

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
- 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
- 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:

- transnational serious and organised crime
- illicit drugs
- economic crime
- violence against women and children
- over-representation of Indigenous youth in the criminal justice system.

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: Australian Institute of Criminology resource statement—Budget estimates for 2020–21 as at Budget October 2020

	<i>2019–20 Estimated actual \$'000</i>	2020–21 Estimate \$'000
Departmental		
Annual appropriations—ordinary annual services (a)		
Prior year appropriations available	111	19
Departmental appropriation (b)	4,595	4,616
Departmental capital budget (c)	22	22
Total departmental annual appropriations	<u>4,728</u>	<u>4,657</u>
Special accounts (d)		
Opening balance	1,883	3,172
Non-appropriation receipts	2,680	2,025
Total special accounts	<u>4,563</u>	<u>5,197</u>
Total departmental resourcing	<u>9,291</u>	<u>9,854</u>
	<i>2019–20</i>	2020–21
Average staffing level (number)	<u>22</u>	<u>35</u>

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

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

(a) Appropriation Bill (No. 1) 2020–21.

(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 Table 2.1 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 the AIC are detailed in Budget Paper No. 2 and are summarised below.

Table 1.2: Entity 2020–21 Budget measures
Measures announced after the Economic and Fiscal Update July 2020

	Program	2020–21 \$'000	2021–22 \$'000	2022–23 \$'000	2023–24 \$'000
Payment measures					
Confiscated Assets Account	1.1				
Administered payment		–	–	–	–
Departmental payment		–	–	–	–
Total		–	–	–	–
Total payment measures					
Administered		–	–	–	–
Departmental		–	–	–	–
Total		–	–	–	–

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.

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* (PGPA Act). It is anticipated that the performance criteria described in the 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/sites/default/files/2020-08/aic_corporate_plan_2020-21.pdf

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.

Linked programs

Australian Criminal Intelligence Commission

Program 1.1: Australian Criminal Intelligence Commission

Contribution to Outcome 1 made by linked programs

The ACIC CEO is also Director of the Australian Institute of Criminology (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

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.					
	2019–20 Estimated actual \$'000	2020–21 Budget \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000
Program 1.1: Australian Institute of Criminology					
Departmental expenses					
Departmental appropriation	4,595	4,616	4,609	4,613	4,629
Special accounts					
Criminology Research Special Account	1,732	2,025	1,274	632	632
Expenses not requiring appropriation in the Budget year (a)	78	96	100	105	105
Departmental total	6,405	6,737	5,983	5,350	5,366
Total expenses for program 1.1	6,405	6,737	5,983	5,350	5,366
	2019–20	2020–21			
Average staffing level (number)	22	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) 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 2020–21 Budget measures have created new programs or materially changed existing programs.

<p>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.</p>		
<p>Program 1.1: Australian Institute of Criminology</p> <p>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.</p>		
<p>Delivery</p>	<p>Delivery of this program includes:</p> <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. 	
<p>Performance information</p>		
<p>Year</p>	<p>Performance criteria (a)</p>	<p>2019–20 Actual Achievement/Targets</p>
<p>2019–20</p>	<p>Trends and Issues (T&I) papers and Research Reports are peer reviewed. This ensures the quality of the AIC’s research outputs.</p>	<p>Target: 100% Achievement: 100%</p>
	<p>Reports produced for each of the monitoring programs are issued according to schedule, annually or biennially.</p>	<p>Target: Nine published on schedule Achievement: Nine published on schedule</p>
	<p>Peer-reviewed T&I and Research Report papers are prepared for publication.</p>	<p>Target: 25 Achievement: 26</p>
	<p>Other publications—including statistical reports, statistical bulletins, briefs, journal articles, consultancy reports et cetera—to be published each year.</p>	<p>Target: 25 Achievement: 39</p>
	<p>Roundtables, workshops and other forums to be held annually.</p>	<p>Target: at least 10 Achievement: 13</p>

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Performance information		
2020–21	Trends and Issues (T&I) papers and Research Reports are peer reviewed to ensure 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 to be published each year.	Target: 25
	Other publications—including statistical reports, statistical bulletins, briefs, journal articles, consultancy reports—to be published each year.	Target: 25
	Evidence that AIC research has contributed to Australian government policy making.	Qualitative case-studies
	Roundtables, workshops and other forums to be held annually.	Target: at least 10
2021–22 and beyond	As per 2020–21	As per 2020–21
Purposes (a)	To inform crime and justice policy and practice in Australia by undertaking, funding and disseminating policy-relevant research of national significance.	

(a) Refers to updated purposes that will be reflected in the 2020–21 Corporate Plan.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2020–21 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

The 2019–20 estimated actual operating result for the AIC is a surplus of \$0.112 million. The AIC's operations are expected to remain stable in 2020–21 and forward years with changes in appropriation income due to indexation and efficiency dividend adjustments. The budgeted operating results for the budget and forward years, excluding unfunded depreciation, are break-even positions.

The AIC's own-source revenue in 2020-21 is budgeted to increase from the previous year by \$0.2 million to \$2.0 million, primarily resulting from the growth in research projects and conference incomes. The own source revenue will then tail off as revenue from Proceeds of Crime Account terminates. This change in revenue has also impacted on the supplier expense.

3.2 BUDGETED FINANCIAL STATEMENTS TABLES

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

	2019–20 Estimated actual \$'000	2020–21 Budget \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000
EXPENSES					
Employee benefits	2,658	2,599	2,953	2,988	2,974
Suppliers	3,708	4,081	2,969	2,296	2,326
Depreciation and amortisation (a)	39	57	61	66	66
Total expenses	6,405	6,737	5,983	5,350	5,366
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	1,797	1,985	1,224	582	582
Royalties	45	40	50	50	50
Other	41	39	39	39	39
Total own-source revenue	1,883	2,064	1,313	671	671
Total own-source income	1,883	2,064	1,313	671	671
Net (cost of)/contribution by services	(4,522)	(4,673)	(4,670)	(4,679)	(4,695)
Revenue from government	4,595	4,616	4,609	4,613	4,629
Surplus/(deficit) attributable to the Australian Government	73	(57)	(61)	(66)	(66)
Total comprehensive income/(loss) attributable to the Australian Government	73	(57)	(61)	(66)	(66)

Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June (continued)**Note: Impact of net cash appropriation arrangements**

	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000	2022–23 \$'000	2023–24 \$'000
Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations, depreciation on ROU, principal repayments on leased assets	112	-	-	-	-
Less: depreciation/amortisation expenses previously funded through revenue appropriations (a)	39	57	61	66	66
Total comprehensive income/(loss)—as per the statement of comprehensive income	73	(57)	(61)	(66)	(66)

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)

	2019–20 Estimated actual \$'000	2020–21 Budget \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	3,172	3,172	3,172	3,172	3,172
Trade and other receivables	69	69	69	69	69
Total financial assets	3,241	3,241	3,241	3,241	3,241
Non-financial assets					
Property, plant and equipment	819	784	745	701	657
Other non-financial assets	70	70	70	70	70
Total non-financial assets	889	854	815	771	727
Assets held for sale					
Total assets	4,130	4,095	4,056	4,012	3,968
LIABILITIES					
Payables					
Suppliers	614	614	614	614	614
Other payables	1,417	1,417	1,417	1,417	1,417
Total payables	2,031	2,031	2,031	2,031	2,031
Total liabilities	2,031	2,031	2,031	2,031	2,031
Net assets	2,099	2,064	2,025	1,981	1,937
EQUITY (a)					
Parent entity interest					
Contributed equity	1,247	1,269	1,291	1,313	1,335
Reserves	861	861	861	861	861
Retained surplus (accumulated deficit)	(9)	(66)	(127)	(193)	(259)
Total parent entity interest	2,099	2,064	2,025	1,981	1,937
Total equity	2,099	2,064	2,025	1,981	1,937

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 2020–21)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2020				
Balance carried forward from previous period	(9)	861	1,247	2,099
Adjusted opening balance	(9)	861	1,247	2,099
Comprehensive income				
Surplus/(deficit) for the period	(57)	–	–	(57)
Total comprehensive income	(57)	–	–	(57)
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 2021	(66)	861	1,269	2,064
Closing balance attributable to the Australian Government	(66)	861	1,269	2,064

Prepared on Australian Accounting Standards basis.

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

	2019–20 Estimated actual \$'000	2020–21 Budget \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	4,706	4,616	4,609	4,613	4,629
Sale of goods and rendering of services	2,631	1,985	1,224	582	582
Net GST received	236	–	–	–	–
Other	44	40	50	50	50
Total cash received	7,617	6,641	5,883	5,245	5,261
Cash used					
Employees	2,658	2,599	2,953	2,988	2,974
Suppliers	3,667	4,042	2,930	2,257	2,287
Total cash used	6,325	6,641	5,883	5,245	5,261
Net cash from/(used by) operating activities	1,292	–	–	–	–
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	6	22	22	22	22
Total cash used	6	22	22	22	22
Net cash from/(used by) investing activities	(6)	(22)	(22)	(22)	(22)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	3	22	22	22	22
Other	–	–	–	–	–
Total cash received	3	22	22	22	22
Net cash from/(used by) financing activities	3	22	22	22	22
Net increase/(decrease) in cash held	1,289	–	–	–	–
Cash and cash equivalents at the beginning of the reporting period	1,883	3,172	3,172	3,172	3,172
Cash and cash equivalents at the end of the reporting period	3,172	3,172	3,172	3,172	3,172

Prepared on Australian Accounting Standards basis.

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

	2019–20 Estimated actual \$'000	2020–21 Budget \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000	2023–24 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)	3	22	22	22	22
TOTAL	3	22	22	22	22
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	6	22	22	22	22
Total cash used to acquire assets	6	22	22	22	22

Prepared on Australian Accounting Standards basis.

(a) Does not include annual finance lease costs. Include purchases from current and previous years' departmental capital budgets (DCBs).

Table 3.6: Statement of asset movements (Budget year 2020–21)

	Other property, plant and equipment \$'000	Total \$'000
As at 1 July 2020		
Gross book value	882	882
Accumulated depreciation/amortisation and impairment	(63)	(63)
Opening net book balance	819	819
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	(57)	(57)
Total other movements	(57)	(57)
As at 30 June 2021		
Gross book value	904	904
Accumulated depreciation/amortisation and impairment	(120)	(120)
Closing net book balance	784	784

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No.1) 2020–21 for depreciation/amortisation expenses, DCBs or other operational expenses.