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OFFICE PROFILE

Introduction

The Parliamentary Counsel Office (PCO) is constituted as a separate Office of Parliament by the Statutes Drafting and Compilation Act 1920.

Under the Statutes Drafting and Compilation Act 1920, the PCO is responsible for—

- drafting Government Bills and Statutory Regulations
- supervising the printing of Government Bills and Statutory Regulations
- examining local Bills and private Bills
- compiling reprints of Statutes and Statutory Regulations
- supervising the printing of those reprints.

The Inland Revenue Department is responsible for drafting certain Bills that will become Acts administered by that department (see Inland Revenue Department (Drafting) Order 1995 (SR 1995/286)).

Under section 4(1) of the Acts and Regulations Publication Act 1989, the PCO is responsible for arranging the printing and publication of—

- copies of Acts of Parliament
- copies of Statutory Regulations
- reprints of Acts of Parliament and reprints of Statutory Regulations
- reprints of Imperial Acts that have effect as part of the laws of New Zealand.

From time to time the PCO also drafts certain other instruments such as Orders in Council establishing commissions of inquiry, instruments made under the Royal prerogative, and other official documents.

The PCO is not part of the Public Service proper. It is not under the control of the State Services Commission nor is it part of the Parliamentary Service, but it is under the control of the Attorney-General or, if there is no Attorney-General, the Prime Minister.

Strategic plan

A strategic plan for the PCO was completed in January 1997. It is reviewed each year as part of the business planning process. The plan includes—

- the mission statement, which sets out the Office’s main aims
- the vision statement, which sets out the objectives to which the Office is committed in seeking to achieve those aims.

The mission and the vision statements are described in the following pages.
Mission statement

The Parliamentary Counsel Office aims to—

• provide high quality legislative drafting services and advice in a professional, impartial, and responsive manner
• ensure, so far as it can, that New Zealand legislation is based on sound legal principles
• ensure that New Zealand legislation is readily accessible.

Vision statement

A Parliamentary Counsel Office committed to the following objectives:

To improve access to legislation by ensuring—

• that legislation is drafted as clearly and simply as possible
• the timely and high quality publication of legislation
• the timely and high quality compilation of legislation.

To improve the delivery of services to Ministers, government departments, select committees of Parliament, and the Office’s other clients by—

• liaising with clients
• keeping clients well-informed
• reviewing and improving the systems used to deliver those services.

To establish and maintain a reputation, among the Government, the Parliament, the Courts, and the wider public, for—

• providing high quality legislative drafting services and advice in a professional, impartial, and responsive manner
• ensuring, so far as it can, that New Zealand legislation is based on sound legal principles
• ensuring that New Zealand legislation is readily accessible.
OFFICE PROFILE

To undertake the continuous, systematic, review and improvement of management systems, information systems, work practices, and use of resources.

To promote a collegial approach to the work of the Office.

To promote—

• communication among the staff of the Office
• a high level of consultation with staff
• participation by staff in decision-making.

To establish and maintain a supportive working environment that—

• ensures the recruitment of persons best qualified and able to contribute to the achievement of the Office’s mission
• provides proper training to staff
• promotes the professional development of staff
• encourages staff to perform to the highest levels of their ability
• recognises the contributions of staff by principled and fair performance assessment.
REPORT OF THE CHIEF PARLIAMENTARY COUNSEL
For the year ended 30 June 2002

Introduction

The work of the PCO supports the Government’s objectives by—

- drafting the legislation that is necessary to implement government policies
- making legislation accessible.

The legislation drafted by the PCO must be effective and clear. The trend towards a plainer style of expression in legislation is driven by the objective of making that legislation understandable by those affected by it. The language of legislation need not be archaic, formal, or intimidating. Much can be done to remove barriers to understanding the statutes enacted by Parliament and delegated legislation made by the Executive and other agencies with delegated law-making powers. It is a process of constant improvement where progress, sometimes difficult to measure, is made incrementally rather than dramatically. It is equally important that legislation is accessible to users in the physical sense. The Public Access to Legislation (PAL) Project is an important initiative that will use modern technology to improve the accessibility of legislation.

As this report indicates, a large quantity of legislation was drafted during the 2001/02 year, including many significant Acts and Bills. This was accomplished despite the additional demands of the PAL Project. The momentum of operational improvements was also maintained.

During the 2001/02 year, substantial progress was made towards implementing the objectives of the PAL Project. A key objective is to make available legislation as enacted or made, together with its amendments incorporated, free of charge via the Internet. The implementation date of the PAL Project is 1 February 2003. As a result of this project, there will be improvements to the availability of legislation in both printed and electronic form.

This report describes the work of the PCO in the 2001/02 year. It identifies legislation drafted by the PCO, comments on significant operational activities, and describes in detail progress on the PAL Project. The principal achievements are referred to briefly in this section and expanded later in this report.

- The number of Acts, Bills, and Statutory Regulations drafted exceeded the number drafted in each of the previous 2 years.
- Significant progress was made on the PAL Project. The PCO worked with the implementation partner, Unisys New Zealand Limited. Stage 1 of the Project,
which included user requirements, functional specifications, and evaluation
and selection of products and tools, was completed in December 2001.

- Additional funding was provided by the Government to complete Stage 2
  of the Project. Work on Stage 2 began in March 2002. An interim website of
  up-to-date legislation was made available free of charge via the Internet on
  9 September 2002. The project continues to track according to plan, and to
  meet timeline and budget milestones.

- Revision tracking of Bills to show the amendments being considered by select
  committees was implemented, as planned, from September 2001. This
  method of showing proposed changes to Bills has been welcomed as an aid
  to members of select committees in their consideration of changes to Bills.

- The Tables of New Zealand Acts and Ordinances and Statutory Regulations in
  Force was made available via the Internet as planned, and is being
  maintained in an up-to-date form.

- The decision was taken during the year for the PCO output classes to be
  reduced from 3 to 2 for 2002/03 and succeeding years. This will more
  accurately reflect the objectives of the PCO. The 2 output classes are—
  - Law Drafting Services
  - Access to Legislation.
  This change is effective from 1 July 2002.

- A second Deputy Chief Parliamentary Counsel was appointed with effect
  from 1 April 2001. Each Deputy Chief Parliamentary Counsel will assume
  responsibility for the delivery of 1 of the 2 output classes: Ian Jamieson for
  Law Drafting Services, and Geoff Lawn for Access to Legislation.

**Business planning**

The PCO develops a business plan each year. The purpose of the plan is to—

- provide a framework for the work of the PCO over the period of the plan
- identify priority projects and initiatives, and how they contribute to the
  strategic result areas of the PCO.

The strategic result areas in the business plan are the same as those for the
2000/01 year. They are—

- Best Practice Law Drafting Services
- Ready Access to New Zealand Legislation
- Professional Services and Relationships
• Process and System Management
• Capability Management.

As noted in the report for 2000/01, groups of drafters and support staff work jointly in progressing particular aspects of operations. These groups cover information technology, library and information resources, training, and quality assurance.

This report describes progress in the year to 30 June 2002 in each of the strategic result areas. The report contains, under SRA 2—Ready Access to New Zealand Legislation, a full explanation of the work done on the PAL Project that reflects its overall significance.

SRA 1—Best Practice Legislative Drafting Services

The goals of this strategic result area are that—
• the Government’s drafting requirements for legislation are met
• there are closer links with other drafting offices
• the PCO is at the cutting edge of clear drafting.

The work of the PCO that supports this strategic result area is described below.

Quantity of legislation

The quantity of legislation drafted was again considerable. In particular, more Statutory Regulations were made than in each of the previous 2 years. As in any year, the Bills drafted included a number of complex and significant Bills that were drafted to meet tight timetables.

The level of drafting work of the PCO is indicated by the graphs that follow.

The figures do not reflect the work of drafters in providing advice on the development of legislative proposals before receiving formal instructions and in giving general legal advice. The increase in the level of legal and policy-related advice that drafters are required to provide has been notable. Nor do the figures reflect the extent to which select committees require drafts of different options for amendments to Bills.

The graphs compare the number of Public Acts passed and the Statutory Regulations made and published in the years 1998 to 2002.
Number of Public Acts Passed and Statutory Regulations Made
(for the year ended 30 June)

Number of Public Acts Enacted
(for the year ended 30 June)

Number of Statutory Regulations Made
(for the year ended 30 June)
Significant legislation drafted


The following are the Acts passed, and the Government Bills introduced, that were drafted by the PCO in the year under review.

Acts of Parliament

Animal Welfare Amendment Act 2001
Antarctic Marine Living Resources Amendment Act 2001
Apple and Pear Industry Restructuring Act Repeal Act 2001
Apple and Pear Industry Restructuring Amendment Act 2001
Appropriation (2001/02 Estimates) Act 2001
Appropriation (2001/02 Supplementary Estimates) Act 2002
Armed Forces Discipline Amendment Act 2001
Births, Deaths, and Marriages Registration Amendment Act 2001
Broadcasting Amendment Act 2001
Cadastral Survey Act 2002
Chartered Professional Engineers of New Zealand Act 2002
Child Support Amendment Act 2001
Citizenship Amendment Act 2001
Citizenship Amendment Act (No 2) 2001
Civil Aviation Amendment Act 2002
Civil Aviation (Medical Certification) Amendment Act 2001
Commerce Amendment Act (No 2) 2001
Commerce (Clearance Validation) Amendment Act 2001
Conservation Amendment Act 2001
Crimes Amendment Act 2002
Crimes (Criminal Appeals) Amendment Act 2001
Criminal Justice Amendment Act 2001
Customs and Excise Amendment Act 2001
Customs and Excise Amendment Act 2002
Dairy Industry Restructuring Act 2001
Defence Amendment Act 2001
Dietitians Amendment Act 2001
District Courts Amendment Act 2001
Dog Control (Hearing Dogs) Amendment Act 2001
Education Standards Act 2001
Electoral Amendment Act 2002
Electoral (Integrity) Amendment Act 2001
Electricity Amendment Act 2001
Electricity Amendment Act (No 2) 2001
Electricity Industry Reform Amendment Act 2001
Employment Relations (Validation of Union Registration and Other Matters) Amendment Act 2001
Extradition Amendment Act 2002
Fisheries Amendment Act 2001
Food Amendment Act 2002
Foundation for Research, Science, and Technology Amendment Act 2001
Gas Amendment Act 2001
Goods and Services Tax Amendment Act 2001
Government Superannuation Fund Amendment Act 2001
Hazardous Substances and New Organisms (Genetically Modified Organisms) Amendment Act 2002
Health and Disability Services (Safety) Act 2001
Human Rights Amendment Act 2001
Immigration Amendment Act 2002
Imprest Supply (First for 2002/03) Act 2002
Imprest Supply (Second for 2001/02) Act 2001
Imprest Supply (Third for 2001/02) Act 2001
Injury Prevention, Rehabilitation, and Compensation Act 2001
Judicature Amendment Act 2001
Juries Amendment Act 2001
Land Transfer (Computer Registers and Electronic Lodgement) Amendment Act 2002
Land Transport (Road Safety Enforcement) Amendment Act 2001
Legal Services Amendment Act 2001
Local Government (Elected Member Remuneration and Trading Enterprises) Amendment Act 2001
Local Government (Rating) Act 2002
Maori Fisheries Amendment Act 2001
Medicines (Restricted Biotechnical Procedures) Amendment Act 2002
Ministry of Energy (Abolition) Amendment Act 2001
Mutual Assistance in Criminal Matters Amendment Act 2001
Mutual Assistance in Criminal Matters Amendment Act 2002
National Parks Amendment Act 2001
New Zealand Superannuation Act 2001
Oaths and Declarations Amendment Act 2001
Parental Leave and Employment Protection (Paid Parental Leave) Amendment Act 2002
Parole Act 2002
Passports Amendment Act 2002
Pork Industry Board Amendment Act 2001
Postal Services Amendment Act 2001
Proceeds of Crime Amendment Act 2002
Public Trust Act 2001
Rating Powers (Special Provision for Certain Rates for Educational Establishments) Amendment Act 2001
Resource Management (Aquaculture Moratorium) Amendment Act 2002
Road User Charges Amendment Act 2002
Royal New Zealand Foundation for the Blind Amendment Act 2001
Sale of Liquor Amendment Act 2001
Sentencing Act 2002
Social Security Amendment Act (No 2) 2001
Subordinate Legislation (Confirmation and Validation) Act 2001
Te Ture Whenua Maori Amendment Act 2002 Maori Land Amendment Act 2002
Telecommunications Amendment Act 2001
Telecommunications Act 2001
Tutae-Ka-Wetoweto Forest Act 2001
War Pensions Amendment Act 2001
Weights and Measures Amendment Act 2001

**Government Bills introduced**

Animal Products Amendment 2001
Appropriation (2002/03 Estimates) 2002
Biosecurity Amendment 2001
Climate Change Response 2002
Commissioner for Children 2001
Consumer Protection (Definitions of Goods and Services) 2001
Criminal Investigations (Bodily Samples) Amendment 2002
Criminal Records (Clean Slate) 2001
Crown Minerals Amendment 2001
Customs and Excise Amendment (No 4) 2001
Fair Trading Amendment (No 3) 2001
Government Superannuation Fund Amendment (No 2) 2002
Hazardous Substances and New Organisms (Stockholm Convention) Amendment 2002
Health and Safety in Employment Amendment 2001
Health Practitioners Competence Assurance 2002
Statutory Regulations made

451 Statutory Regulations were made in the year under review. These included—

- 70 regulations and instruments under the Fisheries Act 1983 or the Fisheries Act 1996
- 69 exemption notices under the Securities Act 1978
- 20 notices under the Penal Institutions Act 1954
- 14 regulations under the Accident Insurance Act 1998
- 14 exemption notices under the Takeovers Act 1993

Drafting style and practices

The PCO continued to include purpose provisions in many Bills. In many cases, purpose provisions relating to specific Parts of Bills have also been included. These
provisions are designed to indicate the broad policy objective of the particular Bill. Some Bills included overview provisions designed to indicate how a Bill is arranged or give a broad overview of the Bill. The purpose of these provisions is to give readers a general idea of what the Bill is about before coming to the specific or detailed provisions of the Bill itself.

Drafters pay particular regard to the structure of legislation and follow the PCO’s internal guidelines on clear drafting to ensure Bills are well designed and the material well organised.

Limited use was made of examples. The use of examples in legislation has been welcomed by judges. With the exception of the Personal Property Securities Act 1999, they have not been used extensively in New Zealand legislation. More use needs to be made of them in appropriate cases. The same is true of the use of graphics such as charts and diagrams.

Drafters continue to adopt the practical guidelines on drafting style contained in the *PCO Drafting Manual*. This is reinforced by the thorough proofreading all Bills and draft statutory regulations receive.

**Team drafting**

The practice of team drafting continues to enable the PCO to meet the requirements for large and complex Bills. During the 2001/02 year, more Bills were drafted by a team of drafters than in any previous year. These included—

- Education Standards Bill
- Electricity Industry Bill
- Health Practitioners Competence Assurance Bill
- Human Rights Amendment Bill
- Injury Prevention, Rehabilitation, and Compensation Bill
- Land Transfer and Cadastral Survey Legislation Bill
- Local Government Bill
- Local Government (Rating) Bill
- Retirement Villages Bill
- Responsible Gambling Bill
- Sentencing and Parole Reform Bill
- Tertiary Education Reform Bill.

A team of drafters worked throughout the year on the drafting of new Family Courts Rules and associated legislation.
Quality assurance

There are 4 elements to quality assurance within the PCO. These are—

- **PCO Drafting Manual**
- **PCO Style Guide**
- peer review
- proofreading.

The **PCO Drafting Manual** and **PCO Style Guide** are key documents in the quality assurance process of the PCO. The **PCO Drafting Manual** is maintained by drafters and the **PCO Style Guide** by the Legal Publications Officers. Drafters and support staff work together to ensure consistency between the 2 publications. These publications complement each other and are valuable resources for the PCO.

The internal peer review system is also an essential part of quality assurance. When a drafter is allocated instructions, a peer reviewer is also nominated by the team leader. Peer reviewers comment on matters that include legal effectiveness, structure, and readability. During May and June 2002, a series of refresher courses for drafters was held in peer review practice, and a "newcomers" session was included for recently appointed drafters. The sessions enabled sharing of techniques, and were an opportunity to assess the present system and whether steps could be taken to improve its operation.

The proofreading of legislation also makes a vital contribution to quality assurance. The work is undertaken by Legal Publications Officers and there are 5 staff in the unit. The role of the unit is to check each draft Bill and Statutory Regulation to ensure that it has been drafted in accordance with the **PCO Drafting Manual** and the **PCO Style Guide**. Legislation is carefully read to ensure it is free from spelling, grammatical, typographical, and formatting mistakes. Drafts are also read for consistency of expression and sense, and to ensure that the clear drafting policies and practices of the PCO have been followed. Internal cross-references and references to other legislation are checked for accuracy. Rigorous and careful review of draft legislation by the Legal Publications Officers is essential to ensuring overall quality.

**Drafting Forum 2001**

The second Drafting Forum of the Australian Parliamentary Counsel’s Committee was held in Melbourne, Victoria, on 1-3 August 2001. Hosted by the Office of the Chief Parliamentary Counsel of Victoria, the 2001 Drafting Forum provided an opportunity for New Zealand drafters and their Australian colleagues to share knowledge and experience through papers and discussions. Five New Zealand
drafters attended and gave presentations at the Forum. Matters addressed included innovations in drafting, interpretation of legislation, subordinate legislation, the language of legislation, drafting for non-government members, drafters’ career development, and enhancing collaboration with instructing officers. The first Drafting Forum was held in Wellington in February 2000. The 2003 Drafting Forum is to be held in Sydney, New South Wales.

Contact with overseas drafting offices
Apart from the drafting offices in Australia, the PCO has little contact with other drafting offices overseas. There are no secondment or exchange arrangements, although they have often been suggested. There are benefits from contact with similar organisations. These include—

- keeping up to date with current issues and changes in techniques and approaches
- comparing and assessing different approaches to recruitment, training, and career development
- comparing and assessing different management practices
- keeping up to date with developments in technology, both for drafting legislation and for making it available to the public.

Greater effort needs to be made to encourage contact with comparable drafting offices in other jurisdictions who deal with similar issues and face similar problems.

Publications
During the year, Mark Gobbi published the following paper:


Andrew Borrowdale co-authored the following text, which was published in 2002:


SRA 2—Ready Access to New Zealand Legislation
The goal of this strategic result area is that public access is provided to up-to-date, accurate, official New Zealand legislation (including Bills) in printed and electronic form.

The work of the PCO supporting this strategic result area is described below.
Public Access to Legislation (PAL) Project

The objectives of the PAL Project are to:

- make legislation available electronically and in printed form from a database owned and maintained by the Crown
- provide access to Acts and regulations in electronic and printed form as soon as possible after enactment or making
- provide access to legislation with amendments incorporated as soon as possible after they become law
- provide electronic access to Bills at key stages during their progress through the House
- provide free electronic access to Bills, Acts, and regulations via the Internet
- make it possible (in selected cases) to see the effects of proposed amendments on existing legislation
- make it easier to see the effect of amendments to proposed legislation during its passage through the House.

The project is being undertaken in 2 stages. Stage 1, which involved project planning, scoping and analysis, and evaluation and selection of system components, was completed in December 2001.

Stage 2 involves implementation of the new systems and processes to improve public access to legislation, and is scheduled for completion in early 2003.

Background information about the PAL Project is available on the PCO’s website at www.pco.parliament.govt.nz/pal/.

PAL Project Stage 1

The PCO signed a contract on 4 July 2001 appointing Unisys New Zealand Ltd as implementation partner for the PAL Project. The role of implementation partner is to work with the PCO to manage and implement the PAL Project, recognising that the project requires specialist skills that are not available within the PCO and that there is a need to manage both business as usual and the substantial changes that are involved in the project.

The PCO is undertaking the PAL Project in collaboration with the Office of the Clerk and the Tax Drafting Unit of the Inland Revenue Department. All 3 offices, together with representatives from Unisys and a nominee from the E-government Unit of the State Services Commission, are represented on the PAL Project Committee. That committee is responsible for the overall monitoring and control of the PAL Project. The project is also being monitored as part of the State Services Commission/Treasury major IT project monitoring regime.
Stage 1 involved—

- an analysis of the structure of New Zealand legislation
- the development of user requirements and functional specifications for a new drafting system, an electronic database of legislation, and electronic and hard copy legislation access systems
- the evaluation and selection of tools and products, including selection criteria for the acquisition of an electronic database of New Zealand legislation
- the development of a high-level design for the overall solution.

During Stage 1, the PCO also undertook—

- a survey on Printed Legislation and Other Publications
- a study tour of 3 Australian drafting offices.

The purpose of the survey was to ascertain from users of legislation their views on the future provision of legislation in printed form and, in particular, on a proposed new reprint policy. The survey also sought users’ views on the future provision of printed versions of the *Tables of New Zealand Acts and Ordinances and Statutory Regulations in Force* and of the *Interim Indexes to Statutory Regulations*. A wide variety of users of legislation were invited to participate in the survey, which was also made available on the PCO website so that participants could respond by completing the questionnaire online. The results of the survey are available on the PCO website at: www.pco.parliament.govt.nz/pal/PALsurveyresults.html.

The survey confirmed the responses to the PCO’s 1998 public discussion paper on public access to legislation, which indicated that there will continue to be significant public demand for access to legislation in printed form even though it is available electronically. This demand will be met after the PAL Project changes are introduced by the continued availability of printed copies of Bills, pamphlet copies of individual Acts and regulations, and annual bound volumes of Acts and regulations. In addition, the public will be able to print copies of legislation from the new website, and order copies online.

The survey also confirmed the proposed new PCO reprint policy, under which the PCO would concentrate on reprinting best-selling titles that are frequently or heavily amended, on the basis that these represent the priorities of users of legislation. In addition, a reprint programme would be established each year in consultation with key users of legislation. The new reprint policy would replace the current policy that underlies the production of reprints for the *Reprinted Statutes of New Zealand Series*. This policy seeks to progressively retire volumes of the annual bound volumes of Acts, as well as reprint certain Acts in heavy demand.
It is proposed to discontinue the publication of the current reprint series after the publication of volume 42.

A study tour of Australian drafting offices was undertaken in conjunction with Unisys, and involved a visit to offices in Brisbane, Sydney, and Melbourne. The PCO visits focused on prepublication and reprint processes and procedures. In addition, a questionnaire on these processes and procedures was sent to all Australian drafting offices, and valuable information was provided in response.

Stage 1 was concluded by formal sign-off in December 2001, by the PAL project committee, of the completed Book of User Requirements and Functional Specifications, and a recommended solution for implementation in Stage 2.

**Transition stage**

As a result of the work done in Stage 1, a firm cost was established for the implementation of the solution in Stage 2. The cost was greater than originally anticipated when the project was first approved, and additional funding was therefore sought from the Government to enable Stage 2 to proceed. This additional funding and approval to proceed with Stage 2 were granted in March 2002. It should be noted that the objectives and scope of the project have not changed. Rather, during the detailed scoping of the project, costs were refined and a more technically robust and better future-proofed system identified. This includes the adoption of XML as the format for the components of the new system, rather than SGML. This will provide the most up-to-date platform for the new system.

During the transition stage, expert opinion was sought by the PCO in order to clarify the complex accounting issues associated with the project. This advice resulted in changes to the accounting treatment of the project, and these changes were implemented in the Supplementary Estimates for 2001/02 and the Estimates of Appropriation for 2002/03.

**PAL Project Stage 2**

Stage 2 began in April 2002. Preparations for Stage 2 included the negotiation of revised contractual arrangements with Unisys, finalising the terms and conditions of the acquisition of an electronic database of New Zealand legislation from Brokers NZ Ltd, and producing a revised master project plan.

The revised time frame for the project also necessitated an extension to the current Parliamentary printing contract with Blue Star Print Group Ltd, which was originally due to expire on 30 June 2002. An extension to 31 January 2003 was negotiated by the PCO and Office of the Clerk.
The Carson Group’s contract to provide project management services to the PCO for the duration of the PAL Project has been extended to cover the provision of project office services. Carsons currently provide both a project manager and a project administrator on-site at the PCO. A number of Unisys staff and subcontractors are also located on PCO premises for a significant part of Stage 2, in order to facilitate information-sharing and close interaction with PCO staff, particularly during system design and testing.

The PCO has also engaged consultants to provide assistance to the PCO with respect to DTDs and related matters, document management issues, network-related matters, user input into website design, and change management.

Stage 2 involves 7 Unisys-led projects and 6 PCO-led projects, although there is a high degree of interdependence between all projects. Unisys-led projects include the following:

• systems integration (how all the modules are made to work together to produce the overall solution)
• legislative Document Type Definition (DTD) acquisition and repurposing (delivering DTDs for use in producing properly structured and formatted legislation for publication in electronic and hard copy formats)
• legislative database content acquisition and repurposing (repurposing and delivering an electronic database of New Zealand legislation, acquired from Brookers, for use in the new PCO systems)
• authoring tool customisation and implementation (customising a new XML editing tool (Arbortext Epic Editor) for use by drafters and support staff)
• content management system (implementing a new content management system (Documentum) for storing drafting work in progress and published legislation)
• electronic access system (designing and implementing a new website of New Zealand legislation)
• hard copy access system (implementing a new system for producing printed copies of legislation).

The PCO-led projects include the following:

• the establishment of a new Prepublication Unit (PPU) to undertake the prepublication work currently undertaken by Legislation Direct
• the establishment of a new Reprints Unit (RU) to undertake the work necessary to make the acquired database of New Zealand legislation the official source of New Zealand legislation, and manage the updating of the database.
• concluding arrangements with an Internet Services Provider (ISP) to host the new PCO website of legislation
• concluding arrangements with Securacopy to print Bills, Acts, and Statutory Regulations after 31 January 2003
• communication and change management.

Communication and change management

An important part of the project is to provide information about the project, and manage the introduction of changes in work practices and procedures so as to facilitate the successful implementation of the project. The PCO has produced a monthly newsletter for PCO, Office of the Clerk, and Inland Revenue Department staff, and provided regular briefings for all staff on project progress. Drafting and support staff are also involved in appropriate project workstreams, to the extent that the demands of business as usual allow.

A PAL Project Bulletin is published on the PCO website, to provide an update on project progress for external stakeholders and other interested parties. In addition, the PAL Project section of the PCO website provides background information on the project, including a collection of frequently asked questions (FAQs).

Revision tracking of Bills before select committees

The Justice and Electoral Committee, in its report on the Estimates of Vote parliamentary Counsel 2000/01, urged the PCO to implement changes that would make PCO drafts of proposed amendments to Bills more accessible to members of select committees. Until the introduction of revision tracking, amendments to Bills proposed for consideration by select committees were drafted on a separate document or “slip” of amendments. Both the Bill as introduced and the slip then had to be read together to see what changes were proposed. Revision-tracked versions of Bills now show the proposed amendments as inserted or struck out.

The PCO worked with Legislation Direct, the Office of the Clerk, and Synergy during 2001 to implement the new system for producing revision-tracked Bills. It was introduced incrementally from September 2001. While the concept is simple, the process for achieving a revision-tracked version of a Bill is not. It involves the back conversion of SGML text to WordPerfect so that drafters can then apply the appropriate coding to show the inserted or struck-out text. Extensive system design work was required, as was concentrated training of drafters and support staff.

The majority of amendments being considered by select committees are now reviewed on revision-tracked versions of Bills. The production of revision-tracked versions of Bills improves the accessibility of legislation.
Tables of New Zealand Acts and Ordinances and Statutory Regulations in Force

During 2001, the PCO worked with Legislation Direct to make the Tables of New Zealand Acts and Ordinances and Statutory Regulations in Force available via the Internet. These are now available on the PCO website at www.pco.parliament.govt.nz. Arrangements have been entered into with Legislation Direct to update the tables on a regular basis.

There are some differences between the electronic version and the printed version. The electronic version does not list all the amendments made to an Act. It simply states whether it is in force. Deemed regulations are included in the electronic version but not in the printed version. Deemed regulations are instruments that differ from traditional Statutory Regulations in that they are not generally made by the Governor-General in Council, and are therefore not subject to consideration by Cabinet. They are deemed to be regulations for the purposes of the Acts and Regulations Publication Act 1989 or the Regulations (Disallowance) Act 1989, or sometimes both Acts.

SRA 3—Professional Services and Relationships

The goals of this strategic result area are that—

• there are more effective links with Ministers, central government agencies, select committees (including the Regulations Review Committee), and the Law faculties at New Zealand universities
• there is an increased understanding of stakeholder needs, and increased responsiveness to them
• the awareness and understanding of the PCO’s role and value is improved
• responsiveness to the Treaty of Waitangi and Maori users of legislation is improved.

The work of the PCO in supporting this strategic result area is described below.

Role of drafting team leaders

There are 3 drafting teams in the PCO, each of which has a senior lawyer as its team leader. One of the focuses of these positions is better workflow management and improving working relationships with departments. The team leaders are in close contact with departments about the management of drafting assignments. The teams and the departments and agencies for which each is responsible are identified in the PCO organisational chart.
Departmental survey

The annual survey of departments and other agencies was undertaken again in June 2002. Twenty-seven departments for whom drafting was undertaken in the year were surveyed. The survey seeks answers to a range of questions to establish satisfaction levels with the drafting product and the overall level of service provided by the PCO.

Twenty-five departments responded. The response rate (93%) is the highest yet achieved. The satisfaction rate is reported in the Statement of Service Performance that is included in the financial statements accompanying this report. The drafting team leaders will follow up with departments on any issues raised in the survey.

The survey is a useful means of measuring performance. However, for the reasons outlined in the report for 2000/01 and that do not need to be restated here, the results need to be viewed with some caution because they can be influenced by many factors. The PCO has not been able to review the survey process because of other pressures. Nevertheless, it still intends to undertake a review in 2002/03.

Seminars by PCO staff

A number of staff gave presentations at seminars, conferences, and universities during the year. The Chief Parliamentary Counsel spoke at 2 seminars organised by the New Zealand Law Society. The Chief Parliamentary Counsel gave a lecture to the Victoria University Law Faculty Legislation Class in September 2001 and Deputy Chief Parliamentary Counsel, Geoff Lawn, gave a lecture to the Canterbury University Law Faculty Legislation Class in May 2002. Bill Moore presented 2 seminars to departmental solicitors on the role of the instructor. The Chief Parliamentary Counsel gave seminars to groups of policy analysts on the legislative process and the role of the PCO. Mark Gobbi, Cassie Nicholson, Ross Carter, Catherine Yates, and Julia Hayes gave presentations at the Drafting Forum of the Australian Parliamentary Counsel’s Committee in Melbourne in August 2001. Mark Gobbi and Cassie Nicholson presented a seminar on the legislative process and the drafter at the Public Law Forum in Wellington in September 2001. The Manager Support Services, Julia Kennedy, provided an update on the PAL Project to a meeting of the Wellington Region of the Library and Information Association of New Zealand Aotearoa (LIANZA) in November 2001.

PCO website

The PCO website, www.pco.parliament.govt.nz, has been kept up to date, and is a good source of information on the PAL Project. A page of frequently asked questions (FAQs) on the PAL Project has been added.
Information provided on the website includes corporate information, updates on PCO projects, links to other drafting offices, and vacancies. The Client File provides information specifically tailored to those in government departments and other agencies who provide drafting instructions.

**PCO Newsletter**

The Client Newsletter has been renamed the PCO Newsletter and published twice during the year. It is distributed to solicitors in government departments. It is now published in electronic form via email, and is no longer distributed in paper form. It is also available in the Client File page of the PCO website.

**SRA 4—Process and System Management**

The goals of this strategic result area are that—
- the PCO workplace policies, practices, and procedures are understood by PCO staff
- technology is used effectively
- internal and external communication is improved
- the PCO complies with its legislative obligations.

The work of the PCO in supporting this strategic result area is described below.

**Security policy**

External advisers were engaged in March 2002 to develop and document a security policy for the PCO. This has involved a comprehensive review of the existing PCO procedures and practices for dealing with information in printed and electronic form and of the information technology environment. The first steps involved a risk assessment and a review of both electronic and physical security. The policy has been substantially developed, together with a summary for circulation to all PCO staff, and an implementation plan. There are a number of steps required to implement the policy, and the timing of implementation is yet to be determined by the PCO Management Team.

**Human rights review**

A review of PCO policies and procedures was undertaken in order to assess consistency with the anti-discrimination laws contained in the Human Rights Act 1993 and the New Zealand Bill of Rights Act 1990. This audit of policies and practices is the last stage of the process set in train by Cabinet in December 2000 requiring all government departments to review their legislation, policies, and practices for consistency with anti-discrimination laws. The audit was undertaken by an external adviser.
The finding of the review was that the vast majority of the PCO’s policies and practices are maintained in written form and readily accessible, and that the written policies maintain a high degree of compliance with anti-discrimination laws. Very few issues of potential inconsistency were noted in the policies and practices. The report identified 2 matters as inconsistencies requiring remedial action. The first related to a provision in a number of standard form employment contracts that did not on their face reflect the “reasonable accommodation” requirements of sections 22 and 29 of the Human Rights Act. Under those provisions, an employer is required to adopt reasonable measures to accommodate an employee’s disability. Steps have been taken to change these contracts in line with the Act. The second related to the omission from the PCO Car Park Policy of special provision for parking facilities for persons with disabilities. This too has been addressed.

The audit recommended that the main area in which the PCO can strengthen its compliance with anti-discrimination laws is in establishing and supporting effective policies on equal employment opportunities, sexual harassment and racial harassment, and disciplinary procedures. Work is in hand on the development and documentation of PCO employment policies and PCO disciplinary procedures that meet this requirement, and will be completed in the second half of the 2002 year.

Information systems

The Information Systems Advisory Group met regularly. Its role is to provide advice on the development of information systems for the PCO, to provide a forum for informed discussion on IT issues, to contribute to information systems planning for the PCO, and to regularly review the Information Systems Strategic Plan.

Development of the PCO information systems during 2001/02 was heavily influenced by the PAL Project. Scheduled hardware and software upgrades took place, but the majority of the planning and development work was associated with implementation of the PAL Project. This included an upgrade to Windows 2000 as the desktop operating system and the replacement of the iManage document management system with Documentum. In August 2002, the opportunity afforded by the early election was used to upgrade to Windows 2000 and Documentum throughout the PCO.

The contribution made by PCO IT staff to the PAL Project is significant. During the year under review, they have also played a leading part in other projects, including the revision tracking system for Bills and the development of the PCO security policy. In addition, improvements were made to the management information databases. A purchasing management system was also developed. It will be implemented in the 2002/03 year.
Library and records systems

Four projects were initiated with a view to strengthening the PCO management of records and the library collection. The sets of Statutes and Statutory Regulations held by each drafter have been rationalised, and the older and little-used volumes made available for disposal. Work is in progress to develop 4 common use sets, 2 on each level of the Reserve Bank building occupied by the PCO. These sets will be as complete as possible, and include historical material.

The Information Resources Group is reviewing the PCO Library and Information Policy to take account of the PCO’s expansion over 2 floors of the Reserve Bank building and the availability of electronic publications. The Librarian is leading the project on collection development, and 2 other projects are underway that cover the drafting and administrative filing systems. These projects include the development of a PCO records management policy.

Accommodation

During the 2001/02 year, the PCO occupied that part of Level 4 of the Reserve Bank building formerly occupied by the Crime Prevention Unit. The arrangement means that the PCO now occupies 2 full floors of the Reserve Bank building. The additional accommodation was refurbished and occupied in March 2002. It provides offices for 3 drafters, and will house the 2 new units, Prepublication and Reprints, that are needed to implement the PAL Project. The accommodation that will be occupied later in 2002 by the new units is currently providing office space for the PAL Project staff and contractors who are assisting with the implementation of the project.

Other systems and process improvements

The drafting team leaders now take part in the PCO performance management system, and the Guide to the PCO Performance Management System has been revised and reissued to reflect this change.

The PCO Disaster Recovery Procedures Manual was completed and arrangements put in place for training the key staff.

A service level agreement was signed with the Parliamentary Service that covers the provision of the core computing network.

A health and safety audit was undertaken by an external provider, and the minor modifications that were recommended were put in place.
SRA 5—Capability Management

The goals of this strategic result area are that—

• the core capabilities of the PCO, including the management capability of staff, are maintained and enhanced
• a challenging and rewarding work environment is provided
• the whole-of-office dynamic is enhanced.

The work of the PCO in supporting this strategic result area is described below.

Review of the Management Team composition and operation

In response to the priorities determined at a PCO planning day held in early 2001, the Management Team composition and operation was reviewed. As a result, a second position of Deputy Chief Parliamentary Counsel was created. Ian Jamieson was appointed to the position with effect from 1 April 2002.

This second appointment at this level has allowed a division of responsibilities between the Deputy Chief Parliamentary Counsel to reflect the 2-fold responsibilities of the PCO. One Deputy Chief Parliamentary Counsel is responsible for the delivery of Output Class 1—Law Drafting Services, and the other for the delivery of Output Class 2—Access to Legislation.

Seminars for PCO staff

The PCO runs a seminar programme for drafters. The PCO is grateful to the contributors within the PCO and from outside who gave generously of their time. In the year under review, speakers were an Assistant Parliamentary Counsel, the Privacy Commissioner and an Assistant Privacy Commissioner, and Crown Counsel. Members of the Legislation Advisory Committee presented a seminar to PCO drafters together with lawyers from the Ministry of Justice, Crown Law Office, and the Law Commission. Drafters and support staff attended seminars relevant to their work organised by the New Zealand Law Society and other organisations.

Information Technology Users Group

The Information Technology Users Group provides a forum for discussion on information technology matters as they affect users, shares knowledge among staff about using applications more efficiently, plays a key role in testing new software, and makes recommendations about IT training.

In the year under review, the group has developed and implemented a macro for security exemption notices, redesigned the macros for bills and regulations,
prepared a draft terms of reference for an intranet, continued development of a "bad words" macro, and contributed to the PAL project by contributing to the design specifications for the authoring tool and website for legislation and by pre-testing the new authoring tool. It also tested remote access and began the testing of voice recognition software. In addition, the group changed its membership to include at least 1 person from each team to improve awareness of any IT difficulties that may arise and to promote the dissemination of useful knowledge about the software in use. It also made contributions to the in-house newsletter that provide tips and advice regarding the software in use.

**Personnel**

Andrew Borrowdale was appointed a Parliamentary Counsel and began work at the PCO in February 2001. Andrew was educated at the universities of Natal and Cambridge. He has lectured in law and practised in the field of commercial litigation, and is the author or co-author of various texts on company and commercial law.

Fiona Leonard, who was granted a year’s study leave in 2000, returned from Cambridge University having graduated with an LLM.

Jennie Walden, who joined the PCO in 1995 and was the team leader of a drafting team, resigned to go into practice on her own account. Tanya Killip, an Assistant Parliamentary Counsel, resigned in September 2001 to work in the Parliamentary Counsel Office in London.


**General comments**

In the year under review, the legislation drafted by the PCO and enacted by Parliament covered a diverse range of matters. It included the passing of significant legislation on or affecting personal injury compensation, education, the electronic registration of documents under the land transfer system, the restructuring of the dairy industry, human rights, sentencing and parole, paid...
parental leave, telecommunications, superannuation, trade practices, electoral law, local government rating, Te Ture Whenua Māori, genetic modification, health and disability services, and the Public Trust Office.

Bills were also drafted by the PCO and introduced into Parliament on a wide range of matters including climate change, local government reform, Māori Television, marine reserves, gambling, securities law, tertiary education, motor vehicle sales, health professions, retirement villages, and Treaty of Waitangi claims settlements.

This report describes in considerable detail the work done in the year under review on the PAL Project. This project will result in up-to-date New Zealand legislation being available to the public in electronic form free of charge via the Internet. A new policy for reprinting legislation in hard copy will be adopted in place of the Reprinted Statutes of New Zealand series. The PCO will also undertake the job of creating the electronic files of legislation, including Bills, and sending them to the printer and uploading them to the web. It will also have a major impact on the way drafters work. It requires the PCO to set up a Prepublication Unit and a Reprints Unit.

This is a complex project and it has placed heavy and unrelenting demands on the Deputy Chief Parliamentary Counsel, Geoff Lawn, as Project Director, the Manager Support Services, Julia Kennedy, the specialist information technology staff, publications staff, secretarial staff, and drafters. It has also involved liaison with other key agencies, including the Office of the Clerk, the Drafting Unit of the Inland Revenue Department, the Treasury, State Services Commission, and Audit New Zealand. The PCO is working with Unisys, as the implementation partner, Brokers, as provider of the legislation database, and other specialist contractors. The work, skill, and sheer commitment of all involved in the project has to be commended.

Major changes to the way any organisation operates inevitably create pressures for those involved. The PCO has experienced considerable change in recent years. It now faces more and on a big scale. There is, however, no real alternative to accepting those pressures as an inevitable consequence of progress and improvement in systems and processes. If it is any consolation, if consolation is required, drafting offices in other countries are engaged in similar projects and face similar challenges.

One of the possible consequences of making legislation (including Bills) publicly available for the first time free via the Internet is that the citizen will be brought more directly into contact with parliamentary and democratic processes ...
exposed to a potentially much wider readership. This may lead to a more critical appraisal of the overall readability of our laws. The impact on the PCO may be to require greater effort on improving the clarity of drafting and making legislation more understandable. This is not something that can be dismissed as speculation.

No drafting office anywhere would be brave enough to claim that the legislation it drafts was perfect and was never the cause of difficulties or litigation. Much legislation deals with complex matters. It is often controversial. To draft it is seldom simple or straightforward. The English language is inherently imprecise. Few words do not have shades of meaning. Legislation has to be applied to situations unforeseen by its drafters. Quite often, there isn’t time to do it better. Legislation does not operate in a vacuum. Its meaning and application are affected by the common law, relevant international law, the Treaty of Waitangi, and fundamental human rights and Bill of Rights values.

The legislative process is itself inherently complex. Legislation often undergoes major revision during the parliamentary process to accommodate changes in the underlying policy: the feature described by Sir George Engel QC, formerly the First Parliamentary Counsel in London, as “the impracticity of continuous redesign”.¹ There are no limits to the ingenuity of those determined enough to find ways of avoiding its impact or in trying to persuade courts to adopt interpretations more favourable to their own situations. Legislation has to be able to withstand the rigours of judicial scrutiny time and again. The courts will never be without work in applying and interpreting legislation. These are trite comments, but it is sometimes well to remember them.

The PCO is well served by staff of high calibre who contribute differently but equally to what gets done. They work in an exacting, critical, and sometimes unforgiving environment. The objective of producing effective and clear legislation is difficult to attain, as anyone who has any appreciation of the process will realise. They are all to be commended once again for their high standards of professionalism and service and for what they have contributed.

¹ Bills are Made to Pass as Razors are Made to Sell Statute Law Review, Spring 1983, p. 7.
FINANCIAL STATEMENTS OF PARLIAMENTARY COUNSEL OFFICE
For the year ended 30 June 2002

Introduction to the Financial Statements

The Parliamentary Counsel Office (PCO) is responsible for discharging the functions set out in the Statutes Drafting and Compilation Act 1920, and certain functions set out in the Acts and Regulations Publication Act 1989.

The PCO is funded by appropriation of money by Parliament.

The financial statements of the PCO for the year ended 30 June 2002, including the Statement of Service Performance, now follow.

STATEMENT OF RESPONSIBILITY
For the year ended 30 June 2002

In our opinion, the financial information presented in the Statements and Notes to the Accounts fairly reflects the position and operations of the PCO.

The PCO has a system of internal control, and this system has provided reasonable assurance as to the integrity and reliability of the financial report of the PCO.

In terms of sections 35 and 37 of the Public Finance Act 1989, I, George Tanner, Chief Parliamentary Counsel, accept responsibility for the preparation of the financial statements and the judgements used in the financial statements.

G E Tanner
Chief Parliamentary Counsel
16 September 2002

Julia Kennedy
Manager Support Services,
Parliamentary Counsel Office
16 September 2002
## STATEMENT OF FINANCIAL PERFORMANCE
For the year ended 30 June 2002

<table>
<thead>
<tr>
<th></th>
<th>30/6/01 Actual $000</th>
<th>30/6/02 Main $000</th>
<th>30/6/02 Supp. $000</th>
<th>30/6/02 Estimates $000</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenue</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Crown</td>
<td>6,554</td>
<td>6,203</td>
<td>8,989</td>
<td>6,203</td>
</tr>
<tr>
<td>Other</td>
<td>30</td>
<td>1</td>
<td>48</td>
<td>35</td>
</tr>
<tr>
<td><strong>Total operating revenue</strong></td>
<td>6,584</td>
<td>6,251</td>
<td>9,024</td>
<td>6,238</td>
</tr>
<tr>
<td><strong>Expenses</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personnel</td>
<td>3,474</td>
<td>3,988</td>
<td>4,588</td>
<td>4,641</td>
</tr>
<tr>
<td>Operating</td>
<td>2,376</td>
<td>1,945</td>
<td>4,000</td>
<td>1,147</td>
</tr>
<tr>
<td>Depreciation</td>
<td>247</td>
<td>228</td>
<td>385</td>
<td>399</td>
</tr>
<tr>
<td>Capital charge</td>
<td>57</td>
<td>51</td>
<td>51</td>
<td>51</td>
</tr>
<tr>
<td><strong>Total expenses</strong></td>
<td>6,154</td>
<td>6,212</td>
<td>9,024</td>
<td>6,238</td>
</tr>
<tr>
<td><strong>Net surplus</strong></td>
<td></td>
<td>39</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

**Note:** The accompanying notes and accounting policies form part of these financial statements. For information on major variances against budget, refer to Note 12.

## STATEMENT OF MOVEMENTS IN TAXPAYERS’ FUNDS
For the year ended 30 June 2002

<table>
<thead>
<tr>
<th></th>
<th>30/6/01 Actual $000</th>
<th>30/6/02 Main $000</th>
<th>30/6/02 Supp. $000</th>
<th>30/6/02 Estimates $000</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Taxpayers’ funds as at 1 July</strong></td>
<td>568</td>
<td>568</td>
<td>568</td>
<td>568</td>
</tr>
<tr>
<td><strong>Net surplus</strong></td>
<td>39</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total recognised revenues and expenses for the year</strong></td>
<td>430</td>
<td>39</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Capital contributions</strong></td>
<td>0</td>
<td>1,800</td>
<td>0</td>
<td>1,800</td>
</tr>
<tr>
<td><strong>Provision for repayment of surplus to the Crown</strong></td>
<td>(430)</td>
<td>(39)</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Taxpayers’ funds as at 30 June</strong></td>
<td>568</td>
<td>2,368</td>
<td>568</td>
<td>2,368</td>
</tr>
</tbody>
</table>

**Note:** The accompanying notes and accounting policies form part of these financial statements.
### STATEMENT OF FINANCIAL POSITION
As at 30 June 2002

<table>
<thead>
<tr>
<th>30/6/01 Actual $000</th>
<th>30/6/02 Actual $000</th>
<th>30/6/02 Main Estimates $000</th>
<th>30/6/02 Supp. Estimates $000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxpayers' funds</td>
<td>568</td>
<td>2,368</td>
<td>568</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2,368</td>
<td>2,368</td>
</tr>
<tr>
<td>Total taxpayers' funds</td>
<td>568</td>
<td>2,368</td>
<td>568</td>
</tr>
</tbody>
</table>

Represented by:

**CURRENT ASSETS**
- Cash and bank: 1,094
- Debtors and receivables: 10
- Prepayments: 0
- Debtor—Crown: 329
- Total current assets: 1,433

**NON-CURRENT ASSETS**
- Fixed assets: 2,530
- Total non-current assets: 2,530
- Total assets: 3,963

**CURRENT LIABILITIES**
- Creditors and accruals: 1,247
- Provision for payment of net surplus: 39
- Provision for employee entitlements: 98
- Total current liabilities: 1,384

**NON-CURRENT LIABILITIES**
- Provision for employee entitlements: 211
- Total liabilities: 1,595
- Total assets: 3,963

**NET ASSETS**
- 568

Note: The accompanying notes and accounting policies form part of these financial statements.

For information on major variances against budget, refer to Note 12.
# STATEMENT OF CASH FLOWS

For the year ended 30 June 2002

<table>
<thead>
<tr>
<th></th>
<th>30/6/01 Actual $000</th>
<th>30/6/02 Main Estimates $000</th>
<th>30/6/02 Supp. Estimates $000</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Cash flows from operating activities</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Cash provided from:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Supply of outputs—Crown</td>
<td>5,438</td>
<td>6,981</td>
<td>6,981</td>
</tr>
<tr>
<td>Other</td>
<td>27</td>
<td>40</td>
<td>35</td>
</tr>
<tr>
<td><strong>Subtotal</strong></td>
<td>5,465</td>
<td>7,021</td>
<td>7,018</td>
</tr>
<tr>
<td><strong>Cash disbursed to produce outputs:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personnel</td>
<td>(3,398)</td>
<td>(3,952)</td>
<td>(4,381)</td>
</tr>
<tr>
<td>Operating</td>
<td>(1,267)</td>
<td>(2,401)</td>
<td>(1,634)</td>
</tr>
<tr>
<td>Net GST paid</td>
<td>(413)</td>
<td>(568)</td>
<td>(532)</td>
</tr>
<tr>
<td>Capital charge</td>
<td>(57)</td>
<td>(25)</td>
<td>(51)</td>
</tr>
<tr>
<td><strong>Subtotal</strong></td>
<td>(5,135)</td>
<td>(6,946)</td>
<td>(6,598)</td>
</tr>
<tr>
<td><strong>Operating activities net cash flows</strong></td>
<td>330</td>
<td>399</td>
<td>420</td>
</tr>
<tr>
<td><strong>Cash flows from investing activities</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash provided from sale of fixed assets</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Cash disbursed to purchase of fixed assets</td>
<td>(1,218)</td>
<td>(300)</td>
<td>(2,095)</td>
</tr>
<tr>
<td><strong>Investing activities net cash flows</strong></td>
<td>(1,218)</td>
<td>(300)</td>
<td>(2,095)</td>
</tr>
<tr>
<td><strong>Cash flows from financing activities</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash provided from:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Capital contribution received</td>
<td>1,800</td>
<td>0</td>
<td>1,800</td>
</tr>
<tr>
<td>Cash disbursed to:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Payment of surplus to the Crown</td>
<td>(430)</td>
<td>0</td>
<td>(430)</td>
</tr>
<tr>
<td><strong>Financing activities net cash flows</strong></td>
<td>1,370</td>
<td>0</td>
<td>1,370</td>
</tr>
<tr>
<td><strong>Net increase/(decrease) in cash held</strong></td>
<td>176</td>
<td>227</td>
<td>99</td>
</tr>
<tr>
<td><strong>Add opening cash brought forward</strong></td>
<td>691</td>
<td>867</td>
<td>930</td>
</tr>
<tr>
<td><strong>Closing cash</strong></td>
<td>867</td>
<td>1,094</td>
<td>1,029</td>
</tr>
</tbody>
</table>

Note: The accompanying notes and accounting policies form part of these financial statements. For information on major variances against budget, refer to Note 12.
### RECONCILIATION OF NET SURPLUS TO NET CASH FLOW FROM OPERATING ACTIVITIES

For the year ended 30 June 2002

<table>
<thead>
<tr>
<th></th>
<th>30/6/01 Actual $000</th>
<th>30/6/02 Main Estimates $000</th>
<th>30/6/02 Estimates $000</th>
<th>30/6/02 Supp. Estimates $000</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Net surplus</strong></td>
<td></td>
<td>39</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Add/(less) non-cash items</strong></td>
<td></td>
<td>228</td>
<td>385</td>
<td>399</td>
</tr>
<tr>
<td><strong>(Inc)/dec non-current employee entitlements</strong></td>
<td></td>
<td>4</td>
<td>14</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total non-cash items</strong></td>
<td></td>
<td>232</td>
<td>399</td>
<td>399</td>
</tr>
<tr>
<td><strong>Add/(less) movements in working capital items</strong></td>
<td></td>
<td>(2)</td>
<td>0</td>
<td>2</td>
</tr>
<tr>
<td><strong>(Inc)/dec in debtors</strong></td>
<td></td>
<td>(1,116)</td>
<td>778</td>
<td>0</td>
</tr>
<tr>
<td><strong>(Inc)/dec in Debtor—Crown</strong></td>
<td></td>
<td>737</td>
<td>0</td>
<td>(759)</td>
</tr>
<tr>
<td><strong>Inc/(dec) in creditors and payables</strong></td>
<td></td>
<td>12</td>
<td>8</td>
<td>0</td>
</tr>
<tr>
<td><strong>Working capital movements—net</strong></td>
<td></td>
<td>(369)</td>
<td>853</td>
<td>0</td>
</tr>
<tr>
<td><strong>Add/(less) investing activity items</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Loss on sale of physical assets</strong></td>
<td></td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Credits for purchase of fixed assets</strong></td>
<td></td>
<td>(1,049)</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total investing activity items</strong></td>
<td></td>
<td>(1,049)</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Net cash flow from operating activities</strong></td>
<td></td>
<td>75</td>
<td>399</td>
<td>420</td>
</tr>
</tbody>
</table>

**Note:** The accompanying notes and accounting policies form part of these financial statements.
STATEMENT OF COMMITMENTS
As at 30 June 2002

<table>
<thead>
<tr>
<th></th>
<th>30/6/01 Actual</th>
<th>30/6/02 Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$000</td>
<td>$000</td>
</tr>
<tr>
<td>Capital commitments</td>
<td></td>
<td>3,791</td>
</tr>
<tr>
<td>Total capital commitments</td>
<td></td>
<td>3,791</td>
</tr>
<tr>
<td>Operating commitments</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Less than 1 year</td>
<td>826</td>
<td>749</td>
</tr>
<tr>
<td>1 to 2 years</td>
<td>231</td>
<td>270</td>
</tr>
<tr>
<td>2 to 5 years</td>
<td>154</td>
<td>0</td>
</tr>
<tr>
<td>More than 5 years</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Total operating commitments</td>
<td>1,211</td>
<td>1,019</td>
</tr>
<tr>
<td>Total commitments</td>
<td>1,211</td>
<td>4,810</td>
</tr>
</tbody>
</table>

Note: The PCO has a non-cancellable accommodation lease with the Reserve Bank. It has a non-cancellable contract with Unisys New Zealand Limited for the implementation of the PAL Project. The printing contract with Blue Star Print Group has been extended to 31 January 2003.

STATEMENT OF CONTINGENT LIABILITIES
As at 30 June 2002

As at 30 June 2002, there are no contingent liabilities. (30 June 2001: nil.)

As at 30 June 2002, there were no guarantees or indemnities given under section 59 of the Public Finance Act 1989 in respect of the activities of the PCO. (30 June 2001: nil.)

STATEMENT OF UNAPPROPRIATED EXPENDITURE
For the year ended 30 June 2002

For the year ended 30 June 2002, there is no unappropriated expenditure. (30 June 2001: nil.)

Note: The accompanying notes and accounting policies form part of these financial statements.
STATEMENT OF DEPARTMENTAL EXPENDITURE AND APPROPRIATIONS
For the year ended 30 June 2002

(Figures are GST inclusive where applicable)

<table>
<thead>
<tr>
<th>VOTE: PARLIAMENTARY COUNSEL</th>
<th>30/6/02 Expenditure Actual $000</th>
<th>30/6/02 Appropriation Voted $000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Appropriations for classes of outputs</td>
<td></td>
<td></td>
</tr>
<tr>
<td>D1—Law Drafting Services</td>
<td>5,938</td>
<td>5,944</td>
</tr>
<tr>
<td>D2—Compilation of Reprinted Legislation</td>
<td>424</td>
<td>442</td>
</tr>
<tr>
<td>D3—Publication and Sale of Legislation</td>
<td>631</td>
<td>631</td>
</tr>
<tr>
<td>Total</td>
<td>6,993</td>
<td>7,017</td>
</tr>
</tbody>
</table>

Capital contribution to the department

| Capital investment | 1,800 | 1,800 |

1 This includes adjustments made in the Supplementary Estimates.

Note: The accompanying notes and accounting policies form part of these financial statements.
## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2002

### Note 1: Other revenue

<table>
<thead>
<tr>
<th></th>
<th>30/6/01</th>
<th>30/6/02 Actual</th>
<th>30/6/02 Estimates</th>
<th>30/6/02 Estimates</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$000</td>
<td>$000</td>
<td>$000</td>
<td>$000</td>
</tr>
<tr>
<td>Recovery of printing costs</td>
<td>30</td>
<td>48</td>
<td>35</td>
<td>35</td>
</tr>
<tr>
<td><strong>Total other revenue</strong></td>
<td></td>
<td>48</td>
<td>35</td>
<td>35</td>
</tr>
</tbody>
</table>

### Note 2: Personnel costs

<table>
<thead>
<tr>
<th></th>
<th>30/6/01</th>
<th>30/6/02 Actual</th>
<th>30/6/02 Estimates</th>
<th>30/6/02 Estimates</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$000</td>
<td>$000</td>
<td>$000</td>
<td>$000</td>
</tr>
<tr>
<td>Salaries and wages</td>
<td>3,440</td>
<td>3,976</td>
<td>4,574</td>
<td>4,641</td>
</tr>
<tr>
<td>Annual, retirement, and long service leave</td>
<td>34</td>
<td>12</td>
<td>14</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total personnel costs</strong></td>
<td>3,474</td>
<td>3,988</td>
<td>4,588</td>
<td>4,641</td>
</tr>
</tbody>
</table>

### Note 3: Operating costs

<table>
<thead>
<tr>
<th></th>
<th>30/6/01</th>
<th>30/6/02 Actual</th>
<th>30/6/02 Estimates</th>
<th>30/6/02 Estimates</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$000</td>
<td>$000</td>
<td>$000</td>
<td>$000</td>
</tr>
<tr>
<td>Audit fees to auditors for audit of the financial statements</td>
<td>13</td>
<td>13</td>
<td>12</td>
<td>12</td>
</tr>
<tr>
<td>Fees to auditors for other services provided</td>
<td>6</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Consultancy costs</td>
<td>786</td>
<td>213</td>
<td>0</td>
<td>114</td>
</tr>
<tr>
<td>Rental costs</td>
<td>354</td>
<td>395</td>
<td>354</td>
<td>389</td>
</tr>
<tr>
<td>Printing costs</td>
<td>595</td>
<td>561</td>
<td>595</td>
<td>513</td>
</tr>
<tr>
<td>Other operating costs</td>
<td>622</td>
<td>763</td>
<td>3,039</td>
<td>119</td>
</tr>
<tr>
<td><strong>Total operating costs</strong></td>
<td>2,376</td>
<td>1,945</td>
<td>4,000</td>
<td>1,147</td>
</tr>
</tbody>
</table>
### Note 4  Depreciation expenses

<table>
<thead>
<tr>
<th></th>
<th>30/6/01 Actual $000</th>
<th>30/6/02 Main $000 Estimates</th>
<th>30/6/02 Supp. $000 Estimates</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computer systems</td>
<td>115</td>
<td>119</td>
<td>125</td>
</tr>
<tr>
<td>Furniture</td>
<td>8</td>
<td>11</td>
<td>11</td>
</tr>
<tr>
<td>Motor vehicles</td>
<td>14</td>
<td>14</td>
<td>14</td>
</tr>
<tr>
<td>Office equipment</td>
<td>6</td>
<td>6</td>
<td>6</td>
</tr>
<tr>
<td>Fixture and fittings</td>
<td>104</td>
<td>78</td>
<td>229</td>
</tr>
<tr>
<td>PAL Project</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Total other expenses</td>
<td>247</td>
<td>228</td>
<td>385</td>
</tr>
</tbody>
</table>

### Note 5  Capital charge

The PCO pays a capital charge to the Crown on its taxpayers’ funds as at 30 June and 31 December each year. The capital charge rate for the year ended 30 June 2002 was 9.0% (2001: 10.0%).

### Note 6  Provision for repayment of surplus to the Crown

<table>
<thead>
<tr>
<th></th>
<th>30/6/01 Actual $000</th>
<th>30/6/02 Actual $000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net surplus</td>
<td>430</td>
<td>39</td>
</tr>
<tr>
<td>Total provision for repayment of surplus</td>
<td>430</td>
<td>39</td>
</tr>
</tbody>
</table>
### Note 7 Fixed assets

<table>
<thead>
<tr>
<th>Description</th>
<th>30/6/01 Actual</th>
<th>30/6/02 Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td>Motor vehicles</td>
<td></td>
<td></td>
</tr>
<tr>
<td>At cost</td>
<td>71</td>
<td>71</td>
</tr>
<tr>
<td>Accumulated depreciation</td>
<td>(19)</td>
<td>(33)</td>
</tr>
<tr>
<td>Net book value</td>
<td>52</td>
<td>38</td>
</tr>
<tr>
<td>Computer equipment</td>
<td></td>
<td></td>
</tr>
<tr>
<td>At cost</td>
<td>418</td>
<td>619</td>
</tr>
<tr>
<td>Accumulated depreciation</td>
<td>(211)</td>
<td>(330)</td>
</tr>
<tr>
<td>Net book value</td>
<td>207</td>
<td>289</td>
</tr>
<tr>
<td>Furniture</td>
<td></td>
<td></td>
</tr>
<tr>
<td>At cost</td>
<td>180</td>
<td>230</td>
</tr>
<tr>
<td>Accumulated depreciation</td>
<td>(156)</td>
<td>(167)</td>
</tr>
<tr>
<td>Net book value</td>
<td>24</td>
<td>63</td>
</tr>
<tr>
<td>Leasehold property improvements</td>
<td></td>
<td></td>
</tr>
<tr>
<td>At cost</td>
<td>788</td>
<td>1,030</td>
</tr>
<tr>
<td>Accumulated depreciation</td>
<td>(596)</td>
<td>(674)</td>
</tr>
<tr>
<td>Net book value</td>
<td>192</td>
<td>356</td>
</tr>
<tr>
<td>Office equipment</td>
<td></td>
<td></td>
</tr>
<tr>
<td>At cost</td>
<td>38</td>
<td>55</td>
</tr>
<tr>
<td>Accumulated depreciation</td>
<td>(22)</td>
<td>(28)</td>
</tr>
<tr>
<td>Net book value</td>
<td>16</td>
<td>27</td>
</tr>
<tr>
<td>Items under construction</td>
<td></td>
<td></td>
</tr>
<tr>
<td>PAL Project</td>
<td>0</td>
<td>1,254</td>
</tr>
<tr>
<td>Content management system</td>
<td>0</td>
<td>503</td>
</tr>
<tr>
<td>Total items under construction</td>
<td>0</td>
<td>1,757</td>
</tr>
<tr>
<td>Total fixed assets</td>
<td>1,495</td>
<td>3,762</td>
</tr>
<tr>
<td>Accumulated depreciation</td>
<td>(1,004)</td>
<td>(1,232)</td>
</tr>
<tr>
<td>Carrying amount of fixed assets</td>
<td>491</td>
<td>2,530</td>
</tr>
</tbody>
</table>

### Note 8 Creditors and payables

<table>
<thead>
<tr>
<th>Description</th>
<th>30/6/01 Actual</th>
<th>30/6/02 Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td>Trade creditors</td>
<td>766</td>
<td>389</td>
</tr>
<tr>
<td>Accrued expenses</td>
<td>264</td>
<td>209</td>
</tr>
<tr>
<td>GST payable/receivable</td>
<td>142</td>
<td>(426)</td>
</tr>
<tr>
<td>Capital charge payable</td>
<td>0</td>
<td>26</td>
</tr>
<tr>
<td>Fixed asset</td>
<td>0</td>
<td>1,049</td>
</tr>
<tr>
<td>Total creditors and payables</td>
<td>1,172</td>
<td>1,247</td>
</tr>
</tbody>
</table>

1. Refund as at 30 June due to changes in Appropriation in the Supplementary Estimates.
Note 9  Employee entitlements

<table>
<thead>
<tr>
<th></th>
<th>30/06/01 Actual</th>
<th>30/06/02 Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td>$000</td>
<td>$000</td>
<td>$000</td>
</tr>
</tbody>
</table>

**Current liabilities**

<table>
<thead>
<tr>
<th></th>
<th>30/06/01</th>
<th>30/06/02</th>
</tr>
</thead>
<tbody>
<tr>
<td>$000</td>
<td>$000</td>
<td>$000</td>
</tr>
</tbody>
</table>

- Annual leave 81
- Long service leave 9
- Total current portion 90
- Total non-current portion 41
- Total non-current portion 166
- Total non-current portion 207
- Total employee entitlements 297

Note 10  Financial instruments

The PCO is party to financial instrument arrangements as part of its everyday operations. These include instruments such as bank balances, accounts receivable, and trade creditors.

**Credit risk**

Credit risk is the risk that a third party will default on its obligations to the PCO, causing the PCO to incur a loss.

In the normal course of its business, the PCO incurs credit risk from trade debtors and transactions with financial institutions.

The PCO does not require any collateral or security to support financial instruments with financial institutions that it deals with as these entities have high credit ratings. For its other financial instruments, the PCO does not have significant concentrations of credit risk.

The maximum exposures to credit risk are as follows:

<table>
<thead>
<tr>
<th></th>
<th>30/6/02 $000</th>
<th>30/6/01 $000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bank balances</td>
<td>1,094</td>
<td>867</td>
</tr>
<tr>
<td>Debtors</td>
<td>10</td>
<td>2</td>
</tr>
</tbody>
</table>

The PCO is not exposed to any other concentrations of credit risk.

**Fair value**

The fair value of the PCO’s financial instruments is equivalent to the carrying amount disclosed in the Statement of Financial Position.
Currency risk and interest rate risk

Currency risk is the risk that debtors and creditors due in foreign currency will fluctuate because of changes in foreign exchange rates. Interest rate risk is the risk that the value of a financial instrument will fluctuate due to changes in market interest rates.

The PCO has no significant exposure to currency risk or interest rate risk on its financial instruments.

Note 11 Related party information

The PCO is a wholly-owned entity of the Crown. The Government significantly influences the role of the PCO as well as being the major source of revenue.

The PCO enters into numerous transactions with other government departments, Crown agencies, and State-owned enterprises on an arm’s length basis. These transactions are not considered to be related party transactions.

Apart from those transactions described above, the PCO has not entered into any related party transactions.

Note 12 Major budget variances

The major budget variances mainly reflect the change in the accounting treatment of the PAL Project. In order to comply with the expert opinion received by the PCO, the majority of the implementation costs are being capitalised rather than expensed. To achieve this, the appropriation for Output Class 2 has been reduced over the years 2001/02 to 2004/05, and those funds converted to a capital contribution to be drawn down as the project proceeds.

For the 2001/02 year, the $2.786 m reduction in operating revenue between the Main and Supplementary Estimates was replaced by a $1.8 m capital contribution to purchase assets for the PAL Project. This change affected a number of items, including Personnel, Operating, and Depreciation. The increased taxpayer funds and fixed assets are shown in the Statement of Financial Position.

Cash balances at 30 June were higher than forecast due to the high level of creditors and accruals. These were cleared soon after the balance date.

Personnel costs (Note 2) are lower than forecast due to the use of contract staff whose cost is reflected as other operating costs (Note 3).
STATEMENT OF ACCOUNTING POLICIES

Reporting entity
The PCO is a government department as defined by section 2 of the Public Finance Act 1989. These financial statements of the PCO are prepared in accordance with section 35 of the Public Finance Act 1989, and comply with generally accepted accounting practice.

Measurement system
These financial statements have been prepared on the basis of historical cost.

Accounting policies
The following particular accounting policies, which materially affect the measurement of financial results and the financial position, have been applied.

Budget figures
The Budget figures are those presented in the Budget Night Estimates (Main Estimates) and those amended by the Supplementary Estimates.

Revenue
The Office derives revenue through the provision of outputs to the Crown and for services to third parties. Such revenue is recognised when earned and is reported in the financial period to which it relates.

Cost allocation
The PCO has derived the costs of outputs using a cost allocation system outlined below.

Cost allocation policy
Direct costs are charged directly to significant activities. Indirect costs are charged to significant activities based on cost drivers and related activity usage information.

Criteria for direct and indirect costs
Direct costs are those costs directly attributed to an output. Indirect costs are those costs that cannot be identified in an economically feasible manner with a specific output.

Direct costs assigned to outputs
Direct costs are charged directly to outputs. Depreciation and capital charge are charged on the basis of asset utilisation. Personnel costs are charged by actual time incurred. Property and other premises costs, such as maintenance, are charged on the basis of floor area occupied for the production of each output.

For the year ended 30 June 2002, direct costs accounted for 97.1% of the PCO’s costs. (2001: 99.05%)
Basis for assigning indirect and corporate costs to outputs

Indirect costs are assigned to outputs based on a proportion of direct staff costs used for each output.

For the year ended 30 June 2002, indirect costs accounted for 2.9% of the PCO costs. (2001: 0.95%)

Debtors and receivables

Receivables are recorded at estimated realisable value after providing for doubtful debts.

Operating leases

Leases where the lessor effectively retains substantially all the risks and benefits of ownership of the leased items are classified as operating leases. Payments under these leases are charged as expenses in the periods in which they are incurred.

Fixed assets

The initial cost of a fixed asset is the value of the consideration given to acquire or create the asset and any directly attributable costs of bringing the asset to working condition for its intended use.

All fixed assets costing more than $1,000 are capitalised and recorded at historical cost.

Depreciation

Depreciation of fixed assets is provided on a straight line basis, other than assets under construction, so as to allocate the cost of assets, less any estimated residual value, over their useful lives. The estimated economic useful lives are:

- Motor vehicles: 3 years, 33% (residual value 40%)
- Office furniture: 5 years, 20%
- Computing equipment: 3 years, 33%
- Office equipment: 5 years, 20%
- Leasehold improvements: 6 years, 16.67%
- Content management system software: 7 years, 14.29%
- PAL Project: 20 years, 5%

The cost of leasehold improvements is capitalised and depreciated over the unexpired period of the lease or the estimated remaining useful lives of the improvements, whichever is shorter. Items under construction are not depreciated. The total cost of a capital project is transferred to the appropriate asset class on its completion and then depreciated.

Employee entitlements

Provision is made in respect of the PCO liability for annual leave, long service leave and retirement leave. Annual leave has been calculated on an actual entitlement basis at current rates of pay, while the other provisions have been calculated on an actuarial basis based on the present value of expected future entitlements.
Statement of cash flows

Cash means cash balances on hand and held in bank accounts.

Operating activities include cash received from all income sources of the PCO and record the cash payments made for the supply of goods and services.

Investing activities are those activities relating to the acquisition and disposal of non-current assets.

Financing activities comprise capital injections by, or repayment of capital to, the Crown.

Foreign currency

Foreign currency transactions are converted at the New Zealand dollar exchange rate at the date of the transaction.

Financial instruments

The PCO is party to financial instruments as part of its normal operations. These financial instruments include bank accounts, short-term deposits, debtors, and creditors. All financial instruments are recognised in the Statement of Financial Position, and all revenues and expenses in relation to financial instruments are recognised in the Statement of Financial Performance. Except for those items covered by a separate accounting policy, all financial instruments are shown at their estimated fair value.

Goods and services tax (GST)

The Statement of Unappropriated Expenditure and the Statement of Departmental Expenditure and Appropriations are inclusive of GST. The Statement of Financial Position is exclusive of GST, except for Creditors and Payables, and Debtors and Receivables, which are GST inclusive. All other statements are GST exclusive.

The amount of GST owing to or from the Inland Revenue Department at balance date, being the difference between Output GST and Input GST, is included in Creditors and Payables or Debtors and Receivables (as appropriate).

Taxation

Government departments are exempt from the payment of income tax in terms of the Income Tax Act 1994. Accordingly, no charge for income tax has been provided for.

Commitments

Future expenses and liabilities to be incurred on contracts that have been entered into at balance date are disclosed as commitments to the extent that they are equally unperformed obligations.

Contingent liabilities

Contingent liabilities are disclosed at the point at which the contingency is evident.

Taxpayers’ funds

This is the Crown’s net investment in the Office.
Changes in accounting policies

There have been no changes in accounting policies, including cost allocation accounting policies, since the date of the last audited financial statements.

All policies have been applied on a basis consistent with other years.
STATEMENT OF OBJECTIVES AND SERVICE PERFORMANCE
For the year ended 30 June 2002

The PCO agreed to provide output classes in 2001/02 to meet the requirements of the Attorney-General in terms of their nature, outcome emphasis, timeliness, quality and quantity specifications, and cost.

Output Class D1—Law Drafting Services

Description
Under this output class, the Attorney-General purchased from the PCO a service that provides for—

- the drafting of Government Bills (including amendments to Government Bills) and of Statutory Regulations
- the supervision of the printing of Government Bills before their introduction, and of draft Statutory Regulations before their making
- the examining and reporting on local Bills and private Bills, and the drafting of amendments to them.

Outcomes
This output contributes to the outcomes by ensuring that—

- Government Bills and Statutory Regulations are both properly drafted and properly printed
- reports on the form and effect of local Bills and private Bills are prepared.

Objectives
This output class is demand driven. It is accordingly difficult to estimate accurately the number of Government Bills that will be drafted in any year, or the extent of the amendments to those Bills that will be required to be drafted.

It was expected that—

- approximately 80 Government Bills would be drafted in the 2001/02 financial year
- amendments would be drafted to the same number of Bills during their passage through the House
- more than 300 Statutory Regulations would be drafted.

At least 4 local Bills and private Bills were expected to be examined.
The quality of the Government Bills and Statutory Regulations drafted and the quality of the examinations of local Bills and private Bills was expected to remain high.

The Attorney-General’s views and the views of instructing departments as to the quality of the work in this output class would be sought.

**Service performance**

In achieving this output, the PCO, in the year ended 30 June 2002,—

✓ drafted a large number of Government Bills, as shown by the following figures:

<table>
<thead>
<tr>
<th>For the year ended 30 June</th>
<th>2002</th>
<th>2001</th>
<th>2000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of Government Bills enacted</td>
<td>93</td>
<td>115</td>
<td>89</td>
</tr>
<tr>
<td>Number of Government Bills before the House of Representatives or awaiting Royal assent at the end of the year</td>
<td>69</td>
<td>54</td>
<td>55</td>
</tr>
</tbody>
</table>

Note: ¹ 4 of the Government Bills were drafted by the Inland Revenue Department.

✓ drafted a large number of amendments to Government Bills; and

✓ drafted a large number of Statutory Regulations, as shown by the following figures:

<table>
<thead>
<tr>
<th>For the year ended 30 June 2002</th>
<th>Projected</th>
<th>Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of Government Bills drafted</td>
<td>Approximately 80 Government Bills</td>
<td>65 Government Bills</td>
</tr>
</tbody>
</table>

Note: The variance between actual and projected figures results from the difficulty in estimating demand.

<table>
<thead>
<tr>
<th>For the year ended 30 June</th>
<th>2002</th>
<th>2001</th>
<th>2000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of Statutory Regulations made</td>
<td>More than 300</td>
<td>451</td>
<td>337</td>
</tr>
</tbody>
</table>
supervised the printing of all Government Bills introduced in the year ended 30 June 2002 and of all draft Statutory Regulations printed in that year; and

examined the local Bills and private Bills enacted in the year ended 30 June 2002. Comparative figures are as follows:

<table>
<thead>
<tr>
<th></th>
<th>For the year ended 30 June</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2002</td>
</tr>
<tr>
<td>Number of local Bills enacted</td>
<td></td>
</tr>
<tr>
<td>at least 4</td>
<td>7</td>
</tr>
<tr>
<td>Number of private Bills enacted</td>
<td></td>
</tr>
<tr>
<td>at least 4</td>
<td>4</td>
</tr>
<tr>
<td>Total</td>
<td>11</td>
</tr>
</tbody>
</table>

Note: The variance between actual and projected figures results from the difficulty in estimating demand.

drafted amendments to Bills enacted as local Acts and private Acts. Comparative figures are as follows:

<table>
<thead>
<tr>
<th></th>
<th>For the year ended 30 June</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2002</td>
</tr>
<tr>
<td>Local Acts in respect of which amendments were drafted</td>
<td>3</td>
</tr>
<tr>
<td>Private Acts in respect of which amendments were drafted</td>
<td>2</td>
</tr>
</tbody>
</table>

maintained a high standard in relation to the drafting of Government Bills, Statutory Regulations, amendments to Government Bills, and amendments to local Bills and private Bills.

Attorney-General’s view

The Attorney-General is satisfied that the quality of the work of the PCO in relation to this output in the year ended 30 June 2002 has achieved the high standard as set out in the Statement of Objectives.

Instructing departments’ views

The views of instructing departments have been sought regarding the quality of this output in the year ended 30 June 2002. A questionnaire was used and the results quantified. The response rate was 93% and the average satisfaction rating for those who responded was 90%.
Financial performance

<table>
<thead>
<tr>
<th></th>
<th>30/6/01 Actual $000</th>
<th>30/6/02 Actual $000</th>
<th>30/6/02 Main Estimates $000</th>
<th>30/6/02 Supp. Estimates $000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue—Crown</td>
<td>4,966</td>
<td>5,284</td>
<td>5,284</td>
<td>5,284</td>
</tr>
<tr>
<td>Other revenue</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Total revenue</td>
<td>4,966</td>
<td>5,284</td>
<td>5,284</td>
<td>5,284</td>
</tr>
<tr>
<td>Total expenses</td>
<td>4,629</td>
<td>5,278</td>
<td>5,284</td>
<td>5,284</td>
</tr>
<tr>
<td>Net surplus</td>
<td>337</td>
<td>6</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

Figures are GST exclusive

Output Class D2—Compilation of Reprinted Legislation and of Tables and Indexes of Legislation

Description

Under this output class, the Attorney-General purchased from the PCO a service that provides for—

• the compiling for printing and publication of—
  — reprints of Acts and reprints of Statutory Regulations (with their amendments incorporated)
  — Tables of New Zealand Acts and Ordinances and Statutory Regulations in Force
  — interim indexes to Statutory Regulations

• supervising the printing of the reprints, Tables, and indexes up to and including the stage where they are approved for publication.

Outcomes

This output contributes to the outcomes by ensuring the compilation and printing of—

• reprints of Acts and reprints of Statutory Regulations that are up to date and accurate

• Tables of New Zealand Acts and Ordinances and Statutory Regulations in Force

• interim indexes to Statutory Regulations.
**Objectives**

It was expected that—

- at least 1 volume of reprinted Acts would be compiled
- the annual edition of *Tables of New Zealand Acts and Ordinances and Statutory Regulations in Force* would be compiled, continuously updated for publication in electronic form, and published in printed form as at 1 January 2002
- at least 4 interim indexes to *Statutory Regulations* would be published
- a high standard of accuracy would be maintained.

**Service performance**

In achieving this output, the PCO has, in the year ended 30 June 2002,—

- prepared the 2001 edition of *Tables of New Zealand Acts and Ordinances and Statutory Regulations in Force*. The *Tables* were published in 2002 in paper and electronic form; and
- compiled for printing and publication 3 interim indexes to the 2001 *Statutory Regulations* and 1 interim index to the 2002 *Statutory Regulations*; and
- supervised the printing of the *Tables* and the interim indexes; and
- maintained a high standard of accuracy in respect of the *Tables* and indexes
- worked on the compiling of reprinted Acts for printing and publication; 3 reprinted Acts and 1 reprinted *Statutory Regulation* were published (see note below); comparative figures are as follows:

<table>
<thead>
<tr>
<th>For the year ended 30 June</th>
<th>2002</th>
<th>2001</th>
<th>2000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reprinted Acts published</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>—number of Acts comprising:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>—number of enactments</td>
<td>3</td>
<td>0</td>
<td>1,424</td>
</tr>
<tr>
<td>—number of pages</td>
<td>509</td>
<td>0</td>
<td>2,925</td>
</tr>
</tbody>
</table>

**Note:** Only 3 reprinted Acts and 1 reprinted *Statutory Regulation* were published in the year ended 30 June 2002. This was the result of continuing production difficulties. With regard to reprints, the effort of the PCO in the 2001/02 year has been focused on developing new systems of compilation and reprinting that are part of the PAL Project. New systems will be implemented with effect from 1 February 2003.
**Attorney-General’s view**

Except in relation to the publication of reprinted Acts, the Attorney-General is satisfied that the quality of the work of the Parliamentary Counsel Office in relation to this output in the year ended 30 June 2002 has achieved the high standard as set out in the Statement of Objectives.

**Financial performance**

<table>
<thead>
<tr>
<th></th>
<th>30/6/01 Actual $000</th>
<th>30/6/02 Actual $000</th>
<th>30/6/02 Main Estimates $000</th>
<th>30/6/02 Supp. Estimates $000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue—Crown</td>
<td>1,012</td>
<td>393</td>
<td>3,179</td>
<td>393</td>
</tr>
<tr>
<td>Other revenue</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Total revenue</td>
<td>1,012</td>
<td>393</td>
<td>3,179</td>
<td>393</td>
</tr>
<tr>
<td>Total expenses</td>
<td>927</td>
<td>375</td>
<td>3,179</td>
<td>393</td>
</tr>
<tr>
<td>Net surplus</td>
<td>85</td>
<td>18</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

Figures are GST exclusive.

The decrease in revenue via the Supplementary Estimates reflects the change in the accounting treatment of funds provided to meet the costs of implementing the PAL Project.

**Output Class D3—Publication and Sale of Legislation**

**Description**

Under this output class, the Attorney-General purchased from the PCO a service under which the PCO arranges for the printing, publication, and sale of Acts after they have been assented to and of Statutory Regulations after they have been made. This covers—

- Statutory Regulations (including reprinted Statutory Regulations)
- the annual bound volumes of Acts
- the annual bound volumes of Statutory Regulations
- the bound volumes of *Reprinted Statutes of New Zealand*
- *Tables of New Zealand Acts and Ordinances and Statutory Regulations in Force*
- interim indexes to Statutory Regulations.

**Outcomes**

This output contributes to the outcomes by ensuring the printing, publication, and sale in an accurate and timely fashion of the publications listed in the description of this output.
Objectives

It was expected that—

• at least 80 Acts of Parliament and a number of reprinted Acts of Parliament would be published

• at least 300 Statutory Regulations would be published

• the annual bound volumes of Acts and Statutory Regulations for 2001 would be published

• at least 1 bound volume of Reprinted Statutes of New Zealand would be published

• the 2001 edition of Tables of New Zealand Acts and Ordinances and Statutory Regulations in Force would be published in printed form, and a continuously updated version of the Tables would be published in electronic form

• at least 4 interim indexes to Statutory Regulations would be published.

Service performance

In achieving this output, the PCO has, in the year ended 30 June 2002, arranged for the printing, publication, and sale of a number of publications. Comparative figures are as follows:

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>At least 80 Acts of Parliament</td>
<td>93</td>
<td>115</td>
<td>89</td>
</tr>
<tr>
<td>Public Acts</td>
<td>7</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Local Acts</td>
<td>4</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Private Acts</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>A number</td>
<td>3</td>
<td>0</td>
<td>19</td>
</tr>
<tr>
<td>At least 300 Statutory Regulations</td>
<td>451</td>
<td>337</td>
<td>339</td>
</tr>
<tr>
<td>For 2001 year 3 volumes</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>For 2001 year 5 volumes</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>For 1999 year 5 volumes</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>At least 1 volume</td>
<td>0</td>
<td>0</td>
<td>3</td>
</tr>
<tr>
<td>Volumes 39, 40, and 41</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3 for 2001</td>
<td>3 for 2000</td>
<td>3 for 1999</td>
<td>1 for 2000</td>
</tr>
<tr>
<td>1 for 2002</td>
<td>1 for 2001</td>
<td>1 for 2001</td>
<td></td>
</tr>
</tbody>
</table>
Attorney-General's view

The Attorney-General is satisfied that the quality of the work of the PCO in relation to this output in the year ended 30 June 2002 has achieved the high standard as set out in the Statement of Objectives.

Financial performance

<table>
<thead>
<tr>
<th></th>
<th>30/6/01 Actual $000</th>
<th>30/6/02 Actual $000</th>
<th>30/6/02 Main Estimates $000</th>
<th>30/6/02 Supp. Estimates $000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue—Crown</td>
<td>576</td>
<td>526</td>
<td>526</td>
<td>526</td>
</tr>
<tr>
<td>Other revenue</td>
<td>30</td>
<td>48</td>
<td>35</td>
<td>35</td>
</tr>
<tr>
<td>Total revenue</td>
<td>606</td>
<td>574</td>
<td>561</td>
<td>561</td>
</tr>
<tr>
<td>Total expenses</td>
<td>598</td>
<td>559</td>
<td>561</td>
<td>561</td>
</tr>
<tr>
<td>Net surplus</td>
<td>8</td>
<td>15</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

Figures are GST exclusive.

Overall financial performance

The financial performance of the PCO for the year ended 30 June 2002 resulted in—

<table>
<thead>
<tr>
<th></th>
<th>30/6/02</th>
<th>30/6/01</th>
<th>Estimated</th>
</tr>
</thead>
<tbody>
<tr>
<td>Operating results</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Revenue—Other $000</td>
<td>48</td>
<td>30</td>
<td>35</td>
</tr>
<tr>
<td>Output expenses</td>
<td>6,212</td>
<td>6,154</td>
<td>6,238</td>
</tr>
<tr>
<td>Net result $000</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Working capital management</td>
<td>%</td>
<td>79</td>
<td>51</td>
</tr>
<tr>
<td>Liquid ratio</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Debtor collection period (third party sales) days</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Creditor payment period days</td>
<td>28</td>
<td>28</td>
<td>28</td>
</tr>
<tr>
<td>Resource utilisation</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fixed assets—</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Additions as a percentage of fixed assets %</td>
<td>48.1</td>
<td>32</td>
<td>95.6</td>
</tr>
<tr>
<td>Physical assets as percentage of total assets %</td>
<td>63.8</td>
<td>19.9</td>
<td>70.7</td>
</tr>
<tr>
<td>Taxpayers’ funds at year end $000</td>
<td>2,368</td>
<td>568</td>
<td>2,368</td>
</tr>
<tr>
<td>Forecast net cash flows</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash disbursed to producing outputs $000</td>
<td>6,946</td>
<td>5,135</td>
<td>6,598</td>
</tr>
<tr>
<td>Net increase/(decrease) in cash held $000</td>
<td>227</td>
<td>176</td>
<td>(305)</td>
</tr>
</tbody>
</table>
REPORT OF THE AUDITOR-GENERAL

TO THE READERS OF THE FINANCIAL STATEMENTS OF THE PARLIAMENTARY COUNSEL OFFICE

For the year ended 30 June 2002

We have audited the financial statements on pages 32 to 54. The financial statements provide information about the past financial and service performance of the Parliamentary Counsel Office and its financial position as at 30 June 2002. This information is stated in accordance with the accounting policies set out on pages 43 to 46.

Responsibilities of the Chief Parliamentary Counsel

The Public Finance Act 1989 requires the Chief Parliamentary Counsel to prepare financial statements in accordance with generally accepted accounting practice which fairly reflect the financial position of the Parliamentary Counsel Office as at 30 June 2002, the results of its operations and cash flows and the service performance achievements for the year ended on that date.

Auditor’s responsibilities

Section 15 of the Public Audit Act 2001 and section 38(1) of the Public Finance Act 1989 require the Auditor-General to audit the financial statements presented by the Chief Parliamentary Counsel. It is the responsibility of the Auditor-General to express an independent opinion on the financial statements and report its opinion to you.

The Auditor-General has appointed A J Shaw of Audit New Zealand, to undertake the audit.

Basis of opinion

An audit includes examining, on a test basis, evidence relevant to the amounts and disclosures in the financial statements. It also includes assessing:

- the significant estimates and judgements made by the Chief Parliamentary Counsel in the preparation of the financial statements; and
- whether the accounting policies are appropriate to the Parliamentary Counsel Office’s circumstances, consistently applied and adequately disclosed.

We conducted our audit in accordance with the Auditing Standards published by the Auditor-General, which incorporate the auditing standards issued by the Institute of Chartered Accountants of New Zealand. We planned and performed our audit so as to obtain all the information and explanations which we
considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatements, whether caused by fraud or error. In forming our opinion, we also evaluated the overall adequacy of the presentation of information in the financial statements.

Other than in our capacity as auditor acting on behalf of the Auditor-General, we have no relationship with or interests in the Parliamentary Counsel Office.

Unqualified opinion
We have obtained all the information and explanations we have required.

In our opinion the financial statements of the Parliamentary Counsel Office on pages 32 to 54:

• comply with generally accepted accounting practice in New Zealand; and

• fairly reflect:
  — the financial position as at 30 June 2002
  — the results of its operations and cash flows for the year ended on that date; and
  — the service performance achievements in relation to the performance targets and other measures set out in the forecast financial statements for the year ended on that date.

Our audit was completed on 16 September 2002 and our unqualified opinion is expressed as at that date.

A J Shaw
Audit New Zealand
On behalf of the Auditor-General
Wellington, New Zealand
Organisational chart

Chief Parliamentary Counsel and Compiler of Statutes: George Tanner

Management Team:
Chief Parliamentary Counsel: George Tanner
Deputy Chief Parliamentary Counsel: Ian Jameison, Geoff Lawn
Manager Support Services: Julia Kennedy
Parliamentary Counsel: Julie Melville

Drafting Team A
Team Leader: Julie Melville

Drafting Team B
Team Leader: Frank Riley

Drafting Team C
Team Leader: Bill Moore
Drafting of Bills and Statutory Regulations for Corrections, Courts, Customs, Education, Foreign Affairs and Trade, Health, Housing, Justice, Parliamentary Service, Police, Research, Science and Technology, Social Policy, Statistics

Support Services
Manager: Julia Kennedy
Information Services includes proofreading, publication of annual volumes, library, Legislation Tracking System, and PCO website
Information Systems includes management and development of the Local Area Network, helpdesk support, user documentation, and training
Management Support includes accommodation, service contracts, Management Information Systems covering performance management, training, and leave
Secretarial Services includes secretarial support, training and support in the use of the Advanced Typesetting System, reception, stationery, and supplies

Compilation Division
Assistant Compiler of Statutes: Hugh Turnbull, NZOM
Publication of Reprint Series, Tables of Acts and Ordinances and Statutory Regulations in Force
PCO staff

**Chief Parliamentary Counsel**
and Compiler of Statutes
George Tanner, QC

**Deputy Chief Parliamentary Counsel**
Ian Jamieson
Geoff Lawn

**Parliamentary Counsel**
Andrew Borrowdale
Melanie Bromley
Joanne Caims
Ross Carter
Jacqueline Derby
Mark Gobbi
Briar Gordon
Renato Guzman
Julia Hayes
Hugo Hoffmann
Fiona Leonard
David Marriott
Chris McPhail
Julie Melville
Bill Moore
Cassie Nicholson
Frank Riley
Peter Williams
Catherine Yates

**Assistant Parliamentary Counsel**
Adrienne Meikle
Scott Murray

**Counsel to the Parliamentary Counsel Office**
Walter Iles, QC, CMG

**Assistant Compiler of Statutes**
Hugh Tumbull, NZO M

**SUPPORT STAFF**
Manager Support Services
Julia Kennedy

**Co-ordinator Information Services**
Juliet Price

**Legal Publications Officers**
Michelle Antoine
David Cauchi
Jane Hubbard

**Librarian**
Kate Anthony

**Library and Records Project Officer**
Brendan Dean

**Co-ordinator Information Systems**
Judy Heaphy

**Information Systems Developer**
Devon Heaphy

**Co-ordinator Management Support**
Doreen Brown

**Management Support Officer**
Laraine Johnston

**Messenger**
Assuero Fastelli

**Co-ordinator Secretarial Services**
Helen Churchill

**Secretaries**
Linda Dunn
Simone Henkel
Tessa Henry
Janice Kirk (parental leave)
Denise Paterson
Kay Purdey
May Tapp
Sharon Thompson
Julie Ward (parental leave)

**Receptionist**
Judith Keegan

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**OFFICE ORGANISATION AND STAFF**

PCO staff

*as at 30 June 2002*
Gender equity

OFFICE ORGANISATION AND STAFF

Gender equity

ALL STAFF

<table>
<thead>
<tr>
<th>Men</th>
<th>Women</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>19</td>
<td>27</td>
<td>46</td>
</tr>
</tbody>
</table>

LEGAL STAFF

<table>
<thead>
<tr>
<th>Men</th>
<th>Women</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>15</td>
<td>11</td>
<td>26</td>
</tr>
</tbody>
</table>

SUPPORT STAFF

<table>
<thead>
<tr>
<th>Men</th>
<th>Women</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>4</td>
<td>16</td>
<td>20</td>
</tr>
</tbody>
</table>

Note: Numbers of staff are full-time equivalents.
HOW TO CONTACT US

Parliamentary Counsel Office

Level 13, Reserve Bank Building

2 The Terrace

PO Box 18-070

Wellington

New Zealand

Phone: 64-4-472 9639

Fax: 64-4-499 1724

Email: parliamentary.counsel@parliament.govt.nz

Website: www.pco.parliament.govt.nz