

**AUSTRALIAN INSTITUTE OF
CRIMINOLOGY**

**ENTITY RESOURCES AND PLANNED
PERFORMANCE**

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) 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.

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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:

- criminal justice responses to family and domestic violence;
- illicit drugs;
- youth crime;
- Indigenous over-representation in the criminal justice system;
- child exploitation material; and
- 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, whilst 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 2019–20 as at Budget April 2019

	<i>2018–19 (a)</i> <i>Estimated</i> <i>actual</i> <i>\$'000</i>	<i>2019–20</i> <i>Estimate</i> <i>\$'000</i>
Departmental		
Annual appropriations—ordinary annual services (b)		
Prior year appropriation available	18	–
Departmental appropriation (c)	4,590	4,595
Departmental capital budget (d)	22	22
Total departmental annual appropriations	4,630	4,617
Special accounts (e)		
Opening balance	937	1,275
Non-appropriation receipts	2,402	2,063
Total special accounts	3,339	3,338
<i>Less departmental appropriations drawn from annual/special appropriations and credited to special accounts</i>	<i>18</i>	<i>–</i>
Total departmental resourcing	7,951	7,955
Total resourcing for AIC	7,951	7,955
	<i>2018–19</i>	<i>2019–20</i>
Average staffing level (number)	19	35

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) Annual appropriation amounts appearing for 2018–19 do not include the Appropriation Bills (No. 3) and (No. 4) 2018–2019, as they had not been enacted at the time of publication.
- (b) Appropriation Bill (No. 1) 2019–20.
- (c) Excludes departmental capital budget (DCB).
- (d) 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'.
- (e) For further information on special accounts, please refer to 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 and special accounts.

1.3 BUDGET MEASURES

The AIC has no budget measures since the 2018-19 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 AIC can be found at
https://aic.gov.au/sites/default/files/2018/08/aic_corporate_plan_2018-22.pdf?v=1535692442.

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

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

	2018–19 Estimated actual \$'000	2019–20 Budget \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000
Program 1.1: Australian Institute of Criminology					
Departmental expenses					
Departmental appropriation	4,590	4,595	4,628	4,662	4,693
s74 retained revenue receipts (a)					
Special accounts					
Criminology Research Special Account	1,916	2,063	1,499	632	632
Expenses not requiring appropriation in the Budget year (b)					
	86	101	103	107	112
Departmental total	6,592	6,759	6,230	5,401	5,437
Total expenses for program 1.1	6,592	6,759	6,230	5,401	5,437
	2018–19	2019–20			
Average staffing level (number)	19	35			

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 2.1.3: Performance criteria for Outcome 1

Table 2.1.3 below details the performance criteria for each program associated with Outcome 1. It also summarises how each program is delivered and where 2019–20 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 other agencies that are also part of the Home Affairs portfolio, 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
2018–19	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: 25
	Other publications—including statistical reports, statistical bulletins, briefs, journal articles, consultancy reports et cetera—to be published each year.	Target: 38 Indicative result: 25
	Roundtables, workshops and other forums to be held annually.	Target: at least 10 Indicative result: 10

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Performance information		
Year	Performance criteria (a)	Targets
2019–20	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: 25
	Other publications—including statistical reports, statistical bulletins, briefs, journal articles, consultancy reports et cetera—to be published each year.	Target: 25
	Roundtables, workshops and other forums to be held annually.	Target: at least 10
2020–21 and beyond	As per 2019–20	As per 2019–20
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 2019–20 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 2018–19 estimated actual operating result for the AIC is a surplus of \$0.486 million. This is driven by a number of vacancies remaining unfilled while recruitment processes were underway, resulting in underspends in employee expenses.

The 2019–20 and forward years budgeted operating result, excluding unfunded depreciation, is a break-even position.

The AIC's appropriation income in 2019–20 has slightly increased from 2018–19 appropriation due to indexation adjustments.

The AIC's own-source revenue is budgeted to decrease from the previous year by \$0.3 million to \$2.1 million, primarily as a result of the finalisation of research projects funded by the Proceeds of Crime account.

3.2. BUDGETED FINANCIAL STATEMENTS TABLES

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

	2018–19 Estimated actual \$'000	2019–20 Budget \$'000	2020–21 Forw ard estimate \$'000	2021–22 Forw ard estimate \$'000	2022–23 Forw ard estimate \$'000
EXPENSES					
Employee benefits	2,175	3,373	2,930	2,994	3,061
Suppliers	4,371	3,325	3,237	2,340	2,304
Depreciation and amortisation (a)	46	61	63	67	72
Total expenses	6,592	6,759	6,230	5,401	5,437
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	2,352	2,013	1,449	582	582
Royalties	50	50	50	50	50
Other	40	40	40	40	40
Total own-source revenue	2,442	2,103	1,539	672	672
Total own-source income	2,442	2,103	1,539	672	672
Net (cost of)/contribution by services	(4,150)	(4,656)	(4,691)	(4,729)	(4,765)
Revenue from government	4,590	4,595	4,628	4,662	4,693
Surplus/(deficit) attributable to the Australian Government	440	(61)	(63)	(67)	(72)
Total comprehensive income/(loss) attributable to the Australian Government	440	(61)	(63)	(67)	(72)
Note: Impact of net cash appropriation arrangements					
	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000	2022–23 \$'000
Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations	486	–	–	–	–
Less depreciation/amortisation expenses previously funded through revenue appropriations (a)	46	61	63	67	72
Total comprehensive income/(loss) —as per the statement of comprehensive income	440	(61)	(63)	(67)	(72)

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)

	2018–19 Estimated actual \$'000	2019–20 Budget \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1,275	1,275	1,275	1,275	1,275
Trade and other receivables	330	330	330	330	330
Total financial assets	1,605	1,605	1,605	1,605	1,605
Non-financial assets					
Property, plant and equipment	891	858	823	784	740
Intangibles	27	21	15	9	3
Other non-financial assets	70	70	70	70	70
Total non-financial assets	988	949	908	863	813
Assets held for sale					
Total assets	2,593	2,554	2,513	2,468	2,418
LIABILITIES					
Payables					
Suppliers	175	175	175	175	175
Other payables	459	459	459	459	459
Total payables	634	634	634	634	634
Total liabilities	634	634	634	634	634
Net assets	1,959	1,920	1,879	1,834	1,784
EQUITY (a)					
Parent entity interest					
Contributed equity	1,207	1,229	1,251	1,273	1,295
Reserves	861	861	861	861	861
Retained surplus (accumulated deficit)	(109)	(170)	(233)	(300)	(372)
Total parent entity interest	1,959	1,920	1,879	1,834	1,784
Total equity	1,959	1,920	1,879	1,834	1,784

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 2019–20)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2019				
Balance carried forward from previous period	(109)	861	1,207	1,959
Adjusted opening balance	(109)	861	1,207	1,959
Comprehensive income				
Surplus/(deficit) for the period	(61)	–	–	(61)
Total comprehensive income	(61)	–	–	(61)
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 2020	(170)	861	1,229	1,920
Closing balance attributable to the Australian Government	(170)	861	1,229	1,920

Prepared on Australian Accounting Standards basis.

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

	2018–19 Estimated actual \$'000	2019–20 Budget \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	4,590	4,595	4,628	4,662	4,693
Sale of goods and rendering of services	2,352	2,013	1,449	582	582
Other	50	50	50	50	50
Total cash received	6,992	6,658	6,127	5,294	5,325
Cash used					
Employees	2,175	3,373	2,930	2,994	3,061
Suppliers	4,331	3,285	3,197	2,300	2,264
Total cash used	6,506	6,658	6,127	5,294	5,325
Net cash from/(used by) operating activities	486	-	-	-	-
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	170	22	22	22	22
Total cash used	170	22	22	22	22
Net cash from/(used by) investing activities	(170)	(22)	(22)	(22)	(22)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	22	22	22	22	22
Total cash received	22	22	22	22	22
Net cash from/(used by) financing activities	22	22	22	22	22
Net increase/(decrease) in cash held	338	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	937	1,275	1,275	1,275	1,275
Cash and cash equivalents at the end of the reporting period	1,275	1,275	1,275	1,275	1,275

Prepared on Australian Accounting Standards basis.

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

	2018–19 Estimated actual \$'000	2019–20 Budget \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget—Bill 1 (DCB)	22	22	22	22	22
Total new capital appropriations	22	22	22	22	22
<i>Provided for:</i>					
Purchase of non-financial assets	22	22	22	22	22
Total items	22	22	22	22	22
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation— DCB (a)	22	22	22	22	22
Funded internally from departmental resources (b)	148	—	—	—	—
TOTAL	170	22	22	22	22
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	170	22	22	22	22
Total cash used to acquire assets	170	22	22	22	22

Prepared on Australian Accounting Standards basis.

- (a) Does not include annual finance lease costs. Includes purchases from current and previous years' departmental capital budgets (DCBs).
- (b) Includes the following sources of funding: Current Bill 1 and prior year Act 1/3/5 appropriations (excluding amounts from the DCB), internally developed assets and section 74 external revenue receipts. Excludes asset transferred from other agencies.

Table 3.6: Statement of asset movements (Budget year 2019–20)

	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2019			
Gross book value	932	100	1,032
Accumulated depreciation/ amortisation and impairment	(41)	(73)	(114)
Opening net book balance	891	27	918
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	(55)	(6)	(61)
Total other movements	(55)	(6)	(61)
As at 30 June 2020			
Gross book value	954	100	1,054
Accumulated depreciation/ amortisation and impairment	(96)	(79)	(175)
Closing net book balance	858	21	879

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2019–20 for depreciation/amortisation expenses, DCBs or other operational expenses.