

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

Section 1: Overview, appropriations and budget measures summary

OVERVIEW

The Office of the Director of Public Prosecutions (DPP) is established under the *Director of Public Prosecutions Act 1983*. The DPP is within the portfolio of the Commonwealth Attorney-General, but the Office operates independently of the political process. The Office is headed by a Director, who is appointed for a statutory term of up to seven years.

The DPP's vision is to provide a prosecution service to the Commonwealth and the people of Australia which is fair, independent, accountable, effective and efficient in order to advance social justice by deterring and discouraging breaches of Commonwealth law and ensuring that serious offenders are brought to justice.

The primary role of the DPP is to prosecute offences against Commonwealth law, including Corporations Law, and to recover the proceeds of Commonwealth crime. The DPP is not an investigative agency. It prosecutes cases investigated by other agencies.

The DPP has as its outcome 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.

APPROPRIATIONS AND RESOURCING

The total appropriation for the DPP in the 2003–04 Budget is \$66.177m. Table 1.1 shows appropriations (2003–04) and other revenue by outcome.

ADMINISTERED CAPITAL AND DEPARTMENTAL EQUITY INJECTIONS AND LOANS

The DPP does not have an appropriation for an equity injection or loan or an appropriation for administered capital.

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS — APPROPRIATIONS 2003–04

Table 1.1: Appropriations and other revenue ('000)

| Outcome | Departmental (price of outputs) | | | | | Administered | | | | |
|---|--|-----------------|---------------|----------------------------|------------------|-----------------------|--------------------------|------------------------|--|----------------------|
| | Revenue from Government (Appropriations) | | | Revenue from other sources | Price of outputs | Annual Appropriations | | Special Appropriations | Total Administered Appropriations | Total Appropriations |
| | Bill No. 1 | Special approps | Total | | | Bill No. 1 | Bill No. 2 (SPPs & NAOs) | | | |
| | (A) | (B) | (C = A+B) | (D) | (E = C+D) | (F) | (G) | (H) | (I = F+G+H) | (J=C+I) |
| 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 | - | 66,177 97% | 1,716 | 67,893 | - | - | - | - | 66,177 |
| Total | 66,177 | - | 66,177 | 1,716 | 67,893 | - | - | - | - | 66,177 |
| | | | | | | | | | Departmental capital (equity injections and loans) | - |
| | | | | | | | | | Administered capital | - |
| | | | | | | | | | Total Appropriations | 66,177 |

1. Columns C, E and I refer to information provided in Total Resources for Outcome tables.
 2. Under the Appropriation structure, Bill No. 2 includes Specific Purpose Payments (SPP's), New Agency Outcomes (NAO's), administered capital and departmental capital via departmental injections and loans.
 3. Refer to Budgeted Statement of Financial Performance for application of agency revenue.
 4. Revenue from other sources includes other revenue from government (for example, resources free of charge) and revenue from other sources (for example, sales of goods and services by agencies). Non-appropriated departmental and administered revenues are detailed in Table 1.3.
- Note: Percentage figures indicate the percentage contribution of Revenue from Government (Departmental Appropriations) to the Total Price of Outputs, by outcome.

MEASURES — AGENCY SUMMARY

Table 1.2: Summary of measures disclosed in the 2003–04 Budget

| Measure | Outcome | Outputs affected | Appropriations Budget 2003–2004 (\$'000) | | | Appropriations Forward Estimate 2004–2005 (\$'000) | | | Appropriations Forward Estimate 2005–2006 (\$'000) | | | Appropriations Forward Estimate 2006–2007 (\$'000) | | |
|--|---------|------------------|--|--------------|--------------|--|--------------|--------------|--|--------------|--------------|--|--------------|--------------|
| | | | Admin expenses | Dept outputs | Total | Admin expenses | Dept outputs | Total | Admin expenses | Dept outputs | Total | Admin expenses | Dept outputs | Total |
| Proceeds of Crime legislation - additional funding for implementation | 1 | 1.1 | - | 1,945 | 1,945 | - | 2,934 | 2,934 | - | - | - | - | - | - |
| Identity fraud - improving and increasing the number of investigations | 1 | 1.1 | - | 1,999 | 1,999 | - | 2,989 | 2,989 | - | 2,989 | 2,989 | - | 2,989 | 2,989 |
| Total | | | - | 3,944 | 3,944 | - | 5,923 | 5,923 | - | 2,989 | 2,989 | - | 2,989 | 2,989 |

RECEIPTS FROM INDEPENDENT SOURCES

Table 1.3: Receipts from Independent Sources

| | Estimated Revenue 2002–2003 \$'000 | Estimated Revenue 2003–2004 \$'000 |
|--|---|---|
| DEPARTMENTAL REVENUE | | |
| Charging for goods and services | 1,050 | 1,050 |
| Sub-lease rent | 117 | 117 |
| Interest | 48 | - |
| Other | 76 | 76 |
| Comcare receipts | 33 | 33 |
| Resources received free of charge – Commonwealth Government Agencies | 60 | 60 |
| Resources received free of charge – Other | 380 | 380 |
| Total Estimated Departmental Revenue | 1,764 | 1,716 |
| Administered Revenue | | |
| Court fines and costs | 18,310 | 18,310 |
| Total Estimated Administered Revenue | 18,310 | 18,310 |

Note: This table is prepared on an accrual basis with reference to Table 3.1 and table 3.7.

SPECIAL APPROPRIATIONS

The DPP does not have any special appropriations.

SPECIAL ACCOUNTS

Table 1.5: Estimates of special account flows and balances

| Special Account | Budget Estimate - 2003-04, Heavy Figures | | | | |
|--|--|--------------|--------------|---------|---------|
| | <i>Estimated Actual - 2002-03, Light figures</i> | | | | |
| | Opening | | | Adjust- | Closing |
| | Balance | Receipts | Payments | ments | Balance |
| | 2003-04 | 2003-04 | 2003-04 | 2003-04 | 2003-04 |
| | 2002-03 | 2002-03 | 2002-03 | 2002-03 | 2002-03 |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Departmental Special Accounts: | | | | | |
| Other Trust Monies Account (FMA Act s20) | - | - | - | - | - |
| - Agency Component | - | - | - | - | - |
| Services for Other Governments and Non-Agency Bodies Account (FMA Act s20) | - | 33 | 33 | - | - |
| - Comcare Component | - | 33 | 33 | - | - |
| Administered Special Accounts: | | | | | |
| Other Trust Monies Account (FMA Act s20) | - | 1,928 | 1,928 | - | - |
| - Fines & Costs Component | 14 | 1,914 | 1,928 | - | - |
| Other Trust Monies Account (FMA Act s20) | - | - | - | - | - |
| - Bonds Component | - | - | - | - | - |
| Law Enforcement Projects Account (FMA Act s20) | - | - | - | - | - |
| | - | - | - | - | - |
| Total Special Accounts | - | 1,961 | 1,961 | - | - |
| | 14 | 1,947 | 1,961 | - | - |

Acts Glossary:

FMA Act = *Financial Management and Accountability Act 1997*

Section 2: Outcomes and outputs information

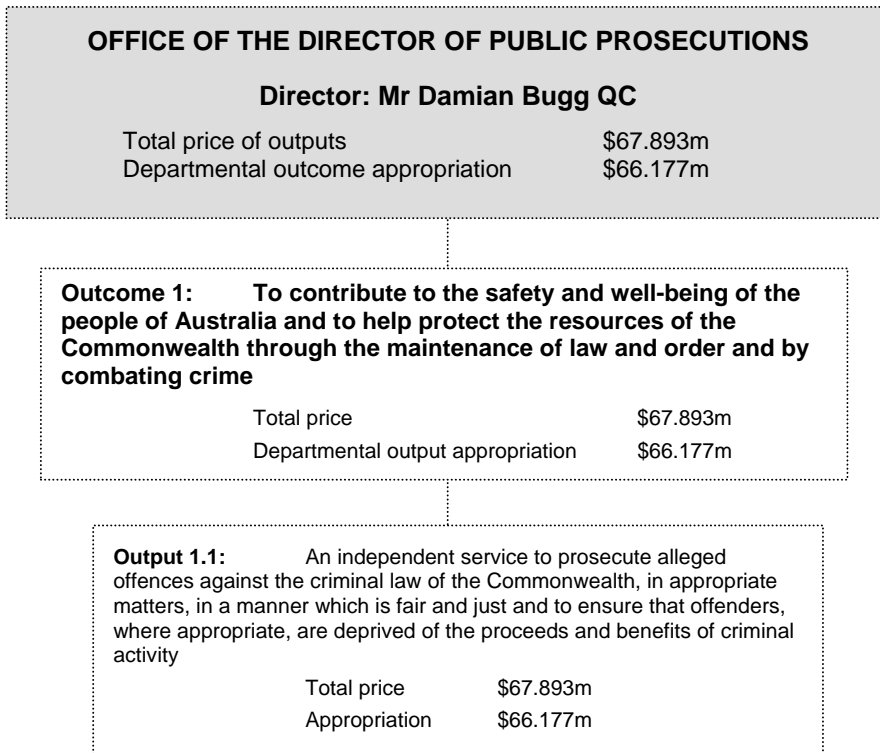
OUTCOMES AND OUTPUT GROUPS

The Office of the Director of Public Prosecutions works to achieving the outcome specified by Government. The following section provides a departmental overview, and then the outcome is discussed. Map 2 shows the relationship between the outcome and output.

Financial and non-financial information is provided as follows:

- Map 2 - details outcome and output resourcing and illustrates the relationship between the outcome and contributing outputs.
- Table 2.1.1 - details financial information for outcome 1.
- Table 2.2.1 - details non-financial information for outcome 1.

Map 2: Outcomes and output groups



CHANGES TO OUTCOMES AND OUTPUTS

There have been no changes to the outcome and output structure for the DPP.

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

Measures affecting Outcome 1

See Table 1.2

Proceeds of Crime legislation - additional funding for implementation

The Government will provide \$6.2m over the two years 2003–04 and 2004–05 (\$6.1m for expenses and \$0.1m for capital) to fund prosecutions made by the DPP under the *Proceeds of Crime Act 2002*, and for the control and realisation of seized assets by the Insolvency and Trustee Service Australia (ITSA). Future funding for this measure will be subject to a review of the impact of the legislation on the workloads of the DPP and ITSA.

The funding for the DPP for this measure is \$4.9m over two years.

The *Proceeds of Crime Act 2002* came into effect on 1 January 2003. It is a comprehensive civil confiscation regime to allow the Commonwealth to freeze and confiscate the assets of people involved in serious crime.

Identity fraud - improving and increasing the number of investigations

The Government will increase the number of investigations into identity fraud. The measure will involve enhanced use of external and internal data sources to detect cases of fraud and will apply to all payment types.

Identify fraud investigation services will be purchased from the Australian Federal Police. Funding of \$11.0m over four years will also be provided to the DPP to assist in the prosecution of cases.

This measure is expected to lead to savings in social welfare payments of \$97.4m and will cost \$37.3m to administer to give a net savings of \$60.1m over four years.

OUTCOME 1 — RESOURCING

Table 2.1.1 shows how the 2003–04 appropriations translate to total resourcing for the DPP for outcome 1: revenue from government (appropriations), revenue from other sources and the total price of the output.

Table 2.1.1: Total resources for Outcome 1 (\$'000)

| | Estimated Actual 2002–03 \$'000 | Budget Estimate 2003–04 \$'000 |
|--|--|---|
| Departmental appropriations | | |
| 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 | 62,516 | 66,177 |
| Total revenue from government (appropriations) Contributing to price of departmental outputs | 62,516 97% | 66,177 97% |
| Revenue from other sources | | |
| 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 | 1,731 | 1,683 |
| Total revenue from other sources | 1,731 | 1,683 |
| Total price from departmental outputs (Total revenue from government and from other sources) | 64,247 | 67,860 |
| from Special Accounts (estimated payments from Special Account balances) | | |
| Comcare (SRC Act 1998) | 33 | 33 |
| Total Departmental Special Account outflows | 33 | 33 |
| Total estimated resourcing for Outcome 1 (Total price of outputs and administered appropriations) | 64,280 | 67,893 |
| Average Staffing Level | 450 | 480 |

Administered Special Accounts shown in Table 1.5 are not part of agency resourcing.

OUTCOME 1 — CONTRIBUTION OF OUTPUTS

The Office of the Director of Public Prosecutions (DPP) has one outcome:

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

There is one output for DPP's outcome:

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

PERFORMANCE INFORMATION FOR OUTCOME 1

Table 2.2.1 provides information on the strategies chosen to deliver outcome 1, and shows the links between the output and the outcome.

Table 2.2.1: Performance information for Outcome 1

| Performance information for departmental outputs | |
|--|----------------------------|
| <i>Output description</i> | <i>Performance measure</i> |
| 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 | |
| Prosecutions resulting in a conviction | 90% |
| Defended summary hearings resulting in a conviction | 60% |
| Defended committals resulting in a committal hearing | 80% |
| Defended trials resulting in a conviction | 60% |
| Prosecution sentence appeals upheld in summary matters | 60% |
| Prosecution sentence appeals upheld | 60% |
| Applications for restraining orders that succeeded | 90% |
| Applications for pecuniary penalty orders that succeeded | 90% |
| Applications for forfeiture orders that succeeded | 90% |

Results against performance indicators are reported in the DPP's Annual Reports, copies of which are available from the DPP's website at www.cdpp.gov.au.

EVALUATIONS

Effective law enforcement depends on cooperation and the DPP has a responsibility to assist other agencies to perform their role in the process. From time to time the DPP undertakes client surveys, the results of which are published in the Annual Report. The DPP obtains feedback via regular liaison with clients.

Section 3: Budgeted financial statements

ANALYSIS OF BUDGETED FINANCIAL STATEMENTS

Departmental financial statements

Budgeted Departmental Statement of Financial Performance.

The DPP's budgeted operating revenues in 2003–04 are to increase by \$3.613m (5.6%) over the estimated actual for 2002–03, made up of:

- New funding for the budget measures detailed in Table 1.2 of \$3.944m;
- Funding for employer superannuation increases of \$0.641m;
- Funding for the cessation of the Agency Banking Incentive Scheme of \$0.190m;
- Reduction in funding on removal of the Capital Use Charge of \$1.294m;
- Reduction in interest earned on cessation of the Agency Banking Incentive Scheme of \$0.048m; and
- Aggregate effect of CPI adjustments of \$0.180m.

The DPP's budgeted operating expenses in 2003–04 are to increase by \$6.045m (9.8%) over the estimated actual for 2002–03, made up of:

- Expenditure for the budget measures detailed in Table 1.2 of \$3.944m;
- Expenditure on the superannuation increases of \$1.500m;
- Increases in salaries and suppliers of \$1.121m; and
- Reduction in provision for losses on sale of assets and asset write-downs of \$0.520m.

As noted above, the Capital Use Charge is removed from 2003–04 and no further payments will be made.

Changes in the forward estimate years reflect the ongoing effects of the above points. The reductions in 2005–06 are due to continuing funding for the Proceeds of Crime legislation being the subject of a review in the context of that year's budget.

Budgeted Departmental Statement of Financial Position.

The DPP's budgeted net assets position of \$11.822m remains unchanged from the 2002–03 estimated actuals.

Changes of note are:

- Reduction to cash and an increase in receivables on implementation of the Government's Budget Estimates and Framework Review recommendation to cease the Agency Banking Incentive Scheme and introduce a just in time appropriation draw-down regime. This will see our current cash holdings returned to the Department of Finance and Administration in return for the right to draw-down cash when required; and
- The effect of office accommodation projects in 2004–05 and 2005–06, leading to an increase in the net book value of non-financial assets and a corresponding decrease in appropriations receivable.

Budgeted Departmental Statement of Cash Flows.

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

Changes of note are:

- No increase in net cash held due to the implementation of the Government's Budget Estimates and Framework Review recommendation to introduce a just in time appropriation draw-down regime;
- Increase in cash used for investing activities due to office accommodation projects in 2004–05 and 2005–06; and
- Cessation of interest receipts and capital use charge payments.

Schedules 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.

- 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

| | Estimated Actual 2002-03 \$'000 | Budget Estimate 2003-04 \$'000 | Forward Estimate 2004-05 \$'000 | Forward Estimate 2005-06 \$'000 | Forward Estimate 2006-07 \$'000 |
|--|--|---|--|--|--|
| REVENUE | | | | | |
| Revenues from ordinary activities | | | | | |
| Revenues from government - appropriations | 62,516 | 66,177 | 69,633 | 67,706 | 69,023 |
| Revenues from government – resources received free of charge | 60 | 60 | 60 | 60 | 60 |
| Goods and services | 1,167 | 1,167 | 1,154 | 1,064 | 1,071 |
| Interest | 48 | - | - | - | - |
| Other | 489 | 489 | 489 | 489 | 489 |
| Revenues from ordinary activities | 64,280 | 67,893 | 71,336 | 69,319 | 70,643 |
| EXPENSE | | | | | |
| Expenses from ordinary activities (excluding borrowing costs expense) | | | | | |
| Employees | 34,231 | 39,194 | 41,790 | 40,166 | 40,913 |
| Suppliers | 23,297 | 24,899 | 25,746 | 25,353 | 25,930 |
| Depreciation and amortisation | 3,300 | 3,300 | 3,300 | 3,300 | 3,300 |
| Write-down of assets | 480 | - | - | - | - |
| Net loss from sale of assets | 40 | - | - | - | - |
| Other | 500 | 500 | 500 | 500 | 500 |
| Expenses from ordinary activities (excluding borrowing costs expense) | 61,848 | 67,893 | 71,336 | 69,319 | 70,643 |
| Borrowing costs expense | - | - | - | - | - |
| Operating surplus or deficit from ordinary activities | 2,432 | - | - | - | - |
| Gain or loss on extraordinary items | - | - | - | - | - |
| Net surplus or deficit | 2,432 | - | - | - | - |
| Capital use Charge Paid* | 1,122 | - | - | - | - |
| Net surplus or (deficit) after CUC | 1,310 | - | - | - | - |

* The Capital use Charge will be discontinued from 1 July 2003.

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

| | Estimated Actual 2002-03 \$'000 | Budget Estimate 2003-04 \$'000 | Forward Estimate 2004-05 \$'000 | Forward Estimate 2005-06 \$'000 | Forward Estimate 2006-07 \$'000 |
|--|--|---|--|--|--|
| ASSETS | | | | | |
| Financial assets | | | | | |
| Cash | 15,757 | 199 | 199 | 199 | 199 |
| Receivables | 195 | 10,795 | 9,467 | 12,358 | 15,046 |
| Total financial assets | 15,952 | 10,994 | 9,666 | 12,557 | 15,245 |
| Non-financial assets | | | | | |
| Land and buildings | 4,991 | 8,524 | 10,102 | 8,730 | 7,358 |
| Infrastructure, plant and equipment | 5,162 | 6,025 | 5,992 | 5,001 | 4,213 |
| Intangibles | 1,080 | 1,107 | 1,134 | 1,011 | 888 |
| Other | 900 | 795 | 795 | 795 | 795 |
| Total non-financial assets | 12,133 | 16,451 | 18,023 | 15,537 | 13,254 |
| Total assets | 28,085 | 27,445 | 27,689 | 28,094 | 28,499 |
| LIABILITIES | | | | | |
| Interest bearing liabilities | | | | | |
| Other (Note 1) | 1,969 | 792 | 467 | 372 | 277 |
| Provisions | | | | | |
| Employees | 11,027 | 11,563 | 12,145 | 12,645 | 13,145 |
| Payables | | | | | |
| Suppliers | 3,255 | 3,255 | 3,255 | 3,255 | 3,255 |
| Other | 12 | 13 | - | - | - |
| Total liabilities | 16,263 | 15,623 | 15,867 | 16,272 | 16,677 |
| EQUITY | | | | | |
| Outside equity interest | | | | | |
| Contributed equity | 1,479 | 1,479 | 1,479 | 1,479 | 1,479 |
| Reserves | 4,476 | 4,476 | 4,476 | 4,476 | 4,476 |
| Retained surpluses or accumulated deficits | 5,867 | 5,867 | 5,867 | 5,867 | 5,867 |
| Total outside equity interest | 11,822 | 11,822 | 11,822 | 11,822 | 11,822 |
| Total equity | 11,822 | 11,822 | 11,822 | 11,822 | 11,822 |
| Total liabilities and equity | 28,085 | 27,445 | 27,689 | 28,094 | 28,499 |
| Total assets and liabilities by maturity: | | | | | |
| Current assets | 16,852 | 11,789 | 10,461 | 13,352 | 16,040 |
| Non-current assets | 11,233 | 15,656 | 17,228 | 14,742 | 12,459 |
| Current liabilities | 7,307 | 7,308 | 7,295 | 7,295 | 7,295 |
| Non-current liabilities | 8,956 | 8,315 | 8,572 | 8,977 | 9,382 |

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

| | Estimated actual 2002-03 \$'000 | Budget estimate 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 | 71,139 | 70,985 | 64,827 | 66,347 |
| Sales of goods and services | 1,297 | 1,255 | 1,233 | 1,157 | 1,164 |
| Interest | 190 | - | - | - | - |
| GST ITC receipts (net) | 1,793 | 1,913 | 1,894 | 1,850 | 1,900 |
| Other | 39 | 39 | 39 | 39 | 39 |
| Total cash received | 65,835 | 74,346 | 74,151 | 67,873 | 69,450 |
| Cash used | | | | | |
| Employees | 33,461 | 38,396 | 40,946 | 39,403 | 40,150 |
| Suppliers | 27,361 | 27,727 | 27,826 | 27,149 | 27,776 |
| Other | 16,058 | 500 | 500 | 500 | 500 |
| Total cash used | 76,880 | 66,623 | 69,272 | 67,052 | 68,426 |
| Net cash from operating activities | (11,045) | 7,723 | 4,879 | 821 | 1,024 |
| INVESTING ACTIVITIES | | | | | |
| Cash received | | | | | |
| Proceeds from sales of property, plant and equipment | 94 | 50 | 28 | 13 | 13 |
| Total cash received | 94 | 50 | 28 | 13 | 13 |
| Cash used | | | | | |
| Purchase of land and buildings | 715 | 4,905 | 2,950 | - | - |
| Purchase of property, plant and equipment | 244 | 2,168 | 1,257 | 284 | 487 |
| Purchase of intangibles | 600 | 700 | 700 | 550 | 550 |
| Total cash used | 1,559 | 7,773 | 4,907 | 834 | 1,037 |
| Net cash from investing activities | (1,465) | (7,723) | (4,879) | (821) | (1,024) |
| FINANCING ACTIVITIES | | | | | |
| Cash used | | | | | |
| Capital use charge | 1,204 | - | - | - | - |
| Other | 548 | - | - | - | - |
| Total cash used | 1,752 | | | | |
| Net cash from financing activities | (1,752) | - | - | - | - |
| Net increase (decrease) in cash held | (14,262) | - | - | - | - |
| Cash at the beginning of the reporting period | 14,461 | 199 | 199 | 199 | 199 |
| Cash at the end of the reporting period | 199 | 199 | 199 | 199 | 199 |

Table 3.4: Departmental Capital Budget Statement

| | Estimated actual 2002-03 \$'000 | Budget estimate 2003-04 \$'000 | Forward estimate 2004-05 \$'000 | Forward estimate 2005-06 \$'000 | Forward estimate 2006-07 \$'000 |
|--|--|---|--|--|--|
| CAPITAL APPROPRIATIONS | | | | | |
| Total equity injections | - | - | - | - | - |
| Total loans | - | - | - | - | - |
| Represented by: | | | | | |
| Purchase of non-financial assets | - | - | - | - | - |
| Other | - | - | - | - | - |
| Total | - | - | - | - | - |
| Purchase of Non-financial Assets | | | | | |
| Funded by capital appropriations | - | - | - | - | - |
| Funded internally by departmental resources | 1,593 | 7,773 | 4,907 | 834 | 1,037 |
| Total | 1,593 | 7,773 | 4,907 | 834 | 1,037 |

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

| | Land \$'000 | Buildings \$'000 | Total land and buildings \$'000 | Other infrastructure plant and equipment \$'000 | Total infrastructure plant and equipment \$'000 | Computer software \$'000 | Other intangibles \$'000 | Total \$'000 |
|--------------------------------------|----------------|---------------------|--|---|---|--------------------------------|--------------------------------|-----------------|
| Carrying amount at the start of year | - | 4,991 | 4,991 | 5,162 | 5,162 | 1,080 | - | 11,233 |
| Additions | - | 4,905 | 4,905 | 2,168 | 2,168 | 700 | - | 7,773 |
| Disposals | - | - | - | (40) | (40) | (10) | - | (50) |
| Revaluation increments | - | - | - | - | - | - | - | - |
| Recoverable amount write-downs | - | - | - | - | - | - | - | - |
| Net transfers free of charge | - | - | - | - | - | - | - | - |
| Depreciation/amortisation expense | - | (1,372) | (1,372) | (1,265) | (1,265) | (663) | - | (3,300) |
| Write-off of assets | - | - | - | - | - | - | - | - |
| Carrying amount at the end of year | - | 8,524 | 8,524 | 6,025 | 6,025 | 1,107 | - | 15,656 |
| Total additions | | | | | | | | |
| Self funded | - | 4,905 | 4,905 | 2,168 | 2,168 | 700 | - | 7,773 |
| Appropriations | - | - | - | - | - | - | - | - |
| Total | - | 4,905 | 4,905 | 2,168 | 2,168 | 700 | - | 7,773 |

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

| | Estimated actual 2002-03 \$'000 | Budget estimate 2003-04 \$'000 | Forward estimate 2004-05 \$'000 | Forward estimate 2005-06 \$'000 | Forward estimate 2006-07 \$'000 |
|--|---------------------------------------|--------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|
| REVENUES | | | | | |
| Non-taxation | | | | | |
| Other sources of non-taxation revenues | 18,310 | 18,310 | 18,310 | 18,310 | 18,310 |
| Total non-taxation | 18,310 | 18,310 | 18,310 | 18,310 | 18,310 |
| Total revenues administered on behalf of the Government | 18,310 | 18,310 | 18,310 | 18,310 | 18,310 |
| EXPENSES | | | | | |
| Write-down of assets | 1,290 | 1,290 | 1,290 | 1,290 | 1,290 |
| Other | 15,218 | 15,218 | 15,218 | 15,218 | 15,218 |
| Total expenses administered on behalf of the Government | 16,508 | 16,508 | 16,508 | 16,508 | 16,508 |
| Extraordinary items | - | - | - | - | - |

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

| | Estimated actual 2002-03 \$'000 | Budget estimate 2003-04 \$'000 | Forward estimate 2004-05 \$'000 | Forward estimate 2005-06 \$'000 | Forward estimate 2006-07 \$'000 |
|---|---------------------------------------|--------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|
| ASSETS | | | | | |
| Financial assets | | | | | |
| Receivables | 5,456 | 5,456 | 5,456 | 5,456 | 5,456 |
| Total financial assets | 5,456 | 5,456 | 5,456 | 5,456 | 5,456 |
| Non-financial assets | | | | | |
| Other non-financial assets | - | - | - | - | - |
| Total non-financial assets | - | - | - | - | - |
| Total assets administered on behalf of the Government | 5,456 | 5,456 | 5,456 | 5,456 | 5,456 |
| LIABILITIES | | | | | |
| Total liabilities administered on behalf of the Government | - | - | - | - | - |

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

| | Estimated actual 2002-03 \$'000 | Budget estimate 2003-04 \$'000 | Forward estimate 2004-05 \$'000 | Forward estimate 2005-06 \$'000 | Forward estimate 2006-07 \$'000 |
|--|--|---|--|--|--|
| Operating Activities | | | | | |
| Cash received | | | | | |
| Other | 1,914 | 1,928 | 1,928 | 1,928 | 1,928 |
| Total cash received | 1,914 | 1,928 | 1,928 | 1,928 | 1,928 |
| Cash used | | | | | |
| Cash to Official Public Account | 1,802 | 1,802 | 1,802 | 1,802 | 1,802 |
| Other | 126 | 126 | 126 | 126 | 126 |
| Total cash used | 1,928 | 1,928 | 1,928 | 1,928 | 1,928 |
| Net cash from operating activities | (14) | - | - | - | - |
| Net increase in cash held | (14) | - | - | - | - |
| Cash at the beginning of the reporting period | 14 | - | - | - | - |
| Cash at the end of the 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, a copy of which is available from the DPP's website at www.cdpp.gov.au.

Changes to Accounting Policies

The only significant change in accounting policies is the cessation of the Capital Use Charge from 2003-04 onwards.

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.

Section 4: Purchaser/Provider and Cost Recovery arrangements

PURCHASER/PROVIDER ARRANGEMENTS

Cross Agency Overview

The DPP and the Australian Taxation Office (ATO) have negotiated a purchaser/provider arrangement under which the DPP will provide a prosecution service to the ATO for offences under the '*A New Tax System*' legislation. Negotiations for 2003-04 are not yet concluded.

COST RECOVERY ARRANGEMENTS

Summary of Cost Recovery Impact Statement

The DPP has no cost recovery arrangements encompassing fees and charges related to the provision of goods and services to the private and other non-government sectors of the economy.

