

# FEDERAL MAGISTRATES COURT OF AUSTRALIA

## Section 1: Overview

The role of the Federal Magistrates Court of Australia (FMC) is to provide a simple and accessible forum for the resolution of less complex federal law disputes.

The court was established by the *Federal Magistrates Act 1999*, which provides for the court to also be known as the Federal Magistrates Service or the Federal Magistrates Court. In the appropriation bills, the court is referred to as the Federal Magistrates Service.

The jurisdiction of the Federal Magistrates Court of Australia includes family law and child support, administrative law, bankruptcy, unlawful discrimination, consumer protection law, privacy law, migration law, trade practices law and workplace relations law. The court shares those jurisdictions with the Family Court of Australia and the Federal Court of Australia.

The FMC provides services in Adelaide, Brisbane, Canberra, Melbourne, Launceston, Newcastle, Parramatta, Sydney, Townsville and Darwin, where it shares accommodation with the Federal Court and the Family Court. Regular court circuits are conducted in a number of regional centres.

The FMC encourages people to resolve disputes through primary dispute resolution. The court provides a range of means to resolve disputes and there is no automatic assumption that every matter will end in a contested hearing. The use of conciliation, counselling and mediation is strongly encouraged in appropriate cases. The court uses community based counselling and mediation services as well as the counselling and mediation services of the Family and Federal Courts, providing as wide a choice as possible.

**Table 1.1: Agency outcomes and output groups**

<b>FEDERAL MAGISTRATES COURT OF AUSTRALIA</b>	
<b>CEO: Mr John Mathieson</b>	
Total Price of Outputs	\$57.247m
Departmental Outcome Appropriation	\$38.000m
Total Administered Expenses	\$0.757m

  

<b>Outcome 1: To provide the Australian community with a simple and accessible forum for the resolution of less complex disputes within the jurisdiction of the Federal Magistrates Service</b>	
Total Price	\$57.247m
Departmental Outputs Appropriation	\$38.000m
Total Administered Expenses	\$0.757m

  

<b>Output 1.1: Provision of a Federal Magistrates Court</b>	
Total Price	\$57.247m
Appropriation	\$38.000m

## Section 2: Resources for 2006-07

### 2.1 APPROPRIATIONS AND OTHER RESOURCES

Table 2.1 shows the total resources from all origins for 2006-07, including appropriations. The table summarises how resources will be applied by outcome, administered and departmental classification.

The total departmental appropriation for FMC 2006-07 Budget is \$38.000m, administered appropriation \$0.757m and departmental equity injections (capital appropriations) of \$1.222m as part of the new Budget measure.

The total resources for FMC in the 2006–07 Budget are \$58.004m, including estimated resources to be received free of charge of \$19.247m.

Table 2.1: Appropriations and other resources 2006-07

Outcome/ Non-operating	Departmental			Administered				Total		
	Appropriation Bill No. 1 \$'000	Appropriation Bill No. 2 \$'000	Special Appropriation \$'000	Receipts \$'000	Appropriation Bill No. 1 \$'000	Appropriation Bill No. 2			Special Appropriation \$'000	Receipts \$'000
						SPP \$'000	Other \$'000			
Outcome 1 - To provide the Australian community with a simple and accessible forum for the resolution of less complex disputes within the jurisdiction of the Federal Magistrates Service Equity injections	38,000	-	-	-	757	-	-	-	-	38,757
<b>TOTAL</b>	<b>38,000</b>	<b>1,222</b>	<b>-</b>	<b>-</b>	<b>757</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>39,979</b>

## 2.2 2006-07 BUDGET MEASURES

Budget measures relating to the FMC as explained in Budget Paper No. 2 are summarised in Table 2.2. The table also identifies the relevant outcomes, administered items and outputs associated with each measure.

**Table 2.2: Agency measures**

Measure Title	Outcome	Output Groups Affected	2006-07 \$'000			2007-08 \$'000			2008-09 \$'000			2009-10 \$'000		
			Admin items	Dept Outputs	Total	Admin Items	Dept Outputs	Total	Admin Items	Dept Outputs	Total	Admin Items	Dept Outputs	Total
<b>Expense Measures</b>														
Federal Magistrates - providing additional magistrates for family law	1	1.1	-	2,951	2,951	-	3,443	3,443	-	3,479	3,479	-	3,512	3,512
Child Support Reforms - external review <sup>1</sup>	1	1.1	-	-	-	34	683	717	40	810	850	41	814	855
<b>Total Expense Measures</b>			-	<b>2,951</b>	<b>2,951</b>	<b>34</b>	<b>4,126</b>	<b>4,160</b>	<b>40</b>	<b>4,289</b>	<b>4,329</b>	<b>41</b>	<b>4,326</b>	<b>4,367</b>
<b>Capital Measures</b>														
Additional Magistrates	1	1.1	-	1,222	1,222	-	-	-	-	-	-	-	-	-
Child Support Reforms - external review <sup>1</sup>	1	1.1	-	-	-	-	235	235	-	-	-	-	-	-
<b>Total Capital Measures</b>			-	<b>1,222</b>	<b>1,222</b>	-	<b>235</b>	<b>235</b>	-	-	-	-	-	-
<b>Revenue Measures</b>														
Federal Magistrates - providing additional magistrates for family law	1	1.1	-	(3,790)	(3,790)	-	(3,790)	(3,790)	-	(3,790)	(3,790)	-	(3,790)	(3,790)
<b>Total Revenue Measures</b>			-	<b>(3,790)</b>	<b>(3,790)</b>	-	<b>(3,790)</b>	<b>(3,790)</b>	-	<b>(3,790)</b>	<b>(3,790)</b>	-	<b>(3,790)</b>	<b>(3,790)</b>
<b>Total All Measures</b>			-	<b>383</b>	<b>383</b>	<b>34</b>	<b>571</b>	<b>605</b>	<b>40</b>	<b>499</b>	<b>539</b>	<b>41</b>	<b>536</b>	<b>577</b>

Notes: 1. The lead agency for this measure is Department of Families, Community Services and Indigenous Affairs (FACISIA)

## 2.3 OTHER RESOURCES AVAILABLE TO BE USED

Table 2.3 provides details of resources obtained by FMC for provision of goods or services and resources received free of charge. The resources received free of charge relate to registry service, property, and infrastructure support services.

**Table 2.3: Other resources available to be used<sup>1</sup>**

	Estimated Receipts 2005-06 \$'000	Budget Estimate 2006-07 \$'000
<b>Departmental resources</b>		
Sale of goods and services (FMA Act s31)	89	-
Resources received free of charge	19,247	19,247
<b>Total departmental other resources available to be used</b>	<b>19,336</b>	<b>19,247</b>

1. This table replaces the former table 'Receipts from Other sources'. It represents own source receipts available for spending on departmental purposes.

## 2.6 SPECIAL ACCOUNTS

Special accounts provide a means to set aside and record amounts used for specified purposes. Special accounts can be created by a Finance Minister's Determination under the *Financial Management and Accountability Act 1997* (FMA Act). These Determinations may be disallowed by the Parliament. Table 2.6 shows the expected additions (credits) and reductions (debits) for each account used by FMC.

**Table 2.6: Estimates of special account flows and balances**

	Opening Balance 2006-07 2005-06 \$'000	Receipts 2006-07 2005-06 \$'000	Payments 2006-07 2005-06 \$'000	Adjustments 2006-07 2005-06 \$'000	Closing Balance 2006-07 2005-06 \$'000
Federal Magistrates Court Litigants' Fund Special Account (A)	25	200	200	-	25
	25	100	100	-	25
<b>Total Special Accounts 2006-07 Budget Estimate</b>	<b>25</b>	<b>200</b>	<b>200</b>	<b>-</b>	<b>25</b>
<i>Total Special Accounts 2005-06 Estimated Actual</i>	25	100	100	-	25

(A) = Administered

This special account is used to hold and disburse money paid into court in accordance with an order of FMC or a Federal Magistrate.

## **2.7 ADMINISTERED CAPITAL AND DEPARTMENTAL EQUITY INJECTIONS AND LOANS**

FMC has received a departmental equity injection (capital appropriation) of \$1.222m as part of the new budget measure.

FMC does not have an appropriation for administered capital.

## **Section 3: Outcomes**

### **3.1 SUMMARY OF OUTCOMES AND CONTRIBUTION TO OUTCOMES**

The relationship between activities of FMC and its outcome is summarised in Table 1.1.

### **3.2 OUTCOMES — DEPARTMENTAL AND ADMINISTERED**

#### **Departmental appropriations by outcome**

FMC of Australia has only one outcome.

#### **Administered appropriations by outcome**

FMC of Australia has only one outcome.

### **3.3 OUTCOMES AND PERFORMANCE**

#### **Outcome 1 resourcing**

Table 3.1 shows how the 2006-07 Budget appropriations translate to total resourcing for Outcome 1, including administered expenses, revenue from government (appropriation), revenue from other sources, and the total price of outputs.

**Table 3.1: Total resources for Outcome 1**

	Estimated Actual 2005-06 \$'000	Budget Estimate 2006-07 \$'000
<b>ADMINISTERED APPROPRIATIONS</b>		
Payments to Primary Dispute Resolution service providers	727	757
<b>Total Administered Appropriations</b>	<b>727</b>	<b>757</b>
<b>DEPARTMENTAL APPROPRIATIONS</b>		
Output Group 1.1 - Provision of a Federal Magistrates Service	31,524	38,000
<b>Total revenue from Government (appropriations) contributing to price of departmental outputs</b>	<b>31,524</b>	<b>38,000</b>
<b>REVENUE FROM OTHER SOURCES</b>		
Output 1.1 - Provision of a Federal Magistrates Service	19,336	19,247
<b>Total revenue from other sources</b>	<b>19,336</b>	<b>19,247</b>
<b>Total price from departmental outputs (Total revenue from Government and from other sources)</b>	<b>50,860</b>	<b>57,247</b>
<b>Total estimated resourcing for Outcome 1 (Total price of outputs and administered appropriations)</b>	<b>51,587</b>	<b>58,004</b>
<b>Average staffing level (number)</b>	<b>134</b>	<b>163</b>

## Measures affecting Outcome 1

The measures in Budget 2006-07 for Outcome 1 are: 'Additional Magistrates' and 'Child Support Reforms – external review'. The Government will provide \$14.607m over four years (including capital funding of \$1.222m) for the appointment of five additional magistrates to deal with expanded jurisdiction and reduce delays. The FMC will receive \$4.173m (including capital funding of \$1.222m) in 2006-07. This measure is offset by increases in fees.

In addition, the Government will provide \$2.657m (including \$0.235m in capital funding and \$0.115m in administered funding) over the Budget out-years in relation to Child Support reforms. This is a cross portfolio measure with FACSIA. The FMC's funding will not commence until 2007-08.

## Contributions to achievement of Outcome 1

The Federal Magistrates Court of Australia:

- operates as a federal court of record under the Constitution
- operates as informally as possible in the exercise of judicial power
- uses streamlined procedures, and
- encourages the use of a range of appropriate dispute resolution processes.

The FMC relies on the Family Court and Federal Court for significant infrastructure and support, including registry services.

### **Administered activities**

The FMC receives an administered appropriation to source primary dispute resolution services such as counselling, mediation and conciliation from community based organisations.

The FMC receives revenue (mainly for court fees) on behalf of the Government. This revenue is not available to offset FMC operating costs and is forwarded to the Official Public Account.

### **Departmental outputs**

The FMC has one output: 'Provision of a Federal Magistrates Court'.

### **Performance information for Outcome 1**

Performance information for administered items, individual outputs and output groups relating to FMC are summarised in Table 3.2.

Table 3.2: Performance information for Outcome 1

Performance Information for Departmental Outputs	
Output Description	Performance Measure
Output 1: Provision of a Federal Magistrates Court	<p><i>Quality:</i> Less than 1% of cases litigated or divorces processed are subject to complaint</p> <p>The time taken from filing to disposition is less than six months in 90% of cases</p> <p>60% of matters resolved before trial</p> <p>Feedback from clients as to whether they are satisfied that their disputes have been handled quickly and simply</p> <p>Feedback from clients regarding the simplicity and effectiveness of court rules</p> <p>Feedback from clients regarding the availability of information about the court</p> <p><i>Quantity:</i> Number of cases litigated and divorce cases processed – estimated at approximately 78,000</p> <p>Number of counselling, mediation, conciliation and other primary dispute resolution services delivered – estimated at approximately 7,400 sessions</p> <p>Number of presentations to organisations representing clients regarding the court, and publications issued</p>
	<i>Price:</i> \$57.247m

### Evaluations for Outcome 1

There are no evaluations planned for the forthcoming budget year.

## Section 4: Other reporting requirements

### **4.1 PURCHASER-PROVIDER ARRANGEMENTS**

The FMC receives resources free of charge from the Family Court of Australia and Federal Court of Australia. These are included in the Statement of Financial Performance based on estimates provided by those courts in 2004-05.

### **4.2 COST RECOVERY ARRANGEMENTS**

The FMC is not anticipating any departmental receipts from independent sources.

## Section 5: Budgeted financial statements

### **ANALYSIS OF BUDGETED FINANCIAL STATEMENTS**

The major change for Budget 2006-07 relates to the appointment of five federal magistrates and associated resources to assist with expanded jurisdiction and reduce delays. This measure is offset by increases in fees.

The other significant change since the 2005-06 Additional Estimates is the transfer of funding from the Family Court of Australia following the appointment of three federal magistrates instead of Family Court judges.

In addition, funding for one federal magistrate and associated resources will commence in 2007-08 in relation to the measure 'Child Support Reforms – external review'.

## BUDGETED FINANCIAL STATEMENTS TABLES

**Table 5.1: Budgeted departmental income statement for the period ended 30 June**

	Estimated Actual 2005-06 \$'000	Budget Estimate 2006-07 \$'000	Forward Estimate 2007-08 \$'000	Forward Estimate 2008-09 \$'000	Forward Estimate 2009-10 \$'000
<b>INCOME</b>					
<b>Revenue</b>					
Revenues from Government	31,524	38,000	39,545	39,882	40,041
Resources received free of charge	19,247	19,247	19,247	19,247	19,247
Goods and services	89	-	-	-	-
<b>Total revenue</b>	<b>50,860</b>	<b>57,247</b>	<b>58,792</b>	<b>59,129</b>	<b>59,288</b>
<b>Total income</b>	<b>50,860</b>	<b>57,247</b>	<b>58,792</b>	<b>59,129</b>	<b>59,288</b>
<b>EXPENSE</b>					
Employees	18,128	23,670	24,981	25,576	26,078
Suppliers	30,565	32,844	32,949	32,666	32,282
Depreciation and amortisation	265	596	814	884	927
<b>Total expenses</b>	<b>48,958</b>	<b>57,110</b>	<b>58,744</b>	<b>59,126</b>	<b>59,287</b>
<b>Operating result from continuing operations</b>	<b>1,902</b>	<b>137</b>	<b>48</b>	<b>3</b>	<b>1</b>
<b>Operating result</b>	<b>1,902</b>	<b>137</b>	<b>48</b>	<b>3</b>	<b>1</b>
<b>Net surplus or (deficit) attributable to the Australian Government</b>	<b>1,902</b>	<b>137</b>	<b>48</b>	<b>3</b>	<b>1</b>

Table 5.2: Budgeted departmental balance sheet as at 30 June

	Estimated Actual 2005-06 \$'000	Budget Estimate 2006-07 \$'000	Forward Estimate 2007-08 \$'000	Forward Estimate 2008-09 \$'000	Forward Estimate 2009-10 \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash	500	500	500	500	500
Receivables	17,084	16,999	17,827	19,175	21,330
<b>Total financial assets</b>	<b>17,584</b>	<b>17,499</b>	<b>18,327</b>	<b>19,675</b>	<b>21,830</b>
<b>Non-financial assets</b>					
Land and buildings	3	-	-	-	-
Infrastructure, plant and equipment	1,542	3,995	4,465	4,585	4,135
Intangibles	144	125	76	224	147
Other	66	66	66	66	66
<b>Total non-financial assets</b>	<b>1,755</b>	<b>4,186</b>	<b>4,607</b>	<b>4,875</b>	<b>4,348</b>
<b>Total assets</b>	<b>19,339</b>	<b>21,685</b>	<b>22,934</b>	<b>24,550</b>	<b>26,178</b>
<b>LIABILITIES</b>					
<b>Provisions</b>					
Employees	4,553	5,859	7,254	8,668	10,113
<b>Total provisions</b>	<b>4,553</b>	<b>5,859</b>	<b>7,254</b>	<b>8,668</b>	<b>10,113</b>
<b>Payables</b>					
Suppliers	2,240	1,921	1,492	1,691	1,873
<b>Total payables</b>	<b>2,240</b>	<b>1,921</b>	<b>1,492</b>	<b>1,691</b>	<b>1,873</b>
<b>Total liabilities</b>	<b>6,793</b>	<b>7,780</b>	<b>8,746</b>	<b>10,359</b>	<b>11,986</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	1,887	3,109	3,344	3,344	3,344
Retained surpluses or accumulated deficits	10,659	10,796	10,844	10,847	10,848
<b>Total parent entity interest</b>	<b>12,546</b>	<b>13,905</b>	<b>14,188</b>	<b>14,191</b>	<b>14,192</b>
<b>Total equity</b>	<b>12,546</b>	<b>13,905</b>	<b>14,188</b>	<b>14,191</b>	<b>14,192</b>
<b>Current assets</b>	<b>17,650</b>	<b>17,565</b>	<b>18,393</b>	<b>19,741</b>	<b>21,896</b>
<b>Non-current assets</b>	<b>1,689</b>	<b>4,120</b>	<b>4,541</b>	<b>4,809</b>	<b>4,282</b>
<b>Current liabilities</b>	<b>4,107</b>	<b>4,541</b>	<b>4,909</b>	<b>5,915</b>	<b>6,919</b>
<b>Non-current liabilities</b>	<b>2,686</b>	<b>3,239</b>	<b>3,837</b>	<b>4,444</b>	<b>5,067</b>

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

Table 5.3: Budgeted departmental statement of cash flows for the period ended 30 June

	Estimated Actual 2005-06 \$'000	Budget Estimate 2006-07 \$'000	Forward Estimate 2007-08 \$'000	Forward Estimate 2008-09 \$'000	Forward Estimate 2009-10 \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Goods and services	89	-	-	-	-
Appropriations	25,430	37,963	38,823	38,527	37,789
Other	1,140	1,020	1,100	1,025	1,025
<b>Total cash received</b>	<b>26,659</b>	<b>38,983</b>	<b>39,923</b>	<b>39,552</b>	<b>38,814</b>
<b>Cash used</b>					
Employees	16,435	22,364	23,586	24,162	24,633
Suppliers	10,623	14,814	15,337	14,238	13,781
<b>Total cash used</b>	<b>27,058</b>	<b>37,178</b>	<b>38,923</b>	<b>38,400</b>	<b>38,414</b>
<b>Net cash from or (used by) operating activities</b>	<b>(399)</b>	<b>1,805</b>	<b>1,000</b>	<b>1,152</b>	<b>400</b>
<b>INVESTING ACTIVITIES</b>					
<b>Total cash received</b>					
	-	-	-	-	-
<b>Cash used</b>					
Purchase of property, plant and equipment	1,265	3,027	1,235	1,152	400
<b>Total cash used</b>	<b>1,265</b>	<b>3,027</b>	<b>1,235</b>	<b>1,152</b>	<b>400</b>
<b>Net cash from or (used by) investing activities</b>	<b>(1,265)</b>	<b>(3,027)</b>	<b>(1,235)</b>	<b>(1,152)</b>	<b>(400)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations - contributed equity	1,694	1,222	235	-	-
<b>Total cash received</b>	<b>1,694</b>	<b>1,222</b>	<b>235</b>	<b>-</b>	<b>-</b>
<b>Net cash from or (used by) financing activities</b>	<b>1,694</b>	<b>1,222</b>	<b>235</b>	<b>-</b>	<b>-</b>
<b>Net increase or (decrease) in cash held</b>	<b>30</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash at the beginning of the reporting period	470	500	500	500	500
<b>Cash at the end of the reporting period</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>

**Table 5.4: Departmental statement of changes in equity — summary of movement Budget 2006-07**

	Accumulated Results \$'000	Asset Revaluation Reserve \$'000	Other Reserves \$'000	Contributed Equity/ Capital \$'000	Total Equity \$'000
<b>Opening balance as at 1 July 2006</b>					
Balance carried forward from previous period	10,659	-	-	1,887	12,546
<b>Adjusted opening balance</b>	<b>10,659</b>	<b>-</b>	<b>-</b>	<b>1,887</b>	<b>12,546</b>
<b>Sub-total Income and expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net operating result	137	-	-	-	137
<b>Total income and expenses recognised directly in equity</b>	<b>137</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>137</b>
<b>Transactions with owners</b>					
Appropriation (equity injection)	-	-	-	1,222	1,222
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,222</b>	<b>1,222</b>
<b>Estimated closing balance as at 30 June 2007</b>	<b>10,796</b>	<b>-</b>	<b>-</b>	<b>3,109</b>	<b>13,905</b>

**Table 5.5: Departmental capital budget statement**

	Estimated Actual 2005-06 \$'000	Budget Estimate 2006-07 \$'000	Forward Estimate 2007-08 \$'000	Forward Estimate 2008-09 \$'000	Forward Estimate 2009-10 \$'000
<b>CAPITAL APPROPRIATIONS</b>					
Total equity injections	1,694	1,222	235	-	-
<b>Total capital appropriations</b>	<b>1,694</b>	<b>1,222</b>	<b>235</b>	<b>-</b>	<b>-</b>
<b>Represented by:</b>					
Purchase of non-financial assets	1,265	1,222	235	-	-
Other	429	-	-	-	-
<b>Total represented by</b>	<b>1,694</b>	<b>1,222</b>	<b>235</b>	<b>-</b>	<b>-</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation	1,265	1,222	235	-	-
Funded internally by departmental resources	-	1,805	1,000	1,152	400
<b>Total</b>	<b>1,265</b>	<b>3,027</b>	<b>1,235</b>	<b>1,152</b>	<b>400</b>

**Table 5.6: Departmental property, plant, equipment and intangibles — summary of movement Budget year 2006-07**

	Buildings \$'000	Other Infrastructure Plant and Equipment \$'000	Computer Software \$'000	Total \$'000
<b>As at 1 July 2006</b>				
Gross book value	19	1,756	361	2,136
Accumulated depreciation	16	214	217	447
<b>Opening net book value</b>	<b>3</b>	<b>1,542</b>	<b>144</b>	<b>1,689</b>
Additions:				
by purchase	-	2,990	37	3,027
Depreciation/amortisation expense	3	537	56	596
<b>As at 30 June 2007</b>				
Gross book value	19	4,746	398	5,163
Accumulated depreciation	19	751	273	1,043
<b>Estimated closing net book value</b>	<b>-</b>	<b>3,995</b>	<b>125</b>	<b>4,120</b>

**Table 5.7: Schedule of budgeted income and expenses administered on behalf of government for the period ended 30 June**

	Estimated Actual 2005-06 \$'000	Budget Estimate 2006-07 \$'000	Forward Estimate 2007-08 \$'000	Forward Estimate 2008-09 \$'000	Forward Estimate 2009-10 \$'000
<b>INCOME ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Revenue</b>					
<b>Non-taxation</b>					
Other sources of non-taxation revenues	12,650	16,440	16,440	16,440	16,440
<b>Total non-taxation</b>	<b>12,650</b>	<b>16,440</b>	<b>16,440</b>	<b>16,440</b>	<b>16,440</b>
<b>Total income administered on behalf of Government</b>	<b>12,650</b>	<b>16,440</b>	<b>16,440</b>	<b>16,440</b>	<b>16,440</b>
<b>EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
Suppliers	727	757	805	825	841
<b>Total expenses administered on behalf of Government</b>	<b>727</b>	<b>757</b>	<b>805</b>	<b>825</b>	<b>841</b>

**Table 5.8: Schedule of budgeted assets and liabilities administered on behalf of government as at 30 June**

	Estimated Actual 2005-06 \$'000	Budget Estimate 2006-07 \$'000	Forward Estimate 2007-08 \$'000	Forward Estimate 2008-09 \$'000	Forward Estimate 2009-10 \$'000
<b>ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Financial assets</b>					
Receivables	65	65	65	65	65
<b>Total financial assets</b>	<b>65</b>	<b>65</b>	<b>65</b>	<b>65</b>	<b>65</b>
<b>Total assets administered on behalf of Government</b>	<b>65</b>	<b>65</b>	<b>65</b>	<b>65</b>	<b>65</b>
<b>LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Payables</b>					
Suppliers	10	10	10	10	10
<b>Total payables</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>
<b>Total liabilities administered on behalf of Government</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>

**Table 5.9: Schedule of budgeted administered cash flows for the period ended 30 June**

	Estimated Actual 2005-06 \$'000	Budget Estimate 2006-07 \$'000	Forward Estimate 2007-08 \$'000	Forward Estimate 2008-09 \$'000	Forward Estimate 2009-10 \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Other taxes, fees and fines	12,731	16,440	16,440	16,440	16,440
<b>Total cash received</b>	<b>12,731</b>	<b>16,440</b>	<b>16,440</b>	<b>16,440</b>	<b>16,440</b>
<b>Cash used</b>					
Suppliers	880	827	875	895	911
<b>Total cash used</b>	<b>880</b>	<b>827</b>	<b>875</b>	<b>895</b>	<b>911</b>
<b>Net cash from or (used by) operating activities</b>	<b>11,851</b>	<b>15,613</b>	<b>15,565</b>	<b>15,545</b>	<b>15,529</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Other	70	70	70	70	70
<b>Total cash received</b>	<b>70</b>	<b>70</b>	<b>70</b>	<b>70</b>	<b>70</b>
<b>Net cash from or (used by) financing activities</b>	<b>70</b>	<b>70</b>	<b>70</b>	<b>70</b>	<b>70</b>
<b>Net increase or (decrease) in cash held</b>	<b>11,921</b>	<b>15,683</b>	<b>15,635</b>	<b>15,615</b>	<b>15,599</b>
Cash at beginning of reporting period	2	-	-	-	-
Cash from Official Public Account for:					
- appropriations	797	827	875	895	911
Cash to Official Public Account for:					
- other	12,720	16,510	16,510	16,510	16,510
<b>Cash at end of reporting period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## **NOTES TO THE FINANCIAL STATEMENTS**

### **Basis of accounting**

FMC's 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. Appropriations receivable are recognised at their nominal amount. The FMC also receives resources free of charge from the Family Court of Australia and Federal Court of Australia. These are included in the departmental Income Statement based on estimates provided by those courts in 2004-05.

### **Employee expenses**

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

### **Suppliers**

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

### **Cash**

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

### **Infrastructure, plant and equipment, and intangibles**

Purchases of computer equipment, office equipment, furniture and software which have been capitalised.

### **Provisions - Employees**

Provision for annual leave and long service leave.

## **Assets and liabilities**

Assets and liabilities are recognised in the balance sheet when and only when it is probable that future economic benefits will flow and the amounts of the assets or liabilities can be reliably measured. Assets and liabilities arising under agreements equally proportionately unperformed are however not recognised unless required by an Accounting Standard.