

# OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

## Section 1: Agency overview and resources

### 1.1 STRATEGIC DIRECTION FOR 2008–09

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 to contribute to the safety and well-being of the people of Australia and to help protect the resources of the Commonwealth through the maintenance of law and order and by combating crime.

The strategic themes for the DPP 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.

## 1.2 AGENCY RESOURCE STATEMENT

Table 1.1 shows total resources from all origins.

**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>				
Departmental outputs	57,231 <sup>3</sup>	107,356 <sup>1</sup>	164,587	105,760
S 31 relevant agency receipts	–	2,250	2,250	1,500
<b>Total ordinary annual services</b>	<b>57,231</b>	<b>109,606</b>	<b>166,837<sup>4</sup></b>	<b>107,260</b>
<b>OTHER SERVICES</b>				
<b>Departmental non-operating</b>				
Previous years' outputs	–	– <sup>2</sup>	–	400
<b>Total other services</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>400</b>
<b>Total resourcing for the Office of the Director of Public Prosecutions</b>	<b>57,231</b>	<b>109,606</b>	<b>166,837</b>	<b>107,660</b>

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 where required. This special appropriation does not form part of the DPP's resources.

All figures are GST exclusive.

Notes:

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

2. Appropriation Bill (No. 2) 2008–09.

3. Estimated adjusted balance carried forward from previous year for annual appropriations.

4. The total available departmental operating appropriation (outputs) will not equal the total of all outputs in the outcome resource statements as they budget for estimated appropriation attributable to outcomes and not the total available. For reconciliation see Table 3.1.1.

## 1.3 BUDGET MEASURES

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

Table 1.2 reports the decision relating to DPP in the 2008–09 Budget.

**Table 1.2: Agency 2008–09 Budget measures**

Output	2008–09 (\$'000)	2009–10 (\$'000)	2010–11 (\$'000)	2011–12 (\$'000)
<b>EXPENSE MEASURES</b>				
<b>Responsible Economic Management— Protecting Australian Families Online</b>				
1.1	(2,783)	(2,813)	(2,841)	(2,869)
<b>Cyber-safety Plan</b>				
1.1	2,783	2,813	2,841	2,869
<b>Total expense measures</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>

The 'Cyber-safety Plan' measure is fully offset against the 'Responsible Economic Management—Protecting Australian Families Online' measure.

## 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.

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

#### **2.1.1 Outcome 1: To contribute to the safety and well-being of the people of Australia and to help protect the resources of the Commonwealth through the maintenance of law and order and by combating crime**

##### **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.

The DPP has no proposed major projects contributing to Outcome 1 that will be undertaken in 2008–09.

##### **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: 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 output	107,356	105,760 <sup>1</sup>
Revenues from other sources (s 31) <sup>2</sup>	2,250	1,500
<b>Total resources for Outcome 1</b>	<b>109,606</b>	<b>107,260</b>
<b>Average staffing level (number)</b>	<b>617</b>	<b>558</b>

Notes:

1. This figure is the amount of the appropriations for the DPP as at 2007–08 Additional Estimates. The DPP is requesting reductions in 2007–08 appropriations totalling \$2.963m. The forecast end-of-year appropriation is therefore \$102.797m. This is the amount shown in Table 3.2.1.
2. Reconciliation of revenues from other sources above to Table 3.2.1: Budgeted departmental income statement:
  - 2008–09: Revenue from sale of goods and services of \$2,050,000 plus GST on revenues and recoveries of expenses of \$200,000 equals revenues from other sources (s 31) of \$2,250,000
  - 2007–08: Revenue from sale of goods and services of \$1,300,000 plus GST on revenues and recoveries of expenses of \$200,000 equals revenues from other sources (s 31) of \$1,500,000

## Contributions to Outcome 1

### Output 1.1

<b>Output 1.1: An independent service to prosecute alleged offences against the criminal law of the Commonwealth, in appropriate matters, in a manner which is fair and just and to ensure that offenders, where appropriate, are deprived of the proceeds and benefits of criminal activity</b>	
The key results for Output 1.1 are focused on the provision of effective and timely prosecution services for offences arising under Commonwealth criminal law.	
<b>Key performance indicators</b>	<b>2008–09 target</b>
Prosecutions resulting in conviction	90%
Defended summary hearings resulting in conviction	60%
Defended committals resulting in a committal hearing	80%
Defended trials resulting in a conviction	60%
Prosecution sentence appeals upheld in summary matters	60%
Prosecution sentence appeals upheld	60%
Applications for restraining orders that succeeded	90%
Applications for pecuniary penalty orders that succeeded	90%
Applications for forfeiture orders that succeeded	90%

## Section 3: Explanatory tables and budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot 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 movements in administered funds, special accounts and Australian Government Indigenous expenditure.

### 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 are funded for future liabilities (generally depreciation and employee entitlements), the total amount of departmental operating appropriation 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>	164,587
Less estimated payments in 2008–09	(109,096)
<b>Estimated departmental outputs carried forward and available for 2009–10</b>	<b>55,491</b>

#### 3.1.2 Movement of administered funds between years

The DPP has no administered funds movements.

### 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 the special accounts held by the DPP. It is unlikely that either special account will be required to be used in 2008–09 or in 2007–08.

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

		Opening balance 2008–09 2007–08 (\$'000)	Receipts 2008–09 2007–08 (\$'000)	Payments 2008–09 2007–08 (\$'000)	Closing balance 2008–09 2007–08 (\$'000)
Other Trust Moneys— FMA Act s 20 (D)	1 1	– –	– –	– –	– –
Other Trust Moneys— FMA Act s 20 (A)	1 1	– –	– –	– –	– –
Services for Other Governments and Non-Agency Bodies—FMA Act s 20 (A)	1 1	– –	– –	– –	– –
<b>Total special accounts 2008–09 Budget estimate</b>		–	–	–	–
<b>Total special accounts 2007–08 estimated actual</b>		–	–	–	–

A = Administered.

D = Departmental.

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

### 3.1.4 Australian Government Indigenous expenditure

The DPP 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

#### *Income statement*

##### REVENUES

The DPP's budgeted operating revenues have decreased from the previously published estimates. The changes consist of:

- reduction of appropriation revenue in relation to the funding provided to the DPP in 2006–07 and 2007–08 for the Budget measure 'Criminal Cartel Enforcement – investigations and prosecutions'
- reduction of appropriation revenue in relation to the funding provided to the DPP in 2007–08 and forward estimate years for 'Illegal Foreign Fishers in Australia's Northern Waters' due to a projected downturn in the number of illegal foreign fishing vessels to be apprehended by the Australian Customs Service, and
- increase in appropriation revenue for wage cost indexation.

##### EXPENSES

The surplus for 2007–08 has been decreased due to appropriation reductions which reflect a downturn in or absence of activity.

#### *Balance sheet*

Changes to the balance sheet from the previously published estimates consist of:

- decrease in appropriations receivable due to appropriation reductions in respect of cartel and illegal foreign fishing prosecutions to be made in 2007–08
- changes in the value of non-financial assets to reflect revised estimates of capital activity
- changes in non-interest-bearing liabilities to reflect revised estimates for lease incentives, and
- decrease in equity due to the 2006–07 'Criminal Cartel Enforcement – investigations and prosecutions' appropriation reduction being treated as return of capital.

#### *Statement of cash flows*

Changes to the statement of cash flows from the previously published estimates reflect adjustments made in respect of reductions in appropriations.

*Statement of changes in equity – summary of movement*

Equity has been adjusted in 2007–08 as a result of the reduction for the Budget measure ‘Criminal Cartel Enforcement – investigations and prosecutions’ in 2006–07 and the forecast surplus in 2007–08.

**Administered***Schedule of budgeted income and expenses administered on behalf of government*

There have been no changes from the previously published estimated revenue from fines and costs. Expenses have decreased to reflect adjustments made as a result of a review of administered revenue forecasts.

*Schedule of budgeted assets and liabilities administered on behalf of government*

The overall change from the previously published estimates reflects adjustments made as a result of a review of administered revenue forecasts.

*Schedule of budgeted administered cash flows*

The overall change from the previously published estimates reflects adjustments made as a result of a review of administered revenue forecasts.

**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	102,797	107,356	103,106	93,315	89,033
Goods and services	1,300	2,050	2,050	2,050	2,050
<b>Total revenue</b>	<b>104,097</b>	<b>109,406</b>	<b>105,156</b>	<b>95,365</b>	<b>91,083</b>
<b>Gains</b>					
Other	514	514	514	514	514
<b>Total gains</b>	<b>514</b>	<b>514</b>	<b>514</b>	<b>514</b>	<b>514</b>
<b>Total income</b>	<b>104,611</b>	<b>109,920</b>	<b>105,670</b>	<b>95,879</b>	<b>91,597</b>
<b>EXPENSES</b>					
Employees	52,758	60,856	59,267	55,028	54,043
Suppliers	36,045	45,264	42,603	37,051	33,754
Depreciation and amortisation	3,300	3,300	3,300	3,300	3,300
Other	500	500	500	500	500
<b>Total expenses</b>	<b>92,603</b>	<b>109,920</b>	<b>105,670</b>	<b>95,879</b>	<b>91,597</b>
<b>Surplus (deficit) attributable to the Australian Government</b>	<b>12,008</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>

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	230	230	230	230	230
Appropriation receivable	57,231	55,491	57,249	57,573	59,344
Trade and other receivables	500	500	500	500	500
<b>Total financial assets</b>	<b>57,961</b>	<b>56,221</b>	<b>57,979</b>	<b>58,303</b>	<b>60,074</b>
<b>Non-financial assets</b>					
Land and buildings	10,446	11,611	11,415	11,818	11,575
Infrastructure, plant and equipment	5,216	5,771	5,251	4,905	4,329
Intangibles	350	319	231	159	80
Other	730	730	730	730	730
<b>Total non-financial assets</b>	<b>16,742</b>	<b>18,431</b>	<b>17,627</b>	<b>17,612</b>	<b>16,714</b>
<b>Total assets</b>	<b>74,703</b>	<b>74,702</b>	<b>75,656</b>	<b>75,915</b>	<b>76,788</b>
<b>LIABILITIES</b>					
<b>Non-interest-bearing liabilities</b>					
Leases	801	826	581	418	263
<b>Total interest-bearing liabilities</b>	<b>801</b>	<b>826</b>	<b>581</b>	<b>418</b>	<b>263</b>
<b>Provisions</b>					
Employees	14,806	14,561	14,950	15,307	15,853
Other	4,443	4,456	4,462	4,450	4,434
<b>Total provisions</b>	<b>19,249</b>	<b>19,017</b>	<b>19,412</b>	<b>19,757</b>	<b>20,287</b>
<b>Payables</b>					
Suppliers	1,500	1,550	1,650	1,650	1,650
Other	2,695	2,801	3,505	3,632	4,130
<b>Total payables</b>	<b>4,195</b>	<b>4,351</b>	<b>5,155</b>	<b>5,282</b>	<b>5,780</b>
<b>Total liabilities</b>	<b>24,245</b>	<b>24,194</b>	<b>25,148</b>	<b>25,457</b>	<b>26,330</b>
<b>Net assets</b>	<b>50,458</b>	<b>50,458</b>	<b>50,458</b>	<b>50,458</b>	<b>50,458</b>
<b>EQUITY<sup>1</sup></b>					
<b>Parent entity interest</b>					
Contributed equity	360	360	360	360	360
Reserves	8,177	8,177	8,177	8,177	8,177
Retained surpluses or accumulated deficits	41,921	41,921	41,921	41,921	41,921
<b>Total parent entity interest</b>	<b>50,458</b>	<b>50,458</b>	<b>50,458</b>	<b>50,458</b>	<b>50,458</b>
<b>Total equity</b>	<b>50,458</b>	<b>50,458</b>	<b>50,458</b>	<b>50,458</b>	<b>50,458</b>
<b>Current assets</b>	<b>58,691</b>	<b>56,951</b>	<b>58,709</b>	<b>59,033</b>	<b>60,804</b>
<b>Non-current assets</b>	<b>16,012</b>	<b>17,701</b>	<b>16,897</b>	<b>16,882</b>	<b>15,984</b>
<b>Current liabilities</b>	<b>18,067</b>	<b>18,859</b>	<b>19,877</b>	<b>20,255</b>	<b>21,258</b>
<b>Non-current liabilities</b>	<b>5,638</b>	<b>5,335</b>	<b>5,271</b>	<b>5,202</b>	<b>5,072</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	1,500	2,250	2,250	2,250	2,250
Appropriations	90,622	109,096	101,348	92,991	87,262
Other	3,392	4,467	4,100	3,712	3,224
<b>Total cash received</b>	<b>95,514</b>	<b>115,813</b>	<b>107,698</b>	<b>98,953</b>	<b>92,736</b>
<b>Cash used</b>					
Employees	52,032	61,432	59,197	54,969	54,014
Suppliers	40,439	48,892	45,505	40,199	35,820
Other	500	500	500	500	500
<b>Total cash used</b>	<b>92,971</b>	<b>110,824</b>	<b>105,202</b>	<b>95,668</b>	<b>90,334</b>
<b>Net cash from (used by) operating activities</b>	<b>2,543</b>	<b>4,989</b>	<b>2,496</b>	<b>3,285</b>	<b>2,402</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment	2,557	4,989	2,496	3,285	2,402
<b>Total cash used</b>	<b>2,557</b>	<b>4,989</b>	<b>2,496</b>	<b>3,285</b>	<b>2,402</b>
<b>Net cash from (used by) investing activities</b>	<b>(2,557)</b>	<b>(4,989)</b>	<b>(2,496)</b>	<b>(3,285)</b>	<b>(2,402)</b>
<b>FINANCING ACTIVITIES</b>					
Cash at the beginning of the reporting period	244	230	230	230	230
<b>Cash at the end of the reporting period</b>	<b>230</b>	<b>230</b>	<b>230</b>	<b>230</b>	<b>230</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)	Contributed equity/ capital (\$'000)	Total equity (\$'000)
<b>Opening balance as at 1 July 2008</b>				
Balance carried forward from previous period	41,921	8,177	360	50,458
<b>Income and expenses</b>				
Net operating result	–	–	–	–
<b>Total income and expenses</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Estimated closing balance as at 30 June 2009</b>	<b>41,921</b>	<b>8,177</b>	<b>360</b>	<b>50,458</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>					
<b>Revenue</b>					
<b>Non-taxation</b>					
Other sources of non-taxation revenue	5,200	5,200	5,200	5,200	5,200
<b>Total non-taxation</b>	<b>5,200</b>	<b>5,200</b>	<b>5,200</b>	<b>5,200</b>	<b>5,200</b>
<b>Total revenue administered on behalf of government</b>	<b>5,200</b>	<b>5,200</b>	<b>5,200</b>	<b>5,200</b>	<b>5,200</b>
<b>Total income administered on behalf of government</b>	<b>5,200</b>	<b>5,200</b>	<b>5,200</b>	<b>5,200</b>	<b>5,200</b>
<b>EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
Write-down and impairment of assets	2,300	2,300	2,300	2,300	2,300
<b>Total expenses administered on behalf of government</b>	<b>2,300</b>	<b>2,300</b>	<b>2,300</b>	<b>2,300</b>	<b>2,300</b>

Table 3.2.6: Schedule of budgeted assets and liabilities administered on behalf of government (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 ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Financial assets</b>					
Receivables	1,016	1,016	1,016	1,016	1,016
<b>Total financial assets</b>	<b>1,016</b>	<b>1,016</b>	<b>1,016</b>	<b>1,016</b>	<b>1,016</b>
<b>Total assets administered on behalf of government</b>	<b>1,016</b>	<b>1,016</b>	<b>1,016</b>	<b>1,016</b>	<b>1,016</b>
<b>LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Total liabilities administered on behalf of government</b>	<b>–</b>	<b>–</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 received</b>					
Other	2,950	2,950	2,950	2,950	2,950
<b>Total cash received</b>	<b>2,950</b>	<b>2,950</b>	<b>2,950</b>	<b>2,950</b>	<b>2,950</b>
<b>Cash used</b>					
Other	50	50	50	50	50
<b>Total cash used</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>
<b>Net cash from (used by) operating activities</b>	<b>2,900</b>	<b>2,900</b>	<b>2,900</b>	<b>2,900</b>	<b>2,900</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Cash from Official Public Account	50	50	50	50	50
<b>Total cash received</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>
<b>Cash used</b>					
Cash to Official Public Account	2,950	2,950	2,950	2,950	2,950
<b>Total cash used</b>	<b>2,950</b>	<b>2,950</b>	<b>2,950</b>	<b>2,950</b>	<b>2,950</b>
<b>Net cash from (used by) financing activities</b>	<b>(2,900)</b>	<b>(2,900)</b>	<b>(2,900)</b>	<b>(2,900)</b>	<b>(2,900)</b>
Cash at beginning of reporting period	–	–	–	–	–
<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.

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](http://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 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.

