

Financial Statements

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30 June 2022

Financial Statements

Certification of Financial Statements

For the reporting period ended 30 June 2022

The accompanying financial statements of the Parliamentary Commissioner for Administrative Investigations have been prepared in compliance with the provisions of the *Financial Management Act 2006* from proper accounts and records to present fairly the financial transactions for the financial year ended 30 June 2022 and the financial position as at 30 June 2022.

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.

Financial Statements



Alan Shaw
Chief Finance Officer

9 September 2022



Chris Field
Accountable Authority

9 September 2022

Parliamentary Commissioner for Administrative Investigations Statement of Comprehensive Income

For the year ended 30 June 2022

	Notes	2022 \$	2021 \$
COST OF SERVICES			
Expenses			
Employee benefits expense	2.1(a)	8,874,708	9,104,958
Supplies and services	2.2	923,781	937,580
Depreciation and amortisation expense	4.1, 4.2, 4.3	255,394	221,310
Accommodation expenses	2.2	1,336,207	1,414,088
Finance costs	6.2	959	827
Other expenses	2.2	31,002	34,527
Total cost of services		11,422,051	11,713,290
Income			
<i>Revenue</i>			
Other revenue	3.2	2,582,319	2,497,745
Total revenue		2,582,319	2,497,745
Total income other than income from State Government		2,582,319	2,497,745
NET COST OF SERVICES		8,839,732	9,215,545
Income from State Government			
Service appropriation	3.1	8,308,000	8,054,000
Services received free of charge	3.1	308,270	486,930
Total income from State Government		8,616,270	8,540,930
SURPLUS/(DEFICIT) FOR THE PERIOD		(223,462)	(674,615)
OTHER COMPREHENSIVE INCOME		-	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		(223,462)	(674,615)

The Statement of Comprehensive Income should be read in conjunction with the accompanying notes.

Parliamentary Commissioner for Administrative Investigations

Statement of Financial Position

As at 30 June 2022

	Notes	2022 \$	2021 \$
ASSETS			
Current Assets			
Cash and cash equivalents	6.3	294,228	367,489
Restricted cash and cash equivalents	6.3	4,630	10,398
Receivables	5.1	48,243	129,342
Amounts receivable for services	5.2	208,000	208,000
Total Current Assets		555,101	715,229
Non-Current Assets			
Restricted cash and cash equivalents	6.3	192,143	170,773
Amounts receivable for services	5.2	2,036,000	2,008,000
Plant and equipment	4.1	146,396	119,180
Intangible assets	4.2	209,014	320,742
Right-of-use assets	4.3	25,433	29,600
Total Non-Current Assets		2,608,986	2,648,295
TOTAL ASSETS		3,164,087	3,363,524
LIABILITIES			
Current Liabilities			
Payables	5.3	320,079	192,081
Employee related provisions	2.1(b)	1,830,190	1,898,938
Lease liabilities	6.1	12,016	18,802
Contract liabilities	5.4	79,052	55,106
Total Current Liabilities		2,241,337	2,164,927
Non-Current Liabilities			
Employee related provisions	2.1(b)	541,522	559,205
Lease liabilities	6.1	13,376	11,217
Contract liabilities	5.4	-	57,861
Total Non-Current Liabilities		554,898	628,283
TOTAL LIABILITIES		2,796,235	2,793,210
NET ASSETS		367,852	570,314
EQUITY			
Contributed equity		1,267,000	1,246,000
Accumulated surplus/(deficit)		(899,148)	(675,686)
TOTAL EQUITY		367,852	570,314

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

Parliamentary Commissioner for Administrative Investigations Statement of Changes in Equity

For the year ended 30 June 2022

	Notes	Contributed equity \$	Accumulated surplus/(deficit) \$	Total equity \$
Balance at 1 July 2020		1,227,000	(1,071)	1,225,929
Surplus		-	(674,615)	(674,615)
Total comprehensive income for the period		-	(674,615)	(674,615)
Transactions with owners in their capacity as owners:				
Capital appropriations		19,000	-	19,000
Total		19,000	-	19,000
Balance at 30 June 2021		1,246,000	(675,686)	570,314
Balance at 1 July 2021		1,246,000	(675,686)	570,314
Surplus/(Deficit)		-	(223,462)	(223,462)
Total comprehensive income for the period			(223,462)	(223,462)
Transactions with owners in their capacity as owners:				
Capital appropriations		21,000	-	21,000
Total		21,000	-	21,000
Balance at 30 June 2022		1,267,000	(899,149)	367,852

The Statement of Changes in Equity should be read in conjunction with the accompanying notes.

Parliamentary Commissioner for Administrative Investigations Statement of Cash Flows

For the year ended 30 June 2022

	Notes	2022 \$	2021 \$
CASH FLOWS FROM STATE GOVERNMENT			
Service appropriation		8,072,000	7,820,000
Holding account drawdown		208,000	208,000
Capital appropriations		21,000	19,000
Net cash provided by State Government		8,301,000	8,047,000
Utilised as follows:			
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Employee benefits		(8,821,617)	(8,880,726)
Supplies and services		(822,740)	(712,710)
Accommodation		(1,137,477)	(1,121,373)
GST payments on purchases		(213,165)	(217,902)
GST payments to taxation authority		(77,893)	(101,690)
Finance costs		(959)	(827)
Other payments		(26,600)	(26,086)
Receipts			
GST receipts on sales		255,868	250,971
GST receipts from taxation authority		108,809	215
Other receipts		2,582,372	2,497,734
Net cash used in operating activities		(8,153,402)	(8,312,394)
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments			
Purchase of non-current assets		(184,445)	(281,126)
Net cash used in investing activities		(184,445)	(281,126)
CASH FLOWS FROM FINANCING ACTIVITIES			
Payments			
Principal elements of lease payments		(20,811)	(20,789)
Net cash used in financing activities		(20,811)	(20,789)
Net increase/(decrease) in cash and cash equivalents		(57,658)	(567,309)
Cash and cash equivalents at the beginning of the period		548,660	1,115,968
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	6.3	491,002	548,660

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

Parliamentary Commissioner for Administrative Investigations

Notes to the Financial Statements

For the year ended 30 June 2022

1. Basis of preparation

The Office is a WA Government entity and is controlled by the State of Western Australia, which is the ultimate parent. The Office is a not-for-profit entity (as profit is not its principal objective).

A description of the nature of its operations and its principal activities have been included in the 'Overview' which does not form part of these financial statements.

These annual financial statements were authorised for issue by the Accountable Authority of the Office on 9 September 2022.

Statement of compliance

These general purpose financial statements are prepared in accordance with:

- (1) The *Financial Management Act 2006* (**FMA**);
- (2) The Treasurer's Instructions (**the Instructions or TIs**);
- (3) Australian Accounting Standards (**AASs**) – Simplified Disclosures; and
- (4) Where appropriate, those AAS paragraphs applicable for not-for-profit entities have been applied.

The FMA and the TIs take precedence over AAS. Several AAS are modified by the Instructions to vary application, disclosure format and wording. Where modification is required and has had a material or significant financial effect upon the reported results, details of that modification and the resulting financial effect are disclosed in the notes to the financial statements.

Basis of preparation

These financial statements are presented in Australian dollars applying the accrual basis of accounting and using the historical cost convention. Certain balances will apply a different measurement basis (such as the fair value basis). Where this is the case the different measurement basis is disclosed in the associated note.

Accounting for Goods and Services Tax (GST)

Income, expenses and assets are recognised net of the amount of goods and services tax (GST), except that the:

- (a) amount of GST incurred by the Office as a purchaser that is not recoverable from the Australian Taxation Office (**ATO**) is recognised as part of an asset's cost of acquisition or as part of an item of expense; and
- (b) receivables and payables are stated with the amount of GST included.

Cash flows are included in the Statement of cash flows on a gross basis. However, the GST components of cash flows arising from investing and financing activities which are recoverable from, or payable to, the ATO are classified as operating cash flows.

Contributed equity

Interpretation 1038 *Contributions by Owners Made to Wholly-Owned Public Sector Entities* requires transfers in the nature of equity contributions, other than as a result of a restructure of administrative arrangements, as designated by the Government (the owner) as contributions by owners (at the time of, or prior to, transfer) be recognised as equity contributions. Capital appropriations have been designated as contributions by owners by TI 955 *Contributions by Owners made to Wholly Owned Public Sector Entities* and have been credited directly to Contributed Equity.

Comparative information

Except when an AAS permits or requires otherwise, comparative information is presented in respect of the previous period for all amounts reported in the financial statements. AASB 1060 provides relief from presenting comparatives for:

- Property, Plant and Equipment reconciliations;
- Intangible Asset reconciliations; and
- Right of Use Asset reconciliations.

Judgements and estimates

Judgements, estimates and assumptions are required to be made about financial information being presented. The significant judgements and estimates made in the preparation of these financial statements are disclosed in the notes where amounts affected by those judgements and/or estimates are disclosed. Estimates and associated assumptions are based on professional judgements derived from historical experience and various other factors that are believed to be reasonable under the circumstances.

2. Use of our funding

Expenses incurred in the delivery of services

This section provides additional information about how the Office's funding is applied and the accounting policies that are relevant for an understanding of the items recognised in the financial statements. The primary expenses incurred by the Office in achieving its objectives and the relevant notes are:

	Notes	2022 \$	2021 \$
Employee benefits expenses	2.1(a)	8,874,708	9,104,958
Employee related provisions	2.1(b)	2,371,712	2,458,143
Other expenditure	2.2	2,290,990	2,386,195

2.1(a) Employee benefits expense

	2022 \$	2021 \$
Employee benefits	7,834,554	8,328,944
Termination benefits	-	283
Superannuation - defined contribution plans	826,368	799,146
Other related expenses	213,786	(23,416)
Total employee benefits expenses	8,874,708	9,104,958
Add: AASB 16 Non-monetary benefits	21,311	21,205
Less: Employee Contributions	(10,931)	(12,740)
Net benefits expenses	8,885,088	9,113,422

Employee benefits: Include wages, salaries, accrued and paid leave entitlements and paid sick leave; and non-monetary benefits (such as cars) for employees.

Termination benefits: Payable when employment is terminated before normal retirement date, or when an employee accepts an offer of benefits in exchange for the termination of employment. Termination benefits are recognised when the Office is demonstrably committed to terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal or providing termination benefits as a result of an offer made to encourage voluntary redundancy. Benefits falling due more than 12 months after the end of the reporting period are discounted to present value.

Superannuation: is the amount recognised in profit or loss of the Statement of Comprehensive Income comprises employer contributions paid to the GSS (concurrent contributions), the WSS, the GESBs, or other superannuation funds.

AASB 16 Non-monetary benefits: are non-monetary employee benefits, predominantly relating to the provision of vehicle benefits that are recognised under AASB 16 and are excluded from the employee benefits expense.

Employee Contributions: are contributions made to the Office by employees towards employee benefits that have been provided by the Office. This includes both AASB 16 and non-AASB 16 employee contributions.

Note 2.1(b) Employee related provisions

	2022 \$	2021 \$
Current		
<i>Employee benefits provision</i>		
Annual leave	677,893	659,908
Long service leave	1,137,902	1,215,867
Purchased leave scheme	6,131	14,557
	1,821,926	1,890,332
<i>Other provisions</i>		
Employment on-costs	8,264	8,606
	8,264	8,606
Total current employee related provisions	1,830,190	1,898,938
	2022 \$	2021 \$
Non-current		
<i>Employee benefits provision</i>		
Long service leave	539,098	556,700
	539,098	556,700
<i>Other provisions</i>		
Employment on-costs	2,424	2,505
	2,424	2,505
Total non-current employee related provisions	541,522	559,205
Total employee related provisions	2,371,712	2,458,143

Provision is made for benefits accruing to employees in respect of annual leave and long service leave for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

Annual leave liabilities are classified as current as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period.

The provision for annual leave is calculated at the present value of expected payments to be made in relation to services provided by employees up to the reporting date.

Long service leave liabilities are unconditional long service leave provisions classified as current liabilities as the Office does not have an unconditional right to defer settlement of the liability for at least 12 months after the end of the reporting period.

Pre-conditional and conditional long service leave provisions are classified as non-current liabilities because the Office has an unconditional right to defer the settlement of the liability until the employee has completed the requisite years of service.

The provision for long service leave are calculated at present value as the Office does not expect to wholly settle the amounts within 12 months. The present value is measured taking into account the present value of expected future payments to be made in relation to services provided by employees up to the reporting date. These payments are estimated using the remuneration rate expected to apply at the time of settlement, and discounted using market yields at the end of the reporting period on national government bonds with terms to maturity that match, as closely as possible, the estimated future cash outflows.

Purchase leave liabilities are classified as current as they must be cleared or paid out within 12 months.

Employment on-costs involve settlements of annual and long service leave liabilities which gives rise to the payment of employment on-costs including workers' compensation insurance. The provision is the present value of expected future payments.

Employment on-costs, including workers' compensation insurance, are not employee benefits and are recognised separately as liabilities and expenses when the employment to which they relate has occurred. Employment on-costs are included as part of 'Other expenditure', Note 2.2 (apart from the unwinding of the discount (finance cost)), and are not included as part of the Office's 'employee benefits expense'. The related liability is included in 'Employment on-costs provision'.

	2022 \$	2021 \$
Employment on-cost provision		
Carrying amount at start of period	11,111	10,184
Additional provisions recognised	(423)	927
Carrying amount at end of period	10,688	11,111

Key sources of estimation uncertainty – long service leave

Key estimates and assumptions concerning the future are based on historical experience and various other factors that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next financial year.

Several estimates and assumptions are used in calculating the Office's long service leave provision. These include:

- Expected future salary rates;
- Discount rates;
- Employee retention rates; and
- Expected future payments.

Changes in these estimations and assumptions may impact on the carrying amount of the long service leave provision. Any gain or loss following revaluation of the present value of long service leave liabilities is recognised as employee benefits expense.

2.2 Other expenditure

	2022 \$	2021 \$
Supplies and services		
Communications	60,077	56,952
Consumables	95,731	86,864
Services and contracts	402,428	390,746
Services received free of charge	109,541	194,215
Insurance	21,575	6,326
Travel	84,706	(4,611)
Other	149,723	207,090
Total supplies and services expenses	923,781	937,580
Accommodation expenses		
Office Rental	1,137,478	1,121,252
Repairs and maintenance	-	121
Services received free of charge	198,729	292,715
Total accommodation expenses	1,336,207	1,414,088
Other		
Employment on-costs	(423)	927
Audit fee	26,600	26,600
Other	4,825	7,000
Total other expenses	31,002	34,527
Total other expenditure	2,290,990	2,386,195

Supplies and services expenses are recognised as an expense in the reporting period in which they are incurred. The carrying amounts of any materials held for distribution are expensed when the materials are distributed.

Office rental is expensed as incurred as Memorandum of Understanding Agreements between the Office and the Department of Finance for the leasing of office accommodation contain significant substitution rights.

Repairs, maintenance and cleaning costs are recognised as expenses as incurred.

Other operating expenses generally represent the day-to-day running costs incurred in normal operations.

3. Our funding sources

How we obtain our funding

This section provides additional information about how the Office obtains its funding and the relevant accounting policy notes that govern the recognition and measurement of this funding. The primary income received by the Office and the relevant notes are:

	Notes	2022 \$	2021 \$
Income from State Government	3.1	8,616,270	8,540,930
Other revenue	3.2	2,582,319	2,497,745

3.1 Income from State Government

	Notes	2022 \$	2021 \$
Appropriation received during the period			
Service appropriation			
- Recurrent		7,626,000	7,376,000
Special Acts		682,000	678,000
Total service appropriation		8,308,000	8,054,000

Resources received from other public sector entities

Resources received free of charge from other State government agencies during the period:

State Solicitor's Office	2.2	-	16,754
Department of the Premier and Cabinet	2.2	109,541	177,461
Department of Finance	2.2	198,729	292,715
Total resources received		308,270	486,930
Total income from State Government		8,616,270	8,540,930

Service Appropriations are recognised as income at fair value of consideration received 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 in the bank account or credited to the holding account held at Treasury.

Resources received from other public sector entities is recognised as income equivalent to the fair value of assets received, or the fair value of services received that can be reliably determined and which would have been purchased if not donated.

Parliamentary Commissioner for Administrative Investigations

Summary of consolidated account appropriations

For the year ended 30 June 2022

	2022 Budget Estimate \$	2022 Supplementary Funding \$	2022 Mid-year Review Adjustment \$	2022 Revised Budget \$	2022 Actual \$	2022 Variance \$
Delivery Services						
Item 4 Net amount appropriated to deliver services	7,452,000	174,000	-	7,626,000	7,626,000	-
Section 25 Transfer of service appropriation	-	-	-	-	-	-
Amount Authorised by Other Statutes						
- <i>Parliamentary Commissioner Act 1971</i>	682,000	-		682,000	682,000	-
Total appropriations provided to deliver services	8,134,000	174,000	-	8,308,000	8,308,000	-
Capital						
Item 92 Capital appropriations	21,000		-	21,000	21,000	-
GRAND TOTAL	8,155,000	174,000	-	8,329,000	8,329,000	-

3.2 Other income

	2022 \$	2021 \$
Employee contributions ^(a)	10,931	12,740
Other revenue - general	23,881	33,247
Other recoup ^(b)	2,547,507	2,451,758
Total other income	2,582,319	2,497,745

(a) Contributions made to the Office by employees towards employee benefits that have been provided by the Office under the Senior Officer Vehicle Scheme.

(b) Includes recoup for the costs of the functions of the Energy and Water Ombudsman Western Australia and services of the Office in relation to complaints involving the Indian Ocean Territories (see Note 8.7).

Revenue is recognised and measured at the fair value of consideration received or receivable.

4. Key assets

Assets the Office utilises for economic benefit or service potential

This section includes information regarding the key assets the Office utilises to gain economic benefits or assets the Office utilises for economic benefit or service potential or provide service potential. The section sets out both the key accounting policies and financial information about the performance of these assets:

	Notes	2022 \$	2021 \$
Plant and equipment	4.1	146,396	119,180
Intangibles	4.2	209,014	320,742
Right-of-use assets	4.3	25,433	29,600
Total key assets		380,843	469,522

4.1 Plant and equipment

	Furniture and Fittings	Computer Hardware	Office Equipment	Communications	Total
Year ended 30 June 2022	\$	\$	\$	\$	\$
1 July 2021					
Gross carrying amount	6,814	371,687	41,875	213,050	633,426
Accumulated depreciation	(6,302)	(272,624)	(22,270)	(213,050)	(514,246)
Carrying amount at start of period	512	99,063	19,605	-	119,180
Additions	-	90,087	-	-	90,087
Other disposals	-	-	-	-	-
Depreciation	(512)	(55,484)	(6,875)	-	(62,871)
Carrying amount at end of period	-	133,666	12,730	-	146,396
Gross carrying amount	6,814	405,221	41,875	-	453,910
Accumulated depreciation	(6,814)	(271,555)	(29,145)	-	(307,514)

Initial recognition

Items of plant and equipment, costing \$5,000 or more are measured initially at cost. Where an asset is acquired for no or nominal cost, the cost is valued at its fair value at the date of acquisition. Items of plant and equipment costing less than \$5,000 are immediately expensed direct to the Statement of Comprehensive Income (other than where they form part of a group of similar items which are significant in total).

Subsequent measurement

Plant and equipment is stated at historical cost less accumulated depreciation and accumulated impairment losses.

Useful lives

All plant and equipment having a limited useful life are systematically depreciated over their estimated useful lives in a manner that reflects the consumption of their future economic benefits.

Depreciation is generally calculated on a straight line basis, at rates that allocate the asset's value, less any estimated residual value, over its estimated useful life. Typical estimated useful lives for the different asset classes for current and prior years are included in the table below:

Asset	Useful life: years
Furniture and fittings	10 years
Plant and machinery	10 years
Computer hardware	3 years
Office equipment	5 years
Motor vehicles	3 - 5 years
Software ^(a)	3 years

(a) Software that is integral to the operation of related hardware.

Impairment

Non-financial assets, including items of plant and equipment, are tested for impairment whenever there is an indication that the asset may be impaired. Where there is an indication of impairment, the recoverable amount is estimated. Where the recoverable amount is less than the carrying amount, the asset is considered impaired and is written down to the recoverable amount and an impairment loss is recognised.

Where an asset measured at cost is written down to its recoverable amount, an impairment loss is recognised through profit or loss.

Where a previously revalued asset is written down to its recoverable amount, the loss is recognised as a revaluation decrement through other comprehensive income.

As the Office is a not-for-profit agency, the recoverable amount of regularly revalued specialised assets is anticipated to be materially the same as fair value.

If there is an indication that there has been a reversal in impairment, the carrying amount shall be increased to its recoverable amount. However this reversal should not increase the asset's carrying amount above what would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised in prior years.

The risk of impairment is generally limited to circumstances where an asset's depreciation is materially understated, where the replacement cost is falling or where there is a significant change in useful life. Each relevant class of assets is reviewed annually to verify that the accumulated depreciation/amortisation reflects the level of consumption or expiration of the asset's future economic benefits and to evaluate any impairment risk from declining replacement costs.

4.2 Intangible assets

	Computer Software	Total
Year ended 30 June 2022	\$	\$
1 July 2021		
Gross carrying amount	2,183,972	2,183,972
Accumulated amortisation	(1,863,231)	(1,863,231)
Carrying amount at start of period	320,741	320,741
Additions	60,444	60,444
Amortisation	(172,171)	(172,171)
Carrying amount at 30 June 2022	209,014	209,014

Initial recognition

Intangible assets are initially recognised at cost. For assets acquired at no cost or for nominal cost, the cost is their fair value at the date of acquisition.

Acquisitions of intangible assets costing \$5,000 or more and internally generated intangible assets costing \$5,000 or more that comply with the recognition criteria as per AASB 138.57 (as noted below), are capitalised.

Costs incurred below these thresholds are immediately expensed directly to the Statement of Comprehensive Income.

An internally generated intangible asset arising from development (or from the development phase of an internal project) is recognised if, and only if, all of the following are demonstrated:

- the technical feasibility of completing the intangible asset so that it will be available for use or sale;
- an intention to complete the intangible asset, and use or sell it;
- the ability to use or sell the intangible asset;
- the intangible asset will generate probable future economic benefit;
- the availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset; and
- the ability to measure reliably the expenditure attributable to the intangible asset during its development.

Costs incurred in the research phase of a project are immediately expensed.

Subsequent measurement

The cost model is applied for subsequent measurement of intangible assets, requiring the asset to be carried at cost less any accumulated amortisation and accumulated impairment losses.

4.2.1 Amortisation and impairment

Charge for the period

	2022	2021
	\$	\$
Computer software	172,171	159,447
Total amortisation for the period	172,171	159,447

As at 30 June 2022 there were no indications of impairment to intangible assets.

The Office held no goodwill or intangible assets with an indefinite useful life during the reporting period. At the end of the reporting period there were no intangible assets not yet available for use.

Useful lives

Amortisation of finite life intangible assets is calculated on a straight line basis at rates that allocate the asset's value over its estimated useful life. All intangible assets controlled by the Office have a finite useful life and zero residual value. Estimated useful lives are reviewed annually.

The estimated useful lives for each class of intangible asset are:

Asset	Useful life: years
Computer software ^(a)	3 years

(a) Software that is not integral to the operation of any related hardware.

Impairment of intangible assets

Intangible assets with indefinite useful lives are tested for impairment annually or when an indication of impairment is identified. As at 30 June 2022 there were no indications of impairment to intangible assets.

The policy in connection with testing for impairment is outlined in note 4.1.

4.3 Right of use assets

Charge for the period

	Vehicles	Total
Year ended 30 June 2022	\$	\$
Carry amount at beginning of period	29,600	29,600
Additions	16,185	16,185
Depreciation	(20,352)	(20,352)
Net carrying amount as at end of period	25,433	25,433

The Office has leases for vehicles. The lease contracts are typically made for fixed periods of 5 years.

The Office has also entered into a Memorandum of Understanding Agreements with the Department of Finance for the leasing of office accommodation. These are not recognised under AASB 16 because of substitution rights held by the Department of Finance and are accounted for as an expense as incurred.

Initial recognition

At the commencement date of the lease, the Office recognises right-of-use assets and a corresponding lease liability for most leases. The right-of-use assets are measured at cost comprising of:

- The amount of the initial measurement of lease liability;
- Any lease payments made at or before the commencement date less any lease incentives received;
- Any initial direct costs; and
- Restoration costs, including dismantling and removing the underlying asset.

The corresponding lease liabilities in relation to these right-of-use assets have been disclosed in note 6.1 Lease liabilities.

The Office has elected not to recognise right-of-use assets and lease liabilities for short-term leases (with a lease term of 12 months or less) and low value leases (with an underlying value of \$5,000 or less). Lease payments associated with these leases are expensed over a straight-line basis over the lease term.

Subsequent measurement

The cost model is applied for subsequent measurement of right-of-use assets, requiring the asset to be carried at cost less any accumulated depreciation and accumulated impairment losses and adjusted for any re-measurement of lease liability.

Depreciation and impairment of right-of-use assets

Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the underlying assets.

If ownership of the leased asset transfers to the Agency at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset.

Right-of-use assets are tested for impairment when an indication of impairment is identified.

The policy in connection with testing for impairment is outlined in note 4.1.

5. Other assets and liabilities

This section sets out those assets and liabilities that arose from the Office's controlled operations and includes other assets utilised for economic benefits and liabilities incurred during normal operations:

	Notes	2022 \$	2021 \$
Receivables	5.1	48,243	129,342
Amounts receivable for services	5.2	2,244,000	2,216,000
Payables	5.3	320,079	192,081
Contract liabilities	5.4	79,052	112,967

5.1 Receivables

	2022 \$	2021 \$
<u>Current</u>		
Receivables	19,385	58,581
GST receivable	-	52,832
Purchased leave receivable	28,858	17,930
Total current	48,243	129,342

Receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net receivables is equivalent to fair value as it is due for settlement within 30 days.

5.2 Amounts receivable for services (Holding Account)

	2022 \$	2021 \$
Current	208,000	208,000
Non-current	2,036,000	2,008,000
Balance at end of period	2,244,000	2,216,000

Amounts receivable for services represent the non-cash component of service appropriations. It is restricted in that it can only be used for asset replacement or payment of leave liability.

Amounts Receivable for services are a financial assets at amortised costs, and are considered not impaired (i.e. there is no expected credit loss of the holding accounts).

5.3 Payables

	2022 \$	2021 \$
Current		
Trade payables	-	-
Accrued expenses	50,829	54,971
Accrued salaries	234,153	122,002
Accrued superannuation	14,356	12,092
GST payable	20,741	-
Other payables	-	3,016
Total payables at end of period	320,079	192,081

Payables are recognised at the amounts payable when the Office becomes obliged to make future payments as a result of a purchase of assets or services. The carrying amount is equivalent to fair value, as settlement is generally within 20 days.

Accrued salaries represent the amount due to staff but unpaid at the end of the reporting period. Accrued salaries are settled within a fortnight after the reporting period. The Office considers the carrying amount of accrued salaries to be equivalent to its fair value.

TI 323 Timely Payment of Accounts requirements payments for goods, services and construction of less than \$1 million and not subject to an exemption, to be paid within 20 days. Payments over \$1 million are required to be settled all payments within 30 calendar days of the receipt of a correctly rendered invoice, or provisions of goods or services.

5.4 Contract liabilities

	2022 \$	2021 \$
Current		
Software contracts ^(a)	79,052	55,106
Total current	79,052	55,106
Non-current		
Software contracts ^(a)	-	57,861
Total non-current	-	57,861
Balance at end of period	79,052	112,967

(a) Software contracts for finance, records management, case management and email system that are over a period of 2 or more years.

6. Financing

This section sets out the material balances and disclosures associated with the financing and cashflows of the Office.

	Notes
Lease liabilities	6.1
Finance costs	6.2
Cash and cash equivalents	6.3
Capital commitments	6.4

6.1 Lease liabilities

	Notes	2022 \$	2021 \$
<u>Lease liabilities</u>			
Not later than one year		12,016	18,802
Later than one year and not later than five years		13,376	11,217
Later than 5 years		-	-
		25,392	30,019
Current		12,016	18,802
Non-current		13,376	11,217
		25,392	30,019

Initial measurement

At the commencement date of the lease, the Office recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments are discounted using the interest rate implicit in the lease. If that rate cannot be readily determined, the Office uses the incremental borrowing rate provided by Western Australia Treasury Corporation.

Lease payments included by the Office as part of the present value calculation of lease liability include:

- Fixed payments (including in-substance fixed payments), less any lease incentives receivable;
- Variable lease payments that depend on an index or rate initially measured using the index or rate at the commencement date;
- Amounts expected to be payable by the lessee under residual value guarantees;
- The exercise price of purchase options (where these are reasonably certain to be exercised);
- Payments for penalties for terminating a lease, where the lease term reflects the agency exercising an option to terminate the lease;
- Periods covered by extension or termination options are only included in the lease term by the Office if the lease is reasonably certain to be extended (or not terminated).

The interest on the lease liability is recognised in profit or loss over the lease term so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period. Lease liabilities do not include any future changes in variable lease payments (that depend on an index or rate) until they take effect, in which case the lease liability is reassessed and adjusted against the right-of-use asset.

Variable lease payments, not included in the measurement of lease liability, that are dependent on sales an index or a rate, are recognised by the Office in profit and loss in the period in which the condition that triggers those payments occurs.

This section should be read in conjunction with note 4.3.

Subsequent measurement

Lease liabilities are measured by increasing the carrying amount to reflect interest on the lease liabilities; reducing the carrying amount to reflect the lease payments made; and remeasuring the carrying amount at amortised cost, subject to adjustments to reflect any reassessment or lease modifications.

The Office has not received any COVID-19 rent concessions and therefore has made no assessment of whether a concession is a lease modification. This assessment impacts the measurement of lease liability and AASB 1060 requires additional consequential disclosures.

	Notes	2022 \$	2021 \$
Lease expenses recognised in the Statement of comprehensive income			
Lease interest expense		959	827

6.2 Finance costs

	2022 \$	2021 \$
Finance costs		
Interest expense on Lease Liabilities	959	827
Total finance costs	959	827

'Finance cost' includes the interest component of lease liability repayments, and the increase in financial liabilities and non-employment provisions due to the unwinding of discounts to reflect the passage of time.

6.3 Cash and cash equivalents

	Notes	2022 \$	2021 \$
Current			
Cash and cash equivalents		294,228	367,489
Restricted cash and cash equivalents			
– Indian Ocean Territories	8.7	4,630	10,398
Non-current			
Restricted cash and cash equivalents			
– Accrued salaries suspense account ^(a)		192,143	170,773
Balance at end of period		491,001	548,660

(a) Funds held in the suspense account for the purpose of meeting the 27th pay in a reporting period that occurs every 11th year. This account is classified as non-current for 10 out of 11 years.

For the purpose of the statement of cash flows, cash and cash equivalent (and restricted cash and cash equivalent) assets comprise cash on hand and are subject to insignificant risk of changes in value.

The accrued salaries suspense account consists of amounts paid annually, from agency appropriations for salaries expense, into a Treasury suspense account to meet the additional cash outflow for employee salary payments in reporting periods with 27 pay days instead of the normal 26. No interest is received on this account.

6.4 Capital commitments

	2022 \$	2021 \$
Capital expenditure commitments, being contracted capital expenditure additional to the amounts reported in the financial statements, are payable as follows:		
Within 1 year ^(a)	59,610	19,487
Later than 1 year and not later than 5 years	-	-
Later than 5 years	-	-
	59,610	19,487

(a) Due to the timing of the replacement of Office assets, some intangible computer hardware assets were committed in 2021-22 but not paid until 2022-23.

7. Financial instruments and Contingencies

	Note
Financial instruments	7.1
Contingent assets and liabilities	7.2

7.1 Financial instruments

The carrying amounts of each of the following categories of financial assets and financial liabilities at the end of the reporting period are:

	2022 \$	2021 \$
Financial Assets		
Cash and cash equivalents	491,001	548,660
Financial assets at amortised cost ^(a)	2,292,243	2,292,510
Total financial assets	2,783,244	2,841,170
Financial Liabilities		
Financial liabilities at amortised cost ^(b)	378,389	305,048
Total financial assets	378,389	305,048

(a) The amount of Financial assets at amortised costs excludes GST recoverable to the ATO (statutory receivable).

(b) The amount of Financial liabilities at amortised costs excludes GST payable to the ATO (statutory payable).

Measurement

All financial assets and liabilities are carried without subsequent remeasurement.

7.2 Contingent assets and liabilities

Contingent assets and contingent liabilities are not recognised in the statement of financial position but are disclosed and, if quantifiable, are measured at the best estimate.

The Office is not aware of any contingent liabilities or contingent assets at the end of the reporting period.

8. Other disclosures

This section includes additional material disclosures required by accounting standards or other pronouncements, for the understanding of this financial report.

	Note
Events occurring after the end of the reporting period	8.1
Changes in accounting policy	8.2
Key management personnel	8.3
Related party transactions	8.4
Remuneration of auditors	8.5
Supplementary financial information	8.6
Indian Ocean Territories	8.7

8.1 Events occurring after the end of the reporting period

The Office is not aware of any event after the end of the reporting period that may have an impact on the financial statements.

8.2 Changes in accounting policy

The Office has adopted the following new Australian Accounting Standards in accordance with transitional provisions applicable to each standard:

AASB 2020-2 Amendments to Australian Accounting Standards – Removal of Special Purpose Financial Statements for Certain For-Profit Private Sector Entities

AASB 2020-5 Amendments to Australian Accounting Standards – Insurance Contracts

AASB 2020-7 Amendments to Australian Accounting Standards – Covid-19-Related Rent Concessions: Tier 2 Disclosures

AASB 2020-8 Amendments to Australian Accounting Standards - Interest Rate Benchmark Reform – Phase 2

AASB 2020-9 Amendments to Australian Accounting Standards – Tier 2 Disclosures: Interest Rate Benchmark Reform (Phase 2) and Other Amendments

AASB 2021-1 Amendments to Australian Accounting Standards - Transition to Tier 2: Simplified Disclosures for Not-for-Profit Entities

AASB 2021-3 Amendments to Australian Accounting Standards – Covid-19-Related Rent Concessions beyond 30 June 2021

The Office considers these standards do not have a material impact on the Office.

8.3 Key management personnel

The Office has determined key management personnel to include cabinet ministers and senior officers of the Office. The Office does not incur expenditures to compensate Ministers and those disclosures may be found in the *Annual Report on State Finances*.

The total fees, salaries, superannuation, non-monetary benefits and other benefits for senior officers of the Office for the reporting period are presented within the following bands:

Compensation band (\$)	2022	2021
130,001 - 140,000	1	-
140,001 - 150,000	1	-
150,001 - 160,000	-	1
180,001 - 190,000	-	1
190,001 - 200,000	2	2
200,001 - 210,000	1	1
210,001 - 220,000	1	2
220,001 - 230,000	1	-
250,001 - 260,000	-	1
260,001 - 270,000	1	-
460,001 - 470,000	-	1
480,001 - 490,000	1	-
	2022	2021
	\$	\$
Short-term employee benefits	1,767,425	1,802,246
Post-employment benefits	186,341	185,794
Other long-term benefits	103,173	93,677
Total compensation of senior officers	2,056,939	2,081,717

Total compensation includes the superannuation expense incurred by the Office in respect of senior officers.

8.4 Related party transactions

The Office is a wholly owned public sector entity that is controlled by the State of Western Australia.

Related parties of the Office include:

- All cabinet ministers and their close family members, and their controlled or jointly controlled entities;
- All senior officers and their close family members, and their controlled or jointly controlled entities;
- Other agencies and statutory authorities, including related bodies, that are included in the whole of government consolidated financial statements (i.e. wholly-owned public sector entities);

- Associates and joint ventures of a wholly-owned public sector entity; and
- The Government Employees Superannuation Board (GESB).

Material transactions with other related parties

Other than superannuation payments to GESB (Note 3.1 (a)) there were no other related party transactions that involved key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities.

8.5 Remuneration of auditors

Remuneration paid or payable to the Auditor General in respect of the audit for the current financial year is as follows:

	2022 \$	2021 \$
Auditing the accounts, financial statements, controls, and key performance indicators	31,000	26,600
	31,000	26,600

8.6 Supplementary financial information

(a) Write-offs

There were no write-offs of public money and public and other property during the period.

(b) Losses through theft, defaults and other causes

There were no losses of public money and public and other property during the period.

(c) Forgiveness of debts

There were no debts waived during the period.

(d) Gifts of public property

There were no gifts of public property provided by the Office during the period.

8.7 Indian Ocean Territories

The Indian Ocean Territories Reimbursement Fund (**the Fund**) was established in March 1996 and became operational in July 1996. The purpose of the Fund is to meet the cost of the services of the Office in relation to complaints involving the Indian Ocean Territories. Any balance of the Fund at the end of the financial year is included in the Office's Operating Account. Any under or over expenditure at the end of the reporting period, for example, due to fluctuations in complaint numbers, is refunded or recouped from the Commonwealth Department of Infrastructure, Transport, Regional Development, Communications and the Arts (**DITRDCA**) in the subsequent reporting period. Where, by agreement with DITRDCA, any funds are retained for expenditure in the next year, this is treated as restricted cash. The figures presented below for the Fund have been prepared on a cash basis.

	2022 \$	2021 \$
Opening Balance	10,398	35,808
Receipts	24,217	33,126
Payments	(29,985)	(58,536)
Closing Balance	4,630	10,398

9. Explanatory statements

This section explains variations in the financial performance of the Office.

	Note
Explanatory statement for controlled operations	<u>9.1</u>

9.1 Explanatory statement for controlled operations

This explanatory section explains variations in the financial performance of the Office undertaking transactions under its own control, as represented by the primary financial statements.

All variances between annual estimates (original budget) and actual results for 2022 and between the actual results for 2022 and 2021 are shown below.

Narratives are provided for key major variances, which are greater than 10% from the Estimate and 2021 Actuals and greater than 1% (\$112,700) of Total Cost of Services for the estimate for the Statement of Comprehensive Income and Statement of Cash Flows, and are greater than 10% from the Estimate and 2021 Actuals and greater than 1% (\$33,635) of Assets for the previous year for the Statement of Financial Position.

Treasurer's Instruction 945 excludes changes in asset revaluation surplus, cash assets, receivables, payables, contributed equity and accumulated surplus from the definition of major variances for disclosure purposes.

9.1.1 Statement of Comprehensive Income Variances

	Variance Note	Estimate 2022 \$	Actual 2022 \$	Actual 2021 \$	Variance between estimate and actual \$	Variance between actual results for 2022 and 2021 \$
Statement of Comprehensive Income						
Employee benefits expense	1	7,862,000	8,874,708	9,104,958	1,012,708	(230,250)
Supplies and services	2	1,914,000	923,781	937,580	(990,219)	(13,799)
Depreciation and amortisation expense		236,000	255,394	221,310	19,394	34,084
Accommodation expenses	3	913,000	1,336,207	1,414,088	423,207	(77,881)
Finance costs		1,000	959	827	(41)	132
Other expenses	3	344,000	31,002	34,527	(312,998)	(3,525)
Total cost of services		11,270,000	11,422,051	11,713,290	152,051	(291,239)
Income						
<i>Revenue</i>						
Other revenue		2,696,000	2,582,319	2,497,745	(113,681)	84,574
Total revenue		2,696,000	2,582,319	2,497,745	(113,681)	84,574
Total income other than income from State Government		2,696,000	2,582,319	2,497,745	(113,681)	84,574
NET COST OF SERVICES		8,574,000	8,839,732	9,215,545	265,732	(375,813)
Income from State Government						
Service appropriation		8,134,000	8,308,000	8,054,000	174,000	254,000
Services received free of charge	4, A	440,000	308,270	486,930	(131,730)	(178,660)
Total income from State Government		8,574,000	8,616,270	8,540,930	42,270	75,340
SURPLUS/(DEFICIT) FOR THE PERIOD		-	(223,462)	(674,615)	(223,462)	451,153
OTHER COMPREHENSIVE INCOME		-	-	-	-	-
TOTAL COMPREHENSIVE INCOME FOR THE		-	(223,462)	(674,615)	(223,462)	451,153

Major Estimate and Actual (2022) Variance Narratives

- 1) The variance in employee benefits expenses is primarily due to some expenses, included in supplies and services for the estimate, being included in employee benefits for the actual and additional expenses in line with approved additional funding for a new function under the *Criminal Law (Unlawful Consorting and Prohibited Insignia) Act 2021*, which commenced on 24 December 2021.
- 2) The variance in supplies and services expenses is primarily due to some expenses, included in supplies and services and other expenses for the estimate, being included in employee benefits for the actual.
- 3) The variance in accommodation expenses and other expenses is primarily due to some expenses, included in other expenses for the estimate, being included in accommodation expenses for the actual.
- 4) The variance in services free of charge is primarily due to lower charges from the Department of Finance for the recovery of the cost of the building fit out in 2012 and lower payroll service charges from the Department of the Premier and Cabinet.

Major Actual (2022) and Comparative (2021) Variance Narratives

- A) The variance in services free of charge is primarily due to lower charges from the Department of Finance for the recovery of the cost of the building fit out in 2012 and lower payroll service charges from the Department of the Premier and Cabinet compared to previous years.

9.1.2 Statement of Financial Position Variances

	Variance Note	Estimate 2022 \$	Actual 2022 \$	Actual 2021 \$	Variance between estimate and actual \$	Variance between actual results for 2022 and 2021 \$
Statement of Financial Position						
ASSETS						
Current Assets						
Cash and cash equivalents		475,000	294,228	367,489	(180,772)	(73,261)
Restricted cash and cash equivalents		36,000	4,630	10,398	(31,370)	(5,768)
Other current assets	5	86,000	-	-	(86,000)	-
Receivables		344,000	48,243	129,342	(295,757)	(81,099)
Amounts receivable for services		208,000	208,000	208,000	-	-
Total Current Assets		1,149,000	555,101	715,229	(593,899)	(160,128)
Non-Current Assets						
Restricted cash and cash equivalents		168,000	192,143	170,773	24,143	21,370
Amounts receivable for services		2,038,000	2,036,000	2,008,000	(2,000)	28,000
Plant and equipment	6	195,000	146,396	119,180	(48,604)	27,216
Intangible assets	B	228,000	209,014	320,742	(18,986)	(111,728)
Right-of-use assets		-	25,433	29,600	25,433	(4,167)
Total Non-Current Assets		2,629,000	2,608,986	2,648,295	(20,014)	(39,309)
TOTAL ASSETS		3,778,000	3,164,087	3,363,524	(613,913)	(199,437)
LIABILITIES						
Current Liabilities						
Payables		359,000	320,079	192,081	(38,921)	127,998
Employee related provisions		1,870,000	1,830,190	1,898,938	(39,810)	(68,748)
Lease liabilities		12,000	12,016	18,802	16	(6,786)
Contract liabilities	7	116,000	79,052	55,106	(36,948)	23,946
Total Current Liabilities		2,357,000	2,241,337	2,164,927	(115,663)	76,410
Non-Current Liabilities						
Employee related provisions		517,000	541,522	559,205	24,522	(17,683)
Lease liabilities		12,000	13,376	11,217	1,376	2,159
Contract liabilities	C	3,000	-	57,861	(3,000)	(57,861)
Total Non-Current Liabilities		532,000	554,898	628,283	22,898	(73,385)
TOTAL LIABILITIES		2,889,000	2,796,235	2,793,210	(92,765)	3,025
NET ASSETS		889,000	367,852	570,314	(521,148)	(202,462)
EQUITY						
Contributed equity		1,267,000	1,267,000	1,246,000	-	21,000
Accumulated surplus/(deficit)		(378,000)	(899,148)	(675,686)		
TOTAL EQUITY		889,000	367,852	570,314	(521,148)	(202,462)

Major Estimate and Actual (2022) Variance Narratives

- 5) The variance in other current assets is primarily due to the Office having no prepayments in 2021-22.
- 6) The variance in plant and equipment is due to the timing of asset replacement which fluctuates year by year.
- 7) The variance in contract liabilities is due to the timing of contracts for asset replacement of intangible assets.

Major Actual (2022) and Comparative (2021) Variance Narratives

- B The variance in intangible assets is due to the timing of asset replacement which fluctuates year by year.
- C The variance in non-current contract liabilities is due to the timing of contracts for asset replacement of intangible assets.

9.1.3 Statement of Cash Flows Variances

	Variance Note	Estimate 2022 \$	Actual 2022 \$	Actual 2021 \$	Variance between estimate and actual \$	Variance between actual results for 2022 and 2021 \$
Statement of Cash Flows						
CASH FLOWS FROM STATE GOVERNMENT						
Service appropriation		7,898,000	8,072,000	7,820,000	174,000	252,000
Capital appropriations		21,000	21,000	19,000	-	2,000
Holding account drawdown		208,000	208,000	208,000	-	-
Net cash provided by State Government		8,127,000	8,301,000	8,047,000	174,000	254,000
CASH FLOWS FROM OPERATING ACTIVITIES						
Payments						
Employee benefits	8	(7,842,000)	(8,821,617)	(8,880,726)	(979,617)	59,109
Supplies and services	9	(1,160,000)	(822,740)	(712,710)	337,260	(110,030)
Accommodation	10	(913,000)	(1,137,477)	(1,121,373)	(224,477)	(16,104)
GST payments on purchases		(271,000)	(213,165)	(217,902)	57,835	4,737
GST payments to taxation authority		-	(77,893)	(101,690)	(77,893)	23,797
Finance costs		(1,000)	(959)	(827)	41	(132)
Other payments	11	(658,000)	(26,600)	(26,086)	631,400	(514)
Receipts						
GST receipts on sales		271,000	255,868	250,971	(15,132)	4,897
GST receipts from taxation authority		-	108,809	215	108,809	108,594
Other receipts		2,696,000	2,582,372	2,497,734	(113,628)	84,638
Net cash used in operating activities		(7,878,000)	(8,153,402)	(8,312,394)	(275,402)	158,992
CASH FLOWS FROM INVESTING ACTIVITIES						
Payments						
Purchase of non-current assets		(208,000)	(184,445)	(281,126)	23,555	96,681
Net cash used in investing activities		(208,000)	(184,445)	(281,126)	23,555	96,681
CASH FLOWS FROM FINANCING ACTIVITIES						
Payments						
Principal elements of lease payments		(21,000)	(20,811)	(20,789)	189	(22)
Net cash used in financing activities		(21,000)	(20,811)	(20,789)	189	(22)
Net increase/(decrease) in cash and cash equivalents		20,000	(57,658)	(567,309)	(77,658)	509,651
Cash and cash equivalents at the beginning of the period		659,000	548,660	1,115,968	(110,340)	(567,308)
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		679,000	491,002	548,660	(187,998)	(57,658)

Major Estimate and Actual (2022) Variance Narratives

- 8) The variance in employee benefits payments is primarily due to some payments, included in supplies and services and other payments for the estimate, being included in employee benefits for the actual.
- 9) The variance in supplies and services payments is primarily due to some payments, included in supplies and services for the estimate, being included in employee benefits for the actual.
- 10) The variance in accommodation payments is primarily due to some payments, included in other payments for the estimate, being included in accommodation payments for the actual.

- 11) The variance in other payments is primarily due to some payments, included in other payments for the estimate, being included in employee benefits payments and accommodation payments for the actual.