

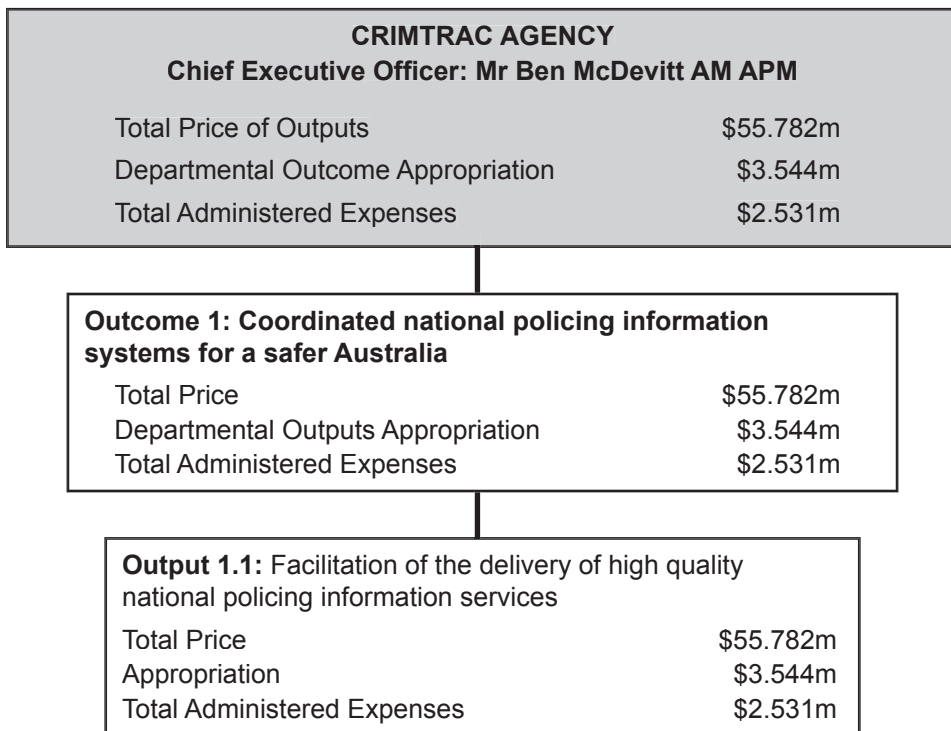
CRIMTRAC AGENCY

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 CrimTrac Agency (CrimTrac) as a result of additional estimates.

Figure 2: Outcome and output structure for CrimTrac Agency



ADDITIONAL ESTIMATES AND VARIATIONS TO OUTCOMES

Additional funding of \$0.363m has been provided in 2007–08 as a result of the reconciliation of special account interest supplementation.

Table 1.3: Additional estimates and variations to outcomes—other variations

| | 2007–08 (\$'000) | 2008–09 (\$'000) | 2009–10 (\$'000) | 2010–11 (\$'000) |
|--|---------------------|---------------------|---------------------|---------------------|
| Outcome 1 | | | | |
| Variations in departmental appropriations | | | | |
| Special account interest supplementation | 363 | – | – | – |
| Total variations in departmental appropriations | 363 | – | – | – |

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 | | | | | |
| Coordinating national policing information systems for a safer Australia | 2,476 | 3,181 | 3,544 | 363 | – |
| Total CrimTrac Agency | 2,476 | 3,181 | 3,544 | 363 | – |

SUMMARY OF STAFFING CHANGES

Table 1.7: Average staffing level

| | 2007–08 Budget | 2007–08 Revised | Variation |
|--|-------------------|--------------------|-----------|
| Outcome 1 | | | |
| Coordinating national policing information systems for a safer Australia | 93 | 137 | 44 |
| Total | 93 | 137 | 44 |

OTHER RESOURCES AVAILABLE TO BE USED

Table 1.8 provides details of other resources available to be used, which include special account receipts and resources received free of charge.

Table 1.8: Other resources available to be used

| | Budget estimate 2007–08 (\$'000) | Revised estimate 2007–08 (\$'000) |
|--|---|--|
| Departmental other resources | | |
| Sale of goods and services | 39,601 | 49,335 |
| Resources received free of charge | 91 | 99 |
| Other sources of non-taxation revenue | – | 2,804 |
| Total departmental other resources available to be used | 39,692 | 52,238 |

ESTIMATES OF EXPENSES FROM SPECIAL APPROPRIATIONS

CrimTrac does not have any estimates from special appropriations.

ESTIMATES OF SPECIAL ACCOUNT FLOWS

Table 1.10: Estimates of special account flows

| | Outcome no. | Opening balance 2007–08 ¹ 2006–07 ¹ (\$'000) | Receipts 2007–08 2006–07 (\$'000) | Payments 2007–08 2006–07 (\$'000) | Closing balance 2007–08 2006–07 (\$'000) |
|--|----------------|--|--|--|--|
| National policing information systems and services—FMA Act s. 20 (D) | 1 | 70,115 50,519 | 63,901 51,021 | 62,015 31,425 | 72,001 70,115 |
| Total special accounts | | 70,115 50,519 | 63,901 51,021 | 62,015 31,425 | 72,001 70,115 |

D = Departmental.

Acts glossary: FMA Act = *Financial Management and Accountability Act 1997*.

Note:

1. The revised opening balance for 2007–08 is the same as the final closing balance for 2006–07. This balance may have changed from that shown in the *Portfolio Budget Statements 2007–08* as the estimate actual for 2006–07 has been updated to reflect the final budget outcome for that year.

Section 2: Revisions to agency outcomes

OUTCOMES, ADMINISTERED ITEMS AND OUTPUTS

The outcome statements and output groups for CrimTrac are displayed in Figure 2.

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

Future initiatives have not been forecast in the financial statements, resulting in the presentation of an accumulation of cash, including depreciation. CrimTrac includes the estimated financial impact of new initiatives in the budgeted financial statements upon approval of a business case. Any future projects undertaken will result in a movement in the financial statements from cash to expense and non-financial assets.

ANALYSIS OF BUDGETED FINANCIAL STATEMENTS

Departmental

Movements in the income statement from the *Portfolio Budget Statements 2006–07* are due to an update to the most recent management budget prepared prior to closure of additional estimates.

Income

Revenue from Government consists of interest supplementation (\$3.484m) and Budget Estimates and Framework Review (\$0.060m) appropriations. The Budget Estimates and Framework Review appropriations cease in 2007–08.

The increase in goods and services revenue is primarily due to the National Criminal History Record Checking services, which are increasingly sought by public sector agencies, private sector entities and volunteer organisations as a prudent pre-employment screening tool.

CrimTrac has received \$2.223m under the *Proceeds of Crime Act 2002* to undertake a scoping study to identify a strategic national approach to the use of Automated Number Plate Recognition (ANPR) technology across Australia. This is reported as other revenue.

Other gains include resources received free of charge for services provided by the Australian National Audit Office in conducting the annual financial statements audit.

Expenses

CrimTrac is building its capacity for production support, including appropriate business continuity and advancements in technical solutions, as a result of an increase in the demand for its services. Progress is also being achieved against the *Strategic Plan 2007–2010* with a number of new initiatives that have commenced or will be substantially completed in 2007–08. These include the ANPR Scoping Study, the National Police Checking Service review and the National Police Reference System national roll-out. This accounts for the movement in employee and supplier expenses.

Depreciation increased as a result of the fit-out of additional leasehold property and the replacement and upgrade of systems and equipment.

Budgeted departmental balance sheet

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

Movements in the balance sheet are due to an update to the most recent management budget as at additional estimates.

CrimTrac's cash balance represents the accumulation of depreciation and amortisation funding for the future upgrade and replacement of assets and accumulation of surpluses as indicated on the income statement. Accumulated depreciation has been budgeted for reinvestment in intangible assets and replacement of existing plant and equipment and leasehold improvements.

Budgeted departmental statement of cash flows

Movements in cash are due to reinvestment in intangible assets, additional leasehold improvements and the replacement of existing equipment, offset by the accumulation of depreciation funding.

Departmental statement of changes in equity—summary of movement

Equity has been adjusted for the final 30 June 2007 results and includes a previous transfer of resources for administered expenses which are not funded from appropriations.

Departmental capital budget statement

The capital budget includes acquisitions for additional leasehold improvements, new equipment and software solutions, and the replacement and upgrade of existing equipment and software.

Departmental property, plant, equipment and intangibles—summary of movement

Movements include acquisitions for additional leasehold improvements, new equipment and software solutions, and the replacement and upgrade of existing equipment and software.

Budgeted administered schedules

The administered item is funded from the special account for payments to the state and territory police services as contributions toward a national information-sharing solution. The balance of payments have been rephased to \$2.531m for 2007–08 and \$4.748m for 2008–09.

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 | 5,445 | 3,544 | 2,844 | 3,059 | 3,526 |
| Goods and services | 44,281 | 49,335 | 48,445 | 49,175 | 49,881 |
| Other | 2,057 | 2,223 | – | – | – |
| Total revenue | 51,783 | 55,102 | 51,289 | 52,234 | 53,407 |
| Gains | | | | | |
| Net gains from sale of assets | 2 | – | – | – | – |
| Other | 99 | 680 | 99 | 99 | 99 |
| Total gains | 101 | 680 | 99 | 99 | 99 |
| Total income | 51,884 | 55,782 | 51,388 | 52,333 | 53,506 |
| EXPENSES | | | | | |
| Employees | 7,366 | 13,638 | 19,521 | 20,526 | 21,819 |
| Suppliers | 13,781 | 24,393 | 19,192 | 19,064 | 18,938 |
| Depreciation and amortisation | 7,212 | 9,491 | 11,402 | 10,951 | 10,785 |
| Write-down and impairment of assets | 1,129 | – | – | – | – |
| Net losses from sale of assets | – | 6 | – | – | – |
| Total expenses | 29,488 | 47,528 | 50,115 | 50,541 | 51,542 |
| Net operating result | 22,396 | 8,254 | 1,273 | 1,792 | 1,944 |
| Net surplus or (deficit) attributable to the Australian Government | 22,396 | 8,254 | 1,273 | 1,792 | 1,944 |

Note: CrimTrac also funds administered payments. Please refer to the administered Table 3.7.

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 | 1,199 | 600 | 600 | 600 | 600 |
| Receivables | 81,628 | 79,523 | 73,153 | 83,235 | 72,403 |
| Total financial assets | 82,827 | 80,123 | 73,753 | 83,835 | 73,003 |
| Non-financial assets | | | | | |
| Land and buildings | 60 | 704 | 2,755 | 1,929 | 1,236 |
| Infrastructure, plant and equipment | 3,744 | 7,315 | 7,507 | 7,284 | 6,806 |
| Intangibles | 18,606 | 23,896 | 25,450 | 18,688 | 33,270 |
| Other | 212 | 215 | 215 | 215 | 215 |
| Total non-financial assets | 22,622 | 32,130 | 35,927 | 28,116 | 41,527 |
| Total assets | 105,449 | 112,253 | 109,680 | 111,951 | 114,530 |
| LIABILITIES | | | | | |
| Payables | | | | | |
| Suppliers | 1,833 | 3,350 | 3,350 | 3,350 | 3,350 |
| Other payables | 752 | – | – | – | – |
| Total payables | 2,585 | 3,350 | 3,350 | 3,350 | 3,350 |
| Provisions | | | | | |
| Employees | 2,427 | 2,743 | 3,645 | 4,124 | 4,759 |
| Total provisions | 2,427 | 2,743 | 3,645 | 4,124 | 4,759 |
| Total liabilities | 5,012 | 6,093 | 6,995 | 7,474 | 8,109 |
| EQUITY | | | | | |
| Parent entity interest | | | | | |
| Reserves | 1,435 | 1,435 | 1,435 | 1,435 | 1,435 |
| Retained surpluses | 101,041 | 107,256 | 105,998 | 103,042 | 104,986 |
| Administered transfers | (2,039) | (2,531) | (4,748) | – | – |
| Total parent entity interest | 100,437 | 106,160 | 102,685 | 104,477 | 106,421 |
| Total equity | 100,437 | 106,160 | 102,685 | 104,477 | 106,421 |
| Current assets | 83,039 | 80,338 | 73,968 | 84,050 | 73,218 |
| Non-current assets | 22,410 | 31,915 | 35,712 | 27,901 | 41,312 |
| Current liabilities | 4,674 | 5,710 | 6,486 | 6,898 | 7,444 |
| Non-current liabilities | 338 | 383 | 509 | 576 | 665 |

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 | 45,213 | 51,558 | 48,264 | 48,993 | 49,881 |
| Appropriations | 2,476 | 8,474 | 2,844 | 3,059 | 3,526 |
| Net GST received | 1,430 | – | – | – | – |
| Other cash received | 1,900 | 2,223 | – | – | – |
| Total cash received | 51,019 | 62,255 | 51,108 | 52,052 | 53,407 |
| Cash used | | | | | |
| Employees | 6,862 | 10,746 | 15,941 | 17,262 | 18,287 |
| Suppliers | 18,030 | 23,532 | 19,093 | 18,965 | 18,859 |
| Net GST paid | 4,187 | – | – | – | – |
| Total cash used | 29,079 | 34,278 | 35,034 | 36,227 | 37,146 |
| Net cash from or (used by) operating activities | 21,940 | 27,977 | 16,074 | 15,825 | 16,261 |
| INVESTING ACTIVITIES | | | | | |
| Cash received | | | | | |
| Proceeds from sales of property, plant and equipment | 2 | 4 | – | – | – |
| Total cash received | 2 | 4 | – | – | – |
| Cash used | | | | | |
| Purchase of property, plant and equipment | 1,054 | 6,816 | 6,249 | 2,536 | 2,276 |
| Purchase of intangibles | 2,869 | 12,190 | 8,949 | 604 | 21,920 |
| Total cash used | 3,923 | 19,006 | 15,198 | 3,140 | 24,196 |
| Net cash from or (used by) investing activities | (3,921) | (19,002) | (15,198) | (3,140) | (24,196) |
| FINANCING ACTIVITIES | | | | | |
| Cash received | | | | | |
| Transfers from Official Public Account | 7,637 | – | – | – | 7,935 |
| Total cash received | 7,637 | – | – | – | 7,935 |
| Cash used | | | | | |
| Transfers to Official Public Account | 74,674 | 9,574 | 876 | 12,685 | – |
| Total cash used | 74,674 | 9,574 | 876 | 12,685 | – |
| Net cash from or (used by) financing activities | (67,037) | (9,574) | (876) | (12,685) | 7,935 |
| Net increase or (decrease) in cash held | (49,018) | (599) | – | – | – |
| Cash at the beginning of the reporting period | 50,217 | 1,199 | 600 | 600 | 600 |
| Cash at the end of the reporting period | 1,199 | 600 | 600 | 600 | 600 |

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

| | Accumulated results (\$'000) | Asset revaluation reserve (\$'000) | Total equity (\$'000) |
|---|------------------------------------|---|-----------------------------|
| Opening balance as at 1 July 2007 | | | |
| Balance carried forward from previous period | 99,002 | 1,435 | 100,437 |
| Income and expenses | | | |
| Net operating result | 8,254 | – | 8,254 |
| Total income and expenses | 8,254 | – | 8,254 |
| Transactions with owners | | | |
| Other—transfer to administered expenses | (2,531) | – | (2,531) |
| Sub-total transactions with owners | (2,531) | – | (2,531) |
| Estimated closing balance as at 30 June 2008 | 104,725 | 1,435 | 106,160 |

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 | 3,884 | 19,006 | 15,198 | 3,140 | 24,196 |
| Total | 3,884 | 19,006 | 15,198 | 3,140 | 24,196 |

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

| | Buildings (\$'000) | Other infrastructure, plant and equipment (\$'000) | Computer software (\$'000) | Total (\$'000) |
|---|-----------------------|--|----------------------------------|-------------------|
| As at 1 July 2007 | | | | |
| Gross book value | 597 | 5,185 | 31,327 | 37,109 |
| Accumulated depreciation | (537) | (1,441) | (12,721) | (14,699) |
| Opening net book value | 60 | 3,744 | 18,606 | 22,410 |
| Additions | | | | |
| <i>By purchase and internally developed</i> | 1,112 | 5,704 | 12,190 | 19,006 |
| Depreciation/amortisation expense | (468) | (2,123) | (6,900) | (9,491) |
| Disposals | | | | |
| <i>Other disposals</i> | – | (10) | – | (10) |
| As at 30 June 2008 | | | | |
| Gross book value | 1,709 | 10,879 | 43,517 | 56,105 |
| Accumulated depreciation | (1,005) | (3,564) | (19,621) | (24,190) |
| Estimated closing net book value | 704 | 7,315 | 23,896 | 31,915 |

Schedule of administered activity

Table 3.7: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

| | Actual 2006–07 (\$'000) | Revised budget 2007–08 (\$'000) | Forward estimate 2008–09 (\$'000) | Forward estimate 2009–10 (\$'000) | Forward estimate 2010–11 (\$'000) |
|--|-------------------------------|--|--|--|--|
| EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT | | | | | |
| National policing information services | 2,039 | 2,531 | 4,748 | – | – |
| Total expenses administered on behalf of Government | 2,039 | 2,531 | 4,748 | – | – |

Table 3.9: Schedule of budgeted administered cash flows (for the period ended 30 June)

| | Actual 2006–07 (\$'000) | Revised budget 2007–08 (\$'000) | Forward estimate 2008–09 (\$'000) | Forward estimate 2009–10 (\$'000) | Forward estimate 2010–11 (\$'000) |
|---|-------------------------------|--|--|--|--|
| OPERATING ACTIVITIES | | | | | |
| Cash used | | | | | |
| National policing information services | 2,039 | 2,531 | 4,748 | – | – |
| Total cash used | 2,039 | 2,531 | 4,748 | – | – |
| Net cash from operating activities | 2,039 | 2,531 | 4,748 | – | – |
| Net increase or (decrease) in cash held | (2,039) | (2,531) | (4,748) | – | – |
| Cash at beginning of reporting period | – | – | – | – | – |
| Cash from Official Public Account for special account | 2,039 | 2,531 | 4,748 | – | – |
| Cash at end of reporting period | – | – | – | – | – |

NOTES TO THE FINANCIAL STATEMENTS

Departmental

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 and 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, consultant and contractor costs, workers' compensation and insurance, IT expenditure, 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 comprise cash, receivables, leasehold improvements, equipment and intangibles. All assets are held at fair value other than internally developed software which is held at cost.

Receivables include cash held in the Official Public Account.

Liabilities

Liabilities comprise employee salary and leave entitlements and amounts owed to creditors.

Administered

The administered item is paid from the special account to the states and territories as a contribution toward a national information sharing solution.

