

## 5A Police services — attachment

Definitions for the indicators and descriptors in this attachment are in section 5.11 of the Report on Government Services 2007 (2007 Report). Data in this Report are examined by the Police Working Group, but have not been formally audited by the Secretariat. A peer review process is also undertaken by the Police Practitioners' Group in the development of the data definitions. Unsourced information was obtained from the Australian, State and Territory governments.

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Table 5A.1

**Table 5A.1 Police service expenditure, staff and asset descriptors, NSW**

	<i>Unit</i>	<i>2001-02</i>	<i>2002-03</i>	<i>2003-04</i>	<i>2004-05</i>	<i>2005-06</i>
<b>Expenditure</b>						
Recurrent expenditure (a)						
Salaries and payments in the nature of salaries						
Salaries and related payments	\$m	1 068.3	1 204.0	1 237.5	1 285.6	1 368.8
Superannuation	\$m	107.2	113.9	120.2	128.4	153.7
Payroll tax	\$m	69.5	84.0	79.5	81.0	85.7
<b>Total salaries and payments</b>	<b>\$m</b>	<b>1 245.1</b>	<b>1 401.9</b>	<b>1 437.2</b>	<b>1 494.9</b>	<b>1 608.2</b>
Other recurrent expenditure	\$m	297.7	335.3	378.4	369.8	397.9
Depreciation	\$m	54.5	61.4	69.7	76.2	86.3
<b>Total recurrent expenditure</b>	<b>\$m</b>	<b>1 597.3</b>	<b>1 798.7</b>	<b>1 885.3</b>	<b>1 940.9</b>	<b>2 092.4</b>
Net recurrent expenditure						
Revenue from own sources (ROS)	\$m	51.8	54.9	40.0	36.6	46.6
Total recurrent expenditure less ROS and payroll tax	\$m	1 475.9	1 659.8	1 765.8	1 823.3	1 960.2
Capital expenditure						
User cost of capital (b)	\$m	46.7	51.2	67.7	72.4	77.3
Capital expenditure	\$m	68.1	82.1	77.4	109.3	110.8
Expenditure aggregates						
Total cash expenditure (c)	\$m	1 610.8	1 819.3	1 893.0	1 974.0	2 116.9
Total accrual costs (d)	\$m	1 643.9	1 849.8	1 953.0	2 013.3	2 169.8
<b>Staffing costs</b>						
Average police staff costs	\$	74 001	81 169	78 539	84 241	91 487
Average non-police staff costs	\$	57 252	65 059	66 063	67 717	68 439
<b>Staff by Indigenous and operational status (e)</b>						
Operational FTE staff						
Sworn	FTE	13 265	13 184	14 141	13 796	14 011
Civilian	FTE	1 358	1 263	1 512	1 477	1 253
Other	FTE	202	116	–	119	125
<b>Operational FTE staff (f)</b>	<b>FTE</b>	<b>14 825</b>	<b>14 563</b>	<b>15 653</b>	<b>15 392</b>	<b>15 389</b>
Non-operational FTE staff						
Sworn	FTE	451	907	868	847	623
Civilian	FTE	2 363	2 548	2 400	2 229	2 531
Other	FTE	96	41	–	35	27
<b>Non-operational FTE staff</b>	<b>FTE</b>	<b>2 910</b>	<b>3 496</b>	<b>3 268</b>	<b>3 111</b>	<b>3 181</b>
<b>Total staff</b>	<b>FTE</b>	<b>17 735</b>	<b>18 059</b>	<b>18 921</b>	<b>18 503</b>	<b>18 570</b>
Indigenous FTE staff						
Operational	FTE	150	168	191	222	246
Non-operational	FTE	na	na	na	na	na
<b>Indigenous FTE staff (g)</b>	<b>FTE</b>	<b>150</b>	<b>168</b>	<b>191</b>	<b>222</b>	<b>246</b>

Table 5A.1

**Table 5A.1 Police service expenditure, staff and asset descriptors, NSW**

	<i>Unit</i>	<i>2001-02</i>	<i>2002-03</i>	<i>2003-04</i>	<i>2004-05</i>	<i>2005-06</i>
Assets by value						
Land	\$'000	182 844	209 529	266 924	270 636	292 328
Buildings and fittings	\$'000	367 004	410 685	409 225	439 204	478 733
Other	\$'000	216 157	229 120	437 038	465 771	488 092
<b>Total value of assets</b>	<b>\$'000</b>	<b>766 005</b>	<b>849 334</b>	<b>1 113 187</b>	<b>1 175 611</b>	<b>1 259 153</b>

- (a) From 2002-03, salaries and payments in the nature of salaries include long service leave, workers' compensation insurance and fringe benefits tax.
- (b) User cost of capital on value of assets (excluding land).
- (c) Comprises salaries and payments in the nature of salary, other recurrent expenditure, and capital expenditure.
- (d) Comprises salaries and payments in the nature of salary, other recurrent expenditure, depreciation, and the user cost of capital.
- (e) Counts are headcounts at 30 June, except for 2002/03.
- (f) Staff by operational/ non-operational status are full time equivalent (FTE) for all years apart from 2001-02 when a head count at 30 June was used. The 2001-02 figures are therefore not comparable with other years. As of July 2002 parking patrol staff are no longer part of NSW Police function. A head count is used for Indigenous data for all years.
- (g) Relies on employees self declaring their Indigenous status. Counts are FTE except for 2001-02 and 2003-04 and therefore not comparable.

**na** Not available. – Nil or rounded to zero.

*Source:* State and Territory governments (unpublished); 2007 Report, table 5A.1.

Table 5A.2

**Table 5A.2 Police service expenditure, staff and asset descriptors, Victoria**

	<i>Unit</i>	<i>2001-02</i>	<i>2002-03</i>	<i>2003-04</i>	<i>2004-05</i>	<i>2005-06</i>
<b>Expenditure</b>						
Recurrent expenditure						
Salaries and payments in the nature of salaries						
Salaries and related payments	\$m	716.0	762.3	794.2	867.7	906.4
Superannuation	\$m	62.7	75.3	86.9	94.5	101.0
Payroll tax	\$m	38.9	42.3	43.6	46.7	49.7
<b>Total salaries and payments</b>	<b>\$m</b>	<b>817.7</b>	<b>879.8</b>	<b>924.8</b>	<b>1 008.9</b>	<b>1 057.1</b>
Other recurrent expenditure	\$m	266.1	291.3	305.7	296.2	376.5
Depreciation	\$m	14.2	15.8	21.1	27.8	35.5
<b>Total recurrent expenditure</b>	<b>\$m</b>	<b>1 097.9</b>	<b>1 186.8</b>	<b>1 251.6</b>	<b>1 332.9</b>	<b>1 469.1</b>
Net recurrent expenditure						
Revenue from own sources (ROS)	\$m	7.4	4.2	11.1	10.5	34.3
Total recurrent expenditure less ROS and payroll tax	\$m	1 051.6	1 140.3	1 196.8	1 275.6	1 385.2
Capital expenditure						
User cost of capital (a)	\$m	19.7	24.5	32.9	33.2	45.2
Capital expenditure	\$m	51.8	77.5	69.5	61.0	119.3
Expenditure aggregates						
Total cash expenditure (b)	\$m	1 135.6	1 248.6	1 300.0	1 366.1	1 552.9
Total accrual costs (c)	\$m	1 117.6	1 211.3	1 284.5	1 366.1	1 514.3
<b>Staffing costs</b>						
Average police staff costs	\$	73 341	72 342	76 366	84 779	86 190
Average non-police staff costs	\$	40 356	46 113	45 237	47 624	48 270
<b>Staff by Indigenous and operational status</b>						
Operational FTE staff						
Sworn	FTE	9 642	9 936	9 981	10 097	10 420
Civilian	FTE	199	276	247	296	330
Other	FTE	141	141	145	146	145
<b>Operational FTE staff (d)</b>	<b>FTE</b>	<b>9 982</b>	<b>10 353</b>	<b>10 373</b>	<b>10 539</b>	<b>10 895</b>
Non-operational FTE staff						
Sworn	FTE	284	320	319	349	342
Civilian	FTE	1 615	1 721	1 912	1 936	1 962
Other	FTE	267	119	160	211	246
<b>Non-operational FTE staff</b>	<b>FTE</b>	<b>2 166</b>	<b>2 160</b>	<b>2 391</b>	<b>2 496</b>	<b>2 550</b>
<b>Total staff</b>	<b>FTE</b>	<b>12 148</b>	<b>12 513</b>	<b>12 764</b>	<b>13 035</b>	<b>13 445</b>
Indigenous FTE staff						
Operational	FTE	na	na	9	na	na
Non-operational	FTE	na	na	na	na	na
<b>Indigenous FTE staff (d)</b>	<b>FTE</b>	<b>na</b>	<b>na</b>	<b>9</b>	<b>na</b>	<b>na</b>

Table 5A.2

**Table 5A.2 Police service expenditure, staff and asset descriptors, Victoria**

	<i>Unit</i>	<i>2001-02</i>	<i>2002-03</i>	<i>2003-04</i>	<i>2004-05</i>	<i>2005-06</i>
Assets by value						
Land	\$'000	110 662	110 883	175 694	179 810	177 671
Buildings and fittings	\$'000	190 463	246 298	340 622	322 275	444 069
Other	\$'000	55 414	59 792	70 658	93 327	121 129
<b>Total value of assets</b>	<b>\$'000</b>	<b>356 539</b>	<b>416 973</b>	<b>586 974</b>	<b>595 412</b>	<b>742 869</b>

- (a) User cost of capital on value of assets (excluding land).
- (b) Comprises salaries and payments in the nature of salary, other recurrent expenditure, and capital expenditure.
- (c) Comprises salaries and payments in the nature of salary, other recurrent expenditure, depreciation, and the user cost of capital.
- (d) Prior to 2003-04, Victoria police were unable to separate Indigenous and non-Indigenous staff. Relies on employees self declaring their Indigenous status.
- na** Not available.

*Source:* State and Territory governments (unpublished); 2007 Report, table 5A.2.

Table 5A.3

**Table 5A.3 Police service expenditure, staff and asset descriptors, Queensland**

	<i>Unit</i>	<i>2001-02</i>	<i>2002-03</i>	<i>2003-04</i>	<i>2004-05</i>	<i>2005-06</i>
<b>Expenditure</b>						
Recurrent expenditure						
Salaries and payments in the nature of salaries						
Salaries and related payments	\$m	581.4	621.7	664.7	711.9	776.6
Superannuation	\$m	75.0	81.5	87.5	94.2	102.4
Payroll tax	\$m	30.6	32.5	34.8	37.6	40.7
<b>Total salaries and payments</b>	<b>\$m</b>	<b>687.0</b>	<b>735.7</b>	<b>787.0</b>	<b>843.8</b>	<b>919.8</b>
Other recurrent expenditure	\$m	164.0	165.8	183.9	164.4	222.6
Depreciation (a)	\$m	32.0	35.4	38.9	45.1	41.6
<b>Total recurrent expenditure</b>	<b>\$m</b>	<b>882.9</b>	<b>936.8</b>	<b>1 009.8</b>	<b>1 053.3</b>	<b>1 183.9</b>
Net recurrent expenditure						
Revenue from own sources (ROS)	\$m	51.9	32.9	29.3	37.5	50.9
Total recurrent expenditure less ROS and payroll tax	\$m	800.3	871.4	945.7	978.2	1 092.3
Capital expenditure						
User cost of capital (b)	\$m	45.9	49.7	56.5	67.0	72.4
Capital expenditure	\$m	96.5	83.2	88.0	110.8	106.9
Expenditure aggregates						
Total cash expenditure (c)	\$m	947.4	984.7	1 059.0	1 118.9	1 249.2
Total accrual costs (d)	\$m	928.8	986.6	1 066.3	1 120.3	1 256.4
<b>Staffing costs</b>						
Average police staff costs	\$	68 946	72 327	75 564	79 285	83 544
Average non-police staff costs	\$	42 441	44 645	45 246	46 731	49 542
<b>Staff by Indigenous and operational status</b>						
Operational FTE staff						
Sworn (e)	FTE	7 254	7 407	7 701	7 967	8 206
Civilian (f)	FTE	1 842	1 567	1 291	1 295	1 408
Other (g)	FTE	151	146	143	148	153
<b>Operational FTE staff (e)</b>	<b>FTE</b>	<b>9 247</b>	<b>9 120</b>	<b>9 135</b>	<b>9 410</b>	<b>9 767</b>
Non-operational FTE staff						
Sworn (e)	FTE	741	773	795	798	821
Civilian (f)	FTE	891	1 221	1 486	1 443	1 452
Other (g)	FTE	315	293	285	299	330
<b>Non-operational FTE staff</b>	<b>FTE</b>	<b>1 947</b>	<b>2 287</b>	<b>2 566</b>	<b>2 540</b>	<b>2 603</b>
<b>Total staff</b>	<b>FTE</b>	<b>11 194</b>	<b>11 407</b>	<b>11 701</b>	<b>11 950</b>	<b>12 370</b>
Indigenous FTE staff						
Operational	FTE	na	na	na	na	na
Non-operational	FTE	na	na	na	na	na
<b>Indigenous FTE staff (h)</b>	<b>FTE</b>	<b>na</b>	<b>na</b>	<b>na</b>	<b>na</b>	<b>na</b>

Table 5A.3

**Table 5A.3 Police service expenditure, staff and asset descriptors, Queensland**

	<i>Unit</i>	<i>2001-02</i>	<i>2002-03</i>	<i>2003-04</i>	<i>2004-05</i>	<i>2005-06</i>
Assets by value						
Land	\$'000	125 724	134 437	160 575	229 196	274 214
Buildings and fittings	\$'000	413 973	464 442	557 026	664 477	788 025
Other	\$'000	159 937	157 355	149 215	173 499	117 246
<b>Total value of assets</b>	<b>\$'000</b>	<b>699 634</b>	<b>756 234</b>	<b>866 816</b>	<b>1 067 172</b>	<b>1 179 485</b>

- (a) Depreciation is calculated on a straight-line basis so as to write off net cost or revalued amount of each depreciable asset, less its estimated residual value, progressively over its estimated useful life.
- (b) User cost of capital is calculated at an opportunity cost of 8 per cent per annum on total value of asset holdings (excluding land).
- (c) Comprises salaries and payments in the nature of salary, other recurrent expenditure, and capital expenditure.
- (d) Comprises salaries and payments in the nature of salary, other recurrent expenditure, depreciation, and the user cost of capital.
- (e) The Queensland Police's definitions of operational and non-operational status for sworn officers do not align with those of the national data dictionary. Care needs to be taken when comparing these results with other jurisdictions.
- (f) The Queensland Police Service does not count civilians by operational and non-operational status. The data include all civilian staff as non-operational members.
- (g) Operational other includes police liaison officers, assistant watchhouse officers, and Aboriginal and Torres Strait Islander police. Non-operational other includes police recruits and Aboriginal and Torres Strait Islander trainees.
- (h) Indigenous staff numbers relate to those staff who self identify as being of Aboriginal or Torres Strait Islander descent. Queensland Police does not record target groups by operational status.

**na** Not available.

*Source:* State and Territory governments (unpublished); 2007 Report, table 5A.3.



Table 5A.4

**Table 5A.4 Police service expenditure, staff and asset descriptors, WA**

	<i>Unit</i>	<i>2001-02</i>	<i>2002-03</i>	<i>2003-04</i>	<i>2004-05</i>	<i>2005-06</i>
Expenditure						
Recurrent expenditure						
Salaries and payments in the nature of salaries						
Salaries and related payments	\$m	354.3	367.5	396.8	428.0	457.5
Superannuation	\$m	32.8	40.6	36.1	45.0	44.4
Payroll tax (a)	\$m	20.1	21.3	22.5	24.4	25.7
<b>Total salaries and payments</b>	<b>\$m</b>	<b>407.2</b>	<b>429.4</b>	<b>455.4</b>	<b>497.4</b>	<b>527.6</b>
Other recurrent expenditure	\$m	121.1	126.4	144.5	162.6	170.4
Depreciation (b)	\$m	10.0	14.8	16.8	17.0	20.3
<b>Total recurrent expenditure</b>	<b>\$m</b>	<b>538.4</b>	<b>570.5</b>	<b>616.7</b>	<b>676.9</b>	<b>718.3</b>
Net recurrent expenditure						
Revenue from own sources (ROS) (c)	\$m	17.0	15.6	19.2	19.4	18.9
Total recurrent expenditure less ROS and payroll tax	\$m	501.3	533.7	575.0	633.2	673.8
Capital expenditure (d)						
User cost of capital (e)	\$m	19.3	22.2	23.5	27.0	25.7
Capital expenditure	\$m	26.0	29.9	57.3	43.4	82.9
Expenditure aggregates						
Total cash expenditure (f)	\$m	554.4	585.7	657.2	703.4	780.9
Total accrual costs (g)	\$m	557.7	592.7	640.2	703.9	744.0
Staffing costs						
Average police staff costs	\$	72 072	76 503	80 462	86 480	89 766
Average non-police staff costs	\$	53 323	54 142	56 483	58 105	58 735
Staff by Indigenous and operational status						
Operational FTE staff						
Sworn	FTE	4 622	4 518	4 449	4 507	4 555
Civilian	FTE	741	706	664	692	726
Other	FTE	105	115	123	128	113
<b>Operational FTE staff</b>	<b>FTE</b>	<b>5 468</b>	<b>5 339</b>	<b>5 236</b>	<b>5 327</b>	<b>5 394</b>
Non-operational FTE staff						
Sworn	FTE	156	268	378	383	424
Civilian	FTE	306	323	376	436	503
Other	FTE	27	24	23	26	32
<b>Non-operational FTE staff</b>	<b>FTE</b>	<b>489</b>	<b>615</b>	<b>777</b>	<b>845</b>	<b>959</b>
<b>Total staff</b>	<b>FTE</b>	<b>5 957</b>	<b>5 954</b>	<b>6 013</b>	<b>6 172</b>	<b>6 353</b>
Indigenous FTE staff						
Operational	FTE	104	136	158	170	169
Non-operational	FTE	–	1	17	20	14
<b>Indigenous FTE staff (h)</b>	<b>FTE</b>	<b>104</b>	<b>137</b>	<b>175</b>	<b>190</b>	<b>183</b>

Table 5A.4

**Table 5A.4 Police service expenditure, staff and asset descriptors, WA**

	<i>Unit</i>	<i>2001-02</i>	<i>2002-03</i>	<i>2003-04</i>	<i>2004-05</i>	<i>2005-06</i>
Assets by value						
Land	\$'000	88 373	92 510	91 777	100 633	97 235
Buildings and fittings	\$'000	165 888	196 332	200 868	215 112	233 685
Other	\$'000	75 190	80 633	93 128	122 361	87 145
<b>Total value of assets</b>	<b>\$'000</b>	<b>329 451</b>	<b>369 475</b>	<b>385 773</b>	<b>438 106</b>	<b>418 065</b>

- (a) WA does not pay payroll tax, however the 'notional' payroll tax rate for WA has been estimated.
- (b) Depreciation based on the straight-line method of calculation.
- (c) Revenue from own sources data for 2001-02 have been revised from previously published data.
- (d) Capital expenditure data for 2001-02 have been revised from previously published data.
- (e) User cost of capital on value of assets (excluding land).
- (f) Comprises salaries and payments in the nature of salary, other recurrent expenditure, and capital expenditure.
- (g) Comprises salaries and payments in the nature of salary, other recurrent expenditure, depreciation, and the user cost of capital.
- (h) Employees Indigenous status is provided on a voluntary basis.  
– Nil or rounded to zero.

Source: State and Territory governments (unpublished); 2007 Report, table 5A.4.

Table 5A.5

**Table 5A.5 Police service expenditure, staff and asset descriptors, SA**

	<i>Unit</i>	<i>2001-02</i>	<i>2002-03</i>	<i>2003-04</i>	<i>2004-05</i>	<i>2005-06</i>
Expenditure						
Recurrent expenditure						
Salaries and payments in the nature of salaries						
Salaries and related payments (a)	\$m	258.8	288.1	281.4	325.9	341.7
Superannuation (b)	\$m	29.7	32.9	34.4	40.2	47.8
Payroll tax	\$m	15.9	16.4	17.0	18.8	20.3
<b>Total salaries and payments</b>	<b>\$m</b>	<b>304.4</b>	<b>337.4</b>	<b>332.8</b>	<b>384.9</b>	<b>409.8</b>
Other recurrent expenditure (c)	\$m	80.8	79.6	86.3	86.2	95.2
Depreciation (d)	\$m	8.5	9.5	9.4	9.7	9.7
<b>Total recurrent expenditure</b>	<b>\$m</b>	<b>393.6</b>	<b>426.5</b>	<b>428.5</b>	<b>480.8</b>	<b>514.7</b>
Net recurrent expenditure						
Revenue from own sources (ROS) (e)	\$m	34.9	36.3	59.4	63.9	60.1
Total recurrent expenditure less ROS and payroll tax	\$m	342.8	373.8	352.0	398.1	434.3
Capital expenditure						
User cost of capital (f)	\$m	12.4	12.1	12.1	11.0	11.0
Capital expenditure (g)	\$m	21.9	5.3	9.7	11.5	9.0
Expenditure aggregates						
Total cash expenditure (h)	\$m	407.1	422.2	428.8	482.6	514.0
Total accrual costs (i)	\$m	406.1	438.6	440.6	491.8	525.7
Staffing costs (j)						
Average police staff costs	\$	72 559	77 507	77 220	88 610	89 592
Average non-police staff costs	\$	36 583	46 480	46 838	45 346	48 245
Staff by Indigenous and operational status						
Operational FTE staff						
Sworn	FTE	3 631	3 690	3 641	3 725	3 862
Civilian	FTE	625	684	647	665	720
Other	FTE	34	34	30	26	30
<b>Operational FTE staff</b>	<b>FTE</b>	<b>4 290</b>	<b>4 408</b>	<b>4 318</b>	<b>4 416</b>	<b>4 612</b>
Non-operational FTE staff						
Sworn	FTE	71	76	69	76	113
Civilian	FTE	214	213	225	228	280
Other	FTE	105	48	86	141	83
<b>Non-operational FTE staff</b>	<b>FTE</b>	<b>390</b>	<b>337</b>	<b>380</b>	<b>445</b>	<b>476</b>
<b>Total staff</b>	<b>FTE</b>	<b>4 680</b>	<b>4 745</b>	<b>4 698</b>	<b>4 861</b>	<b>5 088</b>
Indigenous FTE staff						
Operational	FTE	58	59	57	55	59
Non-operational (k)	FTE	5	8	6	2	—
<b>Indigenous FTE staff</b>	<b>FTE</b>	<b>63</b>	<b>67</b>	<b>63</b>	<b>57</b>	<b>59</b>

Table 5A.5

**Table 5A.5 Police service expenditure, staff and asset descriptors, SA**

	<i>Unit</i>	<i>2001-02</i>	<i>2002-03</i>	<i>2003-04</i>	<i>2004-05</i>	<i>2005-06</i>
Assets by value						
Land (l)	\$'000	22 987	22 987	23 002	36 705	33 260
Buildings and fittings (m)	\$'000	140 861	135 305	130 274	103 299	98 495
Other (n)	\$'000	14 291	15 521	20 820	34 228	38 773
<b>Total value of assets</b>	<b>\$'000</b>	<b>178 139</b>	<b>173 813</b>	<b>174 096</b>	<b>174 232</b>	<b>170 528</b>

- (a) The increase in salary mainly reflects effects of enterprise bargaining (non-police), increased liabilities for worker's compensation and annual leave. This is partly offset by employee subsidies reported as recurrent expenditure in 2005-06 (\$4.209 million) but previously classified and reported as staff expenditure in 2004-05 (\$4.425 million).
- (b) The increase in superannuation mainly reflects enterprise bargaining, and revised actuarial assessment of Police superannuation liability in 2005-06.
- (c) Other recurrent expenditure rose in 2003-04, due predominantly to the South Australian handgun buyback program, which operated between 1 October 2003 and 31 March 2004, with compensation payments of \$13.2 million. Includes net revaluation decrement of \$5.4 million. 2004 included \$13.2 million one-off expenditure for handgun buyback scheme. In 2005-06, the increase in recurrent expenditure mainly reflects government employee subsidies included in recurrent expenditure (\$4.209 million) but previously classified and reported as staff expenditure in 2004-05 (\$4.425 million) and increases in operating leases (\$3.274 million).
- (d) Depreciation based on the straight-line method of calculation.
- (e) Revenue from own sources for 2003-04 includes \$11.5 million Commonwealth Revenue being reimbursement of the compensation and administrative expenses attributable to the South Australian handgun buyback program, which operated between 1 October 2003 and 31 March 2004, and \$14.9 million increase in funding from the Community Road Safety Fund. In 2004-05, the decrease in revenue mainly reflects one-off cost recovery from the Commonwealth (\$1.425 million) and contributed assets (Audio Management System - \$6.061million and Microsoft Core Licences - \$1.015 million). This is partly offset by increased interest revenue (\$0.694 million), grants and cost recoveries.
- (f) User cost of capital on value of assets (excluding land).
- (g) For 2003-04, increased capital expenditure mainly reflects higher expenditure on major projects including \$1.5 million on Mobile Data Terminals, Counter Terrorism \$1.0 million, Police Call Centre \$0.3 million and Road Safety Project \$1.0 million. For 2001-02, South Australia Police's (SAPOL) investment program included many one off major capital projects including Adelaide Police Station Relocation and Netley Police Complex.
- (h) Comprises salaries and payments in the nature of salary, other recurrent expenditure, and capital expenditure.
- (i) Comprises salaries and payments in the nature of salary, other recurrent expenditure, depreciation, and the user cost of capital.
- (j) Long service leave accruals from 2001-02 onwards have been calculated on a person by person basis resulting in a more accurate allocation of costs between police and non-police.
- (k) An increase in sworn members mainly due to the introduction of Project Compass and Human Resource Management Section.
- (l) Land revalued in 2005 resulting in a \$14.1million increment. For 2005-06, the decrease mainly reflects the transfer of land and buildings as part of the Public Private Partnership (PPP) transaction that occurred in 2004-05. Five police stations were built as part of this transaction. The transfer has been reflected in the 2005-06 financial statements as a prior adjustment to 2004-05.

**Table 5A.5 Police service expenditure, staff and asset descriptors, SA**

	<i>Unit</i>	<i>2001-02</i>	<i>2002-03</i>	<i>2003-04</i>	<i>2004-05</i>	<i>2005-06</i>
<hr/>						
(m)	Buildings and improvement revalued in 2005 resulting in a \$21.4 million decrement.					
(n)	In 2005-06, the increase mainly reflects increased capitalisation of work-in-progress and computer software.					

*Source:* State and Territory governments (unpublished); 2007 Report, table 5A.5.

Table 5A.6

**Table 5A.6 Police service expenditure, staff and asset descriptors, Tasmania**

	<i>Unit</i>	<i>2001-02</i>	<i>2002-03</i>	<i>2003-04</i>	<i>2004-05</i>	<i>2005-06</i>
<b>Expenditure</b>						
Recurrent expenditure						
Salaries and payments in the nature of salaries						
Salaries and related payments	\$m	73.3	76.4	80.2	89.3	99.8
Superannuation	\$m	7.4	8.0	8.9	9.0	10.5
Payroll tax	\$m	5.0	5.1	4.9	6.3	6.5
<b>Total salaries and payments</b>	<b>\$m</b>	<b>85.6</b>	<b>89.4</b>	<b>93.9</b>	<b>104.6</b>	<b>116.8</b>
Other recurrent expenditure	\$m	26.9	29.2	32.8	31.9	31.1
Depreciation	\$m	1.7	1.3	1.4	2.3	2.6
<b>Total recurrent expenditure</b>	<b>\$m</b>	<b>114.2</b>	<b>120.0</b>	<b>128.1</b>	<b>138.8</b>	<b>150.5</b>
Net recurrent expenditure						
Revenue from own sources (ROS)	\$m	4.4	7.1	8.7	8.4	9.0
Total recurrent expenditure less ROS and payroll tax	\$m	104.8	107.8	114.5	124.0	134.9
Capital expenditure						
User cost of capital (a)	\$m	4.2	4.1	6.0	6.7	6.7
Capital expenditure	\$m	1.0	2.2	3.0	1.0	2.5
Expenditure aggregates						
Total cash expenditure (b)	\$m	113.5	120.9	129.7	137.5	150.4
Total accrual costs (c)	\$m	118.4	124.1	134.1	145.4	157.1
<b>Staffing costs</b>						
Average police staff costs	\$	61 586	65 463	66 439	73 369	77 536
Average non-police staff costs	\$	50 886	50 597	53 992	57 843	66 441
<b>Staff by Indigenous and operational status</b>						
Operational FTE staff						
Sworn	FTE	1 004	1 001	1 001	1 008	1 052
Civilian	FTE	209	202	216	218	221
Other	FTE	—	na	—	na	—
<b>Operational FTE staff</b>	<b>FTE</b>	<b>1 213</b>	<b>1 203</b>	<b>1 217</b>	<b>1 226</b>	<b>1 273</b>
Non-operational FTE staff						
Sworn	FTE	90	93	116	126	132
Civilian	FTE	150	150	149	152	155
Other	FTE	—	—	—	—	—
<b>Non-operational FTE staff</b>	<b>FTE</b>	<b>240</b>	<b>243</b>	<b>265</b>	<b>278</b>	<b>287</b>
<b>Total staff (d)</b>	<b>FTE</b>	<b>1 453</b>	<b>1 446</b>	<b>1 482</b>	<b>1 504</b>	<b>1 560</b>
Indigenous FTE staff						
Operational	FTE	21	21	20	22	24
Non-operational	FTE	4	2	2	2	3
<b>Indigenous FTE staff</b>	<b>FTE</b>	<b>25</b>	<b>23</b>	<b>22</b>	<b>24</b>	<b>27</b>

Table 5A.6

**Table 5A.6 Police service expenditure, staff and asset descriptors, Tasmania**

	<i>Unit</i>	<i>2001-02</i>	<i>2002-03</i>	<i>2003-04</i>	<i>2004-05</i>	<i>2005-06</i>
Assets by value						
Land	\$'000	7 776	7 442	13 819	13 837	13 948
Buildings and fittings	\$'000	46 922	46 230	69 686	77 750	77 566
Other	\$'000	5 885	4 853	5 173	5 471	5 559
<b>Total value of assets</b>	<b>\$'000</b>	<b>60 583</b>	<b>58 525</b>	<b>88 678</b>	<b>97 058</b>	<b>97 073</b>

- (a) User cost of capital on value of assets (excluding land). Capital expenditure includes only capital appropriations.
- (b) Comprises salaries and payments in the nature of salary, other recurrent expenditure, and capital expenditure.
- (c) Comprises salaries and payments in the nature of salary, other recurrent expenditure, depreciation, and the user cost of capital.
- (d) Based on average of snap-shot FTE between 30 June 05 and 30 June 06.
- Nil or rounded to zero. **na** Not available.

Source: State and Territory governments (unpublished); 2007 Report, table 5A.6.

Table 5A.7

**Table 5A.7 Police service expenditure, staff and asset descriptors, ACT (a)**

	<i>Unit</i>	<i>2001-02</i>	<i>2002-03</i>	<i>2003-04</i>	<i>2004-05</i>	<i>2005-06</i>
<b>Expenditure</b>						
Recurrent expenditure						
Salaries and payments in the nature of salaries						
Salaries and related payments	\$m	49.5	53.6	56.0	60.8	62.9
Superannuation (b)	\$m	5.3	6.6	7.7	8.4	9.7
Payroll tax (c)	\$m	—	—	—	—	—
<b>Total salaries and payments</b>	<b>\$m</b>	<b>54.8</b>	<b>60.2</b>	<b>63.7</b>	<b>69.3</b>	<b>72.6</b>
Other recurrent expenditure	\$m	17.0	18.6	21.3	21.0	22.0
Depreciation	\$m	1.9	2.9	2.7	2.3	2.3
<b>Total recurrent expenditure</b>	<b>\$m</b>	<b>73.7</b>	<b>81.7</b>	<b>87.7</b>	<b>92.6</b>	<b>96.9</b>
Net recurrent expenditure						
Revenue from own sources (ROS)	\$m	0.5	0.4	0.4	0.5	0.3
Total recurrent expenditure less ROS and payroll tax (d)	\$m	73.2	81.3	87.3	92.1	96.6
Capital expenditure						
User cost of capital (e)	\$m	2.9	2.8	2.7	2.9	3.0
Capital expenditure	\$m	1.4	1.6	1.4	6.4	5.6
Expenditure aggregates						
Total cash expenditure (f)	\$m	73.2	80.4	86.4	96.7	100.2
Total accrual costs (g)	\$m	76.6	84.5	90.4	95.6	99.9
Staffing costs (h)						
Average police staff costs	\$	70 318	75 301	78 680	86 434	89 192
Average non-police staff costs	\$	69 858	75 610	78 785	86 189	88 728
Staff by Indigenous and operational status						
Operational FTE staff						
Sworn	FTE	571	585	607	596	605
Civilian	FTE	108	114	122	110	93
Other	FTE	—	—	—	—	—
<b>Operational FTE staff</b>	<b>FTE</b>	<b>679</b>	<b>699</b>	<b>729</b>	<b>706</b>	<b>698</b>
Non-operational FTE staff						
Sworn	FTE	13	9	11	10	15
Civilian	FTE	89	91	69	86	102
Other	FTE	—	—	—	—	—
<b>Non-operational FTE staff</b>	<b>FTE</b>	<b>102</b>	<b>100</b>	<b>80</b>	<b>96</b>	<b>117</b>
<b>Total staff</b>	<b>FTE</b>	<b>781</b>	<b>799</b>	<b>809</b>	<b>802</b>	<b>815</b>
Indigenous FTE staff						
Operational	FTE	7	8	10	9	8
Non-operational	FTE	—	—	—	2	3
<b>Indigenous FTE staff</b>	<b>FTE</b>	<b>7</b>	<b>8</b>	<b>10</b>	<b>11</b>	<b>11</b>



Table 5A.7

**Table 5A.7 Police service expenditure, staff and asset descriptors, ACT (a)**

	<i>Unit</i>	<i>2001-02</i>	<i>2002-03</i>	<i>2003-04</i>	<i>2004-05</i>	<i>2005-06</i>
Assets by value						
Land	\$'000	6 630	6 630	6 630	8 539	7 889
Buildings and fittings	\$'000	34 465	33 597	33 097	35 814	36 592
Other	\$'000	1 325	1 181	1 001	856	1 096
<b>Total value of assets</b>	<b>\$'000</b>	<b>42 420</b>	<b>41 408</b>	<b>40 728</b>	<b>45 209</b>	<b>45 577</b>

- (a) Expenditure for police staff is allocated on the basis of number of sworn members as a proportion of total staff numbers applied against total super salaries expenditure. The same applies for non-police staff.
- (b) The variance in superannuation for 2001-02 was a result of new members joining the PSS Super Scheme, which had a lower contribution than the CSS. ComSuper premiums were also lower during the period.
- (c) The Australian Federal Police (AFP) is exempt from paying payroll tax.
- (d) The ACT does not pay payroll tax, however the 'notional' payroll tax rate for the ACT has been estimated.
- (e) User cost of capital on value of assets (excluding land).
- (f) Comprises salaries and payments in the nature of salary, other recurrent expenditure, and capital expenditure.
- (g) Comprises salaries and payments in the nature of salary, other recurrent expenditure, depreciation, and the user cost of capital.
- (h) The decrease in police staff costs and the increase in police non-staff costs in 2001-02 was due to the additional use of non-police staff following delays in police recruitment.  
– Nil or rounded to zero.

Source: State and Territory governments (unpublished); 2007 Report, table 5A.7.

Table 5A.8

**Table 5A.8 Police service expenditure, staff and asset descriptors, NT**

	<i>Unit</i>	<i>2001-02</i>	<i>2002-03</i>	<i>2003-04</i>	<i>2004-05</i>	<i>2005-06</i>
<b>Expenditure (a)</b>						
Recurrent expenditure						
Salaries and payments in the nature of salaries						
Salaries and related payments	\$m	76.6	77.8	90.2	102.4	115.1
Superannuation (b)	\$m	7.9	8.2	9.7	10.7	11.8
Payroll tax	\$m	5.0	6.0	5.7	6.2	7.2
<b>Total salaries and payments</b>	<b>\$m</b>	<b>89.5</b>	<b>92.0</b>	<b>105.6</b>	<b>119.4</b>	<b>134.1</b>
Other recurrent expenditure	\$m	23.0	29.8	36.2	33.5	34.6
Depreciation (c)	\$m	4.9	4.4	4.6	5.8	5.9
<b>Total recurrent expenditure</b>	<b>\$m</b>	<b>117.5</b>	<b>126.3</b>	<b>146.4</b>	<b>158.7</b>	<b>174.6</b>
Net recurrent expenditure						
Revenue from own sources (ROS)	\$m	9.4	10.4	16.5	17.4	16.0
Total recurrent expenditure less ROS and payroll tax	\$m	103.0	109.9	124.2	135.1	151.4
Capital expenditure						
User cost of capital (d)	\$m	16.1	8.2	8.2	8.8	8.3
Capital expenditure	\$m	11.3	7.9	16.3	16.2	10.4
Expenditure aggregates						
Total cash expenditure (e)	\$m	123.8	129.8	158.1	169.1	179.1
Total accrual costs (f)	\$m	133.6	134.5	154.6	167.5	182.9
<b>Staffing costs</b>						
Average police staff costs	\$	83 144	103 911	109 371	114 099	134 095
Average non-police staff costs	\$	49 646	28 572	33 328	35 000	32 356
<b>Staff by Indigenous and operational status</b>						
Operational FTE staff						
Sworn	FTE	850	754	809	756	833
Civilian	FTE	93	106	141	51	144
Other	FTE	–	166	175	169	194
<b>Operational FTE staff</b>	<b>FTE</b>	<b>943</b>	<b>1 026</b>	<b>1 125</b>	<b>976</b>	<b>1 171</b>
Non-operational FTE staff						
Sworn	FTE	104	29	37	160	44
Civilian	FTE	113	102	77	183	91
Other	FTE	–	–	–	21	80
<b>Non-operational FTE staff</b>	<b>FTE</b>	<b>217</b>	<b>131</b>	<b>114</b>	<b>364</b>	<b>215</b>
<b>Total staff</b>	<b>FTE</b>	<b>1 160</b>	<b>1 157</b>	<b>1 239</b>	<b>1 340</b>	<b>1 386</b>
Indigenous FTE staff						
Operational	FTE	45	47	57	66	71
Non-operational	FTE	6	7	7	10	10
<b>Indigenous FTE staff (g)</b>	<b>FTE</b>	<b>51</b>	<b>54</b>	<b>64</b>	<b>76</b>	<b>81</b>

Table 5A.8

**Table 5A.8 Police service expenditure, staff and asset descriptors, NT**

	<i>Unit</i>	<i>2001-02</i>	<i>2002-03</i>	<i>2003-04</i>	<i>2004-05</i>	<i>2005-06</i>
Assets by value						
Land	\$'000	na	5 226	5 506	5 503	6 192
Buildings and fittings (h)	\$'000	165 206	82 404	80 322	82 466	79 968
Other	\$'000	36 626	19 798	21 728	27 314	24 377
<b>Total value of assets</b>	<b>\$'000</b>	<b>201 832</b>	<b>107 428</b>	<b>107 556</b>	<b>115 283</b>	<b>110 537</b>

- (a) The NT Police are part of a tri-service agency incorporating the NT Fire and Rescue Service and the NT Emergency Service. Where possible, all expenditure directly relating to the non-police arms of the department has been excluded.
- (b) Based on actuarial advice on the cost of the schemes, not actuals.
- (c) Depreciation is calculated using a straight-line method.
- (d) Prior to 2002-03 the NT could not separate asset values between land and buildings and therefore, user cost of capital is applied to both land and buildings, plus other assets.
- (e) Comprises salaries and payments in the nature of salary, other recurrent expenditure, and capital expenditure.
- (f) Comprises salaries and payments in the nature of salary, other recurrent expenditure, depreciation, and the user cost of capital.
- (g) Includes police auxiliaries and Aboriginal community police officers.
- (h) Value of assets at 2002-03 is based on written down value. Most land and buildings were revalued at 30 June 2003 based on fair value.

– Nil or rounded to zero. **na** Not available.

Source: State and Territory governments (unpublished); 2007 Report, table 5A.8.

Table 5A.9

**Table 5A.9 Indigenous, sworn and unsworn police staff (a)**

		<i>Unit</i>	<i>NSW(b)</i>	<i>Vic</i>	<i>Qld</i>	<i>WA</i>	<i>SA</i>	<i>Tas</i>	<i>ACT</i>	<i>NT</i>
Indigenous staff as proportion of total staff (c)										
2001-02	%	na	na	na	1.7	1.3	1.7	0.9	4.4	
2002-03	%	na	na	na	2.3	1.4	1.6	1.0	4.7	
2003-04	%	na	na	na	2.9	1.3	1.5	1.2	5.2	
2004-05	%	na	na	na	3.1	1.2	1.6	1.4	5.7	
2005-06	%	na	na	na	2.9	1.2	1.7	1.3	5.8	
Representation of Indigenous people among all people aged 20–64 (30 June 2001)										
Indigenous people	no.	63 779	13 430	59 758	31 717	12 411	8 073	1 966	28 936	
All people	000	4 044.0	3 014.7	2 345.2	1 207.8	914.1	281.9	206.8	125.9	
Proportion Indigenous	%	1.6	0.4	2.5	2.6	1.4	2.9	1.0	23.0	

- (a) Indigenous staff numbers relate to those staff who self-identify as being of Aboriginal or Torres Strait Islander descent.
- (b) For NSW, Indigenous status is not necessarily updated from the time of recruitment.
- (c) Queensland and Victoria were unable to separate Indigenous and non-Indigenous staff. Indigenous staff are reported as the sum of both the operational and non-operational categories. Where data for the non-operational category are not available, such as in NSW, the sum of both categories is also shown as not available.

**na** Not available.

**Source:** State and Territory governments (unpublished); ABS Population by Age and Sex, Australian States and Territories, cat. no. 3201.0, (unpublished); 2007 Report, table 5A.22.

Table 5A.10

**Table 5A.10 Number of deaths in police custody and custody-related operations, 2001 to 2005 (a)**

<i>Year</i>	<i>NSW</i>	<i>Vic</i>	<i>Qld</i>	<i>WA</i>	<i>SA</i>	<i>Tas</i>	<i>ACT</i>	<i>NT</i>	<i>Aust</i>
Non-Indigenous deaths in police custody and custody-related operations									
2001	15	8	4	1	3	—	—	—	31
2002	12	7	4	2	—	1	—	—	26
2003	11	4	7	3	2	—	1	—	28
2004	8	4	5	2	2	—	1	—	22
2005	2	5	4	—	1	—	—	—	12
Indigenous deaths in police custody and custody-related operations									
2001	—	—	—	2	2	—	—	—	4
2002	4	—	—	1	1	—	—	5	11
2003	1	—	2	4	—	—	—	1	8
2004	2	1	2	1	—	—	—	2	8
2005	1	—	1	6	—	—	—	—	8
Total deaths in police custody and custody-related operations									
2001	15	8	4	3	5	0	0	0	35
2002	16	7	4	3	1	1	0	5	37
2003	12	4	9	7	2	0	1	1	36
2004	10	5	7	3	2	0	1	2	30
2005	3	5	5	6	1	0	0	0	20
Total number of deaths 2001 to 2005									
Non-Indigenous	48	28	24	8	8	1	2	—	119
Indigenous	8	1	5	14	3	—	—	8	39
<b>All people</b>	<b>56</b>	<b>29</b>	<b>29</b>	<b>22</b>	<b>11</b>	<b>1</b>	<b>2</b>	<b>8</b>	<b>158</b>

(a) Deaths in police custody include deaths in institutional settings (for example, police stations/lockups and police vehicles) or during transfer to or from such an institution; or deaths in hospitals following transfer from an institution; and other deaths in police operations where officers are in close contact with the deceased (for example, most raids and shootings by police). Deaths in custody-related operations include situations where officers did not have such close contact with the person as to be able to significantly influence or control the person's behaviour (for example, most sieges and most cases where officers were attempting to detain a person, such as pursuits).

— Nil or rounded to zero.

Source: Australian Institute of Criminology 2006, *Australian Deaths in Custody and Custody-related Police Operations 2005*, AIC, Canberra; ABS, 1996 *Census of Population and Housing: Community Profiles, Australia*, Cat. no. 2020.0, AusInfo, Canberra; 2007 Report, table 5A.48.