

# Financial Statements

*Achieving a Just & Secure Society*





**Attorney-General's Department  
Consolidated Statements**

*Achieving a Just & Secure Society*



## INDEPENDENT AUDIT REPORT

To the Attorney-General

### Scope

I have audited the financial statements of the Attorney-General's Department for the year ended 30 June 2001. The financial statements comprise:

- Statement by the Chief Executive;
- Statements of Financial Performance, Financial Position and Cashflows;
- Schedules of Contingencies and Commitments;
- Schedules of administered Revenues and Expenses, Assets and Liabilities, Cashflows, Contingencies and Commitments; and
- Notes to and forming part of the Financial Statements.

The Department's Chief Executive is responsible for the preparation and presentation of the financial statements and the information they contain. I have conducted an independent audit of the financial statements in order to express an opinion on them to you.

The audit has been conducted in accordance with the Australian National Audit Office Auditing Standards, which incorporate the Australian Auditing Standards, to provide reasonable assurance as to whether the financial statements are free of material misstatement. Audit procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial statements, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial statements are presented fairly in accordance with Australian Accounting Standards, other mandatory professional reporting requirements and statutory requirements in Australia so as to present a view of the Department which is consistent with my understanding of its financial position, its operations and its cash flows.

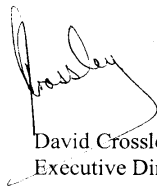
The audit opinion expressed in this report has been formed on the above basis.

**Audit Opinion**

In my opinion,

- (i) the financial statements have been prepared in accordance with Schedule 1 of the Financial Management and Accountability (Financial Statements 2000-2001) Orders;
- (ii) the financial statements give a true and fair view, in accordance with applicable Accounting Standards, other mandatory professional reporting requirements and Schedule 1 of the Financial Management and Accountability (Financial Statements 2000-2001) Orders, of:
  - the financial position of the Attorney-General's Department as at 30 June 2001 and the results of its operations and its cash flows for the year then ended; and
  - the Commonwealth assets and liabilities as at 30 June 2001 and the revenue, expenses and cash flows of the Commonwealth for the year then ended, which have been administered by the Department.

Australian National Audit Office



David Crossley  
Executive Director

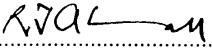
Delegate of the Auditor-General

Canberra  
23 August 2001

**ATTORNEY-GENERAL'S DEPARTMENT  
STATEMENT BY CHIEF EXECUTIVE**

---

In my opinion, the attached financial statements give a true and fair view of the matters required by Schedule 1 to the Financial Management and Accountability (Financial Statements 2000–2001) Orders made under section 63 of the *Financial Management and Accountability Act 1997*.

Signed.....

Robert Cornall

23 August 2001

**ATTORNEY-GENERAL'S DEPARTMENT**  
**STATEMENT OF FINANCIAL PERFORMANCE**  
*for the period ended 30 June 2001*

	Notes	2000-2001 \$'000	1999-2000 \$'000
<b>Revenues from ordinary activities</b>			
Revenues from government	4A	99,173	155,309
Sales of goods and services	4B	64,325	46,893
Interest	4C	2,302	1,538
Proceeds from disposals of assets	4D	366	80
Other	4E	10,027	4,098
<b>Total revenues from ordinary activities</b>		<b>176,193</b>	<b>207,918</b>
<b>Expenses from ordinary activities</b>			
Employees	5A	90,937	107,355
Suppliers	5B	59,150	89,088
Depreciation and amortisation	5C	6,389	6,598
Write-down of assets	5D	874	277
Disposals of assets	4D	1,328	393
Other	5E	3,140	2,494
<b>Total expenses from ordinary activities</b>		<b>161,818</b>	<b>206,205</b>
<b>Net operating surplus (deficit) from ordinary activities</b>		<b>14,375</b>	<b>1,713</b>
<b>Net surplus or deficit</b>		<b>14,375</b>	<b>1,713</b>
<b>Equity interests</b>			
<b>Net surplus (deficit) attributable to the Commonwealth</b>		<b>14,375</b>	<b>1,713</b>
Net credit (debit) to asset revaluation reserve		639	-
<b>Total revenues, expenses and valuation adjustments recognised directly in equity</b>		<b>639</b>	<b>-</b>
<b>Total changes in equity other than those resulting from transactions with owners as owners</b>		<b>13,736</b>	<b>1,713</b>

The above statement should be read in conjunction with the accompanying notes.

**ATTORNEY-GENERAL'S DEPARTMENT**  
**STATEMENT OF FINANCIAL POSITION**  
*as at 30 June 2001*

	Notes	2000-2001 \$'000	1999-2000 \$'000
<b>ASSETS</b>			
<b>Financial Assets</b>			
Cash	9	43,600	45,799
Receivables	10	11,278	6,433
<i>Total financial assets</i>		<u>54,878</u>	<u>52,232</u>
<b>Non-financial Assets</b>			
Land and buildings	11A,11D	357	430
Infrastructure, plant and equipment	11B,11D	18,128	18,760
Inventories	12	339	402
Intangibles	11C,11D	2,901	4,227
Other	6	1,114	638
<i>Total non-financial assets</i>		<u>22,839</u>	<u>24,457</u>
<b>Total Assets</b>		<u>77,717</u>	<u>76,689</u>
<b>LIABILITIES</b>			
<b>Interest bearing liabilities</b>			
Lease	13A	364	-
Other	13B	60	164
<i>Total Debt</i>		<u>424</u>	<u>164</u>
<b>Provisions</b>			
Capital Use Charge		2,865	3,078
Employees	14A	24,055	29,228
<b>Payables</b>			
Suppliers	14B	4,800	6,248
Other	14C	4,184	10,027
<i>Total provisions and payables</i>		<u>35,904</u>	<u>48,581</u>
<b>Total Liabilities</b>		<u>36,328</u>	<u>48,745</u>
<b>EQUITY</b>			
<b>Parent Entity Interest</b>			
Capital	15	23,094	22,153
Reserves	15	9,870	8,760
Accumulated surpluses or (deficits)		8,425	(2,969)
<b>Total Parent Entity Interest</b>		<u>41,389</u>	<u>27,944</u>
<b>Total Equity</b>		<u>41,389</u>	<u>27,944</u>
<b>Current liabilities</b>		23,335	30,911
<b>Non-current liabilities</b>		12,993	17,834
<b>Current assets</b>		56,331	53,272
<b>Non-current assets</b>		21,386	23,417

The above statement should be read in conjunction with the accompanying notes.

**ATTORNEY-GENERAL'S DEPARTMENT  
STATEMENT OF CASH FLOWS**

*for the year ended 30 June 2001*

	Notes	2000-2001 \$'000	1999-2000 \$'000
<b>OPERATING ACTIVITIES</b>			
<b>Cash received</b>			
Appropriation for outputs		98,920	177,789
Sales of goods and services		58,314	42,191
Interest		2,382	1,790
Other		10,027	7,656
<b>Total cash received</b>		<b>169,643</b>	<b>229,426</b>
<b>Cash used</b>			
Employees		92,001	108,668
Suppliers		61,034	86,264
Defective Administration Scheme		30	-
Competitive neutrality costs (APS)		2,849	3,278
Other		29	-
<b>Total cash used</b>		<b>155,943</b>	<b>198,210</b>
<b>Net cash from (used by) operating activities</b>	16	<b>13,700</b>	<b>31,216</b>
<b>INVESTING ACTIVITIES</b>			
<b>Cash received</b>			
Proceeds from sales of property, plant and equipment		366	271
<b>Total cash received</b>		<b>366</b>	<b>271</b>
<b>Cash used</b>			
Purchase of property, plant and equipment		5,688	4,462
<b>Total cash used</b>		<b>5,688</b>	<b>4,462</b>
<b>Net cash from (used by) investing activities</b>		<b>(5,322)</b>	<b>(4,191)</b>
<b>FINANCING ACTIVITIES</b>			
<b>Cash received</b>			
Transferred from capital and reserves		1,590	-
<b>Total cash received</b>		<b>1,590</b>	<b>-</b>
<b>Cash used</b>			
Capital use paid		1,747	185
Dividends paid		467	882
Restructuring		9,953	-
<b>Total cash used</b>		<b>12,167</b>	<b>1,067</b>
<b>Net cash from (used by) financing activities</b>		<b>(10,577)</b>	<b>(1,067)</b>
<b>Net increase in cash held</b>		<b>(2,199)</b>	<b>25,958</b>
Cash at the beginning of the reporting period		45,799	19,841
<b>Cash at the end of the reporting period</b>		<b>43,600</b>	<b>45,799</b>

The above statement should be read in conjunction with the accompanying notes.

**ATTORNEY-GENERAL'S DEPARTMENT  
SCHEDULE OF COMMITMENTS**

*as at 30 June 2001*

	2000-2001 \$'000	1999-2000 \$'000
<b>BY TYPE</b>		
<b>Capital Commitments</b>		
Land and buildings	-	-
Infrastructure, plant and equipment	2,481	-
Investments	-	-
Other capital commitments	-	-
<b>Total capital commitments</b>	<u>2,481</u>	<u>-</u>
<b>Other Commitments</b>		
<sup>1</sup> Operating leases	46,654	64,457
Consultancy services	1,628	-
Research and development	-	-
Other commitments	2,184	9,416
<b>Total other commitments</b>	<u>50,466</u>	<u>73,873</u>
<b>Less: Surplus lease space</b>	-	(398)
<b>Commitments receivable</b>	(541)	(392)
<b>Net commitments</b>	<u>52,406</u>	<u>73,083</u>
<b>BY MATURITY</b>		
One year or less	15,322	21,528
From one year to five years	36,042	50,523
Over five years	1,042	1,032
<b>Net commitments</b>	<u>52,406</u>	<u>73,083</u>
<b>Operating Lease Commitments</b>		
One year or less	10,234	12,604
From one year to five years	35,302	50,816
Over five years	1,118	1,037
<b>Net commitments</b>	<u>46,654</u>	<u>64,457</u>

<sup>1</sup> Operating leases included are effectively non-cancellable and comprise: leases for office accommodation; and agreements for the provision of motor vehicles to senior executive officers and operation.

The above schedule should be read in conjunction with the accompanying notes.

**ATTORNEY-GENERAL'S DEPARTMENT  
SCHEDULE OF CONTINGENCIES**

*as at 30 June 2001*

	<b>2000-2001</b>	1999-2000
	<b>\$'000</b>	\$'000
<b>Contingent losses</b>		
Claims for damages/costs	<u>7</u>	<u>373</u>
<b><i>Total contingent losses</i></b>	<u>7</u>	<u>373</u>
<b>Contingent gains</b>		
Claims for damages/costs	<u>-</u>	<u>248</u>
<b><i>Total contingent gains</i></b>	<u>-</u>	<u>248</u>
 <b><i>Net contingencies</i></b>	 <u>7</u>	 <u>125</u>

**SCHEDULE OF UNQUANTIFIABLE CONTINGENCIES**

At 30 June 2001, the Department was involved in a number of legal matters, which may result in losses or gains.

It is not possible to provide a reliable estimate of the outcome of these matters.

The above schedule should be read in conjunction with the accompanying notes.

**ATTORNEY-GENERAL'S DEPARTMENT  
SCHEDULE OF ADMINISTERED REVENUES AND EXPENSES**

*for the period ended 30 June 2001*

	Notes	2000-2001 \$'000	1999-2000 \$'000
<b>Revenues from ordinary activities</b>			
<b>Non-taxation</b>			
Revenue from Government	22A	225,545	231,473
Interest	22B	-	910
Dividends	22C	9,007	9,487
Other sources of non-taxation revenues	22D	25,757	32,889
<b>Total non-taxation</b>		<b>260,309</b>	<b>274,759</b>
<b>Total revenues from ordinary activities</b>		<b>260,309</b>	<b>274,759</b>
<b>Expenses from ordinary activities</b>			
Subsidies	23A	8,942	6,529
Grants	23B	181,803	160,608
Write down of Assets		206	-
Other	23C	33,954	58,787
<b>Total expenses from ordinary activities</b>		<b>224,905</b>	<b>225,924</b>
<b>Net change in Administered Net Assets from Operations</b>		<b>35,404</b>	<b>48,835</b>
<b>Cash transferred to Official Public Account</b>		<b>(19,080)</b>	<b>(48,193)</b>
<b>Net increase (decrease) in administered net assets</b>		<b>16,324</b>	<b>642</b>

The above schedule should be read in conjunction with the accompanying notes.

**ATTORNEY-GENERAL'S DEPARTMENT**  
**SCHEDULE OF ADMINISTERED ASSETS AND LIABILITIES**  
*as at 30 June 2001*

	Notes	2000-2001 \$'000	1999-2000 \$'000
<b>ASSETS</b>			
<b>Financial Assets</b>			
Cash		1,841	1,482
Receivables	25	286,471	262,279
Investments	26	164,793	164,793
<b>Total financial assets</b>		<b>453,105</b>	<b>428,554</b>
<b>Non-financial Assets</b>			
Infrastructure, plant and equipment	28,28A	8	13
Other	27	199	4,980
<b>Total non-financial assets</b>		<b>207</b>	<b>4,993</b>
<b>Total Assets</b>		<b>453,312</b>	<b>433,547</b>
<b>LIABILITIES</b>			
<b>Payables</b>			
Suppliers	29A	24	1,761
Subsidies	29B	195	24
Grants	29C	556	4,981
Other	29D	271,176	261,576
<b>Total Payables</b>		<b>271,951</b>	<b>268,342</b>
<b>Total Liabilities</b>		<b>271,951</b>	<b>268,342</b>
<b>EQUITY</b>			
Capital		-	-
Reserves	31	138,188	138,188
Accumulated results	31	43,173	27,017
<b>Total Equity</b>		<b>181,361</b>	<b>165,205</b>
<b>Current liabilities</b>		<b>15,895</b>	<b>28,253</b>
<b>Non-current liabilities</b>		<b>256,056</b>	<b>240,089</b>
<b>Current assets</b>		<b>32,456</b>	<b>28,653</b>
<b>Non-current assets</b>		<b>420,856</b>	<b>404,894</b>

The above schedule should be read in conjunction with the accompanying notes.

**ATTORNEY-GENERAL'S DEPARTMENT  
ADMINISTERED CASH FLOWS**

*for the year ended 30 June 2001*

	Notes	2000-2001 \$'000	1999-2000 \$'000
<b>OPERATING ACTIVITIES</b>			
<b>Cash received</b>			
Cash from the Official Public Account		211,161	183,678
Interest		-	910
Dividends		4,456	9,487
Other		15,519	32,395
<b>Total cash received</b>		<b>231,136</b>	<b>226,470</b>
<b>Cash used</b>			
Subsidies		8,942	6,529
Grants		191,342	161,730
Cash to Official Public Account		19,080	48,193
GST Credits		196	-
Other		11,217	8,536
<b>Total cash used</b>		<b>230,777</b>	<b>224,988</b>
<b>Net cash from operating activities</b>	33	<b>359</b>	<b>1,482</b>
<b>Net increase (decrease) in cash held</b>			
Cash at the beginning of the reporting period		1,482	-
<b>Cash at the end of the reporting period</b>		<b>1,841</b>	<b>1,482</b>

The above schedule should be read in conjunction with the accompanying notes.

**ATTORNEY-GENERAL'S DEPARTMENT**  
**SCHEDULE OF ADMINISTERED COMMITMENTS**  
*as at 30 June 2001*

	2000-2001 \$'000	1999-2000 \$'000
<b>BY TYPE</b>		
<b>Capital Commitments</b>		
Infrastructure, plant and equipment	-	204
<b>Total capital commitments</b>	<u>-</u>	<u>204</u>
<b>Other Commitments</b>		
Grants	381,866	-
<b>Total Other Commitments</b>	<u>381,866</u>	<u>-</u>
<b>Net commitments</b>	<u>381,866</u>	<u>204</u>
<b>BY MATURITY</b>		
One year or less	134,634	204
From one year to five years	247,232	-
Over five years	-	-
<b>Net commitments</b>	<u>381,866</u>	<u>204</u>

The above schedule should be read in conjunction with the accompanying notes.

**ATTORNEY-GENERAL'S DEPARTMENT  
SCHEDULE OF ADMINISTERED CONTINGENCIES**

*as at 30 June 2001*

	<b>2000-2001 \$'000</b>	1999-2000 \$'000
<b>Contingent losses</b>		
Claims for damages/costs	-	564
<b>Total Contingent Losses</b>	<u>-</u>	<u>564</u>
<b>Contingent gains</b>		
Claims for damages/costs	-	210
<b>Total Contingent Gains</b>	<u>-</u>	<u>210</u>
 <b>Net contingencies</b>	 <u>-</u>	 <u>354</u>

**SCHEDULE OF ADMINISTERED UNQUANTIFIABLE CONTINGENCIES**

*as at 30 June 2001*

At 30 June 2001, the Department was involved in a number of legal matters, which may result in losses or gains.  
It is not possible to provide a reliable estimate of the outcome of these matters.

The above statement should be read in conjunction with the accompanying notes.

**ATTORNEY-GENERAL'S DEPARTMENT  
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**

*for the year ended 30 June 2001*

---

<b>Note</b>	<b>Description</b>
1	Objectives of the Attorney-General's Department
2	Summary of Significant Accounting Policies
3	Events Occurring After Balance Date
4	Operating Revenues
5	Operating Expenses
6	Other Assets
7	Services Provided by the Auditor-General
8	Act of Grace Payments, Waivers and Defective Administration Scheme
9	Cash
10	Receivables
11	Property, Plant and Equipment, and Intangibles
12	Inventories
13	Debt
14	Provisions and Payables
15	Equity
16	Cash Flow Reconciliation
17	Appropriations and Special Accounts
18	Reporting of Outcomes
19	Executive Remuneration
20	Average Staffing Level
21	Financial Instruments
22	Administered Revenue
23	Administered Expenses
24	Administered Act of Grace Payment
25	Administered Receivables
26	Administered Investments
27	Administered Other Financial Assets
28	Administered Property, Plant and Equipment
29	Administered Provisions and Payables
30	Administered Appropriations
31	Administered Equity
32	Administered Financial Instruments
33	Administered Cash Flow Reconciliation

## Note 1 Objectives of the Attorney-General's Department

### 1.1 Department Overview

The Attorney-General's Department (AGD) serves the people of Australia by providing essential expert support to the Government in the maintenance and improvement of Australia's system of law and justice.

The Department is the central policy and coordinating element of the Attorney-General's portfolio for which the Attorney-General and Minister for Justice and Customs are responsible.

### 1.2 Accrual-Based Budgeting Outcomes and Outputs Framework

The Department is structured to meet the following two outcomes and eleven outputs of those outcomes:

<b>OUTCOME 1: An equitable and accessible system of federal law and justice.</b>
--

**Output 1.1:** Maintenance and development of the federal system of civil justice and the rights and responsibilities of individuals, families, business and the community.

**Output 1.2:** Support for the Attorney-General as First Law Officer and advice on constitutional policy.

**Output 1.3:** Administration of payments for, and delivery of, government programs including legal assistance and family law related services.

**Output 1.4:** Protection of Australia's interests internationally and compliance with Australia's international obligations.

**Output 1.5:** Drafting of legislative and other instruments and publication of legislation and related materials.

**Output 1.6:** Machinery of government obligations.

<b>OUTCOME 2: Coordinated security, crime prevention and law enforcement arrangements.</b>
--

**Output 2.1:** Maintenance and development of the federal system of criminal justice, development and implementation of law enforcement and national security frameworks and a counter terrorism capability and the prevention of violence and crime within the Australian community.

**Output 2.2:** Development and promotion of protective security policy, advice and common standards and practices, and the coordination of protective security services.

**Output 2.3:** Provision of diplomatic and consular guarding services.

**Output 2.4:** Provision of protective security services.

**Output 2.5:** Facilitation of the delivery of high quality national policing information services.

## Note 2 Summary of Significant Accounting Policies

### 2.1 Basis of Accounting

The financial statements are required by section 49 of the *Financial Management and Accountability Act 1997* and are a general purpose financial report.

The statements have been prepared in accordance with:

- Requirements for the Preparation of Financial Statements of Commonwealth Agencies and Authorities made by the Minister for Finance and Administration in accordance with Schedule 1 to the Financial Management and Accountability (Financial Statements 2000–2001) Orders made under section 63 of the *Financial Management and Accountability Act 1997*.
- Australian Accounting Standards and Accounting Interpretations issued by Australian Accounting Standards Boards;
- other authoritative pronouncements of the Australian Accounting Standards Boards; and
- the Consensus Views of the Urgent Issues Group.

The statements have been prepared having regard to:

- Statements of Accounting Concepts; and
- the Explanatory Notes to Schedule 1 issued by the Department of Finance and Administration.

The financial statements have been prepared on an accrual basis and are in accordance with historical cost convention except for certain assets which, as noted, are at valuation. Except where stated, no allowance is made for the effect of changing prices on the results or the financial position.

The continued existence of the Department in its present form, and with its present programs, is dependent on Government policy and on continuing appropriations by Parliament for the Department's administration and programs.

The Schedules of Administered Revenues and Expenses, Assets and Liabilities, and Cash Flow are prepared on the same basis and using the same policies as for Departmental items, except where otherwise stated.

Administered items are distinguished from Departmental items in the financial statements by shading.

### 2.2 Changes in Accounting Policy

Changes in accounting policy have been identified in this note under their appropriate headings.

### 2.3 Effects of Restructuring

In the 1999-2000 financial year the Attorney-General's Department consolidated statements included the activities of the Insolvency and Trustee Service Australia (ITSA) and the Federal Magistrates Service (FMS).

FINANCIAL STATEMENTS

With effect from 1 July 2000, ITSA was established as an Executive Agency under the Public Service Act and as a prescribed Agency under the *Financial Management and Accountability Act 1997*. As a result, the following assets and liabilities were transferred from the Department's accounts:

Assets	\$
Cash	2,798,303.00
Receivables	31,146.48
Other current assets	225,562.31
Infrastructure plant and equipment	1,791,946.17
Intangibles	<u>509,673.56</u>
Total assets transferred	5,356,631.52
Liabilities	
Debt	492,085.72
Suppliers	532,007.11
Provisions	<u>5,043,006.43</u>
Total liabilities transferred	6,067,099.26
Net liabilities transferred from Department	710,467.74

The following assets and liabilities were transferred from the Administered accounts:

Assets	
Debtors	170,043.46
Dishonoured Receipts	<u>204.45</u>
Total assets transferred	170,247.91
Liabilities	
Payables	<u>3235.00</u>
Total liabilities transferred	3235.00
Net assets transferred from Department	167,012.91

With effect from 1 July 2000 the FMS became a prescribed Agency under the *Financial Management and Accountability Act 1997*. The effect on the financial statements of the Attorney General's Department was not material.

On 1 July 2000 CrimTrac became an Executive Agency under the Public Service Act. As a result the following assets and liabilities were transferred into the Department's accounts:

Assets	
Infrastructure plant and Equipment	<u>14,550.54</u>
Total assets transferred	14,550.54
Liabilities	
Provision for Recreation Leave – current	12,324.48
Provision for Recreation Leave – non current	6,932.52
Provision for Long Service Leave – current	366.00
Provision for Long Service Leave – non current	10,091.00
Accounts Payable	<u>665,773.47</u>
Total liabilities transferred	695,487.47
Net liabilities transferred to Department	680,936.93

## 2.4 Departmental and Administered Items

Departmental assets, liabilities, revenues and expenses are those items that are controlled by the Department. They are used by the Department in producing its outputs, including:

- computers, plant and equipment used in providing goods and services;
- liabilities for employee entitlements;
- revenues from appropriations or independent sources in payment of outputs; and
- employee, supplier and depreciation expenses incurred in providing departmental outputs.

Administered items are those items which are controlled by the Government and managed or oversighted by the Department on behalf of the Government. These items include grants, subsidies, fees, fines and loans to other Governments and related payments.

The purpose of the separation of departmental and administered items is to enable assessment of the administrative efficiency of the Department in providing goods and services.

The basis of accounting described in Note 2.1 applies to both departmental and administered items.

Administered items are distinguished from departmental items in the financial statements by shading.

## 2.5 Principles of Consolidation

The financial statements of the Australian Protective Service (APS) Special Account and CrimTrac are consolidated into the Department's financial statements. All balances and transactions between APS, CrimTrac and the Department have been eliminated on consolidation.

Administered investments in controlled entities are not consolidated on a line-by-line basis because their consolidation is relevant only at the Whole of Government level.

## 2.6 Reporting by Outcomes

A comparison of Budget and Actual figures by outcome specified in the Appropriation Acts relevant to the Department is presented in Note 18. The net cost to the budget outcomes shown includes intra-government costs that are eliminated in calculating the actual budget outcome for the Government overall.

## 2.7 Revenue

The revenues described in this note are revenues relating to the core operating activities of the Department.

### *Revenues from Government - Departmental Appropriations*

Appropriations for departmental outputs are recognised as revenue to the extent that the Finance Minister is prepared to release appropriations for use (that is, the full amount of the appropriation passed by the Parliament less any savings offered up at Additional Estimates and not subsequently released).

### *Resources Received Free of Charge*

Services received free of charge are recognised as revenue when and only when a fair value can be reliably determined and the services would have been purchased if they had not been donated. Use of those resources is recognised as an expense.

Assets contributed at no cost of acquisition or for nominal consideration are initially recognised as assets and revenues at their fair value at the date of acquisition, unless acquired as a consequence of restructuring administrative arrangements.

In the latter case, the assets are initially recognised at the amount at which they were recognised by the transferring agency immediately prior to the transfer.

In prior years, net assets received under a restructuring of administrative arrangements were recognised as revenue. From 1 July 2000, such asset transfers are designated as transactions of owners and adjusted directly against equity.

#### *Other Revenue*

Revenue from the sale of goods is recognised upon the delivery of goods to customers.

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

Dividend revenue is recognised when the right to receive a dividend has been established.

Revenue from the disposal of non-current assets is recognised when control of the asset has passed to the buyer.

Agency revenue from the rendering of a service is recognised by reference to the stage of completion of contracts or other agreements to provide services to Commonwealth bodies. The stage of completion is determined according to the proportion that costs incurred to date bear to the estimated total costs of the transaction.

## **2.8 Employee Entitlements**

### *Leave*

The liability for employee entitlements includes provisions for annual leave and long service leave. No provision has been made for sick leave as all sick leave is non-vesting and the Department estimates that the average sick leave that will be taken in future years will be less than the annual entitlement for sick leave.

The liability for annual leave reflects the value of total annual leave entitlements of all employees at 30 June 2001 and is recognised at the nominal amount.

The non-current portion of the liability for long service leave is recognised and measured at the present value of the estimated future cash flows to be made in respect of all employees at 30 June 2001. In determining the present value of the liability, the Department has taken into account attrition rates and pay increases through promotion and inflation.

### *Separation and Redundancy*

Provision is made for separation and redundancy payments in circumstances where the Department has formally identified positions as excess to requirements and a reliable estimate of the amount of the payments can be determined.

### *Superannuation*

Staff of Attorney-General's Department contribute to the Commonwealth Superannuation Scheme and the Public Sector Superannuation Scheme. Employer contributions (including productivity benefits) amounting to \$9,338,770 (1999-00: \$11,075,344) in relation to these schemes have been expensed in these financial statements.

The liability for superannuation is recognised as at 30 June as the employer contributions fully extinguish the accruing liability which is assumed by the Commonwealth.

### **2.9 Leases**

A distinction is made between finance leases which effectively transfer from the lessor to the lessee substantially all the risks and benefits incidental to ownership of leased non-current assets, and operating leases under which the lessor effectively retains substantially all such risks and benefits.

Where a non-current asset is acquired by means of a finance lease, the asset is capitalised at the present value of minimum lease payments at the inception of the lease and a liability is recognised for the same amount. Leased assets are amortised over the period of the lease. Lease payments are allocated between the principal component and the interest expense.

Operating lease payments are expensed on a basis which is representative of the pattern of benefits derived from the leased assets. The net present value of future net outlays in respect of surplus space under non-cancellable lease agreements is expensed in the period in which the space becomes surplus.

Lease incentives taking the form of 'free' leasehold improvements and rent holidays are recognised as liabilities. These liabilities are reduced by allocating lease payments between rental expense and reduction of the liability.

### **2.10 Cash**

Cash means notes and coins held and any deposits held at call with a bank or financial institution.

### **2.11 Financial Instruments**

Accounting policies for financial instruments are stated at Note 21.

### **2.12 Acquisition of Assets**

Assets are recorded at cost on acquisition except as stated below. The cost of acquisition includes the fair value of assets transferred in exchange and liabilities undertaken.

Assets acquired at no cost or for nominal consideration are initially recognised as assets and revenues at their fair value at the date of acquisition unless acquired as a consequence of restructuring administrative arrangements. In the latter case, assets are initially recognised at the amounts at which they were recognised in the transferor agency's accounts immediately prior to the restructuring.

### 2.13 Property (Land, Buildings and Infrastructure), Plant and Equipment

#### *Asset recognition threshold*

Purchases of property, plant and equipment are recognised initially at cost in the Statement of Financial Position, except for purchases costing less than \$2,000, which are expensed in the year of acquisition (other than where they form part of a group of similar items which are significant in total).

#### *Revaluations*

Buildings, infrastructure, plant and equipment are revalued progressively in accordance with the ‘deprival’ method of valuation in successive 3-year cycles, so that no asset has a value greater than three years old. Land is valued on the basis of its highest and best use, unless disposal is restricted by legislation, zoning or Government policy. In these cases, the deprival basis is used and the valuation at highest and best use shown in a note.

The Department has implemented the requirements of Schedule 1 as follows:

- the library was revalued as at 30 June 2001;
- plant and equipment assets for the APS were revalued as at 30 June 2001; and
- plant and equipment assets for the core department were revalued as at 30 June 1999.

Assets in each class acquired after the commencement of the progressive revaluation cycle will be reported at cost for the duration of the progressive revaluation then in progress.

All valuations are independent.

#### *Recoverable Amount Test*

Schedule 1 requires the application of the recoverable amount test to departmental non-current assets in accordance with AAS 10.

#### *Accounting for the Revaluation of Non-Current Assets*

The carrying amounts of non-current assets have been reviewed to determine whether they are in excess of their recoverable amounts. In assessing recoverable amounts, the relevant cash flows have been discounted to their present value.

#### *Depreciation and Amortisation*

Depreciable property, plant and equipment assets are written off to their estimated residual value over their estimated useful lives to the Department using, in all cases, the straight-line method of depreciation. Leasehold improvements are amortised on a straight-line basis over the lesser of the estimated useful life of the improvements or the unexpired period of the lease.

Depreciation/amortisation rates (useful lives) and methods are reviewed at each balance date and necessary adjustments are recognised in the current or current and future reporting periods as appropriate. Residual values are re-estimated for a change in prices only when the assets are revalued.

Depreciation and amortisation rates applying to each class of depreciable assets are based on the useful lives as follows:

	2000-2001	1999-2000
Buildings on freehold land	25-50 years	25-50 years
Infrastructure, plant and equipment	4-10 years	4-10 years
Leasehold improvements	Lease term	Lease term
Intangible assets	5 years	5 years

The aggregate amount of depreciation allocated for each class of asset during the reporting period is disclosed in Note 5C.

#### **2.14 Inventories**

Inventories not held for resale are valued at cost. Costs are assigned to individual items of stock on a first-in-first-out basis. No threshold for recognition has been applied.

#### **2.15 Taxation**

The Department is exempt from all forms of taxation except fringe benefits tax and the goods and services tax.

The APS is subject to the payment of tax equivalents under the Government's principles of competitive neutrality.

#### **2.16 Capital Usage Charge**

A capital usage charge of 12% is imposed by the Commonwealth on the net assets of the Department. The charge is adjusted to take account of asset gifts and revaluation increments during the financial year.

#### **2.17 Foreign Currency**

Transactions denominated in a foreign currency are converted at the exchange rate at the date of the transaction. Foreign currency receivables and payables are translated at the exchange rates current as at balance date. Associated currency gains and losses are not material.

#### **2.18 Insurance**

The Commonwealth's insurable risk managed fund, called "Comcover", commenced operations in 1998-99. The Department has insured with the fund for risks other than workers' compensation, which is dealt with via continuing arrangements with Comcare.

#### **2.19 Bad and Doubtful Debts**

Bad debts are written off during the year in which they are identified. The write-off is to expense or, to the extent a provision for a doubtful debt already existed, a reversal of the provision.

A provision is raised for any doubtful debts based on a review of all outstanding receivables at year end.

#### **2.20 Segment Reporting and Economic Dependency**

The principal activity of the Attorney-General's Department is to serve the Government and, through it, the people of Australia by achieving excellence in the provision of legal and law-related services. The Department operates throughout Australia and is substantially dependent upon parliamentary appropriations to fund its operations.

#### **2.21 Guarantees and Undertakings**

The Department has no guarantees and undertakings to report.

#### **2.22 Comparative Figures**

Comparative figures have been adjusted to conform to changes in presentation in these financial statements where required.

### **2.23 Rounding**

Amounts have been rounded to the nearest \$1,000 except in relation to the following:  
appropriations;  
remuneration of executives;  
remuneration of auditors; and  
Act of Grace payments & waivers.

### **2.24 Administered Appropriations**

The revenues described in this note are revenues relating to the core operating activities of the Department.

#### *Revenue from Government*

Appropriations for administered expenses may be unlimited or limited as to amount. Where the appropriation is an annual appropriation and limited as to amount, revenue is recognised to the extent of the lesser of

- the amount appropriated by the Parliament and
- an amount determined by the Finance Minister - this amount is determined having regard to the expenses incurred for the reporting period.

Where unlimited, revenue is recognised to the extent that expenses have been incurred. Similarly, appropriations credited to administered special accounts are recognised as revenue to the extent that expenses have been incurred.

### **2.25 Administered Investments**

Administered investments are shown at cost.

Administered investments in controlled entities are not consolidated because their consolidation is relevant only at the Whole of Government level.

### **Note 3 Events Occurring after Balance Date**

There is no significant event occurring after balance date which warrants disclosure, or has to be brought to account in the financial statements.

	2000-2001 \$'000	1999-2000 \$'000
<b>Note 4 - Operating Revenues</b>		
<u>4A Revenues from Government</u>		
Appropriations for outputs	98,920	159,939
Appropriation payable to Federal Magistracy Service	-	4,910
	<u>98,920</u>	<u>155,029</u>
Resources received free of charge	253	280
Total	<u>99,173</u>	<u>155,309</u>
<u>4B Sales of Goods and Services</u>		
Goods	40	25
Services	64,285	46,868
Total	<u>64,325</u>	<u>46,893</u>
Revenue from courses, professional fees and vetting services were previously included in 'Other Operating Revenue'.		
<u>4C Interest Received</u>	<u>2,302</u>	<u>1,538</u>
<u>4D Proceeds and Expense from Sales of Assets</u>		
Non-financial assets		
Infrastructure, plant and equipment		
Revenue (proceeds) from sale	366	80
Expense from sale	1,328	393
Total	<u>(962)</u>	<u>(313)</u>
<u>4E Other Operating Revenue</u>		
Comcare receipts	685	486
Rent	14	65
Recovery of 1998-99 doubtful debts	-	1,788
Services on behalf of other bodies	357	234
NEPI	8,330	-
Abnormal item	-	592
Other	641	933
Total	<u>10,027</u>	<u>4,098</u>

	2000-2001 \$'000	1999-2000 \$'000
<b>Note 5 - Operating Expenses</b>		
<u>5A Employee expenses</u>		
Remuneration for services provided	<b>83,005</b>	96,825
Separation and redundancy payments	<b>1,979</b>	1,047
Other employee expenses	<b>5,953</b>	9,483
Total employees expense	<b>90,937</b>	107,355
<u>5B Suppliers expenses</u>		
Supply of goods and services	<b>52,543</b>	79,408
Operating lease rentals	<b>6,607</b>	9,680
Total suppliers expense	<b>59,150</b>	89,088
<u>5C Depreciation and amortisation</u>		
Depreciation	<b>5,377</b>	5,745
Amortisation of assets	<b>1,012</b>	853
Total depreciation and amortisation	<b>6,389</b>	6,598
The aggregate amounts of depreciation or amortisation expensed during the reporting period for each class of depreciable asset are as follows:		
Buildings	<b>14</b>	29
Plant and equipment	<b>5,391</b>	5,716
Intangible assets	<b>984</b>	853
Total expensed	<b>6,389</b>	6,598
No depreciation or amortisation was allocated to the carrying amounts of other assets.		
<u>5D Write Down of Assets</u>		
Financial assets		
Receivables for Goods & Services	<b>874</b>	277
<u>5E Other</u>		
Competitive neutrality costs		
Wholesale sales tax	-	19
Bank account taxes	-	26
Corporate tax equivalence	<b>845</b>	-
Payroll tax	<b>2,265</b>	2,449
Defective Administration Scheme	<b>30</b>	-
Total other costs of providing goods and services	<b>3,140</b>	2,494

	2000-2001 \$'000	1999-2000 \$'000
<b>Note 6 - Other Non-financial Assets</b>		
Prepayments	1,035	638
Other	79	-
<b>Total Other Non-financial Assets</b>	<u>1,114</u>	<u>638</u>

	2000-2001 \$	1999-2000 \$
<b>Note 7 - Services Provided by the Auditor-General</b>		
Financial statement audit services are provided free of charge to the Department. The Australian Protective Service Reserved Money Fund is required to remit an amount equivalent to the cost of their audit into the Consolidated Revenue Fund.		
The fair value of audit services provided was:		
CrimTrac	64,000	-
Australian Protective Service	47,000	47,000
Insolvency and Trustee Service Australia	-	35,500
Attorney-General's Department	189,000	214,000
	<u>300,000</u>	<u>296,500</u>

No other services were provided by the Auditor-General.

#### **Note 8 - Act of Grace Payments, Waivers and Defective Administration Scheme**

During the financial year 2000-01 no Act of Grace payments were made pursuant to S.33 of the FMA Act 1997.	-	-
No waivers of amounts owing to the Commonwealth were made pursuant to S.34(1) of the FMA Act 1997.	-	-
During the financial year 2000-01 the following payment was made under the Defective Administration Scheme.	29 695	-

	2000-2001 \$'000	1999-2000 \$'000
<b>Note 9 - Cash</b>		
Departmental Cash		
Cash on hand	18	51
Cash at bank	19,582	18,748
Term deposits	<u>24,000</u>	<u>27,000</u>
<b>Total departmental cash</b>	<u>43,600</u>	<u>45,799</u>
 <b>Note 10 - Receivables</b>		
Loans		
Loans to Commonwealth Authorities		
- Office of Film and Literature Classification	120	120
- Less provision for doubtful debts	<u>(120)</u>	<u>-</u>
<b>Total loans</b>	<u>-</u>	<u>120</u>
Goods and services		
Trade debtors	11,286	6,342
Less provision for doubtful debts	<u>(312)</u>	<u>(187)</u>
Net trade debtors	<u>10,974</u>	<u>6,155</u>
Accrued interest receivable	79	158
Other receivables	<u>225</u>	<u>-</u>
Net Other receivables	<u>304</u>	<u>158</u>
<b>Net receivables</b>	<u>11,278</u>	<u>6,433</u>
Receivables (gross) are aged as follows:		
Not Overdue	8,644	4,811
Overdue by:		
less than 30 days	1,652	463
30 to 60 days	736	136
60 to 90 days	164	41
More than 90 days	<u>515</u>	<u>1,169</u>
Total	<u>11,711</u>	<u>6,620</u>

	2000-2001 \$'000	1999-2000 \$'000
<b>Note 11 - Property, Plant and Equipment and Intangibles</b>		
<u>11A Departmental Land and Buildings</u>		
Land, APS -at June 2001 valuation	102	144
Total Land	<u>102</u>	<u>144</u>
Buildings, APS - at June 2001 valuation	359	324
Accumulated depreciation	<u>(104)</u>	<u>(38)</u>
Total Buildings (net)	<u>255</u>	<u>286</u>
Total Land and Buildings	<u>357</u>	<u>430</u>
<u>11B Departmental Plant and Equipment</u>		
Library - at 2000/01 valuation	<u>2,755</u>	<u>3,189</u>
Plant and Equipment - at cost	6,644	2,051
Accumulated depreciation	<u>(1,501)</u>	<u>(1,104)</u>
	<u>5,143</u>	<u>947</u>
Plant and Equipment - at 1997/98 valuation	-	944
Accumulated depreciation	<u>-</u>	<u>(381)</u>
	<u>-</u>	<u>563</u>
Plant and Equipment - at 1998/99 valuation	20,319	31,336
Accumulated depreciation	<u>(12,268)</u>	<u>(17,275)</u>
	<u>8,051</u>	<u>14,061</u>
Plant and Equipment - at 2000/01 valuation	4,882	-
Accumulated depreciation	<u>(2,703)</u>	<u>-</u>
	<u>2,179</u>	<u>-</u>
Total Infrastructure, plant & equipment	<u>18,128</u>	<u>18,760</u>
<u>11C Departmental Intangibles</u>		
Internally developed computer software - at 1998/99 valuation	1,256	2,577
Accumulated amortisation	<u>(1,256)</u>	<u>(2,067)</u>
	<u>-</u>	<u>510</u>
Purchased computer software - at cost	4,620	4,968
Accumulated amortisation	<u>(1,918)</u>	<u>(1,251)</u>
	<u>2,702</u>	<u>3,717</u>
Purchased computer software - at 2000/01 valuation	462	-
Accumulated amortisation	<u>(263)</u>	<u>-</u>
	<u>199</u>	<u>-</u>
Total Intangibles	<u>2,901</u>	<u>4,227</u>
Total Departmental Land, Buildings, PPE, Intangibles	<u>21,386</u>	<u>23,417</u>

## IID Analysis of Property, Plant and Equipment and Intangibles

Table A - Movement summary 2000-01 for all assets irrespective of valuation basis

Item	Land	Buildings	Total land and buildings	Plant & Equipment	Library	Total infrastructure, plant and equipment	Computer Software	Other intangibles	Total intangibles	TOTAL
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Gross value as at 1 July 2000	144	324	468	34,331	3,189	37,520	7,545	-	7,545	45,533
Additions:										
Acquisition of new assets	-	-	-	5,626	-	5,626	62	-	62	5,688
Revaluations: write-ups/(write-downs)	6	142	148	1,977	37	2,014	60	-	60	2,222
Assets transferred in/(out)	-	-	-	(6,311)	-	(6,311)	(1,321)	-	(1,321)	(7,632)
Disposals	(48)	(107)	(155)	(3,778)	(471)	(4,249)	(8)	-	(8)	(4,412)
<b>Gross value as at 30 June 2001</b>	<b>102</b>	<b>359</b>	<b>461</b>	<b>31,845</b>	<b>2,755</b>	<b>34,600</b>	<b>6,338</b>	<b>-</b>	<b>6,338</b>	<b>41,399</b>
Accumulated Depreciation/Amortisation as at 1 July 2000	-	38	38	18,760	-	18,760	3,318	-	3,318	22,116
Depreciation/Amortisation charge for the year	-	14	14	5,392	-	5,392	983	-	983	6,389
Revaluations	-	66	66	1,325	-	1,325	(50)	-	(50)	1,341
Assets transferred in/(out)	-	-	-	(6,001)	-	(6,001)	(811)	-	(811)	(6,812)
Disposals	-	(14)	(14)	(3,004)	-	(3,004)	(3)	-	(3)	(3,021)
Accumulated Depreciation/Amortisation at 30 June 2001	-	104	104	16,472	-	16,472	3,437	-	3,437	20,013
<b>Net book value as at 30 June 2001</b>	<b>102</b>	<b>255</b>	<b>357</b>	<b>15,373</b>	<b>2,755</b>	<b>18,128</b>	<b>2,901</b>	<b>-</b>	<b>2,901</b>	<b>21,386</b>
Net book value as at 1 July 2000	144	286	430	15,571	3,189	18,760	4,227	-	4,227	23,417

## 11D Analysis of Property, Plant and Equipment and Intangibles

Table B - Summary of balances of assets at valuation as at 30 June 2001

	Land \$'000	Buildings \$'000	Total land and buildings \$'000	Plant & Equipment \$'000	Library \$'000	Total Infrastructure, plant and equipment \$'000	Computer software \$'000	Other intangibles \$'000	Total intangibles \$'000	TOTAL \$'000
As at 30 June 2001										
Gross value	102	359	461	25,201	2,755	27,956	1,718	-	1,718	30,135
Accumulated depreciation/amortisation	-	104	104	14,971	-	14,971	1,519	-	1,519	16,594
<b>Net book value</b>	<b>102</b>	<b>255</b>	<b>357</b>	<b>10,230</b>	<b>2,755</b>	<b>12,985</b>	<b>199</b>	<b>-</b>	<b>199</b>	<b>13,541</b>
As at 30 June 2000										
Gross value	144	324	468	32,280	3,189	35,469	2,577	-	2,577	38,514
Accumulated depreciation/amortisation	n/a	38	38	17,656	n/a	17,656	2,067	-	2,067	19,761
Net book value	144	286	430	14,624	3,189	17,813	510	-	510	18,753

Table C - Assets Held under Finance Lease

	Land \$'000	Buildings \$'000	Total land and buildings \$'000	Plant & Equipment \$'000	Library \$'000	Total Infrastructure, plant and equipment \$'000	Computer software \$'000	Other intangibles \$'000	Total intangibles \$'000	TOTAL \$'000
As at 30 June 2001										
Gross value	-	-	-	408	-	408	-	-	-	408
Accumulated depreciation/amortisation	-	-	-	29	-	29	-	-	-	29
<b>Net book value</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>379</b>	<b>-</b>	<b>379</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>379</b>
As at 30 June 2000										
Gross value	-	-	-	-	-	-	-	-	-	-
Accumulated depreciation/amortisation	-	-	-	-	-	-	-	-	-	-
Net book value	-	-	-	-	-	-	-	-	-	-

	2000-2001 \$'000	1999-2000 \$'000
<b>Note 12 - Inventories</b>		
Stores		
Inventories not held for sale (cost)	367	724
Less provision for obsolete stock	<u>(28)</u>	<u>(322)</u>
<b>Total inventories</b>	<u><b>339</b></u>	<u><b>402</b></u>

**Note - 13 Debt**

## 13A Finance Lease

Lease commitments		
Current	74	-
Non-current		
Later than one year but not later than two	79	-
Later than two years but not later than five	211	-
Later than five years	<u>-</u>	<u>-</u>
<b>Total lease liability</b>	<u><b>364</b></u>	<u><b>-</b></u>

The finance lease exists in relation to a major office equipment asset.

The lease is non-cancellable and for a fixed term of 4 years and 9 months.

There are no contingent rentals.

## 13B Other

Lease incentive		
Current	10	26
Non-current		
Later than one year but not later than two	10	26
Later than two years but not later than five	30	77
Later than five years	<u>10</u>	<u>35</u>
<b>Total other</b>	<u><b>60</b></u>	<u><b>164</b></u>

	2000-2001 \$'000	1999-2000 \$'000
<b>Note 14 - Provisions and Payables</b>		
Departmental provisions and payables		
<u>14A Employees</u>		
Salaries and wages	2,591	2,913
Annual & Long Service Leave	21,199	26,041
Superannuation	265	274
Aggregate employee entitlement liability	<u>24,055</u>	<u>29,228</u>
Total employees	<u>24,055</u>	<u>29,228</u>
Current	7,457	11,861
Non-current	16,598	17,366
<u>14B Suppliers</u>		
Trade creditors	4,676	6,201
Operating lease rentals	124	47
Total Suppliers	<u>4,800</u>	<u>6,248</u>
<u>14C Other</u>		
Liability for surplus lease space	-	398
Dividend	986	467
Competitive neutrality cost provision	3,110	2,849
Other	174	6,313
Total other	<u>4,270</u>	<u>10,027</u>

Note 15 - Equity

	Accumulated Results		Asset Revaluation reserve		Other Reserves		Total Reserves		Capital		TOTAL EQUITY	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	2000-2001	1999-2000	2000-2001	1999-2000	2000-2001	1999-2000	2000/2001	1999/2000	2000-2001	1999-2000	2000-2001	1999-2000
<b>Departmental Equity</b>												
Balance as at 1 July	(2,969)	(652)	8,531	8,561	229	299	8,760	8,860	22,153	22,153	27,944	30,361
Net surplus/deficit	15,220	1,713	-	-	-	-	-	-	-	-	15,220	1,713
Corporate tax equivalents	(845)	(400)	-	-	-	-	-	-	-	-	(845)	(400)
Dividends	(987)	(467)	-	-	-	-	-	-	-	-	(987)	(467)
Capital Use Charge	(2,865)	(3,263)	-	-	-	-	-	-	-	-	(2,865)	(3,263)
Previous years adj to CUC	1,332	-	-	-	-	-	-	-	-	-	1,332	-
Restructuring Transfers	-	-	(231)	-	-	-	(231)	-	-	941	710	-
Carryover	-	-	-	-	-	-	-	-	-	-	-	-
Net revaluation increases	-	-	880	-	-	-	880	-	-	-	880	-
Transfers to/(from) reserves	(461)	100	(10)	(30)	471	(70)	461	(100)	-	-	-	-
<b>Balance at 30 June</b>	<b>8,425</b>	<b>(2,969)</b>	<b>9,170</b>	<b>8,531</b>	<b>700</b>	<b>229</b>	<b>9,870</b>	<b>8,760</b>	<b>23,094</b>	<b>22,153</b>	<b>41,389</b>	<b>27,944</b>

As per Note 2.3, the following assets and liabilities were transferred from the Department's accounts to ITSA's accounts:

	<b>2000-2001</b>
	<b>\$'000</b>
Total assets recognised	5,357
Total liabilities recognised	<u>(6,067)</u>
<b>Net assets relinquished</b>	<u>(710)</u>
<b>Net Contribution to Government as owner during the period</b>	<u>(710)</u>

	2000-2001 \$'000	1999-2000 \$'000
<b>Note 16 - Cash Flow Reconciliation</b>		
Reconciliation of Cash per Statement of Financial Position to Statement of Cash Flows.		
Cash at year end per Statement of Cash Flows	43,600	45,799
Statement of Financial Position items comprising above cash: 'Financial Asset - Cash'	43,600	45,799
Reconciliation of operating surplus (deficit) to net cash provided by operating activities:		
Net surplus/(deficit)	14,375	1,713
Depreciation/amortisation	6,389	6,598
Loss on sale of non-current assets	1,328	393
Gain on sale of non-current assets	(366)	(80)
Writedown of fixed assets	32	277
Restructuring	9,953	-
Changes in assets and liabilities		
(Increase)/decrease in receivables	(4,844)	17,986
(Increase)/decrease in inventories	63	305
(Increase)/decrease in other assets	(476)	613
Increase/(decrease) in debt-other	260	(298)
Increase/(decrease) in creditors	(1,448)	2,657
Increase/(decrease) in employee provisions	(5,173)	358
Increase/(decrease) in other liabilities (excluding dividend and income tax equivalents provisions)	(6,392)	694
Net cash from operating activities	<u>13,701</u>	<u>31,216</u>

**Note 17 - Appropriations**

17A Departmental appropriations

Annual appropriations for Departmental items

	<b>2000-2001</b>	1999-2000
	<b>\$</b>	\$
Appropriation Act Nos. 1 and 3 credits:		
Section 7 - Act No. 1 basic appropriations (Budget)	<b>121,641,000</b>	141,088,000
Section 7 - Act No. 3 basic appropriations	<b>8,092,000</b>	18,851,000
Section 10 - adjustments	-	-
Section 11 - Advance to the Finance Minister	-	-
Section 12 - Comcover receipts	-	-
Total Current Appropriation Acts	<b>129,733,000</b>	159,939,000
Add: FMA Act		
s30 appropriations		-
s30A appropriations (GST recoverables)		
s31 appropriations	<b>6,651,783</b>	6,673,781
Total appropriated in the year	<b>136,384,783</b>	166,612,781
Less: Lapsed Appropriation	<b>(5,826,677)</b>	
Balance brought forward from previous period	<b>21,212,319</b>	-
Total appropriations available for payments	<b>151,770,425</b>	166,612,781
Payments during the year	<b>104,669,975</b>	145,400,462
Balance of appropriations (unspent) at 30 June carried to next period	<b>47,100,450</b>	21,212,319

**Note 17 - Appropriations**

17B - Annual Appropriations for Departmental non-revenue items

	Equity injections		Loans		Carryovers		Total	
	2000-2001	1999-2000	2000-2001	1999-2000	2000-2001	1999-2000	2000-2001	1999-2000
	\$	\$	\$	\$	\$	\$	\$	\$
Appropriation Act No 2 & 4								
Section 10 - Act No 2 (Budget)	15,000,000	-	-	-	-	8,300,000	15,000,000	8,300,000
Section 10 - Act No 4	-	-	-	-	-	7,750,000	-	7,750,000
Advance to the Finance Minister	-	-	-	-	-	-	-	-
Total Current Appropriation Acts	15,000,000	-	-	-	-	16,050,000	15,000,000	16,050,000
Add: FMA Act appropriations								
s30 appropriations	-	-	-	-	-	-	-	-
s30A appropriations (GST recoverables)	-	-	-	-	-	-	-	-
Total appropriated in the year	15,000,000	-	-	-	-	-	15,000,000	16,050,000
Balance available at 1 July brought forward from previous period	-	-	-	-	-	-	-	-
Total appropriations available for payments	15,000,000	-	-	-	-	16,050,000	15,000,000	16,050,000
Payments during the year	-	-	-	-	-	16,050,000	-	16,050,000
Balance of appropriations at capital at 30 June carried to next period	15,000,000	-	-	-	-	-	15,000,000	-

<b>17C Special Accounts and Other Special Accounts</b>	<b>2000-2001</b>	1999-2000
	\$	\$

**Special Accounts****Australian Protective Service Special Account**

*Legal Authority - Section 20, FMA Act*

*Purpose - For the receipt of all monies and payment of all expenditure associated with services provided by the Australian Protective Service*

Balance as at 1 July 2000	<b>11,272,184</b>	12,641,701
Add: Receipts from appropriations	<b>742,000</b>	1,800,000
Add: Receipts from other sources	<b>57,502,923</b>	61,668,023
Total available for expenditure	<b>69,517,107</b>	76,109,724
Less: Expenditure in 2000-2001	<b>61,848,736</b>	64,837,540
Balance as at 30 June 2001	<b>7,668,371</b>	11,272,184

**Auscript Special Account**

*Legal Authority - Section 20, FMA Act*

*Purpose - For the receipt of all monies and payment of all expenditure related to the operation of Auscript*

Balance as at 1 July 2000	<b>2,555,141</b>	2,530,747
Add: Receipts from appropriations	-	-
Add: Receipts from other sources	-	40,243
Total available for expenditure	<b>2,555,141</b>	2,570,990
Less: Expenditure in 2000-2001	-	15,849
Balance as at 30 June 2001	<b>2,555,141</b>	2,555,141

**CrimTrac Special Account**

*Legal Authority - Section 20, FMA Act*

*Purpose - For the receipt of all monies and payment of all expenditure associated with services provided by CrimTrac*

Balance as at 1 July 2000	-	-
Add: Receipts from appropriations	<b>12,554,000</b>	-
Add: Receipts from other sources	<b>21,650,468</b>	-
Total available for expenditure	<b>34,204,468</b>	-
Less: Expenditure in 2000-2001	<b>25,327,780</b>	-
Balance as at 30 June 2001	<b>8,876,687</b>	-

<b>Other Special Accounts</b>	<b>2000-2001</b>	1999-2000
	\$	\$
<b>Attorney-General's Department - Services for other Government and non-departmental bodies</b>		
<i>Legal Authority - Section 20, FMA Act</i>		
<i>Purpose - For the payment of costs in connection with services performed on behalf of other Government and non-departmental bodies</i>		
Balance as at 1 July 2000	<b>7,749,130</b>	7,793,801
Add: Receipts from appropriations	<b>11,254,965</b>	9,741,703
Add: Receipts from other sources	-	-
Total available for expenditure	<b>19,004,095</b>	17,535,504
Less: Expenditure in 2000-2001	<b>13,011,779</b>	9,786,374
Balance as at 30 June 2001	<b>5,992,316</b>	7,749,130

#### **Special Public Moneys**

##### **Attorney-General's Department - Services for other Government and non-departmental bodies**

*Legal Authority - Section 20, FMA Act*

*Purpose - For the payment of costs in connection with services performed on behalf of other Government and non-departmental bodies \**

Balance as at 1 July 2000	<b>369,542</b>	296,022
Add: Receipts from appropriations	-	-
Add: Receipts from other sources	<b>210,879</b>	364,164
Total available for expenditure	<b>580,421</b>	660,185
Less: Expenditure in 2000-2001	<b>262,454</b>	290,643
Balance as at 30 June 2001	<b>317,967</b>	369,542

##### **Other Trust Monies (Attorney-General's)**

*Legal Authority - Section 20, FMA Act*

*Purpose - Receipt of monies temporarily held in trust for other persons*

Balance as at 1 July 2000	<b>45,773</b>	45,773
Add: Receipts from appropriations	-	-
Add: Receipts from other sources	<b>8,888</b>	-
Total available for expenditure	<b>54,661</b>	45,773
Less: Expenditure in 2000-2001	<b>25,603</b>	-
Balance as at 30 June 2001	<b>29,058</b>	45,773

\* Comcare receipts and payments of incapacity determinations

**Note 18A - Reporting of Outcomes**

	Outcome 1		Outcome 2		Total	
	Actual	Budget	Actual	Budget	Actual	Budget
Net Subsidies, benefits and grants expenses	181,192	214,074	9,553	11,677	190,745	225,751
Other net administered expenses	32,952	29,162	1,208	4,776	34,160	33,938
Total net administered expenses	214,144	243,236	10,761	16,453	224,905	259,689
Add Net cost of departmental outputs	2	(1,120)	(14,377)	(13,776)	(14,375)	(14,896)
Outcome before extraordinary items	214,146	242,116	(3,616)	2,677	210,530	244,793
Extraordinary items	-	-	-	-	-	-
Net Cost to Budget Outcome	214,146	242,116	(3,616)	2,677	210,530	244,793
Outcome - specific assets deployed as at 30/6/01	-	-	-	-	-	-
specific deployed as at 30/6/01					531,029	529,830

## Note 18 – Reporting of Outcomes

18B Departmental Revenues & Expenses - Outcome 1

OUTCOME 1	Output 1.1	Output 1.2	Output 1.3	Output 1.4	Output 1.5	Output 1.6	TOTAL	
	Actual \$'000	Actual \$'000	Actual \$'000	Actual \$'000	Actual \$'000	Actual \$'000	Budget \$'000	Actual \$'000
<b>Operating Revenues</b>								
Revenues from government	20,819	5,158	3,237	4,282	8,548	4,546	49,115	46,590
Sale of goods and services	832	109	118	313	1,109	158	1,942	2,639
Other non-taxation revenues	535	240	202	144	225	150	1,258	1,496
<b>Total operating revenues</b>	<b>22,186</b>	<b>5,507</b>	<b>3,557</b>	<b>4,739</b>	<b>9,882</b>	<b>4,854</b>	<b>52,315</b>	<b>50,725</b>
<b>Operating Expenses</b>								
Employees	12,260	1,491	1,963	3,162	5,105	2,707	26,734	26,688
Suppliers	9,431	3,263	1,323	1,741	2,310	2,081	21,405	20,149
Other	1,615	158	265	367	1,103	382	3,056	3,890
<b>Total operating expenses</b>	<b>23,306</b>	<b>4,912</b>	<b>3,551</b>	<b>5,270</b>	<b>8,518</b>	<b>5,170</b>	<b>51,195</b>	<b>50,727</b>

18C Departmental Revenues & Expenses - Outcome 2

OUTCOME 2	Output 2.1		Output 2.2		Output 2.3		Output 2.4		Output 2.5		TOTAL			
	Actual	\$'000	Actual	\$'000	Actual	\$'000	Actual	\$'000	Actual	\$'000	Eliminations	\$'000	Budget	Actual
<b>Operating Revenues</b>														
Revenues from government *	30,201		7,614		13,962		742		12,618		(12,554)		50,679	52,583
Sale of goods and services	523		2,518		109		57,126		14,652		(13,242)		65,069	61,686
Other non-taxation revenues	456		156		-		1,609		8,786		192		11,007	11,199
<b>Total operating revenues</b>	<b>31,180</b>		<b>10,288</b>		<b>14,071</b>		<b>59,477</b>		<b>36,056</b>		<b>(25,604)</b>		<b>126,755</b>	<b>125,468</b>
<b>Operating Expenses</b>														
Employees	9,893		3,853		-		46,133		4,370		-		67,076	64,249
Suppliers	22,171		4,175		13,808		7,609		17,302		(26,064)		42,426	39,001
Other	1,158		749		-		3,763		1,573		598		3,477	7,841
<b>Total operating expenses</b>	<b>33,222</b>		<b>8,777</b>		<b>13,808</b>		<b>57,505</b>		<b>23,245</b>		<b>(25,466)</b>		<b>112,979</b>	<b>111,091</b>

\* Revenues from government - includes \$742,000 for the APS in both Budget and Actual.

## 18D Departmental Revenues &amp; Expenses - Totals by Outcome

	Outcome 1		Outcome 2		TOTAL	
	Budget \$'000	Actual \$'000	Budget \$'000	Actual \$'000	Budget \$'000	Actual \$'000
<b>Operating Revenues</b>						
Revenues from government	49,115	46,590	50,679	52,583	99,794	99,173
Sale of goods and services	1,942	2,639	65,069	61,686	67,011	64,325
Other non-taxation revenues	1,258	1,496	11,007	11,199	12,265	12,695
<b>Total operating revenues</b>	<b>52,315</b>	<b>50,725</b>	<b>126,755</b>	<b>125,468</b>	<b>179,070</b>	<b>176,193</b>
<b>Operating Expenses</b>						
Employees	26,734	26,688	67,076	64,249	93,810	90,937
Suppliers	21,405	20,149	42,426	39,001	63,831	59,150
Other	3,056	3,890	3,477	7,841	6,533	11,731
<b>Total operating expenses</b>	<b>51,195</b>	<b>50,727</b>	<b>112,979</b>	<b>111,091</b>	<b>164,174</b>	<b>161,818</b>

Note 18 – Reporting of Outcomes

18E Administered Revenues & Expenses by outcome

	OUTCOME		TOTAL	
	1	2	Budget \$'000	Actual \$'000
	Actual \$'000	Actual \$'000		
<b>Operating Revenues</b>				
<b>Non-Taxation</b>				
Revenues from government	214,947	10,598	259,447	225,545
Other	25,480	9,284	9,768	34,764
<b>Total Non-taxation</b>	240,427	19,882	269,215	260,309
<b>Total operating revenues</b>	240,427	19,882	269,215	260,309
<b>Operating Expenses</b>				
Subsidies	2,309	6,633	8,970	8,942
Grants	178,883	2,920	216,781	181,803
Other	32,952	1,208	33,938	34,160
<b>Total operating expenses</b>	214,144	10,761	259,689	224,905

**Note 19 - Executive Remuneration**

Officer remuneration includes all officers concerned with or taking part in the management of the Department during 2000-01.

The number of executive officers who received, or were due to receive total remuneration of \$100,000 or more:

	<b>2000-01 Number</b>	<b>1999-00 Number</b>
\$100 000 to \$110 000	<b>3</b>	2
\$110 001 to \$120 000	<b>4</b>	10
\$120 001 to \$130 000	<b>5</b>	20
\$130 001 to \$140 000	<b>7</b>	5
\$140 001 to \$150 000	<b>8</b>	6
\$150 001 to \$160 000	<b>6</b>	2
\$160 001 to \$170 000	<b>2</b>	2
\$170 001 to \$180 000	<b>4</b>	1
\$180 001 to \$190 000	<b>2</b>	-
\$190 001 to \$200 000	<b>3</b>	-
\$200 001 to \$210 000	-	-
\$210 001 to \$220 000	<b>2</b>	-
\$221 001 to \$230 000	-	-
\$231 001 to \$240 000	<b>1</b>	-
\$260 001 to \$270 000	-	1
\$330 001 to \$340 000	<b>1</b>	-
\$350 001 to \$360 000	-	1
\$510 001 to \$520 000	-	1

The aggregate amount of total remuneration of executive officers shown above. **\$ 7,574,284**      \$7,351,060

The aggregate amount of separation and redundancy payments during the year to executive officers shown above. **\$712,609**      \$827,707

**Note 20 - Staffing Levels**

The average staffing levels for the Department were:

1259

1664

**Note 21 Financial Instruments**

(a) Terms, conditions and accounting policies		Nature of underlying instrument (including significant terms & conditions affecting the amount, timing and certainty of cash flows)
Financial Instrument	Accounting Policies and Methods (including recognition criteria and measurement basis)	
<i>Financial Assets</i>		
Cash at bank	9	Financial assets are recognised when control over future economic benefits is established and the amount of the benefit can be reliably measured. Deposits are recognised at their nominal amounts. Interest is credited to revenue as it accrues. Term deposits are recognised at their nominal amount. Interest is credited as it accrues.
Receivables for goods & services	10	Receivables are recognised at the nominal amounts due less any provision for bad and doubtful debts. Provisions are made when collection of the debt is judged to be less rather than more likely.
Loans	10	Loans are recognised at the amount lent. Collectability of amounts outstanding is reviewed at balance date. Provision is made for bad and doubtful loans where collection of the loan or part thereof is judged to be less rather than more likely. Interest is credited to revenue as it accrues.
<i>Financial Liabilities</i>		
Loans	13	Financial liabilities are recognised when a present obligation to another party is entered into and the amount of liabilities can be reliably measured. Loans are carried at the balance yet to be repaid. Interest is expensed as it accrues.
Lease incentives	13	The lease incentive is recognised as a liability on receipt of the incentive. The amount of the liability is reduced on a straight-line over the life of the lease by allocating lease payments between rental expense and reduction of the liability.
Trade creditors	14	Creditors and accruals are recognised at their nominal amounts, being the amounts at which the liabilities will be settled. Liabilities are recognised to the extent that the goods or services have been received (and irrespective of having been invoiced). Settlement is usually made net 30 days.

Note 21 Financial Instruments (continued)  
 (b) Interest Rate Risk

	Note	Floating Interest Rate		Fixed Interest Rate 1 year or less		Non Interest Bearing		Total		Weighted Average Effective Interest Rate	
		2000-2001 \$'000	1999-2000 \$'000	2000-2001 \$'000	1999-2000 \$'000	2000-2001 \$'000	1999-2000 \$'000	2000-2001 \$'000	1999-2000 \$'000	2000-2001 \$'000	1999-2000 \$'000
DEPARTMENTAL											
Financial Assets											
Cash on Hand or at Bank	9	-	-	-	-	18	51	18	51	n/a	n/a
Cash held at Reserve Bank (1998-99; Commonwealth Public Account)	9	19,582	18,748	-	-	-	-	19,582	18,748	2.00%	4.18%
Term deposits held at Reserve Bank	9	24,000	27,000	-	-	-	-	24,000	27,000	5.98%	5.47%
Receivables - goods and services	10	-	-	-	-	11,159	6,313	11,159	6,313	n/a	n/a
Loan to Commonwealth Authority	10	-	-	-	-	120	120	120	120	n/a	n/a
Total financial assets		43,582	45,748	-	-	11,297	6,484	54,879	52,232		
Total Assets								77,717	76,689		
Financial Liabilities											
Finance Lease	13A	-	-	-	-	364	-	364	-	n/a	n/a
Lease Incentives	13B	-	-	-	-	60	164	60	164	n/a	n/a
Trade creditors	14B	-	-	-	-	4,800	6,328	4,800	6,328	n/a	n/a
Revenue received in advance		-	-	-	-	-	-	-	-		
Total Financial Liabilities		-	-	-	-	5,224	6,492	5,224	6,492		
Total Liabilities								36,328	48,745		

There is no interest rate risk exposure to the Department.

## Note 21 Financial Instruments (continued)

## (c) Net Fair Values of Financial Assets and Liabilities

	Note	Total carrying amount	Aggregate net fair value	Total carrying amount	Aggregate net fair value
DEPARTMENTAL		2000-2001 \$'000	2000-2001 \$'000	1999-2000 \$'000	1999-2000 \$'000
<b>Financial Assets</b>					
Cash on Hand or at Bank	9	18	18	51	51
Cash at Reserve Bank	9	19,582	19,582	18,748	18,748
Term deposits	9	24,000	24,000	27,000	27,000
Receivables - goods and services	10	11,159	11,159	6,313	6,313
Loan to Commonwealth Authority	10	120	120	120	120
<b>Total Financial Assets</b>		<b>54,879</b>	<b>54,879</b>	52,232	52,232
<b>Total Assets</b>			<b>77,717</b>		76,689
<b>Financial Liabilities</b>					
Finance Lease	13A	364	364	-	-
Lease Incentives	13B	60	60	164	164
Trade creditors	14B	4,800	4,800	6,248	6,248
Revenue received in advance	14C	-	-	-	-
<b>Total Financial Liabilities</b>		<b>5,224</b>	<b>5,224</b>	6,412	6,412
<b>Total Liabilities</b>			<b>36,328</b>		48,745

The net fair values of the above financial assets and liabilities are approximated by their carrying amounts.

## (d) Credit Risk Exposures

The Department's maximum exposures to credit risk at the reporting date in relation to each class of recognised financial assets is the carrying amount of those assets as indicated in the Statement of Assets and Liabilities.

The Department has no significant exposures to credit risk.

	2000-2001 \$'000	1999-2000 \$'000
<b>Note 22: Administered Revenues</b>		
<u>22A Administered revenues from Government</u>		
Transfers from Official Public Account	209,578	183,884
Special appropriations-accrued	15,967	47,589
	<u>225,545</u>	<u>231,473</u>
<u>22B Administered - Interest</u>		
Interest-other	-	910
<u>22C Administered - Dividends</u>		
Australian Government Solicitor	8,140	8,509
Australian Protective Service	867	882
Other	-	96
	<u>9,007</u>	<u>9,487</u>
<u>22D Administered revenues - Other</u>		
Other	2,457	23,017
Competitive Neutrality Receipts		
Australian Protective Service	5,959	2,586
Australian Government Solicitor	17,341	7,286
	<u>25,757</u>	<u>32,889</u>



	2000-2001 \$'000	1999-2000 \$'000
<b>Note 25 - Receivables</b>		
Accrued Receivables	19,906	11,513
Judges Pension	266,557	250,589
Other taxes, fees and fines	8	177
Net receivables	<u>286,471</u>	<u>262,279</u>
Receivables (gross) are aged as follows:		
Not Overdue	286,463	262,174
Overdue by:		
less than 30 days	-	83
30 to 60 days	-	2
60 to 90 days	-	-
More than 90 days	8	20
Total	<u>286,471</u>	<u>262,279</u>

<b>Note 26 - Investments</b>		
Associated entities		
Law Courts Ltd	19,303	19,303
Controlled entities		
Australian Institute of Criminology	422	422
Australian Law Reform Commission	380	380
Criminology Research Council	311	311
High Court of Australia	138,273	138,273
Commercial trust accounts		
Australian Protective Service Reserved Moneys Fund	3,872	3,872
Legal Practice Commercial Activities Fund	2,232	2,232
<b>Total Administered Investments</b>	<u>164,793</u>	<u>164,793</u>

<b>Note 27 - Other Non-Financial Assets</b>		
Prepayments	-	4,980
Other - Accrued Receivables	199	-
<b>Total other administered non-financial assets</b>	<u>199</u>	<u>4,980</u>

<b>Note 28 - Property, Plant and Equipment</b>		
Plant and Equipment - at 1994-95 valuation	79	87
Accumulated depreciation	(71)	(74)
<b>Total Administered Plant and Equipment</b>	<u>8</u>	<u>13</u>

Note 28A - Analysis of Administered Property, Plant and Equipment and Intangibles

(a) Total

	Land	Buildings	Total land and buildings	Library	Infrastructure, plant and equipment	Intangibles	TOTAL
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Gross value at 1/7/00	-	-	-	-	87	-	87
Disposals	-	-	-	-	(8)	-	(8)
<b>Gross value at 30/6/01</b>					<b>79</b>	<b>-</b>	<b>79</b>
Accumulated depreciation/amortisation at 1/7/00	-	-	-	-	74	-	74
Depreciation/amortisation charge for assets held 1/7/00	-	-	-	-	4	-	4
Adjustments for disposals	-	-	-	-	(7)	-	(7)
Accumulated depreciation/amortisation at 30/6/01	-	-	-	-	71	-	71
<b>Net book value at 30/6/01</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8</b>	<b>-</b>	<b>8</b>
Net book value at 1/7/00	-	-	-	-	13	-	13

(b) Assets at independent valuation

As at 30/6/01							
Gross value					79		79
Accumulated depreciation/amortisation					(71)		(71)
Net book value					8		8
As at 30/6/00							
Gross value					87		87
Accumulated depreciation/amortisation					(74)		(74)
Net book value					13		13

	<b>2000-2001</b>	1999-2000
	<b>\$'000</b>	\$'000
<b>Note 29 - Payables</b>		
<b>29A Suppliers</b>		
Trade Creditors	<u>24</u>	<u>1,761</u>
Total Suppliers	<u>24</u>	<u>1,761</u>
<b>29B Subsidies</b>		
SAC-PAV	<u>2</u>	<u>4</u>
Law Courts Ltd	<u>193</u>	<u>20</u>
Total Subsidies	<u>195</u>	<u>24</u>
<b>29C Grants</b>		
Grants to non-profit institutions	-	-
Grants to other sectors in the Commonwealth	<u>37</u>	<u>35</u>
Grants to State and Territory governments	<u>484</u>	<u>4,924</u>
Grants Other	<u>35</u>	<u>22</u>
Total Grants	<u>556</u>	<u>4,981</u>
<b>29D Other Administered Payables</b>		
Judges Pension	<u>266,556</u>	<u>250,589</u>
Other	<u>4,620</u>	<u>10,905</u>
Total Other	<u>271,176</u>	<u>261,494</u>
<b>Total payables</b>	<u><b>271,951</b></u>	<u><b>268,260</b></u>

**Note 30 Administered Appropriations**

30A. Annual Appropriations for Administered expense items

**OUTCOME 1 - An equitable and accessible system of federal law and justice**

	Admin Expenses		Other Admin		SPP		Total Outcome 1	
	Approp Act No 1	Approp Act No 2	Approp Act No 1	Approp Act No 2	Approp Act No 1	Approp Act No 2	Approp Act No 1	Approp Act No 2
	1999-2000	1999-2000	1999-2000	1999-2000	1999-2000	1999-2000	1999-2000	1999-2000
	\$	\$	\$	\$	\$	\$	\$	\$
Appropriation Acts Credits:								
Basic appropriations Acts 1 and 2 (Budget)*	134,051,000	44,977,000	-	58,945,000	76,440,000	77,587,000	210,491,000	181,509,000
Basic appropriations Acts 3 and 4	3,871,000	-	-	2,206,000	-	-	3,871,000	2,206,000
Section 11 - Advance to the Finance Minister	-	-	-	-	-	-	-	-
Section 12 - Comcover receipts	n/a	-	-	n/a	n/a	n/a	n/a	n/a
Total Current Appropriation Acts	137,922,000	44,977,000	-	61,151,000	76,440,000	77,587,000	214,362,000	183,715,000
Add: FMA Act								
s30 appropriations	-	-	-	-	-	-	-	-
s30A appropriations (GST recoverables)	1,410,772	n/a	-	n/a	1,364	n/a	1,412,136	n/a
s31 appropriations	-	-	-	-	-	-	-	-
Total appropriated in the year	139,332,772	44,977,000	-	61,151,000	76,441,364	77,587,000	215,774,136	183,715,000
Less: Statement of Savings Expected								
Basic appropriations Acts 1 and 2	-	(4,203,000)	-	-	(287,000)	-	(287,000)	(4,203,000)
Less: Amounts lapsed by Ministerial determination	-	-	-	-	-	-	-	-
Balance available at 1 July brought forward from previous period	-	-	-	-	-	-	-	-
Total appropriations available for payments	139,332,772	40,774,000	-	61,151,000	76,154,364	77,587,000	215,487,136	179,512,000
Payments during the year	117,362,016	38,204,218	-	46,187,049	61,252,436	57,587,000	178,614,452	141,978,267
Balance of appropriations at 30 June	21,970,756	2,569,782	-	14,963,951	14,901,928	20,000,000	36,872,684	37,533,733

\*Appropriation Act 1 shows \$134,651,000 but \$600,000 was transferred to the FMS via s32 of the FMA Act and the Budget figure is therefore adjusted as if the transfer had occurred in the Budget.

30B Annual Appropriations for Administered expense items

**OUTCOME 2 - Coordinated security, crime prevention and law enforcement arrangements**

	Admin Expenses		Other Admin		SPP		Total Outcome 2	
	Approp Act No 1		Approp Act No 2		Approp Act No 2			
	2000-2001	1999-2000	2000-2001	1999-2000	2000-2001	1999-2000	2000-2001	1999-2000
	\$	\$	\$	\$	\$	\$	\$	\$
Appropriation Acts Credits:								
Basic appropriations Acts 1 and 2 (Budget)	16,362,000	6,815,000	-	3,500,000	-	-	16,362,000	10,315,000
Basic appropriations Acts 3 and 4	-	-	-	-	-	-	-	-
Section 11 - Advance to the Finance Minister	1,059,503	-	-	-	-	-	1,059,503	-
Section 12 - Comcover receipts	-	-	-	n/a	-	n/a	-	-
<b>Total Current Appropriation Acts</b>	<b>17,421,503</b>	<b>6,815,000</b>	<b>-</b>	<b>3,500,000</b>	<b>-</b>	<b>-</b>	<b>17,421,503</b>	<b>10,315,000</b>
Add: FMA Act								
s30 appropriations	-	-	-	-	-	-	-	-
s30A appropriations (GST recoverables)	332,671	n/a	-	n/a	-	n/a	332,671	n/a
s31 appropriations	-	-	-	-	-	-	-	-
<b>Total appropriated in the year</b>	<b>17,754,174</b>	<b>6,815,000</b>	<b>-</b>	<b>3,500,000</b>	<b>-</b>	<b>-</b>	<b>17,754,174</b>	<b>10,315,000</b>
Less: Statement of Savings Expected								
Basic appropriations Acts 1 and 2	-	(514,000)	-	-	-	-	-	(514,000)
Less: Amounts lapsed by Ministerial determination	-	-	-	-	-	-	-	-
Balance available at 1 July brought forward from previous period	-	-	-	-	-	-	-	-
<b>Total appropriations available for payments</b>	<b>17,754,174</b>	<b>6,301,000</b>	<b>-</b>	<b>3,500,000</b>	<b>-</b>	<b>-</b>	<b>17,754,174</b>	<b>9,801,000</b>
Payments during the year	17,095,135	6,103,233	-	-	-	-	17,095,135	6,103,233
<b>Balance of appropriations at 30 June</b>	<b>659,039</b>	<b>197,767</b>	<b>-</b>	<b>3,500,000</b>	<b>-</b>	<b>-</b>	<b>659,039</b>	<b>3,697,767</b>

Note 30C Annual Appropriations for Administered non-revenue items

	<b>2000-2001</b>	1999-2000
	\$	\$
Appropriation Act No 2 & 4		
Section 10 - Act No 2 (Budget)	-	56,742,000
Section 10 - Act No 4	-	-
Advance to Finance Minister	-	-
Less: Statement of Expected Savings	-	(22,742,000)
Total Current Appropriation Acts	-	34,000,000
Add: FMA Act appropriations		
s30 appropriations	-	-
s30A appropriations (GST recoverables)	-	-
Total appropriated in the year	-	34,000,000
Balance available at 1 July brought forward from previous period	-	-
Total appropriations available for payments	-	34,000,000
Payments during the year	-	24,035,157
Balance of appropriations at 30 June 2001	-	9,964,843

Note 30C (cont.)

Special Appropriations (unlimited) for administered items	Outcome 1		Outcome 2		TOTAL	
	2000-2001	1999-2000	2000-2001	1999-2000	2000-2001	1999-2000
	\$	\$	\$	\$	\$	\$
<i>Remuneration and Allowances Act 1990 -</i>						
<i>Justices of the High Court</i>						
Budget Estimate *	1,887,000	1,887,000			1,887,000	1,887,000
Payments made	1,999,032	1,902,584			1,999,032	1,902,584
<i>Judges Pensions Act 1968</i>						
Budget Estimate *	27,274,000	7,395,000			27,274,000	7,395,000
Payments made	11,313,238	57,980,000			11,313,238	57,980,000
<i>Appropriation (Dr Carmen Lawrence's Legal Costs</i>						
<i>Act 1999-2000</i>						
Budget Estimate *	245,000	-			245,000	-
Payments made	245,000	776,888			245,000	776,888
<i>National Firearms Implementation Act 1996</i>						
Budget Estimate	-	-	290,000	300,000	290,000	300,000
Payments made	-	-	273,709	(1,880,525)	273,709	(1,880,525)

\* Budget and Additional Estimates variations.

**Note 31 - Administered Equity**

	Accumulated net change in administered net assets from operations		Administered investments reserve		Administered Asset revaluation reserve		Other administered reserves		Total reserves		Capital		TOTAL EQUITY	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	2000/2001	1999/2000	2000/2001	1999/2000	2000/2001	1999/2000	2000/2001	1999/2000	2000/2001	1999/2000	2000/2001	1999/2000	2000/2001	1999/2000
Balance as at 1 July	27,017	26,375	137,094	137,094	1,089	1,089	5	5	138,188	138,188	-	-	165,205	164,563
Net change in Administered Net Assets from operations	35,404	48,835											35,404	48,835
Amount to Official Commonwealth Public Account	(19,080)	(48,193)											(19,080)	(48,193)
Contribution to Owners	(167)	-											(167)	-
<b>Balance at 30 June</b>	<b>43,174</b>	<b>27,017</b>	<b>137,094</b>	<b>137,094</b>	<b>1,089</b>	<b>1,089</b>	<b>5</b>	<b>5</b>	<b>138,188</b>	<b>138,188</b>	<b>-</b>	<b>-</b>	<b>181,362</b>	<b>165,205</b>

As per Note 2.3, the following assets and liabilities were transferred from the Department's accounts to ITSA's accounts:

	2000-2001
	\$'000
Total assets recognised	170
Total liabilities recognised	(3)
<b>Net assets assumed</b>	<u>167</u>

**Net Contribution by Government as owner during the period**

167

Note 32 - Financial Instruments

(a) Interest Rate Risk	Floating Interest Rate		Fixed Interest Rate 1 year or less		Non Interest Bearing		Total		Weighted Average Effective Interest Rate	
	2000-2001 \$'000	1999-2000 \$'000	2000-2001 \$'000	1999-2000 \$'000	2000-2001 \$'000	1999-2000 \$'000	2000-2001 \$'000	1999-2000 \$'000	2000-2001 \$'000	1999-2000 \$'000
<b>ADMINISTERED</b>										
Financial Assets										
Cash					1,841	1,482	1,841	1,482	n/a	n/a
Receivables - taxes, fees and fines					8	177	8	177	n/a	n/a
Investments					164,793	164,793	164,793	164,793	n/a	n/a
Total financial assets					166,642	166,452	166,642	166,452		
Total assets					166,642	166,452	166,642	166,452		
					453,312	433,547	453,312	433,547		
Financial Liabilities										
Trade creditors					24	28,253	24	28,253	n/a	n/a
Other Financial Liability					271,927	240,089	271,927	240,089	n/a	n/a
Total Financial Liabilities					271,951	268,342	271,951	268,342		
Total Liabilities					271,951	268,342	271,951	268,342		

## Note 32 Financial Instruments (continued)

**(b) Net Fair Values of Financial Assets and Liabilities**

	Note	Total carrying amount	Aggregate net fair value	Total carrying amount	Aggregate net fair value
		2000-2001 \$'000	2000-2001 \$'000	1999-2000 \$'000	1999-2000 \$'000
<b>Administered Financial Assets</b>					
Cash		1,841	1,841	1,482	1,482
Receivables - taxes fees and fines	25	8	8	177	177
Investments	26	164,793	164,793	164,793	164,793
<b>Total Financial Assets</b>		<b>166,642</b>	<b>166,642</b>	166,452	166,452
<b>Total Assets</b>			<b>453,312</b>		433,547
<b>Financial Liabilities</b>					
Trade creditors	29	24	24	28,253	28,253
Other Financial Liability		271,927	271,927	240,089	240,089
<b>Total Financial Liabilities</b>		<b>271,951</b>	<b>271,951</b>	268,342	268,342
<b>Total Liabilities</b>			<b>271,951</b>		268,342

The net fair values of the above financial assets and liabilities are approximated by their carrying amounts.

	2000-2001 \$'000	1999-2000 \$'000
<b>Note 33 - Administered Cash Flow Reconciliation</b>		
Reconciliation of Cash per Statement of Financial Position to Statement of Cash Flows		
- Cash at year end per Statement of Cash Flows	<b>1 841</b>	1 482
- Schedule of Administered Assets and Liabilities items comprising above cash: 'Financial Assets - Cash'	<b>1,841</b>	1,482
Reconciliation of 'Net change in administered assets' from Schedule of Administered Revenues and Expenses to net cash provided by operating activities:		
Net increase (decrease) in administered net assets	<b>16,324</b>	642
Depreciation/amortisation expense	<b>3</b>	7
Net loss on asset sale	<b>2</b>	-
(Increase)/decrease in receivables	<b>(24,193)</b>	(48,289)
(Increase)/decrease in other current assets	<b>4,781</b>	(4,967)
Increase/(decrease) in payables	<b>3,609</b>	54,089
Increase/(decrease) in Accumulated Results	<b>(167)</b>	-
Net cash from operating activities	<u><b>359</b></u>	<u>1,482</u>