

Australian Institute of Criminology

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Australian Institute of Criminology

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Australian Institute of Criminology (AIC) undertakes and communicates evidence-based crime and justice 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
- 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:

- homicide
- deaths in custody
- sexual offending
- fraud against the Commonwealth
- cybercrime.

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:

- Indigenous over-representation in the criminal justice system
- serious and organised crime
- cybercrime
- violent extremism

- domestic, family and sexual violence
- online sexual exploitation of children
- human trafficking and modern slavery.

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 program of events, 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 Fund 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, considering 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 resourcing 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 the *Budget Paper No. 4 – Agency Resourcing*.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the 'Budgeted expenses by Outcome 1' table in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the appropriation bills themselves.

Table 1.1: AIC resource statement – Budget estimates for 2026–27 as at Budget May 2026

	<i>2025–26 Estimated actual \$'000</i>	2026–27 Estimate \$'000
Departmental		
Annual appropriations – ordinary annual services (a)		
Prior year appropriations available	32	46
Departmental appropriation (b)	5,826	6,548
Departmental capital budget (c)	23	24
Total departmental annual appropriations	<u>5,881</u>	<u>6,618</u>
Special accounts (d)		
Opening balance	5,127	5,015
Non-appropriation receipts	1,852	661
Total special accounts	<u>6,979</u>	<u>5,676</u>
Total departmental resourcing	<u>12,860</u>	<u>12,294</u>
Total resourcing for AIC	<u>12,860</u>	<u>12,294</u>
	<u>2025–26</u>	<u>2026–27</u>
Average staffing level (number)	32	38

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

Annual appropriation amounts reported are inclusive of supply bill arrangements.

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

- a) Appropriation Bill (No. 1) 2026–2027.
- b) Excludes departmental capital budget (DCB).
- c) Departmental capital budgets are not separately identified in Appropriation Bill (No. 1) and Supply 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 the *Budget Paper No. 4 – Agency Resourcing*. Please also see Table 2.1.1 for further information on outcome and program expenses broken down by various funding sources, e.g. annual appropriations, special appropriations and special accounts.

1.3 Budget measures

Budget measures in Part 1 relating to AIC are detailed in the *Budget Paper No. 2* and are summarised below.

Table 1.2: AIC 2026–27 Budget measures

Part 1: Measures announced since the 2025–26 Mid-Year Economic and Fiscal Outlook (MYEFO)

	Program	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000	2029–30 \$'000
Payment measures						
Attorney-General's Portfolio – additional resourcing (a)	1.1					
Departmental payment		–	112	114	115	116
Total		–	112	114	115	116
Government Response to the Antisemitic Bondi Terrorist Attack (b)	1.1					
Departmental payment		nfp	nfp	nfp	nfp	nfp
Total		nfp	nfp	nfp	nfp	nfp
National Strategy to Prevent and Respond to Child Sexual Abuse - continuation (c)	1.1					
Departmental payment		–	344	–	–	–
Total		–	344	–	–	–
Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses – one year extension (d)	1.1					
Departmental payment		–	–	–	–	(418)
Total		–	–	–	–	(418)
Total payment measures						
Departmental		–	456	114	115	(302)
Total		–	456	114	115	(302)

Prepared on a Government Finance Statistics (Underlying Cash) basis. Figures displayed as a negative (–) represent a decrease in funds and a positive (+) represent an increase in funds.

- The lead entity for measure Attorney-General's Portfolio – additional resourcing is the Attorney-General's Department. The full measure description and package details appear in *Budget Paper No. 2* under the Attorney-General's portfolio.
- Financial implications of this measure were reported in the Home Affairs Portfolio Supplementary Additional Estimates Statement 2025-26.
- The lead entity for measure National Strategy to Prevent and Respond to Child Sexual Abuse - continuation is the Attorney-General's Department. The full measure description and package details appear in *Budget Paper No. 2* under the Attorney-General's portfolio.
- The full measure description for Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses – one year extension appears in *Budget Paper No. 2* under cross portfolio.

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 Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure 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 a complete picture of an entity's planned and actual performance.

The most recent corporate plan for AIC can be found at: <https://www.aic.gov.au/about-us/corporate-documents>

The most recent annual performance statement can be found at:
<https://www.aic.gov.au/publications/annualreport/annualreport-28>

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.

Linked programs

Australian Criminal Intelligence Commission (ACIC)
Program
<ul style="list-style-type: none"> Program 1.1: Australian Criminal Intelligence Commission
Contribution to Outcome 1 made by linked programs
The ACIC CEO is also Director of the AIC. While the AIC operates independently, it is located with the ACIC to ensure criminological research and evidence remains central to law enforcement's collective response to crime. The AIC's corporate services are provided by the ACIC.

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.

Table 2.1.1: Budgeted expenses for Outcome 1

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
Program 1.1: Australian Institute of Criminology					
Departmental expenses					
Departmental appropriation	5,826	6,548	5,874	5,460	5,398
Special accounts					
Criminology Research Special Account	1,964	724	705	565	560
Expenses not requiring appropriation in the Budget year (a)	68	68	67	67	67
Departmental total	7,858	7,340	6,646	6,092	6,025
Total expenses for program 1.1	7,858	7,340	6,646	6,092	6,025
	2025–26	2026–27			
Average staffing level (number)	32	38			

Annual appropriation amounts reported are inclusive of supply bill arrangements.

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

a) Expenses not requiring appropriation in the budget year are made up of depreciation expenses and audit fees.

Performance measures for Outcome 1

Table 2.1.3 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2025–26), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2026–27 Budget measures that have created new programs or materially changed existing programs are provided.

Table 2.1.3: Performance measures 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.		
Program 1.1: Australian Institute of Criminology		
The objective of program 1.1 is to inform policy and practice that seeks to reduce crime and promote justice by undertaking, funding and disseminating research 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 the Criminology Research Fund (a).		
Key activities	Key activities reported in the current corporate plan: <ul style="list-style-type: none"> • research services • grants and awards • communications and information services. 	
Year	Performance measures	Expected performance results
Current year 2025–26	Trends & issues in crime and criminal justice papers, Research Reports and Criminology Research Grant papers are peer reviewed to ensure the quality of the AIC's research outputs	Target: 100 percent Progress: On track
	Reports produced for each of the monitoring programs are issued according to schedule, annually	Target: On schedule Progress: On track
	Research and statistical publications released on AIC websites	Target: At least 35 reports Progress: On track
	Evidence that AIC research has contributed to Australian Government policymaking	Target: Qualitative case studies Progress: On track
	Roundtables, workshops, seminars and other forums to be held annually	Target: At least 10 Progress: On track
	Satisfaction with events attended by more than 100 people	Target: 90 percent Progress: On track
Year	Performance measures	Planned performance results
Budget year 2026–27	Research and statistical publications released on AIC website	At least 35 reports
Forward estimates 2027–30	As per 2026–27	As per 2026–27
Material changes to Program 1.1 resulting from 2026–27 Budget measures: Nil		

a) Program 1.1 has been updated to reflect a non-material change of the program name from the Criminology Research Grants program to the Criminology Research Fund.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements, which provide a comprehensive snapshot of entity finances for the 2026–27 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

In 2026–27 and forward years the net cash operating result is budgeted to be break-even.

The AIC's appropriation revenue in 2026–27 has increased by \$0.7 million to \$6.5 million as a result of government decisions.

The AIC's own-source revenue is budgeted to decrease in 2026–27 by \$1.2 million to \$0.8 million.

3.2. Budgeted financial statements tables

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
EXPENSES					
Employee benefits	3,308	3,806	3,293	2,916	2,992
Suppliers	4,523	3,507	3,327	3,150	3,007
Depreciation and amortisation (a)	27	27	26	26	26
Total expenses	7,858	7,340	6,646	6,092	6,025
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	1,914	674	655	515	510
Royalties	50	50	50	50	50
Other	41	41	41	41	41
Total own-source revenue	2,005	765	746	606	601
Total own-source income	2,005	765	746	606	601
Net (cost of)/contribution by services	(5,853)	(6,575)	(5,900)	(5,486)	(5,424)
Revenue from Government	5,826	6,548	5,874	5,460	5,398
Surplus/(deficit) attributable to the Australian Government	(27)	(27)	(26)	(26)	(26)
Total comprehensive income/(loss) attributable to the Australian Government	(27)	(27)	(26)	(26)	(26)

Note: Impact of net cash appropriation arrangements

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
Total comprehensive income/(loss) – as per statement of comprehensive income	(27)	(27)	(26)	(26)	(26)
Plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	27	27	26	26	26
Net cash operating surplus/(deficit)	–	–	–	–	–

Prepared on Australian Accounting Standards basis.

- a) From 2010–11, the Government introduced net cash appropriation arrangements that provided non-corporate Commonwealth entities with a separate departmental capital budget (DCB) under Appropriation Bill (No. 1). This replaced revenue appropriations provided under Appropriation Bill (No. 1) used for the depreciation/amortisation expenses. 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)

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	5,015	4,952	4,895	4,839	4,839
Trade and other receivables	444	444	444	444	444
Total financial assets	5,459	5,396	5,339	5,283	5,283
Non-financial assets					
Furniture and office equipment	7	10	12	13	14
Library collection	581	577	575	574	574
Intangibles	6	4	3	2	1
Prepayments	46	46	46	46	46
Total non-financial assets	640	637	636	635	635
Total assets	6,099	6,033	5,975	5,918	5,918
LIABILITIES					
Payables					
Suppliers	849	849	849	849	849
Other payables	2,021	1,958	1,901	1,845	1,845
Total payables	2,870	2,807	2,750	2,694	2,694
Total liabilities	2,870	2,807	2,750	2,694	2,694
Net assets	3,229	3,226	3,225	3,224	3,224
EQUITY (a)					
Parent entity interest					
Contributed equity	1,382	1,406	1,431	1,456	1,482
Reserves	713	713	713	713	713
Retained surplus (accumulated deficit)	1,134	1,107	1,081	1,055	1,029
Total parent entity interest	3,229	3,226	3,225	3,224	3,224
Total equity	3,229	3,226	3,225	3,224	3,224

Prepared on Australian Accounting Standards basis.

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

Table 3.3: Departmental statement of changes in equity – summary of movement (Budget year 2026–27)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2026				
Balance carried forward from previous period	1,134	713	1,382	3,229
Adjusted opening balance	1,134	713	1,382	3,229
Comprehensive income				
Surplus/(deficit) for the period	(27)	–	–	(27)
Total comprehensive income	(27)	–	–	(27)
Transactions with owners				
Contributions by owners				
Departmental capital budget (DCB)	–	–	24	24
Sub-total transactions with owners	–	–	24	24
Estimated closing balance as at 30 June 2027	1,107	713	1,406	3,226
Closing balance attributable to the Australian Government	1,107	713	1,406	3,226

Prepared on Australian Accounting Standards basis

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	5,857	6,548	5,874	5,460	5,398
Sale of goods and rendering of services	1,802	611	598	459	510
Net GST received	193	193	193	193	193
Other	50	50	50	50	50
Total cash received	7,902	7,402	6,715	6,162	6,151
Cash used					
Employees	3,308	3,806	3,293	2,916	2,992
Suppliers	4,675	3,659	3,479	3,302	3,159
Total cash used	7,983	7,465	6,772	6,218	6,151
Net cash from/(used by) operating activities	(81)	(63)	(57)	(56)	–
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	54	24	25	25	26
Total cash used	54	24	25	25	26
Net cash from/(used by) investing activities	(54)	(24)	(25)	(25)	(26)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	23	24	25	25	26
Total cash received	23	24	25	25	26
Net cash from/(used by) financing activities	23	24	25	25	26
Net increase/(decrease) in cash held	(112)	(63)	(57)	(56)	–
Cash and cash equivalents at the beginning of the reporting period	5,127	5,015	4,952	4,895	4,839
Cash and cash equivalents at the end of the reporting period	5,015	4,952	4,895	4,839	4,839

Prepared on Australian Accounting Standards basis.

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget – Bill 1 (DCB)	23	24	25	25	26
Total new capital appropriations	23	24	25	25	26
<i>Provided for:</i>					
Purchase of non-financial assets	23	24	25	25	26
Total items	23	24	25	25	26
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation – DCB (a)	54	24	25	25	26
TOTAL	54	24	25	25	26
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	54	24	25	25	26
Total cash used to acquire assets	54	24	25	25	26

Prepared on Australian Accounting Standards basis.

Annual appropriation amounts reported are inclusive of supply bill arrangements.

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

Table 3.6: Statement of departmental asset movements (Budget year 2026–27)

	Furniture and office equipment \$'000	Library Collection \$'000	Intangibles \$'000	Total \$'000
As at 1 July 2026				
Gross book value	13	617	46	676
Accumulated depreciation/ amortisation and impairment	(6)	(36)	(40)	(82)
Opening net book balance	7	581	6	594
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase – appropriation ordinary annual services (a)	5	19	–	24
Total additions	5	19	–	24
Other movements				
Depreciation/amortisation expense	(2)	(23)	(2)	(27)
Total other movements	(2)	(23)	(2)	(27)
As at 30 June 2027				
Gross book value	18	636	46	700
Accumulated depreciation/ amortisation and impairment	(8)	(59)	(42)	(109)
Closing net book balance	10	577	4	591

Prepared on Australian Accounting Standards basis.

Annual appropriation amounts reported are inclusive of supply bill arrangements.

- a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2026–2027 for depreciation/amortisation expenses, departmental capital budgets (DCBs) or other operational expenses.