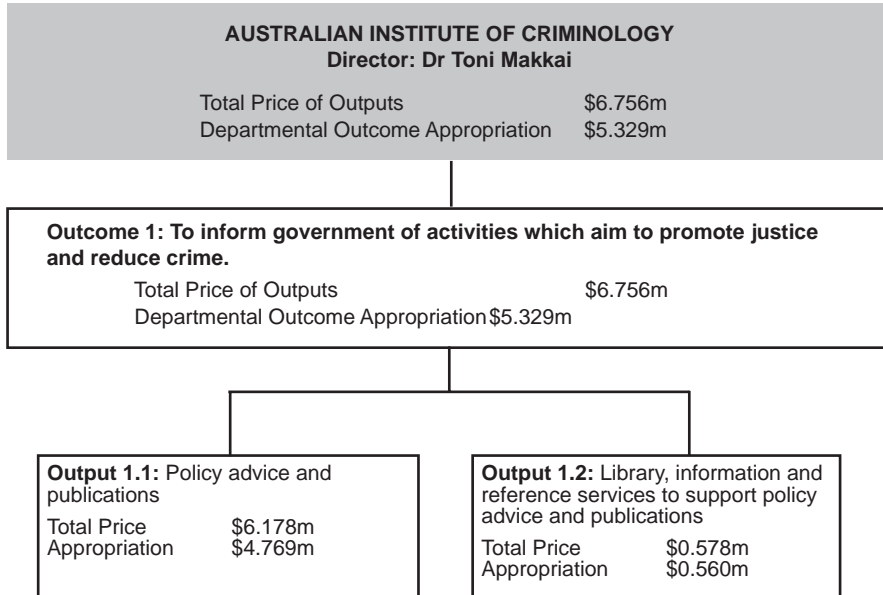


# AUSTRALIAN INSTITUTE OF CRIMINOLOGY

## Section 1: Overview

The Australian Institute of Criminology (AIC) is the national research centre for the analysis and dissemination of criminological data and information. Its research is mostly funded by the Australian Government and the research program is approved by the Board of Management which consists of Australian Government, state and territory representatives. Most of the AIC’s work falls under the Australian Government’s national research priority area, safeguarding Australia, and in particular the fourth priority goal of protecting Australia from terrorism and crime (as published by the Department of Education, Science and Training - *Australia’s National Research Priorities*). It also contributes to the goal of strengthening Australia’s social and economic fabric under priority area two, promoting and maintaining good health.

**Table 1.1: Agency outcomes and output groups**



## Section 2: Resources for 2006-07

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

### **2.1 APPROPRIATIONS AND OTHER RESOURCES**

Table 2.1 shows the total resources from all origins for 2006-07, including appropriations. The table summarises how resources will be applied by outcome, administered and departmental classification.

The total departmental appropriation for the AIC in the 2006-07 Budget is \$5.329m.

**Table 2.1: Appropriations and other resources 2006-07**

Outcome/ Non-operating	Departmental			Administered				Total \$'000	
	Appropriation Bill No. 1 \$'000	Appropriation Bill No. 2 \$'000	Special Appropriation \$'000	Receipts (a) \$'000	Appropriation Bill No. 1 \$'000	SPP \$'000	Other \$'000		Special Appropriation \$'000
Outcome 1 - To inform government of activities which promote justice and reduce crime	5,329	-	-	1,427	-	-	-	-	-
<b>TOTAL</b>	<b>5,329</b>	<b>-</b>	<b>-</b>	<b>1,427</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,756</b>
									<b>6,756</b>

(a) Departmental and administered receipts from other sources (i.e. other than appropriation amounts) that are available to be used.

## 2.2 2006-07 BUDGET MEASURES

There are no new measures for AIC in the 2006-07 Budget.

## 2.3 OTHER RESOURCES AVAILABLE TO BE USED

Table 2.3 provides details of resources obtained by AIC for provision of goods or services. These resources are approved for use by the AIC and are included in Table 2.1.

**Table 2.3: Other resources available to be used<sup>1</sup>**

	Estimated Resources 2005-06 \$'000	Budget Estimate 2006-07 \$'000
<b>Departmental resources</b>		
Goods and services	2,203	1,327
Interest	110	100
<b>Total departmental other resources available to be used</b>	<b>2,313</b>	<b>1,427</b>

1. This table replaces the former table 'Receipts from Other sources'. It represents own source receipts available for spending on departmental purposes.

## Section 3: Outcomes

### 3.1 SUMMARY OF OUTCOMES AND CONTRIBUTION TO OUTCOMES

The relationship between activities of the AIC and the outcomes is summarised in Table 1.1.

### 3.2 OUTCOMES — DEPARTMENTAL AND ADMINISTERED

#### Departmental appropriations by outcome

The main focus of the AIC is on the conduct of national policy relevant research and publication of research outcomes in the areas of justice and crime prevention and their dissemination.

The AIC's research activities cover a wide range of interests and activities related to offending, victimisation, crime prevention and the criminal justice sector. Ongoing national monitoring programs cover key areas including homicide, armed robbery, firearms, drug use and deaths in custody.

A significant proportion of research focuses on complex and sophisticated criminal activity.

Outcomes are achieved through the following outputs:

- a range of publications
- conferences and roundtables
- information and reference services, and
- capacity building.

All costs directly related to outputs are allocated accordingly. All other costs such as support activities are allocated based on a percentage of expenditure across the AIC.

### 3.3 OUTCOMES AND PERFORMANCE

#### Outcome 1 resourcing

Table 3.1 shows how the 2006-07 Budget appropriations translate to total resourcing for Outcome 1, including administered expenses, revenue from government (appropriation), revenue from other sources, and the total price of outputs.

**Table 3.1: Total resources for Outcome 1**

	Estimated Actual 2005-06 \$'000	Budget Estimate 2006-07 \$'000
<b>DEPARTMENTAL APPROPRIATIONS</b>		
Output 1.1 - Policy advice and publications	4,735	4,769
Output 1.2 - Library, information and reference services to support policy, advice and publications	557	560
<b>Total revenue from Government (appropriations) contributing to price of departmental outputs</b>	<b>5,292</b>	<b>5,329</b>
<b>OTHER RESOURCES AVAILABLE TO BE USED</b>		
Output 1.1 - Policy advice and publications	2,295	1,409
Output 1.2 - Library, information and reference services to support policy, advice and publications	18	18
<b>Total revenue from other sources</b>	<b>2,313</b>	<b>1,427</b>
<b>Total resources (Total revenue from Government and from other sources)</b>	<b>7,605</b>	<b>6,756</b>
<b>Total estimated resourcing for Outcome 1 (Total price of outputs and administered appropriations)</b>	<b>7,605</b>	<b>6,756</b>
<b>Average staffing level (number)</b>	<b>47</b>	<b>45</b>

### **Contributions to achievement of Outcome 1**

The AIC has one budget outcome: To inform government of activities which aim to promote justice and reduce crime. This is achieved by:

- keeping the Minister fully informed of the AIC publications
- undertaking impartial and policy relevant research
- working co-operatively with the Attorney-General's Department, portfolio agencies and State and Territory criminal justice agencies
- maintaining and producing research information of value to key stakeholders
- actively disseminating research findings to policy makers, practitioners and the general public across Australia and internationally, and
- assisting and guiding the Criminology Research Council.

### **Departmental outputs**

The AIC has two outputs:

- Output 1.1 - Policy advice and publications, and
- Output 1.2 - Library, information and reference services to support policy advice and publications.

The primary objective of Output 1.1 is to conduct research on the extent, nature and prevention of crime in Australia in order to provide timely, national policy relevant research to the Australian Government and key clients including State and Territory Governments. Its secondary objective is to publish, disseminate and promote the AIC's research, products and capabilities and conduct cost effective conferences, roundtables and seminars.

The objective of Output 1.2 is to ensure that the AIC researchers maintain their competitive edge through access to the most up-to-date and relevant information, facilitate the AIC access to and management of corporate information and research data and provide the AIC stakeholders with information about the work and output of the AIC.

## Performance information for Outcome 1

Performance information for departmental items, and individual outputs relating to the AIC are summarised in Table 3.2.

**Table 3.2: Performance information for Outcome 1**

<b>Effectiveness — Overall Achievement of the Outcome</b>	
<i>Effectiveness Indicator</i>	<i>Measures</i>
A valued contribution to assist in the prevention and control of crime	National policy relevant research AIC sponsored conferences, roundtables and seminars Access to website information Sale and distribution of AIC publications, high quality information and reference services and source of authoritative data
<b>Performance Information for Departmental Outputs</b>	
<i>Output Description</i>	<i>Performance Measure</i>
Output 1.1: Policy advice and publications	<i>Price:</i> \$6.178m <i>Quality:</i> High quality refereed articles, books and reports released for public consumption
Output 1.2: Library, information and reference services to support policy advice and publications	<i>Price:</i> \$0.578m <i>Quality:</i> International standard library and website material

## Evaluations for Outcome 1

Feedback will be sought from key clients on a regular basis on the effectiveness of the AIC research, publications and dissemination activities.

Results of findings will be presented, as appropriate, in the AIC Annual Report.

## Section 4: Other reporting requirements

### 4.1 PURCHASER-PROVIDER ARRANGEMENTS

The AIC does not have any purchaser-provider arrangements.

### 4.2 COST RECOVERY ARRANGEMENTS

The AIC does not have any cost recovery arrangements.

## Section 5: Budgeted financial statements

### ANALYSIS OF BUDGETED FINANCIAL STATEMENTS

An analysis of the AIC budgeted financial statements, as reflected in the AIC's budgeted departmental financial statements and departmental notes for 2006-07, is provided below.

### BUDGETED FINANCIAL STATEMENTS TABLES

**Table 5.1: Budgeted departmental income statement for the period ended 30 June**

	Estimated Actual 2005-06 \$'000	Budget Estimate 2006-07 \$'000	Forward Estimate 2007-08 \$'000	Forward Estimate 2008-09 \$'000	Forward Estimate 2009-10 \$'000
<b>INCOME</b>					
<b>Revenue</b>					
Revenues from Government	5,292	5,329	5,385	5,401	5,448
Goods and services	2,203	1,327	625	532	521
Interest	110	100	103	106	109
<b>Total revenue</b>	<b>7,605</b>	<b>6,756</b>	<b>6,113</b>	<b>6,039</b>	<b>6,078</b>
<b>Total income</b>	<b>7,605</b>	<b>6,756</b>	<b>6,113</b>	<b>6,039</b>	<b>6,078</b>
<b>EXPENSE</b>					
Employees	3,827	3,308	2,876	2,854	2,892
Suppliers	3,622	3,288	3,073	3,017	3,014
Grants	43	43	43	43	43
Depreciation and amortisation	112	115	118	121	124
Net losses from sale of assets	1	2	3	4	5
<b>Total expenses</b>	<b>7,605</b>	<b>6,756</b>	<b>6,113</b>	<b>6,039</b>	<b>6,078</b>
<b>Net surplus or (deficit) attributable to the Australian Government</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Table 5.2: Budgeted departmental balance sheet as at 30 June

	Estimated Actual 2005-06 \$'000	Budget Estimate 2006-07 \$'000	Forward Estimate 2007-08 \$'000	Forward Estimate 2008-09 \$'000	Forward Estimate 2009-10 \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash	3,238	2,925	2,882	2,836	2,796
Receivables	259	262	265	268	271
<b>Total financial assets</b>	<b>3,497</b>	<b>3,187</b>	<b>3,147</b>	<b>3,104</b>	<b>3,067</b>
<b>Non-financial assets</b>					
Infrastructure, plant and equipment	660	991	1,247	1,343	1,439
Intangibles	30	67	107	111	111
Other	91	93	95	97	99
<b>Total non-financial assets</b>	<b>781</b>	<b>1,151</b>	<b>1,449</b>	<b>1,551</b>	<b>1,649</b>
<b>Total assets</b>	<b>4,278</b>	<b>4,338</b>	<b>4,596</b>	<b>4,655</b>	<b>4,716</b>
<b>LIABILITIES</b>					
<b>Provisions</b>					
Employees	1,564	1,598	1,630	1,663	1,697
<b>Total provisions</b>	<b>1,564</b>	<b>1,598</b>	<b>1,630</b>	<b>1,663</b>	<b>1,697</b>
<b>Payables</b>					
Suppliers	208	213	218	223	228
Other	1,000	1,021	1,042	1,063	1,085
<b>Total payables</b>	<b>1,208</b>	<b>1,234</b>	<b>1,260</b>	<b>1,286</b>	<b>1,313</b>
<b>Total liabilities</b>	<b>2,772</b>	<b>2,832</b>	<b>2,890</b>	<b>2,949</b>	<b>3,010</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	996	996	996	996	996
Reserves	1,080	1,080	1,280	1,280	1,280
Retained surpluses or accumulated deficits	(570)	(570)	(570)	(570)	(570)
<b>Total parent entity interest</b>	<b>1,506</b>	<b>1,506</b>	<b>1,706</b>	<b>1,706</b>	<b>1,706</b>
<b>Total equity</b>	<b>4,278</b>	<b>4,338</b>	<b>4,596</b>	<b>4,655</b>	<b>4,716</b>
<b>Current assets</b>	<b>3,837</b>	<b>3,904</b>	<b>4,045</b>	<b>4,028</b>	<b>4,059</b>
<b>Non-current assets</b>	<b>441</b>	<b>434</b>	<b>551</b>	<b>627</b>	<b>657</b>
<b>Current liabilities</b>	<b>1,990</b>	<b>2,033</b>	<b>2,075</b>	<b>2,118</b>	<b>2,162</b>
<b>Non-current liabilities</b>	<b>782</b>	<b>799</b>	<b>815</b>	<b>831</b>	<b>848</b>

\*Note: 'equity' is the residual interest in assets after deduction of liabilities.

**Table 5.3: Budgeted departmental statement of cash flows  
for the period ended 30 June**

	Estimated Actual 2005-06 \$'000	Budget Estimate 2006-07 \$'000	Forward Estimate 2007-08 \$'000	Forward Estimate 2008-09 \$'000	Forward Estimate 2009-10 \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Goods and services	2,203	1,327	625	532	521
Appropriations	5,292	5,329	5,385	5,401	5,448
Interest	110	100	103	106	109
<b>Total cash received</b>	<b>7,605</b>	<b>6,756</b>	<b>6,113</b>	<b>6,039</b>	<b>6,078</b>
<b>Cash used</b>					
Employees	3,827	3,308	2,876	2,854	2,892
Suppliers	1,891	3,239	3,237	3,188	3,183
Grants	43	43	43	43	43
<b>Total cash used</b>	<b>5,761</b>	<b>6,590</b>	<b>6,156</b>	<b>6,085</b>	<b>6,118</b>
<b>Net cash from or (used by) operating activities</b>	<b>1,844</b>	<b>166</b>	<b>(43)</b>	<b>(46)</b>	<b>(40)</b>
<b>INVESTING ACTIVITIES</b>					
<b>Total cash received</b>					
	-	-	-	-	-
<b>Cash used</b>					
Purchase of property, plant and equipment	-	479	-	-	-
<b>Total cash used</b>	<b>-</b>	<b>479</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net cash from or (used by) investing activities</b>	<b>-</b>	<b>(479)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net increase or (decrease) in cash held</b>	<b>1,844</b>	<b>(313)</b>	<b>(43)</b>	<b>(46)</b>	<b>(40)</b>
Cash at the beginning of the reporting period	1,394	3,238	2,925	2,882	2,836
<b>Cash at the end of the reporting period</b>	<b>3,238</b>	<b>2,925</b>	<b>2,882</b>	<b>2,836</b>	<b>2,796</b>

**Table 5.4: Departmental statement of changes in equity — summary of movement Budget 2006-07**

	Accumulated Results \$'000	Asset Revaluation Reserve \$'000	Contributed Equity/ Capital \$'000	Total Equity \$'000
Opening balance as at 1 July 2006	(570)	1,080	996	1,506
Adjusted opening balance	<b>(570)</b>	<b>1,080</b>	<b>996</b>	<b>1,506</b>
Sub-total income and expense	-	-	-	-
Total income and expenses recognised directly in equity	<b>(570)</b>	<b>1,080</b>	<b>996</b>	<b>1,506</b>
Sub-total transactions with owners	-	-	-	-
Estimated closing balance as at 30 June 2007	<b>(570)</b>	<b>1,080</b>	<b>996</b>	<b>1,506</b>

**Table 5.6: Departmental property, plants, equipment and intangibles — summary of movement Budget year 2006-07**

	Other Infrastructure Plant and Equipment \$'000	Computer Software \$'000	Total \$'000
<b>As at 1 July 2006</b>			
Gross book value	2,089	103	2,192
Accumulated depreciation	1,428	73	1,501
<b>Opening net book value</b>	<b>661</b>	<b>30</b>	<b>691</b>
Additions:			
by purchase	432	47	479
Depreciation/amortisation expense	102	10	112
<b>As at 30 June 2007</b>			
Gross book value	2,521	150	2,671
Accumulated depreciation	1,530	83	1,613
<b>Estimated closing net book value</b>	<b>991</b>	<b>67</b>	<b>1,058</b>

## NOTES TO THE FINANCIAL STATEMENTS

### **Basis of accounting**

The budgeted statements of the AIC have been prepared on an accrual basis consistent with Australian Accounting Standards.

### **Revenue from government**

Appropriations for departmental outputs are recognised as revenue.

### **Goods and services**

All revenues from the sale of goods and services are recognised upon delivery of goods to customers. Revenue from the rendering of a service is recognised by reference to the stage completion of the contract to provide the service. Only secured contracts are included in estimates for goods and services.

### **Employee expenses**

Employee expenses consist of salaries, leave entitlements, redundancy expenses, superannuation and workers compensation insurance.

### **Suppliers**

Supplier expenses consist of consultants and contract costs, information technology, property operating expenses, travel expenses and administrative costs.

### **Cash**

Cash includes notes and coins held and any deposits held at call with a bank or financial institutions.

### **Non-financial assets**

Purchase of infrastructure, plant and equipment are recognised initially at cost in the balance sheet, with the exception of purchases costing less than \$2,000 which are expensed in the year of acquisition.

Depreciable property, plant and equipment assets are written-off to their estimated residual values over their estimated useful lives. In all cases, the straight-line method of depreciation is used. Depreciation rates (useful lives) and methods are reviewed at each reporting date and necessary adjustments are recognised in the current/and or future reporting periods, as appropriate. Residual values are re-estimated for a change in prices only when assets are revalued.

### **Employee provisions**

Employee provisions consist of annual leave, personal leave and long service leave.