

NOTES TO AND FORMING PART OF THE
FINANCIAL STATEMENTS

for the year ended 30 June 2001

Notes	2000-01 \$'000	1999-00 \$'000
Note 21d—Other non-financial assets		
Prepayments	1,557	1,026
Total other	1,557	1,026
NOTE 22		
INTEREST BEARING LIABILITIES—ADMINISTERED		
Note 22a—Leases		
Finance lease commitments		
Within one year	153,820	125,741
Within one to five years	51,597	93,293
More than five years	—	—
Subtotal—Minimum lease payments	205,417	219,034
Less—future finance charges	(12,806)	(20,454)
Total leases	192,611	198,580
Lease liability is represented by:		
Current	145,413	114,076
Non-current	47,198	84,504
Total leases	192,611	198,580
Note 22b—Other debt		
Lease incentives	720	775
Total other	720	775
NOTE 23		
PROVISIONS AND PAYABLES—ADMINISTERED		
Note 23a—Employee Provisions		
Employees		
Salaries and wages	2,813	1,948
Leave	12,540	12,397
Post retirement benefits ¹	22,528	24,256
	37,881	38,601
Provisions for superannuation		
Tasmanian Retirement Benefits Fund	45,377	44,658
South Australian Superannuation Fund	418,569	431,176
Parliamentary Contributory Superannuation Scheme	472,830	444,334
Commonwealth Superannuation Scheme	44,697,767	44,079,400
Public Sector Superannuation Scheme	6,969,908	6,100,000
	52,604,451	51,099,568
Aggregate employee entitlement liability	52,642,332	51,138,169

¹ No provision is made for serving Senators and Members who have acquired the right to these post retirement benefits. There is no mandatory retirement age for Senators and Members and as such no reliable measurement is possible. A provision is made for Superannuation benefits for Senators and Members.

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for the year ended 30 June 2001

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Note 23b—Supplier Payables		
Trade creditors	13,565	9,563
Total suppliers	13,565	9,563
Note 23c—Other Payables		
Appropriations payable to Agencies	14,123,610	12,040,733
Special Public Monies	1,344,935	1,444,189
Special Account liabilities ²	—	861,502
Interest Payable	2,239	36,863
Grants	3,934	3,934
Other	4,699	2,943
Total other	15,479,417	14,390,164

²Amounts held within the OPA which relate to Administered Special Accounts are no longer recorded as a liability. The Commonwealth is not presently obliged to the payment of any funds until such time as an actual liability has been established by the Agency responsible for that Special Account.