

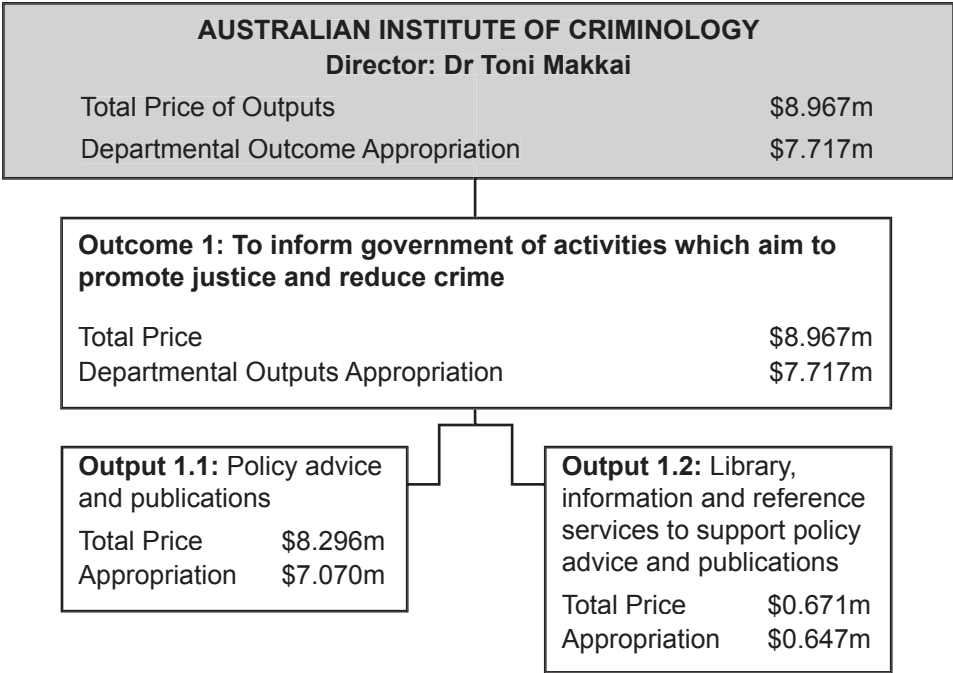
AUSTRALIAN INSTITUTE OF CRIMINOLOGY

Section 1: Agency overview and resources; variations and measures

OVERVIEW

There are no changes to the role, mission, or outcome and output structure of the Australian Institute of Criminology (AIC) as a result of additional estimates.

Figure 2: Outcome and output structure for Australian Institute of Criminology



ADDITIONAL ESTIMATES AND VARIATIONS TO OUTCOMES

The AIC has one new measure since the 2007–08 Budget. This measure is associated with Output 1.1 – Policy advice and publications. The measure is:

National Homicide Monitoring – Protecting women and children:
To investigate domestic violence related homicides to inform future interventions to protect women and children from violence. To be funded as part of the national plan to reduce violence against women and children.

Additional funding of \$0.500m has been provided for 2007–08 for this new measure. The increase in appropriations is shown in tables 1.2 and 1.4.

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

Table 1.2: Additional estimates and variations to outcomes—measures

	2007–08 (\$'000)	2008–09 (\$'000)	2009–10 (\$'000)	2010–11 (\$'000)
Outcome 1				
Increase in estimates (departmental)				
National Homicide Monitoring— Protecting women and children	500	–	–	–
Decrease in estimates (departmental)				
Election commitment savings: 2% efficiency dividend	(33)	(146)	(148)	(149)
Total changes to departmental appropriation	467	(146)	(148)	(149)

MEASURES—AGENCY SUMMARY

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

Measure	Outcome	Output groups affected	Appropriations 2007–08 (\$'000)			Appropriations 2008–09 (\$'000)			Appropriations 2009–10 (\$'000)			Appropriations 2010–11 (\$'000)		
			Admin items	Dept outputs	Total	Admin items	Dept outputs	Total	Admin items	Dept outputs	Total	Admin items	Dept outputs	Total
EXPENSE MEASURES														
National Homicide Monitoring—Protecting women and children	1	1.1	–	500	500	–	–	–	–	–	–	–	–	–
Election commitment savings: 2% efficiency dividend	1	1.1	–	(33)	(33)	–	(146)	(146)	–	(148)	(148)	–	(149)	(149)
Total expense measures			–	467	467	–	(146)	(146)	–	(148)	(148)	–	(149)	(149)
Total of all measures			–	467	467	–	(146)	(146)	–	(148)	(148)	–	(149)	(149)

BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

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

	2006–07 Available (\$'000)	2007–08 Budget (\$'000)	2007–08 Revised (\$'000)	Additional estimates (\$'000)	Reduced estimates (\$'000)
DEPARTMENTAL OUTPUTS					
Outcome 1					
To inform government of activities which aim to promote justice and reduce crime	5,329	7,250	7,717	467	–
Total Australian Institute of Criminology	5,329	7,250	7,717	467	–

SUMMARY OF STAFFING CHANGES

Table 1.7: Average staffing level

	2007–08 Budget	2007–08 Revised	Variation
Outcome 1			
To inform government of activities which aim to promote justice and reduce crime	53	56	3
Total	53	56	3

Section 2: Revisions to agency outcomes

OUTCOMES, ADMINISTERED ITEMS AND OUTPUTS

Figure 2 displays the outcome statements and output groups for the AIC.

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

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

Section 3: Budgeted financial statements

ANALYSIS OF BUDGETED FINANCIAL STATEMENTS

Statement of financial performance

Total revenue is estimated to be \$7.717m, \$0.467m higher than the 2007–08 Budget. This is a result of one new measure and the effect of the one-off efficiency dividend for 2007–08. This has resulted in an increase in expenditure of \$0.467m affecting employee expenses (\$0.237m) and supplier expenses (\$0.230m).

Statement of financial position

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

BUDGETED FINANCIAL STATEMENTS TABLES

Departmental financial statements

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

	Actual 2006–07 (\$'000)	Revised budget 2007–08 (\$'000)	Forward estimate 2008–09 (\$'000)	Forward estimate 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)
INCOME					
Revenue					
Revenue from Government	5,329	7,717	7,163	7,241	7,322
Goods and services	2,886	985	512	100	50
Interest	322	265	200	175	170
Royalties	50	–	–	–	–
Other	3	–	–	–	–
Total revenue	8,590	8,967	7,875	7,516	7,542
EXPENSES					
Employees	4,130	5,188	4,519	4,303	4,318
Suppliers	4,221	3,698	3,275	3,132	3,188
Grants	43	43	43	43	–
Depreciation and amortisation	154	30	30	30	30
Losses from sale of assets	9	3	4	5	–
Total expenses	8,557	8,962	7,871	7,513	7,536
Net surplus or (deficit) attributable to the Australian Government	33	5	4	3	6

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

	Actual 2006–07 (\$'000)	Revised budget 2007–08 (\$'000)	Forward estimate 2008–09 (\$'000)	Forward estimate 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)
ASSETS					
Financial assets					
Cash and cash equivalents	3,958	3,467	3,358	3,251	3,270
Trade and other receivables	699	709	695	684	685
Total financial assets	4,657	4,176	4,053	3,935	3,955
Non-financial assets					
Infrastructure, plant and equipment	238	283	320	360	330
Intangibles	1	–	–	–	–
Other	218	224	221	219	220
Total non-financial assets	457	507	541	579	550
Total assets	5,114	4,683	4,594	4,514	4,505
LIABILITIES					
Provisions					
Employees	864	896	929	963	963
Total provisions	864	896	929	963	963
Payables					
Suppliers	306	311	316	321	321
Other	1,216	743	612	490	475
Total payables	1,522	1,054	928	811	796
Total liabilities	2,386	1,950	1,857	1,774	1,759
Net assets	2,728	2,733	2,737	2,740	2,746
EQUITY					
Parent entity interest					
Contributed equity	996	996	996	996	996
Reserves	783	783	783	783	783
Retained surpluses or accumulated deficits	949	954	958	961	967
Total parent entity interest	2,728	2,733	2,737	2,740	2,746
Total equity	2,728	2,733	2,737	2,740	2,746
Current assets	4,875	4,400	4,274	4,154	4,175
Non-current assets	239	283	320	360	330
Current liabilities	1,868	1,412	1,300	1,196	1,181
Non-current liabilities	518	538	557	578	578

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

	Actual 2006–07 (\$'000)	Revised budget 2007–08 (\$'000)	Forward estimate 2008–09 (\$'000)	Forward estimate 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)
OPERATING ACTIVITIES					
Cash received					
Goods and services	2,371	491	384	(13)	34
Appropriations	5,329	7,717	7,163	7,241	7,322
Interest	324	265	200	175	170
Other	54	–	–	–	–
Total cash received	8,078	8,473	7,747	7,403	7,526
Cash used					
Employees	4,075	5,156	4,486	4,269	4,318
Suppliers	4,058	3,688	3,260	3,128	3,146
Grants	43	43	43	43	43
Total cash used	8,176	8,887	7,789	7,440	7,507
Net cash from or (used by) operating activities	(98)	(414)	(42)	(37)	19
INVESTING ACTIVITIES					
Cash received					
Proceeds from sale of property, plant and equipment	14	–	–	–	–
Total cash received	14	–	–	–	–
Cash used					
Purchase of property, plant and equipment	31	77	67	70	–
Total cash used	31	77	67	70	–
Net cash from or (used by) investing activities	(17)	(77)	(67)	(70)	–
Net increase or (decrease) in cash held	(115)	(491)	(109)	(107)	19
Cash at the beginning of the reporting period	4,073	3,958	3,467	3,358	3,251
Cash at the end of the reporting period	3,958	3,467	3,358	3,251	3,270

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

	Accumulated results (\$'000)	Asset revaluation reserve (\$'000)	Other reserves (\$'000)	Contributed equity/capital (\$'000)	Total equity (\$'000)
Opening balance as at 1 July 2007					
Balance carried forward from previous period	949		783	996	2,728
Income and expenses					
Net operating result	5	–	–	–	5
Total income and expenses	5	–	–	–	5
Estimated closing balance as at 30 June 2008	954	–	783	996	2,733

Table 3.5: Departmental capital budget statement

	Actual 2006–07 (\$'000)	Revised budget 2007–08 (\$'000)	Forward estimate 2008–09 (\$'000)	Forward estimate 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)
PURCHASE OF NON-FINANCIAL ASSETS					
Funded internally by departmental resources	48	77	67	70	–
Total	48	77	67	70	–

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

	Other infrastructure, plant and equipment (\$'000)	Other intangibles (\$'000)	Total (\$'000)
As at 1 July 2007			
Gross book value	1,445	60	1,505
Accumulated depreciation	(1,207)	(59)	(1,266)
Opening net book value	238	1	239
Additions			
<i>By purchase</i>	77	–	77
Depreciation/amortisation expense	(29)	(1)	(30)
Disposals			
<i>Other disposals</i>	(3)	–	(3)
As at 30 June 2008			
Gross book value	1,519	60	1,579
Accumulated depreciation	(1,236)	(60)	(1,296)
Estimated closing net book value	283	–	283

NOTES TO THE FINANCIAL STATEMENTS

Basis of accounting

The budgeted financial statements have been prepared on an accrual basis, in accordance with the Australian Accounting Standards, the Australian Equivalents to International Financial Reporting Standards and Accounting Guidance Releases, and having regard to Statements of Accounting Concepts.

Revenue from Government

Amounts appropriated are recognised as revenue, except for certain amounts that relate to activities that are reciprocal in nature, in which case revenue is recognised only when it has been earned. Appropriations receivable are recognised at their nominal amounts.

Employee expenses

Employee expenses consist of salaries, leave entitlements, redundancy expenses, superannuation and non-salary benefits.

Supplier expenses

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

Cash

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

Assets

Assets are made up of cash, receivables, leasehold improvements, and plant and equipment. All assets are held at fair value.

Liabilities

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

