

ADDITIONAL ESTIMATES
STATEMENTS

ATTORNEY-GENERAL'S
DEPARTMENT

Section 1: Overview, variations and measures

OVERVIEW

This overview provides a summary of the Department's Additional Estimates variations to administered and departmental appropriations. Explanations of the variations are set out later in this Section.

The Additional Estimates variations do not result in any changes in the Department's outcomes and outputs structure.

ADDITIONAL ESTIMATES SUMMARY

Departmental variations (increase of \$6.034m):

- \$5.661m increase in the Capital Use Charge;
- \$0.308m increase for adjustments to appropriations under the Agency Banking Incentive Scheme;
- \$0.072m increase for wage cost indexation changes; and
- \$0.007m decrease for the transfer of funds to the Family Court for the provision of library services in Hobart.

Administered variations (increase of \$18.934m):

- \$10.587m increase for the rephasing of financial assistance for legal costs and related expenses for witnesses appearing before the HIH and Building and Construction Industry Royal Commissions;
- \$3.737m increase for urgent maintenance works to the Law Courts Buildings in Sydney;
- \$2.540m increase for the rephasing of funding for the HIH Royal Commission;
- \$1.155m increase for the rephasing of funding for the National Counter-Terrorism Committee (formerly Standing Advisory Committee on Commonwealth — State Cooperation for Protection Against Violence);
- \$0.564m increase for the rephasing of funding for financial assistance for legal costs and related expenses for native title matters;
- \$0.036m increase for Australia's contribution to the Secretariat of the Financial Action Task Force on Money Laundering; and
- \$0.315m increase for wage cost indexation adjustments.

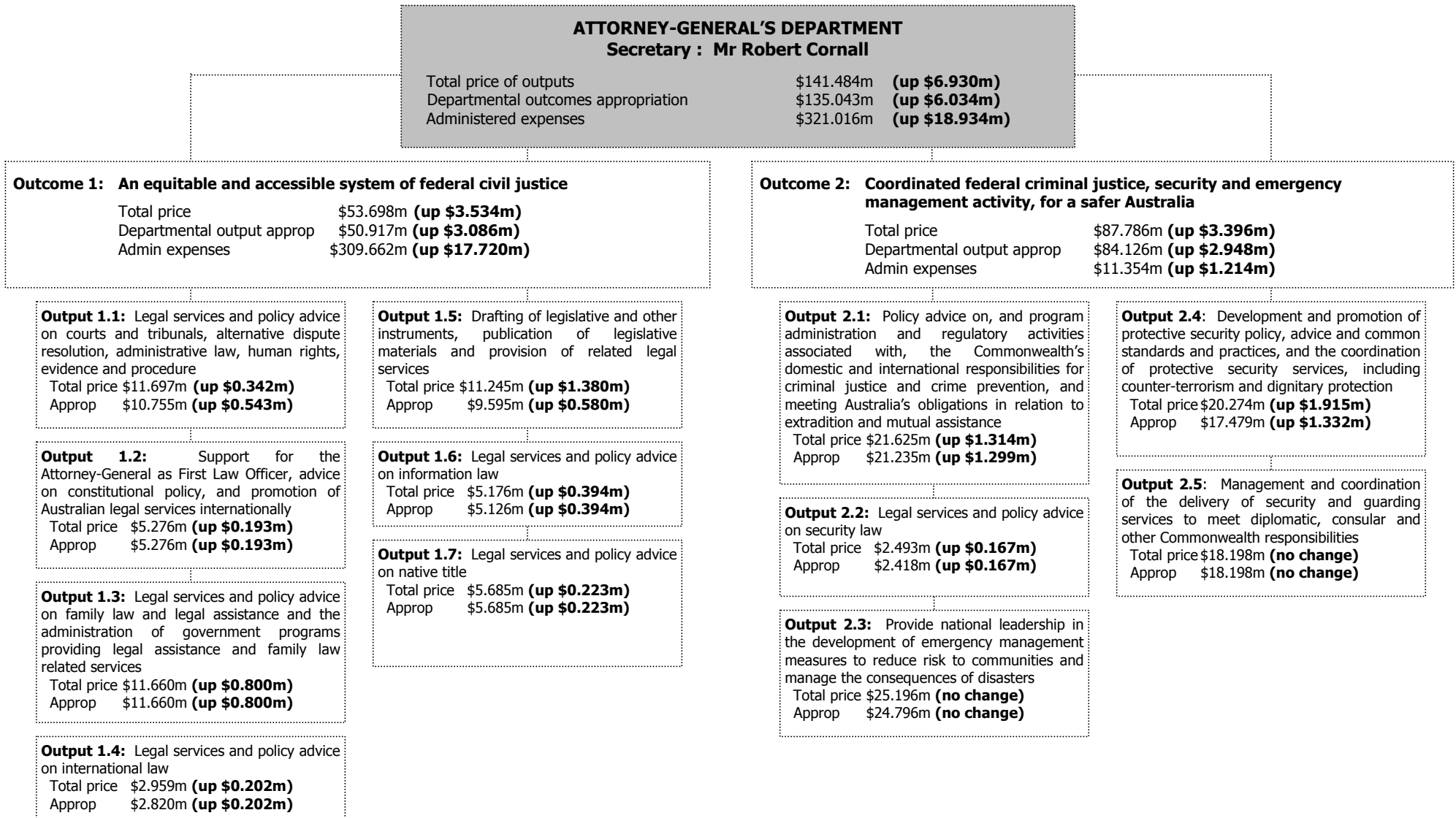
Increases in the Department's appropriations since the 2002–03 Budget have also arisen from transfers from the Department of Defence for Emergency Management Australia (\$5.791m) and from the National Office for the Information Economy for the ScalePlus and Federal Register of Legislative Instruments websites (\$0.115m) — see note 1 to the Budgeted Financial Statements in Section 3).

CHANGES TO THE OUTCOMES/OUTPUTS STRUCTURE

There have been no changes to the performance information for the Department's outcomes and outputs arising from Additional Estimates variations and measures.

Since the publication of the 2002–03 Portfolio Budget Statements in May 2002, there have been only minor changes to the Department's outcomes/outputs structure and associated performance information. CrimTrac (formerly Output 2.6) has been removed from the Department's output structure, as it became a prescribed agency on 1 July 2002. The performance information for Outputs 1.2 and 2.1 has been slightly modified to more accurately reflect the nature of the outputs. Details are set out in Section 2.

Map 1: Outcome and output groups



Additional Estimates and Variations to Outcomes – Departmental

	2002–03 \$'000	2003–04 \$'000	2004–05 \$'000	2005–06 \$'000
Outcome 1				
Changes to appropriations				
<u>Appropriation Bill (No.3)</u>				
Capital Use Charge	2,898	-	-	-
Agency Banking Incentive Scheme	158	-	-	-
Wage Cost Index adjustment	37	129	130	128
Transfer to the Family Court for library services	(7)	(7)	(7)	(7)
Adjustment to forward estimates — funding for native title workloads	-	-	-	(530)
Total outcome 1	3,086	122	123	(409)
Outcome 2				
Changes to appropriations				
<u>Appropriation Bill (No.3)</u>				
Capital Use Charge	2,763	-	-	-
Agency Banking Incentive Scheme	150	-	-	-
Wage Cost Index adjustment	35	123	124	126
Total outcome 2	2,948	123	124	126
Total changes to appropriations	6,034	245	247	(283)

Explanation of Variations**Departmental****Capital Use Charge**

An additional \$5.661m will be provided in 2002–03 for the Capital Use Charge as a result of adjustments made to the Department's budgeted 2002–03 statement of financial position following the completion of the 2001–02 audited financial statements.

Agency Banking Incentive Scheme

An additional \$0.308m will be provided in 2002–03 in relation to the Agency Banking Incentive Scheme to adjust appropriations for the difference between the estimated interest income and the actual interest income earned on cash holdings.

Transfer to the Family Court

An amount of \$0.007m per year will be transferred to the Family Court for the provision of library services in Hobart.

Wage Cost Index adjustments

Wage Cost Indices are used to adjust most Commonwealth expense items. The adjustments at Additional Estimates incorporate changes that have occurred in the indices since May 2002.

Adjustment to forward estimates — native title workloads

In the 2001–02 Budget, the Government provided additional resourcing over four years for the native title system including additional resourcing for native title workload increases in the Department. The continuation of funding beyond 2004–05 will be considered in a review of the native title system prior to the 2003–04 Budget.

Additional Estimates and Variations to Outcomes – Administered

	2002–03 \$'000	2003–04 \$'000	2004–05 \$'000	2005–06 \$'000
Outcome 1				
Changes in appropriations				
<u>Appropriation Bill (No.3)</u>				
Rephasing – financial assistance for witnesses appearing before the HIH and B&CI Royal Commissions	10,587	-	-	-
Rephasing – financial assistance for native title matters	564	-	-	-
Rephasing – HIH Royal Commission	2,540	-	-	-
Upgrade of the Law Courts Building in Sydney	3,737	-	-	-
Adjustment for the Legal Aid Program	(770)	(770)	(770)	(770)
Wage Cost Index adjustment	224	469	604	805
Total	16,882	(301)	(166)	35
<u>Appropriation Bill (No. 4)</u>				
Adjustment for the Legal Aid Program	770	770	770	770
Wage Cost Index adjustment	68	215	294	451
Total	838	985	1,064	1,221
Total Outcome 1	17,720	684	898	1,256
Outcome 2				
Changes in appropriations				
<u>Appropriation Bill (No.3)</u>				
Rephasing – National Counter-Terrorism Committee *	1,155	-	-	-
Increase in funding for Australia's contribution to the Secretariat of the Financial Action Task Force on Money Laundering	36	36	36	36
Wage Cost Index adjustment	23	19	19	20
Total outcome 2	1,214	55	55	56
Total changes to appropriations	18,934	739	953	1,312

* Formerly the Standing Advisory Committee on Commonwealth-State Cooperation for Protection Against Violence (SAC-PAV).

Explanation of Variations

Administered

Rephasing – financial assistance for witnesses appearing before the HIH and Building and Construction Industry Royal Commissions

Funding of \$10.587m will be rephased (carried over) from 2001–02 to 2002–03 for financial assistance for legal costs and related expenses for witnesses appearing before the HIH and Building and Construction Industry Royal Commissions.

Rephasing - HIH Royal Commission operating expenses

Funding of \$2.540m will be rephased (carried over) from 2001–02 to 2002–03 for expenses of the HIH Royal Commission.

Rephasing – financial assistance for native title matters

Funding of \$0.564m will be rephased (carried over) from 2001–02 to 2002–03 for financial assistance for legal costs and related expenses for native title matters.

Upgrade of the Law Courts Building in Sydney

The Government will provide additional funding of \$3.737m in 2002–03 for urgent maintenance works at the Law Courts Building in Sydney. The Commonwealth agencies that occupy the building are the High Court of Australia, the Federal Court of Australia and the Federal Magistrates Service. The works include asbestos removal, replacement of systems controls and an upgrade of the emergency lighting.

Adjustments for the Legal Aid Program

A transfer of \$0.770m will be made between grants to family relationship support organisations in Appropriation Act No. 1 and the Legal Aid Program in Appropriation Act No. 2. The transfer is in relation to the 2002–03 Budget measure 'Keeping people out of the courts' for the provision of counselling and mediation services by the Legal Aid Commissions funded through the Legal Aid Program.

Rephasing – National Counter-Terrorism Committee

Funding of \$1.155m will be rephased (carried over) from 2001–02 to 2002–03 for equipment purchases for the National Counter-Terrorism Committee.

Increase in funding for Australia's contribution to the Secretariat of the Financial Action Task Force on Money Laundering

Additional funding of \$0.036m per year will be provided from 2002–03 for increases in Australia's contribution to the Secretariat of the Financial Action Task Force (FATF) on Money Laundering.

Wage Cost Index adjustments

Wage Cost Indices are used to adjust most Commonwealth expense items. The adjustments for the Department at Additional Estimates incorporate changes that have occurred in the indices since May 2002.

MEASURES — ATTORNEY GENERAL'S DEPARTMENT SUMMARY

Table 1.1: Summary of measures since the 2002–03 Budget

Measure	Outcome	Outputs affected	Appropriations 2002–03 (\$'000)			Appropriations 2003–04 (\$'000)			Appropriations 2004–05 (\$'000)			Appropriations 2005–06 (\$'000)		
			Admin expenses	Dept outputs	Total	Admin expenses	Dept outputs	Total	Admin expenses	Dept outputs	Total	Admin expenses	Dept outputs	Total
Upgrade of Law Courts Building in Sydney	1	-	3,737	-	3,737	-	-	-	-	-	-	-	-	-
Total			3,737	-	3,737	-	-	-	-	-	-	-	-	-

BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL**Table 1.2: Appropriation Bill (No. 3) 2002–03**

	Actual 2001–02 \$'000	Budget 2002–03 \$'000	Revised 2002–03 \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
ADMINISTERED ITEMS					
Outcome 1					
An equitable and accessible system of federal civil justice	193,690	180,286	197,168	16,882	-
Outcome 2					
Coordinated federal criminal justice, security and emergency management activity, for a safer Australia	13,339	10,140	11,354	1,214	-
Total Administered	207,029	190,426	208,522	18,096	-
DEPARTMENTAL OUTPUTS					
Outcome 1					
An equitable and accessible system of federal civil justice	47,866	47,716	50,802	3,086	-
Outcome 2					
Coordinated federal criminal justice, security and emergency management activity, for a safer Australia	98,495	75,387	78,335	2,948	-
Total Departmental	146,361	123,103	129,137	6,034	-
Total Administered and Departmental	353,390	313,529	337,659	24,130	-

Table 1.3: Appropriation Bill (No. 4) 2002–03

	Actual 2001–02 \$'000	Budget 2002–03 \$'000	Revised 2002–03 \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
SPECIFIC PAYMENTS TO THE STATES AND TERRITORIES					
Outcome 1					
An equitable and accessible system of federal civil justice	76,841	80,415	81,253	838	-
Outcome 2					
Coordinated federal criminal justice, security and emergency management activity, for a safer Australia	-	-	-	-	-
Total	76,841	80,415	81,253	838	-
OTHER ADMINISTERED EXPENSES					
Outcome 1					
An equitable and accessible system of federal civil justice	-	-	-	-	-
Outcome 2					
Coordinated federal criminal justice, security and emergency management activity, for a safer Australia	-	-	-	-	-
Total	-	-	-	-	-
EQUITY INJECTIONS AND LOANS					
Equity injections *	-	15,000	-	-	-
Loans	-	-	-	-	-
Previous year's outputs	-	1,848	-	-	-
Administered capital	-	-	-	-	-
Total capital	-	16,848	-	-	-
Total	-	16,848	-	-	-

* Deferred from previous financial years.

SUMMARY OF STAFFING CHANGES

Table 1.4: Average staffing level (ASL)

	Budget* 2002–03	Revised 2002–03	Variation
Outcome 1			
An equitable and accessible system of federal civil justice	334.8	334.8	-
Outcome 2			
Coordinated federal criminal justice, security and emergency management activity, for a safer Australia	319.3	319.3	-
Total	651.1	651.1	-

* The 2002–03 Budget estimates shown do not include CrimTrac which became a prescribed agency on 1 July 2002.

VARIATIONS TO REVENUE FROM OTHER SOURCES THROUGH NET ANNOTATED (SECTION 31) RECEIPTS

Table 1.5: Changes to net annotated appropriations (Section 31) receipts

	Total approp 2002–03 Budget \$'000	Total approp 2002–03 Revised \$'000	Receipts from independent sources Budget \$'000	Receipts from independent sources Revised \$'000	Variation in non-govt revenue \$'000
Outcome 1					
An equitable and accessible system of federal civil justice	228,117	259,085	12,262	12,710	448
Outcome 2					
Coordinated federal criminal justice, security and emergency management activity, for a safer Australia	91,318	95,480	26,521	7,317	(19,204)
Total	319,435	354,565	38,783	20,027	(18,756)

Explanation of Variations

Outcome 1

The increase comprises:

- net minor adjustments of \$0.448m.

Outcome 2

The decrease comprises:

- removal of estimates for CrimTrac (\$19.652m); and
- other net minor adjustments of \$0.448m.

Section 2: Revisions to outcomes and outputs

OUTCOMES AND OUTPUT GROUPS

There are no changes to the performance information for the Department’s outcomes and outputs arising from the Additional Estimates variations and measures. However, since the Portfolio Budget Statements 2002–03 were published, the performance measures for two of the Department’s outputs were varied to ensure that they more accurately reflect the nature of the output. The table below shows the previous and current performance measures for Outputs 1.2 and 2.1.

PERFORMANCE MEASURES IN PBS 2002–03	CURRENT PERFORMANCE MEASURES
<p>Output 1.2: Support for the Attorney-General as First Law Officer, advice on constitutional policy, and promotion of Australian legal services internationally</p> <p>Advancement of a national legal profession</p> <p>Policies, and their administration, maintain and develop an institutional framework for the efficient and timely delivery of high quality legal services to the Commonwealth</p> <p>Development and advancement of legal services and legal cooperation between Australia and the Asia-Pacific Region</p> <p>Timely and effective coordination of the Commonwealth’s involvement in the Standing Committee of Attorneys-General</p> <p>Timely assistance and sound policy advice provided to Government on constitutional issues in litigation and in policy development</p> <p>Commonwealth classification of publications, films and computer games policies recognise the rights and responsibilities of the public and industry members in the classification of film and literature</p> <p>In consultation with ITSA regarding personal insolvency laws:</p> <ul style="list-style-type: none"> • provide regular advice to government on proposed changes to simplify the legislation and keep it up-to-date; and • consultation about personal insolvency legislation acknowledged by stakeholders as effective and constructive 	<p>Output 1.2: Support for the Attorney-General as First Law Officer, advice on constitutional policy, and promotion of Australian legal services internationally</p> <p>Advancement of a national legal profession</p> <p>Policies, and their administration, maintain and develop an institutional framework for the efficient and timely delivery of high quality legal services to the Commonwealth</p> <p>Development and advancement of legal services and legal cooperation between Australia and the Asia-Pacific and other regions</p> <p>Timely and effective coordination of the Commonwealth’s involvement in the Standing Committee of Attorneys-General</p> <p>Timely assistance and sound policy advice provided to Government on constitutional issues in litigation and in policy development</p> <p>Commonwealth classification of publications, films and computer games policies recognise the rights and responsibilities of the public and industry members in the classification of film and literature</p> <p>In consultation with ITSA regarding personal insolvency laws:</p> <ul style="list-style-type: none"> • provide regular advice to government on proposed changes to simplify the legislation and keep it up-to-date; and • consultation about personal insolvency legislation acknowledged by stakeholders as effective and constructive

<p>Output 2.1: Policy advice on, and program administration and regulatory activities associated with, the Commonwealth's domestic and international responsibilities for criminal justice and crime prevention, and meeting Australia's obligations in relation to extradition and mutual assistance</p>	<p>Output 2.1: Policy advice on, and program administration and regulatory activities associated with, the Commonwealth's domestic and international responsibilities for criminal justice and crime prevention, and meeting Australia's obligations in relation to extradition and mutual assistance</p>
<p>Policy advice</p> <ul style="list-style-type: none"> • sound policy advice provided to meet the Government and Minister's timetable • effective coordination and representation of Commonwealth interests in international and domestic policy development forums • Government's legislation requirements met 	<p>Policy advice</p> <ul style="list-style-type: none"> • sound policy advice provided to meet the Government's and Minister's timetable • effective coordination and representation of Commonwealth interests in international and domestic policy development forums • Government's legislation requirements met <p>Development of appropriate strategies for violence and crime prevention</p>
<p>Management of programs</p> <ul style="list-style-type: none"> • agreements/contracts negotiated which reflect the Commonwealth's requirements • performance of contractual and agreement monitored, reported and evaluated 	<p>Management of programs</p> <ul style="list-style-type: none"> • agreements/contracts negotiated which reflect the Commonwealth's requirements • performance of contractual and agreement obligations monitored, reported and evaluated • successful implementation of new or enhanced programs / projects within available budget
<p>Casework</p> <ul style="list-style-type: none"> • applications for assistance or decisions under domestic and international arrangements for mutual assistance, extradition, federal prisoners, firearms importation and criminal laws, proactively managed and properly determined 	<p>Casework</p> <ul style="list-style-type: none"> • applications for assistance or decisions under domestic and international arrangements for mutual assistance, extradition, federal prisoners, firearms importation and criminal laws, proactively managed and properly determined

Section 3: Budgeted Financial Statements

This section presents revised budgeted financial statements for the current financial year and for the three out years. The separately grouped Departmental and Administered budgeted statements are: revenues and expenses (Tables 3.1 and 3.6); assets and liabilities (Tables 3.2 and 3.7); cash flow (Tables 3.3 and 3.8); and capital budgets (Table 3.4).

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

	Note	Actual 2001–02 \$'000	Revised Budget 2002–03 \$'000	Forward Estimate 2003–04 \$'000	Forward Estimate 2004–05 \$'000	Forward Estimate 2005–06 \$'000
Revenues from ordinary activities						
Revenue from government	1	170,062	135,043	134,632	128,135	128,222
Sales of goods and services	2	75,994	5,213	5,213	5,213	5,213
Interest		1,912	1,092	1,092	1,092	1,092
Other	3	17,755	136	136	136	136
Total revenues from ordinary activities		265,723	141,484	141,073	134,576	134,663
Expenses from ordinary activities (excluding borrowing costs expense)						
Employees	4	113,499	53,259	54,614	55,863	56,922
Suppliers	5	73,998	93,854	94,537	72,985	72,013
Depreciation and amortisation	6	7,522	3,658	3,658	3,658	3,658
Other	7	3,373	-	-	-	-
Total expenses from ordinary activities (excluding borrowing costs expense)		198,392	150,771	152,809	132,506	132,593
Net surplus or (deficit) from ordinary activities		67,331	(9,287)	(11,736)	2,070	2,070
Gain or loss on extraordinary items		-	-	-	-	-
Net surplus or (deficit)		67,331	(9,287)	(11,736)	2,070	2,070
Capital use charge and dividends	8	5,290	7,731	2,070	2,070	2,070
Net surplus or (deficit) after capital use charge		62,041	(17,018)	(13,806)	-	-

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

	Note	Actual 2001-02 \$'000	Revised Budget 2002-03 \$'000	Forward Estimate 2003-04 \$'000	Forward Estimate 2004-05 \$'000	Forward Estimate 2005-06 \$'000
ASSETS						
Financial assets						
Cash	9	71,619	53,981	56,306	60,489	63,679
Receivables	10	51,591	20,913	7,107	7,107	7,107
Investments		-	-	-	-	-
Other		-	-	-	-	-
Total financial assets		123,210	74,894	63,413	67,596	70,786
Non-financial assets						
Land and buildings	11	6,685	5,083	5,083	5,083	5,083
Infrastructure, plant and equipment	12	21,461	9,215	7,882	4,692	1,502
Inventories		296	-	-	-	-
Intangibles	13	19,871	7,285	7,285	7,285	7,285
Other		1,291	859	860	860	860
Total non-financial assets		49,604	22,442	21,110	17,920	14,730
Total assets		172,814	97,336	84,523	85,516	85,516
LIABILITIES						
Debt						
Leases		395	395	395	394	395
Other		125	125	125	125	125
Total debt		520	520	520	520	520
Provisions and payables						
Employees	14	32,275	10,918	11,911	12,904	12,904
Suppliers	15	16,477	10,374	10,374	10,374	10,374
Other		8,244	7,274	7,274	7,274	7,274
Total provisions and payables		56,996	28,566	29,559	30,552	30,552
Total liabilities		57,516	29,086	30,079	31,072	31,072
EQUITY						
Capital	16	30,669	37,037	37,037	37,037	37,037
Reserves	9	12,388	10,133	10,133	10,133	10,133
Accumulated surpluses or (deficits)	17	72,241	21,080	7,274	7,274	7,274
Total equity		115,298	68,250	54,444	54,444	54,444
Liabilities and equity		172,814	97,336	84,523	85,516	85,516
Current liabilities		41,912	23,627	24,123	24,620	24,620
Non-current liabilities		16,504	5,459	5,956	6,452	6,452
Current assets		124,797	75,753	64,273	68,456	71,646
Non-current assets		16,504	5,459	5,956	6,452	6,452

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

	Actual 2001–02 \$'000	Revised Budget 2002–03 \$'000	Forward Estimate 2003–04 \$'000	Forward Estimate 2004–05 \$'000	Forward Estimate 2005–06 \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations for outputs	143,190	151,984	148,438	128,135	128,222
Sales of goods and services	80,094	21,892	5,213	5,213	5,213
Interest	1,853	1,148	1,092	1,092	1,092
Other	7,320	6,967	-	-	-
Total cash received	232,457	181,991	154,743	134,440	134,527
Cash used					
Employees	102,112	73,782	53,621	54,870	56,922
Suppliers	84,763	121,132	94,402	72,849	71,877
Other	4,677	-	-	-	-
Total cash used	191,552	194,914	148,023	127,719	128,799
Net cash from operating activities	40,905	(12,923)	6,720	6,721	5,728
INVESTING ACTIVITIES					
Cash received					
Other	2,494	-	-	-	-
Total cash received	2,494	-	-	-	-
Cash used					
Purchase of property, plant and equipment	10,090	10,237	2,325	468	468
Total cash used	10,090	10,237	2,325	468	468
Net cash from investing activities	(7,596)	(10,237)	(2,325)	(468)	(468)
FINANCING ACTIVITIES					
Cash received					
Cash from capital injections	-	15,000	-	-	-
Transferred from capital and reserves	-	-	-	-	-
Total cash received	-	15,000	-	-	-
Cash used					
Capital use charge and dividends paid	5,290	9,478	2,070	2,070	2,070
Total cash used	5,290	9,478	2,070	2,070	2,070
Net cash from financing activities	(5,290)	5,522	2,070	2,070	2,070
Net increase in cash held	28,019	(17,638)	2,325	4,183	3,190
Cash at the beginning of the reporting period	43,600	71,619	53,981	56,306	60,489
Cash at the end of the reporting period	71,619	53,981	56,306	60,489	63,679

Table 3.4: Departmental Capital Budget Statement

	Actual 2001-02 \$'000	Revised Budget 2002-03 \$'000	Forward Estimate 2003-04 \$'000	Forward Estimate 2004-05 \$'000	Forward Estimate 2005-06 \$'000
CAPITAL APPROPRIATIONS					
Total equity injections	-	15,000	-	-	-
Total loans	-	-	-	-	-
Appropriation of previous year's carryover	-	-	-	-	-
Represented by:					
Purchase of non-financial assets	-	-	-	-	-
Other	-	15,000	-	-	-
Total	-	15,000	-	-	-
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations	-	-	-	-	-
Funded internally by departmental resources	5,468	10,237	2,325	468	468
Total	5,468	10,237	2,325	468	468

Table 3.6: Note of Budgeted Administered Financial Performance for the period ended 30 June

Note	Actual 2001-02 \$'000	Revised Budget 2002-03 \$'000	Forward Estimate 2003-04 \$'000	Forward Estimate 2004-05 \$'000	Forward Estimate 2005-06 \$'000	
REVENUES						
Non-taxation						
Revenue from government	18	279,677	321,182	259,929	259,802	264,666
Interest		-	-	-	-	-
Dividends	19	43,113	13,262	13,212	13,800	14,050
Other sources of non-taxation revenues		780	324	324	324	324
Total non-taxation		323,570	334,758	273,465	273,926	279,040
Total revenues administered on behalf of the Government		323,570	334,758	273,465	273,926	279,040
EXPENSES						
Suppliers	20	29,364	44,170	170	170	170
Subsidies	21	5,010	11,196	6,452	6,607	6,765
Grants		203,536	234,745	220,936	219,452	224,158
Personal Benefits		28,154	29,188	30,488	31,690	31,690
Other	22	26,402	2,053	2,053	2,053	2,053
Total expenses administered on behalf of the Government		292,466	321,352	260,099	259,972	264,836

Table 3.7: Note of Budgeted Administered Financial Position for the period ended 30 June

	Note	Actual 2001–02 \$'000	Revised Budget 2002–03 \$'000	Forward Estimate 2003–04 \$'000	Forward Estimate 2004–05 \$'000	Forward Estimate 2005–06 \$'000
ASSETS						
Financial assets						
Cash		45	45	45	45	45
Receivables	23	300,717	318,225	338,256	359,489	359,489
Investments		189,746	189,746	189,746	189,746	189,746
Accrued revenue		-	-	-	-	-
Total financial assets		490,508	508,016	528,047	549,280	549,280
Non-financial assets						
Infrastructure, plant and equipment		5,497	5,497	5,497	5,497	5,497
Other		-	1,392	1,392	1,392	1,392
Total non-financial assets		5,497	6,889	6,889	6,889	6,889
Total assets administered on behalf of the Government		496,005	514,905	534,936	556,169	556,169
LIABILITIES						
Provisions and payables						
Grants		220	220	220	220	220
Other		298,014	316,914	336,945	358,178	358,178
Total provisions and payables		298,234	317,134	337,165	358,398	358,398
Total liabilities administered on behalf of the Government		298,234	317,134	337,165	358,398	358,398

Table 3.8: Note of Budgeted Administered Cash Flows as at 30 June

	Actual 2001–02 \$'000	Revised Budget 2002–03 \$'000	Forward Estimate 2003–04 \$'000	Forward Estimate 2004–05 \$'000	Forward Estimate 2005–06 \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	268,847	302,285	239,898	238,569	264,666
Interest and dividends	5,628	13,262	13,212	13,800	14,050
GST input tax credit	3,455	-	-	-	-
Other	33,839	324	324	324	324
Total cash received	311,769	315,871	253,434	252,693	279,040
Cash used					
Subsidies	5,205	11,196	6,452	6,607	6,765
Grants	204,243	278,745	221,102	219,618	224,324
Suppliers	27,619	3,157	170	170	170
Cash to Official Public Account (OPA)	40,438	13,416	13,366	13,954	14,204
GST payments	4,358	-	-	-	-
Other	24,307	12,344	12,344	12,344	33,577
Total cash used	306,170	318,858	253,434	252,693	279,040
Net cash from operating activities	5,599	(2,987)	-	-	-
INVESTING ACTIVITIES					
Cash received					
	-	-	-	-	-
Cash used					
Purchases of PP&E and intangibles	7,753	-	-	-	-
Total cash used	7,753	-	-	-	-
Net cash from investing activities	(7,753)	-	-	-	-
FINANCING ACTIVITIES					
Cash received					
GST appropriations	4,049	2,987	-	-	-
Total cash received	4,049	2,987	-	-	-
Cash used					
Return of GST appropriations to the OPA	3,691	-	-	-	-
Total cash used	3,691	-	-	-	-
Net cash from financing activities	358	2,987	-	-	-
Net increase in cash held	(1,796)	-	-	-	-
Cash at the beginning of the reporting period	1,841	45	45	45	45
Cash at the end of the reporting period	45	45	45	45	45

NOTES TO THE FINANCIAL STATEMENTS

Basis of Accounting

The budgeted financial statements have been prepared in accordance with Australian Accounting Standards, other authoritative pronouncements of the Accounting Standards Board (Accounting Guidance Releases), the consensus views of the Urgent Issues Group and having regard to Statements of Accounting Concepts.

Consolidation of Statements

The Australian Protective Service (APS) and CrimTrac were consolidated into the Department's budgeted departmental financial statements for 2001–02. From 1 July 2002, the APS and CrimTrac are no longer part of the Department.

Departmental

1. Revenue from government:

- The appropriations for 2002–03 shown in the financial statements include \$5.906m transferred from other agencies to the Department after the 2002–03 Budget: \$5.791m from Defence for Emergency Management Australia and \$0.115m from the National Office for the Information Economy for the ScalePlus and the Federal Register of Legislative Instruments websites.
- The reduction from 2001–02 to 2002–03 is primarily due to:
 - the conclusion of the 3-year funding program for CrimTrac in 2001–02 (\$25.1m); and
 - the transfer of the APS to the Australian Federal Police (AFP) from 2002–03 — \$20.7m was provided in 2001–02 for the APS to implement enhanced aviation security measures; and
 - the reduction in available funding for the National Crime Prevention (NCP) program (\$6.0m).
- The increase from 2001–02 to 2003–03 is primarily due to:
 - the increase in the Capital Use Charge payable (\$5.7m) resulting from an increase in the net asset base at 30 June 2002; and
 - the Department assuming the responsibility for Emergency Management Australia (EMA) from the Department of Defence (\$14.5m).

2. Sales of Goods and Services:

- The decrease from 2001–02 is the result of the transfer of the APS to the AFP (\$53.0m) and CrimTrac becoming a prescribed agency (\$18.0m) from 1 July 2002 and therefore no longer being consolidated into the Department's financial statements. Refer to Appendix 3.

3. Other Revenue:

- The decrease of \$11.0m from 2001–02 is due to CrimTrac becoming a prescribed agency from 1 July 2002 and therefore no longer being consolidated into the Department's financial statements. Refer to Appendix 3.

4. Employee expenses for 2001–02 included actuals for the APS (\$61.7m) and CrimTrac (\$2.5m). As of 1 July 2002 they are no longer part of the Department. Refer to Appendix 3.

5. The increase in supplier expenses in 2002–03 includes a payment of \$11.3m that will be paid to CrimTrac.

6. Depreciation and amortisation:
 - The decrease from 2001–02 is due to the transfer of the APS to the AFP (\$0.8m) and CrimTrac becoming a prescribed agency (\$2.1m) from 1 July 2002 and therefore no longer being consolidated into the Department's financial statements. Refer to Appendix 3.
7. Other Expenses:
 - The decrease from 2001–02 is due to the transfer of the APS to the AFP from 1 July 2002 (\$3.3m) and therefore no longer being consolidated into the Department's financial statements. Refer to Appendix 3.
8. Capital Use Charge and Dividends for 2002–03:
 - The Capital Use Charge is based on the net assets held at 30 June 2002.
9. The 30 June 2002 cash estimate includes appropriations drawn down for CrimTrac (\$11.3m) and the NCP (\$6.0m) which will be spent in future years. The decrease in reserves is due to the expenditure on CrimTrac and NCP in the 2002–03 financial year.
10. Receivables
 - The decrease from 2001–02 is due to the transfer of the APS to the AFP (\$12.0m) and CrimTrac becoming a prescribed agency (\$4.0m) from 1 July 2002 and therefore no longer being consolidated into the Department's financial statements. Refer to Appendix 4.
11. Infrastructure, plant and equipment
 - The decrease from 2001–02 is due to the transfer of the APS to the AFP (\$2.2m) and CrimTrac becoming a prescribed agency (\$7.6m) from 1 July 2002 and therefore no longer being consolidated into the Department's financial statements. Refer to Appendix 4.
12. Intangibles
 - The decrease from 2001–02 is due to the transfer of the APS to the AFP (\$1.7m) and CrimTrac becoming a prescribed agency (\$9.6m) from 1 July 2002 and therefore no longer being consolidated into the Department's financial statements. Refer to Appendix 4.
13. Employees
 - The decrease from 2001–02 is due to the transfer of the APS to the AFP (\$15.0m) and CrimTrac becoming a prescribed agency (\$1.0m) from 1 July 2002 and therefore no longer being consolidated into the Department's financial statements. Refer to Appendix 4.
14. Suppliers
 - The decrease from 2001–02 is due to the transfer of the APS to the AFP (\$4.9m) and CrimTrac becoming a prescribed agency (\$3.0m) from 1 July 2002 and therefore no longer being consolidated into the Department's financial statements. Refer to Appendix 4.
15. Accumulated surpluses or (deficits)
 - The reductions in accumulated surpluses in the 2002–03 and 2003–04 reflect the CrimTrac and NCP deferred expenditures. Refer to Appendix 4

Administered

16. Administered revenue from government will reduce in 2003–04 following the completion of the Building and Construction Industry and the HIH Royal Commissions in 2002–03.
17. Dividends for 2001–02 included a \$25.0m repayment of capital made by the Australian Government Solicitor.
18. The Royal Commissions into the Building and Construction Industry and HIH are classified as suppliers and other expenses.
19. The following administered activities are classified as subsidies:
 - Law Courts Ltd — contribution to operating expenses and costs of Law Library (Outcome 1); and
 - National Counter-Terrorism Committee (Outcome 2).
20. The estimates relate to unfunded liabilities for benefits payable under the *Judges' Pensions Act 1968*.

APPENDIX 1

Revenue from independent sources

	Budget Estimate 2002–03 \$'000	Revised Estimate 2002–03 \$'000
DEPARTMENTAL REVENUE		
Sales of goods and services	23,729	5,213
Interest	1,092	1,092
Resources received free of charge	-	136
Other revenue	-	240
Total non-appropriation Departmental Revenue	24,821	6,681
ADMINISTERED REVENUE		
Dividends and competitive neutrality		
- Australian Government Solicitor		
Dividends	5,500	3,539
Competitive neutrality	7,670	6,390
- Australian Protective Service trust account		
Dividends	-	337
Competitive neutrality	3,2679	2,996
Total dividends and competitive neutrality	15,849	13,262
Other sources of non-tax revenue		
Miscellaneous receipts	154	154
Other non-tax revenue	170	170
Total other sources of non-tax revenue	324	324
Total non-appropriation Administered Revenue	16,173	13,586

APPENDIX 2

Estimates of Expenses from Special Appropriations

	Actual Expenses 2001–02 \$'000	Estimated Expenses 2002–03 \$'000
ASSISTANCE TO OTHER GOVERNMENTS		
OTHER		
<i>Judges' Pensions Act 1968</i>	28,154	29,354
<i>National Firearms Program Implementation Act 1996 - Administration</i>	364	-
<i>Remuneration and Allowances Act 1990 - Justices of the High Court</i>	1,973	2,053
Total Estimated Expenses	30,491	31,407

APPENDIX 3

Budgeted Departmental Statement of Financial Performance – Consolidation Details 2001–02 and 2002–03

	Actual Expenses 2001–02 \$'000					Estimated Expenses 2002–03 \$'000				
	AGD	APS	CrimTrac	Eliminations	Total	AGD	APS	CrimTrac	Eliminations	Total
Revenues from ordinary activities										
Revenue from government	149,026	20,970	66	-	170,062	135,043	-	-	-	135,043
Sales of goods and services	4,180	73,177	18,317	(19,680)	75,994	5,213	-	-	-	5,213
Interest	1,348	348	216	-	1,912	1,092	-	-	-	1,092
Other	6,207	227	11,321	-	17,755	136	-	-	-	136
Total revenues from ordinary activities	160,761	94,722	29,920	(19,680)	265,723	141,484	-	-	-	141,484
Expenses from ordinary activities (excluding borrowing costs expense)										
Employees	49,247	61,748	2,504	-	113,499	53,259	-	-	-	53,259
Suppliers	66,071	15,722	11,885	(19,680)	73,998	93,854	-	-	-	93,854
Depreciation and amortisation	4,644	777	2,101	-	7,522	3,658	-	-	-	3,658
Other	49	3,324	-	-	3,373	-	-	-	-	-
Total expenses from ordinary activities (excluding borrowing costs expense)	120,011	81,571	16,490	(19,680)	198,392	150,771	-	-	-	150,771
Borrowing costs expense	-	-	-	-	-	-	-	-	-	-
Net surplus or (deficit) from ordinary activities	40,750	13,151	13,430	-	67,331	(9,287)	-	-	-	(9,287)
Gain or loss on extraordinary items	-	-	-	-	-	-	-	-	-	-
Net surplus or (deficit)	40,750	13,151	13,430	-	67,331	(9,287)	-	-	-	(9,287)
Capital use charge and dividends	(3,691)	(1,599)	-	-	(5,290)	(7,731)	-	-	-	(7,731)
Net surplus or (deficit) after capital use charge	37,059	11,552	13,430	-	62,041	(17,018)	-	-	-	(17,018)

Budgeted Departmental Statement of Financial Position – Consolidation Details 2001–02 and 2002–03

	Actual 2001–02					Budget Estimate 2002–03			
	\$'000					\$'000			
	AGD	APS	CrimTrac	Eliminations	Total	AGD	APS	CrimTrac	Total
ASSETS									
Financial assets									
Cash	38,270	24,234	9,040	-	71,544	53,981	-	-	53,981
Receivables	35,562	15,751	4,039	(3,686)	51,666	20,913	-	-	20,913
Total financial assets	73,832	39,985	13,079	(3,686)	123,210	74,894	-	-	74,894
Non-financial assets									
Land and buildings	5,779	369	537	-	6,685	5,083	-	-	5,083
Infrastructure, plant and equipment	11,665	2,204	7,592	-	21,461	9,215	-	-	9,215
Inventories	89	207	-	-	296	-	-	-	-
Intangibles	8,534	1,731	9,606	-	19,871	7,285	-	-	7,285
Other	957	99	235	-	1,291	859	-	-	859
Total non-financial assets	27,024	4,610	17,970	-	49,604	22,442	-	-	22,442
Total assets	100,856	44,595	31,049	(3,686)	172,814	97,336	-	-	97,336
LIABILITIES									
Debt									
Leases	395	-	-	-	395	395	-	-	395
Other	125	-	-	-	125	125	-	-	125
Total debt	520	-	-	-	520	520	-	-	520
Provisions and payables									
Employees	16,311	15,047	917	-	32,275	10,918	-	-	10,918
Suppliers	8,550	8,546	3,067	(3,686)	16,477	10,374	-	-	10,374
Other	5,196	2,910	138	-	8,244	7,274	-	-	7,274
Total provisions and payables	30,057	26,503	4,122	(3,686)	56,996	28,566	-	-	28,566
Total liabilities	30,577	26,503	4,122	(3,686)	57,516	29,086	-	-	29,086
EQUITY									
Capital	26,797	3,872	-	-	30,669	37,037	-	-	37,037
Reserves	10,133	888	1,367	-	12,388	10,133	-	-	10,133
Accumulated surpluses or (deficits)	33,349	13,332	25,560	-	72,241	21,080	-	-	21,080
Total equity	70,279	18,092	26,927	-	115,298	68,250	-	-	68,250
Liabilities and equity	100,856	44,595	31,049	(3,686)	172,814	97,336	-	-	97,336

