

# CRIMTRAC AGENCY

## Section 1: Agency overview and resources

### 1.1 STRATEGIC DIRECTION FOR 2008–09

CrimTrac Agency (CrimTrac) is a prescribed agency. It is governed by a board of management that is responsible and accountable for the efficient and effective delivery of the CrimTrac initiative.

CrimTrac's vision is to take a leadership role in generating national approaches to information-sharing solutions for law enforcement agencies, for a safer Australia. This vision was endorsed by the board of management in September 2006 and then by the Australasian Police Ministers' Council in November 2006.

The broad objectives of CrimTrac, as described in the Inter-Governmental Agreement that established the agency in July 2000, are to enhance Australian policing through:

- providing high quality information services that:
  - meet the needs of the Australian policing community
  - establish best practice service models in relation to the provision of information to support policing, and
  - are project-oriented and cost-benefit driven to achieve outcomes
- supporting the jurisdictions in the implementation and use of CrimTrac services, and
- providing controlled access to appropriate information by duly accredited third parties.

CrimTrac's Strategic Plan 2010 identifies potential opportunities for the CrimTrac program, to be delivered under recital E of the Inter-Governmental Agreement. This recital intends that the CrimTrac framework provide the means by which other emerging policing requirements across jurisdictions can be considered and met as appropriate.

During 2008–09 CrimTrac will complete a funding review with the aim of identifying and ensuring the future funding and financial sustainability of the agency.

## 1.2 AGENCY RESOURCE STATEMENT

Table 1.1 shows total resources from all origins. The table summarises how resources will be applied by administered and departmental classification.

**Table 1.1: Resource statement—Budget estimates for 2008–09  
(as at Budget May 2008)**

	Estimate of prior year amounts available in 2008–09 (\$'000)	+ Proposed at Budget 2008–09 (\$'000)	= Total estimate 2008–09 (\$'000)	Estimated appropriation available 2007–08 (\$'000)
<b>ORDINARY ANNUAL SERVICES</b>				
<b>Departmental outputs</b>				
Departmental appropriation	–	6,123 <sup>1</sup>	6,123	3,544
<b>Total ordinary annual services</b> A	<b>–</b>	<b>6,123</b>	<b>6,123</b>	<b>3,544</b>
<b>OTHER SERVICES</b>				
<b>Administered expenses</b>				
Specific payments to states, ACT, NT and local government				
<i>Outcome 1 (from Special Account)</i>	–	4,748	4,748	2,531
<b>Total administered expenses</b>	<b>–</b>	<b>4,748</b>	<b>4,748</b>	<b>2,531</b>
<b>Departmental non-operating</b>				
Previous year's outputs	–	–	–	2,969 <sup>2</sup>
<b>Total departmental non-operating</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>2,969</b>
<b>Total other services</b> B	<b>–</b>	<b>4,748</b>	<b>4,748</b>	<b>5,500</b>
<b>Total available annual appropriations</b>	<b>–</b>	<b>10,871</b>	<b>10,871</b>	<b>9,044</b>
<b>Total appropriations excluding special accounts</b>	<b>–</b>	<b>10,871</b>	<b>10,871</b>	<b>9,044</b>
<b>SPECIAL ACCOUNTS</b>				
Opening balance	89,203 <sup>3</sup>	–	89,203	70,115
Appropriation receipts	–	6,123	6,123	3,544
Non-appropriation receipts to special accounts	–	49,285	49,285	50,390
<b>Total special accounts</b> C	<b>89,203</b>	<b>55,408</b>	<b>144,611</b>	<b>124,049</b>
<b>Total resourcing (A+B+C)</b>	<b>89,203</b>	<b>66,279</b>	<b>155,482</b>	<b>133,093</b>
Less appropriations drawn from annual or special appropriations above and credited to special accounts	–	6,123	6,123	3,544
<b>Total net resourcing for CrimTrac Agency</b>	<b>89,203</b>	<b>60,156</b>	<b>149,359</b>	<b>129,549</b>

CrimTrac is self-funding the administered item from its special account and hence an additional annual appropriation is not available as presented. In addition, all revenues are attributed to the special account.

CrimTrac receives an annual appropriation for interest equivalency only.

All figures are GST exclusive.

Notes:

1. Appropriation Bill (No. 1) 2008–09.

2. Previous year output relates to 2006–07 interest equivalency adjustment.

3. Estimated opening balance for special accounts. For further detail on special accounts see Table 3.1.3.

## 1.3 BUDGET MEASURES

There are no new measures for CrimTrac.

## Section 2: Outcomes and planned performance

### 2.1 OUTCOMES AND PERFORMANCE INFORMATION

The Australian Government requires agencies to measure their intended and actual performance in terms of outcomes. Government outcomes are the results, impacts or consequences of actions by the government on the Australian community. Agencies are required to identify the output groups that demonstrate their contribution to government outcomes over the coming year.

CrimTrac's outcome is described below by output group, including the indicators and targets used to assess and monitor performance.

#### 2.1.1 Outcome 1: Coordinated national policing information systems for a safer Australia

##### Outcome 1 strategy

CrimTrac contributes to Australian law enforcement through the specification, development, delivery and maintenance of modern, high-quality, rapid-access electronic policing information tools and services. This is achieved by nurturing a cooperative, collaborative and partnering relationship with all Australian police services as stakeholders. The principal systems and services delivered by CrimTrac are:

- National Police Reference System
- National Automated Fingerprint Identification System
- National Criminal Investigation DNA Database
- Australian National Child Offender Register, and
- National Criminal History Record Checking.

Key initiatives underway as a part of the Strategic Plan 2010 include:

- an Automated Number Plate Recognition Scoping Study

- a National Portable Biometric Identification project
- a review of the national business processes for National Criminal History Record Checking
- improved information technology service continuity capability
- an upgrade of the National Automated Fingerprint Identification System
- a National Automated Fingerprint Identification System integration project with the Department of Immigration and Citizenship
- a National Facial Recognition business case, and
- the continuing national rollout of the National Police Reference System.

**Outcome 1 resource statement**

Table 2.1 provides additional detail of budget appropriations and the total resourcing available for Outcome 1.

**Table 2.1: Total resources available for Outcome 1**

	<b>2008–09 total estimate of available resources (\$'000)</b>	<b>2007–08 estimated actual (\$'000)</b>
<b>Outcome 1</b>		
<b>Output 1.1: Facilitation of the delivery of high quality national policing information services</b>		
Administered items <sup>1</sup>		
Administered special purpose payments—payments for the facilitation of the delivery of high quality national policing information services	4,748	2,531
Departmental outputs	6,123	6,513
Special accounts		
National Policing Information Systems and Services		
Opening balance	89,203	70,115
Non-appropriation receipts to special accounts	49,285	50,390
<b>Total resources for Outcome 1</b>	<b>149,359</b>	<b>129,549</b>
<b>Average staffing level (number)</b>	<b>156</b>	<b>111</b>

Note:

1. Funds have been transferred from departmental to administered to effect a specific purpose payment.

## Contributions to Outcome 1

### Output 1.1

<b>Output 1.1: Facilitation of the delivery of high quality national policing information services</b>	
<p>The key result to be achieved by the output is the timely and cost-effective provision of systems and services according to agreed business requirements, schedules and budget.</p> <p>Components of Output 1.1:</p> <ul style="list-style-type: none"> <li>• Departmental components are described in Section 2.1.1.</li> <li>• Administered activities—CrimTrac will make payments to the states and territories toward a national information-sharing project from its special account.</li> </ul>	
<b>Key performance indicators</b>	<b>2008–09 target</b>
<p>CrimTrac systems meet police jurisdictions' business requirements, and capabilities are enhanced and developed to meet projected future needs, resulting in efficiencies for law enforcement</p> <p>CrimTrac systems provide access to comprehensive nationwide policing information rapidly and reliably, resulting in well-informed law enforcement decisions</p> <p>CrimTrac provides cost-effective and reliable national criminal history record checks to accredited agencies</p>	<p>Systems and services are delivered to schedule and budget</p> <p>Agreed service levels are achieved including system access and availability</p> <p>Increased use of CrimTrac systems for decision making (increased users and transactions)</p> <p>95% of criminal history checks are completed within 10 working days</p> <p>95% of urgent checks are completed within five working days.</p>

## Section 3: Explanatory tables and budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive view of agency finances for the Budget year 2008–09. It explains how budget plans are incorporated into the financial statements and provides further details of special accounts.

### 3.1 EXPLANATORY TABLES

#### 3.1.1 Reconciliation of total available appropriation and outcomes

The agency resource statement (Table 1.1) details the total available appropriation from all sources. For departmental operating appropriation (outputs) this includes carry-forward amounts as well as amounts appropriated at Budget. As agencies incur and retain funding for future liabilities (generally

depreciation and employee entitlements), the total amount of departmental operating funding available to an agency is unlikely to be fully used in the Budget year.

The difference between the agency resource statement and the sum of all payments made at the departmental outputs level is the expected carry-forward amount of resources for the 2009–10 Budget year, including amounts related to meeting future obligations to maintain the agency’s asset base and to meet employee entitlement liabilities.

Table 3.1.1 reconciles the total available appropriation and amounts attributable to outcomes.

**Table 3.1.1: Reconciliation of total available appropriation and outcomes**

	<b>(\$'000)</b>
<b>Total available departmental operating appropriation (outputs)</b>	149,359
Less estimated payments in 2008–09	(72,502)
<b>Estimated departmental outputs carried forward and available for 2009–10</b>	<b>76,857</b>

### 3.1.2 Movement of administered funds between years

CrimTrac has not moved any administered funds between years.

### 3.1.3 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 3.1.3 shows the expected additions (receipts) and reductions (payments) for each account used by CrimTrac.

During 2007–08 and 2008–09 CrimTrac will make total payments of \$7.279m to the states and territories towards a national information-sharing project from its special account.

**Table 3.1.3: Estimates of special account cash flows and balances**

		Opening balance 2008–09 2007–08	Receipts 2008–09 2007–08	Payments 2008–09 2007–08	Closing balance 2008–09 2007–08
	Outcome	(\$'000)	(\$'000)	(\$'000)	(\$'000)
National Policing Information Systems and Services— FMA Act s 20 (A)	1 1	– –	4,748 2,531	(4,748) (2,531)	– –
National Policing Information Systems and Services— FMA Act s 20 (D)	1 1	89,203 70,115	55,408 56,903	(67,754) (37,815)	76,857 89,203
<b>Total special accounts 2008–09 Budget estimate</b>		<b>89,203</b>	<b>60,156</b>	<b>(72,502)</b>	<b>76,857</b>
<b>Total special accounts 2007–08 estimated actual</b>		<b>70,115</b>	<b>59,434</b>	<b>(40,346)</b>	<b>89,203</b>

CrimTrac also has an Other Trust Moneys Special Account for which no transactions or balances are budgeted.

(A) = Administered.

(D) = Departmental.

FMA Act = *Financial Management and Accountability Act 1997*.

### 3.1.4 Australian Government Indigenous expenditure

CrimTrac has no Australian Government Indigenous expenditure.

## 3.2 BUDGETED FINANCIAL STATEMENTS

### 3.2.1 Differences between agency resourcing and financial statements

There are no significant differences between the agency resourcing and financial statements.

### 3.2.2 Analysis of budgeted financial statements

#### Departmental

The analysis is based on the 2008–09 estimates in the 2007–08 Additional Estimates compared with the 2008–09 estimates in the 2008–09 PB Statements.

#### *Income statement*

Departmental appropriations total \$6.123m and represent interest supplementation on the expected cash at bank and Official Public Account balances.

In 2007–08 CrimTrac received \$2.223m under the *Proceeds of Crime Act 2002* to undertake a scoping study to identify a strategic national approach to the use of Automated Number Plate Recognition technology across Australia. Under the matching principle \$0.741m of this revenue has been attributed to 2008–09 to fund the project work that will be performed in this year. This is reported as other revenue.

Other gains are resources received free of charge for services provided by the Australian National Audit Office in conducting the annual financial statements audit.

Employee expenses have been decreased by \$4.000m from previously published forward estimates as a result of difficulties experienced and expected in the recruitment of specialist skill sets.

Depreciation expenses for 2008–09 decreased by \$1.000m from previously published forward estimates as a result of the movement of expected capitalisation dates.

#### *Balance sheet*

The difference between the previously published estimates and the revised estimates is a result of the revised estimated actual results for 2007–08.

CrimTrac's cash balance represents the accumulation of depreciation and amortisation funding for the future upgrade and replacement of assets and the accumulation of surpluses as indicated on the income statement. Accumulated depreciation has been budgeted for reinvestment in intangible assets and replacement of existing plant and equipment and leasehold improvements.

#### *Statement of cash flows*

Movements in cash are due to the movements in the income statement for appropriations and employees and include the grossing up of GST in receivables and suppliers. The movement in the purchase of intangible assets and additional leasehold improvements is a result of the movement of expected delivery dates from 2007–08 to 2008–09.

#### *Statement of changes in equity*

Equity has been adjusted for the 2007–08 estimated actual results and the movements in the 2008–09 net result.

### **Administered**

There are no movements in administered expenses since the 2007–08 Additional Estimates.

### 3.2.3 Budgeted financial statements tables

#### Departmental

**Table 3.2.1: Budgeted departmental income statement (for the period ended 30 June)**

	Estimated actual 2007–08 (\$'000)	Budget estimate 2008–09 (\$'000)	Forward estimate 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)
<b>INCOME</b>					
<b>Revenue</b>					
Revenue from government	3,544	6,123	3,062	3,529	3,557
Goods and services	48,228	48,445	49,175	49,881	50,879
Other	1,482	741	–	–	–
<b>Total revenue</b>	<b>53,254</b>	<b>55,309</b>	<b>52,237</b>	<b>53,410</b>	<b>54,436</b>
<b>Gains</b>					
Other	680	99	99	99	99
<b>Total gains</b>	<b>680</b>	<b>99</b>	<b>99</b>	<b>99</b>	<b>99</b>
<b>Total income</b>	<b>53,934</b>	<b>55,408</b>	<b>52,336</b>	<b>53,509</b>	<b>54,535</b>
<b>EXPENSES</b>					
Employees	10,956	15,521	17,526	18,819	20,254
Suppliers	18,780	19,192	19,067	18,961	19,347
Depreciation and amortisation	7,340	10,402	10,951	10,785	12,891
Losses from sale of assets	4	–	–	–	–
<b>Total expenses</b>	<b>37,080</b>	<b>45,115</b>	<b>47,544</b>	<b>48,565</b>	<b>52,492</b>
<b>Surplus (deficit) attributable to the Australian Government</b>	<b>16,854</b>	<b>10,293</b>	<b>4,792</b>	<b>4,944</b>	<b>2,043</b>

Note: CrimTrac also funds administered payments. Refer to the administered Table 3.2.5.

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

	Estimated actual 2007–08 (\$'000)	Budget estimate 2008–09 (\$'000)	Forward estimate 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	600	600	600	600	600
Trade and other receivables	100,713	87,623	100,705	92,873	97,026
<b>Total financial assets</b>	<b>101,313</b>	<b>88,223</b>	<b>101,305</b>	<b>93,473</b>	<b>97,626</b>
<b>Non-financial assets</b>					
Land and buildings	832	3,883	3,057	2,364	1,830
Infrastructure, plant and equipment	3,806	7,998	7,775	7,297	10,081
Intangibles	15,428	26,981	20,219	34,801	30,603
Other	215	215	215	215	215
<b>Total non-financial assets</b>	<b>20,281</b>	<b>39,077</b>	<b>31,266</b>	<b>44,677</b>	<b>42,729</b>
<b>Total assets</b>	<b>121,594</b>	<b>127,300</b>	<b>132,571</b>	<b>138,150</b>	<b>140,355</b>
<b>LIABILITIES</b>					
<b>Provisions</b>					
Employees	2,743	3,645	4,124	4,759	4,854
<b>Total provisions</b>	<b>2,743</b>	<b>3,645</b>	<b>4,124</b>	<b>4,759</b>	<b>4,854</b>
<b>Payables</b>					
Suppliers	3,350	3,350	3,350	3,350	3,417
Other	741	–	–	–	–
<b>Total payables</b>	<b>4,091</b>	<b>3,350</b>	<b>3,350</b>	<b>3,350</b>	<b>3,417</b>
<b>Total liabilities</b>	<b>6,834</b>	<b>6,995</b>	<b>7,474</b>	<b>8,109</b>	<b>8,271</b>
<b>Net assets</b>	<b>114,760</b>	<b>120,305</b>	<b>125,097</b>	<b>130,041</b>	<b>132,084</b>
<b>EQUITY<sup>1</sup></b>					
<b>Parent entity interest</b>					
Reserves	1,435	1,435	1,435	1,435	1,435
Retained surpluses or accumulated deficits	115,856	123,618	123,662	128,606	130,649
Transfer to administered expenses	(2,531)	(4,748)	–	–	–
<b>Total parent entity interest</b>	<b>114,760</b>	<b>120,305</b>	<b>125,097</b>	<b>130,041</b>	<b>132,084</b>
<b>Total equity</b>	<b>114,760</b>	<b>120,305</b>	<b>125,097</b>	<b>130,041</b>	<b>132,084</b>
<b>Current assets</b>	<b>101,528</b>	<b>88,438</b>	<b>101,520</b>	<b>93,688</b>	<b>97,841</b>
<b>Non-current assets</b>	<b>20,066</b>	<b>38,862</b>	<b>31,051</b>	<b>44,462</b>	<b>42,514</b>
<b>Current liabilities</b>	<b>6,496</b>	<b>6,486</b>	<b>6,898</b>	<b>7,444</b>	<b>7,593</b>
<b>Non-current liabilities</b>	<b>338</b>	<b>509</b>	<b>576</b>	<b>665</b>	<b>678</b>

Note:

1. Equity is the residual interest in assets after deduction of liabilities.

**Table 3.2.3: Budgeted departmental statement of cash flows (for the period ended 30 June)**

	Estimated actual 2007-08 (\$'000)	Budget estimate 2008-09 (\$'000)	Forward estimate 2009-10 (\$'000)	Forward estimate 2010-11 (\$'000)	Forward estimate 2011-12 (\$'000)
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Goods and services	54,703	53,108	53,910	54,869	55,967
Appropriations	6,513	6,123	3,062	3,529	3,557
Other	2,223	–	–	–	–
<b>Total cash received</b>	<b>63,439</b>	<b>59,231</b>	<b>56,972</b>	<b>58,398</b>	<b>59,524</b>
<b>Cash used</b>					
Employees	10,640	14,619	17,047	18,184	20,159
Suppliers	18,476	21,012	20,875	20,758	21,119
Net GST paid	3,695	2,925	3,010	3,092	3,150
<b>Total cash used</b>	<b>32,811</b>	<b>38,556</b>	<b>40,932</b>	<b>42,034</b>	<b>44,428</b>
<b>Net cash from (used by) operating activities</b>	<b>30,628</b>	<b>20,675</b>	<b>16,040</b>	<b>16,364</b>	<b>15,096</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of property, plant and equipment	4	–	–	–	–
<b>Total cash received</b>	<b>4</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Cash used</b>					
Purchase of property, plant and equipment	2,814	10,249	2,536	2,276	5,500
Purchase of intangibles	2,190	18,949	604	21,920	5,443
<b>Total cash used</b>	<b>5,004</b>	<b>29,198</b>	<b>3,140</b>	<b>24,196</b>	<b>10,943</b>
<b>Net cash from (used by) investing activities</b>	<b>(5,000)</b>	<b>(29,198)</b>	<b>(3,140)</b>	<b>(24,196)</b>	<b>(10,943)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Transfers from Official Public Account	–	8,523	–	7,832	–
<b>Total cash received</b>	<b>–</b>	<b>8,523</b>	<b>–</b>	<b>7,832</b>	<b>–</b>
<b>Cash used</b>					
Transfers to Official Public Account	26,227	–	12,900	–	4,153
<b>Total cash used</b>	<b>26,227</b>	<b>–</b>	<b>12,900</b>	<b>–</b>	<b>4,153</b>
<b>Net cash from (used by) financing activities</b>	<b>(26,227)</b>	<b>8,523</b>	<b>(12,900)</b>	<b>7,832</b>	<b>(4,153)</b>
<b>Net increase (decrease) in cash held</b>	<b>(599)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Cash at the beginning of the reporting period	1,199	600	600	600	600
<b>Cash at the end of the reporting period</b>	<b>600</b>	<b>600</b>	<b>600</b>	<b>600</b>	<b>600</b>

**Table 3.2.4: Departmental statement of changes in equity—summary of movement (Budget year 2008–09)**

	Retained earnings (\$'000)	Asset revaluation reserve (\$'000)	Total equity (\$'000)
<b>Opening balance as at 1 July 2008</b>			
Balance carried forward from previous period	113,325	1,435	114,760
<b>Income and expenses</b>			
Net operating result	10,293	–	10,293
<b>Total income and expenses</b>	<b>10,293</b>	<b>–</b>	<b>10,293</b>
<b>Transactions with owners</b>			
Other—transfer to administered	(4,748)	–	(4,748)
<b>Total transactions with owners</b>	<b>(4,748)</b>	<b>–</b>	<b>(4,748)</b>
<b>Estimated closing balance as at 30 June 2009</b>	<b>118,870</b>	<b>1,435</b>	<b>120,305</b>

**Administered****Table 3.2.5: Schedule of budgeted income and expenses administered on behalf of government (for the period ended 30 June)**

	Estimated actual 2007–08 (\$'000)	Budget estimate 2008–09 (\$'000)	Forward estimate 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)
<b>INCOME ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
Total income administered on behalf of government	–	–	–	–	–
<b>EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
National policing information services	2,531	4,748	–	–	–
<b>Total expenses administered on behalf of government</b>	<b>2,531</b>	<b>4,748</b>	<b>–</b>	<b>–</b>	<b>–</b>

**Table 3.2.7: Schedule of budgeted administered cash flows (for the period ended 30 June)**

	Estimated actual 2007–08 (\$'000)	Budget estimate 2008–09 (\$'000)	Forward estimate 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)
<b>OPERATING ACTIVITIES</b>					
<b>Cash used</b>					
National policing information services	2,531	4,748	–	–	–
<b>Total cash used</b>	<b>2,531</b>	<b>4,748</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Net cash from (used by) operating activities</b>	<b>(2,531)</b>	<b>(4,748)</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Net increase (decrease) in cash held</b>	<b>(2,531)</b>	<b>(4,748)</b>	<b>–</b>	<b>–</b>	<b>–</b>
Cash at beginning of reporting period	–	–	–	–	–
Cash from Official Public Account <i>Special accounts</i>	2,531	4,748	–	–	–
<b>Cash at end of reporting period</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>

### 3.2.4 Notes to the financial statements

#### Basis of accounting

The budgeted financial statements have been prepared in accordance with the requirements of the Finance Minister's Orders, Australian Accounting Standards, Australian Equivalents to International Financial Reporting Standards and Accounting Guidance Releases, and having regard to the Statements of Accounting Concepts.

#### Departmental

##### *Revenue from government*

Amounts appropriated are recognised as revenue and appropriations receivable are recognised at their nominal amounts.

##### *Employee expenses*

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

##### *Supplier expenses*

Supplier expenses consist of administrative costs, consultant and contractor costs, workers' compensation and insurance, information technology expenditure, travel expenses and property operating expenses.

*Cash*

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

*Assets*

Assets comprise cash, receivables, leasehold improvements, equipment and intangibles. All assets are held at fair value other than software which is held at cost. Receivables include cash held in the Official Public Account.

*Liabilities*

Liabilities comprise employee salary and leave entitlements and amounts owed to creditors.

**Administered**

The administered item is paid from the special account to the states and territories toward a national information-sharing project.