# 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.

Three strategic themes are identified for 2022-23 to 2025-26 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.

### 1.2 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 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 2022-23 as at Budget March 2022

|  |  |  |
| --- | --- | --- |
|  | **2021-22 Estimated actual $'000** | **2022-23 Estimate $'000** |
| **DEPARTMENTAL** |  |  |
| **Annual appropriations — ordinary annual services (a)** |  |  |
| Prior year appropriations available | 24,170 | 28,354 |
| Departmental appropriation (b) | 92,980 | 93,293 |
| s74 External Revenue (c) | 12,750 | 9,528 |
| Departmental capital budget (d) | 1,845 | 1,861 |
| **Annual appropriations — other services - non-operating** |  |  |
| Equity injection | - | 1,500 |
| **Total resourcing for entity** | **131,745** | **134,536** |
|  |  |  |
|  | **2021-22** | **2022-23** |
| **Average staffing level (number)** | 410 | 464 |

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) 2022-23.
2. Excludes departmental capital budget (DCB).
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'.

### 1.3 Budget measures

Budget measures announced since the 2021-22 Mid-Year Economic and Fiscal Outlook relating to the DPP are detailed in Budget Paper No. 2 and are summarised below.

Table 1.2: Entity 2022-23 Budget measures

**Measures announced since the 2021-22 Mid-Year Economic and Fiscal Outlook (MYEFO)**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Program** | | **2021-22 $'000** | **2022-23 $'000** | **2023-24 $'000** | **2024-25 $'000** | **2025-26 $'000** |
| **PAYMENT MEASURES** |  | |  |  |  |  |  |
| Attorney-General’s Portfolio — additional resourcing (a) | 1.1 | |  |  |  |  |  |
| Departmental payment |  | | - | 3,881 | 3,904 | 3,934 | 3,961 |
| Office of the Special Investigator — legal  support (b) | 1.1 | |  |  |  |  |  |
| Departmental payment |  | | - | 2,761 | - | - | - |
| Strengthening Australia’s Arrangements for Managing Terrorist Offenders and Countering Violent  Extremism (c) | | 1.1 |  |  |  |  |  |
| Departmental payment | |  | - | - | - | - | - |
| **Total payment measures** |  | | **-** | **6,642** | **3,904** | **3,934** | **3,961** |

Prepared on a Government Finance Statistics (Underlying Cash) basis.

1. The full measure description appears in Budget Paper No. 2 under the Attorney-General’s portfolio.
2. The full measure description appears in Budget Paper No. 2 under the Attorney-General’s portfolio. Includes $1.500m in capital funding in 2022-23 financial year.
3. The lead entity for this measure is the Department of Home Affairs. The full measure description and package details appear in Budget Paper No. 2 under the Home Affairs portfolio. Decision taken but not yet announced in the 2021-22 MYEFO, with the following impact: $0.352m in 2022-23.

## 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 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/about-us/strategic-directions> or  <https://www.cdpp.gov.au/sites/default/files/CDPP%202021-25%20Corporate%20Plan.pdf>  The most recent annual performance statement can be found at: <https://www.cdpp.gov.au/publications> or  <https://www.transparency.gov.au/annual-reports/office-director-public-prosecutions/reporting-year/2020-21> |

### 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**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2021-22 Estimated actual $'000** | **2022-23 Budget $'000** | **2023-24 Forward estimate $'000** | **2024-25 Forward estimate $'000** | **2025-26 Forward estimate $'000** |
| **Program 1.1: An independent service to prosecute alleged offences against the criminal law of the Commonwealth.** | | | | | |
| **DEPARTMENTAL EXPENSES** |  |  |  |  |  |
| Departmental appropriation | 85,106 | 92,344 | 86,711 | 85,823 | 84,945 |
| s74 External Revenue (a) | 12,750 | 9,528 | 4,528 | 4,528 | 4,528 |
| Expenses not requiring appropriation in the budget year (b) | 3,958 | 4,996 | 2,861 | 2,755 | 2,909 |
| **Total expenses for program 1.1** | **101,814** | **106,868** | **94,100** | **93,106** | **92,382** |
|  |  |  |  |  |  |
|  | **2021-22** | **2022-23** |  |  |  |
| **Average staffing level (number)** | 410 | 464 |  |  |  |

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 and audit fees.

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

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Performance measure for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It also provides the related key activities as expressed in the current corporate plan where further detail is provided about the delivery of the activities related to the program, the context in which these activities are delivered and how the performance of these activities will be measured. Where relevant, details of 2022-23 Budget measures that have created new programs or materially changed existing programs are provided.

Table 2.1.2: Performance measure 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.  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 | | |
| **Key activities** | Key activities reported in the current corporate plan that relate to this program:   1. Prosecute with integrity 2. Work in partnership | |
| **Year** | **Performance measures** | **Expected performance results (a)** |
| Current year  2021-22 | **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 CDPP 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. | Expected to achieve: 100%  Biennial performance measure: The next survey will take place in 2022-2023 with a target of 90% partner agency satisfaction. |

Table 2.1.2: Performance measure for Outcome 1 (continued)

| **Program 1.1:** An independent service to prosecute alleged offences against the criminal law of the Commonwealth. | | |
| --- | --- | --- |
| **Year** | **Performance measures** | **Expected performance results (a)** |
| Current year  2021-22  (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. | Expected to achieve: 99%  Expected to achieve: 73% |
| **Year** | **Performance measures** | **Planned performance results** |
| Budget year  2022-23 | **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 CDPP 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.  Target: 90% partner agency satisfaction. |

Table 2.1.2: Performance measure for Outcome 1 (continued)

| **Program 1.1:** An independent service to prosecute alleged offences against the criminal law of the Commonwealth. | | |
| --- | --- | --- |
| **Year** | **Performance measures** | **Planned performance results** |
| Budget year  2022-23  (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. |
| Forward estimates  2023-26 | As per 2022-23 with the exclusion of the biennial Partner Agency satisfaction with DPP service delivery performance measure. | As per 2022-23 |
| Material changes to Program 1.1 resulting from 2022-23 budget measures : Not applicable. | | |

## Expected performance results for 2021-22 are as at 1 March 2022. Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2022-23 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 DPP’s 2021-22 estimated actual result is a surplus of $7.0 million. This surplus is primarily due to the impact of the COVID-19 pandemic and subsequent restrictions placing downward pressure on general expense including prosecution legal expenses.

Revenue from government in 2022-23 is $93.293 million, which is a net increase of $0.313 million when compared to 2021-22 ($92.980 million).

The DPP is budgeting for a break-even operating result 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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2021-22 Estimated actual $'000** | **2022-23 Budget $'000** | **2023-24 Forward estimate $'000** | **2024-25 Forward estimate $'000** | **2025-26 Forward estimate $'000** |
| **EXPENSES** |  |  |  |  |  |
| Employee benefits | 52,595 | 56,996 | 51,655 | 51,029 | 50,910 |
| Suppliers | 38,538 | 37,994 | 30,899 | 30,637 | 29,878 |
| Depreciation and amortisation | 9,711 | 10,908 | 10,576 | 10,470 | 10,624 |
| Finance costs | 400 | 400 | 400 | 400 | 400 |
| Other expenses | 570 | 570 | 570 | 570 | 570 |
| **Total expenses** | **101,814** | **106,868** | **94,100** | **93,106** | **92,382** |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Own-source revenue** |  |  |  |  |  |
| Sale of goods and rendering of services | 10,220 | 9,320 | 4,320 | 4,320 | 4,320 |
| Rental income | 208 | 208 | 208 | 208 | 208 |
| Other | 2,404 | 82 | 82 | 82 | 82 |
| **Total own-source revenue** | **12,832** | **9,610** | **4,610** | **4,610** | **4,610** |
| **Total own-source income** | **12,832** | **9,610** | **4,610** | **4,610** | **4,610** |
| **Net (cost of)/contribution by services** | **(88,982)** | **(97,258)** | **(89,490)** | **(88,496)** | **(87,772)** |
| Revenue from government | 92,980 | 93,293 | 86,113 | 85,225 | 84,347 |
| **Surplus/(deficit) attributable to the Australian Government** | **3,998** | **(3,965)** | **(3,377)** | **(3,271)** | **(3,425)** |
| **Total comprehensive income/(loss) attributable to the Australian Government** | **3,998** | **(3,965)** | **(3,377)** | **(3,271)** | **(3,425)** |
| **Note: Impact of net cash appropriation arrangements** | | |  |  |  |
|  | **2021-22 Estimated actual $'000** | **2022-23 Budget $'000** | **2023-24 Forward estimate $'000** | **2024-25 Forward estimate $'000** | **2025-26 Forward estimate $'000** |
| **Total comprehensive income/(loss) as per statement of comprehensive income** | **3,998** | **(3,965)** | **(3,377)** | **(3,271)** | **(3,425)** |
| plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a) | 3,876 | 4,914 | 2,779 | 2,673 | 2,827 |
| plus: depreciation/amortisation expenses for ROU assets (b) | 5,835 | 5,994 | 7,797 | 7,797 | 7,797 |
| less: lease principal repayments (b) | 6,709 | 6,943 | 7,199 | 7,199 | 7,199 |
| **Net cash operating surplus/(deficit)** | **7,000** | **-** | **-** | **-** | **-** |

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)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2021-22 Estimated actual $'000** | **2022-23 Budget $'000** | **2023-24 Forward estimate $'000** | **2024-25 Forward estimate $'000** | **2025-26 Forward estimate $'000** |
| **ASSETS** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Cash and cash equivalents | 424 | 424 | 424 | 424 | 424 |
| Trade and other receivables | 29,369 | 31,569 | 31,569 | 31,569 | 31,569 |
| **Total financial assets** | **29,793** | **31,993** | **31,993** | **31,993** | **31,993** |
| **Non-financial assets** |  |  |  |  |  |
| Land and buildings | 47,821 | 49,547 | 49,339 | 49,192 | 47,781 |
| Property, plant and equipment | 3,931 | 3,270 | 2,629 | 2,034 | 2,675 |
| Intangibles | 5,060 | 4,279 | 3,844 | 3,425 | 2,893 |
| Other non-financial assets | 1,341 | 1,241 | 1,241 | 1,241 | 1,241 |
| **Total non-financial assets** | **58,153** | **58,337** | **57,053** | **55,892** | **54,590** |
| **Total assets** | **87,946** | **90,330** | **89,046** | **87,885** | **86,583** |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Suppliers | 3,396 | 3,396 | 3,396 | 3,396 | 3,396 |
| Other payables | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 |
| **Total payables** | **5,796** | **5,796** | **5,796** | **5,796** | **5,796** |
| **Interest-bearing liabilities** |  |  |  |  |  |
| Leases | 41,606 | 42,494 | 42,720 | 42,946 | 43,172 |
| **Total interest-bearing liabilities** | **41,606** | **42,494** | **42,720** | **42,946** | **43,172** |
| **Provisions** |  |  |  |  |  |
| Employee provisions | 18,696 | 20,796 | 20,796 | 20,796 | 20,796 |
| Other provisions | 584 | 584 | 584 | 584 | 584 |
| **Total provisions** | **19,280** | **21,380** | **21,380** | **21,380** | **21,380** |
| **Total liabilities** | **66,682** | **69,670** | **69,896** | **70,122** | **70,348** |
| **Net assets** | **21,264** | **20,660** | **19,150** | **17,763** | **16,235** |
| **EQUITY (a)** |  |  |  |  |  |
| **Parent entity interest** |  |  |  |  |  |
| Contributed equity | 23,910 | 27,271 | 29,138 | 31,022 | 32,919 |
| Reserves | 18,491 | 18,491 | 18,491 | 18,491 | 18,491 |
| Retained surplus (accumulated deficit) | (21,137) | (25,102) | (28,479) | (31,750) | (35,175) |
| **Total parent entity interest** | **21,264** | **20,660** | **19,150** | **17,763** | **16,235** |
| **Total equity** | **21,264** | **20,660** | **19,150** | **17,763** | **16,235** |

Prepared on Australian Accounting Standards basis.

1. ‘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 2022-23)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Retained earnings $'000** | **Asset revaluation reserve $'000** | **Contributed equity/ capital $'000** | **Total equity  $'000** |
| **Opening balance as at 1 July 2022** |  |  |  |  |
| Balance carried forward from previous period | (21,137) | 18,491 | 23,910 | 21,264 |
| **Adjusted opening balance** | **(21,137)** | **18,491** | **23,910** | **21,264** |
| **Comprehensive income** |  |  |  |  |
| Surplus/(deficit) for the period | (3,965) | - | - | (3,965) |
| **Total comprehensive income** | **(3,965)** | **-** | **-** | **(3,965)** |
| **Transactions with owners** |  |  |  |  |
| **Contributions by owners** |  |  |  |  |
| Equity injection — appropriation | - | - | 1,500 | 1,500 |
| Departmental capital budget (DCB) | - | - | 1,861 | 1,861 |
| **Sub-total transactions with owners** | **-** | **-** | **3,361** | **3,361** |
| **Estimated closing balance as at 30 June 2023** | **(25,102)** | **18,491** | **27,271** | **20,660** |
| **Closing balance attributable to the Australian Government** | **(25,102)** | **18,491** | **27,271** | **20,660** |

Prepared on Australian Accounting Standards basis.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2021-22 Estimated actual $'000** | **2022-23 Budget $'000** | **2023-24 Forward estimate $'000** | **2024-25 Forward estimate $'000** | **2025-26 Forward estimate $'000** |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Appropriations | 99,224 | 100,621 | 90,641 | 89,753 | 88,875 |
| Sale of goods and rendering of services | 10,428 | 9,528 | 4,528 | 4,528 | 4,528 |
| Net GST received | 4,106 | 4,069 | 3,456 | 3,432 | 3,363 |
| Other | 2,322 | - | - | - | - |
| **Total cash received** | **116,080** | **114,218** | **98,625** | **97,713** | **96,766** |
| **Cash used** |  |  |  |  |  |
| Employees | 52,595 | 54,896 | 51,655 | 51,029 | 50,910 |
| Suppliers | 38,456 | 37,812 | 30,817 | 30,555 | 29,796 |
| Net GST paid | 4,106 | 4,069 | 3,456 | 3,432 | 3,363 |
| Interest payments on lease liability | 400 | 400 | 400 | 400 | 400 |
| s74 External Revenue transferred to the OPA | 10,428 | 9,528 | 4,528 | 4,528 | 4,528 |
| Other | 570 | 570 | 570 | 570 | 570 |
| **Total cash used** | **106,555** | **107,275** | **91,426** | **90,514** | **89,567** |
| **Net cash from/(used by) operating activities** | **9,525** | **6,943** | **7,199** | **7,199** | **7,199** |
| **INVESTING ACTIVITIES** |  |  |  |  |  |
| **Cash used** |  |  |  |  |  |
| Purchase of property, plant and equipment and intangibles | 4,661 | 3,361 | 1,867 | 1,884 | 1,897 |
| **Total cash used** | **4,661** | **3,361** | **1,867** | **1,884** | **1,897** |
| **Net cash from/(used by) investing activities** | **(4,661)** | **(3,361)** | **(1,867)** | **(1,884)** | **(1,897)** |
| **FINANCING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Contributed equity | 1,845 | 3,361 | 1,867 | 1,884 | 1,897 |
| **Total cash received** | **1,845** | **3,361** | **1,867** | **1,884** | **1,897** |
| **Cash used** |  |  |  |  |  |
| Principal payments on lease liability | 6,709 | 6,943 | 7,199 | 7,199 | 7,199 |
| **Total cash used** | **6,709** | **6,943** | **7,199** | **7,199** | **7,199** |
| **Net cash from/(used by) financing activities** | **(4,864)** | **(3,582)** | **(5,332)** | **(5,315)** | **(5,302)** |
| Cash and cash equivalents at the beginning of the reporting period | 424 | 424 | 424 | 424 | 424 |
| **Cash and cash equivalents at the end of the reporting period** | **424** | **424** | **424** | **424** | **424** |

Prepared on Australian Accounting Standards basis.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2021-22 Estimated actual $'000** | **2022-23 Budget $'000** | **2023-24 Forward estimate $'000** | **2024-25 Forward estimate $'000** | **2025-26 Forward estimate $'000** |
| **NEW CAPITAL APPROPRIATIONS** |  |  |  |  |  |
| Capital budget — Bill 1 (DCB) | 1,845 | 1,861 | 1,867 | 1,884 | 1,897 |
| Equity injections — Bill 2 | - | 1,500 | - | - | - |
| **Total new capital appropriations** | **1,845** | **3,361** | **1,867** | **1,884** | **1,897** |
| **Provided for:** |  |  |  |  |  |
| Purchase of non-financial assets | 1,845 | 3,361 | 1,867 | 1,884 | 1,897 |
| **Total items** | **1,845** | **3,361** | **1,867** | **1,884** | **1,897** |
| **PURCHASE OF NON-FINANCIAL ASSETS** |  |  |  |  |  |
| Funded by capital appropriations (a) | 726 | 1,500 | - | - | - |
| Funded by capital appropriation —  DCB (b) | 2,110 | 1,861 | 1,867 | 1,884 | 1,897 |
| Funded internally from departmental resources (c) | 1,825 | - | - | - | - |
| **TOTAL** | **4,661** | **3,361** | **1,867** | **1,884** | **1,897** |
| **RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE** |  |  |  |  |  |
| Total purchases | 4,661 | 3,361 | 1,867 | 1,884 | 1,897 |
| **Total cash used to acquire assets** | **4,661** | **3,361** | **1,867** | **1,884** | **1,897** |

Prepared on Australian Accounting Standards basis.

1. Includes both current Bill 2 and prior Act 2/4/6 appropriations.
2. Includes purchases from current and previous years’ departmental capital budgets (DCBs).
3. Includes funding from s74 External Revenue.

Table 3.6: Statement of departmental asset movements (budget year 2022-23)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Buildings $'000** | **Other property, plant and equipment $'000** | **Computer software and intangibles $'000** | **Total $'000** |
| **As at 1 July 2022** |  |  |  |  |
| Gross book value | 17,944 | 7,963 | 9,322 | 35,229 |
| Gross book value — ROU assets | 55,987 | 212 | - | 56,199 |
| Accumulated depreciation/amortisation and impairment | (7,517) | (4,130) | (4,262) | (15,909) |
| Accumulated depreciation/amortisation and impairment — ROU assets | (18,593) | (114) | - | (18,707) |
| **Opening net book balance** | **47,821** | **3,931** | **5,060** | **56,812** |
| **CAPITAL ASSET ADDITIONS** |  |  |  |  |
| **Estimated expenditure on new or replacement assets** |  |  |  |  |
| By purchase — appropriation equity (a) | 1,300 | 200 | - | 1,500 |
| By purchase — appropriation ordinary annual services (b) | 1,272 | 358 | 231 | 1,861 |
| By purchase — other | 7,795 | 36 | - | 7,831 |
| **Total additions** | **10,367** | **594** | **231** | **11,192** |
| **OTHER MOVEMENTS** |  |  |  |  |
| Depreciation/amortisation expense | (2,683) | (1,219) | (1,012) | (4,914) |
| Depreciation/amortisation on ROU assets | (5,958) | (36) | - | (5,994) |
| **Total other movements** | **(8,641)** | **(1,255)** | **(1,012)** | **(10,908)** |
| **As at 30 June 2023** |  |  |  |  |
| Gross book value | 20,516 | 8,521 | 9,553 | 38,590 |
| Gross book value — ROU assets | 63,782 | 248 | - | 64,030 |
| Accumulated depreciation/amortisation and impairment | (10,200) | (5,349) | (5,274) | (20,823) |
| Accumulated depreciation/amortisation and impairment — ROU assets | (24,551) | (150) | - | (24,701) |
| **Closing net book balance** | **49,547** | **3,270** | **4,279** | **57,096** |

Prepared on Australian Accounting Standards basis.

1. ‘Appropriation equity’ refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2022-23.
2. 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1)   
   2022-23 for depreciation/amortisation expenses, administered capital budget or other operational expenses.