

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

The 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'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 2024-25 as at Budget May 2024**

	<i>2023-24 Estimated actual \$'000</i>	2024-25 Estimate \$'000
<b>Departmental</b>		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available	27,926	27,926
Departmental appropriation (b)	103,822	130,837
s74 External Revenue (c)	11,608	11,070
Departmental capital budget (d)	4,465	1,970
Annual appropriations - other services - non-operating		
Prior year appropriations available	2,200	4,377
Equity injection	4,377	-
Total departmental annual appropriations	<b>154,398</b>	176,180
<b>Total departmental resourcing</b>	<b>154,398</b>	<b>176,180</b>
<b>Administered</b>		
Annual appropriations - ordinary annual services (e)		
Outcome 1	-	3,000
Total administered annual appropriations	-	3,000
<b>Total administered resourcing</b>	-	<b>3,000</b>
<b>Total resourcing for Office of Director of Public Prosecutions</b>	<b>154,398</b>	<b>179,180</b>
	<i>2023-24</i>	2024-25
<b>Average staffing level (number)</b>	<b>443</b>	<b>517</b>

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) 2024-2025.
- (b) Excludes departmental capital budget (DCB).
- (c) Estimated External Revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- (d) Capital budgets are not separately identified in Appropriation Bill (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'.
- (e) Appropriation Bill (No. 2) 2024-2025.

### 1.3 Budget measures

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

**Table 1.2: DPP 2024-25 Budget measures**

Program	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
<b>Payment measures</b>					
Attorney-General's Portfolio – additional resourcing (a)	1.1				
Administered payment	-	3,000	3,078	-	-
Departmental payment	-	13,324	15,633	-	-
<b>Total</b>	-	<b>16,324</b>	<b>18,711</b>	-	-
National Security Agencies – additional funding (b)	1.1				
Departmental payment	nfp	nfp	nfp	nfp	nfp
<b>Total</b>	<b>nfp</b>	<b>nfp</b>	<b>nfp</b>	<b>nfp</b>	<b>nfp</b>
Maintaining Support for an Effective Foreign Service (c)	1.1				
Departmental payment	-	167	291	383	426
<b>Total</b>	-	<b>167</b>	<b>291</b>	<b>383</b>	<b>426</b>
Savings from External Labour – extension (d)	1.1				
Departmental payment	-	(255)	(238)	(243)	(1,711)
<b>Total</b>	-	<b>(255)</b>	<b>(238)</b>	<b>(243)</b>	<b>(1,711)</b>
Sport Integrity Australia – funding support (e)	1.1				
Departmental payment	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Total payment measures</b>					
Administered	nfp	nfp	nfp	nfp	nfp
Departmental	nfp	nfp	nfp	nfp	nfp
<b>Total</b>	<b>nfp</b>	<b>nfp</b>	<b>nfp</b>	<b>nfp</b>	<b>nfp</b>

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

- (a) The full measure description for *Attorney-General's Portfolio – additional resourcing* appears in Budget Paper No. 2 under the Attorney-General's portfolio.
- (b) The full measure description for *National Security Agencies – additional funding* appears in Budget Paper No. 2 under the Home Affairs portfolio.
- (c) The full measure description for *Maintaining Support for an Effective Foreign Service* appears in the Budget Paper No. 2 under the Foreign Affairs and Trade portfolio.
- (d) The full measure description for *Savings from External Labour – extension* appears in Budget Paper No. 2 under Cross Portfolio.
- (e) The full measure description for *Sport Integrity Australia – funding support* appears in Budget Paper No. 2 under Health and Aged Care. This measure was previously reported in the 2023-24 PAES against *Ratification of the Macolin Convention and establishment of National Sports Integrity Offences*.

## 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 DPP 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/publications/annual-report-2022-23>

[Office of the Director of Public Prosecutions \(CDPP\) \(transparency.gov.au\)](https://www.cdpp.gov.au/publications/annual-report-2022-23)

## 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 DPP intends to spend (on an accrual basis) on achieving the outcome.

**Table 2.1.1: Budgeted expenses for Outcome 1**

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>Program 1.1: An independent service to prosecute alleged offences against the criminal law of the Commonwealth.</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	-	-	3,078	-	-
Ordinary annual services (Appropriation Bill No. 2)	-	3,000	-	-	-
<b>Administered total</b>	<b>-</b>	<b>3,000</b>	<b>3,078</b>	<b>-</b>	<b>-</b>
Departmental expenses					
Departmental appropriation	103,341	131,369	113,015	96,815	98,219
s74 External Revenue (a)	11,608	11,070	11,070	11,070	9,030
Expenses not requiring appropriation in the Budget year (b)	4,724	4,083	3,758	3,423	4,462
<b>Departmental total</b>	<b>119,673</b>	<b>146,522</b>	<b>127,843</b>	<b>111,308</b>	<b>111,711</b>
<b>Total expenses for program 1.1</b>	<b>119,673</b>	<b>149,522</b>	<b>130,921</b>	<b>111,308</b>	<b>111,711</b>
	2023-24	2024-25			
<b>Average staffing level (number)</b>	443	517			

(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**

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, the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2024–25 Budget measures that have created new programs or materially changed existing programs are provided.

<b>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.</b>		
<b>Program 1.1- An independent service to prosecute alleged offences against the criminal law of the Commonwealth.</b>		
The DPP delivers a national prosecution service across the following crime types:		
<ul style="list-style-type: none"> <li>• human exploitation and border protection</li> <li>• organised crime and national security</li> <li>• serious financial and corporate crime</li> <li>• fraud and specialist agencies.</li> </ul>		
<b>Key Activities</b>	Key Activity 1 – prosecute with integrity. Key Activity 2 – work in partnership.	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Current Year 2023-24	Compliance in addressing the terms of the test for the Prosecution Policy of the Commonwealth, namely the existence of a prima facie 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 (total matters). Percentage of the total number of defendants found guilty.	Target – 90% 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% On track
	Partner agency satisfaction with DPP service delivery.	Target – 90% The survey is scheduled to be conducted in May/June 2024. Results will be published in the 2023–24 annual performance statements.

<b>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.</b>		
<p><b>Program 1.1- An independent service to prosecute alleged offences against the criminal law of the Commonwealth.</b></p> <p>The DPP delivers a national prosecution service across the following crime types:</p> <ul style="list-style-type: none"> <li>• human exploitation and border protection</li> <li>• organised crime and national security</li> <li>• serious financial and corporate crime</li> <li>• fraud and specialist agencies.</li> </ul>		
<b>Year</b>	<b>Performance measures</b>	<b>Planned Performance Results</b>
Budget Year 2024-25	Compliance in addressing the terms of the test for prosecution in the Prosecution Policy of the Commonwealth, namely the existence of a prima facie case, reasonable prospects of conviction and that prosecution is required in the public interest, when deciding to commence or continue a prosecution.	Target – 100%
	Prosecutions resulting in a finding of guilt (total matters). Percentage of the total number of defendants found guilty.	Target – 70%
	Prosecutions resulting in a finding of guilt (defended matters). Percentage of the total number of defendants found guilty in defended matters.	Target – 90%
Forward Estimates 2025-28	As per 2024-25	As per 2024-25
Material changes to Program 1.1 resulting from 2024-25 Budget Measures: Nil		

## **Section 3: Budgeted financial statements**

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2024-25 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**

Revenue from Government in 2024–25 is \$130.837 million, which is an increase of \$27.015 million when compared to 2023–24 (\$103.822 million). The increase is predominantly due to new budget measures as detailed in *Table 1.2: DPP 2024–25 Budget Measures* and *Table 1.2: DPP 2023–24 Measures since the Budget* in the 2023–24 Additional Estimates Statements.

The DPP is budgeting for a break-even operating result in 2024–25 and over the forward estimates after taking into account unfunded depreciation expenses, amortisation expenses and the Australian Accounting Standards for leases.

In 2024–25, the DPP will receive administered appropriations. The DPP's administered expenses relate to costs awarded against the Commonwealth. Unsuccessful prosecutions may result in DPP being required to meet costs of the defendant.

### 3.2. Budgeted financial statements tables

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	64,361	80,568	78,366	69,240	70,106
Suppliers	42,982	53,822	38,122	31,048	29,785
Depreciation and amortisation	11,360	11,732	10,955	10,620	11,420
Finance costs	400	400	400	400	400
Other expenses	570	-	-	-	-
<b>Total expenses</b>	<b>119,673</b>	<b>146,522</b>	<b>127,843</b>	<b>111,308</b>	<b>111,711</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	11,400	10,862	10,862	10,862	8,822
Rental income	208	208	208	208	208
Other	82	82	82	82	82
<b>Total own-source revenue</b>	<b>11,690</b>	<b>11,152</b>	<b>11,152</b>	<b>11,152</b>	<b>9,112</b>
<b>Total own-source income</b>	<b>11,690</b>	<b>11,152</b>	<b>11,152</b>	<b>11,152</b>	<b>9,112</b>
<b>Net (cost of)/contribution by services</b>	<b>(107,983)</b>	<b>(135,370)</b>	<b>(116,691)</b>	<b>(100,156)</b>	<b>(102,599)</b>
Revenue from Government	103,822	130,837	112,935	97,125	98,799
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(4,161)</b>	<b>(4,533)</b>	<b>(3,756)</b>	<b>(3,031)</b>	<b>(3,800)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(4,161)</b>	<b>(4,533)</b>	<b>(3,756)</b>	<b>(3,031)</b>	<b>(3,800)</b>

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**Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June (continued)****Note: Impact of net cash appropriation arrangements**

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>Total comprehensive income/(loss) - as per statement of Comprehensive Income</b>	<b>(4,161)</b>	<b>(4,533)</b>	<b>(3,756)</b>	<b>(3,031)</b>	<b>(3,800)</b>
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	4,642	4,001	3,676	3,341	4,380
plus: depreciation/amortisation expenses for ROU assets (b)	6,718	7,731	7,279	7,279	7,040
less: lease principal repayments (b)	7,199	7,199	7,199	7,589	7,620
<b>Net Cash Operating Surplus/ (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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)**

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	450	450	450	450	450
Trade and other receivables	30,959	30,959	30,959	30,959	30,959
<b>Total financial assets</b>	<b>31,409</b>	<b>31,409</b>	<b>31,409</b>	<b>31,409</b>	<b>31,409</b>
<b>Non-financial assets</b>					
Land and buildings	58,867	55,192	46,262	38,426	38,365
Property, plant and equipment	3,524	2,766	2,409	1,853	1,552
Intangibles	1,684	1,055	1,483	1,308	101
Other non-financial assets	2,692	2,692	2,692	2,692	2,692
<b>Total non-financial assets</b>	<b>66,767</b>	<b>61,705</b>	<b>52,846</b>	<b>44,279</b>	<b>42,710</b>
<b>Total assets</b>	<b>98,176</b>	<b>93,114</b>	<b>84,255</b>	<b>75,688</b>	<b>74,119</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	3,697	3,697	3,697	3,697	3,697
Other payables	1,411	1,411	1,411	1,411	1,411
<b>Total payables</b>	<b>5,108</b>	<b>5,108</b>	<b>5,108</b>	<b>5,108</b>	<b>5,108</b>
<b>Interest bearing liabilities</b>					
Leases	52,360	49,861	42,761	35,202	35,388
<b>Total interest bearing liabilities</b>	<b>52,360</b>	<b>49,861</b>	<b>42,761</b>	<b>35,202</b>	<b>35,388</b>
<b>Provisions</b>					
Employee provisions	16,940	16,940	16,940	16,940	16,940
Other provisions	1,916	1,916	1,916	1,916	1,916
<b>Total provisions</b>	<b>18,856</b>	<b>18,856</b>	<b>18,856</b>	<b>18,856</b>	<b>18,856</b>
<b>Total liabilities</b>	<b>76,324</b>	<b>73,825</b>	<b>66,725</b>	<b>59,166</b>	<b>59,352</b>
<b>Net assets</b>	<b>21,852</b>	<b>19,289</b>	<b>17,530</b>	<b>16,522</b>	<b>14,767</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	33,910	35,880	37,877	39,900	41,945
Reserves	20,743	20,743	20,743	20,743	20,743
Retained surplus (accumulated deficit)	(32,801)	(37,334)	(41,090)	(44,121)	(47,921)
<b>Total parent entity interest</b>	<b>21,852</b>	<b>19,289</b>	<b>17,530</b>	<b>16,522</b>	<b>14,767</b>
<b>Total equity</b>	<b>21,852</b>	<b>19,289</b>	<b>17,530</b>	<b>16,522</b>	<b>14,767</b>

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 2024-25)**

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2024</b>				
Balance carried forward from previous period	(32,801)	20,743	33,910	21,852
<b>Adjusted opening balance</b>	<b>(32,801)</b>	<b>20,743</b>	<b>33,910</b>	<b>21,852</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	(4,533)	-	-	(4,533)
<b>Total comprehensive income</b>	<b>(4,533)</b>	<b>-</b>	<b>-</b>	<b>(4,533)</b>
<b>Transactions with owners</b>				
<b>Contributions by owners</b>				
Departmental Capital Budget (DCB)	-	-	1,970	1,970
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>1,970</b>	<b>1,970</b>
<b>Estimated closing balance as at 30 June 2025</b>	<b>(37,334)</b>	<b>20,743</b>	<b>35,880</b>	<b>19,289</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(37,334)</b>	<b>20,743</b>	<b>35,880</b>	<b>19,289</b>

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	103,822	130,837	112,935	97,125	98,799
Sale of goods and rendering of services	11,608	11,070	11,070	11,070	9,030
Net GST received	4,554	5,540	4,113	3,505	3,393
<b>Total cash received</b>	<b>119,984</b>	<b>147,447</b>	<b>128,118</b>	<b>111,700</b>	<b>111,222</b>
<b>Cash used</b>					
Employees	64,361	80,568	78,366	69,240	70,106
Suppliers	47,454	59,280	42,153	34,471	33,096
Interest payments on lease liability	400	400	400	400	400
Other	570	-	-	-	-
<b>Total cash used</b>	<b>112,785</b>	<b>140,248</b>	<b>120,919</b>	<b>104,111</b>	<b>103,602</b>
<b>Net cash from/(used by) operating activities</b>	<b>7,199</b>	<b>7,199</b>	<b>7,199</b>	<b>7,589</b>	<b>7,620</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	6,665	1,970	1,997	2,023	2,045
<b>Total cash used</b>	<b>6,665</b>	<b>1,970</b>	<b>1,997</b>	<b>2,023</b>	<b>2,045</b>
<b>Net cash from/(used by) investing activities</b>	<b>(6,665)</b>	<b>(1,970)</b>	<b>(1,997)</b>	<b>(2,023)</b>	<b>(2,045)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	6,665	1,970	1,997	2,023	2,045
<b>Total cash received</b>	<b>6,665</b>	<b>1,970</b>	<b>1,997</b>	<b>2,023</b>	<b>2,045</b>
<b>Cash used</b>					
Principal payments on lease liability	7,199	7,199	7,199	7,589	7,620
<b>Total cash used</b>	<b>7,199</b>	<b>7,199</b>	<b>7,199</b>	<b>7,589</b>	<b>7,620</b>
<b>Net cash from/(used by) financing activities</b>	<b>(534)</b>	<b>(5,229)</b>	<b>(5,202)</b>	<b>(5,566)</b>	<b>(5,575)</b>
<b>Net increase/(decrease) in cash held</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	450	450	450	450	450
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>450</b>	<b>450</b>	<b>450</b>	<b>450</b>	<b>450</b>

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Bill 1 (DCB)	4,465	1,970	1,997	2,023	2,045
Equity injections - Bill 2	2,200	-	-	-	-
<b>Total new capital appropriations</b>	<b>6,665</b>	<b>1,970</b>	<b>1,997</b>	<b>2,023</b>	<b>2,045</b>
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	6,665	1,970	1,997	2,023	2,045
<b>Total items</b>	<b>6,665</b>	<b>1,970</b>	<b>1,997</b>	<b>2,023</b>	<b>2,045</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations (a)	2,200	-	-	-	-
Funded by capital appropriation – DCB (b)	4,465	1,970	1,997	2,023	2,045
<b>TOTAL</b>	<b>6,665</b>	<b>1,970</b>	<b>1,997</b>	<b>2,023</b>	<b>2,045</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	6,665	1,970	1,997	2,023	2,045
<b>Total cash used to acquire assets</b>	<b>6,665</b>	<b>1,970</b>	<b>1,997</b>	<b>2,023</b>	<b>2,045</b>

Prepared on Australian Accounting Standards basis.

(a) Includes both current Bill 2 and prior Act 2/4/6 appropriations.

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

**Table 3.6: Statement of departmental asset movements (Budget year 2024-25)**

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2024</b>				
Gross book value	13,185	4,781	9,057	27,023
Gross book value - ROU assets	81,269	359	-	81,628
Accumulated depreciation/amortisation and impairment	(2,454)	(1,377)	(7,373)	(11,204)
Accumulated depreciation/amortisation and impairment - ROU assets	(33,133)	(239)	-	(33,372)
<b>Opening net book balance</b>	<b>58,867</b>	<b>3,524</b>	<b>1,684</b>	<b>64,075</b>
<b>Capital asset additions</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase – appropriation ordinary annual services (a)	1,188	638	144	1,970
By purchase - other - ROU assets	4,670	30	-	4,700
<b>Total additions</b>	<b>5,858</b>	<b>668</b>	<b>144</b>	<b>6,670</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(1,866)	(1,362)	(773)	(4,001)
Depreciation/amortisation on ROU assets	(7,667)	(64)	-	(7,731)
<b>Total other movements</b>	<b>(9,533)</b>	<b>(1,426)</b>	<b>(773)</b>	<b>(11,732)</b>
<b>As at 30 June 2025</b>				
Gross book value	14,373	5,419	9,201	28,993
Gross book value - ROU assets	85,939	389	-	86,328
Accumulated depreciation/amortisation and impairment	(4,320)	(2,739)	(8,146)	(15,205)
Accumulated depreciation/amortisation and impairment - ROU assets	(40,800)	(303)	-	(41,103)
<b>Closing net book balance</b>	<b>55,192</b>	<b>2,766</b>	<b>1,055</b>	<b>59,013</b>

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No.1) 2024-25 for depreciation/amortisation expenses, departmental capital budget or other operational expenses.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>EXPENSES</b>					
Cost awarded against Commonwealth	-	3,000	3,078	-	-
<b>Total expenses administered on behalf of Government</b>	-	<b>3,000</b>	<b>3,078</b>	-	-
<b>Net (cost of)/contribution by services</b>	-	<b>(3,000)</b>	<b>(3,078)</b>	-	-
<b>Total comprehensive income/(loss)</b>	-	<b>(3,000)</b>	<b>(3,078)</b>	-	-

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash used</b>					
Other	-	3,000	3,078	-	-
<b>Total cash used</b>	-	<b>3,000</b>	<b>3,078</b>	-	-
<b>Net cash from/(used by) operating activities</b>	-	<b>(3,000)</b>	<b>(3,078)</b>	-	-
<b>Net increase/(decrease) in cash held</b>	-	<b>(3,000)</b>	<b>(3,078)</b>	-	-
Cash and cash equivalents at beginning of reporting period	-	-	-	-	-
Cash from Official Public Account for Appropriations	-	3,000	3,078	-	-
<b>Cash and cash equivalents at end of reporting period</b>	-	-	-	-	-

Prepared on Australian Accounting Standards basis.