

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

Outcomes and Outputs

**Office of the Director of Public Prosecutions
Director: Mr Damian Bugg QC**

Total Price of Outputs \$70.959m (**up \$3.066m**)
Departmental Outcomes Appropriation \$69.108m (**up \$2.931m**)

Outcome 1

To contribute to the safety and well-being of the people of Australia and to help protect the resources of the Commonwealth through the maintenance of law and order and by combating crime

Total Price of Outputs \$70.959m (**up \$3.066m**)
Departmental Outputs Appropriation \$69.108m (**up \$2.931m**)

Output 1.1

An independent service to prosecute alleged offences against the criminal law of the Commonwealth, in appropriate matters, in a manner which is fair and just and to ensure that offenders, where appropriate, are deprived of the proceeds and benefits of criminal activity

Total price \$70.959m (**up \$3.066m**)
Appropriation \$69.108m (**up \$2.931m**)

Section 1: Overview, variations and measures

OVERVIEW

There are no changes to the Office of the Director of Public Prosecutions' (DPP) role, mission or its outcomes and outputs structures as a result of Additional Estimates.

ADDITIONAL ESTIMATES AND VARIATIONS TO OUTCOMES

Departmental variations (net appropriation increase of \$2.931m):

- \$2.750m increase in relation to the establishment of the HIIH Prosecutions Task Force, and
- \$0.181m increase for Comcover Insurance increase supplementation.

The Commonwealth's own insurance mechanism, Comcover, has increased its premiums in line with prevailing market conditions. The Government has agreed to supplement Agencies for the increase in 2003–2004. The increase for the DPP amounts to \$0.181m.

Measures

	2003–04 (\$'000)	2004–05 (\$'000)	2005–06 (\$'000)	2006–07 (\$'000)
Outcome 1				
Increase in departmental appropriations				
HIIH Insurance Group – collapse related prosecutions	2,750	5,750	5,500	-

Other variations to appropriations

	2003–04 (\$'000)	2004–05 (\$'000)	2005–06 (\$'000)	2006–07 (\$'000)
Outcome 1				
Increase in departmental appropriations				
Comcover Insurance supplementation	181	-	-	-

MEASURES — AGENCY SUMMARY

Explanation of Variations

HIIH Insurance Group – collapse related prosecutions

The Government will provide additional resourcing of \$14.000m over three years to fund the establishment of a specialised HIIH Prosecutions Task Force within the DPP for the purpose of prosecuting offences referred by the HIIH Royal Commission.

Table 1.1: Summary of Measures since the 2003–04 Budget

Measure	Outcome	Output Affected	Appropriations 2003–04 (\$'000)			Appropriations 2004–05 (\$'000)			Appropriations 2005–06 (\$'000)			Appropriations 2006–07 (\$'000)		
			Admin Items	Dept Outputs	Total	Admin Items	Dept Outputs	Total	Admin Items	Dept Outputs	Total	Admin Items	Dept Outputs	Total
HIH Insurance Group – collapse related prosecutions	1	1.1	-	2,750	2,750	-	5,750	5,750	-	5,500	5,500	-	-	-
Total			-	2,750	2,750	-	5,750	5,750	-	5,500	5,500	-	-	-

BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

Table 1.2: Appropriation Bill (No 3) 2003–04

	2002–03 Available \$'000	2003–04 Budget \$'000	2003–04 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
DEPARTMENTAL OUTPUTS					
Outcome 1					
To contribute to the safety and well-being of the people of Australia and to help protect the resources of the Commonwealth through the maintenance of law and order and by combating crime	62,516	66,177	69,108	2,931	-
Total	62,516	66,177	69,108	2,931	-

SUMMARY OF STAFFING CHANGES

Table 1.4: Average Staffing Level (ASL)

	2003–04 Budget	2003–04 Revised	Variation
Outcome 1			
To contribute to the safety and well-being of the people of Australia and to help protect the resources of the Commonwealth through the maintenance of law and order and by combating crime	480	475	(5)
Total	480	475	(5)

VARIATIONS TO REVENUE FROM OTHER SOURCES THROUGH NET ANNOTATED (SECTION 31) RECEIPTS

Table 1.5: Changes to Net Annotated Appropriations (Section 31) Receipts

	Total Approp 2003–04 Budget \$'000	Total Approp 2003–04 Revised \$'000	Receipts from Independent Sources Budget \$'000	Receipts from Independent Sources Revised \$'000	Variation in Non-Govt Revenue \$'000
Outcome 1					
To contribute to the safety and well-being of the people of Australia and to help protect the resources of the Commonwealth through the maintenance of law and order and by combating crime	66,177	69,108	1,344	1,343	(1)
Total	66,177	69,108	1,344	1,343	(1)

REVENUE FROM INDEPENDENT SOURCES

Table 1.6: Revenue from Independent Sources

	Budget Estimate 2003–04 \$'000	Revised Estimate 2003–04 \$'000
DEPARTMENTAL REVENUE		
Departmental section 31 receipts	1,344	1,343
Total non-appropriation departmental revenue	1,344	1,343
ADMINISTERED REVENUE		
Fines and costs	1,928	1,928
Total non-appropriation administered revenue	1,928	1,928

Note 1: The numbers in this table are cash based, not accrual based.

ESTIMATED SPECIAL ACCOUNT FLOWS

Table 1.8: Estimated Special Account Flows

Revised Estimate: 2003–04, Heavy Figures

Final Actual: 2002–03, Light figures

	Opening Balance 2003–04 2002–03 \$'000	Receipts 2003–04 2002–03 \$'000	Payments 2003–04 2002–03 \$'000	Closing Balance 2003–04 2002–03 \$'000
Services for other governments and non-agency bodies account – FMA Act s20 (D) [Comcare Component]	- -	33 32	33 32	- -
Other trust monies account – FMA Act s20 (A) [Fines and Costs Component]	- -	2,176 1,929	2,176 1,929	- -
Total Special Accounts	- -	2,209 1,961	2,209 1,961	- -

(D) = Departmental (A) = Administered

FMA Act = *Financial Management and Accountability Act 1997*

Section 2: Revisions to outcomes and outputs

OUTCOMES AND OUTPUTS

There are no changes to the performance information for the Office of the Director of Public Prosecutions' outcomes and outputs arising from Additional Estimates variations and measures.

Section 3: Budgeted financial statements

Revisions to the budgeted departmental statements for the department since the 2003–04 Portfolio Budget Statements are presented in this section.

ANALYSIS OF BUDGETED FINANCIAL STATEMENTS

The budgeted financial statements presented here differ from those presented at Budget time to reflect the additional funding and the effect of actual opening balances.

Departmental financial statements

Budgeted departmental statement of financial performance

The DPP's statement of financial performance has changed from the original budget by:

- increase Revenue from Government – Appropriations to include the additional funding provided as detailed in Section 1
- reflect presentation change on sale of assets, previously the net results of the sale were shown, whereas now the receipts from the sale are shown as revenues and the book value of the assets are shown as expenses
- increase Other revenues to reflect increased value of resources received free of charge from State Government agencies, and
- increased Employee and Supplier expenses flowing on from the additional funding provided as detailed in Section 1.

Budgeted departmental statement of financial position

The DPP's statement of financial position has changed from the original budget as a result of actual opening balances being shown.

Budgeted departmental statement of cash flows

The DPP's cash flows reflect the comments made above.

Schedule of administered activity

The DPP's administered activity is the recording of fines, costs, pecuniary penalties and reparations imposed by courts from successful prosecutions. It is very difficult to accurately estimate these amounts, therefore, the same amounts have been shown each year.

Schedule of budgeted revenues and expenses administered on behalf of government

Items of note are:

- Total amounts imposed by the courts are initially recognised as revenues. Amounts of reparations that are payable to other Government Agencies are then shown as an expense
- A significant amount of debts outstanding to the DPP may not be recovered as fines and costs may be converted by serving time in prison, by performing community service or similar provisions. A number may also be written off as irrecoverable, and
- Other Agencies are responsible for the collection of reparations, including any debt write-off action.

Table 3.1: Budgeted Departmental Statement of Financial Performance for the period ended 30 June

Note	Actual 2002-03 \$'000	Revised Budget 2003-04 \$'000	Forward Estimate 2004-05 \$'000	Forward Estimate 2005-06 \$'000	Forward Estimate 2006-07 \$'000
Revenues from ordinary activities					
Revenue from Government – appropriations	62,516	69,108	75,383	73,206	69,023
Revenue from Government – resources received free of charge	60	60	60	60	60
Goods and Services	1,210	1,167	1,154	1,064	1,071
Interest	48	-	-	-	-
Revenue from sales of assets	72	50	35	20	20
Other	565	574	574	574	574
	64,471	70,959	77,206	74,924	70,748
Expenses from ordinary activities (excluding borrowing costs expense)					
Employees	36,427	40,125	42,721	40,166	40,913
Suppliers	20,412	26,984	30,650	30,938	26,015
Depreciation and amortisation	3,181	3,300	3,300	3,300	3,300
Write-down of assets	90	-	-	-	-
Value of assets sold	228	50	35	20	20
Other	943	500	500	500	500
	61,281	70,959	77,206	74,924	70,748
Expenses from ordinary activities (excluding borrowing costs expense)					
Borrowing cost expense	-	-	-	-	-
	3,190	-	-	-	-
Operating surplus or deficit from ordinary activities					
Gain or loss on extraordinary items	-	-	-	-	-
	3,190	-	-	-	-
Net surplus or deficit					
Capital Use Charge*	(1,122)	-	-	-	-
	2,068	-	-	-	-
Net surplus or deficit attributable to Commonwealth					

* The Capital Use Charge was discontinued from 1 July 2003.

Table 3.2: Budgeted Departmental Statement of Financial Position as at 30 June

	Note	Actual 2002-03 \$'000	Revised Budget 2003-04 \$'000	Forward Estimate 2004-05 \$'000	Forward Estimate 2005-06 \$'000	Forward Estimate 2006-07 \$'000
ASSETS						
Financial assets						
Cash		241	241	241	241	241
Receivables		16,406	10,465	9,260	12,134	14,822
Total financial assets		16,647	10,706	9,501	12,375	15,063
Non-financial assets						
Land and buildings		5,704	10,237	11,815	10,443	9,071
Infrastructure, plant and equipment		5,891	6,754	6,721	5,730	4,942
Intangibles		786	813	840	717	594
Other		1,371	1,265	1,265	1,265	1,265
Total non-financial assets		13,752	19,069	20,641	18,155	15,872
Total assets		30,399	29,775	30,142	30,530	30,935
LIABILITIES						
Debt						
Other	1	2,163	986	661	566	471
Total debt		2,163	986	661	566	471
Provisions						
Employees		12,401	12,954	13,536	14,019	14,519
Total provisions		12,401	12,954	13,536	14,019	14,519
Payables						
Suppliers		3,315	3,315	3,425	3,425	3,425
Other		-	-	-	-	-
Total payables		3,315	3,315	3,425	3,425	3,425
Total liabilities		17,879	17,255	17,622	18,010	18,415
EQUITY						
Contributed equity		1,507	1,507	1,507	1,507	1,507
Reserves		4,388	4,388	4,388	4,388	4,388
Retained surpluses or accumulated deficits		6,625	6,625	6,625	6,625	6,625
Total equity		12,520	12,520	12,520	12,520	12,520
Current assets		18,018	11,971	10,766	13,640	16,328
Non-current assets		12,381	17,804	19,376	16,890	14,607
Current liabilities		7,958	7,311	7,421	7,421	7,421
Non-current liabilities		9,921	9,944	10,201	10,589	10,994

Table 3.3: Budgeted Departmental Statement of Cash Flows for the period ended 30 June

	Actual 2002-03 \$'000	Revised Budget 2003-04 \$'000	Forward Estimate 2004-05 \$'000	Forward Estimate 2005-06 \$'000	Forward Estimate 2006-07 \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	62,516	75,053	76,605	70,344	66,347
Goods and services:					
Government	825	1,109	1,109	1,109	1,109
Non-government	222	145	137	48	55
Interest	190	-	-	-	-
GST refunds	1,722	2,095	2,322	2,336	1,908
Other	700	39	39	39	39
Total cash received	66,175	78,441	80,212	73,876	69,458
Cash used					
Employees	34,724	39,311	41,878	39,420	40,150
Suppliers	25,575	29,907	32,962	33,135	27,784
Other	452	500	500	500	500
Appropriation returned to the Official Public Account	15,757	-	-	-	-
Total cash used	76,508	69,718	75,340	73,055	68,434
Net cash from/(used by) operating activities	(10,333)	8,723	4,872	821	1,024
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	46	50	35	13	13
Other	100	-	-	-	-
Total cash received	146	50	35	13	13
Cash used					
Purchase of land and buildings	983	5,905	2,950	-	-
Purchase of infrastructure, plant and equipment	1,019	2,168	1,257	284	487
Purchase of intangibles	307	700	700	550	550
Total cash used	2,309	8,773	4,907	834	1,037
Net cash from/(used by) investing activities	(2,163)	(8,723)	(4,872)	(821)	(1,024)
FINANCIAL ACTIVITIES					
Cash used					
Capital use charge paid	1,204	-	-	-	-
Other	520	-	-	-	-
Total cash used	1,724	-	-	-	-
Net cash from/(used by) financial activities	(1,724)	-	-	-	-
Net increase in cash held	(14,220)	-	-	-	-
Cash at the beginning of reporting period	14,461	241	241	241	241
Cash at end of reporting period	241	241	241	241	241

Table 3.4: Departmental Capital Budget Statement

	Actual 2002-03 \$'000	Revised Budget 2003-04 \$'000	Forward Estimate 2004-05 \$'000	Forward Estimate 2005-06 \$'000	Forward Estimate 2006-07 \$'000
PURCHASE OF NON-CURRENT ASSETS					
Funded internally by departmental resources	2,400	8,773	4,907	834	1,037
Total	2,400	8,773	4,907	834	1,037

Table 3.5: Departmental Non-financial Assets – Summary of Movement (Budget Year 2003-04)

	Buildings \$'000	Other Infrastructure Plant and Equipment \$'000	Computer Software \$'000	Total \$'000
Carrying amount at the start of year	5,704	5,891	786	12,381
Additions	5,905	2,168	700	8,773
Disposals	-	(40)	(10)	(50)
Depreciation/amortisation expense	(1,372)	(1,265)	(663)	(3,300)
Carrying amount at the end of year	10,237	6,754	813	17,804
Total additions				
Self funded	5,905	2,168	700	8,773
Appropriations	-	-	-	-
Total	5,905	2,168	700	8,773

Table 3.6: Schedule of Budgeted Revenues and Expenses Administered on behalf of Government for the period ended 30 June

	Actual 2002-03 \$'000	Revised Budget 2003-04 \$'000	Forward Estimate 2004-05 \$'000	Forward Estimate 2005-06 \$'000	Forward Estimate 2006-07 \$'000
REVENUES					
Other sources of non-taxation revenues	24,677	24,457	24,457	24,457	24,457
Total revenues administered on behalf of the Government	24,677	24,457	24,457	24,457	24,457
EXPENSES					
Write-down and impairment of assets	7,566	1,200	1,200	1,200	1,200
Other	19,194	21,650	21,650	21,650	21,650
Total expenses administered on behalf of the Government	26,760	22,850	22,850	22,850	22,850

Table 3.7: Schedule of Budgeted Assets and Liabilities Administered on behalf of Government as at 30 June

	Actual 2002-03 \$'000	Revised Budget 2003-04 \$'000	Forward Estimate 2004-05 \$'000	Forward Estimate 2005-06 \$'000	Forward Estimate 2006-07 \$'000
ASSETS					
Financial assets					
Receivables	1,857	1,843	1,843	1,843	1,843
Total financial assets	1,857	1,843	1,843	1,843	1,843
Total assets administered on behalf of the Government	1,857	1,843	1,843	1,843	1,843
LIABILITIES					
Payables					
Other payables	14	-	-	-	-
Total payables	14	-	-	-	-
Total liabilities administered on behalf of the Government	14	-	-	-	-
Current assets	1,752	1,738	1,738	1,738	1,738
Non-current assets	105	105	105	105	105
Current liabilities	14	-	-	-	-
Non-current liabilities	-	-	-	-	-

Table 3.8: Schedule of Budgeted Administered Cash Flows for the period ended 30 June

	Actual 2002-03 \$'000	Revised Budget 2003-04 \$'000	Forward Estimate 2004-05 \$'000	Forward Estimate 2005-06 \$'000	Forward Estimate 2006-07 \$'000
OPERATING ACTIVITIES					
Cash received					
Other taxes, fees and fines	1,862	1,990	1,976	1,976	1,976
Cash from Official Public Account	53	200	200	200	200
Other	-	-	-	-	-
Total cash received	1,915	2,190	2,176	2,176	2,176
Cash used					
Cash to Official Public Account	1,583	1,807	1,807	1,807	1,807
Other	346	383	369	369	369
Total cash used	1,929	2,190	2,176	2,176	2,176
Net cash from operating activities	(14)	-	-	-	-
Net increase/decrease in cash held	(14)	-	-	-	-
Cash at beginning of reporting period	14	-	-	-	-
Cash at end of reporting period	-	-	-	-	-

NOTES TO THE FINANCIAL STATEMENTS

Basis of Accounting

The budgeted financial statements have been prepared on the same basis and policies as that used for the audited financial statements.

Changes to Accounting Policies

There have been no changes to accounting policies.

Notes

1 Other Debt – Lease Incentives

Several of the office accommodation leases have lease incentives for free fitout and rent abatement. In line with Australian Accounting Standard 17 these incentives are recognised as a debt and written down over the life of the lease payments.

