



**FREEDOM
OF INFORMATION**
ANNUAL REPORT 2000-2001

**FINANCIAL
STATEMENTS**

OFFICE OF THE INFORMATION COMMISSIONER

CERTIFICATION OF FINANCIAL STATEMENTS

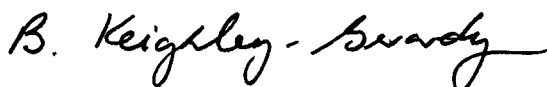
The accompanying financial statements of the Office of the Information Commissioner have been prepared in compliance with the provisions of the *Financial Administration and Audit Act 1985* from proper accounts and records to present fairly the financial transactions for the financial year ending 30 June 2001 and the financial position as at 30 June 2001.

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



Peter King
DIRECTOR, FINANCIAL MANAGEMENT
Principal Accounting Officer

Date: 14 August 2001



Bronwyn Keighley-Gerardy
INFORMATION COMMISSIONER
Accountable Officer

Date: 14 August 2001



AUDITOR GENERAL

To the Parliament of Western Australia

OFFICE OF THE INFORMATION COMMISSIONER FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2001

Scope

I have audited the accounts and financial statements of the Office of the Information Commissioner for the year ended June 30, 2001 under the provisions of the Financial Administration and Audit Act 1985.

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

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

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

Audit Opinion

In my opinion,

- (i) the controls exercised by the Office of the Information Commissioner provide reasonable assurance that the receipt and expenditure of moneys and the acquisition and disposal of property and the incurring of liabilities have been in accordance with legislative provisions; and
- (ii) the Statement of Financial Performance, Statement of Financial Position, Statement of Cash Flows, Output Schedule of Expenses and Revenues and Summary of Consolidated Fund Appropriations and Revenue Estimates and the Notes to and forming part of the financial statements are based on proper accounts and present fairly in accordance with applicable Accounting Standards, other mandatory professional reporting requirements and the Treasurer's Instructions, the financial position of the Office at June 30, 2001 and the results of its operations and its cash flows for the year then ended.

K O O'NEIL
ACTING AUDITOR GENERAL
October 12, 2001

OFFICE OF THE INFORMATION COMMISSIONER

Statement of Financial Performance*for the year ended 30 June 2001*

	Note	2000-01 \$	1999-2000 \$
COST OF SERVICES			
Expenses from ordinary activities			
Employee expenses	4	1,146,063	1,053,789
Supplies and services	5	113,575	113,480
Depreciation expense	6	30,941	41,721
Accommodation expenses	7	69,966	73,130
Other expenses from ordinary activities	8	85,651	95,583
Total cost of services		1,446,196	1,377,703
Revenues from ordinary activities			
Net profit on disposal of non-current assets	9	–	1,500
Other revenues from ordinary activities	10	5,277	4,457
Total revenues from ordinary activities		5,277	5,957
Net cost of services		1,440,919	1,371,746
REVENUES FROM GOVERNMENT	11		
Appropriations		1,223,000	1,209,000
Resources received free of charge		42,834	49,293
Liabilities assumed by the Treasurer		178,902	83,986
Total revenues from Government		1,444,736	1,342,279
TOTAL CHANGES IN EQUITY OTHER THAN THOSE RESULTING FROM TRANSACTIONS WITH OWNERS AS OWNERS		3,817	(29,467)

OFFICE OF THE INFORMATION COMMISSIONER

Statement of Financial Position*as at 30 June 2001*

	Note	2000-01 \$	1999-2000 \$
CURRENT ASSETS			
Cash assets	12	24,632	61,120
Restricted cash assets	13	21,265	18,399
Receivables	14	9,845	–
Other assets	15	14,552	4,743
Total current assets		70,294	84,262
NON-CURRENT ASSETS			
Property, plant, equipment and vehicles	16	45,334	59,033
Total non-current assets		45,334	59,033
Total assets		115,628	143,295
CURRENT LIABILITIES			
Payables	17	21,947	18,171
Provisions	18	59,729	73,517
Other liabilities	19	18,316	19,325
Total current liabilities		99,992	111,013
NON-CURRENT LIABILITIES			
Provisions	18	57,110	77,573
Total non-current liabilities		57,110	77,573
Total liabilities		157,102	188,586
EQUITY			
Accumulated surplus / (deficiency)	20	(41,474)	(45,291)
Total equity / (equity deficit)		(41,474)	(45,291)
Total liabilities and equity		115,628	143,295

OFFICE OF THE INFORMATION COMMISSIONER

Statement of Cash Flows*for the year ended 30 June 2001*

	Note	2000-01 \$ Inflows (Outflows)	1999-2000 \$ Inflows (Outflows)
CASH FLOWS FROM GOVERNMENT			
Recurrent appropriations		1,198,000	1,179,000
Capital appropriations		25,000	30,000
Net cash provided by Government		1,223,000	1,209,000
Utilised as follows:			
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Payments to suppliers and employees		(1,234,812)	(1,136,672)
GST payments		(29,756)	–
Receipts			
Receipts from services		5,277	4,457
GST receipts		19,911	–
Net cash (used in) / from operating activities	21(b)	(1,239,380)	(1,132,215)
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of non-current assets		(17,242)	(32,746)
Proceeds from sale of non-current assets		–	1,500
Net cash (used in) / from investing activities		(17,242)	(31,246)
Net increase in cash held		(33,622)	45,539
Cash at the beginning of the reporting period		79,519	33,980
Cash at the end of the reporting period	21(a)	45,897	79,519

OFFICE OF THE INFORMATION COMMISSIONER

Output Schedule of Expenses and Revenues

for the year ended 30 June 2001

	Complaint Resolution		Advice & Awareness		TOTAL	
	2000-01	1999-2000	2000-01	1999-2000	2000-01	1999-2000
	\$	\$	\$	\$	\$	\$
COST OF SERVICES						
Expenses from ordinary activities						
Employee expenses	802,932	771,389	343,131	282,400	1,146,063	1,053,789
Supplies and services	82,172	65,535	31,403	47,945	113,575	113,480
Depreciation expense	21,473	24,095	9,468	17,626	30,941	41,721
Accommodation expenses	46,961	48,763	23,005	24,367	69,966	73,130
Other expenses from ordinary activities	52,239	51,227	33,412	44,356	85,651	95,583
Total cost of services	1,005,777	961,009	440,419	416,694	1,446,196	1,377,703
Revenues from ordinary activities						
Net profit on disposal of non-current assets	–	866	–	634	–	1,500
Other revenues from ordinary activities	5,277	4,457	–	–	5,277	4,457
Total revenues from ordinary activities	5,277	5,323	–	634	5,277	5,957
Net cost of services	1,000,500	955,686	440,419	416,060	1,440,919	1,371,746
REVENUES FROM GOVERNMENT						
Appropriations	855,487	855,120	367,513	353,880	1,223,000	1,209,000
Resources received free of charge	30,990	28,552	11,844	20,741	42,834	49,293
Liabilities assumed by the Treasurer	125,339	61,479	53,563	22,507	178,902	83,986
Total revenues from Government	1,011,816	945,151	432,920	397,128	1,444,736	1,342,279
TOTAL CHANGES IN EQUITY OTHER THAN THOSE RESULTING FROM TRANSACTIONS WITH OWNERS AS OWNERS	11,316	(10,535)	(7,499)	(18,932)	3,817	(29,467)

OFFICE OF THE INFORMATION COMMISSIONER

Summary of Consolidated Fund Appropriations and Revenue Estimates*for the year ended 30 June 2001*

		Estimate	2000-01	Variation	Estimate	1999-2000	Variation
		\$	\$	\$	\$	\$	\$
Details of Appropriation Items and Expenditure Authorised by Other Statutes							
RECURRENT							
	Amount required to fund outputs for the year	1,040,000	1,038,188	(1,812)	1,017,000	1,030,957	13,957
	Less Revenue Retained – Section 23A Financial Administration and Audit Act	26,000	25,188	(812)	3,000	5,957	2,957
Item 97	Amount provided to fund outputs for the year	1,014,000	1,013,000	(1,000)	1,014,000	1,025,000	11,000
	Amount Authorised by Other Statutes						
	Freedom of Information Act 1992	185,000	185,000	–	120,000	154,000	34,000
	Total Recurrent Services	1,199,000	1,198,000	(1,000)	1,134,000	1,179,000	45,000
CAPITAL							
Item 178	Amount provided for Capital Services for the year	25,000	25,000	–	30,000	30,000	–
	Grand Total	1,224,000	1,223,000	(1,000)	1,164,000	1,209,000	45,000
Details of Expenditure							
RECURRENT							
Outputs							
	Output 1 – Review and Complaint Resolution	857,000	877,864	20,864	797,000	824,859	27,859
	Output 2 – Advice and Awareness	368,000	387,070	19,070	341,000	317,064	(23,936)
		1,225,000	1,264,934	39,934	1,138,000	1,141,923	3,923
	Less: retained revenue	26,000	25,188	(812)	3,000	5,957	2,957
	Recurrent Expenditure	1,199,000	1,239,746	40,746	1,135,000	1,135,966	966
	<i>Adjustment for cash book balances</i>	–	(41,746)	(41,746)	(1,000)	43,034	44,034
	Amount provided for Recurrent Services	1,199,000	1,198,000	(1,000)	1,134,000	1,179,000	45,000
CAPITAL							
	Capital Expenditure	25,000	19,742	(5,258)	30,000	30,270	270
	<i>Adjustment for cash book balances</i>	–	5,258	5,258	–	(270)	(270)
	Amount provided for Capital Services	25,000	25,000	–	30,000	30,000	–
GRAND TOTAL OF APPROPRIATIONS		1,224,000	1,223,000	(1,000)	1,164,000	1,209,000	45,000

Explanations of variations between the current year estimates and actual results, and the actual results compared with the immediately preceding year, are set out in note 24.

OFFICE OF THE INFORMATION COMMISSIONER

Notes to the Financial Statements*for the year ended 30 June 2001***1 Office of the Information Commissioner mission and funding**

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

To promote public understanding and confidence in the decision-making process of Government Agencies through access to relevant information.

In support of the mission statement, the following principles or values are part of the Corporate philosophy of the Office:

- Being accepted by participants as an independent and impartial review authority.
- Being recognised by agencies as a model of “best practice” for the Freedom of Information complaint review process.
- Serving as an example to agencies of accountability and responsibility.
- Providing optimal advisory services to the community and agencies as determined by our legislative mandate.

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

In the process of reporting on the Office as a single entity, all intra-entity transactions and balances have been eliminated.

2 Significant accounting policies**(a) General Statement**

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

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

(b) Basis of accounting

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

The statements have been prepared on the accrual basis of accounting using historical cost accounting. Additions to non-current physical assets are stated at cost.

(c) Appropriations

Appropriations in the nature of revenue, whether recurrent or capital, are recognised as revenues in the period in which the Office gains control of the appropriated funds. The Office gains control of appropriated funds at the time those funds are deposited into the Office’s bank account.

(d) Net Appropriation Determination

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

The monies received and retained are applied to the Office’s outputs.

OFFICE OF THE INFORMATION COMMISSIONER

Notes to the Financial Statements

for the year ended 30 June 2001

(e) Operating accounts

Amounts appropriated are deposited into the account and any revenues which are the subject of net appropriation determinations are also deposited into the account. All payments of the Office are made from the operating account.

(f) Depreciation of non-current assets

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

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

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

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

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

(g) Employee entitlements

The measurement of the liability is consistent with the requirements of Australian Accounting Standard AAS30 “Accounting for Employee Entitlements” and is comprised of the following elements:

Annual leave

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

Long Service Leave

A liability for long service leave is recognised, and is measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date. Consideration is given, when assessing expected future payments, to expected future wage and salary levels including relevant on costs, experience of employee departures and periods of service. Expected future payments are discounted using interest rates to obtain the estimated future cash outflows. The long service leave liability is based on a shorthand factor provided by an Actuary.

Superannuation

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

The superannuation expense is comprised of the following elements:

- (i) change in the unfunded employers liability in respect of current employees who are members of the Superannuation and Family Benefits Act Scheme and current employees who accrued a benefit on transfer from that Scheme to the Gold State Superannuation Scheme; and
- (ii) notional employer contributions which would have been paid to the Gold State Superannuation Scheme and West State Superannuation Scheme if the Office had made concurrent employer contributions to those Schemes.

OFFICE OF THE INFORMATION COMMISSIONER

Notes to the Financial Statements*for the year ended 30 June 2001*

The Superannuation expense does not include payment of pensions to retirees as this does not constitute part of the cost of services provided by the Office in the current year. The total unfunded liability for pensions and transfer benefits assumed by the Treasurer at 30 June 2001 in respect of current employees is \$500,614 (1999-00 – \$390,626).

(h) Leases

The Office has entered into operating lease arrangements, for buildings through Treasury (Government Property Office) and motor vehicles through the State Supply Commission. The lessors effectively retain all of the risks and benefits incidental to ownership of the items held under the operating leases. Equal instalments of the lease payments are charged to the operating statement over the lease term as this is representative of the pattern of benefits to be derived from the leased property.

(i) Accrued salaries

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

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

(j) Payables

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

(k) Resources received free of charge or for nominal value

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

(l) Comparative figures

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

3 Outputs of the Office

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

Output 1 – Resolution of complaints*Output*

Provides an independent review and complaint resolution process which balances the competing needs and expectations of applicants, agencies and Parliament within legislative requirements.

Output 2 – Freedom of information advice and awareness*Output*

Provide objective advice and information about the provisions and operation of the Freedom of Information Act and propose initiatives to enhance administrative efficiency in agencies.

The Ministry of Justice provides overall corporate support in human resources and financial services (refer to note 11 for details of charge).

OFFICE OF THE INFORMATION COMMISSIONER

Notes to the Financial Statements*for the year ended 30 June 2001*

	2000-01 \$	1999-2000 \$
4 Employee expenses		
Salaries and wages	962,769	871,217
Change in annual and long service leave entitlements	(34,251)	48,071
Superannuation expense	178,902	83,986
Other employee expenses	38,643	50,515
	1,146,063	1,053,789
5 Supplies and services		
Goods and supplies	39,720	31,860
Services and contracts	31,021	32,327
Resources received free of charge (note 11)	42,834	49,293
	113,575	113,480
6 Depreciation expense		
Plant, equipment and vehicles	30,941	41,721
7 Accommodation expenses		
Building rental operating lease expense	69,966	73,130
8 Other expenses from ordinary activities		
Electricity and water	5,541	8,147
Plant, equipment and vehicles operating lease expense	26,661	26,467
Plant, equipment and vehicles repairs and maintenance	5,662	706
Communication expenses	12,560	17,040
Insurance	9,074	10,300
Other expenses	26,153	32,923
	85,651	95,583
9 Net profit on disposal of non-current assets		
Computer hardware	–	1,500
10 Other revenues from ordinary activities		
Contributions to motor vehicles scheme	3,868	3,782
Other revenue	1,409	675
	5,277	4,457

OFFICE OF THE INFORMATION COMMISSIONER

Notes to the Financial Statements*for the year ended 30 June 2001*

	2000-01 \$	1999-2000 \$
11 Revenues from Government		
Appropriation revenue received during the year:		
Recurrent	1,198,000	1,179,000
Capital	25,000	30,000
	1,223,000	1,209,000
Resources received free of charge have been determined on the basis of the following estimates provided by agencies:		
Office of the Auditor General		
– audit services	6,500	6,500
Ministry of Justice		
– corporate services	35,418	41,837
Treasury (Government Property Office)		
– property management services (notional management fee based on lease payments)	916	956
	42,834	49,293
The following liabilities have been assumed by the Treasurer during the financial year:		
Superannuation (note 4)	178,902	83,986
12 Cash assets		
Petty Cash	100	100
Operating Account	24,532	61,020
	24,632	61,120
13 Restricted cash assets		
Accrued Salaries Suspense (amount deposited with Treasury)	21,265	18,399
Accrued salaries suspense account is represented by a cash balance and is therefore equivalent to the net fair value.		
14 Receivables		
GST receivable	9,845	–
15 Other assets		
Prepayments	14,552	4,743

OFFICE OF THE INFORMATION COMMISSIONER

Notes to the Financial Statements

for the year ended 30 June 2001

	2000-01 \$	1999-2000 \$
16 Property, plant, equipment and vehicles		
Plant, equipment and vehicles		
At cost	157,527	145,410
Accumulated depreciation	(112,193)	(86,377)
	45,334	59,033
Carrying amount at beginning of year	59,033	68,007
Additions	17,242	32,747
Disposals	—	—
Depreciation	(30,941)	(41,721)
Carrying amount at end of year	45,334	59,033
17 Payables		
Trade and other creditors	21,947	18,171
The carrying amount of accounts payable approximates their net fair values.		
18 Provisions		
<u>Current</u>		
Annual leave	11,080	7,437
Long service leave	48,649	66,080
	59,729	73,517
<u>Non-current</u>		
Long service leave	57,110	77,573
	57,110	77,573
Total provision for employee entitlements	116,839	151,090
The carrying amount of employee entitlements approximates the net fair value.		

OFFICE OF THE INFORMATION COMMISSIONER

Notes to the Financial Statements*for the year ended 30 June 2001*

	2000-01 \$	1999-2000 \$
19 Other liabilities		
Advances		
Amount owing to the Ministry of Justice	100	100
The carrying amount of advances approximates the net fair value.		
Accrued Salaries		
Amounts owing for the 6 working days from 22 June to 30 June 2001. (2000, 6 working days)	18,216	19,225
Accrued salaries are settled within a few days of the financial year end. The carrying amount of accrued salaries is equivalent to the net fair value.		
Total Other liabilities	18,316	19,325
20 Equity		
Liabilities exceed assets for the Office and there is therefore no residual interest in the assets of the Office. This deficit arises through expenses such as depreciation and accrual of employee entitlements for leave not involving the payment of cash in the current period, being recognised in the Statement of Financial Performance. Funding for the Office is entirely through appropriation on a cash basis. This situation reverses when appropriated cash is used to purchase assets or to pay out accrued liabilities.		
Accumulated surplus / (deficiency)		
Balance at the beginning of the year	(45,291)	(15,823)
Change in net assets resulting from operations	3,817	(29,468)
Balance at end of the year	(41,474)	(45,291)
Total equity	(41,474)	(45,291)

OFFICE OF THE INFORMATION COMMISSIONER

Notes to the Financial Statements*for the year ended 30 June 2001*

	2000-01	1999-2000
	\$	\$
21 Notes to the Statement of Cash Flows		
(a) Reconciliation of cash		
For the purpose of the Statement of Cash Flows, cash includes cash at bank, amounts in suspense and restricted cash. Cash at the end of the financial year as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:		
Cash assets	24,632	61,120
Restricted cash assets	21,265	18,399
Total cash assets	45,897	79,519
(b) Reconciliation of net cost of services to net cash flows provided by/(used in) operating activities		
Net cost of services	(1,440,919)	(1,371,746)
Non-cash items:		
Depreciation expense	30,941	41,721
Superannuation expense	178,902	83,986
Resources received free of charge	42,834	49,293
Profit on sale of property, plant and equipment		(1,500)
(Increase)/decrease in assets:		
Other current assets	(9,809)	7,917
Increase/(decrease) in liabilities:		
Payables	3,776	3,104
Other current liabilities	(1,009)	6,938
Current provisions	(13,788)	21,662
Non-current provisions	(20,463)	26,410
Change in GST receivables	(9,845)	-
Net cash provided by/(used in) operating activities	(1,239,380)	(1,132,215)
22 Commitments for expenditure		
Lease commitments		
Commitments in relation to leases contracted for at the reporting date but not recognised as liabilities		
Within 1 year	79,788	67,691
Later than 1 year and not later than 5 years	107,210	169,850
Later than 5 years	-	-
	186,998	237,541

OFFICE OF THE INFORMATION COMMISSIONER

Notes to the Financial Statements*for the year ended 30 June 2001*

	2000-01 \$	1999-2000 \$
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23 Remuneration and retirement benefits of Senior Officers

Remuneration

The number of Senior Officers whose total of fees, salaries and other benefits received, or due and receivable, for the financial year, who fall within the following bands is:

\$	2000-01	1999-2000
80,001 – 90,000	1	-
90,001 – 100,000	-	1
110,001 – 120,000	-	1
130,001 – 140,000	1	-
150,001 – 160,000	-	1
190,001 – 200,000	1	-

The total remuneration of Senior Officers is:

407,687	363,360
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Retirement benefits

The following amounts in respect of retirement benefits for Senior Officers were paid or became payable for the financial year:

Total notional contributions for Senior Officers for:

– Gold State Superannuation Scheme	11,101	10,825
– West State Superannuation Scheme	7,151	6,471
	18,252	17,296

One Senior Officer is a member of the Superannuation and Family Benefits Act Pension Scheme (1999-2000 – 1).

24 Explanatory statement

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

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

- (a) **There were no significant variations where actual expenditures exceeded or were less than estimates for the financial year.**
- (b) **Significant variations between actual outputs for the financial year and outputs for the immediately preceding financial year:**

Recurrent

Output 2 – Advice and Awareness	Increase	\$70,006
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Costs increased due to payment of long service leave to the Commissioner and five other officers.

OFFICE OF THE INFORMATION COMMISSIONER

Notes to the Financial Statements

for the year ended 30 June 2001

25 Financial instruments

Interest rate risk exposure – The Office does not have any interest bearing accounts and is therefore not subject to any interest rate risk exposure.

Credit risk exposure – At the reporting date the Office was not owed any money by government or any other organisation.

26 Supplementary financial information

- There were no losses of public moneys and other public property through theft or default during the financial year.
- There were no gifts of public property by the Office during the financial year.
- There were no revenue nor debts due to the State that were written off for the financial year.
- There were no events occurring after the balance date at the end of the financial year.
- The Office had no related bodies during the financial year.
- The Office had no affiliated bodies during the financial year.
- There were no fees paid, or due and payable to the Office of the Auditor General, but services provided free of charge by the Office of the Auditor General amounted to \$6,500 (1999-00 – \$6,500). This amount has been reported in resources received free of charge note 11.