

Australian Law Reform Commission

**Entity resources and planned
performance**

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 on topics referred to it by the Attorney-General, and provides recommendations to reform the law.

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 *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 2023-24 as at Budget May 2023

	2022-23 Estimated actual \$'000	2023-24 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (a)		
Departmental appropriation (b)	2,614	4,413
s74 External Revenue (c)	-	1
Departmental capital budget (d)	15	15
Total departmental annual appropriations	2,629	4,429
Special accounts (e)		
Opening balance	1,347	1,347
Appropriation receipts (f)	2,614	2,663
Appropriation receipts from other entities (g)	1	-
Total special accounts	3,962	4,010
<i>less departmental appropriations drawn from annual/special appropriations and credited to special accounts</i>	<i>(2,629)</i>	<i>(4,429)</i>
Total departmental resourcing	3,962	4,010
Total resourcing for ALRC	3,962	4,010
	2022-23	2023-24
Average staffing level (number)	10	11

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) 2023-24.
- (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 Budget Paper No. 2 and are summarised below.

Table 1.2: ALRC 2023-24 Budget measures

	Program	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Payment measures						
Women's Safety (a)	1.1					
Departmental payment		-	1,731	-	-	-
Total payment measures		-	1,731	-	-	-

Prepared on a Government Finance Statistics (Underlying Cash) basis. Figures displayed as a negative (-) represent a decrease in funds.

(a) The full measure description appears in Budget Paper No. 2 under Cross Portfolio.

Section 2: Outcomes and planned performance

Government outcomes are the intended results, impacts or consequences of actions by the Government on the Australian community. Commonwealth programs are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programs 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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Program 1.1: Conducting inquiries into aspects of Australian law and related processes for the purpose of law reform					
Departmental expenses					
Departmental appropriation					
Special accounts					
<i>Law Reform Special Account - Public Governance, Performance and Accountability Act 2013 s80 (Australian Law Reform Commission Act 1996 s45)</i>					
	2,625	4,416	2,739	2,776	2,832
Expenses not requiring appropriation in the Budget year (a)					
	57	57	57	57	57
Departmental total	2,682	4,473	2,796	2,833	2,889
Total expenses for program 1.1	2,682	4,473	2,796	2,833	2,889
	2022-23	2023-24			
Average staffing level (number)	10	11			

(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 2023-24 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
Current Year 2022-23	Number of reports Timeliness of reports Citations or references Submissions received per inquiry Consultations held per inquiry Presentations, articles and speaking engagements E-news subscribers Visitors to website Public attendance at ALRC seminars	5 100% 89 421, 20 42, 33 6 5603 692,921 617
Year	Performance measures	Planned Performance Results
Budget Year 2023-24	Number of reports Timeliness of reports Citations or references Submissions received per inquiry Consultations held per inquiry Presentations, articles and speaking engagements E-news subscribers Visitors to website Public attendance at ALRC seminars	4 100% 100 50 25 25 1350 500,000 250
Forward Estimates 2024-27	As per 2023-24	As per 2023-24
Material changes to Program 1.1 resulting from 2023-24 Budget Measures: Nil		

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2023-24 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

The Commission is budgeting for a break-even operating result over the forward estimates.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
EXPENSES					
Employee benefits	2,129	3,390	2,138	2,138	2,138
Suppliers	357	891	469	506	562
Depreciation and amortisation (a)	175	175	175	175	175
Finance costs	21	17	14	14	14
Total expenses	2,682	4,473	2,796	2,833	2,889
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	1	1	1	1	1
Total own-source revenue	1	1	1	1	1
Gains					
Other - resources received free of charge	41	41	41	41	41
Total gains	41	41	41	41	41
Total own-source income	42	42	42	42	42
Net (cost of)/contribution by services	(2,640)	(4,431)	(2,754)	(2,791)	(2,847)
Revenue from Government	2,614	4,413	2,745	2,782	2,849
Surplus/(deficit) attributable to the Australian Government	(26)	(18)	(9)	(9)	2
Total comprehensive income/(loss)	(26)	(18)	(9)	(9)	2
Total comprehensive income/(loss) attributable to the Australian Government	(26)	(18)	(9)	(9)	2

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

Note: Impact of net cash appropriation arrangements

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(26)	(18)	(9)	(9)	2
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	16	16	16	16	16
plus: depreciation/amortisation expenses for ROU assets (b)	159	159	159	159	159
less: lease principal repayments (b)	15	15	15	15	15
Net Cash Operating Surplus/ (Deficit)	134	142	151	151	162

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)

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 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	892	733	574	415	256
Property, plant and equipment	36	35	34	33	32
Intangibles	10	10	10	10	10
Total non-financial assets	938	778	618	458	298
Total assets	2,317	2,157	1,997	1,837	1,677
LIABILITIES					
Payables					
Suppliers	34	34	34	34	34
Other payables	224	224	224	224	224
Total payables	258	258	258	258	258
Interest bearing liabilities					
Leases	923	766	600	434	257
Total interest bearing liabilities	923	766	600	434	257
Provisions					
Employee provisions	505	505	505	505	505
Total provisions	505	505	505	505	505
Total liabilities	1,686	1,529	1,363	1,197	1,020
Net assets	631	628	634	640	657
EQUITY*					
Parent entity interest					
Contributed equity	364	379	394	409	424
Reserves	137	137	137	137	137
Retained surplus (accumulated deficit)	130	112	103	94	96
Total parent entity interest	631	628	634	640	657
Total equity	631	628	634	640	657

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 2023-24)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2023				
Balance carried forward from previous period	130	137	364	631
Adjusted opening balance	130	137	364	631
Comprehensive income				
Surplus/(deficit) for the period	(18)	-	-	(18)
Total comprehensive income	(18)	-	-	(18)
Transactions with owners				
Departmental Capital Budget (DCB)	-	-	15	15
Sub-total transactions with owners	-	-	15	15
Estimated closing balance as at 30 June 2024	112	137	379	628
Closing balance attributable to the Australian Government	112	137	379	628

Prepared on Australian Accounting Standards basis

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	2,614	4,413	2,745	2,782	2,849
Sale of goods and rendering of services	1	1	1	1	1
Total cash received	2,615	4,414	2,746	2,783	2,850
Cash used					
Employees	2,129	3,384	2,138	2,138	2,138
Suppliers	316	856	428	465	521
Interest payments on lease liability	21	17	14	14	14
Total cash used	2,466	4,257	2,580	2,617	2,673
Net cash from/(used by) operating activities	149	157	166	166	177
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	15	15	15	15	15
Total cash used	15	15	15	15	15
Net cash from/(used by) investing activities	(15)	(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	177
Total cash used	149	157	166	166	177
Net cash from/(used by) financing activities	(134)	(142)	(151)	(151)	(162)
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	1,347	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)

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 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>					
<i>Purchase of non-financial assets</i>	15	15	15	15	15
Total items	15	15	15	15	15
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	15	15	15	15	15
TOTAL	15	15	15	15	15
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	15	15	15	15	15
Total cash used to acquire assets	15	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 2023-24)

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 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)
Opening net book balance	892	36	10	938
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 2024				
Gross book value	66	81	22	169
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)
Closing net book balance	1,051	67	10	1,128

Prepared on Australian Accounting Standards basis.

- (a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No.1) 2023-24 for depreciation/amortisation expenses, Departmental Capital Budget or other operational expenses.