



Australian Government
Australian Law Reform Commission

BUDGET 2022-23

(Extract from the Attorney-General's
portfolio budget papers)



Australian Law Reform Commission

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Australian Law Reform Commission (ALRC), established in 1975, undertakes research and provides recommendations to reform the law on topics selected by the Attorney-General of Australia.

The ALRC's outcome is: 'Informed government decisions about the development, reform and harmonisation of Australian laws and related processes through research, analysis, reports and community consultation and education.' The ALRC has one program to achieve its outcome: 'Conducting inquiries into aspects of Australian law and related processes for the purpose of law reform.'

Through the improvement of Australia's law and justice framework, the ALRC contributes to the Attorney-General Department's Outcome 1 – a just and secure society through the maintenance and improvement of Australia's law and justice frameworks.

The key challenge and risk to the ALRC delivering its program is that the ALRC is solely reliant on the government for its referrals. As a result, the extent to which the ALRC can deliver on its objective is influenced from year to year by the government's law reform agenda, the number of inquiries referred to the ALRC, the subject matter and scope of any particular inquiry, the prescribed timeframe and the resources made available to the ALRC to undertake the work.

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 the October *Budget Paper No. 4 – Agency Resourcing*.

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

Table 1.1: Australian Law Reform Commission resource statement — Budget estimates for 2022-23 as at October Budget 2022

	2021-22 Estimated actual \$'000	2022-23 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (a)		
Departmental appropriation (b)	2,625	2,614
s74 External Revenue (c)	400	-
Departmental capital budget (d)	15	15
Total departmental annual appropriations	3,040	2,629
Special accounts (e)		
Opening balance	982	1,347
Appropriation receipts (f)	2,640	2,614
Appropriation receipts from other entities (g)	400	-
Total special accounts	4,022	3,961
<i>less departmental appropriations drawn from annual/special appropriations and credited to special accounts</i>	<i>(3,040)</i>	<i>(2,629)</i>
Total resourcing for ALRC	4,022	3,961
Average staffing level (number)	10	10

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

Prepared on a resourcing (i.e. appropriations available) basis.

(a) Appropriation Bill (No. 1) 2022-23, Supply Bill (No. 3) and Supply Act (No.1).

(b) Excludes departmental capital budget (DCB).

(c) Estimated External Revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

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

(e) Excludes trust moneys held in Services for Other Entities and Trust Moneys and other special accounts. See Table 2.1 for further information on outcome and program expenses broken down by various funding sources, such as annual appropriations, special appropriations and special accounts.

(f) Amounts credited to the special account from ALRC's annual appropriations.

(g) Amounts credited to the special account from another entity's annual and special appropriations.

1.3 Budget measures

Budget measures in relating to the ALRC are detailed in the October Budget Paper No. 2 and are summarised below.

Table 1.2: Entity October 2022-23 Budget measures

		2021- 22 \$'000	2022- 23 \$'000	2023- 24 \$'000	2024- 25 \$'000	2025- 26 \$'000
	Program					
Payment measures						
An Ambitious and Enduring APS Reform Plan (a)	1.1					
Departmental payment		-	(1)	(3)	(3)	-
Savings from External Labour, and Savings from Advertising, Travel and Legal Expenses (b)	1.1					
Departmental payment		-	(33)	-	-	-
Total payment measures		-	(34)	(3)	(3)	-

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.

(a) The lead entity for the measure An Ambitious and Enduring APS Reform Plan is the Australian Public Service Commission. The full measure description and package details appear in Budget Paper No. 2 under the Prime Minister and Cabinet portfolio.

(b) The full measure description appears in the October Budget Paper No. 2 under Cross portfolio.

Section 2: Outcomes and planned performance

Government outcomes are the intended results, impacts or consequences of actions by the Government on the Australian community. Commonwealth programs are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programs which 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 Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget 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 the ALRC can be found at:
<https://www.alrc.gov.au/about/corporate-information/>.

The most recent annual performance statement can be found at:
<https://www.alrc.gov.au/about/annual-reports/>.

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Informed government decisions about the development, reform and harmonisation of Australian laws and related processes through research, analysis, reports and community consultation and education.

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

Table 2.1.1: Budgeted expenses for Outcome 1

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Program 1.1: Conducting inquiries into aspects of Australian law and related processes for the purpose of law reform					
Departmental expenses					
Special accounts					
Law Reform Special Account — <i>Public Governance, Performance and Accountability Act 2013 s80 (Australian Law Reform Commission Act 1996 s45)</i>	2,830	2,625	2,729	2,751	2,778
Expenses not requiring appropriation in the Budget year (a)	43	57	57	57	57
Total expenses for program 1.1	2,873	2,682	2,786	2,808	2,835
	2021-22	2022-23			
Average staffing level (number)	10	10			

(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 measure for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It also provides the related key activities as expressed in the current corporate plan where further detail is provided about the delivery of the activities related to the program, the context in which these activities are delivered and how the performance of these activities will be measured. Where relevant, details of the October 2022-23 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1 – Informed government decisions about the development, reform and harmonisation of Australian laws and related processes through research, analysis, reports and community consultation and education		
Program 1.1- Conducting inquiries into aspects of Australian law related processes for the purpose of law reform		
This program contributes to Outcome 1 through conducting inquiries into aspects of Australian law and related processes for the purpose of law reform.		
Key Activities (a)	The ALRC will: <ul style="list-style-type: none"> • conduct law reform inquiries as referred by the Attorney-General; • produce a final report containing recommendations for law reform for each inquiry; and • encourage public debate and discussion on the work of the ALRC and law reform generally. The target group for the ALRC's program is the Australian Parliament and the Australian community	
Year	Performance measures	Expected Performance Results
Prior year	Number of reports	7
2021-22	Timeliness of reports	100%
	Citations or references	355
	Submissions received per inquiry	56, 49
	Consultations held per inquiry	36, 15
	Presentations, articles and speaking engagements	91
	E-news subscribers	5641
	Visitors to website	1,667,775
	Public attendance at ALRC seminars	1324
Year	Performance measures	Planned Performance Results
Budget Year	Number of reports	4
2022-23	Timeliness of reports	100%
	Citations or references	100
	Submissions received per inquiry	50
	Consultations held per inquiry	25
	Presentations, articles and speaking engagements	25
	E-news subscribers	1350
	Visitors to website	500,000
	Public attendance at ALRC seminars	250
Forward Estimates	As per 2022-23	As per 2022-23
2023-26		
Material changes to Program 1.1 resulting from October 2022-23 Budget Measures: Nil		

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2022-23 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Differences between entity resourcing and financial statements

There is no material difference between the entity resourcing and financial statements. ALRC has no related party transactions.

3.1.2 Explanatory notes and analysis of budgeted financial statements

Total revenue in 2022-23 is estimated to be \$2.803 million, comprising \$2.625 million from government and \$0.178 million from other sources.

Expenses in 2022-23 are estimated to be \$2.716 million, comprising \$2.129 million in employee expenses, \$0.391 million in supplier expenses, \$0.175 million in depreciation and amortisation expenses, and \$0.021 million in finance expenses.

3.2. Budgeted financial statements tables**Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June**

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
EXPENSES					
Employee benefits	2,193	2,129	2,138	2,138	2,138
Suppliers	470	357	456	481	508
Depreciation and amortisation	186	175	175	175	175
Finance costs	24	21	17	14	14
Total expenses	2,873	2,682	2,786	2,808	2,835
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	178	1	1	1	1
Total own-source revenue	178	1	1	1	1
Gains					
Other—resources received free of charge	26	41	41	41	41
Total gains	26	41	41	41	41
Total own-source income	204	42	42	42	42
Net (cost of)/contribution by services	(2,669)	(2,640)	(2,744)	(2,766)	(2,793)
Revenue from government	2,625	2,614	2,726	2,757	2,784
Surplus/(deficit) attributable to the Australian Government	(44)	(26)	(18)	(9)	(9)
Total comprehensive income/(loss)	(44)	(26)	(18)	(9)	(9)
Total comprehensive income/(loss) attributable to the Australian Government	(44)	(26)	(18)	(9)	(9)

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(44)	(26)	(18)	(9)	(9)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	26	16	16	16	16
plus: depreciation/amortisation expenses for ROU assets (b)	160	159	159	159	159
less: lease principal repayments (b)	142	149	157	166	166
Net Cash Operating Surplus/ (Deficit)	-	-	-	-	-

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.

(b) Applies to leases under AASB 16 Leases.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1,347	1,347	1,347	1,347	1,347
Trade and other receivables	32	32	32	32	32
Total financial assets	1,379	1,379	1,379	1,379	1,379
Non-financial assets					
Land and buildings	1,051	892	733	574	415
Property, plant and equipment	37	36	35	34	33
Intangibles	10	10	10	10	10
Total non-financial assets	1,098	938	778	618	458
Total assets	2,477	2,317	2,157	1,997	1,837
LIABILITIES					
Payables					
Suppliers	34	34	34	34	34
Total payables	34	34	34	34	34
Interest bearing liabilities					
Leases	1,072	923	766	600	434
Total interest bearing liabilities	1,072	923	766	600	434
Provisions					
Employee provisions	505	505	505	505	505
Total provisions	505	505	505	505	505
Total liabilities	1,835	1,686	1,529	1,363	1,197
Net assets	642	631	628	634	640
EQUITY*					
Parent entity interest					
Contributed equity	349	364	379	394	409
Reserves	137	137	137	137	137
Retained surplus (accumulated deficit)	156	130	112	103	94
Total parent entity interest	642	631	628	634	640
Total equity	642	631	628	634	640

Prepared on Australian Accounting Standards basis.

*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 2022-23)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2022				
Balance carried forward from previous period	156	137	349	642
Adjusted opening balance	156	137	349	642
Comprehensive income				
Surplus/(deficit) for the period	(26)	-	-	(26)
Total comprehensive income	(26)	-	-	(26)
Contributions by owners				
Departmental Capital Budget (DCB)	-	-	15	15
Sub-total transactions with owners	-	-	15	15
Estimated closing balance as at 30 June 2023	130	137	364	631
Closing balance attributable to the Australian Government	130	137	364	631

Prepared on Australian Accounting Standards basis

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	2,625	2,614	2,726	2,757	2,784
Sale of goods and rendering of services	178	1	1	1	1
Other	222	-	-	-	-
Total cash received	3,025	2,615	2,727	2,758	2,785
Cash used					
Employees	2,041	2,129	2,138	2,138	2,138
Suppliers	605	316	415	440	467
Interest payments on lease liability	24	21	17	14	14
Total cash used	2,670	2,466	2,570	2,592	2,619
Net cash from/(used by) operating activities	355	149	157	166	166
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	5	15	15	15	15
Total cash used	5	15	15	15	15
Net cash from/(used by) investing activities	(5)	(15)	(15)	(15)	(15)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	15	15	15	15	15
Total cash received	15	15	15	15	15
Cash used					
Principal payments on lease liability	-	149	157	166	166
Total cash used	-	149	157	166	166
Net cash from/(used by) financing activities	15	(134)	(142)	(151)	(151)
Net increase/(decrease) in cash held	365	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	982	1,347	1,347	1,347	1,347
Cash and cash equivalents at the end of the reporting period	1,347	1,347	1,347	1,347	1,347

Prepared on Australian Accounting Standards basis.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	15	15	15	15	15
Total new capital appropriations	15	15	15	15	15
<i>Provided for:</i>					
Purchase of non-financial assets	15	15	15	15	15
Total items	15	15	15	15	15
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB (a)	5	15	15	15	15
TOTAL	5	15	15	15	15
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	5	15	15	15	15
Total cash used to acquire assets	5	15	15	15	15

Prepared on Australian Accounting Standards basis.

(a) Does not include annual finance lease costs. Includes purchases from current and previous years' Departmental Capital Budgets (DCBs).

Table 3.6: Statement of departmental asset movements (Budget year 2022-23)

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2022				
Gross book value	66	51	22	139
Gross book value - ROU assets	1,472	-	-	1,472
Accumulated depreciation/ amortisation and impairment	(9)	(14)	(12)	(35)
Accumulated depreciation/amortisation and impairment - ROU assets	(478)	-	-	(478)
Opening net book balance	1,051	37	10	1,098
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services (a)	-	15	-	15
Total additions	-	15	-	15
Other movements				
Depreciation/amortisation expense	-	(16)	-	(16)
Depreciation/amortisation on ROU assets	(159)	-	-	(159)
Total other movements	(159)	(16)	-	(175)
As at 30 June 2023				
Gross book value	66	66	22	154
Gross book value - ROU assets	1,472	-	-	1,472
Accumulated depreciation/ amortisation and impairment	(9)	(30)	(12)	(51)
Accumulated depreciation/amortisation and impairment - ROU assets	(637)	-	-	(637)
Closing net book balance	892	36	10	938

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No.1) 2022-23 for depreciation/amortisation expenses, Departmental Capital Budget or other operational expenses.