from previous period	19,665	19,124	–	129,274	168,063
Income and expenses					
Surplus (deficit) for the period	–	–	–	–	–
Total income and expenses	–	–	–	–	–
Transactions with owners					
Appropriation (equity injection)	–	–	–	8,374	8,374
Sub-total transactions with owners	–	–	–	8,374	8,374
Estimated closing balance as at 30 June 2010	19,665	19,124	–	137,648	176,437

Prepared on Australian Accounting Standards basis.

Table 3.2.5: Departmental capital budget statement

	Actual 2008–09 (\$'000)	Revised budget 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)	Forward estimate 2012–13 (\$'000)
CAPITAL APPROPRIATIONS					
Total equity injections	18,283	8,374	382	–	–
Previous years outputs	2,105	2,717	–	–	–
Total capital appropriations	20,388	11,091	382	–	–
Represented by					
Purchase of non-financial assets	18,283	8,374	382	–	–
Previous years outputs	2,105	2,717	–	–	–
Total represented by	20,388	11,091	382	–	–
ACQUISITION OF NON-FINANCIAL ASSETS					
Funded by capital appropriations	18,283	8,374	382	–	–
Funded internally from departmental resources	27,344	31,771	15,594	29,520	21,000
TOTAL	45,627	40,145	15,976	29,520	21,000

Prepared on Australian Accounting Standards basis.

Table 3.2.6: Statement of departmental asset movements (2009–10)

	Land (\$'000)	Buildings (\$'000)	Other infrastructure, plant and equipment (\$'000)	Heritage and cultural assets (\$'000)	Intangibles (\$'000)	Total (\$'000)
As at 1 July 2009						
Gross book value	865	60,260	33,590	1,815	24,448	120,978
Accumulated depreciation/ amortisation	–	(875)	(11,426)	–	(13,062)	(25,363)
Opening net book balance	865	59,385	22,164	1,815	11,386	95,615
CAPITAL ASSET ADDITIONS						
Estimated expenditure on new or replacement assets						
By purchase or internally developed	–	14,976	7,450	–	17,719	40,145
Sub-total	–	14,976	7,450	–	17,719	40,145
Other movements						
Depreciation/amortisation expense	–	(6,638)	(6,699)	–	(5,902)	(19,239)
As at 30 June 2010						
Gross book value	865	75,236	41,040	1,815	42,167	161,123
Accumulated depreciation/ amortisation	–	(7,513)	(18,125)	–	(18,964)	(44,602)
Closing net book balance	865	67,723	22,915	1,815	23,203	116,521

Prepared on Australian Accounting Standards basis.

Note: The numbers in this table are subject to review under the government's net cash framework as part of the operation sunlight review.

Table 3.2.7: Capital budget statement—reconciliation of heritage and cultural asset funding

This table is not applicable to the Department because it is not a designated collecting institution.

Administered

Table 3.2.8: Schedule of budgeted income and expenses administered on behalf of government (for the period ended 30 June)

	Actual 2008–09 (\$'000)	Revised budget 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)	Forward estimate 2012–13 (\$'000)
INCOME ADMINISTERED ON BEHALF OF GOVERNMENT					
Revenue					
Taxation					
Indirect tax	1,055	–	–	–	–
Other taxes, fees and fines	1,316	1,540	1,540	1,540	1,540
Total taxation	2,371	1,540	1,540	1,540	1,540
Non-taxation					
Goods and services	20,039	21,400	21,400	21,400	21,400
Fees and fines	694	–	–	–	–
Interest	8,861	6,888	6,834	6,775	6,708
Dividends	2,473	6,000	6,300	6,300	6,300
Other sources of non-taxation revenue	6,581	5,650	5,957	6,283	6,283
Royalties	3,171	640	640	640	640
Total non-taxation	41,819	40,578	41,131	41,398	41,331
Total revenue administered on behalf of government	44,190	42,118	42,671	42,938	42,871
Gains					
Other gains	3,759	–	–	–	–
Total gains administered on behalf of government	3,759	–	–	–	–
Total income administered on behalf of government	47,949	42,118	42,671	42,938	42,871
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Grants	610,835	426,979	374,077	368,380	373,403
Subsidies	55,775	22,092	24,734	17,472	17,839
Personal benefits	55,949	39,186	3,682	3,681	3,682
Employees	8,640	10,836	9,706	9,598	9,812
Suppliers	79,820	144,747	104,191	105,047	82,898
Depreciation and amortisation	17,497	18,932	20,362	18,693	18,693
Write-down and impairment of assets	1,307	–	–	–	–
Other	17,250	–	–	–	–
Asset sales	–	37	1,974	–	–
Total expenses administered on behalf of government	847,073	662,809	538,726	522,871	506,327

Prepared on Australian Accounting Standards basis.

Table 3.2.9: Schedule of budgeted assets and liabilities administered on behalf of government (as at 30 June)

	Actual 2008–09 (\$'000)	Revised budget 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)	Forward estimate 2012–13 (\$'000)
ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT					
Financial assets					
Cash and cash equivalents	619	620	620	620	620
Receivables	150,162	138,764	126,740	112,801	98,340
Investments	349,406	349,406	349,406	349,406	349,406
Total financial assets	500,187	488,790	476,766	462,827	448,366
Non-financial assets					
Land and buildings	110,046	116,091	108,936	105,114	101,292
Infrastructure, plant and equipment	146,978	156,317	158,181	157,679	157,177
Inventories	2,124	2,123	2,123	2,123	2,123
Intangibles	1,590	2,651	2,255	1,859	1,463
Heritage and cultural	52,202	51,486	50,770	50,054	49,338
Other	55	54	54	54	54
Total non-financial assets	312,995	328,722	322,319	316,883	311,447
Total assets administered on behalf of government	813,182	817,512	799,085	779,710	759,813
LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT					
Provisions					
Employees	1,680	1,680	1,607	1,607	1,607
Other provisions	13,014	13,015	13,015	13,015	13,015
Total provisions	14,694	14,695	14,622	14,622	14,622
Payables					
Suppliers	19,241	19,240	19,240	19,240	19,240
Subsidies	–	1,119	1,119	1,119	1,119
Personal benefits payable	680,500	21,100	21,100	21,100	21,100
Grants and subsidies	12,399	11,280	11,279	11,279	11,279
Other payables	748	749	749	749	749
Total payables	712,888	53,488	53,487	53,487	53,487
Total liabilities administered on behalf of government	727,582	68,183	68,109	68,109	68,109

Prepared on Australian Accounting Standards basis.

Table 3.2.10: Schedule of budgeted administered cash flows (for the period ended 30 June)

	Actual 2008–09 (\$'000)	Revised budget 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)	Forward estimate 2012–13 (\$'000)
OPERATING ACTIVITIES					
Cash received					
Levies, fees, taxes and fines	3,065	1,540	1,540	1,540	1,540
Sales of goods and rendering of services	17,608	21,400	21,400	21,400	21,400
Interest	8,861	6,888	6,834	6,775	6,708
Dividends	5,436	6,000	6,300	6,300	6,300
Net GST received	839	–	–	–	–
Other	13,227	6,290	5,707	6,033	6,033
Total cash received	49,036	42,118	41,781	42,048	41,981
Cash used					
Employees	8,442	10,836	9,715	9,610	9,828
Grant payments	621,865	427,429	376,655	373,342	379,840
Subsidies paid	57,240	22,092	24,382	16,914	17,278
Personal benefits	30,861	20,536	3,233	3,232	3,233
Suppliers	74,634	143,747	104,640	105,702	83,327
Other	10,856	–	–	–	–
Total cash used	803,898	624,640	518,625	508,800	493,506
Net cash from (used by) operating activities	(754,862)	(582,522)	(476,844)	(466,752)	(451,525)
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment, and intangibles	248	10	–	–	–
Repayments of advances	4,145	17,915	18,424	18,939	19,461
Total cash received	4,393	17,925	18,424	18,939	19,461
Cash used					
Purchase of property, plant and equipment, and intangibles	11,757	34,706	15,933	13,257	13,257
Advances and loans made	129	5,000	5,000	5,000	5,000
Other	2,099	–	–	–	–
Total cash used	13,985	39,706	20,933	18,257	18,257
Net cash from (used by) investing activities	(9,592)	(21,781)	(2,509)	682	1,204

continued over

Table 3.2.10: Schedule of budgeted administered cash flows (for the period ended 30 June) (continued)

	Actual 2008–09 (\$'000)	Revised budget 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)	Forward estimate 2012–13 (\$'000)
FINANCING ACTIVITIES					
Cash received					
Cash from Official Public Account	21,950	24,990	5,000	5,000	5,000
Total cash received	21,950	24,990	5,000	5,000	5,000
Cash used					
Cash to Official Public Account	22,476	–	–	–	–
Total cash used	22,476	–	–	–	–
Net cash from (used by) financing activities	(526)	24,990	5,000	5,000	5,000
Net increase (decrease) in cash held	(764,980)	(579,313)	(474,353)	(461,070)	(445,321)
Cash at the beginning of the reporting period	182	619	620	620	620
Cash from Official Public Account for:					
– appropriations	839,581	639,357	535,448	522,947	507,653
– appropriations	(67,963)	(60,043)	(61,095)	(61,877)	(62,332)
– special accounts	(6,201)	–	–	–	–
Cash at the end of the reporting period	619	620	620	620	620

Prepared on Australian Accounting Standards basis.

Table 3.2.11: Schedule of administered capital budget

	Actual 2008–09 (\$'000)	Revised budget 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)	Forward estimate 2012–13 (\$'000)
CAPITAL APPROPRIATIONS					
Administered assets	21,000	24,990	5,000	5,000	5,000
Total capital appropriations	21,000	24,990	5,000	5,000	5,000
Represented by					
Purchase of non-financial assets	16,000	19,990	–	–	–
Other	5,000	5,000	5,000	5,000	5,000
Total represented by	21,000	24,990	5,000	5,000	5,000
ACQUISITION OF NON-FINANCIAL ASSETS					
Funded by capital appropriations	11,757	29,990	–	–	–
Funded internally from departmental resources	–	14,716	15,933	13,257	13,257
TOTAL	11,757	44,706	15,933	13,257	13,257

Prepared on Australian Accounting Standards basis.

Table 3.2.12: Statement of administered asset movements (2009–10)

	Land (\$'000)	Buildings (\$'000)	Other infrastructure, plant and equipment (\$'000)	Heritage and cultural assets (\$'000)	Intangibles (\$'000)	Total (\$'000)
As at 1 July 2009						
Gross book value	47,541	67,203	166,965	53,002	1,832	336,543
Accumulated depreciation/ amortisation	–	(4,698)	(19,987)	(800)	(243)	(25,728)
Opening net book balance	47,541	62,505	146,978	52,202	1,589	310,815
CAPITAL ASSET ADDITIONS						
Estimated expenditure on new or replacement assets						
By purchase or internally developed	–	11,975	21,516	–	1,215	34,706
Sub-total	–	11,975	21,516	–	1,215	34,706
Other movements						
Depreciation/amortisation expense	–	(5,885)	(12,178)	(716)	(153)	(18,932)
Disposals	(47)	–	–	–	–	(47)
As at 30 June 2010						
Gross book value	47,494	79,178	188,481	53,002	3,047	371,202
Accumulated depreciation/ amortisation	–	(10,583)	(32,165)	(1,516)	(396)	(44,660)
Closing net book balance	47,494	68,595	156,316	51,486	2,651	326,542

Prepared on Australian Accounting Standards basis.

Note: The numbers in this table are subject to review under the government's net cash framework as part of the operation sunlight review.

3.2.3 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.

Appropriations in the accrual budgeting framework

Under the Australian Government's accrual budgeting framework, separate annual appropriations are provided for:

- departmental appropriations representing the Australian Government's purchase of services from agencies
- departmental capital appropriations for investments by the Australian Government for either additional equity or loans in agencies
- administered expense appropriations for the estimated administered expenses relating to an existing outcome or a new outcome, and
- administered capital appropriations for increases in administered equity through funding non-expense administered payments.

Departmental

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.

Other revenue

Revenue from rendering of specific services is recognised by reference to the stage of completion of contracts or other agreements. Revenue from licence fees is recognised on receipt of the application and licence fee.

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.

Leases

A distinction is made between finance leases, which effectively transfer from the lessor to the lessee substantially all the risks and benefits incidental to ownership of leased non-current assets, and operating leases under which the lessor effectively retains substantially all such risks and benefits.

Where a non-current asset is acquired by means of a finance lease, the asset is capitalised at the lower of fair value or the present value of minimum lease payments at the inception of the lease and a liability recognised for the same amount. Leased assets are amortised over the period of the lease. Lease payments are allocated between the principal component and the interest expense.

Operating lease payments are charged to the income statement on a basis that is representative of the pattern of benefits derived from the lease assets.

Depreciation and amortisation

Computer equipment is depreciated using the declining-balance method while, for all other plant and equipment, the straight-line method of depreciation is applied. Leasehold improvements are amortised on a straight-line basis over the lesser of the estimated life of the improvements or the unexpired period of the lease.

Depreciation/amortisation rates (useful lives) are reviewed at each balance date and necessary adjustments are recognised.

Cash

Cash includes notes and coins held and any deposits held at call with a bank or other financial institution.

Asset valuation

The Department has adopted fair value as a basis for valuing its leasehold improvements and plant and equipment. Valuation is conducted with sufficient frequency to ensure that the carrying amounts of assets do not differ materially from the assets fair values as at the reporting date.

Asset recognition threshold

Purchases of property, plant and equipment are recognised initially at cost in the balance sheet, except for purchases costing less than \$2,000, which are expensed in the year of acquisition.

Receivables

A provision is raised for any doubtful debts based on a review of the collectability of all outstanding accounts as at year-end.

Bad debts are written off during the year in which they are identified.

Provisions and payables

Provisions and payables represent liabilities for miscellaneous accruals and employee benefits, including accrued salary and leave entitlements, provisions for making good leased premises and lease incentives. No provision for sick leave is required as all sick leave is non-vesting.

Administered

Revenue

All administered revenues are revenues relating to the core operating activities performed by the Department on behalf of the Australian Government. Levies, fees and fines revenue is recognised when it is probable that the economic benefit comprising the consideration will flow to the entity.

Revenue from the rendering of service is recognised on delivery of that service to customers. Interest revenue is recognised on a time proportionate basis that takes into account the effective yield on the relevant asset. Dividend revenue is recognised when the right to receive a dividend has been established.

Assets

Administered financial assets are made up of receivables and investments. The administered investments are recorded at fair value. Administered non-financial assets comprise land and buildings; infrastructure, plant and equipment; intangibles; heritage and cultural assets; inventories; and prepayments. The accounting policies in relation to non-financial assets are the same as for departmental non-financial assets.

Liabilities

Administered liabilities are made up of employee provisions, creditors for suppliers, grants and subsidy arrangements. The personal benefits payable is the actuarial valuation of the judges' pension liability.

ADMINISTRATIVE APPEALS TRIBUNAL

Section 1: Agency overview and resources

1.1 STRATEGIC DIRECTION

The strategic direction statement for the Administrative Appeals Tribunal can be found in the 2009–10 Portfolio Budget Statements. There has been no change to the Tribunal’s strategic direction as a result of additional estimates.

1.2 AGENCY RESOURCE STATEMENT

The agency resource statement details the resourcing for the Tribunal at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2009–10 Budget year, including variations through Appropriation Bill No. 3.

Table 1.1: Agency resource statement—additional estimates for 2009–10 as at Additional Estimates, November 2009

	Estimate as at Budget 2009–10 (\$'000)	+	Proposed Additional Estimates 2009–10 (\$'000)	=	Total estimate at Additional Estimates 2009–10 (\$'000)	Total available appropriation 2008–09 (\$'000)
ORDINARY ANNUAL SERVICES¹						
Departmental appropriation						
Prior year departmental appropriation	7,016		–		9,470	8,000
Departmental appropriation	32,451		321		32,772	32,267
Section 31 relevant agency receipts	1,085		–		1,085	1,073
Total net resourcing for agency	40,552		321		43,327	41,340

All figures are GST exclusive.

1. Appropriation Bill (Nos 1 & 3) 2009–10.

1.3 AGENCY MEASURES SINCE BUDGET

Table 1.2 summarises new government measures taken since the 2009–10 Budget.

Table 1.2: Agency measures since Budget

	Program	2009–10 (\$'000)	2010–11 (\$'000)	2011–12 (\$'000)	2012–13 (\$'000)
EXPENSE MEASURES					
Norfolk Island governance reform¹					
Departmental expenses	1.1	79	70	70	71
Total expense measures		79	70	70	71

Prepared on a Government Finance Statistics (fiscal) basis.

1. The lead agency for this measure is the Attorney-General's Department. The full measure description and package details appear in the Mid-Year Economic and Fiscal Outlook under the Attorney-General's portfolio.

1.4 ADDITIONAL ESTIMATES AND VARIATIONS

The following tables detail the changes to the resourcing for the Tribunal at Additional Estimates by outcome. Table 1.3 details the additional estimates and variations resulting from new measures since the 2009–10 Budget in Appropriation Bill No. 3. Table 1.4 details additional estimates and variations from other adjustments.

Table 1.3: Additional estimates and variations to outcomes from measures since 2009–10 Budget

	Program impacted	2009–10 (\$'000)	2010–11 (\$'000)	2011–12 (\$'000)	2012–13 (\$'000)
OUTCOME 1					
Increase in estimates (departmental)					
Norfolk Island governance reform	1.1	79	70	70	71
Net impact on estimates for Outcome 1 (departmental)		79	70	70	71

Table 1.4: Additional estimates and variations to outcomes from other adjustments

	Program impacted	2009–10 (\$'000)	2010–11 (\$'000)	2011–12 (\$'000)	2012–13 (\$'000)
OUTCOME 1					
Increase in estimates (departmental)					
Supplementation for judicial and related offices salary increases (Remuneration Tribunal Determinations 2009/17 and 2009/21)	1.1	242	263	261	258
Net impact on estimates for Outcome 1 (departmental)		242	263	261	258

1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

Table 1.5 detail the additional estimates sought for the Tribunal through Appropriation Bill No. 3. The Tribunal has no additional estimates through Appropriation Bill No. 4.

Table 1.5: Appropriation Bill (No. 3) 2009–10

	2008–09 Available (\$'000) ¹	2009–10 Budget (\$'000)	2009–10 Revised (\$'000)	Additional Estimates (\$'000)	Reduced Estimates (\$'000)
DEPARTMENTAL PROGRAMS					
Outcome 1					
Access to a fair, just, economical, informal and quick review mechanism for applicants through reviews of government administrative decisions, including dispute resolution processes and independent formal hearings	32,267	32,451	32,772	321	–
Total	32,267	32,451	32,772	321	–

1. Available appropriation for 2008–09 is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

Section 2: Revisions to agency resources and planned performance

2.1 OUTCOMES AND PERFORMANCE INFORMATION

There are no substantive changes to the Tribunal’s outcome and performance information as reported in the 2009–10 Portfolio Budget Statements. Adjustments to performance information reflect the change in resourcing for the outcome only.

Outcome 1

Outcome 1 strategy

There are no changes to the strategy for Outcome 1 as reported in the 2009–10 Portfolio Budget Statements.

Outcome 1 budgeted expenses and resources

Table 2.1 provides an overview of the revised total expenses for Outcome 1 by program.

Table 2.1: Budgeted expenses and resources for Outcome 1

Outcome 1: Access to a fair, just, economical, informal and quick review mechanism for applicants through reviews of government administrative decisions, including dispute resolution processes and independent formal hearings	2008–09 Actual expenses (\$'000)	2009–10 Revised estimated expenses (\$'000)
Program 1.1: Completed reviews of decisions		
Departmental expenses		
Ordinary annual services (Appropriation Bill Nos 1 & 3)	32,267	32,772
Revenues from independent sources (section 31)	1,029	1,085
Expenses not requiring appropriation in the Budget year ¹	374	2,000
Total expenses for Outcome 1	33,670	35,857
	2008–09	2009–10
Average staffing level (number)	165	165

1. Includes expenses funded from unspent prior year appropriations and resources received free of charge.

Program 1.1 key performance indicators

The only changes in the key performance indicators for Program 1.1 are to the price.

Key performance indicators	2008–09 Actuals	2009–10 Revised budget target	2010–11 Forward year 1	2011–12 Forward year 2	2012–13 Forward year 3
Applications finalised without a hearing					
Quality: Percentage of matters having their first conference within 13 weeks	85%	85%	85%	85%	85%
Quantity: Number of matters finalised without a hearing each year	5,838	5,218	5,218	5,218	5,218
Price: Cost per completed application	\$2,533	\$2,946	\$2,801	\$2,873	\$2,879
Applications finalised with a hearing					
Quality: Percentage of matters progressed to hearing within 40 weeks	85%	85%	85%	85%	85%
Quantity: Number of matters finalised with a hearing each year	1,393	1,476	1,476	1,476	1,476
Price: Cost per completed application	\$13,291	\$13,878	\$13,194	\$13,535	\$13,564

Section 3: Explanatory tables and budgeted financial statements

3.1 EXPLANATORY TABLES

3.1.1 Estimates of special account flows

There are no changes to the estimates for the Tribunal’s special accounts as reported in the 2009–10 Portfolio Budget Statements.

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Analysis of budgeted financial statements

There are no substantive changes from the commentary presented in the 2009–10 Portfolio Budget Statements.

3.2.2 Budgeted financial statements tables

Departmental

Table 3.2.1: Budgeted departmental comprehensive income statement (showing net cost of services) for the period ended 30 June

	Actual 2008–09 (\$'000)	Revised budget 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)	Forward estimate 2012–13 (\$'000)
EXPENSES					
Employee benefits	20,350	21,580	19,989	20,555	20,657
Suppliers	11,512	12,640	12,462	12,751	12,724
Depreciation and amortisation	1,438	1,637	1,640	1,665	1,665
Losses from asset sales	2	–	–	–	–
Total expenses	33,302	35,857	34,091	34,971	35,046
LESS:					
OWN-SOURCE INCOME					
Revenue					
Sale of goods and rendering of services	1,029	1,085	1,085	1,085	1,085
Other revenue	374	300	226	226	226
Total revenue	1,403	1,385	1,311	1,311	1,311
Total own-source income	1,403	1,385	1,311	1,311	1,311
Net cost of (contribution by) services	31,899	34,472	32,780	33,660	33,735
Appropriation revenue	32,267	32,772	32,780	33,660	33,735
Surplus (deficit)	368	(1,700)	–	–	–
Surplus (deficit) attributable to the Australian Government	368	(1,700)	–	–	–

Prepared on Australian Accounting Standards basis.

Table 3.2.2: Budgeted departmental balance sheet (as at 30 June)

	Actual 2008–09 (\$'000)	Revised budget 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)	Forward estimate 2012–13 (\$'000)
ASSETS					
Financial assets					
Cash and cash equivalents	500	500	500	500	500
Trade and other receivables	9,470	8,501	9,518	10,740	11,605
Other	238	238	238	238	238
Total financial assets	10,208	9,239	10,256	11,478	12,343
Non-financial assets					
Land and buildings	7,343	6,271	5,229	4,153	3,077
Infrastructure, plant and equipment	1,379	1,507	1,549	1,300	1,284
Intangibles	301	223	35	15	242
Other	1,933	1,933	1,933	1,933	1,933
Total non-financial assets	10,956	9,934	8,746	7,401	6,536
Total assets	21,164	19,173	19,002	18,879	18,879
LIABILITIES					
Interest-bearing liabilities					
Other	903	662	491	368	368
Total interest-bearing liabilities	903	662	491	368	368
Provisions					
Employees	5,863	5,813	5,813	5,813	5,813
Total provisions	5,863	5,813	5,813	5,813	5,813
Payables					
Suppliers	1,262	1,262	1,262	1,262	1,262
Other	385	385	385	385	385
Total payables	1,647	1,647	1,647	1,647	1,647
Total liabilities	8,413	8,122	7,951	7,828	7,828
Net assets	12,751	11,051	11,051	11,051	11,051
EQUITY					
Parent entity interest					
Contributed equity	2,568	2,568	2,568	2,568	2,568
Reserves	3,170	3,170	3,170	3,170	3,170
Retained surpluses or accumulated deficits	7,013	5,313	5,313	5,313	5,313
Total parent entity interest	12,751	11,051	11,051	11,051	11,051
Total equity	12,751	11,051	11,051	11,051	11,051
Current assets	12,141	11,172	12,189	13,411	14,276
Non-current assets	9,023	8,001	6,813	5,468	4,603
Current liabilities	6,808	6,494	6,494	6,494	6,494
Non-current liabilities	1,605	1,628	1,457	1,334	1,334

Prepared on Australian Accounting Standards basis.

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

Table 3.2.3: Budgeted departmental statement of cash flows (for the period ended 30 June)

	Actual 2008–09 (\$'000)	Revised budget 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)	Forward estimate 2012–13 (\$'000)
OPERATING ACTIVITIES					
Cash received					
Goods and services	992	1,085	1,085	1,085	1,085
Appropriations	30,797	33,741	31,763	32,438	32,870
Other	1,279	1,600	1,600	1,600	1,600
Total cash received	33,068	36,426	34,448	35,123	35,555
Cash used					
Employees	19,351	21,330	19,763	20,329	20,431
Suppliers	12,541	14,240	14,062	14,351	14,324
Total cash used	31,892	35,570	33,825	34,680	34,755
Net cash from (used by) operating activities	1,176	856	623	443	800
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment	1,134	515	452	220	400
Other	8	100	–	100	400
Total cash used	1,142	615	452	320	800
Net cash from (used by) investing activities	1,142	615	452	320	800
FINANCING ACTIVITIES					
Cash used					
Incentives	–	241	171	123	–
Total cash used	–	241	171	123	–
Net cash from (used by) financing activities	–	241	171	123	–
Net increase (decrease) in cash held	34	–	–	–	–
Cash at the beginning of the reporting period	466	500	500	500	500
Cash at the end of the reporting period	500	500	500	500	500

Prepared on Australian Accounting Standards basis.

Table 3.2.4: Departmental statement of changes in equity—summary of movement (Budget year 2009–10)

	Retained earnings (\$'000)	Asset revaluation reserve (\$'000)	Contributed equity/capital (\$'000)	Total equity (\$'000)
Opening balance as at 1 July 2009				
Balance carried forward from previous period	7,013	3,170	2,568	12,751
Income and expenses				
Surplus (deficit) for the period	(1,700)	–	–	(1,700)
Total income and expenses	(1,700)	–	–	(1,700)
Estimated closing balance as at 30 June 2010	5,313	3,170	2,568	11,051

Prepared on Australian Accounting Standards basis.

Administered

There are no changes to the Tribunal's administered schedules as reported in the 2009–10 Portfolio Budget Statements.

3.2.3 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

Appropriations for departmental outputs 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.

Other revenue

The President and one Deputy President of the Tribunal have entitlements under the *Judges' Pensions Act 1968*, which are unfunded. The estimated cost of these entitlements is included in other revenue as resources received free of charge.

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 land and equipment. All assets are held at fair value.

Liabilities

Liabilities are made up of employee salary and leave entitlements, property lease make-good provisions and amounts owed to creditors.

AUSTRALIAN CUSTOMS AND BORDER PROTECTION SERVICE

Section 1: Agency overview and resources

1.1 STRATEGIC DIRECTION

The strategic direction statement for the Australian Customs and Border Protection Service can be found in the 2009–10 Portfolio Budget Statements. There has been no change to Customs and Border Protection’s strategic direction as a result of additional estimates.

1.2 AGENCY RESOURCE STATEMENT

The agency resource statement details the resourcing for Customs and Border Protection at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2009–10 Budget year, including variations through Appropriation Bill No. 3, special appropriations and special accounts.

Table 1.1: Agency resource statement—additional estimates for 2009–10 as at Additional Estimates, November 2009

	Estimate as at Budget 2009–10 (\$'000)	+ Proposed Additional Estimates 2009–10 (\$'000)	=	Total estimate at Additional Estimates 2009–10 (\$'000)	Total available appropriation 2008–09 (\$'000)
ORDINARY ANNUAL SERVICES¹					
Departmental appropriation					
Prior year departmental appropriation	141,265	–		141,265	129,433
Departmental appropriation	1,020,490	1,315		1,021,805	1,008,697
Section 31 relevant agency receipts	64,059	719		64,778	65,024
Total	1,225,814	2,034		1,227,848	1,203,154
Administered expenses					
Outcome 1	831	–		831	–
Total	831	–		831	–
Total ordinary annual services	A 1,226,645	2,034		1,228,679	1,203,154
OTHER SERVICES²					
Departmental non-operating					
Prior year equity injections	14,495	–		14,495	34,398
Equity injections	5,239	–		5,239	23,241
Previous years' outputs	–	–		–	1,375
Total	19,734	–		19,734	59,014
Total other services	B 19,734	–		19,734	59,014
Total available annual appropriations	1,246,379	2,034		1,248,413	1,262,168
SPECIAL APPROPRIATIONS					
Special appropriations limited by criteria/entitlement					
Customs duty and other repayments ³	380,000	–		380,000	404,605
Total special appropriations	C 380,000	–		380,000	404,605
Total appropriations excluding special accounts	1,626,379	2,034		1,628,413	1,666,773
SPECIAL ACCOUNTS					
Opening balance	5,152	(211)		4,941	5,152
Non-appropriation receipts to special accounts	4,040	–		4,040	4,255
Total special accounts	D 9,192	(211)		8,981	9,407
Total net resourcing for agency (A+B+C+D)	1,635,571	1,823		1,637,394	1,676,180

All figures are GST exclusive.

1. Appropriation Bill (Nos 1 & 3) 2009–10.

2. Appropriation Bill (Nos 2 & 4) 2009–10.

3. *Financial Management and Accountability Act 1997*, section 28—repayments required or permitted by law.

1.3 AGENCY MEASURES SINCE BUDGET

Table 1.2 summarises new government measures taken since the 2009–10 Budget.

Table 1.2: Agency measures since Budget

	Program	2009–10 (\$'000)	2010–11 (\$'000)	2011–12 (\$'000)	2012–13 (\$'000)
REVENUE MEASURES					
Excise and customs duty—maintain current taxation treatment for concessional spirits¹	1.5				
Administered revenues		–	–	–	–
Total revenue measures		–	–	–	–

Prepared on a Government Finance Statistics (fiscal) basis.

1. The lead agency for this measure is the Australian Taxation Office. The full measure description appears in the Mid-Year Economic and Fiscal Outlook for the Treasury portfolio.

1.4 ADDITIONAL ESTIMATES AND VARIATIONS

The following tables detail the changes to the resourcing for Customs and Border Protection at Additional Estimates by outcome. Table 1.3 details the additional estimates and variations resulting from new measures since the 2009–10 Budget in Appropriation Bill No. 3. Table 1.4 details additional estimates and variations from other adjustments.

Table 1.3: Additional estimates and variations to outcomes from measures since 2009–10 Budget

	Program impacted	2009–10 (\$'000)	2010–11 (\$'000)	2011–12 (\$'000)	2012–13 (\$'000)
OUTCOME 1					
Increase in estimates (administered)					
Excise and customs duty—maintain current taxation treatment for concessional spirits	1.5	–	–	–	–
Net impact on estimates for Outcome 1 (administered)		–	–	–	–

Table 1.4: Additional estimates and variations to outcomes from other adjustments

	Program impacted	2009–10 (\$'000)	2010–11 (\$'000)	2011–12 (\$'000)	2012–13 (\$'000)
OUTCOME 1					
Increase in estimates (departmental)					
Passenger workload growth funding	1.1	1,315	2,201	2,582	2,786
Decrease in estimates (departmental)					
Changes in wage and price indices	All	–	(815)	(3,878)	(4,705)
Net impact on estimates for Outcome 1 (departmental)		1,315	1,386	(1,296)	(1,919)

1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

Table 1.5 details the Additional Estimates sought for Customs and Border Protection through Appropriation Bill No. 3. Customs and Border Protection has no additional estimates through Appropriation Bill No. 4.

Table 1.5: Appropriation Bill (No. 3) 2009–10

	2008–09 Available (\$'000) ¹	2009–10 Budget (\$'000)	2009–10 Revised (\$'000)	Additional Estimates (\$'000)	Reduced Estimates (\$'000)
DEPARTMENTAL PROGRAMS					
Outcome 1					
The protection of the safety, security and commercial interests of Australians through border protection designed to support legitimate trade and travel and ensure collection of border revenue and trade statistics	1,008,697	1,020,490	1,021,805	1,315	–
Total	1,008,697	1,020,490	1,021,805	1,315	–
Total administered and departmental	1,008,697	1,020,490	1,021,805	1,315	–

1. Available appropriation for 2008–09 is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

Section 2: Revisions to agency resources and planned performance

2.1 OUTCOMES AND PERFORMANCE INFORMATION

There are no changes to Customs and Border Protection's outcome information as reported in the 2009-10 Portfolio Budget Statements.

Outcome 1

Outcome 1 strategy

There are no changes to the strategy or program objectives for Outcome 1 as reported in the 2009-10 Portfolio Budget Statements.

Budgeted expenses and resources for Outcome 1

The following tables summarise the changes in expenses and performance information for Outcome 1 by program. Since the 2009-10 Budget, Customs and Border Protection has refined its approach to resource allocation across the five programs.

Table 2.1: Budgeted expenses and resources for Outcome 1

Outcome 1: The protection of the safety, security and commercial interests of Australians through border protection designed to support legitimate trade and travel and ensure collection of border revenue and trade statistics	2008–09 Actual expenses (\$'000)	2009–10 Revised estimated expenses (\$'000)
Program 1.1: Passenger facilitation		
Departmental expenses		
Ordinary annual services (Appropriation Bill Nos 1 & 3)	233,055	224,519
Revenues from independent sources (section 31)	3,877	2,176
Expenses not requiring appropriation in the Budget year ¹	2,823	1,194
Total for Program 1.1	239,755	227,889
Program 1.2: Trade facilitation		
Departmental expenses		
Ordinary annual services (Appropriation Bill Nos 1 & 3)	239,804	231,074
Revenues from independent sources (section 31)	3,989	2,244
Expenses not requiring appropriation in the Budget year ¹	2,905	1,231
Total for Program 1.2	246,698	234,549
Program 1.3: Border protection and enforcement		
Departmental expenses		
Ordinary annual services (Appropriation Bill Nos 1 & 3)	260,805	271,666
Revenues from independent sources (section 31)	4,339	2,658
Expenses not requiring appropriation in the Budget year ¹	3,159	1,458
Total for Program 1.3	268,303	275,782
Program 1.4: Civil maritime surveillance and response		
Departmental expenses		
Ordinary annual services (Appropriation Bill Nos 1 & 3)	264,344	285,674
Revenues from independent sources (section 31)	4,397	2,835
Expenses not requiring appropriation in the Budget year ¹	3,202	1,556
Total for Program 1.4	271,943	290,065
Program 1.5: Border related revenue collection		
Departmental expenses		
Ordinary annual services (Appropriation Bill Nos 1 & 3)	10,690	8,872
Revenues from independent sources (section 31)	53,277	54,865
Expenses not requiring appropriation in the Budget year ¹	762	301
Total for Program 1.5*	64,729	64,038
Outcome 1 totals by appropriation type		
Departmental expenses		
Ordinary annual services (Appropriation Bill Nos 1 & 3)	1,008,698	1,021,805
Revenues from independent sources (section 31)	69,879	64,778
Expenses not requiring appropriation in the Budget year ¹	12,851	5,740
Total expenses for Outcome 1*	1,091,428	1,092,323
	2008–09	2009–10
Average staffing level (number)	5,679	5,500

* Totals may not add due to rounding.

1. Includes resources received free of charge from external bodies and the Australian National Audit Office.

Program 1.1 expenses

	2008–09 Actuals	2009–10 Revised budget	2010–11 Forward year 1	2011–12 Forward year 2	2012–13 Forward year 3
(\$'000)					
Annual departmental expenses					
Departmental item	233,055	224,519	221,039	220,177	227,138
Revenue from other sources	3,877	2,176	2,126	2,205	2,281
Expenses not requiring appropriation in the Budget year	2,823	1,194	1,194	1,194	1,194
Total program expenses	239,755	227,889	224,359	223,576	230,613

Program 1.1 deliverables

Deliverables	2008–09 Actuals	2009–10 Revised budget	2010–11 Forward year 1	2011–12 Forward year 2	2012–13 Forward year 3
Processing of international passengers (air and sea)					
Arrivals	12.325m	12.736m	13.164m	13.680m	14.255m
Departures	12.008m	12.342m	12.759m	13.259m	13.816m

Note: There has been an increase in air passenger numbers in the first quarter of 2009–10 compared to 2008–09 despite wide predictions that the global financial crisis would reduce international air travel.

Program 1.1 key performance indicators

There are no changes to the key performance indicators for Program 1.1.

Program 1.2 expenses

	2008–09 Actuals	2009–10 Revised budget	2010–11 Forward year 1	2011–12 Forward year 2	2012–13 Forward year 3
(\$'000)					
Annual departmental expenses					
Departmental item	239,804	231,074	224,764	223,789	229,226
Revenue from other sources	3,989	2,244	2,192	2,270	2,349
Expenses not requiring appropriation in the Budget year	2,905	1,231	1,231	1,231	1,231
Total program expenses	246,698	234,549	228,187	227,290	232,806

Program 1.2 deliverables

Deliverables	2008–09 Actuals	2009–10 Revised budget	2010–11 Forward year 1	2011–12 Forward year 2	2012–13 Forward year 3
Number of import declaration lines assessed ¹	na	6,000	6,000	6,000	6,000

1. This measure appears in both Program 1.2 and Program 1.5 as a minimum of 6,000 lines are assessed concurrently for both revenue and control errors.

Program 1.2 key performance indicators

Key performance indicators	2008–09 Actuals	2009–10 Revised budget target	2010–11 Forward year 1	2011–12 Forward year 2	2012–13 Forward year 3
Proportion of electronically lodged cargo documents where a response message is transmitted within five minutes ¹	na	98%	98%	98%	98%
Proportion of depot licence applications processed in accordance with client service standards ²	na	100%	100%	100%	100%
Import declaration lines assessed—percentage of lines where significant control errors were found	na	*	*	*	*

* Performance cannot be reliably forecast. Actual results will be included in the annual report.

1. The revised indicator will measure the time the Customs Connect Facility/Integrated Cargo System takes to process a message. The new measure will provide a better indication of the system's performance.
2. This indicator has been revised to remove the word 'broker' as it refers to a measure that does not yet exist.

Program 1.3 expenses

(\$'000)	2008–09 Actuals	2009–10 Revised budget	2010–11 Forward year 1	2011–12 Forward year 2	2012–13 Forward year 3
Annual departmental expenses					
Departmental item	260,805	271,666	273,394	268,452	271,866
Revenue from other sources	4,339	2,658	2,595	2,689	2,783
Expenses not requiring appropriation in the Budget year	3,159	1,458	1,458	1,458	1,458
Total program expenses	268,303	275,782	277,447	272,599	276,107

Program 1.3 deliverables

There are no changes to the deliverables for Program 1.3.

Program 1.3 key performance indicators

There are no changes to the key performance indicators for Program 1.3.

Program 1.4 expenses

(\$'000)	2008–09 Actuals	2009–10 Revised budget	2010–11 Forward year 1	2011–12 Forward year 2	2012–13 Forward year 3
Annual departmental expenses					
Departmental item	264,344	285,674	306,923	268,227	265,094
Revenue from other sources	4,397	2,835	2,769	2,869	2,969
Expenses not requiring appropriation in the Budget year	3,202	1,556	1,556	1,556	1,556
Total program expenses	271,943	290,065	311,248	272,652	269,619

Program 1.4 deliverables

There are no changes to the deliverables for Program 1.4.

Program 1.4 key performance indicators

There are no changes to the key performance indicators for Program 1.4.

Program 1.5 expenses

(\$'000)	2008–09 Actuals	2009–10 Revised budget	2010–11 Forward year 1	2011–12 Forward year 2	2012–13 Forward year 3
Annual departmental expenses					
Departmental item	10,690	8,872	10,379	8,421	8,274
Revenue from other sources	53,277	54,865	53,577	55,503	57,450
Expenses not requiring appropriation in the Budget year	762	301	301	301	301
Total program expenses	64,729	64,038	64,257	64,225	66,025

Program 1.5 deliverables

Deliverables	2008–09 Actuals	2009–10 Revised budget	2010–11 Forward year 1	2011–12 Forward year 2	2012–13 Forward year 3
The collection of revenue associated with passenger movements	502.8m	533.5m	565.8m	596.5m	625.4m
Significant revenues collected (including duty and GST)	9,540.3m	9,112.7m	9,188.9m	9,704.5m	10,207.3m
Duty Concessions:		\$1,350m	\$1,482m	\$1,629m	\$1,769m
Tariff Concessions		to	to	to	to
System (range)	\$1,589m	\$1,500m	\$1,656m	\$1,813m	\$1,969m
Number of import declaration lines assessed ¹	n/a	6,000	6,000	6,000	6,000

1. This measure appears in both Program 1.2 and Program 1.5 as a minimum of 6,000 lines are assessed concurrently for both revenue and control errors.

Program 1.5 key performance indicators

Key performance indicators	2008–09 Actuals	2009–10 Revised budget target	2010–11 Forward year 1	2011–12 Forward year 2	2012–13 Forward year 3
Revenue and compliance assurance activity:					
Imports—percentage of revenue targeted audits where revenue was adjusted by \$1,000 or more	69%	55%	55%	55%	55%
Imports—company audit activity	277	218	218	218	218
Exports—company audit activity	34	26	26	26	26
Import declaration lines assessed—percentage of lines where significant revenue errors were found	na	*	*	*	*

* Performance cannot be reliably forecast. Actual results will be included in the annual report.

Section 3: Explanatory tables and budgeted financial statements

3.1 EXPLANATORY TABLES

3.1.1 Estimates of special account flows

Special accounts provide a means to set aside and record amounts used for specified purposes. Table 3.1.1 shows the expected additions (receipts) and reductions (payments) for each account used by Customs and Border Protection. The corresponding table in the 2009–10 Portfolio Budget Statements is Table 3.1.2.

Table 3.1.1: Estimates of special account flows

		Opening balance 2009–10 2008–09	Receipts 2009–10 2008–09	Payments 2009–10 2008–09	Closing balance 2009–10 2008–09
	Outcome	(\$'000)	(\$'000)	(\$'000)	(\$'000)
Other Trust Moneys—	1	361	40	40	361
FMA Act s 20 (A) ¹	1	359	7	5	361
Security Deposits—	1	4,580	4,000	4,000	4,580
FMA Act s 20 (A)	1	4,793	4,248	4,461	4,580
Total special accounts 2009–10 Budget estimate		4,941	4,040	4,040	4,941
Total special accounts 2008–09 estimate actual		5,152	4,255	4,466	4,941

(A) = Administered.

FMA Act = *Financial Management and Accountability Act 1997*.

1. The purpose of the Other Trust Moneys Account is for the expenditure of moneys temporarily held in trust for the benefit of a person other than the Australian Government. The account is for the recording of unidentified receipts pending investigation and transfer to the correct account or return to the payer.

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Analysis of budgeted financial statements

Departmental

Income statement

There has been an increase in total estimated expenses and revenue in 2009–10 of \$2.0m since the 2009–10 Portfolio Budget Statements due to revisions for passenger workload growth and section 31 revenue. Since the 2009–10 Budget, the movements in estimated expenses from 2010–11 and in the forward estimates are due to the impact of indexation adjustments. Customs and Border Protection is anticipating a balanced budget result in 2009–10.

Movements in total expenses in 2008–09 relate to actuarial revisions of the employee provisions, a decrease in supplier costs relating to consultants, contractors and domestic travel, and depreciation expenses for additional land, buildings, infrastructure, plant and equipment.

Balance sheet

The differences between the 2009–10 Budget estimates and the revised estimates are a result of the inclusion of the 2008–09 actual results. The increase in equity is attributable to additional equity provided in 2008–09 and an increase in the asset revaluation reserve, offset by a lower than expected operating deficit.

Statement of cash flows

Changes to the statement of cash flows from the 2009–10 Budget are due to changes in the income statement and increased asset acquisitions in 2008–09.

Statement of changes in equity

Changes to the statement of changes in equity from the 2009–10 Budget are a result of the inclusion of the 2008–09 actual results.

Capital budget statement

Changes to the capital budget statement from the 2009–10 Budget are a result of the inclusion of the 2008–09 actual results.

Statement of asset movements

Changes to the statement of asset movements from the 2009–10 Budget are a result of the inclusion of the 2008–09 actual results. The movement was due to increased acquisitions in 2008–09 for land, buildings, infrastructure, plant and equipment.

Administered

Schedule of budgeted expenses and income

The revised customs duty estimates for 2009–10 are \$445.7m lower than the 2008–09 actual and \$60.2m greater than the 2009–10 Portfolio Budget Statements estimate. The decrease against 2008–09 is primarily due to the reduction in tariff rates that will commence on 1 January 2010 thereby reducing the collection of customs duty from specific import categories.

The increase in the revised Budget estimate from the 2009–10 Portfolio Budget Statements is primarily due to the continuation of the strong growth in collections from excise equivalent goods and passenger motor vehicles in the current year.

Other revenue collected by Customs and Border Protection as other taxes, fees and fines is now estimated to be \$681.2m, an increase of \$11.6m from the 2009–10 Budget estimate. This increase is primarily due to the increase in departing passengers in the first half of 2008–09.

Schedule of budgeted assets and liabilities

There were no major adjustments to the budgeted assets and liabilities administered on behalf of government.

Schedule of budgeted administered cash flows

There were no major adjustments to the budgeted administered cash flows other than the impact of the changes made to Customs and Border Protection's revenue.

3.2.2 Budgeted financial statements tables

Departmental

Table 3.2.1: Budgeted departmental comprehensive income statement (showing net cost of services) for the period ended 30 June

	Actual 2008–09 (\$'000)	Revised budget 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)	Forward estimate 2012–13 (\$'000)
EXPENSES					
Employee benefits	521,505	507,877	512,040	513,936	523,603
Suppliers	479,873	501,036	510,035	463,252	466,583
Depreciation and amortisation	82,897	83,410	83,423	83,154	84,984
Write-down and impairment of assets	5,713	–	–	–	–
Other	1,440	–	–	–	–
Total expenses	1,091,428	1,092,323	1,105,498	1,060,342	1,075,170
LESS:					
OWN-SOURCE INCOME					
Revenue					
Sale of goods and rendering of services	63,706	64,778	63,259	65,536	67,832
Other revenue	6,173	–	–	–	–
Total revenue	69,879	64,778	63,259	65,536	67,832
Gains					
Other gains	1,004	5,740	5,740	5,740	5,740
Total gains	1,004	5,740	5,740	5,740	5,740
Total own-source income	70,883	70,518	68,999	71,276	73,572
Net cost of (contribution by) services	1,020,545	1,021,805	1,036,499	989,066	1,001,598
Appropriation revenue	1,008,697	1,021,805	1,036,499	989,066	1,001,598
Surplus (deficit)	(11,848)	–	–	–	–
Surplus (deficit) attributable to the Australian Government	(11,848)	–	–	–	–

Prepared on Australian Accounting Standards basis.

Table 3.2.2: Budgeted departmental balance sheet (as at 30 June)

	Actual 2008–09 (\$'000)	Revised budget 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)	Forward estimate 2012–13 (\$'000)
ASSETS					
Financial assets					
Cash and cash equivalents	7,826	7,826	7,826	7,826	7,826
Trade and other receivables	10,114	10,114	10,114	10,114	10,114
Appropriations receivable	142,276	153,399	158,646	159,283	160,778
Total financial assets	160,216	171,339	176,586	177,223	178,718
Non-financial assets					
Land and buildings	132,418	132,049	131,870	131,691	131,002
Infrastructure, plant and equipment	129,934	128,126	125,990	125,532	116,341
Inventories	1,983	1,983	1,983	1,983	1,983
Intangibles	193,456	192,619	192,698	192,698	201,083
Other	15,992	15,992	15,992	15,992	15,992
Total non-financial assets	473,783	470,769	468,533	467,896	466,401
Total assets	633,999	642,108	645,119	645,119	645,119
LIABILITIES					
Provisions					
Employees	152,437	155,306	158,238	158,238	158,238
Other	12,694	12,694	12,694	12,694	12,694
Total provisions	165,131	168,000	170,932	170,932	170,932
Payables					
Suppliers	61,219	61,220	61,220	61,220	61,220
Other	8,556	8,557	8,557	8,557	8,557
Total payables	69,775	69,777	69,777	69,777	69,777
Total liabilities	234,906	237,777	240,709	240,709	240,709
Net assets¹	399,093	404,331	404,410	404,410	404,410
EQUITY					
Parent entity interest					
Contributed equity	327,601	332,840	332,919	332,919	332,919
Reserves	47,594	47,594	47,594	47,594	47,594
Retained surpluses or accumulated deficits	23,897	23,897	23,897	23,897	23,897
Total parent entity interest	399,092	404,331	404,410	404,410	404,410
Total equity	399,092	404,331	404,410	404,410	404,410
Current assets	178,190	189,314	194,561	195,198	196,693
Non-current assets	455,809	452,794	450,558	449,921	448,426
Current liabilities	197,304	199,715	202,177	202,177	202,177
Non-current liabilities	37,603	38,062	38,532	38,532	38,532

Prepared on Australian Accounting Standards basis.

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

1. Totals may not add due to rounding.

Table 3.2.3: Budgeted departmental statement of cash flows (for the period ended 30 June)

	Actual 2008–09 (\$'000)	Revised budget 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)	Forward estimate 2012–13 (\$'000)
OPERATING ACTIVITIES					
Cash received					
Goods and services	62,049	64,778	63,259	65,536	67,832
Appropriations	995,175	1,010,682	1,031,252	988,429	1,000,103
Net GST received	53,067	43,869	43,869	43,869	43,869
Other	272	–	–	–	–
Total cash received	1,110,563	1,119,329	1,138,380	1,097,834	1,111,804
Cash used					
Employees	453,801	512,659	510,808	515,630	523,603
Suppliers	531,840	487,644	502,595	455,818	460,843
Net GST paid	54,268	43,869	43,869	43,869	43,869
Other	1,038	–	–	–	–
Total cash used	1,040,947	1,044,172	1,057,272	1,015,317	1,028,315
Net cash from (used by) operating activities	69,616	75,157	81,108	82,517	83,489
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	298	–	–	–	–
Total cash received	298	–	–	–	–
Cash used					
Purchase of property, plant and equipment	72,525	80,396	81,187	82,517	83,489
Purchase of intangibles	41,926	–	–	–	–
Total cash used	114,451	80,396	81,187	82,517	83,489
Net cash from (used by) investing activities	(114,153)	(80,396)	(81,187)	(82,517)	(83,489)
FINANCING ACTIVITIES					
Cash received					
Appropriations—contributed equity	43,144	5,239	79	–	–
Total cash received	43,144	5,239	79	–	–
Net cash from (used by) financing activities	43,144	5,239	79	–	–
Net increase (decrease) in cash held	(1,393)	–	–	–	–
Cash at the beginning of the reporting period	9,219	7,826	7,826	7,826	7,826
Cash at the end of the reporting period	7,826	7,826	7,826	7,826	7,826

Prepared on Australian Accounting Standards basis.

Table 3.2.4: Departmental statement of changes in equity—summary of movement (Budget year 2009–10)

	Retained earnings (\$'000)	Asset revaluation reserve (\$'000)	Contributed equity/capital (\$'000)	Total equity (\$'000)
Opening balance as at 1 July 2009				
Balance carried forward from previous period	23,897	47,594	327,601	399,092
Income and expenses				
Surplus (deficit) for the period	–	–	–	–
Total income and expenses	–	–	–	–
Transactions with owners				
Contribution by owners				
Appropriation (equity injection)	–	–	5,239	5,239
Sub-total transactions with owners	–	–	5,239	5,239
Estimated closing balance as at 30 June 2010	23,897	47,594	332,840	404,331

Prepared on Australian Accounting Standards basis.

Table 3.2.5: Departmental capital budget statement

	Actual 2008–09 (\$'000)	Revised budget 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)	Forward estimate 2012–13 (\$'000)
CAPITAL APPROPRIATIONS					
Total equity injections	23,241	5,239	79	–	–
Appropriation of previous years' outputs	1,375	–	–	–	–
Total capital appropriations	24,616	5,239	79	–	–
Represented by					
Purchase of non-financial assets	23,241	5,239	79	–	–
Other	1,375	–	–	–	–
Total represented by	24,616	5,239	79	–	–
ACQUISITION OF NON-FINANCIAL ASSETS					
Funded by capital appropriations	23,241	5,239	79	–	–
Funded internally from departmental resources ¹	91,210	75,157	81,108	82,517	83,489
TOTAL	114,451	80,396	81,187	82,517	83,489

1. Includes the following sources of funding:

- annual and prior year appropriations
- donations and contributions
- gifts
- finance leases
- internally developed assets
- section 31 relevant agency receipts
- proceeds from the sale of assets.

Table 3.2.6: Statement of departmental asset movements (2009–10)

	Land (\$'000)	Buildings (\$'000)	Other infrastructure, plant and equipment (\$'000)	Intangibles (\$'000)	Total (\$'000)
As at 1 July 2009					
Gross book value	25,400	113,702	132,940	331,352	603,394
Accumulated depreciation/ amortisation	–	(6,683)	(3,005)	(137,896)	(147,584)
Opening net book balance	25,400	107,019	129,935	193,456	455,810
CAPITAL ASSET ADDITIONS					
Estimated expenditure on new or replacement assets					
By purchase or internally developed	–	6,424	53,642	20,330	80,396
Sub-total	–	6,424	53,642	20,330	80,396
Other movements					
Depreciation/amortisation expense	–	(6,793)	(55,450)	(21,167)	(83,410)
As at 30 June 2010					
Gross book value	25,400	120,126	186,582	351,682	683,790
Accumulated depreciation/ amortisation	–	(13,476)	(58,455)	(159,063)	(230,994)
Closing net book balance	25,400	106,650	128,127	192,619	452,796

Prepared on Australian Accounting Standards basis.

Note: The numbers in this table are subject to review under the government's net cash framework as part of the operation sunlight review.

Table 3.2.7: Capital budget statement—reconciliation of heritage and cultural asset funding

This table is not applicable to Customs and Border Protection because it is not a designated collecting institution.

Administered

Table 3.2.8: Schedule of budgeted income and expenses administered on behalf of government (for the period ended 30 June)

	Actual 2008–09 (\$'000)	Revised budget 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)	Forward estimate 2012–13 (\$'000)
INCOME ADMINISTERED ON BEHALF OF GOVERNMENT					
Revenue					
Taxation					
Customs duty	6,274,354	5,828,700	5,608,700	5,938,700	6,258,700
Other taxes, fees and fines	631,830	681,174	717,174	752,159	784,927
Total taxation	6,906,184	6,509,874	6,325,874	6,690,859	7,043,627
Non-taxation					
Other sources of non-taxation revenue	14,641	6,362	6,553	8,000	7,000
Total non-taxation	14,641	6,362	6,553	8,000	7,000
Total income administered on behalf of government	6,920,825	6,516,236	6,332,427	6,698,859	7,050,627
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Suppliers	–	831	877	899	921
Write-down and impairment of assets	14,183	2,716	3,172	7,000	5,000
Total expenses administered on behalf of government	14,183	3,547	4,049	7,899	5,921

Prepared on Australian Accounting Standards basis.

Table 3.2.9: Schedule of budgeted assets and liabilities administered on behalf of government (as at 30 June)

	Actual 2008–09 (\$'000)	Revised budget 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)	Forward estimate 2012–13 (\$'000)
ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT					
Financial assets					
Cash and cash equivalents	1,155	1,155	1,155	1,155	1,155
Taxation receivables	113,692	129,729	137,257	148,957	157,657
Receivables	3,884	1,168	1,168	1,168	1,168
Total financial assets	118,731	132,052	139,580	151,280	159,980
Non-financial assets					
Inventories	24	24	24	24	24
Total non-financial assets	24	24	24	24	24
Total assets administered on behalf of government	118,755	132,076	139,604	151,304	160,004
LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT					
Interest-bearing liabilities					
Other	4,941	4,941	4,941	4,941	4,941
Total interest-bearing liabilities	4,941	4,941	4,941	4,941	4,941
Payables					
Other payables	3,184	3,184	3,184	3,184	3,184
Total payables	3,184	3,184	3,184	3,184	3,184
Total liabilities administered on behalf of government	8,125	8,125	8,125	8,125	8,125

Prepared on Australian Accounting Standards basis.

Table 3.2.10: Schedule of budgeted administered cash flows (for the period ended 30 June)

	Actual 2008–09 (\$'000)	Revised budget 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)	Forward estimate 2012–13 (\$'000)
OPERATING ACTIVITIES					
Cash received					
Taxes	6,829,362	6,023,837	5,945,174	6,312,159	6,662,927
Interest	52	–	–	–	–
Sales of goods and rendering of services	–	6,362	6,553	4,000	4,000
Appropriation receipts	–	831	877	899	921
Cash from Official Public Account	479,668	380,000	380,000	380,000	380,000
Other	14,148	–	–	–	–
Total cash received	7,323,230	6,411,030	6,332,604	6,697,058	7,047,848
Cash used					
Suppliers	–	831	877	899	921
Cash to Official Public Account	6,843,173	6,410,199	6,331,727	6,696,159	7,046,927
Other	479,668	–	–	–	–
Total cash used	7,322,841	6,411,030	6,332,604	6,697,058	7,047,848
Net cash from (used by) operating activities	389	–	–	–	–
Net increase (decrease) in cash held	389	–	–	–	–
Cash at the beginning of the reporting period	766	1,155	1,155	1,155	1,155
Cash at the end of the reporting period	1,155	1,155	1,155	1,155	1,155

Prepared on Australian Accounting Standards basis.

3.2.3 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 for Customs and Border Protection's programs 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, superannuation and non-salary benefits.

Supplier expenses

Supplier expenses consist of administrative costs, travel expenses, property operating expenses and other operational costs.

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 entitlements, property lease make-good provisions and unpaid creditors.

AUSTRALIAN FEDERAL POLICE

Section 1: Agency overview and resources

1.1 STRATEGIC DIRECTION

The strategic direction statement for the Australian Federal Police (AFP) can be found in the 2009–10 Portfolio Budget Statements. There has been no change to the AFP's strategic direction as a result of additional estimates.

1.2 AGENCY RESOURCE STATEMENT

The agency resource statement details the resourcing for the AFP at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2009–10 Budget year, including variations through Appropriation Bill Nos 3 and 4 and special accounts.

Table 1.1: Agency resource statement—additional estimates for 2009–10 as at Additional Estimates, November 2009

	Estimate as at Budget 2009–10 (\$'000)	Proposed Additional Estimates 2009–10 (\$'000)	Total estimate at Additional Estimates 2009–10 (\$'000)	Total available appropriation 2008–09 (\$'000)
ORDINARY ANNUAL SERVICES¹				
Departmental appropriation				
Prior year departmental appropriation	252,856	–	252,856	207,820
Departmental appropriation	1,111,837	–	1,111,837	1,005,774
Section 31 relevant agency receipts	268,037	–	268,037	244,834
Total	1,632,730	–	1,632,730	1,458,428
Administered expenses				
Outcome 1	33,522	130	33,652	6,825
Total	33,522	130	33,652	6,825
Total ordinary annual services	A 1,666,252	130	1,666,382	1,465,253
OTHER SERVICES²				
Departmental non-operating				
Equity injections	313,861	–	313,861	182,085
Previous years' outputs	3,084	1,525	4,609	–
Total	316,945	1,525	318,470	182,085
Total other services	B 316,945	1,525	318,470	182,085
Total available annual appropriations	1,983,197	–	1,983,197	1,647,338
Total appropriations excluding special accounts	1,983,197	–	1,983,197	1,647,338
SPECIAL ACCOUNTS				
Opening balance	5,841	–	5,841	4,323
Appropriation receipts	1,521	–	1,521	1,521
Non-appropriation receipts to special accounts	6,646	–	6,646	9,115
Total special accounts	C 14,008	–	14,008	14,959
Total resourcing (A+B+C)	1,997,205	1,655	1,998,860	1,662,297
Less appropriations drawn from annual or special appropriations above and credited to special accounts and/or CAC Act bodies through annual appropriations	1,521	–	1,521	1,521
Total net resourcing for agency	1,995,684	1,655	1,997,339	1,660,776

All figures are GST exclusive.

1. Appropriation Bill (Nos 1 & 3) 2009–10.
2. Appropriation Bill (Nos 2 & 4) 2009–10.

1.3 AGENCY MEASURES SINCE BUDGET

The AFP has no new measures.

1.4 ADDITIONAL ESTIMATES AND VARIATIONS

Table 1.4 details additional estimates and variations from indexation and other adjustments.

Table 1.4: Additional estimates and variations to outcomes from other adjustments

	Program impacted	2009–10 (\$'000)	2010–11 (\$'000)	2011–12 (\$'000)	2012–13 (\$'000)
OUTCOME 1					
Decrease in estimates (administered)					
Movement of administered funds	1.6	130	170	–	–
Changes to wage and price indices	All	–	(101)	(170)	(82)
Net impact on estimates for Outcome 1 (administered)		130	69	(170)	(82)
Increase in estimates (departmental)					
Creation of forward estimate 3 adjustment	All	–	–	–	33,528
Decrease in estimates (departmental)					
Gershon (ICT) Review Phase 2	All	–	(5,636)	(5,381)	(5,484)
Changes to wage and price indices	All	–	(3,791)	(6,688)	(7,877)
Australian Federal Police—increase to the criminal history check fee	All	–	(362)	(365)	(368)
Net impact on estimates for Outcome 1 (departmental)		–	(9,789)	(12,434)	19,799

1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

The following tables detail the additional estimates sought for the AFP through Appropriation Bill Nos 3 and 4.

Table 1.5: Appropriation Bill (No. 3) 2009–10

	2008–09 Available (\$'000) ¹	2009–10 Budget (\$'000)	2009–10 Revised (\$'000)	Additional Estimates (\$'000)	Reduced Estimates (\$'000)
ADMINISTERED ITEMS					
Outcome 1					
The safety and security of Australians and Australian interests, both nationally and internationally, through the investigation and prevention of crime against the Commonwealth	7,652	33,522	33,652	130	–
Total	7,652	33,522	33,652	130	–
DEPARTMENTAL PROGRAMS					
Outcome 1					
The safety and security of Australians and Australian interests, both nationally and internationally, through the investigation and prevention of crime against the Commonwealth	1,001,761	1,111,837	1,111,837	–	–
Total	1,001,761	1,111,837	1,111,837	–	–
Total administered and departmental	1,009,413	1,145,359	1,145,489	130	–

1. Available appropriation for 2008–09 is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

Table 1.6: Appropriation Bill (No. 4) 2009–10

	2008–09 Available (\$'000) ¹	2009–10 Budget (\$'000)	2009–10 Revised (\$'000)	Additional Estimates (\$'000)	Reduced Estimates (\$'000)
Non-operating					
Equity injections	127,336	51,915	–	–	–
Previous years' programs	–	3,084	4,609	1,525	–
Total non-operating	127,336	54,999	4,609	1,525	–
Total	127,336	54,999	4,609	1,525	–

1. Available appropriation for 2008–09 is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

Section 2: Revisions to agency resources and planned performance

2.1 OUTCOMES AND PERFORMANCE INFORMATION

There are no changes to the AFP's outcome and performance information as reported in the 2009-10 Portfolio Budget Statements.

Outcome 1

Outcome strategy

There are no changes to the strategy for Outcome 1 as reported in the 2009-10 Portfolio Budget Statements.

Budgeted expenses and resources for Outcome 1

Table 2.1 provides an overview of the revised total expenses for Outcome 1 by program.

Table 2.1: Budgeted expenses and resources for Outcome 1

Outcome 1: The safety and security of Australians and Australian interests, both nationally and internationally, through the investigation and prevention of crime against the Commonwealth.	2008–09 Actual expenses (\$'000)	2009–10 Revised estimated expenses (\$'000)
Program 1.1: Criminal investigations		
Departmental expenses		
Ordinary annual services (Appropriation Bill Nos 1 & 3)	168,802	182,555
Revenues from independent sources (section 31)	2,536	1,962
Special accounts	3,039	2,096
Expenses not requiring appropriation in the Budget year ¹	13	69
Total for Program 1.1	174,390	186,682
Program 1.2: Close operational support		
Departmental expenses		
Ordinary annual services (Appropriation Bill Nos 1 & 3)	231,423	239,484
Revenues from independent sources (section 31)	9,062	5,047
Special accounts	6,079	4,550
Expenses not requiring appropriation in the Budget year ¹	17	68
Total for Program 1.2	246,581	249,149
Program 1.3: Protection services		
Departmental expenses		
Ordinary annual services (Appropriation Bill Nos 1 & 3)	135,227	136,804
Revenues from independent sources (section 31)	52,284	55,110
Expenses not requiring appropriation in the Budget year ¹	12	68
Total for Program 1.3	187,523	191,982
Program 1.4: International deployment services		
Departmental expenses		
Ordinary annual services (Appropriation Bill Nos 1 & 3)	245,007	310,631
Revenues from independent sources (section 31)	24,527	35,414
Expenses not requiring appropriation in the Budget year ¹	20	68
Total for Program 1.4	269,554	346,113
Program 1.5: Aviation services		
Departmental expenses		
Ordinary annual services (Appropriation Bill Nos 1 & 3)	225,315	242,363
Revenues from independent sources (section 31)	6,838	6,616
Expenses not requiring appropriation in the Budget year ¹	16	68
Total for Program 1.5	232,169	249,047
Program 1.6: International police development		
Administered expenses		
Ordinary annual services (Appropriation Bill Nos 1 & 3)	6,735	33,531
Total for Program 1.6	6,735	33,531
Program 1.7: Other administered		
Administered expenses		
Ordinary annual services (Appropriation Bill Nos 1 & 3)	90	121
Total for Program 1.7	90	121

Table 2.1: Budgeted expenses and resources for Outcome 1 (continued)

Outcome 1: The safety and security of Australians and Australian interests, both nationally and internationally, through the investigation and prevention of crime against the Commonwealth.	2008–09 Actual expenses (\$'000)	2009–10 Revised estimated expenses (\$'000)
Outcome 1 totals by appropriation type		
Administered expenses		
Ordinary annual services (Appropriation Bill Nos 1 & 3)	6,825	33,652
Departmental expenses		
Ordinary annual services (Appropriation Bill Nos 1 & 3)	1,005,774	1,111,837
Revenues from independent sources (section 31)	95,247	104,149
Special accounts	9,118	6,646
Expenses not requiring appropriation in the Budget year ¹	78	341
Total expenses for Outcome 1	1,117,042	1,256,625
	2008–09	2009–10
Average staffing level (number)	5,323	5,406

Note: Allocation of departmental expenses to programs is notional and based on attribution models maintained by the AFP.

1. Includes resources received free of charge and expenses funded from unspent prior year appropriations.

Outcome 2

There are no changes to the strategy or budgeted expenses and resources for Outcome 2 as reported in the 2009–10 Portfolio Budget Statements.

Section 3: Explanatory tables and budgeted financial statements

3.1.1 Estimates of special account flows

Table 3.1.1 (Estimates of special account flows) is not required because there are no changes to the estimates for the AFP's special accounts as reported in the 2009–10 Portfolio Budget Statements.

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Analysis of budgeted financial statements

Changes to departmental and administered budgeted financial statements since the Portfolio Budget Statements in 2009–10 include actual financial results for 2008–09, movement of administered funds and indexation updates.

3.2.2 Budgeted financial statements tables

Departmental

Table 3.2.1: Budgeted departmental comprehensive income statement (showing net cost of services) for the period ended 30 June

	Actual 2008–09 (\$'000)	Revised budget 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)	Forward estimate 2012–13 (\$'000)
EXPENSES					
Employee benefits	736,662	793,256	780,462	789,180	812,676
Suppliers	435,872	499,771	419,139	424,101	436,207
Depreciation and amortisation	65,298	62,217	82,858	97,818	109,076
Write-down and impairment of assets	3,950	43	43	43	43
Losses from asset sales	82	–	–	–	–
Finance costs	594	–	–	–	596
Other	–	6,181	6,181	2,931	929
Total expenses	1,242,458	1,361,468	1,288,683	1,314,073	1,359,527
LESS:					
OWN-SOURCE INCOME					
Revenue					
Sale of goods and rendering of services	228,754	243,667	240,856	245,866	251,075
Other revenue	7,323	–	–	–	–
Total revenue	236,077	243,667	240,856	245,866	251,075
Gains					
Other gains	372	5,964	5,964	5,964	6,038
Total gains	372	5,964	5,964	5,964	6,038
Total own-source income	236,449	249,631	246,820	251,830	257,113
Net cost of (contribution by) services	1,006,009	1,111,837	1,041,863	1,062,243	1,102,414
Appropriation revenue	1,005,774	1,111,837	1,041,863	1,062,243	1,102,414
Deficit before income tax	(235)	–	–	–	–
Income tax expense	312	–	–	–	–
Surplus (deficit) attributable to the Australian Government	(547)	–	–	–	–

Prepared on Australian Accounting Standards basis.

Table 3.2.2: Budgeted departmental balance sheet (as at 30 June)

	Actual 2008–09 (\$'000)	Revised budget 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)	Forward estimate 2012–13 (\$'000)
ASSETS					
Financial assets					
Cash and cash equivalents	6,926	7,897	8,029	8,161	8,293
Trade and other receivables	557,950	457,876	413,355	332,884	300,050
Other	5,041	5,052	5,063	5,063	5,063
Total financial assets	569,917	470,825	426,447	346,108	313,406
Non-financial assets					
Land and buildings	90,728	197,720	223,132	265,837	269,820
Infrastructure, plant and equipment	130,565	169,759	189,787	241,226	247,874
Inventories	2,929	2,929	2,929	2,929	2,863
Intangibles	23,509	35,075	50,074	46,027	43,244
Other	9,576	9,576	9,576	9,576	9,925
Total non-financial assets	257,307	415,059	475,498	565,595	573,726
Total assets	827,224	885,884	901,945	911,703	887,132
LIABILITIES					
Provisions					
Employees	197,682	207,118	217,618	228,118	237,476
Other	13,114	16,823	16,823	16,823	18,025
Total provisions	210,796	223,941	234,441	244,941	255,501
Payables					
Suppliers	67,342	69,782	72,320	74,959	48,943
Dividends	364	364	364	364	364
Other	5,159	5,159	5,159	5,159	3,678
Total payables	72,865	75,305	77,843	80,482	52,985
Total liabilities	283,661	299,246	312,284	325,423	308,486
Net assets	543,563	586,638	589,661	586,280	578,646
EQUITY					
Parent entity interest					
Contributed equity	531,207	583,122	596,810	604,293	611,406
Reserves	32,902	32,902	32,902	32,902	32,902
Retained surpluses or accumulated deficits	(20,546)	(29,386)	(40,051)	(50,915)	(65,662)
Total parent entity interest	543,563	586,638	589,661	586,280	578,646
Total equity	543,563	586,638	589,661	586,280	578,646
Current assets	582,037	483,330	438,952	358,613	326,194
Non-current assets	245,187	402,554	462,993	553,090	560,938
Current liabilities	253,247	267,161	278,801	290,531	275,410
Non-current liabilities	30,414	32,085	33,483	34,892	33,076

Prepared on Australian Accounting Standards basis.

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

Table 3.2.3: Budgeted departmental statement of cash flows (for the period ended 30 June)

	Actual 2008–09 (\$'000)	Revised budget 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)	Forward estimate 2012–13 (\$'000)
OPERATING ACTIVITIES					
Cash received					
Goods and services	244,834	268,037	265,377	270,763	275,013
Appropriations	996,765	1,221,380	1,086,385	1,142,714	1,135,937
Other	27,979	24,299	18,356	18,426	16,986
Total cash received	1,269,578	1,513,716	1,370,118	1,431,903	1,427,936
Cash used					
Employees	716,539	783,819	769,962	778,680	803,318
Suppliers	459,861	543,165	453,569	458,864	498,999
Cash to Official Public Account	38,891	8,840	10,665	10,864	14,747
Other	241	11,472	6,181	2,931	929
Total cash used	1,215,532	1,347,296	1,240,377	1,251,339	1,317,993
Net cash from (used by) operating activities	54,046	166,420	129,741	180,564	109,943
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	124	–	–	–	–
Total cash received	124	–	–	–	–
Cash used					
Purchase of property, plant and equipment	78,811	219,969	143,297	187,915	116,924
Other	113	–	–	–	–
Total cash used	78,924	219,969	143,297	187,915	116,924
Net cash from (used by) investing activities	(78,800)	(219,969)	(143,297)	(187,915)	(116,924)
FINANCING ACTIVITIES					
Cash received					
Appropriations—contributed equity	23,737	51,915	13,688	7,483	7,113
Total cash received	23,737	51,915	13,688	7,483	7,113
Net cash from (used by) financing activities	23,737	51,915	13,688	7,483	7,113
Net increase (decrease) in cash held	(1,017)	(1,634)	132	132	132
Cash at the beginning of the reporting period	7,943	9,531	7,897	8,029	8,161
Cash at the end of the reporting period	6,926	7,897	8,029	8,161	8,293

Prepared on Australian Accounting Standards basis.

Table 3.2.4: Departmental statement of changes in equity—summary of movement (Budget year 2009–10)

	Retained earnings (\$'000)	Asset revaluation reserve (\$'000)	Contributed equity/capital (\$'000)	Total equity (\$'000)
Opening balance as at 1 July 2009				
Balance carried forward from previous period	(20,546)	32,902	531,207	543,563
Income and expenses				
Surplus (deficit) for the period	–	–	–	–
Total income and expenses	–	–	–	–
Transactions with owners				
Amount (to)/from Official Public Account				
Cash transfers to Official Public Account	(8,840)	–	–	(8,840)
Contribution by owners				
Appropriation (equity injection)	–	–	44,087	44,087
Other	–	–	7,828	7,828
Sub-total transactions with owners	(8,840)	–	51,915	43,075
Estimated closing balance as at 30 June 2010	(29,386)	32,902	583,122	586,638

Prepared on Australian Accounting Standards basis.

Table 3.2.5: Departmental capital budget statement

There has been no change to the AFP's departmental capital budget as a result of additional estimates.

Table 3.2.6: Statement of departmental asset movements (2009–10)

There has been no change to the AFP's departmental asset movements as a result of additional estimates.

Table 3.2.7: Capital budget statement—reconciliation of heritage and cultural asset funding

This table is not applicable to the AFP because it is not a designated collecting institution.

Administered

Table 3.2.8: Schedule of budgeted income and expenses administered on behalf of government (for the period ended 30 June)

	Actual 2008–09 (\$'000)	Revised budget 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)	Forward estimate 2012–13 (\$'000)
INCOME ADMINISTERED ON BEHALF OF GOVERNMENT					
Total income administered on behalf of government	-	-	-	-	-
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Suppliers	6,825	33,652	25,952	24,591	10,384
Total expenses administered on behalf of government	6,825	33,652	25,952	24,591	10,384

Prepared on Australian Accounting Standards basis.

Table 3.2.9: Schedule of budgeted assets and liabilities administered on behalf of government (as at 30 June)

	Actual 2008–09 (\$'000)	Revised budget 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)	Forward estimate 2012–13 (\$'000)
ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT					
Financial assets					
Taxation receivables	163	163	163	163	163
Total financial assets	163	163	163	163	163
Non-financial assets					
Other	8	8	8	8	8
Total non-financial assets	8	8	8	8	8
Total assets administered on behalf of government	171	171	171	171	171
LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT					
Payables					
Suppliers	2,001	2,001	2,001	2,001	2,001
Total payables	2,001	2,001	2,001	2,001	2,001
Total liabilities administered on behalf of government	2,001	2,001	2,001	2,001	2,001

Prepared on Australian Accounting Standards basis.

Table 3.2.10: Schedule of budgeted administered cash flows (for the period ended 30 June)

	Actual 2008–09 (\$'000)	Revised budget 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)	Forward estimate 2012–13 (\$'000)
OPERATING ACTIVITIES					
Cash received					
Net GST received	157	–	–	–	–
Total cash received	157	–	–	–	–
Cash used					
Suppliers	5,152	33,652	25,952	24,591	10,384
Total cash used	5,152	33,652	25,952	24,591	10,384
Net cash from (used by) operating activities	(4,995)	(33,652)	(25,952)	(24,591)	(10,384)
Net increase (decrease) in cash held	(4,995)	(33,652)	(25,952)	(24,591)	(10,384)
Cash at the beginning of the reporting period	–	–	–	–	–
Cash to Official Public Account for:					
– appropriations	(164)	–	–	–	–
Cash from Official Public Account for:					
– appropriations	5,159	33,652	25,952	24,591	10,384
Cash at the end of the reporting period	–	–	–	–	–

Prepared on Australian Accounting Standards basis.

3.2.3 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.

Departmental

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' costs, 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.

Administered

Revenues

All administered revenues relate to the core operating activities performed by the AFP on behalf of the Australian Government.

Supplier expenses

Supplier expenses consist of administrative costs, consultants' costs, travel expenses and property operating expenses.

FAMILY COURT OF AUSTRALIA

Section 1: Agency overview and resources

1.1 STRATEGIC DIRECTION

The strategic direction statement for the Family Court of Australia can be found in the 2009–10 Portfolio Budget Statements. There has been no change to the Family Court’s strategic direction as a result of additional estimates.

The Family Court is receiving additional funding for the increases in judicial and related offices salaries granted by the Remuneration Tribunal.

In the 2009–10 Budget, the Australian Government agreed to a restructure of the federal courts. This resulted in the reallocation of funding from the Federal Magistrates Court of Australia to the Family Court of Australia and the Federal Court of Australia from 1 January 2010.

The restructure has been delayed. The government is considering the implications of the High Court’s decision in *Lane v Morrison* for the proposed restructure of the Federal Court, and the formulation of proposals for an appropriate jurisdiction to determine military justice matters, including the involvement of Chapter III courts.

Funding that was transferred from the Federal Magistrates Court to the Federal Court and the Family Court will be invoiced back by the Federal Magistrates Court for the period 1 January 2010 to 30 June 2010.

1.2 AGENCY RESOURCE STATEMENT

The agency resource statement details the resourcing for the Family Court at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2009–10 Budget year, including variations through Appropriation Bill No. 3.

Table 1.1: Agency resource statement—additional estimates for 2009–10 as at Additional Estimates, November 2009

	Estimate as at Budget 2009–10 (\$'000)	+ Proposed Additional Estimates 2009–10 (\$'000)	=	Total estimate at Additional Estimates 2009–10 (\$'000)	Total available appropriation 2008–09 (\$'000)
ORDINARY ANNUAL SERVICES¹					
Departmental appropriation					
Prior year departmental appropriation	24,772	–		24,772	27,263
Departmental appropriation	146,658	1,261		147,919	134,508
Section 31 relevant agency receipts	2,000	–		2,000	4,715
Total	173,430	1,261		174,691	166,486
Administered expenses					
Outcome 1	430	–		430	–
Total	430	–		430	–
Total ordinary annual services	173,860	1,261		175,121	166,486
Total net resourcing for agency	173,860	1,261		175,121	166,486

All figures are GST exclusive.

1. Appropriation Bill (Nos 1 & 3) 2009–10.

1.3 AGENCY MEASURES SINCE BUDGET

The Family Court has no new measures.

1.4 ADDITIONAL ESTIMATES AND VARIATIONS

Table 1.4 details additional estimates and variations for indexation and other adjustments.

Table 1.4: Additional estimates and variations to outcomes from other adjustments

	Program impacted	2009–10 (\$'000)	2010–11 (\$'000)	2011–12 (\$'000)	2012–13 (\$'000)
OUTCOME 1					
Increase in estimates (departmental)					
Supplementation for judicial and related offices salary increases (Remuneration Tribunal Determinations 2009/17 and 2009/21)	1.1	1,261	1,398	1,379	1,370
Decrease in estimates (departmental)					
Changes in wage and price indices	1.1	–	(509)	(899)	(1,036)
Gershon (ICT) Review Phase 2	1.1	–	(392)	(396)	(400)
Net impact on estimates for Outcome 1 (departmental)		1,261	497	84	(66)

1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

Table 1.5 details the additional estimates sought for the Family Court through Appropriation Bill No. 3. The Family Court has no additional estimates through Appropriation Bill No. 4.

Table 1.5: Appropriation Bill (No. 3) 2009–10

	2008–09 Available (\$'000) ¹	2009–10 Budget (\$'000)	2009–10 Revised (\$'000)	Additional Estimates (\$'000)	Reduced Estimates (\$'000)
ADMINISTERED ITEMS					
Outcome 1					
As Australia's specialist superior family court, determine cases with complex law and facts, and provide national coverage as the appellate court in family law matters	–	430	430	–	–
Total	–	430	430	–	–
DEPARTMENTAL PROGRAMS					
Outcome 1					
As Australia's specialist superior family court, determine cases with complex law and facts, and provide national coverage as the appellate court in family law matters	127,658	146,658	147,919	1,261	–
Total	127,658	146,658	147,919	1,261	–
Total administered and departmental	127,658	147,088	148,349	1,261	–

1. Available appropriation for 2008–09 is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

Section 2: Revisions to agency resources and planned performance

2.1 OUTCOMES AND PERFORMANCE INFORMATION

There are no changes to the Family Court's outcome and performance information as reported in the 2009-10 Portfolio Budget Statements.

Outcome 1

Outcome 1 strategy

There are no changes to the strategy for Outcome 1 as reported in the 2009-10 Portfolio Budget Statements.

Outcome 1 budgeted expenses and resources

Table 2.1 provides an overview of the revised total expenses for Outcome 1 by program.

Table 2.1: Budgeted expenses and resources for Outcome 1

	2008-09 Actual expenses (\$'000)	2009-10 Revised estimated expenses (\$'000)
Outcome 1: As Australia's specialist superior family court, determine cases with complex law and facts, and provide national coverage as the appellate court in family law matters		
Program 1.1: Provision of a Family Court		
Administered expenses		
Ordinary annual services (Appropriation Bill Nos 1 & 3)	–	430
Departmental expenses		
Ordinary annual services (Appropriation Bill Nos 1 & 3)	126,766	147,919
Revenues from independent sources (section 31)	751	2,000
Revenues from independent sources (section 30)	4,583	–
Expenses not requiring appropriation in the Budget year ¹	7,446	8,147
Total for Outcome 1	139,546	158,496
	2008-09	2009-10
Average staffing level (number)	601	716

1. Includes liabilities assumed by related entities for the Judges' Pension Scheme and resources received free of charge for Australian National Audit Office services.

Program 1.1 expenses

(\$'000)	2008–09 Actuals	2009–10 Revised budget	2010–011 Forward year 1	2011–12 Forward year 2	2012–13 Forward year 3
Annual departmental expenses					
Departmental item—Provision of a Family Court	132,100	149,919	169,700	170,375	171,176
Annual administered expenses					
Primary dispute resolution	–	430	859	876	876
Expenses not requiring appropriation in the Budget year	7,446	8,147	8,465	8,465	8,465
Total program expenses	139,546	158,496	179,024	179,716	180,517

Section 3: Explanatory tables and budgeted financial statements**3.1 EXPLANATORY TABLES****3.1.1 Estimates of special account flows**

Special accounts provide a means to set aside and record amounts used for specified purposes. Table 3.1.1 shows the expected additions (receipts) and reductions (payments) for each account used by the Family Court. The corresponding table in the 2009–10 Portfolio Budget Statements is Table 3.1.2.

Table 3.1.1: Estimates of special account flows

	Outcome	Opening balance 2009–10 2008–09 (\$'000)	Receipts 2009–10 2008–09 (\$'000)	Payments 2009–10 2008–09 (\$'000)	Closing balance 2009–10 2008–09 (\$'000)
Other Trust Moneys— FMA Act s 20 (A) ¹	1 1	– 1	250 296	250 297	– –
Litigants' Fund Special Account—FMA Act s 20 (A) ²	1 1	298 450	500 530	500 682	298 298
Total special accounts 2009–10 Budget estimate		298	750	750	298
Total special accounts 2008–09 estimate actual		451	826	979	298

(A) = Administered.

FMA Act = *Financial Management and Accountability Act 1997*.

1. The Other Trust Moneys account is primarily used for the moneys held on behalf of the public and can include moneys received from Comcare, held in trust until assigned by the employee.
2. The Litigants' Fund Special Account is a holding account for client moneys paid as a surety following the issuance of court orders.

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Analysis of budgeted financial statements

Departmental

The Family Court's budgeted departmental income statement has been updated:

- to reflect the 2008–09 operating result (an operating surplus of \$0.527m)
- for the impact of judicial salary increases of approximately \$1.3m in 2009–10 and \$1.4m per year across the forward estimates (per Remuneration Tribunal Determinations 2009/17 and 2009/21)
- for indexation changes across the forward estimates, and
- for Gershon (ICT) Review Phase 2 savings across the forward estimates of approximately \$0.4m per year.

The Family Court's budgeted departmental balance sheet has been updated to reflect the impact of the closing balances from 2008–09, which has resulted in an increase in equity of approximately \$5.1m across the forward estimates. The change in equity is the result of a net increase in assets and a net decrease in liabilities. The increase in total assets of \$3.3m is primarily attributable to land and buildings, and infrastructure, plant and equipment, which had increases of \$4.3m and \$2.8m respectively, offset by a decrease in cash and receivables by \$0.7m and \$3.7m respectively. The decrease in total liabilities of \$1.7m is attributable to a decrease in employee provisions and other provisions by \$2.6m and \$1.0m respectively with an offsetting increase in supplier payables of \$1.9m.

Administered

The Family Court's schedule of budgeted income and expenses administered on behalf of government and schedule of budgeted assets and liabilities administered on behalf of government have been updated for the respective results and closing balances from 2008–09. This update has resulted in a flow-through impact on the schedule of budgeted assets and liabilities administered on behalf of government across the forward estimates.

3.2.2 Budgeted financial statements tables

Departmental

Table 3.2.1: Budgeted departmental comprehensive income statement (showing net cost of services) for the period ended 30 June

	Actual 2008–09 (\$'000)	Revised budget 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)	Forward estimate 2012–13 (\$'000)
EXPENSES					
Employee benefits	73,519	88,403	101,321	101,799	102,322
Suppliers	60,221	60,700	67,881	68,078	68,356
Depreciation and amortisation	5,346	8,963	8,963	8,963	8,963
Write-down and impairment of assets	130	–	–	–	–
Losses from asset sales	163	–	–	–	–
Finance costs	167	–	–	–	–
Total expenses	139,546	158,066	178,165	178,840	179,641
LESS:					
OWN-SOURCE INCOME					
Revenue					
Sale of goods and rendering of services	746	2,000	2,000	2,000	2,000
Other revenue	4,588	–	–	–	–
Total revenue	5,334	2,000	2,000	2,000	2,000
Gains					
Other gains	7,446	8,147	8,465	8,465	8,465
Total gains	7,446	8,147	8,465	8,465	8,465
Total own-source income	12,780	10,147	10,465	10,465	10,465
Net cost of (contribution by) services	(126,766)	(147,919)	(167,700)	(168,375)	(169,176)
Appropriation revenue	127,293	147,919	167,700	168,375	169,176
Surplus (deficit)	527	–	–	–	–
Surplus (deficit) attributable to the Australian Government	527	–	–	–	–

Prepared on Australian Accounting Standards basis.

Table 3.2.2: Budgeted departmental balance sheet (as at 30 June)

	Actual 2008–09 (\$'000)	Revised budget 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)	Forward estimate 2012–13 (\$'000)
ASSETS					
Financial assets					
Cash and cash equivalents	1,238	1,238	1,238	1,238	1,238
Trade and other receivables	23,241	25,004	26,767	28,530	30,293
Tax assets	683	683	683	683	683
Other	521	521	521	521	521
Total financial assets	25,683	27,446	29,209	30,972	32,735
Non-financial assets					
Land and buildings	14,749	14,162	13,575	12,988	12,401
Infrastructure, plant and equipment	9,974	9,548	9,122	8,696	8,270
Inventories	51	51	51	51	51
Intangibles	2,893	3,443	3,993	4,543	5,093
Other	3,125	3,125	3,125	3,125	3,125
Total non-financial assets	30,792	30,329	29,866	29,403	28,940
Total assets	56,475	57,775	59,075	60,375	61,675
Provisions					
Employees	21,089	22,389	23,689	24,989	26,289
Other	2,878	2,878	2,878	2,878	2,878
Total provisions	23,967	25,267	26,567	27,867	29,167
Payables					
Suppliers	3,875	3,875	3,875	3,875	3,875
Other	710	710	710	710	710
Total payables	4,585	4,585	4,585	4,585	4,585
Total liabilities	28,552	29,852	31,152	32,452	33,752
Net assets	27,923	27,923	27,923	27,923	27,923
EQUITY					
Parent entity interest					
Contributed equity	4,814	4,814	4,814	4,814	4,814
Reserves	13,115	13,115	13,115	13,115	13,115
Retained surpluses or accumulated deficits	9,994	9,994	9,994	9,994	9,994
Total parent entity interest	27,923	27,923	27,923	27,923	27,923
Total equity	27,923	27,923	27,923	27,923	27,923
Current assets	28,859	30,622	32,385	34,148	35,911
Non-current assets	27,616	27,153	26,690	26,227	25,764
Current liabilities	20,795	21,701	22,676	23,651	24,626
Non-current liabilities	7,757	8,151	8,476	8,801	9,126

Prepared on Australian Accounting Standards basis.

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

Table 3.2.3: Budgeted departmental statement of cash flows (for the period ended 30 June)

	Actual 2008–09 (\$'000)	Revised budget 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)	Forward estimate 2012–13 (\$'000)
OPERATING ACTIVITIES					
Cash received					
Goods and services	5,130	2,000	2,000	2,000	2,000
Appropriations	129,544	146,156	165,935	166,609	167,409
Interest	5	–	–	–	–
Other	6,004	4,867	4,867	4,867	4,867
Total cash received	140,683	153,023	172,802	173,476	174,276
Cash used					
Employees	66,325	79,288	91,430	91,907	91,679
Suppliers	59,504	60,368	68,005	68,202	69,230
Other	6,108	4,867	4,867	4,867	4,867
Total cash used	131,937	144,523	164,302	164,976	165,776
Net cash from (used by) operating activities	8,746	8,500	8,500	8,500	8,500
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	21	–	–	–	–
Total cash received	21	–	–	–	–
Cash used					
Purchase of property, plant and equipment	9,426	8,500	8,500	8,500	8,500
Total cash used	9,426	8,500	8,500	8,500	8,500
Net cash from (used by) investing activities	(9,405)	(8,500)	(8,500)	(8,500)	(8,500)
Net increase (decrease) in cash held	(659)	–	–	–	–
Cash at the beginning of the reporting period	1,897	1,238	1,238	1,238	1,238
Cash at the end of the reporting period	1,238	1,238	1,238	1,238	1,238

Prepared on Australian Accounting Standards basis.

Table 3.2.4: Departmental statement of changes in equity—summary of movement (Budget year 2009–10)

	Retained earnings (\$'000)	Asset revaluation reserve (\$'000)	Contributed equity/capital (\$'000)	Total equity (\$'000)
Opening balance as at 1 July 2009				
Balance carried forward from previous period	9,994	13,115	4,814	27,923
Income and expenses				
Surplus (deficit) for the period	-	-	-	-
Total income and expenses	-	-	-	-
Estimated closing balance as at 30 June 2010	9,994	13,115	4,814	27,923

Prepared on Australian Accounting Standards basis.

Table 3.2.5: Departmental capital budget statement

There has been no change to the Family Court’s departmental capital budget as a result of additional estimates.

Table 3.2.6: Statement of departmental asset movements (2009–10)

There has been no change to the Family Court’s departmental asset movements as a result of additional estimates.

Table 3.2.7: Capital budget statement—reconciliation of heritage and cultural asset funding

This table is not applicable to the Family Court because it is not a designated collecting institution.

Administered

Table 3.2.8: Schedule of budgeted income and expenses administered on behalf of government (for the period ended 30 June)

	Actual 2008–09 (\$'000)	Revised budget 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)	Forward estimate 2012–13 (\$'000)
INCOME ADMINISTERED ON BEHALF OF GOVERNMENT					
Revenue					
Non-taxation					
Goods and services	1,083	–	–	–	–
Other sources of non-taxation revenue	–	9,750	18,250	18,250	18,250
Total non-taxation	1,083	9,750	18,250	18,250	18,250
Total revenue administered on behalf of government	1,083	9,750	18,250	18,250	18,250
Total income administered on behalf of government	1,083	9,750	18,250	18,250	18,250
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Suppliers	–	430	859	876	876
Other	9	–	–	–	–
Total expenses administered on behalf of government	9	430	859	876	876

Prepared on Australian Accounting Standards basis.

Table 3.2.9: Schedule of budgeted assets and liabilities administered on behalf of government (as at 30 June)

	Actual 2008–09 (\$'000)	Revised budget 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)	Forward estimate 2012–13 (\$'000)
ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT					
Financial assets					
Cash and cash equivalents	6	6	6	6	6
Total financial assets	6	6	6	6	6
Total assets administered on behalf of government	6	6	6	6	6
LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT					
Total liabilities administered on behalf of government	–	–	–	–	–

Prepared on Australian Accounting Standards basis.

Table 3.2.10: Schedule of budgeted administered cash flows (for the period ended 30 June)

	Actual 2008–09 (\$'000)	Revised budget 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)	Forward estimate 2012–13 (\$'000)
OPERATING ACTIVITIES					
Cash received					
Sales of goods and rendering of services	1,083	–	–	–	–
Cash from Official Public Account	40	430	859	876	876
Other	–	9,750	18,250	18,250	18,250
Total cash received	1,123	10,180	19,109	19,126	19,126
Cash used					
Cash to Official Public Account	1,126	9,750	18,250	18,250	18,250
Suppliers	–	430	859	876	876
Other	9	–	–	–	–
Total cash used	1,135	10,180	19,109	19,126	19,126
Net cash from (used by) operating activities	(12)	–	–	–	–
Net increase (decrease) in cash held	(12)	–	–	–	–
Cash at the beginning of the reporting period	18	6	6	6	6
Cash at the end of the reporting period	6	6	6	6	6

Prepared on Australian Accounting Standards basis.

3.2.3 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.

Departmental

Revenue from government

Appropriations for departmental programs (adjusted for any formal additions and reductions) are recognised as revenue, except for certain amounts which 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.

Income— resources received free of charge

Resources received free of charge are recorded as either revenue or gains depending on their nature, that is, whether they have been generated in the course of ordinary activities.

Expenses—resources provided free of charge

The Family Court provides resources free of charge to the Federal Magistrates Court of Australia in accordance with sections 90, 92 and 99 of the *Federal Magistrates Act 1999*. Resources provided free of charge include:

- court staff, who perform work on behalf of the Federal Magistrates Court, and
- accommodation, including access to courtrooms.

It is estimated that the cost of resources provided free of charge by the Family Court to the Federal Magistrates Court during 2009–10 will be \$9.09m.

The Family Court also provides resources free of charge to the Federal Court of Australia. It is estimated that the cost of these resources in 2009–10 will be \$0.535m. The resources provided free of charge include accommodation and other property costs for Sydney Commonwealth Law Courts.

The Family Court provides similar levels of support to the Federal Court across all financial years indicated.

Employee expenses

Employee expenses consist of wages and salaries, superannuation, leave and other entitlements, separations and redundancies and other employee benefits.

Supplier expenses

Supplier expenses consist of administrative expenses including operating lease rentals and supply of goods and services to the Family Court.

Assets

Assets are made up of cash, receivables, prepayments, intangibles (computer software), inventories, land and buildings, and infrastructure, plant and equipment.

Liabilities

The Family Court's liabilities are made up of employee salaries, superannuation and leave entitlements, property lease make-good provisions and amounts owed to creditors.

Administered

Administered cash transfers to and from Official Public Account

Revenue collected by the Family Court for use by the government rather than the Family Court is administered revenue. Collections are transferred to the Official Public Account maintained by the Department of Finance and Deregulation. Conversely, cash is drawn from the Official Public Account to make payments under parliamentary appropriation on behalf of government.

These transfers to and from the Official Public Account are adjustments to the administered cash held by the Family Court on behalf of the government and reported as such in the statement of cash flows.

Revenue

All administered revenues are revenues relating to the core operating activities performed by the Family Court on behalf of the Australian Government.

Fees are charged for access to the Family Court's services. Administered fee revenue is recognised when an application for service is lodged with the Family Court. It is recognised at its nominal amount. Collectability of debts is reviewed at balance date. Allowances are made when collection of a debt is no longer probable.

FEDERAL COURT OF AUSTRALIA

Section 1: Agency overview and resources

1.1 STRATEGIC DIRECTION

The strategic direction statement for the Federal Court of Australia can be found in the 2009–10 Portfolio Budget Statements. There has been no change to the Federal Court’s strategic direction as a result of additional estimates.

The Federal Court is receiving additional funding for the increases in judicial and related offices salaries granted by the Remuneration Tribunal and for the improvements to the administration of Norfolk Island.

In the 2009–10 Budget, the Australian Government agreed to a restructure of the federal courts. This resulted in the reallocation of funding from the Federal Magistrates Court of Australia to the Family Court of Australia and the Federal Court of Australia from 1 January 2010.

The restructure has been delayed. The government is considering the implications of the High Court’s decision in *Lane v Morrison* for the proposed restructure of the Federal Court, and the formulation of proposals for an appropriate jurisdiction to determine military justice matters, including the involvement of Chapter III courts.

Funding that was transferred from the Federal Magistrates Court to the Federal Court and the Family Court will be invoiced back by the Federal Magistrates Court for the period 1 January 2010 to 30 June 2010.

1.2 AGENCY RESOURCE STATEMENT

The agency resource statement details the resourcing for the Federal Court at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2009–10 Budget year, including variations through Appropriation Bill No. 3.

Table 1.1: Agency resource statement—additional estimates for 2009–10 as at Additional Estimates, November 2009

	Estimate as at Budget 2009–10 (\$'000)	+ Proposed Additional Estimates 2009–10 (\$'000)	= Total estimate at Additional Estimates 2009–10 (\$'000)	Total available appropriation 2008–09 (\$'000)
ORDINARY ANNUAL SERVICES¹				
Departmental appropriation				
Prior year departmental appropriation	30,641	–	30,641	32,092
Departmental appropriation	84,040	627	84,667	78,206
Section 31 relevant agency receipts	5,673	–	5,673	10,775
Total	120,354	627	120,981	121,073
Total ordinary annual services A	120,354	627	120,981	121,073
OTHER SERVICES				
Departmental non-operating				
Equity injections	2,155	–	2,155	2,342
Total	2,155	–	2,155	2,342
Total available annual appropriations	122,509	627	123,136	123,415
Total net resourcing for agency	122,509	627	123,136	123,415

All figures are GST exclusive.

1. Appropriation Bill (Nos 1 & 3) 2009–10.

1.3 AGENCY MEASURES SINCE BUDGET

Table 1.2 summarises new government measures taken since the 2009–10 Budget.

Table 1.2: Agency measures since Budget

	Program	2009–10 (\$'000)	2010–11 (\$'000)	2011–12 (\$'000)	2012–13 (\$'000)
EXPENSE MEASURES					
Norfolk Island governance reform¹	1.1				
Departmental expenses		31	31	31	31
Federal court of Australia—reduction in the number of judicial officers	1.1				
Departmental expenses			(1,033)	(1,504)	(1,515)
Total expense measures		31	(1,002)	(1,473)	(1,484)

Prepared on a Government Finance Statistics (fiscal) basis.

1. The lead agency for the Norfolk Island governance reform is the Attorney-General's Department. The full measure description and package details appear in the Mid-Year Economic and Fiscal Outlook under the Attorney-General's portfolio.

1.4 ADDITIONAL ESTIMATES AND VARIATIONS

The following tables detail the changes to the resourcing for the Federal Court at Additional Estimates by outcome. Table 1.3 details the additional estimates and variations resulting from new measures since the 2009–10 Budget in Appropriation Bill No. 3. Table 1.4 details additional estimates and variations from other adjustments.

Table 1.3: Additional estimates and variations to outcomes from measures since 2009–10 Budget

	Program impacted	2009–10 (\$'000)	2010–11 (\$'000)	2011–12 (\$'000)	2012–13 (\$'000)
OUTCOME 1					
Increase in estimates (departmental)					
Norfolk Island governance reform	1.1	31	31	31	31
Decrease in estimates (departmental)					
Federal court of Australia—reduction in the number of judicial officers	1.1	–	(1,033)	(1,504)	(1,515)
Net impact on estimates for Outcome 1 (departmental)		31	(1,002)	(1,473)	(1,484)

Table 1.4: Additional estimates and variations to outcomes from other adjustments

	Program impacted	2009–10 (\$'000)	2010–11 (\$'000)	2011–12 (\$'000)	2012–13 (\$'000)
OUTCOME 1					
Increase in estimates (departmental)					
Supplementation for judicial and related offices salary increases (Remuneration Tribunal Determinations 2009/17 and 2009/21)	1.1	596	818	800	792
Decrease in estimates (departmental)					
Changes in wage and price indices	1.1	–	(269)	(473)	(542)
Gershon (ICT) Review Phase 2	1.1	–	(351)	(355)	(358)
Net impact on estimates for Outcome 1 (departmental)		596	198	(28)	(108)

1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

Table 1.5 details the additional estimates sought for the Federal Court through Appropriation Bill No. 3. The Federal Court has no additional estimates through Appropriation Bill No. 4.

Table 1.5: Appropriation Bill (No. 3) 2009–10

	2008–09 Available (\$'000) ¹	2009–10 Budget (\$'000)	2009–10 Revised (\$'000)	Additional Estimates (\$'000)	Reduced estimates (\$'000)
DEPARTMENTAL PROGRAMS					
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	78,206	84,040	84,667	627	–
Total	78,206	84,040	84,667	627	–

1. Available appropriation for 2008–09 is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

Section 2: Revisions to agency resources and planned performance

2.1 OUTCOMES AND PERFORMANCE INFORMATION

There are no changes to the Federal Court's outcome and performance information as reported in the 2009–10 Portfolio Budget Statements.

Outcome 1

Outcome 1 strategy

There are no changes to the strategy for Outcome 1 as reported in the 2009–10 Portfolio Budget Statements.

Budgeted expenses and resources for Outcome 1

Table 2.1 provides an overview of the revised total expenses for Outcome 1 by program.

Table 2.1: Budgeted expenses and resources for Outcome 1

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	2008–09 Actual expenses (\$'000)	2009–10 Revised estimated expenses (\$'000)
Program 1.1: Federal Court Business		
Departmental expenses		
Ordinary annual services (Appropriation Bill Nos 1 & 3)	78,206	84,667
Revenues from independent sources (section 31)	10,251	5,673
Expenses not requiring appropriation in the Budget year ¹	17,097	14,955
Total expenses for Outcome 1	105,554	105,295
	2008–09	2009–10
Average staffing level (number)	332	332

1. Includes resources received free of charge and liabilities assumed by other agencies.

Program 1.1 expenses

(\$'000)	2008–09 Actuals	2009–10 Revised budget	2010–11 Forward year 1	2011–12 Forward year 2	2012–13 Forward year 3
Annual departmental expenses					
Program support	88,457	90,340	91,515	91,463	91,985
Expenses not requiring appropriation in the Budget year	17,097	14,955	15,187	16,782	17,223
Total program expenses	105,154	105,295	106,702	108,245	109,208

Section 3: Explanatory tables and budgeted financial statements

3.1 EXPLANATORY TABLES

3.1.1 Estimates of special account flows

There are no changes to the estimates for the Federal Court's special accounts as reported in the 2009–10 Portfolio Budget Statements.

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Analysis of budgeted financial statements

Income statement

The Federal Court will receive an additional \$0.596m in 2009–10 due to the increase in judicial remuneration. It will also receive an additional \$0.031m for the changes to the administration of Norfolk Island.

There is a reduction in appropriation in the forward years which is primarily due to the reduction in the number of judicial positions.

Balance sheet

The Federal Court will make a return in 2009–10 of unused appropriation from prior years. This transaction will reduce the court's appropriation receivable and its equity.

There is an increase in expenditure as a result of the increase in judicial remuneration and a corresponding increase in appropriation to fund the increase in judicial remuneration.

3.2.2 Budgeted financial statements tables

Departmental

Table 3.2.1: Budgeted departmental comprehensive income statement (showing net cost of services) for the period ended 30 June

	Actual 2008–09 (\$'000)	Revised budget 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)	Forward estimate 2012–13 (\$'000)
EXPENSES					
Employee benefits	58,291	57,411	57,911	59,499	59,785
Suppliers	44,154	44,632	44,989	44,918	45,489
Depreciation and amortisation	2,799	3,102	3,652	3,828	3,934
Write-down and impairment of assets	279	150	150	–	–
Finance costs	31	–	–	–	–
Total expenses	105,554	105,295	106,702	108,245	109,208
LESS:					
OWN-SOURCE INCOME					
Revenue					
Sale of goods and rendering of services	10,251	5,673	1,292	1,587	1,908
Total revenue	10,251	5,673	1,292	1,587	1,908
Gains					
Sale of assets	1	42	43	–	–
Other gains	15,258	14,913	15,144	16,782	17,223
Total gains	15,259	14,955	15,187	16,782	17,223
Total own-source income	25,510	20,628	16,479	18,369	19,131
Net cost of (contribution by) services	(80,044)	(84,667)	(90,223)	(89,876)	(90,077)
Appropriation revenue	78,206	84,667	90,223	89,876	90,077
Surplus (deficit)	(1,838)	–	–	–	–
Surplus (deficit) attributable to the Australian Government	(1,838)	–	–	–	–

Prepared on Australian Accounting Standards basis.

Table 3.2.2: Budgeted departmental balance sheet (as at 30 June)

	Actual 2008–09 (\$'000)	Revised budget 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)	Forward estimate 2012–13 (\$'000)
ASSETS					
Financial assets					
Cash and cash equivalents	1,435	1,435	1,435	1,435	1,435
Trade and other receivables	32,308	30,060	30,088	30,088	30,088
Other	–	–	–	–	455
Total financial assets	33,743	31,495	31,523	31,523	31,978
Non-financial assets					
Land and buildings	7,948	8,568	8,540	9,796	10,095
Infrastructure, plant and equipment	9,269	10,061	10,061	8,805	8,309
Intangibles	1,534	1,759	1,759	1,759	2,197
Other	1,406	1,390	1,390	1,390	1,390
Total non-financial assets	20,157	21,778	21,750	21,750	21,991
Total assets	53,900	53,273	53,273	53,273	53,969
LIABILITIES					
Interest-bearing liabilities					
Leases	243	243	243	243	243
Total interest-bearing liabilities	243	243	243	243	243
Provisions					
Employees	16,856	17,281	17,281	17,281	17,977
Total provisions	16,856	17,281	17,281	17,281	17,977
Payables					
Suppliers	1,985	1,980	1,980	1,980	1,980
Total payables	1,985	1,980	1,980	1,980	1,980
Total liabilities	19,084	19,504	19,504	19,504	20,200
Net assets	34,816	33,769	33,769	33,769	33,769
EQUITY					
Parent entity interest					
Contributed equity	9,719	9,719	9,719	9,719	9,719
Reserves	1,289	1,289	1,289	1,289	1,289
Retained surpluses or accumulated deficits	23,808	22,761	22,761	22,761	22,761
Total parent entity interest	34,816	33,769	33,769	33,769	33,769
Total equity	34,816	33,769	33,769	33,769	33,769
Current assets	35,149	32,885	32,913	32,913	33,368
Non-current assets	18,751	20,388	20,360	20,360	20,601
Current liabilities	17,029	17,449	17,449	17,449	18,071
Non-current liabilities	2,055	2,055	2,055	2,055	2,129

Prepared on Australian Accounting Standards basis.

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

Table 3.2.3: Budgeted departmental statement of cash flows (for the period ended 30 June)

	Actual 2008–09 (\$'000)	Revised budget 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)	Forward estimate 2012–13 (\$'000)
OPERATING ACTIVITIES					
Cash received					
Goods and services	10,753	3,245	1,292	1,587	1,907
Appropriations	77,762	85,714	90,195	89,876	90,077
Refunds credited	31	–	–	–	–
Total cash received	88,546	88,959	91,487	91,463	91,984
Cash used					
Employees	49,598	44,371	47,346	48,934	49,362
Suppliers	37,543	38,652	39,189	38,453	38,688
Borrowing costs	31	–	–	–	–
Net GST paid	15	–	–	–	–
Cash to Official Public Account	–	1,047	–	–	–
Total cash used	87,187	84,070	86,535	87,387	88,050
Net cash from (used by) operating activities	1,359	4,889	4,952	4,076	3,934
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	22	–	94	–	–
Total cash received	22	–	94	–	–
Cash used					
Purchase of property, plant and equipment	3,074	4,889	5,046	4,076	3,934
Total cash used	3,074	4,889	5,046	4,076	3,934
Net cash from (used by) investing activities	(3,052)	(4,889)	(4,952)	(4,076)	(3,934)
FINANCING ACTIVITIES					
Cash received					
Appropriations—contributed equity	187	–	–	–	–
Total cash received	187	–	–	–	–
Cash used					
Payment of lease liabilities	389	–	–	–	–
Total cash used	389	–	–	–	–
Net cash from (used by) financing activities	(202)	–	–	–	–
Net increase (decrease) in cash held	(1,895)	–	–	–	–
Cash at the beginning of the reporting period	3,330	1,435	1,435	1,435	1,435
Cash at the end of the reporting period	1,435	1,435	1,435	1,435	1,435

Prepared on Australian Accounting Standards basis.

Table 3.2.4: Departmental statement of changes in equity—summary of movement (Budget year 2009–10)

	Retained earnings (\$'000)	Asset revaluation reserve (\$'000)	Contributed equity/capital (\$'000)	Total equity (\$'000)
Opening balance as at 1 July 2009				
Balance carried forward from previous period	23,808	1,289	9,719	34,816
Income and expenses				
Surplus (deficit) for the period	-	-	-	-
Total income and expenses	-	-	-	-
Transactions with owners				
Distribution to owners				
Return of unused appropriation	(1,047)	-	-	(1,047)
Sub-total transactions with owners	(1,047)	-	-	(1,047)
Estimated closing balance as at 30 June 2010	22,761	1,289	9,719	33,769

Prepared on Australian Accounting Standards basis.

Administered

There are no changes to the Federal Court's administered schedules as reported in the 2009–10 Portfolio Budget Statements.

3.2.3 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 for the Federal Court's programs for the year are recognised as revenue. Appropriations receivable are recognised at their nominal amounts.

Employee expenses and benefits

Employee expenses and benefits consist of salaries, leave entitlements, redundancy expenses and superannuation. Liabilities for services rendered by employees are recognised at the reporting date to the extent that they have not been settled.

Supplier expenses

Supplier expenses consist of ordinary operating costs (accommodation and utilities), administrative costs, consultant and contract costs, and travel expenses.

Assets and liabilities

Assets are recognised in the court's balance sheet when it is probable that future economic benefits will flow and the amounts of the assets can be reliably measured.

Liabilities are recognised in the court's balance sheet when it is probable that the future obligation will be incurred and the amounts of the liabilities can be reliably measured.

Cash and cash equivalents

Cash includes notes and coins held and any deposits held at call with a bank or other financial institution. Cash is recognised at its nominal amount.

Transactions with the government as owner

Amounts appropriated which are designated as 'equity injections' for a particular year are recognised directly in contributed equity in that year.

FEDERAL MAGISTRATES COURT OF AUSTRALIA

Section 1: Agency overview and resources

1.1 STRATEGIC DIRECTION

The strategic direction statement for the Federal Magistrates Court of Australia (FMC) can be found in the 2009–10 Portfolio Budget Statements. There has been no change to FMC's strategic direction as a result of additional estimates.

The FMC is receiving additional funding for the increases in judicial and related offices salaries granted by the Remuneration Tribunal.

In the 2009–10 Budget, the Australian Government agreed to a restructure of the federal courts. This resulted in the reallocation of funding from the FMC to the Family Court of Australia and the Federal Court of Australia from 1 January 2010.

The restructure has been delayed. The government is considering the implications of the High Court's decision in *Lane v Morrison* for the proposed restructure of the Federal Court, and the formulation of proposals for an appropriate jurisdiction to determine military justice matters, including the involvement of Chapter III courts.

Funding that was transferred from the FMC to the Federal Court and the Family Court will be invoiced back by the FMC for the period 1 January 2010 to 30 June 2010.

Revised estimates of expenditure for the FMC for 2009–10 will be included in the 2010–11 Portfolio Budget Statements.

1.2 AGENCY RESOURCE STATEMENT

The agency resource statement details the resourcing for the FMC at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2009–10 Budget year, including variations through Appropriation Bill No. 3.

Table 1.1: Agency resource statement—additional estimates for 2009–10 as at Additional Estimates, November 2009

	Estimate as at Budget 2009–10 (\$'000)	+ Proposed Additional Estimates 2009–10 (\$'000)	=	Total estimate at Additional Estimates 2009–10 (\$'000)	Total available appropriation 2008–09 (\$'000)
ORDINARY ANNUAL SERVICES¹					
Departmental appropriation					
Prior year departmental appropriation	16,213	–		16,213	18,736
Departmental appropriation	27,808	322		28,130	59,185
Section 31 relevant agency receipts	–	–		–	4,855
Total	44,021	322		44,343	82,776
Administered expenses					
Outcome 1	430	–		430	873
Total	430	–		430	873
Total ordinary annual services	44,451	322		44,773	83,649
OTHER SERVICES					
Departmental non-operating					
Unspent equity injection	1,922	–		1,922	1,922
Total	1,922	–		1,922	1,922
Total other services	1,922	–		1,922	1,922
Total net resourcing for agency	46,373	322		46,695	85,571

All figures are GST exclusive.

1. Appropriation Bill (Nos 1 & 3) 2009–10.

1.3 AGENCY MEASURES SINCE BUDGET

The FMC has no new measures.

1.4 ADDITIONAL ESTIMATES AND VARIATIONS

Table 1.4 details additional estimates and variations from Remuneration Tribunal Determinations.

Table 1.4: Additional estimates and variations to outcomes from other variations

	Program impacted	2009–10 (\$'000)	2010–11 (\$'000)	2011–12 (\$'000)	2012–13 (\$'000)
OUTCOME 1					
Increase in estimates (departmental)					
Supplementation for judicial and related offices salary increases (Remuneration Tribunal Determinations 2009/17 and 2009/21)	1.1	322	–	–	–
Net impact on estimates for Outcome 1 (departmental)		322	–	–	–

1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

Table 1.5 details the additional estimates sought for the FMC through Appropriation Bill No. 3. The FMC has no additional estimates through Appropriation Bill No. 4.

Table 1.5: Appropriation Bill (No. 3) 2009–10

	2008–09 Available (\$'000) ¹	2009–10 Budget (\$'000)	2009–10 Revised (\$'000)	Additional Estimates (\$'000)	Reduced Estimates (\$'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 Court of Australia	843	430	430	–	–
Total	843	430	430	–	–
DEPARTMENTAL PROGRAMS					
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 Court of Australia	56,524	27,808	28,130	322	–
Total	56,524	27,808	28,130	322	–
Total administered and departmental	57,367	28,238	28,560	322	–

1. Available appropriation for 2008–09 is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

Section 2: Revisions to agency resources and planned performance

2.1 OUTCOMES AND PERFORMANCE INFORMATION

There are no changes to the FMC's outcome and performance information as reported in the 2009–10 Portfolio Budget Statements.

Outcome 1

Outcome 1 strategy

There are no changes to the strategy for Outcome 1 as reported in the 2009–10 Portfolio Budget Statements.

Budgeted expenses and resources for Outcome 1

Table 2.1 provides an overview of the revised total expenses for Outcome 1, by program.

Table 2.1: Budgeted expenses and resources for Outcome 1

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 Court of Australia	2008–09 Actual expenses (\$'000)	2009–10 Revised estimated expenses (\$'000)
Program 1.1: Provision of a Federal Magistrates Court		
Administered expenses		
Ordinary annual services (Appropriation Bill Nos 1 & 3)	349	430
Departmental expenses		
Ordinary annual services (Appropriation Bill Nos 1 & 3)	61,529	28,130
Revenues from independent sources (section 31)	5,029	–
Revenues from independent sources (section 30)	418	–
Expenses not requiring appropriation in the Budget year ¹	20,935	9,483
Total expenses for Outcome 1	88,260	38,043
	2008–09	2009–10
Average staffing level (number)	231	97

1. Includes liabilities assumed by related entities for the Federal Magistrates' Pension Scheme (invalidity), and resources received free of charge for Australian National Audit Office services and Family Court of Australia registry support services.

Program 1.1 expenses

(\$'000)	2008–09 Actuals	2009–10 Revised budget	2010–011 Forward year 1	2011–12 Forward year 2	2012–13 Forward year 3
Annual departmental expenses					
Provision of a Federal Magistrates Court	66,976	28,130	–	–	–
Annual administered expenses					
Primary dispute resolution	349	430	–	–	–
Expenses not requiring appropriation in the Budget year	20,935	9,483	–	–	–
Total program expenses	88,260	38,043	–	–	–

Section 3: Explanatory tables and budgeted financial statements

3.1 EXPLANATORY TABLES

3.1.1 Estimates of special account flows

Special accounts provide a means to set aside and record amounts used for specified purposes. Table 3.1.1 shows the expected additions (receipts) and reductions (payments) for each account used by the FMC. The corresponding table in the 2009–10 Portfolio Budget Statements is Table 3.1.2.

Table 3.1.1: Estimates of special account flows

		Opening balance 2009–10 2008–09 Outcome	Receipts 2009–10 2008–09 (\$'000)	Payments 2009–10 2008–09 (\$'000)	Closing balance 2009–10 2008–09 (\$'000)
Litigants' Fund Special Account—	1	89	100	100	89
FMA Act s 20 (A) ¹	1	56	92	59	89
Other Trust Moneys—	1	–	–	–	–
FMA Act s 20 (A) ²	1	–	–	–	–
Total special accounts 2009–10 Budget estimate		89	100	100	89
Total special accounts 2008–09 estimate actual		56	92	59	89

(A) = Administered.

FMA Act = *Financial Management and Accountability Act 1997*.

1. The purpose of this account is to hold and disburse money paid to the FMC in accordance with an order made by the FMC or a Federal Magistrate under section 15 of the *Federal Magistrates Act 1999*.
2. This account is primarily used for the moneys held on behalf of the public and can include moneys received from Comcare, held in trust until assigned by the employee.

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Analysis of budgeted financial statements

Departmental

The FMC's budgeted departmental income statement has been updated:

- to reflect the 2008–09 operating result (an operating deficit of \$5.0m), and
- for the impact of judicial salary increases of \$0.3m in 2009–10 per Remuneration Tribunal Determinations 2009/17 and 2009/21.

The FMCs budgeted departmental balance sheet has been updated to reflect the impact of closing balances from 2008–09, which has resulted in an increase in equity of \$0.5m across the forward estimates. The change in equity is the result of an increase in net assets. Total assets have increased by \$2.8m, which is offset by a \$2.3m increase in total liabilities. Increases across other payables (\$1.2m) and employee provisions (\$1.2m) have driven the increases in liabilities. Increases in assets are mainly the result of increases in trade and other receivables (\$2.8m) offset by a reduction in non-financial assets (\$0.3m).

Administered

The FMC's schedule of budgeted income and expenses administered on behalf of government and schedule of budgeted assets and liabilities administered on behalf of government have been updated for the respective results and closing balances from 2008–09. This update has resulted in a flow-through impact on the schedule of budgeted assets and liabilities administered on behalf of government across the forward estimates.

3.2.2 Budgeted financial statements tables

Departmental

Table 3.2.1: Budgeted departmental comprehensive income statement (showing net cost of services) for the period ended 30 June

	Actual 2008–09 (\$'000)	Revised budget 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)	Forward estimate 2012–13 (\$'000)
EXPENSES					
Employee benefits	36,574	15,831	–	–	–
Suppliers	49,499	21,315	–	–	–
Depreciation and amortisation	1,624	467	–	–	–
Losses from asset sales	165	–	–	–	–
Finance costs	49	–	–	–	–
Total expenses	87,911	37,613¹	–	–	–
LESS:					
OWN-SOURCE INCOME					
Revenue					
Sale of goods and rendering of services	5,029	–	–	–	–
Other revenue	418	–	–	–	–
Total revenue	5,447	–	–	–	–
Gains					
Other gains	20,935	9,483	–	–	–
Total gains	20,935	9,483	–	–	–
Total own-source income	20,935	9,483	–	–	–
Net cost of (contribution by) services	(61,529)	(28,130)	–	–	–
Appropriation revenue	56,524	28,130	–	–	–
Surplus (deficit)	(5,005)	–	–	–	–
Surplus (deficit) attributable to the Australian Government	(5,005)	–	–	–	–

Prepared on Australian Accounting Standards basis.

1. Funding that was transferred from the FMC to the Federal Court and the Family Court will be invoiced back by the FMC for the period 1 January 2010 to 30 June 2010. Revised estimates of expenditure for the FMC for 2009–10 will be included in the 2010–11 Portfolio Budget Statements.

Table 3.2.2: Budgeted departmental balance sheet (as at 30 June)

	Actual 2008–09 (\$'000)	Revised budget 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)	Forward estimate 2012–13 (\$'000)
ASSETS					
Financial assets					
Cash and cash equivalents	649	649	649	649	649
Trade and other receivables	18,328	18,510	18,510	18,510	18,510
Other	208	208	208	208	208
Total financial assets	19,185	19,367	19,367	19,367	19,367
Non-financial assets					
Land and buildings	3,188	3,188	3,188	3,188	3,188
Infrastructure, plant and equipment	1,021	1,021	1,021	1,021	1,021
Intangibles	95	95	95	95	95
Other	351	351	351	351	351
Total non-financial assets	4,655	4,655	4,655	4,655	4,655
Total assets	23,840	24,022	24,022	24,022	24,022
LIABILITIES					
Provisions					
Employees	6,520	6,520	6,520	6,520	6,520
Other	724	724	724	724	724
Total provisions	7,244	7,244	7,244	7,244	7,244
Payables					
Suppliers	1,837	2,019	2,019	2,019	2,019
Other	1,241	1,241	1,241	1,241	1,241
Total payables	3,078	3,260	3,260	3,260	3,260
Total liabilities	10,322	10,504	10,504	10,504	10,504
Net assets	13,518	13,518	13,518	13,518	13,518
EQUITY					
Parent entity interest					
Contributed equity	4,548	4,548	4,548	4,548	4,548
Reserves	761	761	761	761	761
Retained surpluses or accumulated deficits	8,209	8,209	8,209	8,209	8,209
Total parent entity interest	13,518	13,518	13,518	13,518	13,518
Total equity	13,518	13,518	13,518	13,518	13,518
Current assets	19,536	19,718	19,718	19,718	19,718
Non-current assets	4,304	4,304	4,304	4,304	4,304
Current liabilities	8,522	8,704	8,704	8,704	8,704
Non-current liabilities	1,800	1,800	1,800	1,800	1,800

Prepared on Australian Accounting Standards basis.

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

Table 3.2.3: Budgeted departmental statement of cash flows (for the period ended 30 June)

	Actual 2008–09 (\$'000)	Revised budget 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)	Forward estimate 2012–13 (\$'000)
OPERATING ACTIVITIES					
Cash received					
Goods and services	4,869	–	–	–	–
Appropriations	58,939	29,413	–	–	–
Other	2,884	1,546	–	–	–
Total cash received	66,692	30,959	–	–	–
Cash used					
Employees	34,107	13,728	–	–	–
Suppliers	31,949	15,218	–	–	–
Other	–	1,546	–	–	–
Total cash used	66,056	30,492	–	–	–
Net cash from (used by) operating activities	636	467	–	–	–
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment	507	467	–	–	–
Total cash used	507	467	–	–	–
Net cash from (used by) investing activities	(507)	(467)	–	–	–
Net increase (decrease) in cash held	129	–	–	–	–
Cash at the beginning of the reporting period	520	649	649	649	649
Cash at the end of the reporting period	649	649	649	649	649

Prepared on Australian Accounting Standards basis.

Table 3.2.4: Departmental statement of changes in equity—summary of movement (Budget year 2009–10)

	Retained earnings (\$'000)	Asset revaluation reserve (\$'000)	Contributed equity/capital (\$'000)	Total equity (\$'000)
Opening balance as at 1 July 2009				
Balance carried forward from previous period	4,548	761	8,209	13,518
Income and expenses				
Surplus (deficit) for the period	–	–	–	–
Total income and expenses	–	–	–	–
Estimated closing balance as at 30 June 2010	4,548	761	8,209	13,518

Prepared on Australian Accounting Standards basis.

Table 3.2.5: Departmental capital budget statement

There has been no change to the FMC's departmental capital budget as a result of additional estimates.

Table 3.2.6: Statement of departmental asset movements (2009–10)

There has been no change to the FMC's departmental asset movements as a result of additional estimates.

Table 3.2.7: Capital budget statement—reconciliation of heritage and cultural asset funding

This table is not applicable to the FMC because it is not a designated collecting institution.

Administered**Table 3.2.8: Schedule of budgeted income and expenses administered on behalf of government (for the period ended 30 June)**

	Actual 2008–09 (\$'000)	Revised budget 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)	Forward estimate 2012–13 (\$'000)
INCOME ADMINISTERED ON BEHALF OF GOVERNMENT					
Revenue					
Non-taxation					
Other sources of non-taxation revenue	19,316	8,500	–	–	–
Total non-taxation	19,316	8,500	–	–	–
Total revenue administered on behalf of government	19,316	8,500	–	–	–
Total income administered on behalf of government	19,316	8,500	–	–	–
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Suppliers	208	430	–	–	–
Write-down and impairment of assets	1	–	–	–	–
Other	140	–	–	–	–
Total expenses administered on behalf of government	349	430	–	–	–

Prepared on Australian Accounting Standards basis.

Table 3.2.9: Schedule of budgeted assets and liabilities administered on behalf of government (as at 30 June)

	Actual 2008–09 (\$'000)	Revised budget 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)	Forward estimate 2012–13 (\$'000)
ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT					
Financial assets					
Cash and cash equivalents	206	206	206	206	206
Receivables	12	12	12	12	12
Total financial assets	218	218	218	218	218
Total assets administered on behalf of government	218	218	218	218	218
LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT					
Total liabilities administered on behalf of government	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

Table 3.2.10: Schedule of budgeted administered cash flows (for the period ended 30 June)

	Actual 2008–09 (\$'000)	Revised budget 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)	Forward estimate 2012–13 (\$'000)
OPERATING ACTIVITIES					
Cash received					
Cash from Official Public Account	572	430	-	-	-
Net GST received	24	-	-	-	-
Other	19,417	8,500	-	-	-
Total cash received	20,013	8,930	-	-	-
Cash used					
Suppliers	425	430	-	-	-
Cash to Official Public Account	19,323	8,500	-	-	-
Other	148	-	-	-	-
Total cash used	19,896	8,930	-	-	-
Net cash from (used by) operating activities	117	-	-	-	-
Net increase (decrease) in cash held	117	-	-	-	-
Cash at the beginning of the reporting period	89	206	206	206	206
Cash at the end of the reporting period	206	206	206	206	206

Prepared on Australian Accounting Standards basis.

3.2.3 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

Appropriations for departmental programs are recognised as revenue. Appropriations receivable are recognised at their nominal amount. The FMC also receives resources free of charge from the Family Court of Australia and the Australian National Audit Office. These are included in the budgeted departmental income statement based on estimates.

Employee expenses

Employee expenses consist of salaries, leave entitlements, superannuation and other employee entitlements.

Supplier expenses

Supplier expenses consist of office expenses, travel expenses, consultant and contract costs, and administrative costs.

Cash

Cash includes notes and coins held and any deposits held at call with a bank or other financial institution.

Infrastructure, plant and equipment, and intangibles

Infrastructure, plant and equipment, and intangibles include purchases of leasehold improvements, computer equipment, office equipment, furniture and software that have been capitalised.

Provisions

Employee provisions are for annual leave and long service leave. Other provisions are for make-good costs.

GLOSSARY

Accrual accounting	System of accounting where items are brought to account and included in the financial statements as they are earned or incurred, rather than as they are received or paid.
Accumulated depreciation	The aggregate depreciation recorded for a particular depreciating asset.
Administered items	Expenses, revenues, assets or liabilities managed by agencies on behalf of the Commonwealth. Agencies do not control administered items. Administered expenses include grants, subsidies and benefits. In many cases, administered expenses fund the delivery of third-party outputs.
Additional estimates	Where amounts appropriated at Budget time are insufficient, Parliament may appropriate more funds to portfolios through the Additional Estimates Acts.
Annual appropriation	Two appropriation Bills are introduced into Parliament in May and comprise the Budget for the financial year beginning 1 July. Further Bills are introduced later in the financial year as part of the additional estimates. Parliamentary departments have their own appropriations.
Appropriation	An authorisation by Parliament to spend moneys from the Consolidated Revenue Fund for a particular purpose.
Capital expenditure	Expenditure by an agency on capital projects, for example purchasing a building.
Consolidated Revenue Fund	Section 81 of the Constitution stipulates that all revenue raised or money received by the Commonwealth forms one Consolidated Revenue Fund (CRF). The CRF is not a bank account. The Official Public Account reflects most of the operations of the CRF.

Departmental items	Assets, liabilities, revenues and expenses that are controlled by an agency in providing its programs. Departmental items would generally include computers, plant and equipment assets used by agencies in providing goods and services and most employee expenses, supplier costs and other administrative expenses incurred.
Depreciation	Apportionment of an asset's capital value as an expense over its estimated useful life to take account of normal usage, obsolescence or the passage of time.
Equity or net assets	Residual interest in the assets of an entity after deduction of its liabilities.
Expense	Total value of all of the resources consumed in producing goods and services or the loss of future economic benefits in the form of reductions in assets or increases in liabilities of an entity.
Fair value	Valuation methodology: the amount for which an asset could be exchanged, or a liability settled, between knowledgeable and willing parties in an arm's-length transaction. The fair value can be affected by the conditions of the sale, market conditions and the intentions of the asset holder.
Net cost of services	<p>From 2009–10 onwards, not-for-profit entities subject to the Finance Minister's Orders and not-for-profit Commonwealth companies are required to present their departmental income statements in a format which emphasises the net cost of service delivery. The new net cost of services format recognises that the primary role of these entities is the delivery of services to the public, rather than the generation of a surplus.</p> <p>The income statement (Table 3.2.1) has been revised to list an entity's expenses and retained income, the difference between which is the net cost of services, disclosed as a new line item.</p>
Operating result	Equals revenue less expense.

Outcomes	The Australian Government's objectives in each portfolio area. Outcomes are desired results, impacts or consequences for the Australian community as influenced by the actions of the Australian Government. Actual outcomes are assessments of the end results or impacts actually achieved.
Programs	Activities that deliver benefits, services or transfer payments to individuals, industry and/or the community as a whole, with the aim of achieving the intended result specified in an outcome statement.
Revenue	Total value of resources earned or received to cover the production of goods and services.
Special account	Balances existing within the Consolidated Revenue Fund (CRF) that are supported by standing appropriations (<i>Financial Management and Accountability Act 1997</i> (FMA Act), sections 20 and 21). Special accounts allow money in the CRF to be acknowledged as set aside (hypothecated) for a particular purpose. Amounts credited to a special account may only be spent for the purposes of the special account. Special accounts can only be established by a written determination of the Finance Minister (section 20 FMA Act) or through an Act of Parliament (referred to in section 21 of the FMA Act).
Special appropriation (including standing appropriations)	An amount of money appropriated by a particular Act of Parliament for a specific purpose and number of years. For special appropriations the authority to withdraw funds from the Consolidated Revenue Fund does not generally cease at the end of the financial year. Standing appropriations are a sub-category consisting of ongoing special appropriations – the amount appropriated will depend on circumstances specified in the legislation.

