

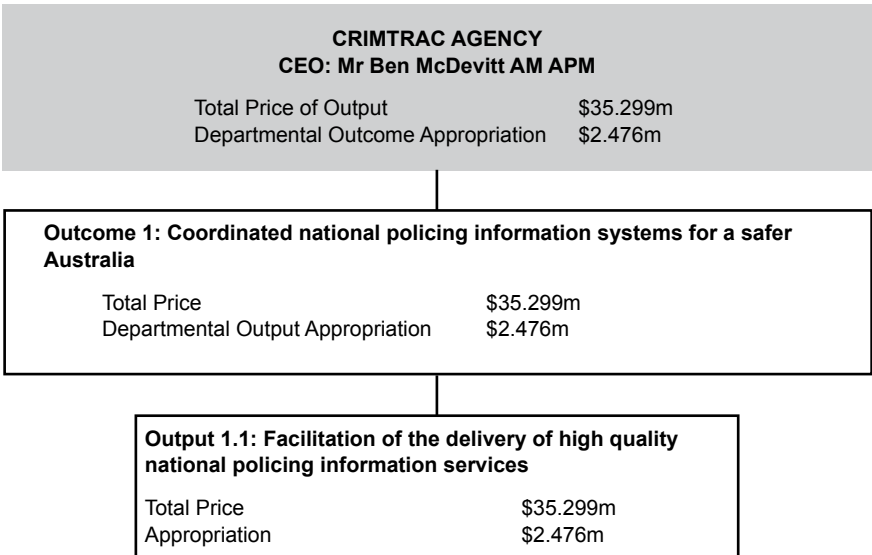
# CRIMTRAC AGENCY

## Section 1: Agency overview and resources; variations and measures

### OVERVIEW

The role and function of the CrimTrac Agency (CrimTrac) is defined in the Inter-Governmental Agreement that established the agency in July 2000. There are no significant changes to CrimTrac’s role, mission or outcome since the Budget.

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



## ADDITIONAL ESTIMATES AND VARIATIONS TO OUTCOMES

Additional funding of \$1.854m has been provided in 2006-07 as a result of the reconciliation of special account interest supplementation for the 2005-06 financial year. Additional funding of \$0.011m has also been provided over three years from 2007-08 for wage cost index adjustments.

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

	2006-07 \$'000	2007-08 \$'000	2008-09 \$'000	2009-10 \$'000
<b>Outcome 1</b>				
<b>Variation in Departmental appropriations</b>				
Special account interest supplementation	1,854	-	-	-
Wage cost index adjustments	-	3	4	4
<b>Total changes in Departmental appropriations</b>	<b>1,854</b>	<b>3</b>	<b>4</b>	<b>4</b>

## BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

**Table 1.5: Appropriation Bill (No. 3) 2006-07**

	2005-06 Available \$'000	2006-07 Budget \$'000	2006-07 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
<b>DEPARTMENTAL OUTPUTS</b>					
<b>Outcome 1</b>					
Coordinated national policing information systems for a safer Australia	1,536	622	2,476	1,854	-
<b>Total CrimTrac Agency</b>	<b>1,536</b>	<b>622</b>	<b>2,476</b>	<b>1,854</b>	<b>-</b>

## OTHER RECEIPTS AVAILABLE TO BE USED

Table 1.9 provides details of other receipts available to be used and includes special account receipts and resources received free of charge.

**Table 1.9: Other receipts available to be used**

	Budget Estimate 2006-07 \$'000	Revised Estimate 2006-07 \$'000
<b>Outcome</b>		
<b>Departmental other receipts</b>		
Sales of goods and services	32,738	32,737
Resources received free of charge	78	86
<b>Total Departmental other receipts available to be used</b>	<b>32,816</b>	<b>32,823</b>

## ESTIMATES OF SPECIAL ACCOUNT FLOWS

**Table 1.11: Estimates of special account flows**

	Outcome No.	Opening Balance 2006-07 <sup>(1)</sup> 2005-06 <sup>(1)</sup> \$'000	Receipts 2006-07 2005-06 \$'000	Payments 2006-07 2005-06 \$'000	Closing Balance 2006-07 2005-06 \$'000
National policing information systems and services – FMA Act s.20 (D)	1	50,519 36,242	34,360 41,012	35,498 26,735	49,381 50,519
<b>Total special accounts</b>		<b>50,519</b>	<b>34,360</b>	<b>35,498</b>	<b>49,381</b>

D = Departmental

Acts Glossary: FMA Act = *Financial Management and Accountability Act 1997*

Note:

The revised opening balance for 2006-07 is the same as the final closing balance for 2005-06. This balance has changed from that shown in the 2006-07 PBS as the actual for 2005-06 has been updated to reflect the final budget outcome for that year.

## Section 2: Revisions to agency outcomes

### **OUTCOMES, ADMINISTERED ITEMS AND OUTPUTS**

Table 1.1 'Agency outcomes and outputs groups' lists the outcome statement and output group for CrimTrac.

There are no changes to CrimTrac's outcome and output as a result of Additional Estimates.

Apart from price per output in Table 1.1 there have been no changes to performance information.

## Section 3: Budgeted financial statements

Future initiatives have not been forecast in the financial statements resulting in the presentation of an accumulation of cash, including depreciation. The agency 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**

#### **BUDGETED FINANCIAL STATEMENTS**

##### **Departmental financial statements**

###### **Budgeted departmental income statement**

Movements in the income statement from the 2006-07 PBS are as a result of an update to the most recent management budget prepared prior to closure of additional estimates and the inclusion of the Minimum Nation-Wide Person Profile (MNPP) Completion project.

Revenue from Government consists of interest supplementation and Budget Estimates and Framework Review (BEFR) appropriations. Other revenue includes resources received free of charge which has increased from previous financial years due to an increase in the notional external audit fee.

Employee expenses have increased from the 2006-07 PBS due to action taken to fill vacant positions and an agency initiative to reduce long term contractors.

Supplier expenses have increased from the 2006-07 PBS due to inclusion of the MNPP Completion project.

Depreciation expenses have decreased from the 2006-07 PBS due to the revaluation of non-financial assets conducted as at 30 June 2006.

### **Budgeted departmental balance sheet**

Movements in the balance sheet are as a result of an update to the most recent management budget prepared prior to closure of Additional Estimates and the inclusion of the MNPP Completion project.

Opening balances have been adjusted for the final 30 June 2006 results.

CrimTrac's cash balance represents the accumulation of depreciation and amortisation funding for the future upgrade and replacement of assets and accumulating 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 and replacement of existing plant and equipment and leasehold improvements, 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 2006 results.

### **Departmental capital budget statement**

The capital budget includes acquisitions relating to budgeted projects and the replacement of existing non-financial assets.

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

Movements include acquisitions relating to budgeted projects, the replacement of existing non-financial assets and the capitalisation of internally developed software.

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

	Actual 2005-06 \$'000	Revised Budget 2006-07 \$'000	Forward Estimate 2007-08 \$'000	Forward Estimate 2008-09 \$'000	Forward Estimate 2009-10 \$'000
<b>INCOME</b>					
<b>Revenue</b>					
Revenues from Government	1,536	2,476	625	600	606
Goods and services	34,976	32,737	36,167	34,267	34,267
Other	86	86	86	86	86
<b>Total revenue</b>	<b>36,598</b>	<b>35,299</b>	<b>36,878</b>	<b>34,953</b>	<b>34,959</b>
<b>Gains</b>					
Write-back of assets previously retired	130	-	-	-	-
Net gains from sale of assets	42	-	-	-	-
<b>Total gains</b>	<b>172</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total income</b>	<b>36,770</b>	<b>35,299</b>	<b>36,878</b>	<b>34,953</b>	<b>34,959</b>
<b>EXPENSE</b>					
Employees	5,570	9,120	9,684	9,679	9,936
Suppliers	9,748	16,356	16,911	11,831	11,967
Depreciation and amortisation	5,758	7,233	10,227	11,400	11,608
Write-down of assets and impairment of assets	1,237	-	-	-	-
<b>Total expenses</b>	<b>22,313</b>	<b>32,709</b>	<b>36,822</b>	<b>32,910</b>	<b>33,511</b>
<b>Operating result from continuing operations</b>	<b>14,457</b>	<b>2,590</b>	<b>56</b>	<b>2,043</b>	<b>1,448</b>
<b>Net surplus or (deficit) attributable to the Australian Government</b>	<b>14,457</b>	<b>2,590</b>	<b>56</b>	<b>2,043</b>	<b>1,448</b>

Table 3.2: Budgeted departmental balance sheet as at 30 June

	Actual 2005-06 \$'000	Revised Budget 2006-07 \$'000	Forward Estimate 2007-08 \$'000	Forward Estimate 2008-09 \$'000	Forward Estimate 2009-10 \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	50,217	49,381	40,601	41,318	49,920
Receivables	7,051	7,232	7,411	7,592	7,774
<b>Total financial assets</b>	<b>57,268</b>	<b>56,613</b>	<b>48,012</b>	<b>48,910</b>	<b>57,694</b>
<b>Non-financial assets</b>					
Land and buildings	575	1,084	891	698	505
Infrastructure, plant and equipment	4,494	7,912	14,939	11,745	8,231
Intangibles	22,800	22,300	24,305	29,019	25,572
Other	284	284	284	284	284
<b>Total non-financial assets</b>	<b>28,153</b>	<b>31,580</b>	<b>40,419</b>	<b>41,746</b>	<b>34,592</b>
<b>Total assets</b>	<b>85,421</b>	<b>88,193</b>	<b>88,431</b>	<b>90,656</b>	<b>92,286</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	3,808	3,808	3,808	3,808	3,808
<b>Total payables</b>	<b>3,808</b>	<b>3,808</b>	<b>3,808</b>	<b>3,808</b>	<b>3,808</b>
<b>Provisions</b>					
Employees	1,533	1,715	1,897	2,079	2,261
<b>Total provisions</b>	<b>1,533</b>	<b>1,715</b>	<b>1,897</b>	<b>2,079</b>	<b>2,261</b>
<b>Total liabilities</b>	<b>5,341</b>	<b>5,523</b>	<b>5,705</b>	<b>5,887</b>	<b>6,069</b>
<b>EQUITY</b>					
<b>Parent entity interest</b>					
Reserves	1,435	1,435	1,435	1,435	1,435
Retained surpluses or accumulated deficits	78,645	81,235	81,291	83,334	84,782
<b>Total parent entity interest</b>	<b>80,080</b>	<b>82,670</b>	<b>82,726</b>	<b>84,769</b>	<b>86,217</b>
<b>Total equity</b>	<b>80,080</b>	<b>82,670</b>	<b>82,726</b>	<b>84,769</b>	<b>86,217</b>
<b>Current assets</b>	<b>57,552</b>	<b>56,897</b>	<b>48,296</b>	<b>49,194</b>	<b>57,978</b>
<b>Non-current assets</b>	<b>27,869</b>	<b>31,296</b>	<b>40,135</b>	<b>41,462</b>	<b>34,308</b>
<b>Current liabilities</b>	<b>5,194</b>	<b>5,353</b>	<b>5,516</b>	<b>5,680</b>	<b>5,843</b>
<b>Non-current liabilities</b>	<b>147</b>	<b>170</b>	<b>189</b>	<b>207</b>	<b>226</b>

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

	Actual 2005-06 \$'000	Revised Budget 2006-07 \$'000	Forward Estimate 2007-08 \$'000	Forward Estimate 2008-09 \$'000	Forward Estimate 2009-10 \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Goods and services	37,352	32,556	35,988	34,086	34,085
Appropriations	1,536	2,476	625	600	606
Net GST received	1,401	-	-	-	-
Other cash received	723	-	-	-	-
<b>Total cash received</b>	<b>41,012</b>	<b>35,032</b>	<b>36,613</b>	<b>34,686</b>	<b>34,691</b>
<b>Cash used</b>					
Employees	5,205	8,938	9,502	9,497	9,754
Suppliers	12,639	16,270	16,825	11,745	11,881
Net GST paid	3,258	-	-	-	-
<b>Total cash used</b>	<b>21,102</b>	<b>25,208</b>	<b>26,327</b>	<b>21,242</b>	<b>21,635</b>
<b>Net cash from or (used by) operating activities</b>	<b>19,910</b>	<b>9,824</b>	<b>10,286</b>	<b>13,444</b>	<b>13,056</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of property, plant and equipment	3	-	-	-	-
<b>Total cash received</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Purchase of property, plant and equipment	1,535	7,389	12,868	2,435	2,115
Purchase of intangibles	4,084	3,271	6,198	10,292	2,339
<b>Total cash used</b>	<b>5,619</b>	<b>10,660</b>	<b>19,066</b>	<b>12,727</b>	<b>4,454</b>
<b>Net cash from or (used by) investing activities</b>	<b>(5,616)</b>	<b>(10,660)</b>	<b>(19,066)</b>	<b>(12,727)</b>	<b>(4,454)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
<b>Total cash received</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
<b>Total cash used</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net cash from (or used by) financing activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net increase or (decrease) in cash held</b>	<b>14,294</b>	<b>(836)</b>	<b>(8,780)</b>	<b>717</b>	<b>8,602</b>
Cash at the beginning of the reporting period	35,923	50,217	49,381	40,601	41,318
<b>Cash at the end of the reporting period</b>	<b>50,217</b>	<b>49,381</b>	<b>40,601</b>	<b>41,318</b>	<b>49,920</b>

**Table 3.4: Departmental statement of changes in equity — summary of movement Budget year 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	78,645	1,435	-	-	80,080
<b>Adjusted opening balance</b>	<b>78,645</b>	<b>1,435</b>	-	-	<b>80,080</b>
Net operating result	2,590	-	-	-	2,590
<b>Total income and expenses</b>	<b>2,590</b>	-	-	-	<b>2,590</b>
<b>Estimated closing balance as at 30 June 2007</b>	<b>81,235</b>	<b>1,435</b>	-	-	<b>82,670</b>

**Table 3.5: Departmental capital budget statement**

	Actual 2005-06 \$'000	Revised Budget 2006-07 \$'000	Forward Estimate 2007-08 \$'000	Forward Estimate 2008-09 \$'000	Forward Estimate 2009-10 \$'000
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded internally by departmental resources	16,173	10,660	19,066	12,727	4,454
<b>Total</b>	<b>16,173</b>	<b>10,660</b>	<b>19,066</b>	<b>12,727</b>	<b>4,454</b>

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

	Buildings - Leasehold Improvement	Other Infrastructure Plant and Equipment	Computer Software	Total
	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2006</b>				
Gross book value	575	4,496	31,117	36,188
Accumulated depreciation	-	(2)	(8,317)	(8,319)
<b>Opening net book value</b>	<b>575</b>	<b>4,494</b>	<b>22,800</b>	<b>27,869</b>
Additions:				
by purchase	702	6,687	-	7,389
internally developed	-	-	3,271	3,271
Depreciation/amortisation expense	(193)	(3,269)	(3,771)	(7,233)
<b>As at 30 June 2007</b>				
Gross book value	1,277	11,183	34,388	46,848
Accumulated depreciation	(193)	(3,271)	(12,088)	(15,552)
<b>Estimated closing net book value</b>	<b>1,084</b>	<b>7,912</b>	<b>22,300</b>	<b>31,296</b>

## NOTES TO THE FINANCIAL STATEMENTS

### Departmental

#### Basis of accounting

The CrimTrac Budget statements have been prepared on an accrual basis, in accordance with historical cost convention and consistent with Australian Accounting Standards.

#### Revenue from Government

Appropriations are recognised as revenue.

#### Revenue from services

Revenue from the sale of services is recognised upon the delivery of the services to the customer.

#### Employee expenses

Employee expenses consist of salaries, allowances, leave entitlements and superannuation.

### **Suppliers**

Supplier expenses consist of consultant and contractor costs, workers compensation and insurance, IT expenditure, property costs, travel and administrative costs.

### **Assets**

Property, plant and equipment are carried at valuation. Intangible assets are carried at cost.

### **Liabilities**

Trade creditors and accruals are recognised at their nominal amounts, and to the extent that the goods and services have been received (and irrespective of having been invoiced).