

**EASTERN GOLDFIELDS TRANSPORT BOARD  
STATEMENT OF COMPLIANCE  
FOR THE YEAR ENDED 30 JUNE 2006**

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**HON. ALANNAH MACTIERNAN MLA  
MINISTER FOR PLANNING AND INFRASTRUCTURE**

In accordance with Section 66 of the Financial Administration and Audit Act 1985, I hereby submit for your information and presentation to Parliament, the Annual Report of the Eastern Goldfields Transport Board for the financial year ended 30 June 2006.

**MARK BURGESS  
CHAIRMAN**

**14** September 2006

# EASTERN GOLDFIELDS TRANSPORT BOARD

## ANNUAL REPORT

FOR THE YEAR ENDED 30 JUNE 2006

Eastern Goldfields Transport Board  
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The Eastern Goldfields Transport Board, trading as TransGoldfields, provides public transport in and adjacent to the City of Kalgoorlie-Boulder.

EASTERN GOLDFIELDS TRANSPORT BOARD  
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FOR THE YEAR ENDED 30 JUNE 2006

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EASTERN GOLDFIELDS TRANSPORT BOARD  
LEGISLATION  
FOR THE YEAR ENDED 30 JUNE 2006

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The Eastern Goldfields Transport Board was formed in 1947 taking over the operations of the privately owned The Kalgoorlie Electric Tramways Ltd.

It is authorized by the Eastern Goldfields Transport Board Act 1984.

By Section 5 of the Act, the Board is a body corporate. Section 6 of the Act stipulates that the Board shall consist of three to six members appointed by the Minister.

Section 18 empowers the Board to operate services for the carriage of passengers and luggage within the City of Kalgoorlie-Boulder, and in any adjoining municipal districts, and to operate charter services. The Board is subject to the directions of the Minister in the performance of its functions.

The Director General of the Department for Planning and Infrastructure is responsible, under Section 15B(j) of the Transport Co-ordination Act 1966, to advise the Minister on the administration of the Eastern Goldfields Transport Act 1984.

**EASTERN GOLDFIELDS TRANSPORT BOARD  
STATEMENT OF COMPLIANCE WITH RELEVANT WRITTEN LAW  
FOR THE YEAR ENDED 30 JUNE 2005**

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***Enabling Legislation***

The activities of the Eastern Goldfields Transport Board are authorized by the Eastern Goldfields Transport Board Act 1984. For a brief summary of the Act refer to page 2.

***Legislation Impacting on Board's Activities***

The performance of its functions of office complies with the following relevant written law –

- Financial Administration and Audit Act 1985,
- Financial Administration Legislation Amendment Act 2005,
- Public and Bank Holidays Act 1972,
- Equal Opportunity Act 1984,
- State Superannuation Act 2000,
- Occupational Safety and Welfare Act 1984,
- Workers Compensation and Rehabilitation Act 1981,
- Industrial Relations Act 1979,
- Transport Co-ordination Act 1966,
- Explosives & Dangerous Goods Act 1961,
- Motor Vehicle (Third Party Insurance) Act 1943,
- Road Traffic Act 1974 and Vehicle Standards Regulations 1977,
- Road Traffic Act (Vehicle Licensing) (Taxing) Act 2001,
- Public Sector Management Act 1994

At the date of signing we are not aware of any circumstances which would render the particulars included in the statement inaccurate.

**Principal Accounting  
Officer**

**Chairman  
E.G.T.B**

**Member  
E.G.T.B.**

EASTERN GOLDFIELDS TRANSPORT BOARD  
MEMBERSHIP OF THE BOARD  
FOR THE YEAR ENDED 30 JUNE 2006

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The membership of the Board at 30 June 2006 was –

Mr. M. Burgess (Chairman)  
Mr. P. Jones (Deputy Chairman)  
Mr. P. Hatton (Member)

This Board met on 5 occasions during the year.

EASTERN GOLDFIELDS TRANSPORT BOARD  
CORPORATE OBJECTIVES  
FOR THE YEAR ENDED 30 JUNE 2006

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The objective of the Board is to provide passenger transport services within the City of Kalgoorlie/Boulder and surrounding environs.

The outputs of the Board are:

- regular public transport services within the City of Kalgoorlie/Boulder;
- regular school services to schools within the City of Kalgoorlie/Boulder and between Kalgoorlie–Kambalda and Kalgoorlie–Coolgardie;
- contracted services for the carriage of mining personnel; and
- charter services for industrial, mining and professional bodies, schools, sporting, charitable and social clubs or associations, both within the City of Kalgoorlie/Boulder and elsewhere in the State.

The Board is committed to providing:

- affordable public transport services that are regular, on time and targeted to the transport needs of the Kalgoorlie/Boulder community;
- charter services that are attractive to clients and financially viable;
- a bus fleet that is clean, comfortable and maintained to the highest standards;
- skilled drivers who are friendly, courteous and customer focused; and
- up to date information on services and an accurate and expedient response to customer enquiries and complaints.



EASTERN GOLDFIELDS TRANSPORT BOARD  
REPORT ON OPERATIONS  
FOR THE YEAR ENDED 30 JUNE 2006

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The Board is committed to furthering the goals contained in the Government's Strategic Planning Framework, Better Planning: Better Services. Most notably, the Board's contribution falls within Goal 1: People and Communities and Goal 4: The Regions.

During 2005/2006 the Board continued to enjoy increased patronage levels as a result of the improved service network and newer, accessible buses introduced the previous year. General commuter trips increased by 21% and student trips were up by 3%. While overall charter trips fell this is directly attributable to the Board's gradual withdrawal from the provision of mine worker services in order to focus on its core business of providing public transport for the City of Kalgoorlie-Boulder and surrounding areas.

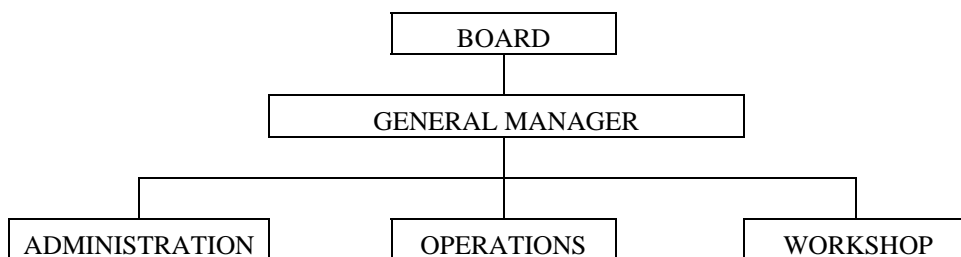
The following provides a report of the Board's operations during 2005/2006.

***Administration and Staffing***

It is the role of the Board to determine policy, to develop strategies and provide guidance to management.

The superintendence of the operations of the enterprise, in accordance with policy, is the responsibility of the General Manager.

The organizational structure is as follows:



Mr M. White is the General Manager and acts as Secretary to the Board.

Other appointments are:

Administrative Officer	V. Tonkin
Operations –	
Operations Coordinator	D. Sime
Leading Hand	K. Roberts
Workshop Supervisor	G. Blakiston

Annual Financial Statements are prepared by RSM Bird Cameron, Chartered Accountants.

**EASTERN GOLDFIELDS TRANSPORT BOARD  
REPORT ON OPERATIONS  
FOR THE YEAR ENDED 30 JUNE 2006**

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As at 30 June 2006 the staff complement of 27 consisted of the following full-time and part-time employees:

Section	Full-Time		Part-Time	
	Male	Female	Male	Female
Administrative	1	1		
Operational*	6		8	8
Workshop*	3			
Total	10	1	8	8

\* The Operations Coordinator, Leading Hand and Workshop Supervisor perform some administrative duties.

***Services***

The Board operated the following bus passenger services during the year.

Public transport services in and around the City of Kalgoorlie Boulder.

School special services in Kalgoorlie-Boulder and Kambalda.

Public and school services between Kalgoorlie-Kambalda and Kalgoorlie-Coolgardie.

A contract service for Black Swan Nickel transporting staff to and from Black Swan Nickel minesite (ceased 4 November 2005).

Bus charters according to demand.

***Workload Indicators***

	99/00	00/01	01/02	02/03	03/04	04/05	05/06
Passenger Journey	474k	462k	684k	718k	594k	547k	403k
Bus Kilometres	656k	1029k	1103k	1148k	1085k	784k	582k
Extended Charters	183	162	152	139	125	127	99
Local Charters	1341	1753	1150	1449	1588	1328	1495

Passenger Numbers	2002/03	2003/04	2004/05	2005/06
Students	180k	184k	199k	205k
Pensioners	28k	23k	28k	32k
Adults & Children	17k	15k	19k	25k
Charters & Contracts	493k	372k	301k	141k
TOTAL	718k	594k	547k	403k

k = thousands

**EASTERN GOLDFIELDS TRANSPORT BOARD  
REPORT ON OPERATIONS  
FOR THE YEAR ENDED 30 JUNE 2006**

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***Equipment***

List of current fleet as at 30 June 2006.

<b>REGISTRATION</b>	<b>MAKE</b>	<b>MODEL</b>	<b>AGE (Years)</b>
TC 3110	M.A.N	SL240	28
TC 3111	M.A.N.	SL240	28
TC 3112	M.A.N.	SL240	28
TC 3113	M.A.N.	SL240	28
TC 812	M.A.N.	SL200	27
TC 5441	MERCEDES	O305	26
TC 5440	MERCEDES	O305	25
TC 853	SCANIA	N112	20
TC 856	SCANIA	N112	20
TC 860	SCANIA	K92	20
TC 861	SCANIA	K92	20
TC 862	SCANIA	K92	20
TC 733	SCANIA	K92	19
TC 5557	RENAULT	PR 100-2	17
TC 5558	RENAULT	PR 100-2	17
TC 5567	RENAULT	PR 100-2	17
TC 5562	RENAULT	PR 100-2	16
TC 5559	RENAULT	PR 100-2	15
TC 5561	RENAULT	PR 100-2	15
TC 5563	RENAULT	PR 100-2	15
TC 5565	RENAULT	PR 100-2	15
TC 5566	RENAULT	PR 100-2	15
TC 5560	RENAULT	PR 100-2	14
TC 5564	RENAULT	PR 100-2	14
TC 4901	SCANIA	K113	14
TC 4902	SCANIA	K113	14
TC 4903	SCANIA	K113	14
TC 4905	SCANIA	K113	14
TC 4943	SCANIA	K113	14
TC 4944	SCANIA	K113	14
TC 3919	NISSAN	CMF89H	7
TC 4345	MERCEDES	OH1627	5
TC 4346	MERCEDES	OH1627	5
TC 4895	MERCEDES	NH 405	4
TC 4896	MERCEDES	NH 405	4
TC 4897	MERCEDES	NH 405	4

During 2005/2006 the Board:

- purchased two Mercedes and eleven Renault traffic buses from Transperth. These vehicles have already replaced (or will replace) TC3110, TC3111, TC3112, TC3113, TC811, TC812, TC860, TC861, TC862, TC733, TC5540 and TC5541;
- sold three Scania coaches that were surplus to requirements as a result of a reduction in the number of mine service runs; and
- gifted TC811 to the Western Australian Omnibus Group (Inc) who plan to restore the vehicle and use it for display purposes at Whiteman Park.

EASTERN GOLDFIELDS TRANSPORT BOARD  
REPORT ON OPERATIONS  
FOR THE YEAR ENDED 30 JUNE 2006

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*Fares*

	<b>ADULT</b>	<b>PENSIONER</b>	<b>CHILD</b>	<b>STUDENT</b>
	<b>(1)</b>	<b>(2)</b>		<b>(3)</b>
Kalgoorlie-Boulder	\$	\$	\$	\$
1 Section	1.30	.50	.50	.80
1 Zone	2.00	.80	.80	-
Kalgoorlie-Kambalda	8.10	3.10	3.10	3.10
Kalgoorlie-Coolgardie	5.60	2.10	2.10	2.10

- (1) A “multi rider” ticket book at a discount of 10 tickets for \$17.00 is available for Adult passengers.
- (2) A “multi rider” ticket book at a discount of 10 tickets for \$6.80 is available for Pensioners.
- (3) A “multi rider” ticket book for students at a discount of 10 tickets for \$5.00 is available for Students.

EASTERN GOLDFIELDS TRANSPORT BOARD  
CORPORATE GOVERNANCE  
FOR THE YEAR ENDED 30 JUNE 2006

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***Human Resources***

Regular meetings between management and staff have continued which have addressed operational, industrial safety and welfare matters.

***Industrial Safety***

There has been minimal time lost due to accidents over the year.

***Equal Opportunity***

The Board is an equal opportunity employer. All positions are filled on the basis of ability and qualification only.

As at 30 June 2006 the Board employed:

- 18 male staff members
- 9 female staff members
- 10 members over 55 years of age

***Public Sector Standards***

1. In the administration of Eastern Goldfields Transport Board I have complied with the Public Sector Standard in Human Resource Management and the Western Australian Public Sector Code of Ethics.
2. I have put in place procedures designed to ensure such compliance and conducted appropriate internal assessments to ensure that the statement made in 1 is correct.
3. The applications made for breach of standards review and the corresponding outcomes were for 2005/06 –
  - Number lodged – Nil
  - Number of breaches found – Nil
  - Numbers still under review – Nil

Graeme Baskerville  
General Manager

EASTERN GOLDFIELDS TRANSPORT BOARD  
CORPORATE GOVERNANCE  
FOR THE YEAR ENDED 30 JUNE 2006

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***Record Keeping Plan***

The Board has implemented its Record Keeping Plan and an effectiveness/efficiency review is scheduled for 2007/08.

Because of the nature of the Board's operations and the limited contact by most staff with any records, recording keeping training is incorporated during staff induction.

***Public Interest Disclosure***

A member of the Board, Mr Peter Hatton is the appointed PID Officer for the Board.

The Board has documented internal procedures relating to its obligations, including how the Board will protect employees who make a public interest disclosure. These internal procedures have been made known, and are available, to all staff.

***Advertising and Sponsorship***

The Board incurred the following expenditure in advertising, market research, polling, direct mail and media advertising.

The total expenditure for 2005/2006 was \$992.

Expenditure was incurred in the following areas:

Advertising	\$992	The West Australian	\$112
		Hockings & Co.	\$288
		Golden Mail	\$272
		Sensis	\$320

***Sustainability***

The Board is still in the process of developing its Sustainability Action Plan.

***Corruption Prevention***

The Board uses its induction process to inform staff about their rights and responsibilities in respect to confidential information, inappropriate conduct and internal notification procedures for dealing with misconduct and corruption issues.

EASTERN GOLDFIELDS TRANSPORT BOARD  
FINANCE  
FOR THE YEAR ENDED 30 JUNE 2006

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Comparative results compared with last year were:

	<b>Actual 2005-06</b>	<b>Actual 2004-05</b>
Revenue	972,755	1,326,790
Expenditure	2,787,675	2,930,626
Operating Loss	1,814,920	1,603,836

**INDEPENDENT AUDIT OPINION**

To the Parliament of Western Australia

**THE EASTERN GOLDFIELDS TRANSPORT BOARD  
FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2006**

**Audit Opinion**



**EASTERN GOLDFIELDS TRANSPORT BOARD  
CERTIFICATION OF FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2006**

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The accompanying Financial Statements of the Eastern Goldfields Transport Board have been prepared in compliance with the provisions of the Financial Administration and Audit Act 1985 from proper accounts and records to present fairly the financial transactions for the financial year ending 30 June 2006 and the financial position as at 30 June 2006.

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

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**Principal Accounting Officer**

**Date:**

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**Chairman**

**Date:**

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**Board Member**

**Date:**

EASTERN GOLDFIELDS TRANSPORT BOARD  
INCOME STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2006

	Note	2006 \$	2005 \$
<b>COSTS OF SERVICES</b>			
<b>Expenses from ordinary activities</b>			
Employee expenses	3	1,232,052	1,261,345
Supplies and services	4	706,442	967,102
Depreciation	5	378,426	307,587
Borrowing cost expenses	8	62,554	56,888
Administration expenses	7	182,970	154,456
Accommodation expenses	8	29,700	24,003
Other expenses	9	(600)	6,604
Carrying amount of non current assets disposed of	17	196,131	152,641
<b>Total Cost of Services</b>		<u>2,787,675</u>	<u>2,930,625</u>
<b>Revenues from ordinary activities</b>			
<b>Revenues from operating activities</b>			
User Charges	10	655,030	1,147,894
<b>Revenues from non-operating activities</b>			
Interest Revenue		15,308	809
Proceeds from disposal of non current assets		207,818	74,773
Other revenue from ordinary activities	12	94,598	103,314
<b>Total Revenue from ordinary activities</b>		<u>972,755</u>	<u>1,326,789</u>
<b>NET COST OF SERVICES</b>		<u>(1,814,920)</u>	<u>(1,603,836)</u>
<b>REVENUES FROM GOVERNMENT</b>			
	13		
Service Appropriations		1,814,920	1,571,672
Resources received free of charge		-	984,306
<b>Total Revenues from State Government</b>		<u>1,814,920</u>	<u>2,555,978</u>
<b>CHANGE IN NET ASSETS</b>		<u>-</u>	<u>952,142</u>

The Income Statement should be read in conjunction with the accompanying notes.

EASTERN GOLDFIELDS TRANSPORT BOARD  
BALANCE SHEET  
AS AT 30 JUNE 2006

	Note	2006 \$	2005 \$
<b>CURRENT ASSETS</b>			
Cash Assets	14	502,133	307,784
Inventories	15	21,518	15,500
Receivables	16	263,479	785,697
<b>Total Current Assets</b>		<b>787,130</b>	<b>1,108,981</b>
<b>NON CURRENT ASSETS</b>			
Property, Plant, Equipment & Vehicles	17	3,299,077	3,329,656
<b>Total Non Current Assets</b>		<b>3,299,077</b>	<b>3,329,656</b>
<b>Total Assets</b>		<b>4,086,207</b>	<b>4,438,638</b>
<b>CURRENT LIABILITIES</b>			
Payables	18	432,188	105,873
Interest Bearing Liabilities	19	130,442	372,179
Provisions	20	169,516	129,360
Other Liabilities	21	77,471	90,099
<b>Total Current Liabilities</b>		<b>809,617</b>	<b>697,510</b>
<b>NON CURRENT LIABILITIES</b>			
Interest Bearing Liabilities	19	411,974	1,001,415
Provisions	20	22,538	45,284
<b>Total Non Current Liabilities</b>		<b>434,512</b>	<b>1,046,699</b>
<b>Total Liabilities</b>		<b>1,244,129</b>	<b>1,744,209</b>
<b>NET ASSETS</b>		<b>2,842,078</b>	<b>2,694,428</b>
<b>EQUITY</b>			
Asset Revaluation Reserve	22	1,417,764	1,270,114
Accumulated Surplus/(deficit)		1,424,314	1,424,314
<b>Total Equity</b>		<b>2,842,078</b>	<b>2,694,428</b>

The Balance Sheet should be read in conjunction with the accompanying notes.

EASTERN GOLDFIELDS TRANSPORT BOARD  
STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30 JUNE 2006

	Note	2006	2005
		\$	\$
<b>Balance of Equity at start of period</b>	22	2,694,428	1,742,286
Gain on revaluation of land and buildings		147,650	-
Net income recognised directly in equity		147,650	-
Surplus/(deficit) for the period (i)		-	952,142
Total recognised income and expense for the year		147,650	952,142
<b>Balance of equity at end of period</b>		<b>2,842,078</b>	<b>2,694,428</b>
Total income and expense for the period (i)		-	952,142
(i) The aggregate net amount attributable to each category of equity is: surplus \$0, (2005: surplus \$952,142)			

The Statement of Changes in Equity should be read in conjunction with the accompanying notes.

EASTERN GOLDFIELDS TRANSPORT BOARD  
CASH FLOW STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2006

	Note	2006 \$	2005 \$
<b>CASH FLOWS FROM STATE GOVERNMENT (i)</b>			
Service Appropriation		1,816,424	1,564,380
<b>Net Cash provided by the State Government</b>		1,816,424	1,564,380
<b>Utilised as follows</b>			
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Payments</b>			
Employee costs		(1,201,469)	(1,212,403)
Payments to suppliers		(1,030,591)	(1,108,292)
Borrowing Costs		(62,554)	(56,888)
<b>Receipts</b>			
User Charges and fees		710,194	1,180,138
Grants & Contributions		471,577	164,162
Interest Received		15,308	809
Other receipts		107,439	129,386
<b>Net Cash used in Operating Activities</b>	23(b)	(990,096)	(903,088)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Proceeds from sale of non-current physical assets		207,727	74,773
Purchase of non current physical assets		(8,527)	(949,322)
<b>Net cash used in Investing Activities</b>		199,200	(874,549)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Proceeds from borrowings		-	990,000
Repayment of borrowings		(831,179)	(358,878)
<b>Net cash provided by financing activities</b>		(831,179)	631,122
<b>Net Increase/(Decrease) in Cash Held</b>		194,349	417,865
<b>Cash assets at the beginning of the financial year</b>		307,784	(110,081)
<b>CASH ASSETS AT THE END OF THE FIN YEAR</b>	23(a)	502,133	307,784
(i) Cash assets transferred to/from an agency as part of a distribution to/contribution by owners shall be reported under "Cash Flows from State Government".			

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

EASTERN GOLDFIELDS TRANSPORT BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2006

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## 1 Significant Accounting Policies

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

### **General Statement**

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

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

### **Basis of Accounting**

The financial statements have been prepared on the accrual basis of accounting using the historical cost convention, except for certain assets and liabilities which, as noted, are measured at fair value.

#### a. Service Appropriation

Service Appropriations are recognised as revenues in the period in which the Board gains control of the appropriated funds. The Board gains control of appropriated funds at the time those funds are deposited into the Board's bank account.

#### b. Grants and Other Contribution Revenue

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

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

#### c. Revenue Recognition

Revenue from the sale of goods and disposal of other assets and the rendering of services, is recognised when the Board has passed control of the goods or other assets or delivery of the service to the customer.

EASTERN GOLDFIELDS TRANSPORT BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2006

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d. Acquisitions of Assets

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

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

Assets costing less than \$1,000 are expensed in the year of acquisition (other than where they form part of a group of similar items which are significant in total).

e. Depreciation of non-current assets

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

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

Buildings	6.7 to 40 years
Plant and equipment	2.5 to 20 years
Buses & Motor vehicles	5 to 6.7 years

Prior to 2004/05, depreciation for Office Fittings & Equipment and Motor Vehicles was calculated using the reducing balance method. The change in policy to the straight line method is not expected to have a material effect on depreciation balances in the current year, or in future years.

f. Revaluation of Land and Buildings

The Board has a policy of regularly valuing land and buildings at fair value. The annual revaluations of the Board's land and buildings undertaken by the Department of Land Information (Valuation Services) are recognised in the financial statements.

g. Cash

For the purpose of the Statement of Cash Flows, cash includes cash assets net of outstanding bank overdrafts.

h. Inventories

Inventories are valued at the lower of cost and net realisable value. Costs are assigned by the method most appropriate to each particular class of inventory, with the majority being valued on a first in first out basis. Inventories not held for resale are valued at cost unless they are no longer required, in which case they are valued at net realisable value. A change in recognition policy has occurred in the current year, where only items with an individual cost of more than \$500 have been recognised.

EASTERN GOLDFIELDS TRANSPORT BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2006

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i. Receivables

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

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

j. Payables

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

k. Interest-bearing liabilities

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

l. Employee Benefits

Annual Leave

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

Long Service Leave

The liability for long service leave expected to be settled within 12 months of the reporting date is recognised in the provisions for employee benefits, and is measured at the nominal amounts expected to be paid when the liability is settled. The liability for long service leave expected to be settled more than 12 months from the reporting date is recognised in the provisions for employee benefits and is measured at the present value of expected future payments to be made in respect of services provided by employees up to the reporting date. Consideration is given, when assessing expected future payments, to expected future wage and salary levels including relevant on costs, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.



EASTERN GOLDFIELDS TRANSPORT BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2006

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#### Superannuation

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

From 30 June 2004, the Treasurer has assumed the liability for pension and pre-transfer benefit superannuation liabilities. The assumption was designated as a contribution by owners under TI 955(3)(iv) on 30 June 2004.

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

The liabilities for superannuation charges under the Gold State Superannuation Scheme and West State Superannuation Scheme are extinguished by payment of employer contributions to the GESB.

#### Employee Benefit on-costs

Employee benefit on-costs, including payroll tax, are recognised and included in employee benefit liabilities and costs when the employee benefits to which they relate are recognised as liabilities and expenses. (See note 2).

##### m. Accrued Salaries

Accrued salaries (refer note 21) represent the amount due to staff but unpaid at the end of the financial year, as the end of the last pay period for that financial year does not coincide with the end of the financial year. The Board considers the carrying amount approximates net fair value.

##### n. Resources Received Free of Charge or For Nominal Value

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

##### o. Comparative Figures

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

##### p. Rounding of Amounts

Amounts in the financial statements have been rounded to the nearest dollar.

**EASTERN GOLDFIELDS TRANSPORT BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2006**

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**2 First time adoption of Australia equivalents to International Financial reporting Standards**

**General**

This is the Eastern Goldfields Transport Board's first published financial statements prepared under Australian equivalents to International Financial Reporting Standards (AIFRS).

Accounting Standard AASB 1 'First-time Adoption of Australian Equivalents to International Financial Reporting Standards' has been applied in preparing these financial statements. Until 30 June 2005, the financial statements have been prepared under the previous Australian Generally Accepted Accounting Principles (AGAAP).

The Australian Accounting Standards Board (AASB) adopted the Standards of the International Accounting Standards Board (IASB) for application to reporting periods beginning on or after 1 January 2005 by issuing AIFRS which comprise a Framework for the Preparation and Presentation of Financial Statements, Australian Accounting Standards and the Urgent Issues Group (UIG) Interpretations.

The UIG Interpretations are adopted through AASB 1048 'Interpretation and Application of Standards' and are classified into those corresponding to IASB Interpretations and those only applicable in Australia.

The AASB has decided to maintain statements of accounting concepts (SAC 1 and SAC 2) and has continued to revise and maintain accounting standards and the UIG Interpretations that are of particular relevance to the Australian environment, especially those that deal more specifically with not-for-profit entity issues and/or do not have an equivalent IASB Standard or Interpretation.

In accordance with the option provided by AASB 1 paragraph 36A and exercised by Treasurer's Instruction (TI) 1101 'Application of Australian Accounting Standards and Other Pronouncements', financial instrument information prepared under AASB 132 and AASB 139 will apply from 1 July 2005 and consequently comparative information for financial instruments is presented on the previous AGAAP basis. All other comparative information has been prepared under the AIFRS basis.

**Early adoption of standards**

The Eastern Goldfields Transport Board cannot early adopt an Australian Accounting Standard or UIG Interpretation unless specifically permitted by TI 1101 'Application of Australian Accounting Standards and Other Pronouncements'. This TI requires the early adoption of revised AASB 119 'Employee Benefits' as issued in December 2004, AASB 2004-3 'Amendments to Australian Accounting Standards' and 2005-3 'Amendments to Australian Accounting Standards [AASB 119]'; AASB 2005-4 'Amendments to Australian Accounting Standard [AASB 139, AASB 132, AASB 1, AASB 1023 & AASB 1038]' and AASB 2005-6 'Amendments to Australian Accounting Standards [AASB 3]' to the annual reporting period beginning 1 July 2005. AASB 2005-4 amends AASB 139 'Financial Instruments: Recognition and Measurement' so that the ability to designate financial assets and financial liabilities at fair value is restricted. AASB 2005-6 excludes business combinations involving common control from the scope of AASB 3 'Business Combinations'.

Reconciliations explaining the transition to AIFRS as at 1 July 2004 and 30 June 2005 are provided at note 30 'Reconciliations explaining the transition to AIFRS'.

EASTERN GOLDFIELDS TRANSPORT BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2006

		2006	2005
		\$	\$
<b>3 Employee Expenses</b>			
Wages & Salaries		1,107,341	1,143,157
Superannuation		84,127	84,284
Long Service Leave (i)		(2,697)	(1,134)
Annual Leave (i)		20,109	7,272
Payroll Tax		23,172	27,766
		1,232,052	1,261,345
(i) These employee expenses include superannuation, payroll tax, workers compensation premiums and other employment on-costs associated with the recognition of annual and long service leave liability. The related on-costs liability is included in employee benefit liabilities at Note 20.			
<b>4 Supplies and Services</b>			
Fuel and Oil Expenses		246,959	328,008
Vehicle Insurance and Licenses		73,454	87,434
Repairs and Maintenance Workshop		342,936	485,757
Repairs and Maintenance Building		43,093	65,903
		706,442	967,102
<b>5 Depreciation Expense</b>			
Buildings		33,722	14,960
Motor Vehicle & Omnibuses		310,693	274,106
Minor Plant and Equipment		4,893	11,506
Office Furniture and Equipment		8,369	7,015
		357,676	307,587
<b>6 Borrowing Costs Expense</b>			
Interest (Bank Overdraft)		-	13,805
Interest (ATO)		403	-
Interest (Treasury Loans)		62,151	43,083
		62,554	56,888
<b>7 Administration Expenses</b>			
Communications		21,197	17,302
Consumables		38,929	54,614
Other Costs		122,843	82,540
		182,970	154,456
<b>8 Accommodation Expenses</b>			
Rent		29,700	24,003
<b>9 Other Expenses</b>			
Doubtful Debts Expense		(600)	6,604
<b>10 User Charges</b>			
Charters		322,838	807,072
Bus Fares		332,192	340,822
		655,030	1,147,894

EASTERN GOLDFIELDS TRANSPORT BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2006

		2006	2005
		\$	\$
<b>11</b>	<b>Net gain/(loss) on disposal of non current assets</b>		
	<u>Gain on Disposal of Non-Current Assets</u>		
	Omnibuses	29,836	59,273
	Motor Vehicle	91	-
	<u>Loss on Disposal of Non-Current Assets</u>		
	Motor Vehicle	-	(2,370)
	Buildings	-	(98,500)
	Minor plant and equipment	-	(36,271)
	Omnibuses	(18,240)	-
	Net gain/(loss)	11,687	(77,868)
<b>12</b>	<b>Other revenue from ordinary activities</b>		
	Advertising	28,500	5,000
	Other	66,098	98,314
		94,598	103,314
<b>13</b>	<b>Revenues from State Government</b>		
	Appropriation revenue received during the year:		
	Service Appropriation (i)	1,814,920	1,571,672
	Resources received free of charge (ii)		
	Determined on the basis of the following		
	estimates provided by agencies:		
	Public Transport Authority of Western Australia	-	984,306
		1,814,920	2,555,978
	(i) Service appropriations are accrual amounts reflecting the full cost of services delivered. The appropriation revenue comprises a cash component and a receivable (asset). The receivable (holding account) comprises the depreciation expense for the year and any agreed increase in leave liability during the year.		
	(ii) Where assets or services have been received free of charge or for nominal consideration, the Authority recognises revenues (except where the contribution of assets or services is in the nature of contributions by owners, in which case the Authority shall make a direct adjustment to equity) equivalent to the fair value of the assets and/or the fair value of those services that can be reliably determined and which would have been purchased if not donated, and those fair values shall be recognised as assets or expenses, as applicable.		

EASTERN GOLDFIELDS TRANSPORT BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2006

		2006	2005
		\$	\$
<b>14 Cash Assets</b>			
Cheque Account		501,633	307,284
Cash on hand		500	500
		502,133	307,784
<b>15 Inventories (at cost)</b>			
Fuel Stores		7,548	-
Spare Parts		13,971	15,500
		21,518	15,500
<b>16 Receivables</b>			
Trade Debtors		54,861	116,630
Fuel Subsidy		-	10,239
Provision for Doubtful Debts		-	(6,604)
		54,861	120,265
State Government		208,618	665,432
		208,618	665,432
		263,479	785,697
The amount owing \$208,618 is for the Contribution to Deficit and are payable during 2006/2007 and is determined once the loss for the year is established			
<b>17 Property, Plant, Equipment and Vehicles</b>			
<b>Land &amp; Buildings</b>			
Land			
at fair value (i)		451,990	443,100
Buildings			
at fair value (i)		1,436,268	1,318,258
Accumulated Depreciation		(48,682)	(14,960)
		1,387,586	1,303,298
Omnibuses and Motor Vehicles at cost		2,829,318	2,754,631
Accumulated Depreciation		(1,427,839)	(1,231,016)
		1,401,479	1,523,615
Minor Plant and Equipment at cost		173,780	172,623
Accumulated Depreciation		(146,106)	(141,214)
		27,674	31,409

		2006	2005
		\$	\$
Office Furn/Machines at cost		62,177	53,690
Accumulated Depreciation		(31,829)	(25,455)
		30,348	28,235
		3,299,077	3,329,656
(i) The revaluation of freehold land, land improvements and buildings was performed in July 2005 in accordance with an independent valuation by the Valuer General's Office. Fair value has been determined on the basis of current market buying value for land and replacement cost for buildings. The valuation was made in accordance with a regular policy of revaluation.			

Reconciliations						
Reconciliations of the carrying amounts of property, plant, equipment and vehicles at the beginning and end of the current financial year are set out below.						
	Land	Buildings	Omnibuses and Motor Vehicles	Minor Plant & Equipment	Office Furn/Machines	Total
2006						
Carrying amount at the start of the year	443,100	1,303,298	1,523,615	31,409	28,235	3,329,657
Additions	-	-	384,688	1,158	10,482	396,328
Disposals	-	-	(186,131)	-	-	(186,131)
Revaluation increments/(decrements)	8,890	138,760	-	-	-	147,650
Depreciation	-	(54,472)	(310,693)	(4,893)	(8,369)	(378,427)
Write off assets	-	-	(10,000)	-	-	(10,000)
Carrying amount at the end of the year	451,990	1,387,586	1,401,479	27,674	30,348	3,299,077

EASTERN GOLDFIELDS TRANSPORT BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2006

		2006	2005
		\$	\$
<b>18 Payables</b>			
Trade Payables		432,188	105,873
		432,188	105,873
<b>19 Interest bearing liabilities</b>			
Current			
WATC Loan		130,442	372,179
		130,442	372,179
Non current			
WATC Loan		411,974	1,001,415
		411,974	1,001,415
<b>20 Provisions</b>			
<b>Employee Benefits</b>			
Current			
Annual Leave		116,794	96,686
Long Service Leave		52,722	32,674
		169,516	129,360
Non Current			
Long Service Leave		22,538	45,284
		22,538	45,284
<u>Employee Benefit Liabilities</u>			
The aggregate employee benefit liability recognised and included in the financial statements is as follows:			
Provision for employee benefits:			
Current		169,516	129,360
Non-Current		22,538	45,284
		192,054	174,643
<b>21 Other Liabilities</b>			
Accrued Salaries		24,441	14,820.00
Accrued Expenses		17,600	2,203.00
PAYG and Super Payable		18,996	21,558
GST Payable		16,434	51,517
		77,471	90,099
<b>22 Equity</b>			
<b>Asset Revaluation Reserve - Property, Plant Equipment and Vehicles</b>			
Opening balance		1,270,114	1,270,114
Net revaluation increments		147,650	-
Closing balance		1,417,764	1,270,114
Accumulated surplus			
Opening Balance		1,424,314	472,172
Surplus/(Deficit)		-	952,142
		1,424,314	1,424,314

EASTERN GOLDFIELDS TRANSPORT BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2006

		2006	2005
		\$	\$
<b>23 Notes to the statement for cash flows</b>			
(a) Reconciliation of cash			
Cash at the end of the financial year as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:			
Bank Accounts/(Overdrafts)		501,633	307,284
Cash on hand		500	500
		502,133	307,784
(b) Reconciliation of net cost of services to net cash flows provided by/(used in) operating activities:			
Net cost of services		(1,814,920)	(1,603,836)
Non-cash items:			
Depreciation Expenses		378,426	307,587
Doubtful Debt Expense		-	6,604
Resources Received Free of Charge		-	32,173
Net (Gain)/Loss on sale of Property, Plant and Equipment		(11,687)	77,868
(Increase)/decrease in assets:			
Current Receivables		522,218	203,269
Current Inventories		(6,018)	37,865
Increase/(decrease) in liabilities:			
Current Payables (i)		(45,285)	(43,542)
Current provisions		40,156	428
Other current liabilities (ii)		4,856	21,558
Non-current provisions		(22,745)	5,711
Net GST receipts/(payments)		(35,096)	51,227
Net cash provided by/(used in) operating activities		(990,096)	(903,088)
(i) Current payables included an amount of \$371,600 for the purchase of fixed assets which has been excluded for operating cash flow purposes			
(ii) Accrued expenses included an amount of \$17,600 for the purchase of fixed assets which has been excluded for operating cash flow purposes			



EASTERN GOLDFIELDS TRANSPORT BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2006

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**24 Explanatory statement**

**(i) Significant variations between estimates and actual results for the financial year**

Details and reasons for significant variations between estimates and actual results are detailed below. Significant variations are considered to those greater than 10% or \$20,000

	2006	2006 Estimates	Variance
Employee expenses	1,232,052	1,188,000	(44,052)
Supplies and services	706,442	790,000	83,558
Accommodation expenses	29,700	8,000	(21,700)
Other Expenses	(600)	-	600
Carrying Amount of non current assets disposed of	196,131	-	(196,131)

Employee expenses

Employee expenses have increased as a result of a State Wage case decision for drivers and a general wage increase.

Supplies and services

The reduction in Supplies and Service is due to the reduction in mining contract activity which has resulted in a significant reduction in fuel consumption and also a significant reduction in repairs and maintenance on buses.

Accommodation expenses

The majority of this variance relates to the EGTB acquiring secondhand buses from the PTA. This required staff (11) to be transported to and accommodated in Perth in readiness to drive the buses back to Kalgoorlie.

Other expenses

The recovery of the GST component on a bad debt associated with the closure of the Carosue Dam mine site operated by Sons of Gwalia and no other bad debt provisions has resulted in a negative expenditure.

Carrying amount of non-current assets disposed of

During the year the Board disposed of five surplus buses. This amount represents the current written down value of the buses at the time of disposal.

**EASTERN GOLDFIELDS TRANSPORT BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2006**

**(ii) Significant variation between actual revenues and expenditures for the financial year and revenues and expenditures for the immediately preceding financial year.**

Details and reasons for significant variations between actual results with the corresponding items of the preceding year are detailed below. Significant variations are considered to be those greater than 10% and \$20,000.

	2005	2006	Variance
Employee expenses	1,261,345	1,232,052	(29,293)
Supplies and Services	967,102	706,442	(260,660)
Administration expenses	154,456	182,970	28,514
Accommodation expenses	24,003	29,700	5,697
Other expenses	6,604	(600)	(7,204)
Carrying amount of non-current assets disposed of	152,641	191,631	38,990
User charges	1,147,894	655,030	(492,864)
Revenues from State Government	2,555,978	1,814,920	(741,058)

Employee expenses

Employee expenses have decrease as a result of a reduction in mining contract activity.

Supplies and services

The reduction in Supplies and Service is due to the reduction in mining contract activity which has resulted in a significant reduction in fuel consumption and also a significant reduction in repairs and maintenance on buses.

Administration expenses

This increase is mainly due to wages increases, including an increase to the district allowance, and the inclusion costs associated with the provision on an aide on buses which is a requirement when students with disabilities are travelling on school buses. The cost of providing the aide is recouped from the Public Transport Authority (PTA) and shown in other revenue.

Accommodation expenses

The majority of this variance relates to the EGTB acquiring secondhand buses from the PTA. This required staff (11) to be transported to and accommodated in Perth in readiness to drive the buses back to Kalgoorlie.

Carrying amount of non-current assets disposed of

Buses disposed of during the period resulting from fleet rationalisation were of a higher value than buses disposed of in the previous year.

User charges

Revenue was down due to the cessation of the remaining mining contracts operated by the EGTB.

Revenues from State Government

The decrease in revenue from State Government is mainly attributed to the change in the nature of the operations of the EGTB's business with the cessation of the mining contracts.

**EASTERN GOLDFIELDS TRANSPORT BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2006**

**25 Financial Instruments**

(a) Interest Rate Risk Exposure

The following table details the Eastern Goldfields Transport Board's exposure to interest rate risk as at the reporting date:

	Weighted Average Effective Interest Rate %	Variable Interest Rate	Fixed interest Rate Maturity			Non Interest Bearing	Total
			Less than 1 year	1 to 5 Years	More than 5 years		
<b>2006</b>							
Financial Assets							
Cash Assets	4.10%	501,633	-	-	-	500	502,133
Receivables	-	-	-	-	-	263,479	263,479
	-	501,633	-	-	-	263,979	765,612
Financial Liabilities							
Payables	-	-	-	-	-	509,659	509,659
Interest Bearing Liabilities	5.63%	-	130,442	411,974	-	-	542,416
	-	-	130,442	411,974	-	509,659	1,052,075
<b>2005</b>							
Financial Assets							
Cash Assets	3.85%	307,284	-	-	-	500	307,784
Receivables	-	-	-	-	-	785,697	785,697
	-	307,284	-	-	-	786,197	1,093,481
Financial Liabilities							
Payables	-	-	-	-	-	195,971	195,971
Bank Overdraft	-	-	-	-	-	-	-
Interest Bearing Liabilities	5.54%	-	372,179	1,001,415	-	-	1,373,594
	-	-	372,179	1,001,415	-	195,971	1,569,565

The carrying amount of financial assets recorded in the financial statements, net of any provisions for losses, represents the Board's maximum exposure to credit risk

The carrying amount of financial assets and financial liabilities recorded in the financial statements are not materially different from their net fair values.

EASTERN GOLDFIELDS TRANSPORT BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2006

	2006		2005
	\$		\$
<b>27 Remuneration of Members of the Accountable Authority and Senior Officer</b>			
<u>Remuneration of Members of the Accountable Authority</u>			
The number of members of the Accountable Authority, whose total of fees, salaries, superannuation and for the financial year, fall within the following bands are:			
\$0 - \$10,000	3		3
The total remuneration of the members of the Accountable Authority is:	-		-
The superannuation included here represents the superannuation expense incurred by the Authority in respect of members of the Accountable Authority.			
No members of the Accountable Authority are members of the Pension Scheme			
<u>Remuneration of Senior Officers</u>			
The number of Senior Officers other than senior officers reported as members of the Accountable Authority, whose total of fees, salaries, superannuation and other benefits for the financial year, fall within the following bands:			
\$40,001 - \$50,000	-		-
\$50,001 - \$60,000	-		-
\$70,001 - \$80,000	1		1
The total remuneration of senior officers is:	90,121		92,710
The superannuation included here represents the superannuation expense incurred by the Board in respect of Senior Officers other than Senior Officers reported as members of the Accountable Authority.			
No Senior Officers are members of the Pension Scheme			
<b>28 Remuneration of Auditor</b>			
The total of fees paid or due and payable to the Auditor General for the financial year, is as follows:			
Fees paid for audit	17,053		15,000

EASTERN GOLDFIELDS TRANSPORT BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2006

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	\$		\$
<b>29 Supplementary Financial Information</b>			
<u>Write-offs</u>			
Public property written off by the Accountable Authority during the financial period	-		54,223

**30 Transition to Australian equivalents to International Financial Reporting Standards (AIFRS)**

- (a) Explanations of adjustments to equity at the date of transition to AIFRS: 1 July 2004:

There were no material adjustments to the Balance Sheet resulting from the transition to AIFRS at 1 July 2004.

- (b) Explanations of adjustments to Income Statement for year ended 30 June 2005:

There were no material adjustments to the Income Statement resulting from the transition to AIFRS for the year ended 30 June 2005.

- (c) Explanation of material adjustments to the Cash Flow for 2004/5

There are no material differences between the cash flow statement presented under Australian equivalents to IFRS's and the cash flow statement under previous GAAP.

**INDEPENDENT AUDIT OPINION**

**To the Parliament of Western Australia**

**THE EASTERN GOLDFIELDS TRANSPORT BOARD  
PERFORMANCE INDICATORS FOR THE YEAR ENDED JUNE 30, 2006**

**Audit Opinion**

EASTERN GOLDFIELDS TRANSPORT BOARD  
CERTIFICATION OF PERFORMANCE INDICATORS  
FOR THE YEAR ENDED 30 JUNE 2006

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We hereby certify that the performance indicators are based on proper records, are relevant and appropriate for assisting users to assess the Eastern Goldfields Transport Board's performance, and fairly represent the performance of the Eastern Goldfields Transport Board for the financial year ended 30 June 2006.

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Chairman  
Date:

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Board Member  
Date:

**EASTERN GOLDFIELDS TRANSPORT BOARD  
PERFORMANCE INDICATORS  
FOR THE YEAR ENDED 30 JUNE 2006**

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## **1. BACKGROUND**

The function of the Eastern Goldfields Transport Board is:

- to provide public transport services for the carriage of passengers and luggage within the local government district of Kalgoorlie/Boulder and any adjoining district; and
- to undertake charter services as required.

## **2. OUTCOME**

The outcome of the Board is to provide a transport service that meets the public transport requirements of the local community.

## **3. EFFECTIVENESS INDICATORS**

The following indicators apply to the different transport services provided by the Board.

### ***Total Passenger Boardings***

<b>Year</b>	<b>Public Transport Services</b>	<b>Charter Services</b>
2001/2002	228,000	456,000
2002/2003	225,000	493,000
2003/2004	222,000	450,000
2004/2005	246,000	301,000
2005/2006	261,000	141,000

The indicator shows the number of times that a passenger boarded one of the Board's vehicles to access either public transport or a charter service. An increase in total passenger boardings would indicate an improvement in the extent to which the transport requirements of the local community are being met.

In 2005/2006, the trend shows an increase in public transport boardings and a decrease in charter boardings.

The increase in public transport boardings can be attributed to the redesigned public transport routes and the introduction of more modern accessible buses. The fall in charter boardings is due to the closure of certain mining operations for which the Board was providing worker services.

During 2006/2007, the Board will continue to focus on improving its public transport services.



**EASTERN GOLDFIELDS TRANSPORT BOARD  
PERFORMANCE INDICATORS  
FOR THE YEAR ENDED 30 JUNE 2006**

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***Passenger Boardings Per Capita***

<b>Year</b>	<b>Public Transport Services</b>	<b>Charter Services</b>
2001/2002	7.69	15.38
2002/2003	7.63	16.71
2003/2004	7.48	15.16
2004/2005	8.35	10.22
2005/2006	8.84	4.76

The indicator shows the number of passenger boardings per head of population for both public transport and charter services. The increase in Public Transport Services passenger boardings per capita indicates an improvement in the extent to which the transport requirements of the local community are being met. The decrease in the Charter Services boardings per capita is the result of the EGTB no longer providing mine charter services.

***Customer Satisfaction Surveys***

During the previous financial year (2004/05) the Board undertook a customer satisfaction survey to gauge passenger's response to range of aspects of the public transport services provided by the Board. The assistance of a local volunteer organization was enlisted to provide some independence to the survey and to ensure a good response. A total of 148 responses to the survey were received and a sample response rate was not calculated. The sampling error rate is  $\pm 8.04\%$ .

Passengers were surveyed on their reaction to bus comfort, ease of entry and exit, cleanliness, driver courtesy, on-time running, scheduling, timetables and their overall impression of the service. 86% of passengers who responded to the survey rated the Board's overall service as either excellent or good.

EASTERN GOLDFIELDS TRANSPORT BOARD  
PERFORMANCE INDICATORS  
FOR THE YEAR ENDED 30 JUNE 2005

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Survey results are as follows:

<b>Criteria</b>	<b>Rated as Excellent or Good</b>
Rating of Overall Service	86%
Bus Comfort	89%
Ease of Entry/Exit	94%
Cleanliness	89%
Driver Courtesy	90%
Running on Time	78%
Service Scheduling	69%
Timetables (easy to read)	73%

The next survey is scheduled for 2007/08.

#### 4. EFFICIENCY INDICATOR

The following indicator applies to the Board's total operation. It is not possible to segregate expenditure in respect to the various services provided (public transport and charter services).

Year	\$ Cost/Bus in Service Km
2001/2002	1.93
2002/2003	1.87
2003/2004	2.56
2004/2005	3.74
2005/2006	4.79

Cost/Bus in Service Kilometres – expenditure incurred in providing the Board's passenger transport services (including charter) divided by the number of kilometres travelled on those services. The increased cost in 2005/06 is attributed to the reduction in mine services. While some costs, fuel and repairs and maintenance have reduced, and kilometres have reduced significantly wages costs due to minimum shift conditions have not reduced to the same extent.