

FINANCIAL STATEMENTS

OFFICE OF THE INFORMATION COMMISSIONER

CERTIFICATION OF FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2002

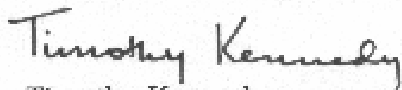
The accompanying financial statements of the Office of the Information Commissioner have been prepared in compliance with the provisions of the Financial Administration and Audit Act 1985 from proper accounts and records to present fairly the financial transactions for the financial year ending 30 June 2002 and the financial position as at 30 June 2002.

At the date of signing we are not aware of any circumstances which would render the particulars included in the financial statements misleading or inaccurate.



Peter King
DIRECTOR FINANCIAL MANAGEMENT
Principal Accounting Officer

Date: 14 August 2002



Timothy Kennedy
A/INFORMATION COMMISSIONER
Accountable Officer

Date: 14 August 2002



AUDITOR GENERAL

To the Parliament of Western Australia

**OFFICE OF THE INFORMATION COMMISSIONER
FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2002**

Matters Relating to the Electronic Presentation of the Audited Financial Statements

This audit opinion relates to the financial statements of the Office of the Information Commissioner for the year ended June 30, 2002 included on the Office's web site. The Information Commissioner is responsible for the integrity of the Office's web site. I have not been engaged to report on the integrity of the Office's web site. The audit opinion refers only to the statements named below. It does not provide an opinion on any other information which may have been hyperlinked to or from these statements. If users of this opinion are concerned with the inherent risks arising from electronic data communications, they are advised to refer to the hard copy of the audited financial statements to confirm the information included in the audited financial statements presented on this web site.

Scope

I have audited the accounts and financial statements of the Office of the Information Commissioner for the year ended June 30, 2002 under the provisions of the Financial Administration and Audit Act 1985.

The Information Commissioner is responsible for keeping proper accounts and maintaining adequate systems of internal control, preparing and presenting the financial statements, and complying with the Act and other relevant written law. The primary responsibility for the detection, investigation and prevention of irregularities rests with the Information Commissioner.

My audit was performed in accordance with section 79 of the Act to form an opinion based on a reasonable level of assurance. The audit procedures included examining, on a test basis, the controls exercised by the Office to ensure financial regularity in accordance with legislative provisions, evidence to provide reasonable assurance that the amounts and other disclosures in the financial statements are free of material misstatement and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial statements are presented fairly in accordance with Accounting Standards and other mandatory professional reporting requirements in Australia and the Treasurer's Instructions so as to present a view which is consistent with my understanding of the Office's financial position, its financial performance and its cash flows.

The audit opinion expressed below has been formed on the above basis.

Audit Opinion

In my opinion,

- (i) the controls exercised by the Office of the Information Commissioner provide reasonable assurance that the receipt and expenditure of moneys and the acquisition and disposal of property and the incurring of liabilities have been in accordance with legislative provisions; and
- (ii) the Statement of Financial Performance, Statement of Financial Position, Statement of Cash Flows, Output Schedule of Expenses and Revenues and Summary of Consolidated Fund Appropriations and Revenue Estimates and the Notes to and forming part of the financial statements are based on proper accounts and present fairly in accordance with applicable Accounting Standards and other mandatory professional reporting requirements in Australia and the Treasurer's Instructions, the financial position of the Office at June 30, 2002 and its financial performance and its cash flows for the year then ended.

D D R PEARSON
AUDITOR GENERAL
October 4, 2002

OFFICE OF THE INFORMATION COMMISSIONER

Statement of Financial Performance*for the year ended 30 June 2002*

	Note	2001-02 \$	2000-01 \$
COST OF SERVICES			
Expenses from ordinary activities			
Employee expenses	4	1,002,703	1,146,063
Supplies and services	5	107,419	113,575
Depreciation expense	6	27,181	30,941
Accommodation expenses	7	81,612	69,966
Other expenses from ordinary activities	8	89,435	85,651
Total cost of services		1,308,350	1,446,196
Revenues from ordinary activities			
Other revenues from ordinary activities	9	24,979	5,277
Total revenues from ordinary activities		24,979	5,277
NET COST OF SERVICES		1,283,371	1,440,919
REVENUES FROM GOVERNMENT			
	10		
Output Appropriation (I)		1,203,000	1,223,000
Liabilities assumed by the Treasurer		69,021	178,902
Resources received free of charge		40,811	42,834
Total revenues from Government		1,312,832	1,444,736
TOTAL CHANGES IN EQUITY OTHER THAN THOSE RESULTING FROM TRANSACTIONS WITH WA STATE GOVERNMENT AS OWNERS			
		29,461	3,817

(I) Appropriation included capital in 2001

The Statement of Financial Performance should be read in conjunction with the accompanying notes.

OFFICE OF THE INFORMATION COMMISSIONER

Statement of Financial Position*as at 30 June 2002*

	Note	2001-02 \$	2000-01 \$
Current Assets			
Cash assets	20(a)	96,677	18,496
Restricted cash assets	11	10,616	6,136
Receivables	12	15,748	9,845
Amounts receivable for outputs	13	25,000	-
Other assets	14	14,304	14,552
Total Current Assets		162,345	49,029
Non-Current Assets			
Restricted cash assets	11	25,214	21,265
Amounts receivable for outputs	13	10,000	-
Equipment	15	35,437	45,334
Total Non-Current Assets		70,651	66,599
TOTAL ASSETS		232,996	115,628
Current Liabilities			
Payables	16	43,447	21,947
Provisions	17	78,705	59,729
Other liabilities	18	24,183	18,316
Total Current Liabilities		146,335	99,992
Non-Current Liabilities			
Provisions	17	73,674	57,110
Total Non-Current Liabilities		73,674	57,110
Total Liabilities		220,009	157,102
Equity			
Contributed equity	19	25,000	-
Accumulated surplus / (deficiency)		(12,013)	(41,474)
Total Equity		12,987	(41,474)
TOTAL LIABILITIES AND EQUITY		232,996	115,628

The Statement of Financial Position should be read in conjunction with the accompanying notes.

OFFICE OF THE INFORMATION COMMISSIONER

Statement of Cash Flows*for the year ended 30 June 2002*

	Note	2001-02 \$	2000-01 \$
CASH FLOWS FROM GOVERNMENT			
Output appropriations		1,168,000	1,198,000
Capital contributions		25,000	25,000
Holding account drawdowns		-	-
Net cash provided by Government		1,193,000	1,223,000
Utilised as follows:			
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Payments to suppliers and employees		(1,108,182)	(1,234,812)
GST payments		(31,027)	(29,756)
Receipts			
Receipts from services		15,146	5,277
GST receipts		34,957	19,911
Net cash provided by/(used in) operating activities	20(c)	(1,089,106)	(1,239,380)
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sale of non-current physical assets			
Purchase of non-current physical assets		(17,284)	(17,242)
Net cash provided by/(used in) investing activities		(17,284)	(17,242)
Net increase/(decrease) in cash held		86,610	(33,622)
Cash assets at the beginning of the financial year		45,897	79,519
CASH ASSETS AT THE END OF THE FINANCIAL YEAR	20(a)	132,507	45,897

The Statement of Cash Flows should be read in conjunction with the accompanying notes.

OFFICE OF THE INFORMATION COMMISSIONER

Output Schedule of Expenses and Revenues

for the year ended 30 June 2002

	Complaint Resolution		Advice & Awareness		TOTAL	
	2001-02	2000-01	2001-02	2000-01	2001-02	2000-01
	\$	\$	\$	\$	\$	\$
COST OF SERVICES						
Expenses from ordinary activities						
Employee expenses	706,372	802,932	296,331	343,131	1,002,703	1,146,063
Supplies and services	75,476	82,172	31,943	31,403	107,419	113,575
Depreciation expense	19,842	21,473	7,339	9,468	27,181	30,941
Accommodation expenses	55,230	46,961	26,382	23,005	81,612	69,966
Other expenses from ordinary activities	59,881	52,239	29,554	33,412	89,435	85,651
Total cost of services	916,801	1,005,777	391,549	440,419	1,308,350	1,446,196
Revenues from ordinary activities						
Other revenues from ordinary activities	24,979	5,277	-	-	24,979	5,277
Total revenues from ordinary activities	24,979	5,277	-	-	24,979	5,277
NET COST OF SERVICES	891,822	1,000,500	391,549	440,419	1,283,371	1,440,919
REVENUES FROM GOVERNMENT						
Output appropriations	842,100	855,487	360,900	367,513	1,203,000	1,223,000
Liabilities assumed by the Treasurer	50,385	125,339	18,636	53,563	69,021	178,902
Resources received free of charge	29,792	30,990	11,019	11,844	40,811	42,834
Total revenues from Government	922,277	1,011,816	390,555	432,920	1,312,832	1,444,736
TOTAL CHANGES IN EQUITY OTHER THAN THOSE RESULTING FROM TRANSACTIONS WITH WA STATE GOVERNMENT AS OWNERS	30,455	11,316	(994)	(7,499)	29,461	3,817

The Output Schedule of Expenses and Revenues should be read in conjunction with the accompanying notes.

OFFICE OF THE INFORMATION COMMISSIONER
Summary of Consolidated Fund Appropriations and Revenue Estimates
for the year ended 30 June 2002

	2001-02 Estimate	2001-02 Actual	Variance	2001-02 Actual	2000-01 Actual	Variance
	\$	\$	\$	\$	\$	\$
PURCHASE OF OUTPUTS						
Item 61 Net amount appropriated to purchase outputs	1,044,000	1,044,000	-	1,044,000	1,013,000	31,000
Amount Authorised by Other Statutes						
- Freedom of Information Act 1992	151,000	159,000	8,000	159,000	185,000	(26,000)
Total appropriations provided to purchase outputs	1,195,000	1,203,000	8,000	1,203,000	1,198,000	5,000
Details of Expenditure by Outputs						
Review and Complaint Resolution	908,000	916,801	8,801	916,801	1,005,777	(88,976)
Advice and Awareness	400,000	391,549	(8,451)	391,549	440,419	(48,870)
Total Cost of Outputs	1,308,000	1,308,350	350	1,308,350	1,446,196	(137,846)
Less retained revenue	(59,000)	(24,979)	34,021	(24,979)	(5,277)	(19,702)
Net Cost of Outputs	1,249,000	1,283,371	34,371	1,283,371	1,440,919	(157,548)
Adjustment for movement in cash balances and other accrual items	(54,000)	(80,371)	(26,371)	(80,371)	(242,919)	162,548
Total appropriations provided to purchase outputs	1,195,000	1,203,000	8,000	1,203,000	1,198,000	5,000
CAPITAL						
Item 151 Capital Contribution	25,000	25,000	-	25,000	25,000	-
Capital Expenditure						
Capital appropriations	25,000	25,000	-	25,000	25,000	-
Adjustment for movement in cash balances and other accrual items	-	(4,480)	(4,480)	(4,480)	(5,258)	778
Holding account drawdowns	-	-	-	-	-	-
Total capital expenditure	25,000	20,520	(4,480)	20,520	19,742	778
GRAND TOTAL OF APPROPRIATIONS	1,220,000	1,228,000	8,000	1,228,000	1,223,000	5,000

The Summary of Consolidated Fund Appropriations, Variance to Actual and Budget should be read in conjunction with the accompanying notes.

This Summary provides the basis for the Explanatory Statement information requirements of TI 945.

The comparative figures for 2000-01 have been revised to report accrual information, rather than the cash information reported in this summary for 2000-01, to provide more meaningful comparative information with the figures presented for the current financial year. The financial effect in the current year of this change in reporting is that the net cost of outputs for 2000-01 reported in this summary is \$1,440,919 whereas in the summary for 2000-01 the net cost of outputs was \$1,239,746.

OFFICE OF THE INFORMATION COMMISSIONER
Notes to the Financial Statements
for the year ended 30 June 2002

1 Office of the Information Commissioner mission and funding

The mission of the Office of the Information Commissioner (the "Office" for the purpose of these notes) is stated as follows:

To promote public understanding and confidence in the decision making process of government agencies through access to relevant information.

The Office is funded by Parliamentary appropriations. It does not provide services on a fee-for-service basis. The financial statements encompass all funds through which the Office controls resources to carry on its functions.

2 Significant accounting policies

The following accounting policies have been adopted in the preparation of the financial statements. Unless otherwise stated these policies are consistent with those adopted in the previous year.

General Statement

The financial statements constitute a general purpose financial report which has been prepared in accordance with Australian Accounting Standards, Statement of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board and Urgent Issues Group (UIG) Consensus Views as applied by the Treasurer's Instructions. Several of these are modified by the Treasurer's Instructions to vary the application, disclosure, format and wording. The Financial Administration and Audit Act and the Treasurer's Instructions are legislative provisions governing the preparation of financial statements and take precedence over Australian Accounting Standards, Statements of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board and UIG Consensus Views. The modifications are intended to fulfil the requirements of general application to the public sector together with the need for greater disclosure and also satisfy accountability requirements.

If any such modification has a material or significant financial effect upon the reported results, details of that modification and where practicable, the resulting financial effect, is disclosed in individual notes to these financial statements.

Basis of accounting

The financial statements have been prepared in accordance with Australian Accounting Standard AAS29.

The statements have been prepared on the accrual basis of accounting using the historical cost convention, except for certain assets and liabilities which, as noted, are measured at fair value.

(a) Output Appropriations

Output Appropriations are recognised as revenues in the period in which the Office gains control of the appropriated funds. The Office gains control of appropriated funds at the time those funds are deposited into the Office's bank account or credited to the holding account held at the Department of Treasury and Finance. *Refer to Note 10 for further commentary on output appropriations.*

(b) Contributed Equity

Under UIG 38 "Contributions by Owners Made to Wholly-Owned Public Sector Entities" transfers in the nature of equity contributions must be designated by the Government (owners) as contributions by owners (at the time of, or prior to transfer) before such transfers can be recognised as equity contributions in the financial statements. Capital contributions (appropriations) have been designated as contributions by owners and have been credited directly to Contributed Equity in the Statement of Financial Position. All other transfers have been recognised in the Statement of Financial Performance. Prior to the current reporting period, capital appropriations were recognised as revenue in the Statement of Financial Performance. Capital appropriations which are repayable to the Treasurer are recognised as liabilities. *Refer to Note 10 for further commentary on the application of UIG 38.*

OFFICE OF THE INFORMATION COMMISSIONER

Notes to the Financial Statements*for the year ended 30 June 2002***(c) Net Appropriation Determination**

Pursuant to section 23A of the Financial Administration and Audit Act, the net appropriation determination by the Treasurer provides for retention of the moneys received by the Office for the executive motor vehicle scheme, GST input credits and other minor revenues.

Retained revenues may only be applied to the outputs specified in the 2001-2002 Budget Statements.

(d) Revenue Recognition

Revenue from the sale of goods and disposal of other assets and the rendering of services, is recognised when the Office has passed control of the goods or other assets or delivery of the service to the customer.

(e) Acquisitions of Assets

The cost method of accounting is used for all acquisitions of assets. Cost is measured as the fair value of the assets given up or liabilities undertaken at the date of acquisition plus incidental costs directly attributable to the acquisition.

Assets acquired at no cost or for nominal consideration, are initially recognised at their fair value at the date of acquisition.

(f) Depreciation of Non-Current Assets

All non-current assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of their future economic benefits.

The policy is to depreciate such assets if their purchase cost is \$1,000 or more. Amounts with a lower value are expensed.

Depreciation is calculated on the straight line basis, using rates which are reviewed annually. Useful lives for each class of depreciable asset are:

Furniture - wood	10 years
Furniture - metal	15 years
Office equipment	2-5 years
Computer hardware	2 years
Computer software	2 years

Motor vehicles are not depreciated as they are leased via operating lease arrangements.

(g) Leases

The Office has entered into operating lease arrangements for buildings and motor vehicles. The lessors effectively retain all of the risks and benefits incidental to ownership of the items held under the operating leases. Equal instalments of the lease payments are charged to the Statement of Financial Performance over the lease term as this is representative of the pattern of benefits to be derived from the leased property.

(h) Cash

For the purpose of the Statement of Cash Flows, cash includes cash assets and restricted cash assets.

(i) Accrued salaries

The accrued salaries suspense account (refer note 11) consists of amounts paid annually into a suspense account over a period of 10 financial years to largely meet the additional cash outflow in each eleventh year when 27 pay days occur in that year instead of the normal 26. No interest is received on this account.

OFFICE OF THE INFORMATION COMMISSIONER

Notes to the Financial Statements*for the year ended 30 June 2002*

Accrued salaries (refer note 18) represent the amount due to staff but unpaid at the end of the financial year, as the end of the last pay period for that financial year does not coincide with the end of the financial year. Accrued salaries are settled within a few days of the financial year end. The Office considers the carrying amount of accrued salaries to be equivalent to the net fair value.

(j) Payables

Payables, including accruals not yet billed, are recognised when the Office becomes obliged to make future payments as a result of a purchase of assets or services. Payables are generally settled within 30 days.

(k) Employee entitlements**Annual leave**

This entitlement is recognised at current remuneration rates and is measured at the amount unpaid at the reporting date in respect to employees' service up to that date.

Long service leave

Leave entitlements are calculated at current remuneration rates. A liability for long service leave is recognised after an employee has completed four years of service. An actuarial assessment of long service leave undertaken by Price Waterhouse Coopers in 2002 determined that the liability measured using the short hand method was not materially different from the liability measured using the present value of expected future payments.

This method of measurement of the liability is consistent with the requirements of Australian Accounting Standards AAS 30 "Accounting for Employee Entitlements".

Superannuation

Staff may contribute to the Pension Scheme, a defined benefits pension scheme now closed to new members, or the Gold State Superannuation Scheme, a defined benefit lump sum scheme now also closed to new members. All staff who do not contribute to either of these schemes become non-contributory members of the West State Superannuation Scheme, an accumulation fund complying with the Commonwealth Government's Superannuation Guarantee (Administration) Act 1992. All of these schemes are administered by the Government Employees Superannuation Board (GESB).

The superannuation expense is comprised of the following elements:

- (i) change in the unfunded employer's liability in respect of current employees who are members of the Pension Scheme and current employees who accrued a benefit on transfer from that Scheme to the Gold State Superannuation Scheme; and
- (ii) employer contributions paid to the Gold State Superannuation Scheme and West State Superannuation Scheme.

The superannuation expense does not include payment of pensions to retirees as this does not constitute part of the cost of services provided by the Office in the current year.

A revenue "Liabilities assumed by the Treasurer" equivalent to (i) is recognised under Revenues from Government in the Statement of Financial Performance as the unfunded liability is assumed by the Treasurer. The GESB makes the benefit payments and is recouped by the Treasurer.

From 1 July 2001 employer contributions were paid to the GESB in respect of the Gold State Superannuation Scheme and the West State Superannuation Scheme. Prior to 1 July 2001, the unfunded liability in respect of these Schemes was assumed by the Treasurer. An amount equivalent to the employer contributions which would have been paid to the Gold State Superannuation Scheme and the West State Superannuation Scheme if the Office had made concurrent employer contributions to those Schemes, was included in superannuation expense. This amount was also included in the revenue item "Liabilities assumed by the Treasurer".

OFFICE OF THE INFORMATION COMMISSIONER

Notes to the Financial Statements*for the year ended 30 June 2002***(l) Resources received free of charge or for nominal value**

Resources received free of charge or for nominal value which can be reliably measured are recognised as revenues and as assets or expenses as appropriate at fair value.

(m) Comparative figures

Comparative figures are, where appropriate, reclassified so as to be comparable with the figures presented in the current financial year.

(n) Rounding

Amounts in the financial statements have been rounded to the nearest dollar.

3 Outputs of the Office

Information about the Office's outputs and the expenses and revenues which are reliably attributable to those outputs is set out in the Output Schedule.

Output 1: Resolution of complaints

Provides an independent review and complaint resolution process which resolves cases in a timely manner and balances the competing needs and expectations of applicants, agencies and Parliament within legislative requirements prescribed by the Freedom of Information Act 1992.

Output 2: Freedom of information advice and awareness

Provide objective advice and information to members of the public and staff of agencies to assist in the proper lodgement and processing of applications under the Freedom of Information Act 1992. Propose initiatives to enhance administrative efficiency in agencies when dealing with applications received.

The Department of Justice provides overall corporate support in human resources and financial services (refer to note 10 for details of charge).

	2001-02	2000-01
	\$	\$
4 Employee expenses		
Salaries and wages	764,814	781,029
Annual and long service leave	90,723	147,489
Superannuation	108,613	178,902
Other related expenses	38,553	38,643
	<u>1,002,703</u>	<u>1,146,063</u>
5 Supplies and services		
Goods and supplies	32,472	39,720
Services and contracts	34,136	31,021
Resources received free of charge (note 10)	40,811	42,834
	<u>107,419</u>	<u>113,575</u>

OFFICE OF THE INFORMATION COMMISSIONER

Notes to the Financial Statements*for the year ended 30 June 2002*

	2001-02	2000-01
	\$	\$
6 Depreciation expense		
Equipment	27,181	30,941
7 Accommodation expenses		
Building rental operating lease expense	81,612	69,966
8 Other expenses from ordinary activities		
Equipment and vehicles operating lease expense	22,781	27,170
Communication expenses	12,443	12,560
Rates and taxes	12,351	11,603
Insurance	11,022	10,763
Printing and binding	10,720	9,452
Buildings, equipment and vehicles repairs and maintenance	5,761	5,662
Electricity and water	5,025	5,541
Other expenses	9,332	2,900
	89,435	85,651
9 Other revenues from ordinary activities		
Contributions to motor vehicles scheme	4,293	3,868
Recoup of salaries and wages	20,663	240
Other revenue	23	1,169
	24,979	5,277
10 Revenues from Government		
Appropriation revenue received during the year:		
Output appropriations (I)	1,203,000	1,198,000
Capital appropriations (II)	-	25,000
	1,203,000	1,223,000
The following liabilities have been assumed by the Treasurer during the financial year: (III)		
Superannuation	69,021	178,902
Resources received free of charge (IV) have been determined on the basis of the following estimates provided by agencies:		
Office of the Auditor General		
- audit services	9,000	6,500

OFFICE OF THE INFORMATION COMMISSIONER

Notes to the Financial Statements*for the year ended 30 June 2002*

	2001-02	2000-01
	\$	\$
Department of Justice		
- corporate services	30,777	35,418
Department of Housing and Works (Commercial Property Branch)		
- property management services (notional management fee based on lease payments)	1,034	916
	40,811	42,834

(I) Output appropriations are accrual amounts as from 1 July 2001, reflecting the full price paid for outputs purchased by the Government. The appropriation revenue comprises a cash component and a receivable (asset). The receivable (holding account) comprises the depreciation expense for the year and any agreed increase in leave liability during the year.

(II) Capital appropriations were revenue in 2001 (year ended 30 June 2001). From 1 July 2001, capital appropriations, termed Capital Contributions, have been designated as contributions by owners and are credited straight to equity in the Statement of Financial Position.

(III) Where a liability has been assumed by the Treasurer or other entity, the Office recognises revenues equivalent to the amount of the liability assumed and an expense relating to the nature of the event or events that initially give rise to the liability.

(IV) Where assets or services have been received free of charge or for nominal consideration, the Office recognises revenues equivalent to the fair value of the assets and/or fair value of those services that can be reliably determined and which would have been purchased if not donated, and those fair values shall be recognised as assets or expenses, as applicable.

(V) The transfers referred to in (III) to (IV) above cannot be treated as contributions by owners (equity) as no formal designation has been made and the other requirements specified in UIG 38(7) have not been met.

11 Restricted cash assets

Current

Capital contributions remaining at year end (I)	10,616	6,136
	10,616	6,136

Non-current

Accrued salaries suspense account (II)	25,214	21,265
	25,214	21,265

OFFICE OF THE INFORMATION COMMISSIONER

Notes to the Financial Statements*for the year ended 30 June 2002*

	2001-02	2000-01
	\$	\$
(I) Cash held in this account is only to be used for the purchase of computer and office equipment.		
(II) Amount held in the suspense account is only to be used for the purpose of meeting the 27th pay in a financial year that occurs every 11 years.		
12 Receivables		
Debtors	9,833	-
GST receivable	5,915	9,845
	15,748	9,845
13 Amounts receivable for outputs		
Current	25,000	
Non-Current	10,000	-
	35,000	-
This asset represents the non-cash component of output appropriations. It is restricted in that it can only be used for asset replacement or payment of leave liability.		
14 Other assets		
Prepayments	14,304	14,552
15 Equipment		
Office equipment and computers		
At cost	171,472	157,527
Accumulated depreciation	(136,035)	(112,193)
	35,437	45,334
Carrying amount at beginning of year	45,334	59,033
Additions	17,284	17,242
Disposals		-
Depreciation	(27,181)	(30,941)
Carrying amount at end of year	35,437	45,334
16 Payables		
Trade and other creditors	43,447	21,947

OFFICE OF THE INFORMATION COMMISSIONER

Notes to the Financial Statements*for the year ended 30 June 2002*

	2001-02	2000-01
	\$	\$
17 Provisions		
<u>Current</u>		
Annual leave	8,485	11,080
Long service leave	70,220	48,649
	78,705	59,729
<u>Non-current</u>		
Long service leave	73,674	57,110
	73,674	57,110
<u>Employee Entitlements</u>		
The aggregate employee entitlement liability recognised and included in the financial statements is as follows:		
Provision for employee entitlements:		
Current	78,705	59,729
Non-current	73,674	57,110
	152,379	116,839
18 Other liabilities		
Current		
Accrued Salaries		
Amounts owing for the 6 working days from 21 June to 30 June 2002. (2001, 6 working days)	24,083	18,216
Advances		
Amount owing to the Department of Justice	100	100
	24,183	18,316

19 Equity

Liabilities exceed assets for the Office and there is therefore no residual interest in the assets of the Office. This deficiency arose through expenses such as depreciation and accrual of employee entitlements for leave not involving the payment of cash in the current period being recognised in the Statement of Financial Performance. Funding for the Office until 2001 was entirely through appropriation on a cash basis. This situation reverses when appropriated cash is used to purchase assets or to pay out accrued liabilities.

OFFICE OF THE INFORMATION COMMISSIONER

Notes to the Financial Statements*for the year ended 30 June 2002*

	2001-02	2000-01
	\$	\$
Contributed equity		
Opening balance	-	
Capital contributions (I)	25,000	
Closing balance	25,000	-
(I) From 1 July 2001, capital appropriations, termed Capital Contributions, have been designated as contributions by owners and are credited straight to equity in the Statement of Financial Position.		
Accumulated surplus / (deficiency)		
Opening balance	(41,474)	(45,291)
Change in net assets after restructuring	29,461	3,817
Closing balance	(12,013)	(41,474)

20 Notes to the Statement of Cash Flows**(a) Reconciliation of cash**

Cash at the end of the financial year as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:

Cash assets	96,677	18,496
Restricted cash assets (refer note 11)	35,830	27,401
Total cash assets	132,507	45,897

(b) Non-cash financing and investing activities

During the financial year and the prior year, there were no assets/liabilities transferred/assumed from other government agencies not reflected in the Statement of Cash Flows.

(c) Reconciliation of net cost of services to net cash flows provided by/(used in) operating activities

Net cost of services	(1,283,371)	(1,440,919)
Non-cash items:		
Depreciation expense	27,181	30,941
Superannuation expense	69,021	178,902
Resources received free of charge	40,811	42,834
(Increase)/decrease in assets:		
Receivables	(9,833)	
Other current assets	248	(9,809)

OFFICE OF THE INFORMATION COMMISSIONER

Notes to the Financial Statements*for the year ended 30 June 2002*

	2001-02	2000-01
	\$	\$
Increase/(decrease) in liabilities:		
Payables	21,500	3,776
Other current liabilities	5,867	(1,009)
Current provisions	18,976	(13,788)
Non-current provisions	16,564	(20,463)
Change in GST receivables	3,930	(9,845)
Net cash provided by/(used in) operating activities	(1,089,106)	(1,239,380)

21 Commitments for expenditure

Lease commitments

Commitments in relation to leases contracted for at the reporting date but not recognised as liabilities are payable:

Within 1 year	86,304	79,788
Later than 1 year and not later than 5 years	26,274	107,210
Later than 5 years	-	-
	112,578	186,998

22 Explanatory Statement

The Summary of Consolidated Fund Appropriation and Revenue Estimates discloses appropriations and other statutes expenditure estimates, the actual expenditures made and revenue estimates and payments into Consolidated Fund all on an accrual basis.

The following explanations are provided in accordance with Treasurers Instruction 945. Significant variations are considered to be those greater than 10% and \$20,000.

(i) Significant variances between estimate and actual - Total appropriation to purchase outputs:

Retained revenue	Under	\$34,021
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The estimate for retained revenue includes resources provided by other agencies free of charge whereas this item is not included in the actual retained revenue amount. Resources received free of charge are included in the Statement of Financial Performance under the heading Revenues from Government.

OFFICE OF THE INFORMATION COMMISSIONER

Notes to the Financial Statements*for the year ended 30 June 2002*

	2001-02	2000-01
	\$	\$

(ii) Significant variances between actual and prior year actual - Total appropriation to purchase outputs:

Amount Authorised by Other Statutes	Decrease	\$26,000
- Freedom of Information Act 1992		

The appropriation amount for 2000-01 included a payment to the Commissioner for long service leave.

Output Expenditure

Review and Complaint Resolution	Decrease	\$88,976
Advice and Awareness	Decrease	\$48,870

Review and Complaint Resolution

Salaries expense reduced due to a restructure and reduced employee numbers.

Advice and Awareness

Salaries expense included one-off payments of accrued long service leave in 2000-01.

(iii) Significant variances between estimate and actual - Capital Contribution:

No significant variances.

(iv) Significant variances between actual and prior year actual - Capital Contribution:

No significant variances.

23 Financial instruments

- (a) Interest Rate Risk Exposure - The Office does not have any interest bearing accounts and is therefore not subject to any interest rate risk exposure.
- (b) Credit Risk Exposure - At the reporting date the Office was not owed any money by government or any other organisation.

OFFICE OF THE INFORMATION COMMISSIONER

Notes to the Financial Statements*for the year ended 30 June 2002*

	2001-02	2000-01
	\$	\$

24 Remuneration of Senior OfficersRemuneration

The number of senior officers whose total of fees, salaries, superannuation and other benefits for the financial year, fall within the following bands are:

\$	2001-02	2000-01
80,001 - 90,000	-	1
110,001 - 120,000	1	-
120,001 - 130,000	1	-
140,001 - 150,000	-	1
190,001 - 200,000	-	1
210,001 - 220,000	1	-

The total remuneration of senior officers is:	447,723	425,939
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The superannuation included here represents the superannuation expense incurred by the Office in respect of senior officers.

One senior officer is a member of the Pension Scheme (2000-01 - 1).

25 Supplementary financial information

- There were no losses of public moneys and other public property through theft or default during the financial year.
- There were no gifts of public property by the Office during the financial year.
- There were no revenues nor debts due to the State that were written off for the financial year.
- There were no events occurring after the balance date at the end of the financial year.
- The Office had no related bodies during the financial year.
- The Office had no affiliated bodies during the financial year.
- There were no fees paid, or due and payable to the Office of the Auditor General, but services provided free of charge by the Office of the Auditor General amounted to \$9,000 (2000-01 - \$6,500). This amount has been reported in resources received free of charge note 10.