

**OFFICE OF THE COMMONWEALTH DIRECTOR OF PUBLIC PROSECUTIONS  
STATEMENT OF COMPREHENSIVE INCOME**

*For the period ended 30 June 2017*

		<b>Actual 2017 \$'000</b>	Actual 2016 \$'000
<b>NET COST OF SERVICES EXPENSES</b>	<b>Notes</b>		
Employee benefits	4A	<b>47,063</b>	48,209
Suppliers	4B	<b>34,975</b>	31,985
Depreciation and amortisation	8A	<b>3,134</b>	3,455
Finance costs	4C	<b>24</b>	24
Write-Down and Impairment of Assets	4D	<b>133</b>	1,477
Other	4E	<b>231</b>	330
<b>Total expenses</b>		<b><u>85,560</u></b>	<u>85,480</u>
<b>OWN-SOURCE INCOME</b>			
<b>Own-source revenue</b>			
Rendering of services	5A	<b>8,510</b>	8,284
Other	5B	<b>226</b>	321
<b>Total own-source revenue</b>		<b><u>8,736</u></b>	<u>8,605</u>
<b>Gains</b>			
Other	5C	<b>597</b>	39
<b>Total gains</b>		<b><u>597</u></b>	<u>39</u>
<b>Total own-source income</b>		<b><u>9,333</u></b>	<u>8,644</u>
<b>Net cost of services</b>		<b><u>76,227</u></b>	<u>76,836</u>
Revenue from Government	5D	<b><u>77,283</u></b>	<u>78,299</u>
<b>Surplus attributable to the Australian Government</b>		<b><u>1,056</u></b>	<u>1,463</u>
<b>Total comprehensive income attributable to the Australian Government</b>		<b><u>1,056</u></b>	<u>1,463</u>

The above statement should be read in conjunction with the accompanying notes.

**OFFICE OF THE COMMONWEALTH DIRECTOR OF PUBLIC PROSECUTIONS**  
**STATEMENT OF FINANCIAL POSITION**

*As at 30 June 2017*

	Notes	Actual 2017 \$'000	Actual 2016 \$'000
<b>ASSETS</b>			
<b>Financial Assets</b>			
Cash and cash equivalents	7A	650	74
Trade and other receivables	7B	12,228	16,312
<b>Total financial assets</b>		<u>12,878</u>	<u>16,386</u>
<b>Non-Financial Assets</b>			
Land and buildings	8A	8,950	9,584
Property, plant and equipment	8A	4,092	4,144
Intangibles	8A	718	655
Prepayments		1,900	714
<b>Total non-financial assets</b>		<u>15,660</u>	<u>15,097</u>
<b>Total Assets</b>		<u>28,538</u>	<u>31,483</u>
<b>LIABILITIES</b>			
<b>Payables</b>			
Suppliers	9A	3,253	4,043
Operating Leases	9B	6,592	7,787
Other	9C	2,054	3,965
<b>Total payables</b>		<u>11,899</u>	<u>15,795</u>
<b>Provisions</b>			
Employee provisions	10A	14,814	15,787
Other	10B	1,398	2,425
<b>Total provisions</b>		<u>16,212</u>	<u>18,212</u>
<b>Total Liabilities</b>		<u>28,111</u>	<u>34,007</u>
<b>Net Assets</b>		<u>427</u>	<u>(2,524)</u>
<b>EQUITY</b>			
Contributed equity		9,757	7,862
Reserves		18,479	18,479
Accumulated deficit		(27,809)	(28,865)
<b>Total Equity</b>		<u>427</u>	<u>(2,524)</u>

The above statement should be read in conjunction with the accompanying notes.

OFFICE OF THE COMMONWEALTH DIRECTOR OF PUBLIC PROSECUTIONS

STATEMENT OF CHANGES IN EQUITY

For the period ended 30 June 2017

	Retained earnings		Asset revaluation surplus		Contributed equity/capital		Total equity	
	2017 \$'000	2016 \$'000	2017 \$'000	2016 \$'000	2017 \$'000	2016 \$'000	2017 \$'000	2016 \$'000
<b>Opening balance</b>								
Balance carried forward from previous period	(28,865)	(30,328)	18,479	18,479	7,862	5,959	(2,524)	(5,890)
<b>Adjusted opening balance</b>	(28,865)	(30,328)	18,479	18,479	7,862	5,959	(2,524)	(5,890)
<b>Comprehensive income</b>								
Surplus (Deficit) for the period	1,056	1,463	-	-	-	-	1,056	1,463
<b>Total comprehensive income</b>	1,056	1,463	-	-	-	-	1,056	1,463
<b>Contributions by owners</b>								
Departmental capital budget funding	-	-	-	-	1,895	1,903	1,895	1,903
<b>Total transactions with owners</b>	-	-	-	-	1,895	1,903	1,895	1,903
Transfers between equity components	-	-	-	-	-	-	-	-
<b>Closing balance as at 30 June</b>	(27,809)	(28,865)	18,479	18,479	9,757	7,862	427	(2,524)

The above statement should be read in conjunction with the accompanying notes.

**Accounting Policy**

Equity Injections

Amounts appropriated which are designated as 'equity injections' for a year (less any formal reductions) and Departmental Capital Budgets (DCBs) are recognised directly in contributed equity in that year.

**OFFICE OF THE COMMONWEALTH DIRECTOR OF PUBLIC PROSECUTIONS**  
**CASH FLOW STATEMENT**

*For the period ended 30 June 2017*

	Notes	Actual 2017 \$'000	Actual 2016 \$'000
<b>OPERATING ACTIVITIES</b>			
<b>Cash received</b>			
Appropriations <sup>1</sup>		92,528	85,744
Rendering of services		7,741	8,746
Net GST received		3,110	2,621
Other		454	39
<b>Total cash received</b>		<b>103,833</b>	<b>97,150</b>
<b>Cash used</b>			
Employees		50,106	47,895
Suppliers		41,845	36,259
Other		231	330
Appropriation cash returned to the OPA <sup>1</sup>		11,342	12,813
<b>Total cash used</b>		<b>103,524</b>	<b>97,297</b>
<b>Net cash from (used by) operating activities</b>		<b>309</b>	<b>(147)</b>
<b>INVESTING ACTIVITIES</b>			
<b>Cash used</b>			
Purchase of property, plant and equipment		2,644	1,532
<b>Total cash used</b>		<b>2,644</b>	<b>1,532</b>
<b>Net cash from (used by) investing activities</b>		<b>(2,644)</b>	<b>(1,532)</b>
<b>FINANCING ACTIVITIES</b>			
<b>Cash received</b>			
Contributed equity		2,911	1,397
<b>Total cash received</b>		<b>2,911</b>	<b>1,397</b>
<b>Net cash from (used by) financing activities</b>		<b>2,911</b>	<b>1,397</b>
<b>Net increase (decrease) in cash held</b>		<b>576</b>	<b>(282)</b>
Cash and cash equivalents at the beginning of the reporting period		74	356
<b>Cash and cash equivalents at the end of the reporting period</b>	7A	<b>650</b>	<b>74</b>

The above statement should be read in conjunction with the accompanying notes.

<sup>1</sup>Appropriation cash returned to the OPA is disclosed on a GST inclusive basis in the cash flow statement. The comparatives for appropriation cash returned to the OPA and appropriation (cash received) have been restated to appropriately reflect the GST inclusive basis of appropriation cash returned to the OPA in the cash flow statement. See table below.

	Actual 2017 \$'000	Revised Actual 2016 \$'000	Original Actual 2016 \$'000
<b>OPERATING ACTIVITIES</b>			
<b>Cash received</b>			
Appropriations	92,528	85,744	83,123
<b>Cash used</b>			
Appropriation cash returned to the OPA	11,342	12,813	10,192

**OFFICE OF THE COMMONWEALTH DIRECTOR OF PUBLIC PROSECUTIONS**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**

*For the period ended 30 June 2017*

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<b>Note</b>	<b>Description</b>
1	Overview
2	Events After the Reporting Period
3	Net Cash Appropriation Arrangements
4	Expenses
5	Own-Source Income
6	Fair Value Measurements
7	Financial Assets
8	Non-Financial Assets
9	Payables
10	Provisions
11	Contingent Assets and Liabilities
12	Related Party Disclosures
13	Key Management Personnel Remuneraton
14	Financial Instruments
15	Appropriations
16	Budgetary Reports and Explanations of Major Variances