

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 it 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, including corporations law, and to recover the proceeds of Commonwealth crime. The DPP is not an investigative agency. It prosecutes cases investigated by other agencies.

The DPP has as its outcome 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 2010–11 as at Budget May 2010

	Estimate of prior year amounts available in 2010–11 (\$'000)	+ Proposed at Budget 2010–11 (\$'000)	= Total estimate 2010–11 (\$'000)	Actual available appropriation 2009–10 (\$'000)
ORDINARY ANNUAL SERVICES¹				
Departmental appropriation				
Prior year departmental appropriation ²	73,869	–	73,869	68,808
Departmental appropriation ³	–	99,600	99,600	105,421
S 31 relevant agency receipts ⁴	–	3,123	3,123	3,123
Total ordinary annual services	73,869	102,723	176,592	177,352
Total available annual appropriations	73,869	102,723	176,592	177,352
SPECIAL ACCOUNTS				
Opening balance ⁵	–	–	–	–
Receipts	–	–	–	–
Total special accounts	–	–	–	–
Total net resourcing for agency	73,869	102,723	176,592	177,352

All figures are GST exclusive.

1. Appropriation Bill (No. 1) 2010–11.
2. Estimated adjusted balance carried from previous year for annual appropriations.
3. Includes an amount of \$3.295m in 2010–11 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.
5. Estimated opening balance for special accounts (less 'Special Public Money' held in accounts such as Other Trust Moneys and Services for other Governments and Non-Agency Bodies accounts). For further information on special accounts, see Table 3.1.2.

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.

1.3 BUDGET MEASURES

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

Measures announced between 2009–10 Budget and 2010–11 Budget but not yet reported in a subsequent portfolio statement

	Program	2009–10 (\$'000)	2010–11 (\$'000)	2011–12 (\$'000)	2012–13 (\$'000)	2013–14 (\$'000)
EXPENSE MEASURES						
Whole-of-government departmental efficiencies¹	1.1					
Departmental expenses		(1,525)	(2,812)	(2,561)	(2,558)	(2,558)
Total expense measures		(1,525)	(2,812)	(2,561)	(2,558)	(2,558)

1. The savings will be made by critically prioritising work and reducing services provided to external agencies. The DPP will continue to focus on more complex, high-profile matters it conducts.

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 which 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 are to:

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

Outcome expense and resource statement

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

Table 2.1: Budgeted expenses and resources for Outcome 1

	2009–10 Estimated actual expenses (\$'000)	2010–11 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.		
Departmental expenses		
Ordinary annual services (Appropriation Bill No. 1)	105,421	96,305
Revenues from independent sources (section 31)	2,250	2,250
Expenses not requiring appropriation in the Budget year ¹	514	3,814
Total for Outcome 1	108,185	102,369
	2009–10	2010–11
Average staffing level (number)	584	550

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

1. Includes, in 2010–11, \$3.300m in depreciation and amortisation expense and \$0.514m in services received free of charge.

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 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					
There are no significant trends, changes or variances in the DPP's program expenses over the forward years, subject to government priorities.					
(\$'000)	2009–10 Revised budget	2010–11 Budget	2011–12 Forward year 1	2012–13 Forward year 2	2013–14 Forward year 3
Annual departmental expenses					
Ordinary annual services (Appropriation Bill No. 1)	105,421	96,305	86,995	86,455	80,953
Revenues from independent sources (section 31)	2,250	2,250	2,250	2,250	2,250
Expenses not requiring appropriation in the Budget year	514	3,814	3,814	3,814	3,845
Total program expenses	108,185	102,369	93,059	92,519	87,048

Program 1.1 deliverables					
To achieve the program objectives over the Budget and forward years, the DPP will continue to deliver an effective and timely prosecution service.					
Deliverables	2009–10 Revised budget	2010–11 Budget	2011–12 Forward year 1	2012–13 Forward year 2	2013–14 Forward year 3
Number of cases prosecuted	8,400	8,400	8,400	8,400	8,400

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.					
Key performance indicators	2009–10 Revised budget	2010–11 Budget	2011–12 Forward year 1	2012–13 Forward year 2	2013–14 Forward year 3
Prosecutions 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 that provide a comprehensive snapshot of agency finances for the 2010–11 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. The DPP's Other Trust Moneys and Services for Other Governments and Non-Agency Bodies special accounts were abolished on 3 September 2009. The DPP's Services for Other Entities and Trust Moneys special account was created on 3 September 2009. It is unlikely that this account will be required to be used in 2010–11 or in 2009–10.

Table 3.1.2: Estimates of special account flows and balances

		Opening balance 2010–11	Receipts 2010–11	Payments 2010–11	Adjustments 2010–11	Closing balance 2010–11
	Outcome	2009–10 (\$'000)	2009–10 (\$'000)	2009–10 (\$'000)	2009–10 (\$'000)	2009–10 (\$'000)
Other Trust Moneys—	1	N/A	N/A	N/A	N/A	N/A
FMA Act s 20 (A) ¹	1	–	–	–	–	–
Services for Other Governments and Non- Agency Bodies—	1	N/A	N/A	N/A	N/A	N/A
FMA Act s 20 (A) ¹	1	–	–	–	–	–
Services for Other Entities and Trust Moneys—	1	–	–	–	–	–
FMA Act s 20 (A) ²	1	–	–	–	–	–
Total special accounts 2010–11 Budget estimate		–	–	–	–	–
<i>Total special accounts 2009–10 estimate actual</i>		–	–	–	–	–

(A) = Administered.

1. Abolished with effect on 3 September 2009.

2. Created on 3 September 2009.

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

Income statement

Total income is estimated to be \$102.369m in 2010–11, a decrease of \$7.089m from 2009–10. The decrease is a result of various government savings measures and parameter adjustments. No new measures are estimated for the 2010–11 financial year.

Total expenses are estimated to be \$102.369m in 2010–11, a decrease of \$7.089m from 2009–10. The decrease is primarily the result of government savings measures.

The DPP has estimated an operating deficit of \$3.300m resulting from the creation of the departmental capital budget.

Balance sheet

The DPP's estimated net asset position is \$54.567m in 2010–11, a decrease of \$0.005m. This decrease is largely attributable to the various government savings measures.

Statement of cash flows

Changes to the statement of cash flows from the previously published estimates reflect the government injection of funds for the departmental capital budget.

Administered

There have been no changes from the previously published estimates.

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 2009–10 (\$'000)	Budget estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)	Forward estimate 2012–13 (\$'000)	Forward estimate 2013–14 (\$'000)
EXPENSES					
Employee benefits	57,544	56,054	54,471	54,270	50,346
Supplier expenses	48,044	42,445	34,718	34,379	32,832
Depreciation and amortisation	3,300	3,300	3,300	3,300	3,300
Other	570	570	570	570	570
Total expenses	109,458	102,369	93,059	92,519	87,048
LESS:					
OWN-SOURCE INCOME					
Revenue					
Sale of goods and rendering of services	2,250	2,250	2,250	2,250	2,250
Total revenue	2,250	2,250	2,250	2,250	2,250
Gains					
Other gains	514	514	514	514	545
Total gains	514	514	514	514	545
Total own-source income	2,764	2,764	2,764	2,764	2,795
Net cost of (contribution by) services	106,694	99,605	90,295	89,755	84,253
Revenue from government	105,421	96,305	86,995	86,455	80,953
Surplus (deficit)	4,033	(3,300)	(3,300)	(3,300)	(3,300)
Surplus (deficit) attributable to the Australian Government	4,033	(3,300)	(3,300)	(3,300)	(3,300)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserves	–	–	–	–	–
Total other comprehensive income	–	–	–	–	–
Total comprehensive income	4,033	(3,300)	(3,300)	(3,300)	(3,300)
Total comprehensive income attributable to the Australian Government	4,033	(3,300)	(3,300)	(3,300)	(3,300)

Prepared on Australian Accounting Standards basis.

Note: Reconciliation of operating result attributable to the agency					
	2009–10 (\$'000)	2010–11 (\$'000)	2011–12 (\$'000)	2012–13 (\$'000)	2013–14 (\$'000)
Operating result attributable to the Australian Government	(4,033)	(3,300)	(3,300)	(3,300)	(3,300)
Plus non-appropriated expenses					
Depreciation and amortisation expenses	–	3,300	3,300	3,300	3,300
Operating result attributable to the agency	4,033	–	–	–	–

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

	Estimated actual 2009–10 (\$'000)	Budget estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)	Forward estimate 2012–13 (\$'000)	Forward estimate 2013–14 (\$'000)
ASSETS					
Financial assets					
Cash and cash equivalents	230	230	230	230	230
Trade and other receivables	64,498	63,647	63,647	63,647	63,647
Total financial assets	64,728	63,877	63,877	63,877	63,877
Non-financial assets					
Land and buildings	9,967	9,587	9,178	6,983	7,142
Property, plant and equipment	4,988	5,401	5,546	4,978	4,905
Intangibles	1,060	1,022	950	888	802
Other	1,289	1,289	1,289	1,289	1,289
Total non-financial assets	17,304	17,299	16,963	14,138	14,138
Total assets	82,032	81,176	80,840	78,015	78,015
LIABILITIES					
Payables					
Suppliers	2,388	1,730	1,730	1,730	1,730
Other	2,541	2,541	2,541	2,541	2,541
Total payables	4,929	4,271	4,271	4,271	4,271
Interest-bearing liabilities					
Other	621	409	409	409	409
Total interest-bearing liabilities	621	409	409	409	409
Provisions					
Employee provisions	16,477	16,496	16,496	16,496	16,496
Other	5,433	5,433	5,433	5,433	5,433
Total provisions	21,910	21,929	21,929	21,929	21,929
Total liabilities	27,460	26,609	26,609	26,609	26,609
Net assets	54,572	54,567	54,231	51,406	51,406
EQUITY					
Parent entity interest					
Contributed equity	(3,854)	(559)	2,405	2,880	6,180
Reserves	10,263	10,263	10,263	10,263	10,263
Retained surplus (accumulated deficit)	48,163	44,863	41,563	38,263	34,963
Total parent entity interest	54,572	54,567	54,231	51,406	51,406

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

Prepared on Australian Accounting Standards basis.

Table 3.2.3: Departmental statement of changes in equity—summary of movement (Budget year 2010–11)

	Retained earnings (\$'000)	Asset revaluation reserve (\$'000)	Other reserves (\$'000)	Contributed equity/ capital (\$'000)	Total equity (\$'000)
Opening balance as at 1 July 2010					
Balance carried forward from previous period	48,163	10,263	–	(3,854)	54,572
Income and expenses					
Surplus (deficit) for the period	(3,300)	–	–	–	(3,300)
Total income and expenses	(3,300)	–	–	–	(3,300)
Appropriation (departmental capital budget)	–	–	–	3,295	3,295
Estimated closing balance as at 30 June 2011	44,863	10,263	–	(559)	54,567

Prepared on Australian Accounting Standards basis.

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

	Estimated actual 2009–10 (\$'000)	Budget estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)	Forward estimate 2012–13 (\$'000)	Forward estimate 2013–14 (\$'000)
OPERATING ACTIVITIES					
Cash received					
Goods and services	3,123	3,123	3,123	2,250	2,250
Appropriations	108,706	96,114	86,995	86,455	80,953
Net GST received	3,852	3,352	3,633	–	–
Other	–	–	–	–	545
Total cash received	115,681	102,589	93,751	88,705	83,748
Cash used					
Employees	58,058	57,841	54,471	54,270	50,346
Suppliers	51,407	45,421	38,710	33,865	32,832
Other	81	(673)	570	570	570
Total cash used	109,546	102,589	93,751	88,705	83,748
Net cash from (used by) operating activities	6,135	–	–	–	–
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment	2,804	3,295	2,964	475	3,300
Total cash used	2,804	3,295	2,964	475	3,300
Net cash from (used by) investing activities	(2,804)	(3,295)	(2,964)	(475)	(3,300)
FINANCING ACTIVITIES					
Cash received					
Proceeds from issuing financial instruments	(4,214)	3,295	2,964	475	3,300
Total cash received	(4,214)	3,295	2,964	475	3,300
Net cash from (used by) financing activities	(4,214)	3,295	2,964	475	3,300
Net increase (decrease) in cash held	(883)	–	–	–	–
Cash and cash equivalents at beginning of reporting period	230	230	239	230	230
Cash and cash equivalents at end of reporting period	230	230	239	230	230

Prepared on Australian Accounting Standards basis.

Table 3.2.5: Departmental capital budget statement

	Estimated actual 2009–10 (\$'000)	Budget estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)	Forward estimate 2012–13 (\$'000)	Forward estimate 2013–14 (\$'000)
CAPITAL APPROPRIATIONS					
Capital budget—Bill 1 (DCB)	–	3,295	2,964	475	3,300
Total capital appropriations	–	3,295	2,964	475	3,300
Total new capital appropriations					
Represented by:					
Purchase of non-financial assets	–	3,295	2,964	475	3,300
Total items	–	3,295	2,964	475	3,300
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation—DCB ¹	–	3,295	2,964	475	3,300
Funded internally from departmental resources ²	1,920	–	–	–	–
Total	1,920	3,295	2,964	475	3,300
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	1,920	3,295	2,964	475	3,300
Total cash used to acquire assets	1,920	3,295	2,964	475	3,300

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.
2. Includes internally developed assets.

Table 3.2.6: Statement of departmental asset movements (2010–11)

	Buildings (\$'000)	Other property, plant & equipment (\$'000)	Intangibles (\$'000)	Total (\$'000)
As at 1 July 2010				
Gross book value	33,537	13,268	2,972	49,777
Accumulated depreciation/amortisation	23,570	8,280	1,912	33,762
Opening net book balance	9,967	4,988	1,060	16,015
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase or internally developed	2,152	1,073	70	3,295
Sub-total	2,152	1,073	70	3,295
Other movements				
Depreciation/amortisation expense	2,532	660	108	3,300
Disposals ¹	2,152	1,073	70	3,295
As at 30 June 2011				
Gross book value	33,537	13,268	2,972	49,777
Accumulated depreciation/amortisation	23,950	7,867	1,950	33,767
Closing net book balance	9,587	5,401	1,022	16,010

Prepared on Australian Accounting Standards basis.

1. Proceeds may be returned to the Official Public Account.

Administered

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

	Estimated actual 2009–10 (\$'000)	Budget estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)	Forward estimate 2012–13 (\$'000)	Forward estimate 2013–14 (\$'000)
INCOME ADMINISTERED ON BEHALF OF GOVERNMENT					
Revenue					
Non-taxation revenue					
Other sources of non-taxation revenue	5,200	5,200	5,200	5,200	5,200
Total non-taxation revenue	5,200	5,200	5,200	5,200	5,200
Total revenue administered on behalf of government	5,200	5,200	5,200	5,200	5,200
Total income administered on behalf of government	5,200	5,200	5,200	5,200	5,200
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Write-down and impairment of assets	2,300	2,300	2,300	2,300	2,300
Total expenses administered on behalf of government	2,300	2,300	2,300	2,300	2,300

Prepared on Australian Accounting Standards basis.

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

	Estimated actual 2009–10 (\$'000)	Budget estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)	Forward estimate 2012–13 (\$'000)	Forward estimate 2013–14 (\$'000)
ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT					
Financial assets					
Receivables	1,016	1,016	1,016	1,016	1,016
Total financial assets	1,016	1,016	1,016	1,016	1,016
Total assets administered on behalf of government	1,016	1,016	1,016	1,016	1,016
LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT					
Total liabilities administered on behalf of government	–	–	–	–	–

Prepared on Australian Accounting Standards basis.

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

	Estimated actual 2009–10 (\$'000)	Budget estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)	Forward estimate 2012–13 (\$'000)	Forward estimate 2013–14 (\$'000)
OPERATING ACTIVITIES					
Cash received					
Other	2,950	2,950	2,950	2,950	2,950
Total cash received	2,950	2,950	2,950	2,950	2,950
Cash used					
Other	50	50	50	50	50
Total cash used	50	50	50	50	50
Net cash from (used by) operating activities	2,900	2,900	2,900	2,900	2,900
FINANCING ACTIVITIES					
Cash received					
Cash from Official Public Account	50	50	50	50	50
Total cash received	50	50	50	50	50
Cash used					
Cash to Official Public Account	2,950	2,950	2,950	2,950	2,950
Total cash used	2,950	2,950	2,950	2,950	2,950
Net cash from (used by) financing activities	(2,900)	(2,900)	(2,900)	(2,900)	(2,900)
Cash at beginning of reporting period	–	–	–	–	–
Cash at end of reporting period	–	–	–	–	–

Prepared on Australian Accounting Standards basis.

3.2.4 Notes to the financial statements

Net cash arrangements

These arrangements will commence from 1 July 2010. Essentially the net cash arrangements discontinue funding to agencies for non-cash expenses (depreciation, amortisation and make-good). From 1 July 2010, agencies will be appropriated on the basis of net cash requirements. Departmental capital budgets will be introduced from 1 July 2010. The departmental capital budget will meet the costs associated with replacement of minor assets (assets valued at \$10m or less) and costs that are eligible to be capitalised. The departmental capital budget effectively replaces the depreciation expense funding.

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.

The financial statements for budget estimates are prepared on the same basis as the annual audited financial statements. The audited statements include a full set of notes to explain all line items (available at www.cdpp.gov.au/Publications/AnnualReports).

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.