

**AUSTRALIAN INSTITUTE OF
CRIMINOLOGY**

**ENTITY RESOURCES AND PLANNED
PERFORMANCE**

AUSTRALIAN INSTITUTE OF CRIMINOLOGY

SECTION 1: ENTITY OVERVIEW AND RESOURCES	128
1.1 Strategic direction statement	128
1.2 Entity resource statement	130
1.3 Budget measures.....	131
SECTION 2: OUTCOMES AND PLANNED PERFORMANCE	132
2.1 Budgeted expenses and performance for Outcome 1.....	133
SECTION 3: BUDGETED FINANCIAL STATEMENTS.....	136
3.1 Budgeted financial statements.....	136
3.2 Budgeted financial statements tables.....	137

AUSTRALIAN INSTITUTE OF CRIMINOLOGY

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

The Australian Institute of Criminology (AIC) is Australia's leading national research and knowledge centre on crime and justice.

The AIC undertakes and communicates evidence-based research to inform policy and practice through:

- monitoring trends in crime and the criminal justice system;
- building knowledge of offending and victimisation;
- identifying emerging or changed criminal activity; and
- building an evidence base for an effective criminal justice system and crime prevention.

The AIC's research program includes specialised national monitoring programs on key areas of crime and justice, providing vital information that assists policy makers and practitioners to manage, evaluate and respond effectively and efficiently to crime and justice problems. These unique datasets are used to monitor trends in offending, the changing profile of offenders and victims, and the circumstances of the crimes. The national monitoring programs and regular reports produced by the AIC include:

- human trafficking and slavery;
- deaths in custody;
- fraud against the Commonwealth;
- drug use and the criminal activities of police detainees;
- homicide; and
- identity crime.

The AIC also undertakes a range of research projects each year that investigate other areas of concern to policy makers and practitioners. The current research priorities are:

- youth crime and new migrant communities;
- criminal justice responses to family and domestic violence;
- illicit drugs;
- indigenous over-representation in the criminal justice system;
- child exploitation material; and
- economics of transnational serious and organised crime.

The AIC works cooperatively with, and also undertakes research for, other Commonwealth, state and territory agencies. State and territory agencies provide substantial in-kind support to the research undertaken by the AIC. The AIC provides access to information for the AIC's broad range of stakeholders. Through its publication program, the AIC's website, social media, library and information services, and annual series of national conferences and roundtables, the AIC disseminates research findings and information about the nature and extent of crime, emerging trends, and effective responses to promote justice and reduce crime.

The Criminology Research Grants program is managed by the AIC, with funding contributed by the Commonwealth and state and territory governments. The Director of the AIC approves a series of research grants each year, taking into account the recommendations of the Criminology Research Advisory Council. The program funds research that has relevance for jurisdictional public policy in the areas of law, police, judiciary, corrections, mental health, social welfare and related fields.

The Australian Crime and Violence Prevention Awards are also managed by the AIC. The awards are designed to reward good practice in the prevention or reduction of violence and other types of crime in Australia. They also encourage public initiatives at the grassroots level, and assist governments to identify and develop practical projects that will reduce violence and other types of crime in the community.

1.2 ENTITY RESOURCE STATEMENT

Table 1.1 shows the total funding from all sources available to the entity for its operations and to deliver programs and services on behalf of the Government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the Government or the public) and departmental (for the entity's operations) classification.

For more detailed information on special accounts and special appropriations, please refer to *Budget Paper No. 4: Agency Resourcing*.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, while the 'Budgeted expenses by Outcome 1' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis.

Table 1.1: AIC resource statement — Budget estimates for 2018–19 as at Budget May 2018

	<i>2017–18 Estimated actual \$'000</i>	2018–19 Estimate \$'000
Departmental		
Annual appropriations—ordinary annual services (a)	5,002	4,975
Departmental appropriation (b)		
Departmental capital budget (c)	23	22
Total departmental annual appropriations	5,025	4,997
Special accounts (d)		
Opening balance	1,281	1,058
Non-appropriation receipts	1,166	1,520
Total special accounts	2,447	2,578
Total departmental resourcing	7,472	7,575
	<i>2017–18</i>	<i>2018–19</i>
Average staffing level (number)	26	46

Prepared on a resourcing (that is, appropriations available) basis.

Note: All figures shown above are GST exclusive—these may not match figures in the cash flow statement.

(a) Appropriation Bill (No. 1) 2018–19.

(b) Excludes departmental capital budget (DCB).

(c) Departmental capital budgets are not separately identified in Appropriation Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

(d) For further information on special accounts, please refer to Budget Paper No. 4: Agency Resourcing. Please also see Tables 2.1.1 for further information on outcome and program expenses broken down by various funding sources, e.g. annual appropriations and special accounts.

1.3 BUDGET MEASURES

The AIC has no budget measures since the 2017-18 Budget.

Section 2: Outcomes and planned performance

Government outcomes are the intended results, impacts or consequences of actions by the Government on the Australian community. Commonwealth programs are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programs that contribute to government outcomes over the Budget and forward years.

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

Note:

Performance reporting requirements in the PB Statements are part of the enhanced Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013* (PGPA Act). It is anticipated that the performance criteria described in PB Statements will be read with broader information provided in an entity's corporate plans and annual performance statements – included in Annual Reports – to provide an entity's complete performance story.

The most recent corporate plan for the AIC can be found at:

https://aic.gov.au/sites/default/files/2017/11/corporate_plan_2017-18_to_2020-21.pdf?v=1510810965

The most recent annual performance statement can be found at:

<https://aic.gov.au/publications/annualreport/2017>

2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

Outcome 1: Informed crime and justice policy and practice in Australia by undertaking, funding and disseminating policy-relevant research of national significance; and through the generation of a crime and justice evidence base and national knowledge centre.

Budgeted expenses for Outcome 1

This table shows how much the entity intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by administered and departmental funding sources.

Table 2.1.1: Budgeted expenses for Outcome 1

	2017–18 Estimated actual \$'000	2018–19 Budget \$'000	2019–20 Forw ard estimate \$'000	2020–21 Forw ard estimate \$'000	2021–22 Forw ard estimate \$'000
Program 1.1: Australian Institute of Criminology					
Departmental expenses					
Departmental appropriation	5,002	4,975	4,985	5,018	5,047
s74 retained revenue receipts (a)					
Special accounts					
Criminology Research Special Account	1,166	1,520	1,620	1,720	1,820
Expenses not requiring appropriation in the Budget year (b)	86	62	62	62	62
Departmental total	6,254	6,557	6,667	6,800	6,929
Total expenses for program 1.1	6,254	6,557	6,667	6,800	6,929
	2017–18	2018–19			
Average staffing level (number)	26	46			

Note: Departmental appropriation splits and totals are indicative estimates and may change in the course of the budget year as government priorities change.

(a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.

(b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, and audit fees.

Table 2.1.2: Performance criteria for Outcome 1

Table 2.1.2 below details the performance criteria for each program associated with Outcome 1. It also summarises how each program is delivered and where 2018–19 Budget measures have created new programs or materially changed existing programs.

Outcome 1: Informed crime and justice policy and practice in Australia by undertaking, funding and disseminating policy-relevant research of national significance; and through the generation of a crime and justice evidence base and national knowledge centre.		
Program 1.1: Australian Institute of Criminology The primary objective of program 1.1 is to inform policy and practice that seeks to reduce crime and promote justice, through the conduct of research and the dissemination of research findings and related information. This also includes the support of research that is relevant to current and future public policy issues and the funding of quality criminological research through an annual Criminology Research Grants program. The secondary objective is to maintain a comprehensive and focused collection of criminal justice-related material in Australia and to ensure that the AIC’s researchers and stakeholders have access to the most up-to-date and relevant information through an active information dissemination program.		
Delivery	Delivery of this program includes: <ul style="list-style-type: none"> • undertaking impartial and policy-relevant research of the highest standard on crime and criminal justice; • working cooperatively with the Home Affairs Department portfolio and other federal agencies, and state and territory government agencies in the AIC’s role as the Australian Government’s national research centre on crime and justice; • administering an effective and efficient annual Criminology Research Grants program that results in policy-relevant research; and • actively disseminating research findings to policy makers, practitioners and the general public across Australia and internationally in a timely manner. 	
Performance information		
Year	Performance criteria (a)	Targets
2017–18	Trends & Issues (T&I) papers and Research Report series are peer reviewed. This ensures the quality of the AIC’s research outputs.	Target: 100% Indicative result: 100%
	Reports produced for each of the monitoring programs are issued according to schedule, annually or biennially.	Target: Annually or biennially Indicative result: Achieved
	Peer-reviewed T&I and Research Report papers are prepared for publication.	Target: 23 Indicative result: 23
	Other publications—including statistical reports, statistical bulletins, briefs, journal articles, consultancy reports et cetera—to be published each year.	Target: 38 Indicative result: 40
	Roundtables, workshops and other forums to be held annually.	Target: At least 10 Indicative result: 10

Performance information		
Year	Performance criteria	Targets
2018–19	Trends and Issues (T&I) papers and Research Report series are peer reviewed. This ensures the quality of the AIC’s research outputs.	Target: 100%
	Reports produced for each of the monitoring programs are issued according to schedule, annually or biennially.	Target: On schedule
	Peer-reviewed T&I and Research Report papers are prepared for publication.	Target: 23
	Other publications—including statistical reports, statistical bulletins, briefs, journal articles, consultancy reports et cetera—to be published each year.	Target: 38
	Roundtables, workshops and other forums to be held annually.	Target: at least 10
2019–20 and beyond	As per 2018–19	As per 2018–19
Purposes	The Australian Institute of Criminology (AIC) is Australia’s national research and knowledge centre on crime and justice, compiling trend data and promulgating and disseminating research studies and policy advice.	

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2018–19 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 BUDGETED FINANCIAL STATEMENTS

3.1.1 Differences between entity resourcing and financial statements

There is no material difference between the entity resourcing and financial statements.

3.1.2 Explanatory notes and analysis of budgeted financial statements

The 2017–18 estimated actual and the budgeted 2018–19 operating result for the AIC is a break-even position, excluding unfunded depreciation.

The AIC's appropriation income in 2018–19 has marginally reduced from 2017–18 appropriation, primarily as a result of additional savings and efficiency measures reported in 2017–18 Budget.

The AIC's own source revenue is budgeted to increase from the previous year by \$0.4 million to \$1.6 million, due to planned increases in externally funded research and related activities.

3.2 BUDGETED FINANCIAL STATEMENTS TABLES

Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2017–18	2018–19	2019–20	2020–21	2021–22
	Estimated actual	Budget	Forw ard estimate	Forw ard estimate	Forw ard estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
EXPENSES					
Employee benefits	3,034	3,152	3,159	3,175	3,166
Suppliers	3,174	3,383	3,486	3,603	3,741
Depreciation and amortisation (a)	46	22	22	22	22
Total expenses	6,254	6,557	6,667	6,800	6,929
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	1,116	1,470	1,570	1,670	1,770
Royalties	50	50	50	50	50
Other	40	40	40	40	40
Total own-source revenue	1,206	1,560	1,660	1,760	1,860
Total own-source income	1,206	1,560	1,660	1,760	1,860
Net (cost of)/contribution by services	(5,048)	(4,997)	(5,007)	(5,040)	(5,069)
Revenue from government	5,002	4,975	4,985	5,018	5,047
Surplus/(deficit) attributable to the Australian Government	(46)	(22)	(22)	(22)	(22)
Total comprehensive income/(loss) attributable to the Australian Government	(46)	(22)	(22)	(22)	(22)
Note: Impact of net cash appropriation arrangements					
	2017–18	2018–19	2019–20	2020–21	2021–22
	\$'000	\$'000	\$'000	\$'000	\$'000
Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations	—	—	—	—	—
less depreciation/amortisation expenses previously funded through revenue appropriations (a)	46	22	22	22	22
Total comprehensive income/(loss) —as per the statement of comprehensive income	(46)	(22)	(22)	(22)	(22)

Prepared on Australian Accounting Standards basis.

(a) From 2010–11, the Government introduced net cash appropriation arrangements, where Bill 1 revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate capital budget (the departmental capital budget, or DCB) provided through Bill 1 equity appropriations. For information regarding DCBs, please refer to Table 3.5 departmental capital budget statement.

Table 3.2: Budgeted departmental balance sheet (as at 30 June)

	2017–18 Estimated actual \$'000	2018–19 Budget \$'000	2019–20 Forw ard estimate \$'000	2020–21 Forw ard estimate \$'000	2021–22 Forw ard estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1,058	1,058	1,058	1,058	1,058
Trade and other receivables	282	282	282	282	282
Total financial assets	1,340	1,340	1,340	1,340	1,340
Non-financial assets					
Property, plant and equipment	76	76	76	76	76
Intangibles	17	17	17	17	17
Other non-financial assets	132	132	132	132	132
Total non-financial assets	225	225	225	225	225
Assets held for sale					
Total assets	1,565	1,565	1,565	1,565	1,565
LIABILITIES					
Payables					
Suppliers	544	544	544	544	544
Other payables	671	671	671	671	671
Total payables	1,215	1,215	1,215	1,215	1,215
Provisions					
Other provisions	16	16	16	16	16
Total provisions	16	16	16	16	16
Total liabilities	1,231	1,231	1,231	1,231	1,231
Net assets	334	334	334	334	334
EQUITY (a)					
Parent entity interest					
Contributed equity	1,203	1,225	1,247	1,269	1,291
Reserves	144	144	144	144	144
Retained surplus (accumulated deficit)	(1,013)	(1,035)	(1,057)	(1,079)	(1,101)
Total parent entity interest	334	334	334	334	334
Total equity	334	334	334	334	334

Prepared on Australian Accounting Standards basis.

(a) Equity is the residual interest in assets after the deduction of liabilities.

Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2018–19)

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2018				
Balance carried forward from previous period	(1,013)	144	1,203	334
Adjusted opening balance	(1,013)	144	1,203	334
Comprehensive income				
Surplus/(deficit) for the period	(22)	—	—	(22)
Total comprehensive income	(22)	—	—	(22)
Transactions with owners				
Contributions by owners				
Departmental capital budget (DCB)	—	—	22	22
Sub-total transactions with owners	—	—	22	22
Estimated closing balance as at 30 June 2019	(1,035)	144	1,225	334
Closing balance attributable to the Australian Government	(1,035)	144	1,225	334

Prepared on Australian Accounting Standards basis.

Table 3.4: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2017–18 Estimated actual \$'000	2018–19 Budget \$'000	2019–20 Forw ard estimate \$'000	2020–21 Forw ard estimate \$'000	2021–22 Forw ard estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	5,002	4,975	4,985	5,018	5,047
Sale of goods and rendering of services	1,116	1,470	1,570	1,670	1,770
Other	50	50	50	50	50
Total cash received	6,168	6,495	6,605	6,738	6,867
Cash used					
Employees	3,034	3,152	3,159	3,175	3,166
Suppliers	3,134	3,343	3,446	3,563	3,701
s 74 retained revenue receipts transferred to OPA					
Other	223	–	–	–	–
Total cash used	6,391	6,495	6,605	6,738	6,867
Net cash from/(used by) operating activities	(223)	–	–	–	–
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	23	22	22	22	22
Total cash used	23	22	22	22	22
Net cash from/(used by) investing activities	(23)	(22)	(22)	(22)	(22)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	23	22	22	22	22
Total cash received	23	22	22	22	22
Net cash from/(used by) financing activities	23	22	22	22	22
Net increase/(decrease) in cash held	(223)	–	–	–	–
Cash and cash equivalents at the beginning of the reporting period	1,281	1,058	1,058	1,058	1,058
Cash and cash equivalents at the end of the reporting period	1,058	1,058	1,058	1,058	1,058

Prepared on Australian Accounting Standards basis.

Table 3.5: Departmental capital budget statement (for the period ended 30 June)

	2017–18 Estimated actual \$'000	2018–19 Budget \$'000	2019–20 Forw ard estimate \$'000	2020–21 Forw ard estimate \$'000	2021–22 Forw ard estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget—Bill 1 (DCB)	23	22	22	22	22
Equity injections—Bill 2					
Total new capital appropriations	23	22	22	22	22
Provided for:					
Purchase of non-financial assets	23	22	22	22	22
Total items	23	22	22	22	22
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation— DCB (a)	23	22	22	22	22
TOTAL	23	22	22	22	22
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	23	22	22	22	22
Total cash used to acquire assets	23	22	22	22	22

Prepared on Australian Accounting Standards basis.

(a) Includes purchases from current and previous years' departmental capital budgets (DCBs).

Table 3.6: Statement of asset movements (Budget year 2018–19)

	Other property, plant and equipment \$'000	Computer softw are and intangibles \$'000	Total \$'000
As at 1 July 2018			
Gross book value	1,380	154	1,534
Accumulated depreciation/ amortisation and impairment	(1,304)	(137)	(1,441)
Opening net book balance	76	17	93
Capital asset additions			
Estimated expenditure on new or replacement assets			
By purchase—appropriation ordinary annual services (a)	22		22
Total additions	22	–	22
Other movements			
Depreciation/amortisation expense	(22)		(22)
Total other movements	(22)	–	(22)
As at 30 June 2019			
Gross book value	1,402	154	1,556
Accumulated depreciation/ amortisation and impairment	(1,326)	(137)	(1,463)
Closing net book balance	76	17	93

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2018–19 for depreciation/amortisation expenses, DCBs or other operational expenses.