

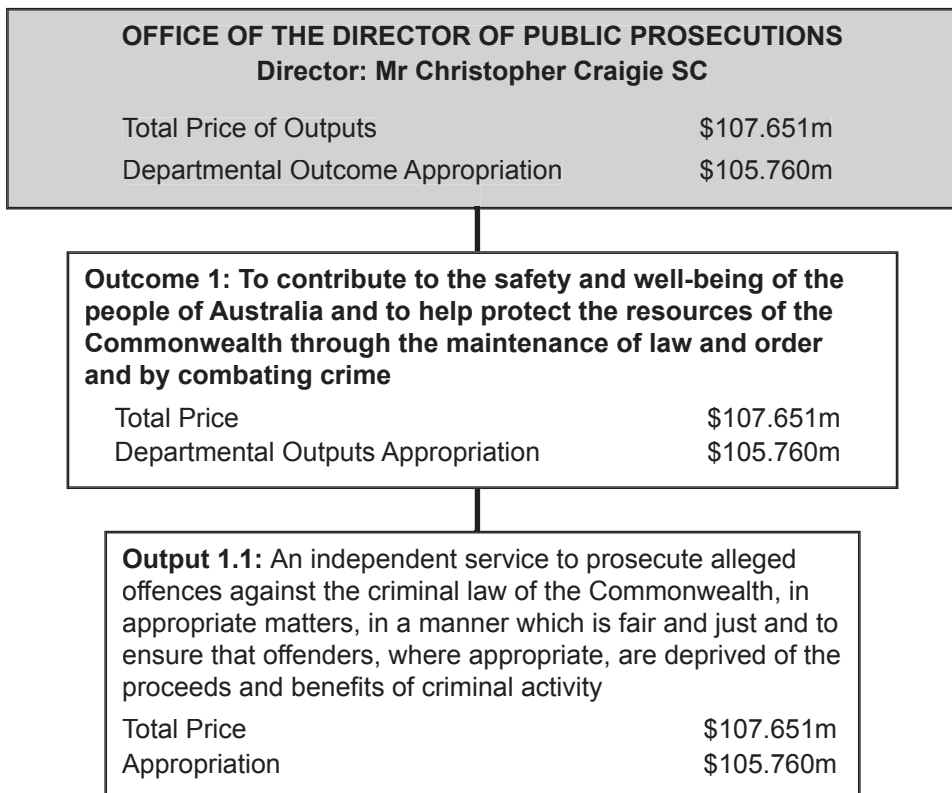
OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

Section 1: Agency overview and resources; variations and measures

OVERVIEW

There are no changes to the role, mission, or outcome and output structure of the Office of the Director of Public Prosecutions (DPP) as a result of additional estimates.

Figure 2: Outcome and output structure for Office of the Director of Public Prosecutions



ADDITIONAL ESTIMATES AND VARIATIONS TO OUTCOMES

Additional funding of \$1.380m has been provided to the DPP to undertake prosecutions arising from investigations into online crime as part of the Net Alert—Protecting Australian Families Online initiative.

The DPP's revised budget and forward estimates have been adjusted to implement the election commitment savings measure of a one-off increase in the efficiency dividend of 2% commencing in 2007–08.

Table 1.2: Additional estimates and variations to outcomes—measures

	2007–08 (\$'000)	2008–09 (\$'000)	2009–10 (\$'000)	2010–11 (\$'000)
Outcome 1				
Increase in estimates (departmental)				
Net Alert—Protecting Australian Families Online—additional resourcing	1,380	2,783	2,813	2,841
Decrease in estimates (departmental)				
Election commitment savings: 2% efficiency dividend	(482)	(2,174)	(2,091)	(1,894)
Total changes in departmental appropriation	898	609	722	947

MEASURES—AGENCY SUMMARY**Table 1.4: Summary of measures since the 2007–08 Budget**

Measure	Outcome	Output groups affected	Appropriations 2007–08 (\$'000)			Appropriations 2008–09 (\$'000)			Appropriations 2009–10 (\$'000)			Appropriations 2010–11 (\$'000)		
			Admin items	Dept outputs	Total	Admin items	Dept outputs	Total	Admin items	Dept outputs	Total	Admin items	Dept outputs	Total
EXPENSE MEASURES														
Net Alert—Protecting Australian Families Online—additional resourcing	1	1.1	–	1,380	1,380	–	2,783	2,783	–	2,813	2,813	–	2,841	2,841
Election commitment savings: 2% efficiency dividend	1	1.1	–	(482)	(482)	–	(2,174)	(2,174)	–	(2,091)	(2,091)	–	(1,894)	(1,894)
Total expense measures			–	898	898	–	609	609	–	722	722	–	947	947
Total of all measures			–	898	898	–	609	609	–	722	722	–	947	947

BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

Table 1.5: Appropriation Bill (No. 3) 2007–08

	2006–07 Available (\$'000)	2007–08 Budget (\$'000)	2007–08 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	92,897	104,862	105,760	898	–
Total Office of the Director of Public Prosecutions	92,897	104,862	105,760	898	–

SUMMARY OF STAFFING CHANGES

The variation between the Budget and the revised figures is due to the fact that prosecutions are not commencing at the rate initially envisaged.

Table 1.7: Average staffing level

	2007–08 Budget	2007–08 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	580	546	(34)
Total	580	546	(34)

ESTIMATES OF EXPENSES FROM SPECIAL APPROPRIATIONS

Table 1.9: Estimates of expenses from special appropriations

	Outcome no.	Budget estimate 2007–08 (\$'000)	Revised estimate 2007–08 (\$'000)
Estimated expenses			
Refunds of receipts—FMA Act s. 28 (A)	1	–	25
Total estimated expenses		–	25

Acts glossary: FMA Act = *Financial Management and Accountability Act 1997*.

Note: This special appropriation provides for previous fines and costs receipts to be refunded as applicable.

ESTIMATES OF SPECIAL ACCOUNT FLOWS

Table 1.10: Estimates of special account flows

	Outcome no.	Opening balance 2007–08 2006–07 (\$'000)	Receipts 2007–08 2006–07 (\$'000)	Payments 2007–08 2006–07 (\$'000)	Closing balance 2007–08 2006–07 \$'000
Other Trust Monies Account—FMA Act s. 20 (D)	1	–	3	(3)	–
		–	3	(3)	–
Other Trust Monies Account—FMA Act s. 20 (A)	1	–	–	–	–
		–	–	–	–
Services for Other Governments and Non-Agency Bodies Account—FMA Act s. 20 (A)	1	–	–	–	–
		–	–	–	–
Total special accounts		–	3	(3)	–
		–	3	(3)	–

D = Departmental.

A = Administered.

Acts glossary: FMA Act = *Financial Management and Accountability Act 1997*.

Section 2: Revisions to agency outcomes

OUTCOMES, ADMINISTERED ITEMS AND OUTPUTS

Figure 2 displays the outcome statements and output groups for the DPP.

There are no changes to the outcome and output structure as a result of additional estimates.

Apart from price as shown in Figure 2 there have been no changes to performance information.

Section 3: Budgeted financial statements

ANALYSIS OF BUDGETED FINANCIAL STATEMENTS

Departmental

Budgeted departmental income statement

The Appropriation Bill No. 3 funding of \$1.380m is reflected as an increase in revenue from Government and a corresponding increase in employee and supplier expenses.

The forecast surplus in 2007-08 is due to delays in the commencement of prosecutions.

Budgeted departmental balance sheet

The difference between the previously published estimates and the revised estimates is a result of the inclusion of the 2006-07 actual results. The 2006-07 surplus was \$3.051m greater than estimated.

Budgeted departmental statement of cash flows

Changes to the statement of cash flows from the previously published estimates are the result of the new measure and adjustments as part of the additional estimates process.

The increase in cash received for appropriations is matched by an increase in cash used by employees and suppliers under operating activities.

Departmental statement of changes in equity—summary of movement

Equity has been adjusted for the final 30 June 2007 result and the forecast surplus in 2007–08.

Departmental capital budget statement

The capital budget includes acquisitions relating to budgeted projects and the replacement of existing non-financial assets.

Departmental property, plant equipment and intangibles—summary of movement

The change from the previously published estimates reflects the actual closing balance at 30 June 2007 and current planned asset purchases.

Administered

Schedule of budgeted income and expenses administered on behalf of Government

The estimated revenue from fines and costs has been revised based on 2006–07 results and trends established in previous years.

Schedule of budgeted assets and liabilities administered on behalf of Government

The overall change from the previously published estimates reflects the impact of the 30 June 2007 results.

Schedule of budgeted administered cash flows

Changes to the budgeted administered cash flows reflect the impact of the 30 June 2007 results and revised revenue estimates.

BUDGETED FINANCIAL STATEMENTS TABLES

Departmental financial statements

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

	Actual 2006–07 (\$'000)	Revised budget 2007–08 (\$'000)	Forward estimate 2008–09 (\$'000)	Forward estimate 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)
INCOME					
Revenue					
Revenue from Government	93,297	105,760	109,291	105,253	95,628
Goods and services	1,173	1,377	1,377	1,377	1,377
Total revenue	94,470	107,137	110,668	106,630	97,005
Gains					
Other	475	514	514	514	514
Total gains	475	514	514	514	514
Total income	94,945	107,651	111,182	107,144	97,519
EXPENSES					
Employees	45,899	55,951	63,172	64,654	60,880
Suppliers	28,209	33,240	44,210	38,690	32,839
Depreciation and amortisation	3,300	3,300	3,300	3,300	3,300
Write-down and impairment of assets	4	–	–	–	–
Net losses from sale of assets	4	–	–	–	–
Other	521	500	500	500	500
Total expenses	77,937	92,991	111,182	107,144	97,519
Operating result before income tax	17,008	14,660	–	–	–
Net surplus or (deficit) attributable to the Australian Government	17,008	14,660	–	–	–

Table 3.2: Budgeted departmental balance sheet (as at 30 June)

	Actual 2006–07 (\$'000)	Revised budget 2007–08 (\$'000)	Forward estimate 2008–09 (\$'000)	Forward estimate 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)
ASSETS					
Financial assets					
Cash and cash equivalents	244	244	244	244	244
Receivables	43,203	64,131	62,323	61,967	60,564
Total financial assets	43,447	64,375	62,567	62,211	60,808
Non-financial assets					
Land and buildings	11,615	10,446	11,003	10,334	10,065
Infrastructure, plant and equipment	5,853	5,216	5,871	5,534	5,312
Intangibles	334	350	397	482	643
Other non-financial assets	730	730	730	730	730
Total non-financial assets	18,532	16,742	18,001	17,080	16,750
Total assets	61,979	81,117	80,568	79,291	77,558
LIABILITIES					
Payables					
Suppliers	1,448	3,001	3,120	3,011	2,745
Other payables	2,151	4,407	4,583	4,424	4,032
Total payables	3,599	7,408	7,703	7,435	6,777
Non-interest bearing liabilities					
Leases	1,013	801	589	377	165
Total non-interest bearing liabilities	1,013	801	589	377	165
Provisions					
Employees	13,796	14,806	14,561	14,253	14,633
Other provisions	4,572	4,443	4,056	3,567	2,324
Total provisions	18,368	19,249	18,617	17,820	16,957
Total liabilities	22,980	27,458	26,909	25,632	23,899
EQUITY					
Parent entity interest					
Contributed equity	909	909	909	909	909
Reserves	8,177	8,177	8,177	8,177	8,177
Retained surpluses or accumulated deficits	29,913	44,573	44,573	44,573	44,573
Total parent entity interest	38,999	53,659	53,659	53,659	53,659
Total equity	38,999	53,659	53,659	53,659	53,659
Current assets	44,177	65,109	63,297	62,941	61,538
Non-current assets	17,802	16,012	17,271	16,350	16,020
Current liabilities	16,647	19,893	19,493	18,568	17,313
Non-current liabilities	6,333	7,565	7,416	7,064	6,586

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

	Actual 2006–07 (\$'000)	Revised budget 2007–08 (\$'000)	Forward estimate 2008–09 (\$'000)	Forward estimate 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)
OPERATING ACTIVITIES					
Cash received					
Goods and services	904	1,229	1,250	1,250	1,250
Appropriations	72,951	89,886	110,851	104,378	95,989
Net GST received	2,538	4,173	4,552	3,852	3,352
Other cash received	265	148	148	148	148
Total cash received	76,658	95,436	116,801	109,628	100,739
Cash used					
Employees	46,078	57,369	64,663	65,548	62,306
Suppliers	29,648	36,057	47,079	41,201	34,963
Other cash used	486	500	500	500	500
Total cash used	76,212	93,926	112,242	107,249	97,769
Net cash from or (used by) operating activities	446	1,510	4,559	2,379	2,970
Cash used					
Purchase of property, plant and equipment	424	1,510	4,559	2,379	2,970
Total cash used	424	1,510	4,559	2,379	2,970
Net cash from or (used by) investing activities	(424)	(1,510)	(4,559)	(2,379)	(2,970)
FINANCING ACTIVITIES					
Net increase or (decrease) in cash held	22	–	–	–	–
Cash at the beginning of reporting period	222	244	244	244	244
Cash at the end of the reporting period	244	244	244	244	244

Table 3.4: Departmental statement of changes in equity—summary of movement (Budget year 2007–08)

	Accumulated results (\$'000)	Asset revaluation reserve (\$'000)	Contributed equity/ capital (\$'000)	Total equity (\$'000)
Opening balance as at 1 July 2007				
Balance carried forward from previous period	29,913	8,177	909	38,999
Income and expenses				
Net operating result	14,660	–	–	14,660
Total income and expenses	14,660	–	–	14,660
Estimated closing balance as at 30 June 2008				
	44,573	8,177	909	53,659

Table 3.5: Departmental capital budget statement

	Actual 2006–07 (\$'000)	Revised budget 2007–08 (\$'000)	Forward estimate 2008–09 (\$'000)	Forward estimate 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation	–	–	–	–	–
Funded internally by departmental resources	424	1,510	4,559	2,379	2,970
Total	424	1,510	4,559	2,379	2,970

Table 3.6: Departmental property, plant, equipment and intangibles—summary of movement (Budget year 2007–08)

	Buildings (\$'000)	Other infrastructure, plant and equipment (\$'000)	Computer software (\$'000)	Total (\$'000)
As at 1 July 2007				
Gross book value	23,921	11,432	2,324	37,677
Accumulated depreciation	(12,306)	(5,579)	(1,990)	(19,875)
Opening net book value	11,615	5,853	334	17,802
Additions				
<i>By purchase</i>	1,000	400	110	1,510
Depreciation/amortisation expense	(2,169)	(1,037)	(94)	(3,300)
As at 30 June 2008				
Gross book value	24,720	11,536	2,293	38,549
Accumulated depreciation	(14,274)	(6,320)	(1,943)	(22,537)
Estimated closing net book value	10,446	5,216	350	16,012

Schedule of administered activity

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

	Actual 2006–07 (\$'000)	Revised budget 2007–08 (\$'000)	Forward estimate 2008–09 (\$'000)	Forward estimate 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)
INCOME ADMINISTERED ON BEHALF OF GOVERNMENT					
Revenue					
Non-taxation					
Other sources of non-taxation revenue	9,461	5,200	5,200	5,200	5,200
Total non-taxation	9,461	5,200	5,200	5,200	5,200
Total revenue administered on behalf of Government	9,461	5,200	5,200	5,200	5,200
Total income administered on behalf of Government	9,461	5,200	5,200	5,200	5,200
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Other	8,979	3,500	3,500	3,500	3,500
Total expenses administered on behalf of Government	8,979	3,500	3,500	3,500	3,500

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

	Actual 2006–07 (\$'000)	Revised budget 2007–08 (\$'000)	Forward estimate 2008–09 (\$'000)	Forward estimate 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)
ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT					
Financial assets					
Receivables	1,018	916	816	716	616
Total financial assets	1,018	916	816	716	616
Total assets administered on behalf of Government	1,018	916	816	716	616
LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT					
Payables					
Other payables	2	–	–	–	–
Total payables	2	–	–	–	–
Total liabilities administered on behalf of Government	2	–	–	–	–

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

	Actual 2006–07 (\$'000)	Revised budget 2007–08 (\$'000)	Forward estimate 2008–09 (\$'000)	Forward estimate 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)
OPERATING ACTIVITIES					
Cash received					
Other	1,938	1,825	1,825	1,825	1,825
Total cash received	1,938	1,825	1,825	1,825	1,825
Cash used					
Other	27	25	25	25	25
Total cash used	27	25	25	25	25
Net cash from operating activities	1,911	1,800	1,800	1,800	1,800
FINANCING ACTIVITIES					
Cash received					
Cash from Official Public Account	27	25	25	25	25
Total cash received	27	25	25	25	25
Cash used					
Cash to Official Public Account	1,941	1,825	1,825	1,825	1,825
Total cash used	1,941	1,825	1,825	1,825	1,825
Net cash from financing activities	(1,914)	(1,800)	(1,800)	(1,800)	(1,800)
Net increase or (decrease) in cash held	(3)	–	–	–	–
Cash at beginning of reporting period	3	–	–	–	–
Cash at end of reporting period	–	–	–	–	–

NOTES TO THE FINANCIAL STATEMENTS

Basis of accounting

The budgeted financial statements have been prepared on an accrual basis, in accordance with the Australian Accounting Standards, the Australian Equivalents to International Financial Reporting Standards and Accounting Guidance Releases, and having regard to Statements of Accounting Concepts.

Revenue from Government

Amounts appropriated are recognised as revenue, except for certain amounts that relate to activities that are reciprocal in nature, in which case revenue is recognised only when it has been earned. Appropriations receivable are recognised at their nominal amounts.

Employee expenses

Employee expenses consist of salaries, leave entitlements, redundancy expenses, superannuation and non-salary benefits.

Supplier expenses

Supplier expenses consist of administrative costs, consultants' fees, travel expenses and property operating expenses.

Cash

Cash includes notes and coins held and any deposits held at call with a bank or other financial institution.

Assets

Assets are made up of cash, receivables, leasehold improvements, and plant and equipment. All assets are held at fair value.

Liabilities

Liabilities are made up of employee salary and leave entitlement, property lease make-good provisions and amounts owed to creditors.