

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 2021–22 to 2024–25 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 2021–22 as at Budget May 2021

	2020-21 Estimated actual \$'000	2021-22 Estimate \$'000
DEPARTMENTAL		
Annual appropriations – ordinary annual services (a)		
Prior-year appropriations available	12,707	20,004
Departmental appropriation (b)	90,293	92,980
s74 External Revenue (c)	11,883	11,559
Departmental capital budget (d)	1,852	1,845
Total resourcing for entity	116,735	126,388
<hr/>		
	2020-21	2021-22
Average staffing level (number)	404	430

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) 2021–22.

(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 2020–21 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 2021–22 Budget measures
Measures announced since the 2020–21 Mid-Year Economic and Fiscal Outlook

	Program	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
PAYMENT MEASURES						
Confiscated Assets Account	1.1					
Departmental payment		-	-	-	-	-
Total		-	-	-	-	-
Cross-border access to serious crimes data (a)	1.1					
Departmental payment		-	223	224	-	-
Total		-	223	224	-	-
Enhancing Welfare Integrity Arrangements (b)	1.1					
Departmental payment		-	2,000	1,999	-	-
Total		-	2,000	1,999	-	-
National Strategy to Prevent and Respond to Child Sexual Abuse (c)	1.1					
Departmental payment		-	2,314	4,162	4,591	4,653
Total		-	2,314	4,162	4,591	4,653
Total payment measures		-	4,537	6,385	4,591	4,653

Prepared on a Government Finance Statistics (underlying cash) basis.

Figures displayed as a negative represent a decrease in funds and a positive represent an increase in funds.

- (a) The lead entity for this measure is the Department of Home Affairs. The full measure description appears in Budget Paper No. 2 under the Home Affairs portfolio.
- (b) The lead entity for this measure is Services Australia. The full measure description appears in Budget Paper No. 2 under the Social Services portfolio.
- (c) The lead entity for this measure is the Department of the Prime Minister and Cabinet. The full measure description appears in Budget Paper No. 2 under the Prime Minister and Cabinet portfolio.

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 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>; or

https://www.transparency.gov.au/sites/default/files/reports/final_corporate_plan_2020-24.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/2019-20>

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Program 1.1: An independent service to prosecute alleged offences against the criminal law of the Commonwealth.					
DEPARTMENTAL EXPENSES					
Departmental appropriation	78,575	91,228	86,114	81,933	80,703
s74 External Revenue (a)	11,883	11,559	9,686	4,686	4,686
Expenses not requiring appropriation in the budget year (b)	4,093	4,160	5,123	2,913	2,806
Total expenses for program 1.1	94,551	106,947	100,923	89,532	88,195

	2020-21	2021-22
Average staffing level (number)	404	430

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

- (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, audit fees and other services received free of charge.

Performance criteria for Outcome 1

Table 2.1.2 details the performance criteria for each 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	<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. <p>This involves:</p> <ul style="list-style-type: none"> • 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	Actual achievement/targets
2020-21	<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 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.</p>	<p>Expect to achieve: 100%</p> <p>Target: 100% compliance with the Prosecution Policy of the Commonwealth.</p> <p>Biennial: The next survey will take place in 2021-2022 with a target of 90% partner agency satisfaction.</p>

Table 2.1.2: Performance criteria for Outcome 1 (continued)

Program 1.1: An independent service to prosecute alleged offences against the criminal law of the Commonwealth.		
Performance information		
Year	Performance criteria	Actual achievement/targets
2020-21 (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>Expect to achieve: 99%</p> <p>Target: 90% of prosecutions resulting in a finding of guilt.</p> <p>Expect to achieve: 88%</p> <p>Target: 70% of defended matters resulting in a finding of guilt.</p>
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 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.</p>	<p>Target: 100% compliance with the Prosecution Policy of the Commonwealth.</p> <p>Target: 90% partner agency satisfaction.</p>

Table 2.1.2: Performance criteria for Outcome 1 (continued)

Program 1.1: An independent service to prosecute alleged offences against the criminal law of the Commonwealth.		
Performance information		
Year	Performance criteria	Actual achievement/targets
2021-22 (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>
2022-23 and beyond	As per 2021-22	As per 2021-22 with the exclusion of the biennial Partner Agency Survey results
Purposes	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.	

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2021–22 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 2020–21 estimated actual result is a surplus of \$10.526 million. This surplus is primarily due to lower than anticipated prosecution legal expenses and the impact of the COVID-19 pandemic resulting in a reduction of expenses.

Revenue from government in 2021–22 is \$92.980 million, which is a net increase of \$2.687 million when compared to 2020–21 (\$90.293 million). The increase is primarily due to the *Enhancing Welfare Integrity Arrangements* measure and the *National Strategy to Prevent and Respond to Child Sexual Abuse* measure.

The DPP will receive \$0.984 million in 2021–22 under section 298 of the *Proceeds of Crime Act 2002* via section 74 receipts from the Department of Home Affairs.

The surplus of \$0.488 million in the 2021–22 budget year represents the portion of revenue received for capital expenditure under section 298 of the *Proceeds of Crime Act 2002*.

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
EXPENSES					
Employee benefits	52,538	55,327	52,474	47,766	48,078
Suppliers	31,943	41,329	37,036	30,760	29,218
Depreciation and amortisation	9,490	9,711	10,833	10,426	10,319
Finance costs	10	10	10	10	10
Other expenses	570	570	570	570	570
Total expenses	94,551	106,947	100,923	89,532	88,195
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	10,071	10,574	9,686	4,686	4,686
Other	2,096	1,269	284	284	284
Total own-source revenue	12,167	11,843	9,970	4,970	4,970
Total own-source income	12,167	11,843	9,970	4,970	4,970
Net (cost of)/contribution by services	(82,384)	(95,104)	(90,953)	(84,562)	(83,225)
Revenue from government	90,293	92,980	87,453	81,725	80,495
Surplus/(deficit) attributable to the Australian Government	7,909	(2,124)	(3,500)	(2,837)	(2,730)
Total comprehensive income/(loss) attributable to the Australian Government	7,909	(2,124)	(3,500)	(2,837)	(2,730)
Note: Impact of net cash appropriation arrangements					
	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations	10,526	488	-	-	-
Less depreciation/amortisation expenses previously funded through revenue appropriations (a)	3,809	3,876	4,839	2,629	2,522
Less depreciation/amortisation expenses for ROU (b)	5,681	5,835	5,994	7,797	7,797
Add principal repayments on leased assets (b)	6,873	7,099	7,333	7,589	7,589
Total comprehensive income/(loss) as per the statement of comprehensive income	7,909	(2,124)	(3,500)	(2,837)	(2,730)

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)

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	505	505	505	505	505
Trade and other receivables	20,743	20,743	22,943	22,943	22,943
Total financial assets	21,248	21,248	23,448	23,448	23,448
Non-financial assets					
Land and buildings	52,152	52,840	53,328	53,246	53,223
Property, plant and equipment	4,062	3,186	2,331	1,704	1,117
Intangibles	4,961	5,337	4,556	4,121	3,702
Other non-financial assets	1,893	1,893	1,793	1,793	1,793
Total non-financial assets	63,068	63,256	62,008	60,864	59,835
Total assets	84,316	84,504	85,456	84,312	83,283
LIABILITIES					
Payables					
Suppliers	3,715	3,715	3,715	3,715	3,715
Other payables	891	891	891	891	891
Total payables	4,606	4,606	4,606	4,606	4,606
Interest-bearing liabilities					
Leases	42,525	42,992	43,490	43,326	43,162
Total interest-bearing liabilities	42,525	42,992	43,490	43,326	43,162
Provisions					
Employee provisions	17,354	17,354	19,454	19,454	19,454
Other provisions	1,111	1,111	1,111	1,111	1,111
Total provisions	18,465	18,465	20,565	20,565	20,565
Total liabilities	65,596	66,063	68,661	68,497	68,333
EQUITY (a)					
Parent entity interest					
Contributed equity	22,065	23,910	25,764	27,621	29,486
Reserves	18,491	18,491	18,491	18,491	18,491
Retained surplus (accumulated deficit)	(21,836)	(23,960)	(27,460)	(30,297)	(33,027)
Total parent entity interest	18,720	18,441	16,795	15,815	14,950
Total equity	18,720	18,441	16,795	15,815	14,950

Prepared on Australian Accounting Standards basis.

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

Table 3.3: Departmental statement of changes in equity – summary of movement (2021–22 budget year)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2021				
Balance carried forward from previous period	(21,836)	18,491	22,065	18,720
Adjusted opening balance	(21,836)	18,491	22,065	18,720
Comprehensive income				
Surplus/(deficit) for the period	(2,124)	-	-	(2,124)
Total comprehensive income	(2,124)	-	-	(2,124)
Transactions with owners				
Contributions by owners				
Departmental capital budget (DCB)	-	-	1,845	1,845
Sub-total transactions with owners	-	-	1,845	1,845
Estimated closing balance as at 30 June 2022	(23,960)	18,491	23,910	18,441
Closing balance attributable to the Australian Government	(23,960)	18,491	23,910	18,441

Prepared on Australian Accounting Standards basis.

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	93,067	103,555	94,939	86,411	85,181
Sale of goods and rendering of services	10,071	10,574	9,686	4,686	4,686
Net GST received	3,504	4,377	3,999	3,460	3,320
Other	1,812	984	-	-	-
Total cash received	108,454	119,490	108,624	94,557	93,187
Cash used					
Employees	52,368	55,327	50,374	47,766	48,078
Suppliers	31,672	41,045	36,652	30,476	28,934
Net GST paid	3,504	4,377	3,999	3,460	3,320
Interest payments on lease liability	10	10	10	10	10
s74 External Revenue transferred to the Official Public Account	10,071	10,574	9,686	4,686	4,686
Other	448	570	570	570	570
Total cash used	98,073	111,903	101,291	86,968	85,598
Net cash from/(used by) operating activities	10,381	7,587	7,333	7,589	7,589
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	5,360	2,333	1,854	1,857	1,865
Total cash used	5,360	2,333	1,854	1,857	1,865
Net cash from/(used by) investing activities	(5,360)	(2,333)	(1,854)	(1,857)	(1,865)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	1,852	1,845	1,854	1,857	1,865
Total cash received	1,852	1,845	1,854	1,857	1,865
Cash used					
Principal payments on lease liability	6,873	7,099	7,333	7,589	7,589
Total cash used	6,873	7,099	7,333	7,589	7,589
Net cash from/(used by) financing activities	(5,021)	(5,254)	(5,479)	(5,732)	(5,724)
Cash and cash equivalents at the beginning of the reporting period	505	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.

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget – Bill 1 (DCB)	1,852	1,845	1,854	1,857	1,865
Total new capital appropriations	1,852	1,845	1,854	1,857	1,865
Provided for:					
Purchase of non-financial assets	1,852	1,845	1,854	1,857	1,865
Total items	1,852	1,845	1,854	1,857	1,865
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	1,132	-	-	-	-
Funded by capital appropriation – DCB (b)	2,702	1,845	1,854	1,857	1,865
Funded internally from departmental resources (c)	1,526	488	-	-	-
Total	5,360	2,333	1,854	1,857	1,865
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	5,360	2,333	1,854	1,857	1,865
Total cash used to acquire assets	5,360	2,333	1,854	1,857	1,865

Prepared on Australian Accounting Standards basis.

(a) Includes both current Bill 2 and prior Act 2/4/6 appropriations and special capital 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 (2021–22 budget year)

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2021				
Gross book value	16,852	6,985	8,775	32,612
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)
Opening net book balance	52,152	4,062	4,961	61,175
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase – appropriation ordinary annual services (a)	1,264	352	717	2,333
By purchase – appropriation ordinary annual services – ROU assets	7,531	35	-	7,566
Total additions	8,795	387	717	9,899
OTHER MOVEMENTS				
Depreciation/amortisation expense	(2,307)	(1,228)	(341)	(3,876)
Depreciation/amortisation on ROU assets	(5,800)	(35)	-	(5,835)
Total other movements	(8,107)	(1,263)	(341)	(9,711)
As at 30 June 2022				
Gross book value	18,116	7,337	9,492	34,945
Gross book value – ROU assets	60,045	143	-	60,188
Accumulated depreciation/amortisation and impairment	(7,662)	(4,190)	(4,155)	(16,007)
Accumulated depreciation/amortisation and impairment – ROU assets	(17,659)	(104)	-	(17,763)
Closing net book balance	52,840	3,186	5,337	61,363

Prepared on Australian Accounting Standards basis.

- (a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2021–22 for depreciation/amortisation expenses, departmental capital budget or other operational expenses.

