

# CRIMTRAC AGENCY

## Section 1: Overview

CrimTrac Agency is a prescribed agency operating under the *Financial Management and Accountability Act 1997* (FMA Act). It is governed by a Board of Management which is responsible and accountable for the efficient and effective delivery of the CrimTrac initiative.

CrimTrac's mission is to fulfil the objectives of the Inter-Governmental Agreement that established the agency in July 2000 by the delivery and maintenance of high quality, timely and cost-effective national policing information services, advanced national information-based tools and National Criminal History Record Checks (NCHRC) for police and accredited agencies.

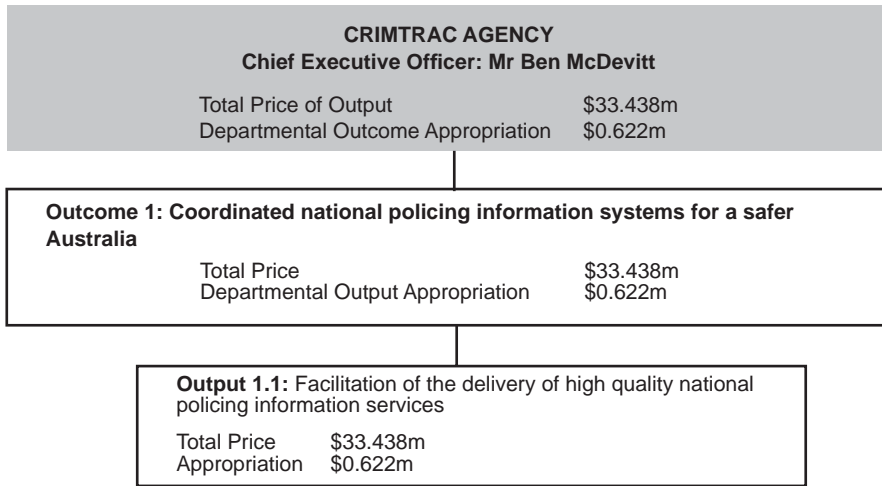
The broad objectives of CrimTrac are to enhance Australian policing through:

- the provision of high quality information services that:
  - meet the needs of the Australian policing community
  - establish best practice service models in relation to the provision of information to support policing
  - are project-oriented and cost-benefit driven to achieve outcomes.
- support for the Jurisdictions in the implementation and use of CrimTrac services, and
- providing controlled access to appropriate information by duly accredited third parties.

CrimTrac systems include the National Criminal Investigation DNA Database (NCIDD), the National Automated Fingerprint Identification System (NAFIS), the Australian National Child Offender Register (ANCOR) and the CrimTrac Police Reference System (CPRS).

CrimTrac relies upon cooperative, consultative and strategic partnering relationships with each Australian police service to deliver these systems and services.

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



## Section 2: Resources for 2006-07

### 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 agency in the 2006-07 Budget is \$0.622m.

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

| Outcome/<br>Non-operating  | Departmental                          |                                       |                                    | Administered              |                                       |                          |                                    | Total         |
|--|---------------------------------------|---------------------------------------|------------------------------------|---------------------------|---------------------------------------|--------------------------|------------------------------------|---------------|
|  | Appropriation<br>Bill No. 1<br>\$'000 | Appropriation<br>Bill No. 2<br>\$'000 | Special<br>Appropriation<br>\$'000 | Receipts<br>(a)<br>\$'000 | Appropriation<br>Bill No. 1<br>\$'000 | Appropriation Bill No. 2 | Special<br>Appropriation<br>\$'000 |               |
| Outcome 1<br>- Coordinated<br>national policing<br>information<br>systems for a safer<br>Australia | 622                                   | -                                     | -                                  | 32,816                    | -                                     | -                        | -                                  | -             |
| <b>TOTAL</b>   | <b>622</b>                            | <b>-</b>                              | <b>-</b>                           | <b>32,816</b>             | <b>-</b>                              | <b>-</b>                 | <b>-</b>                           | <b>33,438</b> |

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

## 2.3 OTHER RESOURCES AVAILABLE TO BE USED

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

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

|  | Estimated<br>Resources<br>2005-06<br>\$'000 | Budget<br>Estimate<br>2006-07<br>\$'000 |
|--|---|---|
| <b>Departmental resources</b>                                  |   |   |
| Sales of services  | 33,538                                      | 32,738                                  |
| Resources received free of charge                              | 78  | 78                                      |
| <b>Total departmental other resources available to be used</b> | <b>33,616</b>                               | <b>32,816</b>                           |

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

## 2.4 MOVEMENT OF ADMINISTERED FUNDS FROM 2005-06 TO 2006-07

CrimTrac does not have any administered funds.

## 2.5 SPECIAL APPROPRIATIONS

CrimTrac does not have any special appropriations.

## 2.6 SPECIAL ACCOUNTS

Special accounts provide a means to set aside and record amounts used for specified purposes. Special accounts can be created by a Finance Minister's Determination under the FMA Act. These determinations may be disallowed by the Parliament. Table 2.6 shows the expected additions (credits) and reductions (debits) for the special account used by CrimTrac.

**Table 2.6: Estimates of special account flows and balances**

|  | Opening<br>Balance | Credits        | Debits         | Adjustments    | Closing<br>Balance |
|--|--------------------|----------------|----------------|----------------|--------------------|
|  | <b>2006-07</b>     | <b>2006-07</b> | <b>2006-07</b> | <b>2006-07</b> | <b>2006-07</b>     |
|  | <i>2005-06</i>     | <i>2005-06</i> | <i>2005-06</i> | <i>2005-06</i> | <i>2005-06</i>     |
|  | \$'000             | \$'000         | \$'000         | \$'000         | \$'000             |
| CrimTrac Account - s20 FMA Act (D)                         | <b>31,459</b>      | <b>30,611</b>  | <b>33,361</b>  | -              | <b>34,209</b>      |
|  | <i>35,923</i>      | <i>39,538</i>  | <i>35,074</i>  | -              | <i>31,459</i>      |
| <b>Total Special Accounts 2006-07<br/>Budget Estimate</b>  | <b>31,459</b>      | <b>30,611</b>  | <b>33,361</b>  | -              | <b>34,209</b>      |
| <i>Total Special Accounts 2005-06<br/>Estimated Actual</i> | <i>35,923</i>      | <i>39,538</i>  | <i>35,074</i>  | -              | <i>31,459</i>      |

(D) = Departmental

## Section 3: Outcomes

### 3.1 SUMMARY OF OUTCOMES AND CONTRIBUTION TO OUTCOMES

CrimTrac works to achieving the outcome: 'Coordinated national policing information systems for a safer Australia' – derived from the Inter-Governmental Agreement that established the agency.

There have been no changes to the outcome or output from the 2005-06 PBS.

### 3.2 OUTCOMES — DEPARTMENTAL

#### Departmental appropriations by outcome

Outcome 1 – Coordinated national policing information systems for a safer Australia.

CrimTrac contributes to Australian law enforcement through the specification, development, delivery and maintenance of modern, high quality, rapid access, electronic policing information tools and services. This is achieved through nurturing a cooperative, collaborative and partnering relationship with all Australian police services as stakeholders. The principal systems and services delivered by CrimTrac are:

- National Criminal Investigation DNA Database (NCIDD)
- National Automated Fingerprint Identification System (NAFIS)

- National Criminal History Record Checking Services (NCHRC)
- Australian National Child Offender Register (ANCOR), and
- CrimTrac Police Reference System (CPRS).

All 2006-07 departmental appropriations for CrimTrac relate to Outcome 1.

### 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 revenue from government (appropriation), revenue from other sources and the total price of outputs.

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

|  | Estimated<br>Actual<br>2005-06<br>\$'000 | Budget<br>Estimate<br>2006-07<br>\$'000 |
|--|--|---|
| <b>DEPARTMENTAL APPROPRIATIONS</b>   |  |   |
| Output Group 1.1 - Facilitation of the delivery of high quality national policing information services   | 1,536                                    | 622                                     |
| <b>Subtotal Output Group 1.1</b>   | <b>1,536</b>                             | <b>622</b>                              |
| <b>Total revenue from Government (appropriations) contributing to price of departmental outputs</b>      | <b>1,536</b>                             | <b>622</b>                              |
| <b>OTHER RESOURCES AVAILABLE TO BE USED</b>  |  |   |
| Sales of services  | 33,538                                   | 32,738                                  |
| Resources received free of charge  | 78                                       | 78                                      |
| <b>Total revenue from other sources</b>  | <b>33,616</b>                            | <b>32,816</b>                           |
| <b>Total resources (total revenue from Government and from other sources)</b>                            | <b>35,152</b>                            | <b>33,438</b>                           |
| <b>Total estimated resourcing for Outcome 1 (total price of outputs and administered appropriations)</b> | <b>35,152</b>                            | <b>33,438</b>                           |
| <b>Average staffing level (number)</b>   | <b>70</b>                                | <b>87</b>                               |

#### Performance information for Outcome 1

Performance information for CrimTrac's output is summarised in Table 3.2.

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

| <b>Performance Indicators for Individual Outputs</b>  |  |
|---|--|
| <i>Output Description</i>   | <i>Performance Indicator</i>   |
| <p>Output 1.1: Facilitation of the delivery of high quality national policing information services</p> <p>Delivery and maintenance of high quality, timely and cost-effective national policing information systems, advanced national information-based tools, and national criminal history record checks for police and accredited agencies through the following programs:</p> <ul style="list-style-type: none"> <li>• provision and maintenance of the National Automated Fingerprint Identification System</li> <li>• provision and maintenance of the National Criminal Investigation DNA Database</li> <li>• provision of national access to operational policing information through the maintenance of existing police reference systems</li> <li>• provision of national criminal history record checks to accredited agencies</li> <li>• provision and maintenance of the Australian National Child Offender Register</li> <li>• redevelopment of the existing police reference systems into a new integrated suite of capabilities including: <ul style="list-style-type: none"> <li>- Nationwide persons of interest information</li> <li>- Nationwide vehicle, owners and drivers information</li> <li>- Nationwide firearm licensing and registration information</li> </ul> </li> </ul> | <p><i>Quality:</i> CrimTrac systems are in operation in all police jurisdictions, and meet their current and projected future needs</p> <p>CrimTrac systems provide access to more comprehensive nationwide policing information more rapidly and reliably</p> <p>CrimTrac provides more cost-effective and reliable national criminal history record checks to accredited agencies</p> <p><i>Quantity:</i> 95% of criminal history checks are completed within ten working days; 95% of urgent checks are completed within five working days</p> <p>Delivering products and systems to schedule and budget</p> <p>System access and availability are within agreed levels</p> |

## Evaluations for Outcome 1

CrimTrac has an integrated program of regular evaluation, including a rigorous project management and review framework, a number of jurisdictional forums and advisory groups, quarterly reports to the Board of Management, and the Annual Report to Parliament. In addition, CrimTrac has an internal audit program covering all aspects of the agency's operations.

## Section 4: Other reporting requirements

### 4.1 PURCHASER-PROVIDER ARRANGEMENTS

CrimTrac has two significant arrangements with other Australian Government Departments for the purchase of services.

CrimTrac currently purchases mainframe and midrange computing services including supporting software licensing from the Defence Computing Bureau. These services provide a central computing environment that underpins the services provided by CrimTrac to its stakeholders – Australian police services and accredited agencies.

CrimTrac provides these services across a private network managed by the Australian Federal Police (AFP). The CrimTrac private network utilises the AFP national communications backbone network which ensures data security and IT communications redundancy.

Memoranda of Understanding (MOUs) are in place between CrimTrac and both the Defence Computing Bureau and the AFP. These MOUs detail responsibilities, control arrangements, resourcing and performance expectations of both parties. These arrangements are a significant input into the production of CrimTrac's outputs and the achievement of CrimTrac's outcome.

### 4.2 COST RECOVERY ARRANGEMENTS

CrimTrac provides National Criminal History Record Checking services to accredited agencies under fee for service arrangements. Currently the majority of accredited agencies are from the government sector however it is probable that CrimTrac will provide these services more widely to non-government entities in the future.

CrimTrac also provides some National Automated Fingerprint Identification services under fee for service arrangements.

#### **Summary of cost recovery impact statement**

CrimTrac is not yet required to prepare a cost recovery impact statement. The Cost Recovery Guidelines provide exclusions for intra agency or inter/intra governmental charging.

## Section 5: Budgeted financial statements

In 2004-05 CrimTrac made the final drawdown of the previously appropriated fund of \$50.000m for the development of the CrimTrac Police Reference System. Operational systems are funded from agency fee for service arrangements.

Possible future initiatives have not been forecast in the financial statements. The agency includes the estimated financial impact of new initiatives in the budgeted financial statements upon approval of a business case. Any future projects undertaken by CrimTrac will result in movements in the financial statements in cash, expenses, non-financial assets and potentially revenues.

### **ANALYSIS OF BUDGETED FINANCIAL STATEMENTS**

#### **Budgeted departmental income statement**

Departmental appropriations total \$0.622m. They represent an interest equivalency appropriation of \$0.559m, Budget Estimates and Framework (BEFR) supplementation of \$0.064m and a decrease of \$0.001m due to parameter updates.

Surveys undertaken in relation to expected volumes of National Criminal History Record Checks have resulted in budgeted revenue of \$29.970m from this service in 2006-07. The balance of services revenue of \$2.768m is generated from the National Automated Fingerprint Identification System, the Telephone Directory System and the National Names Index.

Employee expenses have increased due to anticipated additional staffing requirements arising from an increase in agency services as well as an organisational structure review, and incremental salary growth. Some previously contracted positions have now been budgeted as employee expenses as the long term nature of these positions has been established, resulting in a corresponding reduction in supplier expenses.

Depreciation expense of intangible assets steadily increases through the out years due to the capitalisation of internally developed software.

Supplier expenses are budgeted to be higher in 2005-06 than 2006-07 as a result of information technology expenditure on systems such as CPRS and ANCOR. Contractor expenditure is partially offset by the corresponding capitalisation of work in progress for internally developed software.

### **Budgeted departmental balance sheet**

CrimTrac's cash balance is represented as increasing due to the accumulation of depreciation and amortisation funding for the future replacement of assets and accumulating surpluses as indicated on the income statement. A large portion of annual depreciation has been budgeted for reinvestment in intangible assets.

A major upgrade of NAFIS assets has been included in 2005-06 capital expenditure at a cost of \$4.804m. The 2005-06 estimated actuals include a write-off of assets replaced by the upgrade. No asset write-offs are budgeted for 2006-07.

Non-current assets include the capitalisation of internally developed software resulting in additions to intangible assets in the out years. Additions are offset by accumulated depreciation producing a consistent balance of intangible assets through the out years.

### **Budgeted departmental statement of cash flows**

As shown on the balance sheet, cash balances are shown as increasing due to the accumulation of depreciation funding set aside for the future replacement of assets.

### **Departmental statement of changes in equity — summary of movement**

The change in budgeted equity relates to accumulated surpluses.

### **Departmental capital budget statement**

The capital budget includes acquisitions by budgeted projects and the replacement of existing fixed assets.

### **Departmental property, plant, equipment and intangibles — summary of movement**

Movements include acquisitions by budgeted projects, the replacement of existing fixed assets and the capitalisation of internally developed software.

## BUDGETED FINANCIAL STATEMENTS TABLES

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

|   | Estimated<br>Actual<br>2005-06<br>\$'000 | Budget<br>Estimate<br>2006-07<br>\$'000 | Forward<br>Estimate<br>2007-08<br>\$'000 | Forward<br>Estimate<br>2008-09<br>\$'000 | Forward<br>Estimate<br>2009-10<br>\$'000 |
|---|--|---|--|--|--|
| <b>INCOME</b>   |  |   |  |  |  |
| <b>Revenue</b>  |  |   |  |  |  |
| Revenues from Government  | 1,536                                    | 622                                     | 622                                      | 596                                      | 602                                      |
| Services  | 33,538                                   | 32,738                                  | 32,677                                   | 32,677                                   | 32,679                                   |
| Other   | 78                                       | 78                                      | 78                                       | 78                                       | 78                                       |
| <b>Total revenue</b>  | <b>35,152</b>                            | <b>33,438</b>                           | <b>33,377</b>                            | <b>33,351</b>                            | <b>33,359</b>                            |
| <b>Total income</b>   | <b>35,152</b>                            | <b>33,438</b>                           | <b>33,377</b>                            | <b>33,351</b>                            | <b>33,359</b>                            |
| <b>EXPENSE</b>  |  |   |  |  |  |
| Employees   | 5,831                                    | 7,384                                   | 7,765                                    | 8,075                                    | 8,340                                    |
| Suppliers   | 15,613                                   | 13,320                                  | 13,729                                   | 13,311                                   | 13,368                                   |
| Depreciation and amortisation   | 6,795                                    | 8,474                                   | 9,077                                    | 9,079                                    | 9,082                                    |
| Write-down of assets and impairment of assets                             | 1,226                                    | -                                       | -  | -  | -  |
| <b>Total expenses</b>   | <b>29,465</b>                            | <b>29,178</b>                           | <b>30,571</b>                            | <b>30,465</b>                            | <b>30,790</b>                            |
| <b>Operating result from continuing operations</b>                        | <b>5,687</b>                             | <b>4,260</b>                            | <b>2,806</b>                             | <b>2,886</b>                             | <b>2,569</b>                             |
| <b>Operating result</b>   | <b>5,687</b>                             | <b>4,260</b>                            | <b>2,806</b>                             | <b>2,886</b>                             | <b>2,569</b>                             |
| <b>Net surplus or (deficit) attributable to the Australian Government</b> | <b>5,687</b>                             | <b>4,260</b>                            | <b>2,806</b>                             | <b>2,886</b>                             | <b>2,569</b>                             |

Table 5.2: Budgeted departmental balance sheet as at 30 June

|  | Estimated<br>Actual<br>2005-06<br>\$'000 | Budget<br>Estimate<br>2006-07<br>\$'000 | Forward<br>Estimate<br>2007-08<br>\$'000 | Forward<br>Estimate<br>2008-09<br>\$'000 | Forward<br>Estimate<br>2009-10<br>\$'000 |
|--|--|---|--|--|--|
| <b>ASSETS</b>                              |  |   |  |  |  |
| <b>Financial assets</b>                    |  |   |  |  |  |
| Cash                                       | 31,459                                   | 34,209                                  | 40,198                                   | 43,023                                   | 48,487                                   |
| Receivables                                | 5,032                                    | 5,213                                   | 5,392                                    | 5,573                                    | 5,755                                    |
| <b>Total financial assets</b>              | <b>36,491</b>                            | <b>39,422</b>                           | <b>45,590</b>                            | <b>48,596</b>                            | <b>54,242</b>                            |
| <b>Non-financial assets</b>                |  |   |  |  |  |
| Land and buildings                         | 250                                      | 758                                     | 528                                      | 299                                      | 204                                      |
| Infrastructure, plant and equipment        | 9,709                                    | 10,229                                  | 8,123                                    | 7,840                                    | 5,731                                    |
| Intangibles                                | 27,923                                   | 28,406                                  | 27,562                                   | 28,136                                   | 27,445                                   |
| Other                                      | 74                                       | 74                                      | 74                                       | 74                                       | 74                                       |
| <b>Total non-financial assets</b>          | <b>37,956</b>                            | <b>39,467</b>                           | <b>36,287</b>                            | <b>36,349</b>                            | <b>33,454</b>                            |
| <b>Total assets</b>                        | <b>74,447</b>                            | <b>78,889</b>                           | <b>81,877</b>                            | <b>84,945</b>                            | <b>87,696</b>                            |
| <b>LIABILITIES</b>                         |  |   |  |  |  |
| <b>Provisions</b>                          |  |   |  |  |  |
| Employees                                  | 1,556                                    | 1,738                                   | 1,920                                    | 2,102                                    | 2,284                                    |
| <b>Total provisions</b>                    | <b>1,556</b>                             | <b>1,738</b>                            | <b>1,920</b>                             | <b>2,102</b>                             | <b>2,284</b>                             |
| <b>Payables</b>                            |  |   |  |  |  |
| Suppliers                                  | 2,237                                    | 2,237                                   | 2,237                                    | 2,237                                    | 2,237                                    |
| Other                                      | 102                                      | 102                                     | 102                                      | 102                                      | 102                                      |
| <b>Total payables</b>                      | <b>2,339</b>                             | <b>2,339</b>                            | <b>2,339</b>                             | <b>2,339</b>                             | <b>2,339</b>                             |
| <b>Total liabilities</b>                   | <b>3,895</b>                             | <b>4,077</b>                            | <b>4,259</b>                             | <b>4,441</b>                             | <b>4,623</b>                             |
| <b>EQUITY*</b>                             |  |   |  |  |  |
| <b>Parent entity interest</b>              |  |   |  |  |  |
| Reserves                                   | 677                                      | 677                                     | 677                                      | 677                                      | 677                                      |
| Retained surpluses or accumulated deficits | 69,875                                   | 74,135                                  | 76,941                                   | 79,827                                   | 82,396                                   |
| <b>Total parent entity interest</b>        | <b>70,552</b>                            | <b>74,812</b>                           | <b>77,618</b>                            | <b>80,504</b>                            | <b>83,073</b>                            |
| <b>Total equity</b>                        | <b>70,552</b>                            | <b>74,812</b>                           | <b>77,618</b>                            | <b>80,504</b>                            | <b>83,073</b>                            |
| <b>Current assets</b>                      | <b>36,565</b>                            | <b>39,496</b>                           | <b>45,664</b>                            | <b>48,670</b>                            | <b>54,316</b>                            |
| <b>Non-current assets</b>                  | <b>37,882</b>                            | <b>39,393</b>                           | <b>36,213</b>                            | <b>36,275</b>                            | <b>33,380</b>                            |
| <b>Current liabilities</b>                 | <b>3,763</b>                             | <b>3,928</b>                            | <b>4,093</b>                             | <b>4,258</b>                             | <b>4,423</b>                             |
| <b>Non-current liabilities</b>             | <b>132</b>                               | <b>149</b>                              | <b>166</b>                               | <b>183</b>                               | <b>200</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<br>Actual<br>2005-06<br>\$'000 | Budget<br>Estimate<br>2006-07<br>\$'000 | Forward<br>Estimate<br>2007-08<br>\$'000 | Forward<br>Estimate<br>2008-09<br>\$'000 | Forward<br>Estimate<br>2009-10<br>\$'000 |
|--|--|---|--|--|--|
| <b>OPERATING ACTIVITIES</b>                                |  |   |  |  |  |
| <b>Cash received</b>                                       |  |   |  |  |  |
| Services   | 33,538                                   | 32,739                                  | 32,678                                   | 32,679                                   | 32,679                                   |
| Appropriations   | 1,536                                    | 622                                     | 622                                      | 596                                      | 602                                      |
| <b>Total cash received</b>                                 | <b>35,074</b>                            | <b>33,361</b>                           | <b>33,300</b>                            | <b>33,275</b>                            | <b>33,281</b>                            |
| <b>Cash used</b>   |  |   |  |  |  |
| Employees  | 6,394                                    | 7,616                                   | 7,914                                    | 8,230                                    | 8,502                                    |
| Suppliers  | 20,306                                   | 15,442                                  | 13,797                                   | 13,260                                   | 13,317                                   |
| <b>Total cash used</b>                                     | <b>26,700</b>                            | <b>23,058</b>                           | <b>21,711</b>                            | <b>21,490</b>                            | <b>21,819</b>                            |
| <b>Net cash from or (used by)<br/>operating activities</b> | <b>8,374</b>                             | <b>10,303</b>                           | <b>11,589</b>                            | <b>11,785</b>                            | <b>11,462</b>                            |
| <b>INVESTING ACTIVITIES</b>                                |  |   |  |  |  |
| <b>Cash used</b>   |  |   |  |  |  |
| Purchase of property, plant and<br>equipment               | 12,838                                   | 7,553                                   | 5,600                                    | 8,960                                    | 5,998                                    |
| <b>Total cash used</b>                                     | <b>12,838</b>                            | <b>7,553</b>                            | <b>5,600</b>                             | <b>8,960</b>                             | <b>5,998</b>                             |
| <b>Net cash from or (used by)<br/>investing activities</b> | <b>(12,838)</b>                          | <b>(7,553)</b>                          | <b>(5,600)</b>                           | <b>(8,960)</b>                           | <b>(5,998)</b>                           |
| <b>Net increase or (decrease)<br/>in cash held</b>         | <b>(4,464)</b>                           | <b>2,750</b>                            | <b>5,989</b>                             | <b>2,825</b>                             | <b>5,464</b>                             |
| Cash at the beginning of the<br>reporting period           | 35,923                                   | 31,459                                  | 34,209                                   | 40,198                                   | 43,023                                   |
| <b>Cash at the end of the<br/>reporting period</b>         | <b>31,459</b>                            | <b>34,209</b>                           | <b>40,198</b>                            | <b>43,023</b>                            | <b>48,487</b>                            |

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

|   | Accumulated<br>Results<br>\$'000 | Asset<br>Revaluation<br>Reserve<br>\$'000 | Total<br>Equity<br>\$'000 |
|---|----------------------------------|---|---------------------------|
| <b>Opening balance as at 1 July 2006</b>            |                                  |   |                           |
| Balance carried forward from previous period        | 69,875                           | 677                                       | 70,552                    |
| <b>Adjusted opening balance</b>                     | <b>69,875</b>                    | <b>677</b>                                | <b>70,552</b>             |
| <b>Income and expense</b>                           |                                  |   |                           |
| Net operating result                                | 4,260                            | -   | 4,260                     |
| <b>Estimated closing balance as at 30 June 2007</b> | <b>74,135</b>                    | <b>677</b>                                | <b>74,812</b>             |

**Table 5.5: Departmental capital budget statement**

|  | Estimated<br>Actual<br>2005-06<br>\$'000 | Budget<br>Estimate<br>2006-07<br>\$'000 | Forward<br>Estimate<br>2007-08<br>\$'000 | Forward<br>Estimate<br>2008-09<br>\$'000 | Forward<br>Estimate<br>2009-10<br>\$'000 |
|--|--|---|--|--|--|
| <b>PURCHASE OF NON-FINANCIAL<br/>ASSETS</b>    |  |   |  |  |  |
| Funded internally by departmental<br>resources | 12,838                                   | 7,553                                   | 5,600                                    | 8,960                                    | 5,998                                    |
| <b>Total</b>                                   | <b>12,838</b>                            | <b>7,553</b>                            | <b>5,600</b>                             | <b>8,960</b>                             | <b>5,998</b>                             |

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

|   | Buildings<br>\$'000 | Other<br>Infrastructure<br>Plant and<br>Equipment<br>\$'000 | Computer<br>Software<br>\$'000 | Total<br>\$'000 |
|---|---------------------|---|--------------------------------|-----------------|
| <b>As at 1 July 2006</b>                |                     |   |                                |                 |
| Gross book value                        | 802                 | 17,431  | 36,712                         | 54,945          |
| Accumulated depreciation                | 552                 | 7,722   | 8,789                          | 17,063          |
| <b>Opening net book value</b>           | <b>250</b>          | <b>9,709</b>  | <b>27,923</b>                  | <b>37,882</b>   |
| Additions:                              |                     |   |                                |                 |
| by purchase                             | 738                 | 4,443   | 147                            | 5,328           |
| internally developed                    | -                   | -   | 4,657                          | 4,657           |
| Depreciation/amortisation expense       | 230                 | 3,923   | 4,321                          | 8,474           |
| <b>As at 30 June 2007</b>               |                     |   |                                |                 |
| Gross book value                        | 1,540               | 21,874  | 41,516                         | 64,930          |
| Accumulated depreciation                | 782                 | 11,645  | 13,110                         | 25,537          |
| <b>Estimated closing net book value</b> | <b>758</b>          | <b>10,229</b>   | <b>28,406</b>                  | <b>39,393</b>   |

## NOTES TO THE FINANCIAL STATEMENTS

### Basis of accounting

The CrimTrac Budget statements have been prepared on an accrual basis, in accordance with historical cost convention and consistent with Australian Accounting Standards.

### Revenue from government

Appropriations are recognised as revenue.

### Revenue from services

Revenue from the sale of services is recognised upon the delivery of the services to the customer.

### Employee expenses

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

## **Suppliers**

Supplier expenses consist of consultant and contractor costs, IT expenditure, property costs, travel and administrative costs.

## **Cash**

Cash includes notes and coins held and cash at bank.

## **Assets**

Property, plant and equipment are carried at valuation. Intangible assets are carried at cost.

## **Liabilities**

Trade creditors and accruals are recognised at their nominal amounts, and to the extent that the goods and services have been received (and irrespective of having been invoiced).