

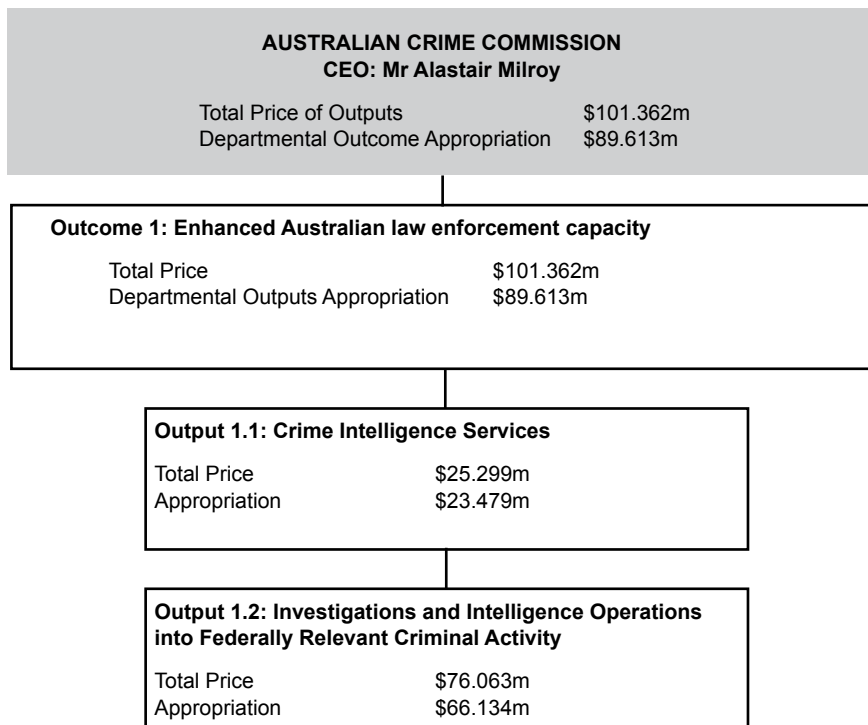
AUSTRALIAN CRIME COMMISSION

Section 1: Agency overview and resources; variations and measures

OVERVIEW

There are no changes to Australian Crime Commission’s (ACC) role, mission or its outcomes and outputs structures as a result of Additional Estimates.

Table 1.1: Agency outcomes and output groups



ADDITIONAL ESTIMATES AND VARIATIONS TO OUTCOMES

Additional funding of \$11.489m has been provided over four years for the National Indigenous Violence and Child Abuse Intelligence Task Force.

Variations — Measures

Table 1.2: Additional estimates and variations to outcomes — measures

	2006-07 \$'000	2007-08 \$'000	2008-09 \$'000	2009-10 \$'000
Outcome 1				
Changes in Departmental appropriations				
Addressing violence and child abuse in Indigenous communities – National Indigenous Violence and Child Abuse Intelligence Task Force	4,921	4,333	1,909	326
Total changes in Departmental Appropriations	4,921	4,333	1,909	326

MEASURES — AGENCY SUMMARY

The Government will provide \$11.489m over four years for the National Indigenous Violence and Child Abuse Intelligence Task Force. It provides the ACC resources to lead a multi-agency national task force to support existing intelligence and investigatory capacity. The task force will collect, analyse and disseminate intelligence to state and territory law enforcement agencies. The funding also includes the establishment of a Special Interest Desk on the ACC's national intelligence systems as a dedicated central repository for information and intelligence on family violence and child sexual abuse in remote indigenous communities.

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														
Addressing violence and child abuse in Indigenous communities – National Indigenous Violence and Child Abuse Intelligence Task Force	1	1.2	-	3,957	3,957	-	4,333	4,333	-	1,909	1,909	-	326	326
Total Expense Measures			-	3,957	3,957	-	4,333	4,333	-	1,909	1,909	-	326	326
CAPITAL MEASURES														
Addressing violence and child abuse in Indigenous communities – National Indigenous Violence and Child Abuse Intelligence Task Force	1	1.2	-	964	964	-	-	-	-	-	-	-	-	-
Total Capital Measures			-	964	964	-	-	-	-	-	-	-	-	-
Total All Measures			-	4,921	4,921	-	4,333	4,333	-	1,909	1,909	-	326	326

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
DEPARTMENTAL OUTPUTS					
Outcome 1					
Enhanced Australian Law Enforcement Capacity	74,246	85,539	89,613	4,074	-
Total Australian Crime Commission	74,246	85,539	89,613	4,074	-

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
Non-operating					
Equity injections	1,667	618	1,582	964	-
Total Capital Australian Crime Commission	1,667	618	1,582	964	-

SUMMARY OF STAFFING CHANGES

Table 1.7: Average Staffing Level (ASL)

	2006-07 Budget	2006-07 Revised	Variation
Outcome 1			
Enhanced Australian law enforcement capacity	514	535	21
Total	514	535	21

The average staffing level for the agency represents Australian Public Service employees and personnel seconded to the ACC from other agencies. Seconded officers from law enforcement agencies that are funded by ACC partner jurisdictions are not included in the above table.

The variation in ASL represents ACC officer's salaries and allowances in relation to the National Indigenous Violence and Child Abuse Intelligence Task Force.

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 ACC.

There are no changes to the outcome 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

Departmental financial statements

Budgeted departmental income statement

The ACC's base funding in 2005-06 and 2006-07 is consistent. The variations in appropriations, employee and supplier expenditure are due to the timing of expenditure in the Aviation Security Measure (2005-06 Additional Estimates) and the 2006-07 new and renewing measures. The supplier expenditure in 2006-07 increases due to funding for the development of the standard intelligence exchange framework under the Aviation Security Measure.

Budgeted departmental statement of cash flows

Explanations for cash flow movements in operating, investing and financing activities are provided in the above analysis in the budgeted departmental Income Statement.

Departmental statement of changes in equity — summary of movement

The change in equity is due to an equity injection of \$0.964m for the National Indigenous Violence and Child Abuse Intelligence Task Force.

Departmental capital budget statement

Equity injections for 2006-07 are noted above.

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

Explanations for Department property, plant and equipment and intangibles are provided from the above analysis of the budgeted departmental Balance Sheet.

BUDGETED FINANCIAL STATEMENTS

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	74,310	89,613	84,661	83,267	82,488
State and Territory Funding	1,720	1,820	1,870	1,920	1,970
Other	276	425	450	475	500
Total revenue	76,306	91,858	86,981	85,662	84,958
Gains					
Other Gains	7,615	9,504	9,680	9,829	9,978
Total gains	7,615	9,504	9,680	9,829	9,978
Total income	83,920	101,362	96,661	95,491	94,936
EXPENSE					
Employees	36,648	43,516	45,624	44,954	43,826
Suppliers	22,127	36,451	28,876	28,843	28,651
Depreciation and amortisation	4,967	4,754	6,067	6,105	5,466
Write-down of assets and impairment of assets	584	-	-	-	-
Net losses from sale of assets	20	-	-	-	-
Other	15,901	16,641	16,094	15,589	16,993
Total expenses	80,246	101,362	96,661	95,491	94,936
Operating result from continuing operations	3,675	-	-	-	-
Net surplus or (deficit) attributable to the Australian Government	3,675	-	-	-	-

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	3,102	3,956	2,608	3,856	3,856
Receivables	14,545	12,463	3,080	3,197	3,314
Total financial assets	17,647	16,419	5,688	7,053	7,170
Non-financial assets					
Land and buildings	9,349	11,520	20,627	18,683	17,733
Infrastructure, plant and equipment	2,870	3,108	4,897	3,617	3,500
Intangibles	449	401	271	216	216
Other non-financial assets	848	909	957	1,010	1,010
Total non-financial assets	13,516	15,938	26,752	23,526	22,459
Total assets	31,163	32,357	32,440	30,579	29,629
LIABILITIES					
Payables					
Suppliers	5,185	5,321	4,871	3,946	2,996
Total payables	5,185	5,321	4,871	3,946	2,996
Interest bearing liabilities					
Other interest bearing liabilities	3,509	3,089	2,677	1,829	1,829
Total interest bearing liabilities	3,509	3,089	2,677	1,829	1,829
Provisions					
Employees	8,922	8,818	8,720	8,632	8,632
Other provisions	371	371	371	371	371
Total provisions	9,293	9,189	9,091	9,003	9,003
Total liabilities	17,987	17,599	16,639	14,778	13,828
EQUITY					
Parent entity interest					
Contributed equity	11,262	12,844	13,887	13,887	13,887
Reserves	2,334	2,334	2,334	2,334	2,334
Retained surpluses or accumulated deficits	(420)	(420)	(420)	(420)	(420)
Total parent entity interest	13,176	14,758	15,801	15,801	15,801
Total equity	13,176	14,758	15,801	15,801	15,801
Current assets	18,477	17,328	6,645	8,063	8,180
Non-current assets	12,686	15,029	25,795	22,516	21,449
Current liabilities	12,284	11,791	11,148	9,901	9,265
Non-current liabilities	5,704	5,808	5,491	4,877	4,563

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					
Appropriations	63,000	90,028	94,044	83,150	82,371
State and Territory Funding	1,784	1,820	1,870	1,920	1,970
Other cash received	5,263	4,070	3,338	3,359	3,365
Total cash received	70,047	95,918	99,252	88,429	87,706
Cash used					
Employees	36,943	43,620	45,722	45,042	43,826
Suppliers	22,841	40,021	32,262	32,705	32,466
Other cash used	8,360	7,557	6,826	6,608	7,015
Total cash used	68,144	91,198	84,810	84,355	83,307
Net cash from or (used by) operating activities	1,903	4,720	14,442	4,074	4,399
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	20	-	-	-	-
Total cash received	20	-	-	-	-
Cash used					
Purchase of property, plant and equipment	7,165	7,115	16,833	2,826	4,399
Total cash used	7,165	7,115	16,833	2,826	4,399
Net cash from or (used by) investing activities	(7,145)	(7,115)	(16,833)	(2,826)	(4,399)
FINANCING ACTIVITIES					
Cash received					
Appropriations – contributed equity	-	3,249	1,043	-	-
Total cash received	-	3,249	1,043	-	-
Cash used					
Other cash used	453	-	-	-	-
Total cash used	453	-	-	-	-
Net cash from or (used by) financing activities	(453)	3,249	1,043	-	-
Net increase or (decrease) in cash held	(5,695)	854	(1,348)	1,248	-
Cash at the beginning of the reporting period	8,797	3,102	3,956	2,608	3,856
Cash at the end of the reporting period	3,102	3,956	2,608	3,856	3,856

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

	Accumulated Results	Other Reserves	Contributed Equity/ Capital	Total Equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2006				
Balance carried forward from previous period	(420)	2,334	11,262	13,176
Adjusted opening balance	(420)	2,334	11,262	13,176
Transactions with owners				
Appropriation (equity injection)	-	-	1,582	1,582
Sub-total transactions with owners	-	-	1,582	1,582
Estimated closing balance as at 30 June 2007	(420)	2,334	12,844	14,758

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	1,667	1,582	1,043	-	-
Total capital appropriations	1,667	1,582	1,043	-	-
Represented by:					
Purchase of non-financial assets	1,667	1,582	1,043	-	-
Total represented by	1,667	1,582	1,043	-	-
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation	-	3,249	1,043	-	-
Funded internally by departmental resources	7,165	7,115	16,833	2,826	4,399
Total	7,165	10,364	17,876	2,826	4,399

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

	Land & Buildings \$'000	Other Infrastructure Plant and Equipment \$'000	Other Intangibles \$'000	Total \$'000
As at 1 July 2006				
Gross book value	9,490	2,870	2,468	14,828
Accumulated depreciation	(141)	-	(2,019)	(2,160)
Opening net book value	9,349	2,870	449	12,668
Additions:				
by purchase	5,086	1,794	235	7,115
Depreciation/amortisation expense	(2,915)	(1,556)	(283)	(4,754)
As at 30 June 2007				
Gross book value	14,576	4,664	2,703	21,943
Accumulated depreciation	(3,056)	(1,556)	(2,302)	(6,914)
Estimated closing net book value	11,520	3,108	401	15,029

NOTES TO THE FINANCIAL STATEMENTS

Basis of accounting

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

Revenue from Government

Amounts appropriated 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

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

Cash

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

Assets

The assets are made up of cash, receivables, leasehold improvements and plant and equipment. All assets are held at fair value.

Liabilities

The liabilities are made up of employee salary and leave entitlements, property lease make-good provisions and unpaid creditors.