

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.

(a) Appropriation Bill (No. 1) 2022-23.

(b) Excludes departmental capital budget (DCB).

(c) Estimated External Revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013*.

(d) 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.

- (a) The full measure description appears in Budget Paper No. 2 under the Attorney-General's portfolio.
- (b) 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.
- (c) 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			

(a) Estimated expenses incurred in relation to receipts retained under section 74 of the *Public Governance, Performance and Accountability Act 2013*.

(b) 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.

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.		
<p>Program 1.1: An independent service to prosecute alleged offences against the criminal law of the Commonwealth.</p> <p>The DPP delivers a national prosecution service across the following crime types:</p> <ul style="list-style-type: none"> • 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:	
	<ol style="list-style-type: none"> 1. Prosecute with integrity 2. Work in partnership 	
Year	Performance measures	Expected performance results (a)
Current year 2021-22	<p>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.</p> <p>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.</p>	<p>Expected to achieve: 100%</p> <p>Biennial performance measure: The next survey will take place in 2022-2023 with a target of 90% partner agency satisfaction.</p>

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)	<p>Prosecutions resulting in a finding of guilt</p> <p><u>Total matters:</u> 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.</p> <p><u>Defended matters:</u> 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.</p>	<p>Target: 90% of prosecutions resulting in a finding of guilt.</p> <p>Target: 70% of defended matters resulting in a finding of guilt.</p>
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.		

(a) 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.

(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, refer to Table 3.5: Departmental capital budget statement.

(b) 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.

(a) '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.

(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).

(c) 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.

- (a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2022-23.
- (b) '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.