

Financial Statements

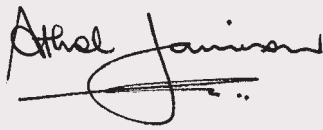
For the Year ended 30 June 2004

Certification of Financial Statements

For the year ended 30 June 2004

The accompanying financial statements of the Department for Planning and Infrastructure 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 2004 and the financial position as at 30 June 2004.

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



Athol Jamieson
Principal Accounting Officer
13 August 2004



Greg Martin
Accountable Officer
13 August 2004

Opinion of the Auditor General

INDEPENDENT AUDIT OPINION
To the Parliament of Western Australia

DEPARTMENT FOR PLANNING AND INFRASTRUCTURE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2004

Audit Opinion

In my opinion,

- (i) the controls exercised by the Department for Planning and Infrastructure provide reasonable assurance that the receipt, expenditure and investment of moneys, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with legislative provisions; and
- (ii) the financial statements are based on proper accounts and present fairly in accordance with applicable Accounting Standards and other mandatory professional reporting requirements in Australia and the Treasurer's Instructions, the financial position of the Department at June 30, 2004 and its financial performance and cash flows for the year ended on that date.

Scope

The Director General's Role

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

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

Summary of my Role

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

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

D D R PEARSON
AUDITOR GENERAL
September 30, 2004

Statement of Financial Performance

For the year ended 30 June 2004

| | NOTE | 2004 \$ 000 | 2003 \$ 000 |
|---|------|-----------------|----------------|
| COST OF SERVICES | | | |
| Expenses from ordinary activities | | | |
| Employee expenses | 4 | 79,927 | 77,579 |
| Supplies and services | 5 | 63,683 | 75,543 |
| Depreciation expense | 6 | 7,578 | 26,216 |
| Borrowing costs expense | 7 | 488 | 18,620 |
| Administration expenses | 8 | 9,407 | 9,289 |
| Accommodation expenses | 9 | 5,739 | 4,193 |
| Grants and subsidies | 10 | 40,609 | 332,076 |
| Capital user charge | 11 | 24,108 | 15,297 |
| Costs of disposal of non-current assets | 15 | 31 | 7,280 |
| Other expenses from ordinary activities | | 3,492 | 4,308 |
| Total cost of services | | 235,062 | 570,401 |
| Revenues from ordinary activities | | | |
| <i>Revenues from operating activities</i> | | | |
| User charges and fees | 12 | 51,284 | 117,173 |
| Sale of goods and services | | 1,837 | 644 |
| Grants and subsidies | 13 | 8,580 | 13,411 |
| Other revenues from operating activities | 14 | 20,732 | 28,643 |
| <i>Revenues from non-operating activities</i> | | | |
| Proceeds from disposal of non-current assets | 15 | 52 | 3,070 |
| Other revenues from non-operating activities | | 470 | 817 |
| Total revenues from ordinary activities | | 82,955 | 163,758 |
| NET COST OF SERVICES | | 152,107 | 406,643 |
| REVENUES FROM STATE GOVERNMENT | 16 | | |
| Output appropriation | | 130,773 | 403,194 |
| Liabilities assumed by the Treasurer | | 933 | 103 |
| Resources received free of charge | | 4,343 | 2,649 |
| Total revenues from State Government | | 136,049 | 405,946 |
| CHANGE IN NET ASSETS | | (16,058) | (697) |
| Net increase/(decrease) in asset revaluation reserve | | (2,362) | 17,482 |
| Total valuation adjustments recognised directly in equity | | (2,362) | 17,482 |
| Total changes in equity other than those resulting from transactions with WA State Government as owners | | (18,420) | 16,785 |

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

Statement of Financial Position

As at 30 June 2004

| | NOTE | 2004 \$ 000 | 2003 \$ 000 |
|--|------|----------------|----------------|
| Current assets | | | |
| Cash assets | 17 | 14,366 | 37,255 |
| Restricted cash assets | 18 | 6,897 | 5,320 |
| Amounts receivable for outputs | 19 | 127 | - |
| Inventories | 20 | 171 | 551 |
| Receivables | 21 | 5,450 | 11,230 |
| Other assets | 22 | 284 | 5,506 |
| Total current assets | | 27,295 | 59,862 |
| Non-current assets | | | |
| Restricted cash assets | 18 | - | 374 |
| Amounts receivable for outputs | 19 | 48,820 | 55,883 |
| Property, plant, equipment, vehicles and vessels | 23 | 101,756 | 261,622 |
| Infrastructure | 24 | 115,322 | 162,248 |
| Construction in progress | 25 | 37,797 | 35,071 |
| Total non-current assets | | 303,695 | 515,198 |
| TOTAL ASSETS | | 330,990 | 575,060 |
| Current liabilities | | | |
| Payables | 26 | 6,022 | 16,566 |
| Interest-bearing liabilities | 27 | 2,581 | 13,610 |
| Provisions | 28 | 11,894 | 10,629 |
| Other liabilities | 29 | 4,493 | 11,687 |
| Total current liabilities | | 24,990 | 52,492 |
| Non-current liabilities | | | |
| Interest-bearing liabilities | 27 | 9,752 | 261,821 |
| Provisions | 28 | 7,533 | 6,195 |
| Total non-current liabilities | | 17,285 | 268,016 |
| Total liabilities | | 42,275 | 320,508 |
| Equity | | | |
| Contributed equity | 31 | 89,592 | 56,684 |
| Asset revaluation reserve | | 15,120 | 17,482 |
| Accumulated surplus | | 184,003 | 180,386 |
| Total equity | | 288,715 | 254,552 |
| TOTAL LIABILITIES AND EQUITY | | 330,990 | 575,060 |

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

Statement of Cash Flows

For the year ended 30 June 2004

| | NOTE | 2004 \$ 000 | 2003 \$ 000 |
|---|------|------------------|------------------|
| CASH FLOWS FROM STATE GOVERNMENT | | | |
| Output appropriations | | 121,848 | 373,665 |
| Capital contributions | | 1,796 | 24,252 |
| Holding account drawdowns | | 155 | - |
| Net cash provided by State Government | | 123,799 | 397,917 |
| Utilised as follows: | | | |
| CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| Payments | | | |
| Employee costs | | (68,915) | (65,840) |
| Superannuation | | (6,643) | (8,510) |
| Supplies and services | | (72,696) | (73,352) |
| Borrowing costs | | (549) | (17,935) |
| Grants and subsidies | | (41,695) | (330,842) |
| Capital user charge | | (24,108) | (15,297) |
| GST payments on purchases | | (11,879) | (41,506) |
| Other payments | | (2,223) | (14,301) |
| Receipts | | | |
| Sale of goods and services | | 1,697 | 684 |
| User charges and fees | | 51,421 | 117,234 |
| Grants and subsidies | | 9,663 | 13,320 |
| Interest received | | 486 | 841 |
| GST receipts on sales | | 6,129 | 8,915 |
| GST receipts from taxation authority | | 9,663 | 30,979 |
| Other receipts | | 21,974 | 26,139 |
| Net cash used in operating activities | 32 | (127,675) | (369,471) |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | |
| Proceeds from sale of non-current physical assets | | 49 | 3,070 |
| Purchase of non-current physical assets | | (11,374) | (33,451) |
| Net cash used in investing activities | | (11,325) | (30,381) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | |
| Proceeds from borrowings | | - | 15,600 |
| Repayment of borrowings | | (2,524) | (13,345) |
| Net cash provided by financing activities | | (2,524) | 2,255 |
| Net increase in cash held | | (17,725) | 320 |
| Cash assets at the beginning of the financial year | | 42,949 | 36,158 |
| Cash assets transferred (to)/from other sources | 32 | (3,961) | 6,471 |
| CASH ASSETS AT THE END OF THE FINANCIAL YEAR | 32 | 21,263 | 42,949 |

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

Output Schedule of Expenses and Revenues

For the year ended 30 June 2004

| | LAND USE AND TRANSPORT INFRASTRUCTURE POLICY AND PLANNING | | LAND USE AND TRANSPORT INFRASTRUCTURE SERVICE DELIVERY | | TOTAL | |
|--|---|----------------|--|----------------|-----------------|----------------|
| | 2004 \$ 000 | 2003 \$ 000 | 2004 \$ 000 | 2003 \$ 000 | 2004 \$ 000 | 2003 \$ 000 |
| COST OF SERVICES | | | | | | |
| Expenses from ordinary activities | | | | | | |
| Employee expenses | 16,014 | 13,495 | 63,913 | 64,084 | 79,927 | 77,579 |
| Supplies and services | 4,334 | 7,774 | 59,349 | 67,769 | 63,683 | 75,543 |
| Depreciation expense | 309 | 282 | 7,269 | 25,934 | 7,578 | 26,216 |
| Borrowing costs expense | - | - | 488 | 18,620 | 488 | 18,620 |
| Administration expenses | 1,043 | 700 | 8,364 | 8,589 | 9,407 | 9,289 |
| Accommodation expenses | 712 | 554 | 5,027 | 3,639 | 5,739 | 4,193 |
| Grants and subsidies | 489 | 167 | 40,120 | 331,909 | 40,609 | 332,076 |
| Capital user charge | 156 | 113 | 23,952 | 15,184 | 24,108 | 15,297 |
| Cost of disposal of non-current assets | 9 | 1 | 22 | 7,279 | 31 | 7,280 |
| Other expenses from ordinary activities | 561 | 1,080 | 2,931 | 3,228 | 3,492 | 4,308 |
| Total cost of services | 23,627 | 24,166 | 211,435 | 546,235 | 235,062 | 570,401 |
| Revenues from ordinary activities | | | | | | |
| <i>Revenues from operating activities</i> | | | | | | |
| User charges and fees | - | - | 51,284 | 117,173 | 51,284 | 117,173 |
| Sale of goods and services | - | - | 1,837 | 644 | 1,837 | 644 |
| Grants and subsidies | 2,350 | 6,073 | 6,230 | 7,338 | 8,580 | 13,411 |
| Other revenues from operating activities | 695 | 1,422 | 20,037 | 27,221 | 20,732 | 28,643 |
| <i>Revenues from non-operating activities</i> | | | | | | |
| Proceeds from disposal of non-current assets | 3 | - | 49 | 3,070 | 52 | 3,070 |
| Other revenues from non-operating activities | - | - | 470 | 817 | 470 | 817 |
| Total revenues from ordinary activities | 3,048 | 7,495 | 79,907 | 156,263 | 82,955 | 163,758 |
| NET COST OF SERVICES | 20,579 | 16,671 | 131,528 | 389,972 | 152,107 | 406,643 |
| REVENUES FROM STATE GOVERNMENT | | | | | | |
| Output appropriations | 20,154 | 25,383 | 110,619 | 377,811 | 130,773 | 403,194 |
| Liabilities assumed by the Treasurer | - | 16 | 933 | 87 | 933 | 103 |
| Resources received free of charge | 197 | 125 | 4,146 | 2,524 | 4,343 | 2,649 |
| Total revenues from State Government | 20,351 | 25,524 | 115,698 | 380,422 | 136,049 | 405,946 |
| CHANGE IN NET ASSETS | (228) | 8,853 | (15,830) | (9,550) | (16,058) | (697) |

The Output Schedule of Expenses and Revenues should be read in conjunction with the accompanying notes.

Summary of Consolidated Fund Appropriations and Revenue Estimates

For the year ended 30 June 2004

| | 2004 ESTIMATE \$ 000 | 2004 ACTUAL \$ 000 | VARIANCE \$ 000 | 2004 ACTUAL \$ 000 | 2003 ACTUAL \$ 000 | VARIANCE \$ 000 |
|--|----------------------------|--------------------------|--------------------|--------------------------|--------------------------|--------------------|
| PURCHASE OF OUTPUTS | | | | | | |
| Item 84 Net amount appropriated to deliver outputs | 414,653 | 415,299 | 646 | 415,299 | 378,741 | 36,558 |
| Section 25 transfer of appropriations: | | | | | | |
| Department of Fisheries | - | (1,996) | (1,996) | (1,996) | - | (1,996) |
| Department of Justice | - | 184 | 184 | 184 | - | 184 |
| Department of Land Information | - | 11,368 | 11,368 | 11,368 | - | 11,368 |
| Department of Transport (Licensing Division) | - | - | - | - | 16,584 | (16,584) |
| Main Roads Western Australia | - | - | - | - | 7,325 | (7,325) |
| Public Transport Authority | - | (294,293) | (294,293) | (294,293) | - | (294,293) |
| Amount authorised by other statutes: | | | | | | |
| <i>Salaries and Allowances Act 1975</i> | 211 | 211 | - | 211 | 544 | (333) |
| Total appropriations provided to deliver outputs | 414,864 | 130,773 | (284,091) | 130,773 | 403,194 | (272,421) |
| CAPITAL | | | | | | |
| Item 156 Capital contribution | 22,147 | 22,147 | - | 22,147 | 24,147 | (2,000) |
| Section 25 transfer of appropriations: | | | | | | |
| Department of Transport (Licensing Division) | - | - | - | - | 105 | (105) |
| Department of Land Information | - | 108 | 108 | 108 | - | 108 |
| Public Transport Authority | - | (20,459) | (20,459) | (20,459) | - | (20,459) |
| Total capital contribution | 22,147 | 1,796 | (20,351) | 1,796 | 24,252 | (22,456) |
| ADMINISTERED | | | | | | |
| Amount provided for administered grants, subsidies and other transfer payments | - | - | - | - | 1,000 | (1,000) |
| Item 85 Western Australian Coastal Shipping Commission | 5,800 | 5,800 | - | 5,800 | 5,850 | (50) |
| Total administered appropriations | 5,800 | 5,800 | - | 5,800 | 6,850 | (1,050) |
| GRAND TOTAL OF APPROPRIATIONS | 442,811 | 138,369 | (304,442) | 138,369 | 434,296 | (295,927) |
| Details of expenses by outputs | | | | | | |
| Land use and transport infrastructure policy and planning | 20,605 | 23,627 | 3,022 | 23,627 | 24,166 | (539) |
| Land use and transport infrastructure service delivery | 541,297 | 211,435 | (329,862) | 211,435 | 546,235 | (334,800) |
| Total cost of outputs | 561,902 | 235,062 | (326,840) | 235,062 | 570,401 | (335,339) |
| Less operating revenues | 148,106 | 82,955 | (65,151) | 82,955 | 163,758 | (80,803) |
| Net cost of outputs | 413,796 | 152,107 | (261,689) | 152,107 | 406,643 | (254,536) |
| Adjustments (i) | 1,068 | (21,334) | (22,402) | (21,334) | (3,449) | (17,885) |
| Total appropriations provided to deliver outputs | 414,864 | 130,773 | (284,091) | 130,773 | 403,194 | (272,421) |
| Capital expenditure | | | | | | |
| Purchase of non-current physical assets | 23,799 | 11,374 | (12,425) | 11,374 | 33,448 | (22,074) |
| Repayment of borrowings | 13,452 | 2,524 | (10,928) | 2,524 | 13,345 | (10,821) |
| Adjustments for other funding sources | (15,104) | (12,102) | 3,002 | (12,102) | (22,541) | 10,439 |
| Capital contribution (appropriation) | 22,147 | 1,796 | (20,351) | 1,796 | 24,252 | (22,456) |
| DETAILS OF REVENUE ESTIMATES | | | | | | |
| Revenues disclosed as administered revenues | 727,496 | 938,564 | 211,068 | 938,564 | 779,114 | 159,450 |

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

The Summary of Consolidated Fund Appropriations, variance to budget and actual should be read in conjunction with the accompanying notes. This Summary provides the basis for the Explanatory Statement information requirements of Treasurer's Instruction 945 set out in note 40.

Notes to the Financial Statements

For the year ended 30 June 2004

1 Departmental mission and funding

The Department's mission is to lead in creative and sustainable solutions for land, transport and infrastructure planning and delivery, for the benefit of the community.

The Department is predominantly funded by Parliamentary appropriations but is also able to retain some monies collected through its operations. The financial statements encompass all funds through which the Department controls resources to carry on its functions.

On 1 July 2003, the Public Transport Services Division of the Department, which included the bus and ferry passenger transport operations and the associated assets and liabilities were transferred to the newly created Public Transport Authority. Effective the same date, the Land Administration Services functions of the Department of Land Information were transferred to this Department.

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

2 Significant accounting policies

The following accounting policies have been adopted in the preparation of the financial statements. Unless otherwise stated these policies are consistent with those applied in the previous year.

General statement

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

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

Basis of accounting

The financial statements have been prepared in accordance with Accounting Standard AAS 29 Financial Reporting by Government Departments.

The statements have been prepared on the accrual basis of accounting using the historical cost convention, with the exception of land which, as noted, is measured at fair value.

Administered assets, liabilities, expenses and revenues are not integral to the Department in carrying out its functions and are disclosed in the notes to the financial statements, forming part of the general purpose financial report of the Department. The administered items are disclosed on the same basis as is described above for the financial statements of the Department. The administered assets, liabilities, expenses and revenues are those that the Government requires the Department to administer on its behalf. The assets do not render any service potential or future economic benefits to the Department, the liabilities do not require the future sacrifice of service potential or future economic benefits of the Department, and the expenses and revenues are not attributable to the Department.

As the administered assets, liabilities, expenses and revenues are not recognised in the principal financial statements of the Department, the disclosure requirements of Accounting Standard AAS 33 Presentation and Disclosure of Financial Instruments are not applied to administered transactions.

(a) Depreciation of non-current assets

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

Depreciation is calculated on the straight line basis, using rates which are reviewed annually. Expected useful lives for each class of depreciable assets are:

| | |
|---------------------------------|----------------|
| Buildings | 40 years |
| Buses | 18 years |
| Computer hardware and software | 4 to 7 years |
| Furniture and fittings | 11 years |
| Maritime infrastructure | 5 to 100 years |
| Plant and equipment | 5 to 20 years |
| Public transport infrastructure | 20 to 40 years |
| Refurbishments | 3 to 20 years |
| Vehicles | 6 years |
| Vessels | 10 years |

Assets under construction are not depreciated until commissioned.

(b) Borrowing costs

Borrowing costs are recognised as expenses in the period in which they are incurred, except where they are included in the costs of assets under construction (qualifying assets) (refer note 30).

(c) Leases

The Department has entered into a number of operating lease arrangements for accommodation, plant, office equipment and motor vehicles where the lessor effectively retains all the risks and benefits incident to ownership of the items held under the operating leases. Equal instalments of the lease payments are charged to the Statement of

Notes to the Financial Statements

For the year ended 30 June 2004

2 Significant accounting policies (continued)

Financial Performance over the lease term as this is representative of the pattern of benefits to be derived from the leased property.

(d) Revenue recognition

Revenues are received in the form of various registration, examination and licence fees. These revenues are received for services provided including undertaking inspections and/or issuing licences associated with the fees. As no part of these charges is refundable, revenues are recognised at the time they are received.

The revenue from other operating activities including rendering of services and the sale of assets are recognised when the Department has passed control of the goods or other assets or delivery of the service to the customer. Recoups of operating activities are recognised when invoiced.

Interest revenues are recognised as they are accrued.

(e) Net appropriation determination

Pursuant to section 23A of the Financial Administration and Audit Act, the net appropriation determination by the Treasurer provides for retention of the following moneys received by the Department:

boat registration fees, GST input credits, GST receipts on sales, Indian Ocean Territories Program, jetty licences, marine examinations, duplicate motor drivers license fees, motor vehicle transfer fees, motor vehicle plate fees, proof of age card, recoup for services provided, temporary permits, services provided to the Western Australian Planning Commission and other revenue

In accordance with the determination, the Department retained \$82.9m in 2004 (2003: \$163.7m).

Retained revenues may only be applied to the outputs specified in the 2003-04 Budget Statements.

(f) Grants and other contributions revenue

Grants, donations, gifts and other non-reciprocal contributions are recognised as revenue when the Department obtains control over the assets comprising the contributions. Control is normally obtained upon their receipt.

Contributions are recognised at their fair value. Contributions of services are only recognised when a fair value can be reliably determined and the services would be purchased if they had not been donated.

(g) Special and other leases revenue (Administered)

Under Sections 116 and 117 of the Land Act 1933 and Section 79 of the Land Administration Act 1997, rents in regard to special and other leases are received in advance. The lessee often has the opportunity to purchase this land at fair value, as

valued by the Valuer General. The prospective purchaser can purchase by instalments subject to Ministerial approval, but must continue to pay rent under the special lease Section 117AA of the Land Act 1933, and Section 80 of the Land Administration Act 1997.

These lease revenues are recognised in the Schedule of Administered items (see Note 42) in accordance with AAS 29 Financial Reporting for Government Departments.

(h) Output appropriations

Output appropriations are recognised as revenues in the period in which the Department gains control of the appropriated funds. The Department gains control of appropriated funds at the time those funds are deposited into the Department's bank account or credited to the holding account held at the Department of Treasury and Finance.

(i) 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.

(j) Cash

For the purpose of the Statement of Cash Flows, cash includes cash assets and restricted cash assets.

(k) Inventories

Inventories are valued at the lower of cost and net realisable value. Costs are assigned on a first in first out basis. Provision is made for obsolete stocks where considered necessary.

(l) Receivables

Receivables are recognised at the amounts receivable as they are due for settlement no more than 30 days from the date of recognition.

Collectability of receivables is reviewed on an ongoing basis. Debts which are known to be uncollectible are written off. A provision for doubtful debts is raised where some doubt as to collection exists.

(m) Acquisitions of assets

The cost method of accounting is used for all acquisitions of assets. Cost is measured as the fair value of the assets given up or liabilities undertaken at the date of acquisition plus incidental costs directly attributable to the acquisition. Cost includes borrowing costs incurred during construction.

Assets acquired at no cost or for nominal consideration, are initially recognised at their fair value at the date of acquisition.

Assets costing less than \$2000 are expensed in the year of acquisition.

2 Significant accounting policies (continued)

(n) Land

Controlled

Land, pastoral leases and Crown land under leases controlled by the Department are reported at fair value. The valuation of the Department's land undertaken by the Valuer General's Office for the Government Property Register is recognised in the financial statements.

Administered

Crown land, including land under leases, is administered by the Department under the Land Administration Act and is reported at fair value (Valuer General's valuation).

Cost of sales for land is reported as administered, on the following basis:

Developed land - at its fair value of undeveloped land plus the development cost for subdividing into lots available for sale; and

Undeveloped land - this includes Crown grants and closed roads which are costed at sale proceeds which reflects fair value.

(o) Payables

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

(p) Interest-bearing liabilities

Loans are recorded at an amount equal to the net proceeds received. Borrowing costs expense is recognised on an accrual basis.

(q) Employee benefits

Annual leave

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

Long service leave

The liability for long service leave expected to be settled within 12 months of the reporting date is recognised in the provisions for employee benefits and is measured at the nominal amounts expected to be paid when the liability is settled. The liability for long service leave expected to be settled more than 12 months from the reporting date is recognised in the provisions for employee benefits and is measured at 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 market yields at the reporting date on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

Superannuation

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

The superannuation expense comprises:

- (i) change in the unfunded employer's liability in respect of current employees who are members of the Pension Scheme and current employees who accrued a benefit on transfer from that Scheme to the Gold State Superannuation Scheme; and
- (ii) employer contributions paid to the Gold State Superannuation Scheme and West State Superannuation Scheme.

The superannuation expense does not include payment of pensions to retirees, as this does not constitute part of the cost of services provided by the Department in the current year.

A revenue "Liabilities assumed by the Treasurer" equivalent to (i) is recognised under Revenues from State Government in the Statement of Financial Performance as the unfunded liability is assumed by the Treasurer. The GESB makes the benefit payments and is recouped by the Treasurer.

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

Employee benefit on-costs

Employee benefit on-costs are recognised and included in employee benefit liabilities and costs when the employee benefits to which they relate are recognised as liabilities and expenses (see notes 4 and 28).

Notes to the Financial Statements

For the year ended 30 June 2004

2 Significant accounting policies (continued)

(r) Accrued salaries

The accrued salaries suspense account (refer note 18) consists of amounts paid into a suspense account over a period of 10 financial years to largely meet the additional cash outflow in each eleventh year when 27 pay days occur in that year instead of the normal 26. No interest is received on this account.

Accrued salaries (refer note 29) represent the amount due to staff, but unpaid, at the end of the financial year, as the end of the last pay day 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 Department considers the carrying amount of accrued salaries to be equivalent to the net fair value.

(s) Contributed equity

Under UIG 38 Contributions by Owners Made to Wholly-Owned Public Sector Entities transfers in the nature of equity contributions must be designated by the Government (owners) as contributions by owners (at the time of, or prior to transfer) before such transfers can be recognised as equity contributions in the financial statements. Capital contributions (appropriations) have been designated as contributions by owners and have been credited directly to Contributed Equity in the Statement of Financial Position.

(t) Foreign currency translation and hedges

Transactions denominated in a foreign currency are translated at the rates in existence at the dates of the transactions. Foreign currency receivables and payables at reporting date are translated at exchange rates current at reporting date. Exchange gains and losses are brought to account in determining the result for the year.

Forward foreign exchange contracts and options are entered into as hedges to avoid or minimise possible adverse financial effects of movements in exchange rates. Exchange gains and losses arising from these contracts are deferred and included in the determination of the amounts at which the transactions are brought to account.

(u) Joint venture operations - Administered

The Department administers a joint venture operation on behalf of the Minister. Interests in joint ventures have been reported in the Schedule of Administered Items (notes 42 and 43), including the Minister's share of revenue earned, expenses incurred, assets employed and liabilities incurred.

(v) Comparative figures

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

(w) Rounding of amounts

Amounts in the financial statements have been rounded to the nearest thousand dollars, or in certain cases, to the nearest dollar.

3 Outputs of the Department

Information about the Department's outputs and the expenses and revenues which are reliably attributable to those outputs is set out in the Output Schedule. Information about expenses, revenues, assets and liabilities administered by the Department are given in notes 42 and 43.

The two key outputs of the Department are:

Output 1: Land use and transport infrastructure policy and planning

Land use and transport infrastructure planning and implementation strategies to guide the state's long-term urban settlement and social and economic development, coordination and development of strategic transport policies and plans.

Output 2: Land use and transport infrastructure service delivery

Service delivery in the areas of transport infrastructure, land development, land and property services and management of the portfolio's land and transport infrastructure assets.

| | 2004 \$ 000 | 2003 \$ 000 |
|---|----------------|----------------|
| 4 Employee expenses | | |
| Wages and salaries | 61,999 | 59,328 |
| Superannuation | 7,507 | 8,528 |
| Long service leave | 2,170 | 2,818 |
| Annual leave | 5,420 | 4,575 |
| Other related expenses (i) | 2,831 | 2,330 |
| | 79,927 | 77,579 |
| <p>(i) These employee expenses include on-costs associated with the recognition of annual and long service leave liabilities. The related on-costs liabilities are included in employee benefit liabilities at note 28.</p> | | |
| 5 Supplies and services | | |
| Consultants and contractors | 25,525 | 24,350 |
| Consumables | 16,977 | 21,698 |
| Commissions | 9,406 | 12,269 |
| Repairs and maintenance | 5,654 | 8,563 |
| Other | 6,121 | 8,663 |
| | 63,683 | 75,543 |
| 6 Depreciation expense | | |
| Buildings | 373 | 625 |
| Refurbishments | 938 | 939 |
| Plant and equipment | 328 | 1,894 |
| Computer hardware and software | 1,427 | 1,993 |
| Furniture and fittings | 15 | 17 |
| Buses | - | 13,767 |
| Vehicles and vessels | 71 | 365 |
| Infrastructure | 4,426 | 6,616 |
| | 7,578 | 26,216 |
| 7 Borrowing costs expense | | |
| Interest expense | 488 | 18,620 |
| | 488 | 18,620 |
| 8 Administration expenses | | |
| Communications | 6,162 | 6,134 |
| Consumables | 591 | 647 |
| Maintenance | 2,654 | 2,508 |
| | 9,407 | 9,289 |
| 9 Accommodation expenses | | |
| Lease rentals | 5,255 | 3,577 |
| Cleaning | 484 | 616 |
| | 5,739 | 4,193 |

Notes to the Financial Statements

For the year ended 30 June 2004

| | 2004 \$ 000 | 2003 \$ 000 |
|--|----------------|----------------|
| 10 Grants and subsidies | | |
| Bicycle infrastructure development | 949 | 2,558 |
| Ferry | - | 475 |
| Metrobus | - | 3,968 |
| Pensioner subsidies | 1,422 | 1,119 |
| Public air transport | 1,157 | 1,143 |
| Public bus transport - metropolitan | - | 127,123 |
| Public bus transport - regional | - | 5,452 |
| Public rail transport | 12,694 | 112,897 |
| Recreational boating facilities | 135 | 380 |
| Regional airport development | 2,005 | 1,372 |
| School bus subsidies | - | 53,177 |
| Shipping | 3,784 | 3,809 |
| Student subsidies | 1,108 | 6,257 |
| Taxi user subsidies | 6,245 | 6,196 |
| Other | 11,110 | 6,150 |
| | 40,609 | 332,076 |
| 11 Capital user charge | | |
| Capital user charge expense | 24,108 | 15,297 |
| <p>A capital user charge rate of 8 per cent has been set by the Government and represents the opportunity cost of capital invested in the net assets of the Department used in the provision of outputs. The charge is calculated on the net assets adjusted to take account of exempt assets. Payments are made to the Department of Treasury and Finance on a quarterly basis.</p> | | |
| 12 User charges and fees | | |
| Aircraft licence fees | 242 | 1,050 |
| Boat registration fees | 6,161 | 5,711 |
| Port charges | 750 | 1,007 |
| Small boat harbour fees | 4,845 | 4,563 |
| Vessel survey fees | 1,442 | 1,426 |
| Other maritime fees | 806 | 692 |
| Motor drivers license application fees | 5,566 | 4,910 |
| Motor vehicle transfer, plate and inspection fees | 20,953 | 18,864 |
| Perth parking licence fees | 8,142 | 7,253 |
| Public transport fares | - | 69,449 |
| Rail safety registration fees | 793 | 832 |
| Taxi licence fees | 409 | 423 |
| Other fees | 1,175 | 993 |
| | 51,284 | 117,173 |
| 13 Grants and subsidies | | |
| Commonwealth grants | 354 | 1,326 |
| Western Australian Planning Commission | 6,789 | 9,144 |
| Other | 1,437 | 2,941 |
| | 8,580 | 13,411 |

| | 2004 \$ 000 | 2003 \$ 000 |
|--|----------------|----------------|
| 14 Other revenues from operating activities | | |
| Advertising revenue | - | 1,180 |
| Commissions | 7,449 | 7,619 |
| Rents and leases | 6,438 | 5,936 |
| Recoups of operating expenses | 5,804 | 8,901 |
| Other | 1,041 | 5,007 |
| | 20,732 | 28,643 |
| 15 Net gain/(loss) on disposal of non-current assets | | |
| Gain on disposal of non-current assets | | |
| Plant, equipment, vehicles and vessels | 21 | 146 |
| Loss on disposal of non-current assets | | |
| Land, buildings and refurbishment | - | (4,084) |
| Infrastructure | - | (272) |
| | 21 | (4,210) |
| 16 Revenues from State Government | | |
| Appropriation revenue received during the year | | |
| Output appropriations | 130,773 | 403,194 |
| Output appropriations are accrual amounts reflecting the full cost of outputs delivered. The appropriation revenue comprises a cash component and a receivable (asset). The receivable (holding account) comprises the depreciation expense for the year and any agreed increase in leave liabilities during the year. | | |
| Liabilities assumed by the Treasurer | | |
| Superannuation | 933 | 103 |
| The assumption of the superannuation liability by the Treasurer is only a notional revenue to offset the notional superannuation expense reported in respect of current employees who are members of the pension scheme and current employees who have a transfer benefit entitlement under the Gold State scheme. | | |
| Resources received free of charge | | |
| Determined on the basis of the following estimates provided by agencies: | | |
| State Solicitor's Office | 538 | 720 |
| Department for Housing and Works | 47 | 16 |
| Department of Land Information | 2,834 | 693 |
| Office of the Auditor General (i) | - | 149 |
| Department of Industry and Resources | 39 | 41 |
| Department of Justice | 448 | 494 |
| Western Australian Police Service | 437 | 536 |
| | 4,343 | 2,649 |

Notes to the Financial Statements

For the year ended 30 June 2004

| | 2004 \$ 000 | 2003 \$ 000 |
|---|----------------|----------------|
| 16 Revenues from State Government (continued) | | |
| Where assets or services have been received free of charge or for nominal consideration, the Department recognises revenues (except where the contributions of assets and services are in the nature of contributions by owners in which case the Department shall make a direct adjustment to equity) equivalent to the fair value of the assets and/or the fair value of those services that can be reliably determined and which would have been purchased if not donated, and those fair values shall be recognised as assets or expenses, as applicable. | | |
| (i) Commencing with the 2003-04 audit, the Office of the Auditor General will be charging a fee for auditing the accounts, financial statements and performance indicators. The fee for the 2003-04 audit (\$160,000) will be due and payable in the 2004-05 financial year. | | |
| 17 Cash assets | | |
| Cash assets | 14,366 | 37,255 |
| Includes cash received as capital contributions remaining at year end of \$2,774,000 (2003: \$11,376,000) | | |
| 18 Restricted cash assets | | |
| Current | | |
| Accrued salaries suspense account (i) | 585 | - |
| Off-Road Vehicles Account (ii) | 137 | 119 |
| Perth Parking Licensing Account (iii) | 5,033 | 3,853 |
| Rail Safety Accreditation Account (iv) | 1,043 | 789 |
| Taxi Industry Development Account (v) | 99 | 559 |
| | 6,897 | 5,320 |
| Non-current | | |
| Accrued salaries suspense account (i) | - | 374 |
| Funds held as restricted cash can only be used to : | | |
| (i) meet the 27th pay in a financial year that occurs every 11 years. | | |
| (ii) meet the costs of administering the Control of Vehicles (Off Road Areas) Act 1978 and for matters approved by the Minister and the Treasurer. | | |
| (iii) meet the costs of administering the Perth Parking Management Act 1999 or for a purpose connected with the Perth Parking Policy. | | |
| (iv) meet the costs of administering the Rail Safety Act 1998. | | |
| (v) pay remuneration and allowances to board members, pay for taxi plates surrendered to the Minister, pay grants for research, promotion and development projects that benefit the taxi industry and meet the costs of administering the Taxi Act 1994. | | |
| 19 Amounts receivable for outputs | | |
| Current | | |
| Amounts receivable for outputs | 127 | - |
| Non-current | | |
| Amounts receivable for outputs | 48,820 | 55,883 |
| This asset represents the non-cash component of output appropriations. It is restricted in that it can only be used for asset replacement or payment of leave liabilities. | | |

| | 2004 \$ 000 | 2003 \$ 000 |
|--|----------------|----------------|
| 20 Inventories | | |
| Current - at cost | | |
| Charts and publications | 66 | 64 |
| Motor vehicle plates | 105 | 303 |
| Multi-Rider tickets | - | 184 |
| | 171 | 551 |
| 21 Receivables | | |
| Current | | |
| Trade debtors | 3,201 | 5,592 |
| Goods and services tax receivable | 2,249 | 5,638 |
| | 5,450 | 11,230 |
| 22 Other assets | | |
| Current | | |
| Prepayments | 259 | 739 |
| Interest receivable | 25 | 41 |
| Deferred loss on foreign exchange hedging contract | - | 32 |
| Foreign exchange hedging contract receivable | - | 4,694 |
| | 284 | 5,506 |

23 Property, plant, equipment, vehicles and vessels

| | Cost/Fair value \$ 000 | 2004 Accum. depr. \$ 000 | Carrying amount \$ 000 | Cost/Fair value \$ 000 | 2003 Accum. depr. \$ 000 | Carrying amount \$ 000 |
|--------------------------------|------------------------------|-----------------------------------|------------------------------|------------------------------|-----------------------------------|------------------------------|
| At valuation: | | | | | | |
| Land | 47,304 | - | 47,304 | 72,956 | - | 72,956 |
| Pastoral leases | 19,665 | - | 19,665 | - | - | - |
| Crown land leases | 16,413 | - | 16,413 | - | - | - |
| | 83,382 | - | 83,382 | 72,956 | - | 72,956 |
| At cost: | | | | | | |
| Buildings | 14,905 | 4,483 | 10,422 | 17,725 | 4,665 | 13,060 |
| Refurbishments | 8,424 | 4,755 | 3,669 | 8,342 | 3,818 | 4,524 |
| Plant and equipment | 5,456 | 4,401 | 1,055 | 24,052 | 19,935 | 4,117 |
| Computer hardware and software | 17,823 | 15,016 | 2,807 | 19,737 | 15,695 | 4,042 |
| Furniture and fittings | 266 | 187 | 79 | 291 | 191 | 100 |
| Buses | - | - | - | 227,807 | 66,983 | 160,824 |
| Vehicles | 280 | 217 | 63 | 316 | 231 | 85 |
| Vessels | 597 | 318 | 279 | 3,496 | 1,582 | 1,914 |
| | 47,751 | 29,377 | 18,374 | 301,766 | 113,100 | 188,666 |
| Total | 131,133 | 29,377 | 101,756 | 374,722 | 113,100 | 261,622 |

Land and leases are measured at fair value based on independent valuations provided by the Valuer General's Office at 1 July 2002. Fair value has been determined on the basis of current market value where an active market exists or current use value where no market exists and/or the current land use is specialised in nature. Revaluations are made with sufficient regularity to ensure the carrying value of land does not differ materially from its fair value at reporting date.

"Accum. depr." denotes accumulated depreciation.

Notes to the Financial Statements

For the year ended 30 June 2004

23 Property, plant, equipment, vehicles and vessels (continued)

Reconciliations

Reconciliations of the carrying amounts of property, plant, equipment, vehicles and vessels at the beginning and end of the current financial year are set out below.

| | Carrying amount at start of year \$ 000 | Additions \$ 000 | Revaluation \$ 000 | Disposals \$ 000 | Transfers \$ 000 | Depreciation \$ 000 | Carrying amount at end of year \$ 000 |
|-----------------------------------|---|---------------------|-----------------------|---------------------|---------------------|------------------------|---|
| Land | 72,956 | - | - | - | (25,652) | - | 47,304 |
| Pastoral leases | - | - | - | - | 19,665 | - | 19,665 |
| Crown land leases | - | - | - | - | 16,413 | - | 16,413 |
| Buildings | 13,060 | - | 3,767 | - | (6,032) | (373) | 10,422 |
| Refurbishments | 4,524 | 94 | - | - | (11) | (938) | 3,669 |
| Plant and equipment | 4,117 | 369 | - | (13) | (3,090) | (328) | 1,055 |
| Computer hardware and software | 4,042 | 656 | - | (12) | (452) | (1,427) | 2,807 |
| Furniture and fittings | 100 | 10 | - | (3) | (13) | (15) | 79 |
| Buses | 160,824 | - | 6,144 | - | (166,968) | - | - |
| Vehicles | 85 | - | - | (3) | - | (19) | 63 |
| Vessels | 1,914 | 29 | 196 | (1) | (1,807) | (52) | 279 |
| | 261,622 | 1,158 | 10,107 | (32) | (167,947) | (3,152) | 101,756 |

24 Infrastructure

| | Cost \$ 000 | 2004 Accum. depr. \$ 000 | Carrying amount \$ 000 | Cost \$ 000 | 2003 Accum. depr. \$ 000 | Carrying amount \$ 000 |
|---------------------------------------|----------------|-----------------------------------|------------------------------|----------------|-----------------------------------|------------------------------|
| Maritime infrastructure | | | | | | |
| Wharves and facilities | 59,142 | 30,385 | 28,757 | 57,865 | 28,834 | 29,031 |
| Breakwaters and groynes | 45,723 | 13,161 | 32,562 | 45,723 | 12,704 | 33,019 |
| Channel development and facilities | 40,304 | 9,518 | 30,786 | 40,304 | 9,115 | 31,189 |
| Service facilities | 36,351 | 21,738 | 14,613 | 36,217 | 20,245 | 15,972 |
| Navigational aids | 17,907 | 9,303 | 8,604 | 17,907 | 8,777 | 9,130 |
| Total maritime infrastructure | 199,427 | 84,105 | 115,322 | 198,016 | 79,675 | 118,341 |
| Public transport infrastructure | | | | | | |
| Bus stations | - | - | - | 50,753 | 13,402 | 37,351 |
| Bus infrastructure | - | - | - | 9,336 | 2,780 | 6,556 |
| Total public transport infrastructure | - | - | - | 60,089 | 16,182 | 43,907 |
| Total infrastructure | 199,427 | 84,105 | 115,322 | 258,105 | 95,857 | 162,248 |

"Accum. depr." denotes accumulated depreciation.

24 Infrastructure (continued)

Reconciliations

Reconciliations of the carrying amounts of infrastructure at the beginning and end of the current financial year are set out below.

| | Carrying amount at start of year \$ 000 | Additions \$ 000 | Revaluation \$ 000 | Disposals \$ 000 | Transfers \$ 000 | Depreciation \$ 000 | Carrying amount at end of year \$ 000 |
|--|---|---------------------|-----------------------|---------------------|---------------------|------------------------|---|
| Maritime infrastructure | | | | | | | |
| Wharves and facilities | 29,031 | 1,273 | - | - | - | (1,547) | 28,757 |
| Breakwaters and groynes | 33,019 | - | - | - | - | (457) | 32,562 |
| Channel development and facilities | 31,189 | - | - | - | - | (403) | 30,786 |
| Service facilities | 15,972 | 134 | - | - | - | (1,493) | 14,613 |
| Navigation aids | 9,130 | - | - | - | - | (526) | 8,604 |
| Total maritime infrastructure | 118,341 | 1,407 | - | - | - | (4,426) | 115,322 |
| Public transport infrastructure | | | | | | | |
| Bus stations | 37,351 | - | 7,206 | - | (44,557) | - | - |
| Bus infrastructure | 6,556 | - | - | - | (6,556) | - | - |
| Total public transport infrastructure | 43,907 | - | 7,206 | - | (51,113) | - | - |
| Total infrastructure | 162,248 | 1,407 | 7,206 | - | (51,113) | (4,426) | 115,322 |
| | | | | | | 2004 \$ 000 | 2003 \$ 000 |

25 Construction in progress

At cost:

| | | |
|---------------------------------|---------------|---------------|
| Buses | 1,392 | 1,392 |
| Computer hardware and software | 31,471 | 25,135 |
| Buildings and refurbishments | 4 | 4 |
| Maritime infrastructure | 4,930 | 5,118 |
| Public transport infrastructure | - | 3,422 |
| | 37,797 | 35,071 |

Reconciliations

Reconciliations of the carrying amounts of construction in progress are set out below:

| | | |
|---|---------------|---------------|
| Carrying amount at start of year | 35,071 | 29,299 |
| Expenditure during the year | 9,667 | 13,097 |
| Transferred from Department of Transport | - | 16,876 |
| Capitalised during the year | (859) | (21,581) |
| Transferred to the Public Transport Authority | (4,309) | - |
| Amounts expensed | (1,773) | (2,620) |
| Carrying amount at end of year | 37,797 | 35,071 |

26 Payables

Current

| | | |
|-----------------|-------|--------|
| Trade creditors | 6,022 | 16,566 |
|-----------------|-------|--------|

Notes to the Financial Statements

For the year ended 30 June 2004

| | 2004 \$ 000 | 2003 \$ 000 |
|---|----------------|----------------|
| 27 Interest bearing liabilities | | |
| Current | | |
| Western Australian Treasury Corporation loans | 2,581 | 13,610 |
| Non-current | | |
| Western Australian Treasury Corporation loans | 9,752 | 261,821 |
| 28 Provisions | | |
| Employee benefits | | |
| Current | | |
| Annual leave | 6,706 | 5,296 |
| Long service leave | 5,188 | 5,333 |
| | 11,894 | 10,629 |
| Non-current | | |
| Long service leave | 7,533 | 6,195 |
| Total employee benefits | 19,427 | 16,824 |
| <p>The settlement of annual and long service leave liabilities gives rise to the payment of employment on-costs. The liability for such on-costs is included here. The associated expense is included under Other related expenses (under Employee expenses) at note 4.</p> <p>The Department considers the carrying amount of employee benefits to approximate the net fair value.</p> | | |
| 29 Other liabilities | | |
| Current | | |
| Accrued salaries | 2,358 | 1,645 |
| Income received in advance | 1,970 | 774 |
| Accrued interest payable | 165 | 4,542 |
| Foreign exchange hedging contract payable | - | 4,726 |
| | 4,493 | 11,687 |
| 30 Capitalised borrowing costs | | |
| Borrowing costs capitalised during the year | 308 | 249 |
| Weighted average capitalisation rate on funds borrowed generally | 5.8% | 4.6% |
| Investment revenue earned on funds borrowed specifically and deducted from borrowing costs incurred in determining the amount of borrowing costs to be capitalised. | - | - |
| 31 Equity | | |
| <p>Equity represents the residual interest in the net assets of the Department. The Government holds the equity interest in the Department on behalf of the community. The asset revaluation reserve represents that portion of equity resulting from the revaluation of non-current assets.</p> | | |

| | 2004 \$ 000 | 2003 \$ 000 |
|--|----------------|----------------|
| 31 Equity (continued) | | |
| Contributed equity | | |
| Opening balance | 56,684 | 17,351 |
| Capital contributions (i) | 1,796 | 24,252 |
| Contribution by owners: (ii) | | |
| Net assets transferred from Department of Land Information | 38,168 | - |
| Net liabilities transferred to Consolidated Fund | 214 | 18,598 |
| Distributions to owners: (ii) | | |
| Net liabilities transferred from Department of Transport | - | (3,517) |
| Net liabilities transferred from Metrobus | (53) | - |
| Net assets transferred to Fisheries | (2,167) | - |
| Net assets transferred to Public Transport Authority | (5,050) | - |
| Closing balance | 89,592 | 56,684 |
| (i) Capital contributions have been designated as contributions by owners and are credited directly to equity in the Statement of Financial Position. | | |
| (ii) Net assets or net liabilities designated as non-reciprocal transfers. | | |
| Asset revaluation reserve (i) | | |
| Opening balance | 17,482 | - |
| Net revaluation increment - Land | - | 17,482 |
| Net revaluation increments (ii) | | |
| buildings | 3,767 | - |
| bus stations | 7,206 | - |
| buses | 6,144 | - |
| vessels | 196 | - |
| Transfer to accumulated surplus (iii) | (19,675) | - |
| Closing balance | 15,120 | 17,482 |
| (i) The asset revaluation reserve is used to record increments and decrements on the revaluation of non-current assets, as described in accounting policy note 2(n). | | |
| (ii) Revaluations in accordance with Treasurer's Instruction 955 of assets transferred to other government entities. | | |
| (iii) Transfer of asset revaluation reserve to accumulated surplus. This portion relates to assets transferred to other government entities. | | |
| Accumulated surplus | | |
| Opening balance | 180,386 | 181,083 |
| Transfer from asset revaluation reserve (i) | 19,675 | - |
| Change in net assets | (16,058) | (697) |
| Closing balance | 184,003 | 180,386 |

(i) See note above on asset revaluation reserve.

Notes to the Financial Statements

For the year ended 30 June 2004

| | 2004 \$ 000 | 2003 \$ 000 |
|---|----------------|----------------|
| 32 Notes to the Statement of Cash Flows | | |
| (a) Reconciliation of cash | | |
| Cash at the end of the financial year as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows: | | |
| Cash assets | 14,366 | 37,255 |
| Restricted cash assets | 6,897 | 5,694 |
| | 21,263 | 42,949 |
| (b) Cash assets transferred (to)/from other sources | | |
| Cash assets transferred: | | |
| from Department of Transport | - | 10,147 |
| to Consolidated Fund | - | (3,676) |
| to Public Transport Authority | (4,268) | - |
| from Department of Land Information | 307 | - |
| | (3,961) | 6,471 |
| (c) Reconciliation of net cost of services to net cash flows provided by/(used in) operating activities | | |
| Net cost of services | (152,107) | (406,643) |
| Non cash items: | | |
| Depreciation | 7,578 | 26,216 |
| Doubtful debts expense | 319 | 2 |
| Net loss on disposal of non-current assets | (21) | 4,210 |
| Resources received free of charge | 4,343 | 2,649 |
| Superannuation expense | 933 | 103 |
| Expenses previously held in construction in progress | 1,783 | 2,652 |
| Initial recognition of assets not previously recognised | - | 1,638 |
| (Increase)/decrease in assets | | |
| Current inventories | 197 | 19 |
| Current receivables | 1,455 | (820) |
| Other current assets | 479 | (4,091) |
| Increase/(decrease) in liabilities | | |
| Current payables | (415) | 2,375 |
| Current provisions | 1,840 | (267) |
| Other current liabilities | 1,150 | 5,882 |
| Non-current provisions | 1,179 | 1,649 |
| Net GST receipts/payments | 3,913 | (1,612) |
| Change in GST in receivables/payables | (301) | (3,433) |
| Net cash used in operating activities | (127,675) | (369,471) |

| | 2004 \$ 000 | 2003 \$ 000 |
|---|----------------|----------------|
| 33 Resources provided free of charge | | |
| During the year the following resources were provided to other agencies free of charge for functions outside the normal operations of the Department: | | |
| Sea Freight Council of Western Australia - rent | 19 | 14 |
| Western Australian Coastal Shipping Commission - rent | 5 | 5 |
| Western Australia Police Service - firearms collection fees | 42 | 70 |
| Various State and Commonwealth departments and agencies: | | |
| Spatial (mapping) information | 3 | 2 |
| Western Australian Land Information System | 37 | 30 |
| Hydrographic surveying and cartography information | 10 | 5 |
| Tides and waves information | 5 | 4 |
| Organisations other than departments and statutory authorities - rent | 567 | - |
| | 688 | 130 |

34 Commitments for expenditure

(a) Capital expenditure commitments

Capital expenditure commitments, being contracted capital expenditure additional to the amounts reported in the financial statements, are payable as follows:

| | | |
|---|--------|---------|
| Within one year | 24,695 | 18,087 |
| Later than one year but not later than five years | 11,417 | 128,135 |
| Later than five years | 2,550 | 89,660 |
| | 38,662 | 235,882 |

The capital expenditure commitments in 2003 relate primarily to the bus replacement and zero emission hydrogen fuel cell buses programs and were calculated at current rates.

(b) Other expenditure commitments

| | | |
|---|--------|---------|
| Within one year | 8,514 | 153,593 |
| Later than one year but not later than five years | 3,856 | 530,639 |
| Later than five years | - | 260,193 |
| | 12,370 | 944,425 |

The other expenditure commitments in 2003 relate to contract obligations to rail and private bus operators, Dawesville/Mandurah bypass and Travelsmart and were calculated at current rates.

(c) Operating lease commitments

Commitments in relation to operating lease rentals contracted for at the reporting date but not recognised as liabilities in the financial statements are payable:

| | | |
|---|--------|--------|
| Within one year | 7,438 | 6,502 |
| Later than one year but not later than five years | 10,429 | 10,556 |
| Later than five years | 1,027 | 2,684 |
| | 18,894 | 19,742 |

All leases are non-cancellable.

Notes to the Financial Statements

For the year ended 30 June 2004

35 Contingent liabilities and contingent assets

Contingent liabilities

In addition to the liabilities incorporated in the financial statements, the Department has the following contingent liabilities:

Litigation in progress:

- (I) The Department has pending litigation that may affect the financial position to the value of \$60,000 in relation to an alleged damages claim. The Department has disclaimed liability.
- (II) The Department has pending litigation that may affect the financial position to the value of \$70,000 in relation to an alleged contractual claim by a supplier. The Department has disclaimed liability.
- (III) The Department has pending litigation that may affect the financial position to the value of \$1,000,000 in relation to alleged losses claimed. The Department has disclaimed liability.
- (IV) The Department has pending litigation that may affect the financial position to the value of \$350,000 in relation to a common law claim. The Department has disclaimed liability.

Contingent assets

There are no known contingent assets.

36 Financial instruments

(a) Interest rate risk exposure

The following table details the Department's exposure to interest rate risk as at the reporting date:

| | Variable interest rate \$ 000 | Less than 1 year \$ 000 | 1 to 5 years \$ 000 | More than 5 years \$ 000 | Non interest bearing \$ 000 | Total \$ 000 |
|--------------------------------|--|----------------------------------|---------------------------|-----------------------------------|--------------------------------------|-----------------|
| 2004 | | | | | | |
| Financial assets | | | | | | |
| Cash assets | 7,281 | - | - | - | 7,085 | 14,366 |
| Restricted cash assets | 99 | - | - | - | 6,798 | 6,897 |
| Receivables | - | - | - | - | 5,450 | 5,450 |
| | 7,380 | - | - | - | 19,333 | 26,713 |
| Weighted average interest rate | 5.02% | | | | | |
| Financial liabilities | | | | | | |
| Payables | - | - | - | - | 6,022 | 6,022 |
| WATC loans | - | 2,581 | 7,916 | 1,836 | - | 12,333 |
| | - | 2,581 | 7,916 | 1,836 | 6,022 | 18,355 |
| Weighted average interest rate | 5.93% | | 6.43% | 6.22% | | |
| 2003 | | | | | | |
| Financial assets | 10,080 | - | - | - | 44,099 | 54,179 |
| Weighted average interest rate | 4.88% | | | | | |
| Financial liabilities | - | 13,610 | 57,765 | 204,056 | 16,565 | 291,996 |
| Weighted average interest rate | 6.47% | | 5.27% | 6.03% | | |

36 Financial instruments (continued)

(b) Credit risk exposure

The credit risk of the Department's financial assets relating to receivables which have been recognised in the Statement of Financial Position is the carrying amount, net of any provision for doubtful debts.

(c) Foreign exchange risk exposure

In 2003, the Department had an exposure to changes in foreign exchange rates resulting from its bus replacement program which requires payment for bus chassis to be made in Euros.

The Department utilised forward exchange contracts and options in Euros to hedge that risk. The purpose of the Department's foreign currency hedging activities was to protect against the risk that the eventual Australian dollar outflows in respect of bus chassis purchases may be adversely affected by changes in exchange rates. The Department did not enter into hedge transactions for speculative purposes.

The forward exchange contracts were transferred to the Public Transport Authority on 1 July 2003.

| Buy EUR | 2004 | | 2003 | |
|-------------------------|---------------------|-------------------|---------------------|-------------------|
| | Contracts \$ 000 | Options \$ 000 | Contracts \$ 000 | Options \$ 000 |
| Sell Australian dollars | | | | |
| Maturity | | | | |
| 0 - 6 months | - | - | 3,606 | 3,405 |
| 6 - 12 months | - | - | 1,065 | 1,111 |
| | | | | |
| | 2004 rate | 2004 rate | 2003 rate | 2003 rate |
| Average exchange rates | | | | |
| Maturity | | | | |
| 0 - 6 months | - | - | 0.5800 | 0.5500 |
| 6 - 12 months | - | - | 0.5800 | 0.5500 |

The following losses were deferred at 30 June 2003 and included in the Statement of Financial Position.

| | 2004 \$ 000 | 2003 \$ 000 |
|-----------------|----------------|----------------|
| Deferred losses | - | 32 |

Notes to the Financial Statements

For the year ended 30 June 2004

| | 2004 \$ 000 | 2003 \$ 000 |
|--|----------------|----------------|
| 37 Remuneration of senior officers | | |
| The number of senior officers, whose total fees, salaries, superannuation and other benefits for the financial year, fall within the following bands are: | | |
| | 2004 | 2003 |
| | No. | No. |
| \$ | | |
| 50,001 - 60,000 | - | 1 |
| 60,001 - 70,000 | - | 1 |
| 80,001 - 90,000 | - | 1 |
| 110,001 - 120,000 | 1 | 1 |
| 120,001 - 130,000 | 4 | 2 |
| 130,001 - 140,000 | - | 1 |
| 140,001 - 150,000 | 1 | - |
| 150,001 - 160,000 | - | 1 |
| 180,001 - 190,000 | - | - |
| 200,001 - 210,000 | - | 1 |
| 220,001 - 230,000 | - | 1 |
| 230,001 - 240,000 | - | 1 |
| 250,001 - 260,000 | 1 | - |
| | | |
| The total remuneration of senior officers is | 1,013 | 1,516 |
| The superannuation included here represents the superannuation expense incurred by the Department in respect of senior officers. No senior officers are members of the Pension Scheme. | | |
| 38 Supplementary financial information | | |
| Losses | | |
| Losses of public moneys and public and other property through theft, default or otherwise | 9 | 129 |
| Amount recovered | 9 | 81 |
| Write offs | | |
| During the financial year, assets and debts valued at \$701,815 (2003: \$131,200) were written off under the authority of: | | |
| Director General for Planning and Infrastructure | 105 | 78 |
| The Minister for Planning and Infrastructure | 9 | 53 |
| Executive Council | 588 | - |
| | 702 | 131 |
| | | |
| Gifts of public property | - | - |
| 39 Events occurring after reporting date | | |
| There are no significant events occurring after reporting date. | | |

40 Explanatory statement

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

The following explanations are provided in accordance with Treasurer's Instruction 945. Explanations are only provided where variations exceed \$1,000,000 and 10 per cent of the reported item.

(i) Significant variations between estimate and actual - Total appropriation to purchase outputs

(i) (a) Supplementary Funding

Supplementary funding for the year totalling \$1.646m was approved under Section 28 of the Financial Administration and Audit Act (FAAA) for additional projects and activities and to cover funding shortfalls. Supplementary funds were obtained for the following:

| | \$ 000 |
|--|--------------|
| Shortfall in contributions from the Western Australian Planning Commission (WAPC). A 2002-03 Functional Review decision to decrease output funding to the Department and increase WAPC contributions did not eventuate in extra revenue from the WAPC. | 1,500 |
| Miscellaneous projects and activities. | 146 |
| <i>Total Additional Funding for Purchase of Outputs</i> | <i>1,646</i> |

(i) (b) Section 25 Transfers

The Public Transport Services Division of the Department was transferred to the Public Transport Authority (PTA) on 1 July 2003. A transfer under Section 25(1) of the FAAA was initiated by PTA to transfer output appropriation funding.

(294,293)

A Section 25(1) transfer was also executed to transfer to PTA the Capital Contribution approved for the Department's Public Transport Services Division.

(20,459)

Section 25(1) transfer of funds to the Public Transport Authority

(314,752)

The Land Administration Services function was transferred from the Department of Land Information (DLI) to the Department on 1 July 2003. A transfer under Section 25(1) of the FAAA was initiated by the Department to transfer the output appropriation funding.

11,368

Capital Contribution from DLI was also transferred to the Department under Section 25(1) of the FAAA.

108

Section 25(1) Transfer of Funds from the Department of Land Information

11,476

A portion of the Marine Safety function of the Department was transferred to the Department of Fisheries on 1 July 2003. A Section 25(1) transfer of funds was executed accordingly.

(1,996)

The Land Valuation Tribunal was to transfer to the State Administrative Tribunal under the Department of Justice (DOJ) from 1 January 2004. Funding was transferred from the Department to DOJ but the transfer of function was deferred to 1 July 2004. A Section 25(1) transfer was initiated by DOJ to return to the Department the full 2003-04 funding for the function.

184

Grand Total Section 25(1) Transfers

(305,088)

Notes to the Financial Statements

For the year ended 30 June 2004

40 Explanatory statement (continued)

(i) (b) Section 25 Transfers (continued)

In addition to the Supplementary Funds and Section 25(1) transfers affecting the Department's output appropriations in 2003-04, there was a reduction of \$1m in accrual appropriation funding to the Department. This reduction was to remove funding of depreciation for the Transport Executive Licensing Information System (TRELIS) project due to the deferral of commissioning to July 2004.

The net total of Section 25(1) Transfers (\$305.088m), Supplementary Funds (\$1.6460m) and the reduction to accrual appropriation (\$1.000m) transferred/received by the Department in 2003-04 was \$304.442m. This net transfer of funds is the reason for the variance in Grand Total of Appropriations.

(i) (c) Output Expenditure

Land Use and Transport Infrastructure Policy and Planning

| | 2004 Estimate \$ 000 | 2004 Actual \$ 000 | Variation \$ 000 |
|---|----------------------------|--------------------------|---------------------|
| Land Use and Transport Infrastructure Policy and Planning | 20,605 | 23,627 | 3,022 |

This output exceeded the 2003-04 Estimate by \$3.022m. The variance was mainly due to:

| | |
|---|--------|
| | \$ 000 |
| Expenses incurred on behalf of the WAPC. In 2003-04, the Department incurred salary and administration expenses to undertake project work on behalf of the WAPC. The majority of expenses incurred was recouped from the WAPC and has been reported as operating revenues. The expenditure did not form part of the 2003-04 Estimate. | 1,420 |
| Integrated Transport Planning contractual commitments. Contractual commitments from 2002-03 were required to be paid in 2003-04 for various studies and projects. The payments were made using cash balances carried forward from 2002-03. | 480 |

Increase in Overheads. This increase is mainly due to:

- The transfer of the Land Administration Services function from DLI in 2003-04. The transfer resulted in an increase in overheads for items such as accommodation, information technology expenses and corporate salaries.
- Information technology and accommodation expenses incurred on behalf of the WAPC that did not form part of the 2003-04 Estimate. An offsetting recoup is reported in revenue.
- An increase to corporate capital user charge expense.

Land Use and Transport Infrastructure Service Delivery

| | 2004 Estimate \$ 000 | 2004 Actual \$ 000 | Variation \$ 000 |
|--|----------------------------|--------------------------|---------------------|
| Land Use and Transport Infrastructure Service Delivery | 541,297 | 211,435 | (329,862) |

40 Explanatory statement (continued)

(i) (c) Output Expenditure (continued)

Output expenditure was below the 2003/04 Estimate by \$329.862m. The variation is largely attributed to:

| | \$ 000 |
|--|-----------|
| Expenditure transferred to PTA. On 1 July 2003, the Public Transport Services Division of the Department was transferred to PTA via a Section 25(1) transfer. The associated expenditure formed part of the 2003-04 Estimate. | (376,469) |
| Direct expenditure for the Land Administration Services function transferred from DLI. The function was transferred to the Department on 1 July 2003 and did not form part of the 2003-04 Estimate. | 14,160 |
| Carry over grants to PTA. The Department carried forward, from 2002-03 into 2003-04, commitments for Safer Rail, Transform WA and other bus-related projects. These were paid to PTA as grants in 2003-04 using cash balances carried forward from 2002-03. | 12,695 |
| Payment of Perth Parking revenues to PTA. The Department collects Perth Parking Licence Fees and, prior to the transfer of Public Transport Services to PTA, retained the revenue. On 1 July 2003, PTA was established and Perth Parking Licence fees are paid by the Department to PTA net of administration costs. This expense did not form part of the 2003-04 Estimate. | 6,731 |
| Carryover funds for Perth Bicycle Network project. The Department incurred expenditure in 2003-04 on this project using cash balances carried forward from 2002-03. | 4,801 |
| Increase in overheads. This increase is mainly due to: <ul style="list-style-type: none"> • The transfer of the Land Administration Services function from DLI in 2003-04. The transfer resulted in an increase in overheads for items such as accommodation, information technology expenses and corporate salaries. • Information technology and accommodation expenses incurred on behalf of the WAPC that did not form part of the 2003-04 Estimate. An offsetting recoup is reported in revenue. • An increase to corporate capital user charge expense. | 4,585 |
| Operating expenses paid using capital funding. Some expenses on capital projects are charged to operating expense accounts and hence reported against output expenditure. The decision as to whether the expenditure is to be capitalised is made towards the end of the financial year. This amount represents the value of capital funded expenditure against operating accounts that was not capitalised and was unanticipated when the 2003-04 Estimates were formulated. | 3,238 |
| A portion of the Marine Safety function of the Department was transferred to the Department of Fisheries on 1 July 2003. The expenditure for this function was included in the 2003-04 Estimate. | (1,996) |
| Expenses incurred on behalf of the WAPC. In 2003-04, the Department incurred salary and administration expenses to undertake project work on behalf of the WAPC. The majority of expenses incurred were recouped from the WAPC and has been reported as operating revenues. The expenditure did not form part of the 2003-04 Estimate. | 1,070 |

Notes to the Financial Statements

For the year ended 30 June 2004

40 Explanatory statement (continued)

(i) (d) Total revenue

| | 2004 Estimate \$ 000 | 2004 Actual \$ 000 | Variation \$ 000 |
|---|----------------------------|--------------------------|---------------------|
| Total revenues from ordinary activities | 148,106 | 82,955 | (65,151) |

The \$65.151m variance in operating revenues between actual and estimate for the 2003-04 financial year is largely due to the transfer on 1 July 2003 of the Public Transport Services Division to PTA. Details of the full revenue variation are as follows:

| | \$ 000 |
|---|----------|
| Revenues collected for cash and multi-rider fares. Prior to 1 July 2003, these revenues were collected by the Public Transport Services Division, which was transferred to PTA. The revenues formed part of the Department's 2003-04 Estimate. | (70,300) |
| Other revenues, including rent and advertising revenue, collected by the former Public Transport Services Division. The collection of these revenues was transferred to PTA from 1 July 2003 but were included in the Department's 2003-04 Estimate. | (5,507) |
| Land Administration Services revenue. On 1 July 2003, the Land Administration Services function was transferred to the Department from DLI. The collection of all associated revenues was transferred but did not form part of the Department's 2003-04 Estimate. | 3,357 |
| The volume of motor vehicle licence and drivers fee collections was higher than anticipated. | 5,466 |
| Recoupment of expenses incurred on behalf of the WAPC. In 2003-04, the Department incurred project and administration expenses on behalf of the WAPC for which the WAPC reimbursed the Department. The recoups and offsetting expenditure were not included in the Department's Estimate. | 2,318 |
| Sale of TRELIS. The Department retained \$1m from the sale of TRELIS to the South Australian Government. The sale was not anticipated when the 2003-04 Estimates were prepared. | 1,000 |
| Shortfall in contributions paid by the WAPC to the Department to cover costs associated with land use planning. A 2002-03 Functional Review decision to decrease output funding to the Department and increase WAPC contributions did not eventuate in extra revenue from the WAPC. | (1,500) |

(ii) Significant variances between actual and prior year actual - Total appropriation to purchase outputs

| | 2004 Estimate \$ 000 | 2004 Actual \$ 000 | Variation \$ 000 |
|---|----------------------------|--------------------------|---------------------|
| Total appropriation provided to purchase outputs for the year | 130,773 | 403,194 | (272,421) |
| Total revenues from ordinary activities | 82,955 | 163,758 | (80,803) |

40 Explanatory statement (continued)

(ii) (a) Total appropriation provided to purchase outputs for the year

The decrease of \$272.421m is mainly due to:

| | \$ 000 |
|---|-----------|
| The transfer in 2003-04 of the Public Transport Services Division to PTA. | (294,293) |
| The transfer of the Land Administration Services function in 2003-04 from DLI. | 11,368 |
| The transfer to the Department of Fisheries during 2003-04 of a portion of the Marine Safety function. | (1,996) |
| Supplementary funding provided for the purchase of outputs (see Supplementary Funding explanation at note 40(i)(a) for details). | 1,646 |
| Increase in funding for capital user charge. This is due to an increase in the Department's net asset position over the 2003-04 year. | 6,327 |

(ii) (b) Total revenue from ordinary activities

The unfavourable variance of \$80.803m is largely due to:

| | |
|---|----------|
| Cash and multi-rider fares of \$69.449m were included in the 2003 Actual. The responsibility for the collection of these fees was transferred to PTA on 1 July 2003. | (69,449) |
| Other revenues, mainly rent, advertising and grant revenue, formerly collected by the Department under the Public Transport Services Division. The collection of these revenues was transferred to PTA from 1 July 2003. | (10,265) |
| A decrease in 2003-04 in recoup revenues from WAPC for projects undertaken. The recoup process was changed in 2003-04 to provide for the recoup of salaries only and other project expenses were charged direct to WAPC. In prior years, all costs were recouped. | (2,390) |
| Revenues transferred from DLI. On 1 July 2003, the Land Administration Services function transferred to DPI via a Section 25(1) transfer. Revenues formerly collected by DLI under this function are now collected by this Department. | 3,357 |
| Sale of TRELIS. In 2003-04, the Department retained \$1m from the sale of TRELIS to the South Australian Government. | 1,000 |

(ii) (c) Output Expenditure

| | 2004 Estimate \$ 000 | 2004 Actual \$ 000 | Variation \$ 000 |
|---|----------------------------|--------------------------|---------------------|
| Land Use and Transport Infrastructure Policy and Planning | 23,627 | 24,166 | (539) |
| Land Use and Transport Infrastructure Service Delivery | 211,435 | 546,235 | (334,800) |

Land Use and Transport Infrastructure Service Delivery

The decrease of \$334.8m from 2002-03 to 2003-04 is mainly the result of:

Notes to the Financial Statements

For the year ended 30 June 2004

40 Explanatory statement (continued)

(ii) (c) Output Expenditure (continued)

| | \$ 000 |
|--|-----------|
| Expenditure transferred to PTA in 2003-04. On 1 July 2003, the Public Transport Services Division of the Department was transferred to PTA via a Section 25(1) transfer. The variance represents the expenditure incurred by the former Division in 2002-03. | (373,575) |
| Direct expenditure in 2003-04 for the Land Administration Services function transferred from DLI on 1 July 2003. | 14,160 |
| Increase to capital user charge expense. This is due to an increase in the Department's net asset position over the 2003-04 year. | 6,327 |
| Payment of Perth Parking revenues to PTA. The Department collects Perth Parking Licence Fees and, prior to the transfer of Public Transport Services to PTA, retained the revenue. From 1 July 2003, PTA was established and Perth Parking Licence Fees are paid by the Department to PTA net of administration costs. | 6,731 |

(iii) Significant variances between estimate and actual - Capital contribution

| | 2004 Estimate \$ 000 | 2004 Actual \$ 000 | Variation \$ 000 |
|----------------------|----------------------------|--------------------------|---------------------|
| Capital Contribution | 22,147 | 1,796 | (20,351) |

The variation of \$20.351m is due to:

| | \$ 000 |
|---|----------|
| The Section 25(1) transfer of capital contribution to PTA that was approved for the Public Transport Services Division under the Department. This function transferred to PTA on 1 July 2003. | (20,459) |
| The Section 25(1) transfer of capital contribution for Land Administration Services. This function transferred from DLI on 1 July 2003. | 108 |

(iv) Significant variances between actual and prior year actual - Capital contribution

| | 2004 \$ 000 | 2003 \$ 000 | Variance \$ 000 |
|----------------------|----------------|----------------|--------------------|
| Capital Contribution | 1,796 | 24,252 | (22,456) |

The decrease in capital contribution of \$22.456m is due to:

| | \$ 000 |
|--|----------|
| The transfer of capital contribution to PTA that was approved for the Public Transport Services Division. This function transferred to PTA on 1 July 2003. The variance represents the 2002-03 capital contribution for the former Division. | (16,949) |
| The transfer, in 2003-04, of the capital contribution for Land Administration Services. This function transferred from DLI on 1 July 2003. | 108 |
| 2002-03 capital contributions for the Transport Executive Licensing Information System (\$5.400m), motorcycle replacement (\$0.105m), Mends Street Jetty capital works (\$0.200m) and information technology equipment replacement/upgrade (\$0.500m). | (6,205) |
| 2003-04 capital contribution for navigation aids. | 590 |

40 Explanatory statement (continued)

(v) Significant variances between estimate and actual, and actual and prior year actual -
Total administered appropriations

| | 2004 ESTIMATE \$ 000 | 2004 ACTUAL \$ 000 | 2004 VARIANCE \$ 000 | 2004 ACTUAL \$ 000 | 2003 ACTUAL \$ 000 | VARIANCE \$ 000 |
|-----------------------------|----------------------------|--------------------------|----------------------------|--------------------------|--------------------------|--------------------|
| Administered appropriations | 5,800 | 5,800 | - | 5,800 | 6,850 | (1,050) |

The decrease in administered appropriations from 2002-03 to 2003-04 is the result of:

| | \$ 000 |
|--|-----------------|
| Funding received in 2002-03 for the establishment of the Armadale Redevelopment Authority and for the Carnarvon floodplain management strategy (to assist with flood mitigation measures). A \$0.050m decrease in appropriation funding for transfer to the Western Australian Coastal Shipping Commission. | (1,000) (50) |

(vi) Significant variances between estimate and actual, and actual and prior year actual -
Administered revenues

| | 2004 ESTIMATE \$ 000 | 2004 ACTUAL \$ 000 | 2004 VARIANCE \$ 000 | 2004 ACTUAL \$ 000 | 2003 ACTUAL \$ 000 | VARIANCE \$ 000 |
|-----------------------|----------------------------|--------------------------|----------------------------|--------------------------|--------------------------|--------------------|
| Administered revenues | 727,496 | 938,564 | 211,068 | 938,564 | 779,114 | 159,450 |

The major variations between 2004 Estimate and Actual and 2004 Actual and 2003 Actual are due to the transfer of Land Administration Services from DLI to the Department on 1 July 2003.

The 2004 revenue variation from Estimate of \$211.068 m can be explained by:

| | \$ 000 |
|---|---------|
| Land sales and other revenue formerly recorded by DLI but now the responsibility of the Department due to the transfer of Land Administration Services. | 106,079 |
| Higher than anticipated motor vehicle licence fees collected on motor vehicle registrations. | 25,355 |
| An increase from Estimate of third party insurance premiums collected on behalf of the Insurance Commission of WA. This revenue is driven by the volume of motor vehicle registrations. | 77,675 |

The variation of 2004 Actual from 2003 Actual of \$159.450 m is mainly due to:

| | |
|---|---------|
| Land sales and other revenue formerly recorded by DLI but now the responsibility of the Department due to the transfer of Land Administration Services. | 106,129 |
| An increase in motor vehicle licence fees collected on motor vehicle registrations. | 19,564 |
| An increase in third party insurance premiums collected on behalf of the Insurance Commission of WA. | 29,449 |
| An increase from 2002-03 on the collection of motor vehicle recording fees. This revenue is collected with motor vehicle licence fees and is driven by the volume of motor vehicle registrations. | 3,446 |

See note 42 for further detail of administered revenues.

Notes to the Financial Statements

For the year ended 30 June 2004

| | 2004 \$ 000 | 2003 \$ 000 |
|--|----------------|----------------|
| 41 Trust accounts | | |
| The following Statements of Receipts and Payments are provided in accordance with Treasurer's Instruction 1101A. | | |
| Dampier to Bunbury Natural Gas Pipeline Trust Account | | |
| Opening balance | - | - |
| Receipts: | | |
| Transferred from: | | |
| - Department of Land Information | 33,380 | - |
| Fees | 1,240 | - |
| | <u>34,620</u> | - |
| Payments: | | |
| Administration | 2,374 | - |
| Easement rights | 398 | - |
| Refurbishments | 7 | - |
| | <u>2,779</u> | - |
| Closing balance | <u>31,841</u> | - |

This account holds funds received pursuant to section 45(2) of the Dampier to Bunbury Pipeline Act 1997 for application in accordance with section 45(5) of that Act.

Deposits

| | | |
|--|--------------|--------------|
| Opening balance | 664 | - |
| Receipts: | | |
| Transferred from: | | |
| - Department for Planning and Infrastructure | - | 429 |
| - Department of Transport | - | 89 |
| Deposits - keys | 96 | 18 |
| Deposits - bonds | 332 | 310 |
| Deposits - dealer plates | 105 | 96 |
| Interest | 36 | 25 |
| | <u>569</u> | <u>967</u> |
| Payments: | | |
| Refunds - keys | (27) | (13) |
| Refunds - bonds | (347) | (200) |
| Refunds - dealer plates | - | (90) |
| | <u>(374)</u> | <u>(303)</u> |
| Closing balance | <u>859</u> | <u>664</u> |

This account holds deposits for the issue of keys to boat owners to access the harbour pens, performance bonds and motor vehicle dealer plates. These moneys are held in a private trustee capacity, and in accordance with Treasurer's Instruction 1101A are only reported in these notes to the financial statements.

| | 2004 \$ 000 | 2003 \$ 000 |
|--|----------------|----------------|
| 41 Trust accounts (continued) | | |
| Deposits Land Applications | | |
| Opening balance | - | - |
| Receipts: | | |
| Transferred from: | | |
| - Department of Land Information | 300 | - |
| Deposits | 1,625 | - |
| | 1,925 | - |
| Payments: | | |
| Refunds | (718) | - |
| | (718) | - |
| Closing balance | 1,207 | - |
| <p>This account holds fees, rentals, deposits, premiums or performance bonds received from applicants pending the issue of licences or leases, or the sale of Crown land or in relation to improvements to Crown land in accordance with provisions of the Land Administration Act 1997.</p> | | |
| Off-Road Vehicles Account | | |
| Opening balance | 119 | 137 |
| Receipts: | | |
| Licence and plate fees | 18 | 17 |
| Payments: | | |
| Supplies and services | - | (28) |
| Other payments | - | (7) |
| | - | (35) |
| Closing balance | 137 | 119 |
| <p>This account holds moneys collected for the registration of vehicles under the Control of Vehicles (Off-road areas) Act and to provide funds to meet the expenses of the Department in connection with administration of the Act pursuant to section 43(2) of the Act.</p> | | |
| Perth Parking Licensing Account | | |
| Opening balance | 3,853 | - |
| Receipts: | | |
| Transferred from Department for Planning and Infrastructure | - | 2,958 |
| Licence fees | 8,142 | 7,757 |
| | 8,142 | 10,715 |
| Payments: | | |
| Central Area transit and Free Transit Zone services | - | (6,715) |
| Public Transport Authority | (6,734) | - |
| Employee costs | (65) | (73) |
| Supplies and services | (163) | (69) |
| Other payments | - | (5) |
| | (6,962) | (6,862) |
| Closing balance | 5,033 | 3,853 |
| <p>This account was established to hold funds for the purpose of administering the <i>Perth Parking Management Act 1999</i>.</p> | | |

Notes to the Financial Statements

For the year ended 30 June 2004

| | 2004 \$ 000 | 2003 \$ 000 |
|---|----------------|----------------|
| 41 Trust accounts (continued) | | |
| Rail Safety Accreditation Account | | |
| Opening balance | 789 | - |
| Receipts: | | |
| Transferred from Department for Planning and Infrastructure | - | 362 |
| Registration fees | 793 | 832 |
| Recoups and other receipts | 22 | 4 |
| | 815 | 1,198 |
| Payments: | | |
| Employee costs | (420) | (255) |
| Superannuation | (38) | (22) |
| Contractors | (3) | (82) |
| Lease and rental | (23) | (14) |
| Other payments | (77) | (36) |
| | (561) | (409) |
| Closing balance | 1,043 | 789 |

This account was established to hold funds for the purpose of administering the *Rail Safety Act 1998*.

Small Craft Facilities

| | | |
|---------------------------------------|----------|----------|
| Opening balance | 8,488 | 8,244 |
| Receipts: | | |
| Boat harbour fees | 4,798 | 4,633 |
| Other fees | 30 | 3,088 |
| Rental | 4,515 | 4,370 |
| Recoups | 2,182 | 1,964 |
| Funds for dredging | 1,300 | 300 |
| Recreational boat licence fees | - | 1,080 |
| Other revenue | 472 | 461 |
| | 13,297 | 15,896 |
| Payments: | | |
| Employment costs | (387) | (406) |
| Contractors | (2,541) | (3,013) |
| Administration expenses | (3,181) | (3,133) |
| Recreational boat scheme | (1,817) | (380) |
| Maintenance | (1,662) | (1,593) |
| Power, water and sewerage | (2,012) | (2,099) |
| Other operating expenses | (1,952) | (3,012) |
| Capital works and equipment purchases | (1,324) | (2,016) |
| | (14,876) | (15,652) |
| Closing balance | 6,909 | 8,488 |

This account holds funds for the purpose of funding the provision, maintenance, upgrading and management of small craft facilities.

| | 2004 \$ 000 | 2003 \$ 000 |
|--|----------------|----------------|
| 41 Trust accounts (continued) | | |
| Taxi Industry Development Account | | |
| Opening balance | 559 | 471 |
| Receipts: | | |
| Licence fees | 117 | 84 |
| Interest | 30 | 27 |
| | 147 | 111 |
| Payments: | | |
| Consultants' fees | (7) | (23) |
| Recoup to the Department for Planning and Infrastructure | (600) | - |
| | (607) | (23) |
| Closing balance | 99 | 559 |

The purpose of this account is to hold funds received by the Department for the purposes of the Taxi Act 1994.

Receipts in suspense

| | | |
|--|---------|---------|
| Opening balance | 656 | 632 |
| Receipts credited to suspense account | 4,304 | 4,800 |
| Receipts transferred from suspense account | (4,114) | (4,776) |
| Closing balance | 846 | 656 |

Pursuant to section 9(2)(c)(iv) of the Financial Administration and Audit Act, the purpose of this account is to hold funds pending identification of the purpose for which these moneys were received.

War Service Land Settlement

| | | |
|----------------------------------|-------|---|
| Opening balance | - | - |
| Receipts: | | |
| Transferred from: | | |
| - Department of Land Information | 2 | - |
| Deposits | 717 | - |
| | 719 | - |
| Payments: | | |
| Remittances to the Commonwealth | (719) | - |
| | (719) | - |
| Closing balance | - | - |

This account holds funds pending transfer to the Commonwealth Department of Primary Industry.

Notes to the Financial Statements

For the year ended 30 June 2004

| | Note | 2004 \$ 000 | 2003 \$ 000 |
|---|--------|----------------|----------------|
| 42 Administered expenses and revenues | | | |
| Expenses | | | |
| Cost of land sold | | 101,837 | - |
| Expenses under the Dampier to Bunbury Pipeline Act 1997 | | 2,652 | - |
| Share of joint venture expenses | 43(ii) | 570 | - |
| Other expenses | | 438 | - |
| Total administered expenses | | 105,497 | - |
| Revenues | | | |
| Appropriations for transfer | | 5,800 | 6,850 |
| Cannabis infringement fines | | 18 | - |
| Conservancy | | 276 | 305 |
| Final demand fees - traffic infringements | | 1,121 | 1,046 |
| Firearm licence fees | | 2,476 | 2,436 |
| Land sales | | 100,482 | - |
| Motor drivers licences | | 27,264 | 22,399 |
| Motor vehicle registrations | | 299,355 | 279,791 |
| Plate and transfer infringements | | 5,105 | 4,555 |
| Recording fees | | 44,968 | 41,522 |
| Share of joint venture revenues | 43(ii) | 596 | - |
| Speed and red light infringement fines | | 43,818 | 44,410 |
| Stamp duty | | 272,744 | 232,044 |
| Third party motor vehicle insurance premiums | | 407,675 | 378,226 |
| Revenues under the Dampier to Bunbury Pipeline Act 1997 | | 1,567 | - |
| Lease rentals | | 3,433 | - |
| Other revenues | | 410 | 269 |
| Total administered revenues | | 1,217,108 | 1,013,853 |

| | Note | 2004 \$ 000 | 2003 \$ 000 |
|---|------|----------------|----------------|
| 43 Administered assets and liabilities | | | |
| Current assets | | | |
| Cash | | 37,135 | 937 |
| Accounts receivable | | 24,699 | 31 |
| Interest receivable | | 3 | 2 |
| Share of joint venture current assets | (ii) | 1,153 | - |
| Total administered current assets | | 62,990 | 970 |
| Non-current assets | | | |
| Accounts receivable | | 7,162 | - |
| Land, at valuation | (i) | 2,015,876 | - |
| Easements, at valuation | (i) | 4,283 | - |
| Plant and equipment | | 19 | - |
| Share of joint venture non current assets | (ii) | 729 | - |
| Total administered non current assets | | 2,028,069 | - |
| Total administered assets | | 2,091,059 | 970 |
| Current liabilities | | | |
| Accruals and interest payable | | 126 | - |
| Income received in advance | | 2,370 | - |
| Refundable deposits | | 1,988 | 325 |
| Funds held in trust | | 2,372 | - |
| Share of joint venture current liabilities | (ii) | 4 | - |
| Total administered current liabilities | | 6,860 | 325 |
| Total administered liabilities | | 6,860 | 325 |

(i) Notes to the Schedules of Administered Items – Land values

Land and Easements are measured at fair value based on independent valuations provided by the Valuer General's Office at 1 July 2003. Fair value has been determined on the basis of current market value where an active market exists or current use value where no market exists and/or the current land use is specialised in nature. Revaluations are made with sufficient regularity to ensure the carrying value of land does not differ materially from its fair value at reporting date.

Notes to the Financial Statements

For the year ended 30 June 2004

43 Administered assets and liabilities (continued)

(ii) Notes to the Schedules of Administered Items - Joint venture

The Minister has a 26 per cent interest in a joint venture with LandCorp and the City of Bunbury to develop, subdivide and sell land in Bunbury.

The following represents the Minister's interests in the joint venture operation:

| | 2004 \$ 000 |
|--|----------------|
| Expenses | |
| Cost of sales | 528 |
| Estate expenses | 42 |
| Share of joint venture expenses | 570 |
| Revenues | |
| Sales | 576 |
| Interest | 20 |
| Share of joint venture revenues | 596 |
| Current assets | |
| Cash | 680 |
| Developed land | 76 |
| Work in progress | 391 |
| Other current assets | 6 |
| Share of joint venture current assets | 1,153 |
| Non current assets | |
| Undeveloped land | 729 |
| Share of joint venture non current assets | 729 |
| Total share of joint venture assets | 1,882 |
| Current liabilities | |
| Accounts payable | 4 |
| Share of joint venture current liabilities | 4 |

As at 30 June 2003, the joint venture was reported in the financial statements of the then Department of Land Information. On 1 July 2003, the joint venture was transferred to the Department for Planning and Infrastructure for administration on behalf of the Crown.

44 The impact of adopting International Accounting Standards

The Australian Accounting Standards Board (AASB) is adopting the Standards of the International Accounting Standards Board for application to reporting periods beginning on or after 1 January 2005.

AASB 1047 Disclosing the Impacts of Adopting Australian Equivalents to International Financial Reporting Standards requires financial reports to disclose information about the impacts of any changes in accounting policies in the transition period leading up to the adoption date.

The Department's senior accountants are managing the transition to Australian equivalents to International Financial Reporting Standards. The officers attend relevant seminars and courses, and examine and compare the Standards to the Department's accounting policies to identify differences and determine the impact of these on existing policies and accounting treatments. Professional accounting advice is sought where considered necessary.

There are no key material differences in accounting policies expected to arise from adopting Australian equivalents to International Financial Reporting Standards.

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Office addresses

Metropolitan areas

Perth

Albert Facey House
469 Wellington Street
Perth Western Australia 6000
Telephone (08) 9264 7777
Facsimile (08) 9264 7566
TTY (08) 9264 7535

441 Murray Street
Perth Western Australia 6839
Telephone (08) 9216 8000
Facsimile (08) 9216 8001
TTY (08) 9321 5777

East Perth

Westrail Centre
West Parade
East Perth Western Australia 6004
Telephone (08) 9216 8000
Facsimile (08) 9216 8116
(for taxi industry enquiries only)

Fremantle

1 Essex Street
Fremantle Western Australia 6959
Telephone (08) 9216 8999
Facsimile (08) 9216 8979

Fremantle Fishing

Boat Harbour

8 Capo D'Orlando Drive
Fremantle Western Australia 6160
Telephone (08) 9239 2483
Facsimile (08) 9239 2485

Hillarys

(Marine services)
Hillarys Boat Harbour
Hillarys Western Australia 6923
Telephone (08) 9448 7544
Facsimile (08) 9447 8713

Midland

1 Midland Square
Midland Western Australia 6056
Telephone (08) 9216 8000
Facsimile (08) 9273 7052

Whiteman Park

Whiteman Park Management
Telephone (08) 9209 6000

Country regions

Peel

(Planning services)
Unit 2B, 11-13 Pinjarra Road
Mandurah Western Australia 6210
Telephone (08) 9581 4471
Facsimile (08) 9581 5491

(Licensing services)

Corner Ranceby Avenue & Pinjarra Rd
Mandurah Western Australia 6210
Telephone 13 11 56

Gascoyne

(Regional services)
Carnarvon Boat Harbour
Carnarvon Western Australia 6701
Telephone (08) 9941 1830
Facsimile (08) 9941 1067

(Regional services)

Lot 862 Payne Street
Exmouth Western Australia 6707
Telephone (08) 9949 2079
Facsimile (08) 9949 2078

Metropolitan locations



LEGEND

- ▲ Metropolitan Offices
- Licensing Services
- ▲ Vehicle Examinations
- ▲ Marine Services

Goldfields/Esperance

(Regional planning and licensing services)

Unit 4, 35 Brookman Street
Kalgoorlie Western Australia 6430
Telephone (08) 9022 5999
Licensing 13 11 56
Facsimile (08) 9091 6288

(Regional services)

53 The Esplanade
Esperance Western Australia 6450
Telephone (08) 9071 6891
Facsimile (08) 9071 6892

Great Southern

(Regional services)

Suite 1, Foreshore House
Proudlove Parade
Albany Western Australia 6330
Telephone (08) 9841 3200
Facsimile (08) 9842 5071

(Planning services)

Ground Floor, Coach House
Peels Place
Albany Western Australia 6330
Telephone (08) 9841 8122
Facsimile (08) 9841 8304

(Licensing services)

7 Chester Pass Road
Albany Western Australia 6330
Telephone 13 11 56

Kimberley

(Regional planning and licensing services)

Old Kennedy Store
9 Napier Terrace
Broome Western Australia 6725
Telephone (08) 9193 5923
Licensing 13 11 56
Facsimile (08) 9193 5651

(Land Asset Management services)

Cnr Messmate Way and Bandicoot Dr
Kununurra Western Australia 6743
Telephone (08) 9168 0602
Facsimile (08) 9168 0600

Mid West

(Regional licensing and planning services)

65 Chapman Road
Geraldton Western Australia 6530
Telephone (08) 9956 0111
Licensing 13 11 56
Facsimile (08) 9956 0132

Pilbara

(Regional licensing and planning services)

SGIO Building, Welcome Road
Karratha Western Australia 6714
Telephone (08) 9185 6100
Licensing 13 11 56
Facsimile (08) 9143 1288

South West

(Regional and licensing services)

24 Wellington Street
Bunbury Western Australia 6230
Telephone (08) 9792 6607
Licensing 13 11 56
Facsimile (08) 9792 6600

(Planning services)

Bunbury Tower
61 Victoria Street
Bunbury Western Australia 6230
Telephone (08) 9791 0577
Facsimile (08) 9791 0576

(Land Asset Management services)

Bunbury Tower
61 Victoria Street
Bunbury Western Australia 6230
Telephone (08) 9791 0836
Facsimile (08) 9791 0835

Country locations



Licensing and Vehicle Examination Services

Metropolitan area

City West

Cnr Troode Street and Plaistowe Mews
City West 6005
Telephone 13 11 56
Facsimile (08) 9221 6300

East Perth

(Vehicle examiners)
Cnr Bronte Street and Plain Street
East Perth Western Australia 6004
Telephone (08) 9221 7224
Facsimile (08) 9221 9717

Fremantle

(Licensing services)
Cnr Stock Road and Leach
Highway
Willagee Western Australia 6156
Telephone 13 11 56
Facsimile (08) 9331 7039

Joondalup

(Licensing services)
65 Boas Avenue
Joondalup Western Australia 6027
Telephone 13 11 56
Facsimile (08) 9301 8333

Kelmscott

(Licensing and vehicle examination services)
34 Gillam Drive
Kelmscott Western Australia 6111
Telephone (08) 9390 3083
Facsimile (08) 9390 3010

Midland

(Licensing services)
11 Victoria Street
Midland Western Australia 6056
Telephone 13 11 56
Facsimile (08) 9250 1171

(Vehicle examiners)

Telephone (08) 9250 6975
Facsimile (08) 9250 5005

O'Connor

(Vehicle examiners)
Cnr Stock Road and Stockdale Road
O'Connor Western Australia 6163
Telephone (08) 9331 9001
Facsimile (08) 9331 9009

Rockingham

(Licensing services)
Unit 2 Commerce House
3 Benjamin Way
Rockingham Western Australia 6168
Telephone 13 11 56
Facsimile (08) 9592 7311

Warwick

to be closed July/August 2004
(Licensing services)
37 Eddington Road
Warwick Western Australia 6024
Telephone 13 11 56
Facsimile (08) 9448 3600

(Vehicle examiners)

Telephone (08) 9246 5046
Facsimile (08) 9246 4252

Welshpool

(Licensing services)
21 Murray Road South
Welshpool Western Australia 6106
Telephone 13 11 56
Facsimile (08) 9351 1612

(Vehicle examiners)

Telephone (08) 9351 1623
Facsimile (08) 9358 1838

Country regions**Gascoyne**

(Licensing services)

Police Station

Exmouth Western Australia 6707

Telephone 13 11 56

Facsimile (08) 9941 1067

Goldfields/Esperance

(Licensing services)

Piesse Street

Boulder Western Australia 6430

Telephone 13 11 56

Facsimile (08) 9093 2296

Great Southern

(Licensing services)

7 Chester Pass Road

Albany Western Australia 6331

Telephone 13 11 56

Facsimile (08) 9842 1079

Licensing and Vehicle

Examination Services

Kimberley

(Licensing services)

9 Napier Terrace

Broome Western Australia 6725

Telephone 13 11 56

Facsimile (08) 9193 5651

Peel

Mandurah Licensing Centre

Mid West

(Licensing services)

65 Chapman Road

Geraldton Western Australia 6530

Telephone 13 11 56

Facsimile (08) 9956 0130

Peel

(Licensing services)

Ranceby Road

Mandurah Western Australia 6210

Telephone 13 11 56

Facsimile (08) 9535 8300

Pilbara

(Licensing services)

SGIO Building, Welcome Road

Karratha Western Australia 6714

Telephone 13 11 56

Facsimile (08) 9143 1288

(Licensing services)

Police Station

Newman Western Australia 6735

Telephone 13 11 56

Facsimile (08) 9175 1245

(Licensing services)

Police Station

Tom Price Western Australia 6751

Telephone 13 11 56

Facsimile (08) 9189 1203

South West

(Licensing services)

25 Wellington Street

Bunbury Western Australia 6320

Telephone 13 11 56

Facsimile (08) 9792 6600

Appendix 1

Director General

Greg Martin

Greg Martin has degrees in Engineering and Commerce from the University of Western Australia; a Master of Science degree from the University of California, Berkeley; and a Graduate Diploma in Urban Systems from Swinburne College of Technology in Victoria. He is a Fellow of the Institution of Engineers Australia; the Australian Institute of Project Management; the Chartered Institute of Logistics and Transport; a Graduate (member) of the Australian Institute of Company Directors; and a Member of the Australian Institute of Management and the Project Management Institute.

Prior to his appointment as Director General for the Department for Planning and Infrastructure on 29 July 2002, he was Commissioner of Main Roads Western Australia.

His previous positions include Executive Director, Metropolitan Division in the Department of Transport; Principal Consultant in Main Roads WA; and a wide range of corporate and professional roles in the Commonwealth Government in Western Australia, Victoria and South Australia.

Executive Director Shared Services

Helen Langley

A qualified teacher, Helen Langley completed her studies in personnel management and development at Nottingham in 1985 and subsequently held a number of senior management roles in the National Health Service and local government in the UK.

She migrated to Western Australia in 1994 and joined the State Government. Prior to joining the Department of Transport as Human Resources Manager in 1997, she worked for Family and Children's Services and the Department of Training.

Executive Director Regulatory and Regional Services

Dennis Forte

Dennis Forte has a first degree in Surveying and a Graduate Diploma in Public Administration from Curtin University. He is a member of the Institution of Surveyors Australia and the Institute of Public Administration, Australia.

Prior to his current appointment he was Executive Director of the Maritime Division in the Department of Transport. His previous positions included Executive Director, Corporate Services in the Department of Transport and senior executive roles in the Commonwealth Government in Canberra, Western Australia, Victoria and Tasmania.

Executive Director Commercial and Asset Services

Athol Jamieson

Athol Jamieson has degrees and post-graduate qualifications in economics, education, business administration and value engineering from the University of Western Australia and Canberra University. He is also a Certified Practising Accountant.

He has worked in a variety of agencies and roles including Treasury, the Department of Justice, Building Management Authority/Contracts and Management Services, Public Sector Management, the Department of Education, the Department of Training and Main Roads WA.

Executive Director Integrated Planning

Paul Frewer

Paul Frewer has extensive experience in land use and environmental planning and development policy areas in government. He graduated with distinction with a Bachelor of Arts (Social Science) and a Graduate Diploma (Natural Resources) from Curtin University. He is a member of the Planning Institute of Australia and a member of the Western Australian Planning Commission. He is also a member of a number of external boards and committees including the Institute of Regional Development at the University of Western Australia, Curriculum Council (Geography), the Advisory Board to the Spatial Systems area of Central TAFE and the Advisory Board to Curtin Sustainable Tourism Centre.

Executive Director Strategic Policy and Evaluation

Mike Mouritz

Mike Mouritz holds a PhD in City Policy, a Bachelor of Science (Hons) and Certificate of Forestry. He is also an Alumni of the Sydney Leadership Program. He is a member of the Planning Institute of Australia, Environment Institute of Australia, and the Futures Foundation of Australia.

Prior to September 2003 he spent eight years working in local government. His many roles included middle and executive level positions related to urban and environmental planning at Newcastle, Kogarah and Wollongong Councils in NSW. He has also worked in industry, as a consultant and as an academic. In his early years he worked in the forestry, mining and horticultural industries.

Executive Director Statutory Planning

Ray Stokes

Ray Stokes migrated to Perth in 1979 from the UK where he had worked for nine years with the Manchester City Council in policy formulation, local planning and development control. Since arriving in Perth, he has occupied various positions with the Department for Planning and Infrastructure, and its predecessors, which has given him extensive experience in all aspects of statutory and strategic planning and the role of government in the planning process.

He has a Diploma in Town Planning from the Nottingham College of Art and a Post Graduate Diploma in Transport Design from the University of Liverpool. He is a Fellow of the Royal Australian Planning Institute and a former Member of the Royal Town Planning Institute (UK) and the Chartered Institute of Transport.

Appendix 2

| COMMITTEE | MEETINGS HELD | MEMBERS | ATTENDANCE |
|----------------------------------|---|--|---|
| Tenders Committee | 74 meetings held 2003-04: <ul style="list-style-type: none"> ■ 31 in session ■ 43 out of session | <ul style="list-style-type: none"> ■ Helen Langley, A/Executive Director, Shared Services (Chairperson) ■ Rob Burrows, Director, Rail Safety (Deputy Chairperson) ■ Paul Trotman, Section Manager, Integrated Planning ■ Lindsay Preece, Director, Planning Information, Integrated Planning ■ Craig Shepherd, Director Contracts and Central Services (Committee Executive Officer) ■ Kevin Kirk, A/Executive Director, Finance and Services, Main Roads ■ Peter McNally, Director Asset Management Contracts and Central Services Staff attending meetings <ul style="list-style-type: none"> ■ Beverley Croucher - Secretary | Overall average 66% attendance |
| Information Management Committee | 4 meetings held in 2003-04 | <ul style="list-style-type: none"> ■ Paul Frewer, Executive Director, Integrated Planning (Chairperson) ■ Paul Wilkins, Director, Information Services (Executive Officer) ■ Dennis Forte, Director, Regulatory and Regional Services ■ Helen Langley, Executive Director, Corporate Services ■ Colleen Kelly, Manager, Internal Audit | 95% attendance |
| Audit Committee | 4 meetings held in 2003-04: 1 August 21, 2003; 2 December 10, 2003; 3 April 7, 2004; 4 June 30, 2004 (to be re-scheduled to August 2, 2004 due to Chairperson's other commitments). | <ul style="list-style-type: none"> ■ Greg Martin, Director General, Chairperson; ■ Athol Jamieson, Executive Director, Commercial and Asset Services; ■ Paul Frewer, Executive Director, Integrated Planning; ■ OAG Representative; and ■ Colleen Kelly, Manager, Internal Audit. | <ul style="list-style-type: none"> ■ Greg Martin (100% attendance for Meeting Nos. 1, 2, 3) ■ Athol Jamieson (attended Meeting No. 2. A proxy was sent for Meeting No.3. No proxy was sent for Meeting No. 1) ■ Paul Frewer (100% attendance for Meeting Nos. 1, 2, 3) ■ OAG (100% attendance for Meeting Nos. 1, 2, 3) ■ Colleen Kelly (100% attendance for Meeting Nos. 1, 2, 3) |

| COMMITTEE | MEETINGS HELD | MEMBERS | ATTENDANCE |
|--|----------------------------|--|-----------------|
| Communications and Community Relations | 6 meetings held in 2003-04 | <ul style="list-style-type: none"> ■ Dennis Forte, Executive Director, Regulatory and Regional Services (Chairperson) ■ Arabella Taylor, Manager Communications and Community Relations (Executive Officer) ■ Ray Stokes, Executive Director ■ Sue McCarrey, Public Transport Authority ■ Michelle Conroy, Manager Workforce Planning ■ Bryant Roberts, A/Director Investment Evaluation | 100% attendance |
| Human Resources Committee | 3 meetings held in 2003-04 | <ul style="list-style-type: none"> ■ Greg Martin, Director General (Chairperson) ■ Helen Langley, Executive Director, Corporate Services ■ Steve Beyer, A/Director, Portfolio Policy and Strategy ■ Brian Riches, Director, Marine Safety ■ Cath Meaghan, Project Manager - Aboriginal Communities ■ John Mercadante, Director, Human Resources (Executive Officer) | 90% attendance |
| Business Services Committee | 9 meetings held in 2003-04 | <ul style="list-style-type: none"> ■ Athol Jamieson, Chairperson ■ David Pinto, Executive Officer ■ Paul Frewer, Member ■ Lindsay Preece, Member ■ John Rooke, Member ■ Wayne Winchester, Member ■ Kym Squires, Member ■ Paul Wilkins, Member | 83 % attendance |

Appendix 3

Freedom of Information

The Freedom of Information Act (1992), which came into effect on 1 November 1993, created a general right of access to documents held by state and local government agencies.

The Act requires agencies to make available details about the kind of information they hold and enables persons to ensure that personal information held by government agencies about them is "accurate, complete, up to date and not misleading".

Under the Act, agencies are required to publish an annual Information Statement either as a stand-alone document, or in their Annual Report. We have chosen to incorporate our Freedom of Information data in our Annual Report.

The object of the Information Statement is to provide a description of the agency's procedures for giving members of the public access to its documents and the kinds of documents that are usually held by the agency, including documents that may be purchased from the agency or those that may be obtained free of charge. This Information Statement was prepared and is correct as at 30 June 2004.

Applications

Members of the public may submit formal Freedom of Information applications for documents held by the agency, which are not publicly available. A formal application for information must be:

- In writing;
- Give enough information to enable the requested documents to be identified;
- Give an Australian address to which notices can be sent;
- Accompanied by a \$30 application fee, unless the information relates to a personal matter, which is free of charge. An additional charge may apply for the processing of non-personal information. The fee is reduced by 25% for pensioners and financially disadvantaged persons; and
- Addressed to our Freedom of Information Coordinator.

Application forms are available from the Department's Internet website at www.dpi.wa.gov.au. Click on "About Us", then "Freedom of Information".

The contact details for the Department for Planning and Infrastructure FOI Coordinator are Ms Norma Lambert, Freedom of Information Coordinator, Department for Planning and Infrastructure, Albert Facey House, 469 Wellington Street, Perth WA 6000.

Processing applications

Our Freedom of Information unit is responsible for processing any applications for the Western Australian Planning Commission (WAPC) and the Department for Planning and Infrastructure.

The Freedom of Information Coordinator is the designated decision-maker for Department for Planning and Infrastructure, and makes recommendations to the WAPC decision-maker.

The unit is the initial contact point for members of the public, applicants, third parties, the Office of the Information Commissioner and other public sector agencies for all matters related to freedom of information.

Under the Act, the agency is required to respond to applications within 45 days of receipt, unless an extension of time is granted. The average time to process applications during 2003-04 was 21 days.

Fees and charges

The rate of fees and charges are set under the Act. Apart from the application fee for non-personal information, all charges are discretionary. Details of fees and charges are listed below:

| | |
|--|---|
| Personal information about applicant | No fee |
| Application fee (for non-personal information) | \$30.00 |
| Charge for time taken dealing with the application | \$30.00 per hour |
| Charge for access time supervised by staff | \$30.00 per hour |
| Charges for photocopying | \$30.00 per hour for staff time and 20 cents per copy |

Personal access to information

Where an applicant is granted permission to inspect documents, a time will be set which is mutually convenient to the applicant and to the agency. Where access to documents is refused, in part or in full, we will notify the applicant of the reasons.

Rights of review

The Act provides that if applicants are dissatisfied with a decision of the Department, there is a process whereby that decision can be reviewed.

In accordance with Section 40 of the Act, internal review applications should be forwarded in writing to the Department within 30 calendar days of the date of decision.

Following an internal review, matters remaining in dispute can be submitted to the Office of the Information Commissioner for "external review". Such applications must be submitted within 60 days from the date of decision.

No fees or charges apply to internal or external reviews.

Statistics for 2003-2004

| APPLICATIONS | AMOUNT |
|-------------------------------|---------------------------|
| Total received | 193 |
| Internal Reviews | 6 |
| External Reviews | 1 (applied and withdrawn) |
| Transferred to another agency | 2 |
| Withdrawn | 18 |

Public information

The Department for Planning and Infrastructure's publications and technical reports are available from the Department's library and through the Library and Information Service of Western Australia. Many are also available through the Department's website at www.dpi.wa.gov.au, then click on 'Publications'.

Types of non-public information held by the Department for Planning and Infrastructure

- Business operations information
- Administrative information
- Staff information
- Licensing information (driver, vehicle, marine, aircraft)
- Contract information
- Taxi plate information
- Crown land administrative information.

THE WESTERN AUSTRALIAN PLANNING COMMISSION

The Western Australian Planning Commission (WAPC) was established under the Western Australian Planning Commission Act (1995). It has a broad range of responsibilities, including:

- State Planning Strategy
- Statements of planning policy
- Statutory planning
- Region schemes
- Legislation
- Land supply
- Trends in planning.

For the purposes of Freedom of Information, the Department for Planning and Infrastructure and Western Australian Planning Commission are considered one organisation. The Department also manages records on behalf of the WAPC. These records include:

- Development information
- Land subdivision information
- Strata information
- General WAPC information.

Until the WAPC has made a formal decision on land issues, it is agency policy that documents related to that issue are not available to the public.

More information, including the annual report, can be found on the Planning Commission website at www.wapc.wa.gov.au

Department for Planning and Infrastructure website information

Pursuant to Freedom of Information requirements, a wide range of information can be obtained from the Department's website, including organisational structure and functions of the agency; lists of publications available to the public; internal manuals used by staff; methods of formulation of policies; office and library locations; licensing and vehicle examination centre locations, as well as current projects and policies. The website address is www.dpi.wa.gov.au

Index

| | | | |
|--|---------------------------|-----------------------------------|------------------------------|
| A | | D | |
| Aboriginal Land Title | 53 | Dampier to Bunbury Natural | |
| Aboriginal and Torres Strait Islander | | Gas Pipeline | 47 |
| Employment Strategy | 30 | Department of Fisheries | 14 |
| Action Plan for Accessible Public | | Dialogue with the city | 4, 7, 11, 18, 24, 30, 33, 36 |
| Transport for People with Disabilities | 38 | | 53 |
| Active Ageing | 29 | Disability Service Plan | 28 |
| Advertising and Sponsorship | 68 | Dredging | 48 |
| Air Services Policy | 46 | | |
| AusLink | 19 | E | |
| Australian Builders' Plates | 39 | Employee Assistance | 56 |
| Australian Maritime Group | 19 | Employee Survey | 55 |
| | | Energy Smart Policy | 63 |
| B | | Equal Employment | 56 |
| Barrack Square | 42 | Executive Director Sponsorship | 4 |
| Better Planning: Better Services | 32 | Exmouth Marina Village | 48 |
| Bikeweek | 30, 37 | | |
| Boat Harbours | 43 | F | |
| Boating Facilities | 48 | Financial Systems | 51 |
| Broome Local Planning Strategy | 47 | Fishing Boat Harbour | 42 |
| Building Better Stations | 35 | Freedom of Information Statement | 67 |
| Business Excellence Framework | 5, 12, 13, 17, 26, 28, 51 | Freight Network | 53 |
| | | Freight Network Review | 36 |
| C | | Freight Network Strategy | 41 |
| Call Centre | 52 | Freight Strategy | 34 |
| Canarvon | 53 | Fremantle Eastern Bypass | 41 |
| Canarvon-Ningaloo | 43 | Functional Review | 5, 16, 51, 53 |
| Centre for Spatial Science | 18 | | |
| Centre for Sustainable Tourism | 18 | G | |
| Centre for Urban Design | 40 | Gascoyne Muster | 40 |
| Chamber of Commerce and Industry | 19 | Geopraphe Bay | 44, 53 |
| City of Gosnells | 36 | Geraldton's Foreshore | 49 |
| City West | 39 | Graduate Program | 30 |
| Coastal Planning and | | Grains Infrastructure Group | 19 |
| Coordination Centre | 43 | | |
| Coastal Protection Plan | 43 | H | |
| Coastal Planning | 10 | Hillarys Boat Harbour | 42 |
| Coastwest Grants Program | 11, 44 | Housing Industry Association | 19 |
| Code of Conduct | 66 | Human Resource Management | |
| Communications and | | Information System | 62 |
| Community Relations | 67 | Hydrogen Fuel Cell Buses | 53 |
| Community Consultation | 26 | | |
| Complaints Handling | 52 | I | |
| Comprehensive Transport Strategy | 36 | Information Systems | 62 |
| Compulsory Training for | | Institute of Regional Development | 18 |
| Recreational Boaters | 53 | Intellectual Property Policy | 63 |
| Contracting | 64 | Internal Audit | 5, 51 |
| Corporate Executive sub-committees | 62 | Internet | 52 |
| Corporate Governance | 51, 61 | | |
| Corporate Planning | 63 | L | |
| Country Pathways | 48 | Land Assembly | 40 |
| Crown Land Manual | 52 | Land-backed wharf | 53 |
| Cultural Diversity | 29 | LandCorp | 17, 18 |
| Curriculum Council | 18 | Landgate | 42 |
| Cycle Instead | 37 | Language Services | 29 |

Index

| | | | |
|--|------------|--|------------|
| Leadership Development Program | 30 | Policy and Planning | 8 |
| Leasing | 64 | Port Authorities | 17 |
| Legislative Improvements | 50 | Port Coogee | 35 |
| Legislative Responsibilities | 65 | Port Kennedy Development Project | 43 |
| Leighton | 39 | Portfolio Partners | 17 |
| Licensing | 4, 51 | Pricing and Costing | 64 |
| Lower Great Southern Regional Strategy | 47 | Property Council of Australia | 5, 19 |
| | | Public Interest Disclosures | 63 |
| | | Public Transport Authority | 14, 17, 18 |
| M | | Q | |
| Machinery of Government | 14 | Quality Guarantee | 52 |
| Maddington Kenwick Sustainable Communities Partnership | 36 | Queen's Birthday | 11 |
| Main Roads Western Australia | 17, 18, 40 | | |
| Major Capital Works | 69 | R | |
| Major Contracts | 64 | Rail Freight Policy | 41 |
| Mandurah's South Harbour | 49 | Real Estate Institute of Western Australia | 19 |
| Maritime Advisory Councils | 19 | Recreational Boating Facilities Scheme | 39 |
| Maritime Safety | 14 | Record Keeping Plan | 66 |
| Metropolitan Transport Strategy | 36 | Redevelopment Authorities | 17 |
| Ministerial Fishing Industry Advisory Committee | 19 | Regional Airports | 45 |
| Ministerial and Parliamentary Services | 27 | Regional Airports Development Scheme | 7 |
| Mission | 12 | Regional Air Services | 46 |
| Moola Bulla | 35 | Regional Development Policy | 47 |
| | | Regional Services | 4, 7 |
| | | Regional Services Managers | 47 |
| | | Remote Driver Education | 49 |
| | | Risk Management | 63 |
| N | | S | |
| National Charter on integrated transport and land use planning | 34 | Safety training scheme for recreational boaters | 35 |
| National Planning Officials Group | 19 | School Bus Services | 10, 34 |
| National Transport Commission | 19 | Sea Freight Council | 19 |
| National Transport Security Strategy | 19 | Seagrass | 44 |
| Native Title | 7 | Service Delivery | 8 |
| Native Title Tribunal | 35 | Sewage Discharge | 43 |
| Nautical Data Management | 52 | Shared Services Centres | 5, 53 |
| Network City | 24, 36 | South Beach | 35 |
| New MetroRail project | 18, 40 | South West Gas Corridor | 53 |
| North Coogee | 35 | South West Metropolitan Integrated Transport Plan | 34 |
| Northern Suburbs Railway | 34 | Southern Transport Corridor | 48 |
| | | Standing Committee on Transport | 19 |
| O | | State Sustainability Strategy | 65 |
| Occupational Safety and Health Oracle | 58, 51 | Statement of Compliance with Public Sector Standards in Human Resource Management and the Code of Ethics | 66 |
| | | Statutory Planning Improvements | 50 |
| P | | Sustainable Planning | 34 |
| Pastoral Land | 53 | Sustainable Transport Coalition | 19 |
| Pastoral Lands Board | 19 | | |
| Pastoral Lease | 7 | | |
| Perth Bicycle Network | 7, 37 | | |
| Pinjarra-Brunswick Sustainability Study | 45 | | |
| Planning and Transport Research Centre | 18, 40 | | |

Index

| | |
|--|---------------|
| T | |
| Taxi | 7, 53 |
| Taxi Services | 33 |
| Tourism Taskforce | 40 |
| Transit Oriented Development | 35 |
| Transport Executive and Licensing Information System | 51 |
| Transport Security | 7 |
| Transport Security Strategy | 33 |
| TravelSmart | 7, 35, 37, 38 |
| U | |
| Urban Development Institute of Australia | 28 |
| Urban Land Release Plan | 34 |
| V | |
| Values | 5 |
| Vision | 12 |
| Volunteers | 30 |
| W | |
| Walk There Today | 37 |
| Walking School Bus | 11 |
| Waste Paper Recycling | 6 |
| Western Australian Local Government Association | 19 |
| Western Australian Planning Commission | 17, 18 |
| Western Australian Rail Advisory Council | 19 |
| Western Australian Road Freight Council | 19 |
| Workers' Compensation | 59 |
| Workforce Plan | 55 |
| Written-Off Vehicle Register | 51 |
| Y | |
| Youth Outcomes | 30 |