

ATTORNEY-GENERAL'S DEPARTMENT

Section 1: Agency overview and resources; variations and measures

OVERVIEW

There are no changes to the Attorney-General's Department's role, mission or its outcomes and outputs structure as a result of Additional Estimates.

Table 1.1: Agency outcomes and output groups

ATTORNEY-GENERAL'S DEPARTMENT Secretary: Mr Robert Cornall AO	
Total Price of Outputs	\$221.713m
Departmental Outcome Appropriation	\$209.728m
Total Administered Expenses Appropriation	\$614.903m
Outcome 1: An equitable and accessible system of federal civil justice	
Total Price	\$75.178m
Departmental Outputs Appropriation	\$71.362m
Administered Expenses Appropriation	\$467.532m
Output 1.1: Legal services and policy advice on family law, federal courts and tribunals, civil procedure, alternative dispute resolution, administrative law and administration of related government programs	
Total Price	\$22.893m
Appropriation	\$22.653m
Output 1.2: Support for the Attorney-General as First Law Officer, advice on constitutional policy, and promotion of Australian legal services internationally	
Total Price	\$4.531m
Appropriation	\$4.431m
Output 1.3: Legal services and policy advice on information law and human rights	
Total Price	\$8.665m
Appropriation	\$8.105m
Output 1.4: Legal services and policy advice on international law	
Total Price	\$5.241m
Appropriation	\$5.001m
Output 1.5: Drafting of legislation and other instruments, maintenance of the Federal Register of Legislative Instruments (FRLI), publication of legislative materials and provision of related legal services	
Total Price	\$10.197m
Appropriation	\$7.747m
Output 1.6: Legal services and policy advice on native title	
Total Price	\$6.090m
Appropriation	\$5.886m
Output 1.7: Legal services and policy advice on Indigenous law and justice and legal assistance, and the administration of related Government programs	
Total Price	\$17.561m
Appropriation	\$17.539m

Table 1.1: Agency outcomes and output groups (continued)

ATTORNEY-GENERAL'S DEPARTMENT Secretary: Mr Robert Cornall AO	
Total Price of Outputs	\$221.713m
Departmental Outcome Appropriation	\$209.728m
Total Administered Expenses Appropriation	\$614.903m
Outcome 2: Coordinated federal criminal justice, security and emergency management activity, for a safer Australia	
Total Price	\$146.535m
Departmental Outputs Appropriation	\$138.366m
Administered Expenses Appropriation	\$147.371m
Output 2.1: Policy advice on, and program administration and regulatory activities associated with, the Commonwealth's domestic and international responsibilities for criminal justice and crime prevention, and meeting Australia's obligations in relation to extradition and mutual assistance Total Price \$49.527m Appropriation \$45.088m	Output 2.4: Development and promotion of protective security policy advice and common standards and practices; the coordination of protective security services, including counter-terrorism and dignitary protection; the provision of security for special events; the development of counter-terrorism capabilities; and the coordination of national security crises and information through the Watch Office and National Security Hotline Total Price \$50.525m Appropriation \$47.425m
Output 2.2: National leadership and coordination of legal and policy advice on national security and counter-terrorism laws and critical infrastructure protection Total Price \$16.868m Appropriation \$16.538m	
Output 2.3: Provide national leadership in the development of emergency management measures to reduce risk to communities and manage the consequences of disasters Total Price \$29.615m Appropriation \$29.315m	

ADDITIONAL ESTIMATES AND VARIATIONS TO OUTCOMES

Variations – Measures

Summaries of new measures since the 2006-07 Budget are at Tables 1.2 and 1.4.

The total additional funding for these new measures in 2006-07 is \$0.251m for administered expenses, \$1.713m for departmental outputs and \$0.203m for departmental capital.

In addition, funding of \$5.655m over four years will be provided in the 2007-08 Budget for the measure National Emergency Call Centre Connectivity.

Variations – Other Adjustments

Other variations to estimates since the 2006-07 Budget are set out in Table 1.3.

Movement of funds from 2005-06 to 2006-07

- \$0.068m for payments for the provision of legal aid
- \$0.800m for financial assistance toward legal costs and related expenses
- \$0.303m for payments for the provision of community legal services
- \$1.838m for United Nations Oil-for-Food Programme – Commission of Inquiry
- \$2.500m for the National Counter-Terrorism Committee
- \$1.804m for the National Emergency Volunteers Support Fund
- \$0.440m for the Local Grants Scheme
- \$1.769m for Urban Search and Rescue Equipment, and
- \$9.738m for Asia-Pacific Economic Cooperation 2007 security arrangements.

Movement of funds from 2005-06 to 2008-09

- \$6.797m for the National Community Crime Prevention Programme.

Return of capital

In the 2000-01 Budget, \$15.000m in capital funding was provided for the proposed establishment of an amalgamated administrative review tribunal. The establishment of the tribunal did not proceed and the capital funding is no longer required.

Reduction in administered expenses estimates

Consistent with Part 9 of the *Native Title Act 1993*, the Australian Government has made a commitment to assist states and territories meet their potential compensation liabilities for the extinguishment or impairment of Native Title. The estimate reduction reflects that to date no agreements have been concluded and as a result there are unlikely to be any payments made in the current Budget year.

Mechanisms are in place to enable funds to be made available within the current Budget year and forward years as agreements are made and payments fall due.

Wage cost index adjustments

Wage Cost Indices are used to adjust most Commonwealth expense items. The adjustments at Additional Estimates incorporate changes that have occurred in the indices since May 2006.

Table 1.2: Additional estimates and variations to outcomes — measures

	2006-07 \$'000	2007-08 \$'000	2008-09 \$'000	2009-10 \$'000
Outcome 1				
Variation in Administered appropriation				
Addressing violence in Indigenous communities	-	1,000	828	929
National Judicial College of Australia Indigenous cultural awareness training	-	174	122	102
Outcome 2				
Variation in Administered appropriation				
Crime Stoppers	251	251	249	249
Implementation of Anti-money laundering/ counter-terrorism finance reforms	-	7,500	4,200	-
Total changes in Administered appropriations	251	8,925	5,399	1,280
Outcome 1				
Variation in Departmental appropriation*				
Government response to Overseas Adoption Inquiry	728	2,131	2,711	2,649
Outcome 2				
Variation in Departmental appropriation*				
Improving crisis management for the Muslim Community	806	629	688	800
Implementation of Anti-money laundering/ counter-terrorism finance reforms	382	1,355	1,244	450
Addressing violence in Indigenous communities	-	158	101	103
Total changes in Departmental appropriations	1,916	4,273	4,744	4,002

Note:

* Includes capital funding of \$0.203m in 2006-07, \$0.290m in 2007-08 and \$0.750m in 2008-09.

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

	2006-07 \$'000	2007-08 \$'000	2008-09 \$'000	2009-10 \$'000
Outcome 1				
Variation in Administered appropriation				
Transfer to the Family Relationship Services Program from payments for the provision of community legal services (Regional Law Hotline)	540	551	563	576
Transfer from payments for the provision of community legal services (Regional Law Hotline) to the Family Relationship Services Program	(540)	(551)	(563)	(576)
Transfer to the payments for the provision of community legal services from the payments for services under the <i>Family Law Act 1975</i>	390	92	-	-
Transfer from the payments for services under the <i>Family Law Act 1975</i> to payments for the provision of community legal services	(390)	(92)	-	-
Wage Cost Index Adjustment	-	1,433	2,050	2,524
Financial Assistance to the States and Territories Part 9 of <i>Native Title Act 1993</i>	(11,000)	(11,000)	(11,000)	(11,000)
Movement of funds from 2005-06 – legal aid	68	-	-	-
Movement of funds from 2005-06 – financial assistance	800	-	-	-
Movement of funds from 2005-06 – community legal services	303	-	-	-
Movement of funds from 2005-06 – UN-Oil-for-Food Inquiry	1,838	-	-	-
Total variations in Administered appropriation	(7,991)	(9,567)	(8,950)	(8,476)
Variation in Departmental appropriation				
Return of capital	(15,000)	-	-	-
Wage Cost Index Adjustment	-	547	617	687
Total variations in Departmental appropriation	(15,000)	547	617	687
Total Outcome 1 variations	(22,991)	(9,020)	(8,333)	(7,789)

Table 1.3: Additional estimates and variations to outcomes — other variations (continued)

	2006-07 \$'000	2007-08 \$'000	2008-09 \$'000	2009-10 \$'000
Outcome 2				
Variation in Administered appropriation				
Reallocation to 2008-09 – National Community Crime Prevention Programme	(2,500)	-	2,500	-
Wage Cost Index Adjustment	-	408	343	230
Movement of funds from 2005-06 – National Community Crime Prevention Programme	-	-	6,797	-
Movement of funds from 2005-06 – National Counter-Terrorism Committee	2,500	-	-	-
Movement of funds from 2005-06 – National Emergency Volunteers Support Fund	1,804	-	-	-
Movement of funds from 2005-06 – Local Grants Scheme	440	-	-	-
Movement of funds from 2005-06 – Urban Search and Rescue Equipment	1,769	-	-	-
Movement of funds from 2005-06 – APEC 2007 security arrangements	9,738	-	-	-
Total variations in Administered appropriations	13,751	408	9,640	230
Variation in Departmental appropriation				
Wage Cost Index Adjustment	-	817	894	970
Total variations in Departmental appropriations	-	817	894	970
Total Outcome 2 variations	13,751	1,225	10,534	1,200

MEASURES — AGENCY SUMMARY

Table 1.4: Summary of measures since the 2006-07 Budget

Measure	Outcome	Output Groups Affected	Appropriations 2006-07 \$'000			Appropriations 2007-08 \$'000			Appropriations 2008-09 \$'000			Appropriations 2009-10 \$'000		
			Admin Items	Dept Outputs	Total	Admin Items	Dept Outputs	Total	Admin Items	Dept Outputs	Total	Admin Items	Dept Outputs	Total
EXPENSE MEASURES														
Government response to Overseas Adoption Inquiry	1	1.1	-	653	653	-	2,019	2,019	-	2,636	2,636	-	2,649	2,649
Addressing violence in Indigenous communities	1		-	-	-	1,000	100	1,100	828	101	929	989	103	1,092
National Judicial College of Australia Indigenous cultural awareness training	1		-	-	-	174	-	174	122	-	122	102	-	102
Improving crisis management for the Muslim Community	2	2.3, 2.4	-	768	768	-	629	629	-	688	688	-	800	800
Crime Stoppers	2		251	-	251	251	-	251	249	-	249	249	-	249
Implementation of Anti-money laundering/ counter-terrorism finance reforms	2	2.1	-	292	292	7,500	1,235	8,735	4,200	1,244	5,444	-	450	450
Total Expense Measures			251	1,713	1,964	8,925	3,983	12,908	5,399	4,669	10,068	1,340	4,002	5,342

Table 1.4: Summary of measures since the 2006-07 Budget (continued)

Measure	Outcome	Output Groups Affected	Appropriations 2006-07 \$'000			Appropriations 2007-08 \$'000			Appropriations 2008-09 \$'000			Appropriations 2009-10 \$'000		
			Admin Items	Dept Outputs	Total	Admin Items	Dept Outputs	Total	Admin Items	Dept Outputs	Total	Admin Items	Dept Outputs	Total
CAPITAL MEASURES														
Government response to Overseas Adoption Inquiry	1	1.1	-	75	75	-	112	112	-	75	75	-	-	-
Addressing violence in Indigenous communities	1		-	-	-	-	58	58	-	-	-	-	-	-
Improving crisis management for the Muslim Community	2	2.3, 2.4	-	38	38	-	-	-	-	-	-	-	-	-
Implementation of Anti-money laundering/ counter-terrorism finance reforms	2	2.1	-	90	90	-	120	120	-	-	-	-	-	-
Total Capital Measures			-	203	203	-	290	290	-	75	75	-	-	-
Total All Measures			251	1,916	2,167	8,925	4,273	13,198	5,399	4,744	10,143	1,340	4,002	5,342

BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

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

	2005-06 Available \$'000	2006-07 Budget \$'000	2006-07 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
ADMINISTERED ITEMS					
Outcome 1					
An equitable and accessible system of federal civil justice	287,895	383,909	386,918	3,009	-
Outcome 2					
Coordinated federal criminal justice, security and emergency management activity, for a safer Australia	35,670	126,384	140,386	14,002	-
Total Administered	323,565	510,293	527,304	17,011	-
DEPARTMENTAL OUTPUTS					
Outcome 1					
An equitable and accessible system of federal civil justice	67,564	71,990	72,653	663	-
Outcome 2					
Coordinated federal criminal justice, security and emergency management activity, for a safer Australia	122,811	136,007	137,075	1,068	-
Total Departmental	190,375	207,997	209,728	1,731	-
Total Attorney-General's Department	513,940	718,290	737,032	18,742	-

Table 1.6: Appropriation Bill (No. 4) 2006-07

	2005-06 Available \$'000	2006-07 Budget \$'000	2006-07 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
PAYMENTS TO THE STATES AND TERRITORIES, EQUITY INJECTIONS					
Outcome 1					
An equitable and accessible system of federal civil justice	49,779	50,537	39,537	-	11,000
Total operating	49,779	50,537	39,537	-	11,000
Non-operating					
Equity injections	13,656	27,911	13,114	203	15,000
Total non-operating	13,656	27,911	13,114	203	15,000
Total Attorney-General's Department	63,435	78,448	52,651	203	26,000

SUMMARY OF STAFFING CHANGES

Table 1.7: Average Staffing Level (ASL)

	2006-07 Budget	2006-07 Revised	Variation
Outcome 1			
An equitable and accessible system of federal civil justice	470	474	4
Outcome 2			
Coordinated federal criminal justice, security and emergency management activity, for a safer Australia	656	660	4
Total	1,126	1,134	8

Note:

The increase in ASL is for: Government response to Overseas Adoption Inquiry (3); addressing violence in Indigenous communities (1); improving crisis management for the Muslim community (2); and implementation of Anti-money laundering/counter terrorism finance reforms (2).

SUMMARY OF AGENCY SAVINGS

Table 1.8: Summary of agency savings

Return of capital	\$15.000 million
Payments under Part 9 of the <i>Native Title Act 1993</i>	\$11.000 million
Total agency savings	\$26.000 million

Note:

1. In the 2000-01 Budget, \$15.000m in capital funding was provided for the proposed establishment of an amalgamated administrative review tribunal. The establishment of the tribunal did not proceed and the capital funding is no longer required.

2. Consistent with Part 9 of the *Native Title Act 1993*, the Australian Government has made a commitment to assist states and territories meet their potential compensation liabilities for the extinguishment or impairment of Native Title. The estimate reduction reflects that to date no agreements have been concluded and as a result there are unlikely to be any payments made in the current Budget year.

Mechanisms are in place to enable funds to be made available within the current Budget year and forward years as agreements are made and payments fall due.

ESTIMATES OF EXPENSES FROM SPECIAL APPROPRIATIONS

Table 1.10: Estimates of expenses from special appropriations

	Outcome No	Budget Estimate 2006-07 \$'000	Revised Estimate 2006-07 \$'000
Estimated expenses			
<i>Judges' Pensions Act 1968 – s.14(b)¹</i>	1	62,528	37,440
<i>Remuneration Tribunal Act 1973 – s.7(13) – Justices of the High Court</i>	1	2,554	2,554
<i>Law Officers Act 1964 – s.16(13) – former Solicitors-General</i>	1	633	633
<i>Parliamentary Entitlements Act 1990 - s.11²</i>	1	300	450
<i>National Handgun Buyback Act 2003 - s.9³</i>	2	1,950	6,985
Total estimated expenses		67,965	48,062

Notes:

1. The legislation establishing this special appropriation is administered by the Department of Employment and Workplace Relations. A drawing right has been issued to the Attorney-General's Department to enable it to process the salaries and related payments for High Court Justices.
2. The legislation establishing this special appropriation is administered by the Department of Finance and Administration. A drawing right has been issued to the Attorney-General's Department to enable it to process the payments in relation to the provision of legal services to Members of Parliament.
3. The reimbursements to states and territories under the Handgun Buyback Program are expected to be finalised in 2006-07.

There are no expenses anticipated from other special appropriations in legislation administered by the Department.

ESTIMATES OF SPECIAL ACCOUNT FLOWS

Table 1.11: Estimates of special account flows

	Outcome No.	Opening Balance 2006-07 ³ 2005-06 ³ \$'000	Receipts 2006-07 2005-06 \$'000	Payments 2006-07 2005-06 \$'000	Closing Balance 2006-07 2005-06 \$'000
Other Trust monies – FMA Act s.20 (A) ¹	1,2	519 487	44 285	44 253	519 519
Services on behalf of other governments and bodies – FMA Act s.20 (A) ²	1,2	935 932	700 1,682	700 1,679	935 935
Total special accounts		1,454 1,419	744 1,967	744 1,932	1,454 1,454

D = Departmental A= Administered

Notes:

1. For recording of unidentified receipts pending investigation and transfer to correct account or return to payer.
2. The Department makes payments on behalf of organisations such as the ACT Supreme Court (Chief Justice's salary); the Department of Prime Minister and Cabinet (former Governor-General's pension); State and Territory Governments (purchase of chemical, biological and radiological equipment); and Comcare (salary payments to employees). In these cases payments are made against monies received from the relevant organisation/jurisdiction.
3. The revised opening balance for 2006-07 is the same as the final closing balance for 2005-06. This balance has changed from that shown in the 2006-07 PBS as the actual for 2005-06 has been updated to reflect the final Budget outcome for that year.

Section 2: Revisions to agency outcomes

OUTCOMES, ADMINISTERED ITEMS AND OUTPUTS

Table 1.1 'Agency outcomes and outputs groups' lists the outcome statements and output groups for the Attorney-General's Department.

There are no changes to the Attorney-General's Department's outcomes and outputs as a result of Additional Estimates.

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

Section 3: Budgeted financial statements

ANALYSIS OF BUDGETED FINANCIAL STATEMENTS

BUDGETED FINANCIAL STATEMENTS

Departmental financial statements

Budgeted departmental income statement

Departmental appropriation revenue has increased by \$1.731m (including \$0.018m for depreciation) with a corresponding increase in suppliers and employees expenses.

Budgeted departmental balance sheet

The overall change from the 2006-07 PBS reflects the impact of the 30 June 2006 actuals: the 2005-06 surplus was \$6.154m greater than estimated; asset balances were \$10.970m lower than estimated due to changes in timing in the asset purchases/capital program; and liabilities were \$1.623m greater than estimated due mostly to an increase in the lease liability as at 30 June 2006.

Budgeted departmental statement of cash flows

Departmental appropriation receipts have increased by \$1.731m with a corresponding increase in suppliers and employees payments. There has been an increase in total capital purchases due to new measures.

Departmental statement of changes in equity

The changes in equity estimates from the 2006-07 PBS are due to the impact of the 30 June 2006 actual operating result and the assets revaluations as at 30 June 2006.

Departmental capital budget statement

The equity injection for 2006-07 has increased by \$0.203m for new measures.

Departmental property, plant, equipment and intangibles

The overall change to the 2006-07 PBS reflects the impact of the 30 June 2006 actuals (refer to note above on the Budgeted departmental balance sheet).

Schedule of administered activity

Schedule of budgeted income and expenses administered on behalf of Government

There has been no change in the estimates for administered revenue. Administered expenses have decreased by \$13.892m primarily due to the reduction in personal benefits following a revised valuation of judges' pensions liability as at 30 June 2006.

Schedule of budgeted assets and liabilities administered on behalf of Government

The overall change to the 2006-07 PBS reflects the impact of the 30 June 2006 actuals: assets were higher than estimated by \$102.226m mostly due to the valuation adjustment for administered investments; liabilities were greater than estimated by \$117.726m due primarily to the valuation adjustment to the personal benefits (judges' pensions liability).

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

	Actual 2005-06 \$'000	Revised Budget 2006-07 \$'000	Forward Estimate 2007-08 \$'000	Forward Estimate 2008-09 \$'000	Forward Estimate 2009-10 \$'000
INCOME					
Revenue					
Revenues from Government	190,375	209,728	188,302	185,914	180,803
Goods and services	13,234	11,361	11,361	9,169	5,213
Other	-	488	490	490	490
Total revenue	203,609	221,577	200,153	195,573	186,506
Gains					
Reversals of previous asset write-downs	2	-	-	-	-
Other	286	136	136	136	136
Total gains	288	136	136	136	136
Total income	203,897	221,713	200,289	195,709	186,642
EXPENSE					
Employees	92,667	124,410	121,913	117,242	99,120
Suppliers	85,218	85,153	66,488	66,321	77,508
Depreciation and amortisation	7,210	12,071	11,809	12,067	9,935
Finance costs	190	79	79	79	79
Write-down of assets and impairment of assets	13	-	-	-	-
Net losses from sale of assets	227	-	-	-	-
Total expenses	185,525	221,713	200,289	195,709	186,642
Operating result from continuing operations	18,372	-	-	-	-
Net surplus or (deficit) attributable to the Australian Government	18,372	-	-	-	-

Table 3.2: Budgeted departmental balance sheet as at 30 June

	Actual 2005-06 \$'000	Revised Budget 2006-07 \$'000	Forward Estimate 2007-08 \$'000	Forward Estimate 2008-09 \$'000	Forward Estimate 2009-10 \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	2,221	2,221	2,221	2,221	2,221
Receivables	115,879	102,816	112,589	123,556	133,491
Total financial assets	118,100	105,037	114,810	125,777	135,712
Non-financial assets					
Land and buildings	1,250	1,230	1,210	1,190	1,170
Infrastructure, plant and equipment	19,667	45,982	45,040	42,280	33,268
Inventories	103	103	103	103	103
Intangibles	2,655	2,537	2,359	1,657	754
Other	837	837	837	837	837
Total non-financial assets	24,512	50,689	49,549	46,067	36,132
Total assets	142,612	155,726	164,359	171,844	171,844
LIABILITIES					
Payables					
Suppliers	12,456	12,456	12,456	12,456	12,456
Other payables	90	90	90	90	90
Total payables	12,546	12,546	12,546	12,546	12,546
Interest bearing liabilities					
Leases	3,663	3,663	3,663	3,663	3,663
Other interest bearing liabilities	262	262	262	262	262
Total interest bearing liabilities	3,925	3,925	3,925	3,925	3,925
Provisions					
Employees	23,368	23,368	23,368	23,368	23,368
Other provisions	800	800	800	800	800
Total provisions	24,168	24,168	24,168	24,168	24,168
Total liabilities	40,639	40,639	40,639	40,639	40,639
EQUITY					
Parent entity interest					
Contributed equity	59,564	72,678	81,311	88,796	88,796
Reserves	16,076	16,076	16,076	16,076	16,076
Retained surpluses or accumulated deficits	26,333	26,333	26,333	26,333	26,333
Total parent entity interest	101,973	115,087	123,720	131,205	131,205
Total equity	101,973	115,087	123,720	131,205	131,205
Current assets	119,040	105,977	115,750	126,717	136,652
Non-current assets	23,572	49,749	48,609	45,127	35,192
Current liabilities	33,330	33,330	33,330	33,330	33,330
Non-current liabilities	7,309	7,309	7,309	7,309	7,309

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

	Actual 2005-06 \$'000	Revised Budget 2006-07 \$'000	Forward Estimate 2007-08 \$'000	Forward Estimate 2008-09 \$'000	Forward Estimate 2009-10 \$'000
OPERATING ACTIVITIES					
Cash received					
Goods and services	12,464	11,361	11,361	9,169	5,213
Appropriations	169,492	207,791	178,529	174,947	170,868
Net GST received	7,439	5,605	4,521	4,452	4,655
Other cash received	-	624	626	626	626
Total cash received	189,395	225,381	195,037	189,194	181,362
Cash used					
Employees	91,844	124,410	121,913	117,242	99,120
Suppliers	94,188	85,153	66,488	66,321	77,508
Financing costs	2,105	1,831	2,036	1,100	-
Net GST paid	-	5,605	4,521	4,452	4,655
Total cash used	188,137	216,999	194,958	189,115	181,283
Net cash from or (used by) operating activities	1,258	8,382	79	79	79
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	37	-	-	-	-
Total cash received	37	-	-	-	-
Cash used					
Purchase of property, plant and equipment	5,942	36,417	8,633	7,485	-
Total cash used	5,942	36,417	8,633	7,485	-
Net cash from or (used by) investing activities	(5,905)	(36,417)	(8,633)	(7,485)	-
FINANCING ACTIVITIES					
Cash received					
Appropriations - contributed equity	4,500	28,114	8,633	7,485	-
Total cash received	4,500	28,114	8,633	7,485	-
Cash used					
Repayments of debt (including finance lease principal)	-	79	79	79	79
Total cash used	-	79	79	79	79
Net cash from or (used by) financing activities	4,500	28,035	8,554	7,406	(79)
Net increase or (decrease) in cash held	(147)	-	-	-	-
Cash at the beginning of the reporting period	-	2,221	2,221	2,221	2,221
Cash at the end of the reporting period	2,221	2,221	2,221	2,221	2,221

Table 3.4: Departmental statement of changes in equity — summary of movement Budget year 2006-07

	Accumulated Results \$'000	Asset Revaluation Reserve \$'000	Contributed Equity/ Capital \$'000	Total Equity \$'000
Opening balance as at 1 July 2006				
Balance carried forward from previous period	26,333	16,076	59,564	101,973
Adjusted opening balance	26,333	16,076	59,564	101,973
Income and expense				
Net operating result	-	-	-	-
Total income and expenses	-	-	-	-
Transactions with owners				
Returns of capital	-	-	(15,000)	(15,000)
Contribution by owners	-	-	28,114	28,114
Sub-total transactions with owners	-	-	13,114	13,114
Estimated closing balance as at 30 June 2007	26,333	16,076	72,678	115,087

Table 3.5: Departmental capital budget statement

	Actual 2005-06 \$'000	Revised Budget 2006-07 \$'000	Forward Estimate 2007-08 \$'000	Forward Estimate 2008-09 \$'000	Forward Estimate 2009-10 \$'000
CAPITAL APPROPRIATIONS					
Total equity injections ¹	4,500	28,114	8,633	7,485	-
Total loans	-	-	-	-	-
Total capital appropriations	4,500	28,114	8,633	7,485	-
Represented by:					
Purchase of non-financial assets	4,500	-	-	-	-
Other	-	-	-	-	-
Total represented by	4,500	-	-	-	-
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation	4,500	28,114	8,633	7,485	-
Funded internally by departmental resources	1,442	8,303	-	-	-
Total	5,942	36,417	8,633	7,485	-

Note:

1. The Attorney-General's Department was appointed \$13.656m in the 2006-07 Budget as an equity injection in relation to a number of measures. During 2006-07 \$4.500m was drawn down for purchase of non-financial assets.

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

	Land	Buildings	Other Infrastructure Plant and Equipment	Computer Software	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2006					
Gross book value	650	617	35,203	16,196	52,666
Accumulated depreciation		(17)	(15,536)	(13,541)	(29,094)
Opening net book value	650	600	19,667	2,655	23,572
Additions:					
by purchase	-	-	34,891	1,323	36,214
Depreciation/amortisation expense	-	(20)	(10,610)	(1,441)	(12,071)
Other movements	-	-	2,034	-	2,034
As at 30 June 2007					
Gross book value	650	617	71,193	17,519	89,979
Accumulated depreciation	-	(37)	(25,211)	(14,982)	(40,230)
Estimated closing net book value	650	580	45,982	2,537	49,749

Table 3.7: Schedule of budgeted income and expenses administered on behalf of Government for the period ended 30 June

	Actual 2005-06 \$'000	Revised Budget 2006-07 \$'000	Forward Estimate 2007-08 \$'000	Forward Estimate 2008-09 \$'000	Forward Estimate 2009-10 \$'000
INCOME ADMINISTERED ON BEHALF OF THE GOVERNMENT					
Revenue					
Non-taxation					
Dividends	22,721	4,728	4,728	4,728	9,440
Other sources of non-taxation revenues	11,232	5,014	5,014	5,014	324
Total non-taxation	33,953	9,742	9,742	9,742	9,764
Total revenues administered on behalf of the Government	33,953	9,742	9,742	9,742	9,764
Total income administered on behalf of the Government	33,953	9,742	9,742	9,742	9,764
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Grants	331,705	459,093	462,086	505,839	486,224
Subsidies	17,192	63,740	49,355	39,521	48,234
Personal benefits	28,132	40,627	40,627	40,627	40,627
Employees	250	30	-	-	-
Suppliers	9,471	51,413	32,299	5,489	2,494
Total expenses administered on behalf of the Government	386,750	614,903	584,367	591,476	577,579

Table 3.8: Schedule of budgeted assets and liabilities administered on behalf of Government as at 30 June

	Actual 2005-06 \$'000	Revised Budget 2006-07 \$'000	Forward Estimate 2007-08 \$'000	Forward Estimate 2008-09 \$'000	Forward Estimate 2009-10 \$'000
ASSETS ADMINISTERED ON BEHALF OF THE GOVERNMENT					
Financial assets					
Cash and cash equivalents	2	2	2	2	2
Receivables	33,402	56,839	80,274	103,712	103,712
Investments (s.39 FMA Act)	290,252	290,252	290,252	290,252	290,252
Total financial assets	323,656	347,093	370,528	393,966	393,966
Non-financial assets					
Inventories	91	91	91	91	91
Other	207	207	207	207	207
Total non-financial assets	298	298	298	298	298
Total assets administered on behalf of the Government	323,954	347,391	370,826	394,264	394,264
LIABILITIES ADMINISTERED ON BEHALF OF THE GOVERNMENT					
Payables					
Suppliers	5,460	5,460	5,460	5,460	5,460
Grants and subsidies	9,036	9,036	9,036	9,036	9,036
Personal benefits payable	554,600	578,037	601,472	624,910	624,910
Other payables	128	128	128	128	128
Total payables	569,224	592,661	616,096	639,534	639,534
Total liabilities administered on behalf of the Government	569,224	592,661	616,096	639,534	639,534

Table 3.9: Schedule of budgeted administered cash flows for the period ended 30 June

	Actual 2005-06 \$'000	Revised Budget 2006-07 \$'000	Forward Estimate 2007-08 \$'000	Forward Estimate 2008-09 \$'000	Forward Estimate 2009-10 \$'000
OPERATING ACTIVITIES					
Cash received					
Dividends	5,978	4,728	4,728	4,728	9,440
Net GST received	10,819	10,009	10,477	10,397	10,397
Other	9,848	5,014	5,014	5,014	324
Total cash received	26,645	19,751	20,219	20,139	20,161
Cash used					
Employees	-	67	37	37	-
Grant payments	325,918	459,093	462,086	505,839	486,224
Subsidies paid	17,192	63,740	49,355	39,521	48,234
Personal benefits	22,432	17,153	17,155	17,152	40,627
Suppliers	6,497	51,413	32,299	5,489	2,494
Net GST paid	11,733	10,009	10,477	10,397	10,397
Other	3,381	-	-	-	-
Total cash used	387,153	601,475	571,409	578,435	587,976
Net cash from operating activities	(360,508)	(581,724)	(551,190)	(558,296)	(567,815)
INVESTING ACTIVITIES					
Cash received					
Total cash received	-	-	-	-	-
Cash used					
Total cash used	-	-	-	-	-
Net cash from investing activities	-	-	-	-	-
FINANCING ACTIVITIES					
Cash received					
Cash from Official Public Account	11,372	10,009	10,477	10,397	10,397
Total cash received	11,372	10,009	10,477	10,397	10,397
Cash used					
Cash to Official Public Account	10,614	10,009	10,477	10,397	10,397
Total cash used	10,614	10,009	10,477	10,397	10,397
Net cash from financing activities	758	-	-	-	-
Net increase or (decrease) in cash held	(359,750)	(581,724)	(551,190)	(558,296)	(567,815)
Cash at beginning of reporting period	54	2	2	2	2
Cash from Official Public Account for:					
– appropriations	376,400	581,724	551,190	558,296	567,815
Cash to Official Public Account for:					
– appropriations	(16,702)	-	-	-	-
Cash at end of reporting period	2	2	2	2	2

NOTES TO THE FINANCIAL STATEMENTS

Departmental Financial Statements

Basis of accounting

The Department's budgeted financial statements have been prepared in accordance with Finance Minister's Orders, Australian Accounting Standards and Interpretations issued by the AASB and Urgent Issues Group.

Revenue from Government

Amounts appropriated for departmental outputs appropriations are recognised as revenue, except for certain amounts that relate to activities that are reciprocal in nature, in which case revenue is recognised only when it has been earned. Appropriations receivable are recognised at their nominal amounts.

Employee expenses

Employee expenses consist of salaries, leave entitlements, redundancy expenses, superannuation and non-salary benefits.

Suppliers

Suppliers expenses consist of administrative costs, consultants, travel expenses and property operating expenses.

Assets

The Department's assets are made up of cash, receivables, prepayments, leasehold improvements, software and plant and equipment.

Liabilities

The Department's liabilities are made up of employee salaries, superannuation and leave entitlements, property lease make-good provisions and creditors.

Administered

Revenue

Dividends are recognised as revenue when declared.

Employee expenses

Accounting policies are the same as for departmental financial statements.

Suppliers

Accounting policies are the same as for departmental financial statements.

Assets

The administered assets are made up of receivables and investments. The administered investments are recorded at fair value.

Liabilities

The administered liabilities are made up of creditors for suppliers, grants and subsidy arrangements. The personal benefits liability is the actuarial valuation of the judges' pensions liability.