

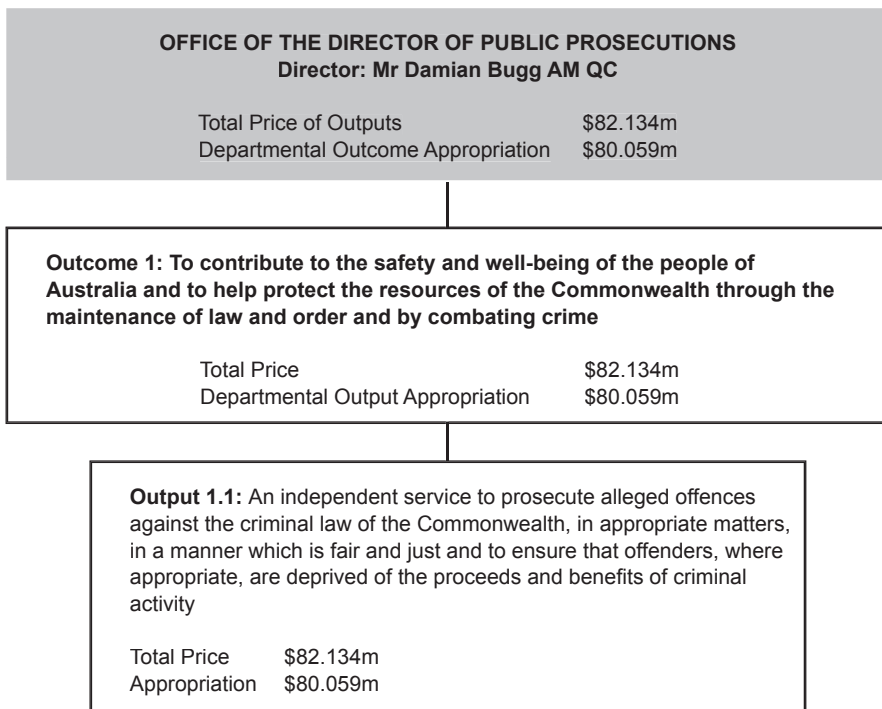
# OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

## Section 1: Agency overview and resources; 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.

**Table 1.1: Agency outcomes and output groups**



## ADDITIONAL ESTIMATES AND VARIATIONS TO OUTCOMES

Departmental variations (net appropriation increase of \$0.849m) in 2005-06:

- \$0.149m increase for increased prosecutions as a result of enhanced enforcement measures against illegal foreign fishers, and
- \$0.700m increase for the prosecution of offences resulting from the Pan Pharmaceuticals recall.

Funding for 2006-07 and later years of \$63.9m for prosecutions resulting from Operation Wickenby, a joint operation by the Australian Tax Office and other key agencies to attack international tax evasion designed by particular offshore promoters.

### Variations — Measures

**Table 1.2: Additional estimates and variations to outcomes – measures**

	2005-06 \$'000	2006-07 \$'000	2007-08 \$'000	2008-09 \$'000
<b>Outcome 1</b>				
<b>Increase in departmental appropriations</b>				
Illegal foreign fishers in Australia's northern waters - increased enforcement	149	679	693	713
Operation Wickenby - investigations and prosecutions	-	11,354	15,179	16,285
<b>Total changes in Departmental appropriations</b>	<b>149</b>	<b>12,033</b>	<b>15,872</b>	<b>16,998</b>

Note: Figures in this table are fiscal balance consistent with MYEFO and Budget Paper No. 2 presentation.

### Other variations to appropriations

**Table 1.3: Additional estimates and variations to outcomes – other variations**

	2005-06 \$'000	2006-07 \$'000	2007-08 \$'000	2008-09 \$'000
<b>Outcome 1</b>				
<b>Increase in departmental appropriations</b>				
Pan Pharmaceuticals recall - prosecute offences (transfer of funds from Therapeutic Goods Administration)	700	1,400	300	200
<b>Total changes in Departmental appropriations</b>	<b>700</b>	<b>1,400</b>	<b>300</b>	<b>200</b>

**MEASURES — AGENCY SUMMARY****Table 1.4: Summary of expense measures since the 2005-06 Budget**

Measure	Outcome	Outputs Affected	Appropriations 2005-06 \$'000			Appropriations 2006-07 \$'000			Appropriations 2007-08 \$'000			Appropriations 2008-09 \$'000				
			Admin Items	Dept Outputs	Total	Admin Items	Dept Outputs	Total	Admin Items	Dept Outputs	Total	Admin Items	Dept Outputs	Total		
<b>EXPENSE MEASURES</b>																
Illegal foreign fishers in Australia's northern waters - increased enforcement	1	1	-	149	149	-	679	679	-	693	693	-	713	713	-	713
Operation Wickenby - investigations and prosecutions (Note 1)	1	1	-	-	-	-	11,354	11,354	-	15,179	15,179	-	16,285	16,285	-	16,285
<b>Total Expense Measures</b>			-	<b>149</b>	<b>149</b>	-	<b>12,033</b>	<b>12,033</b>	-	<b>15,872</b>	<b>15,872</b>	-	<b>16,998</b>	<b>16,998</b>	-	<b>16,998</b>

Note 1: Funding of \$21m has also been provided in the following three financial years.

Note 2: Figures in this table are fiscal balance consistent with MYEFO and Budget Paper No. 2 presentation.

## BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

**Table 1.5: Appropriation Bill (No. 3) 2005-06**

	2004-05 Available \$'000	2005-06 Budget \$'000	2005-06 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
<b>DEPARTMENTAL OUTPUTS</b>					
<b>Outcome 1</b>					
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	75,102	79,210	80,059	849	-
<b>Total Office of the Director of Public Prosecutions</b>	<b>75,102</b>	<b>79,210</b>	<b>80,059</b>	<b>849</b>	<b>-</b>

## SUMMARY OF STAFFING CHANGES

**Table 1.7: Average Staffing Level (ASL)**

	2005-06 Budget	2005-06 Revised	Variation
<b>Outcome 1</b>			
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	472	476	4
<b>Total</b>	<b>472</b>	<b>476</b>	<b>4</b>

Note: This table is based on full time equivalent staffing levels.

## SUMMARY OF AGENCY SAVINGS

The DPP does not have any savings.

## OTHER RECEIPTS AVAILABLE TO BE USED

There are no changes to other receipts to that published at Budget time.

## ESTIMATES OF EXPENSES FROM SPECIAL APPROPRIATIONS

The DPP does not have any special appropriations.

## ESTIMATES OF SPECIAL ACCOUNT FLOWS

Table 1.11: Estimates of special account flows

	Opening Balance	Receipts	Payments	Adjustments	Closing Balance
	2005-06 <sup>(1)</sup>	2005-06	2005-06	2005-06	2005-06
	2004-05 <sup>(1)</sup>	2004-05	2004-05	2004-05	2004-05
	\$'000	\$'000	\$'000	\$'000	\$'000
Other Trust Monies (OTM) Account (FMA Act s20) (D)	-	50	50	-	-
	-	51	51	-	-
Other Trust Monies (OTM) Account (FMA Act s20) (A)	-	2,370	2,370	-	-
	-	2,012	2,012	-	-
Services for Other Governments and Non-Agency Bodies (SOG) Account (FMA Act s20)(A)	-	-	-	-	-
	-	-	-	-	-
<b>Total special accounts</b>	-	<b>2,420</b>	<b>2,420</b>	-	-
	-	<b>2,063</b>	<b>2,063</b>	-	-

D = Departmental; A = Administered

Acts Glossary:

FMA Act = *Financial Management and Accountability Act, 1997*

Note 1 The revised Opening Balance for 2005-06 is the same as the final closing balance for 2004-05. This balance may have changed from that shown in the 2005-2006 PBS as the actual for 2004-05 has been updated to reflect the final budget outcome for that year.

These Special Accounts do not form part of Agency Resourcing:

- The departmental component of the OTM account is used to receipt payments from Comcare on behalf of agency employees and subsequent payments on their behalf, and
- The administered component of the OTM account is used to receipt bonds, penalties, fines and costs received from defendants via courts pending reconciliation and the subsequent payment to the Official Public Account, other agencies or refunded to defendants via the courts.

## Section 2: Revisions to agency outcomes

### OUTCOMES, ADMINISTERED ITEMS AND OUTPUTS

Table 1.1 'Agency outcomes and outputs groups' lists the outcome statements and output groups for the Agency.

There are no changes to the performance information for the DPP's outcomes and outputs arising from Additional Estimates variations and measures.

## Section 3: Budgeted financial statements

### **ANALYSIS OF BUDGETED FINANCIAL STATEMENTS**

Revisions to the budgeted departmental financial statements for the DPP since the 2005-06 Portfolio Budget Statements are presented in this section.

### **BUDGETED FINANCIAL STATEMENTS**

#### **Departmental financial statements**

##### **Budgeted departmental income statement**

Total revenues are estimated to be \$82.134m, an increase of \$0.829m since the 2005-06 Budget. The net increase is a result of:

- Appropriation revenue of \$0.149m for new measure funding (see Table 1.1)
- Appropriation revenue of \$0.700m for other funding variations (see Table 1.2), and
- Reduction of \$0.020m for revenue from sale of assets adjustments resulting from the adoption of Australian Equivalents to International Financial Reporting Standards (AEIFRS) from 2005-06 which requires gains or losses to be reported.

Total expenses are estimated to be \$82.134m, an increase of \$0.829m since the 2005-06 Budget. The net increase is a result of the increase in revenues outlined above.

##### **Budgeted departmental balance sheet**

The differences between the previously published estimates and the revised estimate are as a result of the inclusion of 2004-05 actual results rather than estimated actuals and adjustments resulting from the adoption of AEIFRS from 2005-06.

The DPP's revised 2005-06 net asset position is \$16.492m, a decrease of \$0.422m since the 2005-06 Budget.

The DPP's major liability continues to be accrued employee entitlements (\$14.350m in 2005-06) which have decreased as a result of 2004-05 audited actual results.

### **Budgeted departmental statement of cash flows**

The differences between the previously published estimates and the revised estimate are as a result of the increased appropriation funding as detailed above.

### **Departmental statement of changes in equity — summary of movement**

The differences between the previously published estimates and the revised estimate are as a result of the inclusion of 2004-05 actual results rather than estimated actuals and adjustments resulting from the adoption of AEIFRS from 2005-06.

### **Departmental capital budget statement**

The differences between the previously published estimates and the revised estimate are as a result of the inclusion of 2004-05 actual results rather than estimated actuals.

### **Departmental property, plant, equipment and intangibles — summary of movement**

The differences between the previously published estimates and the revised estimate are as a result of the inclusion of 2005-06 actual opening balances rather than estimated actuals.

### **Schedule of administered activity**

#### **Schedule of budgeted income and expenses administered on behalf of government**

The differences between the previously published estimates and the revised estimate are as a result of the inclusion of 2004-05 actual results rather than estimated actuals.

#### **Schedule of budgeted assets and liabilities administered on behalf of government**

The differences between the previously published estimates and the revised estimate are as a result of the inclusion of 2004-05 actual results rather than estimated actuals.

#### **Schedule of budgeted administered cash flows**

The differences between the previously published estimates and the revised estimate are as a result of the inclusion of 2004-05 actual results rather than estimated actuals.

**Table 3.1: Budgeted departmental income statement for the period ended 30 June**

	Actual 2004-05 \$'000	Revised Budget 2005-06 \$'000	Forward Estimate 2006-07 \$'000	Forward Estimate 2007-08 \$'000	Forward Estimate 2008-09 \$'000
<b>INCOME</b>					
<b>Revenue</b>					
Revenues from Government	75,102	80,059	88,263	91,571	93,378
Goods and services	1,302	1,165	1,165	1,165	1,165
Other	832	910	910	910	910
<b>Total revenue</b>	<b>77,236</b>	<b>82,134</b>	<b>90,338</b>	<b>93,646</b>	<b>95,453</b>
<b>Gains</b>					
Net gains from sale of assets	22	-	-	-	-
<b>Total gains</b>	<b>22</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total income</b>	<b>77,258</b>	<b>82,134</b>	<b>90,338</b>	<b>93,646</b>	<b>95,453</b>
<b>EXPENSE</b>					
Employees	44,327	45,151	49,604	50,333	51,260
Suppliers	27,534	33,183	36,934	39,513	40,393
Depreciation and amortisation	3,102	3,300	3,300	3,300	3,300
Write-down of assets and impairment of assets	2	-	-	-	-
Other	371	500	500	500	500
<b>Total expenses</b>	<b>75,336</b>	<b>82,134</b>	<b>90,338</b>	<b>93,646</b>	<b>95,453</b>
<b>Operating result</b>	<b>1,922</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net surplus or (deficit) attributable to the Australian Government</b>	<b>1,922</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Table 3.2: Budgeted departmental balance sheet as at 30 June

	Actual 2004-05 \$'000	Revised Budget 2005-06 \$'000	Forward Estimate 2006-07 \$'000	Forward Estimate 2007-08 \$'000	Forward Estimate 2008-09 \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash	330	330	330	330	330
Receivables	15,163	17,193	19,357	21,630	21,512
<b>Total financial assets</b>	<b>15,493</b>	<b>17,523</b>	<b>19,687</b>	<b>21,960</b>	<b>21,842</b>
<b>Non-financial assets</b>					
Land and buildings	12,784	11,089	9,794	8,379	8,684
Infrastructure, plant and equipment	6,852	6,355	5,807	5,287	5,445
Intangibles	390	340	290	240	190
Other	1,059	1,059	1,059	1,059	1,059
<b>Total non-financial assets</b>	<b>21,085</b>	<b>18,843</b>	<b>16,950</b>	<b>14,965</b>	<b>15,378</b>
<b>Total assets</b>	<b>36,578</b>	<b>36,366</b>	<b>36,637</b>	<b>36,925</b>	<b>37,220</b>
<b>LIABILITIES</b>					
<b>Interest bearing liabilities</b>					
Other	1,437	1,225	1,013	801	589
<b>Total interest bearing liabilities</b>	<b>1,437</b>	<b>1,225</b>	<b>1,013</b>	<b>801</b>	<b>589</b>
<b>Provisions</b>					
Employees	14,350	14,350	14,833	15,333	15,840
Other	1,165	1,165	1,165	1,165	1,165
<b>Total provisions</b>	<b>15,515</b>	<b>15,515</b>	<b>15,998</b>	<b>16,498</b>	<b>17,005</b>
<b>Payables</b>					
Suppliers	3,102	3,102	3,102	3,102	3,102
Other	32	32	32	32	32
<b>Total payables</b>	<b>3,134</b>	<b>3,134</b>	<b>3,134</b>	<b>3,134</b>	<b>3,134</b>
Liabilities included in disposal groups held for sale	-	-	-	-	-
<b>Total liabilities</b>	<b>20,086</b>	<b>19,874</b>	<b>20,145</b>	<b>20,433</b>	<b>20,728</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	1,507	1,507	1,507	1,507	1,507
Reserves	4,859	4,859	4,859	4,859	4,859
Retained surpluses or accumulated deficits	10,126	10,126	10,126	10,126	10,126
<b>Total parent entity interest</b>	<b>16,492</b>	<b>16,492</b>	<b>16,492</b>	<b>16,492</b>	<b>16,492</b>
<b>Total equity</b>	<b>16,492</b>	<b>16,492</b>	<b>16,492</b>	<b>16,492</b>	<b>16,492</b>
<b>Current assets</b>	<b>16,552</b>	<b>18,582</b>	<b>20,746</b>	<b>23,019</b>	<b>22,901</b>
<b>Non-current assets</b>	<b>20,026</b>	<b>17,784</b>	<b>15,891</b>	<b>13,906</b>	<b>14,319</b>
<b>Current liabilities</b>	<b>8,324</b>	<b>8,324</b>	<b>8,324</b>	<b>8,324</b>	<b>8,324</b>
<b>Non-current liabilities</b>	<b>11,762</b>	<b>11,550</b>	<b>11,821</b>	<b>12,109</b>	<b>12,404</b>

\*Note: 'equity' is the residual interest in assets after deduction of liabilities.

**Table 3.3: Budgeted departmental statement of cash flows for the period ended 30 June**

	Actual 2004-05 \$'000	Revised Budget 2005-06 \$'000	Forward Estimate 2006-07 \$'000	Forward Estimate 2007-08 \$'000	Forward Estimate 2008-09 \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Goods and services	1,531	1,261	1,261	1,261	1,261
Appropriations	77,975	78,046	86,111	89,310	93,508
Other	3,781	2,548	2,143	2,122	2,118
<b>Total cash received</b>	<b>83,287</b>	<b>81,855</b>	<b>89,515</b>	<b>92,693</b>	<b>96,887</b>
<b>Cash used</b>					
Employees	44,058	44,903	48,872	49,584	50,504
Suppliers	32,005	35,394	38,729	41,287	42,163
Other	386	500	500	500	500
<b>Total cash used</b>	<b>76,449</b>	<b>80,797</b>	<b>88,101</b>	<b>91,371</b>	<b>93,167</b>
<b>Net cash from or (used by) operating activities</b>	<b>6,838</b>	<b>1,058</b>	<b>1,414</b>	<b>1,322</b>	<b>3,720</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of property, plant and equipment	41	20	13	13	13
Other	60	-	-	-	-
<b>Total cash received</b>	<b>101</b>	<b>20</b>	<b>13</b>	<b>13</b>	<b>13</b>
<b>Cash used</b>					
Purchase of property, plant and equipment	6,847	1,078	1,427	1,335	3,733
<b>Total cash used</b>	<b>6,847</b>	<b>1,078</b>	<b>1,427</b>	<b>1,335</b>	<b>3,733</b>
<b>Net cash from or (used by) investing activities</b>	<b>(6,746)</b>	<b>(1,058)</b>	<b>(1,414)</b>	<b>(1,322)</b>	<b>(3,720)</b>
<b>Net increase or (decrease) in cash held</b>	<b>92</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash at the beginning of the reporting period	238	330	330	330	330
<b>Cash at the end of the reporting period</b>	<b>330</b>	<b>330</b>	<b>330</b>	<b>330</b>	<b>330</b>

**Table 3.4: Departmental statement of changes in equity — summary of movement Budget year 2005-06**

	Accumulated Results \$'000	Asset Revaluation Reserve \$'000	Other Reserves \$'000	Contributed Equity/ Capital \$'000	Total Equity \$'000
<b>Opening balance as at 1 July 2005</b>					
Balance carried forward from previous period	10,126	4,859	-	1,507	16,492
Adjustment for changes in accounting policies	-	-	-	-	-
<b>Adjusted opening balance</b>	<b>10,126</b>	<b>4,859</b>	<b>-</b>	<b>1,507</b>	<b>16,492</b>
<b>Income and expense</b>	-	-	-	-	-
Net operating result	-	-	-	-	-
<b>Total income and expenses recognised directly in equity</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transactions with owners</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Closing balance as at 30 June 2006</b>	<b>10,126</b>	<b>4,859</b>	<b>-</b>	<b>1,507</b>	<b>16,492</b>

**Table 3.5: Departmental capital budget statement**

	Actual 2004-05 \$'000	Revised Budget 2005-06 \$'000	Forward Estimate 2006-07 \$'000	Forward Estimate 2007-08 \$'000	Forward Estimate 2008-09 \$'000
<b>CAPITAL APPROPRIATIONS</b>	-	-	-	-	-
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation	-	-	-	-	-
Funded internally by Departmental resources	6,847	1,078	1,427	1,335	3,733
<b>Total</b>	<b>6,847</b>	<b>1,078</b>	<b>1,427</b>	<b>1,335</b>	<b>3,733</b>

**Table 3.6: Departmental property, plant, equipment and intangibles — summary of movement Budget year 2005-06**

	Buildings	Other Infrastructure Plant and Equipment	Computer Software	Total
	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2005</b>				
Gross book value	19,059	11,485	2,177	32,721
Accumulated depreciation	6,275	4,633	1,787	12,695
<b>Opening net book value</b>	<b>12,784</b>	<b>6,852</b>	<b>390</b>	<b>20,026</b>
Additions: purchases	-	828	250	1,078
Depreciation/amortisation expense	1,695	1,305	300	3,300
Disposals:	-	(20)	-	(20)
<b>As at 30 June 2006</b>				
Gross book value	19,059	12,293	2,427	33,779
Accumulated depreciation	7,970	5,938	2,087	15,995
<b>Closing net book value</b>	<b>11,089</b>	<b>6,355</b>	<b>340</b>	<b>17,784</b>

**Table 3.7: Schedule of budgeted income and expenses administered on behalf of Government for the period ended 30 June**

	Actual 2004-05 \$'000	Revised Budget 2005-06 \$'000	Forward Estimate 2006-07 \$'000	Forward Estimate 2007-08 \$'000	Forward Estimate 2008-09 \$'000
<b>INCOME ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Revenue</b>					
<b>Non-taxation</b>					
Other sources of non-taxation revenues	8,108	5,300	5,300	5,300	5,300
<b>Total non-taxation</b>	<b>8,108</b>	<b>5,300</b>	<b>5,300</b>	<b>5,300</b>	<b>5,300</b>
<b>Total revenues administered on behalf of Government</b>	<b>8,108</b>	<b>5,300</b>	<b>5,300</b>	<b>5,300</b>	<b>5,300</b>
<b>Total income administered on behalf of Government</b>	<b>8,108</b>	<b>5,300</b>	<b>5,300</b>	<b>5,300</b>	<b>5,300</b>
<b>EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
Write down and impairment of assets	3,764	2,750	2,750	2,750	2,750
<b>Total expenses administered on behalf of Government</b>	<b>3,764</b>	<b>2,750</b>	<b>2,750</b>	<b>2,750</b>	<b>2,750</b>

**Table 3.8: Schedule of budgeted assets and liabilities administered on behalf of Government as at 30 June**

	Actual 2004-05 \$'000	Revised Budget 2005-06 \$'000	Forward Estimate 2006-07 \$'000	Forward Estimate 2007-08 \$'000	Forward Estimate 2008-09 \$'000
<b>ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Financial assets</b>					
Receivables	4,159	4,459	4,759	5,059	5,359
<b>Total financial assets</b>	<b>4,159</b>	<b>4,459</b>	<b>4,759</b>	<b>5,059</b>	<b>5,359</b>
<b>Total assets administered on behalf of Government</b>	<b>4,159</b>	<b>4,459</b>	<b>4,759</b>	<b>5,059</b>	<b>5,359</b>

**Table 3.9: Schedule of budgeted administered cash flows for the period ended 30 June**

	Actual 2004-05 \$'000	Revised Budget 2005-06 \$'000	Forward Estimate 2006-07 \$'000	Forward Estimate 2007-08 \$'000	Forward Estimate 2008-09 \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Other	2,173	2,570	2,570	2,570	2,570
<b>Total cash received</b>	<b>2,173</b>	<b>2,570</b>	<b>2,570</b>	<b>2,570</b>	<b>2,570</b>
<b>Cash used</b>					
Other	2,173	2,570	2,570	2,570	2,570
<b>Total cash used</b>	<b>2,173</b>	<b>2,570</b>	<b>2,570</b>	<b>2,570</b>	<b>2,570</b>
<b>Net cash from or (used by) operating activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net increase or (decrease) in cash held</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash at beginning of reporting period	-	-	-	-	-
Cash from Official Public Account for:					
- special accounts	2,173	2,570	2,570	2,570	2,570
Cash to Official Public Account for:					
- special accounts	(2,173)	(2,570)	(2,570)	(2,570)	(2,570)
<b>Cash at end of reporting period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## **NOTES TO THE FINANCIAL STATEMENTS**

### **Departmental**

The financial statements are presented based upon the Australian Equivalents to International Financial Reporting Standards (AEIFRS). The actual 2004-05 results have been restated from the results published in the 2004-05 Annual Report to comply with AEIFRS.

### **Administered**

No changes were required to be made as a result of AEIFRS.