

# 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 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 will provide an effective and efficient independent prosecution service that contributes to a fair, safe and just Australia where Commonwealth laws are respected, offenders are brought to justice and potential offenders are deterred.

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 2014–15 as at Budget May 2014**

	Estimate of prior year amounts available in 2014–15 \$'000	+	Proposed at Budget 2014–15 \$'000	=	Total estimate 2014–15 \$'000	Actual available appropriation 2013–14 \$'000
<b>ORDINARY ANNUAL SERVICES<sup>1</sup></b>						
<b>Departmental appropriation</b>						
Prior year departmental appropriation <sup>2</sup>	6,000		–		6,000	12,488
Departmental appropriation <sup>3</sup>	–		78,660		78,660	81,638
Section 31 relevant agency receipts <sup>4</sup>	–		3,450		3,450	3,450
<b>Total ordinary annual services</b>	<b>6,000</b>		<b>82,110</b>		<b>88,110</b>	<b>97,576</b>
<b>OTHER SERVICES<sup>5</sup></b>						
<b>Departmental non-operating</b>						
Equity injections	–		–		–	4,000
<b>Total other services</b>	<b>–</b>		<b>–</b>		<b>–</b>	<b>4,000</b>
<b>Total available annual appropriations</b>	<b>6,000</b>		<b>82,110</b>		<b>88,110</b>	<b>101,576</b>
<b>Total net resourcing for agency</b>	<b>6,000</b>		<b>82,110</b>		<b>88,110</b>	<b>101,576</b>

All figures are GST exclusive.

1. Appropriation Bill (No. 1) 2014–15.

2. Estimated adjusted balance carried forward from previous year.

3. Includes an amount of \$1.925m in 2014–15 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. Appropriation Bill (No. 2) 2014–15.

## 1.3 BUDGET MEASURES

Measures announced in the 2013–14 Mid-Year Economic and Fiscal Outlook (MYEFO) and other measures not previously reported in a portfolio statement are summarised in Part 2 of Table 1.2.

**Table 1.2: Agency 2014–15 Budget measures**

### Part 1: Measures announced since the 2013–14 MYEFO

The DPP has no new post-MYEFO measures.

**Part 2: MYEFO and other measures not previously reported in a portfolio statement**

	Programme	2013–14 \$'000	2014–15 \$'000	2015–16 \$'000	2016–17 \$'000	2017–18 \$'000
<b>Expense measures</b>						
Efficiency Dividend— a further temporary increase of 0.25 per cent	1.1					
Departmental expenses		–	(202)	(383)	(571)	(577)
<b>Total expense measures</b>		–	<b>(202)</b>	<b>(383)</b>	<b>(571)</b>	<b>(577)</b>

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 programmes are the primary vehicle by which government agencies achieve the intended results of their outcome statements. Agencies are required to identify the programmes that contribute to government outcomes over the budget and forward years.

The DPP's outcome is described below together with its related programme, 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
- 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 programme.

**Table 2.1: Budgeted expenses for Outcome 1**

	2013–14 Estimated actual expenses \$'000	2014–15 Estimated expenses \$'000
<b>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</b>		
<b>Programme 1.1: An independent service to prosecute alleged offences against the criminal law of the Commonwealth, in appropriate matters, in a manner which is fair and just and to ensure that offenders, where appropriate, are deprived of the proceeds and benefits of criminal activity</b>		
Departmental expenses		
Departmental appropriation <sup>1</sup>	89,411	80,185
Expenses not requiring appropriation in the budget year <sup>2</sup>	8,067	5,403
<b>Total expenses for Outcome 1</b>	<b>97,478</b>	<b>85,588</b>
	<b>2013–14</b>	<b>2014–15</b>
<b>Average staffing level (number)</b>	452	412

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

1. Departmental appropriation combines 'Ordinary annual services (Appropriation Bill No. 1)' and 'Revenue from independent sources (s 31)'.

2. Expenses not requiring appropriation in the budget year are made up of services received free of charge, depreciation and amortisation.

## Contributions to Outcome 1

**Programme 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**

### Programme 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
- providing a high-quality, timely, efficient and cost-effective prosecution service.

**Programme 1.1 expenses**

The variation in expenses across the budget and forward years reflects the termination in 2014–15 of funding for the cross-agency approach to preventing abuse of secrecy jurisdictions (Project Wickenby) budget measure, the net impact of government savings measures, and the adjustments for changes in wage and price indices.

	2013–14 Estimated actual \$'000	2014–15 Budget \$'000	2015–16 Forward estimate \$'000	2016–17 Forward estimate \$'000	2017–18 Forward estimate \$'000
Annual departmental expenses					
Ordinary annual services (Appropriation Bill No. 1)	85,961	76,735	72,576	72,114	72,821
Revenue from independent sources (s 31)	3,450	3,450	3,450	3,450	3,450
Expenses not requiring appropriation in the budget year <sup>1</sup>	8,067	5,403	5,456	5,345	5,449
<b>Total programme expenses</b>	<b>97,478</b>	<b>85,588</b>	<b>81,482</b>	<b>80,909</b>	<b>81,720</b>

1. Expenses not requiring appropriation in the budget year are made up of services received free of charge, depreciation and amortisation.

**Programme 1.1 deliverables**

To achieve the programme objectives over the budget and forward years, the DPP will continue to deliver effective and timely prosecution services.

	2013–14 Estimated actual	2014–15 Budget	2015–16 Forward estimate	2016–17 Forward estimate	2017–18 Forward estimate
<b>Deliverables</b>					
Number of matters progressed <sup>1</sup>	7,900	7,500			

1. The number of matters to be progressed for the forward years is not able to be determined at this stage.

**Programme 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.

	2013–14 Estimated actual	2014–15 Budget	2015–16 Forward estimate	2016–17 Forward estimate	2017–18 Forward estimate
<b>Key performance indicators</b>					
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 2014–15 budget year. It explains how budget plans are incorporated into the financial statements and provides further details of the reconciliation between appropriations and programme expenses.

### **3.1 EXPLANATORY TABLES**

#### **3.1.1 Movement of administered funds between years**

The DPP has no administered funds.

#### **3.1.2 Special accounts**

The DPP has no special accounts.

#### **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 material difference between the agency resourcing and financial statements.

#### **3.2.2 Analysis of budgeted financial statements**

The DPP's operating revenue for 2014–15 has decreased by \$0.049m since the 2013–14 Portfolio Additional Estimates Statements (from \$80.234m to \$80.185m). The net decrease is due to:

- changes in prices and wages indices (an increase of \$0.227m)
- savings under the Internet Based Network Connection Services Panel arrangement (a decrease of \$0.079m)
- the further 0.25% increase in the annual efficiency dividend (a decrease of \$0.197m).

Due to the reduction in revenue by 13% from 2012–13 to 2013–14, the DPP is forecasting an operating loss for 2013–14 of \$7.000m. The forecast deficit consists of continuing people smuggling prosecutions (people smuggling funding ceased on 30 June 2013), increased property expenses associated with the implementation of three new property leases, and costs associated with corporate reorganisation.

For the forward estimates period, the main impact on appropriation is the cessation of \$3.675m in tax compliance prosecution funding, from 30 June 2015.

## 3.2.3 Budgeted financial statements tables

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

	Estimated actual 2013–14 \$'000	Budget estimate 2014–15 \$'000	Forward estimate 2015–16 \$'000	Forward estimate 2016–17 \$'000	Forward estimate 2017–18 \$'000
<b>EXPENSES</b>					
Employee benefits	55,170	48,943	46,384	46,170	46,692
Suppliers	34,185	31,186	29,586	29,338	29,523
Depreciation and amortisation	7,553	4,889	4,942	4,831	4,935
Other	570	570	570	570	570
<b>Total expenses</b>	<b>97,478</b>	<b>85,588</b>	<b>81,482</b>	<b>80,909</b>	<b>81,720</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	3,450	3,450	3,450	3,450	3,450
Other	434	434	434	434	434
<b>Total own-source revenue</b>	<b>3,884</b>	<b>3,884</b>	<b>3,884</b>	<b>3,884</b>	<b>3,884</b>
<b>Gains</b>					
Other	80	80	80	80	80
<b>Total gains</b>	<b>80</b>	<b>80</b>	<b>80</b>	<b>80</b>	<b>80</b>
<b>Total own-source income</b>	<b>3,964</b>	<b>3,964</b>	<b>3,964</b>	<b>3,964</b>	<b>3,964</b>
<b>Net cost of (contribution by) services</b>	<b>93,514</b>	<b>81,624</b>	<b>77,518</b>	<b>76,945</b>	<b>77,756</b>
Revenue from government	78,961	76,735	72,576	72,114	72,821
<b>Surplus (deficit) attributable to the Australian Government</b>	<b>(14,553)</b>	<b>(4,889)</b>	<b>(4,942)</b>	<b>(4,831)</b>	<b>(4,935)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
Changes in asset revaluation surplus	–	–	–	–	–
<b>Total other comprehensive income</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Total comprehensive income (loss)</b>	<b>(14,553)</b>	<b>(4,889)</b>	<b>(4,942)</b>	<b>(4,831)</b>	<b>(4,935)</b>
<b>Total comprehensive income (loss) attributable to the Australian Government</b>	<b>(14,553)</b>	<b>(4,889)</b>	<b>(4,942)</b>	<b>(4,831)</b>	<b>(4,935)</b>

**Note: Impact of net cash appropriation arrangements**

	2013–14 \$'000	2014–15 \$'000	2015–16 \$'000	2016–17 \$'000	2017–18 \$'000
<b>Total comprehensive income (loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations</b>	<b>(7,000)</b>	–	–	–	–
Less depreciation/amortisation expenses previously funded through revenue appropriations	7,553	4,889	4,942	4,831	4,935
<b>Total comprehensive income (loss) as per the statement of comprehensive income</b>	<b>(14,553)</b>	<b>(4,889)</b>	<b>(4,942)</b>	<b>(4,831)</b>	<b>(4,935)</b>

Prepared on Australian Accounting Standards basis.

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

	Estimated actual 2013–14 \$'000	Budget estimate 2014–15 \$'000	Forward estimate 2015–16 \$'000	Forward estimate 2016–17 \$'000	Forward estimate 2017–18 \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	230	230	230	230	230
Trade and other receivables	9,799	9,799	9,799	9,799	9,799
<b>Total financial assets</b>	<b>10,029</b>	<b>10,029</b>	<b>10,029</b>	<b>10,029</b>	<b>10,029</b>
<b>Non-financial assets</b>					
Land and buildings	9,923	10,408	10,497	10,438	11,269
Property, plant and equipment	8,485	8,480	8,471	8,457	8,258
Intangibles	979	1,587	1,940	1,895	1,761
Other non-financial assets	198	198	198	198	198
<b>Total non-financial assets</b>	<b>19,585</b>	<b>20,673</b>	<b>21,106</b>	<b>20,988</b>	<b>21,486</b>
<b>Total assets</b>	<b>29,614</b>	<b>30,702</b>	<b>31,135</b>	<b>31,017</b>	<b>31,515</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	4,678	4,678	4,678	4,678	4,678
Other payables	1,658	1,658	1,658	1,658	1,658
<b>Total payables</b>	<b>6,336</b>	<b>6,336</b>	<b>6,336</b>	<b>6,336</b>	<b>6,336</b>
<b>Interest-bearing liabilities</b>					
Other interest-bearing liabilities	777	777	777	777	777
<b>Total interest-bearing liabilities</b>	<b>777</b>	<b>777</b>	<b>777</b>	<b>777</b>	<b>777</b>
<b>Provisions</b>					
Employee provisions	17,345	17,405	17,967	18,546	18,546
Other provisions	4,273	4,273	4,273	4,273	4,273
<b>Total provisions</b>	<b>21,618</b>	<b>21,678</b>	<b>22,240</b>	<b>22,819</b>	<b>22,819</b>
<b>Total liabilities</b>	<b>28,731</b>	<b>28,791</b>	<b>29,353</b>	<b>29,932</b>	<b>29,932</b>
<b>Net assets</b>	<b>883</b>	<b>1,911</b>	<b>1,782</b>	<b>1,085</b>	<b>1,583</b>
<b>EQUITY</b>					
<b>Parent entity interest</b>					
Contributed equity	2,677	1,925	1,884	1,830	3,764
Reserves	18,479	18,479	18,479	18,479	18,479
Retained surplus (accumulated deficit)	(20,273)	(18,493)	(18,581)	(19,224)	(20,660)
<b>Total parent entity interest</b>	<b>883</b>	<b>1,911</b>	<b>1,782</b>	<b>1,085</b>	<b>1,583</b>
<b>Total equity</b>	<b>883</b>	<b>1,911</b>	<b>1,782</b>	<b>1,085</b>	<b>1,583</b>

Prepared on Australian Accounting Standards basis.



**Table 3.2.3: Departmental statement of changes in equity—summary of movement (budget year 2014–15)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
<b>Opening balance as at 1 July 2014</b>				
Balance carried forward from previous period	(20,273)	18,479	2,677	883
Adjustment for changes in accounting policies	–	–	–	–
<b>Adjusted opening balance</b>	<b>(20,273)</b>	<b>18,479</b>	<b>2,677</b>	<b>883</b>
<b>Comprehensive income</b>				
Surplus (deficit) for the period	(4,889)	–	–	(4,889)
<b>Total comprehensive income</b>	<b>(4,889)</b>	<b>–</b>	<b>–</b>	<b>(4,889)</b>
<b>Transactions with owners</b>				
Contributions by owners				
Departmental capital budget	–	–	1,925	1,925
Other	6,669	–	(2,677)	3,992
<b>Sub-total transactions with owners</b>	<b>6,669</b>	<b>–</b>	<b>(752)</b>	<b>5,917</b>
<b>Estimated closing balance as at 30 June 2015</b>	<b>(18,493)</b>	<b>18,479</b>	<b>1,925</b>	<b>1,911</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(18,493)</b>	<b>18,479</b>	<b>1,925</b>	<b>1,911</b>

Prepared on Australian Accounting Standards basis.

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

	Estimated actual 2013–14 \$'000	Budget estimate 2014–15 \$'000	Forward estimate 2015–16 \$'000	Forward estimate 2016–17 \$'000	Forward estimate 2017–18 \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	86,862	77,634	69,643	69,501	69,823
Sale of goods and rendering of services	3,450	3,450	3,450	3,450	3,450
Net GST received	2,979	2,880	2,933	3,183	2,998
Other	462	479	514	434	434
<b>Total cash received</b>	<b>93,753</b>	<b>84,443</b>	<b>76,540</b>	<b>76,568</b>	<b>76,705</b>
<b>Cash used</b>					
Employees	57,305	51,534	48,356	43,910	46,692
Suppliers	35,864	32,339	27,614	32,088	29,443
Other	570	570	570	570	570
<b>Total cash used</b>	<b>93,739</b>	<b>84,443</b>	<b>76,540</b>	<b>76,568</b>	<b>76,705</b>
<b>Net cash from (used by) operating activities</b>	<b>14</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment	2,677	1,925	1,909	1,909	1,934
<b>Total cash used</b>	<b>2,677</b>	<b>1,925</b>	<b>1,909</b>	<b>1,909</b>	<b>1,934</b>
<b>Net cash from (used by) investing activities</b>	<b>(2,677)</b>	<b>(1,925)</b>	<b>(1,909)</b>	<b>(1,909)</b>	<b>(1,934)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	2,677	1,925	1,909	1,909	1,934
<b>Total cash received</b>	<b>2,677</b>	<b>1,925</b>	<b>1,909</b>	<b>1,909</b>	<b>1,934</b>
<b>Net cash from (used by) financing activities</b>	<b>2,677</b>	<b>1,925</b>	<b>1,909</b>	<b>1,909</b>	<b>1,934</b>
<b>Net increase (decrease) in cash held</b>	<b>14</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Cash and cash equivalents at the beginning of the reporting period	216	230	230	230	230
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>230</b>	<b>230</b>	<b>230</b>	<b>230</b>	<b>230</b>

Prepared on Australian Accounting Standards basis.

**Table 3.2.5: Departmental capital budget statement**

	Estimated actual 2013–14 \$'000	Budget estimate 2014–15 \$'000	Forward estimate 2015–16 \$'000	Forward estimate 2016–17 \$'000	Forward estimate 2017–18 \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budgets—Bill 1 (DCB)	2,677	1,925	1,909	1,909	1,934
Equity injections—Bill 2	4,000	–	–	–	–
<b>Total new capital appropriations</b>	<b>6,677</b>	<b>1,925</b>	<b>1,909</b>	<b>1,909</b>	<b>1,934</b>
<b>Provided for:</b>					
Purchase of non-financial assets	2,677	1,925	1,909	1,909	1,934
Other items	4,000	–	–	–	–
<b>Total items</b>	<b>6,677</b>	<b>1,925</b>	<b>1,909</b>	<b>1,909</b>	<b>1,934</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations <sup>1</sup>	4,000	–	–	–	–
Funded by capital appropriation—DCB <sup>2</sup>	2,677	1,925	1,909	1,909	1,934
<b>Total</b>	<b>6,677</b>	<b>1,925</b>	<b>1,909</b>	<b>1,909</b>	<b>1,934</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	2,677	1,925	1,909	1,909	1,934
<b>Total cash used to acquire assets</b>	<b>2,677</b>	<b>1,925</b>	<b>1,909</b>	<b>1,909</b>	<b>1,934</b>

Prepared on Australian Accounting Standards basis.

DCB = departmental capital budget.

1. Includes both current Bill 2 and prior year Act 2, 4 and 6 appropriations and special capital appropriations.

2. Does not include annual finance lease costs. Includes purchases from current and previous years' DCBs.

**Table 3.2.6: Statement of asset movements (2014–15)**

	Buildings \$'000	Other property, plant & equipment \$'000	Computer software & intangibles \$'000	Total \$'000
<b>As at 1 July 2014</b>				
Gross book value	12,366	9,936	3,021	25,323
Accumulated depreciation/ amortisation and impairment	(2,443)	(1,451)	(2,042)	(5,936)
<b>Opening net book balance</b>	<b>9,923</b>	<b>8,485</b>	<b>979</b>	<b>19,387</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase—appropriation ordinary annual services <sup>1</sup>	1,568	346	11	1,925
<b>Total additions</b>	<b>1,568</b>	<b>346</b>	<b>11</b>	<b>1,925</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(2,744)	(1,613)	(532)	(4,889)
Other	(2,025)	(442)	(16)	(2,483)
<b>Total other movements</b>	<b>(4,769)</b>	<b>(2,055)</b>	<b>(548)</b>	<b>(7,372)</b>
<b>As at 30 June 2015</b>				
Gross book value	13,570	11,102	4,145	28,817
Accumulated depreciation/ amortisation and impairment	(3,162)	(2,622)	(2,558)	(8,342)
<b>Closing net book balance</b>	<b>10,408</b>	<b>8,480</b>	<b>1,587</b>	<b>20,475</b>

Prepared on Australian Accounting Standards basis.

1. 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2014–15 for depreciation and amortisation expenses, departmental capital budgets or other operational expenses.

### **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.

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](http://www.cdpp.gov.au/publications)).

#### **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.