

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

Section 1: 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 Attorney-General, but the CDPP operates independently of the political process. The CDPP 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

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS	
Director: Mr Damian Bugg AM QC	
Total Price of Output	\$96.129m
Departmental Outcome Appropriation	\$94.054m
<p>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</p>	
Total Price	\$96.129m
Departmental Output Appropriation	\$94.054m
<p>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</p>	
Total Price	\$96.129m
Appropriation	\$94.054m

Section 2: Resources for 2006-07

2.1 APPROPRIATIONS AND OTHER RESOURCES

Table 2.1 shows the total resources from all origins for 2006-07, including appropriations. The table summarises how resources will be applied by outcome, administered and departmental classification.

The total departmental appropriation for the CDPP in the 2006-07 Budget is \$94.054m.

Table 2.1: Appropriations and other resources 2006-07

Outcome/ Non-operating	Departmental				Administered				Total	
	Appropriation Bill No. 1 \$'000	Appropriation Bill No. 2 \$'000	Special Appropriation \$'000	Receipts (a) \$'000	Appropriation Bill No. 1 \$'000	Appropriation Bill No. 2		Special Appropriation \$'000		Receipts (a) \$'000
						SPP \$'000	Other \$'000			
Outcome 1 - To contribute to the safety and well-being of the people of Australia and to help protect the resources of the Commonwealth through the maintenance of law and order and by combating crime	94,054	-	-	1,724	-	-	-	-	-	95,778
TOTAL	94,054	-	-	1,724	-	-	-	-	-	95,778

(a) Departmental and administered receipts from other sources (that is, other than appropriation amounts) that are available to be used, see Table 2.3

2.2 2006-07 BUDGET MEASURES

Budget measures relating to the CDPP 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 2.2: Agency measures

Measure	Outcome	Output Groups Affected	Appropriations Budget 2006-07 \$'000			Appropriations Forward Estimate 2007-08 \$'000			Appropriations Forward Estimate 2008-09 \$'000			Appropriations Forward Estimate 2009-10 \$'000		
			Admin Items	Dept Outputs	Total	Admin Items	Dept Outputs	Total	Admin Items	Dept Outputs	Total	Admin Items	Dept Outputs	Total
Expense Measures														
Fraud and Compliance - legal action on serious fraud	1	1	-	2,403	2,403	-	3,401	3,401	-	3,437	3,437	-	3,471	3,471
Criminal cartel enforcement - investigations and prosecutions	1	1	-	790	790	-	1,188	1,188	-	1,201	1,201	-	1,213	1,213
Securing Borders against Illegal Foreign Fishing - investigation and prosecution	1	1	-	1,382	1,382	-	2,108	2,108	-	1,833	1,833	-	1,851	1,851
Fraud and Compliance - improving child care compliance	1	1	-	1,289	1,289	-	2,174	2,174	-	2,196	2,196	-	2,217	2,217
Total Expense Measures			-	5,864	5,864	-	8,871	8,871	-	8,667	8,667	-	8,752	8,752
Total All Measures			-	5,864	5,864	-	8,871	8,871	-	8,667	8,667	-	8,752	8,752

The Australian Government announced, following MYEFO, a new measure: Operation Wickenby – addressing offshore tax schemes. This was published in PAES 2005-06. Appropriations are \$11.4m in 2006-07; \$15.2m in 2007-08; \$16.3m in 2008-09 and increased by \$14.0m in 2009-10.

2.3 OTHER RESOURCES AVAILABLE TO BE USED

Table 2.3 provides details of resources obtained by the CDPP for provision of goods or services. These resources are approved for use by the CDPP and are included in Table 2.1.

Table 2.3: Other resources available to be used¹

	Estimated Resources 2005-06 \$'000	Budget Estimate 2006-07 \$'000
Departmental resources		
Sales of goods and services (FMA Act s31)	1,182	1,182
Other receipts (FMA Act s31)	529	529
Receipts from sale of assets (FMA Act s31)	20	13
Total departmental other resources available to be used²	1,731	1,724
Total administered other resources available to be used	-	-

Notes

1. This table replaces the former table 'Receipts from Other Sources'. It represents own source receipts available for spending on departmental purposes.

2. The 2006-07 total is as per the Receipts column in Table 2.1

2.4 MOVEMENT OF ADMINISTERED FUNDS FROM 2005-06 TO 2006-07

The CDPP has no movement of administered funds from 2005-06 to 2006-07.

2.5 SPECIAL APPROPRIATIONS

The CDPP has no special appropriations.

2.6 SPECIAL ACCOUNTS

Special accounts provide a means to set aside and record amounts used for specified purposes. Special accounts can be created by a Finance Minister's Determination under the FMA Act. These Determinations may be disallowed by the Parliament. Table 2.6 shows the expected additions (credits) and reductions (debits) for each account used by the CDPP.

Table 2.6: Estimates of special account flows and balances

		Opening Balance 2006-07 2005-06	Credits 2006-07 2005-06	Debits 2006-07 2005-06	Adjustments 2006-07 2005-06	Closing Balance 2006-07 2005-06
	Notes	\$'000	\$'000	\$'000	\$'000	\$'000
Other Trust Monies (OTM) Account (FMA Act s20) (D)	1,2	-	50	50	-	-
		-	50	50	-	-
Other Trust Monies (OTM) Account (FMA Act s20) (A)	1,3	-	2,570	2,570	-	-
		-	2,570	2,570	-	-
Services for Other Governments and Non-Agency Bodies (SOG) Account (FMA Act s20)(A)	1,4	-	-	-	-	-
		-	-	-	-	-
Total Special Accounts 2006-07 Budget Estimate		-	2,620	2,620	-	-
<i>Total Special Accounts 2005-06 Estimated Actual</i>		-	2,620	2,620	-	-

(A) = Administered

(D) = Departmental

Notes

1. These special accounts do not form part of agency resourcing.
2. 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.
3. The administered component of the OTM account is used to receipt bonds, penalties, fines and costs received from defendants via the Courts pending reconciliation and the subsequent payment to the Official Public Account, other agencies or refunded to defendants via the Courts.
4. This special account has not been used in 2005-06 and is not expected to be used in 2006-07.

Section 3: Outcomes

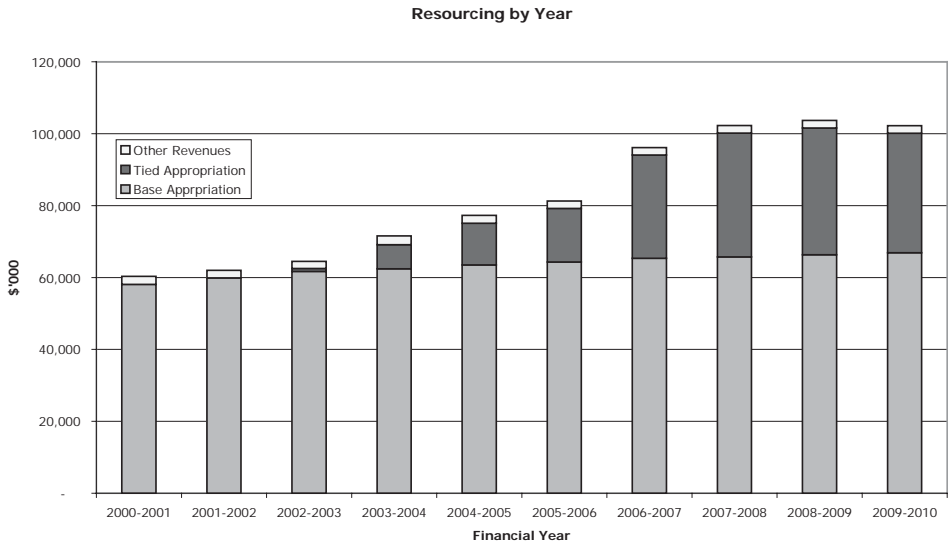
3.1 SUMMARY OF OUTCOMES AND CONTRIBUTION TO OUTCOMES

The relationship between activities of the CDPP and the outcome is summarised in Table 1.1.

3.2 OUTCOMES — DEPARTMENTAL

The CDPP has only one Outcome.

The following graph shows the changes in CDP's resourcing from 2000-01 and highlights the growth in tied appropriations.



Notes

- Tied appropriation is defined as special funding made available for a limited period for specific tasks. Specific tasks funded (with details of budget source and year in brackets) are:
 - Fraud and Compliance - legal action on serious fraud (PBS 2006-07)
 - Criminal Cartel enforcement - investigations and prosecutions (PBS 2006-07)
 - Securing Borders against Illegal Foreign Fishing - investigation and prosecution (PBS 2006-07)
 - Fraud and Compliance - improving child care compliance (PBS 2006-07)
 - Operation Wickenby - investigations and prosecutions (PAES 2005-06)
 - Illegal foreign fishers in Australia's northern waters - increased enforcement (PAES 2005-06)
 - Pan Pharmaceuticals recall - prosecute offences (PAES 2005-06)
 - Providing for Australia's Security - counter-terrorism prosecutions (PBS 2005-06)
 - HIH Insurance Group - collapse related prosecutions (PAES 2003-04)
 - Proceeds of Crime legislation - additional funding for implementation (PBS 2003-04)
 - Identity fraud - improving and increasing the number of investigations (PBS 2003-04), and
 - Interim Taskforce for the Building and Construction Industry - prosecutions (PAES 2002-03).
- Base appropriation is defined as ongoing funding provided for the CDP's operations.
- Other revenues are as per table 5.1.

3.3 OUTCOMES AND PERFORMANCE

Outcome 1 resourcing

Table 3.1 shows how the 2006-07 Budget appropriations translate to total resourcing for Outcome 1, including revenue from government (appropriation), revenue from other sources, and the total price of outputs.

Table 3.1: Total resources for Outcome 1

	Estimated Actual 2005-06 \$'000	Budget Estimate 2006-07 \$'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	80,059	94,054
Subtotal Output Group 1	80,059	94,054
Total revenue from Government (appropriations) contributing to price of departmental outputs	80,059	94,054
OTHER RESOURCES AVAILABLE TO BE USED		
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	1,724
Total revenue from other sources	1,731	1,724
Total resources (Total revenue from Government and from other sources)	81,790	95,778
Total estimated resourcing for Outcome 1 (Total price of outputs and administered appropriations)	81,790	95,778
Average staffing level (number)	476	542

Note: Other resources available to be used are those as per Table 2.1 and Table 2.3.

Measures affecting Outcome 1

A summary of measures in the 2006-07 Budget is shown at Table 2.2.

Performance information for Outcome 1

Performance information for the CDPP is summarised in Table 3.2.

Table 3.2: Performance information for Outcome 1

Performance Indicators for Individual 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 trial 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 Report, copies of which are available from the CDPP's website at 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 CDPP 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 the 2006-07 arrangement are not yet concluded.

Responsibility

The CDPP has the statutory responsibility for the conduct of criminal prosecutions. The ATO has the responsibility to investigate offences and where appropriate, refers a brief to the CDPP.

Control arrangements

Appropriate control arrangements are in place to ensure that the CDPP is accountable for its actions. Regular liaison meetings are held between the CDPP and the ATO.

Resourcing

Resourcing of the function is based on the salary costs for number of staff required (including on-costs), legal expenses, general administration expenses and a component for corporate overheads.

Performance against outcomes of purchased outputs

Performance is monitored and reported on at the regular liaison meetings between the CDPP and the ATO.

4.2 COST RECOVERY ARRANGEMENTS

The CDPP does not have any cost recovery arrangements.

Section 5: Budgeted financial statements

ANALYSIS OF BUDGETED FINANCIAL STATEMENTS

Departmental

Budgeted departmental income statement

The CDPP's budgeted operating revenues in 2006-07 are to increase by \$13.995m (17.7 per cent) over the estimated actuals for 2005-06, made up of:

- increased funding for new measures announced in the 2006-07 Budget of \$5.864m
- increased funding for new measures announced in the 2005-06 Additional Estimates of \$12.584m
- the end of special funding for HIH prosecutions of \$5.465m, and
- the aggregate effect of CPI adjustments and efficiency dividends of \$1.012m.

Budgeted departmental balance sheet

The CDPP's budgeted net assets position of \$16.492m remains unchanged from the 2005-06 estimated actuals.

For 2006-07 changes of note are:

- increase in appropriations receivable due to no major asset replacement program in 2006-07, therefore depreciation funding received has been put aside to fund asset replacements in future years
- 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.

BUDGETED FINANCIAL STATEMENTS TABLES

Table 5.1: Budgeted departmental income statement for the period ended 30 June

	Estimated Actual 2005-06 \$'000	Budget Estimate 2006-07 \$'000	Forward Estimate 2007-08 \$'000	Forward Estimate 2008-09 \$'000	Forward Estimate 2009-10 \$'000
INCOME					
Revenue					
Revenues from Government	80,059	94,054	100,185	101,600	100,142
Goods and services	1,165	1,165	1,165	1,165	1,165
Other	910	910	910	910	910
Total revenue	82,134	96,129	102,260	103,675	102,217
Total income	82,134	96,129	102,260	103,675	102,217
EXPENSE					
Employees	45,151	52,815	55,226	55,502	55,746
Suppliers	33,183	39,514	43,234	44,373	42,671
Depreciation and amortisation	3,300	3,300	3,300	3,300	3,300
Net losses from sale of assets	-	-	-	-	-
Other	500	500	500	500	500
Total expenses	82,134	96,129	102,260	103,675	102,217
Operating result	-	-	-	-	-
Net surplus or (deficit) attributable to the Australian Government	-	-	-	-	-

Table 5.2: Budgeted departmental balance sheet as at 30 June

	Estimated Actual 2005-06 \$'000	Budget Estimate 2006-07 \$'000	Forward Estimate 2007-08 \$'000	Forward Estimate 2008-09 \$'000	Forward Estimate 2009-10 \$'000
ASSETS					
Financial assets					
Cash	330	330	330	330	330
Receivables - appropriations	16,702	18,854	21,115	20,985	23,076
Receivables - other	491	503	515	527	544
Total financial assets	17,523	19,687	21,960	21,842	23,950
Non-financial assets					
Land and buildings	11,089	9,794	8,379	8,684	8,089
Infrastructure, plant and equipment	6,355	5,807	5,287	5,445	4,285
Intangibles	340	290	240	190	140
Other	1,059	1,059	1,059	1,059	1,059
Total non-financial assets	18,843	16,950	14,965	15,378	13,573
Total assets	36,366	36,637	36,925	37,220	37,523
LIABILITIES					
Non-interest bearing liabilities					
Other	1,225	1,013	801	589	377
Total non-interest bearing liabilities	1,225	1,013	801	589	377
Provisions					
Employees	14,350	14,833	15,333	15,840	16,355
Other	1,165	1,165	1,165	1,165	1,165
Total provisions	15,515	15,998	16,498	17,005	17,520
Payables					
Suppliers	3,102	3,102	3,102	3,102	3,102
Other	32	32	32	32	32
Total payables	3,134	3,134	3,134	3,134	3,134
Total liabilities	19,874	20,145	20,433	20,728	21,031
EQUITY*					
Parent entity interest					
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
Total parent entity interest	16,492	16,492	16,492	16,492	16,492
Total equity	16,492	16,492	16,492	16,492	16,492
Current assets	18,582	20,746	23,019	22,901	25,009
Non-current assets	17,784	15,891	13,906	14,319	12,514
Current liabilities	8,324	8,324	8,324	8,324	8,270
Non-current liabilities	11,550	11,821	12,109	12,404	12,761

*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 2005-06 \$'000	Budget Estimate 2006-07 \$'000	Forward Estimate 2007-08 \$'000	Forward Estimate 2008-09 \$'000	Forward Estimate 2009-10 \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	77,641	92,675	98,688	102,733	98,828
Goods and services	1,182	1,182	1,182	1,182	1,182
GST refunds (net)	2,503	3,790	4,152	4,552	4,117
Other	529	529	529	529	529
Total cash received	81,855	98,176	104,551	108,996	104,656
Cash used					
Employees	44,903	52,533	54,927	55,196	55,432
Suppliers	35,394	43,729	47,802	49,580	47,222
Other	500	500	500	500	500
Total cash used	80,797	96,762	103,229	105,276	103,154
Net cash from or (used by) operating activities	1,058	1,414	1,322	3,720	1,502
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	20	13	13	13	13
Total cash received	20	13	13	13	13
Cash used					
Purchase of property, plant and equipment	1,078	1,427	1,335	3,733	1,515
Total cash used	1,078	1,427	1,335	3,733	1,515
Net cash from or (used by) investing activities	(1,058)	(1,414)	(1,322)	(3,720)	(1,502)
FINANCING ACTIVITIES					
Total cash received	-	-	-	-	-
Total cash used	-	-	-	-	-
Net cash from or (used by) financing activities	-	-	-	-	-
Net increase or (decrease) in cash held	-	-	-	-	-
Cash at the beginning of the reporting period	330	330	330	330	330
Cash at the end of the reporting period	330	330	330	330	330

Table 5.4: Departmental statement of changes in equity — summary of movement Budget 2006-07

	Accumulated Results \$'000	Asset Revaluation Reserve \$'000	Contributed Equity/ Capital \$'000	Total Equity \$'000
Opening balance as at 1 July 2006				
Balance carried forward from previous period	10,126	4,859	1,507	16,492
Adjusted opening balance	10,126	4,859	1,507	16,492
Sub-total income and expense	-	-	-	-
Total income and expenses recognised directly in equity	-	-	-	-
Sub-total transactions with owners	-	-	-	-
Estimated closing balance as at 30 June 2007	10,126	4,859	1,507	16,492

Table 5.5: Departmental capital budget statement

	Estimated Actual 2005-06 \$'000	Budget Estimate 2006-07 \$'000	Forward Estimate 2007-08 \$'000	Forward Estimate 2008-09 \$'000	Forward Estimate 2009-10 \$'000
CAPITAL APPROPRIATIONS					
Total capital appropriations	-	-	-	-	-
PURCHASE OF NON-FINANCIAL ASSETS					
Funded internally by departmental resources	1,078	1,427	1,335	3,733	1,515
Total	1,078	1,427	1,335	3,733	1,515

Table 5.6: Departmental property, plants, equipment and intangibles — summary of movement Budget year 2006-07

	Buildings	Other Infrastructure Plant and Equipment	Computer Software	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2006				
Gross book value	19,059	12,293	2,427	33,779
Accumulated depreciation	7,970	5,938	2,087	15,995
Opening net book value	11,089	6,355	340	17,784
Additions:				
by purchase	400	777	250	1,427
Depreciation/amortisation expense	1,695	1,305	300	3,300
Disposals:				
other disposals	-	20	-	20
As at 30 June 2007				
Gross book value	19,059	12,273	2,427	33,759
Accumulated depreciation	9,265	6,466	2,137	17,868
Estimated closing net book value	9,794	5,807	290	15,891

Table 5.7: Schedule of budgeted income and expenses administered on behalf of Government for the period ended 30 June

	Estimated Actual 2005-06 \$'000	Budget Estimate 2006-07 \$'000	Forward Estimate 2007-08 \$'000	Forward Estimate 2008-09 \$'000	Forward Estimate 2009-10 \$'000
INCOME ADMINISTERED ON BEHALF OF GOVERNMENT					
Revenue					
Non-taxation					
Other sources of non-taxation revenues	5,300	5,300	5,300	5,300	5,300
Total non-taxation	5,300	5,300	5,300	5,300	5,300
Total revenues administered on behalf of Government	5,300	5,300	5,300	5,300	5,300
Total income administered on behalf of Government	5,300	5,300	5,300	5,300	5,300
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Write down and impairment of assets	2,750	2,750	2,750	2,750	2,750
Total expenses administered on behalf of Government	2,750	2,750	2,750	2,750	2,750

Table 5.8: Schedule of budgeted assets and liabilities administered on behalf of Government as at 30 June

	Estimated Actual 2005-06 \$'000	Budget Estimate 2006-07 \$'000	Forward Estimate 2007-08 \$'000	Forward Estimate 2008-09 \$'000	Forward Estimate 2009-10 \$'000
ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT					
Financial assets					
Receivables	4,459	4,759	5,059	5,359	5,659
Total financial assets	4,459	4,759	5,059	5,359	5,659
Total assets administered on behalf of Government	4,459	4,759	5,059	5,359	5,659
LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT					
Total liabilities administered on behalf of Government	-	-	-	-	-

Table 5.9: Schedule of budgeted administered cash flows for the period ended 30 June

	Estimated Actual 2005-06 \$'000	Budget Estimate 2006-07 \$'000	Forward Estimate 2007-08 \$'000	Forward Estimate 2008-09 \$'000	Forward Estimate 2009-10 \$'000
OPERATING ACTIVITIES					
Cash received					
Other	2,570	2,570	2,570	2,570	2,570
Total cash received	2,570	2,570	2,570	2,570	2,570
Cash used					
Other	2,570	2,570	2,570	2,570	2,570
Total cash used	2,570	2,570	2,570	2,570	2,570
Net cash from or (used by) operating activities	-	-	-	-	-
INVESTING ACTIVITIES					
Total cash received	-	-	-	-	-
Total cash used	-	-	-	-	-
Net cash from or (used by) investing activities	-	-	-	-	-
FINANCING ACTIVITIES					
Total cash received	-	-	-	-	-
Total cash used	-	-	-	-	-
Net cash from or (used by) financing activities	-	-	-	-	-
Net increase or (decrease) in cash held	-	-	-	-	-
Cash at beginning of reporting period	-	-	-	-	-
Cash from Official Public Account for:					
- special accounts	2,570	2,570	2,570	2,570	2,570
Cash to Official Public Account for:					
- special accounts	2,570	2,570	2,570	2,570	2,570
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 historical cost convention and consistent with Australian Accounting Standards. There is no significant change in accounting policies from those that applied to the 2004–2005 financial statements.

Revenue from government

Appropriations for departmental outputs are recognised as revenue.

Goods and services revenue

Goods and services revenues consist of revenue received from the ATO (see Section 4), sub-lease revenues and other minor revenues.

Other revenue

Other revenues consist of resources received free of charge and other minor accounting revenues.

Employee expenses

Employee expenses consist of salaries, allowances, leave entitlements, redundancy expenses, superannuation, worker's compensation premiums, recruitment expenses (including relocation costs for employees moving to interstate offices), employee benefits, fringe benefits tax payable on employee benefits and contract staff engaged through temporary staff agencies.

Supplier expenses

Supplier expenses consist of property, legal, library, information technology and communications, staff travel, training and other administrative costs.

Other expenses

Other expenses are costs awarded against the Commonwealth.

Cash

Cash includes notes and coins held and any deposits held at call with a bank.

Receivables - appropriations

Appropriation receivable is the amount of appropriations available to meet future cash flow requirements.

Receivables - other

Other receivables consist of GST receivables from the ATO and other minor invoices receivable.

Land and buildings

Land and buildings consist of the fit-out of leased offices.

Infrastructure, plant and equipment

Infrastructure, plant and equipment consist of furniture, office equipment, computer equipment, library holdings and artworks.

Intangibles

Intangibles consist of computer software.

Other non-financial assets

Other non-financial assets consist of pre-payments for future expense, such as rent and library subscriptions.

Other non-interest bearing liabilities

Several 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.

Employee provisions

Employee provisions consist of leave entitlements (including oncosts), salaries and allowances and superannuation owing for the period after the last pay day of the year, PAYE tax payable to the ATO and

Other provisions

Other provisions is the estimated cost of fitout restoration when leased office space is vacated.

Supplier payables

Supplier payables consist of accounts payable (i.e. invoices received but not yet paid under the 30-day payment policy) and accrued expenses (i.e. work completed but not yet invoiced).

Other payables

Other payables comprise revenues received in advance.