

## OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

### Section 1: Agency overview

The Office of the Director of Public Prosecutions (CDPP) is established under the *Director of Public Prosecutions Act 1983*. The CDPP 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 CDPP'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 CDPP is to prosecute offences against Commonwealth law, including Corporations Law, and to recover the proceeds of Commonwealth crime. The CDPP is not an investigative agency. It prosecutes cases investigated by other agencies.

The CDPP 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.

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

<b>Office of the Director of Public Prosecutions</b> <b>Director: Mr Damian Bugg AM QC</b>	
Total Price of Outputs	\$79.210m
Departmental Outcome Appropriation	\$2.095m
<b>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</b>	
Total Price	\$79.210m
Departmental Outcome Appropriation	\$2.095m
<b>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</b>	
Total Price	\$79.210m
Departmental Output Appropriation	\$2.095m

## Section 2: Agency resources for 2005–2006

### 2.1: APPROPRIATIONS AND OTHER RESOURCES

Table 2.1 shows the total resources from all origins for 2005–2006, including appropriations. The table summarises how revenue will be applied by outcome, administered and departmental classification.

The total appropriation for the Office of the Commonwealth Director of Public Prosecutions in the 2005–2006 Budget is \$79.210m.

### 2.2: 2005–2006 BUDGET MEASURES

Budget measures relating to the Office of the Director of Public Prosecutions as explained in Budget Paper No. 2 are summarised in Table 2.2. The table also identifies the relevant outcomes, administered items and outputs associated with each measure.

**Table 2.1: Appropriations and other revenue 2005–06<sup>1</sup> ('000)**

Outcome	Appropriations				Revenue from Other Sources <sup>5</sup>		Total Resources <sup>7</sup>
	Bill No. 1	Bill No. 2 <sup>2</sup>	Special approp <sup>3</sup>	Total approp <sup>4</sup>		% <sup>6</sup>	
<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							
Departmental	79,210	-	-	79,210	2,095	3	81,305
<b>Total outcome 1</b>	<b>79,210</b>	<b>-</b>	<b>-</b>	<b>79,210</b>	<b>2,095</b>		<b>81,305</b>
Departmental capital (equity injections)	-	-	-	-	-	-	-
Previous year's outputs	-	-	-	-	-	-	-
Administered assets and liabilities	-	-	-	-	-	-	-
<b>Total resources</b>	<b>79,210</b>	<b>-</b>	<b>-</b>	<b>79,210</b>	<b>2,095</b>		<b>81,305</b>

1 This table has been redesigned to correspond with Budget Paper No. 4 'Agency Resourcing'. It now includes (where appropriate) administered revenue from other sources.

2 Under the appropriation structure, Bill No. 2 includes Specific Purpose Payments (SPPs), New Agency Outcomes (NAOs), administered capital and departmental capital via departmental injections and loans.

3 Estimated expenses from individual Special appropriations are shown at Section 3, Tables 3.1, etc.

4 Total appropriations = Bill No. 1 + Bill No. 2 + Special appropriations.

5 Revenue from other sources includes FMA s.31 revenues, CAC body revenues that are available to be expensed, special accounts (non-appropriation revenues) and resources received free of charge.

6 Percentage figures indicate the percentage contribution of Revenue from Government (departmental appropriations) to the total price of outputs, by outcome, and the percentage contribution of Revenue from other sources (departmental) to the total price of outputs, by outcome.

7 Total resources = Total appropriations + Revenue from other sources.

Note: Refer to Budgeted statement of financial performance for application of agency revenue.

**Table 2.2: Summary of measures disclosed in the 2005–06 Budget (impact on fiscal balance)**

Measure	Outcome	Outputs Affected	Appropriations Budget 2005–06 (\$'000)			Appropriations Forward Estimate 2006–07 (\$'000)			Appropriations Forward Estimate 2007–08 (\$'000)			Appropriations Forward Estimate 2008–09 (\$'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 - continuation of funding for implementation	1	1	-	-	-	-	-	-	-	-	-	-	-	-
Providing for Australia's Security - counter-terrorism prosecutions	1	1	-	3,500	3,500	-	3,500	-	3,500	-	3,500	-	3,500	3,500
Efficiency dividend - increase in the rate from 1 per cent to 1.25 per cent	1	1	-	(190)	(190)	-	(377)	-	(558)	-	(558)	-	(558)	(558)
<b>Total</b>			-	<b>3,310</b>	<b>3,310</b>	-	<b>3,123</b>	-	<b>3,942</b>	-	<b>3,942</b>	-	<b>3,942</b>	<b>3,942</b>

## 2.3: OTHER RECEIPTS AVAILABLE TO BE USED

Relevant receipts for the CDPP are set out below.

**Table 2.3: Other receipts available to be used**

	Estimated Receipts 2004–05 \$'000	Budget Estimate 2005–06 \$'000
<b>DEPARTMENTAL OTHER RECEIPTS</b>		
Sales of goods and services	1,153	1,101
Sub-lease rents	97	64
Resources received free of charge - Australian Government Agencies	65	60
Resources received free of charge - Other Agencies	743	743
Revenue from sale of assets	35	20
Other revenue	107	107
<b>Total departmental other receipts available to be used</b>	<b>2,200</b>	<b>2,095</b>

- This table replaces the former table 'Receipts from independent sources'. It represents own source receipts available for spending on departmental purposes.
- This table is prepared on an accrual basis with reference to Table 5.1.
- The amount shown in the Agency Resourcing table in Budget Paper No.4 under Receipts is made up of cash receipts as follows:

- Sales of goods and services receipts	1,110
- Sub-lease rent receipts	60
- Receipts from sale of assets	20
- Other receipts	40
Total	<u>1,230</u>

## 2.6: SPECIAL ACCOUNTS

**Table 2.6: Estimates of special account flows and balances**

Special Accounts	Estimate - 2005-06, Heavy Figures				
	Actual - 2004-05, Light Figures				
	Opening Balance	Receipts	Payments	Adjustments	Closing Balance
	2005-06	2005-06	2005-06	2005-06	2005-06
	2004-05	2004-05	2004-05	2004-05	2004-05
Name of account	\$'000	\$'000	\$'000	\$'000	\$'000
Other Trust Monies (OTM) Account (FMA Act s20) (D)	-	-	-	-	-
	-	-	-	-	-
Services for Other Governments and Non-Agency Bodies (SOG) Account (FMA Act s20)(A)	-	33	33	-	-
	-	33	33	-	-
Other Trust Monies (OTM) Account (FMA Act s20) (A)	-	2,640	2,640	-	-
	-	2,894	2,894	-	-
<b>Total Special Accounts 2005-06 Budget Estimate</b>	-	<b>2,673</b>	<b>2,673</b>	-	-
<i>Total Special Accounts 2004-05 Estimate Actual</i>	-	<i>2,927</i>	<i>2,927</i>	-	-

D = Departmental A = Administered

**Acts Glossary:**

FMA Act = *Financial Management and Accountability Act 1997*

**Notes**

- The opening balance for 2005-2006 is the same as the closing balance for 2004-2005.
- These Special Accounts do not form part of Agency Resourcing:
  - The SOG 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 3: Agency outcomes

This section explains how the resources identified in Section 2 will be used to deliver outputs and administered items to contribute to the outcome for the Office of the Commonwealth Director of Public Prosecutions.

### **3.1: SUMMARY OF OUTCOMES, OUTPUTS AND ADMINISTERED ITEMS**

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.

Financial and non-financial information is provided as follows:

Table 1.1 - Outcomes and outputs map - details outcome and output resourcing and illustrates the relationship between the outcome and contributing outputs

Table 3.1 - details financial information for outcome 1, and

Table 3.2 - details non-financial information for outcome 1.

### **3.2: OUTCOMES — DEPARTMENTAL AND ADMINISTERED**

The CDPP has only one outcome.

### **3.3: OUTCOMES RESOURCING**

#### **Outcome 1 resourcing**

Table 3.1 shows how the 2005–2006 Budget appropriations translate to total resourcing for Outcome 1, including administered expenses, revenue from government (appropriation), revenue from other sources (departmental) and the total price of outputs.

**Table 3.1 Total resources for Outcome 1**

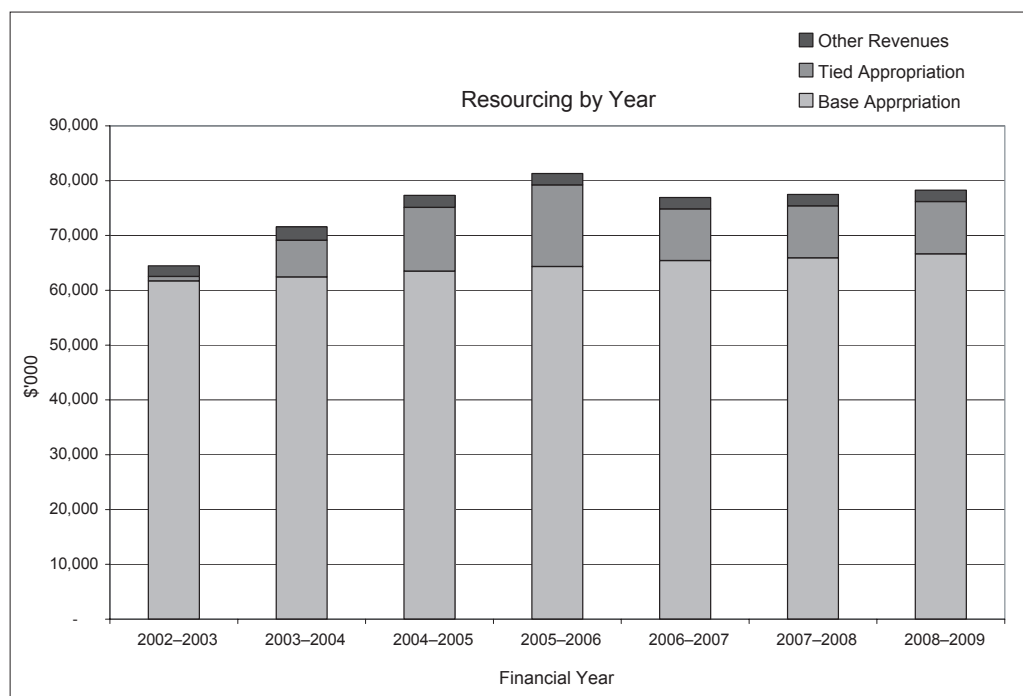
	<b>Estimated Actual 2004–05 \$'000</b>	<b>Budget Estimate 2005–06 \$'000</b>
<b>DEPARTMENTAL APPROPRIATIONS</b>		
Output 1.1	75,102	79,210
<b>Total departmental appropriations</b>	<b>75,102</b>	<b>79,210</b>
<b>Total revenue from Government (appropriations) Contributing to price of departmental outputs</b>	<b>75,102</b>	<b>79,210</b>
<b>REVENUE FROM OTHER SOURCES</b>		
Output 1.1	2,200	2,095
<b>Total revenue from other sources</b>	<b>2,200</b>	<b>2,095</b>
<b>Total price from departmental outputs (Total revenue from government and from other sources)</b>	<b>77,302</b>	<b>81,305</b>
<b>Total estimated resourcing for Outcome 1 (Total price of outputs and administered appropriations)</b>	<b>77,302</b>	<b>81,305</b>
	2004–05	2005–06
<b>Average staffing level (number)</b>	<b>468</b>	<b>472</b>

Note: The Special Accounts shown in Table 2.6 are not part of Agency Resourcing:

### Measures affecting Outcome 1

A summary of measures in the 2005–06 Budget is at Table 2.2

## Trends in Resourcing



## Notes

- Tied appropriation is defined as special funding made available for a limited period for specific tasks. Specific tasks funded are:
  - Counter-terrorism Prosecutions (PBS 2005-2006)
  - HIH Prosecutions Task Force (PAES 2003-2004)
  - Proceeds of Crime (PBS 2003-2004)
  - Centrelink Prosecutions (PBS 2003-2004), and
  - Interim Taskforce for the Building and Construction Industry (PAES 2002-2003).
- Base appropriation is defined as ongoing funding provided for the Office's operations.

## Performance information for Outcome 1

**Table 3.2: Performance information for Outcome 1**

Performance information for departmental outputs		
<i>Output description</i>	<i>Performance measure</i>	
<b>Output 1.1:</b> 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 CDPP's Annual Reports, copies of which are available from the CDPP's website at [www.cdpp.gov.au](http://www.cdpp.gov.au).

### Evaluations for Outcome 1

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

## Section 4: Other reporting requirements

### 4.1: PURCHASER-PROVIDER ARRANGEMENTS

The CDPP and the Australian Taxation Office (ATO) have negotiated a purchaser/provider arrangement under which the CDPP will provide a prosecution service to the ATO for offences under the 'A New Tax System' legislation. Negotiations for 2005–2006 are not yet concluded.

### 4.2: COST RECOVERY ARRANGEMENTS

The CDPP 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.

## Section 5: Budgeted financial statements

### 5.1: ANALYSIS OF BUDGETED FINANCIAL STATEMENTS

#### Departmental

##### Statement of financial performance

The CDDP's budgeted operating revenues in 2005–2006 are to increase by \$4.003m (5.2%) over the estimated actual for 2004–2005, made up of:

- Increased funding for the Counter-terrorism prosecution budget measure announced in 2005–2006 of \$3.500m
- Decrease in funding for HIH prosecutions (\$0.250m), and
- Aggregate effect of CPI adjustments and Efficiency Dividends of \$0.753m (1.0% increase).

The CDDP's budgeted operating expenses in 2005–2006 are to increase by \$6.703m (9.0%) over the estimated actual for 2004–2005, made up of:

- Increased expenditure for the Counter-terrorism prosecution budget measure announced in 2005–2006 of \$3.500m
- Underspend in 2004–2005 of \$2.700m due to revised timing of HIH prosecutions
- Decrease in spending for HIH prosecutions (\$0.250m)
- Reduction in provision for losses on sale of assets and asset write-downs of \$0.015m, and
- Aggregate effect of CPI adjustments and Efficiency Dividends of \$0.753m (1.0% increase).

Changes in the forward estimate years reflect the ongoing effects of the above points, and:

- The reductions in 2006–2007 are due to the funding for the HIH Prosecutions Taskforce ending in 2005–2006.

### **Budgeted departmental statement of financial position**

The CDPP's budgeted net assets position of \$16.914m remains unchanged from the 2004–2005 estimated actuals.

For 2005–2006 changes of note are:

- Increase in appropriations receivable due to completion of major asset replacement programs in 2004–2005, therefore depreciation funding received will be put aside
- Decrease in the net book value of non-financial assets resulting from annual depreciation expense being greater than asset acquisitions, and
- Reduction in lease incentives debt as leases age.

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

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

## **SCHEDULES OF ADMINISTERED ACTIVITY**

The CDPP's administered activity is the recording of fines, costs, pecuniary penalties and reparations imposed by courts from successful prosecutions. It is 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:

- Fines and costs imposed by the courts are initially recognised as revenues
- A significant amount of debts outstanding to the CDPP 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
- Amounts of reparations that are payable to other government agencies are not recorded in the CDPP's financial statements. Other agencies are responsible for the collection of reparations, including any debt write-off action.

## 5.2: BUDGETED FINANCIAL STATEMENTS TABLES

**Table 5.1: Budgeted Departmental Statement of Financial Performance for the period ended 30 June**

	Estimated Actual 2004–05 \$'000	Budget Estimate 2005–06 \$'000	Forward Estimate 2006–07 \$'000	Forward Estimate 2007–08 \$'000	Forward Estimate 2008–09 \$'000
<b>REVENUE</b>					
<b>Revenues from ordinary activities</b>					
Revenues from Government	75,102	79,210	74,830	75,399	76,180
Goods and services	1,250	1,165	1,165	1,165	1,165
Revenue from sales of assets	35	20	20	20	20
Other	915	910	910	910	910
<b>Revenues from ordinary activities</b>	<b>77,302</b>	<b>81,305</b>	<b>76,925</b>	<b>77,494</b>	<b>78,275</b>
<b>EXPENSE</b>					
<b>Expenses from ordinary activities (excluding borrowing costs expense)</b>					
Employees	43,173	44,726	45,132	45,946	46,774
Suppliers	27,594	32,759	27,973	27,728	27,681
Depreciation and amortisation	3,300	3,300	3,300	3,300	3,300
Value of assets sold	35	20	20	20	20
Other	500	500	500	500	500
<b>Expenses from ordinary activities (excluding borrowing costs expense)</b>	<b>74,602</b>	<b>81,305</b>	<b>76,925</b>	<b>77,494</b>	<b>78,275</b>
<b>Operating surplus or (deficit) from ordinary activities</b>	<b>2,700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net surplus or (deficit)</b>	<b>2,700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net surplus or deficit attributable to the Australian Government</b>	<b>2,700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total revenues, expenses and valuation adjustments attributable to members of the parent entity and recognised directly in equity</b>	<b>2,700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total changes in equity other than those resulting from transactions with owners as owners</b>	<b>2,700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Table 5.2: Budgeted Departmental Statement of Financial Position as at 30 June

	Estimated Actual 2004-05 \$'000	Budget Estimate 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	240	240	240	240	240
Receivables - appropriations	10,582	12,595	14,747	17,008	16,878
Receivables - other	1,046	1,063	1,075	1,087	1,099
<b>Total financial assets</b>	<b>11,868</b>	<b>13,898</b>	<b>16,062</b>	<b>18,335</b>	<b>18,217</b>
<b>Non-financial assets</b>					
Land and buildings	15,343	13,648	12,353	10,938	11,243
Infrastructure, plant and equipment	7,604	7,107	6,559	6,039	6,197
Intangibles	321	271	221	171	121
Other non-financial assets	1,180	1,180	1,180	1,180	1,180
<b>Total non-financial assets</b>	<b>24,448</b>	<b>22,206</b>	<b>20,313</b>	<b>18,328</b>	<b>18,741</b>
<b>Total assets</b>	<b>36,316</b>	<b>36,104</b>	<b>36,375</b>	<b>36,663</b>	<b>36,958</b>
<b>LIABILITIES</b>					
<b>Interest bearing liabilities</b>					
Other interest bearing liabilities	-	-	-	-	-
<b>Total interest bearing liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Non-interest bearing liabilities</b>					
Lease incentives	1,437	1,225	1,013	801	589
<b>Total non-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	14,626	14,626	15,109	15,609	16,116
<b>Total provisions</b>	<b>14,626</b>	<b>14,626</b>	<b>15,109</b>	<b>15,609</b>	<b>16,116</b>
<b>Payables</b>					
Suppliers	3,339	3,339	3,339	3,339	3,339
<b>Total payables</b>	<b>3,339</b>	<b>3,339</b>	<b>3,339</b>	<b>3,339</b>	<b>3,339</b>
<b>Total liabilities</b>	<b>19,402</b>	<b>19,190</b>	<b>19,461</b>	<b>19,749</b>	<b>20,044</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	1,507	1,507	1,507	1,507	1,507
Reserves	4,513	4,513	4,513	4,513	4,513
Retained surpluses or accumulated deficits	10,894	10,894	10,894	10,894	10,894
<b>Total parent entity interest</b>	<b>16,914</b>	<b>16,914</b>	<b>16,914</b>	<b>16,914</b>	<b>16,914</b>
<b>Total equity</b>	<b>16,914</b>	<b>16,914</b>	<b>16,914</b>	<b>16,914</b>	<b>16,914</b>
<b>TOTAL ASSETS AND LIABILITIES BY MATURITY</b>					
<b>Current assets</b>	<b>13,048</b>	<b>15,078</b>	<b>17,242</b>	<b>19,515</b>	<b>19,397</b>
<b>Non-current assets</b>	<b>23,268</b>	<b>21,026</b>	<b>19,133</b>	<b>17,148</b>	<b>17,561</b>
<b>Current liabilities</b>	<b>7,916</b>	<b>7,916</b>	<b>7,916</b>	<b>7,916</b>	<b>7,916</b>
<b>Non-current liabilities</b>	<b>11,486</b>	<b>11,274</b>	<b>11,545</b>	<b>11,833</b>	<b>12,128</b>

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

**Table 5.3: Budgeted Departmental Statement of Cash Flows for the period ended 30 June**

	Estimated Actual 2004-05 \$'000	Budget Estimate 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	1,342	1,261	1,261	1,261	1,261
Appropriations	82,084	77,197	72,678	73,138	76,310
GST refunds (net)	2,155	2,503	2,098	2,077	2,073
Other	45	45	45	45	45
<b>Total cash received</b>	<b>85,626</b>	<b>81,006</b>	<b>76,082</b>	<b>76,521</b>	<b>79,689</b>
<b>Cash used</b>					
Employees	42,372	44,478	44,400	45,197	46,018
Suppliers	31,877	34,970	29,768	29,502	29,451
Other	500	500	500	500	500
<b>Total cash used</b>	<b>74,749</b>	<b>79,948</b>	<b>74,668</b>	<b>75,199</b>	<b>75,969</b>
<b>Net cash from or (used by) operating activities</b>	<b>10,877</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	35	20	13	13	13
<b>Total cash received</b>	<b>35</b>	<b>20</b>	<b>13</b>	<b>13</b>	<b>13</b>
<b>Cash used</b>					
Purchase of property, plant and equipment	10,910	1,078	1,427	1,335	3,733
<b>Total cash used</b>	<b>10,910</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>(10,875)</b>	<b>(1,058)</b>	<b>(1,414)</b>	<b>(1,322)</b>	<b>(3,720)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Other	-	-	-	-	-
<b>Total cash received</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Other	-	-	-	-	-
<b>Total cash used</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net cash from/(used by) financing activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net increase or (decrease) in cash held</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash at the beginning of the reporting period	238	240	240	240	240
<b>Cash at the end of the reporting period</b>	<b>240</b>	<b>240</b>	<b>240</b>	<b>240</b>	<b>240</b>

**Table 5.4: Departmental Capital Budget Statement for the period ended 30 June**

	Estimated Actual 2004–05 \$'000	Budget Estimate 2005–06 \$'000	Forward Estimate 2006–07 \$'000	Forward Estimate 2007–08 \$'000	Forward Estimate 2008–09 \$'000
<b>CAPITAL APPROPRIATIONS</b>					
Total equity injections	-	-	-	-	-
Total loans	-	-	-	-	-
<b>Total capital appropriations</b>	-	-	-	-	-
<b>Represented by:</b>					
Other	-	-	-	-	-
<b>Total represented by</b>	-	-	-	-	-
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded internally by departmental resources	10,910	1,078	1,427	1,335	3,733
<b>Total</b>	<b>10,910</b>	<b>1,078</b>	<b>1,427</b>	<b>1,335</b>	<b>3,733</b>

**Table 5.5: Departmental Property, Plant, Equipment and Intangibles — Summary of Movement (Budget year 2005–06)**

	Buildings \$'000	Other Infrastructure Plant and Equipment \$'000	Computer Software \$'000	Total \$'000
<b>As at 1 July 2005</b>				
Gross book value	18,631	11,245	2,055	31,931
Accumulated depreciation	3,288	3,641	1,734	8,663
<b>Opening net book value</b>	<b>15,343</b>	<b>7,604</b>	<b>321</b>	<b>23,268</b>
<b>Additions:</b>				
by purchase	-	828	250	1,078
by finance lease	-	-	-	-
from acquisitions of entities or operations (including restructuring)	-	-	-	-
Net revaluation increment/decrement	-	-	-	-
Reclassifications	-	-	-	-
Depreciation/amortisation expense	1,695	1,305	300	3,300
Recoverable amount writedowns	-	-	-	-
Other movements	-	-	-	-
<b>Disposals:</b>				
from disposal of entities or operations (including restructuring)	-	-	-	-
other disposals	-	20	-	20
<b>As at 30 June 2006</b>				
Gross book value	18,631	11,225	2,055	31,911
Accumulated depreciation	4,983	4,118	1,784	10,885
<b>Closing net book value</b>	<b>13,648</b>	<b>7,107</b>	<b>271</b>	<b>21,026</b>

**Table 5.6: Schedule of Budgeted Revenues and Expenses Administered on behalf of Government for the period ended 30 June**

	Estimated Actual 2004-05 \$'000	Budget Estimates 2005-06 \$'000	Forward Estimate 2006-07 \$'000	Forward Estimate 2007-08 \$'000	Forward Estimate 2008-09 \$'000
<b>REVENUES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Taxation</b>					
Other taxes, fees and fines	-	-	-	-	-
<b>Total taxation</b>	-	-	-	-	-
<b>Non-taxation (revenues from Government)</b>					
Other sources of non-taxation revenues	5,300	5,300	5300	5,300	5,300
<b>Total non-taxation</b>	<b>5,300</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>5,300</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	2,750	2,750	2,750	2,750	2,750
Other	150	150	150	150	150
<b>Total expenses administered on behalf of Government</b>	<b>2,900</b>	<b>2,900</b>	<b>2,900</b>	<b>2,900</b>	<b>2,900</b>

**Table 5.7: Schedule of Budgeted Assets and Liabilities Administered on behalf of Government as at 30 June**

	Estimated Actual 2004–05 \$'000	Budget Estimate 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>					
Cash	-	-	-	-	-
Receivables	1,980	2,280	2,580	2,880	3,180
<b>Total financial assets</b>	<b>1,980</b>	<b>2,280</b>	<b>2,580</b>	<b>2,880</b>	<b>3,180</b>
<b>Non-financial assets</b>					
Other non-financial assets	-	-	-	-	-
<b>Total non-financial assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total assets administered on behalf of Government</b>	<b>1,980</b>	<b>2,280</b>	<b>2,580</b>	<b>2,880</b>	<b>3,180</b>
<b>LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Interest bearing liabilities</b>					
Other	-	-	-	-	-
<b>Total interest bearing liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Provisions</b>					
Other provisions	-	-	-	-	-
<b>Total provisions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Payables</b>					
Other payables	14	14	14	14	14
<b>Total payables</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>14</b>
<b>Total liabilities administered on behalf of Government</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>14</b>

**Table 5.8: Schedule of Budgeted Administered Cash Flows for the period ended 30 June**

	Estimated Actual 2004-05 \$'000	Budget Estimate 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 taxes, fees and fines	2,497	2,370	2,370	2,370	2,370
Cash from Official Public Account	397	270	270	270	270
<b>Total cash received</b>	<b>2,894</b>	<b>2,640</b>	<b>2,640</b>	<b>2,640</b>	<b>2,640</b>
<b>Cash used</b>					
Cash to Official Public Account	2,497	2,370	2,370	2,370	2,370
Other	397	270	270	270	270
<b>Total cash used</b>	<b>2,894</b>	<b>2,640</b>	<b>2,640</b>	<b>2,640</b>	<b>2,640</b>
<b>Net cash from/(used by) operating activities</b>	-	-	-	-	-
<b>Cash used</b>					
Other	-	-	-	-	-
<b>Total cash used</b>	-	-	-	-	-
<b>Net cash from/(used by) investing activities</b>	-	-	-	-	-
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Other	-	-	-	-	-
<b>Total cash received</b>	-	-	-	-	-
<b>Cash used</b>					
Other	-	-	-	-	-
<b>Total cash used</b>	-	-	-	-	-
<b>Net cash from/(used by) financing activities</b>	-	-	-	-	-
<b>Net increase or (decrease) in cash held</b>	-	-	-	-	-
Cash at beginning of reporting period	-	-	-	-	-
<b>Cash at end of reporting period</b>	-	-	-	-	-

### **5.3: 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 2003–2004 financial statements, a copy of which is available from the CDP's website at [www.cdpp.gov.au](http://www.cdpp.gov.au).

#### **Changes to accounting policies**

There is no significant change in accounting policies from those that applied to the 2003–2004 financial statements.

#### **Other debt — lease incentives**

Several of the office accommodation leases have lease incentives for contributions to 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.