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# 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 (CDPP) was established under the Director of Public Prosecutions Act 1983 and sits within the Attorney-General’s portfolio. The CDPP is headed by a Director appointed for a statutory term of up to seven years.

The role of the CDPP is to prosecute offences against Commonwealth law. The CDPP is not an investigatory or regulatory agency. It is an independent legal practice that prosecutes cases investigated by other agencies.

The CDPP’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.

### 1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to the entity 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. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: Office of the Director of Public Prosecutions resource statement – Budget estimates for 2025–26 as at Budget March 2025

|  |  |  |
| --- | --- | --- |
|  | *2024–25 Estimated actual $'000* | 2025–26 Estimate  $'000 |
| **Departmental** |  |  |
| Annual appropriations - ordinary annual services (a) |  |  |
| Prior year appropriations available (b) | *33,758* | 33,758 |
| Departmental appropriation (c) | *130,837* | 128,254 |
| s74 External Revenue (d) | *13,267* | 11,020 |
| Departmental capital budget (e) | *1,970* | 1,993 |
| Annual appropriations - other services - non-operating |  |  |
| Prior year appropriations available (f) | *2,200* | 2,200 |
| Total departmental annual appropriations | *182,032* | 177,225 |
| ***Total departmental resourcing*** | ***182,032*** | **177,225** |
| **Administered** |  |  |
| Annual appropriations - ordinary annual services (a) |  |  |
| Outcome 1 | *3,000* | 3,072 |
| **Total administered resourcing** | ***3,000*** | **3,072** |
| **Total resourcing for the Office of the Director of Public Prosecutions** | ***185,032*** | **180,297** |
|  |  |  |
|  | 2024–25 | 2025–26 |
| **Average staffing level (number)** | *517* | 526 |

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.

1. Appropriation Bill (No. 1) 2025–2026 and Supply Bill (No. 1) 2025–2026.
2. Excludes $2.55m withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
3. Excludes departmental capital budget (DCB).
4. Estimated External Revenue receipts under section 74 of the PGPA Act.
5. Capital budgets are not separately identified in Appropriation Bill (No. 1) and Supply Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details on capital budgets. For accounting purposes, capital budget appropriations have been designated as a ‘contribution by owner’.
6. Excludes $4.38m withheld under section 51 of the PGPA Act.

### 1.3 Budget measures

Budget measures in Part 1 relating to the CDPP are detailed in the Budget Paper No. 2 and are summarised below.

Table 1.2: CDPP 2025–26 Budget measures

Part 1: Measures announced since the 2024–25 Mid-Year Economic and Fiscal Outlook (MYEFO)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | Program | 2024–25 $'000 | 2025–26 $'000 | 2026–27 $'000 | 2027–28 $'000 | 2028–29 $'000 |
| **Payment measures** |  |  |  |  |  |  |
| Attorney-General's Portfolio - additional resourcing (a) | 1.1 |  |  |  |  |  |
| Departmental payment |  | **-** | 3,471 | **-** | **-** | **-** |
| **Total** |  | **-** | **3,471** | **-** | **-** | **-** |
| Illicit Tobacco Compliance and Enforcement Package - directed and targeted enforcement to counter profits from illicit tobacco (b) | 1.1 |  |  |  |  |  |
| Departmental payment |  | - | 2,249 | 2,287 | - | - |
| **Total** |  | **-** | **2,249** | **2,287** | **-** | **-** |
| Savings from External Labour - further extension (c) | 1.1 |  |  |  |  |  |
| Departmental payment |  | - | - | - | - | (1,711) |
| **Total** |  | **-** | - | **-** | **-** | **(1,711)** |
| Supporting Border Security (d) | 1.1 |  |  |  |  |  |
| Departmental payment |  | - | 4,114 | - | - | - |
| **Total** |  | **-** | **4,114** | **-** | **-** | **-** |
| **Total payment measures** |  |  |  |  |  |  |
| Departmental |  | - | 9,834 | 2,287 | - | (1,711) |
| **Total** |  | **-** | **9,834** | **2,287** | **-** | **(1,711)** |

Prepared on a Government Finance Statistics (Underlying Cash) basis. Figures displayed as a negative (x) represent a decrease in funds.

1. The lead entity for the *Attorney-General's Portfolio - additional resourcing* measure is the Attorney‑General’s Department. The full measure description and package details appear in the Budget Paper No. 2 under the Attorney-General's portfolio.
2. The full measure description for *Illicit Tobacco Compliance and Enforcement Package - directed and targeted enforcement to counter profits from illicit tobacco* appears in the Budget Paper No. 2 under cross portfolio.
3. The full measure description for *Savings from External Labour – further extension* measure appears in Budget Paper No. 2 under cross portfolio.
4. The lead entity for the *Supporting Border Security* measure is the Department of Home Affairs. The full measure description and package details appear in the Budget Paper No. 2 under the Home Affairs portfolio.

Part 2: Other measures not previously reported in a portfolio statement

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | Program | 2024–25 $'000 | 2025–26 $'000 | 2026–27 $'000 | 2027–28 $'000 | 2028–29 $'000 |
| **Measures (if applicable)** |  |  |  |  |  |  |
| Vaping Regulation Reform Package (a) | 1.1 |  |  |  |  |  |
| Departmental payment |  | - | 1,087 | 1,414 | - | - |
| **Total** |  | **-** | **1,087** | **1,414** | **-** | **-** |
| Strengthening Australia’s Arrangements for High Risk Terrorist Offenders – continuation (b) | 1.1 |  |  |  |  |  |
| Departmental payment |  | - | 139 | - | - | - |
| **Total** |  | **-** | **139** | **-** | **-** | **-** |
| **Total measures** |  |  |  |  |  |  |
| Departmental |  | - | 1,226 | 1,414 | - | - |
| **Total** |  | **-** | **1,226** | **1,414** | **-** | **-** |

Prepared on a Government Finance Statistics (Underlying Cash) basis. Figures displayed as a negative (x) represent a decrease in funds.

1. The lead entity for the *Vaping Regulation Reform Package* measure is the Department of Health. The full measure description and package details appear in the 2024–25 Mid-Year Economic and Fiscal Outlook (MYEFO) under the Health portfolio.
2. The lead entity for the *Strengthening Australia's Arrangements for High Risk Terrorist Offenders - continuation* measure is the Attorney-General's Department. The full measure description and package details appear in the 2024–25 MYEFO under the Attorney-General’s 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 the CDPP can be found at: <https://www.cdpp.gov.au/corporate-plan>  [Office of the Director of Public Prosecutions (CDPP) (transparency.gov.au)](https://www.transparency.gov.au/portfolio-entities-companies/attorney-general-s/office-of-the-director-of-public-prosecutions-cdpp#corporate%20plans)  The most recent annual performance statement can be found at: <https://www.cdpp.gov.au/sites/default/files/CDPP-AnnualReport-2023-24_0.pdf>  [Office of the Director of Public Prosecutions (CDPP) (transparency.gov.au)](https://www.transparency.gov.au/portfolio-entities-companies/attorney-general-s/office-of-the-director-of-public-prosecutions-cdpp#annual%20reports) |

### 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 CDPP intends to spend (on an accrual basis) on achieving the outcome.

Table 2.1.1: Budgeted expenses for Outcome 1

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2024–25 Estimated actual $'000 | 2025–26 Budget  $'000 | 2026–27 Forward estimate $'000 | 2027–28 Forward estimate $'000 | 2028–29 Forward estimate $'000 |
| **Program 1.1: An independent service to prosecute alleged offences against the criminal law of the Commonwealth** | | | | | |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services  (Appropriation Bill No. 1 and Supply Bill No. 1) | - | 3,072 | - | - | - |
| Other services (Appropriation  Bill No. 2) | 3,000 | - | - | - | - |
| **Administered total** | 3,000 | 3,072 | - | - | - |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation | 129,534 | 128,347 | 100,899 | 99,336 | 100,061 |
| s74 External Revenue (a) | 13,267 | 11,020 | 11,020 | 4,020 | 4,020 |
| Expenses not requiring  appropriation in the Budget  year (b) | 5,735 | 6,048 | 6,236 | 6,142 | 5,399 |
| **Departmental total** | 148,536 | 145,415 | 118,155 | 109,498 | 109,480 |
| **Total expenses for program 1.1** | **151,536** | **148,487** | **118,155** | **109,498** | **109,480** |
|  |  |  |  |  |  |
|  | 2024–25 | 2025–26 |  |  |  |
| **Average staffing level (number)** | 517 | 526 |  |  |  |

1. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
2. Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, make good 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 is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2024–25), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2025–26 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.**  The CDPP delivers a national prosecution service across the following practice groups:   * Fraud and Specialist Agencies; * Human Exploitation and Border Protection; * Organised Crime and National Security; and * Serious Financial and Corporate Crime. | | |
| **Key activities** | Key Activity 1 – Prosecute with Integrity.  Key Activity 2 – Work in Partnership. | |
| **Year** | **Performance measures** | **Expected performance results** |
| Current Year  2024–25 | Compliance in addressing the terms of the test for 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%  On track |
| Prosecutions resulting in a finding of guilt (defended matters). Percentage of the total number of defendants found guilty in defended matters. | Target – 70% or greater. (a)  On track |
| Prosecutions resulting in a finding of guilt (total matters). Percentage of the total number of defendants found guilty. | Target – 90% or greater. (a)  On track |
| **Year** | **Performance measures** | **Planned performance results** |
| Budget Year  2025–26 | Compliance in addressing the terms of the test for 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% |
| Prosecutions resulting in a finding of guilt (defended matters). Percentage of the total number of defendants found guilty in defended matters. | Target – 70% or greater |
| Budget Year 2025–26 continued | Prosecutions resulting in a finding of guilt (total matters). Percentage of the total number of defendants found guilty. | Target – 90% or greater |
| Partner agency satisfaction with CDPP service delivery. | Target – 90% or greater  The survey is scheduled to be conducted in May/June 2026. Results will be published in the 2025-26 annual performance statements. (b) |
| Forward Estimates  2026–29 | As per 2025-26 with the partner agency satisfaction with CDPP service delivery (every 2 years). | Targets remain consistent over the 4 forward years. |
| Material changes to Program 1.1 resulting from 2025–26 Budget Measures: Nil | | |

1. Target percentage was reported incorrectly in the 2024–25 Portfolio Budget Statements.
2. Target was not included in the 2024–25 Portfolio Budget Statements. The partner agency survey will be conducted every 2 years with results published in the following year’s annual performance statements.

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2025–26 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 CDPP revenue from Government in 2025–26 is $128.3 million, which is a decrease of $2.5 million when compared to 2024–25 ($130.8 million). The decrease is predominantly due to terminating Budget measures offset slightly by new and extended 2025–26 Budget measures, as detailed in Table 1.2: CDPP 2025–26 Budget measures.

The CDPP is budgeting for a break-even operating result in 2025–26 and 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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2024–25 Estimated actual $'000 | 2025–26 Budget  $'000 | 2026–27 Forward estimate $'000 | 2027–28 Forward estimate $'000 | 2028–29 Forward estimate $'000 |
| **EXPENSES** |  |  |  |  |  |
| Employee benefits | 76,765 | 77,633 | 59,464 | 57,488 | 57,492 |
| Suppliers | 58,525 | 54,134 | 44,742 | 37,375 | 38,351 |
| Depreciation and amortisation (a) | 11,766 | 12,279 | 12,717 | 13,453 | 12,530 |
| Finance costs | 1,480 | 1,369 | 1,232 | 1,182 | 1,107 |
| **Total expenses** | **148,536** | **145,415** | **118,155** | **109,498** | **109,480** |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Own-source revenue** |  |  |  |  |  |
| Sale of goods and rendering of  services | 13,067 | 10,820 | 10,820 | 3,820 | 3,820 |
| Sublease income | 200 | 200 | 200 | 200 | 200 |
| Other | 943 | 943 | 943 | 943 | 943 |
| **Total own-source revenue** | **14,210** | **11,963** | **11,963** | **4,963** | **4,963** |
| **Total own-source income** | **14,210** | **11,963** | **11,963** | **4,963** | **4,963** |
| **Net (cost of)/contribution by  services** | **(134,326)** | **(133,452)** | **(106,192)** | **(104,535)** | **(104,517)** |
| Revenue from Government | 130,837 | 128,254 | 101,014 | 98,991 | 100,305 |
| **Surplus/(deficit) attributable to the  Australian Government** | **(3,489)** | **(5,198)** | **(5,178)** | **(5,544)** | **(4,212)** |
| **Total comprehensive income/(loss)  attributable to the Australian  Government** | **(3,489)** | **(5,198)** | **(5,178)** | **(5,544)** | **(4,212)** |

Note: Impact of net cash appropriation arrangements

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2024–25 Estimated actual $'000 | 2025–26 Budget  $'000 | 2026–27 Forward estimate $'000 | 2027–28 Forward estimate $'000 | 2028–29 Forward estimate $'000 |
| **Total comprehensive income/(loss)  - as per statement of  Comprehensive Income** | **(3,489)** | **(5,198)** | **(5,178)** | **(5,544)** | **(4,212)** |
| plus: depreciation/amortisation of  assets funded through appropriations  (departmental capital budget funding  and/or equity injections) (a) | 4,792 | 5,105 | 5,293 | 5,199 | 4,456 |
| plus: depreciation/amortisation  expenses for ROU assets (b) | 6,974 | 7,174 | 7,424 | 8,254 | 8,074 |
| less: lease principal repayments (b) | 8,277 | 7,081 | 7,539 | 7,909 | 8,318 |
| **Net Cash Operating Surplus/ (Deficit)** | **-** | **-** | **-** | **-** | **-** |

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, please refer to Table 3.5 Departmental Capital Budget Statements.
2. Applies to leases under AASB 16 Leases.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2024–25 Estimated actual $'000 | 2025–26 Budget  $'000 | 2026–27 Forward estimate $'000 | 2027–28 Forward estimate $'000 | 2028–29 Forward estimate $'000 |
| **ASSETS** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Cash and cash equivalents | 249 | 249 | 249 | 249 | 249 |
| Trade and other receivables | 33,163 | 29,898 | 29,594 | 29,370 | 29,370 |
| ***Total financial assets*** | ***33,412*** | ***30,147*** | ***29,843*** | ***29,619*** | ***29,619*** |
| **Non-financial assets** |  |  |  |  |  |
| Land and buildings | 63,449 | 55,423 | 47,592 | 45,369 | 45,803 |
| Property, plant and equipment | 4,601 | 4,320 | 3,742 | 3,101 | 1,745 |
| Intangibles | 805 | 986 | 1,205 | 1,125 | 1,592 |
| Other non-financial assets | 2,441 | 2,441 | 2,441 | 2,441 | 2,441 |
| ***Total non-financial assets*** | ***71,296*** | ***63,170*** | ***54,980*** | ***52,036*** | ***51,581*** |
| **Total assets** | **104,708** | **93,317** | **84,823** | **81,655** | **81,200** |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Suppliers | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 |
| Other payables | 2,575 | 2,575 | 2,575 | 2,575 | 2,575 |
| ***Total payables*** | ***7,075*** | ***7,075*** | ***7,075*** | ***7,075*** | ***7,075*** |
| **Interest bearing liabilities** |  |  |  |  |  |
| Leases | 55,452 | 50,531 | 45,492 | 46,043 | 47,725 |
| ***Total interest bearing liabilities*** | ***55,452*** | ***50,531*** | ***45,492*** | ***46,043*** | ***47,725*** |
| **Provisions** |  |  |  |  |  |
| Employee provisions | 23,100 | 20,950 | 20,646 | 20,422 | 20,422 |
| Other provisions | 1,945 | 830 | 830 | 830 | 830 |
| ***Total provisions*** | ***25,045*** | ***21,780*** | ***21,476*** | ***21,252*** | ***21,252*** |
| **Total liabilities** | **87,572** | ***79,386*** | **74,043** | **74,370** | **76,052** |
| **Net assets** | **17,136** | ***13,931*** | **10,780** | **7,285** | **5,148** |
| **EQUITY\*** |  |  |  |  |  |
| **Parent entity interest** |  |  |  |  |  |
| Contributed equity | 31,130 | 33,123 | 35,150 | 37,199 | 39,274 |
| Reserves | 20,743 | 20,743 | 20,743 | 20,743 | 20,743 |
| Retained surplus (accumulated  deficit) | (34,737) | (39,935) | (45,113) | (50,657) | (54,869) |
| ***Total parent entity interest*** | ***17,136*** | ***13,931*** | ***10,780*** | ***7,285*** | ***5,148*** |
| **Total equity** | **17,136** | ***13,931*** | **10,780** | **7,285** | **5,148** |

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 2025–26)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Retained earnings  $'000 | Asset revaluation reserve $'000 | Contributed equity/ capital $'000 | Total equity   $'000 |
| **Opening balance as at 1 July 2025** |  |  |  |  |
| Balance carried forward from  previous period | (34,737) | 20,743 | 31,130 | 17,136 |
| ***Adjusted opening balance*** | ***(34,737)*** | ***20,743*** | ***31,130*** | ***17,136*** |
| **Comprehensive income** |  |  |  |  |
| Surplus/(deficit) for the period | (5,198) | - | - | (5,198) |
| ***Total comprehensive income*** | ***(5,198)*** | ***-*** | ***-*** | ***(5,198)*** |
| **Transactions with owners** |  |  |  |  |
| ***Contributions by owners*** |  |  |  |  |
| Departmental Capital Budget (DCB) | - | - | 1,993 | 1,993 |
| ***Sub-total transactions with owners*** | ***-*** | ***-*** | ***1,993*** | ***1,993*** |
| **Estimated closing balance as at 30 June 2026** | **(39,935)** | **20,743** | **33,123** | **13,931** |
| **Closing balance attributable to the Australian Government** | **(39,935)** | **20,743** | **33,123** | **13,931** |

Prepared on Australian Accounting Standards basis.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2024–25 Estimated actual $'000 | 2025–26 Budget  $'000 | 2026–27 Forward estimate $'000 | 2027–28 Forward estimate $'000 | 2028–29 Forward estimate $'000 |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Appropriations | 131,966 | 131,519 | 101,318 | 99,215 | 100,305 |
| Sale of goods and rendering of  services | 13,267 | 11,020 | 11,020 | 4,020 | 4,020 |
| Net GST received | 6,774 | 5,580 | 5,173 | 4,543 | 4,844 |
| Other | 9,000 | - | - | - | - |
| ***Total cash received*** | ***161,007*** | ***148,119*** | ***117,511*** | ***107,778*** | ***109,169*** |
| **Cash used** |  |  |  |  |  |
| Employees | 72,301 | 79,783 | 59,768 | 57,712 | 57,492 |
| Suppliers | 64,761 | 58,771 | 48,972 | 40,975 | 42,252 |
| Interest payments on lease liability | 1,480 | 1,369 | 1,232 | 1,182 | 1,107 |
| Other | 335 | 1,115 | - | - | - |
| ***Total cash used*** | ***138,877*** | ***141,038*** | ***109,972*** | ***99,869*** | ***100,851*** |
| **Net cash from/(used by)  operating activities** | **22,130** | **7,081** | **7,539** | **7,909** | **8,318** |
| **INVESTING ACTIVITIES** |  |  |  |  |  |
| **Cash used** |  |  |  |  |  |
| Purchase of property, plant and  equipment and intangibles | 15,823 | 1,993 | 2,027 | 2,049 | 2,075 |
| ***Total cash used*** | ***15,823*** | ***1,993*** | ***2,027*** | ***2,049*** | ***2,075*** |
| **Net cash from/(used by)  investing activities** | **(15,823)** | **(1,993)** | **(2,027)** | **(2,049)** | **(2,075)** |
| **FINANCING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Contributed equity | 1,970 | 1,993 | 2,027 | 2,049 | 2,075 |
| ***Total cash received*** | ***1,970*** | ***1,993*** | ***2,027*** | ***2,049*** | ***2,075*** |
| **Cash used** |  |  |  |  |  |
| Principal payments on lease liability | 8,277 | 7,081 | 7,539 | 7,909 | 8,318 |
| ***Total cash used*** | ***8,277*** | ***7,081*** | ***7,539*** | ***7,909*** | ***8,318*** |
| **Net cash from/(used by)  financing activities** | **(6,307)** | **(5,088)** | **(5,512)** | **(5,860)** | **(6,243)** |
| **Net increase/(decrease) in cash  held** | **-** | **-** | **-** | **-** | **-** |
| Cash and cash equivalents at the  beginning of the reporting period | 249 | 249 | 249 | 249 | 249 |
| **Cash and cash equivalents at  the end of the reporting period** | **249** | **249** | **249** | **249** | **249** |

Prepared on Australian Accounting Standards basis.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2024–25 Estimated actual $'000 | 2025–26 Budget  $'000 | 2026–27 Forward estimate $'000 | 2027–28 Forward estimate $'000 | 2028–29 Forward estimate $'000 |
| **NEW CAPITAL APPROPRIATIONS** |  |  |  |  |  |
| Capital budget - Bill 1 (DCB) | 1,970 | 1,993 | 2,027 | 2,049 | 2,075 |
| **Total new capital appropriations** | **1,970** | **1,993** | **2,027** | **2,049** | **2,075** |
| ***Provided for:*** |  |  |  |  |  |
| *Purchase of non-financial assets* | *1,970* | *1,993* | *2,027* | *2,049* | *2,075* |
| ***Total items*** | ***1,970*** | ***1,993*** | ***2,027*** | ***2,049*** | ***2,075*** |
| **PURCHASE OF NON-FINANCIAL  ASSETS** |  |  |  |  |  |
| Funded by capital appropriations (a) | 2,200 | - | - | - | - |
| Funded by capital appropriation -  DCB (b) | 4,623 | 1,993 | 2,027 | 2,049 | 2,075 |
| Funded internally from departmental  resources | 9,000 | - | - | - | - |
| **TOTAL** | **15,823** | **1,993** | **2,027** | **2,049** | **2,075** |
| **RECONCILIATION OF CASH USED  TO ACQUIRE ASSETS TO ASSET  MOVEMENT TABLE** |  |  |  |  |  |
| Total purchases | 1,970 | 1,993 | 2,027 | 2,049 | 2,075 |
| **Total cash used to acquire assets** | **1,970** | **1,993** | **2,027** | **2,049** | **2,075** |

Prepared on Australian Accounting Standards basis.

1. Includes Appropriation Act (No. 4) appropriations.
2. Includes purchases from current and previous years’ Departmental capital budgets (DCBs).

Table 3.6: Statement of departmental asset movements (Budget year 2025–26)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Buildings | Other property, plant and equipment | Computer software and intangibles | Total |
|  | $'000 | $'000 | $'000 | $'000 |
| **As at 1 July 2025** |  |  |  |  |
| Gross book value | 24,960 | 6,376 | 7,580 | 38,916 |
| Gross book value - ROU assets | 84,006 | 362 | - | 84,368 |
| Accumulated depreciation/  amortisation and impairment | (5,685) | (1,855) | (6,775) | (14,315) |
| Accumulated depreciation/amortisation and  impairment - ROU assets | (39,832) | (282) | - | (40,114) |
| **Opening net book balance** | **63,449** | **4,601** | **805** | **68,855** |
| **Capital asset additions** |  |  |  |  |
| **Estimated expenditure on new  or replacement assets** |  |  |  |  |
| By purchase - appropriation ordinary annual  services (a) | 280 | 1,013 | 700 | 1,993 |
| By purchase - appropriation equity -   ROU assets | 2,000 | 160 | - | 2,160 |
| **Total additions** | **2,280** | **1,173** | **700** | **4,153** |
| **Other movements** |  |  |  |  |
| Depreciation/amortisation expense | (3,232) | (1,354) | (519) | (5,105) |
| Depreciation/amortisation on   ROU assets | (7,074) | (100) | - | (7,174) |
| **Total other movements** | **(10,306)** | **(1,454)** | **(519)** | **(12,279)** |
| **As at 30 June 2026** |  |  |  |  |
| Gross book value | 25,240 | 7,389 | 8,280 | 40,909 |
| Gross book value - ROU assets | 86,006 | 522 | - | 86,528 |
| Accumulated depreciation/  amortisation and impairment | (8,917) | (3,209) | (7,294) | (19,420) |
| Accumulated depreciation/amortisation and  impairment - ROU assets | (46,906) | (382) | - | (47,288) |
| **Closing net book balance** | **55,423** | **4,320** | **986** | **60,729** |

Prepared on Australian Accounting Standards basis.

1. ‘Appropriation ordinary annual services’ refers to funding provided through Appropriation Bill (No. 1) 2025–2026 and Supply Bill (No. 1) 2025–2026 for depreciation/amortisation expenses, DCBs or other operational expenses.

Table 3.7: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2024–25 Estimated actual $'000 | 2025–26 Budget  $'000 | 2026–27 Forward estimate $'000 | 2027–28 Forward estimate $'000 | 2028–29 Forward estimate $'000 |
| **EXPENSES** |  |  |  |  |  |
| Cost awarded against the Commonwealth | 3,000 | 3,072 | - | - | - |
| **Total expenses administered on  behalf of Government** | **3,000** | **3,072** | **-** | **-** | **-** |
| **Net (cost of)/contribution by  services** | **(3,000)** | **(3,072)** | **-** | **-** | **-** |
| **Total comprehensive income/(loss)** | **(3,000)** | **(3,072)** | **-** | **-** | **-** |

Prepared on Australian Accounting Standards basis.

Table 3.8: Schedule of budgeted administered cash flows (for the period ended 30 June)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2024–25 Estimated actual $'000 | 2025–26 Budget  $'000 | 2026–27 Forward estimate $'000 | 2027–28 Forward estimate $'000 | 2028–29 Forward estimate $'000 |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash used** |  |  |  |  |  |
| Other | 3,000 | 3,072 | - | - | - |
| ***Total cash used*** | ***3,000*** | ***3,072*** | ***-*** | ***-*** | ***-*** |
| **Net cash from/(used by)  operating activities** | **(3,000)** | **(3,072)** | **-** | **-** | **-** |
| ***Net increase/(decrease) in cash  held*** | ***(3,000)*** | ***(3,072)*** | ***-*** | ***-*** | ***-*** |
| Cash and cash equivalents at  beginning of reporting period | - | - | - | - | - |
| Cash from Official Public Account for: |  |  |  |  |  |
| - Appropriations | 3,000 | 3,072 | - | - | - |
| **Cash and cash equivalents at  end of reporting period** | **-** | **-** | **-** | **-** | **-** |

Prepared on Australian Accounting Standards basis.