

**Office of the Director of
Public Prosecutions**

**Additional Estimates
Statements**

Office of the Director of Public Prosecutions

Section 1: Entity overview and resources

1.1 Strategic direction statement

The strategic direction statement for the Office of the Director of Public Prosecutions (CDPP) can be found in the 2025-26 Attorney-General's Portfolio Budget Statements. There has been no change to the CDPP's strategic direction as a result of Additional Estimates.

1.2 Entity resource statement

The Entity Resource Statement details the resourcing for the CDPP at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2025-26 Budget year, including variations through Appropriation Bill No. 4.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2024-25 financial statements.

Table 1.1: Office of the Director of Public Prosecutions resource statement — Additional Estimates for 2025-26 as at February 2026

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates 2025-26</i>
	<i>2024-25 \$'000</i>	<i>2025-26 \$'000</i>	<i>2025-26 \$'000</i>	<i>\$'000</i>
Departmental				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available (b)	35,619	33,758	4,626	38,384
Departmental appropriation	130,837	128,254	(1,917)	126,337
s74 External Revenue (c)	20,527	11,020	1,738	12,758
Departmental capital budget (d)	1,970	1,993	-	1,993
Annual appropriations - other services - non-operating (e)				
Prior year appropriations available (f)	2,200	2,200	-	2,200
Equity injection	-	-	1,700	1,700
Total departmental annual appropriations	191,153	177,225	6,147	183,372
Total departmental resourcing	191,153	177,225	6,147	183,372
Administered				
Annual appropriations - ordinary annual services (a)				
Outcome 1	-	3,072	-	3,072
Annual appropriations - other services - new administered expenses (g)				
Prior year appropriations available	-	-	1,888	1,888
Outcome 1	3,000	-	-	-
Total administered annual appropriations	3,000	3,072	1,888	4,960
Total administered resourcing	3,000	3,072	1,888	4,960
Total resourcing for the CDPP	194,153	180,297	8,035	188,332

	<i>Actual 2024-25</i>	<i>2025-26</i>
Average staffing level (number)	464	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 Act (No. 1) 2025-26*. Actual Available Appropriation column reflects the closing unspent appropriation balance from the CDPP's 2024-25 annual report and encompasses *Appropriation Act (No. 1) 2024-25*.
- (b) Excludes \$2.5m withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- (c) Estimated external revenue receipts under section 74 of the PGPA Act.
- (d) Departmental capital budgets are not separately identified in *Appropriation Act (No. 1)* and form part of ordinary annual services items. Refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'
- (e) *Appropriation Bill (No. 4) 2025-26*. Actual Available Appropriation column reflects the closing unspent appropriation balance from the CDPP's 2024-25 annual report and encompasses *Appropriation Act (No. 2) 2023-24*.
- (f) Excludes \$4.4m withheld under section 51 of the PGPA Act.
- (g) Actual Available Appropriation column reflects the closing unspent appropriation balance from the CDPP's 2024-25 annual report and encompasses *Appropriation Act (No. 2) 2024-25*.

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2025–26 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: CDPP 2025-26 measures since Budget

	Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Payment measures					
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses	1.1				
Departmental payments (a)		(1,917)	(4,112)	(3,651)	(3,646)
Total		(1,917)	(4,112)	(3,651)	(3,646)
Total payment measures					
Departmental		(1,917)	(4,112)	(3,651)	(3,646)
Total		(1,917)	(4,112)	(3,651)	(3,646)

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

(a) Full measure description for Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses appears in the 2025-26 MYEFO Appendix A under cross portfolio.

1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for the CDPP at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2025–26 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since the 2025–26 Budget

	Program impacted	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Outcome 1					
Departmental					
Annual appropriations					
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses	1.1	(1,917)	(4,112)	(3,651)	(3,646)
Movement of Funds					
net increase		1,700	-	-	-
Changes in Parameters					
net increase		-	(100)	198	101
Net impact on appropriations for Outcome 1 (departmental)		(217)	(4,212)	(3,453)	(3,545)
Total net impact on appropriations for Outcome 1		(217)	(4,212)	(3,453)	(3,545)

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

1.5 Breakdown of additional estimates by appropriation bill

The following tables detail the Additional Estimates sought for the CDPP through Appropriation Bills Nos. 3 and 4.

Table 1.4: Appropriation Bill (No. 3) 2025–2026

There are no Appropriation Bill (No. 3) impacts, so Table 1.4 is not shown.

Table 1.5: Appropriation Bill (No. 4) 2025–2026

	2024-25 Available \$'000	2025-26 Budget \$'000	2025-26 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Non-operating					
Equity injections	2,200	2,200	3,900	1,700	-
Total non-operating	2,200	2,200	3,900	1,700	-
Total other services	2,200	2,200	3,900	1,700	-

Note 1: 2024-25 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

Section 2: Revisions to outcomes and planned performance

2.1 Budgeted expenses and performance for Outcome 1

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 Actual expenses \$'000	2025-26 Revised estimated expenses \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
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					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1)	-	3,072	-	-	-
Other services - New administered services (Appropriation Act No. 2)	1,161	-	-	-	-
Administered total	1,161	3,072	-	-	-
Departmental expenses					
Departmental appropriation	120,945	126,430	96,689	95,879	96,514
s74 External Revenue (a)	13,213	11,720	11,020	5,020	5,020
Expenses not requiring appropriation in the Budget year (b)	3,824	4,194	4,223	4,322	4,157
Departmental total	137,982	142,344	111,932	105,221	105,691
Total expenses for program 1.1	139,143	145,416	111,932	105,221	105,691
	2024-25	2025-26			
Average staffing level (number)	464	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, and audit fees.

Table 2.1.2: Performance measure for Outcome 1

There have been no changes to performance measures since the 2025–26 Portfolio Budget Statements, so this table is not presented.

Section 3: Special account flows and budgeted financial statements

3.1 Special account flows and balances

The CDPP has no Special Accounts, so Table 3.1 is not shown.

3.2 Budgeted financial statements

3.2.1 Explanatory notes and analysis of budgeted financial statements

Changes to the CDPP’s operating revenue since the 2025–26 Portfolio Budget Statements are due to savings measures applied by Government (see Table 1.3).

2024–25 Actuals figures presented in Section 3.2 Budgeted financial statements include variances to 2024–25 Actuals figures published in CDPP’s annual report. Financial information in Portfolio Additional Estimates Statements must match with figures recorded in the Department of Finance’s Central Budget Management System (CBMS), submitted 31 August 2025 prior to audit by the Australian National Audit Office. Final financial statements signed 1 October 2025 included subsequent adjustments not incorporated in CBMS results.

3.2.2 Budgeted financial statements

Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Employee benefits	76,712	77,633	59,464	57,488	57,492
Suppliers	47,925	53,012	40,722	35,203	36,184
Depreciation and amortisation	11,801	10,330	10,514	11,348	10,908
Finance costs	1,526	1,369	1,232	1,182	1,107
Write-down and impairment of assets	18	-	-	-	-
Total expenses	137,982	142,344	111,932	105,221	105,691
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	13,567	11,520	10,820	4,820	4,820
Sublease income	193	200	200	200	200
Other revenue	943	1,038	1,133	1,228	1,323
Total own-source revenue	14,703	12,758	12,153	6,248	6,343
Gains					
Other gains	207	-	-	-	-
Total gains	207	-	-	-	-
Total own-source income	14,910	12,758	12,153	6,248	6,343
Net (cost of)/contribution by services	(123,072)	(129,586)	(99,779)	(98,973)	(99,348)
Revenue from Government	130,837	126,337	96,804	95,534	96,758
Surplus/(deficit) attributable to the Australian Government	7,765	(3,249)	(2,975)	(3,439)	(2,590)
Total comprehensive income/(loss) attributable to the Australian Government	7,765	(3,249)	(2,975)	(3,439)	(2,590)

Note: Impact of net cash appropriation arrangements

Total comprehensive income/(loss) - as per statement of Comprehensive Income	7,765	(3,249)	(2,975)	(3,439)	(2,590)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	2,881	3,156	3,090	3,094	2,834
plus: depreciation/amortisation expenses for ROU assets (b)	8,920	7,174	7,424	8,254	8,074
less: lease principal repayments (b)	8,727	7,081	7,539	7,909	8,318
Net Cash Operating Surplus/ (Deficit)	10,839	-	-	-	-

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 3.3: Budgeted departmental balance sheet (as at 30 June)

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1,302	1,302	1,302	1,302	1,302
Trade and other receivables	50,142	43,831	43,527	43,303	43,303
Total financial assets	51,444	45,133	44,829	44,605	44,605
Non-financial assets					
Land and buildings	48,793	45,655	39,787	39,890	41,875
Property, plant and equipment	2,685	4,661	4,807	4,136	3,320
Intangibles	802	534	267	-	-
Other non-financial assets	2,268	2,268	2,268	2,268	2,268
Total non-financial assets	54,548	53,118	47,129	46,294	47,463
Assets held for sale					
Total assets	105,992	98,251	91,958	90,899	92,068
LIABILITIES					
Payables					
Suppliers	5,368	5,368	5,368	5,368	5,368
Other payables	2,288	2,288	2,288	2,288	2,288
Total payables	7,656	7,656	7,656	7,656	7,656
Interest bearing liabilities					
Leases	47,103	42,182	37,143	37,694	39,376
Total interest bearing liabilities	47,103	42,182	37,143	37,694	39,376
Provisions					
Employee provisions	21,275	19,125	18,821	18,597	18,597
Other provisions	1,973	859	859	859	859
Total provisions	23,248	19,984	19,680	19,456	19,456
Total liabilities	78,007	69,822	64,479	64,806	66,488
Net assets	27,985	28,429	27,479	26,093	25,580
EQUITY*					
Parent entity interest					
Contributed equity	31,130	34,823	36,848	38,901	40,978
Reserves	20,743	20,743	20,743	20,743	20,743
Retained surplus / (accumulated deficit)	(23,888)	(27,137)	(30,112)	(33,551)	(36,141)
Total parent entity interest	27,985	28,429	27,479	26,093	25,580
Total Equity	27,985	28,429	27,479	26,093	25,580

Prepared on Australian Accounting Standards basis.

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

Table 3.4: 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	(23,888)	20,743	31,130	27,985
Adjusted opening balance	(23,888)	20,743	31,130	27,985
Comprehensive income				
Surplus/(deficit) for the period	(3,249)	-	-	(3,249)
Total comprehensive income	(3,249)	-	-	(3,249)
Transactions with owners				
Contributions by owners				
Equity injection	-	-	1,700	1,700
Departmental Capital Budget (DCB)	-	-	1,993	1,993
Sub-total transactions with owners	-	-	3,693	3,693
Estimated closing balance as at 30 June 2026	(27,137)	20,743	34,823	28,429
Closing balance attributable to the Australian Government	(27,137)	20,743	34,823	28,429

Prepared on Australian Accounting Standards basis.

Table 3.5: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	125,112	132,648	97,108	95,758	96,758
Sale of goods and rendering of services	13,260	11,720	11,020	5,020	5,020
Net GST received	6,128	5,580	5,173	4,543	4,844
Total cash received	144,500	149,948	113,301	105,321	106,622
Cash used					
Employees	74,234	79,783	59,768	57,712	57,492
Suppliers	58,552	57,554	44,762	38,518	39,705
Interest payments on lease liability	1,497	1,369	1,232	1,182	1,107
Other	437	1,114	-	-	-
Total cash used	134,720	139,820	105,762	97,412	98,304
Net cash from / (used by) operating activities	9,780	10,128	7,539	7,909	8,318
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant, and equipment and intangibles	1,575	6,740	2,025	2,053	2,077
Total cash used	1,575	6,740	2,025	2,053	2,077
Net cash from / (used by) investing activities	(1,575)	(6,740)	(2,025)	(2,053)	(2,077)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	1,575	3,693	2,025	2,053	2,077
Total cash received	1,575	3,693	2,025	2,053	2,077
Cash used					
Principal payments on lease liability	8,727	7,081	7,539	7,909	8,318
Total cash used	8,727	7,081	7,539	7,909	8,318
Net cash from/(used by) financing activities	(7,152)	(3,388)	(5,514)	(5,856)	(6,241)
Net increase/(decrease) in cash held	1,053	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	249	1,302	1,302	1,302	1,302
Cash and cash equivalents at the end of the reporting period	1,302	1,302	1,302	1,302	1,302

Prepared on Australian Accounting Standards basis.

Table 3.6: Departmental capital budget statement (for the period ended 30 June)

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act No. 1 (DCB)	1,970	1,993	2,025	2,053	2,077
Equity injections - Bill No. 4	-	1,700	-	-	-
Total new capital appropriations	1,970	3,693	2,025	2,053	2,077
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	1,970	3,693	2,025	2,053	2,077
Total Items	1,970	3,693	2,025	2,053	2,077
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	-	1,700	-	-	-
Funded by capital appropriation – DCB (b)	1,575	5,040	2,025	2,053	2,077
TOTAL	1,575	6,740	2,025	2,053	2,077
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	1,575	6,740	2,025	2,053	2,077
Total cash used to acquire assets	1,575	6,740	2,025	2,053	2,077

Prepared on Australian Accounting Standards basis.

(a) Includes proposed Appropriation Bill (No. 4).

(b) Includes purchases from current and previous years' Departmental Capital Budgets (DCBs).

Table 3.7: Statement of departmental asset movements (Budget year 2025-26)

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2025				
Gross book value	9,611	3,929	7,580	21,120
Gross book value - ROU assets	69,108	371	-	69,479
Accumulated depreciation/ amortisation and impairment	(3,351)	(1,354)	(6,778)	(11,483)
Accumulated depreciation/amortisation and impairment - ROU assets	(26,575)	(261)	-	(26,836)
Opening net book balance	48,793	2,685	802	52,280
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity (a)	1,300	400	-	1,700
By purchase - appropriation ordinary annual services (b)	1,905	3,135	-	5,040
By purchase - other - ROU assets	2,000	160	-	2,160
Total additions	5,205	3,695	-	8,900
Other movements				
Depreciation/amortisation expense	(1,269)	(1,619)	(268)	(3,156)
Depreciation/amortisation on ROU assets	(7,074)	(100)	-	(7,174)
Total other movements	(8,343)	(1,719)	(268)	(10,330)
As at 30 June 2026				
Gross book value	12,816	7,464	7,580	27,860
Gross book value - ROU assets	71,108	531	-	71,639
Accumulated depreciation/ amortisation and impairment	(4,620)	(2,973)	(7,046)	(14,639)
Accumulated depreciation/amortisation and impairment - ROU assets	(33,649)	(361)	-	(34,010)
Closing net book balance	45,655	4,661	534	50,850

Prepared on Australian Accounting Standards basis.

(a) "Appropriation equity" refers to equity injections provided through Appropriation Bill (No. 4) 2025–2026.

(b) "Appropriation ordinary annual services" refers to funding provided through *Annual Appropriation Act (No. 1) 2025–2026* for depreciation/amortisation expenses, Departmental Capital Budget or other operational expenses.

Table 3.8: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

	2024-25 Actual	2025-26 Revised budget	2026-27 Forward estimate	2027-28 Forward estimate	2028-29 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Costs awarded against the Commonwealth	1,161	3,072	-	-	-
Total expenses administered on behalf of Government	1,161	3,072	-	-	-
Net cost of/(contribution by) services	1,161	3,072	-	-	-
Surplus/(deficit) before income tax	(1,161)	(3,072)	-	-	-
Surplus/(deficit) after income tax	(1,161)	(3,072)	-	-	-
Total comprehensive income (loss) attributable to the Australian Government	(1,161)	(3,072)	-	-	-

Prepared on Australian Accounting Standards basis.

Table 3.9: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

	2024-25 Actual	2025-26 Revised budget	2026-27 Forward estimate	2027-28 Forward estimate	2028-29 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
ASSETS					
Financial assets					
Cash and cash equivalents	-	-	-	-	-
Total financial assets	-	-	-	-	-
Total assets administered on behalf of Government	-	-	-	-	-
LIABILITIES					
Payables					
Suppliers	49	-	-	-	-
Total payables	49	-	-	-	-
Total liabilities administered on behalf of Government	49	-	-	-	-
Net assets/(liabilities)	(49)	-	-	-	-

Prepared on Australian Accounting Standards basis.

Table 3.10: Schedule of budgeted administered cash flows (for the period ended 30 June)

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Other	1,112	3,072	-	-	-
Total cash received	1,112	3,072	-	-	-
Net cash from / (used by) operating activities	(1,112)	(3,072)	-	-	-
Net increase/(decrease) in cash held	(1,112)	(3,072)	-	-	-
Cash and cash equivalents at beginning of reporting period	-	-	-	-	-
Cash from Official Public Account for:					
- Appropriations	1,112	3,072	-	-	-
Total cash from Official Public Account	1,112	3,072	-	-	-

Prepared on Australian Accounting Standards basis.