**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS**

# Section 1: Entity overview and resources

## 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.

Three strategic themes are identified for 2020-21 to 2023-24 to achieve this outcome within allocated resources:

* Service: to provide an efficient and effective prosecution service.
* Partners: to effectively engage with partner agencies and stakeholders.
* People: to invest in our people.

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## ENTITY RESOURCE STATEMENT

Table 1.1 shows the total funding from all sources available to the DPP for its operations and to deliver programs and services on behalf of the government.

Table 1.1 is presented on a resourcing (appropriations and cash available) basis, while the budgeted expenses by Outcome 1 table in section 2 and the financial statements in section 3 are presented on an accrual basis.

### Table 1.1: Entity resource statement – budget estimates for 2020-21 as at October 2020 Budget

|  |  |  |
| --- | --- | --- |
|  | **2019-20**  **Estimated**  **actual**  **$'000** | **2020-21**  **Estimate**  **$'000** |
| **DEPARTMENTAL** |  |  |
| **Annual appropriations – ordinary annual services (a)** |  |  |
| Prior year appropriations available | 11,152 | 12,707 |
| Departmental appropriation (b) | 83,211 | 90,293 |
| s74 External Revenue (c) | 12,800 | 10,887 |
| Departmental capital budget (d) | 1,858 | 1,852 |
| **Annual appropriations – other services – non-operating** |  |  |
| Equity injection | 2,345 | - |
| **Total resourcing for entity** | **111,366** | **115,739** |
|  | | |
| **Average staffing level (number)** | **2019-20** | **2020-21** |
| **398** | **417** |

Prepared on a resourcing (appropriations available) basis

All figures are GST exclusive and may not match figures in the cash flow statement.

1. Appropriation Bill No. 1 2020-21.
2. Excludes departmental capital budget.
3. Estimated External Revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013*.
4. Departmental capital budgets are not separately identified in Appropriation Bill No. 1 and form part of ordinary annual services items. Refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

## BUDGET MEASURES

The DPP has no measures announced after the July 2020 Economic and Fiscal Update. For this reason, Table 1.2 is not presented.

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# 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.

The DPP’s outcome is described below together with its related program.

**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 the performance criteria 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/about-us/strategic-directions](http://www.cdpp.gov.au/about-us/strategic-directions)

The most recent annual performance statement can be found at: https://[www.cdpp.gov.au/publications](http://www.cdpp.gov.au/publications)

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## 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*.***

### Budgeted expenses for Outcome 1

Table 2.1.1 shows how much the DPP intends to spend (on an accrual basis) on achieving Outcome 1, broken down by program and departmental funding sources.

### Table 2.1.1: Budgeted expenses for Outcome 1

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **2019-20**  **Estimated**  **actual**  **$'000** | | **2020-21**  **Budget**  **$'000** | **2021-22**  **Forward estimate**  **$'000** | **2022-23**  **Forward estimate**  **$'000** | **2023-24**  **Forward estimate**  **$'000** |
| **Program 1.1: An independent service to prosecute alleged offences against the criminal law of the Commonwealth.** |  |  |  |  |  |
| **DEPARTMENTAL EXPENSES** |  |  |  |  |  |
| Departmental appropriation | 83,006 | 89,101 | 86,392 | 79,170 | 76,810 |
| s74 External Revenue (a) | 11,830 | 10,887 | 10,586 | 9,686 | 4,686 |
| Expenses not requiring appropriation in the budget year (b) | 4,186 | 4,093 | 4,160 | 4,721 | 2,510 |
| **Total expenses for outcome 1** | **99,022** | **104,081** | **101,138** | **93,577** | **84,006** |
|  | | | | | |
| **Average staffing level (number)** | **2019-20** | **2020-21** |  | | |
| 398 | 417 |

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

1. Estimated expenses incurred in relation to receipts retained under section 74 of the *Public Governance, Performance and Accountability Act 2013*.
2. Expenses not requiring appropriation in the budget year are made up of depreciation and amortisation expenses, audit fees and other services received free of charge.

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### Performance criteria for Outcome 1

Table 2.1.2 shows the performance criteria for the program associated with Outcome 1. It also shows how the program is delivered.

### Table 2.1.2: Performance criteria 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*.*** | | |
| **Program 1.1: An independent service to prosecute alleged offences against the criminal law of the Commonwealth.** | | |
| **Delivery** | The DPP delivers a national prosecution service across the following crime types:   * commercial, financial and corruption; * revenue and benefits fraud; * international assistance and specialist agencies; * organised crime and counter-terrorism; * illegal imports and exports; * human exploitation and border protection.   This involves:   * being fair, consistent and professional in everything we do; * recognising, valuing and developing the knowledge, skills and commitment of our people; * working with our partner agencies to assist them in advancing their goals and priorities; * treating victims of crime with courtesy, dignity and respect; * providing information to the public about Commonwealth criminal law and prosecutions. | |
| **Performance information** | | |
| **Year** | **Performance criteria** | **2019-20 actual achievement/targets** |
| 2019-20 | **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.  **Partner agency satisfaction with DPP service delivery.** Quantitative and qualitative evidence is gathered about partner agency satisfaction with DPP service delivery.  Characteristics evaluated include: timeliness, relevance to partner agency, business, responsiveness and level of communication. The results deliver a comprehensive evidence base to inform continuous improvement. | Achieved 100%  Target: 100% compliance with the Prosecution Policy of the Commonwealth.  Achieved 88%  Target: 90% partner agency satisfaction. |

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### Table 2.1.2: Performance criteria for Outcome 1 (continued)

|  |  |  |
| --- | --- | --- |
| **Program 1.1 (continued): An independent service to prosecute alleged offences against the criminal law of the Commonwealth.** | | |
| **Performance information** | | |
| **Year** | **Performance criteria** | **2019-20 actual achievement/targets** |
| 2019-20 (continued) | **Prosecutions resulting in a finding of guilt**  Total matters*:* The finding of guilt rate is calculated by taking the total number of defendants found guilty as a percentage of the total number of defendants found guilty or acquitted. The calculation covers both defended matters and matters where the defendant has pleaded guilty. The calculation does not include defendants where the DPP discontinued the prosecution against them in its entirety or where a prosecution has commenced and the defendant failed to appear before the court.  Defended matters: The finding of guilt rate is calculated by taking the total number of defendants found guilty in defended matters as a percentage of the total number of defendants found guilty or acquitted in defended matters. A defended matter is a trial on indictment or a summary hearing/summary trial. It does not include defendants where the DPP discontinued the prosecution against them in its entirety or where a prosecution has commenced and the defendant failed to appear before the court. | Achieved 98%  Target: 90% of prosecutions resulting in a finding of guilt.  Achieved 69%  Target: 70% of defended matters resulting in a finding of guilt. |
| 2020-21 | **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.  **Partner agency satisfaction with DPP service delivery.** Quantitative and qualitative evidence is gathered about partner agency satisfaction with DPP service delivery.  Characteristics evaluated include: timeliness, relevance to partner agency, business, responsiveness and level of communication. The results deliver a comprehensive evidence base to inform continuous improvement. | Target: 100% compliance with the Prosecution Policy of the Commonwealth.  Biennial: The next survey will take place in 2021-2022 with a target of 90% partner agency satisfaction. |

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### Table 2.1.2: Performance criteria for Outcome 1 (continued)

|  |  |  |
| --- | --- | --- |
| **Program 1.1 (continued): An independent service to prosecute alleged offences against the criminal law of the Commonwealth.** | | |
| **Performance information** | | |
| **Year** | **Performance criteria** | **2019-20 actual achievement/targets** |
| 2020-21 (continued) | **Prosecutions resulting in a finding of guilt**  Total matters*:* The finding of guilt rate is calculated by taking the total number of defendants found guilty as a percentage of the total number of defendants found guilty or acquitted. The calculation covers both defended matters and matters where the defendant has pleaded guilty. The calculation does not include defendants where the DPP discontinued the prosecution against them in its entirety or where a prosecution has commenced and the defendant failed to appear before the court.  Defended matters*:* The finding of guilt rate is calculated by taking the total number of defendants found guilty in defended matters as a percentage of the total number of defendants found guilty or acquitted in defended matters. A defended matter is a trial on indictment or a summary hearing/summary trial. It does not include defendants where the DPP discontinued the prosecution against them in its entirety or where a prosecution has commenced and the defendant failed to appear before the court. | Target: 90% of prosecutions resulting in a finding of guilt.  Target: 70% of defended matters resulting in a finding of guilt. |
| 2021-22 and beyond | As per 2020-21 | As per 2020-21 with the inclusion of the biennial Partner Agency Survey results |
| **Purpose** | To prosecute crimes against Commonwealth law through an independent prosecution service responsive to the priorities of our law enforcement and regulatory partners, to effectively contribute to the safety of the Australian community and to uphold and maintain the rule of law. | |

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# Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2020-21 budget year, including the impact of budget measures and resourcing on financial statements.

## BUDGETED FINANCIAL STATEMENTS

* + 1. **Differences between entity resourcing and financial statements**

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

* + 1. **Explanatory notes and analysis of budgeted financial statements**

The DPP’s 2019-20 estimated actual result is a small surplus of $0.920 million. This surplus is due to the impact of the COVID-19 pandemic resulting in a reduction of expenses, primarily in relation to prosecution legal expenses.

Revenue from government in 2020-21 is $90.293 million, which is an increase of

$7.082 million when compared to 2019-20 ($83.211 million).The increase is mainly due to the continuation of previously reported budget measures.

The DPP is budgeting for a break-even operating result for the budget year 2020-21 and forward estimates after taking into account unfunded depreciation expenses, amortisation expenses and the new Australian Accounting Standards for leases.

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## 3.2. BUDGETED FINANCIAL STATEMENTS TABLES

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2019-20**  **Estimated**  **actual**  **$'000** | **2020-21**  **Budget**  **$'000** | **2021-22**  **Forward estimate**  **$'000** | **2022-23**  **Forward estimate**  **$'000** | **2023-24**  **Forward estimate**  **$'000** |
| **EXPENSES** |  |  |  |  |  |
| Employee benefits | 50,753 | 54,538 | 51,708 | 47,571 | 43,949 |
| Suppliers | 36,419 | 39,473 | 39,139 | 34,995 | 29,454 |
| Depreciation and amortisation (a) | 10,337 | 9,490 | 9,711 | 10,431 | 10,023 |
| Finance costs | 12 | 10 | 10 | 10 | 10 |
| Impairment loss on financial instruments | 10 | - | - | - | - |
| Write-down and impairment of assets | 345 | - | - | - | - |
| Other expenses | 1,146 | 570 | 570 | 570 | 570 |
| **Total expenses** | **99,022** | **104,081** | **101,138** | **93,577** | **84,006** |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Own-source revenue** |  |  |  |  |  |
| Sale of goods and rendering of services | 11,464 | 10,887 | 10,586 | 9,686 | 4,686 |
| Other | 501 | 284 | 284 | 284 | 284 |
| **Total own-source revenue** | **11,965** | **11,171** | **10,870** | **9,970** | **4,970** |
| **Gains** | 255 | - |  |  |  |
| Other | - | - | - |
| **Total gains** | **255** | **-** | **-** | **-** | **-** |
| **Total own-source income** | **12,220** | **11,171** | **10,870** | **9,970** | **4,970** |
| **Net (cost of)/contribution by services** | **(86,802)** | **(92,910)** | **(90,268)** | **(83,607)** | **(79,036)** |
| Revenue from government | 83,211 | 90,293 | 87,656 | 80,509 | 76,602 |
| **Surplus/(deficit) attributable to the Australian Government** | **(3,591)** | **(2,617)** | **(2,612)** | **(3,098)** | **(2,434)** |
| **Total comprehensive income/(loss)**  **attributable to the Australian Government** | **(3,591)** | **(2,617)** | **(2,612)** | **(3,098)** | **(2,434)** |

**Note: Impact of net cash appropriation arrangements**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2019-20**  **$'000** | **2020-21**  **$'000** | **2021-22**  **$'000** | **2022-23**  **$'000** | **2023-24**  **$'000** |
| **Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded**  **through revenue appropriations** | **920** | **-** | **-** | **-** | **-** |
| Less: depreciation/amortisation  expenses previously funded through revenue appropriations (a) | (4,090) | (3,809) | (3,876) | (4,437) | (2,226) |
| Less: depreciation/amortisation expenses for ROU assets (b) | (6,247) | (5,681) | (5,835) | (5,994) | (7,797) |
| Add: principal repayments on leased assets (b) | 5,826 | 6,873 | 7,099 | 7,333 | 7,589 |
| **Total comprehensive income/(loss) as per the statement of comprehensive income** | **(3,591)** | **(2,617)** | **(2,612)** | **(3,098)** | **(2,434)** |

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### Notes for Table 3.1

Prepared on Australian Accounting Standards basis.

1. 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, refer to Table 3.5: Departmental capital budget statement.
2. Applies to leases under AASB 16 Leases.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2019-20**  **Estimated**  **actual**  **$'000** | **2020-21**  **Budget**  **$'000** | **2021-22**  **Forward estimate**  **$'000** | **2022-23**  **Forward estimate**  **$'000** | **2023-24**  **Forward estimate**  **$'000** |
| **ASSETS** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Cash and cash equivalents | 505 | 505 | 505 | 505 | 505 |
| Trade and other receivables | 13,446 | 11,743 | 11,743 | 13,943 | 13,943 |
| **Total financial assets** | **13,951** | **12,248** | **12,248** | **14,448** | **14,448** |
| **Non-financial assets** |  |  |  |  |  |
| Land and buildings | 53,656 | 52,152 | 52,835 | 53,314 | 53,224 |
| Property, plant and equipment | 2,984 | 4,062 | 3,185 | 2,327 | 1,697 |
| Intangibles | 3,555 | 3,435 | 3,323 | 2,943 | 2,909 |
| Other non-financial assets | 1,893 | 1,893 | 1,893 | 1,793 | 1,793 |
| **Total non-financial assets** | **62,088** | **61,542** | **61,236** | **60,377** | **59,623** |
| **Total assets** | **76,039** | **73,790** | **73,484** | **74,825** | **74,071** |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Suppliers | 3,728 | 3,715 | 3,715 | 3,715 | 3,715 |
| Other payables | 721 | 891 | 891 | 891 | 891 |
| **Total payables** | **4,449** | **4,606** | **4,606** | **4,606** | **4,606** |
| **Interest bearing liabilities** | 44,288 | 42,525 |  |  |  |
| Leases | 42,992 | 43,490 | 43,326 |
| **Total interest bearing liabilities** | **44,288** | **42,525** | **42,992** | **43,490** | **43,326** |
| **Provisions** |  |  |  |  |  |
| Employee provisions | 17,354 | 17,354 | 17,354 | 19,454 | 19,454 |
| Other provisions | 989 | 1,111 | 1,111 | 1,111 | 1,111 |
| **Total provisions** | **18,343** | **18,465** | **18,465** | **20,565** | **20,565** |
| **Total liabilities** | **67,080** | **65,596** | **66,063** | **68,661** | **68,497** |
| **EQUITY (a)** |  |  |  |  |  |
| **Parent entity interest** |  |  |  |  |  |
| Contributed equity | 20,213 | 22,065 | 23,904 | 25,745 | 27,589 |
| Reserves | 18,491 | 18,491 | 18,491 | 18,491 | 18,491 |
| Retained surplus (accumulated deficit) | (29,745) | (32,362) | (34,974) | (38,072) | (40,506) |
| **Total parent entity interest** | **8,959** | **8,194** | **7,421** | **6,164** | **5,574** |
| **Total equity** | **8,959** | **8,194** | **7,421** | **6,164** | **5,574** |

Prepared on Australian Accounting Standards basis.

(a) ‘Equity’ is the residual interest in assets after deduction of liabilities.

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### Table 3.3: Departmental statement of changes in equity – summary of movement (2020-21 budget year)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Retained earnings**  **$'000** | **Asset revaluation**  **reserve**  **$'000** | **Contributed**  **equity/ capital**  **$'000** | **Total equity**  **$'000** |
| **Opening balance as at 1 July 2020** |  | | | |
| Balance carried forward from previous period | (29,745) | 18,491 | 20,213 | 8,959 |
| **Adjusted opening balance** | **(29,745)** | **18,491** | **20,213** | **8,959** |
| **Comprehensive income** |  | | | |
| Other comprehensive income |  |  |  | - |
| Surplus/(deficit) for the period | (2,617) | - | - | (2,617) |
| **Total comprehensive income** | **(2,617)** | **-** | **-** | **(2,617)** |
| **Transactions with owners** |  | |  |  |
| Contributions by owners |  |  |  |  |
| Departmental capital budget | - | - | 1,852 | 1,852 |
| **Sub-total transactions with owners** | **-** | **-** | **1,852** | **1,852** |
| **Estimated closing balance as at 30 June 2021** | **(32,362)** | **18,491** | **22,065** | **8,194** |
| **Closing balance attributable to the Australian Government** | **(32,362)** | **18,491** | **22,065** | **8,194** |

Prepared on Australian Accounting Standards basis

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2019-20**  **Estimated**  **actual**  **$'000** | **2020-21**  **Budget**  **$'000** | **2021-22**  **Forward estimate**  **$'000** | **2022-23**  **Forward estimate**  **$'000** | **2023-24**  **Forward estimate**  **$'000** |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Appropriations | 95,633 | 102,883 | 98,242 | 87,995 | 81,288 |
| Sale of goods and rendering of services | 11,732 | 10,887 | 10,586 | 9,686 | 4,686 |
| Net GST received | 4,211 | 4,189 | 4,178 | 3,813 | 3,342 |
| **Total cash received** | **111,576** | **117,959** | **113,006** | **101,494** | **89,316** |
| **Cash used** |  |  |  |  |  |
| Employees | 49,065 | 54,368 | 51,708 | 45,471 | 43,949 |
| Suppliers | 37,538 | 39,202 | 38,855 | 34,611 | 29,170 |
| Net GST Paid | 4,608 | 4,189 | 4,178 | 3,813 | 3,342 |
| Interest payments on lease liability | 4 | 10 | 10 | 10 | 10 |
| s74 External Revenue transferred to the Official Public Account | 12,800 | 10,887 | 10,586 | 9,686 | 4,686 |
| Other | 1,521 | 448 | 570 | 570 | 570 |
| **Total cash used** | **105,536** | **109,104** | **105,907** | **94,161** | **81,727** |
| **Net cash from/(used by) operating activities** | **6,040** | **8,855** | **7,099** | **7,333** | **7,589** |
| **INVESTING ACTIVITIES** | 3,240 | 3,834 |  |  |  |
| **Cash used** |  |  |  |
| Purchase of property, plant and equipment and intangibles | 1,839 | 1,841 | 1,844 |
| **Total cash used** | **3,240** | **3,834** | **1,839** | **1,841** | **1,844** |
| **Net cash from/(used by) investing activities** | **(3,240)** | **(3,834)** | **(1,839)** | **(1,841)** | **(1,844)** |
| **FINANCING ACTIVITIES** | 2,928 | 1,852 |  |  |  |
| **Cash received** |  |  |  |
| Contributed equity | 1,839 | 1,841 | 1,844 |
| **Total cash received** | **2,928** | **1,852** | **1,839** | **1,841** | **1,844** |
| **Cash used** | 5,826 | 6,873 |  |  |  |
| Principal payments on lease liability | 7,099 | 7,333 | 7,589 |
| **Total cash used** | **5,826** | **6,873** | **7,099** | **7,333** | **7,589** |
| **Net cash from/(used by) financing activities** | **(2,898)** | **(5,021)** | **(5,260)** | **(5,492)** | **(5,745)** |
| **Net increase/(decrease) in cash held** | **(98)** | **-** | **-** | **-** | **-** |
| Cash and cash equivalents at the beginning of the reporting period | 603 | 505 | 505 | 505 | 505 |
| **Cash and cash equivalents at the end of the reporting period** | **505** | **505** | **505** | **505** | **505** |

Prepared on Australian Accounting Standards basis.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2019-20**  **Estimated**  **actual**  **$'000** | **2020-21**  **Budget**  **$'000** | **2021-22**  **Forward estimate**  **$'000** | **2022-23**  **Forward estimate**  **$'000** | **2023-24**  **Forward estimate**  **$'000** |
| **NEW CAPITAL APPROPRIATIONS** |  |  |  |  |  |
| Capital budget – Bill 1 (DCB) | 1,858 | 1,852 | 1,839 | 1,841 | 1,844 |
| Equity injections – Bill 2 | 2,345 | - | - | - | - |
| **Total new capital appropriations** | **4,203** | **1,852** | **1,839** | **1,841** | **1,844** |
| **Provided for:** | 4,203 | 1,852 |  |  |  |
| Purchase of non-financial assets | 1,839 | 1,841 | 1,844 |
| **Total items** | **4,203** | **1,852** | **1,839** | **1,841** | **1,844** |
| **PURCHASE OF NON-FINANCIAL ASSETS** |  |  |  |  |  |
| Funded by capital appropriations (a) | 1,213 | 1,132 | - | - | - |
| Funded by capital appropriation – DCB (b) | 2,027 | 2,702 | 1,839 | 1,841 | 1,844 |
| **Total** | **3,240** | **3,834** | **1,839** | **1,841** | **1,844** |
| **RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE** | 3,240 | 3,834 |  |  |  |
| Total purchases | 1,839 | 1,841 | 1,844 |
| **Total cash used to acquire assets** | **3,240** | **3,834** | **1,839** | **1,841** | **1,844** |

Prepared on Australian Accounting Standards basis.

1. Includes both current Bill 2 and prior Acts 2/4/6 appropriations and special capital appropriations.
2. Includes purchases from current and previous years’ Departmental capital budgets (DCBs).

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### Table 3.6: Statement of asset movements (2020-21 budget year)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Buildings**  **$'000** | | **Other property, plant and equipment**  **$'000** | **Computer software**  **and intangibles**  **$'000** | **Total**  **$'000** |
| **As at 1 July 2020** | | | | |
| Gross book value | 15,492 | 4,741 | 7,019 | 27,252 |
| Gross book value – ROU assets | 47,438 | 74 | - | 47,512 |
| Accumulated depreciation/amortisation and impairment | (3,062) | (1,796) | (3,464) | (8,322) |
| Accumulated depreciation/amortisation and impairment – ROU assets | (6,212) | (35) | - | (6,247) |
| **Opening net book balance** | **53,656** | **2,984** | **3,555** | **60,195** |
| **CAPITAL ASSET ADDITIONS** | | | | |
| **Estimated expenditure on new or replacement assets** |  |  |  |  |
| By purchase – appropriation ordinary annual services (a) | 1,360 | 2,244 | 230 | 3,834 |
| By purchase – appropriation ordinary annual  services – ROU assets | 5,076 | 34 | - | 5,110 |
| **Total additions** | **6,436** | **2,278** | **230** | **8,944** |
| **OTHER MOVEMENTS** | | | | |
| Depreciation/amortisation expense | (2,293) | (1,166) | (350) | (3,809) |
| Depreciation/amortisation on ROU assets | (5,647) | (34) | - | (5,681) |
| **Total other movements** | **(7,940)** | **(1,200)** | **(350)** | **(9,490)** |
| **As at 30 June 2021** |  |  |  |  |
| Gross book value | 16,852 | 6,985 | 7,249 | 31,086 |
| Gross book value – ROU assets | 52,514 | 108 | - | 52,622 |
| Accumulated depreciation/amortisation and impairment | (5,355) | (2,962) | (3,814) | (12,131) |
| Accumulated depreciation/amortisation and impairment – ROU assets | (11,859) | (69) | - | (11,928) |
| **Closing net book balance** | **52,152** | **4,062** | **3,435** | **59,649** |

Prepared on Australian Accounting Standards basis.

(a) ‘Appropriation ordinary annual services’ refers to funding provided through Appropriation Bill No. 1 2020-21 for depreciation/amortisation expenses, departmental capital budgets or other operational expenses.