

FINANCIAL STATEMENTS

OFFICE OF THE INFORMATION COMMISSIONER

CERTIFICATION OF FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2003

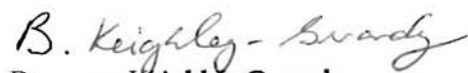
The accompanying financial statements of the Office of the Information Commissioner have been prepared in compliance with the provisions of the Financial Administration and Audit Act 1985 from proper accounts and records to present fairly the financial transactions for the financial year ending 30 June 2003, and the financial position as at 30 June 2003.

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: 15 August 2003



Bronwyn Keighley-Gerardy
INFORMATION COMMISSIONER
Accountable Officer

Date: 15 August 2003



AUDITOR GENERAL

INDEPENDENT AUDIT OPINION

To the Parliament of Western Australia

OFFICE OF THE INFORMATION COMMISSIONER
FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2003

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, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with legislative provisions; and
- (ii) 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, 2003 and its financial performance and cash flows for the year ended on that date.

Scope

The Information Commissioner's Role

The Information Commissioner is responsible for keeping proper accounts and maintaining adequate systems of internal control, preparing the financial statements, and complying with the Financial Administration and Audit Act 1985 (the Act) and other relevant written law.

The financial statements consist of the Statement of Financial Performance, Statement of Financial Position, Statement of Cash Flows, Output Schedule of Expenses and Revenues, Summary of Consolidated Fund Appropriations and Revenue Estimates, and the Notes to the Financial Statements.

Summary of my Role

As required by the Act, I have independently audited the accounts and financial statements to express an opinion on the controls and financial statements. This was done by looking at a sample of the evidence.

An audit does not guarantee that every amount and disclosure in the financial statements is error free. The term "reasonable assurance" recognises that an audit does not examine all evidence and every transaction. However, my audit procedures should identify errors or omissions significant enough to adversely affect the decisions of users of the financial statements.

D D R PEARSON
AUDITOR GENERAL
September 19, 2003

OFFICE OF THE INFORMATION COMMISSIONER

Statement of Financial Performance*for the year ended 30 June 2003*

	Note	2003 \$	2002 \$
COST OF SERVICES			
Expenses from ordinary activities			
Employee expenses	4	1,014,013	1,002,703
Supplies and services	5	119,482	107,419
Depreciation expense	6	27,529	27,181
Accommodation expenses	7	84,126	81,612
Other expenses from ordinary activities	8	61,908	89,435
Total cost of services		1,307,058	1,308,350
Revenues from ordinary activities			
Proceeds from disposal of non-current assets		1,818	-
Other revenues from ordinary activities	9	5,362	24,979
Total revenues from ordinary activities		7,180	24,979
NET COST OF SERVICES		1,299,878	1,283,371
REVENUES FROM STATE GOVERNMENT			
	11		
Output Appropriation		1,196,000	1,203,000
Liabilities assumed by the Treasurer		63,546	69,021
Resources received free of charge		45,637	40,811
Total revenues from State Government		1,305,183	1,312,832
Change in net assets resulting from operations		5,305	29,461
TOTAL CHANGES IN EQUITY OTHER THAN THOSE RESULTING FROM TRANSACTIONS WITH WA STATE GOVERNMENT AS OWNERS			
		5,305	29,461

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 2003

	Note	2003 \$	2002 \$
Current Assets			
Cash assets	21(a)	105,451	96,677
Restricted cash assets	12	13,633	10,616
Receivables	13	6,192	15,748
Amounts receivable for outputs	14	25,000	25,000
Other assets	15	14,786	14,304
Total Current Assets		<u>165,062</u>	<u>162,345</u>
Non-Current Assets			
Restricted cash assets	11	29,214	25,214
Amounts receivable for outputs	14	13,000	10,000
Equipment	16	28,572	35,437
Total Non-Current Assets		<u>70,786</u>	<u>70,651</u>
TOTAL ASSETS		<u>235,848</u>	<u>232,996</u>
Current Liabilities			
Payables	17	11,218	43,447
Provisions	18	102,396	78,705
Other liabilities	19	23,627	24,183
Total Current Liabilities		<u>137,241</u>	<u>146,335</u>
Non-Current Liabilities			
Provisions	18	80,315	73,674
Total Non-Current Liabilities		<u>80,315</u>	<u>73,674</u>
Total Liabilities		<u>217,556</u>	<u>220,009</u>
Equity			
	20		
Contributed equity		25,000	25,000
Accumulated surplus / (deficiency)		(6,708)	(12,013)
Total Equity		<u>18,292</u>	<u>12,987</u>
TOTAL LIABILITIES AND EQUITY		<u>235,848</u>	<u>232,996</u>

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 2003

	Note	2003 \$	2002 \$
CASH FLOWS FROM STATE GOVERNMENT			
Output appropriations		1,168,000	1,168,000
Capital contributions		-	25,000
Holding account drawdowns		25,000	-
Net cash provided by Government		<u>1,193,000</u>	<u>1,193,000</u>
Utilised as follows:			
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Employee Costs		(818,415)	(814,130)
Supplies and Services		(354,866)	(294,052)
GST payments		(28,461)	(31,027)
Receipts			
Receipts from services		13,980	15,146
GST receipts		29,399	34,957
Net cash provided by/(used in) operating activities	21(b)	<u>(1,158,363)</u>	<u>(1,089,106)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sale of non-current physical assets		1,818	-
Purchase of non-current physical assets		(20,664)	(17,284)
Net cash provided by/(used in) investing activities		<u>(18,846)</u>	<u>(17,284)</u>
Net increase/(decrease) in cash held		15,791	86,610
Cash assets at the beginning of the financial year		<u>132,507</u>	<u>45,897</u>
CASH ASSETS AT THE END OF THE FINANCIAL YEAR	21(a)	<u>148,298</u>	<u>132,507</u>

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 2003

	Complaint Resolution		Advice & Awareness		TOTAL	
	2003	2002	2003	2002	2003	2002
	\$	\$	\$	\$	\$	\$
COST OF SERVICES						
Expenses from ordinary activities						
Employee expenses	730,227	706,372	283,786	296,331	1,014,013	1,002,703
Supplies and services	83,957	75,476	35,525	31,943	119,482	107,419
Depreciation expense	20,096	19,842	7,433	7,339	27,529	27,181
Accommodation expenses	56,821	55,230	27,305	26,382	84,126	81,612
Other expenses from ordinary activities	38,047	59,881	23,861	29,554	61,908	89,435
Total cost of services	929,148	916,801	377,910	391,549	1,307,058	1,308,350
Revenues from ordinary activities						
Proceeds from disposal of non-current assets	1,818	-	-	-	1,818	24,979
Other revenues from ordinary activities	5,362	24,979	-	-	5,362	24,979
Total revenues from ordinary activities	7,180	24,979	-	-	7,180	-
NET COST OF SERVICES	921,968	891,822	377,910	391,549	1,299,878	1,283,371
REVENUES FROM STATE GOVERNMENT						
Output appropriations	837,200	842,100	358,800	360,900	1,196,000	1,203,000
Liabilities assumed by the Treasurer	46,389	50,385	17,157	18,636	63,546	69,021
Resources received free of charge	33,315	29,792	12,322	11,019	45,637	40,811
Total revenues from State Government	916,904	922,277	388,279	390,555	1,305,183	1,312,832
Change in Net Assets resulting from operations	(5,064)	30,455	10,369	(994)	5,305	29,461
TOTAL CHANGES IN EQUITY OTHER THAN THOSE RESULTING FROM TRANSACTIONS WITH WA STATE GOVERNMENT AS OWNERS	(5,064)	30,455	10,369	(994)	5,305	29,461

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 2003

	2003 Estimate \$	2003 Actual \$	2003 Actual \$	2002 Actual \$	Variance \$
PURCHASE OF OUTPUTS					
Item 63 Net amount appropriated to purchase outputs	1,031,000	1,031,000	1,031,000	1,044,000	(13,000)
Amount Authorised by Other Statutes					
- Freedom of Information Act 1992	151,000	165,000	165,000	159,000	6,000
Total appropriations provided to purchase outputs	1,182,000	1,196,000	1,196,000	1,203,000	(7,000)
CAPITAL					
Item 151 Capital Contribution	-	-	-	25,000	(25,000)
GRAND TOTAL OF APPROPRIATIONS	1,182,000	1,196,000	1,196,000	1,228,000	(32,000)
Details of Expenses by Outputs					
Review and Complaint Resolution	882,000	929,148	929,148	916,801	12,347
Advice and Awareness	389,000	377,910	377,910	391,549	(13,639)
Total Cost of Outputs	1,271,000	1,307,058	1,307,058	1,308,350	(1,292)
Less total revenues from ordinary activities	(59,000)	(7,180)	(7,180)	(24,979)	17,799
Net Cost of Outputs	1,212,000	1,299,878	1,299,878	1,283,371	16,507
Adjustment (1)	(30,000)	(103,878)	(103,878)	(80,371)	(23,507)
Total appropriations provided to purchase outputs	1,182,000	1,196,000	1,196,000	1,203,000	(7,000)
Capital Expenditure					
Purchase of non-current physical assets	25,000	20,664	20,664	17,284	3,380
Adjustments for other funding sources	(25,000)	(20,664)	(20,664)	7,716	(28,380)
Capital Contribution (appropriation)	-	-	-	25,000	(25,000)

(1) Adjustments are related to movements in cash balances and other accrual items such as receivables, payables and superannuation.

The Summary of Consolidated Fund Appropriations and Revenue Estimates is to be prepared on an accruals basis.

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

This Summary provides the basis for the Explanatory Statement information requirements of TI 945, set out in Note 23.

OFFICE OF THE INFORMATION COMMISSIONER

Notes to the Financial Statements*for the year ended 30 June 2003***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 Accounting Standards, Statements 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 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, are disclosed in individual notes to these financial statements.

Basis of accounting

The financial statements have been prepared in accordance with 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 11 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.

OFFICE OF THE INFORMATION COMMISSIONER

Notes to the Financial Statements

for the year ended 30 June 2003

(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 following moneys received by the Office:

- Executive Vehicle Scheme;
- Other receipts.

In accordance with the determination, the Office retained \$7,180 in 2003 (\$24,979 in 2002)

Revenues from Ordinary Activities may only be applied to the outputs specified in the 2002-2003 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. Expected 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 12) 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 2003*

Accrued salaries (refer note 19) 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 benefits**Annual leave**

This benefit is recognised at the reporting date in respect to employees' services up to that date and is measured at the nominal amounts expected to be paid when the liabilities are settled.

Long service leave

Leave benefits are calculated at remuneration rates expected to be paid when the liabilities are settled. 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 2003 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 Accounting Standard AASB 1028 "Employee Benefits".

Superannuation

Staff may contribute to the Pension Scheme, a defined benefits pension scheme now closed to new members, or to 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 State 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.

The Office is funded for employer contributions in respect of the Gold State Superannuation Scheme and the West State Superannuation Scheme. These contributions were paid to the GESB during the year. The GESB subsequently paid the employer contributions in respect of the Gold State Superannuation Scheme to the Consolidated Fund.

OFFICE OF THE INFORMATION COMMISSIONER

Notes to the Financial Statements

for the year ended 30 June 2003

(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 of amounts

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. The two key outputs of the Office are:

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 11 for details of charge).

	2003	2002
	\$	\$

4 Employee expenses

Salaries and wages	753,699	764,814
Annual and long service leave	94,492	90,723
Superannuation	131,392	108,613
Other related expenses (I)	34,430	38,553
	1,014,013	1,002,703

(I) These employee expenses include superannuation, workers compensation premiums and other employment on-costs associated with the recognition of annual and long service leave liability. The related on-costs liability is included in Employee Benefit Liabilities at Note 18.

5 Supplies and services

Goods and supplies	30,278	32,472
Services and contracts	43,567	34,136
Resources received free of charge (note 11)	45,637	40,811
	119,482	107,419

OFFICE OF THE INFORMATION COMMISSIONER

Notes to the Financial Statements

for the year ended 30 June 2003

	2003	2002
	\$	\$
6 Depreciation expense		
Equipment	27,529	27,181
7 Accommodation expenses		
Building rental operating lease expense	84,126	81,612
8 Other expenses from ordinary activities		
Equipment and vehicles operating lease expense	23,894	22,781
Communication expenses	13,262	12,443
Rates and taxes (I)	-	12,351
Insurance	12,681	11,022
Printing and binding	1,687	10,720
Buildings, equipment and vehicles repairs and maintenance	3,115	5,761
Electricity and water	4,856	5,025
Other expenses	2,413	9,332
	61,908	89,435
<p>(I) Rates and Taxes are nil in 2003 due to Building Management incorporating this cost into their variable outgoings charge, the components of which are not quantifiable. The variable outgoings charge is classified under Services and Contracts. (See note 5).</p>		
9 Other revenues from ordinary activities		
Contributions to motor vehicles scheme	4,258	4,293
Recoup of salaries and wages	-	20,663
Other revenue	1,104	23
	5,362	24,979
10 Net gain on disposal of non-current assets		
<u>Gain on Disposal of Non-Current Assets</u>		
Equipment	1,818	-
11 Revenues from State Government		
Appropriation revenue received during the year:		
Output appropriations (I)	1,196,000	1,203,000
	1,196,000	1,203,000
<p>The following liabilities have been assumed by the Treasurer during the financial year:</p>		
Superannuation (II)	63,546	69,021
	63,546	69,021

OFFICE OF THE INFORMATION COMMISSIONER
Notes to the Financial Statements
 for the year ended 30 June 2003

	2003	2002
	\$	\$
Resources received free of charge (III) Determined on the basis of the following estimates provided by agencies:		
Office of the Auditor General		
- audit services	14,500	9,000
Department of Justice		
- corporate services	29,799	30,777
Department of Housing and Works (Commercial Property Branch)		
- property management services (notional management fee based on lease payments)	1,338	1,034
	45,637	40,811
	1,305,183	1,312,832

(I) Output appropriations are accrual amounts reflecting the full cost of outputs delivered. 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) The assumption of the superannuation liability by the Treasurer is only a notional revenue to offset the notional superannuation expense reported in respect of current employees who are members of the pension scheme and current employees who have a transfer benefit entitlement under the Gold State scheme.

(III) Where assets or services have been received free of charge or for nominal consideration, the Office recognises revenues (except where the contributions of assets or services are in the nature of contributions by owners in which case the Office shall make a direct adjustment of equity) equivalent to the fair value of the assets and/or the 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.

12 Restricted cash assets

Current		
Capital contributions remaining at year end (I)	13,633	10,616
	13,633	10,616
Non-current		
Accrued salaries suspense account (II)	29,214	25,214
	29,214	25,214

OFFICE OF THE INFORMATION COMMISSIONER

Notes to the Financial Statements

for the year ended 30 June 2003

	2003	2002
	\$	\$
(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.		
13 Receivables		
Debtors	1,215	9,833
GST receivable	4,977	5,915
	6,192	15,748
14 Amounts receivable for outputs		
Current	25,000	25,000
Non-Current	13,000	10,000
	38,000	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.		
15 Other assets		
Prepayments	14,786	14,304
16 Equipment		
Office equipment and computers		
At cost	170,188	171,472
Accumulated depreciation	(141,616)	(136,035)
	28,572	35,437
<u>Reconciliation</u>		
A reconciliation of the carrying amount of Office equipment and computers at the beginning and end of the current financial year is set out below.		
Carrying amount at start of year	35,437	45,334
Additions	20,664	20,623
Cost of Disposals	21,948	(3,339)
Accumulated Depreciation	(49,477)	(27,181)
Carrying amount at end of year	28,572	35,437
17 Payables		
Trade and other creditors	11,218	43,447

OFFICE OF THE INFORMATION COMMISSIONER

Notes to the Financial Statements

for the year ended 30 June 2003

	2003	2002
	\$	\$
18 Provisions		
Current		
Annual leave	25,846	8,485
Long service leave	76,550	70,220
	102,396	78,705
Non-current		
Long service leave	80,315	73,674
	80,315	73,674
<u>Employee Benefit Liabilities</u>		
The aggregate employee entitlement liability recognised and included in the financial statements is as follows:		
Provision for employee benefits		
Current	102,396	78,705
Non-current	80,315	73,674
	182,711	152,379
19 Other liabilities		
Current		
Accrued Salaries		
Amounts owing for the 7 working days from 20 June to 30 June 2003. (2002, 6 working days)	23,527	24,083
Advances		
Amount owing to the Department of Justice	100	100
	23,627	24,183
20 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.		

OFFICE OF THE INFORMATION COMMISSIONER

Notes to the Financial Statements

for the year ended 30 June 2003

	2003	2002
	\$	\$
Contributed equity		
Opening balance	25 000	-
Capital contributions (I)	-	25,000
Closing balance	<u>25,000</u>	<u>25,000</u>
(I) 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	(12,013)	(41,474)
Change in net assets	5,305	29,461
Closing balance	<u>(6,708)</u>	<u>(12,013)</u>

21 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	105,451	96,677
Restricted cash assets (refer note 12)	42,847	35,830
	<u>148,298</u>	<u>132,507</u>

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

Net cost of services	(1,299,878)	(1,283,371)
Non-cash items:		
Depreciation expense	27,529	27,181
Superannuation expense	63,546	69,021
Resources received free of charge	45,637	40,811
Net gain on sale of equipment	(1,818)	-
(Increase)/decrease in assets:		
Receivables	8,618	(9,833)
Other current assets	(482)	248
Increase/(decrease) in liabilities:		
Current payables	(32,229)	21,500
Current provisions	23,691	18,976

OFFICE OF THE INFORMATION COMMISSIONER

Notes to the Financial Statements

for the year ended 30 June 2003

	2003	2002
	\$	\$
Other current liabilities	(556)	5,867
Non-current provisions	6,641	16,564
Change in GST receivables	938	3,930
Net cash provided by/(used in) operating activities	(1,158,363)	(1,089,106)

22 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	37,539	86,304
Later than 1 year and not later than 5 years	6,391	26,274
Later than 5 years	-	-
	43,930	112,578

The current accommodation lease expires in October 2003. No commitment has been made to any future accommodation agreement.

23 Explanatory Statement

The Summary of Consolidated Fund Appropriations and Revenue Estimates discloses appropriations and other statutes expenditure estimates, the actual expenditures made and revenue estimates and payments into Consolidated Fund. Appropriations are now 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:

Review and Complaint Resolution	Over	\$47,148
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The increase is due to a greater than estimated superannuation expense (\$23,000), an increase in the costs of the statutory position of the Information Commissioner authorised by the Freedom of Information Act (\$14,000) and unexpected travel costs by the Information Commissioner (\$6,000).

Revenue from Ordinary Activities	Under	\$51,820
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The estimate for Revenue from Ordinary Activities 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 (\$45,637).

OFFICE OF THE INFORMATION COMMISSIONER

Notes to the Financial Statements

for the year ended 30 June 2003

	2003	2002
	\$	\$
(ii) Significant variances between actual and prior year actual - Total appropriation to purchase outputs:		
- No significant variances		
(iii) Significant variances between estimate and actual - Capital Contribution:		
- No significant variances		
(iv) Significant variances between actual and prior year actual - Capital Contribution:		
	Decrease	\$25,000

The Office did not receive a Capital Contribution in 2003.

24 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.

25 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:

\$		
110,001 - 120,000	1	1
120,001 - 130,000	1	1
140,001 - 150,000	-	-
190,001 - 200,000	-	-
210,001 - 220,000	1	1
The total remuneration of senior officers is:	452,108	447,723

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 (2002 - 1).

OFFICE OF THE INFORMATION COMMISSIONER

Notes to the Financial Statements

for the year ended 30 June 2003

	2003	2002
	\$	\$

26 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 \$14,500 (2002 - \$9,000). This amount has been reported in resources received free of charge note 11.