

SENATE STANDING COMMITTEE ON LEGAL AND CONSTITUTIONAL AFFAIRS
AUSTRALIAN INSTITUTE OF CRIMINOLOGY

Question No. 97

Senator Fisher asked the following question at the hearing on 26 May 2009:

What expenses make up the liability provisions categorised as 'other' in table 3.2.2, on page 233 of the Portfolio Budget Statements? Why is it included this time and was not included previously? In respect to the payables in the same table, the 2009 Portfolio Budget Statements suggested that those expenses would be nil by 2010-11, this year it is suggested they will be ongoing. Why is this so?

The answer to the honourable senator's question is as follows:

Other provisions represent the change to accounting standards effective with the building lease entered into last year. This is the requirement to evenly recognise lease expense over the period of the lease. This was not included previously as the lease term and conditions did not require it.

The other payable reflects estimates of receipts in advance for contract projects. The balance within this item is dependent on the number, size and timing of payment arrangements for contract projects which vary considerably from year to year.