

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

Section 1: Agency overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

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

The DPP's vision and purpose 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. The DPP is not an investigative agency. It prosecutes cases investigated by other agencies.

The DPP has as its outcome the maintenance of law and order for the Australian community through an independent and ethical prosecution service in accordance with the Prosecution Policy of the Commonwealth.

1.2 AGENCY RESOURCE STATEMENT

Table 1.1 shows the total resources from all sources.

Table 1.1: Agency resource statement—Budget estimates for 2012–13 as at Budget May 2012

	Estimate of prior year amounts available in 2012–13 \$'000	+	Proposed at Budget 2012–13 \$'000	=	Total estimate 2012–13 \$'000	Actual available appropriation 2011–12 \$'000
ORDINARY ANNUAL SERVICES¹						
Departmental appropriation						
Prior year departmental appropriation ²	58,380		–		58,380	74,180
Departmental appropriation ³	–		93,167		93,167	90,664
s 31 relevant agency receipts ⁴	–		3,150		3,150	3,150
Total ordinary annual services	58,380		96,317		154,697	167,994
Total available annual appropriations	58,380		96,317		154,697	167,994
SPECIAL ACCOUNTS						
Opening balance	–		–		–	–
Receipts	–		–		–	–
Total special accounts	–		–		–	–
Total net resourcing for agency	58,380		96,317		–	167,994

All figures are GST exclusive.

1. Appropriation Bill (No. 1) 2012–13.

2. Estimated adjusted balance carried forward from previous year.

3. Includes an amount of \$0.383m in 2012–13 for the departmental capital budget (see Table 3.2.5 for further details). For accounting purposes this amount has been designated as 'contributions by owners'.

4. Section 31 relevant agency receipts—estimate.

The DPP has a special appropriation under section 28 of the *Financial Management and Accountability Act 1997* for refunds of revenue, used for refunding fines and costs receipts. This special appropriation does not form part of the DPP's resources. The special appropriation has been removed from 2012–13 onwards in line with the transferring of the fines and costs function.

1.3 BUDGET MEASURES

Budget measures relating to the DPP are detailed in Budget Paper No. 2 and are summarised below.

Table 1.2: Agency 2012–13 Budget measures

	Program	2011–12 \$'000	2012–13 \$'000	2013–14 \$'000	2014–15 \$'000	2015–16 \$'000
Expense measures						
Tax compliance—maintaining the cross agency approach to preventing abuse of secrecy jurisdictions (Project Wickenby) ¹						
	1.1					
	Departmental expenses	–	648	3,705	3,675	–
Commonwealth Director of Public Prosecutions—additional funding ²						
	1.1					
	Departmental expenses	–	8,767	–	–	–
Total expense measures		–	9,415	3,705	3,675	–

Prepared on a Government Finance Statistics (fiscal) basis.

1. The lead agency for this measure is the Australian Taxation Office. The full measure description and package details appear in Budget Paper No. 2 under the Treasury portfolio.

2. This measure will provide funding of \$8.767m to prosecute organisers of people smuggling ventures.

Measures announced between 2011–12 Budget and 2012–13 Budget but not yet reported in a subsequent portfolio statement

	Program	2011–12 \$'000	2012–13 \$'000	2013–14 \$'000	2014–15 \$'000	2015–16 \$'000
Expense measures						
Reducing the cost of government administration—one-off efficiency dividend						
	1.1					
	Departmental expenses	–	(2,142)	(2,006)	(1,986)	(2,005)
Total expense measures		–	(2,142)	(2,006)	(1,986)	(2,005)
Capital measures						
Departmental capital budgets—savings						
	1.1					
	Departmental capital	–	(96)	(673)	(491)	(496)
Total capital measures		–	(96)	(673)	(491)	(496)

Prepared on a Government Finance Statistics (fiscal) basis.

Section 2: Outcomes and planned performance

2.1 OUTCOMES AND PERFORMANCE INFORMATION

Government outcomes are the intended results, impacts or consequences of actions by the government on the Australian community. Commonwealth programs are the primary vehicle by which government agencies achieve the intended results of their outcome statements. Agencies are required to identify the programs that contribute to government outcomes over the budget and forward years.

The DPP's outcome is described below together with its related program, specifying the performance indicators and targets used to assess and monitor the performance of the DPP in achieving government outcomes.

Outcome 1: Maintenance of law and order for the Australian community through an independent and ethical prosecution service in accordance with the Prosecution Policy of the Commonwealth

Outcome 1 strategy

The DPP's key strategies and initiatives towards achieving Outcome 1 within the resources allocated to the office are to:

- continue conducting cases ethically, professionally and efficiently
- recruit, develop and retain high-quality staff
- provide appropriate professional assistance to referring agencies
- continuously improve its performance, and
- actively contribute to law reform and whole-of-government criminal justice initiatives as appropriate.

Outcome 1 expense statement

Table 2.1 provides an overview of the total expenses for Outcome 1, by program.

Table 2.1: Budgeted expenses for Outcome 1

	2011–12 Estimated actual expenses \$'000	2012–13 Estimated expenses \$'000
Outcome 1: Maintenance of law and order for the Australian community through an independent and ethical prosecution service in accordance with the Prosecution Policy of the Commonwealth		
Program 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		
Administered expenses		
Expenses not requiring appropriation in the budget year ¹	310	–
Departmental expenses		
Departmental appropriation ²	89,374	95,934
Expenses not requiring appropriation in the budget year ³	5,713	5,712
Total expenses for Outcome 1	95,397	101,646
	2011–12	2012–13
Average staffing level (number)	513	504

Note: Departmental appropriation splits and totals are indicative estimates and may change in the course of the budget year as government priorities change.

1. Administered expenses not requiring appropriation in the budget year consist of the writing off of administered debts. The DPP ceased its role in relation to fines and costs from 1 October 2011.
2. Departmental appropriation combines 'Ordinary annual services (Appropriation Bill No. 1)' and 'Revenue from independent sources (s 31)'.
3. Departmental expenses not requiring appropriation in the budget year are made up of services received free of charge, depreciation and amortisation.

Contributions to Outcome 1

Program 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

Program 1.1 objective

To maintain a fair, safe and just society where the laws of the Commonwealth are respected and maintained and there is public confidence in the justice system. This will be achieved by:

- applying the highest ethical standards to prosecutions and proceeds of crime action
- applying the highest professional standards of competence, commitment and hard work to prosecutions and proceeds of crime action
- maintaining the DPP's prosecutorial independence, and
- providing a high-quality, timely, efficient and cost-effective prosecution service.

Program 1.1 expenses					
Funding of \$8.767m to prosecute crew and organisers of people smuggling ventures has been provided for 2012–13.					
	2011–12 Revised budget \$'000	2012–13 Budget \$'000	2013–14 Forward year 1 \$'000	2014–15 Forward year 2 \$'000	2015–16 Forward year 3 \$'000
Annual administered expenses					
Expenses not requiring appropriation in the budget year ¹	310	–	–	–	–
Annual departmental expenses					
Ordinary annual services (Appropriation Bill No. 1)	86,224	92,784	81,769	80,976	78,059
Revenue from independent sources (s 31)	3,150	3,150	3,150	3,150	3,150
Expenses not requiring appropriation in the budget year ²	5,713	5,712	5,719	5,715	5,734
Total program expenses	95,397	101,646	90,638	89,841	86,943

1. Administered expenses not requiring appropriation in the budget year are made up of the writing off of administered debts. The DPP ceased its role in relation to fines and costs from 1 October 2011.
2. Departmental expenses not requiring appropriation in the budget year are made up of services received free of charge, depreciation and amortisation.

Program 1.1 deliverables					
To achieve the program objectives over the budget and forward years, the DPP will continue to deliver effective and timely prosecution services.					
	2011–12 Revised budget	2012–13 Budget	2013–14 Forward year 1	2014–15 Forward year 2	2015–16 Forward year 3
Deliverables					
Number of cases prosecuted	7,500	7,500	7,500	7,500	7,500

Program 1.1 key performance indicators					
The key performance indicator focuses on providing public confidence in the justice system, through the provision of effective and timely prosecution services.					
	2011–12 Revised budget	2012–13 Budget target	2013–14 Forward year 1	2014–15 Forward year 2	2015–16 Forward year 3
Key performance indicators					
Prosecution resulting in conviction	90%	90%	90%	90%	90%

Section 3: Explanatory tables and budgeted financial statements

Section 3 presents explanatory tables and budgeted financial statements which provide a comprehensive snapshot of agency finances for the 2012–13 budget year. It explains how budget plans are incorporated into the financial statements and provides further details of the reconciliation between appropriations and program expenses, and special accounts.

3.1 EXPLANATORY TABLES

3.1.1 Movement of administered funds between years

The DPP has not moved any administered funds between years.

3.1.2 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 *Financial Management and Accountability Act 1997* or under separate enabling legislation. Table 3.1.2 shows the expected additions (receipts) and reductions (payments) for each account used by the DPP.

Table 3.1.2: Estimates of special account flows and balances

		Opening balance 2012–13 2011–12	Receipts 2012–13 2011–12	Payments 2012–13 2011–12	Adjustments 2012–13 2011–12	Closing balance 2012–13 2011–12
	Outcome	\$'000	\$'000	\$'000	\$'000	\$'000
Services for Other Entities and Trust Moneys—	1	–	–	–	–	–
FMA Act s 20 (A) ¹	1	–	–	–	–	–
Total special accounts						
2012–13 Budget estimate		–	–	–	–	–
<i>Total special accounts</i>						
<i>2011–12 estimated actual</i>		–	–	–	–	–

(A) = Administered.

1. The purpose of this account is to disburse amounts held in trust or otherwise for the benefit of a person other than the Commonwealth.

3.1.3 Australian Government Indigenous expenditure

The DPP has no Indigenous-specific expenses.

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Differences in agency resourcing and financial statements

There is no significant difference between the agency resourcing and financial statements.

3.2.2 Analysis of budgeted financial statements

Departmental

The DPP's budgeted operating revenue will increase by \$6.560m to \$92.784m in 2012-13. The increase in operating revenue is due to:

- an increase of \$0.648m for the Project Wickenby measure for 2012-13 (see Table 1.2)
- additional funding of \$8.767m to the DPP to prosecute crew and organisers of people smuggling ventures (see Table 1.2), and
- a decrease of \$2.855m in total for the phasing in of property efficiency savings, the efficiency dividend and wage-cost indexation.

The forecasted operating loss for 2011-12 is mainly due to the workload associated with people smuggling prosecutions and the additional costs associated with Project Wickenby prosecutions.

Administered

The forecast administered revenue collected by the DPP on behalf of the Commonwealth has decreased from the estimate in the 2011-12 Portfolio Budget Statements. This is as a result of the DPP ceasing its role in relation to fines and costs from 1 October 2011. For more details see Table 3.2.7.

3.2.3 Budgeted financial statements tables

Departmental

Table 3.2.1: Comprehensive income statement (showing net cost of services)
(for the period ended 30 June)

	Estimated actual 2011–12 \$'000	Budget estimate 2012–13 \$'000	Forward estimate 2013–14 \$'000	Forward estimate 2014–15 \$'000	Forward estimate 2015–16 \$'000
EXPENSES					
Employee benefits	53,400	55,271	52,609	52,462	50,060
Supplier expenses	46,934	40,607	32,254	31,608	31,093
Depreciation and amortisation	5,199	5,198	5,205	5,201	5,220
Other	570	570	570	570	570
Total expenses	106,103	101,646	90,638	89,841	86,943
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	3,150	3,150	3,150	3,150	3,150
Other	434	434	434	434	434
Total own-source revenue	3,584	3,584	3,584	3,584	3,584
Gains					
Other	80	80	80	80	80
Total gains	80	80	80	80	80
Total own-source income	3,664	3,664	3,664	3,664	3,664
Net cost of (contribution by) services	102,439	97,982	86,974	86,177	83,279
Revenue from government	86,224	92,784	81,769	80,976	78,059
Surplus (deficit) attributable to the Australian Government	(16,215)	(5,198)	(5,205)	(5,201)	(5,220)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	-	-	-	-	-
Total other comprehensive income	-	-	-	-	-
Total comprehensive income (loss)	(16,215)	(5,198)	(5,205)	(5,201)	(5,220)
Total comprehensive income (loss) attributable to the Australian Government	(16,215)	(5,198)	(5,205)	(5,201)	(5,220)

Note: Impact of net cash appropriation arrangements

	2011–12 \$'000	2012–13 \$'000	2013–14 \$'000	2014–15 \$'000	2015–16 \$'000
Total comprehensive income (loss) less depreciation/amortisation expenses previously funded through revenue appropriations	(11,016)	-	-	-	-
Plus depreciation/amortisation expenses previously funded through revenue appropriations ¹	(5,199)	(5,198)	(5,205)	(5,201)	(5,220)
Total comprehensive income (loss) as per the statement of comprehensive income	(16,215)	(5,198)	(5,205)	(5,201)	(5,220)

Prepared on Australian Accounting Standards basis.

1. From 2010–11, the government introduced net cash appropriation arrangements where Bill 1 revenue appropriations for the depreciation and amortisation expenses of *Financial Management and Accountability Act 1997* agencies were replaced with a separate capital budget provided through Bill 1 equity appropriations. See Table 3.2.5 for more information on the departmental capital budget.

Table 3.2.2: Budgeted departmental balance sheet (as at 30 June)

	Estimated actual 2011–12 \$'000	Budget estimate 2012–13 \$'000	Forward estimate 2013–14 \$'000	Forward estimate 2014–15 \$'000	Forward estimate 2015–16 \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	230	230	230	230	230
Trade and other receivables	62,675	62,675	62,675	60,177	56,939
Total financial assets	62,905	62,905	62,905	60,407	57,169
Non-financial assets					
Land and buildings	7,594	4,744	3,825	3,825	3,825
Property, plant and equipment	5,249	3,285	1,691	953	953
Intangibles	915	914	910	907	904
Other non-financial assets	985	985	985	985	985
Total non-financial assets	14,743	9,928	7,411	6,670	6,667
Total assets	77,648	72,833	70,316	67,077	63,836
LIABILITIES					
Payables					
Suppliers	2,491	2,491	2,491	2,491	2,491
Other payables	3,824	3,824	3,824	3,824	3,824
Total payables	6,315	6,315	6,315	6,315	6,315
Non-interest-bearing liabilities					
Other	159	159	159	159	159
Total non-interest-bearing liabilities	159	159	159	159	159
Provisions					
Employee provisions	14,768	14,768	14,768	14,768	14,768
Other provisions	5,200	5,200	5,200	5,200	5,200
Total provisions	19,968	19,968	19,968	19,968	19,968
Total liabilities	26,442	26,442	26,442	26,442	26,442
Net assets	51,206	46,391	43,874	40,635	37,394
EQUITY					
Parent entity interest					
Contributed equity	(3,026)	(2,643)	45	2,007	3,986
Reserves	12,067	12,067	12,067	12,067	12,067
Retained surplus (accumulated deficit)	42,165	36,967	31,762	26,561	21,341
Total parent entity interest	51,206	46,391	43,874	40,635	37,394
Total equity	51,206	46,391	43,874	40,635	37,394

Prepared on Australian Accounting Standards basis.

Table 3.2.3: Departmental statement of changes in equity—summary of movement (budget year 2012–13)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2012				
Balance carried forward from previous period	42,165	12,067	(3,026)	51,206
Adjustment for changes in accounting policies	–	–	–	–
Adjusted opening balance	42,165	12,067	(3,026)	51,206
Comprehensive income				
Surplus (deficit) for the period	(5,198)	–	–	(5,198)
Total comprehensive income	(5,198)	–	–	(5,198)
Transactions with owners				
Contributions by owners				
Departmental capital budget	–	–	383	383
Sub-total transactions with owners	–	–	383	383
Estimated closing balance as at 30 June 2013	36,967	12,067	(2,643)	46,391
Closing balance attributable to the Australian Government	36,967	12,067	(2,643)	46,391

Prepared on Australian Accounting Standards basis.

Table 3.2.4: Budgeted departmental statement of cash flows (for the period ended 30 June)

	Estimated actual 2011–12 \$'000	Budget estimate 2012–13 \$'000	Forward estimate 2013–14 \$'000	Forward estimate 2014–15 \$'000	Forward estimate 2015–16 \$'000
OPERATING ACTIVITIES					
Cash received					
Goods and services	3,423	3,150	3,150	3,150	3,150
Appropriations	96,080	91,072	79,979	79,387	75,126
Net GST received	3,151	2,941	2,979	2,880	2,933
Other	2,240	3,029	3,068	2,967	514
Total cash received	104,894	100,192	89,176	88,384	81,723
Cash used					
Employees	53,098	55,271	52,609	52,462	50,060
Suppliers	49,027	44,351	35,997	35,352	31,093
Other	570	570	570	570	570
Total cash used	102,695	100,192	89,176	88,384	81,723
Net cash from (used by) operating activities	2,199	–	–	–	–
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment	4,440	383	2,688	1,962	1,979
Total cash used	4,440	383	2,688	1,962	1,979
Net cash from (used by) investing activities	(4,440)	(383)	(2,688)	(1,962)	(1,979)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	2,975	383	2,688	1,962	1,979
Other	(745)	–	–	–	–
Total cash received	2,230	383	2,688	1,962	1,979
Net cash from (used by) financing activities	2,230	383	2,688	1,962	1,979
Net increase (decrease) in cash held	(11)	–	–	–	–
Cash and cash equivalents at the beginning of the reporting period	241	230	230	230	230
Cash and cash equivalents at the end of the reporting period	230	230	230	230	230

Prepared on Australian Accounting Standards basis.

Table 3.2.5: Departmental capital budget statement

	Estimated actual 2011–12 \$'000	Budget estimate 2012–13 \$'000	Forward estimate 2013–14 \$'000	Forward estimate 2014–15 \$'000	Forward estimate 2015–16 \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budgets—Bill 1 (DCB)	2,975	383	2,688	1,962	1,979
Total new capital appropriations	2,975	383	2,688	1,962	1,979
Provided for:					
Purchase of non-financial assets	2,975	383	2,688	1,962	1,979
Total items	2,975	383	2,688	1,962	1,979
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation—DCB ¹	4,440	383	2,688	1,962	1,979
Total	4,440	383	2,688	1,962	1,979
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	4,440	383	2,688	1,962	1,979
Total cash used to acquire assets	4,440	383	2,688	1,962	1,979

Prepared on Australian Accounting Standards basis.

DCB = departmental capital budget.

1. Does not include annual finance lease costs. Includes purchases from current and previous years' departmental capital budgets.

Table 3.2.6: Statement of asset movements (2012–13)

	Buildings \$'000	Other property, plant & equipment \$'000	Computer software & intangibles \$'000	Total \$'000
As at 1 July 2012				
Gross book value	37,770	15,105	3,720	56,595
Accumulated depreciation/ amortisation and impairment	(30,176)	(9,856)	(2,805)	(42,837)
Opening net book balance	7,594	5,249	915	13,758
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase—appropriation ordinary annual services ¹	264	74	45	383
Total additions	264	74	45	383
Other movements				
Depreciation/amortisation expense	(3,114)	(2,038)	(46)	(5,198)
Other	(346)	(92)	(46)	(484)
Total other movements	(3,460)	(2,130)	(92)	(5,682)
As at 30 June 2013				
Gross book value	37,688	15,087	3,719	56,494
Accumulated depreciation/ amortisation and impairment	(32,944)	(11,802)	(2,805)	(47,551)
Closing net book balance	4,744	3,285	914	8,943

Prepared on Australian Accounting Standards basis.

1. 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2012–13 for depreciation and amortisation expenses, departmental capital budgets or other operational expenses.

Administered**Table 3.2.7: Schedule of budgeted income and expenses administered on behalf of government (for the period ended 30 June)**

	Estimated actual 2011–12 \$'000	Budget estimate 2012–13 \$'000	Forward estimate 2013–14 \$'000	Forward estimate 2014–15 \$'000	Forward estimate 2015–16 \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Write-down and impairment of assets	310	–	–	–	–
Total expenses administered on behalf of government	310	–	–	–	–
INCOME ADMINISTERED ON BEHALF OF GOVERNMENT					
Non-taxation revenue					
Fees and fines ¹	585	–	–	–	–
Total revenues administered on behalf of government	585	–	–	–	–

Prepared on Australian Accounting Standards basis.

1. The DPP ceased its role in relation to fines and costs from 1 October 2011.

Table 3.2.8: Schedule of budgeted assets and liabilities administered on behalf of government (as at 30 June)

The DPP has no assets or liabilities administered on behalf of government. The DPP ceased its role in relation to fines and costs from 1 October 2011.

Table 3.2.9: Schedule of budgeted administered cash flows (for the period ended 30 June)

	Estimated actual 2011–12 \$'000	Budget estimate 2012–13 \$'000	Forward estimate 2013–14 \$'000	Forward estimate 2014–15 \$'000	Forward estimate 2015–16 \$'000
OPERATING ACTIVITIES					
Cash received					
Other	458	–	–	–	–
Total cash received	458	–	–	–	–
Cash used					
Other	60	–	–	–	–
Total cash used	60	–	–	–	–
Net cash from (used by) operating activities	398	–	–	–	–
FINANCING ACTIVITIES					
Cash received					
Cash from Official Public Account for:					
– Appropriations	60	–	–	–	–
Total cash received	60	–	–	–	–
Cash used					
Cash to Official Public Account for:					
– Transfers from other entities (Finance—whole of government)	458	–	–	–	–
Total cash used	458	–	–	–	–
Net cash from (used by) investing activities	(398)	–	–	–	–
Cash and cash equivalents at the beginning of the reporting period	–	–	–	–	–
Cash and cash equivalents at the end of the reporting period	–	–	–	–	–

Prepared on Australian Accounting Standards basis.

The DPP ceased its role in relation to fines and costs from 1 October 2011.

3.2.4 Notes to the financial statements

Basis of accounting

The budgeted financial statements have been prepared on an accrual accounting basis, having regard to Statements of Accounting Concepts, and in accordance with the Finance Minister's Orders, Australian Accounting Standards and other authoritative pronouncements of the Australian Accounting Standards Board.

Departmental

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' costs, travel expenses, property operating expenses and legal 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 and make-good provisions and amounts owed to creditors.

Administered

Administered revenue comprises fines and costs imposed by courts. When received, receipts are transferred directly to the Official Public Account.

A significant number of debts may not be recovered, as fines and costs may be converted by serving time in prison, by performing community service or similar provisions. In addition, fines and costs may be written off as irrecoverable.