

# AUSTRALIAN LAW REFORM COMMISSION

## Outcomes and Outputs

**Australian Law Reform Commission**  
**President: Professor David Weisbrot**

Total Price of Outputs \$3.502m (**up \$0.190m**)  
Departmental Outcomes Appropriation \$3.275m (**up \$0.064m**)

### **Outcome 1**

The development and reform of aspects of the laws of Australia to ensure that they are equitable, modern, fair and efficient

Total Price \$3.502m (**up \$0.190m**)  
Departmental Outputs Appropriation \$3.275 (**up \$0.064m**)

#### **Output 1.1**

Reports and community consultation documents

Total Price \$3.333m (**up \$0.190m**)  
Appropriation \$3.115m (**up \$0.064m**)

#### **Output 1.2**

Information and education services to enhance community consultation and participation in the law reform process

Total Price \$0.169m  
Appropriation \$0.160m

## Section 1: Overview, variations and measures

### OVERVIEW

There are no changes to the role, mission or the outcomes and outputs of the Australian Law Reform Commission (ALRC) as a result of additional estimates.

### ADDITIONAL ESTIMATES AND VARIATIONS TO OUTCOMES

An increase in funding of \$0.005m to reflect Comcover premium 2003-04 supplementation. Increased revenue appropriations for 2003-04 to 2006-07 as a result of new measures agreed in 2003-04 are as follows:

#### 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	63

#### Other variations to appropriations

	2003-04 (\$'000)	2004-05 (\$'000)	2005-06 (\$'000)	2006-07 (\$'000)
<b>Variations in departmental appropriations</b>				
Comcover supplementation	5	-	-	-

### 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 ALRC 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	-	-	59	59	-	60	60	-	61	61	-	63	63
<b>Total</b>			-	<b>59</b>	<b>59</b>	-	<b>60</b>	<b>60</b>	-	<b>61</b>	<b>61</b>	-	<b>63</b>	<b>63</b>

## BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

Increase in appropriation is due to the Comcover premium 2003-04 supplementation.

**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>					
The development and reform of aspects of the laws of Australia to ensure that they are equitable, modern, fair and efficient	3,159	3,211	3,275	64	-
<b>Total</b>	<b>3,159</b>	<b>3,211</b>	<b>3,275</b>	<b>64</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>			
The development and reform of aspects of the laws of Australia to ensure that they are equitable, modern, fair and efficient	23	23	-
<b>Total</b>	<b>23</b>	<b>23</b>	<b>-</b>

## REVENUE FROM INDEPENDENT SOURCES

**Table 1.6: Revenue from Independent Sources**

	Budget Estimate 2003-04 \$'000	Revised Estimate 2003-04 \$'000
<b>Departmental Revenue</b>		
Interest	60	70
Goods and services	25	20
Other	-	137
<b>Total non-appropriation departmental revenue</b>	<b>85</b>	<b>227</b>

The amount of \$0.137m included in other departmental revenue for 2003-04 includes an amount of \$0.131m following a valuation of the ALRC library. The ANAO recommended that the value be recorded in the General Ledger in 2003-04.

## Section 2: Revisions to outcomes and outputs

### OUTCOMES AND OUTPUTS

There are no changes to the performance information for the outcome and outputs as a direct result of Additional Estimates.

## Section 3: Budgeted financial statements

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

**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	3,159	3,275	3,298	3,369	3,364
Goods and Services	28	20	20	20	20
Interest	74	70	70	70	70
Revenue from sales of assets	27	-	-	-	-
Other	2	137	6	6	6
<b>Revenues from ordinary activities</b>	<b>3,290</b>	<b>3,502</b>	<b>3,394</b>	<b>3,465</b>	<b>3,460</b>
<b>Expenses from ordinary activities (excluding borrowing costs expense)</b>					
Employees	2,263	2,100	1,990	2,030	2,080
Suppliers	1,066	1,262	1,264	1,295	1,240
Depreciation and amortisation	141	140	140	140	140
<b>Expenses from ordinary activities (excluding borrowing costs expense)</b>	<b>3,470</b>	<b>3,502</b>	<b>3,394</b>	<b>3,465</b>	<b>3,460</b>
<b>Operating surplus or deficit from ordinary activities</b>	<b>(180)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net surplus or deficit</b>	<b>(180)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Capital Use Charge*	-	-	-	-	-
<b>Net surplus or deficit attributable to Commonwealth</b>	<b>(180)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

**Table 3.2: Budgeted Departmental Statement of Financial Position  
as at 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>ASSETS</b>					
<b>Financial Assets</b>					
Cash	1,103	1,143	1,207	920	920
Receivables	90	25	25	25	25
<b>Total financial assets</b>	<b>1,193</b>	<b>1,168</b>	<b>1,232</b>	<b>945</b>	<b>945</b>
<b>Non-financial assets</b>					
Infrastructure, plant and equipment	173	315	310	353	401
Other	16	25	25	25	25
<b>Total non-financial assets</b>	<b>189</b>	<b>340</b>	<b>335</b>	<b>378</b>	<b>426</b>
<b>Total assets</b>	<b>1,382</b>	<b>1,508</b>	<b>1,567</b>	<b>1,323</b>	<b>1,371</b>
<b>LIABILITIES</b>					
<b>Provisions</b>					
Employees	454	420	420	420	420
<b>Total provisions</b>	<b>454</b>	<b>420</b>	<b>420</b>	<b>420</b>	<b>420</b>
<b>Payables</b>					
Suppliers	136	80	80	80	80
<b>Total payables</b>	<b>136</b>	<b>80</b>	<b>80</b>	<b>80</b>	<b>80</b>
<b>Total liabilities</b>	<b>590</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>
<b>EQUITY</b>					
<b>Parent equity interest</b>					
Reserves	68	68	68	68	68
Retained surpluses or accumulated deficits	725	940	999	755	803
<b>Total parent equity interest</b>	<b>793</b>	<b>1,008</b>	<b>1,067</b>	<b>823</b>	<b>871</b>
<b>Total equity</b>	<b>793</b>	<b>1,008</b>	<b>1,067</b>	<b>823</b>	<b>871</b>
<b>Current liabilities</b>	<b>387</b>	<b>320</b>	<b>320</b>	<b>320</b>	<b>320</b>
<b>Non-current liabilities</b>	<b>202</b>	<b>180</b>	<b>180</b>	<b>180</b>	<b>180</b>
<b>Current assets</b>	<b>1,193</b>	<b>1,168</b>	<b>1,232</b>	<b>945</b>	<b>945</b>
<b>Non-current assets</b>	<b>189</b>	<b>340</b>	<b>335</b>	<b>378</b>	<b>426</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	3,159	3,275	3,298	3,369	3,364
Goods and services	35	20	20	20	20
Interest	75	70	70	70	70
GST received from ATO	5	9	9	9	9
Other	-	6	6	6	6
<b>Total cash received</b>	<b>3,274</b>	<b>3,380</b>	<b>3,403</b>	<b>3,474</b>	<b>3,469</b>
<b>Cash used</b>					
Employees	2,099	2,040	1,990	2,221	2,088
Suppliers	1,077	1,180	1,269	1,460	1,301
<b>Total cash used</b>	<b>3,176</b>	<b>3,220</b>	<b>3,259</b>	<b>3,681</b>	<b>3,389</b>
<b>Net cash from/(used by) operating activities</b>	<b>98</b>	<b>160</b>	<b>144</b>	<b>(207)</b>	<b>80</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of property, plant and equipment	27	-	-	-	-
<b>Total cash received</b>	<b>27</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Purchase of property, plant and equipment	19	120	80	80	80
<b>Total cash used</b>	<b>19</b>	<b>120</b>	<b>80</b>	<b>80</b>	<b>80</b>
<b>Net cash from/(used by) investing activities</b>	<b>8</b>	<b>(120)</b>	<b>(80)</b>	<b>(80)</b>	<b>(80)</b>
<b>FINANCIAL ACTIVITIES</b>					
<b>Cash used</b>					
Repayments of debt	(234)	-	-	-	-
<b>Total cash used</b>	<b>(234)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net cash from/(used by) financing activities</b>	<b>(128)</b>	<b>40</b>	<b>64</b>	<b>(287)</b>	<b>-</b>
<b>Net increase in cash held</b>					
Cash at the beginning of the reporting period	1,231	1,103	1,143	1,207	920
<b>Cash at end of reporting period</b>	<b>1,103</b>	<b>1,143</b>	<b>1,207</b>	<b>920</b>	<b>920</b>

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

	Other Infrastructure Plant and Equipment \$'000	Heritage and Cultural Assets \$'000	Total \$'000
Carrying amount at the start of year	173	-	173
Additions	251	-	251
Depreciation/amortisation expense	109	-	109
<b>Carrying amount at the end of year</b>	<b>315</b>	<b>-</b>	<b>315</b>
<b>Total Additions</b>			
Self funded	-	-	-
Appropriations	120	-	120
<b>Total</b>	<b>120</b>	<b>-</b>	<b>120</b>

The amount of \$0.131m has not been included in the total additions because it relates to the valuation of the ALRC's library.

## 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.

