

Office of the Director of Public Prosecutions

**Entity resources and planned
performance**

Office of the Director of Public Prosecutions

Section 1: Entity overview and resources

1.1 Strategic direction statement

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

The role of the DPP is to prosecute offences against Commonwealth law. The DPP is not an investigative agency. It prosecutes cases investigated by other agencies.

The DPP's outcome is to contribute to a fair, safe and just society by delivering an effective, independent prosecution service in accordance with the Prosecution Policy of the Commonwealth.

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.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the Government or the public) and departmental (for the entity's operations) classification.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the 'Budgeted expenses by Outcome' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis.

Table 1.1: Office of the Director of Public Prosecutions resource statement — Budget estimates for 2022-23 as at October Budget 2022

	2021-22 <i>Estimated actual</i> \$'000	2022-23 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available	24,170	30,059
Departmental appropriation (b)	92,980	94,594
s74 External Revenue (c)	12,530	9,528
Departmental capital budget (d)	1,845	1,861
Annual appropriations - other services - non-operating		
Equity injection (e)	-	2,200
Total resourcing for DPP	131,525	138,242
	2021-22	2022-23
Average staffing level (number)	403	473

All figures shown above are GST exclusive - these may not match figures in the cash flow statement.

Prepared on a resourcing (i.e. appropriations available) basis.

(a) Appropriation Bill (No. 1) 2022-23, Supply Bill (No.3) 2022-23 and Supply Act (No.1) 2022-23.

(b) Excludes departmental capital budget (DCB).

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

(d) Departmental capital budgets are not separately identified in Appropriation Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

(e) Appropriation Bill (No. 2) 2022-23, Supply Bill (No.4) 2022-23.

1.3 Budget measures

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

Table 1.2: Entity October 2022-23 Budget measures

	Program	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000
Payment measures						
An Ambitious and Enduring APS Reform Plan (a)	1.1					
Departmental payment		-	(33)	(87)	(103)	-
Attorney-General's portfolio – additional resourcing (b)	1.1					
Departmental payment		-	3,082	7,913	5,804	5,855
Fraud Fusion Taskforce (c)	1.1					
Departmental payment		-	730	3,366	3,230	1,396
National Anti-Corruption Commission – establishment (d)	1.1					
Departmental payment		-	-	-	551	1,021
Savings from External Labour, and Savings from Advertising, Travel and Legal Expenses (e)	1.1					
Departmental payment		-	(1,778)	-	-	-
Total payment measures		-	2,001	11,192	9,482	8,272

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 the measure An Ambitious and Enduring APS Reform Plan is the Australian Public Service Commission. The full measure description and package details appear in Budget Paper No. 2 under the Prime Minister and Cabinet portfolio.
- (b) The full measure description appears in the October Budget Paper No. 2 under the Attorney-General's portfolio. Including \$0.700 million in capital funding in 2022-23 year and \$2.177 million in 2023-24.
- (c) The full measure description appears in the October Budget Paper No. 2 under the Attorney-General's portfolio.
- (d) The lead entity for measure Fraud Fusion Taskforce is the National Disability Insurance Agency. The full measure description and package details appear in the October Budget Paper No. 2 under the Social Services portfolio.
- (e) The full measure description appears in Budget Paper No.2 under Cross 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.

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements – included in Annual Reports – to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan for DPP can be found at:
<https://www.cdpp.gov.au/sites/default/files/CDPP%202021-25%20Corporate%20Plan.pdf>.

The most recent annual performance statement can be found at:
<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.

This table shows how much the DPP intends to spend (on an accrual basis) on achieving the outcome.

Table 2.1.1: Budgeted expenses for Outcome 1

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.					
	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	84,396	93,645	97,848	97,764	95,837
s74 External Revenue (a)	12,530	9,528	4,528	4,528	4,528
Expenses not requiring appropriation in the Budget year (b)	4,761	5,084	3,583	3,482	3,644
Total expenses for program 1.1	101,687	108,257	105,959	105,774	104,009
	2021-22	2022-23			
Average staffing level (number)	403	473			

(a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.

(b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses and audit fees.

Table 2.1.2: Performance measure for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It 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 the October 2022-23 Budget measures that have created new programs or materially changed existing programs are provided.

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.		
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
Prior 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.	Actual result: 100% (achieved)
	Prosecutions resulting in a finding of guilt (total matters) . Percentage of the total number of defendants found guilty.	Actual result: 98% (achieved)
	Prosecutions resulting in a finding of guilt (defended matters) . Percentage of the total number of defendants found guilty in defended matters.	Actual result: 56% (not achieved)
	Partner agency satisfaction with CDPP service delivery . Percentage of respondents indicating satisfaction with CDPP service delivery	Actual result: 86% (not achieved)
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.	Target: 100%

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.		
	Prosecutions resulting in a finding of guilt (total matters). Percentage of the total number of defendants found guilty	Target: 90%
	Prosecutions resulting in a finding of guilt (defended matters). Percentage of the total number of defendants found guilty in defended matters.	Target: 70%
Forward Estimates 2023-26	As per 2022–23 with the inclusion of the biennial survey partner agency satisfaction with CDDP service delivery performance measure every 2 years.	As per 2022–23 for compliance with the Prosecution Policy and prosecutions resulting in a finding of guilty (total and defended matters). 2023–24 and 2025–26 Partner agency satisfaction: 90%
Material changes to Program 1.1 resulting from October 2022-23 Budget Measures: Nil		

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 \$8.647 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 2022-23 is \$95.594 million, which is a net increase of \$1.614 million when compared to 2021-22 (\$92.980 million). The increase is primarily due to the 2022-23 Budget measure *Increasing the capability of the Commonwealth Director of Public Prosecutions*.

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	52,195	58,223	54,944	54,434	53,104
Suppliers	36,462	38,068	38,747	39,173	38,576
Depreciation and amortisation	11,596	10,996	11,298	11,197	11,359
Finance costs	392	400	400	400	400
Other expenses	1,042	570	570	570	570
Total expenses	101,687	108,257	105,959	105,774	104,009
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	10,178	9,320	4,320	4,320	4,320
Rental income	189	208	208	208	208
Other	2,245	82	82	82	82
Total own-source revenue	12,612	9,610	4,610	4,610	4,610
Gains					
Other	8	-	-	-	-
Total gains	8	-	-	-	-
Total own-source income	12,620	9,610	4,610	4,610	4,610
Net (cost of)/contribution by services	(89,067)	(98,647)	(101,349)	(101,164)	(99,399)
Revenue from Government	92,980	94,594	97,250	97,166	95,239
Surplus/(deficit) attributable to the Australian Government	3,913	(4,053)	(4,099)	(3,998)	(4,160)
Total comprehensive income/(loss) attributable to the Australian Government	3,913	(4,053)	(4,099)	(3,998)	(4,160)

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

	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	3,913	(4,053)	(4,099)	(3,998)	(4,160)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	4,679	5,002	3,501	3,400	3,562
plus: depreciation/amortisation expenses for ROU assets (b)	6,917	5,994	7,797	7,797	7,797
less: lease principal repayments (b)	6,862	6,943	7,199	7,199	7,199
Net Cash Operating Surplus/ (Deficit)	8,647	-	-	-	-

Prepared on Australian Accounting Standards basis.

- (a) From 2010-11, the Government introduced net cash appropriation arrangements where Bill 1 revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through Bill 1 equity appropriations. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statements.
- (b) Applies to leases under AASB 16 Leases.

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

	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	464	464	464	464	464
Trade and other receivables	31,630	32,575	32,575	32,575	32,575
Total financial assets	32,094	33,039	33,039	33,039	33,039
Non-financial assets					
Land and buildings	38,977	40,703	40,522	40,403	39,020
Property, plant and equipment	3,352	3,946	3,319	2,739	3,393
Intangibles	2,813	2,644	3,669	2,534	1,284
Other non-financial assets	2,562	2,462	2,462	2,462	2,462
Total non-financial assets	47,704	49,755	49,972	48,138	46,159
Total assets	79,798	82,794	83,011	81,177	79,198
LIABILITIES					
Payables					
Suppliers	4,649	4,649	4,649	4,649	4,649
Other payables	1,454	1,454	1,454	1,454	1,454
Total payables	6,103	6,103	6,103	6,103	6,103
Interest bearing liabilities					
Leases	34,635	35,523	35,749	35,975	36,201
Total interest bearing liabilities	34,635	35,523	35,749	35,975	36,201
Provisions					
Employee provisions	17,213	19,313	19,313	19,313	19,313
Other provisions	668	668	668	668	668
Total provisions	17,881	19,981	19,981	19,981	19,981
Total liabilities	58,619	61,607	61,833	62,059	62,285
Net assets	21,179	21,187	21,178	19,118	16,913
EQUITY*					
Parent entity interest					
Contributed equity	23,910	27,971	32,061	33,999	35,954
Reserves	18,491	18,491	18,491	18,491	18,491
Retained surplus (accumulated deficit)	(21,222)	(25,275)	(29,374)	(33,372)	(37,532)
Total parent entity interest	21,179	21,187	21,178	19,118	16,913
Total equity	21,179	21,187	21,178	19,118	16,913

Prepared on Australian Accounting Standards basis.

*'Equity' is the residual interest in assets after deduction of liabilities.

Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 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	(21,222)	18,491	23,910	21,179
Adjusted opening balance	(21,222)	18,491	23,910	21,179
Comprehensive income				
Surplus/(deficit) for the period	(4,053)	-	-	(4,053)
Total comprehensive income	(4,053)	-	-	(4,053)
Transactions with owners				
Contributions by owners				
Equity injection	-	-	2,200	2,200
Departmental Capital Budget (DCB)	-	-	1,861	1,861
Sub-total transactions with owners	-	-	4,061	4,061
Estimated closing balance as at 30 June 2023	(25,275)	18,491	27,971	21,187
Closing balance attributable to the Australian Government	(25,275)	18,491	27,971	21,187

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	98,354	93,649	97,250	97,166	95,239
Sale of goods and rendering of services	10,364	9,528	4,528	4,528	4,528
Net GST received	4,387	4,483	4,586	4,629	4,569
Other	984				
Total cash received	114,089	107,660	106,364	106,323	104,336
Cash used					
Employees	53,447	56,123	54,944	54,434	53,104
Suppliers	40,673	42,369	43,251	43,720	43,063
Interest payments on lease liability	384	400	400	400	400
s74 External Revenue transferred to the OPA	10,960	-	-	-	-
Other	1,042	570	570	570	570
Total cash used	106,506	99,462	99,165	99,124	97,137
Net cash from/(used by) operating activities	7,583	8,198	7,199	7,199	7,199
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	1,537	5,316	4,090	1,938	1,955
Total cash used	1,537	5,316	4,090	1,938	1,955
Net cash from/(used by) investing activities	(1,537)	(5,316)	(4,090)	(1,938)	(1,955)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	856	4,061	4,090	1,938	1,955
Total cash received	856	4,061	4,090	1,938	1,955
Cash used					
Principal payments on lease liability	6,862	6,943	7,199	7,199	7,199
Total cash used	6,862	6,943	7,199	7,199	7,199
Net cash from/(used by) financing activities	(6,006)	(2,882)	(3,109)	(5,261)	(5,244)
Net increase/(decrease) in cash held	40	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	424	464	464	464	464
Cash and cash equivalents at the end of the reporting period	464	464	464	464	464

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	1,913	1,938	1,955
Equity injections - Bill 2		2,200	2,177		
Total new capital appropriations	1,845	4,061	4,090	1,938	1,955
<i>Provided for:</i>					
Purchase of non-financial assets	1,845	4,061	4,090	1,938	1,955
Total items	1,845	4,061	4,090	1,938	1,955
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	726	2,200	2,177	-	-
Funded by capital appropriation - DCB (b)	2,110	3,116	1,913	1,938	1,955
Funded internally from departmental resources (c)	1,825	-	-	-	-
TOTAL	4,661	5,316	4,090	1,938	1,955
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	4,661	5,316	4,090	1,938	1,955
Total cash used to acquire assets	4,661	5,316	4,090	1,938	1,955

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	16,727	7,498	8,006	32,231
Gross book value - ROU assets	49,235	174	-	49,409
Accumulated depreciation/ amortisation and impairment	(7,319)	(4,197)	(5,193)	(16,709)
Accumulated depreciation/amortisation and impairment - ROU assets	(19,666)	(123)	-	(19,789)
Opening net book balance	38,977	3,352	2,813	45,142
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity (a)	1,300	200	700	2,200
By purchase - appropriation ordinary annual services (b)	1,272	1,613	231	3,116
By purchase - other - ROU assets	7,795	36	-	7,831
Total additions	10,367	1,849	931	13,147
Other movements				
Depreciation/amortisation expense	(2,683)	(1,219)	(1,100)	(5,002)
Depreciation/amortisation on ROU assets	(5,958)	(36)	-	(5,994)
Total other movements	(8,641)	(1,255)	(1,100)	(10,996)
As at 30 June 2023				
Gross book value	19,299	9,311	8,937	37,547
Gross book value - ROU assets	57,030	210	-	57,240
Accumulated depreciation/ amortisation and impairment	(10,002)	(5,416)	(6,293)	(21,711)
Accumulated depreciation/amortisation and impairment - ROU assets	(25,624)	(159)	-	(25,783)
Closing net book balance	40,703	3,946	2,644	47,293

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, departmental capital budget or other operational expenses.