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**THE TREASURER'S
QUARTERLY STATEMENTS**

for the

**THREE MONTHS and SIX MONTHS ended on
31 DECEMBER 1997 and 31 DECEMBER 1996**

AND

**REPORT ON THE LOAN
COUNCIL ALLOCATION**

for

31 DECEMBER 1997

STATEMENT No. 1
TREASURER'S BALANCES AS AT 31 DECEMBER 1997

	31 Dec. 1997	31 Dec. 1996
	\$	\$
THE TREASURER'S ACCOUNTS		
Consolidated Fund — Surplus/(Deficit).....	(567 413 689)	(56 779 275)
Trust Fund — Total Balances Held	1 330 638 578	1 220 265 508
Treasurer's Advance Account — Net Advances	(75 905 792)	(13 123 498)
	687 319 097	1 150 362 735
REPRESENTED BY:		
Investments	808 945 012	1 304 212 281
less:		
Government of W.A. Bank Account and Cash on Hand (net) Note 1	(121 625 915)	(153 849 546)
	687 319 097	1 150 362 735

1 Consistent with the policy of maximising the return on cash balances, Treasury invests the value of cheques issued but not yet presented to the bank. As a result, Treasury's books of account show an overdrawn balance at 31 December, however the account at the bank was in credit. The intention is to minimise uninvested cash without overdrawing the account at the bank but on some occasions during the year unanticipated transactions can lead to the account being overdrawn.

STATEMENT No. 2A
CONSOLIDATED FUND
SUMMARISED STATEMENT FOR THE THREE MONTHS AND
SIX MONTHS ENDED 31 DECEMBER 1997

	Three Months Ended		Six Months Ended	
	31 Dec. 1997	31 Dec. 1996	31 Dec. 1997	31 Dec. 1996
	\$	\$	\$	\$
REVENUE				
Recurrent	1 698 056 349	1 668 721 238	3 077 023 716	3 035 891 126
Capital	189 224 912	66 444 714	223 923 918	307 463 901
TOTAL REVENUE	1 887 281 261	1 735 165 952	3 300 947 634	3 343 355 027
EXPENDITURE				
Recurrent	1 798 090 347	1 742 360 236	3 599 517 253	3 233 500 994
Capital	129 819 597	116 542 562	231 091 598	191 384 364
TOTAL EXPENDITURE	1 927 909 944	1 858 902 798	3 830 608 851	3 424 885 358
FINANCING TRANSACTIONS				
Capital Advances (repayments)	(12 568 583)	(14 559 539)	(91 690 969)	(29 015 477)
Borrowings	—	—	—	—
Decrease in cash	53 197 266	138 296 385	621 352 186	110 545 808
TOTAL FINANCING TRANSACTIONS	40 628 683	123 736 846	529 661 217	81 530 331
Recurrent Surplus (Deficit)	(100 033 998)	(73 638 998)	(522 493 537)	(197 609 868)
Capital Surplus (Deficit)	59 405 315	(50 097 848)	(7 167 680)	116 079 537
OPERATING SURPLUS (DEFICIT)	(40 628 683)	(123 736 846)	(529 661 217)	(81 530 331)

STATEMENT No. 2B
CONSOLIDATED FUND — REVENUE
COMPARATIVE STATEMENT FOR THE THREE MONTHS AND
SIX MONTHS ENDED 31 DECEMBER 1997

	Three Months Ended		Six Months Ended	
	31 Dec. 1997	31 Dec. 1996	31 Dec. 1997	31 Dec. 1996
RECURRENT	\$	\$	\$	\$
GOVERNMENTAL				
Taxes and Licences				
Business	192 622 306	332 594 202	437 965 152	640 779 732
Financial Transactions	101 688 431	79 515 506	200 817 902	165 349 285
Gambling	27 318 735	25 911 875	46 948 199	51 173 592
Motor Vehicles and Drivers	81 116 062	75 368 503	161 900 993	150 799 982
Property	228 570 258	224 390 339	314 668 839	293 701 370
Other	4 170 109	4 274 780	10 650 258	7 725 749
Total Taxes and Licences	635 485 901	742 055 205	1 172 951 343	1 309 529 710
Territorial				
Mining	170 484 407	137 880 041	310 018 438	284 127 585
Land	483 394	314 030	1 607 043	1 527 823
Timber	4 150	35 810	4 180	53 423
Total Territorial	170 971 951	138 229 881	311 629 661	285 708 831
Law Courts	13 542 477	12 469 058	26 028 109	24 056 429
Departmental	158 439 811	160 541 628	254 350 512	257 651 606
TOTAL GOVERNMENTAL	978 440 140	1 053 295 772	1 764 959 625	1 876 946 576
COMMONWEALTH				
Financial Assistance Grant	369 937 000	398 762 000	770 547 000	770 289 000
High Court Decision — Safety Net	201 973 000	—	246 749 000	—
Untied Road Grants	—	11 026 000	—	21 309 000
Competition Reform Payment	5 223 000	—	10 446 000	—
Debt Redemption Assistance	4 120 279	7 706 329	4 120 279	7 706 329
Pensioner Concessions Assistance	5 089 922	3 063 016	5 089 922	6 126 032
Specific Purpose Grants	133 273 008	194 868 121	275 111 890	353 514 189
TOTAL COMMONWEALTH	719 616 209	615 425 466	1 312 064 091	1 158 944 550
TOTAL RECURRENT REVENUE	1 698 056 349	1 668 721 238	3 077 023 716	3 035 891 126

Consolidated Fund — Revenue — continued

	Three Months Ended		Six Months Ended	
	31 Dec. 1997	31 Dec. 1996	31 Dec. 1997	31 Dec. 1996
CAPITAL	\$	\$	\$	\$
GOVERNMENTAL				
Asset Sales	15 238 832	20 101 056	26 921 559	130 201 147
Loan Repayments	175 321 837	30 190 923	181 772 113	159 021 350
Contributions	—	—	—	1 125 775
TOTAL GOVERNMENTAL	190 560 669	50 291 979	208 693 672	290 348 272
COMMONWEALTH				
General Purpose Grants	—	381 060	—	876 438
Specific Purpose Grants	6 603 088	15 771 675	15 230 246	16 239 191
TOTAL COMMONWEALTH	6 603 088	16 152 735	15 230 246	17 115 629
TOTAL CAPITAL REVENUE	197 163 757	66 444 714	223 923 918	307 463 901
TOTAL REVENUE	1 895 220 106	1 735 165 952	3 300 947 634	3 343 355 027

STATEMENT No. 2C
CONSOLIDATED FUND — EXPENDITURE
COMPARATIVE STATEMENT FOR THE THREE MONTHS AND
SIX MONTHS ENDED 31 DECEMBER 1997

Three Months Ended 31 December		Details
1997	1996	
\$	\$	
127 428 931	136 780 060	<i>Authorised by Other Statutes</i>
12 568 583	14 559 539	Recurrent
		Capital (a)
139 997 514	151 339 599	Totals
		<i>Parliament</i>
6 550 000	5 724 657	Parliament †
—	350 000	Commission on Government
553 000	593 282	Parliamentary Commissioner for Administrative Investigations
7 103 000	6 667 939	Totals
		<i>Premier, Treasurer, Minister for Public Sector Management, and Federal Affairs</i>
21 642 000	19 769 766	Premier and Cabinet †
—	—	Executive Council
825 000	465 529	Governor's Establishment
2 600 000	2 445 846	Office of the Auditor General
112 000	61 073	Salaries and Allowances Tribunal
179 038 411	111 439 352	Treasury †
602 000	711 966	Public Sector Standards Commission
204 819 411	134 893 532	Totals
		<i>Deputy Premier, Minister for Commerce and Trade, Regional Development, and Small Business</i>
19 912 000	20 691 032	Commerce and Trade
500 000	—	Perth International Centre for Application of Solar Energy
626 000	540 000	Gascoyne Development Commission
298 000	459 000	Goldfields–Esperance Development Commission
235 000	625 000	Great Southern Development Commission †
300 000	316 000	Kimberley Development Commission
432 000	265 000	Mid West Development Commission
544 000	470 000	Peel Development Commission
479 000	573 000	Pilbara Development Commission
1 160 000	1 212 000	South West Development Commission
338 000	340 000	Wheatbelt Development Commission
1 482 000	2 550 000	Small Business Development Corporation
26 306 000	28 041 032	Totals

(a) Includes debt repayments (financing transactions).

	Six Months Ended 31 December 1997				Six Months Ended 31 December 1996			
	Against Appropriations for:		Authorised by Other Statutes	Total Consolidated Fund	Against Appropriations for:		Authorised by Other Statutes	Total Consolidated Fund
	Recurrent Services	Capital Services			Recurrent Services	Capital Services		
	\$	\$	\$	\$	\$	\$	\$	\$
.....	—	—	272 637 720	272 637 720	—	—	277 752 308	277 752 308
.....	—	—	91 690 969	91 690 969	—	—	29 015 477	29 015 477
.....	—	—	364 328 689	364 328 689	—	—	306 767 785	306 767 785
.....	5 585 000	699 000	6 463 000	12 747 000	4 611 446	191 541	6 144 153	10 947 140
.....	—	—	—	—	350 000	—	—	350 000
.....	940 000	20 000	118 000	1 078 000	774 542	13 176	199 774	987 492
.....	6 525 000	719 000	6 581 000	13 825 000	5 735 988	204 717	6 343 927	12 284 632
.....	38 072 000	4 413 000	266 000	42 751 000	30 782 840	2 776 504	203 145	33 762 489
.....	—	—	—	—	—	—	—	—
.....	324 000	400 000	515 000	1 239 000	248 653	127 036	418 493	794 182
.....	4 781 000	230 000	77 000	5 088 000	4 239 870	15 623	71 403	4 326 896
.....	172 000	—	—	172 000	112 010	—	—	112 010
.....	200 527 554	7 341 153	84 000	207 952 707	121 330 075	168 386	77 759	121 576 220
.....	1 065 400	59 000	96 600	1 221 000	1 101 120	—	93 311	1 194 431
.....	244 941 954	12 443 153	1 038 600	258 423 707	157 814 568	3 087 549	864 111	161 766 228
.....	20 455 000	4 000 000	148 000	24 603 000	25 152 000	1 000 000	76 646	26 228 646
.....	1 000 000	—	—	1 000 000	250 000	—	—	250 000
.....	546 000	1 108 000	—	1 654 000	537 000	419 000	—	956 000
.....	586 000	5 000	—	591 000	539 000	—	—	539 000
.....	555 000	10 000	—	565 000	960 000	—	—	960 000
.....	650 000	20 000	—	670 000	616 000	10 000	—	626 000
.....	567 000	280 000	—	847 000	555 000	120 000	—	675 000
.....	1 122 000	—	—	1 122 000	750 000	—	—	750 000
.....	662 000	150 000	—	812 000	742 000	525 000	—	1 267 000
.....	2 383 000	22 000	—	2 405 000	2 444 000	32 000	—	2 476 000
.....	573 000	41 000	—	614 000	548 000	—	—	548 000
.....	5 202 000	26 000	—	5 228 000	3 700 000	—	—	3 700 000
.....	34 301 000	5 662 000	148 000	40 111 000	36 793 000	2 106 000	76 646	38 975 646

Consolidated Fund — Expenditure — continued

Three Months Ended 31 December		Details
1997	1996	
\$	\$	
		<i>Minister for Resources Development, Energy, and Education</i>
10 295 000	17 913 624	Resources Development
1 962 000	2 796 786	Office of Energy
386 881 000	335 776 550	Education
585 000	555 000	Country High School Hostels Authority
2 620 000	192 755	Curriculum Council of Western Australia
—	2 331 024	Secondary Education Authority
2 460 000	11 360 510	Education Services
		†
404 803 000	370 926 249	Totals
		<i>Minister for Primary Industry, and Fisheries</i>
26 706 000	35 231 229	Agriculture
3 006 000	3 833 000	Agriculture Protection Board
—	(45 000)	Rural Adjustment and Finance Corporation of Western Australia
5 487 000	3 629 757	Fisheries
		†
35 199 000	42 648 986	Totals
		<i>Minister for Mines, Tourism, and Sport and Recreation</i>
20 251 000	15 562 012	Minerals and Energy
—	105 149	Chemistry Centre (WA)
213 000	212 000	Minerals and Energy Research Institute of Western Australia
9 185 000	6 531 321	Western Australian Tourism Commission
204 000	(167 125)	Recreation Camps and Reserves Board
5 975 000	5 504 108	Sport and Recreation
525 000	2 500 000	Western Australian Sports Centre Trust
		†
36 353 000	30 247 465	Totals
		<i>Minister for Transport</i>
117 128 500	167 573 567	Transport
66 047 242	14 013 554	Main Roads
		†
183 175 742	181 587 121	Totals
		<i>Minister for the Environment, and Employment and Training</i>
6 232 000	19 813 302	Conservation and Land Management
4 819 651	4 995 646	Environmental Protection
8 505 000	—	King's Park Board
1 166 275	890 000	Zoological Gardens Board
78 201 000	82 695 421	Western Australian Department of Training
		†
98 923 926	108 394 369	Totals

	Six Months Ended 31 December 1997				Six Months Ended 31 December 1996			
	Against Appropriations for: Recurrent Services	Capital Services	Authorised by Other Statutes	Total Consolidated Fund	Against Appropriations for: Recurrent Services	Capital Services	Authorised by Other Statutes	Total Consolidated Fund
	\$	\$	\$	\$	\$	\$	\$	\$
.....	17 250 000	80 000	91 000	17 421 000	21 924 805	126 629	85 109	22 136 543
.....	3 870 000	1 600 000	65 000	5 535 000	4 163 213	1 641 029	65 166	5 869 408
.....	652 065 000	61 000 000	104 000	713 169 000	578 883 064	46 551 068	99 589	625 533 721
.....	1 305 000	—	—	1 305 000	1 225 000	50 000	—	1 275 000
.....	3 528 000	40 000	47 000	3 615 000	305 137	—	—	305 137
.....	387 000	—	13 000	400 000	3 320 000	—	57 904	3 377 904
.....	55 033 000	—	54 000	55 087 000	45 606 339	16 092 690	51 337	61 750 366
.....	733 438 000	62 720 000	374 000	796 532 000	655 427 558	64 461 416	359 105	720 248 079
.....	45 548 000	4 120 000	72 000	49 740 000	64 434 324	148 256	—	64 582 580
.....	5 018 000	—	214 000	5 232 000	6 364 000	151 000	258 000	6 773 000
.....	40 000	—	—	40 000	—	—	—	—
.....	9 330 000	2 372 000	58 000	11 760 000	7 615 000	—	30 002	7 645 002
.....	59 936 000	6 492 000	344 000	66 772 000	78 413 324	299 256	288 002	79 000 582
.....	28 738 000	802 000	8 380 000	37 920 000	21 966 052	524 770	7 321 327	29 812 149
.....	520 000	—	—	520 000	92 187	50 000	—	142 187
.....	476 000	—	—	476 000	427 000	—	—	427 000
.....	17 970 000	2 000 000	—	19 970 000	14 031 321	1 600 000	—	15 631 321
.....	239 000	188 000	—	427 000	282 078	10 567	—	292 645
.....	9 622 000	200 000	3 893 000	13 715 000	3 468 912	103 326	3 455 294	7 027 532
.....	2 425 000	860 000	—	3 285 000	3 030 000	340 000	—	3 370 000
.....	59 990 000	4 050 000	12 273 000	76 313 000	43 297 550	2 628 663	10 776 621	56 702 834
.....	173 520 000	8 600 000	95 405 551	277 525 551	157 202 000	3 908 000	158 219 258	319 329 258
.....	111 987 000	—	716 386	112 703 386	23 919 000	—	728 094	24 647 094
.....	285 507 000	8 600 000	96 121 937	390 228 937	181 121 000	3 908 000	158 947 352	343 976 352
.....	29 373 000	5 400 000	70 000	34 843 000	25 318 351	11 364 000	55 394	36 737 745
.....	8 963 005	624 800	56 004	9 643 809	7 591 963	229 552	58 141	7 879 656
.....	2 097 000	8 505 000	—	10 602 000	950 000	300 000	—	1 250 000
.....	2 556 189	—	—	2 556 189	2 290 000	—	—	2 290 000
.....	154 318 855	11 043 000	65 000	165 426 855	155 319 256	15 975 127	63 667	171 358 050
.....	197 308 049	25 572 800	191 004	223 071 853	191 469 570	27 868 679	177 202	219 515 451

Consolidated Fund — Expenditure — continued

Three Months Ended 31 December		Details
1997	1996	
\$	\$	
		<i>Minister for Labour Relations, Planning, and Heritage</i>
2 107 000	1 681 326	Productivity and Labour Relations
495 500	224 334	Commissioner of Workplace Agreements
1 709 200	1 595 070	Registrar, Western Australian Industrial Relations Commission
3 234 000	3 027 223	WorkSafe Western Australia
3 251 000	2 614 468	Planning †
13 698 000	24 680 470	Western Australian Planning Commission
842 000	450 000	Heritage Council of Western Australia
80 000	101 000	National Trust of Australia (Western Australia)
25 416 700	34 373 891	Totals
		<i>Attorney General, Minister for Justice, and the Arts</i>
81 738 000	86 083 594	Justice †
477 000	422 126	Commissioner for Equal Opportunity
212 000	130 000	Law Reform Commission
2 425 000	2 873 772	Office of the Director of Public Prosecutions
295 000	277 213	Office of the Information Commissioner
16 856 000	19 769 184	Culture and the Arts †
102 003 000	109 555 889	Totals
		<i>Minister for Finance, and Racing and Gaming</i>
15 099 000	19 905 198	State Revenue †
2 528 000	2 594 300	Valuer General's Office
1 019 000	416 302	Office of Racing, Gaming and Liquor
18 646 000	22 915 800	Totals
		<i>Minister for Health</i>
415 118 735	411 893 343	Health
415 118 735	411 893 343	Totals
		<i>Minister for Lands, Fair Trading, and Parliamentary and Electoral Affairs</i>
16 090 000	20 022 892	Land Administration
3 215 000	2 881 767	Fair Trading
849 000	4 008 797	Western Australian Electoral Commission
20 154 000	26 913 456	Totals

Six Months Ended 31 December 1997				Six Months Ended 31 December 1996			
Against Appropriations for: Recurrent Services	Capital Services	Authorised by Other Statutes	Total Consolidated Fund	Against Appropriations for: Recurrent Services	Capital Services	Authorised by Other Statutes	Total Consolidated Fund
\$	\$	\$	\$	\$	\$	\$	\$
3 805 000	181 000	70 000	4 056 000	3 184 435	26 139	52 853	3 263 427
788 000	110 000	45 500	943 500	600 000	—	45 414	645 414
3 157 280	231 445	—	3 388 725	2 820 342	27 591	—	2 847 933
6 068 000	90 000	55 000	6 213 000	6 083 257	149 314	54 647	6 287 218
6 327 000	—	70 000	6 397 000	6 290 237	9 900 640	101 963	16 292 840
583 000	—	20 783 000	21 366 000	151 000	1 739 484	23 170 228	25 060 712
1 377 000	—	—	1 377 000	900 000	—	—	900 000
185 000	239 000	—	424 000	163 000	70 000	—	233 000
22 290 280	851 445	21 023 500	44 165 225	20 192 271	11 913 168	23 425 105	55 530 544
129 528 000	13 580 000	14 234 000	157 342 000	128 297 290	14 399 475	11 545 477	154 242 242
825 500	23 000	51 500	900 000	755 349	—	49 206	804 555
413 000	—	—	413 000	290 000	—	—	290 000
4 247 000	84 000	247 000	4 578 000	5 026 691	200 512	155 505	5 382 708
483 000	30 000	63 000	576 000	460 441	—	59 029	519 470
32 000 000	3 878 000	2 814 609	38 692 609	28 187 323	7 898 726	2 958 285	39 044 334
167 496 500	17 595 000	17 410 109	202 501 609	163 017 094	22 498 713	14 767 502	200 283 309
20 390 000	2 000 000	1 752 000	24 142 000	20 760 735	1 755 027	8 381 034	30 896 796
4 551 000	891 000	—	5 442 000	4 951 222	528 483	—	5 479 705
2 270 000	172 000	67 000	2 509 000	3 029 088	2 754	53 994	3 085 836
27 211 000	3 063 000	1 819 000	32 093 000	28 741 045	2 286 264	8 435 028	39 462 337
881 341 100	53 844 200	2 055 000	937 240 300	750 079 880	27 000 000	—	777 079 880
881 341 100	53 844 200	2 055 000	937 240 300	750 079 880	27 000 000	—	777 079 880
28 439 000	6 317 000	60 000	34 816 000	24 899 080	8 596 193	54 152	33 549 425
5 730 000	40 000	56 000	5 826 000	4 974 982	59 900	31 927	5 066 809
1 903 000	15 000	114 000	2 032 000	4 558 475	323 856	60 226	4 942 557
36 072 000	6 372 000	230 000	42 674 000	34 432 537	8 979 949	146 305	43 558 791

Consolidated Fund — Expenditure — continued

Three Months Ended 31 December		Details
1997	1996	
\$	\$	
1 598 000	918 245	<i>Minister for Local Government, and Disability Services</i>
33 335 500	37 703 586	Local Government
		Disability Services Commission
34 933 500	38 621 831	Totals
		<i>Minister for Family and Children's Services, Seniors, and Women's Interests</i>
33 723 000	33 120 946	Family and Children's Services
616 000	685 881	Office of Seniors' Interests
1 360 000	816 578	Women's Policy Development Office †
35 699 000	34 623 405	Totals
		<i>Minister for Housing, Aboriginal Affairs, and Water Resources</i>
7 300 000	5 412 803	Aboriginal Affairs
2 093 000	1 382 909	Office of Water Regulation
597 000	500 000	Swan River Trust
9 099 000	7 032 856	Waters and Rivers Commission
19 089 000	14 328 568	Totals
		<i>Minister for Police, and Emergency Services</i>
113 298 000	98 161 471	Police †
2 330 000	1 951 000	Bush Fires Board
2 134 000	1 225 959	Western Australian State Emergency Service †
117 762 000	101 338 430	Totals
		<i>Minister for Works, Services, Multicultural and Ethnic Affairs, and Youth</i>
1 200 000	3 815 406	Contract and Management Services †
1 780 000	936 698	State Supply Commission †
245 000	368 073	Office of Multicultural Interests
11 751 000	19 031 255	Western Australian Building Management Authority
14 976 000	24 151 432	Totals
1 940 478 528	1 873 462 337	Total Expenditure (b)

(b) Comprises:

12 568 583	14 559 539	Debt repayments
1 927 909 945	1 858 902 798	Total Expenditure
1 940 478 528	1 873 462 337	

† Actuals for 1996-97 have been adjusted under Treasurer's Instruction 949(4) to reflect program reclassifications in 1997-98.

	Six Months Ended 31 December 1997				Six Months Ended 31 December 1996			
	Against Appropriations for: Recurrent Services	Capital Services	Authorised by Other Statutes	Total Consolidated Fund	Against Appropriations for: Recurrent Services	Capital Services	Authorised by Other Statutes	Total Consolidated Fund
	\$	\$	\$	\$	\$	\$	\$	\$
.....	2 115 000	524 000	63 000	2 702 000	1 958 273	13 141	53 128	2 024 542
.....	73 244 500	—	72 000	73 316 500	72 952 000	—	68 145	73 020 145
.....	75 359 500	524 000	135 000	76 018 500	74 910 273	13 141	121 273	75 044 687
.....	65 257 000	3 840 000	62 000	69 159 000	58 034 680	1 131 808	58 204	59 224 692
.....	1 553 000	43 000	—	1 596 000	1 130 804	—	—	1 130 804
.....	2 087 000	—	—	2 087 000	1 183 538	—	—	1 183 538
.....	68 897 000	3 883 000	62 000	72 842 000	60 349 022	1 131 808	58 204	61 539 034
.....	11 021 000	3 135 000	65 000	14 221 000	9 740 387	74 159	—	9 814 546
.....	3 500 000	130 000	61 000	3 691 000	2 522 636	—	40 035	2 562 671
.....	1 167 000	—	—	1 167 000	1 100 000	—	—	1 100 000
.....	17 295 000	1 500 000	57 000	18 852 000	11 000 000	1 000 000	61 320	12 061 320
.....	32 983 000	4 765 000	183 000	37 931 000	24 363 023	1 074 159	101 355	25 538 537
.....	197 647 000	11 790 000	461 000	209 898 000	171 449 522	6 966 990	376 063	178 792 575
.....	3 592 000	209 000	—	3 801 000	1 914 000	37 000	—	1 951 000
.....	2 538 000	800 000	—	3 338 000	1 998 926	239 864	—	2 238 790
.....	203 777 000	12 799 000	461 000	217 037 000	175 362 448	7 243 854	376 063	182 982 365
.....	2 500 000	—	—	2 500 000	7 381 909	3 675 108	—	11 057 017
.....	3 244 000	—	60 000	3 304 000	8 956 829	—	48 698	9 005 527
.....	693 000	16 000	—	709 000	524 470	3 920	—	528 390
.....	22 500 000	1 120 000	58 000	23 678 000	32 000 000	1 000 000	52 827	33 052 827
.....	28 937 000	1 136 000	118 000	30 191 000	48 863 208	4 679 028	101 525	53 643 761
.....	3 166 311 383	231 091 598	524 896 839	3 922 299 820	2 730 383 359	191 384 364	532 133 111	3 453 900 834

STATEMENT No. 3A

TRUST FUND

SUMMARY OF TRANSACTIONS FOR THE THREE MONTHS AND
SIX MONTHS ENDED 31 DECEMBER 1997

	Three Months Ended		Six Months Ended	
	31 Dec. 1997	31 Dec. 1996	31 Dec. 1997	31 Dec. 1996
	\$	\$	\$	\$
Balance at beginning of period	1 331 102 687	999 486 544	939 642 572	1 013 879 899
Receipts and credit adjustments	7 347 256 379	2 554 374 764	20 471 083 121	5 315 514 536
	8 678 359 066	3 553 861 308	21 410 725 693	6 329 394 435
Payments and debit adjustments	7 347 720 488	2 333 595 800	20 080 087 115	5 109 128 927
Balance of Fund as at 31 December	1 330 638 578	1 220 265 508	1 330 638 578	1 220 265 508

STATEMENT No. 3B

TRUST FUND STATEMENT OF BALANCES AS AT 31 DECEMBER 1997

Title of Account	31 Dec. 1997	31 Dec. 1996
Governmental Operating and Trust Accounts	\$	\$
Aboriginal and Torres Strait Islander Commission Trust Account	152 047	65 919
Aboriginal Affairs Planning Authority Account	55 984	972 373
Aboriginal Material Preservation Fund	7 406	7 188
AFMA Fund	*	351 853
Agricultural High Schools Trust Account	147 820	7 873
Agriculture Protection Board, The	—	6 471 498
Albany Port Authority External Loans Sinking Fund	679 667	634 933
Alternative Energy Development Board Trust Account	627 371	761 078
Anzac Day Trust Fund	—	106
Art Gallery of Western Australia Fund Foundation	3 940 233	—
Art Gallery of Western Australia Fund, The	262 569	2 521 962
Art Gallery of Western Australia Loans Sinking Fund	73 351	67 854
Arts Lotteries Account	390 515	151 259
Assurance Fund, The	—	3 097 402
Authority for Intellectually Handicapped Persons Account	3 033 486	10 323 466
BankWest Pension Fund Trust	27 000 000	27 000 000
Barrow Island Royalty Trust Account	5 942 637	6 944 058
Betting Control Board Fund	107 653	94 173
Bicycle Policy Special Project Fund	1 347 896	581 503
Bunbury Port Authority External Loan Sinking Fund	1 017 686	950 826
Bush Fires Board Fund	2 742 028	271 395
Carnarvon Banana Industry Compensation Trust Fund	5 394 535	5 006 332
Cattle Industry Compensation Fund	3 150 381	2 457 063
Civil Court Judgements — Government Account	23 344	12 639
Coastal Information and Engineering Services Business Unit	—	168 127
Commercial Vessel Safety Fund	319 047	195 094
Commission on Government Account	—	15 745
Commissioner of Workplace Agreements	326 649	81 398
Community Sporting and Recreation Facilities Account	5 117 769	1 389 495
Conservation and Land Management Fund	22 599 886	5 843 122
Country High School Hostels Authority	663 672	161 679
Country High School Hostels Authority Loans Sinking Fund	125 862	117 924
Dairy Adjustment Program Account	161 043	158 776
Declared Plants and Animals Control Fund, The	537 474	613 914
Department of Transport Employer Liability Superannuation Pensions Reserve	2 610 684	4 727 260
Department of Transport General Reserve Account	736 876	456 912
Employers Indemnity Supplementation Fund	7 565 669	6 603 059
Esperance Port Authority External Loans Sinking Fund	141 866	366 842
Exmouth Development Trust Account	4 954 513	8 455 360
Extradition Trust	4 696	4 696
Farm Water Plan Trust Account	1 167 411	—
Fisheries Adjustment Schemes Trust Account	2 831 867	293 002
Fisheries Research and Development Corporation Fund	512 092	572 721
Fisheries Research and Development Fund	13 526 919	10 001 618
Forest Residue Utilisation Levy Trust Fund	601 187	481 049
Fruit Growing Industry Trust Fund Account, The	1 950	93 880
Gaming Commission Account	1 489 785	1 681 685
Gascoyne Development Commission Account	1 152 180	190 549
GEHA Rental Account	—	432

* Overdrawn — see Note 1

Trust Fund — Statement of Balances — continued

Title of Account	31 Dec. 1997	31 Dec. 1996
Governmental Operating and Trust Accounts — continued	\$	\$
Geraldton Port Authority External Loans Sinking Fund	85 919	79 945
Goldfields-Esperance Development Commission Account	203 807	192 222
Government Employees' Housing Authority External Loans Sinking Fund	183 246	170 118
Government Employees' Housing Authority Fund Account	17 293 240	6 855 003
Great Southern Development Commission Account	249 454	171 331
Health Department Capital Works	5 864 632	911 580
Health Industry Staff Accommodation Fund	1 160 809	—
Heritage Fund	538 458	256 974
Horticulture Produce Commission Account	481 156	14 504
Hospital Buildings and Equipment Trust Account	6 728 085	5 621 077
Hospital Fund	*	117 748
Hospital Operating	1 411 749	268 019
Industrial and Commercial Employees' Housing Authority Fund	9 270 396	361 591
Insurance — Sheriff's Assurance Account	69 674	67 472
Kimberley Development Commission Account	379 134	231 290
Land Acquisitions Account	1 873 526	4 570 879
Law Reform Commission Account	—	22 708
Legal Aid Fund of Western Australia	—	197 784
Legal Costs Committee Account	30 265	25 938
Library Board of Western Australia Fund	834 695	1 618 025
Main Roads Trust Fund	1 514 397	3 766 897
Metropolitan (Perth) Passenger Transport Trust's General Fund Account	13 094 786	1 787 323
Metropolitan Region Improvement Fund, The	12 983 096	15 832 694
Mid West Development Commission Account	386 893	238 650
Musical Instruments Maintenance Trust Account	48 382	15 970
Natural Disaster Loan Repayments Account	2 331 766	6 656 303
Off-Road Vehicles Account	122 125	122 938
Office of Health Review Account	4 493	498 748
Official Corruption Commission Fund	—	14 679
Operating Account — Aboriginal Affairs	8 400 877	—
Operating Account — Agriculture Protection Board	3 508 292	—
Operating Account — Agriculture	5 299 653	—
Operating Account — Anti Corruption Commission	*	—
Operating Account — Auditor General	410 745	—
Operating Account — Chemistry Centre	472 680	—
Operating Account — Commissioner for Equal Opportunity	101 148	—
Operating Account — Contract and Management Services	5 188 182	—
Operating Account — Culture and the Arts	7 799 148	—
Operating Account — Curriculum Council	467 999	—
Operating Account — Director of Public Prosecutions	*	—
Operating Account — Education	26 004 584	—
Operating Account — Education Services	4 294 364	—
Operating Account — Environmental Protection	2 148 268	—
Operating Account — Fair Trading	*	—
Operating Account — Family and Children's Services	5 806 951	—
Operating Account — Fisheries	*	—
Operating Account — Governor's Establishment	436 966	—
Operating Account — Health	5 557 112	—
Operating Account — Industrial Relations Commission	291 242	—
Operating Account — Information Commissioner	15 346	—
Operating Account — Joint House Committee	488 310	—
Operating Account — Joint Library Committee	51 048	—

* Overdrawn — see Note 1

Trust Fund — Statement of Balances — continued

Title of Account	31 Dec. 1997	31 Dec. 1996
Governmental Operating and Trust Accounts — continued	\$	\$
Operating Account — Joint Printing Committee	490 772	—
Operating Account — Justice	9 953 996	—
Operating Account — Land Administration	6 939 626	—
Operating Account — Law Reform Commission	54 895	—
Operating Account — Legislative Assembly	302 480	—
Operating Account — Legislative Council	88 629	—
Operating Account — Local Government	646 610	—
Operating Account — Minerals and Energy	2 867 058	—
Operating Account — Multicultural Interests	291 222	—
Operating Account — Office of Energy	803 605	—
Operating Account — Office of Racing, Gaming and Liquor	1 404 151	—
Operating Account — Office of Water Regulation	3 013 433	—
Operating Account — Parliamentary Commissioner for Administrative Investigations	159 188	—
Operating Account — Planning	292 173	—
Operating Account — Police	7 863 597	—
Operating Account — Premier and Cabinet	9 837 357	—
Operating Account — Productivity and Labour Relations	1 232 527	—
Operating Account — Public Sector Standards Commission	11 225	—
Operating Account — Recreation Camps and Reserves Board	547 873	—
Operating Account — Resources Development	6 293 427	—
Operating Account — Salaries and Allowances Tribunal	24 946	—
Operating Account — Senior's Interests	105 902	—
Operating Account — Sport and Recreation	1 434 167	—
Operating Account — State Revenue	166 274	—
Operating Account — Swan River Trust	959 631	—
Operating Account — Treasury	5 539 438	—
Operating Account — Valuer General's Office	882 445	—
Operating Account — Western Australian Department of Training	42 981 024	—
Operating Account — Western Australian Electoral Commission	591 346	—
Operating Account — Western Australian State Emergency Service	612 931	—
Operating Account — Women's Policy Development Office	1 353 257	—
Operating Account — Worksafe	62 330	—
Peel Development Commission Account	995 922	267 470
Perth Theatre Trust	1 722 831	923 871
Pig Industry Compensation Fund	1 463 344	1 577 535
Pilbara Development Commission Account	1 361 671	1 138 862
Plant Research and Development	805 703	482 991
Police Fund	39 492	475 900
Port Hedland Port Authority External Loans Sinking Fund	216 516	201 461
Port of Broome	794 545	301 960
Port of Wyndham	964 368	684 279
Potato Growing Industry Trust Fund Account, The	299 387	154 858
Poultry Industry Trust Fund Account, The	575 614	557 780
Public Bank Account Interest Earned Account (formerly Revenue Equalization Account)	13 515 337	100 041 183
Public Education Endowment	3 825 207	3 270 387
R&I Holdings Account	4 658 349	33 557 895
Racecourse Development Trust Fund	2 827 575	1 562 081
Racing Penalties Appeal Tribunal Account	41 750	37 035
Recreational Fishing Fund	1 809 912	187 235
Recreational Fishing Trust Account	—	1

Trust Fund — Statement of Balances — continued

Title of Account	31 Dec. 1997	31 Dec. 1996
Governmental Operating and Trust Accounts — continued	\$	\$
Regional Headworks Development Scheme Trust Account	2 142 472	—
Rental Accommodation Fund	22 134 441	16 026 345
Resistant Grain Insects Eradication Fund	17 030	6 716
Road Train Assembly Area Equalisation Reserve Account	—	134 131
Road Trauma Trust Fund	2 096 903	1 449 696
Rural Adjustment and Finance Corporation Administration Account	137 274	483 146
Rural Adjustment (No.2) Fund	24 368 704	27 429 561
Rural Assistance Fund	13 649 752	13 281 403
Rural Housing Fund	2 101 717	1 918 484
School Improvement Development Trust	5 602 062	3 610 244
Secondary Education Authority Account	—	465 889
Sheep Lice Research Account	388 767	477 986
Skeleton Weed Eradication Fund	1 437 424	1 316 018
Small Craft Facilities	2 255 832	2 306 712
South Hedland Enhancement Scheme Trust Account	3 651 853	2 095 103
South West Development Commission Account	1 170 355	978 422
Sports Lotteries Account	1 582 791	500 855
State Development Fund	2 672 247	2 087 121
State Employment and Skills Development Authority Account	—	192 058
State Housing Commission Fund, The	42 437 920	70 415 102
State Housing Commission External Loans Sinking Fund	—	254 929
State Housing Commission Investment Reserve	—	12 000
State Meat Inspection Account.....	134 847	14 934
State Supply Commission Account	5 551 162	4 729 934
Suitors' Fund	11 034	870
Swan River Trust Account	—	747 572
Taxi Industry Development Fund	1 147 268	2 433 775
Transport Co-ordination Fund	39 738 646	9 240 420
Transport Trust Fund	635 998	115 882
Vocational Education and Training Trust Fund	8 764 909	—
W.A. Government China Economic and Technical Research Fund	1 879 042	1 775 208
Wastetrack Management Trust Account	938 262	322 274
Water and Rivers Commission	12 360 454	6 177 059
Water Corporation of Western Australia —		
No. 1 Account	179 328 428	220 184 214
No. 3 Account	—	105 997 720
Water Corporation of Western Australia External Loans Sinking Fund	3 794 158	3 539 398
Western Australian Alcohol and Drug Authority Account	83 333	797 408
Western Australian Boxing Commission Account	20 797	9 556
Western Australian Building Management Authority Account	24 794 255	46 897 980
Western Australian Centre for Pathology and Medical Research Account	435 733	3 233 954
Western Australian Coastal Shipping Commission — No. 1 Account	1 534 120	304 438
Western Australian Department of Training — Salary Deductions Account	946 929	1 084 567
Western Australian Family Foundation	2 378 478	2 036 092
Western Australian Government Railway Commission Loan Sinking Fund	151 798	142 935
Western Australian Government Railways General Fund	*	30 494 291
Western Australian Health Promotion Fund	11 325 029	7 801 563
Western Australian Meat Commission Fund	169 528	158 601
Western Australian Meat Industry Authority Account	44 179	—
Western Australian Museum Account	7 415 885	6 802 906
Western Australian Planning Commission Account	3 094 057	1 395 691
Western Australian Sports Centre Trust Account	191 699	6 073

* Overdrawn — see Note 1

Trust Fund — Statement of Balances — continued

Title of Account	31 Dec. 1997	31 Dec. 1996
Governmental Operating and Trust Accounts — continued	\$	\$
Western Australian Technology and Industry Development Account	15 852 099	12 460 204
Western Australian Water Resources Council Account	134 629	134 629
Wheatbelt Development Commission Account	7 038	118 701
Wittenoom Relocation Trust Account	388 486	394 636
Year of the Family Sponsorship	—	10 801
Zoological Gardens Board	445 113	243 519
Total Governmental Operating and Trust Accounts	872 402 799	922 788 012
Private Trust Accounts		
Aboriginal Affairs GEHA Rental Account	13 147	22 604
Aboriginal Development Fund	52 366	597 111
Agriculture — Income Tax Deductions Account	*	729 794
Agriculture Protection Board Research Grants Account	251 486	90 787
Agriculture Research Grants Account No.1	4 327 162	3 068 115
Agriculture Research Grants Account No.2	738 156	1 015 561
Bequests and Donations —		
Charitable Institutions —		
Graylands Hospital Research Trust Fund	—	10
Hospital and Allied Services Account	—	1 481 747
Mental Health Services Account	—	282 423
Public Health Account	—	3 467
John Henry Kendall	1 863	1 803
McKellar Estate (Geraldton Hospital)	—	3 384
Rush (Geraldton Hospital)	—	11 575
BHP Titanium Minerals Pty Ltd	83 260	—
Bicycle Helmet Campaign Fund	—	483 202
Cable Sands (W.A.) Pty Limited Account	13 024	12 294
C.A.L.M. — Payroll Deductions	634 280	667 074
Central Psychiatric Services Staff Development Fund	—	80 642
Chemistry Centre Trust Account	13 868	40 511
Child Abuse Education and Services Fund	5 787	5 787
Child Welfare Benevolent Fund	3 397	3 205
Civil Action — Supreme and District Courts Account	1 058 912	1 125 436
Clerk of Courts Trust Account	1 085 585	788 769
Community Services Trust	28 780	17 641
Companies Liquidation Account	710 699	709 302
Co-operative Societies Liquidation Account	—	20 533
Department for Community Services — Income Tax Deductions Account	557 791	524 535
Department of Productivity and Labour Relations GEHA Rental Account	3 390	—
Deposits — Bonds — Transport	108 690	97 792
Deposits — Contractors —		
Conservation and Land Management	1 255 226	1 488 795
Library Board	5 709	5 209
Main Roads	1 825 533	1 949 558
Deposits —		
State Supply Commission	22 891	17 647
Developers and Others — Swan River Trust	—	976
Electoral Act Account	—	89 500

* Overdrawn — see Note 1

Trust Fund — Statement of Balances — continued

Title of Account	31 Dec. 1997	31 Dec. 1996
Private Trust Accounts — continued	\$	\$
Key Holders Transport	38 943	33 083
Land Applications	1 784 452	2 481 126
Minerals and Energy Account	439 500	472 391
Motor Vehicle Dealers' Plates Account	60 223	53 046
Disciplinary Action — Liquor Licencing Court	10 275	—
Education — Income Tax Deductions Account	15 410	8 496 054
Environmental Health Research Trust Account	—	1
Finance Brokers Supervisory Board Deposit Trust	3	3
Fisheries Private Moneys Trust Account	25 616	50 119
Fish Farm Bond Deposits	11 143	10 000
GEHA Rental Account	57 220	40 856
Government Employees' Superannuation Fund	17 901 744	49 411 490
Graylands Teachers College Scholarship Trust Account	61 513	60 955
Hospital Patients' Private Property Trust Account	226 713	231 756
Howard Porter Memorial Prize for Good Citizenship Trust Account	2 275	2 200
Ian Bremner Memorial Trust Account	25 833	—
Income Tax Deductions and Contractors' Prescribed Payments Account — State Housing Commission	64 081	166 085
Income Tax Deductions and GEHA Rental Account	360 118	341 336
Indian Ocean Territories (IOT) Trust Account	502 721	116 963
Institute of Sport — Alcoa of Australia Account	4 822	18 534
James A. Heron Memorial Prize Trust Account	8 778	8 445
John Forrest Senior High School Prize Trust Account	8 119	7 646
Juvenile Justice Trust Account	91 873	9 728
Landcare Trust Fund	*	—
Legal Aid Commission Trust Account	—	114 081
Local Authorities — Shire Councils Loans Sinking Fund	455 491	423 451
Local Government Scholarship Scheme Account	37 441	49 681
Margery Bennett Prize Trust Account	539	507
Margueretta Wilson Scholarship Trust Account	2 512	2 465
Mental Health Services — Special Purposes Account — Provision of Amenities for Patients Trust Account	200 278	200 278
Mental Hospital Patients — Comforts and Private Cash Trust Account	—	41 623
Ministry of Consumer Affairs — Settlement Payments Account	4 253	179
Ministry of Education/Zhejiang Sister State Trust Fund	11 179	24 910
Ministry of Justice — Income Tax Deductions and GEHA Rental Account	2 514 684	2 356 256
Ministry of Justice — Receipts in Advance Account	14 140	18 883
Ministry of Justice Settlement Payments Account	5 351	6 970
Mortgage Moneys under Transfer of Land Act	14 991	14 991
Motor Vehicle Loans — Fees	41	41
Mount Walton East Intractable Waste Disposal Facility — Disposal Operations	6 597	—
Murray Street Clinic Research and Education Fund	2 317	2 317
National Health and Medical Research Council Trust Account	302	302
Office of Higher Education/State Professorial Trust Fund	24 545	24 160
Office of Industrial Relations Settlement Payments Account	18 962	10 451
Office of Seniors' Interests — Income Tax Account	10 958	12 483
Office of Seniors' Interests Sponsorship Account	40 716	118 467
Olive A. Lewis Scholarship Trust Account	3 736	3 736
Payroll and Insurance Clearance Account	4 817 039	6 406 540
Payroll Deductions Trust Account — Department of Land Administration	668	413 105
Perth Boy's Memorial Scholarship Trust Account	16 609	16 633

* Overdrawn — see Note 1

Trust Fund — Statement of Balances — continued

Title of Account	31 Dec. 1997	31 Dec. 1996
Private Trust Accounts — continued	\$	\$
Perth Girls Memorial Scholarship Trust Account	56 453	55 146
Perth Theatre Trust — Bookings Account	1 847 627	1 051 452
Police Department — Found Money Trust	52 883	49 453
Police Department — GEHA Rental Account	240 493	246 559
Police Department — UXO — Developers' Contributions	148 837	879 359
Police — Income Tax Deductions Account	3 069 406	2 642 707
Prisoners Private Cash	221 656	169 283
Public Trustee Common Fund Account	76 863 720	1 809 422
Remittances Clearing Account — Commissioner of Taxation	26 403	3 045
Research and Special Projects Fund	188 117	147 846
Retention Fund — Contractors — South West Development Commission	5 527	42 212
Rights of Private Practice — Government Hospitals Trust Account	—	142 313
Roy Grace English Scholarship Trust Account	7 657	7 843
R.S. Sampson Scholarships Trust Account	253	253
Rural Adjustment and Finance Corporation — Crop Proceeds	1 534	110 164
Rural Adjustment and Finance Corporation — Mortgage Fees	2 219	2 192
Scholarships —		
Bentley Senior High School	11 254	10 598
C.E. Lane-Poole Memorial Trust	12 934	15 425
Charles Baskett (Muresk College)	10 679	10 059
Council of War Service Land Settlers Association Trust Account	2 884	3 189
Elaine Nora Walker	58 383	54 921
Ernest Smith Memorial Prize for English	1 077	1 014
J.A. Wood	490	490
James and Rose Coombe	5 501	6 201
N.F. Poynton (Muresk College)	21 325	20 079
The W.J. Reid Memorial Prize	4 804	4 524
Senior Colleges/Asia Student Bond Trust Account	95 827	90 000
Sheriff and District Court Bailiff's Collection Trust Account	219 689	81 512
Sir Thomas Coombe Scholarship Trust Account	50 973	48 001
Special Projects Trust Fund Account	556 882	284 421
Specific Purpose Grants from Industry	607 676	577 234
Sundry Creditors	2 767 261	3 179 643
Survey of Leases under Mining Act Account	1 809 127	1 831 061
Surveyors Trust Account	22 785	13 747
Swan River Trust — Sales of Abandoned Property Account	694	694
Unclaimed Moneys Prepaid	2 295 343	1 090 092
W.A. Industrial Relations Commission — Settlement Payments Account	—	100
War Service Land Settlement	485 012	413 912
Western Australian Department of Training — Income Tax Deductions Account	2 106 438	1 756 880
West Australian Fire Brigades Underprivileged Children's Fund	654	600
Withholding Tax from Contractors' Prescribed Payments Account —		
Conservation and Land Management	3 637	12 227
Women's Policy Development Office — Income Tax Deductions Account	14 360	14 105
Total Private Trust Accounts.....	136 604 200	104 591 094

Trust Fund — Statement of Balances — continued

Title of Account	31 Dec. 1997	31 Dec. 1996
Suspense Accounts	\$	\$
Accrued Salaries	30 653 472	20 589 391
Departmental Receipts in Suspense	14 421 940	7 449 021
Suspended Postings	—	90 676
Transfers to Suspense under section 27	68 503	8 174
Total Suspense Account	45 143 915	28 137 262
Commonwealth Grants and Advances		
Aboriginal Advance Capital Account	4 660 045	5 616 932
Aboriginal Advance Recurrent Account	6 611 169	1 723 615
Aboriginal and Torres Strait Islander Health Program	2 770 000	3 070 000
Aboriginal Co-ordinated Care Trials in Western Australia	627 049	—
Aboriginal Environmental Health Needs Survey	62 100	—
Aboriginal Police Relations Employment and Training Strategies	35 526	35 526
Adult Migrant Education Scheme	570 648	1 890 354
Adult Training Programme and Youth Training Programme Account	566 066	1 202 319
AGIMAGE: Remote Sensing Information Products for Agriculture	94 501	94 690
A.I.D.S. Matched Funding Program Trust Account	626 147	470 660
Alternative Birthing Services Program	—	177 601
Alternative Practice Pilot Programs	16 680	94 962
Ambulatory Care Reform Program	84 912	182 935
AusIndustry Program	1 283 491	856 447
Australian International Development Assistance Bureau	26 223	319 131
Australian Red Cross Blood Transfusion Trust Account	2 831 740	1 693 233
Australian Traineeships Subsidy Grants	1 182 558	2 193 705
Australian Vocational Certificate Training Scheme Project	20 237	536 111
Bovine Brucellosis and Tuberculosis Eradication Program	*	876 448
Childhood Services Recurrent Grants Account	147 993	159 736
Children's Services Program — Capital Grants Account	—	179 156
Commonwealth Agriculture Activity Grants	73 462	191 904
Dental Program Trust Account	800 000	6 895 066
DOLA/CSIRO Research Project — Vegetation Watch	8 000	26 291
Electoral Education Program	25 000	—
Employment Action Program W.A.	34 517	89 759
Family Court — Commonwealth Advance Account	1 244 290	1 073 262
Gas Project Assistance Account	—	1 120 727
Geriatric Assessment Program Trust Account	495 713	446 641
Government Schools — Recurrent Grants	42 004 205	31 104 758
Group Training Arrangements Program	167 750	47 500
High Cost Drugs Funding Program Trust Account	6 070 233	4 500 302
Home and Community Care Program Trust Account	23 348 798	11 117 969
Homeless Youth Program	—	199 500
Hospital Funding Grant	14 349 043	—
Hospital Pilot Restructuring Program	—	81 047
Housing — Home Purchase Assistance	99 921 178	32 177 817
Indian Ocean Territories Education Program	2 003 100	1 911 019
Indian Ocean Territories Reimbursement Trust Fund	604 884	458 470
Industry Employment Training Councils	—	165 000
Junior Sports Program	—	99 743

* Overdrawn — see Note 1

Trust Fund — Statement of Balances — continued

Title of Account	31 Dec. 1997	31 Dec. 1996
Commonwealth Grants and Advances — continued	\$	\$
Landcare and Environment Action Program	377 162	598 051
Landcover Trust Account	2 605	28 000
Local Authorities — Tax Sharing Entitlements Account	43	50
Medicare Program — Hospitals Account	—	9 989 419
National Campaign Against Drug Abuse Trust Account	—	663 932
National Campaign Against Drug Abuse Trust — WA Police Service Drug and Alcohol Projects	4 382	13 461
National Cervical Screening Program	46 683	227 449
National Childhood Immunization Program	31 500	—
National Drug Crime Prevention Trust	24 734	49 900
National Education Program on Female Genital Mutilation	117 000	66 000
National Estate Grants Programme	556 996	1 055 804
National Grief Loss and Management Services	55 044	—
National Industry Extension Service Program Account	—	762 459
National Landcare Program	4 595 923	4 198 579
National Mental Health Program	63 216	136 000
National Program for the Early Detection of Breast Cancer	719 678	965 632
National Skills Centre Program	486 605	782 500
National Volunteer Improvement Program	9 196	9 196
Palliative Care Program	448 191	579 701
Parenting Initiatives	145 000	—
Petroleum Subsidy Scheme Account	37 220	46 955
Police Department — Buyback — Administrative Cost Reimbursement	347 183	1 293 419
Police Department — Buyback — Reimbursement to Firearm Owners Account	3 889 613	3 589 027
Police Department — Cadet Traineeship — Commonwealth Contributions	74 931	290 587
Police Department — Recruit Traineeship — Commonwealth Contributions	1 405 302	831 300
Pre-Vocational Training Program	226 264	362 973
Repatriation Private Patients Scheme Account	3 426 792	3 464 128
Royal Commission into Aboriginal Deaths in Custody (RCIADIC) Recommendations Program	13 092	221 956
Rural Health Support Education Training Program Trust Account	184 669	197 482
Rural Training Grant	209 450	155 502
Schools Commission — Capital Program	2 484 136	1 973 914
Special Projects — Ministry of Education	892 183	1 685 443
Specialist Practice Pilot Program	207 345	—
State Emergency Services Account	—	8 308
Supported Accommodation Assistance Program Account	4 627 565	4 680 213
Traineeships System Development Grant Account	49 522	51 647
Unattached Refugee Children Program Account	9 635	7 451
User Choice Program	226 349	141 058
W.A. Magnetic Resonance Imaging Initiative Trust Account	1 108 704	1 270 113
Western Australian Department of Training — Capital Program	109 858	6 166 406
Recurrent Grants	35 042 202	5 039 789
Western Australian Limb Service for Amputees	864 433	65 000
Total Commonwealth Grants and Advances	276 487 664	164 749 140
Total Trust Fund	1 330 638 578	1 220 265 508

Notes:

- 1 OVERDRAWN ACCOUNTS: The balance of overdrawn trust accounts are not offset against credit balances in the Trust Fund but rather overdrawn trust accounts are funded against the Treasurer's Advance Account (see Statement No. 4B). The Treasurer may approve the overdrawing of Trust Fund accounts under section 13(2) of the Financial Administration and Audit Act.

	31 Dec. 1997	31 Dec. 1996
	\$	\$
AFMA Fund	211 623	†
Agriculture — Income Tax Deductions Account	2 180 962	†
Bovine Brucellosis and Tuberculosis Eradication Program	206 678	†
Hospital Fund	9 181 306	†
Landcare Trust Fund	16 800	—
Operating Account — Anti Corruption Commission	304 774	—
Operating Account — Director of Public Prosecutions.....	65 897	—
Operating Account — Fair Trading	22 966	—
Operating Account — Fisheries	1 912 378	—
Western Australian Government Railways General Fund	2 705 269	†
Total Overdrawn Accounts	16 808 653	—

† Credit balance — see listing

STATEMENT No. 4A
TREASURER'S ADVANCE
SUMMARY OF TRANSACTIONS FOR THE THREE MONTHS AND
SIX MONTHS ENDED 31 DECEMBER 1997

	Three Months Ended		Six Months Ended	
	31 Dec. 1997	31 Dec. 1996	31 Dec. 1997	31 Dec. 1996
	\$	\$	\$	\$
Balance at beginning of period	48 567 902	18 281 692	20 066 648	9 345 990
Payments and debit adjustments	36 497 740	254 658 918	84 201 719	555 889 197
	85 065 642	272 940 610	104 268 367	565 235 187
Receipts and credit adjustments	9 159 850	259 817 112	28 362 575	552 111 689
Balance of Account as at 31 December	75 905 792	13 123 498	75 905 792	13 123 498

DRAWINGS AGAINST TREASURER'S ADVANCE AUTHORIZATION ACT

	\$	\$
Net unrecouped balances of Account at 31 December	75 905 792	13 123 498
Add back Credit Balances	—	110 429
	75 905 792	13 233 927
Excesses and New Items	4 239 873	31 164 976
Total Drawn Against Treasurer's Advance Authorization Act	80 145 665	44 398 903
Authorized Limit	200 000 000	200 000 000

STATEMENT No. 4B
TREASURER'S ADVANCE
STATEMENT OF ADVANCES UNRECOUPED AS AT 31 DECEMBER 1997

Title of Account	31 Dec. 1997	31 Dec. 1996
	\$	\$
Appeal Costs Board	850 000	615 000
Bank Account Debits Tax	—	5
Chemistry Centre (WA) Commercialisation	1 000 000	713 907
Commonwealth Native Title Claim Advance Account	—	15 400
Competition Policy Conference Account	—	*
Contract and Management Services — Goods and Services	16 000 000	—
Dental Health Bulk Stores	—	452 835
Department of Agriculture Salary Clearing Account	—	130 760
Department of Transport — Licensing Division — Refund of Unexpired Fees	—	209 756
Dishonoured Cheques	496	92
Education Master Lease	—	235 426
Feasibility Study and Modern Land Management System Vietnam	—	87 622
Financial Institutions Duty	2 059	62
Fisheries Expenditure Re-allocation Account	—	1 245 422
Government Advertising Office.....	—	2 430
Government Property Office — Rental of Property	8 000 000	*
Hostels Purchase of Stores	—	5 401
Land Administration — Salaries Clearing Account	—	21 110
Low Interest Loan Scheme	25 400 000	—
Mental Health Services Stores Suspense	—	230 534
Ministry of Fair Trading	—	15 000
Ministry of Justice Payments in Suspense	350 000	281 054
Ministry of Justice Salary Clearing Account	—	89 381
Ministry of Premier and Cabinet — Salaries Clearing Account	—	163 398
Modernisation of Land Administration — Bangladesh	—	4 644
Motor Vehicles Loans	37 938	54 638
Overseas Representation (North Asia)	—	133 299
Partnership Co-ordination Cost Recovery Account	—	*
Public Sector Management Office	—	*
Public Sector Standards Commission — CEO Selection	300 000	195 923
Public Trustee Advance	—	8 965
Reservelink Advance Account	—	139 497
Screen West — Kings in Grass	500 000	—
Short Term Interest Earnings Allocations	32 046	3 891
State Supply Commission — Fleet Funding Facility	5 000 000	—
Sundry Debtors	1 624 600	1 674 715
Supply Services — Radio and Data Network Services	—	32 150
Supply Services — Warehouse Inventories Advance	—	6 383 937
Tenants Advice Service	—	49 000
Treasury — Salaries Clearing Account	—	38 673
Overdrawn Trust Fund Accounts [See Note 1, Statement No. 3B]	16 808 653	—
Total Unrecouped Advances	75 905 792	13 233 927

Treasurer's Advance Statement of Advances Unrecouped — continued

Title of Account	31 Dec. 1997	31 Dec. 1996
	\$	\$
Credit Balances:		
Competition Policy Conference Account	—	2 389
Government Property Office — Rental of Property	—	7 409
Partnership Co-ordination Cost Recovery Account	—	43 786
Public Sector Management Office	—	56 845
Total Credit Balances	—	110 429
Net Balance	75 905 792	13 123 498

* Credit balance

DECEMBER 1997 LOAN COUNCIL ALLOCATION REVIEW

The Australian Loan Council oversees State, Territory and Commonwealth governments' public sector borrowings using a system of Loan Council Allocations (LCAs). LCAs are based on net borrowings as indicated by a government's deficit¹ position.

The deficit is adjusted by memorandum items. These items capture transactions which have some of the characteristics of borrowings, but are not fully reflected in the government's deficit. These include home finance scheme borrowings and operating lease commitments. Other memorandum items improve comparability across jurisdictions and include local government borrowings².

Consistent with new LCA progress reporting arrangements³, the content of LCA progress reports has changed from previous years. Rather than report quarterly progress toward annual LCAs, Loan Council now requires each jurisdiction to publish revised annual LCA estimates, taking account of financial transactions to 31 December. Western Australia's estimated LCA outcome for 1997-98 is shown below.

WESTERN AUSTRALIAN TOTAL NON-FINANCIAL PUBLIC SECTOR^(a)		
LOAN COUNCIL ALLOCATION REPORT		
PROJECTED OUTTURN FOR 1997-98		
	1997-98	1997-98
	Budget Estimate^(d)	Projected Outturn
	\$m	\$m
General government sector deficit	-146	-215
Public trading enterprise sector net financing requirement	270	293
Total non-financial public sector deficit ^(b)	125	79
Memorandum items ^(c)	103	292
Loan Council Allocation	228	370

(a) Estimates are based on half yearly financial records of general government and public trading enterprise (PTE) agencies that have a significant impact on the budgeted LCA, and annual financial projections (consistent with data collected for the latest issue of the Australian Bureau of Statistics' (ABS) catalogue *Government Financial Estimates, Australia* (ABS 5501.0)) for less significant agencies.

(b) The total non-financial public sector deficit (surplus) does not always equal the general government deficit (surplus) plus the public trading enterprise (PTE) net financing requirement due to differences in the timing of recording transactions between the sectors. Under government finance statistics standards, the general government sector is measured on a cash basis while accrual accounting statements are used for the PTEs.

(c) There are no risk-weighted infrastructure projects for Western Australia in either the budget or projected estimates.

(d) Western Australian State Budget, 10 April 1997.

The revised 1997-98 LCA outturn of \$370 million (within the \$170 million tolerance limit for the year) reflects an improvement expected in the general government sector outturn (despite pressure on budget sector finances such as those from the loss expected to be incurred by the State under safety net grant arrangements with the Commonwealth following the High Court's August 1997 decision invalidating franchise fee collections, and the postponement to 1998-99 of the introduction of gold royalties).

The improvement in the total public sector bottom-line will be more than offset by changes to the memorandum items. In particular, increases on budget time estimates of new money borrowings for home lending schemes and by local governments will contribute significantly to the expected memorandum item outturn of \$292 million for 1997-98.

¹ In this statement, deficits are positive and surpluses negative.

² Local government borrowings are included in the budget estimate but are not reported in six month estimates of memorandum items.

³ New reporting arrangements are detailed in the *Uniform Presentation Framework* publication (pages 7 and 39) produced by the Commonwealth.

