

**WESTERN  
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Gazette**

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**THE TREASURER'S  
QUARTERLY STATEMENTS**

**for the**

**THREE MONTHS and SIX MONTHS ended on  
31 DECEMBER 2003 and 31 DECEMBER 2002**

## Introduction

The Treasurer's Quarterly Statements are prepared on a cash basis in accordance with section 59 and Regulation 9(1) of the Financial Administration and Audit Act, and comprise receipts and payments in respect of the Consolidated Fund, the Trust Fund and the Treasurer's Advance.

The Treasurer's Quarterly Statements meet the needs of users who wish to compare actual revenues and expenditures over the reporting period within the various funds. However the statements do not compare actuals to budget, and are not comparable with other general purpose reports which report on an accrual basis of accounting, including the Quarterly Financial Results Report, the Government Financial Results Report and the audited Consolidated Financial Statements.

### STATEMENT No. 1

#### TREASURER'S BALANCES AS AT 31 DECEMBER

		31 Dec. 2003	31 Dec. 2002
		\$	\$
THE TREASURER'S ACCOUNTS			
Consolidated Fund – Surplus/(Deficit)	Note 1	(1 284 758 976)	(1 167 006 598)
Trust Fund – Total Balances Held	Note 1	2 750 890 855	2 342 307 968
Treasurer's Advance Account – Net Advances		(37 114 376)	(24 482 716)
		1 429 017 503	1 150 818 654
REPRESENTED BY:			
Investments		1 424 924 735	1 133 788 711
Government of W.A. Bank Account and Cash on Hand (net)		4 092 768	17 029 943
		1 429 017 503	1 150 818 654

#### Notes:

- The balance of the Consolidated Fund at 31 December 2003 includes non-cash appropriations of \$970,254,000 (31 December 2002: \$586,107,500), representing the non-cash cost of agency outputs. These appropriations are credited to agency holding accounts within the Suspense Account group of the Trust Fund.

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

	Three Months Ended		Six Months Ended	
	31 Dec. 2003	31 Dec. 2002	31 Dec. 2003	31 Dec. 2002
	\$	\$	\$	\$
Opening Balance - 1 July			( 661 810 488)	(432 953 723)
Opening Balance - 1 October	(1 334 040 591)	(1 000 170 956)		
<b>RECEIPTS</b>				
<i>Total Receipts</i>	2 993 193 971	2 633 666 225	5 180 471 003	4 670 940 042
<b>EXPENDITURE</b>				
<b>Consolidated Fund</b>				
Recurrent	2 805 560 055	2 696 337 292	5 499 569 230	5 196 106 677
Capital	138 352 301	104 164 576	303 850 261	208 886 241
<i>Total Expenditure</i>	2 943 912 356	2 800 501 868	5 803 419 491	5 404 992 918
		Note 1		
<b>Surplus/(Deficit) for period</b>	49 281 615	(166 835 643)	(622 948 488)	(734 052 876)
Closing Balance (deficit)	(1 284 758 976)	(1 167 006 599)	(1 284 758 976)	(1 167 006 599)

Notes:

- 1 This includes the non-cash costs of agencies' outputs charged against the Consolidated Fund and credited to the Consolidated Entity Holding Trust Account.

## STATEMENT No. 2B

**CONSOLIDATED FUND – REVENUE**

COMPARATIVE STATEMENT FOR THE THREE MONTHS

AND SIX MONTHS ENDED 31 DECEMBER 2003

	Three Months Ended		Six Months Ended	
	31 Dec. 2003	31 Dec. 2002	31 Dec. 2003	31 Dec. 2002
<b>RECEIPTS</b>	\$	\$	\$	\$
<i>Operating Activities</i>				
<b>Taxation</b>				
Stamp Duty				
insurance	65 008 761	52 549 513	138 263 934	111 013 882
mortgages	27 943 861	21 909 851	57 307 934	45 607 089
motor vehicles	69 331 938	58 536 999	135 278 098	111 160 536
conveyancing and transfers	342 440 161	190 681 779	606 504 789	348 169 236
shares and marketable securities	8 878 012	1 720 885	11 234 418	4 093 635
other financial and capital transactions	1 217 875	1 072 257	2 508 033	2 343 863
rental business	6 498 919	5 677 754	12 884 117	11 950 346
other	4 239 401	7 778 408	8 013 449	11 620 068
Payroll tax	289 431 542	247 595 133	574 781 742	500 381 426
Financial institutions duty	-	(1 562)	-	4 695
Debits tax	24 386 157	23 874 738	48 585 622	47 901 454
Betting tax	13 661 152	12 995 936	25 763 086	24 092 813
Land tax	219 298 675	213 441 174	230 623 757	232 073 227
	1 072 336 454	837 832 865	1 851 748 979	1 450 412 270
<b>Commonwealth grants</b>				
Goods and Services Tax	804 123 402	724 407 818	1 518 425 014	1 450 875 745
Pensioner Concessions Assistance	4 043 000	3 888 250	8 086 000	7 776 500
Companies Regulation	3 921 145	3 820 087	7 852 015	7 641 525
Competition Reform Payment	16 793 595	36 005 264	16 793 595	36 005 264
Debt Redemption Assistance	1 545 780	1 567 037	1 545 780	1 567 037
First Home Owners Grant Scheme	-	1 472 000	-	4 682 000
Mirror Taxes	3 632 322	9 110 681	7 392 955	9 110 681
	834 059 244	780 271 137	1 560 095 359	1 517 658 752
<b>Government Enterprise receipts</b>				
Dividends and statutory distributions	84 870 251	77 370 194	84 870 251	77 863 918
Tax equivalent receipts				
- income tax	125 778 547	123 962 310	169 743 725	174 192 774
- local government rates	-	1 815 522	55 710	1 815 522
	210 648 798	203 148 026	254 669 686	253 872 214

CONSOLIDATED FUND - REVENUE - continued

	Three Months Ended		Six Months Ended	
	31 Dec. 2003	31 Dec. 2002	31 Dec. 2003	31 Dec. 2002
	\$	\$	\$	\$
<b>RECEIPTS - continued</b>				
<b>Receipts from agencies</b>				
Health				
- Australian HealthCare Agreement	182 334 646	171 769 546	378 695 040	343 539 092
Land Information				
- Sale of land	-	2 297 846	-	12 243 062
- Town and suburban land sales	-	33 228	-	54 545
- Leases	-	477 430	-	1 949 449
- Other	-	30 511	-	96 983
Lotteries Commission	2 392 197	3 387 195	2 392 197	5 762 283
Justice				
- Judicial fines and penalties	4 129 601	4 022 445	7 103 784	6 742 238
- Minor infringement penalties	53 353	47 064	86 766	82 135
Industry and Resources				
- Regulatory fees and fines	1 700	-	22 837	-
- Mining royalties	250 149 362	299 094 254	517 805 939	575 808 998
Racing, Gaming and Liquor	12 441 415	11 631 396	21 219 331	20 070 853
Planning and Infrastructure	112 727 196	92 892 270	214 205 906	193 529 284
Other	4 575 141	7 463 915	7 162 473	13 641 620
	568 804 611	593 147 100	1 148 694 273	1 173 520 542
<b>Other</b>				
Interest	2 309 762	2 460 583	4 772 393	5 028 134
Pension recoups	8 028 997	9 203 949	15 366 410	16 264 359
Loan guarantee fees	3 673 805	3 599 328	7 274 744	7 173 530
Capital user charge	254 917 937	168 768 229	260 622 282	172 404 812
Superannuation reimbursements	30 760 213	30 535 040	59 504 584	55 486 139
Other	2 285 699	(628 274)	7 254 484	8 969 216
	301 976 413	213 938 855	354 794 897	265 326 190
<b>Financing Activities</b>				
Capital ledgers	4 943 323	4 612 922	10 042 681	9 434 754
Transfer from other trusts held at Treasury				
- Bankwest Pension Trust	425 128	715 320	425 128	715 320
	5 368 451	5 328 242	10 467 809	10 150 074
<b>Total Receipts</b>	2 993 193 971	2 633 666 225	5 180 471 003	4 670 940 042

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

Three Months Ended 31 December		Details
2003	2002	
\$	\$	
9 365 000	9 326 000	<i>Parliament</i>
749 000	772 000	Parliament .....
		Parliamentary Commissioner for Administrative Investigations .....
10 114 000	10 098 000	Totals .....
54 495 000	33 906 000	<i>Premier; Minister for Public Sector Management; Federal Affairs; Science; Citizenship and Multicultural Interests</i>
		Premier and Cabinet .....
	4 400 000	Royal Commission into Whether There Has Been Any Corrupt or Criminal Conduct by Western Australian Police Officers .....
2 673 000	3 041 000	Anti-Corruption Commission .....
852 000	887 000	Governor's Establishment .....
898 000	817 000	Office of the Public Sector Standards Commissioner .....
77 000	71 000	Salaries and Allowances Tribunal .....
58 995 000	43 122 000	Totals .....
352 757 356	380 422 368	<i>Deputy Premier; Treasurer; and Minister for Energy</i>
2 514 000	1 773 000	Treasury and Finance.....
3 656 000	4 006 000	Office of the Auditor General .....
	391 000	Office of Energy .....
		Perth International Centre for Application of Solar Energy .....
358 927 356	386 592 368	Totals .....
33 494 000	29 896 000	<i>Minister for Agriculture; Forestry and Fisheries; the Mid-West, Wheatbelt and Great Southern</i>
1 015 000	860 000	Agriculture .....
39 000	52 000	Agriculture Protection Board .....
7 025 000	6 466 000	Rural Business Development Corporation .....
416 000	391 000	Fisheries .....
374 000	444 000	Mid West Development Commission .....
660 000	300 000	Wheatbelt Development Commission .....
		Great Southern Development Commission .....
43 023 000	38 409 000	Totals .....

	Six Months Ended 31 December 2003				Six Months Ended 31 December 2002			
	Against Appropriations for:		Authorised	Total	Against Appropriations for:		Authorised	Total
	Recurrent	Capital	by Other	Consolidated	Recurrent	Capital	by Other	Consolidated
	Services	Services	Statutes	Fund	Services	Services	Statutes	Fund
	\$	\$	\$	\$	\$	\$	\$	\$
.....	10 238 000	-	8 536 000	18 774 000	8 350 000	-	8 008 000	16 358 000
.....	1 330 000	-	168 000	1 498 000	1 322 000	44 000	161 000	1 527 000
.....	11 568 000	-	8 704 000	20 272 000	9 672 000	44 000	8 169 000	17 885 000
.....	68 981 000	-	182 000	69 163 000	43 935 000	-	212 000	44 147 000
.....	2 800 000	-	-	2 800 000	8 600 000	-	-	8 600 000
.....	5 454 000	380 000	-	5 834 000	5 400 000	350 000	-	5 750 000
.....	999 000	-	700 000	1 699 000	1 069 000	-	647 000	1 716 000
.....	1 493 000	-	126 000	1 619 000	1 318 000	88 000	126 000	1 532 000
.....	154 000	-	-	154 000	153 000	-	-	153 000
.....	79 881 000	380 000	1 008 000	81 269 000	60 475 000	438 000	985 000	61 898 000
.....	355 705 488	21 399 375	265 338 628	642 443 491	368 530 875	21 789 930	271 983 113	662 303 918
.....	4 594 000	122 000	112 000	4 828 000	4 072 000	29 000	96 000	4 197 000
.....	6 413 000	110 000	84 000	6 607 000	6 320 000	74 000	84 000	6 478 000
.....	-	-	-	-	739 000	24 000	-	763 000
.....	366 712 488	21 631 375	265 534 628	653 878 491	379 661 875	21 916 930	272 163 113	673 741 918
.....	51 406 000	-	81 000	51 487 000	60 964 000	-	72 000	61 036 000
.....	859 000	-	530 000	1 389 000	893 000	-	280 000	1 173 000
.....	78 000	-	-	78 000	91 000	-	-	91 000
.....	11 210 000	3 200 000	78 000	14 488 000	11 272 000	1 589 000	59 000	12 920 000
.....	719 000	-	-	719 000	595 000	20 000	-	615 000
.....	748 000	-	-	748 000	493 000	19 000	-	512 000
.....	1 095 000	322 000	-	1 417 000	645 000	-	-	645 000
.....	66 115 000	3 522 000	689 000	70 326 000	74 953 000	1 628 000	411 000	76 992 000

Consolidated Fund – Expenditure – continued

Three Months Ended 31 December		Details
2003	2002	
\$	\$	
		<i>Minister for Housing and Works; Local Government and Regional Development; the Kimberley, Pilbara and Gascoyne</i>
6 153 000	7 559 000	Housing and Works .....
385 000	432 000	State Supply Commission .....
21 000	3 240 000	Local Government and Regional Development .....
514 000	524 000	Kimberley Development Commission .....
970 000	930 000	Pilbara Development Commission .....
1 792 000	-	Gascoyne Development Commission .....
9 835 000	12 685 000	Totals .....
		<i>Minister for Consumer and Employment Protection</i>
13 375 000	14 389 000	Consumer and Employment Protection .....
2 584 000	2 192 000	Registrar, Western Australian Industrial Relations Commission .....
-	76 111 000	Training .....
15 959 000	92 692 000	Totals .....
		<i>Attorney General; Minister for Justice and Legal Affairs; Electoral Affairs; Peel and the South West</i>
128 502 000	127 664 000	Justice .....
597 000	508 000	Commissioner for Equal Opportunity .....
207 000	257 000	Law Reform Commission .....
4 056 000	3 333 000	Office of the Director of Public Prosecutions .....
368 000	364 000	Office of the Information Commissioner .....
399 000	370 000	Office of the Inspector of Custodial Services .....
885 000	1 460 000	Western Australian Electoral Commission .....
160 000	582 000	Peel Development Commission .....
1 744 000	2 281 000	South West Development Commission .....
136 918 000	136 819 000	Totals .....
		<i>Minister for the Environment and Heritage</i>
31 047 000	34 053 000	Conservation and Land Management .....
3 851 000	4 689 000	Botanic Gardens and Parks Authority .....
7 299 000	4 750 000	Environmental Protection .....
1 177 000	1 141 000	Office of Water Regulation .....
1 432 000	1 429 000	Swan River Trust .....
13 415 000	9 854 000	Water and Rivers Commission .....
2 170 000	2 596 000	Zoological Parks Authority .....
1 141 000	950 000	Heritage Council of Western Australia .....
385 000	1 327 000	National Trust of Australia (Western Australia) .....
61 917 000	60 789 000	Totals .....



	Six Months Ended 31 December 2003				Six Months Ended 31 December 2002			
	Against Appropriations for:		Authorised	Total	Against Appropriations for:		Authorised	Total
	Recurrent	Capital	by Other	Consolidated	Recurrent	Capital	by Other	Consolidated
	Services	Services	Statutes	Fund	Services	Services	Statutes	Fund
	\$	\$	\$	\$	\$	\$	\$	\$
.....	83 960 000	-	60 000	84 020 000	60 775 000	1 150 000	70 000	61 995 000
.....	755 000	-	-	755 000	822 000	18 000	-	840 000
.....	4 948 000	-	36 000	4 984 000	8 221 000	-	78 000	8 299 000
.....	750 000	14 000	-	764 000	650 000	-	-	650 000
.....	1 080 000	45 000	-	1 125 000	905 000	50 000	-	955 000
.....	2 304 000	-	-	2 304 000	-	-	-	-
.....	93 797 000	59 000	96 000	93 952 000	71 373 000	1 218 000	148 000	72 739 000
.....	20 483 000	1 003 000	55 000	21 541 000	20 838 000	1 662 000	55 000	22 555 000
.....	3 645 000	75 000	980 000	4 700 000	4 543 000	150 000	61 000	4 754 000
.....	-	-	-	-	152 387 000	-	104 000	152 491 000
.....	24 128 000	1 078 000	1 035 000	26 241 000	177 768 000	1 812 000	220 000	179 800 000
.....	237 575 000	5 747 000	22 691 000	266 013 000	240 426 000	-	21 131 000	261 557 000
.....	996 000	30 000	90 000	1 116 000	932 000	32 000	69 000	1 033 000
.....	207 000	-	-	207 000	276 000	1 000	-	277 000
.....	7 709 000	48 000	308 000	8 065 000	6 453 000	58 000	280 000	6 791 000
.....	493 000	-	112 000	605 000	545 000	-	85 000	630 000
.....	700 000	-	98 000	798 000	678 000	-	91 000	769 000
.....	980 000	171 000	149 000	1 300 000	2 200 000	171 000	189 000	2 560 000
.....	160 000	50 000	-	210 000	582 000	-	-	582 000
.....	2 394 000	924 000	-	3 318 000	3 373 000	612 000	-	3 985 000
.....	251 214 000	6 970 000	23 448 000	281 632 000	255 465 000	874 000	21 845 000	278 184 000
.....	54 300 000	700 000	89 000	55 089 000	53 600 000	1 361 000	84 000	55 045 000
.....	5 630 000	2 190 000	-	7 820 000	4 202 000	2 630 000	-	6 832 000
.....	12 288 000	320 000	-	12 608 000	9 707 000	-	-	9 707 000
.....	5 678 000	11 000	64 000	5 753 000	1 081 000	37 000	42 000	1 160 000
.....	2 333 000	-	-	2 333 000	2 230 000	4 000	-	2 234 000
.....	20 973 000	500 000	98 000	21 571 000	19 562 000	950 000	72 000	20 584 000
.....	3 283 000	330 000	70 000	3 683 000	3 833 000	486 000	70 000	4 389 000
.....	1 467 000	22 000	-	1 489 000	950 000	-	-	950 000
.....	620 000	300 000	-	920 000	2 504 000	225 000	-	2 729 000
.....	106 572 000	4 373 000	321 000	111 266 000	97 669 000	5 693 000	268 000	103 630 000

Consolidated Fund – Expenditure – continued

Three Months Ended 31 December		Details
2003	2002	
\$	\$	
163 885 000	157 960 000	<i>Minister for Police and Emergency Services</i>
4 348 000	10 413 500	Police Service .....
		Fire and Emergency Services Authority of Western Australia .....
168 233 000	168 373 500	Totals .....
27 874 000	116 163 000	<i>Minister for Planning and Infrastructure</i>
11 716 000	9 982 000	Planning and Infrastructure .....
167 638 000	168 366 000	Land Information .....
58 397 000	61 591 000	Main Roads .....
167 965 000	-	Western Australian Planning Commission .....
		Public Transport Authority .....
433 590 000	356 102 000	Totals .....
-	29 914 000	<i>Minister for State Development; Tourism; Small Business</i>
38 229 000	28 465 000	Industry and Technology .....
225 000	440 000	Industry and Resources .....
10 505 000	10 620 000	Minerals and Energy Research Institute of Western Australia .....
1 681 000	1 896 000	Western Australian Tourism Commission .....
		Small Business Development Corporation .....
50 640 000	71 335 000	Totals .....
619 161 000	507 532 000	<i>Minister for Education and Training; Sport and Recreation; Indigenous Affairs</i>
2 198 000	2 057 000	Education and Training .....
4 240 000	4 410 000	Country High School Hostels Authority .....
1 546 000	4 409 000	Curriculum Council .....
666 000	810 000	Education Services .....
11 219 000	7 447 000	Recreation Camps and Reserves Board .....
3 918 000	3 474 000	Sport and Recreation .....
5 044 000	5 657 000	Western Australian Sports Centre Trust .....
		Indigenous Affairs .....
647 992 000	535 796 000	Totals .....
56 123 000	65 464 000	<i>Minister for Community Development, Women's Interests, Seniors and Youth;</i>
49 743 000	49 927 000	<i>Disability Services; and Culture and the Arts</i>
33 420 000	33 609 000	Community Development .....
		Disability Services Commission .....
		Culture and the Arts .....
139 286 000	149 000 000	Totals .....

	Six Months Ended 31 December 2003				Six Months Ended 31 December 2002			
	Against Appropriations for:		Authorised	Total	Against Appropriations for:		Authorised	Total
	Recurrent	Capital	by Other	Consolidated	Recurrent	Capital	by Other	Consolidated
	Services	Services	Statutes	Fund	Services	Services	Statutes	Fund
	\$	\$	\$	\$	\$	\$	\$	\$
.....	298 445 000	20 530 000	785 000	319 760 000	285 665 000	9 550 000	785 000	296 000 000
.....	16 197 000	-	-	16 197 000	10 228 500	250 000	9 108 500	19 587 000
.....	314 642 000	20 530 000	785 000	335 957 000	295 893 500	9 800 000	9 893 500	315 587 000
.....	68 572 000	1 688 000	108 000	70 368 000	221 664 000	14 450 000	448 000	236 562 000
.....	15 178 000	3 240 000	108 000	18 526 000	16 690 000	516 000	239 000	17 445 000
.....	134 334 000	37 492 000	156 797 000	328 623 000	120 403 000	32 383 000	134 545 000	287 331 000
.....	1 498 000	35 500 000	43 406 000	80 404 000	19 139 000	3 000 000	40 990 000	63 129 000
.....	158 465 000	9 500 000	-	167 965 000	-	-	-	-
.....	378 047 000	87 420 000	200 419 000	665 886 000	377 896 000	50 349 000	176 222 000	604 467 000
.....	-	-	-	-	35 124 000	658 000	95 000	35 877 000
.....	49 824 000	2 846 000	12 332 000	65 002 000	33 936 000	1 957 000	8 968 000	44 861 000
.....	451 000	-	-	451 000	662 000	-	-	662 000
.....	21 460 000	35 000	-	21 495 000	20 891 000	21 000	-	20 912 000
.....	5 054 000	-	-	5 054 000	5 124 000	87 000	-	5 211 000
.....	76 789 000	2 881 000	12 332 000	92 002 000	95 737 000	2 723 000	9 063 000	107 523 000
.....	1 211 073 000	60 500 000	120 000	1 271 693 000	933 703 000	49 465 000	112 000	983 280 000
.....	3 500 000	390 000	-	3 890 000	3 338 000	223 000	-	3 561 000
.....	6 622 000	7 000	-	6 629 000	8 743 000	476 000	-	9 219 000
.....	104 428 000	-	95 000	104 523 000	96 739 000	-	95 000	96 834 000
.....	1 305 000	-	-	1 305 000	1 279 000	-	-	1 279 000
.....	13 965 000	-	2 774 000	16 739 000	8 868 000	-	4 464 000	13 332 000
.....	8 221 000	100 000	-	8 321 000	7 721 000	-	-	7 721 000
.....	10 196 000	30 000	84 000	10 310 000	9 324 000	25 000	84 000	9 433 000
.....	1 359 310 000	61 027 000	3 073 000	1 423 410 000	1 069 715 000	50 189 000	4 755 000	1 124 659 000
.....	106 618 000	1 045 000	98 000	107 761 000	101 346 000	172 000	98 000	101 616 000
.....	145 658 000	1 690 000	101 000	147 449 000	136 308 000	1 256 000	100 000	137 664 000
.....	51 569 000	5 766 000	4 332 000	61 667 000	45 534 000	4 398 000	5 286 000	55 218 000
.....	303 845 000	8 501 000	4 531 000	316 877 000	283 188 000	5 826 000	5 484 000	294 498 000

Consolidated Fund – Expenditure – continued

Three Months Ended 31 December		Details
2003	2002	
\$	\$	
786 886 000	719 339 000	<i>Minister for Health</i> Health .....
786 886 000	719 339 000	Totals .....
21 190 000	18 944 000	<i>Minister for Racing and Gaming; Government Enterprises; Goldfields-Esperance</i>
407 000	406 000	Racing, Gaming and Liquor .....
		Goldfields-Esperance Development Commission .....
21 597 000	19 350 000	Totals .....
2 943 912 356	2 800 501 868	Total Expenditure .....

	Six Months Ended 31 December 2003				Six Months Ended 31 December 2002			
	Against Appropriations for:		Authorised	Total	Against Appropriations for:		Authorised	Total
	Recurrent Services	Capital Services	by Other Statutes	Consolidated Fund	Recurrent Services	Capital Services	by Other Statutes	Consolidated Fund
	\$	\$	\$	\$	\$	\$	\$	\$
.....	1 576 160 000	10 600 000	630 000	1 587 390 000	1 423 443 000	12 298 000	17 147 000	1 452 888 000
.....	1 576 160 000	10 600 000	630 000	1 587 390 000	1 423 443 000	12 298 000	17 147 000	1 452 888 000
.....	39 984 000	-	2 466 000	42 450 000	38 022 000	-	1 870 000	39 892 000
.....	611 000	-	-	611 000	609 000	-	-	609 000
.....	40 595 000	-	2 466 000	43 061 000	38 631 000	-	1 870 000	40 501 000
.....	5 049 375 488	228 972 375	525 071 628	5 803 419 491	4 711 540 375	164 808 930	528 643 613	5 404 992 918

## STATEMENT No. 3A

**TRUST FUND***SUMMARY OF TRANSACTIONS FOR THE THREE MONTHS  
AND SIX MONTHS ENDED 31 DECEMBER 2003*

	Three Months Ended		Six Months Ended	
	31 Dec. 2003	31 Dec. 2002	31 Dec. 2003	31 Dec. 2002
	\$	\$	\$	\$
Balance at beginning of period	2 604 818 187	1 946 145 667	2 106 726 689	1 665 812 737
Receipts and credit adjustments	9 501 734 867	11 592 498 666	19 453 343 303	19 588 806 682
	12 106 553 054	13 538 644 333	21 560 069 992	21 254 619 419
Payments and debit adjustments	9 355 662 199	11 196 336 365	18 809 179 137	18 912 311 451
Balance of Fund as at 31 December	2 750 890 855	2 342 307 968	2 750 890 855	2 342 307 968

## STATEMENT No. 3B

**TRUST FUND**

## STATEMENT OF BALANCES AT 31 DECEMBER

Title of Account	31 Dec. 2003	31 Dec. 2002
<b>Governmental Operating and Trust Accounts</b>	<b>\$</b>	<b>\$</b>
Aboriginal Affairs Planning Authority Account	24 090	17 885
Aboriginal and Torres Strait Islander Commission Trust Account	215	299 090
Aboriginal Material Preservation Fund	7 406	7 406
AFMA Fund	131 460	822 744
Albany Port Authority External Loans Sinking Fund	753 535	914 212
Alternative Energy Development Board Trust Account	312 799	140 435
Anzac Day Trust Fund	176	179
Art Gallery of Western Australia Foundation	6 269 530	6 235 603
Art Gallery of Western Australia Fund	414 387	1 142 616
Art Gallery of Western Australia Loans Sinking Fund	126 253	102 584
Arts Lotteries Account	1 949 792	2 106 448
Authority for Intellectually Handicapped Persons Account	45 742 464	7 246 682
BankWest Pension Trust	16 039 177	16 786 740
Barrow Island Royalty Trust Account	8 448 016	16 019 323
Betting Control Board Fund	60 681	112 493
Bunbury Port Authority External Loan Sinking Fund	946 739	896 716
Cattle Industry Compensation Fund	7 577 817	7 141 724
Civil Court Judgements - Government Account	223 926	2 761
Commissioner of Workplace Agreements	-	60 163
Community Sporting and Recreation Facilities Account	2 538 951	1 250 043
Confiscation Proceeds Account	1 270 514	-
Conservation and Land Management Fund	30 814 655	35 102 283
Consumer Credit Act	544 118	39 000
Country High School Hostels Authority	1 201 274	826 558
Country Housing Fund	2 060 672	1 123 243
Dairy Adjustment Program Account	162 177	162 177
DBNGP Corridor Trust Account	33 379 772	35 796 240
Declared Plants and Animals Control Fund, The	278 581	162 973
Department of Training Salary Deductions Account	3 449	-
Employers Indemnity Supplementation Fund	16 085 423	10 378 539
Fisheries Adjustment Schemes Trust Account	716 178	1 468 887
Fisheries Research and Development Corporation Fund	384 099	480 253
Fisheries Research and Development Fund	21 740 581	17 850 779
Forest Residue Utilisation Levy Trust Fund	59 921	59 921
Gaming Commission Account	1 941 476	2 147 666
Gaming Community Trust Fund	830 161	-
Gascoyne Development Commission Account	3 437 138	989 269
Geraldton Port Authority External Loans Sinking Fund	124 223	116 949
Goldfields-Esperance Development Commission Account	473 054	327 232
Government Employees' Housing Authority Fund Account	25 353 538	18 422 198
Great Southern Development Commission Account	1 571 258	643 718
Health Department Capital Works	9 057 690	16 851 513
Health Industry Staff Accommodation Fund	1 388 975	2 606 305
Heritage Fund	800 764	557 026
Horticultural Produce Commission Account	6 116 879	5 741 892

## Trust Fund – Statement of Balances – continued

Title of Account	31 Dec. 2003	31 Dec. 2002
<b>Governmental Operating and Trust Accounts - continued</b>		
Hospital Buildings and Equipment Trust Account	4 246 084	4 870 360
Hospital Fund	149 895 414	123 631 527
Insurance - Sheriff's Assurance	-	81 503
Kimberley Development Commission Account	1 096 154	537 313
Land Acquisitions Account	4 854 408	2 269 883
Land Conservation Districts Fund	78 981	114 357
Legal Costs Committee Account	53 923	46 621
Library Board of Western Australia Fund	768 180	2 117 081
Main Roads Trust Fund	30 607 043	20 216 529
Metropolitan Passenger Transport Fund	155 026	177 886
Metropolitan (Perth) Passenger Transport Trust's General Fund Account	-	414 459
Metropolitan Region Improvement Fund, The	74 248 899	75 588 236
Mid West Development Commission Account	1 029 104	284 909
Office of Health Review Account	920 232	920 014
Office of the Inspector of Custodial Services	35 562	189 062
Operating Account - Agriculture Protection Board	643 670	1 053 814
Operating Account - Agriculture	4 128 259	10 488 165
Operating Account - Anti Corruption Commission	6 709 848	7 307 137
Operating Account - Auditor General	937 843	1 185 600
Operating Account - Chemistry Centre	2 879	238 126
Operating Account - Commissioner for Equal Opportunity	302 995	173 216
Operating Account - Community Development	25 797 562	33 051 344
Operating Account - Consumer and Employment Protection	6 889 907	6 710 493
Operating Account - Culture and the Arts	4 146 637	5 611 831
Operating Account - Curriculum Council	3 923 421	4 178 670
Operating Account - Director of Public Prosecutions	891 603	629 532
Operating Account - Education	69 236 190	86 580 780
Operating Account - Education Services	9 353 826	8 497 829
Operating Account - Environmental Protection	7 427 567	3 087 674
Operating Account - Fisheries	-	*
Operating Account - Forest Products Commission	1 466 550	6 518 876
Operating Account - Governor's Establishment	2 009 965	755 997
Operating Account - Health	14 307 315	31 420 024
Operating Account - Housing and Works	6 545 649	11 437 396
Operating Account - Indigenous Affairs	3 687 838	3 695 223
Operating Account - Industrial Relations Commission	662 890	965 169
Operating Account - Industry and Resources	18 532 102	9 574 991
Operating Account - Industry and Technology	-	11 073 510
Operating Account - Information Commissioner	78 409	147 655
Operating Account - Joint House Committee	574 051	1 451 944
Operating Account - Justice	25 769 703	41 057 161
Operating Account - Land Administration	19 692 475	16 797 478
Operating Account - Law Reform Commission	580 164	653 676
Operating Account - Legislative Assembly	671 008	397 299
Operating Account - Legislative Council	436 530	109 006
Operating Account - Local Government and Regional Development	4 929 503	2 280 018

\* Overdrawn – see Note 1



## Trust Fund – Statement of Balances – continued

Title of Account	31 Dec. 2003	31 Dec. 2002
<b>Governmental Operating and Trust Accounts - continued</b>	\$	\$
Operating Account - Office of Energy	2 955 276	823 848
Operating Account - Office of Water Regulation	754 104	1 180 616
Operating Account - Parliamentary Commissioner for Administrative Investigations	728 857	198 986
Operating Account - Planning and Infrastructure	40 225 598	61 301 751
Operating Account - Police	51 027 281	48 268 494
Operating Account - Premier and Cabinet	37 607 441	21 180 018
Operating Account - Public Sector Standards Commission	506 312	546 137
Operating Account - Racing, Gaming and Liquor	6 379 594	7 209 126
Operating Account - Recreation Camps and Reserves Board	697 953	867 895
Operating Account - Rural Business Development Corporation	5 935 814	6 293 093
Operating Account - Sport and Recreation	2 538 825	1 937 647
Operating Account - Swan River Trust	788 520	517 524
Operating Account - Training	39 030 262	24 725 591
Operating Account - Treasury and Finance	23 086 358	14 764 823
Operating Account - Western Australian Alcohol and Drug Authority	367 773	376 126
Operating Account - Western Australian Electoral Commission	1 976 327	880 050
Peel Development Commission Account	334 774	1 030 912
Perth Theatre Trust	1 173 992	1 148 689
Pig Industry Compensation Fund	1 476 887	1 456 815
Pilbara Development Commission Account	1 465 717	689 410
Plant Research and Development	1 607 835	1 161 015
Potato Growing Industry Trust Fund Account	26 154	26 278
Poultry Industry Trust Fund Account, The	682 714	634 208
Professional Standards Council	21 967	38 385
Public Bank Account Interest Earned Account	17 837 960	13 250 462
Public Education Endowment	9 842 725	9 470 816
Public Transport Authority	30 103 766	-
Racecourse Development Trust Fund	-	2 865 920
Racing Penalties Appeal Tribunal Account	29 241	33 185
Rail Safety Accreditation Account	1 077 729	369 927
Recreational Fishing Fund	6 213	22 350
Regional Headworks Development Scheme Trust Account	5 164 920	5 199 038
Rental Accommodation Fund	47 106 527	37 621 733
Resistant Grain Insects Eradication Fund	20 000	20 000
Road Trauma Trust Fund	4 007 306	8 597 936
Royal Commission WA Police Officers	1 400 841	3 895 994
Salaries and Allowances Tribunal	207 840	151 380
School Improvement Development Trust	3 671 618	318 063
Sheep Lice Research Account	-	114 896
Skeleton Weed Eradication Fund	647 522	885 004
South West Development Commission Account	4 950 840	7 763 384
Sports Lotteries Account	1 510 509	3 576 084
Sports Wagering Account	561 521	-
State Housing Commission Fund, The	75 443 069	83 148 374

## Trust Fund – Statement of Balances – continued

Title of Account	31 Dec. 2003	31 Dec. 2002
<b>Governmental Operating and Trust Accounts - continued</b>	\$	\$
State Supply Commission Account	6 988 553	653 706
Statutory Authorities Investment Account	88 822 998	89 597 004
Suitors' Fund	42 640	-
Transport Co-ordination Fund	-	494
Transport Trust Fund	-	447 320
Vocational Education and Training Trust Fund	14 782 313	13 470 771
W.A. Government China Economic and Technical Research Fund	21 281	652 781
Waste Management and Recycling	7 949 411	8 468 197
Wastetrack Management Trust Account	713 980	923 371
Water and Rivers Commission Account	17 463 930	18 480 963
Water Corporation of Western Australia No. 1 Account	181 152 590	139 564 930
Westfield Premiers Education Scholarship	10 360	15 025
Western Australian Boxing Commission	54 516	48 518
Western Australian Building Management Authority Account	16 683 844	14 457 066
Western Australian Coastal Shipping Commission - No. 1 Account	2 382 286	1 893 940
Western Australian Family Foundation	835 608	1 098 481
Western Australian Government Railways General Fund Account	-	9 983 831
Western Australian Health Promotion Fund	18 197 090	16 469 715
Western Australian Industry and Technology Development Account	76 092	149 406
Western Australian Museum Account	7 041 975	2 615 048
Western Australian Planning Commission Account	22 210 820	32 440 314
Western Australian Sports Centre Trust Account	2 375 649	2 557 593
Western Australian Water Resources Council Account	134 629	134 629
Wheatbelt Development Commission Account	624 648	159 359
Wittenoom Relocation Trust Account	48 749	123 089
Zoological Parks Authority	672 429	1 070 660
Total Governmental Operating and Trust Accounts	1 573 962 226	1 481 788 036
<b>Private Trust Accounts - continued</b>		
Agriculture Research Grants - Account No.1	1 803 904	3 218 913
Agriculture Research Grants - Account No.2	3 345 837	3 115 606
Agriculture Income Tax Deductions Account	-	826 037
Bequests and Donations Charitable Institutions		
- John Henry Kendall	2 289	2 228
- William Samuel	2 345	2 288
Burrup and Maitland Industrial Estates	2 086 033	-
CALM Payroll Deductions	729 736	1 440 638
Civil Action - Supreme and District Courts Account	2 401 781	2 555 975
Clerk of Courts Trust Account	2 967 655	2 849 409
Community Services Trust	25 534	49 317
Companies Liquidation Account	732 310	724 605
Country High School Hostels Authority - Rural Boarding Scholarships Trust Account	13 767	12 001

## Trust Fund – Statement of Balances – continued

Title of Account	31 Dec. 2003	31 Dec. 2002
<b>Private Trust Accounts - continued</b>	\$	\$
Department of Justice Income Tax Deductions	-	83 267
Department of Justice Settlement Payments Accounts	1 854	9 495
Deposits -		
Bonds - Planning and Infrastructure	720 403	589 181
Contractors		
- Library Board	5 279	12 468
- Main Roads	877 228	910 114
- State Supply Commission	-	4 062 335
Land Applications	299 627	139 942
Mineral and Petroleum Resources	517 371	726 264
Earnest and Catherine Bennett Memorial Scholarship	25 553	25 307
Fisheries Private Moneys Trust Account	20 326	7 118
Fish Farm Bond Deposits	19 000	19 000
Government Employees' Superannuation Fund	16 033 858	7 593 908
Howard Porter Memorial Prize for Good Citizenship Trust Account	2 725	2 650
Ian Bremner Memorial Trust	26 185	26 336
Indian Ocean Territories (IOT) Trust Account	465 447	100 880
James A. Heron Memorial Prize Trust Account	8 630	9 209
Juvenile Justice Trust Account	-	1 559
Landcare Trust Fund	-	439 683
Local Authorities - Shire Councils Loans Sinking Funds	392 129	368 597
Local Government Scholarship Scheme Account	47 062	27 062
Margery Bennett Prize Trust Account	744	707
Margueretta Wilson Scholarship Trust Account	2 646	2 717
Mortgage Moneys under Transfer of Land Act	14 991	14 991
Mount Walton East Intractable Waste Disposal Facility - Disposal Operations	53 312	79 550
Office of Higher Education/State Professorial Trust Fund	33 982	32 390
Olive A. Lewis Scholarship Trust Account	3 736	3 736
Payroll and Insurance Clearance Account Health	1 129	83
Payroll Deductions Trust Account - Land Administration	8 308	-
Perth Boys Memorial Scholarship Trust Account	16 122	15 836
Perth Girls Memorial Scholarship Trust Account	65 604	63 407
Perth Theatre Trust Bookings Account	665 885	1 023 440
Police Department - Found Money Trust	182 410	148 483
Prisoners' Private Cash	107 411	66 237
Public Trustee Common Fund Account	13 163 778	37 105 135
Roy Grace English Scholarship Trust Account	6 265	6 453
R.S. Sampson Scholarships Trust Account	253	253
Scholarships		
- Bentley Senior High School	15 036	14 303
- Council of War Service Land Settlers Association Trust Account	2 754	2 620
- Elaine Nora Walker	69 111	67 243
- Ernest Smith Memorial Prize for English	1 487	1 415

## Trust Fund – Statement of Balances – continued

Title of Account	31 Dec. 2003	31 Dec. 2002
<b>Private Trust Accounts - continued</b>	\$	\$
- James and Rose Coombe	5 351	5 351
- The W.J. Reid Memorial Prize	5 886	5 792
Sheriff and District Court Bailiff's Trust Account	147 791	184 978
Sir Thomas Coombe Scholarship Trust Account	66 916	63 655
Special Projects Trust Fund Account	1 278 490	833 495
Specific Purpose Grants from Industry	1 015 162	939 304
Stolen Monies Trust	166 588	183 048
Sundry Creditors	-	1 232 026
Survey of Leases under Mining Act Account	932 145	932 226
Surveyors Trust Account	30 616	8 270
Unclaimed Moneys Prepaid	-	841 864
War Service Land Settlement	2 182	224 116
 Total Private Trust Accounts	 51 639 959	 74 054 516
<b>Suspense Accounts</b>		
Accrued Salaries	89 026 763	74 766 930
Consolidated Entity Holding Account	(a) 970 254 000	586 107 500
Departmental Receipts in Suspense	6 608 051	3 468 786
 Total Suspense Accounts	 1 065 888 814	 664 343 216
<b>Commonwealth Grants and Advances</b>		
Aboriginal Advance Capital Account	619 136	619 136
Childhood Services Recurrent Grants Account	3 200	45 583
COAG Illicit Drug Diversion Initiative and Supporting Measures	6 047 316	4 687 931
Commonwealth Agriculture Activity Grants	1 013 121	95 426
Commonwealth Agriculture Activity Grants Interest Bearing	5 401 811	-
Commonwealth Grants and Advances – Health	28 668 597	64 869 154
Electoral Education Program	45 417	23 417
Family Court – Commonwealth Advance Account	1 504 177	2 350 876
Government Schools – Recurrent Grants	-	9 600 764
Indian Ocean Territories Education Program	-	3 673 823
Indian Ocean Territories Reimbursement Trust Fund	32 165	24 737
Indigenous Education Strategic Initiative	-	185 372
Jervoise Bay Infrastructure Development	13 344 903	18 786 057
Local Authorities – Tax Sharing Entitlements Account	37	37
Non-Government Schools Other Recurrent Grants	228 558	33 000
Office of Energy Commonwealth Initiative	919 465	2 267 106
Petroleum Subsidy Scheme Account	40 209	30 021
Police Department – Buyback – Reimbursement to Firearm Owners	60 391	60 891
Schools Commission Capital Program	-	7 946 590

(a) Relates to the accrual (non cash) component of appropriations payable to agencies.

Trust Fund – Statement of Balances – continued

Title of Account	31 Dec. 2003	31 Dec. 2002
<b>Commonwealth Grants and Advances - continued</b>	\$	\$
Special Projects – Ministry of Education	-	2 149 188
Supported Accommodation Assistance Program Account	1 254 109	4 663 098
Unattached Refugee Children Program Account	7 955	9 993
Young Vehicle Theft Offender Program	209 289	-
Total Commonwealth Grants and Advances	59 399 856	122 122 200
Total Trust Fund	2 750 890 855	2 342 307 968

1 OVERDRAWN TRUST ACCOUNTS: The balance of the overdrawn trust accounts are not offset against the credit balances of other accounts in the Trust Fund but rather overdrawn trust accounts are funded against the Treasurer's Advance Account (see Statement No.4B). The overdrawn accounts at 31 December were:

	31 Dec. 2003	31 Dec. 2002
	\$	\$
Operating Account – Fisheries	-	656
	-	656

STATEMENT No. 4A  
**TREASURER'S ADVANCE**  
SUMMARY OF TRANSACTIONS FOR THE THREE MONTHS  
AND SIX MONTHS ENDED 31 DECEMBER 2003

	Three Months Ended		Six Months Ended	
	31 Dec. 2003	31 Dec. 2002	31 Dec. 2003	31 Dec. 2002
	\$	\$	\$	\$
Balance at beginning of period	25 515 121	12 592 410	12 338 398	11 755 532
Payments and debit adjustments	15 145 680	24 012 474	31 234 809	28 948 061
	40 660 801	36 604 884	43 573 207	40 703 593
Receipts and credit adjustments	3 546 425	12 122 168	6 458 831	16 220 877
Balance of Account as at 31 December	37 114 376	24 482 716	37 114 376	24 482 716

**DRAWINGS AGAINST TREASURER'S ADVANCE AUTHORISATION ACT**

	\$	\$
Net unrecovered balances of Account at 31 December	37 114 376	24 482 716
Excesses and New Items	1 170 000	7 216 414
Total Drawn Against Treasurer's Advance Authorisation Act	38 284 376	31 699 130
Authorised Limit	300 000 000	300 000 000

## STATEMENT No. 4B

**TREASURER'S ADVANCE**

## STATEMENT OF ADVANCES UNRECOUPED AS AT 31 DECEMBER

Title of Account	31 Dec. 2003	31 Dec. 2002
	\$	\$
Appeal Costs Board	1 000 000	850 000
Chemistry Centre (WA) Commercialisation	1 200 000	1 200 000
Crime and Corruption Commission	100 000	-
Electoral Distribution Commissioners	929 252	482 060
Energy Smart Government Program	1 646 000	-
Administered Office Leases	11 000 000	11 000 000
OFFGAR – WA Independent Gas Pipelines Access Regulator	1 000 000	650 000
Public Sector Standards Commission – CEO Selection	300 000	300 000
Sundry Debtors	(60 876)	-
Western Australian Building Management Authority Works and Services	-	10 000 000
Works and Services	20 000 000	-
Overdrawn Trust Fund Accounts [See Note 1, Statement No. 3B]	-	656
Total Unrecouped Advances	37 114 376	24 482 716

