

Note 3 – Events Occurring after Balance Date

From 1 July 2000 the AFP has adopted a two outcome structure:

Outcome 1 – National-International Focus

- The investigation and prevention of crime against the Commonwealth and protection of Commonwealth interests in Australia and overseas.

Outcome 2 – ACT Community Policing Focus

- Policing activity creates a safe and secure environment in the ACT.

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AUSTRALIAN FEDERAL POLICE
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2000

	1999-2000	1998-99
	\$'000	\$'000
Note 4 - Operating Revenue		
<u>Note 4A - Revenue from Government</u>		
Appropriations for outputs	282,845	206,303
Other services	-	1,853
Resources received free of charge	96	1,025
Total	282,941	209,181
<u>Note 4B - Sale of Goods and Services</u>		
Goods	-	-
Services	79,958	74,696
Other revenue	105	247
Total	80,063	74,943
<u>Note 4C - Net Gains from Sales of Assets</u>		
Non financial assets		
Infrastructure, plant and equipment	17	-
Total	17	-
<u>Note 4D - Administered Revenue</u>		
Revenue from Government	7,899	7,225
Sale of goods and services	-	1,892
Miscellaneous revenue	869	249
	8,768	9,366

AUSTRALIAN FEDERAL POLICE
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2000

	1999-2000	1998-99
	\$'000	\$'000
Note 5 - Operating Expenses		
<u>Note 5A - Employee Expenses</u>		
Remuneration (for services provided)	213,526	176,113
Separation and redundancy	212	3,606
Total remuneration	213,738	179,719
Other employee expenses	3,675	2,133
Total	217,413	181,852
<u>Note 5B - Suppliers Expenses</u>		
Supply of goods and services	70,241	52,796
Operating lease rentals	28,712	26,411
Total	98,953	79,207
<u>Note 5C - Depreciation and Amortisation</u>		
Depreciation of property, plant and equipment	5,530	5,753
Amortisation of leasehold improvements	2,802	2,412
Amortisation of leased assets	778	2,199
Amortisation of intangibles	2,033	1,962
Total	11,143	12,326

The aggregate amounts of depreciation or amortisation expensed during the period for each class of depreciable asset are as follows:

Leasehold improvements	2,802	2,412
Plant and equipment	5,530	5,753
Leased assets	778	2,199
Intangibles	2,033	1,962
Total	11,143	12,326

No depreciation or amortisation was allocated to the carrying amounts of other assets.

AUSTRALIAN FEDERAL POLICE
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2000

	1999-2000	1998-99
Note 5 (cont)		
<u>Note 5D - Write down of Assets</u>		
Financial Assets		
Receivables	2	-
Non financial assets		
Plant and equipment - revaluation decrement	-	-
Plant and equipment - write-off	624	-
Total	<u>626</u>	<u>-</u>
<u>Note 5E - Net Loss from Sale of Assets</u>		
Loss on sale of plant and equipment	412	109
Loss on disposal of firearms	347	-
Loss on disposal of land and buildings	1	-
	<u>760</u>	<u>109</u>
Note 6 - Interest		
Loans	796	1,010
Leases	115	324
Total	<u>911</u>	<u>1,334</u>

Note 7 - Abnormal Item

Note 7A - Abnormal Item

Following the introduction of a new certified agreement for AFP employees and changes to the AFP Act during the financial year, the AFPAS scheme ceased accruing on 5 January 2000 and is being progressively paid out to AFP employees.

As the liability is in the process of being paid out it is shown at its current value rather than its discounted value as shown in previous years.

This has resulted in an abnormal item of \$34,000,000 in 1999-2000.

AUSTRALIAN FEDERAL POLICE
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2000

	1999-2000	1998-99
	\$'000	\$'000
Note 8 - Financial Assets		
<u>Note 8A - Receivables</u>		
Goods and services	2,007	2,258
Less: Provision for doubtful debts	(34)	(60)
Other:		
Other debtors	1,186	1,312
Carryover of appropriation from 1998-99	-	25,212
Total	3,159	28,722
Receivables (gross) which are overdue are aged as follows:		
Not overdue	1,649	856
Overdue by:		
less than 30 days	92	996
30 to 60 days	51	35
60 to 90 days	-	311
more than 90 days	181	-
	1,973	2,198
<u>Note 8B - Other</u>		
Accrued income	48	249
Other debtors	743	-
GST Holding Account	35	-
Total	826	249

AUSTRALIAN FEDERAL POLICE
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2000

	1999-2000	1998-99
	\$'000	\$'000
Note 9 - Non-financial assets		
<u>Note 9A - Land and Buildings</u>		
Leasehold land - at 30 June 1998 valuation	-	45
Buildings on leasehold land - at 30 June 1998 valuation	-	81
Accumulated depreciation	-	(13)
	-	68
Total Land and Buildings	-	113
<u>Note 9B - Infrastructure, Plant and Equipment</u>		
Plant and equipment - at cost	31,784	36,902
Accumulated depreciation	(8,498)	(20,734)
	23,286	16,168
Plant and equipment - at 1997 valuation	-	3,073
Plant and equipment - at 1998 valuation	18,239	18,683
Accumulated depreciation	(7,036)	(4,274)
	11,203	17,482
Plant and equipment - at 1999 valuation	18,212	-
Accumulated depreciation	(16,753)	-
	1,459	-
Plant and equipment - at 2000 valuation	4,130	-
Accumulated depreciation	-	-
	4,130	-
Plant and equipment under finance lease	-	7,268
Accumulated amortisation	-	(6,866)
	-	402
Total Plant and Equipment	40,078	34,052

The revaluations were in accordance with the revaluation policy stated at Note 2 and were completed by an independent valuer, the Australian Valuation Office.
Decrements of \$141,592 for plant and equipment were expensed.

AUSTRALIAN FEDERAL POLICE

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the year ended 30 June 2000

Note 9 (cont)

Note 9C - Analysis of Property, Plant and Equipment and Intangibles

TABLE A - Movement summary 1999-2000 for all assets irrespective of valuation basis

Item	Land	Buildings	Total Land and Buildings	Plant & Equipment	Computer Software Total Intangibles	TOTAL
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Gross value as at 1 July 1999	45	81	126	65,924	10,654	76,704
Additions	-	-	-	-	-	-
Acquisition of new assets	-	-	-	15,512	-	15,512
Revaluation: write-ups/(write-downs)	-	-	-	5,230	-	5,230
Assets transferred in/(out)	-	-	-	-	-	-
Write-offs	-	-	-	(736)	-	(736)
Disposals	(45)	(81)	(126)	(13,780)	-	(13,906)
Gross value as at 30 June 2000	-	-	-	72,150	10,654	82,804
Accumulated depreciation/amortisation as at 1 July 1999	-	(13)	(13)	(31,872)	(2,727)	(34,612)
Depreciation/amortisation charge for assets held at 1 July 1999	-	-	-	(7,790)	(2,033)	(9,823)
Depreciation/amortisation charge for additions	-	-	-	(1,320)	-	(1,320)
Revaluation: write-ups/(write-downs)	-	-	-	(3,064)	-	(3,064)
Assets transferred (in)/out	-	-	-	(503)	-	(503)
Write-offs	-	-	-	-	-	-
Disposals	-	13	13	12,477	-	12,490
Accumulated depreciation/amortisation as at 30 June 2000	-	-	-	(32,072)	(4,760)	(36,832)
Net book value as at 30 June 2000	-	-	-	40,078	5,894	45,972
Net book value as at 30 June 1999	45	68	113	34,052	7,927	42,092

AUSTRALIAN FEDERAL POLICE
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2000

Note 9 (cont)

	1999-2000	1998-99
	\$'000	\$'000
<u>Note 9D - Intangibles</u>		
Computer software:		
- Purchased (including modification costs)	6,722	6,722
- Accumulated amortisation	(3,017)	(1,677)
	3,705	5,045
- Internally developed	3,932	3,932
- Accumulated amortisation	(1,743)	(1,050)
	2,189	2,882
Total Intangibles	5,894	7,927

Computer software is recorded at cost. Internally developed software and modifications to purchased software includes related employee expenses and administrative expenses.

Note 9E - Other

Prepayments	6,285	8,035
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AUSTRALIAN FEDERAL POLICE
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2000

	1999-2000	1998-99
	\$'000	\$'000
Note 10 - Debt		
<u>10A - Loans</u>		
Loans from Government (1)	12,681	12,681
Total	12,681	12,681
Maturity schedule for loans:		
Payable:		
within one year	3,170	3,170
in one to two years	3,170	3,170
in two to five years	6,341	6,341
more than 5 years	-	-
	12,681	12,681
<u>Note 10B - Leases</u>		
Finance Lease Commitments:		
Not later than one year	-	703
Later than one year and not later than two years	-	330
Later than two years and not later than five years	-	-
Minimum lease payments	-	1,033
Deduct: future finance charges	-	129
Lease liability	-	904
Lease liability is represented by:		
Current	-	598
Non-current	-	306
	-	904
<u>10C - Other Debt</u>		
Lease incentives	324	390

- (1) The terms of the repayment of the loan balance are under review in light of the Government's planned sale of the property to which the loan relates.

AUSTRALIAN FEDERAL POLICE
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2000

	1999-2000	1998-99
	\$'000	\$'000
Note 11 - Provisions and payables		
<u>Note 11A - Employees</u>		
Salaries and wages	3,900	3,227
Leave	59,971	53,891
Separation and redundancies	-	-
Aggregate employee entitlement liability	63,871	57,118
AFPAS	38,596	62,000
Total	102,467	119,118
<u>Note 11B - Suppliers</u>		
Trade creditors	6,354	3,082
Other creditors	1,146	-
Operating lease rentals	-	38
Total	7,500	3,120
<u>Note 11C - Other</u>		
Provision for leasehold restorations	5,354	5,354
Other:		
Unearned income	-	691
Other Creditors	19	1,702
Total	5,373	7,747

Administered provisions and payables

Note 11D - Administered Liability

Carryover of ABCI running costs from 1998-99 to 1999-2000	-	166
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AUSTRALIAN FEDERAL POLICE
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the year ended 30 June 2000

Note 12 - Equity

Note 12A - Equity

Item	Capital		Accumulated results		Asset revaluations reserve		General Reserve		Total reserves		TOTAL EQUITY	
	1999-2000 \$'000	1998-99 \$'000	1999-2000 \$'000	1998-99 \$'000	1999-2000 \$'000	1998-99 \$'000	1999-2000 \$'000	1998-99 \$'000	1999-2000 \$'000	1998-99 \$'000	1999-2000 \$'000	1998-99 \$'000
Balance 1 July 1999	-	-	(94,504)	(102,863)	6,764	6,764	25,212	25,212	31,976	31,976	(62,528)	(70,887)
Adjustment	25,866	-	(6,702)	(937)	-	-	(25,212)	-	(25,212)	-	(6,048)	(937)
Operating result	-	-	(785)	9,296	-	-	-	-	-	-	(785)	9,296
Equity Appropriation	50,000	-	-	-	-	-	-	-	-	-	50,000	-
Net revaluation increases	-	-	-	-	2,054	-	-	-	2,054	-	2,054	-
Net revaluation decreases	-	-	-	-	-	-	-	-	-	-	-	-
Balance 30 June 2000	75,866	-	(101,991)	(94,504)	8,818	6,764	-	25,212	8,818	31,976	(17,307)	(62,528)

Note 12B - Equity - Administered

Item	Capital		Accumulated results		Administered general reserve		Total reserves		TOTAL EQUITY	
	1999-2000 \$'000	1998-99 \$'000	1999-2000 \$'000	1998-99 \$'000	1999-2000 \$'000	1998-99 \$'000	1999-2000 \$'000	1998-99 \$'000	1999-2000 \$'000	1998-99 \$'000
Balance 1 July 1999	-	-	(2,965)	(3,325)	2,799	2,799	2,799	2,799	(166)	(526)
Operating result	-	-	166	360	-	-	-	-	166	360
Equity Appropriation	-	-	-	-	-	-	-	-	-	-
Net revaluation increases	-	-	-	-	-	-	-	-	-	-
Net revaluation decreases	-	-	-	-	-	-	-	-	-	-
Balance 30 June 2000	-	-	(2,799)	(2,965)	2,799	2,799	2,799	2,799	-	(166)

AUSTRALIAN FEDERAL POLICE
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2000

1999-2000 **1998-99**
\$'000 **\$'000**

Note 13 - Cash Flow reconciliation

Note 13A - Agency Reconciliation

Reconciliation of operating surplus to net cash provided by operating activities

Operating surplus/(deficit) before abnormal item	33,215	9,296
Abnormal item	(34,000)	-
Net surplus/(deficit)	(785)	9,296
Depreciation/Amortisation	11,143	12,326
Profit on sale of non-current assets	(17)	-
Loss on sale of non-current assets	760	109
Write down of assets	626	-
Appropriation treated as investing activity	-	(10,049)
Prior year adjustment	(385)	(975)
(Increase)/Decrease in receivables	351	(2,079)
(Increase)/Decrease in other assets	1,174	(5,717)
Increase/(Decrease) in employee liabilities	(22,467)	1,773
Increase/(Decrease) in suppliers liability	4,380	(3,145)
Increase/(Decrease) in other liabilities	(2,374)	1,182
Net cash provided by (used by) operating activities	(7,594)	2,721

Note 13B - Administered Reconciliation

Reconciliation of net contribution to budget outcomes to net cash provided by operating activities

Net contribution/cost to the budget outcome	(7,030)	(4,725)
Net contribution/cost to the budget outcome	(7,030)	(4,725)
Cash to Commonwealth Public Account from operations	(703)	(2,140)
Cash from Commonwealth Public Account for operations	7,899	7,225
Net surplus or deficit	166	360
Increase (Decrease) in suppliers and payables	(166)	(360)
Net cash provided by operating activities	-	-

Note 14 – Remote Contingencies

Note 14A – Agency

The AFP, as a lessee, has entered into contracts to lease real and personal property. Some of these contracts include clauses indemnifying the lessor against loss of liability arising from claims or litigation by any person against the lessor. The possibility of contingent liability arising from these arrangements is remote and accordingly can not be estimated.

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NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2000

	1999-2000 \$	1999-2000 \$	1999-2000 \$
Note 15 - Appropriations			
<u>Note 15A - Agency Appropriations</u>			
Annual appropriations for Departmental items (price of outputs)			
Balance available at 1 July			-
Add: Appropriation Acts No 1 & 3 credits:			
Section 6 - Act 1 - basic appropriations (budget)			242,369,000
Section 6 - Act 3 - basic appropriations			40,476,000
Section 9 - adjustments			
Section 10 - Advance to the Finance Minister			
Section 11 - Comcover receipts			-
Add: FMA Act			
S30 Appropriations			
S31 Appropriations			81,483,826
Total appropriations available for the year			364,328,826
Expenditures during the year			372,027,098
Balance of appropriations for outputs at 30 June			(7,698,272)

Annual appropriations for Departmental non-revenue items

	Equity Injections	Loans	Carry Over
	1999-2000	1999-2000	1999-2000
	\$	\$	\$
Balance available at 1 July	-	-	25,866,000
Add: Appropriation Act No 2 (Budget)			
Add: Advance to the Minister for Finance			
Add: FMA Act s30 appropriations			
Add: Appropriation Act No. 4	50,000,000	-	
Total appropriations available for the year	50,000,000	-	25,866,000
Expenditure debited during the year	50,000,000		25,866,000
Balance of appropriation for capital at 30 June	-	-	-

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AUSTRALIAN FEDERAL POLICE
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2000

Note 15 (cont)

Note 15B - Administered appropriations

Annual appropriations for Administered expense items

OUTCOME 1 - Criminal activity is deterred in areas impacting on the Commonwealth Government's interests

	Administered expenses	Other Administered Expenses	State Payment Items
	Appropriation Act No 1	Appropriation Act No 2	Appropriation Act No 2
	1999-2000	1999-2000	1999-2000
	\$	\$	\$
Balance at 1 July 1999		-	-
Add: Appropriation Act No's 1/2			
Basic appropriations specified in Acts 1/2 (Budget)	3,238,000	-	-
Basic appropriations specified in Acts 3/4	150,000	-	-
Add: FMA Act			
S30 appropriations		-	-
S31 appropriations		-	-
Total appropriations available for the year	3,398,000	-	-
Expenditure debited during the year	3,398,000	-	-
Balance unspent	-	-	-
Balance of appropriations at 30 June	-	-	-

OUTCOME 2 - Those individuals identified by the Commonwealth Government or the AFP as being at risk are kept safe and secure as a result of AFP protective services.

	Administered expenses	Other Administered Expenses	State Payment Items
	Appropriation Act No 1	Appropriation Act No 2	Appropriation Act No 2
	1999-2000	1999-2000	1999-2000
	\$	\$	\$
Balance at 1 July 1999		-	-
Add: Appropriation Act No's 1/2			
Basic appropriations specified in Acts 1/2 (Budget)	530,000	-	-
Basic appropriations specified in Acts 3/4	(530,000)	-	-
Add: FMA Act	-		
S30 appropriations	-	-	-
S31 appropriations	-	-	-
Total appropriations available for the year	-	-	-
Expenditure debited during the year	-	-	-
Balance unspent	-	-	-
Balance of appropriations at 30 June	-	-	-

AUSTRALIAN FEDERAL POLICE
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2000

Note 15 (cont)

OUTCOME 3 - Policing activity creates a safer and more secure environment in the ACT, Jervis Bay and Australia's external territories

	Administered expenses Appropriation Act No 1 1999-2000 \$	Other Administered Expenses Appropriation Act No 2 1999-2000 \$	State Payment Items Appropriation Act No 2 1999-2000 \$
Balance at 1 July 1999		-	-
Add: Appropriation Act No's 1/2			
Basic appropriations specified in Acts 1/2 (Budget)	2,388,000	-	-
Basic appropriations specified in Acts 3/4	939,000	-	-
Add: FMA Act			
S30 appropriations		-	-
S31 appropriations		-	-
Total appropriations available for the year	3,377,000	-	-
Expenditure debited during the year	3,377,000	-	-
Balance unspent	-	-	-
Balance of appropriations at 30 June	-	-	-

OUTCOME 4 - The Commonwealth Government contributes effectively to international law enforcement interests

	Administered expenses Appropriation Act No 1 1999-2000 \$	Other Administered Expenses Appropriation Act No 2 1999-2000 \$	State Payment Items Appropriation Act No 2 1999-2000 \$
Balance at 1 July 1999	-	-	-
Add: Appropriation Act No's 1/2			
Basic appropriations specified in Acts 1/2 (Budget)	391,000	-	-
Basic appropriations specified in Acts 3/4	733,000	-	-
Add: FMA Act			
S30 appropriations	-	-	-
S31 appropriations	-	-	-
Total appropriations available for the year	1,124,000	-	-
Expenditure debited during the year	1,124,000	-	-
Balance unspent	-	-	-
Balance of appropriations at 30 June	-	-	-

AUSTRALIAN FEDERAL POLICE
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2000

Note 15 (cont)

OUTCOME 5 - Community confidence in the honesty, effectiveness and accountability of the AFP is high

	Administered expenses Appropriation Act No 1 1999-2000 \$	Other Administered Expenses Appropriation Act No 2 1999-2000 \$	State Payment Items Appropriation Act No 2 1999-2000 \$
Balance at 1 July 1999		-	-
Add: Appropriation Act No's 1/2			
Basic appropriations specified in Acts 1/2 (Budget)	308,000	-	-
Basic appropriations specified in Acts 3/4	(308,000)	-	-
Add: FMA Act			
S30 appropriations	-	-	-
S31 appropriations	-	-	-
Total appropriations available for the year	-	-	-
Expenditure debited during the year	-	-	-
Balance unspent	-	-	-
Balance of appropriations at 30 June	-	-	-

AUSTRALIAN FEDERAL POLICE
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2000

Note 15 (cont)

Note 15C - Special Accounts

Other Trust Moneys Reserve - Australian Federal Police

Legal authority - *Financial Management and Accountability Act 1997; s20*

Purpose - for the receipt of moneys temporarily held on trust or otherwise for the benefit of a person other than the commonwealth

	\$
Balance as at 1 July 1999	1,462,885
Add: Receipts from appropriations	-
Receipts from other sources	920,436
	<u>2,383,321</u>
Less: Expenditure in 1999-00	466,721
Balance as at 30 June 2000	<u><u>1,916,600</u></u>

Receivers Trust Moneys Reserve - Australian Federal Police

Legal authority - *Financial Management and Accountability Act 1997; s20*

Purpose - payment of moneys in connection with services performed on behalf of other governments and non-agency bodies

Balance as at 1 July 1999	1,298,509
Add: Receipts from appropriations	-
Receipts from other sources	140,571
	<u>1,439,080</u>
Less: Expenditure in 1999-00	129,970
Balance as at 30 June 2000	<u><u>1,309,110</u></u>

AUSTRALIAN FEDERAL POLICE
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2000

Note 15 (cont)

Law Enforcement Projects Reserve - Australian Federal Police

Legal authority - *Financial Management and Accountability Act 1997; s20*

Purpose - for the expenditure of moneys on law enforcement projects selected for the purpose

Balance as at 1 July 1999	231,435
Add: Receipts from appropriations	-
Receipts from other sources	-
	<hr/>
	231,435
Less: Expenditure in 1999-00	29,060
Balance as at 30 June 2000	<hr/>
	202,375
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Sponsored Activities Reserve - Australian Federal Police

Legal authority - *Financial Management and Accountability Act 1997; s20*

Purpose - for expenditure on law enforcement projects which are supported by sponsorships or donations as approved by the Commissioner of the Australian Federal Police and subject to any direction given from time to time by the Minister for Justice

Balance as at 1 July 1999	1,252,982
Add: Receipts from appropriations	-
Receipts from other sources	105,573
	<hr/>
	1,358,555
Less: Expenditure in 1999-00	1,316,251
Balance as at 30 June 2000	<hr/>
	42,304
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AUSTRALIAN FEDERAL POLICE
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2000

Note 16 - Reporting by outcomes

Reporting by Outcome

	Outcome 1		Outcome 2		Outcome 3		Outcome 4		Outcome 5		TOTAL	
	Budget \$'000	Actual \$'000	Budget \$'000	Actual \$'000	Budget \$'000	Actual \$'000	Budget \$'000	Actual \$'000	Budget \$'000	Actual \$'000	Budget \$'000	Actual \$'000
Net subsidies, benefits and grants expenses	-	-	-	-	-	-	-	-	-	-	-	-
Other administered expenses	3,398	3,398	-	-	3,377	3,377	1,124	1,124	-	-	7,899	7,899
Total net administered expenses	3,398	3,398	-	-	3,377	3,377	1,124	1,124	-	-	7,899	7,899
Add: Net cost of entity outputs	178,690	154,784	30,426	32,854	32,596	22,501	34,456	25,695	6,677	13,893	282,845	249,726
Outcome before abnormal item	182,088	158,182	30,426	32,854	35,973	25,878	35,580	26,819	6,677	13,893	290,744	257,625
Abnormal item		16,946		3,400		8,184		3,322		2,149		34,000
Net cost to Budget Outcome	182,088	175,127	30,426	36,254	35,973	34,062	35,580	30,141	6,677	16,042	290,744	291,625
Total assets deployed as at 30/6/00	27,260	64,981	5,470	12,807	13,165	14,001	5,344	11,801	3,457	7,447	54,695	111,037
Net assets deployed as at 30/6/00	(14,898)	(8,626)	(2,989)	(1,731)	(7,195)	(4,166)	(2,920)	(1,691)	(1,889)	(1,094)	(29,892)	(17,308)

Major Agency Revenues and Expenses by Outcome

	Outcome 1	Outcome 2	Outcome 3	Outcome 4	Outcome 5
	Actual \$'000	Actual \$'000	Actual \$'000	Actual \$'000	Actual \$'000
Major expenses:					
Employees	125,977	26,030	71,333	15,569	12,504
Suppliers	45,959	11,122	19,865	17,457	4,549
Depreciation	6,291	1,225	2,504	522	601
Major sources of revenues:					
Revenue from Government	178,786	30,426	32,596	34,456	6,677
Sale of goods and services	12,104	2,869	60,090	3,837	1,058

Major administered revenues and expenses by outcome

	Outcome 1	Outcome 2	Outcome 3	Outcome 4	Outcome 5
	Actual \$'000	Actual \$'000	Actual \$'000	Actual \$'000	Actual \$'000
Major expenses					
Appropriation paid to ABCI, ACPR, AIPM	3,398	-	3,377	-	-
Appropriation for Cyprus, Interpol, Defecti	-	-	-	1,124	-
Major sources of revenue:					
Sales of goods and services					
Revenue from Government	3,398	-	3,377	1,124	-
Other Revenue	389	85	290	65	40

AUSTRALIAN FEDERAL POLICE
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2000

Note 16 (cont)

Outcomes	Administered Expenses				Departmental Outputs				Total Appropriations	Total Expenses
	\$'000				\$'000				\$'000	\$'000
	Expenses against special appropriations	Expenses against Annual Appropriations		Total Administered Expenses (A)	Expenses against Revenue from Government (Appropriations) (B)			Expenses against revenue from other sources (C)	Total Expenses against outputs	(D) = (A) + (B)
		Appropriation Acts 1 & 3	Appropriation Acts 2 & 4 (SPP's & New Outcomes)		Special Appropriations	Annual Appropriations in Acts	Total			
Outcome 1										
- Actual	-	3,398	-	3,398	-	171,804	171,804	12,104	183,908	175,202
- Budget	-	3,398	-	3,398	-	178,690	178,690	5,740	184,430	182,088
Outcome 2										
- Actual	-	-	-	-	-	36,271	36,271	2,869	39,140	36,271
- Budget	-	-	-	-	-	30,426	30,426	956	31,382	30,426
Outcome 3										
- Actual	-	3,377	-	3,377	-	30,685	30,685	60,090	90,775	34,062
- Budget	-	3,377	-	3,377	-	32,596	32,596	57,746	90,342	35,973
Outcome 4										
- Actual	-	1,124	-	1,124	-	29,041	29,041	3,837	32,878	30,165
- Budget	-	1,124	-	1,124	-	34,456	34,456	211	34,667	35,580
Outcome 5										
- Actual	-	-	-	-	-	16,048	16,048	1,058	17,106	16,048
- Budget	-	-	-	-	-	6,677	6,677	166	6,843	6,677
Total										
- Actual	-	7,899	-	7,899	-	283,849	283,849	79,958	363,806	291,748
- Budget	-	7,899	-	7,899	-	282,845	282,845	64,819	347,664	290,744
								Appropriation Act 2 Administered Capital		
								- Actual	-	
								- Budget	-	
								Appropriation Act 2 Departmental Capital		
								- Actual	-	
								- Budget	-	
								Total appropriations		
								- Actual	291,748	
								- Budget	290,744	

Expenses may be incurred against funding sources not separately identified in this table but which may be included in the total expenses column, eg. Expenses incurred by special accounts under s. 20 of the FMA Act.

AUSTRALIAN FEDERAL POLICE
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2000

Note 17 - Executive Remuneration

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

	1999-2000	1998-99
	Number	Number
\$100,001 to \$110,000	2	-
\$110,001 to \$120,000	1	3
\$120,001 to \$130,000	1	13
\$130,001 to \$140,000	6	11
\$140,001 to \$150,000	9	8
\$150,001 to \$160,000	3	3
\$160,001 to \$170,000	8	1
\$170,001 to \$180,000	1	-
\$180,001 to \$190,000	1	-
\$210,001 to \$220,000	2	-
\$260,001 to \$270,000	1	1

The aggregate amount of total remuneration of Executives shown above:

\$5,367,837 \$5,694,412

The aggregate amount of separation and redundancy payments during the year to Executives shown above.

\$122,884 \$235,546

1999-2000 1998-99
\$ **\$**

Note 18 - Services provided by the Auditor General

Financial statement audit services are provided free of charge to the Australian Federal Police.
The fair value of audit services provided was:

Auditing the financial statements	96,000	82,200
Other services	-	15,000
Total services provided	96,000	97,200

No other services were provided.

AUSTRALIAN FEDERAL POLICE
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2000

Note 19 - Act of Grace Payments and Waivers and Defective Administration Scheme

	1999-2000	1998-99
	\$	\$

No Act of Grace payments were made during the reporting period.

Waivers of amounts owing to the AFP were made pursuant to subsection 34(1) of the Financial Management and Accountability Act 1997.

-	-
=====	=====

Waivers of amounts owing to the AFP were made pursuant to AFP Regulation 48. (1998/99 - nil cases)

-	-
=====	=====

Payments were made under the Defective Administration Scheme during the reporting period. (1998/99 - 2 cases)

37,000	14,100
=====	=====

Note 20 - Average Staffing Levels

The average staffing levels for the Agency in 1999-00 were 2,861; (2,596 for 1998-99).

Note 21 – Financial Instruments

(a) Terms, conditions and accounting policies

Financial Instrument	Notes	Accounting Policies and Method (including recognition criteria and measurement basis)	Nature of underlying instrument (including significant terms & conditions affecting the amount, timing and certainty of cash flows)
<i>Financial assets</i>		Financial assets are recognised when control over future economic benefits is established and the amount of the benefit can be reliably measured	
Cash	4A,B	Deposits are recognised at their nominal amounts. Interest is credited to revenue as it accrues	The AFP invests funds with the Reserve Bank at call. Monies in the AFP's bank accounts are swept into the Official Public Account nightly and interest is earned on the daily balance at rates based on money market rates. Rates have averaged 4.2% for the year (1998-99 n.a) Interest is paid quarterly on funds held in departmental bank accounts and on term deposits at maturity
Receivables for goods and services	8A	These receivables are recognised at the nominal amounts due less any provision for bad and doubtful debts. Collectability of debts is reviewed at balance date. Provisions are made when collection of the debt is judged to be less rather than more likely.	Receivables are with both Commonwealth and external entities. Credit terms are normally net 30 days (1998/99 : 30 days).

AUSTRALIAN FEDERAL POLICE
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2000

Note 21 (cont)

Fees receivable		Fees accrue and are recognised at the time services are performed.	As for receivables for goods and services.
Accrued revenue	8B	Interest is credited to revenue as it accrues	
Financial Liabilities		Financial liabilities are recognised when a present obligation to another party is entered into and the amount of the liability can be reliably measured.	
Financial Instrument	Notes	Accounting Policies and Method (including recognition criteria and measurement basis)	Nature of underlying instrument (including significant terms & conditions affecting the amount, timing and certainty of cash flows)
Finance lease liabilities	10B	Liabilities are recognised at the present value of the minimum lease payments at the beginning of the lease. The discount rates used are estimates of the interest rates implicit in the leases.	n/a
Trade Creditors	11B 11C	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).	All creditors are entities that are not part of the Commonwealth legal entity. Settlement is usually made net 30 days.
Unrecognised financial liabilities			
Indemnities		The maximum amount payable under the indemnities given is disclosed in the Schedule of Contingencies. At the time of completion of the financial statements there was no reason to believe that the guarantee would be called upon. Recognition of the liability was therefore not required.	Indemnities are given to community support groups in relation to approved public activities up to a specified maximum amount for each activity.

Note 21 (cont)

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

Financial Assets

The net fair values of cash and non-interest bearing monetary financial assets approximate their carrying amounts.

The net fair values of loans receivable are based on discounted cash flows using current interest rates for assets with similar risk profiles.

Financial liabilities

The net fair values for trade creditors are short-term in nature, and are approximated by their carrying amounts.

(d) Credit Risk Exposures

The Australian Federal Police's maximum exposures to credit risk at 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 Australian Federal Police has no significant exposures to any concentrations of credit risk.

All figures for credit risk referred to do not take into account the value of any collateral or other security.