

Office of the Director of Public Prosecutions

**Entity resources and planned
performance**

Office of the Director of Public Prosecutions

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Office of the Director of Public Prosecutions (CDPP) was established under the *Director of Public Prosecutions Act 1983* and sits within the Attorney-General's portfolio. The CDPP is headed by a Director appointed for a statutory term of up to seven years.

The role of the CDPP is to prosecute offences against Commonwealth law. The CDPP is not an investigatory or regulatory agency. It is an independent legal practice that prosecutes cases investigated by other agencies.

The CDPP's outcome is to contribute to a fair, safe and just society by delivering an effective, independent prosecution service in accordance with the Prosecution Policy of the Commonwealth.

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to the entity for its operations and to deliver programs and services on behalf of the Government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the Government or the public) and departmental (for the entity’s operations) classification.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the ‘Budgeted expenses by Outcome’ tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: Office of the Director of Public Prosecutions resource statement — Budget estimates for 2025-26 as at Budget March 2025

	<i>2024–25 Estimated actual \$'000</i>	<i>2025–26 Estimate \$'000</i>
Departmental		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available (b)	33,758	33,758
Departmental appropriation (c)	130,837	128,254
s74 External Revenue (d)	13,267	11,020
Departmental capital budget (e)	1,970	1,993
Annual appropriations - other services - non-operating		
Prior year appropriations available (f)	2,200	2,200
Total departmental annual appropriations	<u>182,032</u>	<u>177,225</u>
Total departmental resourcing	182,032	177,225
Administered		
Annual appropriations - ordinary annual services (a)		
Outcome 1	3,000	3,072
Total administered resourcing	<u>3,000</u>	<u>3,072</u>
Total resourcing for the Office of the Director of Public Prosecutions	185,032	180,297
	<u>2024–25</u>	<u>2025–26</u>
Average staffing level (number)	517	526

All figures shown above are GST exclusive - these may not match figures in the cash flow statement.

Prepared on a resourcing (i.e. appropriations available) basis.

- (a) Appropriation Bill (No. 1) 2025-2026 and Supply Bill (No. 1) 2025-2026.
- (b) Excludes \$2.55m withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- (c) Excludes departmental capital budget (DCB).
- (d) Estimated External Revenue receipts under section 74 of the PGPA Act.
- (e) Capital budgets are not separately identified in Appropriation Bill (No. 1) and Supply Bil (No. 1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details on capital budgets. For accounting purposes, capital budget appropriations have been designated as a 'contribution by owner'.
- (f) Excludes \$4.38m withheld under section 51 of the PGPA Act.

1.3 Budget measures

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

Table 1.2: CDPF 2025-26 Budget measures
Part 1: Measures announced since the 2024-25 Mid-Year Economic and Fiscal Outlook (MYEFO)

	Program	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Payment measures						
Attorney-General's Portfolio - additional resourcing (a)	1.1					
Departmental payment		-	3,471	-	-	-
Total		-	3,471	-	-	-
Illicit Tobacco Compliance and Enforcement Package - directed and targeted enforcement to counter profits from illicit tobacco (b)	1.1					
Departmental payment		-	2,249	2,287	-	-
Total		-	2,249	2,287	-	-
Savings from External Labour - further extension (c)	1.1					
Departmental payment		-	-	-	-	(1,711)
Total		-	-	-	-	(1,711)
Supporting Border Security (d)	1.1					
Departmental payment		-	4,114	-	-	-
Total		-	4,114	-	-	-
Total payment measures						
Departmental		-	9,834	2,287	-	(1,711)
Total		-	9,834	2,287	-	(1,711)

Prepared on a Government Finance Statistics (Underlying Cash) basis. Figures displayed as a negative (x) represent a decrease in funds.

- (a) The lead entity for the *Attorney-General's Portfolio - additional resourcing* measure is the Attorney-General's Department. The full measure description and package details appear in the Budget Paper No. 2 under the Attorney-General's portfolio.
- (b) The full measure description for *Illicit Tobacco Compliance and Enforcement Package - directed and targeted enforcement to counter profits from illicit tobacco* appears in the Budget Paper No. 2 under cross portfolio.
- (c) The full measure description for *Savings from External Labour – further extension* measure appears in Budget Paper No. 2 under cross portfolio.
- (d) The lead entity for the *Supporting Border Security* measure is the Department of Home Affairs. The full measure description and package details appear in the Budget Paper No. 2 under the Home Affairs portfolio.

Part 2: Other measures not previously reported in a portfolio statement

	Program	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Measures						
<i>Vaping Regulation Reform Package (a)</i>	1.1					
Departmental payment		-	1,087	1,414	-	-
Total		-	1,087	1,414	-	-
<i>Strengthening Australia's Arrangements for High Risk Terrorist Offenders – continuation (b)</i>	1.1					
Departmental payment		-	139	-	-	-
Total		-	139	-	-	-
Total measures						
Departmental		-	1,226	1,414	-	-
Total		-	1,226	1,414	-	-

Prepared on a Government Finance Statistics (Underlying Cash) basis. Figures displayed as a negative (x) represent a decrease in funds.

- (a) The lead entity for the *Vaping Regulation Reform Package* measure is the Department of Health. The full measure description and package details appear in the 2024–25 Mid-Year Economic and Fiscal Outlook (MYEFO) under the Health portfolio.
- (b) The lead entity for the *Strengthening Australia's Arrangements for High Risk Terrorist Offenders - continuation* measure is the Attorney-General's Department. The full measure description and package details appear in the 2024–25 MYEFO under the Attorney-General's portfolio.

Section 2: Outcomes and planned performance

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 entities achieve the intended results of their outcome statements. Entities are required to identify the programs which contribute to government outcomes over the Budget and forward years.

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements – included in Annual Reports – to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan for CDPP can be found at:

<https://www.cdpp.gov.au/corporate-plan>

[Office of the Director of Public Prosecutions \(CDPP\) \(transparency.gov.au\)](https://www.cdpp.gov.au/corporate-plan)

The most recent annual performance statement can be found at:

https://www.cdpp.gov.au/sites/default/files/CDPP-AnnualReport-2023-24_0.pdf

[Office of the Director of Public Prosecutions \(CDPP\) \(transparency.gov.au\)](https://www.cdpp.gov.au/sites/default/files/CDPP-AnnualReport-2023-24_0.pdf)

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Contribute to a fair, safe and just society by delivering an effective, independent prosecution service in accordance with the Prosecution Policy of the Commonwealth.

This table shows how much the CDDP intends to spend (on an accrual basis) on achieving the outcome.

Table 2.1.1: Budgeted expenses for Outcome 1

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 1.1: An independent service to prosecute alleged offences against the criminal law of the Commonwealth					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1 and Supply Bill No. 1)	-	3,072	-	-	-
Other services (Appropriation Bill No. 2)	3,000	-	-	-	-
Administered total	3,000	3,072	-	-	-
Departmental expenses					
Departmental appropriation	129,534	128,347	100,899	99,336	100,061
s74 External Revenue (a)	13,267	11,020	11,020	4,020	4,020
Expenses not requiring appropriation in the Budget year (b)	5,735	6,048	6,236	6,142	5,399
Departmental total	148,536	145,415	118,155	109,498	109,480
Total expenses for program 1.1	151,536	148,487	118,155	109,498	109,480

	2024–25	2025–26
Average staffing level (number)	517	526

(a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.

(b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, make good expenses and audit fees.

Table 2.1.2: Performance measure for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2024–25), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2025–26 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1 – Contribute to a fair, safe and just society by delivering an effective, independent 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.		
The CDPP delivers a national prosecution service across the following practice groups: <ul style="list-style-type: none"> • Fraud and Specialist Agencies; • Human Exploitation and Border Protection; • Organised Crime and National Security; and • Serious Financial and Corporate Crime. 		
Key activities	Key Activity 1 – Prosecute with Integrity. Key Activity 2 – Work in Partnership.	
Year	Performance measures	Expected performance results
Current Year 2024–25	Compliance in addressing the terms of the test for the <i>Prosecution Policy of the Commonwealth</i> , namely the existence of a <i>prima facie</i> case, reasonable prospects of conviction and that prosecution is required in the public interest, when deciding to commence or continue a prosecution.	Target – 100% On track
	Prosecutions resulting in a finding of guilt (defended matters). Percentage of the total number of defendants found guilty in defended matters.	Target – 70% or greater. (a) On track
	Prosecutions resulting in a finding of guilt (total matters). Percentage of the total number of defendants found guilty.	Target – 90% or greater. (a) On track
Year	Performance measures	Planned performance results
Budget Year 2025–26	Compliance in addressing the terms of the test for the <i>Prosecution Policy of the Commonwealth</i> , namely the existence of a <i>prima facie</i> case, reasonable prospects of conviction and that prosecution is required in the public interest, when deciding to commence or continue a prosecution.	Target – 100%

Outcome 1 – Contribute to a fair, safe and just society by delivering an effective, independent 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.		
The CDPP delivers a national prosecution service across the following practice groups:		
<ul style="list-style-type: none"> • Fraud and Specialist Agencies; • Human Exploitation and Border Protection; • Organised Crime and National Security; and • Serious Financial and Corporate Crime. 		
	Prosecutions resulting in a finding of guilt (defended matters). Percentage of the total number of defendants found guilty in defended matters.	Target – 70% or greater
	Prosecutions resulting in a finding of guilt (total matters). Percentage of the total number of defendants found guilty.	Target – 90% or greater
	Partner agency satisfaction with CDPP service delivery.	Target – 90% or greater The survey is scheduled to be conducted in May/June 2026. Results will be published in the 2025-26 annual performance statements. (b)
Forward Estimates 2026–29	As per 2025-26 with the partner agency satisfaction with CDPP service delivery (every 2 years).	Targets remain consistent over the 4 forward years.
Material changes to Program 1.1 resulting from 2025–26 Budget Measures: Nil		

- (a) Target percentage was reported incorrectly in the 2024–25 Portfolio Budget Statements.
- (b) Target was not included in the 2024–25 Portfolio Budget Statements. The partner agency survey will be conducted every 2 years with results published in the following year’s annual performance statements.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2025-26 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Differences between entity resourcing and financial statements

There is no material difference between the entity resourcing and financial statements.

3.1.2 Explanatory notes and analysis of budgeted financial statements

The CDPP revenue from Government in 2025–26 is \$128.3 million, which is a decrease of \$2.5 million when compared to 2024–25 (\$130.8 million). The decrease is predominantly due to terminating Budget measures offset slightly by new and extended 2025–26 Budget measures, as detailed in Table 1.2: CDPP 2025–26 Budget measures.

The CDPP is budgeting for a break-even operating result in 2025–26 and over the forward estimates after taking into account unfunded depreciation expenses, amortisation expenses and the Australian Accounting Standards for leases.

3.2. Budgeted financial statements tables

Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Employee benefits	76,765	77,633	59,464	57,488	57,492
Suppliers	58,525	54,134	44,742	37,375	38,351
Depreciation and amortisation (a)	11,766	12,279	12,717	13,453	12,530
Finance costs	1,480	1,369	1,232	1,182	1,107
Total expenses	148,536	145,415	118,155	109,498	109,480
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	13,067	10,820	10,820	3,820	3,820
Sublease income	200	200	200	200	200
Other	943	943	943	943	943
Total own-source revenue	14,210	11,963	11,963	4,963	4,963
Total own-source income	14,210	11,963	11,963	4,963	4,963
Net (cost of)/contribution by services	(134,326)	(133,452)	(106,192)	(104,535)	(104,517)
Revenue from Government	130,837	128,254	101,014	98,991	100,305
Surplus/(deficit) attributable to the Australian Government	(3,489)	(5,198)	(5,178)	(5,544)	(4,212)
Total comprehensive income/(loss) attributable to the Australian Government	(3,489)	(5,198)	(5,178)	(5,544)	(4,212)
Note: Impact of net cash appropriation arrangements					
	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(3,489)	(5,198)	(5,178)	(5,544)	(4,212)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	4,792	5,105	5,293	5,199	4,456
plus: depreciation/amortisation expenses for ROU assets (b)	6,974	7,174	7,424	8,254	8,074
less: lease principal repayments (b)	8,277	7,081	7,539	7,909	8,318
Net Cash Operating Surplus/ (Deficit)	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

(a) From 2010-11, the Government introduced net cash appropriation arrangements where Bill 1 revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through Bill 1 equity appropriations. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statements.

(b) Applies to leases under AASB 16 Leases.

Table 3.2: Budgeted departmental balance sheet (as at 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	249	249	249	249	249
Trade and other receivables	33,163	29,898	29,594	29,370	29,370
Total financial assets	33,412	30,147	29,843	29,619	29,619
Non-financial assets					
Land and buildings	63,449	55,423	47,592	45,369	45,803
Property, plant and equipment	4,601	4,320	3,742	3,101	1,745
Intangibles	805	986	1,205	1,125	1,592
Other non-financial assets	2,441	2,441	2,441	2,441	2,441
Total non-financial assets	71,296	63,170	54,980	52,036	51,581
Total assets	104,708	93,317	84,823	81,655	81,200
LIABILITIES					
Payables					
Suppliers	4,500	4,500	4,500	4,500	4,500
Other payables	2,575	2,575	2,575	2,575	2,575
Total payables	7,075	7,075	7,075	7,075	7,075
Interest bearing liabilities					
Leases	55,452	50,531	45,492	46,043	47,725
Total interest bearing liabilities	55,452	50,531	45,492	46,043	47,725
Provisions					
Employee provisions	23,100	20,950	20,646	20,422	20,422
Other provisions	1,945	830	830	830	830
Total provisions	25,045	21,780	21,476	21,252	21,252
Total liabilities	87,572	79,386	74,043	74,370	76,052
Net assets	17,136	13,931	10,780	7,285	5,148
EQUITY*					
Parent entity interest					
Contributed equity	31,130	33,123	35,150	37,199	39,274
Reserves	20,743	20,743	20,743	20,743	20,743
Retained surplus (accumulated deficit)	(34,737)	(39,935)	(45,113)	(50,657)	(54,869)
Total parent entity interest	17,136	13,931	10,780	7,285	5,148
Total equity	17,136	13,931	10,780	7,285	5,148

Prepared on Australian Accounting Standards basis.

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

Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2025-26)

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2025				
Balance carried forward from previous period	(34,737)	20,743	31,130	17,136
Adjusted opening balance	(34,737)	20,743	31,130	17,136
Comprehensive income				
Surplus/(deficit) for the period	(5,198)	-	-	(5,198)
Total comprehensive income	(5,198)	-	-	(5,198)
Transactions with owners				
Contributions by owners				
Departmental Capital Budget (DCB)	-	-	1,993	1,993
Sub-total transactions with owners	-	-	1,993	1,993
Estimated closing balance as at 30 June 2026	(39,935)	20,743	33,123	13,931
Closing balance attributable to the Australian Government	(39,935)	20,743	33,123	13,931

Prepared on Australian Accounting Standards basis.

Table 3.4: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	131,966	131,519	101,318	99,215	100,305
Sale of goods and rendering of services	13,267	11,020	11,020	4,020	4,020
Net GST received	6,774	5,580	5,173	4,543	4,844
Other	9,000	-	-	-	-
Total cash received	161,007	148,119	117,511	107,778	109,169
Cash used					
Employees	72,301	79,783	59,768	57,712	57,492
Suppliers	64,761	58,771	48,972	40,975	42,252
Interest payments on lease liability	1,480	1,369	1,232	1,182	1,107
Other	335	1,115	-	-	-
Total cash used	138,877	141,038	109,972	99,869	100,851
Net cash from/(used by) operating activities	22,130	7,081	7,539	7,909	8,318
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	15,823	1,993	2,027	2,049	2,075
Total cash used	15,823	1,993	2,027	2,049	2,075
Net cash from/(used by) investing activities	(15,823)	(1,993)	(2,027)	(2,049)	(2,075)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	1,970	1,993	2,027	2,049	2,075
Total cash received	1,970	1,993	2,027	2,049	2,075
Cash used					
Principal payments on lease liability	8,277	7,081	7,539	7,909	8,318
Total cash used	8,277	7,081	7,539	7,909	8,318
Net cash from/(used by) financing activities	(6,307)	(5,088)	(5,512)	(5,860)	(6,243)
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	249	249	249	249	249
Cash and cash equivalents at the end of the reporting period	249	249	249	249	249

Prepared on Australian Accounting Standards basis.

Table 3.5: Departmental capital budget statement (for the period ended 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	1,970	1,993	2,027	2,049	2,075
Total new capital appropriations	1,970	1,993	2,027	2,049	2,075
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	1,970	1,993	2,027	2,049	2,075
Total items	1,970	1,993	2,027	2,049	2,075
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	2,200	-	-	-	-
Funded by capital appropriation - DCB (b)	4,623	1,993	2,027	2,049	2,075
Funded internally from departmental resources	9,000	-	-	-	-
TOTAL	15,823	1,993	2,027	2,049	2,075
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	1,970	1,993	2,027	2,049	2,075
Total cash used to acquire assets	1,970	1,993	2,027	2,049	2,075

Prepared on Australian Accounting Standards basis.

(a) Includes Appropriation Act (No. 4) appropriations.

(b) Includes purchases from current and previous years' Departmental capital budgets (DCBs).

Table 3.6: Statement of departmental asset movements (Budget year 2025-26)

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2025				
Gross book value	24,960	6,376	7,580	38,916
Gross book value - ROU assets	84,006	362	-	84,368
Accumulated depreciation/ amortisation and impairment	(5,685)	(1,855)	(6,775)	(14,315)
Accumulated depreciation/amortisation and impairment - ROU assets	(39,832)	(282)	-	(40,114)
Opening net book balance	63,449	4,601	805	68,855
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services (a)	280	1,013	700	1,993
By purchase - appropriation equity - ROU assets	2,000	160	-	2,160
Total additions	2,280	1,173	700	4,153
Other movements				
Depreciation/amortisation expense	(3,232)	(1,354)	(519)	(5,105)
Depreciation/amortisation on ROU assets	(7,074)	(100)	-	(7,174)
Total other movements	(10,306)	(1,454)	(519)	(12,279)
As at 30 June 2026				
Gross book value	25,240	7,389	8,280	40,909
Gross book value - ROU assets	86,006	522	-	86,528
Accumulated depreciation/ amortisation and impairment	(8,917)	(3,209)	(7,294)	(19,420)
Accumulated depreciation/amortisation and impairment - ROU assets	(46,906)	(382)	-	(47,288)
Closing net book balance	55,423	4,320	986	60,729

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2025–2026 and Supply Bill (No. 1) 2025–2026 for depreciation/amortisation expenses, DCBs or other operational expenses.

Table 3.7: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Cost awarded against Commonwealth	3,000	3,072			
Total expenses administered on behalf of Government	3,000	3,072	-	-	-
Net (cost of)/contribution by services	(3,000)	(3,072)	-	-	-
Total comprehensive income/(loss)	(3,000)	(3,072)	-	-	-

Prepared on Australian Accounting Standards basis.

Table 3.8: Schedule of budgeted administered cash flows (for the period ended 30 June)

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash used					
Other	3,000	3,072	-	-	-
Total cash used	3,000	3,072	-	-	-
Net cash from/(used by) operating activities	(3,000)	(3,072)	-	-	-
Net increase/(decrease) in cash held	(3,000)	(3,072)	-	-	-
Cash and cash equivalents at beginning of reporting period	-	-	-	-	-
Cash from Official Public Account for:					
- Appropriations	3,000	3,072	-	-	-
Cash and cash equivalents at end of reporting period	-	-	-	-	-

Prepared on Australian Accounting Standards basis.