

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. 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 2011–12 as at Budget May 2011

	Estimate of prior year amounts available in 2011–12 \$'000	+ Proposed at Budget 2011–12 \$'000	= Total estimate 2011–12 \$'000	Actual available appropriation 2010–11 \$'000
ORDINARY ANNUAL SERVICES¹				
Departmental appropriation				
Prior year departmental appropriation ²	59,509	–	59,509	69,393
Departmental appropriation ³	–	89,199	89,199	99,222
s 31 relevant agency receipts ⁴	–	3,150	3,150	3,150
Total ordinary annual services	59,509	92,349	151,858	171,765
Total available annual appropriations	59,509	92,349	151,858	171,765
SPECIAL ACCOUNTS				
Opening balance	–	–	–	–
Receipts	–	–	–	–
Total special accounts	–	–	–	–
Total net resourcing for agency	59,509	92,349	151,858	171,765

All figures are GST exclusive.

1. Appropriation Bill (No. 1) 2011–12.

2. Estimated adjusted balance carried forward from previous year.

3. Includes an amount of \$2.975m in 2011–12 for the departmental capital budget (see Table 3.2.5 for further details). For accounting purposes this amount has been designated as 'contributions by owners'.

4. Section 31 relevant agency receipts—estimate.

The DPP has a special appropriation under section 28 of the *Financial Management and Accountability Act 1997* for refunds of revenue, used for refunding fines and costs receipts. This special appropriation does not form part of the DPP's resources.

1.3 BUDGET MEASURES

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

Table 1.2: Agency 2011–12 Budget measures

	2010–11	2011–12	2012–13	2013–14	2014–15
Program	\$'000	\$'000	\$'000	\$'000	\$'000
Expense measures					
Efficiency dividend—temporary increase in the rate					
1.1					
Departmental expenses	–	(438)	(871)	(1,020)	(1,214)
Total expense measures	–	(438)	(871)	(1,020)	(1,214)
Capital measures					
Efficiency dividend—temporary increase in the rate					
1.1					
Departmental capital	–	(15)	(5)	(43)	(38)
Total capital measures	–	(15)	(5)	(43)	(38)

Prepared on a Government Finance Statistics (fiscal) basis.

Section 2: Outcomes and planned performance

2.1 OUTCOMES AND PERFORMANCE INFORMATION

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

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

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

Outcome 1 strategy

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

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

Outcome 1 expense statement

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

Table 2.1: Budgeted expenses for Outcome 1

	2010–11 Estimated actual expenses \$'000	2011–12 Estimated expenses \$'000
Outcome 1: Maintenance of law and order for the Australian community through an independent and ethical prosecution service in accordance with the Prosecution Policy of the Commonwealth		
Program 1.1: An independent service to prosecute alleged offences against the criminal law of the Commonwealth, in appropriate matters, in a manner which is fair and just and to ensure that offenders, where appropriate, are deprived of the proceeds and benefits of criminal activity		
Administered expenses		
Expenses not requiring appropriation in the budget year ¹	1,100	1,100
Departmental expenses		
Departmental appropriation ²	99,077	89,374
Expenses not requiring appropriation in the budget year ³	5,714	5,713
Total expenses for Outcome 1	105,891	96,187
	2010–11	2011–12
Average staffing level (number)	539	513

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

1. Administered expenses not requiring appropriation in the budget year consist of the writing off of administered debts.

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

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

Contributions to Outcome 1

Program 1.1: An independent service to prosecute alleged offences against the criminal law of the Commonwealth, in appropriate matters, in a manner which is fair and just and to ensure that offenders, where appropriate, are deprived of the proceeds and benefits of criminal activity

Program 1.1 objective

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

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

Program 1.1 expenses					
A two-year package of specific funding for people smuggling prosecutions will cease on 30 June 2011.					
	2010–11 Revised budget \$'000	2011–12 Budget \$'000	2012–13 Forward year 1 \$'000	2013–14 Forward year 2 \$'000	2014–15 Forward year 3 \$'000
Annual administered expenses					
Expenses not requiring appropriation in the budget year ¹	1,100	1,100	1,100	1,100	1,100
Annual departmental expenses					
Ordinary annual services (Appropriation Bill No. 1)	95,927	86,224	85,590	80,066	79,360
Revenues from independent sources (section 31)	3,150	3,150	3,150	3,150	3,150
Expenses not requiring appropriation in the budget year ²	5,714	5,713	5,713	5,717	5,717
Total program expenses	105,891	96,187	95,553	90,033	89,327

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

Program 1.1 deliverables					
To achieve the program objectives over the budget and forward years, the DPP will continue to deliver an effective and timely prosecution service.					
	2010–11 Revised budget	2011–12 Budget	2012–13 Forward year 1	2013–14 Forward year 2	2014–15 Forward year 3
Deliverables					
Number of cases prosecuted ¹	7,500				

1. The number of cases prosecuted cannot be determined at this stage.

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.					
	2010–11 Revised budget	2011–12 Budget target	2012–13 Forward year 1	2013–14 Forward year 2	2014–15 Forward year 3
Key performance indicators					
Prosecution resulting in conviction	90%	90%	90%	90%	90%

Section 3: Explanatory tables and budgeted financial statements

Section 3 presents explanatory tables and budgeted financial statements which provide a comprehensive snapshot of agency finances for the 2011–12 budget year. It explains how budget plans are incorporated into the financial statements and provides further details of the reconciliation between appropriations and program expenses, and special accounts.

3.1 EXPLANATORY TABLES

3.1.1 Movement of administered funds between years

The DPP has not moved any administered funds between years.

3.1.2 Special accounts

Special accounts provide a means to set aside and record amounts used for specified purposes. Special accounts can be created by a Finance Minister's Determination under the *Financial Management and Accountability Act 1997* or under separate enabling legislation. Table 3.1.2 shows the expected additions (receipts) and reductions (payments) for each account used by the DPP.

Table 3.1.2: Estimates of special account flows and balances

		Opening balance 2011–12	Receipts 2011–12	Payments 2011–12	Adjustments 2011–12	Closing balance 2011–12
		2010–11	2010–11	2010–11	2010–11	2010–11
	Outcome	\$'000	\$'000	\$'000	\$'000	\$'000
Services for Other Entities and Trust Moneys— FMA Act s 20 (A) ¹	1	–	–	–	–	–
	1	–	–	–	–	–
Total special accounts 2011–12 Budget estimate		–	–	–	–	–
<i>Total special accounts 2010–11 estimated actual</i>		–	–	–	–	–

(A) = Administered.

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

3.1.3 Australian Government Indigenous expenditure

The DPP has no Indigenous-specific expenses.

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Differences in agency resourcing and financial statements

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

3.2.2 Analysis of budgeted financial statements

Departmental

The DPP's budgeted operating revenue has decreased by \$10.401m to \$89.199m in 2011-12; this includes \$2.975m for the departmental capital budget. The change consists of:

- a reduction of appropriation revenue in relation to the funding provided to the DPP in 2006-07 for the Wickenby budget measure
- the completion of a two-year budget measure provided to the DPP in 2009-10 for a specialist unit for people smuggling prosecutions, and
- further reductions to appropriation revenue resulting from government savings measures.

Depreciation expenses are estimated to increase in line with the revaluation of non-financial assets and the replacement of leased ICT equipment with owned ICT equipment as a post Gershon review savings measure.

Administered

The administered revenue collected by the DPP on behalf of the Commonwealth will decrease in 2011-12 as the DPP ceases its role in relation to fines and costs. For more details see Table 3.2.7.

3.2.3 Budgeted financial statements tables

Departmental

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

	Estimated actual 2010–11 \$'000	Budget estimate 2011–12 \$'000	Forward estimate 2012–13 \$'000	Forward estimate 2013–14 \$'000	Forward estimate 2014–15 \$'000
EXPENSES					
Employee benefits	56,054	51,859	51,395	50,094	49,978
Supplier expenses	42,967	37,459	37,289	33,066	32,476
Depreciation and amortisation	5,200	5,199	5,199	5,203	5,203
Other	570	570	570	570	570
Total expenses	104,791	95,087	94,453	88,933	88,227
LESS:					
OWN-SOURCE INCOME					
Revenue					
Sale of goods and rendering of services	3,150	3,150	3,150	3,150	3,150
Total revenue	3,150	3,150	3,150	3,150	3,150
Gains					
Other	514	514	514	514	514
Total own-source income	3,664	3,664	3,664	3,664	3,664
Net cost of (contribution by) services	101,127	91,423	90,789	85,269	84,563
Revenue from government	95,927	86,224	85,590	80,066	79,360
Surplus (deficit)	(5,200)	(5,199)	(5,199)	(5,203)	(5,203)
Surplus (deficit) attributable to the Australian Government	(5,200)	(5,199)	(5,199)	(5,203)	(5,203)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserves	–	–	–	–	–
Total other comprehensive income	–	–	–	–	–
Total comprehensive income	(5,200)	(5,199)	(5,199)	(5,203)	(5,203)
Total comprehensive income attributable to the Australian Government	(5,200)	(5,199)	(5,199)	(5,203)	(5,203)

Prepared on Australian Accounting Standards basis.

Note: Reconciliation of comprehensive income attributable to the agency

	2010–11 \$'000	2011–12 \$'000	2012–13 \$'000	2013–14 \$'000	2014–15 \$'000
Total comprehensive income (loss) attributable to the Australian Government	(5,200)	(5,199)	(5,199)	(5,203)	(5,203)
Plus non-appropriated expenses					
Depreciation and amortisation expenses	5,200	5,199	5,199	5,203	5,203
Total comprehensive income (loss) attributable to the agency	–	–	–	–	–

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

	Estimated actual 2010–11 \$'000	Budget estimate 2011–12 \$'000	Forward estimate 2012–13 \$'000	Forward estimate 2013–14 \$'000	Forward estimate 2014–15 \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	230	230	230	230	230
Trade and other receivables	67,370	67,370	67,370	67,370	67,370
Total financial assets	67,600	67,600	67,600	67,600	67,600
Non-financial assets					
Land and buildings	9,818	8,819	6,047	5,675	3,576
Property, plant and equipment	5,398	4,433	2,486	1,014	365
Intangibles	260	–	–	–	–
Other	1,021	1,021	1,021	1,021	1,021
Total non-financial assets	16,497	14,273	9,554	7,710	4,962
Total assets	84,097	81,873	77,154	75,310	72,562
LIABILITIES					
Payables					
Suppliers	2,014	2,014	2,014	2,014	2,014
Other	5,156	5,156	5,156	5,156	5,156
Total payables	7,170	7,170	7,170	7,170	7,170
Non-interest-bearing liabilities					
Other	199	199	199	199	199
Total non-interest-bearing liabilities	199	199	199	199	199
Provisions					
Employee provisions	13,617	13,617	13,617	13,617	13,617
Other	4,809	4,809	4,809	4,809	4,809
Total provisions	18,426	18,426	19,426	18,426	18,426
Total liabilities	25,795	25,795	26,795	25,795	25,795
Net assets	58,302	56,078	51,359	49,515	46,767
EQUITY					
Parent entity interest					
Contributed equity	(6,001)	(3,026)	(2,546)	813	3,268
Reserves	13,482	13,482	13,482	13,482	13,482
Retained surplus/ (accumulated deficit)	50,821	45,622	40,423	35,220	30,017
Total parent entity interest	58,302	56,078	51,359	49,515	46,767

Prepared on Australian Accounting Standards basis.

Table 3.2.3: Departmental statement of changes in equity—summary of movement (budget year 2011–12)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2011				
Balance carried forward from previous period	50,821	13,482	(6,001)	58,302
Adjustment for changes in accounting policies	–	–	–	–
Adjusted opening balance	50,821	13,482	(6,001)	58,302
Comprehensive income				
Surplus (deficit) for the period	(5,199)	–	–	(5,199)
Total comprehensive income	(5,199)	–	–	(5,199)
Transactions with owners				
Contributions by owners				
Departmental capital budget	–	–	2,975	2,975
Sub-total transactions with owners	–	–	2,975	2,975
Estimated closing balance as at 30 June 2012	45,622	13,482	(3,026)	56,078
Closing balance attributable to the Australian Government	45,622	13,482	(3,026)	56,078

Prepared on Australian Accounting Standards basis.

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

	Estimated actual 2010–11 \$'000	Budget estimate 2011–12 \$'000	Forward estimate 2012–13 \$'000	Forward estimate 2013–14 \$'000	Forward estimate 2014–15 \$'000
OPERATING ACTIVITIES					
Cash received					
Goods and services	3,150	3,150	3,150	3,150	3,150
Appropriations	93,793	84,064	83,878	78,276	77,771
Net GST received	3,149	3,162	2,941	2,979	2,880
Other	2,370	2,384	3,029	3,068	2,967
Total cash received	102,462	92,760	92,998	87,473	86,768
Cash used					
Employees	58,945	51,859	51,395	50,094	49,978
Suppliers	43,155	40,331	41,033	36,809	36,220
Other	570	570	570	570	570
Total cash used	102,670	92,760	92,998	87,473	86,768
Net cash from (used by) operating activities	(208)	-	-	-	-
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment	3,295	2,975	480	3,359	2,455
Total cash used	3,295	2,975	480	3,359	2,455
Net cash from (used by) investing activities	(3,295)	(2,975)	(480)	(3,359)	(2,455)
FINANCING ACTIVITIES					
Cash received					
Proceeds from issuing financial instruments	3,295	2,975	480	3,359	2,455
Total cash received	3,295	2,975	480	3,359	2,455
Net cash from (used by) financing activities	3,295	2,975	480	3,359	2,455
Net increase (decrease) in cash held	(208)	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	438	230	230	230	230
Cash and cash equivalents at the end of the reporting period	230	230	230	230	230

Prepared on Australian Accounting Standards basis.

Table 3.2.5: Departmental capital budget statement

	Estimated actual 2010–11 \$'000	Budget estimate 2011–12 \$'000	Forward estimate 2012–13 \$'000	Forward estimate 2013–14 \$'000	Forward estimate 2014–15 \$'000
CAPITAL APPROPRIATIONS					
Capital budget—Bill 1 (DCB)	3,295	2,975	480	3,359	2,455
Total capital appropriations	3,295	2,975	480	3,359	2,455
Total new capital appropriations					
Represented by:					
Purchase of non-financial assets	3,295	2,975	480	3,359	2,455
Total items	3,295	2,975	480	3,359	2,455
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation—DCB ¹	3,295	2,975	480	3,359	2,455
Total	3,295	2,975	480	3,359	2,455
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	3,295	2,975	480	3,359	2,455
Total cash used to acquire assets	3,295	2,975	480	3,359	2,455

Prepared on Australian Accounting Standards basis.

DCB = departmental capital budget.

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

Table 3.2.6: Statement of asset movements (2011–12)

	Buildings \$'000	Other property, plant & equipment \$'000	Intangibles \$'000	Total \$'000
As at 1 July 2011				
Gross book value	38,627	13,820	2,934	55,381
Accumulated depreciation/ amortisation and impairment	28,809	8,422	2,674	39,905
Opening net book balance	9,818	5,398	260	15,476
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase—appropriation ordinary annual services ¹	2,137	802	36	2,975
Total additions	2,137	802	36	2,975
Other movements				
Depreciation/amortisation expense	3,136	1,767	296	5,199
Other	2,149	805	36	2,990
As at 30 June 2012				
Gross book value	38,615	13,817	2,934	55,366
Accumulated depreciation/ amortisation and impairment	29,796	9,384	2,934	42,114
Closing net book balance	8,819	4,433	–	13,252

Prepared on Australian Accounting Standards basis.

1. 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2011–12 for depreciation/amortisation expenses, departmental capital budgets, administered capital budgets or other operational expenses.

Administered

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

	Estimated actual 2010–11 \$'000	Budget estimate 2011–12 \$'000	Forward estimate 2012–13 \$'000	Forward estimate 2013–14 \$'000	Forward estimate 2014–15 \$'000
INCOME ADMINISTERED ON BEHALF OF GOVERNMENT					
Revenue					
Non-taxation revenue					
Fees and fines ¹	4,000	4,000	4,000	4,000	4,000
Total non-taxation revenue	4,000	4,000	4,000	4,000	4,000
Total revenues administered on behalf of government	4,000	4,000	4,000	4,000	4,000
Total income administered on behalf of government	4,000	4,000	4,000	4,000	4,000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Write-down and impairment of assets	1,100	1,100	1,100	1,100	1,100
Total expenses administered on behalf of government	1,100	1,100	1,100	1,100	1,100

Prepared on Australian Accounting Standards basis.

1. The DPP will cease its role in relation to fines and costs from 1 July 2011.

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

	Estimated actual 2010–11 \$'000	Budget estimate 2011–12 \$'000	Forward estimate 2012–13 \$'000	Forward estimate 2013–14 \$'000	Forward estimate 2014–15 \$'000
ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT					
Financial assets					
Receivables ¹	1,116	1,116	1,116	1,116	1,116
Total financial assets	1,116	1,116	1,116	1,116	1,116
Total assets administered on behalf of government	1,116	1,116	1,116	1,116	1,116
LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT					
Total liabilities administered on behalf of government	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

1. The DPP will cease its role in relation to fines and costs from 1 July 2011.

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

	Estimated actual 2010–11 \$'000	Budget estimate 2011–12 \$'000	Forward estimate 2012–13 \$'000	Forward estimate 2013–14 \$'000	Forward estimate 2014–15 \$'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 for:					
– Appropriations	50	50	50	50	50
Total cash received	50	50	50	50	50
Cash used					
Cash to Official Public Account for:					
– Transfers to other entities (Finance—whole of government)	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 and cash equivalents at beginning of reporting period	–	–	–	–	–
Cash and cash equivalents at end of reporting period	–	–	–	–	–

Prepared on Australian Accounting Standards basis.

The DPP will cease its role in relation to fines and costs from 1 July 2011.

3.2.4 Notes to the financial statements

Basis of accounting

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

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.