

ATTORNEY-GENERAL'S DEPARTMENT

FINANCIAL STATEMENTS

For the year ended 30 June 1996



Contents

Consolidated Statements

- Independent Audit Report on Departmental Statements
- Certificate
- Operating Statement
- Statement of Assets and Liabilities
- Statement of Program Expenses and Revenues
- Statement of Program Assets and Liabilities
- Statement of Cash Flows
- Statement of Transactions by Fund
- Notes to the Financial Statements

Auscript – Commonwealth Reporting Service Trust Account

- Independent Audit Report on Auscript Trust Account Statements
- Certificate
- Profit and Loss Statement
- Balance Sheet
- Statement of Cash Flows
- Notes to the Financial Statements

Australian Protective Service Trust Account

- Independent Audit Report on Australian Protective Service Trust Account Statements
- Certificate
- Profit and Loss Statement
- Balance Sheet
- Statement of Cash Flows
- Notes to the Financial Statements

Legal Practice Trust Account

- Independent Audit Report on Legal Practice Trust Account Statements
- Certificate
- Profit and Loss Statement
- Balance Sheet
- Statement of Cash Flows
- Notes to the Financial Statements

**ATTORNEY-GENERAL'S DEPARTMENT
INDEPENDENT AUDIT REPORT**

Scope

I have audited the financial statements of the Attorney-General's Department for the year ended 30 June 1996.

The statements comprise:

- Statement by the Departmental Secretary and General Manager, Resources
- Operating Statement
- Statement of Assets and Liabilities
- Statement of Program Expenses and Revenues
- Statement of Program Assets and Liabilities
- Statement of Cash Flows
- Statement of Transactions by Fund, and
- Notes to and forming part of the Financial Statements.

The Department's Secretary and General Manager, Resources are responsible for the preparation and presentation of the financial statements and the information contained therein. I have conducted an independent audit of the financial statements in order to express an opinion on them.

The audit has been conducted in accordance with the Australian National Audit Office Auditing Standards, which incorporate the Australian Auditing Standards, to provide reasonable assurance as to whether the financial statements are free of material misstatement. Audit procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the financial statements are presented fairly in accordance with Australian Accounting Concepts and Standards, other mandatory professional reporting requirements and statutory requirements so as to present a view of the Department which is consistent with my understanding of its financial position, its operations and its cash flows.

The audit opinion expressed in this report has been formed on the above basis.

Audit Opinion

In accordance with sub-section 51(1) of the *Audit Act 1901*, I now report that in my opinion, the financial statements:

- are in agreement with the accounts and records kept in accordance with section 40 of the Act;
- are in accordance with the Guidelines for Financial Statements of Departments, and
- present fairly in accordance with Statements of Accounting Concepts, applicable Accounting Standards and other mandatory professional reporting requirements the information required by the Guidelines including the department's departmental and administered operations and its cash flows for the year ended 30 June 1996 and departmental and administered assets and liabilities as at that date.

Australian National Audit Office



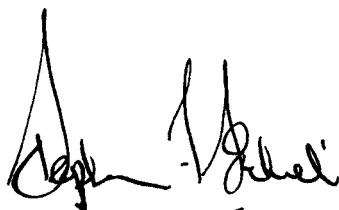
Lynne O'Brien
Executive Director

For the Auditor-General

Canberra
27 September 1996

**ATTORNEY-GENERAL'S DEPARTMENT
STATEMENT BY DEPARTMENTAL SECRETARY
AND PRINCIPAL ACCOUNTING OFFICER**

In our opinion, the financial report set out on the following pages is in accordance with the *Financial Statements of Departments* Guidelines and shows fairly the information required by the Guidelines.



S. F. Skehill
Secretary



G. A. Hine
A/g General Manager
Resources

Canberra

27 September 1996

**ATTORNEY-GENERAL'S DEPARTMENT
OPERATING STATEMENT**

for the year ended 30 June 1996

	Notes	1995-96 \$	1994-95 \$
NET COST OF SERVICES	3		
Expenses			
Employee expenses		23 931 486	27 495 331
Other administrative expenses		13 786 780	18 308 477
Expenses of trust account businesses	23	247 498 229	253 368 416
Total expenses	23	285 216 494	299 172 224
Revenues from independent sources			
Other revenues from independent sources	4	1 236 003	1 714 271
Revenues of trust account businesses	23	199 564 180	180 032 087
Total revenues from independent sources	23	200 800 183	181 746 358
Net cost of services		(84 416 311)	(117 425 866)
REVENUES FROM GOVERNMENT			
Appropriations used for:	4		
Ordinary annual services (net appropriations)		114 355 954	113 300 899
Other services		Nil	1 080 059
Liabilities assumed by other departments		Nil	5 384 633
Resources received free of charge from other departments	4	462 946	840 709
Total revenues from government	23	114 818 899	120 606 300
Excess of revenues from government over net cost of services		30 402 588	3 180 434
Net revenues or expenses from extraordinary items :			
Restructuring	6	1 913 110	(3 752 322)
Total revenues less expenses		32 315 698	(571 888)
Accumulated expenses less revenues at beginning of reporting period		7 294 614	7 866 502
Accumulated revenues less expenses at end of reporting period		39 610 312	7 294 614

ADMINISTERED EXPENSES AND REVENUES		1995-96 \$	1994-95 \$
Administered expenses	26		
Grants		295 762 591	293 935 769
Subsidies		5 400 876	7 702 471
Payments of appropriations to public authorities		120 756 121	153 954 000
Construction of Law Courts		2 842 281	1 506 165
Other		18 588 946	25 685 265
Total administered expenses		443 350 815	482 783 670
Administered revenues	27		
Dividends		6 496 000	8 827 000
Fees		211 021 396	265 753 779
Fines		876 432	854 456
Interest		Nil	118 518
Loan principle		Nil	2 900 000
Other		6 087 403	5 098 461
Total administered revenues		224 481 231	283 552 214

ATTORNEY-GENERAL'S DEPARTMENT
STATEMENT OF ASSETS AND LIABILITIES

as at 30 June 1996

	Notes	1995-96 \$	1994-95 \$
CURRENT ASSETS			
Cash	24	48 165 524	36 413 499
Receivables	9	27 029 681	46 278 034
Inventories	10	8 951 038	9 543 150
Other	24	4 053 512	4 988 887
Total current assets		88 199 755	97 223 570
NON-CURRENT ASSETS			
Investments	24	8 749	8 749
Property, plant and equipment	11	54 615 195	16 538 209
Total non-current assets		54 623 944	16 546 958
Total assets		142 823 699	113 770 527
CURRENT LIABILITIES			
Creditors	12	5 514 287	5 958 930
Borrowings	24	431 000	181 000
Leases	13	95 226	66 630
Provisions	24	15 013 292	14 581 989
Other	24	6 639 680	11 402 947
Total current liabilities		27 693 486	32 191 495
NON-CURRENT LIABILITIES			
Creditors	12	655 518	607 267
Borrowings	24	15 958 739	15 458 739
Leases	13	360 875	118 920
Provisions	24	29 197 326	28 838 652
Other	24	129 888	Nil
Total non-current liabilities		46 302 346	45 023 578
Total liabilities		73 995 831	77 215 073
NET ASSETS	15	68 827 868	36 555 455
ADMINISTERED ASSETS AND LIABILITIES			
		1995-96 \$	1994-95 \$
Administered assets			
Cash	28	615 397	934 512
Receivables		3 443 505	2 192 110
Investments		201 413 319	62 620 563
Other		51 653	59 848
Total administered assets		205 523 874	65 807 033
Administered liabilities			
Creditors	29	270 262	20 506
Grants		1 133 803	1 300 000
Investments		949 035	Nil
Other		2 199 556	8 682 594
Total administered liabilities		4 552 656	10 003 100

ATTORNEY-GENERAL'S DEPARTMENT
STATEMENT OF PROGRAM EXPENSES AND REVENUES

for the year ended 30 June 1996

	Notes	Program 1 <i>Legal Services to the Commonwealth</i>		Program 2 <i>Business and Consumer Affairs</i>		Program 3 <i>Community Affairs</i>	
		1995-96	1994-95	1995-96	1994-95	1995-96	1994-95
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
NET COST OF SERVICES	23						
Expenses							
Employee expenses		413	254	17 461	19 726	5 833	5 158
Other administrative expenses		347	386	9 569	16 994	7 519	5 556
Expenses of trust account businesses		152 238	163 296	Nil	Nil	Nil	Nil
Total expenses		152 998	163 937	27 030	36 720	13 352	10 714
Revenues from independent sources							
Other revenues from independent sources		270	1	94	99	857	172
Revenues of trust account businesses		116 725	104 184	Nil	Nil	Nil	Nil
Total revenues from independent sources		116 995	104 185	94	99	857	172
Net cost of services		(36 003)	(59 752)	(26 937)	(36 621)	(12 495)	(10 541)
REVENUES FROM GOVERNMENT	23						
Appropriations treated as revenue :							
Ordinary annual services (net appropriations)		68 903	65 928	29 451	31 469	12 233	10 290
Other services		Nil	1 080	Nil	Nil	Nil	Nil
Liabilities assumed by other departments		Nil	2 588	Nil	2 353	Nil	240
Resources received free of charge		139	136	86	115	38	48
Total revenues from government		69 042	69 732	29 538	33 937	12 271	10 578
Excess of net cost of services over revenues from government		33 038	9 981	2 601	(2 684)	(223)	37
Net revenues or expenses from extraordinary items:	6						
Restructuring		1 036	(438)	786	Nil	Nil	Nil
Total expenses less revenues		34 074	9 542	3 387	(2 684)	(223)	37
ADMINISTERED EXPENSES AND REVENUES							
Administered expenses	26						
Grants		Nil	Nil	105 347	122 497	178 301	159 109
Subsidies		Nil	Nil	Nil	Nil	Nil	Nil
Payments of appropriations to public authorities		Nil	Nil	102 476	137 650	6 176	3 894
Construction of Law Courts		Nil	Nil	Nil	Nil	Nil	Nil
Other		828	10 872	8 812	7 053	300	Nil
Total administered expenses		828	10 872	216 635	267 200	184 777	163 003
Administered revenues	27						
Dividends		5 000	Nil	Nil	Nil	Nil	Nil
Fees		402	Nil	210 042	265 754	300	Nil
Fines		876	854	Nil	Nil	Nil	Nil
Interest		Nil	119	Nil	Nil	Nil	Nil
Loan principle		Nil	1 800	Nil	Nil	Nil	Nil
Other		Nil	522	6 087	4 576	Nil	Nil
Total administered revenues		6 278	3 295	216 130	270 330	300	Nil

ATTORNEY-GENERAL'S DEPARTMENT
STATEMENT OF PROGRAM EXPENSES AND REVENUES

for the year ended 30 June 1996

<i>Program 4</i>		<i>Program 6</i>		<i>Inter-Program</i>		<i>Total</i>	
<i>Administration of Justice</i>		<i>Maintenance of Law, Order and Security</i>		<i>Eliminations</i>			
1995-96	1994-95	1995-96	1994-95	1995-96	1994-95	1995-96	1994-95
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
97	33	127	2 324	Nil	Nil	23 931	27 495
3 379	2 211	102	1 776	(7 129)	(8 614)	13 787	18 308
18 561	17 096	84 920	81 349	(8 220)	(8 373)	247 498	253 368
22 037	19 339	85 148	85 449	(15 348)	(16 987)	285 216	299 172
Nil	Nil	15	1 442	Nil	Nil	1 236	1 714
16 609	17 349	81 511	75 512	(15 280)	(17 013)	199 564	180 032
16 609	17 349	81 526	76 954	(15 280)	(17 013)	200 800	181 746
(5 428)	(1 991)	(3 622)	(8 495)	68	(26)	(84 416)	(117 426)
3 437	3 302	333	2 312	Nil	Nil	114 356	113 301
Nil	Nil	Nil	Nil	Nil	Nil	Nil	1 080
Nil	Nil	Nil	203	Nil	Nil	Nil	5 385
199	510	1	32	Nil	Nil	463	841
3 635	3 811	333	2 547	Nil	Nil	114 819	120 606
(1 793)	1 821	(3 289)	(5 948)	68	(26)	30 403	3 180
Nil	Nil	91	(3 314)	Nil	Nil	1 913	(3 752)
(1 793)	1 821	(3 197)	(9 262)	68	(26)	32 316	(572)
12 115	12 330	Nil	Nil	Nil	Nil	295 763	293 936
1 991	4 383	3 410	3 320	Nil	Nil	5 401	7 702
7 614	7 465	4 490	4 945	Nil	Nil	120 756	153 954
2 842	1 506	Nil	Nil	Nil	Nil	2 842	1 506
8 648	Nil	Nil	Nil	Nil	Nil	18 589	25 685
33 210	33 444	7 900	8 265	Nil	Nil	443 351	482 784
Nil	Nil	1 496	8 827	Nil	Nil	6 496	8 827
144	Nil	133	Nil	Nil	Nil	211 021	265 754
Nil	Nil	Nil	Nil	Nil	Nil	876	854
Nil	Nil	Nil	Nil	Nil	Nil	Nil	119
Nil	Nil	Nil	1 100	Nil	Nil	Nil	2 900
Nil	Nil	Nil	Nil	Nil	Nil	6 087	5 098
144	Nil	1 629	9 927	Nil	Nil	224 481	283 552

**ATTORNEY-GENERAL'S DEPARTMENT
STATEMENT OF PROGRAM ASSETS AND LIABILITIES**

as at 30 June 1996

	Notes	Program 1		Program 2		Program 3		Program 4		Program 6		Inter-Program Eliminations		Total		
		1995-96 \$'000	1994-95 \$'000	1995-96 \$'000	1994-95 \$'000	1995-96 \$'000	1994-95 \$'000	1995-96 \$'000	1994-95 \$'000	1995-96 \$'000	1994-95 \$'000	1995-96 \$'000	1994-95 \$'000	1995-96 \$'000	1994-95 \$'000	1995-96 \$'000
ASSETS																
Current	24	70 256	75 389	510	606	279	217	3 718	4 905	14 316	17 223	(879)	(1 116)	88 200	97 224	
Non-current		44 310	8 770	4 595	2 298	756	626	1 396	878	3 568	3 974	Nil	Nil	54 624	16 547	
Total assets		114 565	84 159	5 105	2 904	1 035	843	5 114	5 783	17 884	21 197	(879)	(1 116)	142 824	113 771	
LIABILITIES																
Current		12 866	17 525	2 043	2 574	730	484	2 191	1 772	10 742	10 927	(879)	(1 089)	27 693	32 191	
Non-current		34 418	33 428	3 396	4 050	1 234	1 066	2 021	1 317	5 234	5 163	Nil	Nil	46 302	45 024	
Total liabilities		47 285	50 953	5 438	6 624	1 964	1 549	4 212	3 089	15 976	16 090	(879)	(1 089)	73 996	77 215	
ADMINISTERED ASSETS AND LIABILITIES																
Administered assets	28	606	923	9	8	Nil	Nil	Nil	Nil	Nil	4	Nil	Nil	615	935	
Cash		3 162	2 187	4	5	Nil	Nil	144	Nil	133	0	Nil	Nil	3 444	2 192	
Receivables		39 445	39 445	Nil	Nil	Nil	Nil	157 442	19 303	4 526	3 872	Nil	Nil	201 413	62 621	
Investments		Nil	Nil	Nil	Nil	Nil	Nil	52	60	Nil	Nil	Nil	Nil	52	60	
Other		43 214	42 555	13	13	Nil	Nil	157 637	19 363	4 659	3 876	Nil	Nil	205 524	65 807	
Total administered assets		Nil	Nil	Nil	Nil	Nil	Nil	270	21	Nil	Nil	Nil	Nil	270	21	
Administered liabilities	29	Nil	1 300	Nil	Nil	1 134	Nil	Nil	Nil	Nil	Nil	Nil	Nil	1 134	1 300	
Creditors		Nil	Nil	Nil	Nil	949	Nil	Nil	Nil	Nil	Nil	Nil	Nil	949	Nil	
Grants		1 729	3 183	170	5 500	300	Nil	Nil	Nil	Nil	Nil	Nil	Nil	2 200	8 683	
Investments		1 729	4 483	170	5 500	2 383	Nil	270	21	Nil	Nil	Nil	Nil	4 553	10 003	
Other																
Total administered liabilities																

ATTORNEY-GENERAL'S DEPARTMENT
STATEMENT OF CASH FLOWS
for the year ended 30 June 1996

	Notes	1995-96 \$	1994-95 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Receipts from independent sources and commercial trust account activities		191 728 573	162 768 847
Receipts from Government		115 064 051	117 908 099
Outflows:			
Payments to employees		(189 366 624)	(172 622 394)
Payments for administration and commercial trust account activities		(92 754 154)	(105 883 222)
Net cash provided/(used) by operating activities	19	24 671 846	2 171 330
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Proceeds from the disposal of property, plant and equipment		502 102	868 211
Outflows:			
Payment for the acquisition of property, plant and equipment		(8 265 804)	(3 324 463)
Net cash provided/(used) in investing activities		(7 763 702)	(2 456 252)
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Loan from Commonwealth		750 000	Nil
Outflows:			
Repayment of establishment grant		Nil	(1 800 000)
Repayment of debt capital		Nil	(1 100 000)
Repayment of finance leases		(60 119)	(1 283 314)
Dividend		(5 846 000)	(4 000 000)
Net cash provided/(used) by financing activities		(5 156 119)	(8 183 314)
Net increase in cash held		11 752 025	(8 468 236)
Cash at beginning of the reporting period		36 413 499	44 881 735
Cash at end of the reporting period		48 165 524	36 413 499
CASH FLOWS FROM ADMINISTERED TRANSACTIONS			
Inflows:			
Fees received		210 342 396	265 958 522
Interest and other receipts		12 145 635	10 652 194
Outflows:			
Grants and subsidies paid		(300 997 270)	(295 379 337)
Payments to Public Authorities		(120 756 121)	(153 954 000)
Payments for construction of law courts		(2 592 525)	(1 506 165)
Other payments		(25 071 984)	(23 579 348)
Net cash outflows from administered transactions		(226 929 869)	(197 808 134)

ATTORNEY-GENERAL'S DEPARTMENT
STATEMENT OF TRANSACTIONS BY FUND

for the year ended 30 June 1996

		1995-96	1995-96	1994-95
		Budget	Actual	Actual
	Notes	\$	\$	\$
<i>Consolidated Revenue Fund</i>				
RECEIPTS	20	282 283 000	220 281 514	277 817 087
Total Receipts		<u>282 283 000</u>	<u>220 281 514</u>	<u>277 817 087</u>
EXPENDITURE				
Expenditure from special appropriations	21	7 625 000	8 648 324	7 760 491
Expenditure from annual appropriations	21			
Appropriation Act (No. 1)		320 226 000	275 603 028	Nil
Appropriation Act (No. 3)		6 509 000	6 509 000	299 561 001
Audit Act 1901 (section 35)		2 058 417	1 992 327	2 726 002
Provision for Running Costs Borrowings		Nil	Nil	229 000
Advance to the Minister for Finance		1 638 197	1 638 197	1 213
Administrative Arrangement Orders		(46 062 827)	Nil	Nil
Appropriation Act (No. 2)		301 164 000	251 291 608	267 448 960
Appropriation Act (No. 4)		4 884 463	5 431 463	Nil
Total Expenditure		<u>598 042 250</u>	<u>551 113 947</u>	<u>577 726 667</u>
<i>Loan Fund</i>				
RECEIPTS		Nil	Nil	Nil
EXPENDITURE		Nil	Nil	Nil
<i>Trust Fund</i>				
	22			
Heads of Trust (private moneys):				
Receipts		46 779 000	65 599 629	79 856 620
Expenditure		46 980 000	66 017 192	80 689 592
Trust Accounts (Commonwealth activities):				
Receipts		210 387 000	243 369 265	198 677 192
Expenditure		216 164 000	236 059 690	211 263 982
Total Receipts		<u>257 166 000</u>	<u>308 968 894</u>	<u>278 533 812</u>
Total Expenditure		<u>263 144 000</u>	<u>302 076 882</u>	<u>291 953 574</u>

ATTORNEY-GENERAL'S DEPARTMENT

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the year ended 30 June 1996

Note	Description
1	Departmental Objectives
2	Summary of Significant Accounting Policies
3	Items Charged as Expenses
4	Items Credited as Revenue
5	Abnormal Items
6	Extraordinary Items – Restructuring
7	Services Provided by the Auditor-General
8	Act of Grace Payments, Waivers and Write Offs
9	Receivables
10	Inventories
11	Property, Plant and Equipment
12	Creditors
13	Finance Leases
14	Operating Lease Commitments
15	Residual Interest in Assets
16	Guarantees and Undertakings
17	Executive Remuneration
18	Investment in Associated Company
19	Cash Flow Reconciliation
20	Consolidated Revenue Fund – Receipts
21	Consolidated Revenue Fund – Expenditure
22	Trust Fund
23	Detailed Statement of Program Expenses and Revenues
24	Detailed Statement of Program Assets and Liabilities
25	Trust Accounts – Non Commonwealth Public Account
26	Administered Expenses
27	Administered Revenues
28	Administered Assets
29	Administered Liabilities
30	Administered Investment Reserve
31	Agreements Equally Proportionately Unperformed
32	Liabilities not Recognised
33	Employee Superannuation
34	Events Occurring after Balance Date

Note 1 Departmental Objectives

1.1 Portfolio Overview

The Attorney-General's Department is the central policy and coordinating element of the portfolio for which the Attorney-General is responsible. The Department provides high quality public sector legal services and legal policy advice to departments, agencies and business enterprises of the government.

1.2 Programs of the Department

The identity and purpose of each major program undertaken by the Department during the year ended 30 June 1996 is summarised below:

Program 1 Legal Services to the Commonwealth

To advance and protect the interests of the Commonwealth, its Minister and agencies and other persons and bodies as appropriate, by the provision of sound, constructive and timely legal services and legal policy advice.

Program 2 Business and Consumer Affairs

To achieve a more efficient business environment through uniform and understandable regulation of corporations and business markets throughout Australia and to achieve a fair balance between creditors, debtors and the community in the administration of bankruptcies.

Program 3 Community Affairs

To enhance and promote the rights of individuals and their reasonable access to justice.

Program 4 Administration of Justice

To promote the effective and timely adjudication of disputes and resolution of questions of law in courts and tribunals with appropriate jurisdictions.

Program 5 High Court of Australia

To interpret and uphold the Australian Constitution and to perform the functions of the ultimate appellate court in Australia.

Program 6 Maintenance of Law, Order and Security

To contribute to the maintenance of law and order, to combat crime and to respond effectively to acts of politically motivated violence. To maintain effective measures against espionage and subversive activities and against attacks directed at individuals, information and assets.

1.3 Sub-programs and other items transferred to other Government Departments

Pursuant to changes to administrative arrangements the following sub-programs have been transferred out of the Department during the reporting period. The net financial effect of these transactions is disclosed as an extraordinary item in the Operating Statement (see Note 6).

Australian Institute of Police Management, formerly Sub-program 6.4.3 was transferred from Attorney-General's Department to the Australian Federal Police as a consequence of a restructuring of administrative arrangements with effect from 1 July 1995.

Federal Bureau of Consumer Affairs, formerly Sub-program 2.3.1 transferred from the Attorney-General's Department to the Department of Industry, Science and Tourism as a consequence of a restructuring of administrative arrangements with effect from 11 March 1996 (see also Note 6).

Business Law Division, except International Trade Law and Intellectual Property Branch, Sub-program 1.1.41 was transferred from Attorney-General's Department to the Department of the Treasury as a consequence of a restructuring of administrative arrangements with effect from 23 April 1996. As part of the transfer of the Business Law Division appropriations administered by this Department for the Australian Securities Commission were also transferred to the Department of the Treasury (see also Note 6).

Note 2 Summary of Significant Accounting Policies

2.1 Basis of Accounting

These financial statements are required by section 50 of the *Audit Act 1901* and are a general purpose financial report. The financial statements have been prepared in accordance with the Guidelines on *Financial Statements of Departments* issued by the Minister for Finance for reporting periods ending on or after 30 June 1995 (the *Guidelines*).

The *Guidelines* require compliance with Statements of Accounting Concepts and applicable Accounting Standards, Accounting Guidance Releases issued by the Australian Accounting Research Foundation (AARF) and other relevant mandatory professional reporting requirements (e.g. Consensus Views of the Urgent Issues Group of AARF (UIG)).

The Attorney-General's Department applied for and received an exemption for the financial year ending 30 June 1995 from the requirement to bring to account in the balance sheet the value of the Department's Library collection. This year the Department has valued its Library collection and the details are disclosed at note 2.11.

The financial statements have been prepared on an accrual basis and are in accordance with the historical cost convention, except where stated, and do not take account of changing money values.

2.2 Rounding

Amounts have been rounded to the nearest dollar except in the Program Statements and Notes 23 and 24 where they have been rounded to the nearest \$1 000.

2.3 Comparative Figures

Where necessary, comparative figures have been adjusted to conform with changes in presentation in these financial statements.

2.4 Taxation

The Department pays Fringe Benefits Tax and tax on fuel purchases.

2.5 Foreign Currency

Transactions denominated in a foreign currency are converted at the exchange rate at the date of the transaction. Foreign currency receivables and payables are translated at the exchange rates current as at balance date. Associated currency gains and losses are not considered to be material to the Department's operations.

2.6 Insurance

In accordance with government policy, assets are not insured and losses are expensed as they are incurred.

2.7 Principles of Consolidation

The consolidated accounts include the assets and liabilities and the operating results of all funds through which the Department controls resources to carry on its functions.

In the process of reporting the Department as a single unit, all transactions and balances between those funds have been eliminated in full.

2.8 Inventories

Inventory not held for resale is valued at cost. Costs are assigned to individual items of stock on a first-in-first-out basis. No threshold for recognition has been applied.

Work-in-progress relates to services performed but not billed as at 30 June 1996 and has been valued at the lower of cost or net realisable value.

2.9 Bad and Doubtful Debts

Bad debts are written off during the year in which they are identified.

A provision is raised for any doubtful debts based on a review of all outstanding accounts as at year end.

2.10 Asset Capitalisation Threshold

All depreciable non-current assets with a historical cost equal to or in excess of \$2 000 are capitalised in the year of acquisition and included on the Department's Asset Register. The value of all such assets on the Asset Register is included in the financial statements. Assets with a historical cost under \$2 000 are expensed in the year of acquisition.

Software Capitalisation Policy

Where costs can be reliably identified internally generated software is also capitalised. Items recognised in these Statements for the first time relate to capitalisation of costs associated with the 'Official Trustees Information Services System' and 'Federal Register of Legislative Instruments'.

2.11 Library Valuation

The Department valued its library collection for the first time. The collection was valued according to the deprival value methodology and in accordance with Australian Accounting Standard 29, Financial Reporting by Government Departments. The valuation was carried out by the Australian Valuation Office. The Department intends to revalue the library collection every three years.

2.12 Valuation of Non-Current Assets

The cost method of accounting is used for the initial recording of all acquisitions of assets controlled by the Department. Cost is determined as the cash amount paid or the fair value of assets transferred or acquired.

The Department revalued all non-current assets, other than receivables and investments, on hand at 30 June 1994. The Department's assets will be revalued every three years.

2.13 Depreciation of Non-Current Assets

All depreciable non-current assets are written off over their estimated useful lives. Estimated useful lives are reviewed annually.

Depreciation is calculated using the straight-line method which correctly reflects the pattern of usage of the Department's depreciable non-current assets.

Leasehold improvements are amortised on a straight line basis over the lesser of the estimated useful life of the improvements or the unexpired period of the lease.

2.14 Leased Assets

A distinction is made between finance leases which effectively transfer from the lessor to the lessee substantially all the risks and benefits incidental to ownership of leased non-current assets and operating leases under which the lessor effectively retains substantially all such risks and benefits.

Where a non-current asset is acquired by means of a finance lease, the asset is established at its fair value at the inception of the lease. The liability is established at the same amount. Lease payments are allocated between the principal component and the interest expense.

Operating lease payments are representative of the pattern of benefits derived from the leased assets and accordingly are charged to the Operating Statement in the periods in which they are incurred.

2.15 Intangible Assets

As at balance date the Department did not have any intangible assets.

2.16 Investments in Associated Companies

Interests in associated companies, other than controlled entities, are brought to account at cost. Associated companies are those companies over which the Department exercises significant influence but not control (see also Note 18).

2.17 Employee Entitlements

All vesting employee entitlements, including annual leave and long service leave, have been recognised as liabilities in the financial statements. No provision has been made for sick leave as all sick leave is nonvesting and the average sick leave taken in future years by employees of the Department is estimated to be less than the annual entitlement for sick leave.

The provisions have been calculated in accordance with Australian Accounting Standard 30, Accounting for Employee Entitlements.

The determination of the current and non-current portion of the provisions are based on past history of payments.

2.18 Superannuation

The superannuation expense for the year comprises actual contributions paid by the Australian Protective Service, Auscript, Legal Practice and the Department, to the Commonwealth Superannuation Scheme (CSS), the Public Service Superannuation Scheme (PSS), the Australian Government Employee Superannuation Trust (AGEST) and other non-Commonwealth schemes.

2.19 Resources Received Free of Charge

Resources received free of charge are recognised in the Operating Statement as revenue where the amounts can be reliably measured. Use of those resources is recognised as part of the Net Cost of Services.

2.20 Departmental and Administered Items

Departmental assets, liabilities, revenues and expenses are those items that are controlled by the Department including: computers, plant and equipment used in providing goods and services; liabilities for employee entitlements; revenues from running costs appropriations and from user charging etc where the proceeds are deemed appropriated under section 35 of the *Audit Act 1901*; and employee expenses and other administrative expenses incurred in providing goods and services.

Administered items are those items which are controlled by the Government and managed in a fiduciary capacity by the Department. These items include grants, subsidies, fees, fines and loans to other governments and related payments.

Non-current Assets

All non-current assets controlled by the Department are reported in the Statement of Assets and Liabilities. Non-current assets which the Department administers on behalf of the Commonwealth Government are reported as administered assets. Administered items are distinguished from departmental items in the financial statements by shading.

Interest in Other Entities

In accordance with AAS29, the Department recognised interests in other non-departmental entities within the portfolio, for the first time in 1995-96.

The interest is initially recorded at the value of the net assets of the entity, as disclosed in the entities financial statements. Where liabilities exceed assets, and the administered entity is budget funded, a liability is recorded. Movements in the net assets are taken to the Administered Entities Investment Reserve.

Trust Funds

The Department received moneys in a trustee capacity for various trusts as set out in Note 22. As the Department performs only a custodial role in respect of these moneys, and because the moneys cannot be used for achievement of the Department's objectives, they are not brought to account in the financial report.

2.21 Court Buildings Under Construction

The Department received appropriation moneys for the construction of court buildings. The Department does not control or derive future economic benefit from these buildings.

The various courts will be required to pay a capital usage charge to Australian Estate Management from the date of occupation of each building.

The Department pays for the construction of court facilities for the Commonwealth and shows the expense as an Administered Expense in the Operating Statement and the liability as an Administered Liability in the Statement of Assets and Liabilities.

2.22 Bankruptcy Fees

Under the *Bankruptcy Act 1966*, the Secretary of the Attorney-General's Department is the Official Trustee with responsibility for administering bankrupt estates on behalf of the Commonwealth. This function is performed by the Insolvency and Trustee Service, Australia (ITSA) division of the Department. The Official Trustee is entitled under the Act to fees for this service and these fees are included in Administered Revenue.

2.23 Assets Seized under Crime Legislation

The *Proceeds of Crime Act 1987*, the *Customs Act 1901*, and the *Crimes Act 1914* make provision in relation to, amongst other things, the seizure, forfeiture and condemnation of articles and goods, as the case may be. The Attorney-General's Department administers bank accounts and other assets which have been seized or restrained under these Acts.

Amounts which have been realised under these provisions are paid into the Confiscated Asset Trust Fund, details are included in Note 22.

The Department's records show that at the end of the financial period assets totalling \$19 374 723 were on hand. These comprised:

- property to the value of \$8 289 250 which was seized or under control and waiting for a final order to be made;
- property seized or under control pursuant to a 'final order' where the appeal period from that order had not expired, totalled \$6 584 309; and,
- assets that had not yet been realised, totalled \$4 501 164.

These assets are not recognised in the financial statements as their legal status has not yet been determined or they have not been realised.

2.24 Segment Reporting and Economic Dependency

The principal activity of the Attorney-General's Department is to serve the Government and, through it, the people of Australia by achieving excellence in the provision of legal and law-related services. The Department is substantially dependent upon parliamentary appropriations to fund its operations. The Department operates throughout Australia and has offices in Brussels and Washington. In addition the Department has an investment in an associated company Auscript (Asia) Pte Ltd, which provides conference facilities and markets voice recognition software in South East Asia.

The continued existence of the Department in its present form, and with its present programs, is dependent on Government policy and on continuing appropriations by Parliament for the Department's administration and programs.

2.25 Related Party Transactions

Transactions with Auscript (Asia) Pte Ltd, in which Auscript has an investment, are at arms length and are immaterial to Auscript and to the Department.

The Commonwealth and the State of New South Wales jointly control Law Courts Limited, a company limited by guarantee which was incorporated in New South Wales on 23 December 1974 with the principal object of providing accommodation for courts (other than courts with a summary jurisdiction), court registries and associated court offices and libraries. The investment is shown at cost.

There are no other related party transactions.

2.26 Lease Incentives

Lease incentives are recognised in accordance with Abstract 3 from the UIG of AARF. Lease incentives taking the form of rent-free periods and 'free' fitout are recognised as liabilities. These liabilities are reduced by allocating lease payments between rental expense and reduction of the liability.

2.27 Allocation of Costs, Revenues, Assets and Liabilities to Departmental Programs

Direct costs have been allocated against the program which incurred these costs. Corporate overheads and components of administrative expenses have been allocated to programs on bases which reflect the benefits derived by the program.

Assets and liabilities have been allocated to programs responsible for control and administration of the asset/liability.

	1995-96 \$	1994-95 \$
Note 3 Items Charged as Expenses		
Bad debts written off	174 337	11 050
Provision for doubtful debts	1 138 944	1 393 290
Provision for irrecoverable work-in-progress	729 740	841 295
Provision for depreciation – property, plant and equipment	4 027 505	9 695 936
Provision for amortisation – finance leases	55 191	980 183
Provision for employee entitlements	890 704	1 547 971
Losses arising from the sale or disposal of non-current assets	571 304	6 320 805
Interest on borrowings	1 638 850	1 382 739
Operating lease expenses	26 289 555	29 477 205
Audit/Legal fees	326 897	382 000
Superannuation contribution	23 011 927	16 538 377
Employee related costs	164 578 490	160 555 250
Other Administrative costs	57 970 798	70 046 124
Other expenses	3 812 252	Nil
Total expenses	285 216 494	299 172 224
Note 4 Items Credited as Revenue		
Parliamentary appropriations		
Ordinary Services	114 355 954	113 300 899
Other Services	Nil	1 080 059
Total Parliamentary Appropriations	114 355 954	114 380 958
Fees/Sales	158 823 245	157 602 380
Profit arising from the sale of non-current assets	10 562	176 060
Abnormal item	34 650 729	18 850 110
Interest income	4 018 943	2 977 306
Resources received free of charge recognised in Operating Statement		
Australian National Audit Office fees	101 000	160 000
Law Courts Ltd (office space)	198 229	509 532
Department of Finance (accounting and budgetary services/provision of staff)	52 245	74 196
Reserve Bank of Australia (account fees)	Nil	4 620
Department of Administrative Services (Overseas Property Group services)	94 472	92 361
Australian Archives (storage of permanent records)	17 000	Nil
Total resources received free of charge	462 946	840 709
Services received free of charge but not recognised in the Operating Statement are:		
- Australian Archives (storage and disposal facilities);		
- Department of Defence (communications facilities);		
- Federal Courts and Tribunals (archiving, library and enquiry services); and,		
- Reserve Bank of Australia (cheque presentation fees and safe custody facilities).		
Estimates of these costs were not able to be provided by the service provider.		
Other Revenue	3 296 702	7 525 135
Total Revenue	315 619 082	302 352 658

	1995-96 \$	1994-95 \$
Note 5 Abnormal Items		
Valuation of Department's library (see Note 2.11)	34 650 729	
Other abnormal expense - APS	<u>(1 586 000)</u>	
Total Abnormal items	<u><u>33 064 729</u></u>	<u><u>18 850 110</u></u>

Note 6 Extraordinary Items - Restructuring

As a result of administrative arrangements the Department relinquished its responsibility for the Federal Bureau of Consumer Affairs (Sub-program 2.3.1) on 10 March 1996, part of Business Law Division (Sub-Program 1.1.41) on 22 April 1996, and the Australian Institute of Police Management from 1 July 1995.

In respect of programs relinquished, the following assets and liabilities were transferred:

Assets

Receivables	144 841
Property, Plant and Equipment	267 968
Other	42 021

Liabilities

Creditors	73 919
Provisions	2 198 565
Other	<u>95 458</u>

Net (Assets)/liabilities relinquished	<u><u>1 913 110</u></u>
---------------------------------------	-------------------------

Net Revenues from Restructuring	<u><u>1 913 110</u></u>
---------------------------------	-------------------------

In 1994-95 Administrative Arrangements resulted in the Department recording an extraordinary item of \$3 752 322.

Note 7 Services Provided by the Auditor-General	<u><u>398 000</u></u>	<u><u>537 000</u></u>
--	-----------------------	-----------------------

The Legal Practice, Australian Protective Service and Auscript are required to pay amounts into the Consolidated Revenue Fund for the cost of the audit of the 1995-96 Financial Statements. These services were provided free of charge for the Other Elements of the Department. No other services were provided by the Auditor-General.

	1995–96 \$	1994–95 \$
Note 8 Act of Grace Payments, Waivers and Write Offs		
Total Act of Grace Payments in accordance with S34A(1) of the <i>Audit Act 1901</i>	548 197	1 213
Total waivers pursuant to S70C(2) of the <i>Audit Act 1901</i>	Nil	179 450
Amounts written off in accordance with S70C(1) of the <i>Audit Act 1901</i>		
Losses/deficiencies in public moneys	3 923	Nil
Irrecoverable debts and overpayments	412	476
Value of lost, deficient, condemned, unservicable or obsolete stores	63 375	28 570
Total amounts written off in accordance with S70C(1) of the <i>Audit Act 1901</i>	<u>67 710</u>	<u>29 046</u>
Note 9 Receivables		
Trade debtors		
– Government departments	23 044 925	22 599 189
– Other entities controlled by the Commonwealth	1 159 975	1 944 043
– Other	1 341 271	903 441
Total trade debtors	<u>25 546 171</u>	<u>25 446 673</u>
Other debtors	3 703 661	23 766 178
Total receivables	<u>29 249 832</u>	<u>49 212 851</u>
Less provision for doubtful debts	1 247 883	1 466 959
	<u>28 001 949</u>	<u>47 745 892</u>
Less eliminations	972 268	1 467 859
Net receivables	<u>27 029 681</u>	<u>46 278 033</u>
Not overdue (less than 30 days)	16 398 961	37 483 073
Overdue by:		
– less than 30 days	6 030 397	2 633 787
– 30 to 60 days	1 774 483	1 187 381
– greater than 60 days	2 825 840	4 973 792
Total overdue	<u>10 630 720</u>	<u>8 794 960</u>
Note 10 Inventories		
Work-in-progress	8 751 046	9 595 370
Less provision for irrecoverable amounts	729 740	841 295
	<u>8 021 306</u>	<u>8 754 075</u>
Less eliminations	Nil	Nil
	<u>8 021 306</u>	<u>8 754 075</u>
Stores and stationery	1 073 954	1 029 325
Less obsolete stock	144 222	240 250
Total inventories	<u>8 951 038</u>	<u>9 543 150</u>

	1995-96 \$	1994-95 \$
Note 11 Property, Plant and Equipment		
Land and buildings		
At fair value	2 257 000	2 676 000
Less Accumulated depreciation	<u>(136 760)</u>	<u>(87 000)</u>
Total	<u>2 120 240</u>	<u>2 589 000</u>
Computers, plant & equipment		
At historical cost	12 245 257	5 021 225
At fair value	22 976 478	24 561 815
Lease value	333 170	8 065
Less Accumulated depreciation	<u>(20 846 031)</u>	<u>(19 176 528)</u>
Total	<u>14 708 874</u>	<u>10 414 577</u>
Leasehold improvements		
At historical cost	1 067 468	409 364
At fair value	8 161 148	10 206 000
Less Accumulated depreciation	<u>(6 093 264)</u>	<u>(7 080 792)</u>
Total	<u>3 135 352</u>	<u>3 534 572</u>
Library collection		
At fair value	<u>34 650 729</u>	<u>Nil</u>
Total	<u>34 650 729</u>	<u>Nil</u>
Total Property, Plant & Equipment	<u><u>54 615 195</u></u>	<u><u>16 538 149</u></u>
Note 12 Creditors		
Current		
- Trade creditors	<u>6 393 512</u>	<u>7 048 249</u>
Total current creditors	<u>6 393 512</u>	<u>7 048 249</u>
- Less eliminations	<u>879 226</u>	<u>1 089 319</u>
	<u><u>5 514 287</u></u>	<u><u>5 958 930</u></u>
Non-current		
- Trade creditors	<u><u>655 518</u></u>	<u><u>607 267</u></u>

	1995–96	1994–95
	\$	\$

Note 13 Finance Leases

Current	125 019	109 608
Non-current		
– Later than one year but not later than two	139 019	95 432
– Later than two years but not later than five	267 537	81 522
– Later than five years	Nil	Nil
Total lease commitments	531 574	286 563
Less: Future interest payments	75 473	101 013
Total lease commitments less future interest payments	456 101	185 550
Current lease liability	95 226	66 630
Non-current lease liability	360 875	118 920
Total lease liability	456 101	185 550

Note 14 Operating Lease Commitments

Current	22 735 569	22 359 070
Non-current		
– Later than one year but not later than two	22 336 194	21 185 302
– Later than two years but not later than five	62 905 389	61 965 401
– Later than five years	43 041 965	42 795 723
Total operating lease commitments	151 019 117	148 305 496

Note 15 Residual Interest in Assets**Opening balances**

Capital	28 220 595	28 220 595
Asset Revaluation Reserve	996 961	62 000
Accumulated Operating Result	7 294 614	7 866 502
Total Opening Balances	36 512 170	36 149 097

Plus: Additions

Operating Result	32 315 698	(571 888)
Transfers to Reserves	Nil	934 961
Total Additions	32 315 698	363 073

Closing balances

Capital	28 220 595	28 220 595
Asset Revaluation Reserve	996 961	996 961
Accumulated Operating Result	39 610 312	7 294 614
Residual Interest in Assets	68 827 868	36 512 170

Note 16 Guarantees and Undertakings

The Department has no Guarantees and Undertakings to report.

Note 17 Executive Remuneration

The amounts of fixed remuneration and performance pay received, or due and receivable, by executive officers including officers of the Australian Protective Service and Auscript are as follows. The fixed remuneration package includes salary, superannuation, vehicle, parking, spouse travel, semi-official telephone and FBT for vehicle, spouse travel and telephone.

	1995–96	1994–95
Fixed remuneration		
– \$100 000 to \$110 000	93	11
– \$110 001 to \$120 000	4	5
– \$120 001 to \$130 000	12	15
– \$130 001 to \$140 000	13	1
– \$140 001 to \$150 000	1	3
– \$150 001 to \$160 000	2	Nil
– \$200 001 to \$210 000	Nil	1
– \$210 001 to \$220 000	1	Nil
	\$	\$
Total fixed remuneration	<u>14 221 959</u>	<u>4 292 166</u>
Aggregate performance pay	<u>326 400</u>	<u>641 700</u>

Note 18 Investment in Associated Company**Auscript**

Auscript has a 50% share in Auscript (Asia) Pte Ltd which was incorporated in Singapore on 12 March 1993. Its principal activity is to provide conferencing services in South East Asia (cost: 10,000 shares @ SGD\$1.00 = A\$8 749.00).

<u>8 749</u>	<u>8 749</u>
--------------	--------------

At balance date the amount owed by Auscript (Asia) Pte Ltd to the Department was \$56 783. The investment has not been accounted for using the equity method of accounting as it was not considered material to the Department.

Note 19 Cash Flow Reconciliation

Reconciliation of net cost of services to net cash provided by operating activities

	1995-96	1994-95
	\$	\$
Net Cost of Services	(84 416 311)	(117 425 866)
Receipts from Government	114 818 899	120 606 300
Depreciation/Amortisation	4 082 696	10 602 281
Revaluation Loss	Nil	9 845 375
Restructuring	1 913 110	(3 752 322)
Loss on sale of non-current assets	542 128	6 545 658
Interest offset against dividend	(650 000)	(4 827 000)
Dividend expense included net cost of services	6 496 000	8 827 000
Abnormal item (Library valuation)	(34 650 729)	Nil
Changes in assets and liabilities		
(Increase)/Decrease in receivables	19 248 353	(22 528 796)
(Increase)/Decrease in inventories	592 112	971 397
(Increase)/Decrease in other current assets	935 375	(295 655)
Increase/(Decrease) in creditors	(396 385)	2 263 175
Increase/(Decrease) in provisions	789 977	1 430 275
Increase/(Decrease) in other liabilities	(4 633 379)	(10 090 492)
Net cash provided by operating activities	<u><u>24 671 846</u></u>	<u><u>2 171 330</u></u>

Note 20 Consolidated Revenue Fund – Receipts

	1995–96 Budget \$	1995–96 Actual \$	1994–95 Actual \$
Legal Practice Trust Account			
Dividend Payments	10 217 000	5 000 000	Nil
Loan Repayment	Nil	Nil	1 800 000
Interest Payments	Nil	Nil	118 518
Section 35 of the <i>Audit Act 1901</i>	1 011 000	1 228 575	1 011 000
Miscellaneous	1 221 000	1 150 301	2 109 989
Insolvency and Trustee Service, Australia			
Bankruptcy Fees	10 553 000	6 915 719	8 165 271
Other Departmental Receipts			
Section 35 of the <i>Audit Act 1901</i>	457 000	249 631	1 715 002
Miscellaneous	479 000	445 179	Nil
Office of Film and Literature Classification			
Section 35 of the <i>Audit Act 1901</i>	Nil	880 211	Nil
Australian Protective Service Trust Account			
Dividend Payments	1 000 000	846 000	5 100 000
High Court of Australia Fees and Miscellaneous	292 000	238 956	203 722
Australian Securities Commission			
Regulation of Companies and Securities	257 053 000	203 326 943	257 593 585
Total Receipts	282 283 000	220 281 514	277 817 087

Note 21 Consolidated Revenue Fund – Expenditure

Special Appropriations

	1995–96 Budget \$	1995–96 Expenditure \$	1994–95 Expenditure \$
<i>High Court of Australia Act 1979</i>			
– Justices of the High Court	1 518 000	1 769 818	1 714 610
<i>Judges Pensions Act 1968</i>	6 107 000	6 878 506	6 045 881
Total Expenditure Special Appropriations	<u>7 625 000</u>	<u>8 648 324</u>	<u>7 760 491</u>

Annual Appropriations

	1995–96 Appropriation \$	1995–96 Expenditure \$	1994–95 Expenditure \$
Ordinary Annual Services of Government			
Division 120 – Administrative			
1 Running Costs – Net Appropriation	57 787 440	49 743 162	57 612 236
2 Other Services			
1 Australian Organisations – Grants	5 350 043	4 491 903	3 456 248
2 International Bodies – Grants	410 000	403 445	409 429
3 Financial Assistance towards legal costs and related expenses	5 878 000	5 806 712	3 405 135
4 Compensation and Legal Expenses	4 196 000	2 678 802	2 716 922
5 Publication of Acts & Statutory Rules	1 404 000	1 384 591	1 318 434
6 Standing Advisory Committee on Commonwealth/State Cooperation for protection against violence – operating expenses	3 411 000	3 410 313	3 251 605
7 Law Courts Ltd – Contribution to Operating expenses and costs of Law Library	2 412 000	1 990 563	3 341 866
8 Family Law Council	141 000	135 314	136 818
9 Marriage Counselling Organisations and related Grants (including payments under the <i>Family Law Act 1975</i> and the <i>Marriage Act 1961</i>)	28 933 000	26 844 793	21 994 000

	1995–96 Appropriation \$	1995–96 Expenditure \$	1994–95 Expenditure \$
10 Reimbursements or payments on account of reimbursements made for services under the <i>Family Law Act 1975</i> Child Support Scheme Legislation	8 120 000	4 801 767	5 342 336
11 Constitutional Centenary Foundation Incorporated	771 000	271 000	264 000
12 Family Court of Western Australia – Operating Expenses	8 200 000	8 167 000	7 287 378
13 Payments under subsection 34A(1) of the <i>Audit Act 1901</i>	548 197	548 196	1 213
Operating subsidy (for payment to the Auscript – Commonwealth Reporting Service Trust Account)	Nil	Nil	1 041 000
Rental subsidy (for payment to the Australian Protective Services Trust Account)	Nil	Nil	68 000
Total Division 120	<u>127 561 680</u>	<u>110 677 562</u>	<u>111 646 619</u>
Division 121 – Legal Practice			
1 Running Costs – Net Appropriation	<u>56 855 934</u>	<u>54 308 869</u>	<u>49 722 597</u>
Total Division 121	56 855 934	54 308 869	49 722 597
Division 123 – Australian Institute of Criminology			
1 For expenditure under the <i>Criminology Research Act 1971</i> Operating expenses	<u>4 232 000</u>	<u>4 232 000</u>	<u>3 691 000</u>
Total Division 123	4 232 000	4 232 000	3 691 000

	1995–96 Appropriation \$	1995–96 Expenditure \$	1994–95 Expenditure \$
Division 124 – Australian Securities Commission			
1 For expenditure under the <i>Australian Securities Commission Act 1989</i>			
1 Operating expenses			
2 Support for Australian Accounting Standards Board	101 677 000	101 677 000	124 844 000
Total Division 124	<u>101 677 000</u>	<u>101 677 000</u>	<u>124 844 000</u>
Division 127 – Criminology Research Council			
1 Criminology Research (For payment to the Criminology Research Fund)	258 000	258 000	500 000
Total Division 127	<u>258 000</u>	<u>258 000</u>	<u>500 000</u>
Division 128 – High Court of Australia			
1 For expenditure under the <i>High Court of Australia Act 1979</i>			
Operating expenses	7 614 000	7 614 000	7 465 000
Total Division 128	<u>7 614 000</u>	<u>7 614 000</u>	<u>7 465 000</u>
Division 130 – Law Reform Commission			
1 For expenditure under the <i>Law Reform Commission Act 1973</i>			
Operating expenses	4 224 000	4 224 000	3 894 000
Total Division 130	<u>4 224 000</u>	<u>4 224 000</u>	<u>3 894 000</u>
Division 137 – Companies and Securities Advisory Committee			
1 For expenditure under the <i>Australian Securities Commission Act 1989</i>			
Operating expenses	799 000	799 000	754 000
Total Division 137	<u>799 000</u>	<u>799 000</u>	<u>754 000</u>

	1995-96 Appropriation \$	1995-96 Expenditure \$	1994-95 Expenditure \$
Division 143 – Office of Film and Literature Classification			
1 For expenditure under the <i>Classification (Publications, Films and Computer Games) Act 1995</i>			
Operating expenses	2 218 211	1 952 121	Nil
Total Division 143	2 218 211	1 952 121	Nil
Total Appropriation Acts Nos 1 and 3	305 439 825	285 742 552	302 517 216
Represented by:			
– Act No. 1	320 226 000	275 603 028	Nil
– Act No. 3	6 509 000	6 509 000	299 561 001
– Section 35	2 058 417	1 992 327	2 726 002
– Provision for Running Cost Borrowings	Nil	Nil	229 000
– Administrative Arrangement Orders	(24 991 789)	Nil	Nil
– Advance to the Minister for Finance	1 638 197	1 638 197	1 213
	305 439 825	285 742 552	302 517 216

Other Annual Services of Government

Division 805 – Capital Works and Services

1 Acquisitions, Buildings, Works, Plant and Equipment			
1 Departmental Plant and Equipment	6 388 000	1 027 451	1 556 163
2 Construction of Departmental Facilities	3 746 000	2 592 525	1 009 554
5 High Court of Australia	460 000	460 000	Nil
3 Advances and Loans			
1 Contingency funding (for payment to the Legal Practice Trust Account)	8 000 000	Nil	Nil
2 Loan (for payment to the Auscript – Commonwealth Reporting Service Trust Account)	1 000 000	750 000	Nil
4 Australian Securities Commission (for expenditure under the <i>Australian Securities Commission Act 1969</i>)	6 402 000	6 402 000	12 806 000
Total Division 805	25 996 000	11 231 976	15 371 717

	1995–96 Appropriation \$	1995–96 Expenditure \$	1994–95 Expenditure \$
Division 806 – Payments to or for the States, the Northern Territory and the Australian Capital Territory			
2 Payments for the provision of legal aid	132 945 000	125 952 322	121 154 682
3 Legal Aid – grants to supplement voluntary and community legal aid schemes	14 918 000	13 842 884	8 425 109
4 Companies and Securities regulation – Compensation for loss of revenue	105 346 962	105 346 961	122 497 453
Total Division 806	<u>253 209 962</u>	<u>245 142 168</u>	<u>252 077 244</u>
Division 807– Other Services			
1 Assistance for payment of disbursement Costs – Civil Law cases	2 593 000	Nil	Nil
2 Dr C. Lawrence – Legal costs in relation to the Marks Royal Commission	556 463	319 927	Nil
3 Payment to the former Human Rights Commissioner in respect of annual leave	29 000	29 000	Nil
4 Working Capital Advance – Disbursements Assistance Fund Trust Account	2 593 000	Nil	Nil
Total Division 807	<u>5 771 463</u>	<u>348 927</u>	<u>Nil</u>
Total Appropriation Acts 2 and 4	<u>284 977 425</u>	<u>256 723 071</u>	<u>267 448 960</u>
Represented by:			
Annual Appropriation			
– Act No. 2	301 164 000	251 291 608	267 448 960
– Act No. 4	4 884 463	5 431 463	Nil
– Section 35	Nil	Nil	Nil
– Administrative Arrangement Orders	(21 071 038)	Nil	Nil
	<u>284 977 425</u>	<u>256 723 071</u>	<u>267 448 960</u>

	1996–97 Appropriation \$	1995–96 Appropriation \$
Appropriation for future Reporting Periods		
Division 120 – Administrative		
Running Costs	20 122 000	51 979 000
Other Services	30 752 000	69 566 197
Total Division 120	<u>50 874 000</u>	<u>121 545 197</u>
Division 121 – Legal Practice		
Running Costs	21 913 000	53 797 978
Total Division 121	<u>21 913 000</u>	<u>53 797 978</u>
Division 123 – Australian Institute of Criminology		
Other Services	1 395 000	4 232 000
Total Division 123	<u>1 395 000</u>	<u>4 232 000</u>
Division 125 – AUSTRAC		
Running Costs	3 428 000	9 704 000
Total Division 125	<u>3 428 000</u>	<u>9 704 000</u>
Division 126 – Criminology Research Council		
Other Services	108 000	258 000
Total Division 126	<u>108 000</u>	<u>258 000</u>
Division 127 – High Court of Australia		
Other Services	3 633 000	7 614 000
Total Division 127	<u>3 633 000</u>	<u>7 614 000</u>
Division 129 – Law Reform Commission		
Other Services	1 947 000	4 224 000
Total Division 129	<u>1 947 000</u>	<u>4 224 000</u>
Division 139 – Office of Film and Literature Classification		
Running Costs	1 250 000	4 545 000
Total Division 139	<u>1 250 000</u>	<u>4 545 000</u>
Division 805 – Capital Works and Services		
Acquisitions, Buildings, Works, Plant and Equipment	6 526 000	11 230 000
Advances and Loans	3 334 000	9 000 000
Total Division 805	<u>9 860 000</u>	<u>20 230 000</u>

	1996-97 Appropriation \$	1995-96 Appropriation \$
Division 806 - Payments to or for the States, the Northern Territory and the Australian Capital Territory		
Other Services	74 487 000	148 781 000
Total Division 806	<u>Nil</u>	<u>3 178 463</u>
Total Appropriations	<u>74 487 000</u>	<u>151 959 463</u>
	<u>168 895 000</u>	<u>378 109 638</u>

At 30 June 1996, only appropriations relating to the Supply Period had been passed. Therefore the 1996-97 figure only represents a portion of the year.

Note 22 Trust Fund

	1995-96 Budget \$	1995-96 Actual \$	1994-95 Actual \$
Heads of Trust – Group 1			
Attorney-General's Department – Services for Other Governments and Non-Departmental Bodies – Australian Securities Commission			
• Legal Authority – Section 60 of the <i>Audit Act 1901</i>			
• Purpose – To enable the Australian Securities Commission which is not on the CPA to utilise centralised pay and other facilities provided by the Department of Finance			
Opening Balance	404 189	404 189	818 144
Receipts			
– Advances for the payment of salaries and allowances on behalf of the Australian Securities Commission		53 001 171	67 696 709
	<u>34 158 000</u>	<u>53 001 171</u>	<u>67 696 709</u>
Expenditure			
– Salaries and allowances paid on behalf of the Australian Securities Commission	34 083 765	53 331 123	67 899 461
– Compensation		74 236	211 202
– Transfer to Services for Other Governments and Non-departmental Bodies other than the Australian Securities Commission		<u>Nil</u>	<u>Nil</u>
	<u>34 158 000</u>	<u>53 405 360</u>	<u>68 110 663</u>
Closing Balance	<u>404 189</u>	<u>Nil</u>	<u>404 189</u>

	1995–96 Budget \$	1995–96 Actual \$	1994–95 Actual \$
Attorney-General's Department – Services for Other Governments and Non-Departmental Bodies other than the Australian Securities Commission			
• Legal Authority – Section 60 of the <i>Audit Act 1901</i>			
• Purpose – For the payment of costs in connection with services performed on behalf of other Governments and non-departmental bodies other than the Australian Securities Commission			
Opening Balance	783 237	783 237	440 945
Receipts			
– Advances for the payment of salaries and allowances on behalf of portfolio statutory authorities		11 808 686	11 283 469
– Transfer from Services for Other Governments and Non-departmental Bodies other than the Australian Securities Commission		Nil	Nil
	11 876 000	11 808 686	11 283 469
Expenditure			
– Salaries and allowances paid on behalf of portfolio statutory authorities		8 164 469	8 807 001
– Miscellaneous		3 623 976	2 134 176
	11 376 000	11 788 445	10 941 177
Closing Balance	1 283 237	803 478	783 237

Companies Liquidation

- Legal Authority – Section 71 of the *Corporations Act 1989*
- Purpose – For the purpose of Section 544 of the *Corporations Act 1989*

Opening Balance	Nil	Nil	41 477
Receipts	Nil	Nil	Nil
	Nil	Nil	Nil
Expenditure	Nil	Nil	41 477
	Nil	Nil	41 477
Closing Balance	Nil	Nil	Nil

	1995–96 Budget \$	1995–96 Actual \$	1994–95 Actual \$
Common Investment Fund Equalization Account			
• Legal Authority – Section 20G of the <i>Bankruptcy Act 1966</i>			
• Purpose – For the purpose of Section 20H of the <i>Bankruptcy Act 1966</i>			
Opening Balance	6 023	6 023	167 044
Receipts			
– Interest from Term Deposits		929 201	750 735
– Interest from Money Market Call Account		36 518	43 607
	<u>745 000</u>	<u>965 720</u>	<u>794 342</u>
Expenditure			
– Payments made under Section 20J of the <i>Bankruptcy Act 1966</i>		Nil	Nil
– Transfers to CRF under Section 20H(4) of the <i>Bankruptcy Act 1966</i>		775 000	955 363
	<u>800 000</u>	<u>775 000</u>	<u>955 363</u>
Closing Balance	<u>(48 977)</u>	<u>196 743</u>	<u>6 023</u>

Other Trust Moneys (Attorney-General's)

• Legal Authority – Section 60 of the <i>Audit Act 1901</i>			
• Purpose – Receipt of moneys temporarily held in trust for other persons			
Opening Balance	285 205	285 205	844 016
Receipts		(175 947)	82 100
	Nil	(175 947)	82 100
Expenditure		48 387	640 911
	<u>646 000</u>	<u>48 387</u>	<u>640 911</u>
Closing Balance	<u>(360 795)</u>	<u>60 870</u>	<u>285 205</u>

	1995–96 Budget \$	1995–96 Actual \$	1994–95 Actual \$
Trust Accounts (Departmental) – Group 2			
Auscript Trust Account			
• Legal Authority – Section 62A of the <i>Audit Act 1901</i>			
• Purpose – For the receipt of all moneys and the payment of all expenditure related to the operation of Auscript			
Opening Balance	1 539 582	1 539 582	1 576 526
Receipts			
– Receipts from Operations		16 903 956	16 067 861
– Appropriation from CRF		750 000	1 041 000
	<u>17 985 000</u>	<u>17 653 956</u>	<u>17 108 861</u>
Expenditure			
– Salaries		11 414 575	9 543 665
– Operating Expenses		7 387 418	7 602 139
	<u>18 861 000</u>	<u>18 801 994</u>	<u>17 145 804</u>
Closing Balance	<u>663 582</u>	<u>391 544</u>	<u>1 539 582</u>

Australian Protective Services Trust Account

• Legal Authority – Section 62A of the <i>Audit Act 1901</i>			
• Purpose – For the receipt of all moneys and payment of all expenditure associated with services provided by the Australian Protective Service			
Opening Balance	7 519 360	7 519 360	27 196 787
Receipts			
– Receipts from Operations		78 493 888	55 806 805
	<u>68 724 000</u>	<u>78 493 888</u>	<u>55 806 805</u>
Expenditure			
– Salaries		61 865 152	49 418 394
– Operational Expenditure		20 233 471	26 065 838
	<u>67 745 000</u>	<u>82 098 622</u>	<u>75 484 232</u>
Closing Balance	<u>8 498 360</u>	<u>3 914 625</u>	<u>7 519 360</u>

	1995–96 Budget \$	1995–96 Actual \$	1994–95 Actual \$
Legal Practice Trust Account			
• Legal Authority – Section 62A of the <i>Audit Act 1901</i>			
• Purpose – For the receipt of all moneys and the payment of all expenditure related to the operation of the Attorney-General's Legal Practice			
Opening Balance	23 760 537	23 760 537	13 601 273
Receipts			
– Professional Fees		79 545 734	80 791 866
– Budget Funded Legal Services		12 134 507	21 605 105
Support Group Receipts		25 701 493	15 291 310
Sale of Assets		260 541	362 228
Other		24 500 000	3 547 340
	<u>115 458 000</u>	<u>142 142 276</u>	<u>121 597 849</u>
Expenditure			
– Capital Expenditure		2 480 642	3 217 895
– Salaries		67 919 574	58 668 834
– Operating Expenses		44 653 591	43 140 656
– Repayment of Appropriation to CRF		5 000 000	1 918 518
– Refunds of Receipts		3 478 889	4 492 681
	<u>120 172 000</u>	<u>123 532 695</u>	<u>111 438 584</u>
Closing Balance	<u>19 046 537</u>	<u>42 370 118</u>	<u>23 760 537</u>

Trust Accounts (Administered) – Group 3

Companies Unclaimed Moneys Account

- Legal Authority – The Companies Unclaimed Moneys Account was established by Section 71 of the *Corporations Act 1989*
- Purpose – It is required to enable surplus proceeds of windings up to be deposited

Opening Balance	Nil	Nil	4 161 781
Receipts	<u>Nil</u>	<u>Nil</u>	<u>5 423</u>
	Nil	Nil	5 423
Expenditure	<u>Nil</u>	<u>Nil</u>	<u>4 167 205</u>
	Nil	Nil	4 167 205
Closing Balance	<u>Nil</u>	<u>Nil</u>	<u>Nil</u>

	1995–96 Budget \$	1995–96 Actual \$	1994–95 Actual \$
Confiscated Assets Trust Account			
• Legal Authority – Part 11A of the <i>Proceeds of Crime Legislation Amendment Act 1991, Regulation 34A(1)</i>			
• Purpose – The Trust Fund will turn the assets confiscated from major crime, particularly drug trafficking, back against the illicit drug trade and other major crimes			
Opening Balance	13 739 326	13 739 326	11 663 872
Receipts			
– Crimes Act		11 865	2 583
– Customs Act		770 080	726 965
– Proceeds of Crime Act		4 092 094	2 898 707
– Other		55 106	Nil
	4 000 000	4 929 146	3 628 254
Expenditure			
– Equitable Sharing		48 752	Nil
– Other		11 414 393	1 552 800
	4 000 000	11 463 145	1 552 800
Closing Balance	13 739 326	7 205 327	13 739 326

Attorney-General's Department (ONCB) Law Enforcement Projects Trust Account

- Legal Authority – Section 70A of the
Audit Act 1901
- Purpose – For expenditure of moneys on law enforcement projects for the purposes of section 34D of the
Proceeds of Crime Act 1987

Opening Balance	221 841	221 841	Nil
Receipts		150 000	530 000
	4 220 000	150 000	530 000
Expenditure		163 233	308 159
	5 386 000	163 233	308 159
Closing Balance	(944 159)	208 608	221 841

Note 23 Detailed Statement of
Program Expenses and Revenues

	<i>Program 1 Legal Services to the Commonwealth</i>							
	<i>Legal Practice</i>		<i>Solicitor-General</i>		<i>Intra-Program 1 Eliminations</i>		<i>Total Program 1</i>	
	1995-96 \$'000	1994-95 \$'000	1995-96 \$'000	1994-95 \$'000	1995-96 \$'000	1994-95 \$'000	1995-96 \$'000	1994-95 \$'000
NET COST OF SERVICES								
Expenses								
Employee expenses	Nil	Nil	413	254	Nil	Nil	413	254
Other administrative expenses	Nil	Nil	347	386	Nil	Nil	347	386
Expenses of trust account businesses	152 348	163 431	Nil	Nil	(110)	(135)	152 238	163 296
Total expenses	152 348	163 431	760	640	(110)	(135)	152 998	163 937
Revenues from independent sources								
Other revenues from independent sources	Nil	Nil	270	1	Nil	Nil	270	1
Revenues of trust account businesses	116 835	104 319	Nil	Nil	(110)	(135)	116 725	104 184
Total revenues from independent sources	116 835	104 319	270	1	(110)	(135)	116 995	104 185
Net cost of services	(35 513)	(59 112)	(490)	(640)	Nil	Nil	(36 003)	(59 752)
REVENUES FROM GOVERNMENT								
Appropriations treated as revenue :								
Ordinary annual services (net appropriations)	68 274	65 254	629	673	Nil	Nil	68 903	65 928
Other services	Nil	1 080	Nil	Nil	Nil	Nil	Nil	1 080
Liabilities assumed by other departments	Nil	2 562	Nil	26	Nil	Nil	Nil	2 588
Resources received free of charge from other departments	139	136	1	0	Nil	Nil	139	136
Total revenues from government	68 412	69 033	629	700	Nil	Nil	69 042	69 732
Excess of net cost of services over revenues from government	32 899	9 921	139	60	Nil	Nil	33 038	9 981
Net revenues or expenses from extraordinary items:								
Restructuring	1 036	(438)	Nil	Nil	Nil	Nil	1 036	(438)
Total expenses less revenues	33 935	9 482	139	60	Nil	Nil	34 074	9 542
ADMINISTERED EXPENSES AND REVENUES								
Administered expenses								
Grants	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Subsidies	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Payments of Appropriations to Public Authorities	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Construction of Law Courts	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Other	828	10 872	Nil	Nil	Nil	Nil	828	10 872
Total administered expenses	828	10 872	Nil	Nil	Nil	Nil	828	10 872
Administered revenues								
Dividends	5 000	Nil	Nil	Nil	Nil	Nil	5 000	Nil
Fees	402	Nil	Nil	Nil	Nil	Nil	402	Nil
Fines	876	854	Nil	Nil	Nil	Nil	876	854
Interest	Nil	119	Nil	Nil	Nil	Nil	Nil	119
Loan principle	Nil	1 800	Nil	Nil	Nil	Nil	Nil	1 800
Other	Nil	522	Nil	Nil	Nil	Nil	Nil	522
Total administered revenues	6 278	3 295	Nil	Nil	Nil	Nil	6 278	3 295

Note 23 Detailed Statement of
Program Expenses and Revenues

	<i>Program 2 Business and Consumer Affairs</i>							
	<i>Insolvency & Trustee Service Australia</i>		<i>Federal Bureau of Consumer Affairs</i>		<i>Companies & Securities Regulation</i>		<i>Total Program 2</i>	
	1995-96 \$'000	1994-95 \$'000	1995-96 \$'000	1994-95 \$'000	1995-96 \$'000	1994-95 \$'000	1995-96 \$'000	1994-95 \$'000
NET COST OF SERVICES								
Expenses								
Employee expenses	15 508	16 646	1 953	3 080	Nil	Nil	17 461	19 726
Other administrative expenses	7 988	14 372	1 581	2 622	Nil	Nil	9 569	16 994
Expenses of trust account businesses	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Total expenses	23 496	31 018	3 534	5 702	Nil	Nil	27 030	36 720
Revenues from independent sources								
Other revenues from independent sources	91	80	2	19	Nil	Nil	94	99
Revenues of trust account businesses	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Total revenues from independent sources	91	80	2	19	Nil	Nil	94	99
Net cost of services	(23 405)	(30 938)	(3 532)	(5 683)	Nil	Nil	(26 937)	(36 621)
REVENUES FROM GOVERNMENT								
Appropriations treated as revenue :								
Ordinary annual services (net appropriations)	25 861	26 235	3 590	5 234	Nil	Nil	29 451	31 469
Other services	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Liabilities assumed by other departments	Nil	1 963	Nil	390	Nil	Nil	Nil	2 353
Resources received free of charge from other departments	84	99	2	16	Nil	Nil	86	115
Total revenues from government	25 945	28 298	3 593	5 640	Nil	Nil	29 538	33 937
Excess of net cost of services over revenues from government	2 540	(2 641)	61	(43)	Nil	Nil	2 601	(2 684)
Net revenues or expenses from extraordinary items:								
Restructuring	Nil	Nil	786	Nil	Nil	Nil	786	Nil
Total expenses less revenues	2 540	(2 641)	847	(43)	Nil	Nil	3 387	(2 684)
ADMINISTERED EXPENSES AND REVENUES								
Administered expenses								
Grants	Nil	Nil	Nil	Nil	105 347	122 497	105 347	122 497
Subsidies	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Payments of Appropriations to Public Authorities	Nil	Nil	Nil	Nil	102 476	137 650	102 476	137 650
Construction of Law Courts	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Other	8 812	7 053	Nil	Nil	Nil	Nil	8 812	7 053
Total administered expenses	8 812	7 053	Nil	Nil	207 823	260 147	216 635	267 200
Administered revenues								
Dividends	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Fees	6 715	8 160	Nil	Nil	203 327	257 594	210 042	265 754
Fines	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Interest	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Loan principle	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Other	6 087	4 576	Nil	Nil	Nil	Nil	6 087	4 576
Total administered revenues	12 803	12 736	Nil	Nil	203 327	257 594	216 130	270 330

Note 23 Detailed Statement of
Program Expenses and Revenues

	<i>Program 3 Community Affairs</i>							
	<i>Administrative Review Council</i>		<i>Family Law Council</i>		<i>Office of Film & Literature Classification</i>		<i>Legal Aid & Family Services</i>	
	1995-96 \$'000	1994-95 \$'000	1995-96 \$'000	1994-95 \$'000	1995-96 \$'000	1994-95 \$'000	1995-96 \$'000	1994-95 \$'000
NET COST OF SERVICES								
Expenses								
Employee expenses	420	554	48	18	1 043	1 959	4 321	2 627
Other administrative expenses	550	655	148	151	2 888	1 992	3 933	2 758
Expenses of trust account businesses	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Total expenses	969	1 209	196	169	3 931	3 951	8 255	5 385
Revenues from independent sources								
Other revenues from independent sources	30	16	12	Nil	737	155	78	1
Revenues of trust account businesses	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Total revenues from independent sources	30	16	12	Nil	737	155	78	1
Net cost of services	(940)	(1 193)	(184)	(169)	(3 194)	(3 796)	(8 177)	(5 383)
REVENUES FROM GOVERNMENT								
Appropriations treated as revenue :								
Ordinary annual services (net appropriations)	1 012	1 138	189	175	3 160	3 536	7 872	5 441
Other services	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Liabilities assumed by other departments	Nil	55	Nil	Nil	Nil	181	Nil	3
Resources received free of charge from other departments	2	6	1	2	20	9	16	31
Total revenues from government	1 014	1 199	190	177	3 180	3 727	7 888	5 475
Excess of net cost of services over revenues from government	74	6	6	9	(14)	(69)	(289)	92
Net revenues or expenses from extraordinary items:								
Restructuring	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Total expenses less revenues	74	6	6	9	(14)	(69)	(289)	92
ADMINISTERED EXPENSES AND REVENUES								
Administered expenses								
Grants	Nil	Nil	Nil	Nil	Nil	Nil	178 301	159 109
Subsidies	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Payments of Appropriations to Public Authorities	4 224	3 894	Nil	Nil	1 952	Nil	Nil	Nil
Construction of Law Courts	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Other	Nil	Nil	Nil	Nil	300	Nil	Nil	Nil
Total administered expenses	4 224	3 894	Nil	Nil	2 252	Nil	178 301	159 109
Administered revenues								
Dividends	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Fees	Nil	Nil	Nil	Nil	300	Nil	Nil	Nil
Fines	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Interest	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Loan principle	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Other	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Total administered revenues	Nil	Nil	Nil	Nil	300	Nil	Nil	Nil

Note 23 Detailed Statement of
Program Expenses and Revenues

	Total Program 3		Program 4 Administration of Justice						Total Program 4	
			Ancillary Program Services		Auscript					
	1995-96 \$'000	1994-95 \$'000	1995-96 \$'000	1994-95 \$'000	1995-96 \$'000	1994-95 \$'000	1995-96 \$'000	1994-95 \$'000		
NET COST OF SERVICES										
Expenses										
Employee expenses	5 833	5 158	97	33	Nil	Nil	97	33		
Other administrative expenses	7 519	5 556	3 379	2 211	Nil	Nil	3 379	2 211		
Expenses of trust account businesses	Nil	Nil	Nil	Nil	18 561	17 096	18 561	17 096		
Total expenses	13 352	10 714	3 476	2 244	18 561	17 096	22 037	19 339		
Revenues from independent sources										
Other revenues from independent sources	857	172	Nil	Nil	Nil	Nil	Nil	Nil		
Revenues of trust account businesses	Nil	Nil	Nil	Nil	16 609	17 349	16 609	17 349		
Total revenues from independent sources	857	172	Nil	Nil	16 609	17 349	16 609	17 349		
Net cost of services	(12 495)	(10 541)	(3 476)	(2 244)	(1 952)	253	(5 428)	(1 991)		
REVENUES FROM GOVERNMENT										
Appropriations treated as revenue :										
Ordinary annual services (net appropriations)	12 233	10 290	3 437	2 261	Nil	1 041	3 437	3 302		
Other services	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil		
Liabilities assumed by other departments	Nil	240	Nil	Nil	Nil	Nil	Nil	Nil		
Resources received free of charge from other departments	38	48	0	Nil	198	510	199	510		
Total revenues from government	12 271	10 578	3 437	2 261	198	1 551	3 635	3 811		
Excess of net cost of services over revenues from government	(223)	37	(39)	17	(1 754)	1 804	(1 793)	1 821		
Net revenues or expenses from extraordinary items:										
Restructuring	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil		
Total expenses less revenues	(223)	37	(39)	17	(1 754)	1 804	(1 793)	1 821		
ADMINISTERED EXPENSES AND REVENUES										
Administered expenses										
Grants	178 301	159 109	12 115	12 330	Nil	Nil	12 115	12 330		
Subsidies	Nil	Nil	1 991	3 342	Nil	1 041	1 991	4 383		
Payments of Appropriations to Public Authorities	6 176	3 894	7 614	7 465	Nil	Nil	7 614	7 465		
Construction of Law Courts	Nil	Nil	2 842	1 506	Nil	Nil	2 842	1 506		
Other	300	Nil	8 648	7 760	Nil	Nil	8 648	7 760		
Total administered expenses	184 777	163 003	33 210	32 403	Nil	1 041	33 210	33 444		
Administered revenues										
Dividends	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil		
Fees	300	Nil	Nil	Nil	144	Nil	144	Nil		
Fines	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil		
Interest	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil		
Loan principle	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil		
Other	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil		
Total administered revenues	300	Nil	Nil	Nil	144	Nil	144	Nil		

**Note 23 Detailed Statement of
Program Expenses and Revenues**

	<i>Program 6 Maintenance of Law, Order and Security</i>							
	<i>National Police Research Unit</i>		<i>Australian Institute of Police Management</i>		<i>Narcotics Control Board (ONCB) Thailand</i>		<i>Federal Justice Office</i>	
	1995-96 \$'000	1994-95 \$'000	1995-96 \$'000	1994-95 \$'000	1995-96 \$'000	1994-95 \$'000	1995-96 \$'000	1994-95 \$'000
NET COST OF SERVICES								
Expenses								
Employee expenses	Nil	639	Nil	1 340	127	328	Nil	Nil
Other administrative expenses	Nil	482	Nil	1 146	102	132	Nil	Nil
Expenses of trust account businesses	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Total expenses	Nil	1 122	Nil	2 486	229	461	Nil	Nil
Revenues from independent sources								
Other revenues from independent sources	Nil	582	Nil	846	15	15	Nil	Nil
Revenues of trust account businesses	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Total revenues from independent sources	Nil	582	Nil	846	15	15	Nil	Nil
Net cost of services	Nil	(540)	Nil	(1 640)	(213)	(446)	Nil	Nil
REVENUES FROM GOVERNMENT								
Appropriations treated as revenue :								
Ordinary annual services (net appropriations)	Nil	445	Nil	1 463	333	324	Nil	Nil
Other services	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Liabilities assumed by other departments	Nil	42	Nil	137	Nil	24	Nil	Nil
Resources received free of charge from other departments	Nil	8	Nil	23	1	0	Nil	Nil
Total revenues from government	Nil	496	Nil	1 624	333	348	Nil	Nil
Excess of net cost of services over revenues from government	Nil	(44)	Nil	(16)	120	(97)	Nil	Nil
Net revenues or expenses from extraordinary items:								
Restructuring	Nil	180	91	Nil	Nil	4	Nil	507
Total expenses less revenues	Nil	135	91	(16)	120	(93)	Nil	507
ADMINISTERED EXPENSES AND REVENUES								
Administered expenses								
Grants	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Subsidies	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Payments of Appropriations to Public Authorities	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Construction of Law Courts	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Other	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Total administered expenses	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Administered revenues								
Dividends	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Fees	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Fines	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Interest	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Loan principle	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Other	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Total administered revenues	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

Note 23 Detailed Statement of
Program Expenses and Revenues

	<i>Program 6 Maintenance of Law, Order and Security</i>							
	<i>Australian Protective Service</i>		<i>AUSTRAC</i>		<i>War Crimes Prosecution Support Unit</i>		<i>Community Protection</i>	
	1995-96 \$'000	1994-95 \$'000	1995-96 \$'000	1994-95 \$'000	1995-96 \$'000	1994-95 \$'000	1995-96 \$'000	1994-95 \$'000
NET COST OF SERVICES								
Expenses								
Employee expenses	Nil	Nil	Nil	Nil	Nil	17	Nil	Nil
Other administrative expenses	Nil	Nil	Nil	Nil	Nil	15	Nil	Nil
Expenses of trust account businesses	84 920	81 349	Nil	Nil	Nil	Nil	Nil	Nil
Total expenses	84 920	81 349	Nil	Nil	Nil	32	Nil	Nil
Revenues from independent sources								
Other revenues from independent sources	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Revenues of trust account businesses	81 511	75 512	Nil	Nil	Nil	Nil	Nil	Nil
Total revenues from independent sources	81 511	75 512	Nil	Nil	Nil	Nil	Nil	Nil
Net cost of services	(3 409)	(5 837)	Nil	Nil	Nil	(32)	Nil	Nil
REVENUES FROM GOVERNMENT								
Appropriations treated as revenue :								
Ordinary annual services (net appropriations)	Nil	68	Nil	Nil	Nil	11	Nil	Nil
Other services	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Liabilities assumed by other departments	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Resources received free of charge from other departments	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Total revenues from government	Nil	68	Nil	Nil	Nil	11	Nil	Nil
Excess of net cost of services over revenues from government	(3 409)	(5 769)	Nil	Nil	Nil	(21)	Nil	Nil
Net revenues or expenses from extraordinary items:								
Restructuring	Nil	Nil	Nil	(4 024)	Nil	20	Nil	Nil
Total expenses less revenues	(3 409)	(5 769)	Nil	(4 024)	Nil	(1)	Nil	Nil
ADMINISTERED EXPENSES AND REVENUES								
Administered expenses								
Grants	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Subsidies	Nil	68	Nil	Nil	Nil	Nil	3 410	3 252
Payments of Appropriations to Public Authorities	Nil	Nil	Nil	Nil	Nil	Nil	4 490	4 945
Construction of Law Courts	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Other	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Total administered expenses	Nil	68	Nil	Nil	Nil	Nil	7 900	8 197
Administered revenues								
Dividends	1 496	8 827	Nil	Nil	Nil	Nil	Nil	Nil
Fees	133	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Fines	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Interest	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Loan principle	Nil	1 100	Nil	Nil	Nil	Nil	Nil	Nil
Other	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Total administered revenues	1 629	9 927	Nil	Nil	Nil	Nil	Nil	Nil

**Note 23 Detailed Statement of
Program Expenses and Revenues**

	<i>Total Program 6</i>		<i>Inter-Program Eliminations</i>		<i>Total</i>	
	1995-96	1994-95	1995-96	1994-95	1995-96	1994-95
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
NET COST OF SERVICES						
Expenses						
Employee expenses	127	2 324	Nil	Nil	23 931	27 495
Other administrative expenses	102	1 776	(7 129)	(8 614)	13 787	18 308
Expenses of trust account businesses	84 920	81 349	(8 220)	(8 373)	247 498	253 368
Total expenses	85 148	85 449	(15 348)	(16 987)	285 216	299 172
Revenues from independent sources						
Other revenues from independent sources	15	1 442	Nil	Nil	1 236	1 714
Revenues of trust account businesses	81 511	75 512	(15 280)	(17 013)	199 564	180 032
Total revenues from independent sources	81 526	76 954	(15 280)	(17 013)	200 800	181 746
Net cost of services	(3 622)	(8 495)	68	(26)	(84 416)	(117 426)
REVENUES FROM GOVERNMENT						
Appropriations treated as revenue :						
Ordinary annual services (net appropriations)	333	2 312	Nil	Nil	114 356	113 301
Other services	Nil	Nil	Nil	Nil	Nil	1 080
Liabilities assumed by other departments	Nil	203	Nil	Nil	Nil	5 385
Resources received free of charge from other departments	1	32	Nil	Nil	463	841
Total revenues from government	333	2 547	Nil	Nil	114 819	120 606
Excess of net cost of services over revenues from government	(3 289)	(5 948)	68	(26)	30 403	3 180
Net revenues or expenses from extraordinary items:						
Restructuring	91	(3 314)	Nil	Nil	1 913	(3 752)
Total expenses less revenues	(3 197)	(9 262)	68	(26)	32 316	(572)
ADMINISTERED EXPENSES AND REVENUES						
Administered expenses						
Grants	Nil	Nil	Nil	Nil	295 763	293 936
Subsidies	3 410	3 320	Nil	Nil	5 401	7 702
Payments of Appropriations to Public Authorities	4 490	4 945	Nil	Nil	120 756	153 954
Construction of Law Courts	Nil	Nil	Nil	Nil	2 842	1 506
Other	Nil	Nil	Nil	Nil	18 589	25 685
Total administered expenses	7 900	8 265	Nil	Nil	443 351	482 784
Administered revenues						
Dividends	1 496	8 827	Nil	Nil	6 496	8 827
Fees	133	Nil	Nil	Nil	211 021	265 754
Fines	Nil	Nil	Nil	Nil	876	854
Interest	Nil	Nil	Nil	Nil	Nil	119
Loan principle	Nil	1 100	Nil	Nil	Nil	2 900
Other	Nil	Nil	Nil	Nil	6 087	5 098
Total administered revenues	1 629	9 927	Nil	Nil	224 481	283 552

Note 24 Detailed Statement of
Program Assets and Liabilities

	<i>Program 1 Legal Services to the Commonwealth</i>					
	<i>Legal Practice</i>		<i>Solicitor-General</i>		<i>Total Program 1</i>	
	1995-96 \$'000	1994-95 \$'000	1995-96 \$'000	1994-95 \$'000	1995-96 \$'000	1994-95 \$'000
CURRENT ASSETS						
Cash on Hand	496	1 832	Nil	Nil	496	1 832
Cash at Bank	42 370	23 409	Nil	Nil	42 370	23 409
Cash in transit	87	352	Nil	Nil	87	352
Receivables	16 472	37 881	0	0	16 472	37 882
Inventories	7 968	8 541	0	1	7 968	8 541
Salary prepayments	Nil	68	Nil	Nil	Nil	68
Other prepayments	2 804	3 287	58	19	2 862	3 305
Total current assets	70 197	75 369	59	20	70 256	75 389
NON-CURRENT ASSETS						
Investments	Nil	Nil	Nil	Nil	Nil	Nil
Property, Plant and Equipment	44 037	8 767	272	4	44 310	8 770
Total non-current assets	44 037	8 767	272	4	44 310	8 770
Total assets	114 235	84 136	331	23	114 565	84 159
CURRENT LIABILITIES						
Creditors	2 024	3 452	6	7	2 030	3 459
Borrowings	Nil	Nil	Nil	Nil	Nil	Nil
Leases	95	67	Nil	Nil	95	67
Recreation leave	5 677	5 964	3	7	5 680	5 971
Long service leave	541	510	7	1	548	511
Redundancy	Nil	Nil	Nil	Nil	Nil	Nil
Accrued salary and allowances	912	1 112	0	0	912	1 112
Revenue in advance	Nil	Nil	Nil	Nil	Nil	Nil
Other	3 600	6 403	0	2	3 600	6 405
Total current liabilities	12 850	17 508	17	17	12 866	17 525
NON-CURRENT LIABILITIES						
Creditors	656	607	Nil	Nil	656	607
Loan - Commonwealth	15 097	15 097	Nil	Nil	15 097	15 097
Leases	361	119	Nil	Nil	361	119
Recreation leave	3 194	3 390	2	4	3 195	3 394
Long service leave	14 915	14 187	195	24	15 110	14 211
Other	Nil	Nil	Nil	Nil	Nil	Nil
Total non-current liabilities	34 222	33 400	197	28	34 418	33 428
Total liabilities	47 071	50 908	213	45	47 285	50 953
NET ASSETS OR LIABILITIES	67 163	33 228	118	(22)	67 281	33 207
ADMINISTERED ASSETS AND LIABILITIES						
Administered assets						
Cash	606	923	Nil	Nil	606	923
Receivables	3 162	2 187	Nil	Nil	3 162	2 187
Investments	39 445	39 445	Nil	Nil	39 445	39 445
Other	Nil	Nil	Nil	Nil	Nil	Nil
Total administered assets	43 214	42 555	Nil	Nil	43 214	42 555
Administered liabilities						
Creditors	Nil	Nil	Nil	Nil	Nil	Nil
Grants	Nil	1 300	Nil	Nil	Nil	1 300
Investments	Nil	Nil	Nil	Nil	Nil	Nil
Other	1 729	3 183	Nil	Nil	1 729	3 183
Total administered liabilities	1 729	4 483	Nil	Nil	1 729	4 483

Note 24 Detailed Statement of

Program Assets and Liabilities

	<i>Program 2 Business and Consumer Affairs</i>					
	<i>Insolvency & Trustee Service Australia</i>		<i>Federal Bureau of Consumer Affairs</i>		<i>Total Program 2</i>	
	1995-96 \$'000	1994-95 \$'000	1995-96 \$'000	1994-95 \$'000	1995-96 \$'000	1994-95 \$'000
CURRENT ASSETS						
Cash on Hand	14	22	Nil	4	14	26
Cash at Bank	Nil	Nil	Nil	Nil	Nil	Nil
Cash in transit	Nil	Nil	Nil	Nil	Nil	Nil
Receivables	43	33	Nil	29	43	62
Inventories	38	18	Nil	Nil	38	18
Salary prepayments	Nil	5	Nil	1	Nil	6
Other prepayments	415	406	Nil	87	415	494
Total current assets	510	484	Nil	121	510	606
NON-CURRENT ASSETS						
Investments	Nil	Nil	Nil	Nil	Nil	Nil
Property, Plant and Equipment	4 595	2 245	Nil	53	4 595	2 298
Total non-current assets	4 595	2 245	Nil	53	4 595	2 298
Total assets	5 105	2 730	Nil	174	5 105	2 904
CURRENT LIABILITIES						
Creditors	924	1 059	Nil	20	924	1 079
Borrowings	Nil	Nil	Nil	Nil	Nil	Nil
Leases	Nil	Nil	Nil	Nil	Nil	Nil
Recreation leave	875	1 019	Nil	219	875	1 238
Long service leave	101	98	Nil	22	101	120
Redundancy	Nil	Nil	Nil	Nil	Nil	Nil
Accrued salary and allowances	123	105	Nil	26	123	130
Revenue in advance	Nil	Nil	Nil	Nil	Nil	Nil
Other	19	4	Nil	3	19	8
Total current liabilities	2 043	2 285	Nil	289	2 043	2 574
NON-CURRENT LIABILITIES						
Creditors	Nil	Nil	Nil	Nil	Nil	Nil
Loan - Commonwealth	Nil	Nil	Nil	Nil	Nil	Nil
Leases	Nil	Nil	Nil	Nil	Nil	Nil
Recreation leave	492	575	Nil	124	492	699
Long service leave	2 774	2 743	Nil	608	2 774	3 351
Other	130	Nil	Nil	Nil	130	Nil
Total non-current liabilities	3 396	3 318	Nil	732	3 396	4 050
Total liabilities	5 438	5 603	Nil	1 021	5 438	6 624
NET ASSETS OR LIABILITIES	(334)	(2 873)	Nil	(847)	(334)	(3 720)
ADMINISTERED ASSETS AND LIABILITIES						
Administered assets						
Cash	9	8	Nil	Nil	9	8
Receivables	4	5	Nil	Nil	4	5
Investments	Nil	Nil	Nil	Nil	Nil	Nil
Other	Nil	Nil	Nil	Nil	Nil	Nil
Total administered assets	13	13	Nil	Nil	13	13
Administered liabilities						
Creditors	Nil	Nil	Nil	Nil	Nil	Nil
Grants	Nil	Nil	Nil	Nil	Nil	Nil
Investments	Nil	Nil	Nil	Nil	Nil	Nil
Other	170	5 500	Nil	Nil	170	5 500
Total administered liabilities	170	5 500	Nil	Nil	170	5 500

**Note 24 Detailed Statement of
Program Assets and Liabilities**

	<i>Program 3 Community Affairs</i>					
	<i>Administrative Review Council</i>		<i>Family Law Council</i>		<i>Office of Film & Literature Classification</i>	
	1995-96 \$'000	1994-95 \$'000	1995-96 \$'000	1994-95 \$'000	1995-96 \$'000	1994-95 \$'000
CURRENT ASSETS						
Cash on Hand	0	Nil	Nil	Nil	31	5
Cash at Bank	Nil	Nil	Nil	Nil	Nil	Nil
Cash in transit	Nil	Nil	Nil	Nil	Nil	Nil
Receivables	Nil	Nil	Nil	Nil	Nil	0
Inventories	Nil	Nil	Nil	Nil	7	Nil
Salary prepayments	Nil	(2)	Nil	Nil	Nil	Nil
Other prepayments	68	67	11	8	85	42
Total current assets	69	66	11	8	123	47
NON-CURRENT ASSETS						
Investments	Nil	Nil	Nil	Nil	Nil	Nil
Property, Plant and Equipment	61	19	13	2	476	474
Total non-current assets	61	19	13	2	476	474
Total assets	130	84	24	10	599	521
CURRENT LIABILITIES						
Creditors	3	8	11	3	36	18
Borrowings	Nil	Nil	Nil	Nil	Nil	Nil
Leases	Nil	Nil	Nil	Nil	Nil	Nil
Recreation leave	26	40	Nil	Nil	98	87
Long service leave	1	1	Nil	Nil	10	9
Redundancy	Nil	Nil	Nil	Nil	Nil	Nil
Accrued salary and allowances	3	6	Nil	Nil	16	12
Revenue in advance	Nil	Nil	Nil	Nil	27	Nil
Other	Nil	Nil	Nil	Nil	10	2
Total current liabilities	33	56	11	3	197	128
NON-CURRENT LIABILITIES						
Creditors	Nil	Nil	Nil	Nil	Nil	Nil
Loan - Commonwealth	Nil	Nil	Nil	Nil	Nil	Nil
Leases	Nil	Nil	Nil	Nil	Nil	Nil
Recreation leave	15	23	Nil	Nil	55	49
Long service leave	36	34	Nil	Nil	265	248
Other	Nil	Nil	Nil	Nil	Nil	Nil
Total non-current liabilities	50	57	Nil	Nil	321	298
Total liabilities	84	112	11	3	518	426
NET ASSETS OR LIABILITIES	46	(28)	13	7	81	95
ADMINISTERED ASSETS AND LIABILITIES						
Administered assets						
Cash	Nil	Nil	Nil	Nil	Nil	Nil
Receivables	Nil	Nil	Nil	Nil	Nil	Nil
Investments	Nil	Nil	Nil	Nil	Nil	Nil
Other	Nil	Nil	Nil	Nil	Nil	Nil
Total administered assets	Nil	Nil	Nil	Nil	Nil	Nil
Administered liabilities						
Creditors	Nil	Nil	Nil	Nil	Nil	Nil
Grants	Nil	Nil	Nil	Nil	Nil	Nil
Investments	949	Nil	Nil	Nil	Nil	Nil
Other	Nil	Nil	Nil	Nil	300	Nil
Total administered liabilities	949	Nil	Nil	Nil	300	Nil

Note 24 Detailed Statement of

Program Assets and Liabilities

	<i>Program 3 Community Affairs</i>				<i>Program 4 Administration of Justice</i>	
	<i>Legal Aid & Family Services</i>		<i>Total Program 3</i>		<i>Ancillary Program Services</i>	
	<i>1995-96</i>	<i>1994-95</i>	<i>1995-96</i>	<i>1994-95</i>	<i>1995-96</i>	<i>1994-95</i>
	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>
CURRENT ASSETS						
Cash on Hand	Nil	Nil	31	5	1	Nil
Cash at Bank	Nil	Nil	Nil	Nil	Nil	Nil
Cash in transit	Nil	Nil	Nil	Nil	Nil	Nil
Receivables	0	0	0	1	Nil	Nil
Inventories	3	4	10	4	Nil	Nil
Salary prepayments	Nil	5	Nil	3	Nil	Nil
Other prepayments	73	86	238	203	37	42
Total current assets	76	96	279	217	38	42
NON-CURRENT ASSETS						
Investments	Nil	Nil	Nil	Nil	Nil	Nil
Property, Plant and Equipment	206	132	756	626	Nil	Nil
Total non-current assets	206	132	756	626	Nil	Nil
Total assets	282	228	1 035	843	38	42
CURRENT LIABILITIES						
Creditors	162	15	212	43	62	27
Borrowings	Nil	Nil	Nil	Nil	Nil	Nil
Leases	Nil	Nil	Nil	Nil	Nil	Nil
Recreation leave	258	228	383	355	Nil	Nil
Long service leave	26	21	37	31	Nil	Nil
Redundancy	Nil	Nil	Nil	Nil	Nil	Nil
Accrued salary and allowances	43	32	62	51	0	0
Revenue in advance	Nil	Nil	27	Nil	Nil	Nil
Other	Nil	2	10	4	0	Nil
Total current liabilities	489	297	730	484	63	27
NON-CURRENT LIABILITIES						
Creditors	Nil	Nil	Nil	Nil	Nil	Nil
Loan - Commonwealth	Nil	Nil	Nil	Nil	Nil	Nil
Leases	Nil	Nil	Nil	Nil	Nil	Nil
Recreation leave	145	129	215	201	Nil	Nil
Long service leave	718	582	1 019	865	Nil	Nil
Other	Nil	Nil	Nil	Nil	Nil	Nil
Total non-current liabilities	863	711	1 234	1 066	Nil	Nil
Total liabilities	1 352	1 009	1 964	1 549	63	27
NET ASSETS OR LIABILITIES	(1 070)	(781)	(929)	(706)	(25)	15
ADMINISTERED ASSETS AND LIABILITIES						
Administered assets						
Cash	Nil	Nil	Nil	Nil	Nil	Nil
Receivables	Nil	Nil	Nil	Nil	Nil	Nil
Investments	Nil	Nil	Nil	Nil	156 692	19 303
Other	Nil	Nil	Nil	Nil	52	60
Total administered assets	Nil	Nil	Nil	Nil	156 743	19 363
Administered liabilities						
Creditors	Nil	Nil	Nil	Nil	270	21
Grants	1 134	Nil	1 134	Nil	Nil	Nil
Investments	Nil	Nil	949	Nil	Nil	Nil
Other	Nil	Nil	300	Nil	Nil	Nil
Total administered liabilities	1 134	Nil	2 383	Nil	270	21

**Note 24 Detailed Statement of
Program Assets and Liabilities**

	<i>Program 4 Administration of Justice</i>				<i>Program 6 Maintenance of Law, Order and Security</i>	
	<i>Auscript</i>		<i>Total Program 4</i>		<i>Australian Institute of Police Management</i>	
	<i>1995-96 \$'000</i>	<i>1994-95 \$'000</i>	<i>1995-96 \$'000</i>	<i>1994-95 \$'000</i>	<i>1995-96 \$'000</i>	<i>1994-95 \$'000</i>
CURRENT ASSETS						
Cash on Hand	11	14	12	14	Nil	1
Cash at Bank	1 064	1 937	1 064	1 937	Nil	Nil
Cash in transit	Nil	Nil	Nil	Nil	Nil	Nil
Receivables	2 205	2 206	2 205	2 206	Nil	145
Inventories	124	437	124	437	Nil	Nil
Salary prepayments	Nil	Nil	Nil	Nil	Nil	Nil
Other prepayments	275	269	312	311	Nil	6
Total current assets	3 680	4 863	3 718	4 905	Nil	152
NON-CURRENT ASSETS						
Investments	9	9	9	9	Nil	Nil
Property, Plant and Equipment	1 387	869	1 387	869	Nil	69
Total non-current assets	1 396	878	1 396	878	Nil	69
Total assets	5 076	5 741	5 114	5 783	Nil	221
CURRENT LIABILITIES						
Creditors	190	125	252	152	Nil	15
Borrowings	431	181	431	181	Nil	Nil
Leases	Nil	Nil	Nil	Nil	Nil	Nil
Recreation leave	255	289	255	289	Nil	85
Long service leave	83	261	83	261	Nil	5
Redundancy	161	Nil	161	Nil	Nil	Nil
Accrued salary and allowances	Nil	Nil	0	0	Nil	15
Revenue in advance	Nil	Nil	Nil	Nil	Nil	Nil
Other	1 009	888	1 009	888	Nil	Nil
Total current liabilities	2 129	1 744	2 191	1 772	Nil	121
NON-CURRENT LIABILITIES						
Creditors	Nil	Nil	Nil	Nil	Nil	Nil
Loan - Commonwealth	862	362	862	362	Nil	Nil
Leases	Nil	Nil	Nil	Nil	Nil	Nil
Recreation leave	141	193	141	193	Nil	48
Long service leave	1 018	762	1 018	762	Nil	144
Other	Nil	Nil	Nil	Nil	Nil	Nil
Total non-current liabilities	2 021	1 317	2 021	1 317	Nil	192
Total liabilities	4 150	3 061	4 212	3 089	Nil	313
NET ASSETS OR LIABILITIES	926	2 680	901	2 694	Nil	(91)
ADMINISTERED ASSETS AND LIABILITIES						
Administered assets						
Cash	Nil	Nil	Nil	Nil	Nil	4
Receivables	144	Nil	144	Nil	Nil	0
Investments	750	Nil	157 442	19 303	Nil	Nil
Other	Nil	Nil	52	60	Nil	Nil
Total administered assets	894	Nil	157 637	19 363	Nil	4
Administered liabilities						
Creditors	Nil	Nil	270	21	Nil	Nil
Grants	Nil	Nil	Nil	Nil	Nil	Nil
Investments	Nil	Nil	Nil	Nil	Nil	Nil
Other	Nil	Nil	Nil	Nil	Nil	Nil
Total administered liabilities	Nil	Nil	270	21	Nil	Nil

**Note 24 Detailed Statement of
Program Assets and Liabilities**

	<i>Program 6 Maintenance of Law, Order and Security</i>					
	<i>Narcotics Control Board (ONCB) Thailand</i>		<i>Australian Protective Service</i>		<i>Community Protection</i>	
	1995-96 \$'000	1994-95 \$'000	1995-96 \$'000	1994-95 \$'000	1995-96 \$'000	1994-95 \$'000
CURRENT ASSETS						
Cash on Hand	Nil	1	82	47	Nil	Nil
Cash at Bank	Nil	Nil	3 916	7 519	Nil	Nil
Cash in transit	Nil	Nil	Nil	918	Nil	Nil
Receivables	Nil	Nil	9 282	7 451	Nil	Nil
Inventories	Nil	Nil	810	543	Nil	Nil
Salary prepayments	Nil	(32)	Nil	Nil	Nil	Nil
Other prepayments	1	5	225	619	Nil	Nil
Total current assets	1	(26)	14 315	17 097	Nil	Nil
NON-CURRENT ASSETS						
Investments	Nil	Nil	Nil	Nil	Nil	Nil
Property, Plant and Equipment	Nil	Nil	3 568	3 905	Nil	Nil
Total non-current assets	Nil	Nil	3 568	3 905	Nil	Nil
Total assets	1	(26)	17 883	21 002	Nil	Nil
CURRENT LIABILITIES						
Creditors	4	4	2 972	2 297	Nil	Nil
Borrowings	Nil	Nil	Nil	Nil	Nil	Nil
Leases	Nil	Nil	Nil	Nil	Nil	Nil
Recreation leave	26	76	5 891	5 036	Nil	Nil
Long service leave	3	2	970	602	Nil	Nil
Redundancy	Nil	Nil	Nil	Nil	Nil	Nil
Accrued salary and allowances	2	1	Nil	Nil	Nil	Nil
Revenue in advance	Nil	Nil	874	2 789	Nil	Nil
Other	Nil	Nil	Nil	Nil	Nil	Nil
Total current liabilities	35	82	10 707	10 724	Nil	Nil
NON-CURRENT LIABILITIES						
Creditors	Nil	Nil	Nil	Nil	Nil	Nil
Loan - Commonwealth	Nil	Nil	Nil	Nil	Nil	Nil
Leases	Nil	Nil	Nil	Nil	Nil	Nil
Recreation leave	15	22	Nil	Nil	Nil	Nil
Long service leave	91	130	5 128	4 820	Nil	Nil
Other	Nil	Nil	Nil	Nil	Nil	Nil
Total non-current liabilities	106	151	5 128	4 820	Nil	Nil
Total liabilities	141	233	15 835	15 544	Nil	Nil
NET ASSETS OR LIABILITIES	(140)	(260)	2 048	5 458	Nil	Nil
ADMINISTERED ASSETS AND LIABILITIES						
Administered assets						
Cash	Nil	Nil	Nil	Nil	Nil	Nil
Receivables	Nil	Nil	133	Nil	Nil	Nil
Investments	Nil	Nil	3 872	3 872	654	Nil
Other	Nil	Nil	Nil	Nil	Nil	Nil
Total administered assets	Nil	Nil	4 005	3 872	654	Nil
Administered liabilities						
Creditors	Nil	Nil	Nil	Nil	Nil	Nil
Grants	Nil	Nil	Nil	Nil	Nil	Nil
Investments	Nil	Nil	Nil	Nil	Nil	Nil
Other	Nil	Nil	Nil	Nil	Nil	Nil
Total administered liabilities	Nil	Nil	Nil	Nil	Nil	Nil

Note 24 Detailed Statement of
Program Assets and Liabilities

	<i>Total Program 6</i>		<i>Inter- Program Eliminations</i>		<i>Total</i>	
	1995-96	1994-95	1995-96	1994-95	1995-96	1994-95
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
CURRENT ASSETS						
Cash on Hand	82	49	93	352	729	2 278
Cash at Bank	3 916	7 519	Nil	Nil	47 350	32 865
Cash in transit	Nil	918	Nil	Nil	87	1 270
Receivables	9 282	7 596	(972)	(1 468)	27 030	46 278
Inventories	810	543	Nil	Nil	8 951	9 543
Salary prepayments	Nil	(32)	Nil	Nil	Nil	46
Other prepayments	226	630	Nil	Nil	4 054	4 943
Total current assets	14 316	17 223	(879)	(1 116)	88 200	97 224
NON-CURRENT ASSETS						
Investments	Nil	Nil	Nil	Nil	9	9
Property, Plant and Equipment	3 568	3 974	Nil	Nil	54 615	16 538
Total non-current assets	3 568	3 974	Nil	Nil	54 624	16 547
Total assets	17 884	21 197	(879)	(1 116)	142 824	113 771
CURRENT LIABILITIES						
Creditors	2 976	2 316	(879)	(1 089)	5 514	5 959
Borrowings	Nil	Nil	Nil	Nil	431	181
Leases	Nil	Nil	Nil	Nil	95	67
Recreation leave	5 917	5 197	Nil	Nil	13 110	13 050
Long service leave	973	609	Nil	Nil	1 742	1 532
Redundancy	Nil	Nil	Nil	Nil	161	Nil
Accrued salary and allowances	2	16	Nil	Nil	1 099	1 310
Revenue in advance	874	2 789	Nil	Nil	901	2 789
Other	Nil	Nil	Nil	Nil	4 639	7 304
Total current liabilities	10 742	10 927	(879)	(1 089)	27 693	32 192
NON-CURRENT LIABILITIES						
Creditors	Nil	Nil	Nil	Nil	656	607
Loan - Commonwealth	Nil	Nil	Nil	Nil	15 959	15 459
Leases	Nil	Nil	Nil	Nil	361	119
Recreation leave	15	70	Nil	Nil	4 059	4 556
Long service leave	5 219	5 093	Nil	Nil	25 139	24 283
Other	Nil	Nil	Nil	Nil	130	Nil
Total non-current liabilities	5 234	5 163	Nil	Nil	46 302	45 024
Total liabilities	15 976	16 090	(879)	(1 089)	73 996	77 215
NET ASSETS OR LIABILITIES	1 909	5 107	Nil	(27)	68 828	36 555
ADMINISTERED ASSETS AND LIABILITIES						
Administered assets						
Cash	Nil	4	Nil	Nil	615	935
Receivables	133	0	Nil	Nil	3 444	2 192
Investments	4 526	3 872	Nil	Nil	201 413	62 621
Other	Nil	Nil	Nil	Nil	52	60
Total administered assets	4 659	3 876	Nil	Nil	205 524	65 807
Administered liabilities	Nil					
Creditors	Nil	Nil	Nil	Nil	270	21
Grants	Nil	Nil	Nil	Nil	1 134	1 300
Investments	Nil	Nil	Nil	Nil	949	Nil
Other	Nil	Nil	Nil	Nil	2 200	8 683
Total administered liabilities	Nil	Nil	Nil	Nil	4 553	10 003

Note 25 Trust Accounts – Non Commonwealth Public Account

This section discloses details of each Trust Account administered by the Department outside of the operation of the Commonwealth Public Account.

	Receipts and Expenditure	
	1995–96	1994–95
	\$	\$
Common Investment Fund Account		
• Legal Authority – Section 20B, Division 2 of the <i>Bankruptcy Act 1966</i>		
• Purpose – To hold all moneys (other than moneys to which sub-section (8) applies) received by the Official Trustee		
Balance as at beginning of the financial year	11 876 896	13 048 312
Add: Receipts	<u>30 914 410</u>	<u>26 062 569</u>
	42 791 306	39 110 881
Less: Expenditure	<u>26 623 523</u>	<u>27 233 985</u>
Balance as at the end of the financial year	<u><u>16 167 783</u></u>	<u><u>11 876 896</u></u>
Common Investment Fund Holding Account		
• Legal Authority – Sub-section 20B(4) of the <i>Bankruptcy Act 1966</i>		
• Purpose – To transfer interest derived from the investment of moneys in the Common Investment Fund		
Balance as at beginning of the financial year	23 841	11 752
Add: Receipts	<u>1 058 921</u>	<u>806 431</u>
	1 082 762	818 183
Less: Expenditure	<u>977 164</u>	<u>794 342</u>
Balance as at the end of the financial year	<u><u>105 598</u></u>	<u><u>23 841</u></u>
Office of Film and Literature Classification – Collectors Trust Account		
• Legal Authority – Ministerial agreement 1984		
• Purpose – To hold moneys collected by the Commonwealth as agent for the States and the Northern Territory until they are disbursed in accordance with agreements between the Commonwealth, the Northern Territory and the States		
Balance as at beginning of the financial year	85 865	84 830
Add: Receipts	<u>1 031 520</u>	<u>940 720</u>
	1 117 385	1 025 550
Less: Expenditure	<u>1 117 385</u>	<u>939 685</u>
Balance as at the end of the financial year	<u><u>Nil</u></u>	<u><u>85 865</u></u>

	Receipts and Expenditure	
	1995-96	1994-95
	\$	\$

Australian Government Solicitor Trust Accounts

- Legal Authority – The Agencies and Entities Trust Accounts were established under authority in 1993-94
- Purpose – Equivalent to the Trust Account maintained by Solicitors in private practice for holding client funds

Australian Government Solicitor Entities Trust Account

Balance as at beginning of the financial year	442 006	1 334 767
Add: Receipts	19 456 336	35 223 277
	19 898 342	36 558 044
Less: Expenditure	18 651 685	36 116 038
Balance as at the end of the financial year	1 246 657	442 006

Australian Government Solicitor Agencies Trust Account

Balance transferred from Australian Government Solicitor's Trust Account	13 638 152	16 283 263
Add: Receipts	203 964 425	186 323 766
	217 602 577	202 607 029
Less: Expenditure	199 761 300	188 968 877
Balance as at the end of the financial year	17 841 277	13 638 152

Investment Accounts

Balances as at beginning of the financial year	Nil	226 940
Add: Receipts	Nil	Nil
	Nil	226 940
Less: Expenditure	Nil	226 940
Balance as at the end of the financial year	Nil	Nil

		1995–96	1994–95
		\$	\$
Note 26 Administered Expenses			
	Sub Program		
Grants			
– Compensation to the States for Corporations			
Revenue foregone	2.2.3	105 346 961	122 497 453
– Payments for Provision of Legal Aid	3.4	126 640 296	121 154 682
– Marriage Counselling Grants	3.4	26 844 793	21 994 000
– Family Court of Western Australia	4.8.3	8 167 000	7 287 378
– Family Law Act and Child Support Legislation	4.8.3	3 947 596	5 042 336
– Voluntary and Community Legal Aid Scheme	3.4	13 842 884	Nil
– Other	3.4	10 973 061	15 959 920
Total grants		<u>295 762 591</u>	<u>293 935 769</u>
Subsidies			
– Law Courts Limited	4.8.3	1 990 563	3 341 866
– SAC/PAV Operating Costs	6.5.4	3 410 313	3 251 605
– Auscript Funding	4.7	Nil	1 041 000
– Australian Protective Service	6.5.3	Nil	68 000
Total subsidies		<u>5 400 876</u>	<u>7 702 471</u>
Payments of Appropriations to Public Authorities			
– Australian Securities Commission	2.2.1	101 677 000	137 650 000
– Australian Institute of Criminology	6.5.1	4 232 000	3 691 000
– Criminology Research Council	6.5.2	258 000	500 000
– High Court of Australia	5	7 614 000	7 465 000
– Law Reform Commission	3.2.1	4 224 000	3 894 000
– Companies and Securities Advisory Committee	2.2.2	799 000	754 000
– Office of Film and Literature Classification	3.3	1 952 121	Nil
Total payments of appropriations to public authorities		<u>120 756 121</u>	<u>153 954 000</u>
Construction of Law Courts			
– Sydney Family Court	4.8.3	Nil	143 894
– Brisbane Law Courts	4.8.3	133 960	Nil
– Perth Law Courts	4.8.3	2 438 059	Nil
– Melbourne Law Courts	4.8.3	270 262	886 167
– Plant and Equipment Brisbane Law Courts	4.8.3	Nil	77 104
– Plant and Equipment Sydney Law Courts	4.8.3	Nil	399 000
Total construction of law courts		<u>2 842 281</u>	<u>1 506 165</u>
Other			
– High Court Justices	5	1 769 818	1 714 610
– Judges Pensions	4.8.1	6 878 506	6 045 881
– Compensation and Legal	1.1, 2.1	(285 094)	5 351 658
– Publication of Acts and Statutory Rules	1.1	1 351 600	1 351 898
– Proceeds of Crime – Disbursements	2.1	5 963 145	7 052 800
– Miscellaneous	1.1, 3.3	2 910 971	4 168 418
Total other		<u>18 588 946</u>	<u>25 685 265</u>
Total Administered Expenses		<u><u>443 350 815</u></u>	<u><u>482 783 670</u></u>

		1995-96 \$	1994-95 \$
Note 27 Administered Revenues			
	Sub Program		
Fees			
– Australian Securities Commission	2.2.1	203 326 943	257 593 585
– Other	1.1, 2.1, 3.3, 4.7, 6.5.3	<u>7 694 453</u>	<u>8 160 194</u>
Total fees		<u>211 021 396</u>	<u>265 753 779</u>
Fines	1.1	<u>876 432</u>	<u>854 456</u>
Interest	1.1	<u>Nil</u>	<u>118 518</u>
Loan Capital	1.1, 6.5.3	<u>Nil</u>	<u>2 900 000</u>
Dividends Received	1.1, 6.5.3	<u>6 496 000</u>	<u>8 827 000</u>
Other			
– Proceeds of Crime	2.1	4 929 146	3 628 254
– Bankruptcy	2.1	775 000	948 000
– Unclaimed Moneys	1.1	Nil	5 424
– Miscellaneous Receipts	2.1	<u>383 257</u>	<u>516 783</u>
Total other		<u>6 087 403</u>	<u>5 098 461</u>
Total Administered Revenues		<u><u>224 481 231</u></u>	<u><u>283 552 214</u></u>

		1995-96 \$	1994-95 \$
Note 28 Administered Assets			
	Sub Program		
Cash on Hand	1.1, 2.1	26 753	27 894
Cash at Bank	1.1, 2.1	588 644	906 618
Total cash		615 397	934 512
Receivables	1.1, 2.1, 4.7, 6.5.3	3 443 505	2 192 110
Investments			
– Trust Account Business – Loan Legal Practice Trust Account (from Establishment Grant)	1.1	15 096 739	15 096 739
Total commercial trust account activity – loan		15 096 739	15 096 739
– Trust Account Business – Capital Legal Practice Trust Account	1.1	24 348 595	24 348 595
Australian Protective Service Trust Account	6.5.3	3 872 000	3 872 000
Total commercial trust account activity – capital		28 220 595	28 220 595
– Loan for payment to the Auscript Trust Account	4.7	750 000	Nil
– Law Courts Limited*	4.8.3	19 303 229	19 303 229
– Interest in Other Entities**			
Australian Institute of Criminology	6.5.1	467 075	Nil
Criminology Research Council	6.5.2	187 122	Nil
High Court of Australia	5	137 388 559	Nil
Total interest in other entities		138 042 756	Nil
Total investments		201 413 319	62 620 563
Other	4.8.3	51 653	59 848
Total administered assets		205 523 874	65 807 033

* The Commonwealth and the State of New South Wales jointly control Law Courts Limited, a company limited by guarantee which was incorporated in New South Wales on 23 December 1974 with the principal object of providing accommodation for courts (other than courts with a summary jurisdiction), court registries and associated court offices and libraries. The investment is shown at cost.

The Commonwealth's beneficial interest of 47.5% of the company's shareholders equity was valued at \$80 798 938 as calculated below, based on latest audited accounts.

** Interests in Other Entities are valued in line with the net assets of those entities. Movements in the net assets are taken to the Administered Investment Reserve.

	Law Courts Limited	Attorney-General's Interest (47.5%)	
	1996	1996	1995
	\$	\$	\$
Opening Shareholders' Equity	129 316 623	61 425 396	64 617 287
Losses	(3 285 457)	(1 560 592)	(723 299)
Changes to Reserves	44 071 861	20 934 134	(2 468 593)
Closing Shareholders' Equity	170 103 027	80 798 938	61 425 396

		1995–96 \$	1994–95 \$
Note 29 Administered Liabilities			
	Sub Program		
Creditors			
– Construction Payments			
Melbourne Law Courts	4.8.3	270 262	20 506
Total creditors		<u>270 262</u>	<u>20 506</u>
Grants			
– Family Law Act and Child Support Legislation	3.4	445 829	1 300 000
– Payments for Provision of Legal Aid	3.4	687 974	Nil
Total grants		<u>1 133 803</u>	<u>1 300 000</u>
Investments			
– Interest in Other Entities			
Australian Law Reform Commission	3.2.1	949 035	Nil
Total investments		<u>949 035</u>	<u>Nil</u>
Other			
– Compensation and Legal	1.1, 2.1	185 234	3 149 130
– Publication of Acts and Statutory Rules	1.1	473	33 464
– Proceeds of Crime – Disbursements	2.1	Nil	5 500 000
– Interest	1.1	1 713 848	Nil
– Payments to States/Territories	3.3	300 000	Nil
Total other		<u>2 199 556</u>	<u>8 682 594</u>
Total administered liabilities		<u><u>4 552 656</u></u>	<u><u>10 003 100</u></u>
Transfer Payments – Future Years			
• Program 1 – Compensation to the States for Corporations revenue foregone		Nil (1995–96 prices)	\$122 497 453 (1994–95 prices)
• Program 3 – Ongoing Grants for Legal Aid		\$ 105 346 961 (1995–96 prices)	\$107 734 161 (1994–95 prices)

These liabilities are not recognised in the Statement of Assets and Liabilities because the net present value of indexed ongoing liabilities cannot be measured.

Note 30 Administered Investment Reserve

Administered Entities Investment Reserve

Opening Balance		Nil	Nil
Recognition of Administered Investments	3.2.1, 5, 6.5.1, 6.5.2	137 093 721	Nil
Closing Balance		<u>137 093 721</u>	<u>Nil</u>

Note 31 Agreements Equally Proportionately Unperformed

	Construction Contracts \$	Contracts for Information Technology \$	Total \$
Current	1 781 975	1 018 721	2 800 696
Non-current			
– Later than one but less than two years	1 493 169	434 707	1 927 876
– Later than two but less than five years	581 588	1 304 121	1 885 709
– Later than five years		2 173 535	2 173 535
Total Agreements Equally Proportionately Unperformed	<u>3 856 732</u>	<u>4 931 084</u>	<u>8 787 816</u>

Note that the above disclosures do not include amounts payable for operating leases which are separately disclosed in Note 14.

Note 32 Liabilities not Recognised

	1995–96 \$	1994–95 \$
• Rewards for the provision of information relating to the following matters:		
– Hilton bombing (maximum liability)	Nil	125 000
• Common law claims, including workers compensation	780 000	790 000
• Make good costs – maximum liability*	1 584 050	3 033 500
Total liabilities not recognised	<u>2 364 050</u>	<u>3 948 500</u>

* Make good costs for 1995–96 were derived by the Australian Valuation Office. As the Department believes from past experience, that it is impossible to estimate the likelihood of these costs actually being incurred with any degree of certainty these liabilities have not been recognised in the accounts.

Note 33 Employee Superannuation

Employees of the Department, Legal Practice, APS and Auscript contribute to the Commonwealth Superannuation Scheme (CSS), the Public Service Superannuation Scheme (PSS) and other Commonwealth and non-Commonwealth schemes.

The Department is required to meet the employer share of the costs of benefits payable to all staff employed in the Department, which for 1995-96 was 19.1% under the CSS/PSS inclusive of productivity benefits. (16.1% is an average figure as advised by DoF).

For casual commercial elements staff not in the CSS or the PSS, the Department contributes 6% to the Australian Government Employee Superannuation Trust (AGEST).

The Department's contributions to the above funds during the year were as follows:

	1995-96	1994-95
	\$	\$
CSS/PSS	20 800 677	14 536 723
Employer Productivity Superannuation Contribution & AGEST	<u>2 211 250</u>	<u>1 999 655</u>
	<u>23 011 927</u>	<u>16 536 378</u>

In 1994-95, the Department was required to meet the employer share of the costs payable to staff employed in only the commercial elements of the Department. The figures above are therefore not comparable.

CSS/PSS

CSS is a split benefit scheme based on defined member contributions and an employer component consisting of a defined benefit based on final salary and a productivity component. PSS is a defined benefit scheme based on defined member contributions and an employer component consisting of a defined benefit based on final salary and a productivity component.

Employer Productivity Superannuation Contribution and AGEST

Employer Productivity Superannuation Contribution and AGEST are accumulation funds based on defined employer contributions. The benefits are assessed on the amount of the employer contributions, plus interest and less administration charges accumulated while the employee remains a member of the respective fund.

Note 34 Events Occurring after Balance Date

As a result of the Budget, the Department will be receiving additional resources for -

- the National Firearms Program, which will provide approximately \$500 million in compensation for firearm owners affected by the national amnesty and in assistance to the States and Territories to implement the new national laws - this will be administered by the Department in cooperation with the Commonwealth Law Enforcement Board;
- an increase of \$6.1 million over three years to increase access to marriage and relationship education services - this will be administered by the Department through Legal Aid and Family Services;
- the upgrading of the Department's Protective Security Coordination Centre from Branch to Division status, with a wider range of coordination responsibilities and a consequential transfer of functions and resources from other portfolios.

The Department will also make a significant contribution to the task of reducing the Budget deficit. Savings measures will come from increasing existing fees and introducing new charges to raise the level of cost recovery for the services of the Insolvency and Trustee Service, Australia.

A number of departmental appropriations will be reduced, eg Payments to the States and Territories under the Family Law Act, payments for the Family Court of Western Australia and departmental Plant and Equipment. The balance of the Confiscated Asset Trust Fund, which is administered by ITSA, will now be transferred to Consolidated Revenue each year and not available for payment for health and law enforcement initiatives.

**AUSCRIPT - COMMONWEALTH REPORTING SERVICE TRUST ACCOUNT
INDEPENDENT AUDIT REPORT****Scope**

I have audited the financial statements of Auscript - Commonwealth Reporting Service Trust Account for the year ended 30 June 1996. The statements comprise:

- Statement by Departmental Secretary and Principal Officer
- Profit and Loss Statement
- Balance Sheet
- Statement of Cash Flows, and
- Notes to and forming part of the Financial Statements.

The General Manager is responsible for the preparation and presentation of the financial statements and the information contained therein. I have conducted an independent audit of the financial statements in order to express an opinion on them to the Attorney-General.

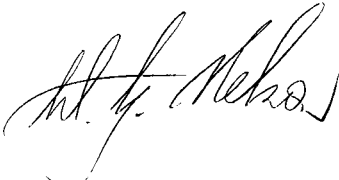
The audit has been conducted in accordance with Australian National Audit Office Auditing Standards, which incorporate the Australian Auditing Standards, to provide reasonable assurance as to whether the financial statements are free of material misstatement. Audit procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial statements, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the financial statements are presented fairly in accordance with Australian accounting concepts and standards and statutory requirements so as to present a view which is consistent with my understanding of the entity's financial position, the results of its operations and its cash flows.

The audit opinion expressed in this report has been formed on the above basis.

Audit Opinion

In accordance with sub-section 41D(2A) of the Audit Act 1901, I now report that the statements are in agreement with the accounts and records of Auscript - Commonwealth Reporting Service Trust Account and in my opinion:

- the statements are based on proper accounts and records;
- the statements show fairly in accordance with Statements of Accounting Concepts and applicable Accounting Standards the financial transactions and cash flows for the year ended 30 June 1996 and the state of affairs of Auscript - Commonwealth Reporting Service Trust Account as at that date; and
- the statements are in accordance with the Guidelines for Financial Statements of Commonwealth Authorities.



W G Nelson
Acting Auditor-General

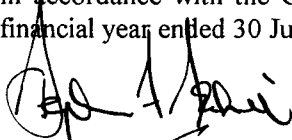
Canberra

27 September 1996

AUSCRIPT - COMMONWEALTH REPORTING SERVICE TRUST ACCOUNT**STATEMENT BY THE DEPARTMENTAL SECRETARY****AND****PRINCIPAL OFFICER**

CERTIFICATION

We certify that in our opinion the accompanying statements, including the notes thereto, are drawn up in accordance with the Guidelines for Financial Statements of Commonwealth Authorities for the financial year ended 30 June 1996.



S F Skehill
Secretary
Attorney General's Department

Date 27/9/96



Grahame Reynolds
General Manager
Auscript

Date 27/09/96

ATTORNEY-GENERAL'S DEPARTMENT

AUSCRIPT - COMMONWEALTH REPORTING SERVICE TRUST ACCOUNT

PROFIT AND LOSS STATEMENT

for the year ended 30 June 1996

	Note	1995-1996	1994-1995
		\$	\$
OPERATING REVENUES (before abnormal items)			
Sales revenues	2	16 600 027	14 610 088
Parliamentary appropriations		0	1 041 000
Resources received free of charge	19	198 229	509 532
Profits arising from the sale of non current assets		900	0
Other income		<u>8 026</u>	<u>69 505</u>
Total operating revenues (before abnormal items)		<u>16 807 182</u>	<u>16 230 125</u>
OPERATING EXPENSES (before abnormal items)			
Production expenses	3	11 935 446	11 254 817
Administration expenses	4	<u>6 615 895</u>	<u>5 840 708</u>
Total Operating Expenses (before abnormal items)		<u>18 551 341</u>	<u>17 095 525</u>
Operating (loss) before abnormal items		(1 744 159)	(865 400)
Abnormal items	5	<u>0</u>	<u>2 668 983</u>
Operating Profit (loss)		(1 744 159)	1 803 583
EQUITY INTERESTS			
Accumulated profits at beginning of reporting period		2 679 780	876 197
Operating Profit (Loss) current period		<u>(1 744 159)</u>	<u>1 803 583</u>
Accumulated profits at end of reporting period		<u>935 621</u>	<u>2 679 780</u>

The accompanying notes form part of the financial statements.

ATTORNEY-GENERAL'S DEPARTMENT

AUSCRIPT - COMMONWEALTH REPORTING SERVICE TRUST ACCOUNT

BALANCE SHEET

as at 30 June 1996

	Note	1995-1996 \$	1994-1995 \$
CURRENT ASSETS			
Cash	6	1 075 100	1 951 763
Receivables	7	2 205 334	2 206 075
Inventories	8	124 006	436 703
Other	9	<u>275 470</u>	<u>268 733</u>
Total current assets		<u>3 679 910</u>	<u>4 863 274</u>
NON-CURRENT ASSETS			
Investment	10	8 749	8 749
Property, plant and equipment	11	<u>1 387 010</u>	<u>869 074</u>
Total non-current assets		<u>1 395 759</u>	<u>877 823</u>
TOTAL ASSETS		5 075 669	5 741 097
CURRENT LIABILITIES			
Creditors		180 007	125 386
Provisions	12	499 225	550 327
Borrowings	13	431 000	181 000
Other	14	<u>1 009 046</u>	<u>887 649</u>
Total current liabilities		<u>2 119 278</u>	<u>1 744 362</u>
NON-CURRENT LIABILITIES			
Provisions	12	1 158 770	954 955
Borrowings	13	<u>862 000</u>	<u>362 000</u>
Total non current liabilities		<u>2 020 770</u>	<u>1 316 955</u>
TOTAL LIABILITIES		4 140 048	3 061 317
NET ASSETS		<u>935 621</u>	<u>2 679 780</u>
EQUITY			
Accumulated Profits		<u>935 621</u>	<u>2 679 780</u>
TOTAL EQUITY		<u>935 621</u>	<u>2 679 780</u>

The accompanying notes form part of the financial statements.

ATTORNEY-GENERAL'S DEPARTMENT
AUSCRIPT - COMMONWEALTH REPORTING SERVICE TRUST ACCOUNT
STATEMENT OF CASH FLOWS

for the year ended 30 June 1996

	Note	1995-1996 \$	1994-1995 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Revenue receipts from customers		16 599 091	14 304 038
Parliamentary appropriations		0	1 041 000
Customer deposits		<u>60 207</u>	<u>64 735</u>
		16 659 298	15 409 773
Outflows:			
Payments to employees		11 414 575	9 551 987
Payments to suppliers		<u>5 841 359</u>	<u>5 906 738</u>
		17 255 934	15 458 725
Net cash (used) by operating activities	17	(596 636)	(48 952)
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Proceeds from disposal of property, plant and equipment		5 200	112 080
Outflows:			
Payment for acquisition of property, plant and equipment		<u>(1 035 227)</u>	<u>(235 423)</u>
Net cash flow (used) by investing activities		(1 030 027)	(123 343)
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Commonwealth loan		<u>750 000</u>	<u>0</u>
Net cash flow provided by financing activities		750 000	0
		(876 663)	(172 295)
Cash at the beginning of the reporting period		<u>1 951 763</u>	<u>2 124 058</u>
		1 075 100	1 951 763

The accompanying notes form part of the financial statements.

ATTORNEY-GENERAL'S DEPARTMENT**AUSCRIPT - COMMONWEALTH REPORTING SERVICE TRUST ACCOUNT****NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**

for the year ended 30 June 1996

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**(a) Basis of accounting**

The financial statements are a general purpose financial report.

They have been prepared pursuant to Section 41D of the Audit Act 1901 and in accordance with the Guidelines for Financial Statements of Commonwealth Authorities issued by the Minister for Finance which require compliance with Statements of Accounting Concepts, Australian Accounting Standards, Accounting Guidances Releases and other mandatory professional reporting requirements (Consensus Views of the Urgent Issues Group).

The financial statements have been prepared on an accrual basis and are in accordance with historical cost convention, except for certain assets which, as noted, are at valuation. Except where stated, no allowance is made for the effect of changing prices on the results or the financial position.

All figures are denoted in Australian Dollars unless otherwise stated.

(b) Capitalisation of Assets**Property, Plant and Equipment**

Asset purchases, including computer software, in excess of \$2 000 are capitalised in the year of acquisition.

Depreciation and Amortisation

Property, plant and equipment are depreciated over their estimated useful lives using the straight line method. Leasehold improvements are capitalised and amortised over the expected occupancy period.

(c) Inventories

Costs have been assigned to inventories at balance date using the first-in-first-out basis. Cost comprises material, labour and an appropriate proportion of administration costs. Inventory values are not carried in excess of net realisable values. Work-in-progress has been valued at the lower of cost or net realisable value. Overheads directly related to production are included when calculating the cost of work-in-progress. Consumable stores and supplies are expensed when purchased and not included in inventory.

(d) Employee entitlements

The provisions for employee entitlements encompasses annual leave and long service leave. No provision has been made for sick leave as all sick leave is non-vesting and the average sick leave taken by employees is less than the annual entitlement for sick leave.

The provision for annual leave reflects the value of the total leave entitlements of all employees at 30 June 1996 and is recognised at its nominal value.

The liability for long service leave is recognised and measured at the present value of the estimated future cash flows to be made in respect of all employees at 30 June 1996. In determining the present value of the liability, attrition rates and pay increases through promotion and inflation have been taken into account.

(e) Superannuation

Contributions to employee superannuation funds are charged to expense as the contributions are paid.

(f) Taxation

Auscrypt is exempt from income tax but is required to pay fringe benefits tax. Auscrypt (Asia) Pte Ltd is currently in a tax loss position and as such is not liable to taxation under Singapore tax legislation.

(g) Leases

Operating lease payments where all the risks and benefits of ownership are effectively retained by the lessor are expensed as incurred.

(h) Insurance

In accordance with Government policy, assets are not insured. Losses are expensed as incurred.

(i) Receivables

A provision is raised for any doubtful debts based on a review of all outstanding accounts as at year end. Bad debts which occur during the year are written off when identified.

(j) Research and development

Research and development costs are charged to expenses as incurred except for the cost of internally developed technology held for later resale. The full cost of development including design, programming and testing are amortised over anticipated future sales.

(k) Associated company

The principles of equity accounting have not been applied in respect of an associated company as the impact is not material. Details of the investment are shown in Note 10.

(l) Cash flows

For the purpose of the statement of cash flows, cash includes cash on hand, cash at bank and trust fund accounts with the Department of Finance.

(m) Comparative figures

Where necessary, comparative figures have been adjusted to conform with changes in presentation in these financial statements.

	1995–1996	1994–1995
	\$	\$

NOTE 2. SALES REVENUES

Transcription	10 102 877	9 588 029
Monitoring	3 809 477	2 944 061
Technical projects, voice recognition systems and others	<u>2 687 673</u>	<u>2 077 998</u>
	<u>16 600 027</u>	<u>14 610 088</u>

NOTE 3. PRODUCTION EXPENSES

Employee related expenses	7 280 445	6 849 609
Employee entitlement provisions	108 402	158 932
Superannuation contribution	763 079	644 058
Rental and outgoings	971 047	1 341 952
Cost of sales	1 927 101	977 936
Depreciation	187 748	197 821
Other	<u>697 624</u>	<u>1 084 509</u>
	<u>11 935 446</u>	<u>11 254 817</u>

	Note	1995–1996	1994–1995
		\$	\$
NOTE 4. ADMINISTRATION EXPENSES			
Employee related expenses		2 746 694	2 278 534
Employee entitlement provisions		145 037	175 080
Superannuation contributions		436 457	340 746
Rental and outgoings		708 077	796 421
Depreciation		314 785	278 309
Provision for doubtful debts		9 703	12 659
Bad debts		26 861	11 050
Audit/Legal fees	15	101 897	80 217
Loss on disposal of fixed assets		10 457	9 113
Interest expense		37 960	18 000
Other		<u>2 077 967</u>	<u>1 840 579</u>
		<u>6 615 895</u>	<u>5 840 708</u>

NOTE 5. ABNORMAL ITEMS

Write back of Liability for Rental Accommodation (a)		<u>0</u>	<u>2 668 983</u>
		<u>0</u>	<u>2 668 983</u>

- (a) The need for the write back was identified during 1994-95. It is based on advice received from Law Courts Limited which indicates that no amount is payable to them for accommodation in the Law Courts Building. The write back in 1994-95 represents the balance of the liability shown as at 30 June 1995. In both the current and previous year, Auscript has recognised a resource provided free of charge calculated as an estimate of the value of the rental benefit based on rates appropriate to the nature of the accommodation.

NOTE 6. CASH

Cash on hand		11 157	14 316
Cash at bank:			
Collector's receipts		568 394	477 753
Advance account		104 006	53 116
Trust fund accounts with the Department of Finance		<u>391 543</u>	<u>1 406 578</u>
		<u>1 075 100</u>	<u>1 951 763</u>

	1995-1996	1994-1995
	\$	\$
NOTE 7. RECEIVABLES		
Trade Debtors:		
Government Departments	1 127 094	1 431 962
Other	<u>1 174 271</u>	<u>860 441</u>
Total Trade Debtors*	2 301 365	2 292 403
Less provision for doubtful debts	<u>(96 031)</u>	<u>(86 328)</u>
Net Receivables	<u>2 205 334</u>	<u>2 206 075</u>
* Includes trade debtors overdue as follows:		
Less than 30 days	438 487	461 407
30 to 60 days	294 993	187 516
Over 60 days	360 699	491 442
NOTE 8. INVENTORIES		
Materials and stores held for resale	130 309	223 992
Work-in-progress held for resale	<u>137 919</u>	<u>287 961</u>
Total Inventories	268 228	511 953
Less Provision for Stock Write Down	<u>(144 222)</u>	<u>(75 250)</u>
Net Inventories	<u>124 006</u>	<u>436 703</u>
NOTE 9. CURRENT ASSETS - OTHER		
Prepayments	211 153	210 971
Other Receivables	<u>64 317</u>	<u>57 762</u>
	<u>275 470</u>	<u>268 733</u>
NOTE 10. INVESTMENT		
Investment in associated company represents:		
50% Share Investment in Auscript (Asia) Pte Ltd	<u>8 749</u>	<u>8 749</u>
	<u>8 749</u>	<u>8 749</u>

Auscript (Asia) Pte Ltd was incorporated in Singapore on 12 March 1993. Its principal activity is to provide conferencing services in South East Asia. For the year ended 31 March 1996 an operating loss of \$50,567 was incurred (1994-95 \$49,308). At 30 June 1996, Auscript (Asia) Pte Ltd owed Auscript an amount of \$56,783.

	1995–1996	1994–1995
	\$	\$
NOTE 11. PROPERTY PLANT AND EQUIPMENT		
Leasehold Improvements- at valuation*	297 000	297 000
Less Accumulated Depreciation	<u>(258 200)</u>	<u>(234 752)</u>
	38 800	62 248
Office Machinery & Equipment- at cost	287 955	259 197
Less Accumulated Depreciation	<u>(203 589)</u>	<u>(177 313)</u>
	84 366	81 884
Furniture & fittings - at cost	757 735	117 399
Less Accumulated Depreciation	<u>(87 849)</u>	<u>(17 886)</u>
	669 886	99 513
Computer -at cost**	1 542 105	1 406 608
Less Accumulated Depreciation	<u>(1 136 903)</u>	<u>(901 813)</u>
	405 202	504 795
Audio Equipment -at cost	320 944	300 544
Less Accumulated Depreciation	<u>(240 635)</u>	<u>(184 197)</u>
	80 309	116 347
Technical Equipment -at cost	145 265	7 846
Less Accumulated Depreciation	<u>(36 818)</u>	<u>(3 559)</u>
	108 447	4 287
Total Property Plant and Equipment	<u>1 387 010</u>	<u>869 074</u>

* Based on valuation by Australian Valuation Office in June 1995

**Computer equipment includes software.

NOTE 12. PROVISIONS

Provisions for Employee Entitlements

Current:

Annual leave	254 889	250 246
Annual leave bonus	0	38 852
Long service leave	83 030	261 229
Redundancy	<u>161 306</u>	<u>0</u>
Total Current Provisions	<u>499 225</u>	<u>550 327</u>

Non current:

Annual leave	141 242	167 655
Annual leave bonus	0	25 203
Long service leave	<u>1 017 528</u>	<u>762 097</u>
Total Non current provisions	<u>1 158 770</u>	<u>954 955</u>

Aggregate Employee Entitlement Liabilities
including accrued salaries

<u>1 918 673</u>	<u>1 627 782</u>
------------------	------------------

	1995–1996	1994–1995
	\$	\$
NOTE 13. BORROWINGS		
Loan from the Commonwealth		
Current	431 000	181 000
Non Current	<u>862 000</u>	<u>362 000</u>
Total Borrowings	<u>1 293 000</u>	<u>543 000</u>
NOTE 14. OTHER CURRENT LIABILITIES		
Sales and Debtors prepaid	294 025	297 087
Provisions non-salary	268 884	159 656
Other	<u>446 137</u>	<u>430 906</u>
Total Other Current liabilities	<u>1 009 046</u>	<u>887 649</u>
NOTE 15. AUDITORS' REMUNERATION		
Auditing financial statements for the year ended 30 June 1996	<u>72 000</u>	<u>72 000</u>
	<u>72 000</u>	<u>72 000</u>
NOTE 16. EMPLOYEE SUPERANNUATION		
Superannuation contributions can no longer be split between CSS and PSS as Auscript's superannuation contributions are at a single combined rate of 16.1%.		
CSS and PSS contributions	778 883	655 722
AGEST contributions	<u>420 653</u>	<u>329 083</u>
Total Contributions	<u>1 199 536</u>	<u>984 805</u>
NOTE 17. CASH RECONCILIATION - CASH FLOW STATEMENT		
Reconciliation of net cash provided or (used) by operating activities to operating result after abnormal items:		
Net cash from/(used by) operating activities	(596 636)	(48 952)
Depreciation	(502 533)	(476 130)
Profit (Loss) on disposal of fixed assets	(9 557)	(9 113)
Increase/(Decrease) in trade debts and net receivables	15 517	393 431
Increase/(Decrease) in prepayments	182	(354 267)
Increase/(Decrease) in stock and work-in-progress	(243 725)	219 823
Increase/(Decrease) in creditors	(54 621)	(123 516)
Increase/(Decrease) in employee related provisions	(152 713)	(216 273)
Increase/(Decrease) in other current liabilities	(121 398)	2 437 868
Increase/(Decrease) in doubtful debt provisions	(9 703)	(17 876)
Increase/(Decrease) in provision for redundant stock & WIP	(68 972)	(75 250)
Depreciation written back on leasehold fittings	<u>0</u>	<u>73 837</u>
Operating loss (after abnormal items)	<u>1 744 159</u>	<u>1 803 582</u>

	1995–1996	1994–1995
	\$	\$
NOTE 18. AGREEMENTS EQUALLY PROPORTIONATELY UNPERFORMED		
Operating Leases:		
Not later than one year	829 195	249 621
Later than one year but not later than two years	828 432	319 279
Later than two years but not later than five years	1 260 558	948 179
Later than five years	<u>0</u>	<u>128 907</u>
	<u>2 918 185</u>	<u>1 645 986</u>

NOTE 19. RESOURCES RECEIVED AND PROVIDED FREE OF CHARGE

(a) The following transactions have been recorded in the accounts as they were able to be reliably measured.
Services received free of charge:

- Rental and outgoings associated with Level 17 of the Law Courts Building \$198,229 (1994-95 \$509,532) from Law Courts Limited a company jointly owned by the Commonwealth and State Governments. This arrangement terminated on the 19 November 1995 when the premises were vacated.

(b) The following transactions have not been included in the accounts as they could not be reliably measured.

Services received free of charge:

- Department of Finance - provision of financial advice.
- Attorney General's Department - provision of personnel services and internal auditing services.

The following resources were provided free of charge:

- Archiving services to some federal courts and tribunals.
- Provision of transcript to the National Library and inquiries from the public.

NOTE 20. EXECUTIVE REMUNERATION

Income received or due and receivable by Executives is shown below in the relevant income bands.

	1995–1996	1994–1995
	No.	No.
\$100,000 to \$110,000	0	1
\$120,000 to \$130,000	1	0

NOTE 21. RELATED PARTY TRANSACTIONS

Transactions with Auscript (Asia) Pte Ltd, in which Auscript has an investment, are at arms length and are immaterial to Auscript. There were no other related party transactions during the year.

NOTE 22. ECONOMIC DEPENDENCY

Auscript provides transcription and monitoring services with the main clients being Commonwealth courts and tribunals. Since July 1993, Federal jurisdictions have been free to use alternative providers for their recording and transcription requirements and therefore Auscript does not have a guaranteed client base. It is noted however, that revenue from no single client is significant enough to consider Auscript economically dependent on that client.

In the past Auscript has been partly dependent on Parliamentary Appropriations to fund its operations. Future operations will be dependent upon the outcome of a review currently being undertaken of Auscript (refer note 26). Appropriations provided for 1995–96 have been by way of repayable loans totalling \$0.75 million.

NOTE 23. SEGMENT REPORTING

The activities of Auscript are based on providing a transcription and monitoring service to courts and tribunals within Australia. Additional activities are conducted in voice recognition and the developing and installation of digital court recording systems.

An investment in an associated company located in Singapore is not material to the operations of Auscript. As such reporting on a location basis is not considered appropriate as the remainder of Auscript's operations are based in Australia.

NOTE 24. CREDIT FACILITIES

Auscript maintains a corporate credit card facility with a total line of credit of \$346,000 as at 30 June 1996.

In addition, a loan was appropriated by the Commonwealth in 1994–95 for \$750,000. This was carried forward to 1995–96 and has been drawn down. No drawdown was made of an additional \$250,000 appropriated as a loan in 1995–96.

NOTE 25. CONTINGENT LIABILITIES

Auscript has in previous years received appropriation for rental which was expected to be paid. Confirmation was received in 1994–95 that this rental will not be payable (refer Note 5) and as such an amount of \$1,343,230 may be repayable to the Department of Finance for the financial years 1992–93, 1993–94 and 1994–95. Payment is subject to the outcome of a review currently being undertaken (refer Note 26). No claim has been received from the Department of Finance for this amount.

NOTE 26. EVENTS OCCURRING AFTER BALANCE DATE

A review of Auscript has been undertaken by Mr S Marks of Southertons, a Melbourne based chartered accountant. The review is assessing the Government's position on the ownership and operations of Auscript. The Terms of Reference of the Review include:

- The provision of court reporting services in a user pays environment
- The identification of Community Service Obligations
- The assessment of the impact on the courts of alternative arrangements.



AUSTRALIAN PROTECTIVE SERVICE INDEPENDENT AUDIT REPORT

Scope

I have audited the financial statements of the Australian Protective Service for the year ended 30 June 1996. The statements comprise:

- Balance Sheet
- Statement of Revenues and Expenses
- Statement of Cash Flows
- Certificate on Financial Statements, and
- Notes to and forming part of the Financial Statements.

The Departmental Secretary and the Director of the Australian Protective Service are responsible for the preparation and presentation of the financial statements and the information contained therein. I have conducted an independent audit of the financial statements in order to express an opinion on them.

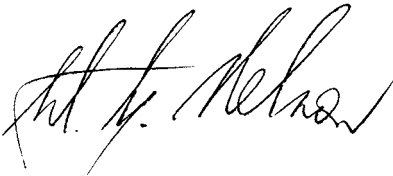
The audit has been conducted in accordance with Australian National Audit Office Auditing Standards, which incorporate the Australian Auditing Standards, to provide reasonable assurance as to whether the financial statements are free of material misstatement. Audit procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial statements, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the financial statements are presented fairly in accordance with Australian Accounting Concepts and Standards, other mandatory professional reporting requirements and statutory requirements so as to present a view which is consistent with my understanding of the entity's financial position, the results of its operations and its cash flows.

The audit opinion expressed in this report has been formed on the above basis.

Audit Opinion

In accordance with sub-section 41D(2A) of the *Audit Act 1901*, I now report that the statements are in agreement with the accounts and records of the Australian Protective Service, and in my opinion:

- the statements are based on proper accounts and records
- the statements show fairly in accordance with Statements of Accounting Concepts and applicable Accounting Standards, and other mandatory professional reporting requirements the financial transactions and results, and cash flows, for the year ended 30 June 1996 and the state of affairs of the Australian Protective Service as at that date, and
- the statements are in accordance with the Guidelines for Financial Statements of Commonwealth Authorities.



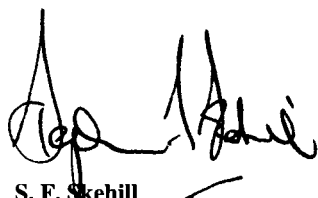
W. G. Nelson
Acting Auditor-General

Canberra
27 September 1996

ATTORNEY-GENERAL'S DEPARTMENT
AUSTRALIAN PROTECTIVE SERVICE
TRUST ACCOUNT

CERTIFICATE ON FINANCIAL STATEMENTS

In our opinion, the accompanying financial statements, show fairly the information required by the Minister for Finance Guidelines on Financial Statements of Commonwealth Authorities.



S. F. Skehill
Secretary
Attorney-General's Department



Trevor J Robertson
Director
Australian Protective Service

Dated this 27TH day of September 1996.

**ATTORNEY-GENERAL'S DEPARTMENT
AUSTRALIAN PROTECTIVE SERVICE TRUST ACCOUNT
STATEMENT OF REVENUE AND EXPENSES**

For the year ended 30 June 1996

	Note	1995-96	1994-95
		\$	\$
OPERATING REVENUE (Before Abnormal Items)			
. Sales		80 353 338	73 141 603
. Rental Subsidy	2	-	68 000
. Other Operating Revenue		<u>993 024</u>	<u>1 999 914</u>
TOTAL OPERATING REVENUE (Before Abnormal Item)		81 346 362	75 209 517
OPERATING EXPENSES (Before Abnormal Items)			
. Employee expenses	3	63 861 962	56 557 925
. Administrative expenses	4	<u>17 787 048</u>	<u>15 660 582</u>
TOTAL OPERATING EXPENSE (Before Abnormal Items)		81 649 010	72 218 507
SURPLUS / (DEFICIT) OF OPERATING REVENUE OVER EXPENSES		(302 648)	2 991 010
Abnormal Items	5	<u>(1 586 386)</u>	<u>370 965</u>
SURPLUS / (DEFICIT) OF OPERATING REVENUE OVER EXPENSES		(1 889 034)	3 361 975
Accumulated Surpluses at beginning of reporting period		1 281 196	7 149 852
Adjustment Resulting from Adoption of New Accounting Standard		<u>-</u>	<u>(303 697)</u>
TOTAL AVAILABLE FOR APPROPRIATION		(607 838)	10 208 130
Dividend provided for or paid		(1 496 000)	(8 827 334)
Aggregate of amounts transferred (to)/from reserves		<u>57 934</u>	<u>(99 600)</u>
ACCUMULATED SURPLUSES/ (DEFICITS) AT END OF REPORTING PERIOD		<u>(2 045 904)</u>	<u>1 281 196</u>

The accompanying notes form an integral part of these financial statements.

ATTORNEY-GENERAL'S DEPARTMENT
 AUSTRALIAN PROTECTIVE SERVICE TRUST ACCOUNT
 BALANCE SHEET

As at 30 June 1996

	Note	1995-96 \$	1994-95 \$
CURRENT ASSETS			
. Cash	6	3 997 593	8 484 346
. Receivables	7	9 282 279	7 450 458
. Inventories	8	809 753	543 003
. Other	9	<u>225 140</u>	<u>619 018</u>
TOTAL CURRENT ASSETS		<u>14 314 765</u>	<u>17 096 825</u>
NON-CURRENT ASSETS			
. Property, plant and equipment	10	3 568 650	3 905 432
TOTAL NON CURRENT ASSETS		<u>3 568 650</u>	<u>3 905 432</u>
TOTAL ASSETS		<u>17 883 415</u>	<u>21 002 257</u>
CURRENT LIABILITIES			
. Creditors	11	2 948 448	2 297 063
. Provisions	12	6 860 800	5 637 820
. Other	13	<u>874 340</u>	<u>2 789 117</u>
TOTAL CURRENT LIABILITIES		<u>10 683 588</u>	<u>10 724 000</u>
NON CURRENT LIABILITIES			
. Provisions	12	<u>5 127 000</u>	<u>4 820 397</u>
TOTAL NON CURRENT LIABILITIES		<u>5 127 000</u>	<u>4 820 397</u>
TOTAL LIABILITIES		<u>15 810 588</u>	<u>15 544 397</u>
NET ASSETS		<u>2 072 827</u>	<u>5 457 860</u>
EQUITY			
. Capital	14	3 872 055	3 872 055
. Reserves	15	246 676	304 609
. Accumulated Profits/(Losses)	14	<u>(2 045 904)</u>	<u>1 281 196</u>
Total Equity		<u>2 072 827</u>	<u>5 457 860</u>

The accompanying notes form an integral part of these financial statements.

ATTORNEY-GENERAL'S DEPARTMENT
 AUSTRALIAN PROTECTIVE SERVICE TRUST ACCOUNT
 STATEMENT OF CASH FLOW

For the year ended 30 June 1996

	Note	1995-96	1994-95
		\$	\$
Cash Flow from Operating Activities			
Inflows			
Receipts from Customers		76 682 835	60 127 438
Other Operating Revenue		<u>-</u>	<u>68 000</u>
Total Operating Inflows		76 682 835	60 195 438
Outflows			
Payments to Suppliers		16 042 740	24 724 301
Payments to Staff		<u>63 919 022</u>	<u>49 418 625</u>
Total Operating Outflows		79 961 762	74 142 926
Net Cash (Used by)/Provided by Operating Activities	16	(3 278 927)	(13 947 488)
Cash Flows from Investing Activities			
Inflows			
Receipt from Sale of Houses		185 604	409 891
Outflows			
Payments for Non Current Assets		<u>547 430</u>	<u>897 925</u>
Total Investing Outflows		547 430	897 925
Net Cash Used for Investing Activities		(361 826)	(488 034)
Cash Flows from Financing Activities			
Outflows			
Repayment of Debt Capital		-	1 100 000
Dividends Paid		<u>846 000</u>	<u>4 000 000</u>
Total Financing Outflows		846 000	5 100 000
Net Cash used by Financing Activities		(846 000)	(5 100 000)
NET (DECREASE) IN CASH HELD		(4 486 753)	(19 535 522)
CASH AT BEGINNING OF REPORTING PERIOD		<u>8 484 346</u>	<u>28 019 868</u>
CASH AT END OF REPORTING PERIOD	6	<u>3 997 593</u>	<u>8 484 346</u>

The accompanying notes form an integral part of these financial statements.

ATTORNEY-GENERAL'S DEPARTMENT
AUSTRALIAN PROTECTIVE SERVICE TRUST ACCOUNT
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

As at 30 June 1996

(1) Summary of Significant Accounting Policies

a. *Basis of Accounting*

The financial statements are a General Purpose Financial Report. The financial statements have been made out in accordance with the Guidelines for Financial Statements of Commonwealth Authorities issued by the Minister for Finance in April 1995. The financial statements conform with Statements of Accounting Standards and Concepts issued by the Institute of Chartered Accountants in Australia and the Australian Society of Certified Practising Accountants.

The financial statements have been prepared on an accrual basis, and are in accordance with the historical cost convention and do not take account of changing money values, unless otherwise stated, except for certain assets which, as noted are at valuation.

b. *Property, Plant and Equipment*

Capitalisation Policy.

On 1 July 1991 an accounting policy was adopted whereby the threshold for the capitalisation of non-current assets was set at \$2,000.

Revaluation.

Property, plant and equipment is revalued by Australian Valuation Office. Independent valuations are obtained of the fair market value of land and buildings based on existing use.

Property, plant & equipment has been revalued in accordance with the accounting standard (AAS 29: Financial Reporting by Government Departments) and deprival valuation methodology as required in the Guidelines for Financial Statements of Commonwealth Authorities issued by the Minister for Finance in April 1995.

Revaluation increments are credited directly to the asset revaluation reserve whereas revaluation decrements are recognised as an expense in the profit and loss statement. To the extent that a revaluation decrement reverses a revaluation increment previously credited to and still included in the balance of an asset revaluation reserve in respect of that same class of assets, it shall be debited directly to that revaluation reserve.

Revaluations do not result in the carrying value of land or buildings exceeding the net amount expected to be recovered through the net cash inflows arising from their continued use and subsequent disposal.

Where the carrying amount of an individual non-current asset is greater than its recoverable amount the asset is revalued to its recoverable amount.

c. *Depreciation*

Depreciation is provided on straight line basis on all property, plant and equipment (except land) at rates calculated to allocate the cost of those assets over their estimated useful lives.

d. *Receivables*

A provision is raised for any doubtful debts based on a review of all outstanding accounts as at year end. Bad debts are written off during the year in which they are identified.

(1) Summary of Significant Accounting Policies (Cont'd)e. *Inventories*

Stock held in store is valued at lower of cost or net realisable value using the first in first out (FIFO) method.

f. *Employee Entitlements*

Provision is made for employees long service leave and recreation leave entitlements. No provision has been made for sick leave as all sick leave is non-vesting and the average sick leave taken by employees is less than the annual entitlement for sick leave.

Long Service Leave.

In accordance with the applicable accounting standard (AAS 30: Accounting for Employee Entitlements), the Australian Protective Service has calculated the long service leave entitlements on a present value basis of employees as at 30 June 1996. The Australian Protective Service has adopted the calculation in accordance with the Guidance Release for Departmental Financial statements - Employee Entitlements issued by the Department of Finance.

Recreational Leave.

Recreation leave is provided for those employees who have an entitlement at balance date. The provision includes a leave loading entitlement.

g. *Taxation*

The Australian Protective Service is not subject to income tax, being a Commonwealth Departmental activity. Fringe Benefits Tax is expensed and included in the determination of operating profit.

h. *Capital*

The Memorandum of Understanding between the Australian Protective Service and Department of Finance which sets out the main operating principles for the Australian Protective Service from 1 July 1994 was signed on 29 June 1995.

i. *Dividend*

The Memorandum of Understanding specifies that dividend payment is based on profitability with recognition of the requirement to retain funds for business purposes and the overall budgetary position.

j. *Insurance*

In accordance with Government policy, assets are not insured and losses are expensed as they are incurred.

k. *Statement of Cash Flows*

For the purpose of the Statement of Cash Flows, cash includes cash on hand, cash in transit and the trust fund account with the Department of Finance.

l. *Segment Reporting*

The Australian Protective Service operates primarily in the guarding and custodial service industry.

m. *Comparative Figures*

Where necessary, comparative figures have been adjusted to conform with changes in presentation in these financial statements.

n. *Rounding*

Amounts are rounded to the nearest \$1.

	1995-96	1994-95
	\$	\$
(2) Other Operating Revenue		
Interest income	940 534	1 783 358
Profit on disposal of non current assets	10 562	166 729
Miscellaneous	<u>41 928</u>	<u>49 827</u>
	<u>993 024</u>	<u>1 999 914</u>
(3) Employee Expenses		
Salaries	44 358 153	39 966 099
Superannuation	6 643 613	6 461 483
Annual leave	1 397 171	841 335
Long service leave	970 335	602 225
Other allowances	<u>10 492 690</u>	<u>8 686 783</u>
	<u>63 861.962</u>	<u>56 557 925</u>
(4) Administrative Expenses		
Bad debts - trade debtors	3 142	-
Depreciation	594 608	704 417
Interest	-	109 450
Loss on revaluation	-	812 520
General administration expenses	<u>17 189 298</u>	<u>14 034 195</u>
	<u>17 787 048</u>	<u>15 660 582</u>
(5) Abnormal Item		
Included in the operating profit are the following abnormal items:		
Items credited:		
Obsolete stock written back	164 928	_____ -
Creditors written Back	_____ -	<u>370 965</u>
	164 928	370 965
Items charged:		
Adjustment to 1994-95 employee expenses	831 049	-
Redundancy payments	336 976	-
Employee entitlements	263 289	-
Legal settlement	<u>320 000</u>	_____ -
	<u>1 751 314</u>	_____ -
Net abnormal items	<u>(1 586 386)</u>	<u>370 965</u>
(6) Cash		
Trust fund account with the Department of Finance	3 915 392	7 519 359
Cash in transit	-	917 701
Cash on hand	<u>82 201</u>	<u>47 286</u>
	<u>3 997 593</u>	<u>8 484 346</u>

	1995-96	1994-95
	\$	\$
(7) Receivables		
Trade Debtors	166 405	42 143
Amounts receivable from the Commonwealth	9 115 874	7 412 173
Less: Provision for Doubtful Debts	-	<u>(3 858)</u>
	<u>9 282 279</u>	<u>7 450 458</u>
Overdue by:		
. Less than 30 days	1 761 382	83 687
. 30 to 60 days	209 949	46 219
. More than 60 days	<u>41 865</u>	<u>163 094</u>
Total overdue	<u>2 013 196</u>	<u>293 000</u>
(8) Inventories		
Inventories held not for sale	809 753	707 931
Less: Provision for obsolete stock	-	<u>(164 928)</u>
	<u>809 753</u>	<u>543 003</u>
(9) Other Current Assets		
Prepayments	<u>225 140</u>	<u>619 018</u>
(10) Property, Plant and Equipment		
Land and Buildings* - at valuation 1995	1 565 000	1 739 000
Accumulated Depreciation	<u>(53 962)</u>	-
	1 511 038	1 739 000
Plant and Equipment - at cost	1 865 509	1 483 973
Accumulated Depreciation	<u>(688 799)</u>	<u>(520 041)</u>
	<u>1 176 710</u>	<u>963 932</u>
Plant and Equipment - at valuation 1995	3 387 621	3 643 980
Accumulated Depreciation	<u>(2 506 719)</u>	<u>(2 441 480)</u>
	<u>880 902</u>	<u>1 202 500</u>
	<u>3 568 650</u>	<u>3 905 432</u>
(11) Creditors		
Trade Creditors	1 194 003	1 214 144
Other Creditors	<u>1 754 445</u>	<u>1 082 919</u>
Total Creditors	<u>2 948 448</u>	<u>2 297 063</u>

* The valuation of the land and building was made by the Australian Valuation Office and was primarily based on market values, whereas the valuation of plant and equipment was based on the current market value and the condition at the time assuming continuation of their existing use.

	1995-96	1994-95
	\$	\$
(12) Provisions		
. Current		
Recreation Leave	4 628 523	4 051 495
Leave Bonus	1 261 941	984 101
Long Service Leave	<u>970 336</u>	<u>602 224</u>
	<u>6 860 800</u>	<u>5 637 820</u>
. Non Current		
Long Service Leave	<u>5 127 000</u>	<u>4 820 397</u>
(13) Other Current Liabilities		
Revenue Received in Advance	<u>874 340</u>	<u>2 789 117</u>
(14) Equity		
Capital	3 872 055	3 872 055
Accumulated Profits		
Opening balance	1 281 196	7 149 852
Add: Operating Results after Abnormal Items	<u>(1 889 034)</u>	<u>3 361 974</u>
	<u>(607 838)</u>	10 511 826
Less: Adjustment Resulting from Adoption of New Accounting		
Standard	-	(303 696)
Dividend provided or paid	<u>(1 496 000)</u>	<u>(8 827 334)</u>
Net amount transferred from /(to) reserves	<u>57 934</u>	<u>(99 600)</u>
Closing Balance	<u>(2 045 904)</u>	<u>1 281 196</u>

The capital of the Australian Protective Service is repayable to the Commonwealth at such times and in such amounts as the Minister for Finance determines in writing.

(15) Reserves		
Asset Revaluation Reserve	173 292	205 009
Capital Profit Reserve	31 716	-
Insurance Reserve	<u>41 668</u>	<u>99 600</u>
	<u>246 676</u>	<u>304 609</u>

Movements in reserves were:

Asset Revaluation Reserve		
Balance as at beginning of year	205 008	-
Surplus on revaluation of non current assets	-	205 009
Realised reserves transferred to capital profit reserve	<u>(31 716)</u>	-
Balance as at end of year	<u>173 292</u>	<u>205 009</u>

	1995-96	1994-95
	\$	\$
(15) Reserve (Cont'd)		
Capital Profit Reserve		
Balance as at beginning of year	-	-
Realised reserves transferred from asset revaluation reserve	<u>31 716</u>	-
Balance as at end of year	<u>31 716</u>	-
Insurance Reserve		
Balance as at beginning of year	99 600	-
Amount transferred from accumulated profits	91 663	99 600
Amount transferred to accumulated profits	<u>(149 595)</u>	-
Balance as at end of year	<u>41 668</u>	<u>99 600</u>
 (16) Reconciliation of Cash flow		
Operating Profit/ (Loss) after Abnormal Items	(1 889 034)	3 361 974
Gain /(Loss) on Sale of Non Current Assets	104 000	(166 729)
Depreciation	594 608	704 417
Interest offset against Dividend	(650 000)	(4 827 334)
Provision for Doubtful Debt	-	2 000
Loss on Revaluation Reserve	-	812 520
Decrease/(Increase) in Receivables	(1 831 820)	(2 625 197)
Decrease/(Increase) in Inventory	(266 749)	211 555
Decrease/(Increase) in Prepayments	393 878	(92 593)
(Decrease)/Increase in Creditors	651 385	474 195
(Decrease)/Increase in Revenue in Advance	(1 914 778)	(12 224 152)
(Decrease)/Increase in Employee Entitlements	<u>1 529 583</u>	<u>421 856</u>
Net Cash (used by)/provided by Operating Activities	<u>(3 278 927)</u>	<u>(13 947 488)</u>

(17) Superannuation

During 1995-96 employees of the Australian Protective Service contributed to the Commonwealth Superannuation Scheme (CSS) and the Public Sector Superannuation Scheme (PSS). An employer superannuation contribution is paid to COMSUPER to meet the assessed employer costs under the respective Schemes. They are 23% under the CSS and 15.4% under the PSS (inclusive of productivity benefits).

The amount of employer contribution paid and payable and expensed in the Profit and Loss in respect of the year ended 30 June 1996 was \$ 6.64m (1994-95: \$6.46m).

(18) Auditors Remuneration

Amounts payable to the Consolidated Revenue Fund in recognition of the cost of auditing the financial statements for the year ended 30 June 1996 was \$63,000 (1994-95: \$70,000). The Australian National Audit Office received no other benefits.

(19) Remuneration of Executive Officers

The amounts of fixed remuneration and performance pay received, or due and receivable, by executive officers are as follows. The fixed remuneration package includes salary, superannuation, vehicle, parking, spouse travel, semi official telephone and FBT for vehicle and telephone.

	1995-96	1994-95
. \$100,001 to \$110,000	1	1
. \$110,001 to \$120,000	1	Nil
. \$130,001 to \$140,000	1	Nil
Total Remuneration	<u>\$348 000</u>	<u>\$107 000</u>

(20) Related Party Transactions

There are no related party transactions during the year.

(21) Resources Received Free of Charge

During the financial year, the Attorney-General's Department provided internal auditing services free of charge which are not recognised in the financial statements because they are unable to be quantified.

(22) Economic Dependency

Australian Protective Service operates solely within Australia and its normal business activities are dependent upon a significant volume of business with Commonwealth Government Agencies.

(23) Liabilities Not Recognised

There are no liabilities not recognised as at 30 June 1996.

(24) Commitments

Australian Protective Service has a number of property operating leases.

	1995-96	1994-95
	\$	\$
. Not later than 1 year	366 427	454 627
. Later than 1 year but not later than 2 years	336 235	366 427
. Later than 2 years but not later than 5 years	763 933	993 671
. Later than 5 years	— -	<u>106 497</u>
	<u>1 466 595</u>	<u>1 921 222</u>
Rental Expenses	1 528 703	1 741 622

(25) Events Occurring after Balance Date

There is no significant event occurring after balance date which warrants disclosure, or has to be brought to account in the financial statements.



ATTORNEY-GENERAL'S LEGAL PRACTICE
INDEPENDENT AUDIT REPORT

Scope

I have audited the financial statements of the Attorney-General's Legal Practice for the year ended 30 June 1996. The statements comprise:

- Balance Sheet
- Profit and Loss Statement
- Statement of Cash Flows
- Statement by Departmental Secretary and Principal Accounting Officer, and
- Notes to and forming part of the Financial Statements.

The Departmental Secretary and the General Manager, Resources are responsible for the preparation and presentation of the financial statements and the information contained therein. I have conducted an independent audit of the financial statements in order to express an opinion on them.

The audit has been conducted in accordance with Australian National Audit Office Auditing Standards, which incorporate the Australian Auditing Standards, to provide reasonable assurance as to whether the financial statements are free of material misstatement. Audit procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial statements, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the financial statements are presented fairly in accordance with Australian Accounting Concepts and Standards, other mandatory professional reporting requirements and statutory requirements so as to present a view which is consistent with my understanding of the entity's financial position, the results of its operations and its cash flows.

The audit opinion expressed in this report has been formed on the above basis.

Audit Opinion

In accordance with sub-section 41D(2A) of the *Audit Act 1901*, I now report that the statements are in agreement with the accounts and records of the Attorney-General's Legal Practice, and in my opinion:

- the statements are based on proper accounts and records
- the statements show fairly in accordance with Statements of Accounting Concepts and applicable Accounting Standards, and other mandatory professional reporting requirements the financial transactions and results, and cash flows, for the year ended 30 June 1996 and the state of affairs of the Legal Practice as at that date, and
- the statements are in accordance with the Guidelines for Financial Statements of Commonwealth Authorities.

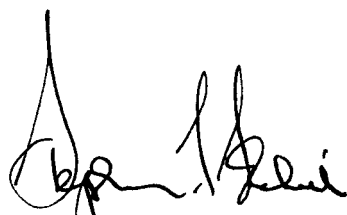


W. G. Nelson
Acting Auditor-General

Canberra
27 September 1996

**ATTORNEY-GENERAL'S DEPARTMENT
LEGAL PRACTICE TRUST ACCOUNT
STATEMENT BY DEPARTMENTAL SECRETARY
AND PRINCIPAL ACCOUNTING OFFICER**

In our opinion, the financial report set out on the following pages is in accordance with the *Financial Statements of Commonwealth Authorities* Guidelines and shows fairly the information required by the Guidelines.



S. F. Skehill
Secretary



G. A. Hine
A/g General Manager
Resources

Canberra

27 September 1996

ATTORNEY-GENERAL'S DEPARTMENT
LEGAL PRACTICE TRUST ACCOUNT
PROFIT AND LOSS STATEMENT

for the year ended 30 June 1996

	Notes	1995-96 \$	1994-95 \$
OPERATING REVENUES	2		
Fees		78 056 035	77 759 216
Parliamentary appropriations received		68 273 685	66 334 192
Other		<u>4 673 454</u>	<u>13 447 268</u>
Total operating revenues		151 003 174	157 540 676
OPERATING EXPENSES	3		
Staff costs		89 207 521	84 141 308
Administrative costs		<u>54 540 281</u>	<u>71 783 604</u>
Total operating expenses		143 747 802	155 924 912
Operating profit before abnormal items		7 255 372	1 615 764
Abnormal item	2	<u>34 243 982</u>	<u>8 304 855</u>
Operating profit before extraordinary items		41 499 354	9 920 619
Extraordinary item	4	<u>1 035 779</u>	<u>(438 158)</u>
Operating profit after abnormal/extraordinary items		42 535 133	9 482 461
Accumulated profits at beginning of reporting period		<u>8 250 662</u>	<u>(1 231 800)</u>
Total available for appropriation		50 785 795	8 250 662
Dividends paid		5 000 000	Nil
Dividends provided for		3 600 000	Nil
Accumulated profits at end of reporting period		<u>42 185 795</u>	<u>8 250 662</u>

**ATTORNEY-GENERAL'S DEPARTMENT
LEGAL PRACTICE TRUST ACCOUNT
BALANCE SHEET**

as at 30 June 1996

	Notes	1995-96 \$	1994-95 \$
CURRENT ASSETS			
Cash	6	42 953 381	25 592 402
Receivables	7	16 471 823	37 881 238
Inventories	8	7 967 913	8 540 947
Other	9	2 804 091	3 354 431
Total current assets		70 197 207	75 369 017
NON-CURRENT ASSETS			
Property, plant and equipment	10	44 037 299	8 766 647
Total non-current assets		44 037 299	8 766 647
Total assets		114 234 506	84 135 664
CURRENT LIABILITIES			
Creditors	11	2 024 031	3 451 870
Leases	15	95 226	66 630
Provisions	12	6 218 400	6 474 531
Other	13	4 512 026	7 514 633
Total current liabilities		12 849 683	17 507 664
NON-CURRENT LIABILITIES			
Creditors	11	655 518	607 267
Borrowings	14	15 096 739	15 096 739
Leases	15	360 875	118 920
Provisions	16	18 108 522	17 577 040
Total non-current liabilities		34 221 654	33 399 966
Total liabilities		47 071 337	50 907 629
Net assets		67 163 169	33 228 035
EQUITY			
Capital	17	24 348 595	24 348 595
Asset Revaluation Reserve	17	628 779	628 779
Accumulated profits/(losses)	17	42 185 795	8 250 662
Total equity		67 163 169	33 228 035

**ATTORNEY-GENERAL'S DEPARTMENT
LEGAL PRACTICE TRUST ACCOUNT
STATEMENT OF CASH FLOWS**

for the year ended 30 June 1996

	Notes	1995-96 \$	1994-95 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Receipts from legal fees		78 056 035	79 003 702
Receipts from Government		68 273 685	68 282 379
Other		20 053 299	5 869 770
Outflows:			
Payments to employees		(88 932 171)	(83 796 533)
Payments for administration of trust account activities		(51 788 242)	(54 339 789)
Net cash provided by operating activities	21	<u><u>25 662 606</u></u>	<u><u>15 019 529</u></u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Proceeds from the disposal of property, plant and equipment		293 323	339 071
Outflows:			
Payment for the acquisition of property, plant and equipment		(3 534 831)	(1 326 457)
Net cash used by investing activities		<u><u>(3 241 508)</u></u>	<u><u>(987 386)</u></u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Loan from Commonwealth		Nil	Nil
Increase in capital and reserves		Nil	Nil
Outflows:			
Repayment of loan from the Commonwealth		Nil	(1 800 000)
Finance leases		(60 119)	(1 283 314)
Dividend Payments		(5 000 000)	Nil
Net cash used by financing activities		<u><u>(5 060 119)</u></u>	<u><u>(3 083 314)</u></u>
Net increase in cash held		<u><u>17 360 979</u></u>	<u><u>10 948 829</u></u>
Cash at beginning of the reporting period		25 592 402	14 643 573
Cash at end of the reporting period		<u><u>42 953 381</u></u>	<u><u>25 592 402</u></u>

**ATTORNEY-GENERAL'S DEPARTMENT
LEGAL PRACTICE TRUST ACCOUNT
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**
for the year ending 30 June 1996

Note	Description
1	Summary of Significant Accounting Policies
2	Items Credited as Revenue
3	Items Charged as Expenses
4	Restructuring
5	Auditor's Remuneration
6	Cash
7	Receivables
8	Inventories
9	Other Current Assets
10	Property, Plant and Equipment
11	Creditors
12	Current Provisions
13	Other Current Liabilities
14	Borrowings
15	Finance Leases
16	Non-Current Provisions
17	Equity
18	Operating Lease Commitments
19	Employee Superannuation
20	Executive Remuneration
21	Cash Flow Reconciliation
22	Agreements Equally Proportionately Unperformed
23	Liabilities not Recognised
24	Events Occurring after Balance Date

ATTORNEY-GENERAL'S DEPARTMENT
LEGAL PRACTICE TRUST ACCOUNT
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the year ending 30 June 1996

Note 1 Summary of Significant Accounting Policies

1.1 Basis of Accounting

On 30 June 1994 the Minister for Finance's Delegate, pursuant to Section 41D of the *Audit Act 1901*, required the Attorney-General's Department to keep accounts and prepare financial statements in respect of Sub-Program 1.1, Attorney-General's Legal Practice for the financial year ended 1996.

These financial statements are a general purpose financial report and have been prepared in accordance with the Guidelines on *Financial Statements of Commonwealth Authorities* issued by the Minister for Finance which require compliance with Statements of Accounting Concepts, Australian Accounting Standards, Accounting Guidance Releases and other mandatory professional reporting requirements (e.g. Consensus Views of the Urgent Issues Group of the Australian Accounting Research Foundation).

The Attorney-General's Department applied for and received an exemption for the financial year ending 30 June 1995 from the requirement to bring to account in the balance sheet the value of the Department's Library collection. This year the Department has valued its Library collection and the details are disclosed at note 1.10.

The financial statements have been prepared on an accrual basis and are in accordance with the historical cost convention, except where stated, and do not take account of changing money values.

The financial statements have been presented on a going concern basis. The Legal Practice was open to private sector competition for some elements of its work from 1 July 1995.

The continued existence of the Legal Practice in its present form, and with its present programs, is dependent on Government policy.

1.2 Rounding

Amounts are rounded to the nearest dollar.

1.3 Comparative Figures

Comparative figures are provided for the Profit and Loss Statement, Balance Sheet, Statement of Cash Flows and related Notes.

1.4 Taxation

The Legal Practice's activities are exempt from all forms of taxation except Fringe Benefits Tax.

1.5 Foreign Currency

Transactions denominated in a foreign currency are converted at the exchange rate at the date of the transaction. Foreign currency receivables and payables are translated at the exchange rates current as at balance date. Associated currency gains and losses are not considered to be material to the Legal Practice's operations.

1.6 Insurance

In accordance with Government policy assets are not insured and losses are expensed as they are incurred.

1.7 Inventories

Inventory not held for resale is valued at cost. Costs are assigned to individual items of stock on a first-in first-out basis. No threshold for recognition has been applied.

Work-in-progress is valued at the lower of cost or net realisable value and applies to services performed but not billed at 30 June 1996.

1.8 Bad and Doubtful Debts

Bad debts are written off during the year in which they are identified.

A provision is raised for any doubtful debts based on a review of all outstanding accounts as at year end.

1.9 Asset Capitalisation Threshold

All depreciable non-current assets, except software, with a historical cost equal to or in excess of \$2 000 are capitalised in the year of acquisition and included on the Department's Asset Register. The value of all such assets on the Asset Register is included in the financial statements. Assets with a historical cost under \$2 000 are expensed in the year of acquisition.

Software Capitalisation Policy

Where costs can be reliably identified internally generated software is capitalised. Items recognised in these Statements for the first time relate to capitalisation of costs associated with the 'Federal Register of Legislative Instruments' project.

1.10 Library Valuation

The Department valued its library collection for the first time. The collection was valued according to the deprival value methodology. Where applicable, the gross amount and the reaccumulated depreciation of valued assets was restated under Australian Accounting Standard 29, Financial Reporting by Government Departments. The valuation was carried out by the Australian Valuation Office. This initial valuation increment was credited directly to the Operating Statement as an abnormal item because of its size and effect on the Department's assets. The Department intends to revalue the library collection every three years.

1.11 Valuation of Non-Current Assets

The cost method of accounting is used for the initial recording of all acquisitions of assets controlled by the Legal Practice. Cost is determined as the cash amount paid or the fair value of assets transferred or acquired.

The Legal Practice revalued all non-current assets, other than receivables and investments, on hand at 30 June 1994. The Department's assets will be revalued every three years.

1.12 Depreciation of Non-Current Assets

All depreciable non-current assets are written off over their estimated useful lives. Estimated useful lives are reviewed annually.

Depreciation is calculated using the straight-line method which correctly reflects the pattern of usage and rate of loss of value of the Legal Practice's depreciable assets.

1.13 Leased Assets

A distinction is made between finance leases which effectively transfer from the lessor to the lessee substantially all the risks and benefits incidental to ownership of leased non-current assets, and operating leases under which the lessor effectively retains substantially all such risks and benefits.

Where a non-current asset is acquired by means of a finance lease, the asset is established at its fair value at the inception of the lease. The liability is established at the same amount. Lease payments are allocated between the principal component and the interest expense.

Operating lease payments are representative of the pattern of benefits derived from the leased assets and accordingly are charged to the Profit and Loss Statement in the periods in which they are incurred.

1.14 Intangible Assets

As at balance date the Legal Practice did not have any intangible assets.

1.15 Employee Entitlements

All vesting employee entitlements, including annual leave and long service leave, have been recognised as liabilities in the financial statements. No provision has been made for sick leave as all sick leave is nonvesting and the average sick leave taken in future years by employees of the Department is estimated to be less than the annual entitlement for sick leave.

The leave provisions have been calculated in accordance with Australian Accounting Standard 30, Accounting for Employee Entitlements.

The determination of the current and non-current portion of the provisions are based on past history of payments.

1.16 Superannuation

The superannuation expense for the year comprises actual contributions paid by the Legal Practice to the Commonwealth Superannuation Scheme (CSS), the Public Service Superannuation Scheme (PSS), the Australian Government Employee Superannuation Trust (AGEST) and other non-Commonwealth schemes.

1.17 Resources Received Free of Charge

Resources received free of charge are recognised in the financial statements as revenue where the amounts can be reliably measured.

1.18 Segment Reporting and Economic Dependency

The principal activity of the Legal Practice is the provision of legal services and legal policy advice to Government, Government departments and agencies. The Practice operates in every capital city throughout Australia as well as in Townsville and also has offices in Brussels and Washington. Revenue is received from Parliamentary Appropriations and fees from clients.

1.19 Related Party Transactions

There were no related party transactions during the year.

1.20 Lease Incentives

Lease incentives are recognised in accordance with Abstract 3 from the UIG of AARF. Lease incentives taking the form of rent-free periods and 'free' fitout are recognised as liabilities. These liabilities are reduced by allocating lease payments between rental expense and reduction of the liability.

	1995–96 \$	1994–95 \$
Note 2 Items Credited as Revenue		
Parliamentary appropriations		
Ordinary services	68 273 685	65 254 133
Other services	Nil	1 080 059
Total parliamentary appropriations	<u>68 273 685</u>	<u>66 334 192</u>
Legal fees	<u>78 056 035</u>	<u>77 759 216</u>
Interest income	<u>3 077 494</u>	<u>1 300 306</u>
Proceeds from disposal of non-current assets	<u>293 323</u>	<u>339 071</u>
Resources received free of charge:		
The resources received free of charge which have been recognised in the Profit and Loss Statement are:		
– Department of Finance		
Provision of accounting and budgetary services	27 326	40 226
– Department of Administrative Services		
Provision of services at overseas posts	94 472	92 361
– Reserve Bank of Australia		
Account fees	Nil	3 600
– Australian Archives		
Storage of permanent records	<u>17 000</u>	<u>Nil</u>
Total resources received free of charge	<u>138 798</u>	<u>136 187</u>
Services received free of charge but not recognised are:		
– Reserve Bank of Australia		
Cheque presentation fees		
Estimates of these costs were not able to be provided by the service provider.		
Other Revenue	<u>1 163 839</u>	<u>11 671 705</u>
Total Revenue	<u>151 003 174</u>	<u>157 540 676</u>
Abnormal		
– This amount relates to the valuation of the Department's library collection for the first time (see also note 1.10)	<u>34 243 982</u>	<u>15 811 127</u>
Total abnormal items	<u>34 243 982</u>	<u>15 811 127</u>

	1995-96 \$	1994-95 \$
Note 3 Items Charged as Expenses		
Provision for doubtful debts	1 129 241	1 376 631
Provision for irrecoverable work-in-progress	729 740	841 295
Provision for depreciation – property, plant and equipment	2 109 103	7 142 350
Provision for amortisation – leased assets	55 191	980 183
Provision for employee entitlements	275 351	1 885 470
Losses arising from the sale or disposal of non-current assets	522 416	1 283 363
Interest on Borrowings	1 600 890	1 255 739
Operating lease expenses	16 051 024	17 858 254
Employee related costs	76 929 055	73 164 265
Superannuation contribution	12 003 115	9 091 573
Other Administrative costs	32 180 676	40 805 790
Audit fees	162 000	240 000
Total Expenses	<u>143 747 802</u>	<u>155 924 912</u>

Note 4 Restructuring

As a result of a restructuring of administrative arrangements the Legal Practice relinquished its responsibility for part of Business Law Division (Sub-program 1.1.41) on 22 April 1996.

The following assets and liabilities were transferred:

Assets

Property, Plant and Equipment	19 676
Other	11 277

Liabilities

Creditors	51 882
Other	63 905
Provisions	950 945

Net (assets)/liabilities relinquished	<u>1 035 779</u>
---------------------------------------	------------------

Net Revenues from Restructuring	<u>1 035 779</u>
---------------------------------	------------------

In 1994-95 the Legal Practice assumed responsibility for certain functions of the former Federal Justice Office. This resulted in net liabilities of \$438 158 being transferred to the Practice.

Note 5 Auditor's Remuneration

Amounts payable to the Consolidated Revenue Fund in recognition of the cost of the audit of the financial statements for 1995-96 of the Legal Practice.

<u>162 000</u>	<u>240 000</u>
----------------	----------------

No other services were provided by the Auditor-General.

	1995-96 \$	1994-95 \$
Note 6 Cash		
On hand	583 263	1 831 865
Trust Fund Account with Department of Finance	<u>42 370 118</u>	<u>23 760 537</u>
Total cash	<u><u>42 953 381</u></u>	<u><u>25 592 402</u></u>
Note 7 Receivables		
Trade debtors		
– Government departments	12 802 831	13 755 227
– Other entities controlled by the Commonwealth	<u>1 159 975</u>	<u>1 944 043</u>
Total trade debtors	13 962 806	15 699 270
Other debtors	<u>3 638 257</u>	<u>23 558 598</u>
Total receivables	17 601 063	39 257 868
Less provision for doubtful debts	<u>1 129 241</u>	<u>1 376 631</u>
Net receivables	<u><u>16 471 823</u></u>	<u><u>37 881 238</u></u>
Not overdue (less than 30 days)	10 229 421	32 011 335
Overdue by:		
– less than 30 days	3 709 479	2 054 645
– 30 to 60 days	1 269 033	923 544
– greater than 60 days	<u>2 393 131</u>	<u>4 268 344</u>
Total overdue	7 371 643	7 246 533
Note 8 Inventories		
Work-in-progress	8 613 127	9 306 909
Less provision for irrecoverable amounts	<u>729 740</u>	<u>841 295</u>
	7 883 387	8 465 614
Stores and stationery	<u>84 526</u>	<u>75 333</u>
Total inventories	<u><u>7 967 913</u></u>	<u><u>8 540 947</u></u>
Note 9 Other Current Assets		
Prepayments		
– Salary	Nil	67 843
– Other	<u>2 804 091</u>	<u>3 286 588</u>
Total other current assets	<u><u>2 804 091</u></u>	<u><u>3 354 431</u></u>

	1995–96 \$	1994–95 \$
Note 10 Property, Plant and Equipment		
Land and buildings		
At fair value	692 000	937 000
Accumulated depreciation	<u>(82 760)</u>	<u>(87 000)</u>
Total Land and Buildings	<u>609 240</u>	<u>850 000</u>
Computers, plant & equipment		
At historical cost	4 339 320	1 097 605
At fair value	16 979 885	18 114 395
Lease value	333 170	8 065
Accumulated depreciation	<u>(13 925 471)</u>	<u>(13 092 329)</u>
Total Computers, plant and equipment	<u>7 726 904</u>	<u>6 127 736</u>
Leasehold improvements		
At historical cost	548 028	205 364
At fair value	5 324 148	6 899 000
Accumulated depreciation	<u>(4 415 003)</u>	<u>(5 315 453)</u>
Total Leasehold improvements	<u>1 457 173</u>	<u>1 788 911</u>
Library collection		
At fair value	<u>34 243 982</u>	Nil
Total Library collection	<u>34 243 982</u>	Nil
Total Property, Plant & Equipment	<u><u>44 037 299</u></u>	<u><u>8 766 647</u></u>
Note 11 Creditors		
Current		
– Trade creditors	<u>2 024 031</u>	<u>3 451 870</u>
Non-current		
– Trade creditors	<u>655 518</u>	<u>607 267</u>
Note 12 Current Provisions		
Recreation Leave	5 677 443	5 964 323
Long Service Leave	540 957	510 208
Total current employee entitlements	<u>6 218 400</u>	<u>6 474 531</u>
Note 13 Other Current Liabilities		
Accrued salary and allowances	912 026	1 111 945
Other	3 600 000	6 402 688
Total other current liabilities	<u>4 512 026</u>	<u>7 514 633</u>
Note 14 Borrowings		
Loan – Commonwealth	<u>15 096 739</u>	<u>15 096 739</u>

	1995-96 \$	1994-95 \$
Note 15 Finance Leases		
Current	125 019	109 608
Non-current		
– Later than one year but not later than two	139 019	95 432
– Later than two years but not later than five	267 537	81 522
– Later than five years	Nil	Nil
Total finance lease commitments	<u>531 574</u>	<u>286 563</u>
Less future interest payments	<u>75 473</u>	<u>101 013</u>
Total lease commitments less future interest payments	<u>456 101</u>	<u>185 550</u>
Current lease liability	95 226	66 630
Non-current lease liability	360 875	118 920
Total lease liability	<u><u>456 101</u></u>	<u><u>185 550</u></u>
Note 16 Non-Current Provisions		
Recreation Leave	3 193 562	3 389 938
Long Service Leave	14 914 960	14 187 102
Total non-current employee entitlements	<u><u>18 108 522</u></u>	<u><u>17 577 040</u></u>
Note 17 Equity		
Opening Balances		
Capital	24 348 595	24 348 595
Asset Revaluation Reserve	628 779	25 400
Accumulated Operating Result	8 250 662	(1 231 800)
Total Opening Balances	<u>33 228 035</u>	<u>23 142 195</u>
Plus Additions		
Operating Result	42 535 133	9 482 461
Dividends Paid and Provided for	(8 600 000)	Nil
Asset Revaluations	Nil	603 379
Total Additions	<u>33 935 133</u>	<u>10 085 841</u>
Closing Balances		
Capital	24 348 595	24 348 595
Asset Revaluation Reserve	628 779	628 779
Accumulated Operating Result	42 185 795	8 250 662
Equity	<u><u>67 163 169</u></u>	<u><u>33 228 035</u></u>

	1995–96 \$	1994–95 \$
Note 18 Operating Lease Commitments		
Current	15 360 517	14 887 935
Non-current		
– Later than one year but not later than two	15 015 513	14 470 477
– Later than two years but not later than five	43 822 602	43 017 780
– Later than five years	<u>33 176 001</u>	<u>32 586 247</u>
Total operating lease commitments	<u><u>107 374 632</u></u>	<u><u>104 962 438</u></u>

Note 19 Employee Superannuation

The Legal Practice staff contribute to the Commonwealth Superannuation Scheme (CSS), the Public Service Superannuation Scheme (PSS) and other Commonwealth and non-Commonwealth schemes.

The Legal Practice is required to meet the employer share of the costs of benefits payable to staff employed in the Legal Practice, which for 1995-96 was 19.1% under the CSS/PSS inclusive of productivity benefits. (16.1% is an average percentage as advised by DoF). In 1994-95, the Legal Practice was required to meet the employer share of the costs payable to staff employed in the commercial elements only. The figures given below are therefore not comparable.

For casual commercial elements staff not in the CSS or the PSS, the Legal Practice contributes 6% to the Australian Government Employee Superannuation Trust (AGEST).

The Legal Practice's contributions to the above funds during the year were as follows:

CSS/PSS	10 268 819	7 421 001
Employer Productivity Superannuation Contribution & AGEST	<u>1 734 296</u>	<u>1 670 572</u>
	<u><u>12 003 115</u></u>	<u><u>9 091 573</u></u>

CSS/PSS

CSS is a split benefit scheme based on defined member contributions and an employer component consisting of a defined benefit based on final salary and a productivity component. PSS is a defined benefit scheme based on defined member contributions and an employer component consisting of a defined benefit based on final salary and a productivity component.

Employer Productivity Superannuation Contribution and AGEST

Employer Productivity Superannuation Contribution and AGEST are accumulation funds based on defined employer contributions. The benefits are assessed on the amount of the employee remains a member of the respective fund.

Note 20 Executive Remuneration

The amounts of fixed remuneration and performance pay received, or due and receivable, by executive officers are as follows. The fixed remuneration package includes salary, superannuation, vehicle, parking, spouse travel, semi-official telephone and FBT for vehicle, spouse travel and telephone.

Fixed remuneration	1995-96	1994-95
– \$100 000 to \$110 000	82	8
– \$110 001 to \$120 000	3	5
– \$120 001 to \$130 000	11	13
– \$130 001 to \$140 000	12	1
– \$140 001 to \$150 000	1	3
– \$150 001 to \$160 000	2	Nil
– \$200 001 to \$210 000	Nil	1
– \$210 001 to \$220 000	1	Nil
	1995-96	1994-95
	\$	\$
Total fixed remuneration	<u>12 687 405</u>	<u>3 733 294</u>
Aggregate performance pay	<u>295 800</u>	<u>586 100</u>

Note 21 Cash Flow Reconciliation

Reconciliation of net cash provided by Operating Activities to Operating Result before abnormal/extraordinary items.

Operating result before abnormal/extraordinary items	7 255 372	9 920 619
Depreciation/Amortisation	2 109 103	8 122 532
Revaluation loss	Nil	7 506 272
Extraordinary items	1 035 779	(438 158)
Loss on sale of non-current assets	436 406	1 283 363
Changes in assets and liabilities:		
Decrease/(Increase) in receivables	21 409 416	(21 052 120)
Decrease in inventories	573 034	1 007 976
(Decrease)/Increase in revenue in advance	Nil	(151 808)
Increase in provisions	275 351	1 885 471
(Decrease)/Increase in trade creditors	(1 379 588)	1 919 662

Note 22 Agreements Equally Proportionately Unperformed

	Construction Contracts	Contracts for Information Technology	Total
	\$	\$	\$
Current	29 750	1 018 721	1 048 471
Non-current			
– Later than one but less than two years		434 707	434 707
– Later than two but less than five years		1 304 121	1 304 121
– Later than five years		2 173 535	2 173 535
Total Agreements Equally Proportionately Unperformed	<u>29 750</u>	<u>4 931 084</u>	<u>4 960 834</u>

Note 23 Liabilities not Recognised

	1995–96	1994–95
	\$	\$
Make good costs - maximum liability	<u>1 257 300</u>	<u>2 032 049</u>

Make good costs were derived by the Australian Valuation Office. These liabilities have not been recognised in the accounts as the Legal Practice believes from past experience, that it is impossible to estimate the likelihood of these costs actually being incurred with any degree of certainty.

Note 24 Events Occurring after Balance Date

There is no significant event occurring after balance date which warrants disclosure, or has to be brought to account in the financial statements.

Index

- abduction, child, 51
- Aboriginal and Torres Strait Islanders,
 children, 44
 justice, 59, 216-217
 native title, 29
- Aboriginal Justice Monitoring Unit, 59
- Access to Commonwealth Law*, 75
- A.C.T. Regional Office, Australian
 Government Solicitor, 18, 22, 36
- Adelaide Regional Office, Australian
 Government Solicitor, 20, 27, 36
- Administration of Justice (Program), 101-105
 Ancillary Program Services, 102-103
 resources summary, 103
- Administrative Appeals Tribunal Act (1975), 46
- advertising and market research, 218-219
- aged, legal needs, 44
- agencies, Freedom Of Information (FOI) Act,
 200-206
 Australian Government Solicitor,
 200-201
 Copyright Tribunal, 201-202
 Defence Force Discipline Tribunal,
 202-204
 Official Trustee in Bankruptcy, 204-205
 Solicitor General, 205-206
- Ancillary Program Services, 102-5
 resources summary, 103
- Annual Report, 128-129
- anti-terrorist plan, 118-119
- Attorney-General's Department, 7-10
 advertising and market research,
 218-219
 client comments, 159-160
 Commonwealth-State relations,
 214-217
 Equal Employment Opportunity
 Program(EEO), 150-154
 Freedom of Information(FOI) matters,
 163-208
 human resources, 134-137
 industrial democracy, 155-156
 occupational health and safety (OH&S),
 157-158
 organisational chart, 10
 reporting arrangements, other bodies,
 220
 Secretary's Overview, vii-x
 staff achievements, 147-149
- Attorney-General's portfolio, 2-6
- Auditor-General, 123
- Australian Bankruptcy Congress, 87
- Australian Government Solicitor (AGS),
 200-201
 Regional Offices, 16, 18-20, 22-29,
 32-34, 36
- Australian International Indochina Legal
 Cooperation (AILEC), 69
- Australian Legal Assistance Board (ALAB), 92
- Australian Protective Service (APS),
 111-117, 199
 resources summary, 112
- Australian Protective Service Act 1987, 111
- Australian Security Intelligence Organisation
 (ASIO) Act, 1979*, 46
- Australian Security Vetting Service (ASVS),
 61, 113
- Australian South Sea Islanders, 44
- bankruptcy, 82-88
 Bankruptcy Act 1966, 47, 78, 81, 85, 86
 Bankruptcy estate administration, 82
-

- Bankruptcy, Official Trustee in,
204-205
- Board of Management, 8-9
- Brady v HREOC, 43, 48-49
- Brisbane Regional Office, Australian
Government Solicitor, 19, 26-27
- Business Affairs, 77-88
- Chief General Counsel, 15, 17, 21
- child abduction, 51
- child abuse, 51
- child maintenance, 51
- child prostitution, 52
- Child Support Scheme, 96
- children's rights, 47
- Civil Law Division, 39-52, 121, 173-183
- Classification (Publications, Films, and Computer Games) Act 1995*, 90
- client comments, 159-160
- Client Services, 35-36
- Commercial Law Division, 16, 31-34
- Commercial Operations, 15-37, 168-169
- Common Police Services, 108
- Commonwealth Classification (Publications, Film and Computer Games) Act 1995*, 41
- Commonwealth Law, 57
- Commonwealth Merits Review Tribunals, 42
- Community Affairs Program, 89-99
- Human Rights and Equal Opportunities
 Commission, 43
- Legal Aid and Family Services,
 92-99, 122, 196-199
- Office of Film and Literature
 Classification (OFLC), 90-91
- computer games, classification, 90
- Copyright Amendment Bill, 65
- Copyright Law, 65-67
- Copyright Law Review Committee
(CLRC), 67
- Copyright Tribunal, 201-202
- Copyright (World Trade Organisation Amendment) Act 1994*, 65
- counter-terrorism, 63
- court administration, 104
- Court Construction Program, 105
- Court Interpreter Service, 42
- Courts and Tribunals Branch, 39, 173-175
- crimes at sea, 54
- Crimes (Child Sex Tourism) Amendment Act 1994*, 121
- Criminal Code Act 1995*, 55
- Criminal Justice Branch, 183-184
- criminal law, 53-58
- Criminal Law Division, 53-58, 121-122,
183-185
- Criminal Law Reform Unit, 185
- Cross-Vesting legislation, 47
- Customs Act 1901*, 78, 85
- Darwin Regional Office, Australian
Government Solicitor, 20, 28-29, 36
- Defence Force Discipline Appeal Tribunal,
202-204
- Departmental overview, 7-10
- diplomatic security, 62-63, 114
- disability discrimination, 50-51
- Disability Discrimination Act*, 50-51
- discrimination,
 disability discrimination, 50-51
- Racial Discrimination Act 1975*, 47
- sex discrimination, 51
- Sex Discrimination Act 1984*, 51
- Draft Declaration on the Rights of the
World's Indigenous Peoples, 44, 52
- Equal Employment Opportunity (EEO),
Attorney-General's Department, 150-154
- estates under administration, 83-84

- Evidence Act 1995*, 40
- Evidence and Procedure (New Zealand) Act 1994*, 40
- Extradition and Mutual Assistance, 209-213
- Family and Administrative Law Branch, 39, 177-180
- Family Court, 41, 45
- Family Law Act 1975*, 45, 47, 104
- family law reform, 45, 51
- Family Law Reform Act 1995*, 45
- Family Law Reform Bill (No. 2) 1995, 45
- Family Services, 93-99, 122
- Family Services Branch, 198-199
- Family Services Council, 93
- female genital mutilation, 55
- Film and Literature Information Computer System (FLICS), 75
- Films, classification, 90-91
- Financial Action Task Force (FATF), 55-56
- Financial Management Branch, 190-191
- firearms legislation, 62
- Foreign Judgements Act 1991*, 52
- forensic procedures, 54
- former Commonwealth Judges, 104
- Freedom of Information Act 1982*, 45-46,
- Freedom of Information (FOI) matters, 163-208
statistics, 207-208
- General Counsel, Office of, 15, 17, 21, 169-170
- Hague Conference on Private International Law, 52
- Hague Convention on International Child Abduction, 51
- Heads of Commonwealth Operational Law Enforcement Agencies (HOCOLEA), 62
- Hobart Regional Office, Australian Government Solicitor, 20, 27
- human resources, Attorney-General's Department, 134-146
- human rights, 41, 43, 50
- Human Rights and Equal Opportunities Commission, (HREOC) 43
- Human Rights Branch, 39, 175-177
- immigration detention centres, security, 114
- indigenous Australians, 122
- indigenous peoples, rights, 44, 52
- industrial democracy, Attorney General's Department, 155-156
- information services, online, 54
- information technology, 60, 74-75
- Information Technology Group, 71, 191-193
- Insolvency and Trustee Service, Australia (ITSA), 10, 78-88, 194-196
access to information, 86-87
administration, 81
ageing of estates, 83
bankruptcy estate administration, 82
estates, 83-84
international bankruptcy, 88
laws, 81
resources summary, 80
revenue, 84
- Insolvency Services, Official Trustee, 75
- intellectual property, 122
- internal and external scrutiny, 123-124
- International Branch, 184
- International Civil and Privacy Branch, 39, 180-182
- International Civil Procedure, 51-52
- International Commercial Dispute Resolution Handbook, 68
- international criminal court, 56
- international human rights, 41

- International Labour Organisation
 Convention No. 169, 44
- international law, 15, 18, 29, 55-56, 68-69, 88, 122, 170
 civil law, 51
 criminal law, 55-56
 trade law and intellectual property, 65-69
- International Legal Services Advisory Council (ILSAC), 68-69
- International Trade Law and Intellectual Property Branch, 65-69, 122, 171-173
- International Trade Law Conference, 68
- interpreter services, 42
- Joint Computer Project, Office of the Narcotics Control Board of Thailand, 108-110
- judges' pensions, 104
- judicial appointments, 49
- Justice Reform Unit, 40
- Justice Statement, 40, 97-98, 122
- Law and Justice Legislation Amendment Act 1995*, 46-47
- Law and Justice Legislation Amendment Bill (No. 2), 47
- legal aid, 92-99, 122, 196-199
- Legal Aid and Family Services (LAFS), 92-99, 122, 196-199
 Family Services Branch, 198-199
 Legal Aid Branch, 196-198
 resources summary, 94
- Legal Aid Branch, 196-198
- Legal Aid Commission, (LAC), 92, 95-98
- Legal Counsel (Europe), 34
- Legal Counsel (USA), 35
- Legal Office Information System (LOIS), 74-75
- Legal Practice, 7, 10-76, 123, 166-193
 Australian Government Solicitor, Regional Offices, 16, 18-20, 22-29, 32-34, 36
- Chief General Counsel, 15, 17, 21
- Civil Law Division, 39-52, 121, 173-183
- Client Services, 35-36
- Commercial Operations, 15-37, 168-169
- Criminal Law Division, 53-58, 121-122, 183-185
- Freedom of Information, 166-187
- International Trade Law and Intellectual Property Branch, 65-69, 122, 171-173
 management and structure, 12
- Office of Commercial Law, 16, 31-34
- Office of General Counsel, 15, 17, 21, 169-170
- Office of International Law, 15, 18, 29, 56, 67, 88, 122, 170
- Office of Legislative Drafting, 15, 29-31, 36, 171
- Office of Litigation, 16, 18, 21-29, 167-168
- Overseas Services, 31-35, 187-188
- overview, 11-14
- Regional Offices, 16, 18-20, 22-29, 166-167
- resources summary table, 13-14
- Security Division, 59-64, 122, 185-186
- Support Group, 71-76, 188-193
- Legal Procedure Unit, 40-41, 182-183
- legal procedures, 40-41
- Legislative Drafting, 15, 29-31, 36, 171
- Legislative Instruments Bill, 46
- Lionel Murphy Library, 76
- Litigation, Office of, 16, 18, 21-29, 167-168
- litigation, regional offices, 22-29
- LOIS, 74-75

- maintenance, child, 51
 Maintenance of Law, Order and Security
 107-124
Marriage Act 1961, 93, 99
 marriage celebrants, civil, 99
 marriage counselling, 96
 Melbourne Regional Office, Australian
 Government Solicitor, 19, 25-26
 Minister-Counsellor (Legal) Washington, 35
 Ministerial Council of Attorneys-General, 214
 Model Criminal Code, 121
 Model Criminal Code Officer's Committee,
 55,121
 Model Forensic Bill, 55
 money laundering, 55
Mutual Assistance in Criminal Matters Act
 1987, 56

 Narcotics Control Board (ONCB), Thailand
 Office, 108-110
 resources summary , 109
 narcotics offences, 54
 National Aboriginal Justice Advisory
 Commission (NAJAC), 216-217
 National Anti-Terrorist Plan, 63
 National Information Services Council, 48
 National Information System (NIS), 95
 native title, 49

 occupational health and safety,
 Attorney-General's Department, 157-158
 Office of Commercial Law, 16, 31-34
 Office of Film and Literature Classification
 (OFLC), 90-91
 resources summary, 91
 Office of General Counsel, 15, 17, 21, 169-170
 Office of International Law, 15, 18, 29
 56, 67, 88, 122, 170
 Office of Legal Aid and Family Services,
 92-99, 122, 196-199
 resources summary, 94
 Office of Legislative Drafting, 15, 29-31,
 36, 171
 Office of Litigation, 16, 18, 21-29, 167-168
 Office of Narcotics Control Board
 (ONCB), Thailand, 108-110
 resources summary, 109
 Official Receiver, 81
 Official Trustee in Bankruptcy, 204-205
 Official Trustee Insolvency Services
 System (OTISS), 75
Ombudsman Act 1976, 123-124
 Online information services, 54
*Open Government; a Review of the Federal
 Freedom of Information Act 1982*, 45
 Organisation for Economic Cooperation and
 Development (OECD) Conference, 60-61
 organisational chart, Attorney-General's
 Department, 10
 OTISS, 75
 Overseas Representative, Europe, 34
 Overseas Representative, Washington, 35
 Overseas Services, 34-35, 187-188
 overview,
 Departmental structure and
 programs, 7-10
 Portfolio, 2-6

 Pacific Island Assistance, 57-58
 parole and remission of fines, 55
 pensions, judges', 104
 Perth Regional Office, Australian
 Government Solicitor, 19-20, 27
 police services, 108
 Port Arthur shootings, 63
 Portfolio outlays by Program elements,
 summary table, 5-6

- Portfolio overview, 2-6
- Portfolio program structure, 3
- portfolio resources, 4
- Practice Development Group, 71-73, 188-189
- prisoners, transfer of, 56
- privacy, 48
- Privacy Act 1988*, 39, 46
- Proceeds of Crime Act*, 78, 85
- Professional Development Unit, 73-74
- prostitution, child, 52
- Protective Security Coordination Centre, 186
- Protective Security Policy Committee (PSPC), 59
- publications, 130-133
- Racial Discrimination Act 1975*, 47
- Racial Hatred Act 1995*, 50
- Racial Hatred Bill 1994*, 50
- Regional Offices of the Australian Government Solicitor, 16, 18-20
- A.C.T., 18, 22, 36
 - Adelaide, 20, 27, 36
 - Brisbane, 19, 26-27
 - Darwin, 20, 28-29, 36
 - Hobart, 20, 27
 - Melbourne, 19, 25-26
 - Perth, 19-20, 27
 - Sydney, 18-19, 22-25, 36
- reporting arrangements, other bodies, 220
- Resources Group, 71, 189-190
- SCALE, 75
- scrutiny, internal and external, 123-124
- sea, crimes at, 54
- Secretary's overview, vii-x
- security, diplomatic, 62-63, 114
- Security Division, 59-64, 122, 185-186
- Security Law and Justice Branch, 185-186
 - Protective Security Coordination Centre, 186
- Security in Government Conference, 60
- Security Law and Justice Branch, 185-186
- security training, 61-62
- sex discrimination, 51
- Sex Discrimination Act 1984*, 121
- Sex Discrimination Amendment Act 1995*, 47-48, 51, 121
- Small Taxation Claims Tribunal, 47
- social justice, 98, 121-122
- Social Policy Group, 10
- Solicitor-General, 205-206
- South Sea Islanders, 44
- staff achievements, 147-149
- Standing Advisory Committee on Commonwealth/State Cooperation for Protection Against Violence (SAC-PAV), 59, 118-119, 217
- resources summary, 118
- Standing Committee of Attorneys-General (SCAG), 43, 67, 214-216
- statistics,
- Freedom of Information, 207-208 Statutes, Cases Automated Legal Enquiry (SCALE), 75
- Support Group, 71-76, 188-193
- Financial Management Branch, 190-191
 - Information Technology Group, 71, 191-193
 - Practice Development, 71-73, 188-189
 - Resources Group, 71, 189-190
- Sydney Regional Office, Australian Government Solicitor, 18-19, 22-25, 36
- terrorism, counter-terrorism, 63
- Thai-Australia Computer Project (drug intelligence), 108-110
- Trade-Related Aspects of Intellectual

Property Rights (TRIPS), 65
transfer of prisoners, international, 56
tribunal appointments, 49

United Nations, 41
United Nations Commission on Crime
Prevention and Criminal Justice, 56
United Nations Commission on International
Trade Law (UNCITRAL), 67

war crimes, 56
Washington, Legal Practice Office, 35
World Intellectual Property Organisation
(WIPO), 66