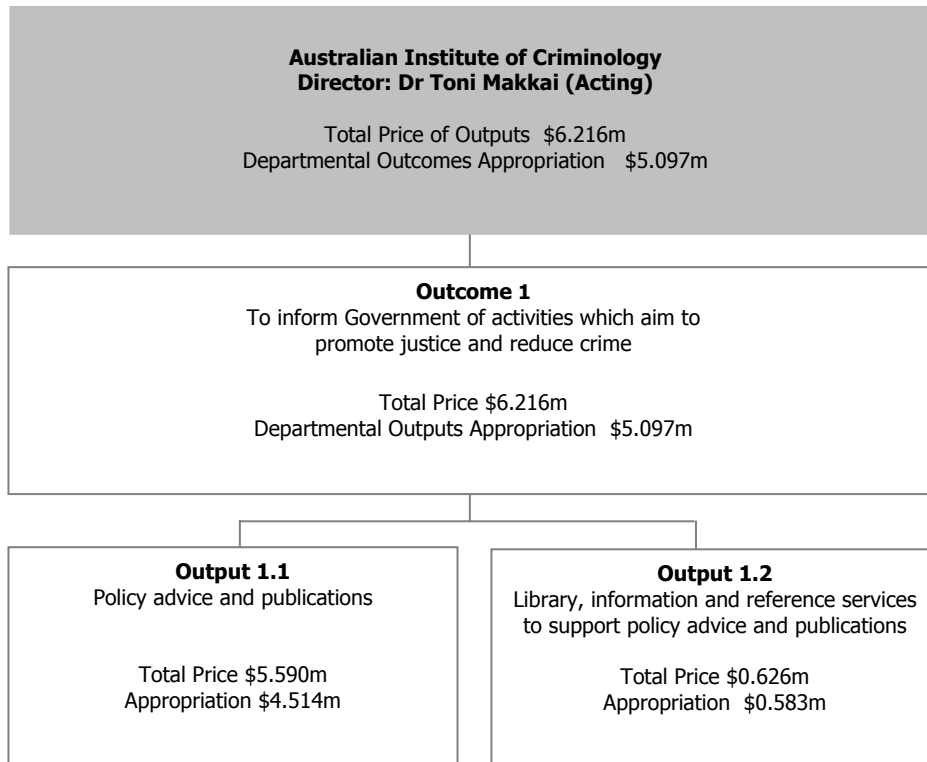


# AUSTRALIAN INSTITUTE OF CRIMINOLOGY

## Outcomes and Outputs



## Section 1: Overview, variations and measures

### OVERVIEW

The role of the Australian Institute of Criminology (AIC) is defined by the *Criminology Research Act 1971*. The AIC, as Australia's national centre for the analysis and dissemination of criminological data and information, makes a valued research contribution to assist in the prevention and control of crime.

### ADDITIONAL ESTIMATES AND VARIATIONS TO OUTCOMES

The total appropriation for the AIC in the 2003-04 Budget was \$5.027m and the AIC have received Wage Cost Index adjustments of \$0.070m at Additional Estimates. The new appropriation for the AIC is \$5.097m. The increase in appropriation is due to an increase in the 2003-04 Comcover premium and supplementation from the Budget Estimates Framework review.

### Measures

	2003-04 (\$'000)	2004-05 (\$'000)	2005-06 (\$'000)	2006-07 (\$'000)
<b>Outcome 1</b>				
<b>Increase in departmental appropriations</b>				
Budget estimates – enhanced quality and timeliness	59	60	61	64

### Other variations to appropriations

	2003-04 (\$'000)	2004-05 (\$'000)	2005-06 (\$'000)	2006-07 (\$'000)
<b>Outcome 1</b>				
Comcover supplementation	11	-	-	-

## MEASURES — AGENCY SUMMARY

### Budget estimates – enhanced quality and timeliness

The Government will provide additional funding to agencies of \$88.5m over five years (including \$0.1m in 2007-08) to implement the Budget Estimates and Framework Review (BEFR) recommendations. This funding includes capital of \$7.4m over four years.

In the 2003-04 Budget the Government made provision for \$78.0m over five years to improve the accuracy, responsiveness and effectiveness of agencies' contribution to the Commonwealth's budget estimates and framework system and to assist agencies to drive improved financial management and reporting within their organisations. The Government has provided an extra \$10.5m over five years to fund agencies to implement BEFR recommendations.

The Government has provided the AIC with funding of \$0.3m over five years to enhance the quality and timeliness of Budget estimates. Funding for each financial year from 2003-04 to 2006-07 is shown in Table 1.1 below. There is no additional capital component.

**Table 1.1: Summary of Measures since the 2003–04 Budget**

Measure	Outcome	Outputs Affected	Appropriations 2003–04 (\$'000)			Appropriations 2004–05 (\$'000)			Appropriations 2005–06 (\$'000)			Appropriations 2006–07 (\$'000)		
			Admin Items	Dept Outputs	Total	Admin Items	Dept Outputs	Total	Admin Items	Dept Outputs	Total	Admin Items	Dept Outputs	Total
Budget estimates – enhanced quality and timeliness	1	1.1	-	59	59	-	60	60	-	61	61	-	64	64
<b>Total</b>			-	<b>59</b>	<b>59</b>	-	<b>60</b>	<b>60</b>	-	<b>61</b>	<b>61</b>	-	<b>64</b>	<b>64</b>

## BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

### Departmental

An additional \$0.070m will be provided in 2003-04 in relation to the increases in Comcover premiums for 2003-04 and supplementation from the Budget estimates and framework review.

**Table 1.2: Appropriation Bill (No 3) 2003-04**

	2002-03 Available \$'000	2003-04 Budget \$'000	2003-04 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
<b>DEPARTMENTAL OUTPUTS</b>					
<b>Outcome 1</b>					
To inform Government of activities which aim to promote justice and reduce crime	3,939	5,027	5,097	70	-
<b>Total</b>	<b>3,939</b>	<b>5,027</b>	<b>5,097</b>	<b>70</b>	<b>-</b>

## SUMMARY OF STAFFING CHANGES

**Table 1.4: Average Staffing Level (ASL)**

	2003-04 Budget	2003-04 Revised	Variation
<b>Outcome 1</b>			
To inform Government of activities which aim to promote justice and reduce crime	51	51	-
<b>Total</b>	<b>51</b>	<b>51</b>	<b>-</b>

## Section 2: Revisions to outcomes and outputs

### OUTCOMES AND OUTPUTS

There have been no changes to the performance information for the AIC's outcome and outputs as a direct result of Additional Estimates, variations and measures.

## Section 3: Budgeted financial statements

Revisions to the budgeted departmental and administered financial statements for the department since the 2003–04 Portfolio Budget Statements are presented in this section.

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

An analysis of the AIC's budgeted financial statements, as reflected in the AIC's budgeted departmental financial statements for 2003–04, is provided below.

#### **Departmental financial statements**

##### **Budgeted departmental statement of financial performance**

The AIC is budgeting for an operating surplus of \$0.006m for 2003–04.

Total revenue is estimated to be \$6.2m, a decrease of \$0.6m from the 2002–03 actual. Total expenses are estimated to be \$6.2m, a decrease of \$0.4m from the 2002–03 actual.

##### **Budgeted departmental statement of financial position**

The AIC's budgeted net asset position is \$1.9m. The unearned income liability is expected to decrease and employee entitlements are expected to remain constant. The AIC's primary asset, 'Infrastructure, plant and equipment' is projected to decrease in line with expected depreciation expenses.

**Table 3.1: Budgeted Departmental Statement of Financial Performance for the period ended 30 June**

	Actual 2002-03 \$'000	Revised Budget 2003-04 \$'000	Forward Estimate 2004-05 \$'000	Forward Estimate 2005-06 \$'000	Forward Estimate 2006-07 \$'000
<b>Revenues from ordinary activities</b>					
Revenue from Government	3,939	5,097	5,176	5,259	5,360
Goods and Services	2,792	1,059	1,065	1,071	1,077
Interest	70	60	60	50	50
<b>Revenues from ordinary activities</b>	<b>6,801</b>	<b>6,216</b>	<b>6,301</b>	<b>6,380</b>	<b>6,487</b>
<b>Expenses from ordinary activities (excluding borrowing costs expense)</b>					
Employees	3,146	3,187	3,202	3,217	3,234
Suppliers	3,181	2,743	2,743	2,761	2,668
Grants	33	30	30	30	30
Depreciation and amortisation	287	250	230	230	230
Value of assets sold	5	-	-	-	-
<b>Expenses from ordinary activities (excluding borrowing costs expense)</b>	<b>6,652</b>	<b>6,210</b>	<b>6,205</b>	<b>6,238</b>	<b>6,162</b>
<b>Operating surplus or deficit from ordinary activities</b>	<b>149</b>	<b>6</b>	<b>96</b>	<b>142</b>	<b>325</b>
<b>Net surplus or deficit</b>	<b>149</b>	<b>6</b>	<b>96</b>	<b>142</b>	<b>325</b>
Capital Use Charge*	101	-	-	-	-
<b>Net surplus or deficit attributable to Commonwealth</b>	<b>48</b>	<b>6</b>	<b>96</b>	<b>142</b>	<b>325</b>

\* The Capital Use Charge was discontinued from 1 July 2003

**Table 3.2: Budgeted Departmental Statement of Financial Position as at 30 June**

	Note	Actual 2002-03 \$'000	Revised Budget 2003-04 \$'000	Forward Estimate 2004-05 \$'000	Forward Estimate 2005-06 \$'000	Forward Estimate 2006-07 \$'000
<b>ASSETS</b>						
<b>Financial assets</b>						
Cash		1,355	2,484	2,810	3,181	3,737
Receivables		447	200	200	200	200
Other		114	100	100	100	100
<b>Total financial assets</b>		<b>1,916</b>	<b>2,784</b>	<b>3,110</b>	<b>3,481</b>	<b>4,037</b>
<b>Non-financial assets</b>						
Infrastructure, plant and equipment		1,635	1,461	1,202	967	818
Intangibles		33	-	-	-	-
<b>Total non-financial assets</b>		<b>1,668</b>	<b>1,461</b>	<b>1,202</b>	<b>967</b>	<b>818</b>
<b>Total assets</b>		<b>3,584</b>	<b>4,244</b>	<b>4,312</b>	<b>4,448</b>	<b>4,855</b>
<b>LIABILITIES</b>						
<b>Provisions</b>						
Employees		843	637	640	643	646
<b>Total provisions</b>		<b>843</b>	<b>637</b>	<b>640</b>	<b>643</b>	<b>646</b>
<b>Payables</b>						
Suppliers		220	120	120	120	120
Other		695	1,588	1,556	1,548	1,626
<b>Total payables</b>		<b>915</b>	<b>1,708</b>	<b>1,676</b>	<b>1,668</b>	<b>1,746</b>
<b>Total liabilities</b>		<b>1,758</b>	<b>2,345</b>	<b>2,316</b>	<b>2,311</b>	<b>2,392</b>
<b>EQUITY</b>						
<b>Parent equity interest</b>						
Contributed equity		996	996	996	996	996
Reserves		1,929	1,929	1,929	1,929	1,929
Retained surpluses or accumulated deficits		(1,099)	(1,026)	(930)	(788)	(463)
<b>Total parent equity interest</b>		<b>1,826</b>	<b>1,899</b>	<b>1,995</b>	<b>2,137</b>	<b>2,462</b>
<b>Current liabilities</b>		<b>1,324</b>	<b>2,345</b>	<b>2,316</b>	<b>2,311</b>	<b>2,392</b>
<b>Non-current liabilities</b>		<b>434</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Current assets</b>		<b>1,916</b>	<b>2,784</b>	<b>3,110</b>	<b>3,481</b>	<b>4,037</b>
<b>Non-current assets</b>		<b>1,668</b>	<b>1,461</b>	<b>1,202</b>	<b>967</b>	<b>818</b>

**Table 3.3: Budgeted Departmental Statement of Cash Flows for the period ended 30 June**

	Actual 2002-03 \$'000	Revised Budget 2003-04 \$'000	Forward Estimate 2004-05 \$'000	Forward Estimate 2005-06 \$'000	Forward Estimate 2006-07 \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	3,939	5,097	5,176	5,259	5,360
Goods and services	1,607	1,059	1,065	1,071	1,077
Interest	74	60	60	50	50
Other	145	-	-	-	-
<b>Total cash received</b>	<b>5,765</b>	<b>6,216</b>	<b>6,301</b>	<b>6,380</b>	<b>6,487</b>
<b>Cash used</b>					
Employees	2,933	3,187	3,202	3,217	3,234
Suppliers	3,276	2,743	2,743	2,761	2,668
Grants	33	30	30	30	30
<b>Total cash used</b>	<b>6,243</b>	<b>5,960</b>	<b>5,975</b>	<b>6,008</b>	<b>5,932</b>
<b>Net cash from/(used by) operating activities</b>	<b>(478)</b>	<b>256</b>	<b>326</b>	<b>372</b>	<b>555</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment	90	25	-	-	-
<b>Total cash used</b>	<b>90</b>	<b>25</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net cash from/(used by) investing activities</b>	<b>(90)</b>	<b>(25)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FINANCIAL ACTIVITIES</b>					
<b>Cash used</b>					
Capital use charge paid	116	-	-	-	-
<b>Total cash used</b>	<b>116</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net cash from/(used by) financing activities</b>	<b>(116)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net increase in cash held</b>	<b>(684)</b>	<b>231</b>	<b>326</b>	<b>372</b>	<b>555</b>
Cash at the beginning of the reporting period	2,039	1,355	1,586	1,912	2,284
<b>Cash at end of reporting period</b>	<b>1,355</b>	<b>1,586</b>	<b>1,912</b>	<b>2,284</b>	<b>2,839</b>

**Table 3.5: Departmental Non-financial Assets – Summary of Movement (Budget Year 2003–04)**

	<b>Other Infrastructure Plant and Equipment \$'000</b>	<b>Total \$'000</b>
Carrying amount at the start of year	1,686	1,686
Additions	25	25
Depreciation/amortisation expense	(250)	(250)
<b>Carrying amount at the end of year</b>	<b>1,461</b>	<b>1,461</b>
<b>Total additions</b>		
Self funded	25	25
Appropriations	-	-
<b>Total</b>	<b>25</b>	<b>25</b>

## NOTES TO THE FINANCIAL STATEMENTS

### Basis of accounting

The agency budget statements are prepared in compliance with Australian Accounting Standards, Accounting Guidance Releases and having regard to Statements of Accounting Concepts.

### Departmental

The net increase to appropriations in 2003–04 is due to the government agreeing to provide full supplementation to budget funded agencies in 2003–04 for increases in Comcover premiums and supplementation for the implementation of the Budget estimates and framework review.

Employee expenses increased in 2003–04 and forward years due to the increase in staffing costs for the implementation of the Budget estimates and framework review.

Supplier expenses increased in 2003–04 due to the increase in Comcover premiums.

