

The Honourable Kim Chance MLC  
Minister for Agriculture and Food, Forestry  
Parliament House  
PERTH WA 6000

Dear Minister

In accordance with section 61 of the *Financial Management Act 2006*, I have pleasure in submitting for your information and presentation to Parliament the Annual Report of the Agriculture Protection Board for the year ending 30 June 2007.

The report includes:

- A brief background on the board itself;
- An overview of issues and achievements throughout the 2006/2007 year;
- Financial Statements;
- The Boards key performance measures and outputs; and
- A number of appendices containing supplementary information.

On behalf of the Board, I once again take this opportunity to thank you for your ongoing support throughout the past year. Both I and my fellow Members look forward to continuing our close working relationship throughout the coming year, for the benefit of the State's agricultural and pastoral industries and the wider community.

Yours sincerely

Chris Richardson  
CHAIRMAN, APB

## STATEMENT OF COMPLIANCE

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In accordance with section 61 of the Financial Management Act 2006, we hereby submit for your information and presentation to Parliament, the annual Report of the Agriculture Protection Board for the year ended 30 June 2007.

The Annual Report has been prepared in accordance with the provisions of the *Financial Management Act 2006*.

C Richardson  
Chairman of the Agriculture Protection Board  
Date:

J O'Brien  
Member of Agriculture Protection Board  
Date:

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## OVERVIEW

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### Executive Summary

During 2006, the *Biosecurity and Agriculture Management Bill 2006* (BAM Bill) and two associated Bills were introduced and passed by the Legislative Assembly and introduced into the Legislative Council. The Legislative Council referred the bill to the Standing Committee for Legislation which made 34 recommendations, the majority of which were accepted by the Government. The BAM Bill was passed by the Legislative Council on the 28 June 2007 and debate on the two associated BAM Bills will begin when Parliament reconvenes for its spring session.

The Minister has agreed to allow Part 2, Division 6 of the BAM Act (“Biosecurity Council”) to commence as soon as the Act is assented to. It is anticipated that the Agriculture Protection Board (APB) will operate concurrently with the Biosecurity Council for a period of time after the Council is established until the Board’s enabling legislation, *the Agriculture Protection Board Act 1950*, is repealed.

The Biosecurity Review undertaken by the Department, in partnership with the APB, Department of Environment and Conservation (DEC), Department of Fisheries (DoF) and Forest Products Commission (FPC), will provide the Biosecurity Council with a clear picture of the States Biosecurity status.

As part of the preparation for the introduction of the proposed BAM Act, a discussion paper was released to pastoral landholders which outlined the arrangements for the recognition of biosecurity groups and the planning and budget process for Declared Pest Rates under the proposed Act.

Wild Dogs are an ongoing issue and in an effort to minimise the impact of wild dogs on economic and community values the APB has developed the WA Rangelands Wild Dog Management Policy to provide the means to implement a strategic approach to wild dog management on both private and public land. The policy focuses on the activities of individual landholders and reinforces that the “Responsibility for wild dog control resides with all land managers”. Zone Control Authorities (ZCAs) located in the Pastoral area have embraced the WA Rangelands Wild Dog Management Policy and are integrating its principles into their regional wild dog control programs.

The Bait Production Unit (BPU) has begun to change its bait manufacturing operations from the labour intensive dried meat bait production to a more cost efficient sausage bait. A new flaker and mincer/mixer was delivered to the BPU on Friday 15<sup>th</sup> June and once installed and tested the sausage bait manufacturing can commence.

Negotiations will continue between DEC and DAFWA for the joint venture BPU and in the interim the APB Chair and BPU manager are proceeding with plans drawn up in 2005 for a new facility with the capacity to produce the State’s poison bait requirements to deal with animal pests that threaten agricultural activities and the biodiversity of indigenous animals. Consideration will be given to expand the BPU’s production in the future, so that it can supply poison sausage baits on a commercial basis to markets in other State’s.

The 2007 APB Pastoral conference was conducted over two days in Perth on the 28 and 29 of March. Traditionally the business of the annual APB Pastoral Conference was primarily to decide, in consultation with the five pastoral ZCAs, the quantum of the Agriculture Protection Rate to apply in the following financial year. More recently NRM issues have been included and with the passage of the BAM Bill through the WA Parliament the conference has provided opportunity to discuss with Pastoralists these developments and changes to legislation in line with the future delivery of pest plant and animal programs in the rangelands.

Day one (Wednesday 28 March) provided an overview of current and future challenges for the sustainability of the rangelands not only from an NRM and pest management perspective, but also from an economic and social point of view. Considerable time was provided for presentations and discussion on the progress of the BAM Bill and the formation of Recognised Biosecurity Groups (RBGs).

Proceedings on day two (Thursday 29th March) were primarily devoted to dealing with pastoral ZCA issues in relation to the year just completed and the year ahead and developments in declared pest research and programs to improve declared pest management.

Both the RBGs Discussion Paper and the WA Rangelands Wild Dog Management Policy were discussed in detail at each of the pastoral ZCA meetings prior to the conference and delegates were happy to endorse “The WA Rangelands Wild Dog Management Policy” at the 2007 APB Pastoral Conference.

The European House Borer is declared under ARRPA but funding is via the Department of Agriculture and Food. A legislative proposal was developed to amend the *Agriculture and Related Resources Protection (European House Borer) Regulation 2006* to improve their operation, prior to the implementation of an expanded regulatory control program in the Metropolitan area in 2007.

A national cost-sharing arrangement contributes to the ongoing surveillance and containment program, with a view to eradication of European House Borer (EHB) from Western Australia. From the extensive surveillance of 300,000 ha of pine trees conducted in the Perth metropolitan area and the South-west it appears that the pest is confined to the Perth metropolitan region. 115 infested sites have been identified in two main clusters, six isolated sites and eight pine plantations. A targeted communications campaign to educate key stakeholders has been an integral part of the program.

## **Operational Structure**

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### **Enabling Legislation**

The Agriculture Protection Board is established under the *Agriculture Protection Board Act 1950*.

### **Administered Legislation**

The Agriculture Protection Board is responsible for the administration of the following statutes:

- *Agriculture and Related Resources Protection Act, 1976*
- *Plant Pests and Diseases (Eradication Funds) Act, 1974*
- *Argentine Ant Act, 1968*

### **Responsible Minister**

The Honourable Kim Chance MLC, Minister for Agriculture and Food, Forestry.

### **Mission**

The APB is a statutory authority established by the *Agriculture Protection Board Act 1950*, to minimise the impact of Declared Plants and Animals on agriculture and related resources. This function contributes to the State Government's strategic goal of a strong and vibrant regional Western Australia, and to its desired outcome of protecting the productive resource base.

The *Agriculture Protection Board Act 1950* and the *Agriculture and Related Resources Protection Act 1976* ('the Protection Act') prescribe the Board's role and responsibilities. The Protection Act empowers the Board to do all such things necessary to prevent the introduction of, manage and control the spread of, certain plants and animals to protect agriculture and related resources.

In accordance with Sections 35 and 36 of the Protection Act, the Board has power to 'declare' species of plants and animals for the whole of the State or any part of it, and may restrict the entry, keeping, movement, control or management of each declared species by regulation. It may also approve management schemes to control populations of native animals with pest potential.

The Board assigns Declared Plants and Animals to various categories which determine the management action required for each species.

In accordance with Section 37 of the Protection Act, each year the Board publishes in the Government Gazette a complete list of all Declared Plants and Animals and their management categories. A copy of this list (as at 30 June 2007) is attached at Appendices 3 & 4.

The Board also appoints authorised persons under Section 11 of the Protection Act, to carry out designated functions for the management of Declared Plants and Animals including:

- entering any land to look for Declared Plants and Animals (a warrant signed by a Justice of the Peace is required in order to enter a dwelling);

- issuing a notice upon an owner or occupier of land to control or restrict the movement of Declared Plants and Animals on, and in respect of, that land;
- seizing and destroying (or dealing with in another way) anything, including animals, that carry or contain prohibited materials (such as weed seeds);
- searching vehicles, vessels, aircraft or trains for Declared Plants and Animals;
- issuing permits for the introduction and keeping of Declared Animals;
- undertaking or arranging operational work on public, leasehold or private land at the request of the occupier. Where the occupier has failed to fulfil his or her obligation to control a pest, an inspector of the Board may enter a property to undertake control work and may recover the costs from the landholder.

### **Other Key Legislation Impacting on the Agriculture Protection Board**

In the performance of its duties and functions, the Agriculture Protection Board complies with the following statutes:

- *Agricultural and Veterinary Chemicals (Western Australia) Act, 1995*
- *Agricultural Produce (Chemical Residues) Act, 1983*
- *Animal Welfare Act 2002*
- *Anti-Corruption Commission Act, 1988*
- *Biological Control Act, 1986*
- *Disability Services Act, 1993*
- *Equal Opportunity Act, 1984*
- *Explosives and Dangerous Goods Act, 1961*
- *Export Control Act, 1982*
- *Financial Management Act, 2006*
- *Firearms Act, 1973*
- *Freedom of Information Act, 1992*
- *Government Employees Superannuation Act, 1987*
- *Health Act, 1911*
- *Industrial Relations Act, 1979*
- *Library Board of WA Act, 1951*
- *Occupational Health, Safety and Welfare Act, 1981*
- *Official Corruption Act, 1988-94*
- *Plant Diseases Act, 1914*
- *Poisons Act, 1964*
- *Public Sector Management Act, 1994*
- *Quarantine Act, 1908*
- *Salaries and Allowances Act, 1975*
- *Seeds Act, 1981*
- *Soil and Land Conservation Act, 1945*
- *State Supply Commission Act, 1991*
- *Statutory Corporations (Liability of Directors) Act, 1996*
- *Wildlife Conservation Act, 1950*

- *Worker's Compensation and Assistance Act, 1981*
- *Workplace Agreements Act, 1993*



## **Members of the Agriculture Protection Board**

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Section 5 of the *Agriculture Protection Board Act 1950* establishes that the Board be comprised of 12 members in total including the Director General of the Department of Agriculture and Food, appointed ex-officio with no retiring date.

The other eleven (nominee) members of the Board are appointed by the Minister for Agriculture for terms of three years and can be reappointed for further terms. Nominee members are selected under two streams of appointment:

- six members are appointed on the basis of their wide experience in the rural industry or the protection of rural industry resources, or qualifications relevant to the powers and duties of the APB [Section 5(2) (b)].
- five members are appointed through nominations received from ZCAs [Section 5(2) (c)].

The Chairman of the Board is appointed by the Minister under Section (3) of the *Agriculture Protection Board Act 1950*, and is selected from those members appointed under the first stream of appointment [Section 5(2) (b)].

### **Nominee members of the Agriculture Protection Board:**

<i>Member</i>	<i>Expiry date of current term</i>	<i>Stream of appointment</i>
Mr Christopher Richardson (Chair)	December 2007	Section 5 (2) (b) & 3
Mr Robert Gillam	December 2007	Section 5 (2) (b)
Mr Ron Creagh	December 2007	Section 5 (2) (b)
Ms Maxinne Sclanders	December 2007	Section 5 (2) (b)
Mrs Michelle Allen	December 2007	Section 5 (2) (b)
Mr John O'Brien	December 2007	Section 5 (2) (b)
Mr Keith Wright	December 2007	Section 5 (2) (c)
Mr Michael Blackburn	December 2007	Section 5 (2) (c)
Mr Peter Brown	December 2007	Section 5 (2) (c)
Mr Keith Bridgart	December 2007	Section 5 (2) (c)
Mr Brian Young	December 2007	Section 5 (2) (c)

From the start of the 2005 calendar year, the Board has agreed to hold “face-to-face” meetings on a quarterly basis (in lieu of bi-monthly), with supplementary teleconferences in the intervening months to maintain contact and deal with routine business items.

Urgent matters arising outside of these timelines are dealt with “out-of-session” via email. During the 2006/07 reporting year, the Board held four “face-to-face” meetings and four teleconferences. In addition to normal Board meetings, members attended numerous industry, District Consultative Group and ZCA advisory meetings.












### **Support staff**

With the resignations of the APB manager on 14<sup>th</sup> July 2006 the Board’s Approved Average Staffing Level (AASL) as of the 30 June 2007 is nil.



Ms Caroline Horsfield continued to be employed through the Department of Agriculture and Food to provide administrative support to the Board.

**APB BOARD PHOTOS**



**Board Members**

			
Chris Richardson	Michelle Allen	Maxinne Sclanders	Robert Gillam
			
Brian Young	Keith Bridgart	Peter Brown	Michael Blackburn
			
Ron Creagh	John O'Brien	Keith Wright	

**Executive**

	
Ron Lucas Chief Finance Officer	Caroline Horsfield Administrative Officer

**Department of Agriculture and Food**

	
Ian Longson Director General Ex-officio member APB	Rob Delane Deputy for Ian Longson Deputy DG/ ED Biosecurity and Research

## **Performance Management Framework**

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### **Outcome Based Management Framework**

Agency level Government desired outcome: the protection of the productive resource base.

Service 1: Agriculture Resource Protection <sup>(a)</sup>

Agency level Government desired outcome: the protection for agriculture and related resources through the prevention, eradication and control of specified plant and animal pests.

(a) This output contributes to the protection of our productive resource base through the:

- maintenance of effective barrier quarantine and protection requirements in order to minimize the introduction of new pests and diseases and to maintain market access;
- operation of effective surveillance programs to ensure early detection and diagnosis of incursions and to define the status for market access and to justify quarantine barriers;
- emergency responses to incursions and outbreaks of high priority animal and plant pests and diseases;
- delivery of effective management programs that target specified pests and diseases; and
- achievement of a high level of awareness of key threats to agricultural industries and increase participation by industry members in the management of risk.

### **Changes to Outcome Based Management Framework**

There have been no changes to agency level government desired outcomes, services and key performance indicators from the previous year.

The agency's Outcome Based Management Framework did not change during 2006-07.

### **Shared Responsibilities with Other Agencies**

Successive reviews of the APB have recommended that its operations be merged with those of the Western Australian Department of Agriculture and Food (the Department). The APB is now at an advanced state of integration with the Department but remains a separate statutory entity until such time as its enabling (and administered) legislation is repealed.

In practice, virtually all service delivery, necessary for the Board to discharge its statutory responsibilities, is undertaken on its behalf by the Department according to a Memorandum of Understanding between the two agencies. The vast majority of the Board's former Consolidated Fund Appropriation is now directed straight to the Department, and the Department provides its Officers "free-of-charge" to the Board to carry out necessary work. The Board itself, comprising 11 industry representatives and

the Director-General of Agriculture, continues to set policy and priorities in respect of Declared Plants and Animals throughout the State. Utilising its state-wide network of ZCAs to engage local communities and stakeholders as necessary, the Board also continues to advise the Minister and Director-General of Agriculture on a range of declared plant and animal control issues.

In association with the repeal of its enabling and administered legislation, it is intended that enactment of the BAM Bill will eventually formalise this broader advisory role in respect to the full spectrum of biosecurity issues.

This Annual Report includes coverage of ‘free of charge’ services delivered on the Board’s behalf by Officers of the Department, as well as those delivered by the Department but funded from Trust Funds over which the Board retains full control. Other protection activities falling outside of the Board’s statutory responsibility are reported within the Department’s own Annual Report. The two documents should therefore be read in together, for a more complete account of biosecurity activities within Western Australia.

## **Funding Arrangements**

With effect from 1<sup>st</sup> July 2001, the Hon. Minister agreed to transfer the bulk of the Board’s former consolidated fund appropriation to the Department, and directed that the Department provide its Officers to the Board “free-of-charge”, to the extent possible, to ensure the Board could continue to discharge its statutory responsibilities. The operating costs of the Board itself have continued to be met from reserves in the APB Trust Fund. The APB Trust Fund is established under the *Agriculture Protection Act 1950* to manage the funds of the APB for the effectual exercise of its duties.

In practice, the Board also administers several other Trust Funds on behalf of specific industry sectors. Balances of the Funds may only be used for the purposes described in the authorising legislation, and are not available to meet other Board liabilities and commitments. Under the various Acts, the Board has a statutory responsibility to approve all payments made from these Funds:

**Skeleton Weed Eradication Fund** - a fund established under the provisions of the *Plant Pests and Diseases (Eradication Funds) Act 1974*, to manage contributions received from grain growers through a compulsory contribution on grain and seed deliveries. These funds are collected to meet expenses directly related to the eradication or prevention of spread of skeleton weed, payment of compensation in accordance with the Act, expenses incurred in the determination of the value of any grain, seed, crop or bag in respect of which compensation is paid under the Act and such contributions to the Resistant Grain Insects Eradication Fund as are authorised under the enabling legislation.

**Resistant Grain Insects Eradication Fund** - a fund established under the provisions of the *Plant Pests and Diseases (Eradication Funds) Act 1974*, to receive monies collected via the Skeleton Weed Eradication Fund, to be used for the eradication of resistant grain insects.

**Declared Plant and Animal Control Fund (DPACF)** - a fund established under the Protection Act, to manage monies collected for the purpose of controlling

Declared Plants and Animals on, and in relation to, all lands held under pastoral lease. Rates contributed by pastoral lessees are matched by an equal contribution drawn from the State Government's Consolidated Account (CA). All monies are credited to the DPACF and subsequently spent on programs approved by the Board, on the advice of the pastoral ZCAs.

### **Other non-statutory committees**

Other non-statutory committees comprising industry and community stakeholders continued to provide specialist advice to the Board, and leadership for specific activities throughout the year, including:

- The Skeleton Weed Committee (SWC);
- The various Steering Committees included under the 'Guard Plans' such as GrainGuard™, StockGuard, BeeGuard™ and HortGuard™;
- The State Wild Dog Management Advisory Committee (SWDMAC);
- Starling Reference Group;
- The State Barrier Fence Management Advisory Committee (SBFMAC).

## AGENCY PERFORMANCE – REPORT ON OPERATIONS

The Board continues to provide control programs delivered by the Department that focus on reducing the impact of animal and plant pests to agricultural industries such as European House Borer (*Hylotrupes bajulus*), wild dogs, feral donkeys, and Rainbow lorikeets (*Trichoglossus haematodus*), Three-horned Bedstraw (*Galium tricornutum*), Bathurst Burr (*Xanthium spinosum*), Rubbervine (*Cryptostegia grandiflora* and *Cryptostegia madagascariensis*), Skeleton Weed (*Chondrilla juncea*) and Prickly Acacia (*Acacia* spp.).

A major focus for this financial year was the utilization of additional funding provided by the Government (\$9.55m) to contain infestations of Starlings (*Sturnus vulgaris*) in the Ravensthorpe district and the eradication of Australian Plague Locusts (*Chortoicetes terminifera*) in the South West Land Division, which resulted in the successful treatment of 562,000 hectares of high-density locust populations on a total of 1,150 properties.

The Board is continuing to work with producer organisations, key community groups and public authorities in order to develop an improved management and funding arrangement relating to regionally important pests and work with the Department to implement the proposed BAM Act which when introduced will result in a Biosecurity Council replacing the Board.

### Financial Targets: Actual performance compared to budget targets

	Target <sup>(1)</sup> \$'000's	Actual \$'000's	Variation <sup>(2)</sup> \$'000's
Total cost of services (expense limit)	20,150	28,665	8,515 <sup>(a)</sup>
Net Cost of services	14,765	24,457	9,692 <sup>(b)</sup>
Total equity	16,402	14,572	(1,830) <sup>(c)</sup>
Net increase / (decrease) in cash held	(826)	(464)	362 <sup>(d)</sup>
Approved full time equivalent (FTE) staff level <sup>(3)</sup>	N/A	N/A	N/A

(1) As specified in the budget statements for 2006-2007

(2) Further explanations are also contained in Note 40 'Explanatory Statement' to the financial statements.

- (a) The variation is mainly due to Government policy decision to provide additional funding of \$9.55m for animal pest control programs of locusts and starlings.
- (b) In addition to the explanation above regarding additional Government funding, the variation was also impacted by the combined result of a reduction in the Skeleton Weed contribution levy per tonne of \$0.05 and a significant reduction in the grain harvest tonnage compared to budget estimate (\$1.5m).
- (c) Total Equity decrease is a result of a combination of the transfer of non current assets from the Protection Fund to the Department and current asset balances being greater than forecast in the budget estimates.

(d) Net decrease in cash held is less than budget estimate due to the combined impact of less than anticipated charges made for the serviced delivery agreement with the Department and a reduction in forecast skeleton weed levy collections.

(3) Staffing resources are provided through the Department of Agriculture and Food.

**Key Performance Indicators: Actual performance compared to budget targets**

	Target <sup>(1)</sup>	Actual	Variation <sup>(2)</sup>
Outcome: Protection of the productive resource base			
Key Effectiveness Indicators:			
Number of inspected properties	7,000	11,218	5,218 <sup>(a)</sup>
Number of inspected properties with infestations:	1,000	913	(87)
declared animals	3,550	1,540	(2,010)
declared plants	4,550	2,453	(2,097) <sup>(b)</sup>
Proportion of inspected properties with infestations:	14.3%	8.1%	(6.2%)
declared animals	50.7%	13.7%	(37.0%)
declared plants	65.0%	21.9%	(43.1%) <sup>(b)</sup>
Outcome: Protection of the productive resource base			
Key Efficiency Indicators:			
Total cost of property contacts	\$16,724,000	\$21,498,000	\$4,774,000 <sup>(c)</sup>
Number of property contacts	36,000	35,631	(369)
Cost/property contact for Declared Pest and Diseases	\$465	\$603	\$138 <sup>(c)</sup>

(1) As specified in the budget statements for 2006-2007

(2) Further explanations as to Key Performance Indicator measurements are contained later in the report.



- (a) The increase is directly attributable to the increased surveillance associated with the Australian Plague Locust outbreak.
- (b) The number of properties infested decreased, as those that were affected with Australian Plague Locust during 2006-2007 were not counted.
- (c) The increase is due to the additional funding provided for containment and eradication control of the starling and locust pest.

## **Significant Issues and Trends**

The APB takes into account a range of significant issues and trends when undertaking its strategic and operational planning for the protection of the State's agricultural, food and fibre industries against the harmful impacts of Declared Plants and Animals.

Consumer demand results in international and national agreements, which increasingly specify standards for the consistent supply of safe, quality, environmentally friendly and ethically produced food and fibre products. International trading policies requiring trading partners to scientifically justify biosecurity barriers provide an opportunity for increased market access but also place Western Australia's biosecurity measures under close scrutiny. Continued economic growth, particularly in Western Australia's mining sector, is having a significant impact on the demographics of regional communities causing a significant decline in the available workforce. This may accelerate the amalgamation of smaller farming enterprises, into larger more cost efficient farming units. Regional communities will continue to experience population decline and an associated reduction in core infrastructure.

The cost-price squeeze will continue to affect farm profitability. Real prices for farm commodities will continue to decline. Price inflation will continue to affect the prices paid by farmers for their inputs. Farm operations have also become larger and more complex requiring new skills and innovative techniques. This has both positive and negative benefits for biosecurity. Fewer people in agricultural districts significantly impacts on the availability of volunteers to deal with urgent biosecurity incidents, and fewer people on the ground to survey for and report unusual plants or animals, or the signs of animal pest activity. Correspondingly, larger size farming enterprises are generally more adept at managing commercial risks, including biological risks to agricultural production. As such the biosecurity status of larger sized farming units and risk mitigation measures that are deployed, tend to be better than many smaller enterprises.

Management of risks will become increasingly critical to an effective agriculture, food and fibre sector. Risks from climate variations, pest and disease incursions, price fluctuations and transmission of enzootic disease from livestock to humans will all require the development of risk management techniques.

The ever changing use of regional land between and within regions creates opportunities for many Western Australians but also presents a significant challenge for biosecurity. There are significant increases in the number of 'hobby farms' throughout many rural areas. Informing the owners of these properties of their responsibilities for Declared Plant and Animal control is a primary focus of the Small Landholder Information Service. Diversification in agricultural production throughout the South West Land

Division and Western Australian Rangelands is also altering the focus of biosecurity activities in those areas.

Climate change has emerged as an issue with long-term implications for the agricultural and pastoral industry. The need to plan so that industries and farming systems can adapt to adverse changes in rainfall and temperature over the longer term has substantially increased. The impact of climate change will affect pest distribution ranges, which together with the greenhouse effect and increase in dryland salinity will continue to adversely affect agricultural productivity and the area of land available for extensive agriculture. Opportunities do, however, exist for new innovative forms of agriculture.

Adoption of new technologies, including genetic engineering and other biotechnologies coupled with more intensive production techniques will become a major driver for change and improve the availability of biological control agents, such as Rabbit Hemorrhagic Disease, to deal with chronic animal and plant pest and disease issues. Rapid development in communications technology will radically alter the way that information is stored and retrieved and the way both commercial and government business is conducted.

Competing community demand for services at State and Federal level will place pressure on availability of funds. Increased scale will be a driver for effective research and development and partnerships and alliances between governments, countries, industry and academia will become increasingly important.

### **Changes in Written Law**

There were no changes in any written law that affected the Agency during the financial year.

### **Likely developments and forecast results of operations**

The APB together with the Department will focus on the following initiatives and programs for the 2007/2008 financial year:

- (a) Developing a State Biosecurity Strategy in partnership with the DEC, FPC and DoF to manage threats to primary industries, the environment and public welfare. The State strategy will have appropriate linkages to AusBIOSEC's national Biosecurity framework.
- (b) Working with the Department to plan the implementation of the proposed BAM Act and to develop regulations under the proposed Act. Following the commencement of the new Act, the Biosecurity Council will replace the Board of this Agency.
- (c) The engagement of producer to develop improved industry funding schemes that allow producer contributions to be raised to fund the eradication or containment of serious plant and animal pest and diseases that directly impact on a particular sector of industry and the payment of compensation to affected producers, as a result of the impact by these pests and diseases.
- (d) Continue to work with the Department and the Board's regional network of ZCAs to oversee Biosecurity programs that aim to control the entry, establishment and spread of serious animal and plant pests and diseases in the State and contribute to research

programs to improve techniques in order to contain and control these pests and diseases. This work will include wider consultation with scientific, producer and community organisations to manage resources to effectively address Biosecurity issues according to the level of threat to economic, environmental and community values.

- (e) Continue to provide leadership, coordination and policy and regulatory oversight of important animal and plant pest management programs such as wild dogs, rainbow lorikeets and Bathurst burr, as well as eradication of serious exotic pests such as Three-horned bedstraw, Rubbervine, Prickly Acacia, and EHB.

### **Biosecurity awareness and communications**

The Department's Biosecurity Communications group continued to play an important role on behalf of the Board by increasing the awareness of producers, landholders and the general public about Declared Plants and Animals.

During the year, the Pest and Disease Information Service (PaDIS) which was launched in 2004, effectively responded to approximately 14,500 community enquiries on animal and plant pests, diseases and weeds.

Investigations took place on approximately 250 cases of suspected post quarantine detections of exotic threats reported by the public, with 80 being determined as exotic pests of significance such as Chinese auger beetle (*Heterobostrychus hamatipennis*) and khapra beetle (*Trogoderma granarium*).

Of these enquiries 69 were positively identified as declared plants and animals, or significant pests of biosecurity concern including prickly acacia (*Acacia nilotica*), several species of exotic wood boring insects most notably Chinese auger beetle, noogoora burr (*Xanthium strumarium*), boneseed (*Chrysanthemoides monilifera*), European wasp (*Vespula germanica*), , salvinia (*Salvinia molesta*), Indian ringneck parakeets (*Psittacula krameri*), sulphur crested cockatoos (*Cacatua galerita*) and sparrows (*Passer domesticus*),.

The production of *Pestfax* has become a vital biosecurity communications tool in advising growers, agronomists and industry representatives about pests and diseases affecting the agricultural sector. *Pestfax* is sent as a weekly update including the latest information on insect and disease pests of pulse, oilseed and cereal crops and pastures throughout the grain belt of Western Australia, and is produced during the growing season, from April to November.

The Small Landholder Information Service held several well attended field days throughout the year to increase awareness among small landholders of biosecurity issues and responsibilities that apply to rural land owners.

### **Biosecurity Research and Development**

Partnerships with the Cooperative Research Centres (CRC) for animal and plant pests, State and National industry and Government bodies were strengthened with the active involvement of Board members in several activities: including the CRC Plant Biosecurity and the Western Australian Weeds Committee.

## Plant Pests and Diseases

Emergency plant pests and diseases represent an increasing economic and environmental threat to Australia's plant industries and natural ecosystems. Despite having much of the world's leading research expertise in biosecurity, plant biosecurity research in Australia has previously lacked the benefits of a nationally coordinated effort. CRC Plant Biosecurity is the central coordinating body for plant biosecurity research across Australia, supported by all Australian States and Territories, major rural research and development corporations, research and industry bodies.

The Board, in partnership with the Department's Plant Biosecurity Program is actively working with the CRC for National Plant Biosecurity (CRC Plant Biosecurity) at various levels. Presently, the Department has five active research projects through the CRC and is in the process of developing several new projects.

Current projects include improved Karnal bunt diagnostics; an integrated approach to the eradication of arthropod emergency plant pests; enhanced risk analysis tools; using personal digital assistant (PDA) technology to provide a national system for rapid and secure plant biosecurity surveillance; and plant disease detection using hyperspectral imaging.

The following research was carried out for Declared Plants:

- *Paterson's curse (Echium plantagineum)*: for herbicide resistance.
- *Cotton bush (Gomphocarpus fruticosus)*: to investigate the effect of different phosphate levels on seed viability and the amount of rainfall required to initiate germination.
- *Blackberry (Rubus laudatus and Rubus fruticosus agg. – including Rubus anglocandicans, Rubus rugosus and Rubus ulmifolius)*: trial use of a backpack mister to apply herbicide. Follow up work is planned using Tordon granules / Picloram to see if granulated herbicide can control regeneration from the blackberry crown.
- *Bathurst burr (Xanthium spinosum)*: herbicide trial conducted on Woolibah Station using ethyl-ester / 2,4,D formulations applied by hand. All formulations of the 2,4-D gave good control of existing plants and prevented the formation of viable seeds; however, these treatments had no effect on new germinations. Treatments of Oust, Grazon and Tordon granules gave excellent control of new germinations. Further testing of these products is warranted.
- In addition, an agreement was made with staff of the Australian Defence Forces to assist with research on Garden Island for the control of arum lily (*Zantedeschia aethiopica*).

## Animal Pests

Several achievements were made in animal pest research during 2006/07. A PhD student from the University of Ballarat visited Western Australia in May 2007 to prepare samples for part of an isotope project investigating the diet of common starlings (*Sturnus vulgaris*).

The Invasive Animals CRC has agreed to an extension on the contract to undertake risk assessments for them in the next financial year, using a contract worker. A list of 40 animals to be assessed has been approved, and officers are attempting to engage a contractor.

A trial was initiated to assess dried meat sausage baits for fox control (with the approval of the Department's Animal Research Committee and the Animal Ethics Committee) at Yalgoo.

Considerable effort is being made to revise the WA 1080 product labels as a result of the national APVMA review of 1080 use. This will have flow-on effects for the Code of Practice, Standard Operating Procedures and various 'Farmnotes'. On-line training modules for the use of 1080 and strychnine, and the landholder training package for 1080 use, were also reviewed.

Mapping of the distribution and abundance of ten animal pest species and 98 weed species was completed as part of a coordinated effort to provide a set of national maps of these species as an audit of serious plant and animal pests in Australia.

## **Biosecurity Training, Standards and Compliance**

Significant progress was made with the training delivery for operational regulatory biosecurity activities. Induction training for border and post-border staff was delivered, including authorisation under the relevant legislation and accreditation for selected staff to perform export inspection on agricultural machinery.

The Interstate Certificate Assurance Inspector's course was implemented. Regional staff also undertook training to attain or maintain authorisation in the use of firearms and Schedule 7 poisons (1080 and strychnine).

A Landholder Information Package on the use of 1080 poisons and related procedures was drafted ready for comment and the code of practice was identified as an area for further review in order to clarify landholder obligations and mitigate risks associated with the use of 1080.

A Biosecurity Compliance and Investigations section was formed during the year to increase the capacity and capability to deal with non compliance to current and future legislation, including the *Agriculture and Related Resources Protection Act* (ARRPA). The Compliance section has already commenced a prosecution under ARRPA in relation to the illegal keeping of Rusa deer, a Declared Animal, which is prohibited in the State.

## **Incident Response**

Responses to a total of 60 animal and plant pest and disease incidents were undertaken during the year in regional and urban locations.

Incidents ranged from plant pests and diseases such as olive lace bug to reports of exotic animal pests such as sparrows at Port Hedland. Seventeen European wasp colonies were destroyed during this year. Seven of these were found via surveillance traps and ten as a result of public reporting.

The number of invasive pest bird species incursions increased in metropolitan and regional locations during the year. Perth residents made several reports of Indian Ringneck Parakeets which had escaped from secure enclosures.

National and statewide incidents included Australian Plague Locust (*Chortoicetes terminifera*), Chinese auger beetle and khapra beetle. The last mentioned incident, was of particular concern as khapra beetle are not known to be present in Australia and are considered to be one of the worlds worst pests of stored grain. The national PlantPlan (emergency plant pest response plan) was activated as a result of khapra beetles being detected in a Perth residence.

## **Plant Biosecurity**

The GrainGuard and HortGuard initiatives coordinated several large scale incident responses in accordance with national and state emergency management guidelines during the year.

Both Wheat Streak Mosaic Virus and khapra beetle, represented serious exotic incursions of production and trade significance for the grains industry.

The OrdGuard biosecurity initiative focused on building awareness programs in an effort to prevent the introduction of exotic pests and diseases from other parts of the State and the Northern Territory.

The Department examined the current quarantine measures for nursery stock imported from other States and Territories, identifying the following risk areas for review in consultation with industry Australia wide; compliance with pre-export requirements; measures for soil and potting mix; pre-export treatment of above ground parts of plants and conditions for premises (in Western Australia) receiving nursery stock from interstate prior to quarantine clearance (i.e. registered premises). The upgraded nursery stock importation requirements were implemented on 1 July 2007.

The Department's Plant Biosecurity Program is actively working with the CRC Plant Biosecurity at various levels and officers have been actively involved in the preparation of drafting instructions for regulations to be established under the proposed BAM Act.

## **Declared Plant Management**

A plant sample sent in from a Coorow farm by a DEC officer was identified as *Acacia erioloba*, an African species which is a declared plant assigned to categories P1; P2 for the whole of the State. Two large mature trees were present, and were thought to be over 70 years old. They will be poisoned then burnt to destroy any seeds. Images and plant samples and images were provided to the WA Herbarium.

In early April several naturalised populations of weedy cacti were discovered in the Goldfields and Pilbara, two radio interviews resulted in the reporting of several new infestations. Images and samples have been provided to the herbarium.

Several Biosecurity officers participated in a training and awareness-raising workshop conducted by two National Coordinators of the management programs for Boneseed, Bridal creeper and willows which are all Weeds of National Significance (WONS).

Samples of a willow species were collected from a riverside reserve in Bayswater and provided to the WA Herbarium. The infestation will need treatment before it spreads. An inspection of this site led to the discovery of Hibiscus (*Hibiscus mutabilis*) escaping from gardens and invading bushland. While this is the first recorded event of this happening in Western Australia, no action will be taken to declare this species.

The revised version of the popular weed identification guide *Western Weeds – a guide to the weeds of Western Australia* has been completed and is expected to be available by mid July. The new edition will be the standard reference for weed identifications by Departmental staff and many others.

Reports of declared aquatic plants such as water hyacinth, hydrocotyl and salvinia continue to be made in the Metropolitan area, resulting in several finds.

Inspections of used agricultural machinery being exported out of the State continue throughout the wheatbelt, where machinery dealers have been conducting online auctions. A total of 189 plant health certificates were issued for machinery going to the eastern states, mainly South Australia and Victoria. This is more than double the numbers for the two previous years.

## **Bedstraw Eradication Program**

Cabinet approval was obtained to make an ex-gratia payment to reimburse a producer for losses resulting from efforts to contain and eradicate a significant infestation of three horned bedstraw (*Galium tricornutum*) on his property at Cordering.

WA Farmers and the Pastoral and Graziers Association agreed to support arrangements under to establish industry funding regulations under the proposed BAM Act for the broadacre cropping sector to repay the Government the amount of the ex gratia payment.

A review of the eradication activities at the four infested sites in the 2006/07 reported that excellent progress was being made at all sites.

## **Animal Biosecurity**

Animal Biosecurity officers have been actively involved in the preparation of drafting instructions for regulations that are to be established under the proposed BAM Act.

Construction of the new stock yards at South Boulder to manage the importation of stock via the Great Central Road has commenced. Preparatory site works and connection of utilities has been completed. It is anticipated that construction will be completed within the next 12 months.

Industry consultation on animal biosecurity issues continued throughout the year via the five Industry Consultative Groups established for Cattle, Sheep and Goats, Pigs, Avian Species and Bee industries.

The Bait Production Unit (BPU) will change operation from the labour intensive dried bait production to sausage bait production. Delivery of the new flaker and mincer/mixer to the BPU is scheduled for Friday 15<sup>th</sup> June. Machinery will then require instalment and commissioning before sausage bait manufacturing can commence.

Negotiations will continue between DEC and DAFWA for the joint venture BPU and in the interim the APB Chair and BPU manager are proceeding with plans drawn up in 2005 for a new facility with the capacity to produce the state's bait requirements (agricultural and environmental) plus allow for possible expansion into commercial sales interstate.

### Production & issue of bait products – 2006/07

	Units Produced			Units Issued		
	04/05	05/06	06/07	04/05	05/06	06/07
One-shot Oats (pks)	2,580	1,722	2156	-	2,145	2171
1080 Ready to Use (pk)	492	672	600	456	760	524
1080 Conc Red (btl)	3,230	3,303	3156	3,695	2,702	3722
1080 Conc Black (btl)	166	273	115	232	253	146
1080 Rhodamine Oats 6.0g (100 btl)	-	258	1048	360	302	1040
1080 Rhodamine Oats 4.5g (100 btl)	376	108	0	12	72	42
1080 Rhodamine Oats (12 btl)	375	501	154	358	391	222
DMB (200 pk)	619,925	477,375	352175	610,600	456,600	387200
DMB (10 pk)	111,100	88,450	60900	111,500	90,300	60300
Strychnine 25gm	-	203	341	157	203	341

### Aerial baiting statistics

	Hours Flown			Baits Dropped			Ground Baits Produced		
	04/05	05/06	06/07	04/05	05/06	06/07	04/05	05/06	05/07
Kimberley	91	95	81	123,354	125,181	55,791	24,700	24,900	29,098
Pilbara	108	88	63	185,625	163,914	100,920	14,000	22,586	54,810
Gascoyne	43	66	49	70,687	100,000	68,168	~30,000	26,000	11,700
Meekatharra	112	51	68	126,259	68,447	91,008	97,159	46,434	113,004
Goldfields	229	0	132	325,154	0	200,375	169,040	189,100	273,750
Esperance	0	6	5	0	5,700	5,000	0	1,000	3,000
Eastern Wheatbelt	9	n/a	5	14,849	n/a	3537	200	n/a	n/a
<b>TOTAL</b>	<b>592</b>	<b>306</b>	<b>403</b>	<b>845,928</b>	<b>463,242</b>	<b>524,799</b>	<b>335,099</b>	<b>309,020</b>	<b>485,362</b>



The Pilbara baiting was delayed to November /December due to difficulty in sourcing meat. As a result some areas had received thunderstorms & pastoralists utilised baits for ground baiting rather than by air. This reduced plane hours used & increased ground bait numbers.

The Goldfields statistics include aerial/ground baitings in July/August 06, and in June/July 07. These two winter baitings were part of a trial to see if bait uptake by non-target species could be minimised by baiting in the colder months; however findings did not back this up, so winter aerial programs will probably not continue! Dedicated ZCA sponsored ground baitings were also carried out in Nov. 06 and in March/April 07. At last ZCA Meeting Members agreed that in the future, aerial/ground baiting programs will be conducted in the spring and autumn of each year. In addition, there will probably be one or two ground baitings; dependant on finances.

Increasingly, pastoralists are opting to forego the aerial option and are taking all, or at least a portion of their baits for ground baiting, (40% of total baits in 06-07)

In the Eastern Wheatbelt the cost of the production of aerial baits was met by the Department of Environment and Conservation with all baits being dropped over UCL land managed by DEC.

### **Feral Donkey Control Statistics**

	01/02	02/03	03/04	04/05	05/06	06/07
Donkeys destroyed	9,327	6,746	5,780	8269	9277	6117
Hours flown	861	6	580	725	905	613
Cost \$	692,000	498,000	510,950	542,328	687,790	470,298
Donkeys per hour	10.8	9.7	10.0	11.4	10.3	10
Cost per donkey	74	74	88	66	74	77
Cost per Hour	803	713	881	748	760	767
Radio Collars Fitted	457	414	470	488	475	490

The Kimberley/Pilbara donkey eradication project progressed well with 40 stations now declared to be donkey free.

### **State Barrier Fence**

A National Fence Administrator's Conference held in Newcastle NSW was attended by the Project Manager, State Barrier Fence. The Conference provided a good opportunity for information exchange between fence administrators from each mainland Australian State on best management practices, sources of funding and animal welfare issues.

Participants at the Conference considered an Animal Pest Manual which had been developed by the NSW Department of Primary Industries. Participants also considered information from One Steel (Waratah), regarding the take over of Smorgan Steel (Cyclone), on the effects of the take over and if Waratah plan to continue the manufacture of fabricated netting to the Cyclone specifications. This information was important to the Western Australia's State Barrier Fence project as there is currently large supplies of

certain fence material on hand that will need fabricated netting manufactured to a certain specification to match existing materials.

A contract to replace 15.6km of the State Barrier Fence at Gabyon/Pindathunna Station was awarded and work commenced. The contractor is due to complete this work in June 2007. A 1974 K17 grader, Furakawa front-end loader and 6 ton Isuzu tip truck were sold by tender, attracting better than expected sale prices for both pieces of machinery (\$51,471.00). These machines were large and cumbersome to shift from one place to another and, because of their age, were costly to maintain. Smaller, more versatile machinery will be purchased to replace the equipment that was sold. Contracts for the supply of a 90Hp front-end loader with a grader blade attachment on a three point linkage and a new truck have been awarded.

### **Introduction and keeping of Declared Animals**

Several importations of live, male cane toads were made during the year. The toads will be kept by tertiary institutions in Western Australia for scientific and educational purposes.

A further meeting of the Black Cockatoo Fruit Protection Committee was attended and a ministerial response for the WA Fruit Growers Association was prepared. It appears that at the current rate of destruction of Baudin's Black Cockatoo, an endangered species that is also a declared pest, the species will be extinct in about 10 years. A number of activities are underway, in concert with DEC officers, to alleviate the problem without the illegal destruction of cockatoos. These include: a noise workshop/field day scheduled for late July, further awareness-raising of best practice guidelines for scaring cockatoos and investigations into the costs and funding for netting high-value crops.

Facilitation of inspections of animals entering the State through quarantine checkpoints continued. A bearded dragon and a coastal python were intercepted at the Perth Domestic Airport cargo checkpoint. These were seized and re-exported by DEC as prohibited imports under the *Wildlife Conservation Act 1950*. A Barbary dove (*Streptopelia decaocto*), a prohibited Declared Animal was also intercepted at Eucla checkpoint. Arrangements were made to ensure secure transport and keeping of the animal while allowing temporary transit through Western Australia.

Confirmed reports of Indian Ringnecks in Jandakot, an Indian Ringneck at Mt Nasura has been captured while an Alexandrine parrot (*Psittacula eupatria*) has been confirmed in the wild at North Beach. Two Indian ringnecks were shot at Falcon and three Sulphur Crested Cockatoos were captured from the wild at Mundaring.

Action has commenced against an individual who is illegally keeping Rusa deer (*Cervus timorensis*) on properties east of Perth. The owner is due to appear in court in June to answer a prosecution notice. A Freedom of Information (FOI) application has been received by the Department regarding the declaration of rusa deer in 2003.

Further progress was made on the draft proposal for regulations under the proposed BAM Act for the keeping and exhibition of declared pests – a meeting between Department and DEC policy and operational staff was held to discuss the future regulation of pest bird species of aviculture in Western Australia and this confirmed that the proposed regulatory framework compares favourably with similar schemes around the country.

Progress towards the formation of the Swan Valley Rainbow Lorikeet Declared Species Group (DSG) continued, with the Department approving a funding proposal from the DSG.

DEC recently engaged a bird control operator, and it is hoped that joint activities can be undertaken to control bird problems around the city. Rainbow lorikeet (*Trichoglossus haematodus*) incursions at Balingup and Boddington were supported by project staff, including assisting in the use of the Incident Database and the Protocols for Emergency Management. A revised Indian Ringneck 'Pestnote', one of six being prepared with funding from the Bureau of Rural Sciences (BRS), was completed, using field information collected by project and biosecurity staff over the last few years. This will make the next five notes relatively easy to complete over the next two months.

### **Australian Plague Locusts**

In May 2006 the Department advised that a significant outbreak of Australian Plague Locust (APL) was predicted to occur across much of the agricultural area in spring of that year. A special allocation of \$7.4 million was made available for preparations to minimise the impacts of the locusts in spring.

The Department and the APB have, since 2000, implemented APL control activities to:

1. Ensure that agribusiness and landholders were well informed and equipped to prevent damage to crops and pastures from locusts; and
2. Identify areas with extremely high locust numbers and conduct locust control in those areas where there is extreme risk of the formation of damaging swarms.

Damage mitigation is achieved by the reduction of dense populations of nymphs and early adults by aerial and ground spraying with insecticide. The objectives of the APL program are to control large areas of dense locusts which present an extreme risk of forming highly mobile, damaging swarms; and ensuring landholders carry out control on their land, at their own cost, to prevent damage to pastures and crops for lower density and more widely dispersed locust populations.

The 2006 statewide APL control program was successfully undertaken with a total of 7,634 properties surveyed and 572,000 hectares of high density locust populations treated on a total of 1,182 properties.

The initial campaign, APL Response 2006, was successfully concluded in December 2006. A follow-up campaign, APL Response 2007, was initiated in January to deal with residual locust populations on the south coast from Albany to Ravensthorpe in March. A control program was implemented to mitigate the potential for this locust population to provide the catalyst for another serious outbreak in spring 2007 and to minimise damage to emerging crops and pastures in the autumn.

Summary results are tabulated below: The first campaign commenced on 16 October and was completed on 28 November. The second commenced on 5 February 2007 and finished on 16 March 2007.

### **2006/2007 Australian Plague Locusts Response summary**

	<b>Total # of properties larger than 100ha.</b>	<b># Hatched properties</b>	<b># Surveyed properties</b>	<b># Dept sprayed properties</b>	<b>Sprayed area (ha.)</b>
2006 PROGRAM	16,957	2,878	4,595	1,018	462,944
2007 PROGRAM	16,597	332	1,109	164	108,978
Total	16,957	3210	5,704	1,182	571,922

Over 200 Department personnel were involved in the campaigns. Savings were made in the use of staff through more efficient methods of surveying and rapid identification of target zones. Some savings were also made in costs associated with contractors.

Monitoring of locust numbers in controlled and uncontrolled areas indicates that approximately 85% of hatched locusts were controlled by concentrating treatments on the very high density populations. Even so there were significant numbers of locusts in some areas causing a nuisance to communities and impacting on events such as the Mt Barker races which were cancelled due to locust flights in the area.

Though difficult to quantify the benefits of the program in terms of reducing the number of locusts to establish a base population for a further outbreak in 2007 a study conducted by the Australian Bureau of Agriculture and Resource Economics (ABARE) in January 2007 assigned a benefit/cost ratio of early intervention such as this of 22:1. Benefit/costs analysis carried out on the 2006 APL program indicated that the most likely benefit cost ratio achieved by the program was 6.4 to 1.

General feedback received during and after the control programs was positive. A workshop was held with stakeholders including industry organisations, local government representatives, the Department of Health, DEC and Natural Resource Management groups on 18 March to discuss the program and funding responsibilities of locust control programs.

13 incidents were reported during the program. Two incidents were verified as accidental overspray with neither of these of any significant consequence. Two incidents involved allegations that sheep were spooked by aerial contractor aircraft. Two incidents of dead birds were reported and investigated.

## Starling Eradication Program

The State Government committed \$2.5 million towards the starling eradication program. A total of 629 starlings were removed from the eradication area between Condingup and Hopetoun during 2006-07. Six indigenous staff members commenced work in early 2007 to conduct surveillance of the coastal reserves between Stokes Inlet and Hopetoun and the swamp systems within the reserve.

An economic report on the potential impacts of a starling incursion was released in December 2006. The report was initiated by the Starling Reference Group and funded by the Invasive Animals CRC. The findings of the report indicated that Western Australia had the potential habitat area to support at least 12.5 million starlings and that such a population could consume in excess of 110,000 tonnes of food per year, of which two-thirds would come from commercially valuable sources such as horticulture and grains. The annual damage caused on this basis has been valued at \$21.2 million. The plausibility of these estimates has been corroborated using existing evidence on bird damage to crops.

A range of other costs, including management of urban roost situations, damage to property, clean-up costs, weed control, and the likely cost of recovery plans for displaced native birds, takes the estimate of annual damage done by starlings under a full infestation to at least \$30.0 million per year Cost-benefit of control.

### Summary of surveillance and activities

Location	Surveillance /action	Flocks sighted
Munglinup (Coomalbidgup – Mason Bay)	Surveillance from January to early May with radio tracking	Flocks ranging from 9 to 80 birds were observed on several properties
Condingup	Surveillance continuous 6 traps were put in place and two starlings captured. A more concentrated effort will be made in the spring / summer of 2007 in the Condingup area	Approximately 25 birds sighted.
East of the Coomalbidgup area towards Dalyup	Surveillance activities commenced  Surveillance in the greater Dalyup area was carried out following the rental of staff accommodation in the Coomalbidgup area.	A flock of approximately 40 birds were sighted on a property in this area and roost site was identified.
Eucla	Three officers continued with surveillance and trapping activities across	

	the Nullarbor from Coorabie in South Australia to Mundrabilla.	
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From the 1/07/06 to the 22/01/07 there were 3,085 property inspections made over 11,644 hours. In the same period of time 430 hours of staff time resulted in 327 birds being shot.

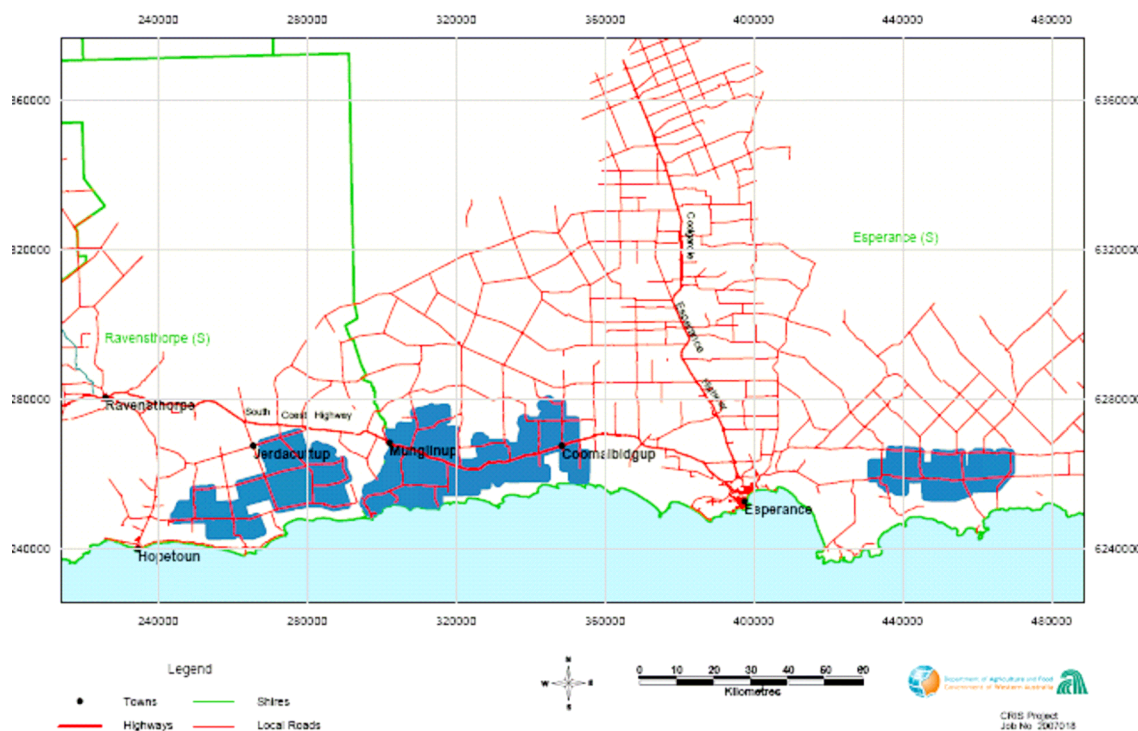
**Trapping results – 1/7/06 - 22/01/07**

Area	# Traps in use	# caught
Munglinup	85	300
Condingup	6	2
Eucla	25	93
Nullabor SA	22	84
Coorabie SA	15	468

**Starlings destroyed since 2000**

	00/01	01/02	02/03	03/04	04/05	05/06	06/07
Esperance (incl. Condingup, Coomalbidgup, Munglinup, Jerdacuttup and Mason Bay)	30	182	235	330	199	453	629
Eucla	30	28	7	6	21	25	93
South Australia	1,387	2,327	257	2,164	3,006	684	552

## South Coast Starling Infestation



## Skeleton Weed Program

Industry groups congratulated the Department on the high levels of landholder compliance during the skeleton weed search season. A small increase of three infested properties corresponded with a 20 percent increase in the infested area of 2,256 hectares infested. Over 1,100 properties were inspected for skeleton weed during the year.

The area known to be infested with skeleton weed as at 30 March 2007 was 2,256 hectares up from 1,750 hectares last year. Most of the increase was in the Yilgarn shire, with increased area also found in Nungarin, Lake Grace and Westonia shires

Letters were sent to 25 landholders who had failed to submit search returns by 15 February 2007 after staff had contacted them twice since February – 13 of the landholders were in Yilgarn shire and to 18 June all but two of the landholders contacted have now submitted returns. Compliance will be enforced on any landholder who does not submit paddock searching records.

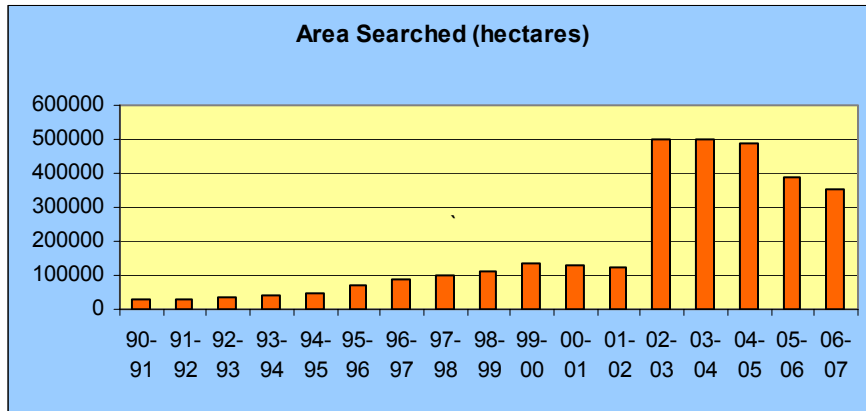
## Area searching

The total area searched in 2006-07 (350,000 ha) was down by 9% from 2005-06 (390,000 ha) (see Figure 2)

It would appear this reduction is a result of infested landholders failing to report the searching of both code 2 and 3 paddocks and any surveillance searching done during summer 2006-07. It has always been difficult to get landholders to provide records of

their surveillance searching despite the program requiring them to search all paddocks adjoining code 1 paddocks.

**Figure 2: Area Searched**



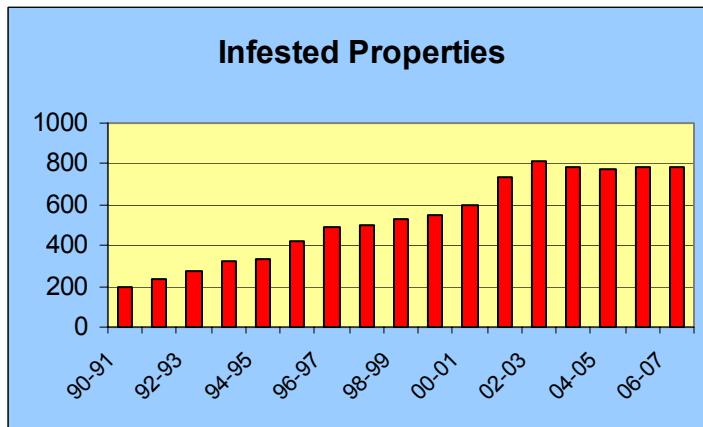
**Infested properties**

There are currently 788 properties known to be infested with skeleton weed in the WA agricultural area, a net increase of 3 on the 785 known infested properties at the start of the 2006-07 Program (Table 2). This is a small net increase in a year that was very favourable for skeleton weed recruitment with good summer rains in the eastern wheatbelt in January 2006.

The total number of infested properties continues to remain relatively stable, with increases in low infestation shires offset by the number of properties coming off the infested list in high infestation shires. Modelling by the department in 2002 showed this trend would occur in response to marked increases in search area. If the area searched can be increased and maintained at around 500,000 hectares then the number of infested properties will begin to fall over time as more the number removed exceed the number added to the infested list.

Most new infested properties recorded smaller infested areas, with the majority consisting of single plant finds.

**Figure 3: Number of Infested Properties**



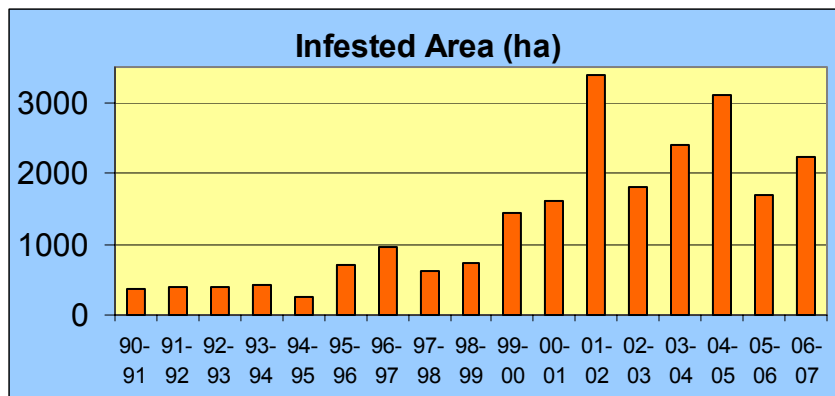


## Infested area

For 2006-07, the area known to be infested with skeleton weed increased to 2,218 ha, from 1,701 ha in 2005-06 (Figure 3). Most of this increase (some 350ha) was on properties within the heavily infested Yilgarn shire, with increases being recorded in Westonia, Nungarin, Lake Grace and Quairading. Of note is that for Quairading shire four new properties were reported taking the number of infested properties to five (one was removed) and a heightened awareness program is planned for this coming harvest period.

As previously mentioned a number of shires actually recorded similar or less infested area during the 2006-7 summer. One of the factors influencing the trend is likely to be the increased use of in-crop herbicides (such as Lontrel<sup>®</sup> to control broadacre infestations in the cropping phase, together with affected landholders undertaking follow-up inspections of infestations over the summer period.

**Figure 4: Area Infested with Skeleton Weed**



## Research

The Skeleton Weed Program continues to fund field research to determine the best management options for control of skeleton weed infestations. The work shows that skeleton weed can be controlled, without affecting yields, while eradication is being achieved. Failure to control skeleton weed infestations could result in very significant yield losses.

The trial at Lake Varley which has been continually cropped, after multiple applications of the residual herbicides Tordon 75D and Grazon, to cereals, lupins and canola since 1995 has been completed. The results indicate for that area even at the highest chemical rates (8 L/ha) cereals can be grown continuously. Canola needs a break of one year after treatment and lupins need at least two years after an application of 8 L/ha

The trials at Geraldton repeating the Lake Varley trial have been sown to wheat, lupins and canola despite the very dry conditions. Lupins and wheat have emerged.

The site at Mt Walker has been sown to lupins and the crop has emerged.

The site at Geranium in South Australia will be sown to barley in June. A new contract has been organised by Brad Rayner to replace last years as the operator was no longer working in South Australia. This year the experiment will be managed by South

Australian Research and Development Institute (SARDI), and considerable financial savings have been made with the new contract.

### **Chemicals**

Trials have shown that Grazon™ and its generics will give control of skeleton weed equivalent to that of Tordon™75D. At present Grazon™ is cheaper than Tordon™75D so the cost of treatment will be reduced. A permit has been obtained to allow the application of these products to skeleton weed infested properties in Western Australia. At present it is recommended that they be used at 5 L/ha compared to 7 L/ha for the use of Tordon™ 75D. Grazon™ was used along with Tordon™ 75D during winter 2006 without any affect on the number of infested squares that had plants regrown within square found during the 2006-07 search.

The product could also replace Tordon™ 75D when it is being used as a summer treatment as part of a mixture to prevent seeding on skeleton weed plants.

A new product has been shown to have activity on skeleton weed in trials in South Australia, and will be further tested this season. The product has components similar to Lontrel® and to the triclopyr in Grazon™. There may be issues of residues for growth of legumes the following season so further careful testing and planning will be needed to determine how it might fit into our farming systems in WA.

### **Local action groups (LAGs)**

Eight LAGs throughout the grain growing areas of the State were active to varying degrees during the 2005-06 program. These groups received a total of \$242,500 during the season to assist with the implementation of local strategies to facilitate the Program in their area.

In the heavily infested shires, full time LAG coordinators have done an excellent job of coordinating and implementing skeleton weed activities on a local level including application of herbicide in winter and their assistance to landholders has been invaluable.

The LAGs in general have been successful in developing localised strategies and providing support for affected growers, helping them to meet their obligations. Their continued activity will be an important part of the skeleton weed control strategy into the future. It is hoped to get some of the current in-active LAG's more active and functional during 2007-08.

## **INDEX OF NOTES TO THE FINANCIAL STATEMENTS**

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## Government goal

The government goal is to ensure that regional Western Australia is strong and vibrant.

The Agriculture Protection supports this goal by protecting the productive resource base of animal and plant based primary industries against the adverse economic impacts of animal and plant pests.

## Effectiveness Indicators 2006/07

These activities are aimed at preventing new incursions, at eradicating/controlling existing infestations of specific plant and animal pests, and at encouraging landholders to accept and to act on their legal responsibility for managing these pests on their land.

The methodology used to track this indicator changed with the decommissioning of the Field Reporting System at the end of the 2002/03 financial year and its replacement by the Inspection, Quarantine and Compliance System. The slight drop in percentages of infested properties in 2006/07 is likely to be a seasonal influence caused by the widespread dry conditions in agricultural areas. Properties that were affected with Australian Plague locust during the 2006/07 outbreak were not counted as having new infestations of declared plant pests.

### PI 1 Proportion of inspected properties with infestations of declared animal and plant pests

	03/04	04/05	05/06	06/07	06/07 Targets
Number of inspected properties	6,666	6,872	7,002	11,218	7000
Number of inspected properties With infestations:					
Declared animals	1,154	1,065	535	913	1000
Declared plants	3,969	3,441	2,679	2,722	3550
Total	5,123	4,506	3,214	3,635	4550
Proportion of inspected properties With infestations:					
Declared animals	17.3%	15.5%	7.6%	8.1%	14.5%
Declared plants	59.5%	50.1%	38.3%	24.2%	50%
Total	76.9%	65.6%	45.9%	32.4%	64.5%

The total property inspections undertaken in 2006/07 increased dramatically compared to that of the previous year due to the increased surveillance associated with the Australian Plague Locust outbreak. However the number and proportion of infested properties decreased, as only those properties that were heavily infested with Australian Plague locust and subsequently treated (1182) were counted as infested properties. Australian Plague locust would have been present on a significant proportion of the total number of properties that were inspected during the 2006/07 locust outbreak (7763); however

properties with light infestations of locusts were not counted as being infested, as treatment was left to the discretion of the landholder.

Property inspections to eradicate and control high risk animal and plant pests such as starlings and locust took precedence over the management of well established pest species such as rabbits, foxes, blackberry and arum lily. Redirecting inspectors to deal with these high risk pests, resulted in fewer inspections being carried out for the management of well established pests, which had a proportionate and decreased impact on the targeted level.

### **Efficiency Indicators**

The efficiency indicators for activities associated with the management of declared plants and animals relate to property contacts to inspect, provide advice or audit.

The number of property contacts is derived, in the main, from the Inspection, Quarantine & Compliance System (IQC). This database records almost all regulatory contact between landholders and Biosecurity Officers acting on the Board's behalf. Other data sources include reports from Biosecurity Program Managers and Regional Protection Managers who advise on formal written regulatory contact with landowners, and on contract control activities undertaken in relation to particular species including skeleton weed, feral donkeys and wild dogs.

The Board's total cost of services, as detailed in its 2006/07 Financial Statements was apportioned between the service outlined above on the basis of a detailed analysis of expenditure across all activities and to take into account the effect of increased allocations to starling eradication and locust control. The result is a baseline distribution of 50% of total costs for declared plants and 50% for declared animals. In previous years, these apportioned sub-totals were then further distributed between property contacts and control work in the ratio of 83%:17% respectively. An adjustment has been made for the 2006/07 year to account for the effect of the additional starling and locusts funding. The adjusted ratio for 2006/07 is 75%:25%.

In line with 2006/07 Budget Statements the efficiency indicators report on the total of property contacts for declared pests.

#### **PI 2 Cost per property contact (inspection, advice & audit) for declared pests**

	03/04	04/05	05/06	06/07	06/07 Targets
Total cost of property contacts	\$13.966m	\$15.939m	\$15,802m	\$21,498m	\$16,724
Number of property contacts	33,387	39,918	21,361	35,631	36,000
Cost/property contact	\$418	\$400	\$740	\$603	\$465

The number of contacts dealt with by Departmental Officers on the Board's behalf increased during the 2006/07 financial year, to 35,631 due to the increased surveillance activities of the starling program and a major outbreak of Australian Plague Locust during the spring of 2006 and summer of 2006/07.

The Board received additional funding from Government in 2006/07 for starling eradication and the locust program. Whilst there was an increase in the number property contacts during the year, the cost of these was greater than that the average over the three preceding years due to the high cost to plan and implement the starling eradication project.

There were 3085 inspections for starlings in 2006/07. Officers spent 11,644 hours carrying out surveillance on several hundred sites during the year. It is anticipated that average costs of property contacts for animal pests will also decline in 2007/08 as the operational phase of starling program continues.

Department Officer's surveyed over 7000 properties to determine the location and size of locust egg beds, in order to focus the locust control program on areas of high pest prevalence to prevent the build up of swarms.

Although there was a significant decline in weed prevalence during the year, as a result of the widespread dry conditions that occurred during the 2006 winter growing season, Department Officers were able to maintain the impetus of the skeleton weed eradication program, treating plants on 439 affected properties.

The Board's role in the eradication of high risk animal pests such as starlings and European wasps has become a primary focus of its work, taking precedence over the management of well established pest species such as rabbits. Landholders increasingly undertake their own control work for established pest species, or use the services of private contractors in lieu of Board/Departmental staff, with the latter increasingly adopting a monitoring and compliance role in relation to these established pest species. This trend towards Government management of the more serious pest outbreak is reflected in the starling eradication project and the response to the Australian Plague locust outbreak (a plant pest) in 2006/07.

## **APPENDICES**

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### **Appendix 1 – Freedom of Information (FOI)**

Under the MOU, the Department is responsible for managing the Board's information requirements and coordinating any associated FOI applications. The Department also holds a record of the Board's correspondence and publications.

FOI applications may be forwarded to:

Sarah Phillips  
FOI Coordinator  
Department of Agriculture and Food  
3 Baron-Hay Court  
South Perth WA 6151  
Telephone: (08) 9368 3387  
Fax: (08) 9368 5935

## **Appendix 2 – Customer Service Charter**

Under the terms of the MOU, the Board has adopted the Department's Customer Service Charter. Copies of the Charter are available from:

Department of Agriculture and Food ,  
3 Baron-Hay Court  
South Perth WA 6151; or  
any country office of the Department of Agriculture and Food .



## Appendix 3 - Current List of Declared Animals

Pursuant to Section 37 of the *Agriculture and Related Resources Protection Act 1976*, the Agriculture Protection Board hereby lists the classes of animals that are for the time being the subject of a declaration made under Section 35 of that Act, together with the matters specified pursuant to subsection (2) of that Section in relation to each class.

The following applies to the list below:

- If a species does not appear in this list and is not an indigenous animal or a fish (Class Pisces), it and hybrids thereof are prohibited as declared animals in categories A1, A2, A3. The meanings of those categories are summarised below. Of these species some (marked \*) have been assessed for entry into the state and have been rejected, so they remain prohibited. Prohibited species should be immediately reported.
- Unless otherwise specified, declarations cover the entire State of Western Australia.
- Bird species declared in categories A1, A2, A3 are not to be held in private, public or research facilities outside the statutory zoo except by government departments permitted for that purpose by the Board.
- If a species does not appear in this list and is an indigenous species, it is not regulated under the *Agriculture and Related Resources Protection Act 1976*, but may be regulated under other legislation.
- It is an offence to liberate or attempt to liberate declared animals or to fail to prevent them being at large.
- Conditions for introduction and keeping of declared animals are specified in the Declared Animals regulations or by Board decision and documentation is available showing requirements for each species.
- Of the species not subject to declaration that are exempt, some (marked #) occur in a commensal or feral state and advice may be obtained from the Agriculture Protection Board on control or management of problems which they may occasionally cause.

### Declaration categories under the *Agriculture and Related Resources Protection Act 1976*

**A1** Entry prohibited.

**A2** Subject to eradication in the wild.

**A3** Keeping prohibited.

**A4** Entry subject to Department of Agriculture and Food permits and/or conditions.

**A5** Numbers will be reduced/controlled.

**A6** Keeping subject to Department of Agriculture and food permits and/or conditions.

**A7** A management programme for each species outlines the area and conditions under which controls may be applied. Programmes are for the whole of the State or as indicated for each species.

### MAMMALS, BIRDS, REPTILES AND AMPHIBIANS LISTED ALPHABETICALLY BY COMMON NAME

Common Name	Scientific Name	Categories and Other Notes
Alpaca	<i>Lama pacos</i>	Exempt from declaration.

Amazon, Blue-fronted; Blue-fronted Parrot	<i>Amazona aestiva</i>	A1,A2,A3*
Amazon, Double yellow-headed ; Yellow-headed Parrot	<i>Amazona ochrocephala oratrix</i>	A1,A2,A3*
Amazon, Yellow-naped; Yellow-naped Parrot	<i>Amazona ochrocephala auropalliata</i>	A1,A2,A3*
Axolotl; Mexican Walking Fish	<i>Ambystoma mexicanum</i>	Exempt from declaration.
Bison, American (including hybrids thereof, but excluding Beefalo cattle and all animals of 37.5% and less bison genetic material)	<i>Bison bison</i>	A1,A2,A3
Beefalo cattle breed and all animals of 37.5% and less bison genetic material	<i>Bison bison x Bos taurus (37.5% or less bison genetic material)</i>	Exempt from declaration.
Blackbird; English Blackbird	<i>Turdus merula</i>	A1,A2,A3
Blackbuck	<i>Antilope cervicapra</i>	A4,A5,A6
Buffalo	<i>Bubalus bubalis</i>	A1,A2,A3 north of 20° parallel of latitude A5, A6 for remainder of state.
Bulbul, Red-vented	<i>Pycnonotus cafer</i>	A1,A2,A3
Bulbul, Red-whiskered	<i>Pycnonotus jocosus</i>	A1,A2,A3
Bullfinch; Eurasian Bullfinch	<i>Pyrrhula pyrrhula</i>	A1,A2,A3
Caique, Black-headed; Black-headed Parrot	<i>Pionites melanocephala</i>	A2,A4,A6
Caique, White-bellied; White-bellied Parrot	<i>Pionites leucogaster</i>	A2,A4,A6
Camel, Domestic	<i>Camelus dromedarius</i>	Exempt from declaration.
Camel, Feral	<i>Camelus dromedarius</i>	A4,A5,A6
Canary, Common	<i>Serinus canaria</i>	Exempt from declaration.
Canary, Yellow-fronted; Green Singing Finch	<i>Serinus mozambicus</i>	A2,A4,A6
Cardinal, Red-crested	<i>Paroaria coronata</i>	Exempt from declaration.
Cat	<i>Felis catus</i>	Exempt from declaration. (Feral Cat #)
Cattle	<i>Bos taurus &amp; Bos indicus</i>	Exempt from declaration.
Cattle, Banteng	<i>Bos javanicus</i>	A4,A5,A6
Chaffinch	<i>Fringilla coelebs</i>	A4,A5,A6
Chicken; Domestic Fowl; all bantams; Red Jungle Fowl	<i>Gallus gallus</i>	Exempt from declaration.
Cockatoo, Baudin's; Long-billed Black Cockatoo	<i>Calyptorhynchus baudinii</i>	A7 The municipal districts within the Perth

		Metropolitan Region and City of Albany and the Shires of Denmark, Plantagenet, Cranbrook, Gnowangerup, Tambellup, Broomehill, Kojonup, Woodanilling, West Arthur, Wagin, Katanning, Dumbleyung, Williams, Narrogin, Wickepin, Boddington, Wandering, Brookton, Pingelly, Cuballing, Corrigin, Serpentine Jarrahdale, Murray, Waroona, Harvey, Collie, Dardanup, Capel, Donnybrook/Balingup, Busselton, August/Margaret River, Nannup, Bridgetown/Greenbushes, Boyup Brook, Manjimup
Cockatoo, Sulphur-crested	<i>Cacatua galerita</i>	A4,A6 (whole of state) A2 (where at large, in areas south of the 20° parallel of latitude)
Condor, Andean	<i>Vultur gryphus</i>	A1,A2,A3 *
Conure, Golden-capped	<i>Aratinga auricapilla</i>	A2,A4,A6
Conure, Blue-throated	<i>Pyrrhura cruentata</i>	A1,A2,A3
Conure, Golden	<i>Aratinga guarouba</i>	A1,A2,A3
Conure, Pearly	<i>Pyrrhura lepida</i>	A1,A2,A3 *
Conure, Black-capped	<i>Pyrrhura rupicola</i>	A1,A2,A3
Conure, Green-cheeked	<i>Pyrrhura molinae</i>	A1, A2, A3*
Conure, Green-cheeked	<i>Pyrrhura molinae restricta</i>	A1,A2,A3 *
Conure, Jandaya	<i>Aratinga jandaya</i>	A2,A4,A6
Conure, Crimson-bellied	<i>Pyrrhura rhodogaster</i>	A1,A2,A3 *
Conure, Nanday	<i>Nandayus nenday</i>	A1,A2,A3 *
Conure, Peach-fronted; Golden-crowned Conure	<i>Aratinga aurea</i>	A2,A4,A6
Conure, Sun	<i>Aratinga solstitialis</i>	A2,A4,A6
Cordon-bleu, Blue-breasted; Blue-breasted Waxbill	<i>Uraeginthus angolensis</i>	A2,A4,A6
Cordon-bleu, Blue-capped	<i>Uraeginthus</i>	A2,A4,A6

	<i>cyanocephala</i>	
Cordon-bleu, Red-cheeked	<i>Uraeginthus bengalus</i>	A2,A4,A6
Corella, Little (Kimberley subspecies)	<i>Cacatua sanguinea sanguinea</i>	A7 Shires of Wyndham-East Kimberley and Derby-West Kimberley.
Corella, Little (Pilbara-Murchison and northern wheatbelt subspecies)	<i>Cacatua sanguinea westralensis</i>	A7 Shires of Carnarvon, Greenough, Irwin, Mingenew, Perenjori and Three Springs.
Corella, Western (Lake Muir subspecies)	<i>Cacatua pastinator pastinator</i>	A7 Shires of Boyup Brook, Cranbrook and Manjimup.
Corella, Western (northern and central wheatbelt subspecies)	<i>Cacatua pastinator butleri</i>	A7 Shires of Irwin, Mingenew, Morawa, Mullewa, Perenjori and Three Springs.
Crow, House; Indian or Ceylon Crow	<i>Corvus splendens</i>	A1,A2,A3
Deer, Fallow	<i>Dama dama</i>	A5,A6
Deer, Red; Wapiti; Elk	<i>Cervus elaphus</i>	A5,A6
Deer, species within the family Cervidae (including hybrids thereof) other than Red and Fallow Deer	<i>Cervidae</i> , (other than <i>Dama dama</i> and <i>Cervus elaphus</i> )	A1, A2, A3
Dingo	<i>Canis familiaris dingo</i>	A7
Dingo-dog hybrids	<i>Canis familiaris dingo</i> x <i>Canis familiaris familiaris</i>	A5
Dog, Domestic	<i>Canis familiaris familiaris</i>	A5 (when running wild in agricultural and pastoral areas)
Donkey, Domestic	<i>Equus asinus</i>	Exempt from declaration.
Donkey, Feral	<i>Equus asinus</i>	A4,A5,A6
Dove, Collared; Collared Turtle-dove; Indian Ring Dove; Barbary Dove (fawn or white variations)	<i>Streptopelia decaocto</i>	A1,A2,A6
Dove, Namaqua; Cape Dove	<i>Oena capensis</i>	A2,A4,A6
Dove, Ruddy Ground; Talpacoti	<i>Columbina talpacoti</i>	A2,A4,A6
Duck, Australian Wood; Maned Goose	<i>Chenonetta jubata</i>	A7 South-west and Eucla Divisions, excluding those

		municipal districts within the Perth Metropolitan Region.
Duck, domestic breeds only	<i>Anas spp.</i>	Exempt from declaration.
Duck, Mallard; Mallard	<i>Anas platyrhynchos</i>	Exempt from declaration.
Duck, Mandarin	<i>Aix galericulata</i>	A2,A4,A6
Duck, Muscovy	<i>Cairina moschata</i>	Exempt from declaration.
Emu	<i>Dromaius novaehollandiae</i>	A7
Euro	<i>Macropus robustus</i>	A7
Ferret, Domestic	<i>Mustela putorius furo</i>	Exempt from declaration.
Finch, Bamboo Parrot; Tawny-breasted Parrot Finch	<i>Erythrura hyperythra</i>	A2,A4,A6
Finch, Green-faced Parrot	<i>Erythrura viridifacies</i>	A1,A2,A3*
Finch, House	<i>Carpodacus mexicanus</i>	A1,A2,A3
Finch, Pin-tailed Parrot	<i>Erythrura prasina</i>	A1,A2,A3*
Finch, Red-billed Fire	<i>Lagonosticta senegala</i>	Exempt from declaration.
Finch, Red-headed Parrot	<i>Erythrura cyaneovirens</i>	A2,A4,A6
Finch, Red-throated Parrot; Red-faced Parrot Finch	<i>Erythrura psittacea</i>	Exempt from declaration.
Finch, Tri-coloured Parrot; Three-coloured Parrot Finch; Tanimbar Parrot Finch	<i>Erythrura tricolor</i>	A2,A4,A6
Fody, Madagascan Red; Madagascar Weaver	<i>Foudia madagascariensis</i>	A2,A4,A6
Fox; Red Fox	<i>Vulpes vulpes</i>	A5
Galah	<i>Cacatua roseicapilla</i>	A7
Goat, Domestic	<i>Capra hircus</i>	Exempt from declaration.
Goat, Feral	<i>Capra hircus</i>	A4,A5,A6
Goldfinch; Eurasian Goldfinch	<i>Carduelis carduelis</i>	Exempt from declaration.
Goose, Canada	<i>Branta canadensis</i>	A1,A2,A3*
Goose, Egyptian	<i>Alopchen aegyptiacus</i>	A2,A4,A6
Goose, Greylag and All Domestic Strains	<i>Anser anser</i>	Exempt from declaration.
Goose, Swan; Chinese Goose	<i>Anser cygnoides</i>	Exempt from declaration.
Grassquit, Blue-black; Jacarini Finch	<i>Volatinia jacarina</i>	Exempt from declaration.
Grassquit, Cuban; Cuban Finch	<i>Tiaris canora</i>	Exempt from declaration.
Greenfinch Himalayan; Black-headed Greenfinch; Yellow-breasted Greenfinch	<i>Carduelis spinoides</i>	A1,A2,A3*
Greenfinch, Oriental	<i>Carduelis sinica</i>	A2,A4,A6
Greenfinch; European Greenfinch	<i>Carduelis chloris</i>	A1,A2,A6
Grenadier, Purple; Purple Grenadier Waxbill	<i>Uraeginthus ianthinogaster</i>	A1,A2,A3*

Guinea Pig, Domestic	<i>Cavia porcellus</i>	Exempt from declaration.
Guineafowl, Helmeted	<i>Numida meleagris</i>	Exempt from declaration.
Horse	<i>Equus caballus</i>	A5 (when running wild in agricultural and pastoral areas)
Kangaroo, Red	<i>Macropus rufus</i>	A7
Kangaroo, Western Grey	<i>Macropus fuliginosus</i>	A7
Llama	<i>Lama glama</i>	Exempt from declaration.
Lorikeet, Rainbow	<i>Trichoglossus haematodus</i>	A5 in the Perth Metropolitan area A2 (where at large, in areas south of the 20° parallel of latitude, excluding the Perth Metropolitan area).
Lory, Black-capped	<i>Lorius lory</i>	A1,A2,A3 *
Lory, Chattering	<i>Lorius garrulus</i>	A1,A2,A3*
Lory, Dusky	<i>Pseudeos fuscata</i>	A2,A4,A6
Lory, Red	<i>Eos bornea</i>	A1,A2,A3*
Lory, Yellow-bibbed	<i>Lorius chlorocercus</i>	A1,A2,A3 *
Lovebird species hybrids	<i>Agapornis spp.</i>	A2,A4,A6
Lovebird, Black-cheeked	<i>Agapornis nigrigenis</i>	A2,A4,A6
Lovebird, Fischer's	<i>Agapornis fischeri</i>	A2,A4,A6
Lovebird, Masked	<i>Agapornis personatus</i>	A2,A4,A6
Lovebird, Nyasa	<i>Agapornis lilianae</i>	A2,A4,A6
Lovebird, Peach-faced	<i>Agapornis roseicollis</i>	A2,A4,A6
Macaw, Blue and Yellow; Blue and Gold Macaw	<i>Ara ararauna</i>	A2,A4,A6
Macaw, Green-winged	<i>Ara chloropterus</i>	A2,A4,A6
Macaw, Red-fronted	<i>Ara rubrogenys</i>	A2,A4,A6
Macaw, Red-shouldered; Hahn's Macaw	<i>Ara nobilis; Diopsittaca nobilis</i>	A1,A2,A3*
Macaw, Hyacinth	<i>Anodorhynchus hyacinthinus</i>	A2,A4,A6
Macaw, Scarlet	<i>Ara macao</i>	A2,A4,A6
Mannikin, Bronze-winged; Bronze Mannikin; Hooded Weaver	<i>Lonchura cucullata</i>	A2,A4,A6
Mannikin, Chestnut; Tri-coloured Mannikin; Black-headed Munia; Black-headed Nun	<i>Lonchura malacca</i>	A1,A2,A6
Mannikin, Nutmeg; Spice Finch; Spotted Munia; Scaly-breasted Munia	<i>Lonchura punctulata</i>	A1,A2,A6

Mannikin, Rufous-backed; Rufous-backed Munia; Red-backed Mannikin; Chestnut Munia; Brown-backed Munia	<i>Lonchura bicolour nigriceps</i>	A1,A2,A3*
Mesia, Silver-eared	<i>Leiothrix argenteauris</i>	A1,A2,A3*
Mouse, House	<i>Mus musculus</i>	Exempt from declaration. #
Munia, White-headed	<i>Lonchura maja</i>	A2,A4,A6
Munia, White-rumped; Bengalese Mannikin	<i>Lonchura striata</i>	A2,A4,A6
Myna, Common; Indian Myna(h); Indian House Myna(h)	<i>Acridotheres tristis</i>	A1,A2,A3
Ostrich	<i>Struthio camelus</i>	A5 (when running wild in agricultural and pastoral areas)
Parakeet, Alexandrine	<i>Psittacula eupatria</i>	A2,A4,A6
Parakeet, Blossom-headed	<i>Psittacula roseata</i>	A1,A2,A3
Parakeet, Derbyan	<i>Psittacula derbiana</i>	A2,A4,A6
Parakeet, Malabar	<i>Psittacula columboides</i>	A2,A4,A6
Parakeet, Moustached	<i>Psittacula alexandri</i>	A2,A4,A6
Parakeet, Plum-headed	<i>Psittacula cyanocephala</i>	A2,A4,A6
Parakeet, Red-fronted; Red-fronted Kakariki	<i>Cyanoramphus novaezelandiae</i>	A2,A4,A6
Parakeet, Rose-ringed; Indian or African Ringneck Parrot or Parakeet	<i>Psittacula krameri</i>	A2,A4,A6
Parakeet, Yellow-fronted; Yellow-fronted Kakariki	<i>Cyanoramphus auriceps</i>	A2,A4,A6
Parrot, Cuban	<i>Amazona leucocephala</i>	A1,A2,A3*
Parrot, Grey; African Grey Parrot	<i>Psittacus erithacus</i>	A1,A2,A3*
Parrot, Meyer's; Brown Parrot	<i>Poicephalus meyeri</i>	A2,A4,A6
Parrot, Orange-winged	<i>Amazona amazonica</i>	A1,A2,A3*
Parrot, Red-bellied	<i>Poicephalus rufiventris</i>	A1,A2,A3*
Parrot, Red-capped; WA King Parrot	<i>Purpureicephalus spurius</i>	A7 Municipal districts of the Shires of Bridgetown-Greenbushes, Capel, Chittering, Donnybrook-Balingup, Harvey, Kalamunda, Manjimup, Mundaring, Murray, Plantagenet, Serpentine-Jarrahdale, Swan, and the City of Armadale.
Parrot, Red-fronted; Jardine's	<i>Poicephalus gulielmi</i>	A1,A2,A3*

Parrot		
Parrot, Senegal	<i>Poicephalus senegalus</i>	A1,A2,A3*
Parrot, Western Grey; African Grey Parrot	<i>Psittacus erithacus timneh</i>	A1,A2,A3*
Partridge, Chukar; Chukor or Chukka Partridge	<i>Alectoris chukar</i>	A2,A4,A6
Peafowl, Common	<i>Pavo cristatus</i>	Exempt from declaration.
Peafowl, Green	<i>Pavo muticus</i>	Exempt from declaration.
Pheasant, Golden	<i>Chrysolophus pictus</i>	Exempt from declaration.
Pheasant, Himalayan Monal; Impeyan Pheasant	<i>Lophophorus impejanus</i>	Exempt from declaration.
Pheasant, Kalij	<i>Lophura leucomelanos</i>	Exempt from declaration.
Pheasant, Lady Amherst's	<i>Chrysolophus amherstiae</i>	Exempt from declaration.
Pheasant, Reeves'	<i>Syrmaticus reevesii</i>	Exempt from declaration.
Pheasant, Ring-necked	<i>Phasianus colchicus</i>	A2,A4,A6
Pheasant, Siamese Fireback	<i>Lophura diardi</i>	Exempt from declaration.
Pheasant, Silver	<i>Lophura nychthemera</i>	A2,A4,A6
Pheasant, Swinhoe's	<i>Lophura swinhoii</i>	Exempt from declaration.
Pig, Domestic	<i>Sus scrofa</i>	Exempt from declaration.
Pig, Feral	<i>Sus scrofa</i>	A4,A5,A6
Pigeon, Domestic; Rock Pigeon	<i>Columba livia</i>	Exempt from declaration. #
Pigeon, Luzon Bleeding Heart	<i>Gallicolumba luzonica</i>	Exempt from declaration.
Pigeon, White-breasted Ground; Jobi Island Dove	<i>Gallicolumba jobiensis</i>	Exempt from declaration.
Pytilia, Crimson-winged; Aurora Finch	<i>Pytilia phoenicoptera</i>	Exempt from declaration.
Pytilia, Green-winged; Melba Finch	<i>Pytilia melba</i>	Exempt from declaration.
Pytilia, Yellow-winged	<i>Pytilia hypogrammica</i>	A2, A4, A6
Quail, Bobwhite; Northern Bobwhite	<i>Colinus virginianus</i>	A1,A2,A3*
Quail, California	<i>Lophortyx californica</i>	A1,A2,A3
Quail, Japanese	<i>Coturnix japonica</i>	A2,A4,A6
Quelea, Red-billed; Red-billed Weaver; Dioch	<i>Quelea quelea</i>	A1,A2,A3
Rabbit, domestic and commercial breeds, NOT EUROPEAN WILD RABBIT	<i>Oryctolagus cuniculus</i>	A5 (running wild)
Rabbit, European Wild	<i>Oryctolagus cuniculus</i>	A1,A3,A5
Rat, Black	<i>Rattus rattus</i>	Exempt from declaration. #
Rat, Brown	<i>Rattus norvegicus</i>	Exempt from declaration. #
Rat, Long-haired	<i>Rattus villosissimus</i>	A7 Municipal district of the Shire of Wyndham-East Kimberley.



Raven, Australian	<i>Corvus coronoides</i>	A7 Eucla and South-west Divisions, excluding those municipal districts within the Perth Metropolitan Region.
Redpoll	<i>Carduelis flammea</i>	A4,A5,A6
Rhea, Greater	<i>Rhea americana</i>	A4,A5,A6
Ringneck, Australian; Port Lincoln Ringneck; Twenty-eight Parrot	<i>Barnardius zonarius</i>	A7 South-west Division, excluding those municipal districts within the Perth Metropolitan Region and the Cities of Albany, Bunbury and Mandurah.
Robin, Pekin	<i>Leiothrix lutea</i>	A1, A2, A3*
Scaup, New Zealand	<i>Aythya novaeseelandiae</i>	A2,A4,A6
Seed eater, White-rumped; Grey Singing Finch	<i>Serinus leucopygius</i>	A1, A2, A3*
Seed eater Yellow-rumped; Angolan Singing Finch	<i>Serinus atrogularis</i>	A1,A2,A3*
Sheep	<i>Ovis aries</i>	Exempt from declaration.
Shelduck, Australian; Mountain Duck	<i>Tadorna tadornoides</i>	A7 South-west and Eucla Divisions, excluding those municipal districts within the Perth Metropolitan Region.
Shelduck, Paradise	<i>Tadorna variegata</i>	A2,A4,A6
Shelduck, Ruddy	<i>Tadorna ferruginea</i>	A1,A2,A3 *
Silverbill, African	<i>Lonchura cantans</i>	A1,A2,A3
Silverbill, Indian; White-throated Munia; Common Silverbill	<i>Lonchura malabarica</i>	A2,A4,A6
Silvereye	<i>Zosterops lateralis</i>	A7 South-west Division.
Siskin, European; Spruce Siskin	<i>Carduelis spinus</i>	A2,A4,A6
Siskin, Hooded; Yellow Siskin; Black-hooded Yellow	<i>Carduelis magellanica</i>	A2, A4, A6
Siskin, Red; Venezuelan Siskin; Black-hooded Red Siskin	<i>Carduelis cucullata</i>	A2,A4,A6
Sparrow, House	<i>Passer domesticus</i>	A1,A2,A3
Sparrow, Java; Paddy Finch	<i>Padda oryzivora</i>	A4,A5,A6 (In areas south of 26 <sup>o</sup> parallel of latitude) A1,A2,A3

		(rest of state)
Sparrow, Paradise; Aberdeen Finch; Red-headed Amadina	<i>Amadina erythrocephala</i>	A2,A4,A6
Sparrow, Tree; Eurasian Tree Sparrow	<i>Passer montanus</i>	A1,A2,A3
Squirrel, Indian Palm	<i>Funambulus pennanti</i>	A1,A3,A5
Starling, Common	<i>Sturnus vulgaris</i>	A1,A2,A3
Strawberry Finch, Green; Green, Munia; Green Avadavat	<i>Amandava formosa</i>	A2,A4,A6
Strawberry Finch, Red; Red Munia; Red or Indian Avadavat; Tiger Finch; Red Waxbill	<i>Amandava amandava</i>	A2,A4,A6
Swan, Mute; White Swan	<i>Cygnus olor</i>	Exempt from declaration.
Thrush, Song; English Song Thrush	<i>Turdus philomelos</i>	A1,A2,A3
Toad, African	<i>Xenopus laevis</i>	A1,A2,A3
Toad, Cane; Giant Toad	<i>Bufo marinus</i>	A1,A2,A3
Turkey, Common	<i>Meleagris gallopavo</i>	Exempt from declaration.
Turtle-Dove, Laughing	<i>Streptopelia senegalensis</i>	Exempt from declaration. #
Turtle-Dove, Spotted	<i>Streptopelia chinensis</i>	Exempt from declaration. #
Twin-spot, Dybowski's	<i>Euschistospiza dybowskii</i>	A2,A4,A6
Twin-spot, Peters'	<i>Hypargos niveoguttatus</i>	A1,A2,A3*
Wallaby, Agile	<i>Macropus agilis</i>	A7 Municipal districts of the Shires of Wyndham-East Kimberley, West Kimberley, Halls Creek and Broome.
Waxbill, Black-rumped; Red-eared Waxbill	<i>Estrilda troglodytes</i>	A2,A4,A6
Waxbill, Common; St Helena Waxbill	<i>Estrilda astrild</i>	A2,A4,A6
Waxbill, Lavender; Lavender Finch	<i>Estrilda caerulescens</i>	Exempt from declaration.
Waxbill, Orange-cheeked	<i>Estrilda melpoda</i>	A2,A4,A6
Waxbill, Violet-eared; Common Grenadier	<i>Uraeginthus granatina</i>	A1,A2,A3*
Waxbill, Zebra; Golden-breasted Waxbill; Orange-breasted Waxbill	<i>Amandava subflava</i>	Exempt from declaration.
Weaver, Cut-throat; Cut-throat Finch; Ribbon Finch	<i>Amadina fasciata</i>	A2,A4,A6
Weaver, Grenadier; Red Bishop; Orange Bishop Weaver; Northern Red Bishop Weaver	<i>Euplectes orix</i>	A4,A5,A6
Yellowhammer	<i>Emberiza citrinella</i>	A4,A5,A6

**INSECTS AND MOLLUSCS LISTED ALPHABETICALLY BY COMMON NAME**

<b>Common Name</b>	<b>Scientific Name</b>	<b>Categories and Other Notes</b>
Ant, Argentine	<i>Iridomyrmex humilis</i>	A1,A5
Beetle, Confused Flour	<i>Tribolium confusum</i>	A1,A5
Beetle, Flat Grain	<i>Cryptolestes spp</i>	A1,A5
Beetle, Khapra	<i>Trogoderma granarium</i>	A1,A5
Beetle, Rust-red Flour	<i>Tribolium castaneum</i>	A1,A5
Beetle, Sawtooth Grain	<i>Oryzaephilus surinamensis</i>	A1,A5
Beetle, Warehouse	<i>Trogoderma variabile</i>	A1,A5
Borer Boxwood	<i>Heterobostrychus brunneus</i> Murr	A1, A2, A3
Borer, European House	<i>Hylotrupes bajulus</i>	A2,A3 or those areas of the State constituted to be Priority Management Zones under the <i>ARRPA EHB Regulations</i> A1,A3 for remainder of State
Borer, Lesser Grain	<i>Rhyzopertha dominica</i>	A1,A5
Drywood termite	<i>Cryptotermes domesticus (Haviland)</i>	A1, A2, A3
Fly, Mediterranean Fruit	<i>Ceratitus capitata</i>	A1,A2
Fly, Queensland Fruit	<i>Bactrocera tryoni</i>	A1,A2
Grasshopper, Small Plague	<i>Austroicetes cruciata</i>	A5
Lesser auger beetle	<i>Heterobostrychus aequalis (Waterhouse)</i>	A1, A2, A3
Locust, Australian Plague	<i>Chortoicetes terminifera</i>	A5
Moth, Angoumois Grain	<i>Sitotroga cerealella</i>	A1,A5
Moth, Codling	<i>Cydia pomonella</i>	A1,A2
Moth, Indian Meal	<i>Plodia interpunctella</i>	A1,A5
Moth, Warehouse	<i>Ephestia spp</i>	A1,A5
Snail, Green	<i>Helix aperta</i>	A1,A2,A3
Snail, Liver-fluke; Lymnaea Snail	<i>Lymnaea viridis</i>	A1,A3,A5
Snail, Liver-fluke; Lymnaea Snail	<i>Lymnaea auricularia</i>	A1,A3,A5
Snail, Liver-fluke; Lymnaea Snail	<i>Lymnaea peregra</i>	A1,A3,A5
Snail, Liver-fluke; Lymnaea Snail	<i>Austropeplea tomentosa</i>	A1,A3,A5
Snail, Liver-fluke; Lymnaea Snail; American Ribbed Fluke Snail	<i>Pseudosuccinia columella</i>	A1,A3,A5
Termite, Giant	<i>Mastotermes darwiniensis</i>	A1,A5
Trogoderma	<i>Trogoderma spp.</i>	A1,A5

Wasp, European	<i>Vespula germanica</i>	A1,A2,A3
Weevil, Granary	<i>Sitophilus granarius</i>	A1,A5
Weevil, Rice	<i>Sitophilus oryzae</i>	A1,A5
West Indian drywood termite	<i>Cryptotermes brevis</i>	A1, A2, A3
Western drywood termite	<i>Incisitermes minor</i> (Hagen	A1, A2, A3

**MAMMALS, BIRDS, REPTILES AND AMPHIBIANS LISTED ALPHABETICALLY BY SCIENTIFIC NAME**

<b>Scientific Name</b>	<b>Common Name</b>	<b>Categories and Other Notes</b>
<i>Acridotheres tristis</i>	Myna, Common; Indian Myna(h); Indian House Myna(h)	A1,A2,A3
<i>Agapornis fischeri</i>	Lovebird, Fischer's	A2,A4,A6
<i>Agapornis lilianae</i>	Lovebird, Nyasa	A2,A4,A6
<i>Agapornis nigrigenis</i>	Lovebird, Black-cheeked	A2,A4,A6
<i>Agapornis personatus</i>	Lovebird, Masked	A2,A4,A6
<i>Agapornis roseicollis</i>	Lovebird, Peach-faced	A2,A4,A6
<i>Agapornis spp.</i>	Lovebird species hybrids	A2,A4,A6
<i>Agapornis taranta</i>	Lovebird, Black-winged; Abyssinian Lovebird	A2,A4,A6
<i>Aix galericulata</i>	Duck, Mandarin	A2,A4,A6
<i>Alectoris chukar</i>	Partridge, Chukar; Chukor or Chukka Partridge	A2,A4,A6
<i>Alopchen aegyptiacus</i>	Goose, Egyptian	A2,A4,A6
<i>Ambystoma mexicanum</i>	Axolotl; Mexican Walking Fish	Exempt from declaration
<i>Amadina erythrocephala</i>	Sparrow, Paradise; Aberdeen Finch; Red-headed Amadina	A2,A4,A6
<i>Amadina fasciata</i>	Weaver, Cut-throat; Cut-throat Finch; Ribbon Finch	A2,A4,A6
<i>Amandava amandava</i>	Strawberry Finch, Red; Red Munia; Red or Indian Avadavat; Tiger Finch; Red Waxbill	A2,A4,A6
<i>Amandava formosa</i>	Strawberry Finch, Green; Green, Munia; Green Avadavat	A2,A4,A6
<i>Amandava subflava</i>	Waxbill, Zebra; Golden-breasted Waxbill; Orange-breasted Waxbill	Exempt from declaration.

<i>Amazona aestiva</i>	Amazon, Blue-fronted; Blue-fronted Parrot	A1,A2,A3*
<i>Amazona amazonica</i>	Parrot, Orange-winged	A1,A2,A3*
<i>Amazona leucocephala</i>	Parrot Cuban	A1,A2,A3*
<i>Amazona ochrocephala auropalliata</i>	Amazon, Yellow-naped; Yellow-naped Parrot	A1,A2,A3*
<i>Amazona ochrocephala oratrix</i>	Amazon, Double yellow- headed ; Yellow-headed Parrot	A1,A2,A3*
<i>Anas platyrhynchos</i>	Duck, Mallard; Mallard	Exempt from declaration.
<i>Anas spp.</i>	Duck, domestic breeds only	Exempt from declaration.
<i>Anodorhynchus hyacinthinus</i>	Macaw, Hyacinth	A2,A4,A6
<i>Anser anser</i>	Goose, Greylag and All Domestic Strains	Exempt from declaration.
<i>Anser cygnoides</i>	Goose, Swan; Chinese Goose	Exempt from declaration
<i>Antilope cervicapra</i>	Blackbuck	A4,A5,A6
<i>Ara ararauna</i>	Macaw, Blue and Yellow; Blue and Gold Macaw	A2,A4,A6
<i>Ara chloropterus</i>	Macaw, Green-winged	A2,A4,A6
<i>Ara macao</i>	Macaw, Scarlet	A2,A4,A6
<i>Ara nobilis; Diopsittaca nobilis</i>	Macaw, Red-shouldered; Hahn's Macaw	A1,A2,A3*
<i>Ara rubrogenys</i>	Macaw, Red-fronted	A2,A4,A6
<i>Aratinga aurea</i>	Conure, Peach-fronted; Golden-crowned Conure	A2,A4,A6
<i>Aratinga auricapilla</i>	Conure, Golden-capped	A2,A4,A6
<i>Aratinga guarouba</i>	Conure, Golden	A1,A2,A3 *
<i>Aratinga jandaya</i>	Conure, Jandaya	A2,A4,A6
<i>Aratinga solstitialis</i>	Conure, Sun	A2,A4,A6
<i>Aythya novaeseelandiae</i>	Scaup, New Zealand	A2,A4,A6
<i>Barnardius zonarius</i>	Ringneck, Australian; Port Lincoln Ringneck; Twenty-eight Parrot	A7 South-west Division, excluding those municipal districts within the Perth Metropolitan Region and the Cities of Albany, Bunbury and Mandurah.
<i>Bison bison</i>	Bison, American (including hybrids thereof, but excluding Beefalo cattle and all animals of 37.5% and	A1,A2,A3

	less bison genetic material)	
<i>Bison bison x Bos taurus (37.5% or less bison genetic material)</i>	Beefalo cattle breed and all animals of 37.5% and less bison genetic material	Exempt from declaration.
<i>Bos javanicus</i>	Cattle, Banteng	A4,A5,A6
<i>Bos taurus &amp; Bos indicus</i>	Cattle	Exempt from declaration.
<i>Branta canadensis</i>	Goose, Canada	A1,A2,A3*
<i>Bubalus bubalis</i>	Buffalo	A1,A2,A3 north of 20° parallel of latitude A5, A6 for remainder of state.
<i>Bufo marinus</i>	Toad, Cane; Giant Toad	A1,A2,A3
<i>Cacatua galerita</i>	Cockatoo, Sulphur-crested	A4,A6 (whole of state) A2 (where at large, in areas south of the 20° parallel of latitude)
<i>Cacatua pastinator butleri</i>	Corella, Western (northern and central wheatbelt subspecies)	A7 Shires of Irwin, Mingenew, Morawa, Mullewa, Perenjori and Three Springs.
<i>Cacatua pastinator pastinator</i>	Corella, Western (Lake Muir subspecies)	A7 Shires of Boyup Brook, Cranbrook and Manjimup.
<i>Cacatua roseicapilla</i>	Galah	A7
<i>Cacatua sanguinea sanguinea</i>	Corella, Little (Kimberley subspecies)	A7 Shires of Wyndham-East Kimberley and Derby-West Kimberley.
<i>Cacatua sanguinea westralensis</i>	Corella, Little (Pilbara-Murchison and northern wheatbelt subspecies)	A7 Shires of Carnarvon, Greenough, Irwin, Mingenew, Perenjori and Three Springs.
<i>Cairina moschate</i>	Duck, Muscovy	Exempt from declaration.

<i>Calyptorhynchus baudinii</i>	Cockatoo, Baudin's; Long-billed Black Cockatoo	A7 The municipal districts within the Perth Metropolitan Region and City of Albany and the Shires of Denmark, Plantagenet, Cranbrook, Gnowangerup, Tambellup, Broomehill, Kojonup, Woodanilling, West Arthur, Wagin, Katanning, Dumbleyung, Williams, Narrogin, Wickopin, Boddington, Wandering, Brookton, Pingelly, Cuballing, Corrigin, Serpentine Jarrahdale, Murray, Waroona, Harvey, Collie, Dardanup, Capel, Donnybrook/Balingup, Busselton, August/Margaret River, Nannup, Bridgetown/Greenbushes, Boyup Brook, Manjimup
<i>Camelus dromedarius</i>	Camel, Domestic	Exempt from declaration.
<i>Camelus dromedarius</i>	Camel, Feral	A4,A5,A6
<i>Canis familiaris dingo</i>	Dingo	A7
<i>Canis familiaris dingo</i> x <i>Canis familiaris familiaris</i>	Dingo-dog hybrids	A5
<i>Canis familiaris familiaris</i>	Dog, Domestic	A5 (when running wild in agricultural and pastoral areas)
<i>Capra hircus</i>	Goat, Domestic	Exempt from declaration.
<i>Capra hircus</i>	Goat, Feral	A4,A5,A6
<i>Carduelis carduelis</i>	Goldfinch; Eurasian Goldfinch	Exempt from declaration.
<i>Carduelis chloris</i>	Greenfinch; European Greenfinch	A1,A2,A6
<i>Carduelis cucullata</i>	Siskin, Red; Venezuelan Siskin; Black-hooded Red Siskin	A2,A4,A6
<i>Carduelis flammea</i>	Redpoll	A4,A5,A6
<i>Carduelis magellanica</i>	Siskin, Hooded; Yellow Siskin; Black-hooded Yellow	A2,A4,A6

<i>Carduelis spinoides</i>	Greenfinch Himalayan; Black-headed Greenfinch, Yellow- breasted Greenfinch	A1,A2,A3*
<i>Carduelis spinus</i>	Siskin, European; Spruce Siskin	A2,A4,A6
<i>Carduelis sinica</i>	Greenfinch, Oriental	A2,A4,A6
<i>Carpodacus mexicanus</i>	Finch, House	A1,A2,A3
<i>Cavia porcellus</i>	Guinea Pig, Domestic	Exempt from declaration.
<i>Cervidae</i> (other than <i>Dama dama</i> and <i>Cervus elaphus</i> )	Deer, species within the family Cervidae (including hybrids thereof) other than Red and Fallow Deer	A1, A2, A3
<i>Cervus elaphus</i>	Deer, Red; Wapiti; Elk	A5,A6
<i>Chenonetta jubata</i>	Duck, Australian Wood; Maned Goose	A7 South-west and Eucla Divisions, excluding those municipal districts within the Perth Metropolitan Region.
<i>Chrysolophus amherstiae</i>	Pheasant, Lady Amherst's	Exempt from declaration.
<i>Chrysolophus pictus</i>	Pheasant, Golden	Exempt from declaration.
<i>Colinus virginianus</i>	Quail, Bobwhite; Northern Bobwhite	A1,A2,A3*
<i>Columba livia</i>	Pigeon, Domestic; Rock Pigeon	Exempt from declaration. #
<i>Columbina talpacoti</i>	Dove, Ruddy Ground; Talpacoti	A2,A4,A6
<i>Corvus coronoides</i>	Raven, Australian	A7 Eucla and South-west Divisions, excluding those municipal districts within the Perth Metropolitan Region.
<i>Corvus splendens</i>	Crow, House; Indian or Ceylon Crow	A1,A2,A3
<i>Coturnix japonica</i>	Quail, Japanese	A2,A4,A6
<i>Cyanoramphus auriceps</i>	Parakeet, Yellow- fronted; Yellow-fronted Kakariki	A2,A4,A6
<i>Cyanoramphus novaezelandiae</i>	Parakeet, Red-fronted; Red-fronted Kakariki	A2,A4,A6
<i>Cygnus olor</i>	Swan, Mute; White	Exempt from declaration.



	Swan	
<i>Dama dama</i>	Deer, Fallow	A5,A6
<i>Dromaius novaehollandiae</i>	Emu	A7
<i>Emberiza citrinella</i>	Yellowhammer	A4,A5,A6
<i>Eos bornea</i>	Lory, Red	A1,A2,A3*
<i>Equus asinus</i>	Donkey, Domestic	Exempt from declaration.
<i>Equus asinus</i>	Donkey, Feral	A4,A5,A6
<i>Equus caballus</i>	Horse	A5 (when running wild in agricultural and pastoral areas)
<i>Erythrura cyaneovirens</i>	Finch, Red-headed Parrot	A2,A4,A6
<i>Erythrura hyperythra</i>	Finch, Bamboo Parrot; Tawny-breasted Parrot Finch	A2,A4,A6
<i>Erythrura prasina</i>	Finch, Pin-tailed Parrot	A1,A2,A3*
<i>Erythrura psittacea</i>	Finch, Red-throated Parrot; Red-faced Parrot Finch	Exempt from declaration.
<i>Erythrura tricolor</i>	Finch, Tri-coloured Parrot; Three-coloured Parrot Finch; Tanimbar Parrot Finch	A2,A4,A6
<i>Erythrura viridifacies</i>	Finch, Green-faced Parrot	A1,A2,A3*
<i>Estrilda astrild</i>	Waxbill, Common; St Helena Waxbill	A2,A4,A6
<i>Estrilda caerulea</i>	Waxbill, Lavender; Lavender Finch	Exempt from declaration.
<i>Estrilda melpoda</i>	Waxbill, Orange- cheeked	A2,A4,A6
<i>Estrilda troglodytes</i>	Waxbill, Black-rumped; Red-eared Waxbill	A2,A4,A6
<i>Euplectes orix</i>	Weaver, Grenadier; Red Bishop; Orange Bishop Weaver; Northern Red Bishop Weaver	A4,A5,A6
<i>Euschistospiza dybowskii</i>	Twin-spot, Dybowski's	A2,A4,A6
<i>Felis catus</i>	Cat	Exempt from declaration. (Feral Cat #)
<i>Foudia madagascariensis</i>	Fody, Madagascan Red; Madagascar Weaver	A2,A4,A6
<i>Fringilla coelebs</i>	Chaffinch	A4,A5,A6
<i>Funambulus pennanti</i>	Squirrel, Indian Palm	A1,A3,A5
<i>Gallicolumba jobiensis</i>	Pigeon, White-breasted	Exempt from declaration.

	Ground; Jobi Island Dove	
<i>Gallicolumba luzonica</i>	Pigeon, Luzon Bleeding Heart	Exempt from declaration.
<i>Gallus gallus</i>	Chicken; Domestic Fowl; all bantams; Red Jungle Fowl	Exempt from declaration.
<i>Hypargos niveoguttatus</i>	Twin-spot, Peters'	A1,A2,A3*
<i>Lagonosticta senegala</i>	Finch, Red-billed Fire	Exempt from declaration.
<i>Lama glama</i>	Llama	Exempt from declaration.
<i>Lama pacos</i>	Alpaca	Exempt from declaration.
<i>Leiothrix argentauris</i>	Mesia, Silver-eared	A1,A2,A3*
<i>Leiothrix lutea</i>	Robin, Pekin	A1, A2, A3*
<i>Lonchura bicolor nigriceps</i>	Mannikin, Rufous-backed; Rufous-backed Munia; Red-backed Mannikin; Chestnut Munia; Brown-backed Munia	A1,A2,A3*
<i>Lonchura cantans</i>	Silverbill, African	A1,A2,A3 *
<i>Lonchura cucullata</i>	Mannikin, Bronze-winged; Bronze Mannikin; Hooded Weaver	A2,A4,A6
<i>Lonchura maja</i>	Munia, White-headed	A2,A4,A6
<i>Lonchura malabarica</i>	Silverbill, Indian; White-throated Munia; Common Silverbill	A2,A4,A6
<i>Lonchura malacca</i>	Mannikin, Chestnut; Tri-coloured Mannikin; Black-headed Munia; Black-headed Nun	A1,A2,A6
<i>Lonchura punctulata</i>	Mannikin, Nutmeg; Spice Finch; Spotted Munia; Scaly-breasted Munia	A1,A2,A6
<i>Lonchura striata</i>	Munia, White-rumped; Bengalese Mannikin	A2,A4,A6
<i>Lophophorus impejanus</i>	Pheasant, Himalayan Monal; Impeyan Pheasant	Exempt from declaration.
<i>Lophortyx californica</i>	Quail, California	A1,A2,A3
<i>Lophura diardi</i>	Pheasant, Siamese Fireback	Exempt from declaration.
<i>Lophura leucomelanos</i>	Pheasant, Kalij	Exempt from declaration.

<i>Lophura nycthemera</i>	Pheasant, Silver	A2,A4,A6
<i>Lophura swinhoii</i>	Pheasant, Swinhoe's	Exempt from declaration.
<i>Lorius chlorocercus</i>	Lory, Yellow-bibbed	A1,A2,A3 *
<i>Lorius garrulus</i>	Lory, Chattering	A1,A2,A3*
<i>Lorius lory</i>	Lory, Black-capped	A1,A2,A3 *
<i>Macropus agilis</i>	Wallaby, Agile	A7 Municipal districts of the Shires of Wyndham-East Kimberley, West Kimberley, Halls Creek and Broome.
<i>Macropus fuliginosus</i>	Kangaroo, Western Grey	A7
<i>Macropus robustus</i>	Euro	A7
<i>Macropus rufus</i>	Kangaroo, Red	A7
<i>Meleagris gallopavo</i>	Turkey, Common	Exempt from declaration.
<i>Mus musculus</i>	Mouse, House	Exempt from declaration. #
<i>Mustela putorius furo</i>	Ferret, Domestic	Exempt from declaration.
<i>Nandayus nenday</i>	Conure, Nanday	A1,A2,A3 *
<i>Numida meleagris</i>	Guineafowl, Helmeted	Exempt from declaration.
<i>Oena capensis</i>	Dove, Namaqua; Cape Dove	A2,A4,A6
<i>Oryctolagus cuniculus</i>	Rabbit, domestic and commercial breeds, NOT EUROPEAN WILD RABBIT	A5 (running wild)
<i>Oryctolagus cuniculus</i>	Rabbit, European Wild	A1,A3,A5
<i>Ovis aries</i>	Sheep	Exempt from declaration.
<i>Padda oryzivora</i>	Sparrow, Java; Paddy Finch	A4,A5,A6 (In areas south of 26 <sup>0</sup> parallel of latitude) A1,A2,A3 (rest of state)
<i>Paroaria coronata</i>	Cardinal, Red-crested	Exempt from declaration.
<i>Passer domesticus</i>	Sparrow, House	A1,A2,A3
<i>Passer montanus</i>	Sparrow, Tree; Eurasian Tree Sparrow	A1,A2,A3
<i>Pavo cristatus</i>	Peafowl, Common	Exempt from declaration.
<i>Pavo muticus</i>	Peafowl, Green	Exempt from declaration.
<i>Phasianus colchicus</i>	Pheasant, Ring-necked	A2,A4,A6
<i>Pionites leucogaster</i>	Caique, White-bellied; White-bellied Parrot	A2,A4,A6
<i>Pionites melanocephala</i>	Caique, Black-headed; Black-headed Parrot	A2,A4,A6
<i>Poicephalus gulielmi</i>	Parrot, Red-fronted; Jardine's Parrot	A1,A2,A3*

<i>Poicephalus meyeri</i>	Parrot, Meyer's; Brown Parrot	A2,A4,A6
<i>Poicephalus rufiventris</i>	Parrot, Red-bellied	A1,A2,A3*
<i>Poicephalus senegalus</i>	Parrot, Senegal	A1,A2,A3*
<i>Pseudeos fuscata</i>	Lory, Dusky	A2,A4,A6
<i>Psittacula alexandri</i>	Parakeet, Moustached	A2,A4,A6
<i>Psittacula columboides</i>	Parakeet, Malabar	A2,A4,A6
<i>Psittacula cyanocephala</i>	Parakeet, Plum-headed	A2,A4,A6
<i>Psittacula derbiana</i>	Parakeet, Derbyan	A2,A4,A6
<i>Psittacula eupatria</i>	Parakeet, Alexandrine	A2,A4,A6
<i>Psittacula krameri</i>	Parakeet, Rose-ringed; Indian or African Ringneck Parrot or Parakeet	A2,A4,A6
<i>Psittacula roseata</i>	Parakeet, Blossom-headed	A1,A2,A3 *
<i>Psittacus erithacus</i>	Parrot, Grey; African Grey Parrot	A1,A2,A3*
<i>Psittacus erithacus timneh</i>	Parrot, Western Grey; African Grey Parrot	A1,A2,A3*
<i>Purpureicephalus spurius</i>	Parrot, Red-capped; WA King Parrot	A7 Municipal districts of the Shires of Bridgetown-Greenbushes, Capel, Chittering, Donnybrook-Balingup, Harvey, Kalamunda, Manjimup, Mundaring, Murray, Plantagenet, Serpentine-Jarrahdale, Swan, and the City of Armadale.
<i>Pycnonotus cafer</i>	Bulbul, Red-vented	A1,A2,A3
<i>Pycnonotus jocosus</i>	Bulbul, Red-whiskered	A1,A2,A3
<i>Pyrrhula pyrrhula</i>	Bullfinch; Eurasian Bullfinch	A1,A2,A3
<i>Pyrrhura cruentata</i>	Conure, Blue-throated	A1,A2,A3 *
<i>Pyrrhura lepida</i>	Conure, Pearly	A1,A2,A3 *
<i>Pyrrhura molinae</i>	Green-cheeked Conure	A1, A2, A3*
<i>Pyrrhura molinae restricta</i>	Conure, Green-cheeked	A1,A2,A3 *
<i>Pyrrhura rhodogaster</i>	Conure, Crimson-bellied	A1,A2,A3 *
<i>Pyrrhura rupicola</i>	Conure, Black-capped	A1,A2,A3 *
<i>Pytilia hypogrammica</i>	Pytilia Yellow-winged	A2, A4, A6
<i>Pytilia melba</i>	Pytilia, Green-winged; Melba Finch	Exempt from declaration.
<i>Pytilia phoenicoptera</i>	Pytilia, Crimson-winged;	Exempt from declaration.

	Aurora Finch	
<i>Quelea quelea</i>	Quelea, Red-billed; Red-billed Weaver; Dioch	A1,A2,A3
<i>Rattus norvegicus</i>	Rat, Brown	Exempt from declaration. #
<i>Rattus rattus</i>	Rat, Black	Exempt from declaration. #
<i>Rattus villosissimus</i>	Rat, Long-haired	A7 Municipal district of the Shire of Wyndham-East Kimberley.
<i>Rhea americana</i>	Rhea, Greater	A4,A5,A6
<i>Serinus atrogularis</i>	Seed eater Yellow-rumped; Angolan Singing Finch	A1,A2,A3*
<i>Serinus canaria</i>	Canary, Common	Exempt from declaration.
<i>Serinus leucopygius</i>	Seed eater, White-rumped; Grey Singing Finch	A1,A2,A3*
<i>Serinus mozambicus</i>	Canary, Yellow-fronted; Green Singing Finch	A2,A4,A6
<i>Streptopelia chinensis</i>	Turtle-Dove, Spotted	Exempt from declaration. #
<i>Streptopelia decaocto</i>	Dove, Collared; Collared Turtle-dove; Indian Ring Dove; Barbary Dove (fawn or white variations)	A1,A2,A6
<i>Streptopelia senegalensis</i>	Turtle-Dove, Laughing	Exempt from declaration. #
<i>Struthio camelus</i>	Ostrich	A5 (when running wild in agricultural and pastoral areas)
<i>Sturnus vulgaris</i>	Starling, Common	A1,A2,A3
<i>Sus scrofa</i>	Pig, Domestic	Exempt from declaration.
<i>Sus scrofa</i>	Pig, Feral	A4,A5,A6
<i>Syrnaticus reevesii</i>	Pheasant, Reeves'	Exempt from declaration.
<i>Tadorna ferruginea</i>	Shelduck, Ruddy	A1,A2,A3 *
<i>Tadorna tadornoides</i>	Shelduck, Australian; Mountain Duck	A7 South-west and Eucla Divisions, excluding those municipal districts within the Perth Metropolitan Region.
<i>Tadorna variegata</i>	Shelduck, Paradise	A2,A4,A6
<i>Tiaris canora</i>	Grassquit, Cuban; Cuban Finch	Exempt from declaration.
<i>Trichoglossus haematodus</i>	Lorikeet, Rainbow	A5

		in the Perth Metropolitan area A2 (where at large, in areas south of the 20° parallel of latitude, excluding the Perth Metropolitan area).
<i>Turdus merula</i>	Blackbird; English Blackbird	A1,A2,A3
<i>Turdus philomelos</i>	Thrush, Song; English Song Thrush	A1,A2,A3
<i>Uraeginthus angolensis</i>	Cordon-bleu, Blue-breasted; Blue-breasted Waxbill	A2,A4,A6
<i>Uraeginthus bengalus</i>	Cordon-bleu, Red-checked	A2,A4,A6
<i>Uraeginthus cyanocephala</i>	Cordon-bleu, Blue-capped	A2,A4,A6
<i>Uraeginthus granatina</i>	Waxbill, Violet-eared; Common Grenadier	A1,A2,A3*
<i>Uraeginthus ianthinogaster</i>	Grenadier, Purple; Purple Grenadier Waxbill	A1,A2,A3*
<i>Volatinia jacarina</i>	Grassquit, Blue-black; Jacarini Finch	Exempt from declaration.
<i>Vulpes vulpes</i>	Fox; Red Fox	A5
<i>Vultur gryphus</i>	Condor, Andean	A1,A2,A3*
<i>Xenopus laevis</i>	Toad, African	A1,A2,A3
<i>Zosterops lateralis</i>	Silvereye	A7 South-west Division.

**INSECTS AND MOLLUSCS LISTED ALPHABETICALLY BY SCIENTIFIC NAME**

<b>Scientific Name</b>	<b>Common Name</b>	<b>Categories and Other Notes</b>
<i>Austroicetes cruciata</i>	Grasshopper, Small Plague	A5
<i>Austropeplea tomentosa</i>	Snail, Liver-fluke; Lymnaea Snail	A1,A3,A5
<i>Bactrocera tryoni</i>	Fly, Queensland Fruit	A1,A2
<i>Ceratitus capitata</i>	Fly, Mediterranean Fruit	A1,A2
<i>Chortoicetes terminifera</i>	Locust, Australian Plague	A5
<i>Cryptotermes brevis</i>	West Indian drywood termite	A1, A2, A3
<i>Cryptotermes domesticus</i> (Haviland)	Drywood termite	A1, A2, A3
<i>Cryptolestes spp</i>	Beetle, Flat Grain	A1,A5
<i>Cydia pomonella</i>	Moth, Codling	A1,A2
<i>Ephestia spp</i>	Moth, Warehouse	A1,A5
<i>Helix aperta</i>	Snail, Green	A1,A2,A3
<i>Heterobostrychus brunneus</i> Murr	Borer Boxwood	A1, A2, A3
<i>Heterobostrychus aequalis</i> (Waterhouse)	Lesser auger beetle	A1, A2, A3
<i>Hylotrupes bajulus</i>	Borer, European House	A2,A3 for those areas of the State constituted to be Priority Management Zones under the <i>ARRPA EHB</i> <i>Regulations</i> A1,A3 for remainder of State
<i>Incisitermes minor</i> (Hagen)	Western drywood termite	A1, A2, A3
<i>Iridomyrmex humilis</i>	Ant, Argentine	A1,A5
<i>Lymnaea auricularia</i>	Snail, Liver-fluke; Lymnaea Snail	A1,A3,A5
<i>Lymnaea peregra</i>	Snail, Liver-fluke; Lymnaea Snail	A1,A3,A5
<i>Lymnaea viridis</i>	Snail, Liver-fluke; Lymnaea Snail	A1,A3,A5
<i>Mastotermes darwiniensis</i>	Termite, Giant	A1,A5
<i>Oryzaephilus surinamensis</i>	Beetle, Sawtooth Grain	A1,A5
<i>Plodia interpunctella</i>	Moth, Indian Meal	A1,A5
<i>Pseudosuccinia columella</i>	Snail, Liver-fluke; Lymnaea Snail; American Ribbed Fluke Snail	A1,A3,A5

<i>Rhyzopertha dominica</i>	Borer, Lesser Grain	A1,A5
<i>Sitophilus granarius</i>	Weevil, Granary	A1,A5
<i>Sitophilus oryzae</i>	Weevil, Rice	A1,A5
<i>Sitotroga cerealella</i>	Moth, Angoumois Grain	A1,A5
<i>Tribolium castaneum</i>	Beetle, Rust-red Flour	A1,A5
<i>Tribolium confusum</i>	Beetle, Confused Flour	A1,A5
<i>Trogoderma granarium</i>	Beetle, Khapra	A1,A5
<i>Trogoderma spp.</i>	Trogoderma	A1,A5
<i>Trogoderma variabile</i>	Beetle, Warehouse	A1,A5
<i>Vespula germanica</i>	Wasp, European	A1,A2,A3

### References :

1. Christidis, L., and Boles, W. E. (1994). The Taxonomy and Species of Birds of Australia and its Territories. Royal Australasian Ornithologists Union, Monograph 2. RAOU, Melbourne.
2. Barrett, G., Silcocks, A., Barry, S., Cunningham, R., and Poulter, R. (2003). 'The New Atlas of Australian Birds' Birds Australia. Royal Australasian Ornithologists Union.
3. Dickinson, W. C. (Editor). (2003). The Howard & Moore Complete Checklist of the Birds of the World. Revised and Enlarged Third Edition. Princeton University Press, Princeton and Oxford

Chris Richardson  
Chairman  
Agriculture Protection Board



## Appendix 4 - Current List of Declared Plants

PURSUANT to Section 37 of the *Agriculture and Related Resources Protection Act, 1976*, the Agriculture Protection Board hereby lists the classes of plants that are for the time being the subject of a declaration made under Section 35 of that Act, together with the matters specified pursuant to Subsection (2) of that Section in relation to each class:

**P1** Prohibits movement of plants or their seeds within the State. This prohibits the movement of contaminated machinery and produce including livestock and fodder:

**P2** Eradicate infestation to destroy and prevent propagation each year until no plants remain. The infested area must be managed in such a way that prevents the spread of seed or plant parts on or in livestock, fodder, grain, vehicles and/or machinery:

**P3** Control infestation in such a way that prevents the spread of seed or plant parts within and from the property on or in livestock, fodder, grain, vehicles and/or machinery. Treat to destroy and prevent seed set all plants:

**P4** Prevent the spread of infestation from the property on or in livestock, fodder, grain, vehicles and/or machinery. Treat to destroy and prevent seed set on all plants:

**P5** Infestations on public lands must be controlled.

Aquarium Plants (plants of any class used or grown in aquariums unless they are plants that are on premises for the time being accredited by the Chief Agriculture Protection Officer as premises free from any snails capable of acting as intermediate hosts for the fluke *Fasciola hepatica*, or are in the course of being moved from such premises.);

P1; for the whole of the State.

Aquatic Weeds:

Alligator weed ( <i>Alternanthera philoxeroides</i> );	P1, P2;	for the whole of the State.
Arrowhead ( <i>Sagittaria montevidensis</i> );	P1, P2;	for the whole of the State.
Canadian Pond weed ( <i>Elodea canadensis</i> );	P1, P2;	for the whole of the State.
Cabomba ( <i>Cabomba caroliniana</i> );	P1, P2;	for the whole of the State.
Floating water chestnut ( <i>Trapa</i> spp.);	P1, P2;	for the whole of the State.
Hydrocotyl ( <i>Hydrocotyle ranunculoides</i> );	P1, P2;	for the whole of the State.
Lagarosiphon ( <i>Lagarosiphon</i> spp.);	P1, P2;	for the whole of the State.
Leafy elodea ( <i>Egeria densa</i> );	P1, P2;	for the whole of the State.
Parrot's feather ( <i>Myriophyllum aquaticum</i> );	P1, P2;	for the whole of the State.
Pond apple ( <i>Annona glabra</i> );	P1, P2;	for the whole of the State.
Sagittaria ( <i>Sagittaria platyphylla</i> );	P1, P2;	for the whole of the State.
Salvinia ( <i>Salvinia molesta</i> );	P1, P2;	for the whole of the State.
Senegal tea ( <i>Gymnocoronis spilanthoides</i> );	P1, P2;	for the whole of the State.
Shield pennywort ( <i>Hydrocotyle verticillata</i> );	P1, P2;	for the whole of the State.
Water hyacinth ( <i>Eichhornia crassipes</i> );	P1, P2;	for the whole of the State.
Water lettuce ( <i>Pistia stratiotes</i> );	P1, P2;	for the whole of the State.

Acacias (*Acacia* spp.) all species not native to Australia (except *Acacia farnesiana*);  
P1, P2; for the whole of the State.

African rue (*Peganum harmala*);  
P1, P2; for the whole of the State.

African thistle (*Berkheya rigida*);  
P1, P2; for the whole of the State.

Apple of Sodom (*Solanum linnaeanum*);  
P1, P2; for the municipal districts of the City of Albany (except for Plantagenet Locations 4901, 3433, 5154, 3434, 5959 and 3435), Cranbrook, Denmark, Gnowangerup, Jerramungup and Plantagenet.

P1, P3; for Plantagenet Locations 4901, 3433, 5154, 3434, 5959 and 3435.

P1, P4; for the municipal districts of Augusta-Margaret River, Boyup Brook, Bridgetown-Greenbushes, the City of Bunbury, Busselton, Capel, Collie, Dardanup, Donnybrook-Balingup, Harvey, Manjimup, Mandurah, Murray, Nannup, Serpentine-Jarrahdale and Waroona.

Artichoke thistle or cardoon (*Cynara cardunculus*);  
P1, P2; for the whole of the State.

Athel pine (*Tamarix aphylla*);  
P1; for the whole of the State.

Arum lily (*Zantedeschia aethiopica*);  
P1, P4; for the whole of the State.

Bathurst burr (*Xanthium spinosum*);  
P1; for the whole of the State.  
P2; for all municipal districts except the Shire of Coolgardie and the City of Kalgoorlie-Boulder.  
P3; for the municipal districts of Coolgardie and the City of Kalgoorlie-Boulder.

Bellyache bush (*Jatropha gossypifolia*);  
P1; for the whole of the State.  
P2; for all the municipal districts in that portion of the State south of the 26<sup>th</sup> parallel.  
P4; for all the municipal districts in that portion of the State north of the 26<sup>th</sup> parallel.

Blackberry (*Rubus laudatus* and *Rubus fruticosus* agg. – including *Rubus anglocandicans*, *Rubus rugosus* and *Rubus ulmifolius*);  
P1; for the whole of the State.  
P2; for the municipal district of Boddington.  
P4; for the municipal districts of the City of Albany, Augusta-Margaret River, Boyup Brook, Bridgetown-Greenbushes, the City of Bunbury, Busselton, Capel, Collie, Cranbrook, Dardanup, Denmark, Donnybrook-Balingup, Harvey, Manjimup, Mandurah, Murray, Nannup, Plantagenet, Serpentine-Jarrahdale and Waroona.

Bitou bush/boneseed (*Chrysanthemoides monilifera*);  
P1; P2; for the whole of the State.

Bridal creeper (*Asparagus asparagoides*);

P1; for the whole of the State.

Broomrape - branched broomrape (*Orobanche ramosa*) and all other *Orobanche* species except *O. minor*;

P1, P2; for the whole of the State.

Calotropis (*Calotropis procera*);

P1; for all municipal districts in that portion of the of the State North of the 26th parallel of latitude, except the municipal districts of Ashburton, Broome, Halls Creek, Derby-West Kimberley and Wyndham-East Kimberley.

P2; for the municipal districts of Ashburton, East Pilbara, Port Hedland and Roebourne.

Camelthorn (*Alhagi maurorum*);

P1, P2; for the whole of the State.

Candle bush (*Senna alata*);

P1, P2; for the whole of the State, except those areas constituted as townsites under Section 26 the *Land Administration Act 1997*.

Cape tulip, one leaf (*Moraea flaccida*) and cape tulip, two leaf (*Moraea miniata*);

P1; for the whole of the State.

P3; for the municipal districts of Denmark, Kent and Cranbrook, except that area bordered by Albany Highway, Weir Rd, Boyup-Cranbrook Road, Shamrock & Yeriminup Roads & Frankland-Cranbrook Road.

P4; for the municipal districts of the City of Albany, Augusta-Margaret River, Boddington, Boyup Brook, Bridgetown-Greenbushes, Brookton, Broomehill, the City of Bunbury, Busselton, Capel, Collie, Corrigin, Cuballing, Dardanup, Donnybrook-Balingup, Dumbleyung, Esperance Gnowangerup, Jerramungup, Harvey, Katanning, Kojonup, Mandurah, Manjimup, Murray, Narrogin, Nannup, Pingelly, Plantagenet, Ravensthorpe, Serpentine-Jarrahdale, Tambellup, Wagin, Wandering, West Arthur, Wickepin, Williams, Woodanilling, Waroona and Yilgarn and that area of the Cranbrook Shire bordered by Albany Highway, Weir Rd, Boyup-Cranbrook Road, Shamrock & Yeriminup Roads & Frankland-Cranbrook Road.

Chilean needle grass (*Nassella neesiana*);

P1; for the whole of the State.

Chinee apple (*Ziziphus mauritiana*);

P1, P5; for the municipal districts of Broome, Derby – West Kimberley, Halls Creek and Wyndham-East Kimberley.

P1; for the remainder of the State.

Cleavers (*Galium aparine*);

P1, P2; for the whole of the State.

Cotton bush, narrow leaf (*Gomphocarpus fruticosus*);

- P1, P3; for the municipal districts of Broomehill, Dumbleyung, Gnowangerup, Jerramungup, Katanning, Kent, Kojonup, Tambellup, West Arthur and Woodanilling.
- P1, P4; for the municipal districts of the City of Albany, Augusta-Margaret River, Beverley, Boddington, Boyup Brook, Bridgetown-Greenbushes, Brookton, the City of Bunbury, Busselton, Capel, Collie, Corrigin, Cranbrook, Cuballing, Cunderdin, Dardanup, Denmark, Donnybrook-Balingup, Dowerin, Esperance, Goomalling, Harvey, Kellerberrin, Kondinin, Koorda, Kulin, Lake Grace, Mandurah, Manjimup, Mt Marshall, Murray, Nannup, Narrogin, Northam, the Town of Northam, Pingelly, Plantagenet, Quairading, Ravensthorpe, Serpentine-Jarrahdale, Tammin, Toodyay, Trayning, Wandering, Waroona, Wickiepin, Williams, Wyalkatchem and York.

Creeping knapweed (*Acroptilon repens/Rhaponticum repens*);

- P1, P2; for the whole of the State.

Devil's claw, small fruit (*Martynia annua*) and Devil's claw, purpleflower (*Proboscidea louisianica*);

- P1, P2; for the whole of the State.

Doublegee (*Emex australis* and *Emex spinosa*);

- P1; for the municipal districts of Augusta-Margaret River, Boyup Brook, Bridgetown-Greenbushes, the City of Bunbury, Busselton, Capel, Collie, Dardanup, Donnybrook-Balingup, Dumbleyung, Harvey, Katanning, Manjimup, Mandurah, Murray, Nannup, Serpentine-Jarrahdale, Tambellup, Wagin, Waroona and Woodanilling.
- P1, P3; for the municipal districts of Broomehill, Kojonup and West Arthur.
- P1, P4; for the municipal districts of Jerramungup, Kent and Ravensthorpe.
- P5; for the municipal districts of Esperance, Gnowangerup, Kondinin, Kulin and Lake Grace.

Field bindweed (*Convolvulus arvensis*);

- P1; for the whole of the State
- P3; for the municipal district of Esperance.

Glaucous star thistle (*Carthamus leucocaulos*);

**P1, P3; for the municipal districts of Gnowangerup and Tambellup.**

- P1, P4; for the municipal districts of Broomehill, Dumbleyung, Katanning, Kojonup, Wagin, West Arthur and Woodanilling.

Golden dodder (*Cuscuta campestris*);

- P1, P2; for the whole of the State, except for the municipal districts of the City of Albany, Cranbrook, Denmark and Plantagenet.
- P1, P4; for the municipal districts of the City of Albany, Cranbrook, Denmark and Plantagenet.

Gorse (*Ulex europaeus*);

- P1; for the whole of the State.
- P2; for the whole of State, except for the municipal districts of the City of Albany, Cranbrook, Denmark and Plantagenet.

- P3; for the municipal districts of the City of Albany, Cranbrook, Denmark and Plantagenet.
- Harrisia cactus (*Eriocereus martinii*);  
P1, P2; for the whole of the State.
- Heliotrope (*Heliotropium europaeum*);  
P1, P3; for the municipal districts of the City of Albany, Augusta-Margaret River, Boyup Brook, Bridgetown-Greenbushes, Broomehill, the City of Bunbury, Busselton, Capel, Cranbrook, Dardanup, Denmark, Donnybrook-Balingup, Gnowangerup, Kojonup, Manjimup, Plantagenet, Nannup, Woodanilling and West Arthur.  
P1, P4; for the municipal districts of Wagin, Dumbleyung, Katanning and Tambellup.
- Hoary cress (*Cardaria draba/Lepidium draba*);  
P1, P2; for the whole of the State.
- Horehound (*Marrubium vulgare*);  
P1, P2; for the municipal districts of the City of Albany, Ashburton, Broome, Broomehill, Carnarvon, Cranbrook, Cue, Denmark, Derby–West Kimberley, Dumbleyung, East Pilbara, Exmouth, Gnowangerup, Halls Creek, Katanning, Leonora, Laverton, Meekatharra, Menzies, Mt Magnet, Murchison, Ngaanyatjarraku, Port Hedland, Roebourne, Sandstone, Shark Bay, Tambellup, Upper Gascoyne, Wagin, West Arthur, Wiluna, Woodanilling, Wyndham-East Kimberley and Yalgoo.  
P1, P3; for the municipal district of Plantagenet.  
P1, P4; for the municipal districts of Coolgardie, Dundas, Esperance, Jerramungup, the City of Kalgoorlie-Boulder, Kent, Kojonup and Ravensthorpe.
- Horsetails - common horsetail (*Equisetum arvense*) and all other plants within the genus *Equisetum*;  
P1, P2; for the whole of the State.
- Hymenachne (*Hymenachne amplexicaulis*);  
P1, P2; for the whole of the State.
- Ivy gourd (*Coccinia grandis*);  
P1, P2; for the municipal districts of Broome, Derby–West Kimberley, Halls Creek and Wyndham-East Kimberley.
- Jointed goatgrass (*Aegilops cylindrica*);  
P1, P2; for the whole of the State.
- Kochia (*Bassia scoparia*);  
P1, P2; for the whole of the State.
- Lantana (*Lantana camara*);  
P1; for the whole of the State.
- Mesquite (*Prosopis* spp.);  
P1; for the whole of the State.  
P2; for the whole of the State, except for the area on Mardie Station bordered by the coast, the boundary between Mardie and Karratha stations, the North West Coastal Highway, Peter's Creek and the boundary between Yarraloola and Mardie stations.

- P4; for the area on Mardie Station bordered by the coast, the boundary between Mardie and Karratha stations, the North West Coastal Highway, Peter's Creek and the boundary between Yarraloola and Mardie stations.

Mexican poppy (*Argemone mexicana* and *Argemone ochroleuca*)

- P1; for the whole of the State, except the municipal districts of Ashburton, East Pilbara, Port Hedland and Roebourne.
- P2; for the municipal districts of the City of Albany, Armadale, Augusta-Margaret River, Bassendean, Bayswater, Belmont, Beverley, Boddington, Boyup Brook, Bridgetown-Greenbushes, Brookton, Broome, Broomehill, Bruce Rock, the City of Bunbury, Busselton, Cambridge, Canning, Capel, Claremont, Cockburn, Collie, Corrigin, Cottesloe, Cranbrook, Cuballing, Cue, Cunderdin, Dardanup, Denmark, Derby–West Kimberley, Donnybrook-Balingup, Dowerin, Dumbleyung, East Fremantle, Esperance, Fremantle, Gnowangerup, Goomalling, Gosnells, Halls Creek, Harvey, Jerramungup, Joondalup, Kalamunda, Katanning, Kellerberrin, Kent, Kojonup, Kondinin, Koorda, Kulin, Kwinana, Lake Grace, Mandurah, Manjimup, Melville, Meekatharra, Merredin, Mosman Park, Mt Magnet, Mt Marshall, Mukinbudin, Mundaring, Murray, Nannup, Narembeen, Narrogin, Nedlands, Nungarin, Peppermint Grove, Perth, Pingelly, Plantagenet, Quairading, Ravensthorpe, Rockingham, South Perth, Serpentine-Jarrahdale, Stirling, Subiaco, Swan, Tambellup, Tammin, Toodyay, Trayning, Victoria Park, Vincent, Wagin, Wandering, Wanneroo, Waroona, West Arthur, Westonia, Wickepin, Williams, Woodanilling, Wyalkatchem, Wyndham-East Kimberley, Yalgoo, Yilgarn and York.
- P3; for the municipal districts of Carnamah, Chapman Valley, Chittering, Coorow, Dandaragan, Dalwallinu, the City of Geraldton, Gingin, Greenough, Irwin, Morawa, Mingenew, Moora, Mullewa, Northam, the Town of Northam, Northampton, Perenjori, Three Springs, Victoria Plains and Wongan–Ballidu.
- P4; for the municipal districts of Carnarvon, Coolgardie, Dundas, Exmouth, the City of Kalgoorlie-Boulder, Leonora, Laverton, Murchison, Ngaanyatjarraku, Menzies, Sandstone, Shark Bay, Upper Gascoyne, and Wiluna.

Miconia (*Miconia* spp.);

- P1, P2; for the whole of the State.

Mintweed (*Salvia reflexa*);

- P1, P2; for the municipal districts of Coolgardie and the City of Kalgoorlie-Boulder, Leonora, Laverton, Menzies, Sandstone, Wiluna, and the Shire of Dundas.

Needle Burr (*Amaranthus spinosus*)

- P1,P2; for the whole of the State

Nodding thistle (*Carduus nutans*);

- P1, P2; for the whole of the State.

Noogoora burr (*Xanthium strumarium*);

- P1; for the whole of the State.

- P2; for the whole of the State, except for the municipal districts of Broome, Derby – West Kimberley, Halls Creek and Wyndham-East Kimberley.

P4; for the municipal districts of Broome, Derby – West Kimberley, Halls Creek and Wyndham-East Kimberley.

Parkinsonia (*Parkinsonia aculeata*);

P1; for the Whole of the State.

P2; for the municipal districts of Ashburton, Carnarvon, Coolgardie, Cue, Dundas, East Pilbara, Exmouth, City of Kalgoorlie-Boulder, Laverton, Leonora, Meekatharra, Menzies, Mt Magnet, Murchison, Ngaanyatjarraku, Port Headland, Roebourne, Sandstone, Shark Bay, Upper Gascoyne, Wiluna, Yalgoo.

P4; for the municipal districts of Broome, Derby – West Kimberley, Halls Creek and Wyndham-East Kimberley.

Parthenium weed (*Parthenium hysterophorus*);

P1, P2; for the whole of the State.

Paterson's curse (*Echium plantagineum*);

P1; for the whole of the State.

P3; for the municipal districts of Augusta-Margaret River, Broomehill, the City of Bunbury, Busselton, Capel, Chittering, Collie, Cranbrook, Dandaragan, Dalwallinu, Dardanup, Denmark, Donnybrook-Balingup, Harvey, Esperance, Gingin, Kent, Kojonup, Mandurah, Moora, Murray, Ravensthorpe, Serpentine-Jarrahdale, Tambellup, Victoria Plains, Waroona, Wongan – Ballidu, Wagin, West Arthur and Woodanilling.

P4; for the municipal districts of the City of Albany, Boddington, Boyup Brook, Bridgetown-Greenbushes, Gnowangerup, Brookton, Bruce Rock, Corrigin, Cuballing, Dumbleyung, Jerramungup, Katanning, Kondinin, Kulin, Lake Grace, Manjimup, Merredin, Mukinbudin, Nannup, Narembeen, Narrogin, Nungarin, Pingelly, Plantagenet, Wandering, Westonia, Wickepin, Williams, Yilgarn and those portions of the municipal districts of Carnamah and Coorow west of the Midlands Road.

Penny cress (*Thlaspi arvense*);

P1, P2; for the whole of the State.

Perennial thistle or Canada thistle (*Cirsium arvense*);

P1, P2; for the whole of the State.

Physic nut (*Jatropha curcas*);

P1; for the whole of the State.

P2; for all the municipal districts in that portion of the State south of the 26<sup>th</sup> parallel.

P4; for all the municipal districts in that portion of the State north of the 26<sup>th</sup> parallel.

Prickly pear (*Opuntia* spp.);

- P1; for all municipal districts in that portion of the State North of the 26th parallel of latitude.
- P2; for all municipal districts in that portion of the State North of the 26th parallel of latitude except for the municipal districts of Exmouth, Carnarvon, Murchison, Upper Gascoyne and Shark Bay.
- P4; for the municipal districts of Exmouth, Carnarvon, Murchison, Upper Gascoyne and Shark Bay.

Ragwort (*Senecio jacobaea*);

- P1, P2; for the whole of the State.

Rubber vine (*Cryptostegia grandiflora* and *Cryptostegia madagascariensis*);

- P1, P2; for the whole of the State.

Saffron thistle (*Carthamus lanatus*);

- P1; for the whole of the State.
- P3; for the municipal districts of the City of Albany, Augusta-Margaret River, Broomehill, the City of Bunbury, Busselton, Capel, Carnamah, Collie, Coorow, Cranbrook, Cunderdin, Dardanup, Denmark, Donnybrook-Balingup, Dowerin, Dumbleyung, Gnowangerup, Harvey, Katanning, Kellerberrin, Kojonup, Koorda, Mandurah, Mt Marshall, Murray, Plantagenet, Serpentine-Jarrahdale, Tambellup, Tammin, Trayning, Wagin, Waroona, West Arthur Woodanilling and Wyalkatchem.
- P4; for the municipal districts of Ashburton, Beverley, Boddington, Brookton, Broome, Bruce Rock, Carnarvon, Chittering, Coolgardie, Corrigin, Cuballing, Cue, Dandaragan, Dalwallinu, Derby–West Kimberley, Dundas, East Pilbara, Esperance, Exmouth, Gingin, Goomalling, Halls Creek, Jerramungup, City of Kalgoorlie-Boulder, Kent, Kondinin, Kulin, Lake Grace, Laverton, Leonora, Meekatharra, Menzies, Merredin, Moora, Mt Magnet, Mukinbudin, Murchison, Narembeen, Narrogin, Ngaanyatjarraku, Northam, the Town of Northam, Nungarin, Pingelly, Port Hedland, Quairading, Ravensthorpe, Roebourne, Sandstone, Shark Bay, Toodyay, Upper Gascoyne, Victoria Plains, Wandering, Westonia, Wickepin, Williams, Wiluna, Wongan–Ballidu, Wyndham-East Kimberley, Yalgoo Yilgarn, and York.

Sensitive plant, common (*Mimosa pudica*);

- P1, P2; for the whole of the state

Sensitive plant, giant (*Mimosa invisa*);

- P1, P2; for the whole of the State.

Sensitive plant, giant (*Mimosa pigra*);

- P1 P2; for the whole of the State.

Serrated tussock (*Nassella trichotoma*);

- P1, P2; for the whole of the State.

Siam weed (*Chromolaena odorata*);

- P1, P2; for the whole of the State.

Sicklepod (*Senna tora*);

- P1, P2; for the whole of the State.

Sicklepod, javabean (*Senna obtusifolia*);

- P1, P2; for the whole of the State.



Sida (*Sida acuta* and *Sida cordifolia*);

P1; for all that part of the State north of the 26th parallel of latitude.

Skeleton weed (*Chondrilla juncea*);

P1, P2; for the whole of the State.

Stemless thistle (*Onopordum acaulon*);

P1, P2; for the municipal districts of the City of Albany, Boddington, Brookton, Broomehill, Bruce Rock, Corrigin, Cranbrook, Cuballing, Denmark, Dumbleyung, Gnowangerup, Katanning, Kojonup, Merredin, Mukinbudin, Naremben, Narrogin, Nungarin, Pingelly, Plantagenet, Tambellup, Wagin, Wandering, West Arthur, Westonia, Wickopin, Williams, Woodanilling and Yilgarn.

P1, P3; for the municipal districts of Chapman Valley, City of Geraldton, Greenough, Irwin, Jerramungup, Kent, Kondinin, Kulin, Lake Grace, Mullewa, Northampton and Ravensthorpe.

P1, P4; for the municipal district of Esperance.

St. John's wort (*Hypericum perforatum*);

P1, P2; for the whole of the state except the municipal districts of Augusta-Margaret River, Beverley, Boddington, Boyup Brook, Bridgetown-Greenbushes, Brookton, Bruce Rock, the City of Bunbury, Busselton, Capel, Collie, Corrigin, Cuballing, Cunderdin, Dardanup, Donnybrook-Balingup, Dowerin, Goomalling, Harvey, Kellerberrin, Koorda, Mandurah, Manjimup, Merredin, Mt Marshall, Mukinbudin, Murray, Nannup, Naremben, Narrogin, Northam, the Town of Northam, Nungarin, Pingelly, Quairading, Serpentine-Jarrahdale, Tammin, Toodyay, Trayning, Wandering, Waroona, Westonia, Wickopin, Williams, Wyalkatchem, Yilgarn and York.

Thatching reed (*Thamnochortus insignis*)

P1, P2; for the whole of the State.

Thornapple, common (*Datura stramonium*), thornapple, fierce (*Datura ferox*), thornapple, Leichhardt's or Mexican (*Datura leichhardtii*), thornapple, hairy (*Datura wrightii*), thornapple, downy (*Datura innoxia*) and thornapple (*Datura metel*);

P1; for the whole of the state except the municipal districts of Ashburton, Broome, Derby-West Kimberley, East Pilbara, Halls Creek, Port Hedland, Roebourne and Whyndam-East Kimberley.

P3; for the municipal districts of the City of Albany, Broomehill, Chapman Valley, Collie, Cranbrook, Denmark, Dumbleyung, the City of Geraldton, Greenough, Harvey, Irwin, Jerramungup, Gnowangerup, Katanning, Kent, Kojonup, Mandurah, Mullewa, Murray, Northampton, Plantagenet, Ravensthorpe, Serpentine-Jarrahdale, Tambellup, Wagin, Waroona, West Arthur and Woodanilling.

P4; for the municipal districts of Augusta-Margaret River, Boddington, Boyup Brook, Bridgetown-Greenbushes, Brookton, Bruce Rock, the City of Bunbury, Busselton, Capel, Carnarvon, Chittering, Coolgardie, Corrigin, Cuballing, Cue, Cunderdin, Dandaragan, Dalwallinu, Dardanup, Donnybrook-Balingup, Dowerin, Dundas, Esperance, Exmouth, Gingin, the City of Kalgoorlie-Boulder, Kellerberrin, Koorda,

Laverton, Leonora, Manjimup, Meekatharra, Menzies, Merredin, Moora, Mt Magnet, Mt Marshall, Mukinbudin, Murchison, Nannup, Naremben, Narrogin, Nungarin, Ngaanyatjarraku, Pingelly, Sandstone, Shark Bay, Tammin, Trayning, Upper Gascoyne, Victoria Plains, Wandering, Westonia, Wickepin, Wiluna, Williams, Wongan – Ballidu, Wyalkatchem, Yalgoo and Yilgarn.

Three-horned bedstraw (*Galium tricornutum*);  
P1, P2; for the whole of the State.

Tutsan (*Hypericum androsaemum*);  
P1, P2; for the whole of the State.

Tutsan, flair (*Hypericum x inodorum*);  
P2; for the whole of the State, except lands approved for cultivation by the Chief Officer.  
P4; for lands approved for cultivation by the Chief Officer.

Variegated thistle (*Silybum marianum*);  
P1; for the whole of the State.  
P2; for the whole of the State (except for the municipal districts of the City of Albany, Augusta-Margaret River, Boyup Brook, Bridgetown, Busselton, Capel, Chapman Valley, Collie, Cranbrook, Dardanup, Denmark, Donnybrook-Balingup, the City of Geraldton, Greenough, Harvey, Irwin, Mandurah, Manjimup, Mullewa, Murray, Nannup, Northampton, Plantagenet, Serpentine-Jarrahdale and Waroona).  
P3; for the municipal districts of Augusta-Margaret River, Boyup Brook, Busselton, Capel, Chapman Valley, Collie, Cranbrook, the City of Geraldton, Greenough, Harvey, Irwin, Mandurah, Mullewa, Murray, Nannup, Northampton, Serpentine-Jarrahdale and Waroona.  
P4; for the municipal districts of the City of Albany, Bridgetown, Dardanup, Denmark, Donnybrook-Balingup, Manjimup and Plantagenet.

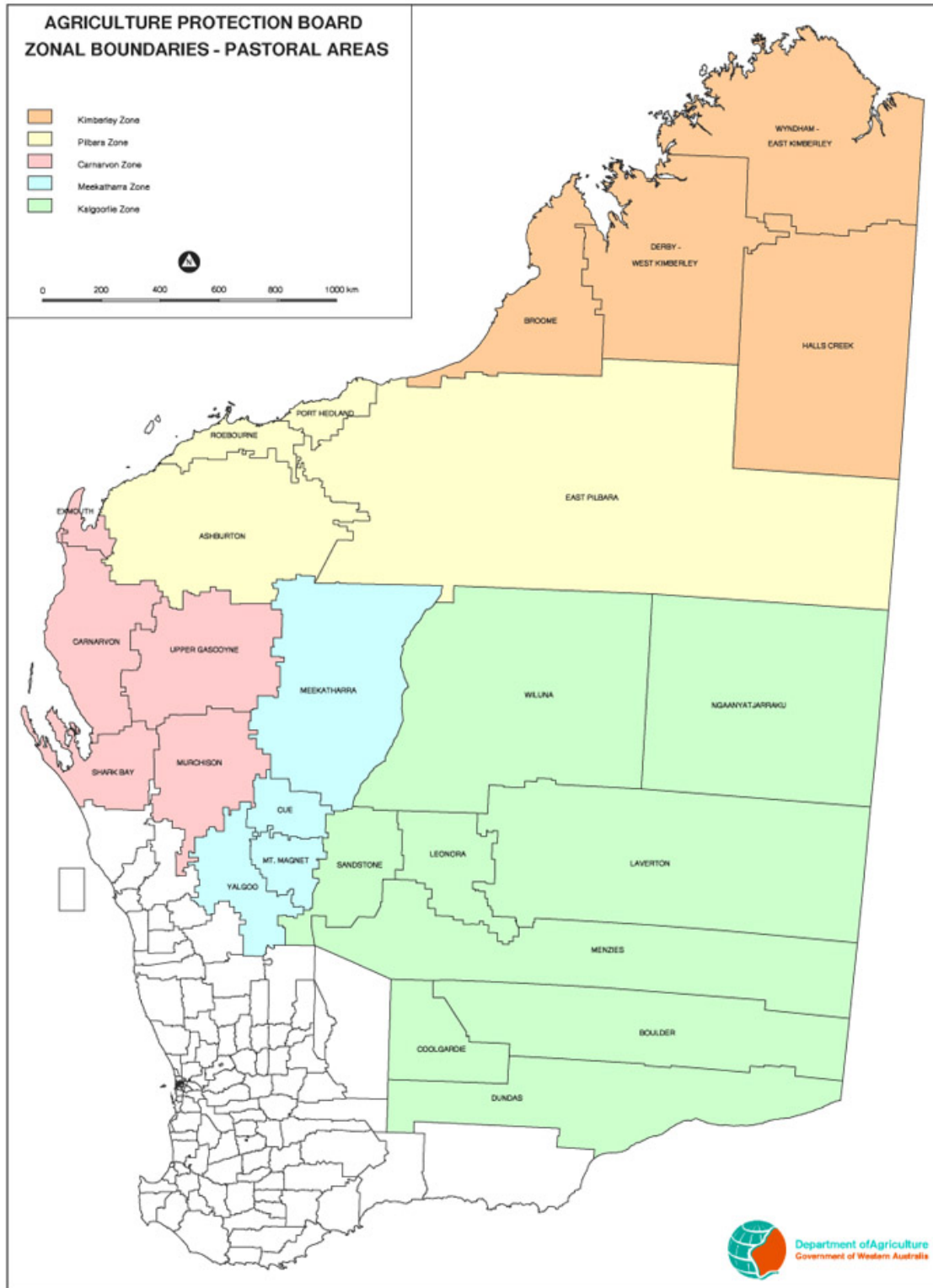
Willows (*Salix* spp) except weeping willows (*S. babylonica*), pussy willow (*S. x calodendron*) and sterile pussy willow (*S. x reichardtii*);  
P1; for the whole of the State.

Witchweed (*Striga* spp.) (all non-indigenous *Striga* species);  
P1, P2; for the whole of the State.

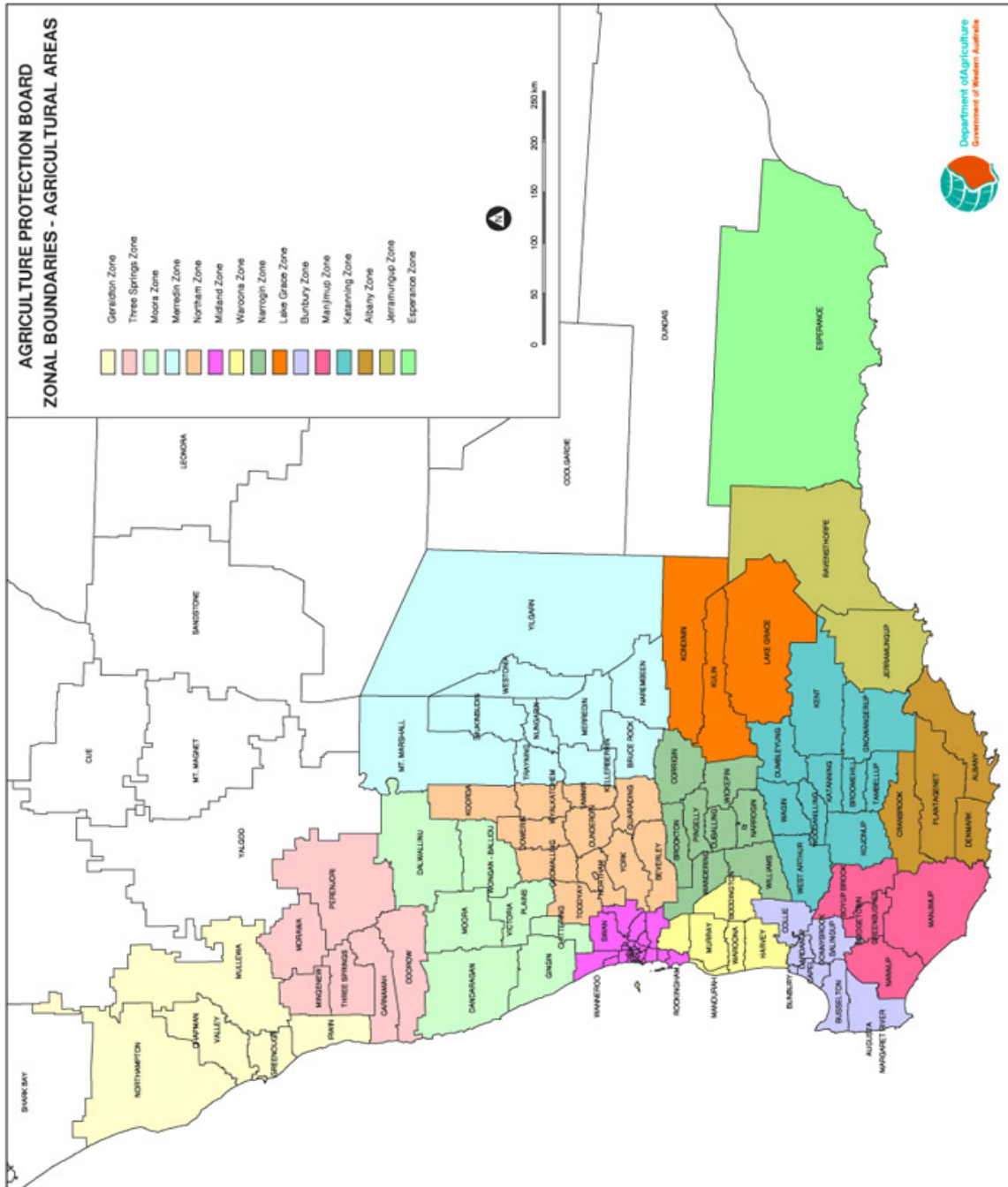
Yellow burr weed (*Amsinckia* spp.);  
P1, P2; for the whole of the State.

Chris Richardson  
Chairman  
Agriculture Protection Board

## Appendix 5 - APB Zonal Boundaries – Pastoral Areas



# Appendix 6 - APB Zonal Boundaries – Agricultural Areas



## Appendix 7 - ZCA Membership by Zone

### ALBANY ZCA

Name	Nominee of	Term expires
Mr Des Wolfe	Shire of Albany	01/08/2009
Mr Mostyn Trotter	PGA	01/08/2009
Mr Nick Burges (Deputy Chair)	Shire of Cranbrook	01/08/2009
Mr Michael Skinner	Shire of Plantagenet / WA Farmers	01/08/2007
Mr George Ebbett*	Shire of Denmark	01/08/2007
Mr James Dempster	Shire of Denmark	01/08/2007
Mr Robert Edwards	Great Southern Plantations Ltd	01/08/2008
Mr Edward Holland	Great Southern Wine	01/08/2008

*\*Mr Ebbett appointed as Deputy to Mr James Dempster*

### BUNBURY ZCA

Name	Nominee of	Term expires
Cr Coral Stewart*	Shire of Donnybrook	01/08/2009
Mr K. (Hal) Scott	WA Farmers	01/08/2009
Cr Jill Duncan	Shire of Donnybrook	01/08/2009
Cr Brian Peisse	Shire of Capel	01/08/2009
Mr Cecil Mountford	Shire of Dardanup	01/08/2007
Mr Robin Flowers	WA Farmers	01/08/2007
Mr Clay Rose	Board	01/08/2008
Ms Bethwyn Hastie	Shire of Busselton	01/08/2008
Cr Jenny McGregor	Shire of Augusta Margaret River	01/08/2008

*\*Cr Stewart appointed as Deputy to Cr Jill Duncan*

## CARNARVON ZCA

Name	Nominee of	Term expires
Cr Ronald Rogers*	Shire of Upper Gascoyne	01/08/2009
Cr K Keynes*****	Shire of Murchison	01/08/2009
Mr David Robinson*	Shire of Upper Gascoyne	01/08/2009
Mr Harold Crawford	Shire of Shark Bay	01/08/2009
Mr Tim Meecham**	PGA	01/08/2007
Cr Ross Foulkes-Taylor****	Shire of Murchison	01/08/2007
Mr John Percy	PGA	01/08/2007
Mr Simon Broad	Shire of Murchison	01/08/2007
Mr Doug Hearman	PGA	01/08/2007
Mr Justin Steadman	PGA / Shire of Murchison	01/08/2008
Mr Glen Della***	Shires of Ashburton/Murchison	01/08/2008
Mr Sean D'Arcy	Shire of Ashburton	01/08/2008
Mr Mark Halleen (Deputy Chair)	WA Farmers	01/08/2008
Mr Ainsley Steadman	PGA	01/08/2008

\* Cr Ronald Rogers appointed as Deputy to Mr David Robinson

\*\* Mr Tim Meecham appointed as Deputy to Mr Doug Hearman

\*\*\* Mr Glen Della appointed as Deputy to Mr Sean D'Arcy

\*\*\*\* Cr Ross Foulkes-Taylor appointed as Deputy to Mr Simon Broad

\*\*\*\*\* Cr K Keynes appointed as Deputy to Mr Harold Crawford

## ESPERANCE ZCA

Name	Nominee of	Term expires
Cr Tony Ietto	Shire of Esperance	01/08/2009
Mr Ted English	APB	01/08/2009
Mr John Wallace	APB	01/08/2007
Mr Robert Rolland	WA Farmers	01/08/2007
Mr Scott Pickering	Shire of Esperance	01/08/2008
Mr Leon Bowman (Deputy Chair)	WA Farmers	01/08/2008
Mr Mark Biven	APB	01/08/2008

## GERALDTON ZCA

Name	Nominee of	Term expires
Mr Charles Hulme	Shire of Northampton	01/08/2009
Mr John Ralph	WA Farmers	01/08/2007
Mr Peter Batten	Shire of Chapman Valley	01/08/2007
Cr Michael Kerkmans	Shire of Mullewa	01/08/2008
Cr Jean Edwards	Shire of Geraldton	01/08/2008
Cr Patricia Powell*	Shire of Geraldton	01/08/2008

*\*Cr Patricia Powell appointed Deputy to Cr Jean Edwards*

## JERRAMUNGUP ZCA

Name	Nominee of	Term expires
Mr Keith Edson	Shire of Jerramungup	01/08/2009
Mr John Mudie	Shire of Ravensthorpe	01/08/2009
Mr Stuart Mangan	PGA	01/08/2007
Mr Bruce Shepherd	WA Farmers	01/08/2007
Cr Ian Goldfinch	Shire of Ravensthorpe	01/08/2008
Mr Rod Ebert	RAIN (Local Producer Assoc)	01/08/2008

## KALGOORLIE ZCA

Name	Nominee of	Term expires
Cr Patrick Hill	Shire of Laverton	01/08/2009
Ms Kathy Boladeras*	Shire of Laverton	01/08/2009
Mr Steve Tonkin	City of Kalgoorlie-Boulder	01/08/2009
Mr Brendan Jones	Shire of Kalgoorlie/Boulder	01/08/2009
Mr Ross Wood	APB	01/08/2009
Mr David McQuie (Deputy Chair)	Shire of Sandstone	01/08/2007
Cr Gregory Arthur Payne**	Shire of Sandstone	01/08/2007
Mr Doug Brownlie	PGA	01/08/2007
Mr Paul Ryan	Shire of Dundas	01/08/2007
Mr Iain McGregor	PGA	01/08/2008
Mr Murray McQuie	Shire of Menzies	01/08/2008
Mr Paul Axford	APB	01/08/2008
Mr Nathan Blake***	APB	01/08/2008

*\* Ms Kathy Boladeras appointed as Deputy to Cr Patrick Hill*

*\*\*Cr Gregory Arthur Payne appointed as Deputy to Mr David McQuie*

*\*\*\*Mr Nathan Blake appointed as Deputy to Mr Paul Axford*

## KATANNING ZCA

Name	Nominee of	Term expires
Mr Bruce Altham	Shire of Kent	01/08/2009
Cr Kerry Stone	Shire of Gnowangerup	01/08/2009
Mr Rod Brockman	WA Farmers	01/08/2009
Mr Russell Thomson	Shire of Woodanilling,	01/08/2007
Mr L.J Charlesworth	Shire of Kojonup	01/08/2007
Mrs Lynne Coleman (Deputy Chair)	WA Farmers	01/08/2007
Mr Jon Adams	Shire of Dumbleyung	01/08/2008
Mr Michael Lance	WA Farmers	01/08/2008
Mr Murray Bowman	Shire of Tambellup	01/08/2008

## KIMBERLEY ZCA

Name	Nominee of	Term expires
Mr Mervyn Wortley	Shire of Halls Creek	01/08/2009
Mr Peter Kneebone	Shire of Derby/West Kimberley	01/08/2009
Ms Lynette Craig	Shire of Halls Creek	01/08/2009
Mr Dick Pasfield	PGA / Ord Land and Water Inc	01/08/2007
Mr Peter de Long	PGA	01/08/2007
Mr Lachlan Dobson	Kimberley Primary Industries Assoc	01/08/2007
Mr Jack Burton	PGA	01/08/2008
Mr Peter Burton*	PGA	01/08/2008
Mr James Motter (Deputy Chair)	PGA	01/08/2008
Mr John Koeyer	PGA	01/08/2008

\* Mr Peter Burton appointed Deputy to Mr Jack Burton

## LAKE GRACE ZCA

Name	Nominee of	Term expires
Mr Neville Marsh (Deputy Chair)	WA Farmers	01/08/2009
Mr Joe Varone	Shire of Kulin	01/08/2009
Ms Ann James	Shire of Kondinin	01/08/2009
Mr Cyril Smith	Shire of Kondinin	01/08/2009
Mr Allan Lansdell	Shire of Lake Grace	01/08/2007
Ms Helen Rohrlach	APB	01/08/2007
Mr Andrew Walker	Shire of Lake Grace	01/08/2008
Mr Haydn McInnes	Shire of Kulin	01/08/2008
Mr Tome Mulcahy	WA Farmers	01/08/2008



## MANJIMUP ZCA

Name	Nominee of	Term expires
Mr Derek Dilkes	Shire of Bridgetown-Greenbushes	01/08/2009
Mr Norman Blackburn	Shire of Boyup Brook	01/08/2009
Mr Murray Curti	Shire of Manjimup	01/08/2007
Mrs Barbara Dunnet	Shire of Nannup	01/08/2007
Mr John Moyes	WA Farmers	01/08/2008
Mrs Stephanie Camarri (Deputy Chair)	Shire of Nannup	01/08/2008

## MEEKATHARRA ZCA

Name	Nominee of	Term expires
Mr Geoff Pilkington (Deputy Chair)	Shire of Mount Magnet	01/08/2009
Mr Shane Rieck	WA Farmers	01/08/2009
Mr Greg Watters	PGA / Shire of Meekatharra	01/08/2009
Mr John Mahony	PGA	01/08/2007
Mr Gavin William Brown	PGA	01/08/2007
Mr Ashley Dowden	PGA	01/08/2007
Mr David Campbell*	Shire of Mt Magnet	01/08/2008
Liam Johns	PGA	01/08/2008
Mr Morris Seivewright	Shire of Cue	01/08/2008
Mr James Pitman	PGA	01/08/2008

*\* Mr David Campbell appointed as Deputy to Mr Ashley Dowden*

## MERREDIN ZCA

Name	Nominee of	Term expires
Cr Campbell Hudson*	Shire of Trayning	01/08/2009
Mr Alexander Mullins	Shire of Trayning	01/08/2009
Mr Mark Crees	Shire of Merredin	01/08/2009
Mr Rob Forsyth	WA Farmers	01/08/2009
Cr Gary Shadbolt	Shire of Mukinbudin	01/08/2007
Mr Kevin Fuchsbichler	WA Farmers	01/08/2007
Mr Ross Wahlsten	WA Farmers	01/08/2007
Mr Peter Capito	Shire of Yilgarn / WA Farmers	01/08/2008
Mr Terry Cheetham (Deputy Chair)	Shire of Narembeen	01/08/2008

*\*Cr Campbell Hudson appointed as Deputy to Cr Alexander Mullins*

## MIDLAND ZCA

Name	Nominee of	Term expires
Cr Kevin Bailey	City of Swan	01/08/2009
Cr Steve Croy*	City of Swan	01/08/2009
Mr Jon Holmes	City of Swan	01/08/2009
Cr Julie Brown JP (Deputy Chair)	City of Gosnells	01/08/2007
Kim Taylor	WA Grape Growers Association	01/08/2007
Mr Jim Turley	WA Vegetable Growers Association	01/08/2008
Cr Richard Radden Smith	Shire of Rockingham	01/08/2008
Mr Mark Wilkinson	WA Fruit Growers Association	01/08/2008

\* Cr Steve Croy appointed as Deputy to Cr Kevin Bailey

## MOORA ZCA

Name	Nominee of	Term expires
Mr Ian Collard	WA Farmers	01/08/2009
Mr Stephen Beckwith	APB	01/08/2009
Mr Laurence Don	Shire of Chittering	01/08/2009
Mr David Lovelock	PGA	01/08/2007
Mr George McNeill	Shire of Dalwallinu	01/08/2007
Cr Jim Pond	Shire of Moora	01/08/2007
Cr David Kent	Shire of Dandaragan	01/08/2008
Mr John Cousins	Shire of Wongan-Balidu	01/08/2008
Mr Gavin Drew (Deputy Chair)	Shire of Gingin / WA Farmers	01/08/2008

## NARROGIN ZCA

Name	Nominee of	Term expires
Cr Brian English	Shire of Pingelly	01/08/2009
Cr David Freebairn*	Shire of Pingelly	01/08/2009
Ms Kristy Baker	Shire of Wickepin	01/08/2009
Mr Willem Butler	PGA	01/08/2009
Mr Graham Harding	Shire of Williams	01/08/2007
Mr Roger Newman (Deputy Chair)	Shire of Cuballing	01/08/2007
Cr Andrew Borthwick	Shire of Narrogin	01/08/2007
Cr Ross Evans	Shire of Brookton	01/08/2007
Cr Graeme Kerr**	Shire of Wandering	01/08/2008
Mr Matt Szczecinski	Shire of Corrigin	01/08/2008
Mr Bruce Dowsett	Shire of Wandering	01/08/2008

\* Mr David Freebairn appointed as Deputy to Cr Brian English

*\*\* Cr Graeme Kerr appointed as Deputy to Cr Bruce Dowsett*

## **NORTHAM ZCA**

Name	Nominee of	Term expires
Mr Douglas Sewell	Shire of Goomalling	01/08/2009
Mr John Bird*	Shire of Goomalling	01/08/2009
Mr Shane Boyd	Shire of Koorda	01/08/2009
Cr Tom Cleverly	Shire of Wyalkatchem	01/08/2009
Mr Paul Briotti	WA Farmers	01/08/2007
Mr Doug Morgan**	WA Farmers / Shire of Northam	01/08/2007
Mrs Glenys Maisey	WA Farmers	01/08/2007
Mr Charlie Wroth	Shire of Toodyay	01/08/2007
Mr Colin James Stacey (Deputy Chair)	Shire of Quairading	01/08/2008
Mr Peter James Young	Shire of Beverley	01/08/2008
Mr Dennis Whisson	Shire of Cunderdin	01/08/2008

*\* Mr John Bird appointed as Deputy to Mr Doug Sewell*

*\*\* Mr Doug Morgan appointed as Deputy to Mr Paul Briotti*

## **PILBARA ZCA**

Name	Nominee of	Term expires
Mr Lang Coppin	Shire of East Pilbara / WA Farmers	01/08/2009
Mr Lance Coppin*	Shire of East Pilbara / WA Farmers	01/08/2009
Mr Rory De-Pledge	PGA	01/08/2009
Mr John Bettini	PGA	01/08/2009
Mr Mark Bettini**	PGA	01/08/2009
Mr Tim Paterson	PGA	01/08/2007
Mr Colin Brierly***	PGA	01/08/2007
Mr Robin Mills	WA Farmers	01/08/2007
Mr Geoff Mills*****	WA Farmers	01/08/2007
Mr Barry Gratte	PGA	01/08/2008
Mr Jamie Richardson	PGA	01/08/2008
Mr Rob Morgan****	WA Farmers	01/08/2008
Mr Matthew Herbert	WA Farmers	01/08/2008

*\* Mr Lance Coppin appointed as Deputy to Mr Lang Coppin*

*\*\* Mr Mark Bettini appointed as Deputy to Mr John Bettini*

*\*\*\* Mr Colin Brierly appointed as Deputy to Mr Tim Patterson*

*\*\*\*\* Mr Rob Morgan appointed as Deputy to Mr Matthew Herbert*

*\*\*\*\*\* Mr Geoff Mills appointed as Deputy to Robin Mills*

### THREE SPRINGS ZCA

Name	Nominee of	Term expires
Mr Jim Bligh	WA Farmers	01/08/2009
Mr Robert Kowald	Shire of Morawa	01/08/2009
Mr Michael Pearse (Deputy Chair)	Shire of Mingenew / PGA	01/08/2007
Mrs Brenda Heinrich	Shire of Carnamah	01/08/2007
Mr David Falconer	WA Farmers	01/08/2008
Ms Jan Waite	Shire of Coorow	01/08/2008

### WAROONA ZCA

Name	Nominee of	Term expires
Mr Dennis Veitch	Shire of Boddington	01/08/2009
Cr Bill Adams	Shire of Harvey	01/08/2009
Mr Vernon Pitter	Shire of Waroona	01/08/2009
Cr Athol Wigg*	Shire of Serpentine-Jarrahdale	01/08/2007
Ms Denyse Needham (Deputy Chair)	Shire of Serpentine-Jarrahdale	01/08/2007
Cr Paul Fitzpatrick	Shire of Waroona	01/08/2007
Cr Graeme Rogers	Shire of Murray	01/08/2007
Mr David Cullen	APB	01/08/2008
Mr Chris Birmingham	WA Fruit Growers Association	01/08/2008
Mr David Cullen	Custom Composts	01/08/2008

*\*Cr Athol Wigg appointed as Deputy to Cr Denyse Needham*

## Appendix 8 - Glossary of Terms Used in This Report

<i>Abbreviation</i>	<i>Explanation</i>
AASL	Approved Average Staffing Level
AFFA	Agriculture, Forestry and Fisheries Australia
AGM	Asian Gypsy Moth
APB/Board	Agriculture Protection Board of Western Australia
APL	Australian Plague Locust
APVMA	Australian Pesticides and Veterinary Medicines Authority
ARRPA	<i>Agriculture and Related Resources Protection Act</i>
BAMB	<i>Biosecurity and Agriculture Management Bill</i>
BBr	Branched Broomrape
BCA	Benefit Cost Analysis
AQIS	Australian Quarantine and Inspection Services
CAPA	Certificate of Property Area
CEO	Chief Executive Officer
CF	Consolidated Fund
CRC	Cooperative Research Centre
CRIS	Client Resource Information System
CSIRO	Commonwealth Scientific and Industrial Research Organisation
DAG	Declared Animal Group/Declared Species Group
DAFWA	Department of Agriculture and Food WA
DCG	District Consultative Group
Department	The Department of Agriculture and Food
DEC	Department of Environment and Conservation
DGPS	Differential Global Positioning System
DLGRD	Department of Local Government and Regional Development
DMB	Dried Meat Bait
DPACF	Declared Plant and Animal Control Fund
EPA	Environmental Protection Authority
EPP	Emergency Pest Plant
EVS	Exotic Vertebrate System
FECAC	Footrot Eradication Campaign Advisory Committee
FGAC	Feral Goat Advisory Committee
FOI	Freedom of Information

FRIF	Field Reporting Information Form
FRS	Field Reporting System
FTE	Full Time Equivalent
GRDC	Grains Research and Development Corporation
IAEA	International Atomic Energy Association
IQC	Inspection, Quarantine and Compliance System
JV	Joint Venture
LCDC	Land Conservation District Committee
KPI	Key Performance Indicator
Medfly	Mediterranean Fruit Fly
MOU	Memorandum of Understanding
NFACP	National Feral Animal Control Program
NLIS	National Livestock Identification Scheme
PaDIS	Pest and Disease Information Service
PLB	The Pastoral Lands Board of Western Australia
PGA	Pastoralists and Graziers Association
QAP	Quarantine Approved Premises
Q'fly	Queensland Fruit Fly
QDPI	Queensland Department of Primary Industry
QRM	Quarantine Risk Material
RAC	Regional Advisory Committee
RIFA	Red Imported Fire Ant
SARDI	South Australian Research and Development Institute
SBFMAC	State Barrier Fence Management Advisory Committee
SSMAC	State Starling Management Advisory Committee
SRG	Starling Reference Group
SWAC	Skeleton Weed Advisory Committee
SWDMAC	State Wild Dog Management Advisory Committee
TAFE	Technical and Further Education
TFA	Tropical Fire Ant
TSL	Temperature Sensitive Lethal
TM	Trademark
VPC	Vertebrate Pest Committee
VPRS	Vertebrate Pest Research Service
WA Farmers	WA Farmers Federation
WAQIS	WA Quarantine and inspection Services
ZCA	Zone Control Authority







*The Agriculture Protection Board*  
*of Western Australia*  
*Financial Statements*  
*2006/2007*

**THE AGRICULTURE PROTECTION BOARD OF WESTERN AUSTRALIA**  
**Income Statement**  
**for the year ended 30 June 2007**

	Note	2007	2006
		\$	\$
<b>COST OF SERVICES</b>			
<b>Expenses</b>			
Department of Agriculture and Food Contracted Services	4	26,147,047	16,529,111
Depreciation expense	5	508,135	425,756
Employee Benefits Expense	6	168,950	293,362
Cost of sales	11	677,913	672,637
Capital User Charge	7	1,136,000	1,118,000
Loss on disposal of non-current assets	12	26,507	-
<b>Total cost of services</b>		<u>28,664,552</u>	<u>19,038,866</u>
<b>Income</b>			
<b>Revenue</b>			
Users Fee & Charges	9	2,971,804	5,455,980
Grants, subsidies and industry recoups from other sources	10	134,134	299,603
Sales	11	607,886	656,751
Interest		246,536	156,087
Other revenue	13	247,633	354,783
<b>Total revenue</b>		<u>4,207,993</u>	<u>6,923,205</u>
<b>Gains</b>			
Gain on disposal of non-current assets		-	159,517
<b>Total Gains</b>		<u>-</u>	<u>159,517</u>
<b>Total Income other than income from State Government</b>		<u>4,207,993</u>	<u>7,082,722</u>
<b>NET COST OF SERVICES</b>		<u>24,456,559</u>	<u>11,956,144</u>
<b>INCOME FROM STATE GOVERNMENT</b>			
Service Appropriations	14	2,892,000	2,938,000
Resources received free of charge	8	20,597,000	11,047,000
<b>Total income from State Government</b>		<u>23,489,000</u>	<u>13,985,000</u>
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>	38	<u>(967,559)</u>	<u>2,028,856</u>

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

**THE AGRICULTURE PROTECTION BOARD OF WESTERN AUSTRALIA**  
**Balance Sheet**  
**as at 30 June 2007**

	Note	2007	2006
		\$	\$
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	15	1,034,365	909,093
Restricted cash and cash equivalents	16	4,552,254	5,141,920
Inventories	21	648,933	934,293
Receivables	17	210,553	629,437
Other current assets	18	55,591	46,565
Non-current assets classified as held for sale	19	-	207,224
<b>Total Current Assets</b>		<u>6,501,696</u>	<u>7,868,532</u>
<b>Non-Current Assets</b>			
Amounts receivable for services	20	2,754,436	2,496,436
Property, Plant & Equipment	22	5,652,575	11,724,063
<b>Total Non-Current Assets</b>		<u>8,407,011</u>	<u>14,220,499</u>
<b>TOTAL ASSETS</b>		<u>14,908,707</u>	<u>22,089,031</u>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Payables	24	332,308	232,597
Provisions	25	-	36,427
Other current liabilities	26	4,046	1,387
<b>Total Current Liabilities</b>		<u>336,354</u>	<u>270,411</u>
<b>TOTAL LIABILITIES</b>		<u>336,354</u>	<u>270,411</u>
<b>NET ASSETS</b>		<u>14,572,353</u>	<u>21,818,620</u>
<b>EQUITY</b>			
Reserves	27	10,158,772	8,337,522
Accumulated surplus		4,413,581	13,481,098
<b>TOTAL EQUITY</b>	38	<u>14,572,353</u>	<u>21,818,620</u>

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

**THE AGRICULTURE PROTECTION BOARD OF WESTERN AUSTRALIA**  
**Cash Flow Statement**  
**for the year ended 30 June 2007**

	Note	2007	2006
		\$	\$
<b>CASH FLOWS FROM STATE GOVERNMENT</b>			
Service appropriations		2,634,000	2,470,000
<b>Net cash provided by State Government</b>		<u>2,634,000</u>	<u>2,470,000</u>
<b>Utilised as follows:</b>			
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Payments</b>			
Department of Agriculture and Food Contracted Services		(6,071,767)	(6,440,450)
Employees and board members benefits		(168,950)	(293,362)
Capital User Charge		(1,136,000)	(1,118,000)
		<u>(7,376,717)</u>	<u>(7,851,812)</u>
<b>Receipts</b>			
User fees & charges			
- Revenues from services		1,363,594	1,450,590
- Revenues from rates and levies		2,535,031	5,531,998
Grants, subsidies and industry recoups from other sources		160,000	110,479
Interest received		237,511	119,926
		<u>4,296,135</u>	<u>7,212,993</u>
<b>Net cash used in operating activities</b>	28	<u><b>(3,080,582)</b></u>	<u><b>(638,819)</b></u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Purchase of non-current physical assets		(29,890)	(146,854)
Proceeds from sale of non-current assets		12,078	318,395
<b>Net cash (used in)/provided by investing activities</b>		<u>(17,812)</u>	<u>171,541</u>
<b>TOTAL CASH FLOWS FROM OPERATING AND INVESTING ACTIVITIES</b>		(3,098,394)	(467,278)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(464,394)</b>	<b>2,002,722</b>
Cash and Cash equivalents at the beginning of year		6,051,013	4,048,291
<b>CASH AND CASH EQUIVALENTS AT THE END OF YEAR</b>	28	<u><u>5,586,619</u></u>	<u><u>6,051,013</u></u>

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

**THE AGRICULTURE PROTECTION BOARD OF WESTERN AUSTRALIA**  
**Statement of Changes in Equity**  
**for the year ended 30 June 2007**

	Note	2007	2006
		\$	\$
<b>Balance of equity at start of year</b>	27	<u>21,818,620</u>	<u>17,776,263</u>
<b>CONTRIBUTED EQUITY</b>			
Distributions to owners (a)		(8,099,958)	-
Transfer to accumulated surplus		<u>8,099,958</u>	-
Balance at end of year		<u>-</u>	<u>-</u>
<b>RESERVES</b>			
<b>Asset Revaluation Reserve</b>			
Balance at start of year		8,337,522	6,324,021
Gains/(losses) from asset revaluation			
- Land		1,819,250	396,350
- State Barrier Fence		-	1,399,510
- Buildings		2,000	217,641
Balance at end of year		<u>10,158,772</u>	<u>8,337,522</u>
<b>ACCUMULATED SURPLUS</b>			
Balance at start of year		13,481,098	11,452,242
Transfer from contributed equity		(8,099,958)	-
(Deficit)/surplus for the year		<u>(967,559)</u>	<u>2,028,856</u>
Balance at end of year		<u>4,413,581</u>	<u>13,481,098</u>
<b>Balance of equity at end of year</b>		<u>14,572,353</u>	<u>21,818,620</u>
Total Income and Expense for the year (b)		853,691	4,042,357

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

- (a) The Board approved the transfer of assets, with the exception of Declared Plants and Animals Control Fund and Skeleton Weed Eradication Fund assets, to the Department of Agriculture and Food at no cost to the Board. UIG 1038 requires that where the transferee accounts for a transfer as a contribution by owner, the transferor must account for the transfer as a distribution to owners. Consequently, non-discretionary (non-reciprocal) transfers of net assets to other State Government Agencies are distributions to owners and are debited directly to equity.
- (b) The aggregate net amount distributable to each category of equity is: deficit \$967,559 plus gains from asset revaluation of \$1,821,250 (2006: surplus 2,028,856 plus gain from asset revaluation of \$ 2,013,501)

30 June 2007

## 1 Australian equivalents to International Financial Reporting Standards

### General

The Authority's financial statements for the year ended 30 June 2007 have been prepared in accordance with Australian equivalents to International Financial Reporting Standards (AIFRS), which comprise a Framework for the Preparation and Presentation of Financial Statements (the Framework) and Australian Accounting Standards (including the Australian Accounting Interpretations).

In preparing these financial statements the Authority has adopted, where relevant to its operations, new and revised Standards and Interpretations from their operative dates as issued by the AASB and formerly the Urgent Issues Group (UIG).

### Early adoption of standards

The Authority cannot early adopt an Australian Accounting Standard or Australian Accounting Interpretation unless specifically permitted by TI 1101 'Application of Australian Accounting Standards and Other Pronouncements'. No Standards and Interpretations that have been issued or amended but are not yet effective have been early adopted by the Authority for the annual reporting period ended 30 June 2007.

## 2 Summary of significant Accounting Policies

### (a) General Statement

The financial statements constitute a general purpose financial report which has been prepared in accordance with the Australian Accounting Standards, the Framework, Statements of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board 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 Management Act and the Treasurer's instructions are legislative provisions governing the preparation of financial statements and take precedence over the Accounting Standards, the Framework, Statements of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board.

Where modification is required and has a material or significant financial effect upon the reported results, details of that modification and the resulting financial effect are disclosed in the notes to the financial statements

### (b) Basis of preparation

The financial statements have been prepared on the accrual basis of accounting using the historical cost convention, modified by the revaluation of land, buildings and infrastructure which have been measured at fair value.

The accounting policies adopted in the preparation of the financial statements have been consistently applied throughout all periods presented unless otherwise stated.

The financial statements are presented in Australian dollars and all values are rounded to the nearest dollar except for note 38 and note 40 explanations where the values have been rounded to the nearest thousand dollars.

### (c) Principles of Consolidation of Trust Accounts

The trust funds controlled by the Board are consolidated. The trust funds are the Agriculture Protection Board Trust Fund (APB), the Declared Plants and Animals Control Fund (DPA), the Agriculture Protection Board Research Grants Account, the Skeleton Weed Eradication Fund (SWE) and the Resistant Grain Insects Eradication Fund (RGI). The consolidated accounts of the Board include the assets and liabilities of the trust funds at the end of the financial year and the results of the funds controlled by the Board during the year.

The effect of transactions between the trust funds and inter entity balances are eliminated in full in preparing the consolidated accounts.

### (d) Contributed Equity

UIG Interpretation 1038 'Contributions by Owners Made to Wholly-Owned Public Sector Entities' requires transfers in the nature of equity contributions to be designated by the Government (the owner) as contributions by owners (at the time of, or prior to transfer) before such transfers can be recognised as equity contributions. Capital contributions (appropriations) have been designated as contributions by owners by Treasurer's Instruction (TI) 955 'Contributions by Owners made to Wholly Owned Public Sector Entities' and have been credited directly to Contributed Equity.

Transfer of net assets to/from other agencies are designated as contributions by owners where the transfers are non discretionary and non reciprocal. See note 27 'Equity'.

(e) **Income**

**Revenue recognition**

Revenue is measured at the fair value of consideration received or receivable.

Revenue is recognised for the major business activities as follows:

*Sale of goods*

Revenue is recognised from the sale of goods and disposal of other assets when the significant risks and rewards of ownership control transfer to the purchaser and can be measured reliably.

*Rendering of Services*

Revenue is recognised on delivery of the service or by reference to the stage of completion.

*Interest*

Revenue is recognised as interest accrues.

*Service Appropriations*

Service Appropriations are recognised as revenues at nominal value in the period in which the Authority gains control of the appropriated funds, which is at the time those funds are deposited to the bank account or credited to the holding account held at Treasury.

*Grants, donations, gifts and other non-reciprocal contributions*

Revenue is recognised at fair value when the Authority obtains control over the assets comprising the contributions, usually when cash is received.

Other non-reciprocal contributions that are not contributions by owners 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.

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the nature of, and amounts pertaining to, those undischarged conditions are disclosed in the notes.

*Gains*

Gains may be realised or unrealised and are usually recognised on a net basis. These include gains arising on the disposal of non-current assets and some revaluations of non-current assets.

(f) **Property, Plant and Equipment**

**Capitalisation / Expense of assets**

Items of property, plant and equipment and infrastructure costing \$1,000 or more are recognised as assets and the cost of utilising assets is expensed (depreciated) over their useful lives. Items of property, plant and equipment and infrastructure costing less than \$1,000 are immediately expensed direct to the Income Statement (other than where they form part of a group of similar items which are significant in total)

**Initial recognition and measurement**

All items of property, plant and equipment and infrastructure are initially recognised at cost

For items of property, plant and equipment and infrastructure acquired at no cost or for nominal cost, the cost is their fair value at the date of acquisition.

**Subsequent measurement**

After recognition as an asset, the revaluation model is used for the measurement of land and buildings and the cost model for all other property, plant and equipment. Land, buildings and infrastructure are carried at fair value less accumulated depreciation on buildings and infrastructure and accumulated impairment losses. The annual revaluations undertaken by the Valuer General's Office for the Government Property register are recognised in the financial statements. Where buildings are revalued, the accumulated depreciation is eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount. All other items of property, plant and equipment are stated at historical cost less accumulated depreciation and accumulated impairment losses.

Where market evidence is available, the fair value of land and buildings is determined on the basis of current market buying values determined by reference to recent market transactions (or other basis, describe). When buildings are revalued by reference to recent market transactions, the accumulated depreciation is eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount.

Where market evidence is not available, the fair value of land and buildings is determined on the basis of existing use. This normally applies where buildings are specialised or where land use is restricted. Fair value for existing use assets is determined by reference to the cost of replacing the remaining future economic benefits embodied in the asset, ie. the depreciated replacement cost. Where the fair value of buildings is dependent on using the depreciated replacement cost, the gross carrying amount and the accumulated depreciation are restated proportionately.

Independent valuations of land and buildings are provided annually by the Western Australian Land Information Authority (Valuation Services) and recognised with sufficient regularity to ensure that the carrying amount does not differ materially from the asset's fair value at the balance sheet date.

Fair value of infrastructure has been determined by reference to the depreciated replacement cost (existing use basis) as the assets are specialised and no market evidence of value is available. Land under infrastructure is included in land reported under Property, plant and equipment. Independent valuations are obtained every 3 to 5 years.

When infrastructure is revalued, the accumulated depreciation is restated proportionately with the change in the gross carrying amount of the asset so that the carrying amount of the asset after revaluation equals its revalued amount.

The most significant assumptions in estimating fair value are made in assessing whether to apply the existing use basis to assets and in determining estimated useful life. Professional judgement by the valuer is required where the evidence does not provide a clear distinction between market type assets and existing use assets.

Refer to note 22 'Property, plant and equipment' for further information on revaluations.

**Depreciation**

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

The state barrier fence must be permanently maintained to standard. The costs of replacement are capitalised and the state barrier fence is depreciated to comply with the Australian Accounting Standard AASB 1021.

Land is not depreciated. Depreciation on other assets is calculated on the straight line basis, using rates which are reviewed annually. Expected useful lives for each class of depreciable asset are:

	<b>Years</b>
Buildings	20 - 40
The State Barrier fence	20
Plant, Equipment and Machinery	5 - 10
Furniture and Fittings	10
Vehicles and Transportation Equipment	8
IT Equipment	4



**(g) Impairment of Assets**

Property, plant and equipment and infrastructure are tested for any indication of impairment at each reporting date. Where there is an indication of impairment, the recoverable amount is estimated. Where the recoverable amount is less than the carrying amount, the asset is considered impaired and is written down to the recoverable amount and an impairment loss is recognised. As the Authority is a not for profit entity, unless an asset has been identified as a surplus asset, the recoverable amount is the higher of an asset's fair value less costs to sell and depreciated replacement cost.

The risk of impairment is generally limited to circumstances where an asset's depreciation is materially understated or where the replacement cost is falling or where there is a significant change in useful life. Each relevant class of assets is reviewed annually to verify that the accumulated depreciation/amortisation reflects the level of consumption or expiration of asset's future economic benefits and to evaluate any impairment risk from falling replacement costs.

Intangible assets with an indefinite useful life and intangible assets not yet available for use are tested for impairment at each reporting date irrespective of whether there is any indication of impairment.

The recoverable amount of assets identified as surplus assets is the higher of fair value less costs to sell and the present value of future cash flows expected to be derived from the asset. Surplus assets carried at fair value have no risk of material impairment where fair value is determined by reference to market evidence. Where fair value is determined by reference to depreciated replacement cost, surplus assets are at risk of impairment and the recoverable amount is measured. Surplus assets at cost are tested for indications of impairment at each reporting date.

Refer to note 23 'Impairment of assets' for the outcome of impairment reviews and testing.

Refer also to note 2(n) 'Receivables' and note 17 'Receivables' for impairment of receivables.

**(h) Non-current Assets (or Disposal Groups) Classified as Held for Sale**

Non-current assets (or disposal groups) held for sale are recognised at the lower of carrying amount and fair value less costs to sell and are presented separately from other assets in the Balance Sheet. Assets classified as held for sale are not depreciated or amortised.

**(i) Inventories**

Inventories are measured at the lower of cost and net realisable value. Costs are assigned by the method most appropriate to each particular class of inventory. Raw Materials and Stores are reflected at cost on a first in first out basis. Finished Goods and Work-in-progress are reflected at cost of direct material and labour.

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.

(j) Provisions

Provisions are liabilities of uncertain timing and amount and are recognised where there is a present legal, equitable or constructive obligation as a result of a past event and when the outflow of economic benefits is probable and can be measured reliably. Provisions are reviewed at each balance date. See note 25 'Provisions'.

*(i) Provisions - Employee Benefits*

*Annual Leave and Long Service Leave*

The liability for annual and long service leave expected to be settled within 12 months after the end of the reporting date is recognised and measured at the undiscounted amounts expected to be paid when the liabilities are settled. Annual and long service leave expected to be settled more than 12 months after the end of the reporting date is measured at the present value of amounts expected to be paid when the liabilities are settled. Leave liabilities are in respect of services provided by employees up to the reporting date.

When assessing expected future payments consideration is given to expected future wage and salary levels including non salary components such as employer superannuation contributions. In addition, the long service leave liability also considers the experience of employee departures and periods of service.

The expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity that match, as closely as possible, the estimated future cash outflows.

All annual leave and unconditional long service leave provisions are classified as current liabilities as the Authority does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date.

*Superannuation*

The Government Employees Superannuation Board (GESB) administers the following superannuation schemes.

Employees may contribute to the Pension Scheme, a defined benefit pension scheme now closed to new members or the Gold State Superannuation Scheme (GSS), a defined benefit lump sum scheme also closed to new members.

The Authority has no liabilities under the Pension or the GSS Schemes. The liabilities for the unfunded Pension Scheme and the unfunded GSS Scheme transfer benefits due to members who transferred from the Pension Scheme, are assumed by the Treasurer. All other GSS Scheme obligations are funded by concurrent contributions made by the Authority to the GESB. The concurrently funded part of the GSS Scheme is a defined contribution scheme as these contributions extinguish all liabilities in respect of the concurrently funded GSS Scheme obligations.

Employees commencing employment prior to 16 April 2007 who are not members of either the Pension or the GSS Schemes became non contributory members of the West State Superannuation Scheme (WSS). Employees commencing employment on or after 16 April 2007 became members of the GESB Super Scheme (GESBS). Both of these schemes are accumulation schemes. The Authority makes concurrent contributions to GESB on behalf of employees in compliance with the Commonwealth Government's Superannuation Guarantee (Administration) Act 1992. These contributions extinguish the liability for superannuation charges in respect of the WSS and GESBS Schemes.

The GESB makes all benefit payments in respect of the Pension and GSS Schemes, and is recouped by the Treasurer for the employer's share.

See also note 6 Employee Benefits-'Superannuation'.

*(ii) Provisions - Other*

*Employment On Costs*

Employment on-costs, including workers' compensation insurance, are not employee benefits and are recognised separately as liabilities and expenses when the employment to which they relate has occurred. Employment on-costs are included as part of 'Other expenses' and are not included as part of the Authority's 'Employee benefits expense'. The related liability is included in 'Employment on-costs provision'.

**(k) Superannuation expense**

The following elements are included in calculating the superannuation expense in the Income Statement:

(a) Defined benefit plans - Change in the unfunded employer's liability (i.e. current service cost and, actuarial gains and losses) assumed by the Treasurer in respect of current employees who are members of the Pension Scheme and current employees who accrued a benefit on transfer from that Scheme to the Gold State Superannuation Scheme (GSS); and

(b) Defined contribution plans - Employer contributions paid to the GSS, the West State Superannuation Scheme (WSS), and the GESB Super Scheme (GESBS).

Defined benefit plans - in order to reflect the true cost of services, the movements (i.e. current service cost and, actuarial gains and losses) in the liabilities in respect of the Pension Scheme and the GSS transfer benefits are recognised as expenses. As these liabilities are assumed by the Treasurer (refer note 2(u)(i)), a revenue titled 'Liabilities assumed by the Treasurer' equivalent to the expense is recognised under Income from State Government in the Income Statement. See note 21 'Income from State Government'.

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

The GSS Scheme is a defined benefit scheme for the purposes of employees and whole of government reporting. However, apart from the transfer benefit, it is a defined contribution plan for agency purposes because the concurrent contributions (defined contributions) made by the agency to GESB extinguishes the agency's obligations to the related superannuation liability.

**(l) Jointly Controlled Operations**

Interests in joint venture operations have been reported in the financial statements including the Board's share of assets employed in the joint ventures, the share of liabilities incurred in relation to the joint ventures and the share of any expenses incurred in relation to the joint ventures in their respective classification categories. Refer note 39.

**(m) Amounts Receivable for Services (Holding Account)**

The Authority receives funding on an accrual basis that recognises the full annual cash and non-cash cost of services. The appropriations are paid partly in cash and partly as an asset (Holding Account receivable) that is accessible on the emergence of the cash funding requirement to cover items such as leave entitlements and asset replacement.

**(n) Receivables**

Receivables are recognised and carried at original invoice amount less an allowance for any uncollectible amounts (i.e. impairment). The collectability of receivables is reviewed on an ongoing basis and any receivables identified as uncollectible are written off. The allowance for uncollectible amounts (doubtful debts) is raised when there is objective evidence that the Authority will not be able to collect the debts. The carrying amount is equivalent to fair value as it is due for settlement within 30 days. See note 2(s) 'Financial Instruments' and note 17 'Receivables'.

The ability to collect trade debtors is reviewed on an ongoing basis. Debts which are known to be uncollectable are written off. A provision for doubtful debts is raised when collectability is no longer probable.

**(o) Payables**

Payables are recognised at the amounts payable when the Authority becomes obliged to make future payments as a result of a purchase of assets or services. The carrying amount is equivalent to fair value, as they are generally settled within 30 days. See note 2(s) 'Financial Instruments' and note 24 'Payables'.

**(p) Accrued Salaries**

Accrued salaries for the Authority represents accrued contractor expenses to the Department of Agriculture and Food (DAFWA) (refer note 26). This value represents the amount due to DAFWA staff but unpaid at the end of the financial year, as the pay date for the last pay period for that financial year does not coincide with the end of the financial year. Accrued salaries are settled within a fortnight of the financial year end. The Authority considers the carrying amount of accrued salaries to be equivalent to its net fair value.

**(q) Goods and Services Tax**

In accordance with the grouping provisions the right to receive GST and the obligation to pay GST rests with the Department of Agriculture in regard to all GST transactions incurred by members of the group. As a result separate GST transactions are not recognised within the individual authority's financial statements as they are all brought to account in the Department of Agriculture's financial statements.

**(r) Resources Received Free of Charge or For Nominal Value**

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

The Board utilises the services of the Department's officers "free of charge" to carry out the provisions of the Agriculture Protection Board Act 1950 and the Agriculture and Related Resources Protection Act 1976.

**(s) Financial instruments**

The Authority has two categories of financial instrument:

- Loans and receivables (cash and cash equivalents, receivables); and
- Non trading financial liabilities (finance leases, payables, Treasurer's advance).

Initial recognition and measurement of financial instruments is at fair value which normally equates to the transaction cost or the face value. Subsequent measurement is at amortised cost using the effective interest method.

The fair value of short-term receivables and payables is the transaction cost or the face value because there is no interest rate applicable and subsequent measurement is not required as the effect of discounting is not material.

**(t) Cash and cash equivalents**

For the purpose of the Cash Flow Statement, cash and cash equivalent (and restricted cash and cash equivalent) assets comprise cash on hand and short-term deposits with original maturities of three months or less that are readily convertible to a known amount of cash and which are subject to insignificant risk of changes in value, and bank overdrafts

**(u) Comparative Figures**

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

**3 Disclosure of changes in accounting policy and estimates**

**Initial application of an Australian Accounting Standard**

The Authority has applied the following Australian Accounting Standards and Australian Accounting Interpretations effective for annual reporting periods beginning on or after 1 July 2006:

1. AASB 2005-9 'Amendments to Australian Accounting Standards [AASB 4, AASB 1023, AASB 139 & AASB 132]' (Financial guarantee contracts). The amendment deals with the treatment of financial guarantee contracts, credit insurance contracts, letters of credit or credit derivative default contracts as either an "insurance contract" under AASB 4 'Insurance Contracts' or as a "financial guarantee contract" under AASB 139 'Financial Instruments: Recognition and Measurement'. The Authority does not currently undertake these types of transactions, resulting in no financial impact in applying the Standard.
2. UIG Interpretation 4 'Determining whether an Arrangement Contains a Lease' as issued in June 2005. This Interpretation deals with arrangements that comprise a transaction or a series of linked transactions that may not involve a legal form of a lease but by their nature are deemed to be leases for the purposes of applying AASB 117 'Leases'. At balance sheet date, the Authority has not entered into any arrangements as specified in the Interpretation, resulting in no impact in applying the Interpretation.
3. UIG Interpretation 9 'Reassessment of Embedded Derivatives'. This Interpretation requires an embedded derivative that has been combined with a non-derivative to be separated from the host contract and accounted for as a derivative in certain circumstances. At balance sheet date, the Authority has not entered into any contracts as specified in the Interpretation, resulting in no impact in applying the Interpretation.

The following Australian Accounting Standards and Interpretations are not applicable to the Authority as they have no impact or do not apply to not for profit entities:

AASB Standards and Interpretations

2005-1	'Amendments to Australian Accounting Standard' (AASB 139 – Cash flow hedge accounting of forecast intragroup transactions)
2005-5	'Amendments to Australian Accounting Standards [AASB 1 & AASB 139]'
2006-1	'Amendments to Australian Accounting Standards [AASB 121]'
2006-3	'Amendments to Australian Accounting Standards [AASB 1045]'
2006-4	'Amendments to Australian Accounting Standards [AASB 134]'
2007-2	'Amendments to Australian Accounting Standards arising from AASB Interpretation 12 [AASB 1, AASB 117, AASB 118, AASB 120, AASB 121, AASB 127, AASB 131 & AASB 139]' – paragraph 9
UIG 5	'Rights to Interests arising from Decommissioning, Restoration and Environmental Rehabilitation Funds'
UIG 6	'Liabilities arising from Participating in a Specific Market – Waste Electrical and Electronic Equipment'
UIG 7	'Applying the Restatement Approach under AASB 129 Financial Reporting in Hyperinflationary Economies'
UIG 8	'Scope of AASB 2'

#### Future impact of Australian Accounting Standards not yet operative

The Authority cannot early adopt an Australian Accounting Standard or Australian Accounting Interpretation unless specifically permitted by TI 1101 'Application of Australian Accounting Standards and Other Pronouncements'. Consequently, the Authority has not applied the following Australian Accounting Standards and Australian Accounting Interpretations that have been issued but are not yet effective. These will be applied from their application date:

1. AASB 7 'Financial Instruments: Disclosures' (including consequential amendments in AASB 2005-10 'Amendments to Australian Accounting Standards [AASB 132, AASB 101, AASB 114, AASB 117, AASB 133, AASB 139, AASB 1, AASB 4, AASB 1023 & AASB 1038]'). This Standard requires new disclosures in relation to financial instruments. The Standard is considered to result in increased disclosures, both quantitative and qualitative of the Authority's exposure to risks, enhanced disclosure regarding components of the Authority's financial position and performance, and possible changes to the way of presenting certain items in the financial statements. The Authority does not expect any financial impact when the Standard is first applied. The Standard is required to be applied to annual reporting periods beginning on or after 1 January 2007.

2. AASB 2005-10 'Amendments to Australian Accounting Standards (AASB 132, AASB 101, AASB 114, AASB 117, AASB 133, AASB 139, AASB 1, AASB 4, AASB 1023, & AASB 1038)'. The amendments are as a result of the issue of AASB 7 'Financial Instruments: Disclosures', which amends the financial instrument disclosure requirements in these standards. The Authority does not expect any financial impact when the Standard is first applied. The Standard is required to be applied to annual reporting periods beginning on or after 1 January 2007.

3. AASB 101 'Presentation of Financial Statements'. This Standard was revised and issued in October 2006 so that AASB 101 has the same requirements as IAS 1 'Presentation of Financial Statements' (as issued by the IASB) in respect of for-profit entities. The Authority is a not-for-profit entity and consequently does not expect any financial impact when the Standard is first applied. The Standard is required to be applied to annual reporting periods beginning on or after 1 January 2007.

4. AASB 2007-4 'Amendments to Australian Accounting Standards arising from ED 151 and Other Amendments (AASB 1, 2, 3, 4, 5, 6, 7, 102, 107, 108, 110, 112, 114, 116, 117, 118, 119, 120, 121, 127, 128, 129, 130, 131, 132, 133, 134, 136, 137, 138, 139, 141, 1023 & 1038)'. This Standard introduces policy options and modifies disclosures. The Department of Treasury and Finance has indicated that it will mandate to remove the policy options added by this amending Standard. This will result in no impact as a consequence of application of the Standard. The Standard is required to be applied to annual reporting periods beginning on or after 1 July 2007.

5. AASB 2007-5 'Amendment to Australian Accounting Standard – Inventories Held for Distribution by Not-for-Profit Entities (AASB 102)'. This amendment changes AASB 102 'Inventories' so that inventories held for distribution by not-for-profit entities are measured at cost, adjusted when applicable for any loss of service potential. The Authority does not have any inventories held for distribution so does not expect any financial impact when the Standard is first applied. The Standard is required to be applied to annual reporting periods beginning on or after 1 July 2007.

6. AASB Interpretation 4 'Determining whether an Arrangement Contains a Lease [revised]'. This Interpretation was revised and issued in February 2007 to specify that if a public-to-private service concession arrangement meets the scope requirements of AASB Interpretation 12 'Service Concession Arrangements' as issued in February 2007, it would not be within the scope of Interpretation 4. At balance sheet date, the Authority has not entered into any arrangements as specified in the Interpretation or within the scope of Interpretation 12, resulting in no impact when the Interpretation is first applied. The Interpretation is required to be applied to annual reporting periods beginning on or after 1 January 2008.

7. AASB Interpretation 12 'Service Concession Arrangements'. This Interpretation was issued in February 2007 and gives guidance on the accounting by operators (usually a private sector entity) for public-to-private service concession arrangements. It does not address the accounting by grantors (usually a public sector entity). It is currently unclear as to the application of the Interpretation to the Authority if and when public-to-private service concession arrangements are entered into in the future. At balance sheet date, the Authority has not entered into any public-to-private service concession arrangements resulting in no impact when the Interpretation is first applied. The Interpretation is required to be applied to annual reporting periods beginning on or after 1 January 2008.

8. AASB Interpretation 129 'Service Concession Arrangements: Disclosures [revised]'. This Interpretation was revised and issued in February 2007 to be consistent with the requirements in AASB Interpretation 12 'Service Concession Arrangements' as issued in February 2007. Specific disclosures about service concession arrangements entered into are required in the notes accompanying the financial statements, whether as a grantor or an operator. At balance sheet date, the Authority has not entered into any public-to-private service concession arrangements resulting in no impact when the Interpretation is first applied. The Interpretation is required to be applied to annual reporting periods beginning on or after 1 January 2008.

#### AASB Standards and Interpretations

AASB 8:	'Operating Segments'
AASB 1049	'Financial Reporting of General Government Sectors by Governments
AASB 2007-1	'Amendments to Australian Accounting Standards arising from AASB Interpretation 11 [AASB 2]'
AASB 2007-2	'Amendments to Australian Accounting Standards arising from AASB Interpretation 12 [AASB 1, AASB 117, AASB 118, AASB 120, AASB 121, AASB 127, AASB 131 & AASB 139]' – paragraphs 1 to 8
AASB 2007-3	'Amendments to Australian Accounting Standards arising from AASB 8 [AASB 5, AASB 6, AASB 102, AASB 107, AASB 119, AASB 127, AASB 134, AASB 136, AASB 1023 & AASB 1038]'
Interpretation 10	'Interim Financial Reporting and Impairment'
Interpretation 11	'AASB 2 – Group and Treasury Share Transactions'

**4 Department of Agriculture and Food Contracted (Funded) Service Costs**

The Agriculture Protection Board ("the Board") operates according to a Memorandum of Understanding with the Department of Agriculture and Food. The objective of this arrangement is to establish the types and standards of services to be provided, the basis for determining the level and the costs of the services and the responsibilities of the Board and the Department of Agriculture and Food.

Services contracted between the Department of Agriculture and Food and the Board (Department) are disclosed as resources received "free of charge" from the Department of Agriculture and Food, in accordance with the direction from the Minister that the Department provide the services of available officers without charge.

The Memorandum of Understanding under which the Department is responsible for the provision of services, facilities and personnel sufficient to enable the Board to meet its statutory obligations including the Declared Plant and Animal Control Fund and the Skeleton Weed Eradication Fund. The Memorandum of Understanding is periodically reviewed to maintain its currency.

The costs of the above mentioned services are disclosed below:

	<u>2007</u>	<u>2006</u>
	\$	\$
<b>Communications</b>	<u>84,225</u>	<u>63,887</u>
<b>Repairs and maintenance</b>	<u>139,065</u>	<u>129,394</u>
<b>Services &amp; contract expenses</b>		
Services and Contracts	2,283,815	758,120
Hire and rent payments	499,852	554,056
	<u>2,783,667</u>	<u>1,312,176</u>
<b>Supplies consumed</b>		
Expenses incurred during the year	731,606	533,243
Stock movement - (increase)/decrease relating to the current year	(202,985)	194,207
	<u>528,621</u>	<u>727,450</u>
<b>Department of Agriculture and Food contractors and service overheads</b>		
Department of Agriculture and Food contractors	10,117,240	6,864,666
Contractor related expenses (Travel, accommodation, allowances, mileage, transfer costs and training)	1,641,719	606,561
Service agreement overheads	3,279,379	3,034,495
	<u>15,038,338</u>	<u>10,505,722</u>
<b>Other expenses</b>		
Grants and subsidies	2,766,069	3,162,853
Other expenses in relation to power, electricity, FBT charges & sundries	525,123	304,343
Contribution to Assets	420,973	217,725
Locust and Starling Pest Management	3,860,966	105,561
	<u>7,573,131</u>	<u>3,790,482</u>
<b>Total Department of Agriculture and Food contracted service costs</b>	<u>26,147,047</u>	<u>16,529,111</u>

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	<u>2007</u>	<u>2006</u>
	\$	\$
<b>5 Depreciation expense</b>		
Buildings	109,636	110,859
State Barrier Fence	317,375	228,635
Plant, Equipment and Machinery	45,533	48,526
Vehicles and Transportation Equipment	20,092	20,982
IT Equipment	18,682	18,664
Furniture and Fittings	1,000	1,090
	<u>512,318</u>	<u>428,756</u>
 Included in Trading Profit/(Loss) (refer note 11)	 (4,183)	 (3,000)
	<u>508,135</u>	<u>425,756</u>
 <b>6 Employee Benefits Expense</b>		
Wages and board sitting fees	155,000	267,735
Superannuation	13,950	25,627
	<u>168,950</u>	<u>293,362</u>
 <b>7 Capital User Charge</b>	<u>1,136,000</u>	<u>1,118,000</u>
 The charge was a levy applied by Government for the use of its capital. In 2006-07, the final year in which the charge was levied, a single payment was made equal to the appropriation for 2006-07 less any adjustment relating to 2005-06.		
 <b>8 Resources Received Free of Charge</b>		
Resources free of charge has been determined on the basis of the following provided by the Department of Agriculture and Food:		
Management Agriculture Protection	112,099	140,769
Regulatory Standards & Training	319,008	124,152
Client & Resource Information System	768,169	701,132
Communications and Public Relations	205,910	194,943
Exotic Animal Pests	267,130	263,367
Animal Industry Policy and Planning	110,480	89,126
Plant Health Policy and Planning	276,634	283,611
Plant Disease & Insect Management	647,213	564,880
Starling Management	2,930,655	1,082,042
State Barrier Fence	612,181	449,619
Bait Manufacture	81,244	132,902
Animal Pest Research & Advisory Service	665,396	654,431
Australian Plague Locust	7,303,265	9,205
SCARM and Other Payments	172,887	305,408
Invasive Species - Regions	5,163,354	5,172,353
AgWest Plant Labs	106,042	116,934
Interstate Quarantine (WAQIS)	855,332	762,126
	<u>20,597,000</u>	<u>11,047,000</u>
 <b>9 User fees and charges</b>		
<b>Services and operations</b>		
Sale of other goods	<u>5,956</u>	<u>54,290</u>
<b>Rates and contributions</b>		
Skeleton weed contributions (a)	2,028,651	4,533,144
Agriculture protection rates	937,197	868,546
	<u>2,965,848</u>	<u>5,401,690</u>
<b>Total user fees and charges</b>	<u>2,971,804</u>	<u>5,455,980</u>

(a) Rate per tonne delivered changed from \$0.35 in 2005/06 to \$0.30 in 2006/07

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	<u>2007</u>	<u>2006</u>
	\$	\$
<b>10 Grants, subsidies and industry recoupments from other sources</b>		
Department of Agriculture and Food	134,134	299,603
	<u>134,134</u>	<u>299,603</u>
Represents the annual repair amounts to the State Barrier Fence incurred by the Department of Agriculture and Food capitalised in the Board's statements.		
 <b>11 Trading profit/(loss)</b>		
Trading profit from the manufacture and sale of poison baits.		
Sales	<u>607,886</u>	<u>656,751</u>
<i>Less : Cost of sales</i>		
Opening inventory	<u>310,197</u>	<u>304,045</u>
Manufacturing costs		
Department of Agriculture and Food Contracted Service Costs	198,225	201,977
Materials	442,530	384,415
Services & contract expenses	47,599	79,873
Other expenses	33,815	9,524
Depreciation	<u>4,183</u>	<u>3,000</u>
	<u>726,352</u>	<u>678,789</u>
	1,036,549	982,834
Less closing inventory	<u>358,636</u>	<u>310,197</u>
Cost of Sales	<u>677,913</u>	<u>672,637</u>
Trading profit/(loss)	<u>(70,027)</u>	<u>(15,886)</u>
 <b>12 Net Gain / (losses) on disposal of non-current assets</b>		
<u>Proceeds from Disposal of Non-Current Assets</u>		
Expensed Assets	-	1,782
Land	-	255,492
Buildings	-	38,190
Vehicles and Transportation Equipment	10,590	22,678
Plant, Equipment and Machinery	1,483	221
IT Equipment	<u>5</u>	<u>32</u>
Proceeds from disposal of non-current assets	<u>12,078</u>	<u>318,395</u>
<u>Cost of Disposal of Non-Current Assets</u>		
- Land	-	132,000
- Buildings	32,749	19,731
- Write off of assets	4,544	6,466
- Vehicles and transportation equipment	1,213	-
- Plant and equipment	<u>79</u>	<u>681</u>
Total cost of disposal of non-current assets	<u>38,585</u>	<u>158,878</u>
<b>Net Gain / (loss)</b>	<u>(26,507)</u>	<u>159,517</u>
 <b>13 Other revenues</b>		
Contribution from Department of Agriculture and Food	197,000	300,000
Aerial Baiting	39,656	9,000
Westrail Searches	-	30,727
Other	<u>10,978</u>	<u>15,056</u>
	<u>247,633</u>	<u>354,783</u>



14	<b>Income from State Government</b>	<u>2007</u> \$	<u>2006</u> \$
	The Department of Agriculture and Food provides the Board with resources free of charge to enable it to discharge its statutory obligations. (Refer note 1(r)).		
	<b>Appropriation revenue received during the year</b>		
	Service appropriation	1,901,000	2,212,000
	Declared Plants and Animals Control Fund	<u>991,000</u>	<u>726,000</u>
		<u>2,892,000</u>	<u>2,938,000</u>

Service appropriations are accrual amounts reflecting the net 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.

**Resources received free of charge**

Determined on the basis of the following estimates provided by agencies (I) (Refer note 8):

Department of Agriculture and Food	<u>20,597,000</u>	<u>11,047,000</u>
	<u>20,597,000</u>	<u>11,047,000</u>

(I) 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.

**15 Cash and cash equivalents**

Funds held at bank for the following trust funds:

Agriculture Protection Fund	<u>1,034,365</u>	<u>909,093</u>
	<u>1,034,365</u>	<u>909,093</u>

**16 Restricted cash and cash equivalents**

Funds held at bank for the following controlled trust accounts:

Resistant Grain Insects Eradication Fund (a): (expenses directly related to the eradication of resistant grain insects)	20,000	20,000
Skeleton Weed Eradication Fund (a): (expenses directly related to the eradication or prevention of spread of Skeleton weed, payment of compensation in accordance with the Act, expenses incurred in the determination of the value of any grain, seed, crop or bag in respect of which compensation is paid under the Act, such contributions to the Resistant Grain Insects Eradication Fund as are authorised under the Act )	4,057,032	4,824,785
Declared Plants and Animals Control Fund (b)	475,222	297,135
Controlled trust accounts	<u>4,552,254</u>	<u>5,141,920</u>

(a) Funds held in trust on behalf of the Grains Industry of WA. The Trust Funds are established under the provisions of the Plant Pests and Diseases (Eradication Funds) Act 1974 ["the Act"], and balances comprise, in the main, annual contributions from grain growers. Balances may only be used for the purposes described in the Act - they are not available to meet other Board liabilities and commitments. Under the Act, the Board has a statutory responsibility to approve all payments made from the Funds.

(b) A fund established under the provisions of the Agriculture Protection Act 1950 to manage monies collected for the purpose of controlling Declared Plants and Animals on, and in relation to, all lands held held under pastoral lease. Rates contributed by pastoral lessees are matched by an equal contribution drawn from the State Government's Consolidated Fund. All monies credited to this fund and subsequently spent on programs approved by the Board, on the advice of the pastoral Zone Control Authorities.

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17	<b>Receivables</b>	<b>2007</b>	<b>2006</b>
		<b>\$</b>	<b>\$</b>
	Debtors	210,553	629,437
	Total Receivables	<u>210,553</u>	<u>629,437</u>
18	<b>Other current assets</b>		
	Accrued interest	55,591	46,565
		<u>55,591</u>	<u>46,565</u>
19	<b>Non-current assets classified as held for sale</b>		
	<b>Opening Balance</b>		
	Land	175,250	307,250
	Buildings	31,974	85,128
		<u>207,224</u>	<u>392,378</u>
	<b>Assets reclassified as held for sale</b>		
	Buildings	-	1,127
		<u>-</u>	<u>1,127</u>
	<b>Total Assets reclassified as held for sale</b>		
	Land	175,250	307,250
	Buildings	31,974	86,255
		<u>207,224</u>	<u>393,505</u>
	<b>Less assets sold</b>		
	Land	-	132,000
	Buildings	-	19,731
		<u>-</u>	<u>151,731</u>
	<b>Less assets withdrawn from being held for sale</b>		
	Land	175,250	-
	Buildings	31,974	34,550
		<u>207,224</u>	<u>34,550</u>
	<b>Closing Balance</b>		
	Land	-	175,250
	Buildings	-	31,974
		<u>-</u>	<u>207,224</u>
20	<b>Amounts receivable for services</b>		
	Non-current	<u>2,754,436</u>	<u>2,496,436</u>
	This asset represents the non-cash component of service appropriations. It is restricted in that it can only be used for asset replacement or payment of leave liability.		
21	<b>Inventories</b>		
	Raw materials and stores	<u>290,296</u>	<u>624,096</u>
	Inventories held for resale		
	Raw Materials	184,901	199,163
	Work in Progress	162,939	26,955
	Finished goods	10,797	84,079
		<u>358,637</u>	<u>310,197</u>
		<u>648,933</u>	<u>934,293</u>

See note 2(i) and note 11

**THE AGRICULTURE PROTECTION BOARD OF WESTERN AUSTRALIA**  
**Notes to the Financial Statements for the Year Ended**  
**30 June 2007**

22	Property, plant, equipment and vehicles	2007 \$	2006 \$
	Land		
	At Fair Value	5,499,600	3,505,100
		<u>5,499,600</u>	<u>3,505,100</u>
	State Barrier Fence		
	At Fair Value	-	4,500,000
		<u>-</u>	<u>4,500,000</u>
	Buildings		
	At Fair Value	60,000	3,490,519
	Total Buildings	<u>60,000</u>	<u>3,490,519</u>
	Plant & Equipment		
	At Cost	232,438	619,077
	Accumulated depreciation	<u>(181,945)</u>	<u>(505,408)</u>
		<u>50,493</u>	<u>113,669</u>
	Vehicles and Transportation Equipment		
	At Cost	258,308	610,005
	Accumulated depreciation	<u>(238,003)</u>	<u>(536,222)</u>
		<u>20,305</u>	<u>73,783</u>
	IT Equipment		
	At Cost	104,887	236,800
	Accumulated depreciation	<u>(82,711)</u>	<u>(196,916)</u>
		<u>22,176</u>	<u>39,884</u>
	Furniture & Fittings		
	At Cost	-	10,901
	Accumulated depreciation	<u>-</u>	<u>(9,793)</u>
		<u>-</u>	<u>1,108</u>
	<b>Total Assets</b>		
	At Cost and Fair Value	6,155,234	12,972,402
	Accumulated depreciation	<u>(502,659)</u>	<u>(1,248,339)</u>
		<u>5,652,575</u>	<u>11,724,063</u>
	<b>Total Non Current Assets</b>	<u>5,652,575</u>	<u>11,724,063</u>

Freehold land, buildings and state barrier fence were revalued during the year ended 30 June 2007 by the Western Australian Land Information Authority (Valuation Services) and recognised from 1 July 2006. In undertaking the revaluation, fair value was determined by reference to market values for land and buildings. For the remaining balance, fair value of land and buildings was determined on the basis of depreciated replacement cost.

To ensure the valuations provided by Valuation Services were compliant at 30 June 2007 with the fair value requirements under AASB 116, Valuation Services provided the Department of Treasury and Finance (DTF) with information that tracked the general movement in the market value of land and in building construction costs from the 1 July 2006 (the date of valuation) to 31 March 2007. DTF reviewed the information and determined that the valuations provided by Valuation Services (as at 1 July 2006) were compliant with fair value requirements for 30 June 2007 reporting without further adjustment.

The Board approved the transfer of assets, with the exception of Declared Plants and Animals Control Fund and Skeleton Weed Eradication Fund assets, to the the Department of Agriculture and Food at no cost to the Board. UIG 1038 requires that where the transferee accounts for a transfer as a contribution by owner, the transferor must account for the transfer as a distribution to owners. Consequently, non-discretionary (non-reciprocal) transfers of net assets to other State Government Agencies are distribution to owners and are debited directly to equity.

**Property, plant, equipment and vehicles  
Reconciliations**

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

	Land	State Barrier Fence	Buildings	Plant and Equipment	Vehicles etc.	IT Equip	Furniture &Fittings	Assets held for Sale		TOTAL
								Land	Building	
<b>2007</b>										
Carrying amount at 1/07/2006	3,505,100	4,500,000	3,490,519	113,669	73,783	39,884	1,108	175,250	31,974	11,931,287
Additions			-	3,520	8,055	2,540	-			14,115
Reclassification	175,250		31,974					(175,250)	(31,974)	-
Disposals *			(32,749)	(79)	(1,213)					(34,041)
Assets Transfer to DAFWA		(4,182,625)	(3,317,875)	(20,773)	(40,228)	(1,565)	(108)			(7,563,174)
Revaluation - (Decrement)/Increment	1,819,250		2,000		-	-	-			1,821,250
Depreciation	-	(317,375)	(109,636)	(45,533)	(20,092)	(18,682)	(1,000)			(512,318)
Write-off of asset	-	-	(4,233)	(311)	-	-	-			(4,544)
Carrying amount at 30/06/2007	<u>5,499,600</u>	<u>-</u>	<u>60,000</u>	<u>50,493</u>	<u>20,305</u>	<u>22,177</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,652,575</u>
<b>2006</b>										
Carrying amount at 1/07/2005	3,108,750	3,200,000	3,356,775	148,026	94,765	58,548	2,198	307,250	85,128	10,361,441
Additions (as per VGO)	-	129,125	-	15,537	-	-	-	-	-	144,662
Reclassification	-	-	(227)	-	-	-	-	-	1,127	900
Disposals *	-	-	-	(1,114)	-	-	-	(132,000)	(19,731)	(152,845)
Revaluation - (Decrement)/Increment	396,350	1,399,510	217,641	-	-	-	-	-	-	2,013,501
Transfer Between Categories	-	-	27,182	-	-	-	-	-	(28,077)	(895)
Depreciation	-	(228,635)	(110,852)	(48,526)	(20,982)	(18,664)	(1,090)	-	(7)	(428,756)
Write-off of asset	-	-	-	(255)	-	-	-	-	(6,466)	(6,721)
Carrying amount at 30/06/2006	<u>3,505,100</u>	<u>4,500,000</u>	<u>3,490,519</u>	<u>113,669</u>	<u>73,783</u>	<u>39,884</u>	<u>1,108</u>	<u>175,250</u>	<u>31,974</u>	<u>11,931,287</u>

\* This figure includes disposals, retirements and adjustments

**THE AGRICULTURE PROTECTION BOARD OF WESTERN AUSTRALIA**  
**Notes to the Financial Statements for the Year Ended**  
**30 June 2007**

**23 Impairment of assets**

There were no indications of impairment to property, plant and equipment, infrastructure and intangible assets at 30 June 2007.

The Authority held no goodwill or intangible assets with an indefinite useful life during the reporting period and at reporting date there were no intangible assets not yet available for use.

All surplus assets at 30 June 2007 have either been classified as assets held for sale or written off

	<u>2007</u>	<u>2006</u>
	\$	\$
<b>24 Payables</b>		
Trade payables	332,308	232,597
	<u>332,308</u>	<u>232,597</u>
<b>25 Provisions</b>		
<b>Current</b>		
Annual leave (refer to note 1(j))	-	4,158
Long service leave (refer to note 1(j))	-	32,269
	<u>-</u>	<u>36,427</u>
Annual leave liabilities have been classified as current as there is no unconditional right to defer settlement for at least 12 months after reporting date. Assessments indicate that actual settlement of the liabilities will occur as follows:		
Within 12 months of reporting date	-	3,539
More than 12 months after reporting date	-	-
	<u>-</u>	<u>3,539</u>
<b>26 Other Liabilities</b>		
<b>Accrued Salaries</b>		
Contractor expenses	<u>4,046</u>	<u>1,387</u>

27 Equity

Equity represents the residual interest in the net assets of the Authority. The Government holds the equity interest in the Authority on behalf of the community. The asset revaluation reserve represents that portion of equity resulting from the revaluation of non-current assets.

	<u>2007</u>	<u>2006</u>
	\$	\$
<b>Contributed Equity</b>		
Balance at the start of the year	-	-
 <i>Distributions to owners</i>		
Transfer of net assets to Department of Agriculture and Food (a)		
Buildings, Barrier Fence and Plant and Equipment	(8,099,958)	-
Total distributions to owners	<u>(8,099,958)</u>	<u>-</u>
Transfer to accumulated surplus	<u>8,099,958</u>	<u>-</u>
Balance at the end of the year	<u>-</u>	<u>-</u>
 <b>Reserves</b>		
<b>Asset revaluation reserve (I)</b>		
Balance at the start of the year	<u>8,337,522</u>	<u>6,324,021</u>
Net revaluation increments / (decrements)		
Land	1,819,250	396,350
State Barrier Fence	-	1,399,510
Buildings	<u>2,000</u>	<u>217,641</u>
Net movement	<u>1,821,250</u>	<u>2,013,501</u>
Balance at the end of the year	<u>10,158,772</u>	<u>8,337,522</u>
 (1) The asset revaluation reserve is used to record increments & decrements on the revaluation of non current assets, as described in the accounting policy note 2(f), see also note 22 for asset movements.		
 <b>Accumulated surplus</b>		
Balance at the start of the year	<u>13,481,098</u>	<u>11,452,242</u>
Transfer from contributed equity	<u>(8,099,958)</u>	<u>-</u>
Result for the year	<u>(967,559)</u>	<u>2,028,856</u>
Balance at the end of the year	<u>12,513,539</u>	<u>13,481,098</u>
 <b>Total Equity</b>	<u><u>14,572,353</u></u>	<u><u>21,818,620</u></u>

(a) The Board approved the transfer of assets, with the exception of Declared Plants and Animals Control Fund and Skeleton Weed Eradication Fund assets, to the the Department of Agriculture and Food at no cost to the Board. UIG 1038 requires that where the transferee accounts for a transfer as a contribution by owner, the transferor must account for the transfer as a distributions to owners. Consequently, non-discretionary (non-reciprocal) transfers of net assets to other State Government Agencies are distribution to owners and are debited directly to equity.

28 Notes to the Cash Flow Statement

**2007**  
\$

**2006**  
\$

**Reconciliation of cash**

Cash at the end of the financial year as shown in the Cash Flow Statement is reconciled to the related items in the Balance Sheet as follows:

Cash and cash equivalents		
Agriculture Protection Fund*	1,034,365	909,093
Declared Plants and Animals Control Fund	475,222	297,135
Resistant Grain Fund	20,000	20,000
Skeleton Weed Eradication Fund	4,057,032	4,824,785
	<u>5,586,619</u>	<u>6,051,013</u>

\* 2006 includes \$150,000 Consolidated Fund Appropriation monies for Declared Plant and Animals Control matching funds. This was transferred to the Declared Plants and Animals control fund in 2007.

**Reconciliation of net cost of services to net cash flows provided by/(used in) operating activities**

Net cost of services		(24,456,559)	(11,956,144)
<b>Non-cash items:</b>			
Depreciation	Note 5 & 11	512,318	428,756
Expensed assets		3,696	2,873
Resources received free of charge	Note 8	20,597,000	11,047,000
Proceeds from disposal of non-current assets	Note 12	-	(318,395)
Cost of disposal of non-current assets	Note 12	38,585	158,878
Transfers To Department of Agriculture and Food		(536,784)	-
<b>(Increase)/decrease in assets:</b>			
Receivables		418,884	(242,542)
Inventories		285,360	188,055
Other Non Current Assets		(9,027)	156,338
<b>Increase/(decrease) in liabilities:</b>			
Payables		99,711	(111,060)
Provisions		(36,425)	6,035
Other Current Liabilities		2,659	1,387
<b>Net cash (used in)/provided by operating activities</b>		<u>(3,080,582)</u>	<u>(638,819)</u>

	<u>2007</u>	<u>2006</u>
	\$	\$
<b>29</b>		
<b>Remuneration of Members of the Accountable Authority and Senior Officers</b>		
<u>Remuneration of Members of the Accountable Authority</u>		
The number of members of the Accountable Authority, whose total fees, salaries, superannuation and other benefits for the financial year, fall within the following bands are:		
\$10,001 - \$20,000	10	10
\$20,001 - \$30,000	-	1
\$30,001 - \$40,000	1	-
The total remuneration of the members of the Accountable Authority is:	<u>\$ 168,950</u>	<u>\$ 145,680</u>

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.

Remuneration of Senior Officers

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 are:

\$100,001 - \$130,000	-	1
The total remuneration of senior officers is:	<u>-</u>	<u>\$ 122,055</u>

<b>30</b>		
<b>Remuneration of Auditor</b>		
Remuneration payable to the Auditor General for the financial year is as follows:	<u>\$ 24,100</u>	<u>\$ 21,400</u>
Auditing the accounts, financial statements and performance indicators		
The expense is included at note 4 'Department of Agriculture and Food (Funded) Service Cost -Services and Contract Expenses'.		

**31 Financial Instruments**

**(a) Financial Risk Management Objectives and Policies**

Financial instruments held by the Authority are cash and cash equivalents, loans, finance leases, Treasurer's advances and receivables and payables. The Authority has limited exposure to financial risks. The Authority's overall risk management program focuses on managing the risks identified below.

**Credit risk**

The Authority trades only with recognised, creditworthy third parties. The Authority has policies in place to ensure the sales of products and services are made to customers with an appropriate credit history. In addition, receivable balances are monitored on an ongoing basis with the result that the Authority's exposure to bad debts is minimal. There are no significant concentrations of credit risk.

**Liquidity risk**

The Authority has appropriate procedures to manage cash flows including drawdowns of appropriations by monitoring forecast cash flows to ensure that sufficient funds are available to meet its commitments.

**Cash flow interest rate risk**

The Authority's exposure to market risk for changes in interest rates relate primarily to the long-term debt obligations. The Authority's borrowings are all obtained through the Western Australian Treasury Corporation (WATC) and are at fixed rates with varying maturities. The risk is managed by WATC through portfolio diversification and variation in maturity dates. Otherwise, the Authority is not exposed to interest rate risk because cash and cash equivalents and restricted cash are non-interest bearing and have no borrowings other than the Treasurer's advance (non-interest bearing) and finance leases (fixed interest rate).



**(b) Financial Instrument disclosures**  
**Interest rate risk exposure**

The following table summarises the Board's financial instruments which have an exposure to interest rate risks.

	Weighted average effective interest rate	Floating interest rate	Fixed interest rate maturities			Non interest bearing	Total
			Within 1 year	1 to 5 years	More than 5 years		
2007	%	\$	\$	\$	\$	\$	\$
<b>Financial Assets</b>							
Cash and cash equivalents		-	-	-	-	1,034,365	1,034,365
Restricted and cash equivalents	5.98	4,057,032	-	-	-	495,222	4,552,254
Receivables		-	-	-	-	210,553	210,553
<b>Total financial assets</b>		<b>4,057,032</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,740,140</b>	<b>5,797,172</b>
<b>Financial Liabilities</b>							
Payables		-	-	-	-	332,308	332,308
<b>Total financial liabilities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>332,308</b>	<b>332,308</b>
<b>2006</b>							
<b>Financial Assets</b>							
Cash and cash equivalents		-	-	-	-	909,093	909,093
Restricted and cash equivalents	5.55	4,824,785	-	-	-	317,135	5,141,920
Receivables		-	-	-	-	629,437	629,437
<b>Total financial assets</b>		<b>4,824,785</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,855,665</b>	<b>6,680,450</b>
<b>Financial Liabilities</b>							
Payables		-	-	-	-	232,597	232,597
<b>Total financial liabilities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>232,597</b>	<b>232,597</b>

**(b) Net Fair Values**

The carrying amount of financial assets and financial liabilities recorded in the financial statements are not materially different from their net fair values, determined in accordance with the accounting policies disclosed in note 1 to the financial statements.

**Fair Values**

All financial assets and liabilities recognised in the balance sheet, whether they are carried at cost or fair value, are recognised at amounts that represent a reasonable approximation of fair value unless otherwise stated in the applicable notes

**32 Contingent Liabilities**

In addition to the liabilities included in the financial statements, there are the following contingent liabilities:

**Contaminated sites**

Under the Contaminated Sites Act 2003, the Authority is required to report known and suspected contaminated sites to the Department of Environment and Conservation (DEC). In accordance with the Act, DEC classifies these sites on the basis of the risk to human health, the environment and environmental values. Where sites are classified as contaminated – remediation required or possibly contaminated – investigation required, the Authority may have a liability in respect of investigation or remediation expenses.

During the year the Authority reported thirty four (34) contaminated sites to DEC. These have yet to be classified. The Authority is unable to assess the likely outcome of the classification process, and accordingly, it is not practicable to estimate the potential financial effect or to identify the uncertainties relating to the amount or timing of any outflows. Whilst there is no possibility of reimbursement of any future expenses that may be incurred in the remediation of these sites, the Authority may apply for funding from the Contaminated Sites Management Account to undertake further investigative work or to meet remediation costs that may be required.

The Board has approved the transfer of assets, with the exception of Declared Plants and Animals Control Fund and Skeleton Weed Eradication Fund assets, to the Department of Agriculture and Food (DAFWA) but as at 30 June 2007 the land assets approved for transfer remained with the Board. This transfer will occur in 2007 -2008 financial year resulting in the future responsibility and reporting for 33 of the 34 reported contaminated sites transferring to DAFWA.

**33 Commitments**

	<u>2007</u> \$	<u>2006</u> \$
Other expenditure commitments at balance sheet date but not recognised as liabilities, are payable as follows:		
Within 1 year	4,000	14,045
Later than one year and not later than 5 years	4,000	-
Later than 5 years	-	-
	<u>8,000</u>	<u>14,045</u>

These commitments are inclusive of GST

There are no known expenditure commitments at reporting date, with the exception of the Derby Aboriginal Health Services as reported above.

**34 Events occurring after reporting date**

There are no events in particular that occurred after reporting date which would materially affect the financial statements or disclosures.

**35 Related bodies**

There are no bodies related to The Agriculture Protection Board of Western Australia.

**36 Affiliated bodies**

The following groups received support payments under a contractual agreement to eradicate animals that are declared animals under the Agriculture and Related Resources Protection Act 1976. These agreements are funded from the Declared Plants and Animal Control Fund. The groups listed below are not subject to operational control by the Authority.

Lyndon Minilya River Declared Animal Group	79,750	47,575
Upper Gascoyne Declared Animal Group	79,750	66,250
Arthur River Declared Animal Group	72,500	66,250
Meekatharra Yagahorn Dogging Group	70,000	41,000
Eastern Menzies Declared Animal Group	56,500	23,000
Laverton Dogging Group	37,000	40,000
Eastern Wheatbelt Declared Animal Group	35,000	35,000
Ravensthorpe Declared Species Group	12,500	-
Wiluna Central Dogging Group	11,000	40,000

These payments are inclusive of GST where applicable.

**37 Supplementary Financial Information**

Write offs

Public property and debtors approved by the Board during the financial year	<u>9,884</u>	<u>6,721</u>
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38 SUMMARY FINANCIAL INFORMATION OF EACH TRUST ACCOUNT

See separate attachment

39 Jointly Controlled Operations

	2007	2006
Joint Venture name and principal activities	Interest held in equity	Interest held in equity
Cooperative Research Centre for Biological Control of Pest Animals (CRCBCPA)	-	6.96%
The CRCBCPA unincorporated cooperative venture agreement was terminated during the financial year ended 30 June 2007		

40 Explanatory Statement

Explanation of significant variations are considered to be those greater than \$50,000

Budget versus 2007 actual and 2006 actual versus 2007 actual

	Budget 2007	Actual 2007	Variance Between 2007 Budget & 2007 Actual	Note	Actual 2006	Variance Between 2006 Actual & 2007 Actual	Note
	\$	\$	\$		\$	\$	
<b>COST OF SERVICES</b>							
<i>Expenses from ordinary activities</i>							
Department of Agriculture and Food contracted (funded) services	17,688,000	26,147,047	8,459,047	40.1	16,529,111	(9,617,936)	40.10
Depreciation	258,000	508,135	250,135	40.2	425,756	(82,379)	40.11
Employee Benefits Expense	116,000	168,950	52,950	40.3	293,362	124,412	40.12
Cost of sales	660,000	677,913	17,913		672,637	-5,726	
Capital User Charge	1,136,000	1,136,000	-		1,118,000	(18,000)	
Loss on disposal of non-current assets	-	26,507	26,507		-	(26,507)	
Other expenses from ordinary activities	292,000	-	(292,000)	40.4	-	-	
<b>Total cost of services</b>	<b>20,150,000</b>	<b>28,664,552</b>	<b>8,514,552</b>		<b>19,038,866</b>	<b>(9,625,685)</b>	
<i>Revenues from operating activities</i>							
User Fee & Charges	4,491,000	2,971,804	(1,519,196)	40.5	5,455,980	2,484,176	40.13
Grants, subsidies and industry recoups from other sources	-	134,134	134,134	40.6	299,603	165,469	40.14
Sales	828,000	607,886	(220,114)	40.7	656,751	(48,865)	
Interest	66,000	246,536	180,536	40.8	156,087	(90,449)	40.15
Other revenues	-	247,633	247,633	40.9	354,783	107,150	40.16
<b>Total revenue</b>	<b>5,385,000</b>	<b>4,207,993</b>	<b>(1,177,007)</b>		<b>6,923,205</b>	<b>2,715,211</b>	
<i>Gains</i>							
Gain on disposal of non-current assets	-	-	-		159,517	159,517	40.17
<b>Total Gains</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>159,517</b>	<b>159,517</b>	
<b>Total Income other than income from State Government</b>	<b>5,385,000</b>	<b>4,207,993</b>	<b>(1,177,007)</b>		<b>7,082,722</b>	<b>2,874,729</b>	
<b>NET COST OF SERVICES</b>	<b>14,765,000</b>	<b>24,456,559</b>	<b>9,691,559</b>		<b>11,956,144</b>	<b>(12,500,415)</b>	
<b>REVENUES FROM STATE GOVERNMENT</b>							
Service appropriation	2,892,000	2,892,000	-		2,938,000	46,000	
Resources received free of charge	11,047,000	20,597,000	9,550,000		11,047,000	(9,550,000)	40.18
<b>Total revenues from State Government</b>	<b>13,939,000</b>	<b>23,489,000</b>	<b>9,550,000</b>		<b>13,985,000</b>	<b>-9,504,000</b>	
<b>CHANGE IN NET ASSETS</b>	<b>(826,000)</b>	<b>(967,559)</b>	<b>(141,559)</b>		<b>2,028,856</b>	<b>2,996,415</b>	
<b>TOTAL CHANGE IN EQUITY</b>	<b>(826,000)</b>	<b>(967,559)</b>	<b>(141,559)</b>		<b>2,028,856</b>	<b>2,996,415</b>	

40  
(cont)

30 June 2007

Significant variations are considered to be those greater than \$50,000.

Note	Significant reason for Variance Budget 2007 vs Actual 2007	2006/07	2006/07	Variation
		Budget \$'000	Actual \$'000	\$'000
40.1	The increase on budget estimate is a result of additional funding being provided for animal pest control programs of locusts and starlings.	17,688	26,147	(8,459)
40.2	The depreciation budget was premised on the impending repeal of the APB Act, which had not occurred as at 30 June 2007.	258	508	(250)
40.3	The budget estimate was premised on reduced employee activity in anticipation of the impending repeal of the APB Act, which had not occurred as at 30 June 2007.	116	169	(53)
40.4	Actual expenditure for this budgeted item forms part of the Department of Agriculture contracted services expenditure.	292	-	292
40.5	A combination of a reduction in the Skeleton Weed contribution levy per tonne of \$0.05 and a significant reduction in the grain harvest tonnage contributed to the budget variation.	4,491	2,972	1,519
40.6	Represented by the receipt from the Department of Agriculture and Food of grants for declared plant, animal and skeleton weed eradication	-	134	(134)
40.7	Sales declined due to reduced demand for Dried Meat Baits by the Department of Conversation and Environment as they increased their own production capabilities.	828	608	220
40.8	Higher than anticipated cash balances in the Skeleton Weed Trust Fund generated additional interest earnings.	66	247	(181)
40.9	The variance primarily relates to funds provided by the Department of Agriculture and Food to assist with training needs associated with the new Biosecurity and Agriculture Management Bill 2006 legislation and a transfer of funds from a Land Care District Corporation to a Zone Control Authority for animal pest control activities.	-	248	(248)

40  
(cont)

2007 BUDGET Versus 2007 ACTUAL and 2006 Actual Versus 2007 Actual

Note	Significant reason for Variance Actual 2007 vs Actual 2006	2006/07 Actual \$'000	2005/06 Actual \$'000	Variation \$'000
40.10	The increased expenditure is a result of additional funding being provided for animal pest control programs of locusts and starlings.	26,147	16,529	9,618
40.11	The increase in revaluation of the State Barrier Fence has resulted in the increase in the depreciation in the current year.	508	426	82
40.12	A reduction in board meetings and the departure of a senior employee, not replaced, contributed to the reduced expenditure.	169	293	(124)
40.13	A combination of a reduction in the Skeleton Weed contribution levy per tonne of \$0.05 and a significant reduction in the grain harvest tonnage contributed to the reduced income.	2,972	5,456	(2,484)
40.14	The reduced revenue is due to the receipt in 2005/06 of "One Off" grants from the Department of Agriculture and Food for repairs on the state barrier fence.	134	300	(166)
40.15	The increased interest earnings is a result of delayed expenditure patterns and increased interest rates.	247	156	91
40.16	The reduced revenue is due to the receipt in 2005/2006 from the Department of Agriculture and Food funds provided for biosecurity risk assessment costs in relation to starlings, wild dogs and other weed pests.	248	355	(107)
40.17	The reduction is due to the transfer of assets from the Protection Fund, at no cost to the Board, to the Department of Agriculture and Food.	-	160	(160)
40.18	The increase is a result of additional funding being provided for animal pest control programs of locusts and starlings.	20,597	11,047	9,550

**38 SUMMARY FINANCIAL INFORMATION OF EACH TRUST ACCOUNT**

	NOTES	AGRICULTURE PROTECTION FUND		DECLARED PLANTS AND ANIMALS CONTROL FUND		RESISTANT GRAIN FUND		SKELETON WEED ERADICATION FUND		Total	
		2006/07	2005/06	2006/07	2005/06	2006/07	2005/06	2006/07	2005/06	2006/07	2005/06
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Income</b>	1	23,139	14,525	2,165	1,723	-	-	2,393	4,819	27,697	21,067
<b>Expenditure</b>		23,392	13,886	1,896	1,829	-	-	3,376	3,323	28,665	19,038
<b>Surplus/(Deficit)</b>		(253)	639	269	(106)	-	-	(983)	1,496	(968)	2,029
<b>Surplus/(Deficit)</b>		(253)	639	269	(106)	-	-	(983)	1,496	(968)	2,029
<b>Capital</b>		9,622	16,155	652	383	20	20	4,279	5,260	14,573	21,818
<b>Total Equity</b>		9,622	16,155	652	383	20	20	4,279	5,260	14,573	21,818
Non Current Assets		8,250	14,211	33	36	-	-	124	180	8,407	14,427
Current Assets		431	1,096	156	178	-	-	328	337	915	1,610
Bank		1,034	909	475	297	20	20	4,057	4,825	5,587	6,051
Liabilities		(94)	(61)	(12)	(128)	-	-	(230)	(82)	(336)	(270)
<b>Total Equity</b>		9,621	16,155	652	383	20	20	4,279	5,260	14,573	21,818

(1) 2006/2007 Declared Plants and Animals Control Fund (DPA) Income includes \$150,000 of Consolidated Fund Appropriation for DPA matching funds from 2005/2006 which was credited to the Agriculture Protection Fund Income in 2005/2006 in error .

**38 .1 DECLARED PLANT AND ANIMAL PEST CONTROL FUND  
STATEMENT OF REVENUES AND EXPENSES  
For the Year Ended 30 June 2007**

	<b>2007</b>	<b>2006</b>
	<b>\$'000's</b>	<b>\$'000's</b>
<b>REVENUES</b>		
Consolidated Fund Appropriation*	1,141	727
Rates	937	869
Sale of Goods & Services	52	45
Contributions from the Department of Agriculture and Food	-	70
Other Revenue	35	12
<b>Total Revenue</b>	<u>2,165</u>	<u>1,723</u>
<b>EXPENSES</b>		
Aircraft Hire	410	480
Grants, Subsidies, Sponsorship & Transfer Payments	491	539
Meat Baits	168	175
Other Operating	146	131
Salaries, Wages & on-costs	122	136
Petrol & oils (Vehicles & Aircraft)	102	85
Chemicals, pharmaceuticals & poisons	251	119
Other Staff Related Costs	65	70
Repairs - Plant, Mach & Equipment	12	11
Consultants & Contractors	107	59
Ammunition & explosives	12	14
Depreciation/Amort of Fixed Assets	10	10
<b>Total Expenses</b>	<u>1,896</u>	<u>1,829</u>
<b>SURPLUS/(DEFICIT)</b>	<u>269</u>	<u>(106)</u>

\* 2007 Declared Plants and Animals Control Fund (DPA) Consolidated Fund (CF) Appropriation Income includes \$150,000 of CF Appropriation for DPA matching funds from 2005/2006 which was credited to the Agriculture Protection Fund Income in 2005/2006 in error .



**38 .2 SKELETON WEED TRUST FUND**  
**STATEMENT OF REVENUES AND EXPENSES**  
**For the Year Ended 30 June 2007**

	2007	2006
	\$'000's	\$'000's
<b>REVENUES</b>		
Contributions	2,046	4,533
Direct Grants & Subsidies	100	100
Interest	247	156
Westrail Searches	-	31
<b>Total Revenue</b>	<u>2,393</u>	<u>4,820</u>
<b>EXPENSES</b>		
Grant to Landholders	1,549	1,577
Salaries, Wages & On-costs	785	814
Other Operating	410	326
Contractors - Private Sector	77	123
Chemicals, pharmaceuticals & poisons	261	161
Local Vehicle Usage charges	231	247
Other Staff Related Costs	14	27
Depreciation/Amort of Fixed Assets	49	49
<b>Total Expenses</b>	<u>3,376</u>	<u>3,323</u>
<b>SURPLUS/(DEFICIT)</b>	<u>(983)</u>	<u>1,497</u>

**Note 36 Affiliated bodies**

The following groups received support payments under a contractual agreement to eradicate animals that are declared animals under the Agriculture and Resources Protection Act 1976. These agreements are funded from the Animal Control Fund. The groups listed below are not subject to operational control by the Authority.

LI 206

			2007
			\$
	CA	AAH Lyndon Minilya River Declared Animal Group	79,750
	CA	AAH Upper Gascoyne Declared Animal Group	79,750
Heidi Berendsen	CA	AAH Arthur River Declared Animal Group	72,500
Scott Walchope.	MK	AAG Meekatharra Yagahorn Dogging Group	70,000
	KG	AAI Eastern Menzies Declared Animal Group	56,500
	KG	AAI Laverton Dogging Group	37,000
RRFoC	BY	001 Eastern Wheatbelt Declared Animal Group	35,000
John Kerr	KG	AAI Kalgoorlie/Leonora Declared Animal Group	32,500
RRFoC	BY	001 Ravensthorpe Declared Species Group	12,500
	KG	AAI Wiluna Central Dogging Group	11,000

These payments are inclusive of GST where applicable.

? Note - ? Indicates that the budget section was not provided for 06/07. T  
Where 2006 is greater than 50% and a ? exists for 2007 it has been as

**Exclude: APB Grant less than 50% of Group total revenue**

CA	AAH	Upper Yannerie Declared Animal Group	-
	AAE	Degrey River Parkinsonia Group	-
MK	AAG	Murchison Regional Vermin Council	28,000
KG	AAI	Nullarbor Declared Animal Group	2,500
KG	AAI	Sandstone Combined Dogging Group	22,500

Agreement  
and Related  
Declared  
Financial

2006 \$	2007 Grant Paid	Budget 06/07 % Revenue	Actual 05/06 % Revenue	Coordinator	
47,575	Aug-06	?	93%	Douglas Hearman	Middalya Station Via Carnarvon WA 6701
66,250	Jul-06	?	100%	David Robinson	Yinnetharra Station Via Carnarvon WA 6701
66,250	Jul-06	?	88%	Ron Rogers	Carey Downs Station Via Carnarvon WA 6701
41,000	Jul-06	?	100%	Liam Johns	PO Box 2 Meekatharra 6642
23,000	Jul-06	57%	35%	Iain McGregor	C/- Yerilla Station Kookyricce 6431
40,000	Jul-06	75%	70%	Kathy Boladeras	Wonganoo Station Leonora 6438
35,000	Apr-07		50%	Geoff Thomas	C/- DFWA Merriden
40,000	Aug-06	65%	70%	Allan Evans	PO Box 62 Kalgoorlie 6430
0	May-07	50%		Julianne Hill	Development Officer, Ravensthorpe
40,000	May-07	?	?	Kathy Boladeras	Wonganoo Station Leonora WA 6438

The forms have been amended to provide consistency.  
Assumed that it is also >50% for 2007

66,250					
20,000					
28,000	Aug-06		45%		
20,000	Sep-06	25%	73%	Barbara Brown	Arubiddy Station PMB 3 Norseman
30,000	Oct-06	47%	62%	Cardeann Hodshon	Atley Station c/- PO Sandstone 6639

Actual 04/05

01  
1701

100%

**30 June 2007**  
**Operating Statement Budget Versus Actual**  
**for the year ended 30 June 2007**

	Budget 2007	Actual 2007	Variance Between 2007 Budget & 2007 Actual	Note	Actual 2006	Variance Between 2006 Actual & 2007 Actual	Note	2007 Budget vs Actual %	2007 vs 2006 Actual %
	\$	\$	\$		\$	\$		%	%
<b>COST OF SERVICES</b>									
<i>Expenses from ordinary activities</i>									
Department of Agriculture and Food contracted (funded) services	17,688,000	26,147,047	8,459,047	40.1	16,529,111	(9,617,936)	40.10	48%	-37%
Depreciation	258,000	508,135	250,135	40.2	425,756	(82,379)	40.11	97%	-16%
Employee Benefits Expense	116,000	168,950	52,950	40.3	293,362	124,412	40.12	46%	74%
Cost of sales	660,000	677,913	17913		672637	-5276		0	0
Capital User Charge	1,136,000	1,136,000	-		1,118,000	(18,000)		0%	-2%
Loss on disposal of non-current assets	-	26,507	26,507			(26,507)			
Other expenses from ordinary activities	292,000	-	(292,000)	40.4	-	-		-100%	#DIV/0!
<b>Total cost of services</b>	<b>20,150,000</b>	<b>28,664,552</b>	<b>8,514,552</b>		<b>19,038,866</b>	<b>(9,625,685)</b>			
<i>Revenues from operating activities</i>									
User Fee & Charges	4,491,000	2,971,804	(1,519,196)	40.5	5,455,980	2,484,176	40.13	-34%	84%
Grants, subsidies and industry recoups from other sources	-	134,134	134,134	40.6	299,603	165,469	40.14	#DIV/0!	123%
Sales	828,000	607,886	(220,114)	40.7	656,751	48,865		-27%	8%
Interest	66,000	246,536	180,536	40.8	156,087	(90,449)	40.15	274%	-37%
Other revenues	-	247,633	247,633	40.9	354,783	107,150	40.16	#DIV/0!	43%
<b>Total revenue</b>	<b>5,385,000</b>	<b>4,207,993</b>	<b>(1,177,007)</b>		<b>6,923,205</b>	<b>2,715,211</b>			
<i>Gains</i>									
Gain on disposal of non-current assets	-	-	-		159,517	159,517	40.17	#DIV/0!	#DIV/0!
<b>Total Gains</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>159,517</b>	<b>159,517</b>			
<b>Total Income other than income from State Government</b>	<b>5,385,000</b>	<b>4,207,993</b>	<b>(1,177,007)</b>		<b>7,082,722</b>	<b>2,874,729</b>			
<b>NET COST OF SERVICES</b>	<b>14,765,000</b>	<b>24,456,559</b>	<b>9,691,559</b>		<b>11,956,144</b>	<b>(12,500,415)</b>			
<b>REVENUES FROM STATE GOVERNMENT</b>									
Service appropriation	2,892,000	2,892,000	-		2,938,000	46,000		0%	2%
Resources received free of charge	11,047,000	20,597,000	9,550,000		11,047,000	(9,550,000)	40.18	86%	-46%
<b>Total revenues from State Government</b>	<b>13,939,000</b>	<b>23,489,000</b>	<b>9,550,000</b>		<b>13,985,000</b>	<b>-9,504,000</b>			
<b>CHANGE IN NET ASSETS</b>	<b>(826,000)</b>	<b>(967,559)</b>	<b>(141,559)</b>		<b>2,028,856</b>	<b>2,996,415</b>			
<b>TOTAL CHANGE IN EQUITY</b>	<b>(826,000)</b>	<b>(967,559)</b>	<b>(141,559)</b>		<b>2,028,856</b>	<b>2,996,415</b>			

30 June 2007

Significant variations are considered to be those greater than \$50,000.

Note	Significant reason for Variance Budget 2007 vs Actual 2007	2006/07 Budget \$'000	2006/07 Actual \$'000	Variation \$'000
40.1	The increase on budget estimate is a result of additional funding being provided for animal pest control programs of locusts and starlings.	17,688	26,147	(8,459)
40.2	The depreciation budget was premised on the impending repeal of the APB Act, which had not occurred as at 30 June 2007.	258	508	(250)
40.3	The budget estimate was premised on reduced employee activity in anticipation of the impending repeal of the APB Act, which had not occurred as at 30 June 2007.	116	169	(53)
40.4	Actual expenditure for this budgeted item forms part of the Department of Agriculture contracted services expenditure.	292	-	292
40.5	A combination of a reduction in the Skeleton Weed contribution levy per tonne of \$0.05 and a significant reduction in the grain harvest tonnage contributed to the budget variation.	4,491	2,972	1,519
40.6	Represented by the receipt from the Department of Agriculture and Food of grants for declared plant, animal and skeleton weed eradication	-	134	(134)
40.7	Sales declined due to reduced demand for Dried Meat Baits by the Department of Conversation and Environment as they increased their own production capabilities.	828	608	220
40.8	Higher than anticipated cash balances in the Skeleton Weed Trust Fund generated additional interest earnings.	66	247	(181)
40.9	The variance primarily relates to funds provided by the Department of Agriculture and Food to assist with training needs associated with the new Biosecurity and Agriculture Management Bill 2006 legislation and a transfer of funds from a Land Care District Corporation to a Zone Control Authority for animal pest control activities.	-	248	(248)

**2007 BUDGET Versus 2007 ACTUAL and 2006 Actual Versus 2007 Actual**

<b>Note</b>	<b>Significant reason for Variance Actual 2007 vs Actual 2006</b>	<b>2006/07 Actual \$'000</b>	<b>2005/06 Actual \$'000</b>	<b>Variation \$'000</b>
<b>40.10</b>	The increased expenditure is a result of additional funding being provided for animal pest control programs of locusts and starlings.	26,147	16,529	9,618
<b>40.11</b>	The increase in revaluation of the State Barrier Fence has resulted in the increase in the depreciation in the current year.	508	426	82
<b>40.12</b>	A reduction in board meetings and the departure of a senior employee, not replaced, contributed to the reduced expenditure.	169	293	(124)
<b>40.13</b>	A combination of a reduction in the Skeleton Weed contribution levy per tonne of \$0.05 and a significant reduction in the grain harvest tonnage contributed to the reduced income.	2,972	5,456	(2,484)
<b>40.14</b>	The reduced revenue is due to the receipt in 2005/06 of "One Off" grants from the Department of Agriculture and Food for repairs on the state barrier fence.	134	300	(166)
<b>40.15</b>	The increased interest earnings is a result of delayed expenditure patterns and increased interest rates.	247	156	91
<b>40.16</b>	The reduced revenue is due to the receipt in 2005/2006 from the Department of Agriculture and Food funds provided for biosecurity risk assessment costs in relation to starlings, wild dogs and other weed pests.	248	355	(107)
<b>40.17</b>	The reduction is due to the transfer of assets from the Protection Fund, at no cost to the Board, to the Department of Agriculture and Food.	-	160	(160)
<b>40.18</b>	The increase is a result of additional funding being provided for animal pest control programs of locusts and starlings.	20,597	11,047	9,550

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
					Adjustments	Adjusted Balance	MOU	Payments to employees	Payment to Suppliers	Other	Other Non cash items		Consolidated Fund Appropriation	Revenue from services	Rates, taxes, levies	Grants & Contributions	Proceeds sale of assets	Sale of Expensed assets	Interest	Other	Other Non cash items	Purchase of fixed assets
1	30 June 2007																					
2	Classified	STP DESCRIPTION																				
3	Asset	Asset Write Offs		0	0	0																
4		Capital Works in Progress		4648	0	4,648																4,648
5		Accounts Receivable		-474992.34	-258,000	-732,992								-732,992								
6		Other Receivable		258234	0	258,234									258,234							
7		Inventories		324765.37	0	324,765			324,765													
8		Fixed Assets		243784.71	0	243,785	0															243,785
9		Barrier Fence			0	0																0
10				-207224	0	-207,224																-207,224
11		Interest Receivable		-46564.77	0	-46,565													-46,565			
12	Asset Total	Pre-Paid Expenses		0	0	0	0															
13		Nominal value of 6.95% equity		102650.97	-258,000	-155,349																
14																						
15	Expense	Communications		13461		13461	13461															
17		Consultants & Contractors		200074.09	0	200,074	200,074															
18		Depreciation				0																
19		FOC		20597000		20,597,000																
20		Fringe Benefit Tax (FBT)		8,841		8,841	8,841															
21		Grants, Subsidies & Trf Pyts		2,036,208		2,036,208	2,036,208															
22		Interest		0		0													0			
23		Loss on Disposal Assets (con		-7,586,542	7,563,145	-23,397												-12,078				-11,319
24		Maintenance & Repairs		145,278		145,278	145,278															
25		Non-Salary Related Costs		168,089		168,089	168,089															
26		Other		1,229,146		1,229,146	1,229,146															
27		Other Staff Related Expense		70,738		70,738	70,738															
28		Overhead Expenditure		133,207		133,207	133,207															
29		Provision Expenses				0																
30		Restated Assets		0		0																
31		Salaries, Wages & Award Re		1,090,586		1,090,586	1,090,586															
32		Services & Contracts		656,264		656,264	656,264															
33		Stock Movement		-324,765		-324,765	-324,765															
34		Superannuation Expense		0		0	0															
35		Supplies Expenses		937,738		937,738	937,738															
36	Expense Total			19,822,093	7,563,145	27,385,238																
37	Income	Assets Revenue		0	0	0															0	
38		Proceeds on sale of Fixed Assets			0	0												0				
39		Sale of expensed asset			0	0												0				
40		Consolidated Fund Appropria		-2,892,000	258,000	-2,634,000							-2,634,000									
41		Direct Grants & Subsidies		-160,000	0	-160,000										-160,000						
42		Interest		-190,945	0	-190,945													-190,945			
43		Internal Revenue		7,740,564	-7,563,174	177,390															177,390	
44		Levies, Rates & Licences		-2,970,684	0	-2,970,684									-2,970,684							
45		Liability Assumed by Treasurer			0	0																
46		Other Revenue		-36,616	0	-36,616								-36,616								
47		Provision of Services		-432	0	-432								-432								
48		FOC		-20,597,000	0	-20,597,000																
49		Sale of Livestock		0	0	0								0								
50		Sale of Other Goods		-593,554	0	-593,554								-593,554								
51		Sale of Produce			0	0								0								
52	Income Total			-19,700,667	-7,305,174	-27,005,841																
53	Liability	Trade Creditors		0	0	0	0															0
54		Prepaid Revenue			0	0																
55		Amounts in suspense		0	0	0																
56		Employee Entitlements - Cur		0	0	0		0														
57		Provision for staff liabilities			0	0																
58		Accruals		240,317		240,317	240,317	0														
59		Employee Entitlements - Non Current			0	0																
60	Liability Total			240,317		240,317																
61	Grand Total			464,394	-29	464,365																
62																						
63	TOTALS				0		7,051,952	0	324,765	0	0		-2,634,000	-1,363,594	-2,712,450	-160,000	-12,078	0	-237,510	177,390	0	29,890
64		Allocations or adjustments					-168,950	168,950														
65		Adj re exp assets																				
66	TOTALS AS PER CASHFLOW						6,883,002	168,950	324,765	0	0		-2,634,000	-1,363,594	-2,712,450	-160,000	-12,078	0	-237,510	177,390	0	29,890



	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	30 June 2007													
2														
3														
4			<i>Total</i>		<i>Financial year ending 2006</i>		<i>Total</i>		<i>Add to</i>					
5	<b>002:Other Staff Related</b>		<b>1,403,372.55</b>		<b>002</b>		<b>378,564</b>		Contractor related expenses (Travel, accommodation,					
6	<b>005:Salaries, Wages &amp; On-costs .</b>		<b>6,725,903.71</b>		<b>005</b>		<b>4,631,521</b>		Department of Agriculture contractors					
7	<b>006:Superannuation Expense .</b>				<b>006</b>				Department of Agriculture contractors					
8	<b>008:Grants, Subsidies, Sponsorship</b>		<b>492,758.19</b>		<b>008</b>		<b>472,747</b>		Grants, subsidies and act of grace payments					
9	<b>009:Other Expenses</b>		<b>4,678,639.13</b>		<b>009</b>		<b>574,118</b>		Other expenses in relation to power, electricity, FBT charges & sundries					
10	<b>010</b>		<b>0.00</b>		<b>010</b>		<b>0</b>		Other expenses in relation to power, electricity, FBT charges & sundries					
11	<b>014.1:Consultancy/Service Charges</b>		<b>2,188,193.09</b>		<b>014.1</b>		<b>1,091,536</b>		Department of Agriculture contractors					
12	<b>014.3:Funding Grants Paid .</b>		<b>3,197,545.79</b>		<b>014.2</b>		<b>2,943,863</b>		Service agreement overheads					
13	<b>014.3:Funding Grants Paid .</b>		<b>-125,327.00</b>		<b>014.3</b>		<b>503,673</b>		Grants, subsidies and act of grace payments					
14	<b>015:Communications .</b>		<b>70,768.53</b>		<b>015</b>		<b>51893</b>		Communications					
15	<b>016 less 350 to 354</b>		<b>1,907,966.84</b>		<b>016 less lease</b>		<b>368,462</b>		Expenses incurred during the year					
16	<b>350</b>		<b>1,888.05</b>		<b>350</b>		<b>500</b>		Hire and rent payments					
17	<b>351:Vehicle Leasing Costs - Statefleet</b>		<b>495.34</b>		<b>351</b>		<b>23</b>		Hire and rent payments					
18	<b>352:Lease or Rent of plant, mach, equip .</b>		<b>(5,283)</b>		<b>352</b>		<b>1,996</b>		Hire and rent payments					
19	<b>353</b>		<b>39,177.72</b>		<b>353</b>		<b>4,334</b>		Hire and rent payments					
20	<b>354</b>		<b>20,900.59</b>		<b>354</b>		<b>23,770</b>		Hire and rent payments					
21														
22			<b>20,597,000.00</b>				<b>11,047,000</b>							
23														
24	THIS IS A FOC VIEW FROM A LINE ITEM PERSPECTIVE AND POPULATES DISCLOSURE NOTE 4 IN CONJUNCTION WITH OTHER TO SELECTED EXTRACTS													
25	FOC DATA FROM A COGNOS REPORT AND MANUALLY INPUTTED													
26	PERSON DOING STATEMENT DOES THIS REPORT - SEE SFO FOR WHERE QUERY SITS.													
27	FOC DQUERY DONE JUNE FOC IS PUT THROUGH BY SFO-LAST THURSDAY OF JUNE													
28														
29	APB-FOC_Calculation_JUNE_2005_new_percent_only_EOY_REVISED09_08_05.xls ...DATA FROM ABOVE EXTRACTED FROM THIS WORKSHEET													
30	THIS WORKSHEET IS FROM A COGNOS QUERY - S WHITEHEAD TO ADVISE - RUN OVER FINAL CUBE AS AT 30 JUNE 2006													
31	THIS IS REALLOCATION BETWEEN LINE ITEMS WHERE DAFWA SPENT THE MONEY													
32	ORIGINAL FOC IS SITTING IN OVERHEADS													

1	A	B	C	D	E	F	G	H	I	J
30 June 2007			funding							
	acct_type	STP DESCRIPTION	(A23) Agriculture Protection Board	APB General Loan Fund	APB Pesticides Locusts	APB Research Grants	Declared Plants & Animals T/Fund	Resistant Grain Insect Eradication	Skeleton Weed Eradication T/Fund	Grand Total
2	<b>ASSETS</b>	Accounts Receivable	31,595.81	0.00	0.00	0.00	155,803.26	0.00	23,153.00	210,552.07
3		Buildings	-0.34	0.00	0.00	0.00	0.00	0.00	60,000.34	60,000.00
4		Capital Works in Progress	0	0	0.00	0.00	0.00	0.00	0.00	0.00
5		Cash	1034365.23	0	0.00	0.00	475,221.98	20,000.00	4,057,031.97	5,586,619.18
6		Deferred Expenses	0	0	0.00	0.00	0.00	0.00	0.00	0.00
7		Fixed Assets	0	0	0.00	0.00	0.00	0.00	0.00	0.00
8		Interest Receivable	0	0	0.00	0.00	0.00	0.00	55,591.44	55,591.44
9		Inventories	399326.59	0	0.00	0.00	0.00	0.00	249,606.08	648,932.67
10		Land	549600.00	0	0.00	0.00	0.00	0.00	3,600.00	5,499,600.00
11		Loans and Advances	0	0	0.00	0.00	0.00	0.00	0.00	0.00
12		Motor Vehicles	0	0	0.00	0.00	0.00	0.00	167,001.76	258,307.26
13		Other Receivables	2754436						2754436	
14		Non-Current Assets for Sale	0	0	0.00	0	0	0	0	0
15		Plant & Equipment	0	0	0.00	0.00	55,600.44	0.00	281,725.01	337,325.45
16		Pre-Paid Expenses	0	0	0.00	0.00	0.00	0.00	0.00	0.00
17		<b>ASSETS Total</b>	<b>12470159.29</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>777,931.18</b>	<b>20,000.00</b>	<b>7,652,145.60</b>	<b>15,411,364.07</b>
18	<b>EXPENSES</b>	Asset Contribution Expenses	20,208.00	0.00	0.00	0.00	0.00	0.00	6,223.64	26,431.64
19		Asset Write Offs	4,543.55	0.00	0.00	0.00	0.00	0.00	0.00	4,543.55
20		Communications	82.16	0.00	0.00	0.00	1,940.46	0.00	11,434.26	13,456.88
21		Consultancy/Service Charges	147,217.77	0.00	0.00	0.00	29,601.28	0.00	269,951.42	446,770.47
22		Consultants & Contractors	59,419.66	0.00	0.00	0.00	74,057.55	0.00	77,121.07	210,598.28
23		Depreciation/Amort of Fixed Assets	449,702.18	0.00	0.00	0.00	9,670.00	0.00	48,763.12	508,135.30
24		Free of Charge Expenses	20,597,000.00	0.00	0.00	0.00	0.00	0.00	0.00	20,597,000.00
25		Fringe Benefit Tax (FBT)	8,408.06	0.00	0.00	0.00	0.00	0.00	432.96	8,841.02
26		Funding Grants Paid	300,000.00	0.00	0.00	0.00	60,000.00	0.00	0.00	360,000.00
27		Grants, Subsidies & Transfer Payments	0.00	0.00	0.00	0.00	489,913.18	0.00	1,548,724.70	2,038,637.88
28		Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29		Loss on disposal of fixed assets	32,319.35	0.00	0.00	0.00	304.24	0.00	529.84	33,153.43
30		Maintenance & Repairs	3,030.32	0.00	0.00	0.00	113,618.24	0.00	22,416.86	139,065.42
31		Non-Salary Related Costs	30,347.50	0.00	0.00	0.00	37,210.13	0.00	102,535.48	170,093.11
32		Other	1,114,840.83	0.00	0.00	0.00	13,752.06	0.00	106,617.61	1,235,210.50
33		Other Staff Related Expenses	26,461.58	0.00	0.00	0.00	27,901.04	0.00	13,890.77	68,253.39
34		Overhead Expenditure	-27,582.72	0.00	0.00	0.00	13,562.51	0.00	95,853.79	81,833.58
35		Provision Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
36		Restated Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
37		Salaries, Wages & Award Related Allowances	3,905.71	0.00	0.00	0.00	122,277.74	0.00	785,185.59	911,372.04
38		Services & Contracts	135,140.56	0.00	0.00	0.00	442,388.08	0.00	30,394.39	607,923.03
39		Stockmovement	-191,884.03	0.00	0.00	0.00	0.00	0.00	-11,100.90	-202,984.93
40		Superannuation Expense	13,950.00	0.00	0.00	0.00	0.00	0.00	0.00	13,950.00
41		Supplies Expenses	4,054.46	0.00	0.00	0.00	460,219.12	0.00	267,332.38	731,605.96
42		Abnormal item	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
43		Surplus/(Deficit)	-253,004.51	0.00	0.00	0.00	268,881.61	0.00	-983,436.49	-967,559.39
44		Transfer To / (From) Asset Reserves	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
45		<b>EXPENSES Total</b>	<b>22,478,163.43</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,165,297.24</b>	<b>0.00</b>	<b>2,392,870.49</b>	<b>27,036,331.16</b>
46	<b>INCOME</b>	Asset Contribution Revenue	0.00	0.00	0.00	0.00	0.00	0.00	-6,060.00	-6,060.00
47		Assets Transferred( Between Agencies)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
48		Assets Revenue	-1,895.57	0.00	0.00	0.00	-921.81	0.00	-8,272.21	-11,089.59
49		Consolidated Fund Appropriation	-1,901,000.00	0.00	0.00	0.00	-991,000.00	0.00	0.00	-2,892,000.00
50		Direct Grants & Subsidies	0.00	0.00	0.00	0.00	-34,134.99	0.00	-100,000.00	-134,134.99
51		Interest	0.00	0.00	0.00	0.00	0.00	0.00	-246,536.44	-246,536.44
52		Internal Revenue	-47,000.00	0.00	0.00	0.00	-150,000.00	0.00	-6,003.60	-203,003.60
53		Levies, Rates & Licences	0.00	0.00	0.00	0.00	-937,196.57	0.00	-2,028,651.63	-2,965,848.20
54		Liability assumed by the Treasurer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
55		Other Revenue	-1,194.52	0.00	0.00	0.00	-46,519.70	0.00	3,095.47	-44,628.75
56		Provision of Services	0.00	0.00	0.00	0.00	0.00	0.00	-432.08	-432.08
57		Resources rec'd free of charges TSY	-20,597,000.00	0.00	0.00	0.00	0.00	0.00	0.00	-20,597,000.00
58		Sale of Livestock	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
59		Sale of Other Goods	0.00	0.00	0.00	0.00	-5,524.16	0.00	0.00	-5,524.16
60		Sale of Produce	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61		<b>INCOME Total</b>	<b>-22,548,090.09</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-2,165,297.23</b>	<b>0.00</b>	<b>-2,392,870.49</b>	<b>-27,106,257.81</b>
62	<b>LIABILITIES</b>	Accounts Payable	-10,157.21	0.00	0.00	0.00	5,089.12	0.00	-224,227.28	-229,295.37
63		Accruals	-83,843.47	0.00	0.00	0.00	-17,385.76	0.00	-5,823.70	-107,052.93
64		Asset Revaluation Reserve	-10,114,335.40	0.00	0.00	0.00	0.00	0.00	-44,435.60	-10,158,771.00
65		Borrowings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
66		Clearing Accounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
67		Employee Entitlements - Current	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
68		Employee Entitlements - Non Current	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
69		Equity	492,612.79	0.00	0.00	0.00	-651,993.94	-20,000.00	-4,234,205.35	-4,413,586.50
70		Moneys held in Trust	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
71		Other Non Current Liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72		Provision Accumulated Depreciation	0.00	0.00	0.00	0.00	-113,640.58	0.00	-389,017.70	-502,658.28
73		Provision for Staff Liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74		<b>LIABILITIES Total</b>	<b>-9,715,723.29</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-777,931.16</b>	<b>-20,000.00</b>	<b>-4,897,709.63</b>	<b>-15,411,364.08</b>
75		<b>Grand Total</b>	<b>2,684,509.34</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.03</b>	<b>0.00</b>	<b>2,754,435.97</b>	<b>-69,926.66</b>
76		BPU Trading Account (Profit)/Loss - See below	70026.66	0	0	0	0	0	0	70026.66
77			2,754,536.00	0.00	0.00	0.00	0.03	0.00	2,754,435.97	100.00
78										
79										
80										
81										
82										
83		<b>BPU Trading Account (Profit)/Loss</b>								
84		Sales	607,886							
85		Less : Cost of sales								
86		Opening inventory	310,197							
87		Plus stock omitted 30 June 1997 (refer to notes 13)								
88		Revised opening inventory	310,197							
89		Manufacturing costs								
90		Agriculture Western Australia Contracted Service Costs	198,225							
91		Materials	442,530							
92		Services & contract expenses	47,599							
93		Other expenses	33,815							
94		Depreciation	4,183							
95			728,352							
96			1,036,549							
97		Less closing inventory	358,636							
98		Cost of goods sold	677,913							
99		Trading profit/(loss)	-70,027							

	A	B	C	D	E	F	G	H	I	J
1	30 June 2007		funding							
			(A23) Agriculture Protection Board	APB General Loan Fund	APB Pesticides Locusts	APB Research Grants	Declared Plants & Animals T/Fund	Resistant Grain Insect Eradication	Skeleton Weed Eradication T/Fund	
2	acct_type	STP_DESCRIPTION								Grand Total
3	ASSETS	Accounts Receivable								0.00
4		Buildings								0.00
5		Capital Works in Progress								0.00
6		Cash								0.00
7		Deferred Expenses								0.00
8		Fixed Assets								0.00
9		Interest Receivable								0.00
10		Inventories								0.00
11		Land								0.00
12		Loans and Advances								0.00
13		Motor Vehicles								0.00
14		Non-Current Assets for Sale								0
15		Other Receivable								0.00
17		Pre-Paid Expenses								0.00
18	ASSETS Total		0	0	0.00	0.00	0.00	0.00	0.00	0.00
19	EXPENSE	Asset Contribution Expenses								
20		Asset Write Offs								
21		Communications	-55.02							-55.02
22		Consultancy/Service Charges	0.00							0.00
23		Consultants & Contractors	-14,247.65							-14,247.65
24		Depreciation/Amort of Fixed Assets	-4,183.00							-4,183.00
25		Free of Charge Expenses	0.00							0.00
26		Fringe Benefit Tax (FBT)	0.00							0.00
27		Funding Grants Paid	0.00							0.00
28		Grants, Subsidies & Transfer Payments	0.00							0.00
29		Interest	0.00							0.00
30		Loss on disposal of fixed assets	0.00							0.00
31		Maintenance & Repairs	-4,565.87							-4,565.87
32		Non-Salary Related Costs	0.00							0.00
33		Other	-28,250.79							-28,250.79
34		Other Staff Related Expenses	-5,509.13							-5,509.13
35		Overhead Expenditure	-51,829.95							-51,829.95
36		Provision Expenses	0.00							0.00
37		Restated Assets	0.00							0.00
38		Salaries, Wages & Award Related Allow	-146,395.19							-146,395.19
39		Services & Contracts	-28,785.87							-28,785.87
40		Stockmovement	48,439.00							48,439.00
41		Superannuation Expense	0.00							0.00
42		Supplies Expenses	-442,529.59							-442,529.59
43		Abnormal item	0.00							0.00
44		Surplus/(Deficit)	0.00							0.00
45		Transfer To/(From) Asset Reserves								0.00
46	EXPENSES Total		-677,913.06	0.00	0.00	0.00	0.00	0.00	0.00	-677,913.06
47	INCOME	Asset Contribution Revenue	0.00							0.00
48		Assets Transferred( Between Agencies)	0.00							0.00
49		Assets Revenue	0.00							0.00
50		Consolidated Fund Appropriation	0.00							0.00
51		Direct Grants & Subsidies	0.00							0.00
52		Interest	0.00							0.00
53		Internal Revenue	0.00							0.00
54		Levies, Rates & Licences	0.00							0.00
55		Liability assumed by the Treasurer	0.00							0.00
56		Other Revenue	0.00							0.00
57		Provision of Services	0.00							0.00
58		Resources rec'd free of charges TSY	0.00							0.00
59		Sale of Livestock	0.00							0.00
60		Sale of Other Goods	607,886.40							607,886.40
61		Sale of Produce	0.00							0.00
62	INCOME Total		607,886.40	0.00	0.00	0.00	0.00	0.00	0.00	607,886.40
63	LIABILITY	Accounts Payable								0.00
64		Accruals								0.00
65		Asset Revaluation Reserve								0.00
66		Borrowings								0.00
67		Clearing Accounts								0.00
68		Employee Entitlements - Current								0.00
69		Employee Entitlements - Non Current								0.00
70		Equity								0.00
71		Moneys held in Trust								0.00
72		Other Non Current Liabilities								0.00
73		Provision Accumulated Depreciation								0.00

	A	B	C	D	E	F	G	H	I	J
1	30 June 2007		fundng							
			(A23) Agriculture Protection Board	APB General Loan Fund	APB Pesticides Locusts	APB Research Grants	Declared Plants & Animals T/Fund	Resistant Grain Insect Eradication	Skeleton Weed Eradication T/Fund	Grand Total
2	acct_type	STP_DESCRIPTION								
3	ASSETS	Accounts Receivable	31,595.81	-	-	-	155,803.26	-	23,153.00	210,552.07
4		Buildings	-0.34	0	-	-	-	-	60,000.34	60,000.00
5		Capital Works in Progress	0	0	-	-	-	-	-	-
6		Cash	1034365.23	0	-	-	475,221.98	20,000.00	4,057,031.97	5,586,619.18
7		Deferred Expenses	0	0	-	-	-	-	-	-
8		Fixed Assets	0	0	-	-	-	-	-	-
9		Interest Receivable	0	0	-	-	-	-	55,591.44	55,591.44
10		Inventories	399326.59	0	-	-	-	-	249,606.08	648,932.67
11		Land	5496000	0	-	-	-	-	3,600.00	5,499,600.00
12		Loans and Advances	0	0	-	-	-	-	-	-
13		Motor Vehicles	0	0	-	-	91,305.50	-	167,001.76	258,307.26
14		Non-Current Assets for Sale	0	0	0	0	0	0	0	0
15		Other Receivable	2754436	0	-	-	-	-	-	2,754,436.00
17		Pre-Paid Expenses	0	0	-	-	-	-	-	-
18	<b>ASSETS Total</b>		<b>9715723.29</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>777,931.18</b>	<b>20,000.00</b>	<b>4,897,709.60</b>	<b>15,411,364.07</b>
19	EXPENSE:	Asset Contribution Expenses	20,208.00	-	-	-	-	-	6,223.64	26,431.64
20		Asset Write Offs	4,543.55	-	-	-	-	-	-	4,543.55
21		Communications	137.18	-	-	-	1,940.46	-	11,434.26	13,511.90
22		Consultancy/Service Charges	147,217.77	-	-	-	29,601.28	-	269,951.42	446,770.47
23		Consultants & Contractors	73,667.31	-	-	-	74,057.55	-	77,121.07	224,845.93
24		Depreciation/Amort of Fixed Assets	453,885.18	-	-	-	9,670.00	-	48,763.12	512,318.30
25		Free of Charge Expenses	20,597,000.00	-	-	-	-	-	-	20,597,000.00
26		Fringe Benefit Tax (FBT)	8,408.06	-	-	-	-	-	432.96	8,841.02
27		Funding Grants Paid	300,000.00	-	-	-	60,000.00	-	-	360,000.00
28		Grants, Subsidies & Transfer Payments	-	-	-	-	489,913.18	-	1,548,724.70	2,038,637.88
29		Interest	-	-	-	-	-	-	-	-
30		Loss on disposal of fixed assets	32,319.35	-	-	-	304.24	-	529.84	33,053.43
31		Maintenance & Repairs	7,596.19	-	-	-	113,618.24	-	22,416.86	143,631.29
32		Non-Salary Related Costs	30,347.50	-	-	-	37,210.13	-	102,535.48	170,093.11
33		Other	1,143,091.62	-	-	-	13,752.06	-	106,617.61	1,263,461.29
34		Other Staff Related Expenses	31,970.71	-	-	-	27,901.04	-	13,890.77	73,762.52
35		Overhead Expenditure	24,247.23	-	-	-	13,562.51	-	95,853.79	133,663.53
36		Provision Expenses	-	-	-	-	-	-	-	-
37		Restated Assets	-	-	-	-	-	-	-	-
38		Salaries, Wages & Award Related Allowai	150,303.90	-	-	-	122,277.74	-	785,185.59	1,057,767.23
39		Services & Contracts	163,926.43	-	-	-	442,388.08	-	30,394.39	636,708.90
40		Stockmovement	- 240,323.03	-	-	-	-	-	11,100.90	- 251,423.93
41		Superannuation Expense	13,950.00	-	-	-	-	-	-	13,950.00
42		Supplies Expenses	446,584.05	-	-	-	460,219.12	-	267,332.38	1,174,135.55
43		Abnormal item	-	-	-	-	-	-	-	-
44		Surplus/(Deficit)	- 253,004.51	-	-	-	268,881.61	-	983,436.49	- 967,559.39
45		Transfer To/ (From) Asset Reserves	-	-	-	-	-	-	-	-
46	<b>EXPENSES Total</b>		<b>23,155,976.49</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,165,297.24</b>	<b>-</b>	<b>2,392,870.49</b>	<b>27,714,144.22</b>
47	<b>INCOME</b>	Asset Contribution Revenue	-	-	-	-	-	-	6,060.00	6,060.00
48		Assets Transferred( Between Agencies)	-	-	-	-	-	-	-	-
49		Assets Revenue	1,895.57	-	-	-	921.81	-	8,272.21	11,089.59
50		Consolidated Fund Appropriation	- 1,901,000.00	-	-	-	991,000.00	-	-	2,892,000.00
51		Direct Grants & Subsidies	-	-	-	-	34,134.99	-	100,000.00	134,134.99
52		Interest	-	-	-	-	-	-	246,536.44	246,536.44
53		Internal Revenue	- 47,000.00	-	-	-	150,000.00	-	6,003.60	203,003.60
54		Levies, Rates & Licences	-	-	-	-	937,196.57	-	-2,028,651.63	2,965,848.20
55		Liability assumed by the Treasurer	-	-	-	-	-	-	-	-
56		Other Revenue	- 1,194.52	-	-	-	46,519.70	-	3,085.47	44,628.75
57		Provision of Services	-	-	-	-	-	-	432.08	432.08
58		Resources rec'd free of charges TSY	- 20,597,000.00	-	-	-	-	-	-	- 20,597,000.00
59		Sale of Livestock	-	-	-	-	-	-	-	-
60		Sale of Other Goods	- 607,886.40	-	-	-	5,524.16	-	-	613,410.56
61		Sale of Produce	-	-	-	-	-	-	-	-
62	<b>INCOME Total</b>		<b>- 23,155,976.49</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>- 2,165,297.23</b>	<b>-</b>	<b>- 2,392,870.49</b>	<b>- 27,714,144.21</b>
63	<b>LIABILITIE</b>	Accounts Payable	- 10,157.21	-	-	-	5,089.12	-	224,227.28	- 229,295.37
64		Accruals	- 83,843.47	-	-	-	17,385.76	-	5,823.70	- 107,052.93
65		Asset Revaluation Reserve	- 10,114,335.40	-	-	-	-	-	44,435.60	- 10,158,771.00
66		Borrowings	-	-	-	-	-	-	-	-
67		Clearing Accounts	-	-	-	-	-	-	-	-
68		Employee Entitlements - Current	-	-	-	-	-	-	-	-
69		Employee Entitlements - Non Current	-	-	-	-	-	-	-	-
70		Equity	492,612.79	-	-	-	651,993.94	- 20,000.00	- 4,234,205.35	- 4,413,586.50
71		Moneys held in Trust	-	-	-	-	-	-	-	-
72		Other Non Current Liabilities	-	-	-	-	-	-	-	-
73		Provision Accumulated Depreciation	-	-	-	-	113,640.58	-	389,017.70	502,658.28
74		Provision for Staff Liabilities	-	-	-	-	-	-	-	-
75	<b>LIABILITIES Total</b>		<b>- 9,715,723.29</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>777,931.16</b>	<b>- 20,000.00</b>	<b>- 4,897,709.63</b>	<b>- 15,411,364.08</b>
76	<b>Grand Total</b>		<b>- 0.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.03</b>	<b>-</b>	<b>0.03</b>	<b>0.00</b>

30 June 2007		funding							
acct_type	STP DESCRIPTION	(A23) Agriculture Protection Board	APB General Loan Fund	APB Pesticid es Locusts	APB Researc h Grants	Declared Plants & Animals T/Fund	Resistant Grain Insect Eradication	Skeleton Weed Eradication T/Fund	Grand Total
<b>ASSETS</b>	Accounts Receivable	-6,640.37				-8,055.17		-6,640.37	-21,335.91
	Buildings	0				0.00			0.00
	Capital Works in Progress	0				0.00			0.00
	Cash	0				0.00			0.00
	Deferred Expenses	0				0.00			0.00
	Fixed Assets	0				0.00			0.00
	Interest Receivable	0				0.00			0.00
	Inventories	0				0.00			0.00
	Land	0				0.00			0.00
	Loans and Advances	0				0.00			0.00
	Motor Vehicles	0				0.00			0.00
	Non-Current Assets for Sale	0				0			0
	Other Receivable	0				0.00			0.00
	Pre-Paid Expenses	0				0.00			0.00
<b>ASSETS Total</b>		<b>-6640.37</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>-8,055.17</b>	<b>0.00</b>	<b>-6,640.37</b>	<b>-21,335.91</b>
<b>EXPENSE</b>	Asset Contribution Expenses								
	Asset Write Offs								
	Communications	0.00							0.00
	Consultancy/Service Charges	0.00							0.00
	Consultants & Contractors	0.00							0.00
	Depreciation/Amort of Fixed Assets	0.00							0.00
	Free of Charge Expenses								0.00
	Fringe Benefit Tax (FBT)								0.00
	Funding Grants Paid	0.00				-14,483,234.39			-14,483,234.39
	Grants, Subsidies & Transfer Payments								0.00
	Interest								0.00
	Loss on disposal of fixed assets	0.00							0.00
	Maintenance & Repairs	0.00							0.00
	Non-Salary Related Costs	0.00							0.00
	Other	0.00							0.00
	Other Staff Related Expenses	0.00			0.00	0.00			0.00
	Overhead Expenditure	0.00							0.00
	Provision Expenses	0.00			0.00	0.00			0.00
	Restated Assets	0.00							0.00
	Salaries, Wages & Award Related Allowa	0.00							0.00
	Services & Contracts	0.00							0.00
	Stockmovement	0.00							0.00
	Superannuation Expense	0.00							0.00
	Supplies Expenses	0.00							0.00
	Abnormal item								0.00
	Surplus/(Deficit)	0.00							0.00
	Transfer To/ (From) Asset Reserves								0.00
<b>EXPENSES Total</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-14,483,234.39</b>	<b>0.00</b>	<b>0.00</b>	<b>-14,483,234.39</b>
<b>INCOME</b>	Asset Contribution Revenue	0.00							
	Assets Transferred( Between Agencies)								
	Assets Revenue								0.00
	Consolidated Fund Appropriation								0.00
	Direct Grants & Subsidies					0.00	0.00		0.00
	Interest								0.00
	Internal Revenue	0.00				14,483,234.39			14,483,234.39
	Levies, Rates & Licences								0.00
	Liability assumed by the Treasurer								0.00
	Other Revenue					0.00	0.00		0.00
	Provision of Services								0.00
	Resources rec'd free of charges TSY	0.00							0.00
	Sale of Livestock								0.00
	Sale of Other Goods	0.00							0.00
	Sale of Produce								0.00
<b>INCOME Total</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>14,483,234.39</b>	<b>0.00</b>	<b>0.00</b>	<b>14,483,234.39</b>
<b>LIABILITIES</b>	Accounts Payable	6,640.37				8,055.17		6,640.37	21,335.91
	Accruals	0.00							0.00
	Asset Revaluation Reserve								0.00
	Borrowings								0.00
	Clearing Accounts								0.00
	Employee Entitlements - Current	0.00							0.00
	Employee Entitlements - Non Current								0.00
	Equity	0.00							0.00
	Moneys held in Trust								0.00
	Other Non Current Liabilities					0.00			0.00
	Provision Accumulated Depreciation								0.00
	Provision for Staff Liabilities								0.00
<b>LIABILITIES Total</b>		<b>6,640.37</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8,055.17</b>	<b>0.00</b>	<b>6,640.37</b>	<b>21,335.91</b>
<b>Grand Total</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

1) JOURNAL ADJUSTMENTS - NOT TO BE POSTED IN SMART STREAM										
	DR Declared Plants-R13 Internal Revenue	14,483,234.39								0
	CR Declared Plants X13 Funds Transfer		14,483,234.39							
	Offset internal transactions per R. Lucas									
	DR Declared Plants Creditors 844	8055.17								
	CR Declared Plants Debtors 751		8055.17							
	Reversal of Debtors and Creditors for Journal 55323 for Declared Plants									
	DR APB Creditors	6640.37								
	DR Skeleton Weed Creditors	6640.37								
	CR APB Debtors		6640.37							
	CR Skeleton Weed Debtors		6640.37							
	Reversal of Imbalance in the Provision for Depreciation from APB to Skeleton Weed									
	DR APB Equity LI 898	536783.78								
	CR Stores Inventory 721		536783.78							
	Transfer of Inventories relating to the Barrier Fence									
	DR APB Provisions for AL 851	4158.33								
	DR APB Provisions for LSL 85	32268.49								
	CR Change in LSL Provision 190		36426.82							

## SUM Raw Extract TB

	A	B	C	D	E	F	G	H	I	J
1	30 June 2007		funding							
2	acct_type	STP_DESCRIPTION	(A23) Agricultur	APB Gen	APB Pestic	APB Resea	Declared Plants &	Resistant Grain	Skeleton Wee	Grand Total
3	ASSETS	Accounts Receivable	38,236.18	0.00	0.00	0.00	163,858.43	0.00	29,793.37	231,887.98
4		Buildings	-0.34						60,000.34	60,000.00
5		Capital Works in Progress	0.00						0.00	0.00
6		Cash	1,034,365.23		0.00	0.00	475,221.98	20,000.00	4,057,031.97	5,586,619.18
7		Deferred Expenses								
8		Fixed Assets Suspense	0.00				0.00		0.00	0.00
9		Interest Receivable			0.00			0.00	55,591.44	55,591.44
10		Inventories	399,326.59						249,606.08	648,932.67
11		Land	5,496,000.00						3,600.00	5,499,600.00
12		Loans and Advances	0.00						0.00	0.00
13		Motor Vehicles	0.00				91,305.50		167,001.76	258,307.26
14		Non-Current Assets for Sale	0.00							0.00
15		Other Receivable	2,754,436.00							2,754,436.00
17		Pre-Paid Expenses	0.00				0.00			0.00
18	ASSETS Total		9,722,363.66	0.00	0.00	0.00	785,986.35	20,000.00	4,904,349.97	15,432,699.98
19	EXPENSE	Asset Contribution Expenses	20,208.00				0.00		6,223.64	26,431.64
20		Asset Write Offs	4,543.55							4,543.55
21		Communications	137.18				1,940.46		11,434.26	13,511.90
22		Consultancy/Service Charges	147,217.77				29,601.28		269,951.42	446,770.47
23		Consultants & Contractors	73,667.31				74,057.55		77,121.07	224,845.93
24		Depreciation/Amort of Fixed Assets	453,885.18				9,670.00		48,763.12	512,318.30
25		Free of Charge Expenses	20,597,000.00							20,597,000.00
26		Fringe Benefit Tax (FBT)	8,408.06						432.96	8,841.02
27		Funding Grants Paid	300,000.00				14,543,234.39			14,843,234.39
28		Grants, Subsidies, Sponsorships & Transfer Payments					489,913.18		1,548,724.70	2,038,637.88
29		Interest								
30		Loss on disposal of fixed assets	32,219.35				304.24		529.84	33,053.43
31		Maintenance & Repairs	7,596.19				113,618.24		22,416.86	143,631.29
32		Non-Salary Related Costs	30,347.50				37,210.13		102,535.48	170,093.11
33		Other	1,143,091.62				13,752.06		106,617.61	1,263,461.29
34		Other Staff Related Expenses	31,970.71				27,901.04		13,890.77	73,762.52
35		Overhead Expenditure	24,247.23				13,562.51		95,853.79	133,663.53
36		Provision Expenses								
37		Restated Assets								
38		Salaries, Wages & Award Related All	150,303.90				122,277.74		785,185.59	1,057,767.23
39		Services & Contracts	163,926.43				442,388.08		30,394.39	636,708.90
40		Stockmovement	-240,323.03						-11,100.90	-251,423.93
41		Superannuation Expense	13,950.00							13,950.00
42		Supplies Expenses	446,584.05				460,219.12		267,332.38	1,174,135.55
43		Abnormal Item								
44		Surplus/(Deficit)	-253,004.51				268,881.61		-983,436.49	-967,559.39
45		Transfer To /(From) Asset Reserves								
46	EXPENSES Total		23,155,976.49				16,648,531.63		2,392,870.49	42,197,378.61
47	INCOME	Asset Contribution Revenue	0.00						-6,060.00	-6,060.00
48		Asset Transferred (Between Agencies)								
49		Assets Revenue	-1,895.57				-921.81		-8,272.21	-11,089.59
50		Consolidated Fund Appropriation	-1,901,000.00				-991,000.00			-2,892,000.00
51		Direct Grants & Subsidies					-34,134.99		-100,000.00	-134,134.99
52		Interest							-246,536.44	-246,536.44
53		Internal Revenue	-47,000.00		0.00		-14,633,234.39		-6,003.60	-14,686,237.99
54		Levies, Rates & Licences					-937,196.57		-2,028,651.63	-2,965,848.20
55		Liability assumed by the Treasurer								
56		Other Revenue	-1,194.52				-46,519.70		3,085.47	-44,628.75
57		Provision of Services	0.00						-432.08	-432.08
58		Resources rec'd free of charges TSY	-20,597,000.00							-20,597,000.00
59		Sale of Livestock								
60		Sale of Other Goods	-607,886.40				-5,524.16			-613,410.56
61		Sale of Produce								
62	INCOME Total		-23,155,976.49		0.00		-16,648,531.62		-2,392,870.49	-42,197,378.60
63	LIABILITIE	Accounts Payable	-16,797.58			0.00	-2,966.05		-230,867.65	-250,631.28
64		Accruals	-83,843.47			0.00	-17,385.76	0.00	-5,823.70	-107,052.93
65		Asset Revaluation Reserve	-10,114,335.40			0.00			-44,435.60	-10,158,771.00
66		Borrowings					0.00		0.00	0.00
67		Clearing Accounts	0.00			0.00	0.00		0.00	0.00
68		Employee Entitlements - Current	0.00			0.00			0.00	0.00
69		Employee Entitlements - Non Current	0.00			0.00				0.00
70		Equity	492,612.79	0.00	0.00	0.00	-651,993.94	-20,000.00	-4,234,205.35	-4,413,586.50
71		Moneys held in Trust	0.00			0.00	0.00	0.00	0.00	0.00
72		Other Non Current Liabilities					0.00			0.00
73		Provision Accumulated Depreciation	0.00			0.00	-113,640.58		-389,017.70	-502,658.28
74		Provision for Staff Liabilities	0.00							0.00
75	LIABILITIES Total		-9,722,363.66	0.00	0.00	0.00	-785,986.33	-20,000.00	-4,904,350.00	-15,432,699.99
76	Grand Total		0.00	0.00	0.00	0.00	0.03	0.00	-0.03	0.00

Final Detailed TB June

	A	B	C	D	E	F	G	H	I	J	K	L
1	30 June 2007				funding		LAST UPDATED 14/9/2005			TB 30/06/2005		
2	acct_type	STP_DESCRIPTOR	line_item	acct_desc_2	(A23) Agriculture Protection Board	APB General Loan Fund	APB Pesticides Locusts	APB Research Grants	Declared Plants & Animals T/Fund	Resistant Grain Insect Eradication	Skeleton Weed Eradication T/Fund	Grand Total
3	ASSETS	Accounts Receivable	751	Accrued Debtors	5,546.40		0.00	0.00	156,917.49	0.00	29,793.37	192,257.26
4			753	Dishonoured Cheques							0.00	0.00
5			780	Debtors Control Account	32,689.78	0.00		0.00	6,940.94		0.00	39,630.72
6		Accounts Receivable Total			38,236.18	0.00	0.00	0.00	163,858.43	0.00	29,793.37	231,887.98
7		Buildings	701	Buildings	-0.34						60,000.34	60,000.00
8		Buildings Total			-0.34						60,000.34	60,000.00
9		Capital Works in Progress	703	Fixed assets under construct IT H/W	0.00							0.00
10			704	Fixed assets under construct P M E	0.00						0.00	0.00
11		Capital Works in Progress Total			0.00						0.00	0.00
12		Cash	761	Reserve Link Advance	0.00							0.00
13			763	Cash at Bank	1,034,365.23		0.00	0.00	475,221.98	20,000.00	4,057,031.97	5,586,619.18
14												
15			764	Cash in Trust Accounts at Treasury	0			0	0	0	0	0
17		Fixed Assets	726	Fixed Assets Suspense Account	0.00				0.00		0.00	0.00
18				Receipts from sale of assets suspen	0.00							0.00
19		Fixed Assets Total			0.00				0.00		0.00	0.00
20		Interest Receivable	790	Accrued interest receivable			0.00			0.00	55,591.44	55,591.44
21		Interest Receivable Total					0.00			0.00	55,591.44	55,591.44
22		Inventories	709	Livestock Purchases	0.00							0.00
23			721	Stores Inventory							249,606.08	249,606.08
24				Stores Purchases	399,326.59							399,326.59
25		Inventories Total			399,326.59						249,606.08	648,932.67
26		Land	708	Land Purchases	5,496,000.00						3,600.00	5,499,600.00
27		Land Total			5,496,000.00						3,600.00	5,499,600.00
28		Loans & Advances	765	Imprest Account	0.00							0.00
29			795	Loans & Advances							0.00	0.00
30			797	Internal Advance	0.00							0.00
31		Loans & Advances Total			0.00						0.00	0.00
32		Motor Vehicles	710	Motor Vehicles Purchases	0.00				91,305.50		167,001.76	258,307.26
33		Motor Vehicles Total			0.00				91,305.50		167,001.76	258,307.26
34		Non-Current Assets	772	Land - classified as held for sale	0.00							0.00
35			773	Buildings - classified as held for	0.00							0.00
36		Non-Current Assets Classified as held for Sale Total			0.00							0.00
37		Other Receivable	794	Other Receivable	2,754,436.00							2,754,436.00
38		Other Receivable Total			2,754,436.00							2,754,436.00
39		Plant & Equipment	705	Furniture & Fittings > \$1000	0.00							0.00
40			706	Closed - Use 713 Information Tech H							0.00	0.00
41				Information Tech H/ware > \$1000	0.00		0.00	0.00			0.00	0.00
42			707	Information Tech S/ware > \$1000	0.00						0.00	0.00
43			712	Other Fixed Assets	0.00			0.00				0.00
44			713	Plant & Equipment Purchases	0.00		0.00	55,600.44			281,725.01	337,325.45
45		Plant & Equipment Total			0.00		0.00	55,600.44			281,725.01	337,325.45
46		Pre-Paid Expenses	782	Prepayments	0.00				0.00			0.00
47				Prepayments - Non Fixed Assets					0.00			0.00
48		Pre-Paid Expenses Total			0.00				0.00			0.00
49		ASSETS Total			9,722,363.66	0.00	0.00	0.00	785,986.35	20,000.00	4,904,349.97	15,432,699.98
50	EXPENSE	Asset Contribution	X20	Asset Contribution Made	20,208.00				0.00		6,223.64	26,431.64
51		Asset Contribution Expenses Total			20,208.00				0.00		6,223.64	26,431.64
52		Asset Write Offs	141	Write Off - Fixed Assets	4,543.55							4,543.55
53		Asset Write Offs Total			4,543.55							4,543.55
54		Communications	320	Telephone & Fax service rentals	46.02						208.27	254.29
55			321	Telephone - calls				432.35			1,118.42	1,550.77
56			322	Telephone - miscellaneous charges				280.22			256.00	536.22
57			323	Postage	77.91			361.49			4,977.59	5,416.99
58			325	IT Dataline Communications							294.20	294.20
59			326	Radio Licences								
60			328	Mobile Phones - Charges	13.25			866.40			4,289.77	5,169.42
61			329	Mobile Phones - Rentals & equipment	0.00						290.01	290.01
62		Communications Total			137.18			1,940.46			11,434.26	13,511.90
63		Consultancy/Service	X01	Charges from Groups (Prog Services)	1,474.80			7,560.00			5,222.80	14,257.60
64			X02	Charges from Business Units	131,669.16			293.56			32,749.29	164,712.01
65			X15	LVMS internal charges	11,604.11			21,747.72			142,680.91	176,032.74
66			X18	VBS Recoups	2,469.70						89,298.42	91,768.12
67		Consultancy/Service Charges Total			147,217.77			29,601.28			269,951.42	446,770.47
68		Consultants & Contractors	388	Consultancy Travel & Mileage Exp	20,551.66			14,669.85			2,936.82	38,158.33
69			391	Consultants - Private Sector	360.00			6,790.00				7,150.00
70			393	Consultants - Public Sector	26,141.25							26,141.25
71			394	Contractors - Private Sector	26,614.40			52,097.70			74,184.25	152,896.35
72			395	Contractors - Private Sector - Info				500.00				500.00
73		Consultants & Contractors Total			73,667.31			74,057.55			77,121.07	224,845.93
74		Depreciation/Amort	100	Depreciation - Buildings	107,636.11						2,000.01	109,636.12
75			101	Dep'n - Furniture & Fittings >\$1000	999.60							999.60
76			102	Depreciation - IT Hardware > \$1000	2,327.73						16,354.61	18,682.34
77			103	Depreciation - Motor Vehicles	1,082.93				4,145.64		14,863.99	20,092.56
78			105	Depreciation - Plant,Mach & equip	24,463.30			5,524.36			15,544.51	45,532.17
79			108	Depreciation - Other fixed assets	317,375.51							317,375.51
80		Depreciation/Amort of Fixed Assets Total			453,885.18			9,670.00			48,763.12	512,318.30
81		Free of Charge Exp	477	Resources Received Free of Charges	20,597,000.00							20,597,000.00
82		Free of Charge Expenses Total			20,597,000.00							20,597,000.00
83		Fringe Benefit Tax	F10	Reimbursement of Part Day Travel Me	56.04						264.81	320.85
84			F11	Eye Testing & Optical Aids	110.00						50.10	160.10
85			FB6	Meal Entertainment - Employees	4,578.80							4,578.80
86			FB7	Meal Entertainment - Non Employees	3,663.22							3,663.22
87			FB8	Gifts ( Ministerial & Directorate)							118.05	118.05

Final Detailed TB June

A	B	C	D	E	F	G	H	I	J	K	L
88		FB9	Employee Service Awards	0.00							0.00
89			Fringe Benefit Tax (FBT) Total	8,408.06						432.96	8,841.02
90			Funding Grants Paid X13 Funds Transfer	300,000.00				14,543,234.39			14,843,234.39
91			Funding Grants Paid Total	300,000.00				14,543,234.39			14,843,234.39
92		203	Concessions & subsidies to persons					413.18			413.18
93		206	Research grant allocations					489,500.00			489,500.00
94		209	Grants to Farmers							1,548,724.70	1,548,724.70
95			Grants, Subsidies, Sponsorships & Transfer Payments Total					489,913.18		1,548,724.70	2,038,637.88
96		140	Loss on disposal of fixed assets	32,219.35				304.24		529.84	33,053.43
97			Loss on Disposal of Assets Total	32,219.35				304.24		529.84	33,053.43
98		435	Office Furniture < \$1000	764.95						140.91	905.86
99		439	Petrol & oils (Vehicles & Aircraft)					101,147.73		1,550.34	102,698.07
100		440	Diesel fuel - on road	45.14				895.13		4,510.86	5,451.13
101		441	Diesel fuel - off road							27.27	27.27
102		445	Mtce contracts - Plant, Mach, Equip					266.50			266.50
103		446	Mtce contracts - IT Hardware	1,305.05							1,305.05
104		448	Repairs - Plant Mach & Equipment					1,920.58		90.01	2,010.59
105			Repairs - Plant, Mach & Equipment	2,383.83						7,563.27	9,947.10
106		449	Repairs - Motor vehicles (Non LVMS)					1,693.62		2,755.31	4,448.93
107		451	Repairs - IT Hardware							1,991.44	1,991.44
108		452	Building & site mtce & servicing	923.36				7,694.68		320.52	8,938.56
109		453	Expensed assets > \$500 but < \$1000	0.00							0.00
110			Expensed assets > \$500 but < \$1000	1,598.68						2,530.21	4,128.89
111		466	Information Tech Consumable <\$1000	607.00							607.00
112		478	Expensed Assets < \$500	-31.82						936.72	904.90
113			Maintenance & Repairs Total	7,596.19				113,618.24		22,416.86	143,631.29
114		159	Re-imbusement of expenses - Part d	183.21						145.01	328.22
115		161	Travel - charter & hire charges	1,902.00				174.23		7,018.29	9,094.52
116		163	Uniforms & protective clothing								
117		164	Camp allowance							2.26	2.26
118		173	Flying Allowance					11,875.29		0.00	11,875.29
119		179	Part Day Travel - Meal & Incidental	13.10				531.96		8,150.34	8,695.40
120		184	Airfares - Intrastate	22,174.81				2,774.89			24,949.70
121		185	Airfares - Interstate							2,686.99	2,686.99
122		186	Airfares - Overseas								
123		193	Reimbursement of Travel Expenses -	5,762.20				12,678.76		45,836.99	64,277.95
124		194	Reimbursement of Travel Expenses -	154.55						1,780.72	1,935.27
125		195	Reimbursement of Travel Expenses -	4.73							4.73
126		197	Accommodation Meals & Incidentals -	152.90				9,175.00		2,159.17	11,487.07
127			Accommodation, Meals & Incidentals							33,024.51	33,024.51
128		198	Accommodation Meals & Incidentals -							331.80	331.80
129			Accommodation, Meals & Incidentals							1,399.40	1,399.40
130			Non-Salary Related Costs Total	30,347.50				37,210.13		102,535.48	170,093.11
131		419	Capital User Charge	1,136,000.00							1,136,000.00
132		430	Maps & plans					585.82		95.31	681.13
133		432	Ear tags	2,753.39						10.89	2,764.28
134		434	Cleaning materials	0.00							0.00
135		442	& Gas					218.18		27.25	245.43
136		443	Other Fuel & Industrial Gases	609.34				362.68		295.23	1,267.25
137		444	Water Rates & Consumption	0.00							0.00
138		459	Bad Debts					5,340.30			5,340.30
139		472	Refunds of Overpayments by Clients					46.35		104,480.50	104,526.85
140		475	Transfers and Other Payments					0.00			0.00
141		479	Sundries	595.56				111.00		1,132.11	1,838.67
142		489	Non Entertainment Light Meals & Ref	3,133.33				7,087.73		576.32	10,797.38
143			Other Total	1,143,091.62				13,752.06		106,617.61	1,263,461.29
144		302	Mileage	19,102.49				25,541.91		8,854.40	53,498.80
145		307	Advertising staff vacancies	70.32							70.32
146		309	Staff Training	516.00						2,891.07	3,407.07
147		310	Safety	1,731.17				1,570.39		1,633.94	4,935.50
148		313	Conferences & Seminars	10,550.73				788.74		511.36	11,850.83
149			Other Staff Related Expenses Total	31,970.71				27,901.04		13,890.77	73,762.52
150		X04	Overhead Charge	24,247.23				13,562.51		95,853.79	133,663.53
151			Overhead Expenditure Total	24,247.23				13,562.51		95,853.79	133,663.53
152		150	Salaries - Normal time	175,848.03				98,279.14		693,205.23	967,332.40
153		151	Salaries - Overtime	-10.99				1,324.19		26,320.26	27,633.46
154		165	Salaries Allowances					11,883.43		4,907.53	16,790.96
155		168	Casuals - Normal Time					3,613.59		13,606.02	17,219.61
156		174	Annual Leave Loading (Only)					0.00		0.00	0.00
157		191	Long Service Leave Payments	-36,426.82							-36,426.82
158		308	Salaries on-costs	0.00						0.00	0.00
159		314	Casual Surcharge	10,893.68				6,093.31		43,064.73	60,051.72
160		190	Change in LSL Pvision					1,084.08		4,081.82	5,165.90
161			Salaries, Wages & Award Related Allowances Total	150,303.90				122,277.74		785,185.59	1,057,767.23
162		351	Vehicle Leasing Costs - Statefleet								
163		352	Lease or Rent of plant mach equip	726.75				4,063.80		0.00	4,790.55
164			Lease or Rent of plant, mach, equip	2,251.80						1,996.82	4,248.62
165		353	Lease/Rent/ Hire of other facilitie	10,978.64				6,768.64		2,939.04	20,686.32
166		354	Aircraft hire	4,255.18				408,692.39			412,947.57
167		363	Legal charges	84.17							84.17
168		365	Board & committee fees	122,653.20							122,653.20
169			Board & committee fees - Sitting Fe							2,240.00	2,240.00
170		367	Property rates & taxes								
171		368	Licences & permits	9,976.37				520.00		10,889.50	21,385.87
172		369	Motor vehicle licences					838.88		1,378.61	2,217.49
173		370	Computer Software Licences								
174		371	Freight & transport	2,552.76				19,662.27		60.80	22,275.83
175		372	Insurance premiums					825.00		1,000.00	1,825.00
176		375	Media processing	13.96							13.96



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	A	B	C	D	E	F	G	H	I	J	K	L
177			376	Advertising- press radio tv	137.68				28.23			165.91
178				Advertising- press,radio,tv	120.55						3,683.18	3,803.73
179			378	Printing	10,175.37				84.55		5,017.26	15,277.18
180			381	Promotion & Publicity					691.82		987.00	1,678.82
181			382	Photocopying					45.45			45.45
182			389	Vehicle Operating Costs					167.05		202.18	369.23
183			Services & Contracts Total		163,926.43				442,388.08		30,394.39	636,708.90
184			488	Stockmovement	-240,323.03						-11,100.90	-251,423.93
185			Stockmovement Total		-240,323.03						-11,100.90	-251,423.93
186			182	GESB past liability payments	13,950.00							13,950.00
187			Superannuation Expense Total		13,950.00							13,950.00
188			420	Stationery & Office supplies	810.79				461.72		3,109.59	4,382.10
189			421	Library acquisitions							284.43	284.43
190			422	Field & survey supplies	3,320.62				25,346.21		1,562.79	30,229.62
191			423	Consumable materials	21,583.67				3,118.94		1,267.54	25,970.15
192			424	Laboratory & glasshouse supplies	324.00				141.82			465.82
193			425	Packaging materials	3,606.24						33.30	3,639.54
194			426	Chemicals pharmaceuticals & poisons	11,772.00				250,504.05		755.05	263,031.10
195				Chemicals, pharmaceuticals & poison	2,745.54						260,166.08	262,911.62
196			427	Seed, fertiliser & plants	1,520.00							1,520.00
197				Seed, fertiliser & plants	1,298.00						153.60	1,451.60
198			428	Fodder	399,603.19				168,396.00			567,999.19
199			429	Ammunition & explosives					12,250.38			12,250.38
200			Supplies Expenses Total		446,584.05				460,219.12		267,332.38	1,174,135.55
201			Surplus/(Deficit) PLS Profit & loss summary (EOY)		-253,004.51				268,881.61		-983,436.49	-967,559.39
202			Surplus/(Deficit) Total		-253,004.51				268,881.61		-983,436.49	-967,559.39
203			EXPENSES Total		23,155,976.49				16,648,531.63		2,392,870.49	42,197,378.61
204	INCOME		R20	Asset Contribution Received	0.00						-6,060.00	-6,060.00
205			Asset Contribution Revenue Total		0.00						-6,060.00	-6,060.00
206			611	Profit on disposal of Fixed assets	-1,895.57				-921.81		-8,272.21	-11,089.59
207			Assets Revenue Total		-1,895.57				-921.81		-8,272.21	-11,089.59
208			500	Consolidated Fund Appropriation	-1,643,000.00				-991,000.00			-2,634,000.00
209			507	Income Appns - Accrued Depn & Leave	-258,000.00							-258,000.00
210			Consolidated Fund Appropriation Total		-1,901,000.00				-991,000.00			-2,892,000.00
211			630	Grants					-34,134.99		-100,000.00	-134,134.99
212			640	Recoups								
213			Direct Grants & Subsidies Total						-34,134.99		-100,000.00	-134,134.99
214			505	Interest received							-246,536.44	-246,536.44
215			Interest Total								-246,536.44	-246,536.44
216			R01	Revenue from Projects	-197,000.00							-197,000.00
217			R13	Funds Transfer	150,000.00		0.00		-14,633,234.39		-1,040.00	-14,484,274.39
218			R15	LVMS internal revenue								
219			R18	VBS Recoup							-4,963.60	-4,963.60
220			Internal Revenue Total		-47,000.00		0.00		-14,633,234.39		-6,003.60	-14,686,237.99
221			622	Levies							-2,028,651.63	-2,028,651.63
222			627	Rates					-937,196.57			-937,196.57
223			Levies, Rates & Licences Total						-937,196.57		-2,028,651.63	-2,965,848.20
224			614	Sale of Expensed Assets	-1,194.52							-1,194.52
225			642	Refund Expenditure					-46,380.15			-46,380.15
226			654	Aerial Baiting					-139.55			-139.55
227			655	Miscellaneous Revenue							-364.00	-364.00
228			663	Rent							3,449.47	3,449.47
229			665	Viticulture Industries								
230			667	Westrail Searches								
231			688	Off-road Diesel Fuel Rebate								
232			Other Revenue Total		-1,194.52				-46,519.70		3,085.47	-44,628.75
233			592	Plant Inspection								
234			594	Recoup of Telephone Charges	0.00						-432.08	-432.08
235			Provision of Services Total		0.00						-432.08	-432.08
236			503	Resources rec'd free of charge	-20,597,000.00							-20,597,000.00
237			Resources rec'd free of charges TSY Total		-20,597,000.00							-20,597,000.00
238			541	Sale of Bait Production	-606,736.59				-5,524.16			-612,260.75
239			545	Sale of Chemicals & Poisons	-801.90							-801.90
240			546	Sale of One shot & dingo baits								
241			550	Sales - Other	-347.91							-347.91
242			Sale of Other Goods Total		-607,886.40				-5,524.16			-613,410.56
243			INCOME Total		-23,155,976.49		0.00		-16,648,531.62		-2,392,870.49	-42,197,378.60
244	LIABILITIES		830	Creditors Control Account	-17,052.18			0.00	-2,966.05		-230,867.65	-250,885.88
245			Accounts Payable Total		-17,052.18				-2,966.05		-230,867.65	-250,885.88
246			840	Accrued Salaries	-844.43			0.00	-471.85		-2,729.33	-4,045.61
247			843	Accrued Interest	0.00							0.00
248			844	Accrued Creditors	-82,744.44			0.00	-16,913.91	0.00	-3,094.37	-102,752.72
249			850	Provision for Doubtful Debts	0.00				0.00			0.00
250			Accruals Total		-83,588.87			0.00	-17,385.76	0.00	-5,823.70	-106,798.33
251			899	Asset Revaluation Reserve	-10,114,335.40			0.00			-44,435.60	-10,158,771.00
252			Asset Revaluation Reserve Total		-10,114,335.40			0.00			-44,435.60	-10,158,771.00
253			800	Borrowings					0.00			0.00
254			808	Treasures Advance - Current							0.00	0.00
255			Borrowings Total						0.00		0.00	0.00
256			825	Travel Advance Liability Account	0.00				0.00			0.00
257			832	Prepaid Revenue	0.00							0.00
258			882	Sundry Debtors Clearing Account	0.00							0.00
259			887	Receipts in Suspense Seed Test Levy				0.00				0.00
260			894	Receipts in Suspense Sundry Debtors							0.00	0.00
261			Clearing Accounts Total		0.00			0.00	0.00		0.00	0.00
262			851	Provision for Annual Leave	0.00			0.00			0.00	0.00
263			852	Provision Long Svce Leave - Current	0.00							0.00
264			853	Provision for Sick Leave	0.00							0.00
265			Employee Entitlements - Current Total		0.00			0.00			0.00	0.00
266			855	Provision Long Svce Leave Non Curr	0.00							0.00

Final Detailed TB June

	A	B	C	D	E	F	G	H	I	J	K	L
267			900	On-Cost Suspense Account	0.00			0.00				0.00
268			903	Long Service Leave Payout	0.00							0.00
269			Employee Entitlements - Non Current Total		0.00			0.00				0.00
270		Equity	873	Net Adjustments on transition to AI	-3,693.35							-3,693.35
271			880	Equity (Capital)	-7,645,243.44	0.00	0.00	0.00	-652,248.94	-20,000.00	-4,234,270.21	-12,551,762.59
272			898	Equity Contribution from the Consol	8,141,549.58				255.00		64.86	8,141,869.44
273			Equity Total		492,612.79	0.00	0.00	0.00	-651,993.94	-20,000.00	-4,234,205.35	-4,413,586.50
274		Moneys held in Trust	810	Moneys held in Trust	0.00			0.00	0.00	0.00	0.00	0.00
275			Moneys held in Trust Total		0.00			0.00	0.00	0.00	0.00	0.00
276		Other Non Current	871	Interest Due to Treasury					0.00			0.00
277			Other Non Current Liabilities Total						0.00			0.00
278		Provision Accumulated	856	Pro Accum Dep - Buildings	0.00						0.00	0.00
279			858	Pro Accum Dep - IT Equipment	0.00			0.00	-9,069.02		-73,641.41	-82,710.43
280			859	Pro Accum Dep - Furn & Fit > \$1000	0.00							0.00
281			860	Pro Accum Dep - Motor Vehicles	0.00				-60,379.93		-177,622.66	-238,002.59
282			861	Pro Accum Dep - Plant & Equipment	0.00				-44,191.63		-137,753.63	-181,945.26
283			862	Pro Accum Dep - Other Fixed Assets	0.00							0.00
284			Provision Accumulated Depreciation Total		0.00			0.00	-113,640.58		-389,017.70	-502,658.28
285		Provision for Staff Liabilities	867	Provision for Staff Liabilities (AP)	0.00							0.00
286			Provision for Staff Liabilities Total		0.00							0.00
287		LIABILITIES Total			-9,722,363.66	0.00	0.00	0.00	-785,986.33	-20,000.00	-4,904,350.00	-15,432,699.99
288		Grand Total			0.00	0.00	0.00	0.00	0.03	0.00	-0.03	0.00

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DATA PROVIDED BY ASSETS  
**Profit/(Loss) on sale Fixed Assets Schedule**

Audit Ref:		
Entity Ref:		P/(L) 0

Note	2007 \$	2006 \$
<b>Operating Statement</b>		
<b>Net Profit / (losses) on disposal of non current assets</b>		
Nominal value Profit on disposal of non current assets		
Expensed Assets	1195	1782
Building - Classified held for sale	0	18459.26
Vehicles and Transportation Equipment	9,681	22,678
Plant and Equipment	1,403	21
IT Equipment	5	32
	<u>12,285</u>	<u>166,464</u>
<b>Loss on disposal of non current assets</b>		
Land	0	0
Buildings	32,749	0
Furniture & Fittings	0	0
Vehicles and Transportation Equipment	304	0
Plant, Equipment and Machinery	0	226
IT Equipment	0	0
	<u>33,053</u>	<u>226</u>
<b>Proceeds from disposal of non current assets</b>		
Expensed Assets	0	1,782
Land - Classified held for Sale	0	255,492
Building - Classified held for sale	0	38,190
Furniture & Fittings	0	0
Vehicles and Transportation Equipment	10,590	22,678
Plant, Equipment and Machinery	1,483	221
IT Equipment	5	32
	<u>12,078</u>	<u>318,395</u>
<b>Other expenses from ordinary activities</b>		
Carrying amount of disposal of non current assets		
Land	0	132,000
Buildings	32,749	19,731
Vehicles and Transportation Equipment	0	0
Plant, Equipment and Machinery	1,213	0
IT Equipment	79	426
	<u>34,042</u>	<u>152,157</u>
Net Gain/(loss) on disposal of non current assets	<u>-21,964</u>	<u>7,400</u>

Profit and loss reconciliation	2007			2006		
Profit on the disposals of non current assets						
	Proceeds	WD cost	Profit	Proceeds	WD cost	Profit
- Land	0	0	0	0	0	0
- Buildings	0	0	0	0	0	0
- Expensed Assets	1,195		1,195			
- Land - Classified held for Sale	0	0	0	255,492	132,000	123,492
- Building - Classified held for sale	0	0	0	38,190	19,731	18,459
- Furniture & Fittings	0	0	0	0	0	0
- Vehicles and Transportation Equipment	9,681	0	9,681	22,678	0	22,678
- Plant, Equipment and Machinery	1,483	79	1,403	21	0	21
- IT Equipment	5	0	5	32	0	32
			0			0
Totals	<u>12,364</u>	<u>79</u>	<u>12,285</u>	<u>318,195</u>	<u>151,731</u>	<u>166,464</u>
<b>Loss on the disposals of non current assets</b>						
	Proceeds	WD cost	Loss	Proceeds	WD cost	Loss
- Land	0	0	0	0.00	0.00	-
- Buildings		32749	-32749	0.00	0.00	-
- Furniture & Fittings			0			-
- Vehicles and Transportation Equipment	909	1213	-304	0.00	0.00	-
- Plant, Equipment and Machinery	0	0	0	200.00	425.78	(225.78)
- IT Equipment	0	0	0	0.00	0.00	0
Totals	<u>909</u>	<u>33963</u>	<u>-33053</u>	<u>200.00</u>	<u>425.78</u>	<u>(226)</u>
<b>Write offs</b>						
	Proceeds	WD cost	Loss	Proceeds	WD cost	Loss
- Land			-			0
- Buildings	0.00	0.00	-	0	0	0
- Expensed Assets			-	0	0	0
- Furniture & Fittings	0.00	0.00	-	0	0	0
- Vehicles and Transportation Equipment	0.00	0.00	-	0	0	0
- Plant, Equipment and Machinery	0.00	0.00	-	0	0	0
- IT Equipment	0.00	0.00	-	0	0	0
Totals	<u>0.00</u>	<u>0.00</u>	<u>-</u>	<u>0.00</u>	<u>0.00</u>	<u>0</u>

Audit Ref:	
Entity Ref:	FOC 0

	Note	2006 \$	2005 \$
<b>Operating Statement</b>			
<b>Operating expenses</b>			
Other operating expenses (includes FOCs)			
Nominal value of 6.95% equity	8	0	0

<b>Revenues from services</b>			
Resources received free of charge	14	20,597,000	0

**Notes to the Financial Statements**

**Other operating expenses includes FOCs of:**

Resources received free of charge	20,597,000	0
-----------------------------------	------------	---

**Revenues from State Government includes FOCs of:**

Resources free of charge has been determined determined on the basis of the following estimates provided by agencies:

Department of Treasury and Finance	0	50,000
Valuer Generals Office (DOLA)	0	0
Department of Agriculture		
Animal Pests and Diseases	13,577,752	-8,289,888
Plant Pests and Diseases	0	2,578,084
Program Management	7,019,248	5,661,804
	20,597,000	0

Management Agriculture Protection	183,042	425,056	
Regulatory Standards & Training	319,114	106,373	
Client & Resource Information System	769,554	426,855	
Communications and Public Relations	205,853	357,145	
SCARM and Other Payments	305,408	138,439	
Animal Industry Policy and Planning	110,881	401,182	
Plant Health Policy and Planning	276,888	257,218	
Plant Disease & Insect Management	641,169	695,897	
Starling Management	2,925,857	558,606	
State Barrier Fence	614,851	365,115	
Australian Plague Locust	0	0	
Animal Pests Policy & Management	666,631	1,030,083	
Plant Pest Policy & Management	0	899,835	
Declared Weed Mgmt - Northern Pastoral Inspections	0	90,080	
Declared Weed Mgmt - Southern Pastoral Inspections	0	0	90,080
Invasive Species - Regions	5,418,091		
Plant Pest Mgmt - Northern Agriculture Region	0	295,715	
Plant Pest Mgmt - Central Agriculture Region	0	385,665	
Plant Pest Mgmt - Southern Agriculture Region	0	548,337	
Plant Pest Mgmt - South West Agriculture Region	0	1,258,287	2,488,004
AgWest Plant Labs	105,884		
Animal & Plant Pest Mgmt - Northern Pastoral	0	638,229	
Animal & Plant Pest Mgmt - Southern Pastoral	0	0	638,229
Interstate Quarantine (WAQIS)	851,065		
Animal Pest Mgmt - Northern Agriculture Region	0	294,408	
Animal Pest Mgmt - Central Agriculture Region	0	310,322	
Animal Pest Mgmt - Southern Agriculture Region	0	303,909	
Animal Pest Mgmt - South West Agriculture Region	0	270,814	1,179,453
Deby Depot - Chemical Review	0		
Resource Management & Biosecurity Protection	0	994,700	
Australian Plague Locust	0	504,269	
	20,597,000	11,556,539	

y

**Summary FOC Calculation**

Program Name	2007
Management Agriculture Protection	112,734.52
Exotic Animal Pests	267,829.72
SCARM and Other Payments	160,549.23
Client & Resource Information System	769,554.19
Animal Industry Policy and Planning	110,880.86
Bait Manufacture	70,307.34
Starling Management	2,925,856.99
State Barrier Fence	614,851.30
Plant Health Policy and Planning	276,888.05
Plant Disease & Insect Management	641,169.19
Communications and Public Relations	205,852.70
Regulatory Standards & Training	319,113.80
Australian Plague Locust	
Animal Pest Research & Advisory Service	666,631.30
Agriculture Protection Board	
Derby Depot - Chemical Review	
Invasive Species - Northern Rangelands	641,015.34
Invasive Species - Southern Rangelands	414,129.49
Invasive Species - Northern Agriculture	568,133.04
Invasive Species - Central Agriculture	707,716.89
Invasive Species - Southern Agriculture	779,187.88
Invasive Species - Southwest Agricultural	1,030,133.32
Invasive Species - Policy and Planning	1,009,945.00
AgWest Plant Labs	105,884.25
Interstate Quarantine (WAQIS)	851,064.70
Australian Plague Locust	7,347,570.91
	20,597,000.00

Audit Ref:	
Entity Ref:	FOC 0

Note	2007 \$	2006 \$
<b>Operating Statement</b>		
<b>Operating expenses</b>		
Other operating expenses (includes FOCs)		
Nominal value of 6.95% equity	8	0
	<u>0</u>	<u>0</u>
<b>Revenues from services</b>		
Resources received free of charge	14	11,606,539
	<u>20,597,000</u>	<u>11,606,539</u>

**Notes to the Financial Statements**

**Other operating expenses includes FOCs of:**

Resources received free of charge	20,597,000	11,606,539
-----------------------------------	------------	------------

**Revenues from State Government includes FOCs of:**

Resources free of charge has been determined determined on the basis of the following estimates provided by agencies:

	2007	2006
Office of the Auditor General	24,100	21,400
Valuer Generals Office (DOLA)	0	0
Department of Agriculture		
Animal Pests and Diseases	0	0
Plant Pests and Diseases	0	0
Program Management	0	0
	<u>24,100</u>	<u>21,400</u>
Management Agriculture Protection	112,099	273,671
Regulatory Standards & Training	319,008	124,152
Client & Resource Information System	768,169	701,132
Communications and Public Relations	205,910	194,943
Exotic Animal Pests	267,130	0
Animal Industry Policy and Planning	110,480	89,126
Plant Health Policy and Planning	276,634	283,611
Plant Disease & Insect Management	647,213	564,880
Starling Management	2,930,655	1,082,042
State Barrier Fence	612,181	449,619
Animal Pests Policy & Management		654,431
Plant Pest Policy & Management		0
Declared Weed Management Pastoral Inspections		0
SCARM - and Other Payments	172,887	305,408
Invasive Species - Regions	5,163,354	5,435,720
AgWest Plant Labs	106,042	116,934
Interstate Quarantine WAQIS	855,332	762,126
Bait Manufacture	81,244	0
Animal Pest Research & Advisory Service	665,396	0
Australian Plaque Locust	7,303,265	9,205
	<u>20,597,000</u>	<u>11,047,000</u>

SUMMARY	Final Cube	Period 14	By Percent	Less Remainc & CF Rec	Corp Fixed C Total
Financial year ending : Total					
Asset Disposal Write C	0	0	0	0	0.00
Asset Disposal Write C	44.81037	44.81037037	2.39426E-06	1.4775597	43.33
002:Other Staff Relate	1395650	55574.99	1451224.664	0.077540392	47852.117
005:Salaries, Wages &	6905051	50192.08	6955243.19	0.371625635	229339.481
006:Superannuation E	0	0	0	0	0.00
008:Grants, Subsidies,	411113.8	98446.44	509560.2263	0.027226315	16802.0405
009:Other Expenses	4199239	203559.6	4402798.49	0.235245949	145176.163
017: Asset Contribution	435327.8	435327.8028	0.023260002	14354.3295	420973.47
014.1:Consultancy/Se	2262806	2262805.975	0.120903998	74612.8831	2188193.09
014.2:Overhead Exper	722985.2	722985.2187	0.038629827	23839.4331	3197545.79
014.3:Funding Grants	-129600	-129600.4046	-0.00692468	-4273.39328	-125327.01
015:Communications .	70672.68	2508.92	73181.59551	0.003910166	2413.06143
016: Services & Contr	2066113	-93088	1973024.592	0.105420687	65057.7446
350: Office Rental	1952.426	1952.426428	0.00010432	64.3785488	1888.05
351:Vehicle Leasing C	512.2295	512.229529	2.73689E-05	16.890057	495.34
352:Lease or Rent of p	-5462.64	-5462.644114	-0.000291875	-180.1231	-5282.52
353: Lease/Rent/Hire c	40513.6	40513.59825	0.002164682	1335.87961	39177.72
354: Aircraft Hire	21613.26	21613.25858	0.001154818	712.667172	20900.59
	0	0	0	0	0.00
TOTAL	18398531	317194.1	18715725.03	1	617125.029
					#####
	20896931	21214125.03		299930.909	
				20597000	



30 June 2007

MOU Schedule

Audit Ref:	
Entity Ref:	MOU 0

Extracted as follows:

	2007 \$	2006 \$
<b>Calculation of MOU</b>		
Total per operating statement	28664551.97	19,192,156
Nominal value of 6.95% equity		
Less depreciation	-508135	-476876
Less Net loss on disposal of non current assets	-26506.84	5,699
Less Salaries and related costs - T.Richman	0	-102,721
Less Board fees & related costs	-168,950	-119,757
Less Superannuation Expenses	13,950	-21,664
Less Provision doubtful	0	0
Less Capital User Charge	-1,136,000	-1,410,000
Less Contribution to AGWA	0	0
<b>Less Other Operating Expenses</b>		
FOC- Office of the Auditor-General	-20,597,000	-11,606,539
Other non MOU portion	0	0
Decrement resulting from revaluation of land/buildings	0	0
Provision for staff liabilities	0	0
<b>Total Value of MOU in AGWA</b>	<b>6,241,910</b>	<b>5,460,299</b>
<i>Per AGWA's accounts</i>	<i>0</i>	<i>0</i>
<i>Waived adjustment (see note below)</i>	<i>-6,241,910</i>	<i>-5,460,299</i>
<b>Less service agreement overheads paid to AGWA (included in other revenue to be transferred to MOU revenue)</b>		
- In operating statement	-81,834	-88,762
- In trading statement	-51,830	-60,986
<b>Value of MOU - Balance to be transferred</b>	<b>6,108,246</b>	<b>5,310,550</b>
<b>Salary Component</b>		
<b>Per P&amp;L notes</b>		
MOU - Consultants	1,203,143	1,156,587
MOU - other related consultants cost	68,253	76,998
	<u>1,271,396</u>	<u>1,233,585</u>
<b>Per Trading Statement</b>		
MOU - Consultants	198,225	224,308
MOU - other related consultants cost	5,509	4,468
	<u>203,734</u>	<u>228,776</u>
<b>Salary component in AGWA</b>	<b>1,475,131</b>	<b>1,462,361</b>
<b>Services and Contracts</b>	<b>4,633,116</b>	<b>3,848,189</b>
<i>Per AGWA's accounts</i>	<i>0</i>	<i>0</i>
<i>Waived adjustment (see note below)</i>	<i>0</i>	<i>0</i>
<b>Total Value</b>	<b>6,108,246</b>	<b>5,310,550</b>
The following non MOU items were not excluded in the calculation of AGWA's MOU:		
- Decrement revaluation of land & buildings	0	0
- Provision for staff liabilities	0	0
	<u>0</u>	<u>0</u>
Revenues from services - Mou overstated	0	0
Service and Contracts - Expenses overstated	0	0
Net Effect	<u>0</u>	<u>0</u>

For the comparative figures the MOU was estimated on draft accounts and hence the variance

30 June 2007

**Note 35 - Interest in Joint Venture Operations**

	2007	2006
<b>Joint Venture name and principal activities</b>	<b>Interest held in equity</b>	<b>Interest held in equity</b>
Cooperative Research Centre for Biological Control of Pest Animals (CRCBCPA)	-	6.96%

The CRCBCPA unincorporated cooperative venture agreement was terminated during the financial year ended 30 June 2007

**Assets employed in joint venture operations**

Nominal value of 6.95% equity

Nominal value of 6.96% equity

The Board of the Cooperative Research Centre for Biological Control of Pest Animals (PACCRC) has given "in principle" approval for a restructure of its business to become an incorporated entity limited by guarantee, and appointed "Pestat P/L" as its commercial development arm. Current legislation prevents the APB entering into a joint venture with an incorporated body such as that proposed as part of the restructured PACCRC. The APB also cannot hold shares in Pestat P/L. Pestat P/L has proposed an 8% share of ownership of Intellectual Property (IP) in PACCRC by the APB, based upon a 12% background IP from Vertebrate Pest BioControl Co-operative Research Centre and 3% invested IP in the PACCRC.



ASK EXTERNAL FUND CO-ORDINATOR PROJECT DETAILS STILL CURRENT AND FOR 5 SPLIT

## THE AGRICULTURE PROTECTION BOARD

Notes to the Financial Statements  
as at 30 June 2006

## TABLES FOR INSERTING INTO NOTES

*(a) Interest rate risk exposure*

	Weighted average effective interest rate	Floating interest rate	Fixed interest rate maturities			Non interest bearing	Total
			Within 1 year	1 to 5 years	More than 5 years		
2007	%	\$	\$	\$	\$	\$	\$
<b>Financial Assets</b>							
Cash and cash equivalents		-	-	-	-	1,034,365	1,034,365
Restricted and cash equivalents	5.98	4,057,032	-	-	-	495,222	4,552,254
Receivables		-	-	-	-	210,553	210,553
<b>Total financial assets</b>		<b>4,057,032</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,740,140</b>	<b>5,797,172</b>
<b>Financial Liabilities</b>							
Payables		-	-	-	-	332,308	332,308
<b>Total financial liabilities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>332,308</b>	<b>332,308</b>
<b>2006</b>							
<b>Financial Assets</b>							
Cash and cash equivalents		-	-	-	-	909,093	909,093
Restricted and cash equivalents	5.55	4,824,785	-	-	-	317,135	5,141,920
Receivables		-	-	-	-	629,437	629,437
<b>Total financial assets</b>		<b>4,824,785</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,855,665</b>	<b>6,680,450</b>
<b>Financial Liabilities</b>							
Payables		-	-	-	-	232,597	232,597
<b>Total financial liabilities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>232,597</b>	<b>232,597</b>

*(b) Net Fair Values*

The carrying amount of financial assets and financial liabilities recorded in the financial statements are not materially different from their net fair values, determined in accordance with the accounting policies disclosed in note 1 to the financial statements.

**Reconciliations**

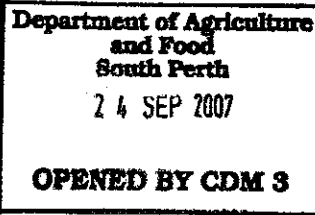
Reconciliations of the carrying amounts of property, plant, equipment and vehicles at the beginning and end of the current and previous financial year are set out below.

	Land	State Barrier Fence	Buildings	Plant and Equipment	Vehicles etc.	IT Equip	Furniture &Fittings	Assets held for Sale		TOTAL
								Land	Building	
<b>2007</b>										
Carrying amount at 1/07/2006	3,505,100	4,500,000	3,490,519	113,669	73,783	39,884	1,108	175,250	31,974	11,931,287
Additions			-	3,520	8,055	2,540	-			14,115
Reclassification	175,250		31,974					(175,250)	(31,974)	-
Disposals *			(32,749)	(79)	(1,213)					(34,041)
Assets Transfer to DAFWA		(4,182,625)	(3,317,875)	(20,773)	(40,228)	(1,565)	(108)			(7,563,174)
Revaluation - (Decrement)/Increment	1,819,250		2,000		-	-	-			1,821,250
Depreciation	-	(317,375)	(109,636)	(45,533)	(20,092)	(18,682)	(1,000)			(512,318)
Write-off of asset	-	-	(4,233)	(311)	-	-	-			(4,544)
Carrying amount at 30/06/2007	<u>5,499,600</u>	<u>-</u>	<u>60,000</u>	<u>50,493</u>	<u>20,305</u>	<u>22,177</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,652,575</u>
<b>2006</b>										
Carrying amount at 1/07/2005	3,108,750	3,200,000	3,356,775	148,026	94,765	58,548	2,198	307,250	85,128	10,361,441
Additions (as per VGO)	-	129,125	-	15,537	-	-	-	-	-	144,662
Reclassification	-	-	(227)	-	-	-	-	-	1,127	900
Disposals *	-	-	-	(1,114)	-	-	-	(132,000)	(19,731)	(152,845)
Revaluation - (Decrement)/Increment	396,350	1,399,510	217,641	-	-	-	-	-	-	2,013,501
Transfer Between Categories	-		27182	-	-	-	-	-	(28,077)	(895)
Depreciation	-	(228,635)	(110,852)	(48,526)	(20,982)	(18,664)	(1,090)	-	(7)	(428,756)
Write-off of asset	-	-	-	(255)	-	-	-	-	(6,466)	(6,721)



**AUDITOR  
GENERAL**

Our Ref: 2007/00741/01



4th Floor Dumas House  
2 Havelock Street  
West Perth 6005  
Western Australia

Tel: 08 9222 7500  
Fax: 08 9322 5664  
Email: info@audit.wa.gov.au

Chairman  
Agriculture Protection Board of Western Australia  
3 Baron-Hay Court  
SOUTH PERTH WA 6151

SERVING THE PUBLIC INTEREST

Dear Sir

- **FINANCIAL STATEMENTS AND KEY PERFORMANCE INDICATORS  
YEAR ENDED 30 JUNE 2007**
- **SHARED CORPORATE SERVICES REFORM PROJECT**

The Office has completed the annual audit of the financial statements, controls and key performance indicators for your agency. We enclose a copy of the opinion of the Auditor General, together with a set of the audited financial statements and key performance indicators. We have forwarded the audit opinion, financial statements and key performance indicators to the Minister for Agriculture and Food for tabling in Parliament.

The Office has also electronically mailed a copy of the Auditor General's audit opinion to Ms Caroline Horsfield for inclusion on your web site.

The result of the audit was satisfactory. Please note that the primary purpose of our audit was to obtain sufficient audit evidence to form an opinion on the financial statements, controls and performance indicators. As a result, we may not have identified all matters that require management attention.

**Performance Indicators**

Audit has noted that the key performance indicators reported are not used internally by the Board to monitor its performance throughout the reporting period. An objective of Outcome Based Management and the formation of the Outcome Structure Review Group is to encourage agencies to develop indicators that are used not only for external reporting but to assist in the day to day management of the business. The Board may need to revisit its outcome and indicators if they are only being produced to satisfy external reporting requirements.

I would like to take this opportunity to thank you, the management and the staff of your agency for their cooperation with the audit team during our audit.

**Shared Corporate Services Reform Project**

With the introduction of a shared corporate services model across the Western Australian public sector, there will be significant process re-engineering, and transfers of personnel and systems to Shared Service Centres.

The new service delivery arrangements for corporate services will have the potential to change existing responsibilities and accountabilities. However, it is essential that your agency continues to maintain an adequate system of internal control over the processing of your transactions. Our audit procedures will include a review of the extent to which this has been done.

Feel free to contact me on 9222 3959 if you would like to discuss these matters further.

Yours faithfully

A handwritten signature in black ink, appearing to read "J Glenn Joseph". The signature is written in a cursive style with a large, prominent initial "J".

J GLENN JOSEPH  
DIRECTOR ASSURANCE SERVICES  
21 September 2007

Attach



## AUDITOR GENERAL

### INDEPENDENT AUDIT OPINION

To the Parliament of Western Australia

### THE AGRICULTURE PROTECTION BOARD OF WESTERN AUSTRALIA FINANCIAL STATEMENTS AND KEY PERFORMANCE INDICATORS FOR THE YEAR ENDED 30 JUNE 2007

I have audited the accounts, financial statements, controls and key performance indicators of The Agriculture Protection Board of Western Australia.

The financial statements comprise the Balance Sheet as at 30 June 2007, and the Income Statement, Statement of Changes in Equity and Cash Flow Statement for the year then ended, a summary of significant accounting policies and other explanatory Notes.

The key performance indicators consist of key indicators of effectiveness and efficiency.

#### **Board's Responsibility for the Financial Statements and Key Performance Indicators**

The Board is responsible for keeping proper accounts, and the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Treasurer's Instructions, and the key performance indicators. This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements and key performance indicators that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; making accounting estimates that are reasonable in the circumstances; and complying with the Financial Management Act 2006 and other relevant written law.

#### **Summary of my Role**

As required by the Auditor General Act 2006, my responsibility is to express an opinion on the financial statements, controls and key performance indicators based on my audit. This was done by testing selected samples of the audit evidence. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion. Further information on my audit approach is provided in my audit practice statement. Refer "<http://www.audit.wa.gov.au/pubs/Audit-Practice-Statement.pdf>".

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

**The Agriculture Protection Board of Western Australia  
Financial Statements and Key Performance Indicators for the year ended 30 June 2007**

**Audit Opinion**

In my opinion,

- (i) the financial statements are based on proper accounts and present fairly the financial position of The Agriculture Protection Board of Western Australia at 30 June 2007 and its financial performance and cash flows for the year ended on that date. They are in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Treasurer's Instructions;
- (ii) the controls exercised by the Board provide reasonable assurance that the receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with legislative provisions; and
- (iii) the key performance indicators of the Board are relevant and appropriate to help users assess the Board's performance and fairly represent the indicated performance for the year ended 30 June 2007.



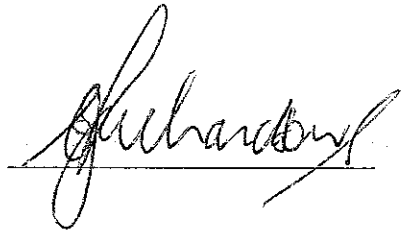
JOHN DOYLE  
ACTING AUDITOR GENERAL  
21 September 2007

**CERTIFICATION OF FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2007**

The accompanying financial statements of The Agriculture Protection Board of Western Australia have been prepared in compliance with the provisions of the Financial Management Act 2006 from proper accounts and records to present fairly the financial transactions for the financial year ended 30 June 2007 and the financial position as at 30 June 2007.

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

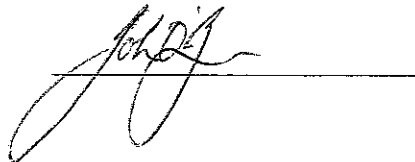
C RICHARDSON  
Chairman



Date:

9/8/07

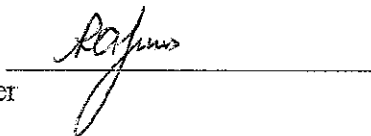
J O'BRIEN  
Board Member



Date:

9/8/07

R LUCAS  
Chief Finance Officer



Date:

9/8/07





**THE AGRICULTURE PROTECTION BOARD OF WESTERN AUSTRALIA**  
**Income Statement**  
**for the year ended 30 June 2007**

	Note	2007	2006
		\$	\$
<b>COST OF SERVICES</b>			
<b>Expenses</b>			
Department of Agriculture and Food Contracted Services	4	26,147,047	16,529,111
Depreciation expense	5	508,135	425,756
Employee Benefits Expense	6	168,950	293,362
Cost of sales	11	677,913	672,637
Capital User Charge	7	1,136,000	1,118,000
Loss on disposal of non-current assets	12	26,507	
<b>Total cost of services</b>		<u>28,664,552</u>	<u>19,038,866</u>
<b>Income</b>			
<b>Revenue</b>			
Users Fee & Charges	9	2,971,804	5,455,980
Grants, subsidies and industry recoups from other sources	10	134,134	299,603
Sales	11	607,886	656,751
Interest		246,536	156,087
Other revenue	13	247,633	354,783
<b>Total revenue</b>		<u>4,207,993</u>	<u>6,923,205</u>
<b>Gains</b>			
Gain on disposal of non-current assets		-	159,517
<b>Total Gains</b>		<u>-</u>	<u>159,517</u>
<b>Total Income other than income from State Government</b>		<u>4,207,993</u>	<u>7,082,722</u>
<b>NET COST OF SERVICES</b>		<u>24,456,559</u>	<u>11,956,144</u>
<b>INCOME FROM STATE GOVERNMENT</b>			
Service Appropriations	14	2,892,000	2,938,000
Resources received free of charge	8	20,597,000	11,047,000
<b>Total income from State Government</b>		<u>23,489,000</u>	<u>13,985,000</u>
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>	38	<u>(967,559)</u>	<u>2,028,856</u>

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



**THE AGRICULTURE PROTECTION BOARD OF WESTERN AUSTRALIA**

**Balance Sheet  
as at 30 June 2007**

	Note	2007	2006
		\$	\$
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	15	1,034,365	909,093
Restricted cash and cash equivalents	16	4,552,254	5,141,920
Inventories	21	648,933	934,293
Receivables	17	210,553	629,437
Other current assets	18	55,591	46,565
Non-current assets classified as held for sale	19	-	207,224
<b>Total Current Assets</b>		<u>6,501,696</u>	<u>7,868,532</u>
<b>Non-Current Assets</b>			
Amounts receivable for services	20	2,754,436	2,496,436
Property, Plant & Equipment	22	5,652,575	11,724,063
<b>Total Non-Current Assets</b>		<u>8,407,011</u>	<u>14,220,499</u>
<b>TOTAL ASSETS</b>		<u>14,908,707</u>	<u>22,089,031</u>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Payables	24	332,308	232,597
Provisions	25	-	36,427
Other current liabilities	26	4,046	1,387
<b>Total Current Liabilities</b>		<u>336,354</u>	<u>270,411</u>
<b>TOTAL LIABILITIES</b>		<u>336,354</u>	<u>270,411</u>
<b>NET ASSETS</b>		<u>14,572,353</u>	<u>21,818,620</u>
<b>EQUITY</b>			
Reserves	27	10,158,772	8,337,522
Accumulated surplus		4,413,581	13,481,098
<b>TOTAL EQUITY</b>	38	<u>14,572,353</u>	<u>21,818,620</u>

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



**THE AGRICULTURE PROTECTION BOARD OF WESTERN AUSTRALIA**  
**Cash Flow Statement**  
**for the year ended 30 June 2007**

	Note	2007	2006
		\$	\$
<b>CASH FLOWS FROM STATE GOVERNMENT</b>			
Service appropriations		2,634,000	2,470,000
<b>Net cash provided by State Government</b>		<u>2,634,000</u>	<u>2,470,000</u>
<b>Utilised as follows:</b>			
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Payments</b>			
Department of Agriculture and Food Contracted Services		(6,071,767)	(6,440,450)
Employees and board members benefits		(168,950)	(293,362)
Capital User Charge		(1,136,000)	(1,118,000)
		<u>(7,376,717)</u>	<u>(7,851,812)</u>
<b>Receipts</b>			
User fees & charges			
- Revenues from services		1,363,594	1,450,590
- Revenues from rates and levies		2,535,031	5,531,998
Grants, subsidies and industry recoups from other sources		160,000	110,479
Interest received		237,511	119,926
		<u>4,296,135</u>	<u>7,212,993</u>
<b>Net cash used in operating activities</b>	28	<u><b>(3,080,582)</b></u>	<u><b>(638,819)</b></u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Purchase of non-current physical assets		(29,890)	(146,854)
Proceeds from sale of non-current assets		12,078	318,395
<b>Net cash (used in)/provided by investing activities</b>		<u>(17,812)</u>	<u>171,541</u>
<b>TOTAL CASH FLOWS FROM OPERATING AND INVESTING ACTIVITIES</b>		(3,098,394)	(467,278)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(464,394)</b>	<b>2,002,722</b>
Cash and Cash equivalents at the beginning of year		6,051,013	4,048,291
<b>CASH AND CASH EQUIVALENTS AT THE END OF YEAR</b>	28	<u><u>5,586,619</u></u>	<u><u>6,051,013</u></u>

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

**THE AGRICULTURE PROTECTION BOARD OF WESTERN AUSTRALIA**  
**Statement of Changes in Equity**  
**for the year ended 30 June 2007**

	Note	2007	2006
		\$	\$
<b>Balance of equity at start of year</b>	27	<u>21,818,620</u>	<u>17,776,263</u>
<b>CONTRIBUTED EQUITY</b>			
Distributions to owners (a)		(8,099,958)	-
Transfer to accumulated surplus		8,099,958	-
Balance at end of year		<u>-</u>	<u>-</u>
<b>RESERVES</b>			
<b>Asset Revaluation Reserve</b>			
Balance at start of year		8,337,522	6,324,021
Gains/(losses) from asset revaluation			
- Land		1,819,250	396,350
- State Barrier Fence		-	1,399,510
- Buildings		2,000	217,641
Balance at end of year		<u>10,158,772</u>	<u>8,337,522</u>
<b>ACCUMULATED SURPLUS</b>			
Balance at start of year		13,481,098	11,452,242
Transfer from contributed equity		(8,099,958)	-
(Deficit)/surplus for the year		(967,559)	2,028,856
Balance at end of year		<u>4,413,581</u>	<u>13,481,098</u>
<b>Balance of equity at end of year</b>		<u>14,572,353</u>	<u>21,818,620</u>
Total Income and Expense for the year (b)		853,691	4,042,357

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

- (a) The Board approved the transfer of assets, with the exception of Declared Plants and Animals Control Fund and Skeleton Weed Eradication Fund assets, to the Department of Agriculture and Food at no cost to the Board. UIG 1038 requires that where the transferee accounts for a transfer as a contribution by owner, the transferor must account for the transfer as a distribution to owners. Consequently, non-discretionary (non-reciprocal) transfers of net assets to other State Government Agencies are distributions to owners and are debited directly to equity.
- (b) The aggregate net amount distributable to each category of equity is: deficit \$967,559 plus gains from asset revaluation of \$1,821,250 (2006: surplus 2,028,856 plus gain from asset revaluation of \$ 2,013,501)

30 June 2007

**1 Australian equivalents to International Financial Reporting Standards**

**General**

The Authority's financial statements for the year ended 30 June 2007 have been prepared in accordance with Australian equivalents to International Financial Reporting Standards (AIFRS), which comprise a Framework for the Preparation and Presentation of Financial Statements (the Framework) and Australian Accounting Standards (including the Australian Accounting Interpretations)

In preparing these financial statements the Authority has adopted, where relevant to its operations, new and revised Standards and Interpretations from their operative dates as issued by the AASB and formerly the Urgent Issues Group (UIG)

**Early adoption of standards**

The Authority cannot early adopt an Australian Accounting Standard or Australian Accounting Interpretation unless specifically permitted by TI 1101 'Application of Australian Accounting Standards and Other Pronouncements'. No Standards and Interpretations that have been issued or amended but are not yet effective have been early adopted by the Authority for the annual reporting period ended 30 June 2007.

**2 Summary of significant Accounting Policies**

**(a) General Statement**

The financial statements constitute a general purpose financial report which has been prepared in accordance with the Australian Accounting Standards, the Framework, Statements of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board 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 Management Act and the Treasurer's instructions are legislative provisions governing the preparation of financial statements and take precedence over the Accounting Standards, the Framework, Statements of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board.

Where modification is required and has a material or significant financial effect upon the reported results, details of that modification and the resulting financial effect are disclosed in the notes to the financial statements.

**(b) Basis of preparation**

The financial statements have been prepared on the accrual basis of accounting using the historical cost convention, modified by the revaluation of land, buildings and infrastructure which have been measured at fair value.

The accounting policies adopted in the preparation of the financial statements have been consistently applied throughout all periods presented unless otherwise stated.

The financial statements are presented in Australian dollars and all values are rounded to the nearest dollar except for note 38 and note 40 explanations where the values have been rounded to the nearest thousand dollars.

**(c) Principles of Consolidation of Trust Accounts**

The trust funds controlled by the Board are consolidated. The trust funds are the Agriculture Protection Board Trust Fund (APB), the Declared Plants and Animals Control Fund (DPA), the Agriculture Protection Board Research Grants Account, the Skeleton Weed Eradication Fund (SWE) and the Resistant Grain Insects Eradication Fund (RGI). The consolidated accounts of the Board include the assets and liabilities of the trust funds at the end of the financial year and the results of the funds controlled by the Board during the year.

The effect of transactions between the trust funds and inter entity balances are eliminated in full in preparing the consolidated accounts.

**(d) Contributed Equity**

UIG Interpretation 1038 'Contributions by Owners Made to Wholly-Owned Public Sector Entities' requires transfers in the nature of equity contributions to be designated by the Government (the owner) as contributions by owners (at the time of, or prior to transfer) before such transfers can be recognised as equity contributions. Capital contributions (appropriations) have been designated as contributions by owners by Treasurer's Instruction (TI) 955 'Contributions by Owners made to Wholly Owned Public Sector Entities' and have been credited directly to Contributed Equity.

Transfer of net assets to/from other agencies are designated as contributions by owners where the transfers are non discretionary and non reciprocal. See note 27 'Equity'.



(e) Income

**Revenue recognition**

Revenue is measured at the fair value of consideration received or receivable  
Revenue is recognised for the major business activities as follows:

**Sale of goods**

Revenue is recognised from the sale of goods and disposal of other assets when the significant risks and rewards of ownership control transfer to the purchaser and can be measured reliably

**Rendering of Services**

Revenue is recognised on delivery of the service or by reference to the stage of completion.

**Interest**

Revenue is recognised as interest accrues

**Service Appropriations**

Service Appropriations are recognised as revenues at nominal value in the period in which the Authority gains control of the appropriated funds which is at the time those funds are deposited to the bank account or credited to the holding account held at Treasury.

**Grants, donations, gifts and other non-reciprocal contributions**

Revenue is recognised at fair value when the Authority obtains control over the assets comprising the contributions usually when cash is received

Other non-reciprocal contributions that are not contributions by owners 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

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date the nature of and amounts pertaining to those undischarged conditions are disclosed in the notes

**Gains**

Gains may be realised or unrealised and are usually recognised on a net basis. These include gains arising on the disposal of non-current assets and some revaluations of non-current assets

(f) Property, Plant and Equipment

**Capitalisation / Expense of assets**

Items of property plant and equipment and infrastructure costing \$1,000 or more are recognised as assets and the cost of utilising assets is expensed (depreciated) over their useful lives. Items of property, plant and equipment and infrastructure costing less than \$1,000 are immediately expensed direct to the Income Statement (other than where they form part of a group of similar items which are significant in total)

**Initial recognition and measurement**

All items of property plant and equipment and infrastructure are initially recognised at cost

For items of property plant and equipment and infrastructure acquired at no cost or for nominal cost, the cost is their fair value at the date of acquisition.

**Subsequent measurement**

After recognition as an asset, the revaluation model is used for the measurement of land and buildings and the cost model for all other property, plant and equipment. Land buildings and infrastructure are carried at fair value less accumulated depreciation on buildings and infrastructure and accumulated impairment losses. The annual revaluations undertaken by the Valuer General's Office for the Government Property register are recognised in the financial statements. Where buildings are revalued, the accumulated depreciation is eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount. All other items of property, plant and equipment are stated at historical cost less accumulated depreciation and accumulated impairment losses.

Where market evidence is available, the fair value of land and buildings is determined on the basis of current market buying values determined by reference to recent market transactions (or other basis, describe). When buildings are revalued by reference to recent market transactions, the accumulated depreciation is eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount.

Where market evidence is not available, the fair value of land and buildings is determined on the basis of existing use. This normally applies where buildings are specialised or where land use is restricted. Fair value for existing use assets is determined by reference to the cost of replacing the remaining future economic benefits embodied in the asset, ie. the depreciated replacement cost. Where the fair value of buildings is dependent on using the depreciated replacement cost the gross carrying amount and the accumulated depreciation are restated proportionately.

Independent valuations of land and buildings are provided annually by the Western Australian Land Information Authority (Valuation Services) and recognised with sufficient regularity to ensure that the carrying amount does not differ materially from the asset's fair value at the balance sheet date.

Fair value of infrastructure has been determined by reference to the depreciated replacement cost (existing use basis) as the assets are specialised and no market evidence of value is available. Land under infrastructure is included in land reported under Property plant and equipment. Independent valuations are obtained every 3 to 5 years.

When infrastructure is revalued, the accumulated depreciation is restated proportionately with the change in the gross carrying amount of the asset so that the carrying amount of the asset after revaluation equals its revalued amount.

The most significant assumptions in estimating fair value are made in assessing whether to apply the existing use basis to assets and in determining estimated useful life. Professional judgement by the valuer is required where the evidence does not provide a clear distinction between market type assets and existing use assets.

Refer to note 22. Property plant and equipment for further information on revaluations.

**Depreciation**

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

The state barrier fence must be permanently maintained to standard. The costs of replacement are capitalised and the state barrier fence is depreciated to comply with the Australian Accounting Standard AASB 1021.

Land is not depreciated. Depreciation on other assets is calculated on the straight line basis using rates which are reviewed annually. Expected useful lives for each class of depreciable asset are:

	Years
Buildings	20 - 40
The State Barrier fence	20
Plant, Equipment and Machinery	5 - 10
Furniture and Fittings	10
Vehicles and Transportation Equipment	8
IT Equipment	4



**(g) Impairment of Assets**

Property, plant and equipment and infrastructure are tested for any indication of impairment at each reporting date. Where there is an indication of impairment, the recoverable amount is estimated. Where the recoverable amount is less than the carrying amount, the asset is considered impaired and is written down to the recoverable amount and an impairment loss is recognised. As the Authority is a not for profit entity, unless an asset has been identified as a surplus asset, the recoverable amount is the higher of an asset's fair value less costs to sell and depreciated replacement cost.

The risk of impairment is generally limited to circumstances where an asset's depreciation is materially understated or where the replacement cost is falling or where there is a significant change in useful life. Each relevant class of assets is reviewed annually to verify that the accumulated depreciation/amortisation reflects the level of consumption or expiration of asset's future economic benefits and to evaluate any impairment risk from falling replacement costs.

Intangible assets with an indefinite useful life and intangible assets not yet available for use are tested for impairment at each reporting date irrespective of whether there is any indication of impairment.

The recoverable amount of assets identified as surplus assets is the higher of fair value less costs to sell and the present value of future cash flows expected to be derived from the asset. Surplus assets carried at fair value have no risk of material impairment where fair value is determined by reference to market evidence. Where fair value is determined by reference to depreciated replacement cost, surplus assets are at risk of impairment and the recoverable amount is measured. Surplus assets at cost are tested for indications of impairment at each reporting date.

Refer to note 23 Impairment of assets for the outcome of impairment reviews and testing.

Refer also to note 2(n) Receivables and note 17 Receivables for impairment of receivables.

**(h) Non-current Assets (or Disposal Groups) Classified as Held for Sale**

Non-current assets (or disposal groups) held for sale are recognised at the lower of carrying amount and fair value less costs to sell and are presented separately from other assets in the Balance Sheet. Assets classified as held for sale are not depreciated or amortised.

**(i) Inventories**

Inventories are measured at the lower of cost and net realisable value. Costs are assigned by the method most appropriate to each particular class of inventory. Raw Materials and Stores are reflected at cost on a first in first out basis. Finished Goods and Work-in-progress are reflected at cost of direct material and labour.

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.





(i) Provisions

Provisions are liabilities of uncertain timing and amount and are recognised where there is a present legal, equitable or constructive obligation as a result of a past event and when the outflow of economic benefits is probable and can be measured reliably. Provisions are reviewed at each balance date. See note 25 'Provisions'

**(i) Provisions - Employee Benefits**

*Annual Leave and Long Service Leave*

The liability for annual and long service leave expected to be settled within 12 months after the end of the reporting date is recognised and measured at the undiscounted amounts expected to be paid when the liabilities are settled. Annual and long service leave expected to be settled more than 12 months after the end of the reporting date is measured at the present value of amounts expected to be paid when the liabilities are settled. Leave liabilities are in respect of services provided by employees up to the reporting date.

When assessing expected future payments consideration is given to expected future wage and salary levels including non salary components such as employer superannuation contributions. In addition the long service leave liability also considers the experience of employee departures and periods of service.

The expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity that match as closely as possible the estimated future cash outflows.

All annual leave and unconditional long service leave provisions are classified as current liabilities as the Authority does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date.

*Superannuation*

The Government Employees Superannuation Board (GESB) administers the following superannuation schemes.

Employees may contribute to the Pension Scheme, a defined benefit pension scheme now closed to new members or the Gold State Superannuation Scheme (GSS) a defined benefit lump sum scheme also closed to new members.

The Authority has no liabilities under the Pension or the GSS Schemes. The liabilities for the unfunded Pension Scheme and the unfunded GSS Scheme transfer benefits due to members who transferred from the Pension Scheme, are assumed by the Treasurer. All other GSS Scheme obligations are funded by concurrent contributions made by the Authority to the GESB. The concurrently funded part of the GSS Scheme is a defined contribution scheme as these contributions extinguish all liabilities in respect of the concurrently funded GSS Scheme obligations.

Employees commencing employment prior to 16 April 2007 who are not members of either the Pension or the GSS Schemes became non contributory members of the West State Superannuation Scheme (WSS). Employees commencing employment on or after 16 April 2007 became members of the GESB Super Scheme (GESBS). Both of these schemes are accumulation schemes. The Authority makes concurrent contributions to GESB on behalf of employees in compliance with the Commonwealth Government's Superannuation Guarantee (Administration) Act 1992. These contributions extinguish the liability for superannuation charges in respect of the WSS and GESBS Schemes.

The GESB makes all benefit payments in respect of the Pension and GSS Schemes and is recouped by the Treasurer for the employer's share.

See also note 6 Employee Benefits- Superannuation

**(ii) Provisions - Other**

*Employment On Costs*

Employment on-costs, including workers compensation insurance, are not employee benefits and are recognised separately as liabilities and expenses when the employment to which they relate has occurred. Employment on-costs are included as part of 'Other expenses' and are not included as part of the Authority's 'Employee benefits expense'. The related liability is included in 'Employment on-costs provision'.



**(k) Superannuation expense**

The following elements are included in calculating the superannuation expense in the Income Statement:

(a) Defined benefit plans - Change in the unfunded employer's liability (i.e. current service cost and, actuarial gains and losses) assumed by the Treasurer in respect of current employees who are members of the Pension Scheme and current employees who accrued a benefit on transfer from that Scheme to the Gold State Superannuation Scheme (GSS); and

(b) Defined contribution plans - Employer contributions paid to the GSS, the West State Superannuation Scheme (WSS) and the GESB Super Scheme (GESBS).

Defined benefit plans - in order to reflect the true cost of services, the movements (i.e. current service cost and, actuarial gains and losses) in the liabilities in respect of the Pension Scheme and the GSS transfer benefits are recognised as expenses. As these liabilities are assumed by the Treasurer (refer note 2(u)(i)), a revenue titled 'Liabilities assumed by the Treasurer' equivalent to the expense is recognised under Income from State Government in the Income Statement. See note 21 'Income from State Government'.

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

The GSS Scheme is a defined benefit scheme for the purposes of employees and whole of government reporting. However apart from the transfer benefit, it is a defined contribution plan for agency purposes because the concurrent contributions (defined contributions) made by the agency to GESB extinguishes the agency's obligations to the related superannuation liability.

**(l) Jointly Controlled Operations**

Interests in joint venture operations have been reported in the financial statements including the Board's share of assets employed in the joint ventures, the share of liabilities incurred in relation to the joint ventures and the share of any expenses incurred in relation to the joint ventures in their respective classification categories. Refer note 39.

**(m) Amounts Receivable for Services (Holding Account)**

The Authority receives funding on an accrual basis that recognises the full annual cash and non-cash cost of services. The appropriations are paid partly in cash and partly as an asset (Holding Account receivable) that is accessible on the emergence of the cash funding requirement to cover items such as leave entitlements and asset replacement.

**(n) Receivables**

Receivables are recognised and carried at original invoice amount less an allowance for any uncollectible amounts (i.e. impairment). The collectability of receivables is reviewed on an ongoing basis and any receivables identified as uncollectible are written off. The allowance for uncollectible amounts (doubtful debts) is raised when there is objective evidence that the Authority will not be able to collect the debts. The carrying amount is equivalent to fair value as it is due for settlement within 30 days. See note 2(s) 'Financial Instruments' and note 17 'Receivables'.

The ability to collect trade debtors is reviewed on an ongoing basis. Debts which are known to be uncollectable are written off. A provision for doubtful debts is raised when collectability is no longer probable.

**(o) Payables**

Payables are recognised at the amounts payable when the Authority becomes obliged to make future payments as a result of a purchase of assets or services. The carrying amount is equivalent to fair value as they are generally settled within 30 days. See note 2(s) 'Financial Instruments' and note 24 'Payables'.

**(p) Accrued Salaries**

Accrued salaries for the Authority represents accrued contractor expenses to the Department of Agriculture and Food (DAFWA) (refer note 26). This value represents the amount due to DAFWA staff but unpaid at the end of the financial year, as the pay date for the last pay period for that financial year does not coincide with the end of the financial year. Accrued salaries are settled within a fortnight of the financial year end. The Authority considers the carrying amount of accrued salaries to be equivalent to its net fair value.



**(q) Goods and Services Tax**

In accordance with the grouping provisions the right to receive GST and the obligation to pay GST rests with the Department of Agriculture in regard to all GST transactions incurred by members of the group. As a result separate GST transactions are not recognised within the individual authority's financial statements as they are all brought to account in the Department of Agriculture's financial statements.

**(r) Resources Received Free of Charge or For Nominal Value**

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

The Board utilises the services of the Department's officers 'free of charge' to carry out the provisions of the Agriculture Protection Board Act 1950 and the Agriculture and Related Resources Protection Act 1976.

**(s) Financial Instruments**

The Authority has two categories of financial instrument:

- Loans and receivables (cash and cash equivalents, receivables); and
- Non trading financial liabilities (finance leases, payables, Treasurer's advance)

Initial recognition and measurement of financial instruments is at fair value which normally equates to the transaction cost or the face value. Subsequent measurement is at amortised cost using the effective interest method.

The fair value of short-term receivables and payables is the transaction cost or the face value because there is no interest rate applicable and subsequent measurement is not required as the effect of discounting is not material.

**(t) Cash and cash equivalents**

For the purpose of the Cash Flow Statement, cash and cash equivalent (and restricted cash and cash equivalent) assets comprise cash on hand and short-term deposits with original maturities of three months or less that are readily convertible to a known amount of cash and which are subject to insignificant risk of changes in value and bank overdrafts.

**(u) Comparative Figures**

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

**3 Disclosure of changes in accounting policy and estimates**

**Initial application of an Australian Accounting Standard**

The Authority has applied the following Australian Accounting Standards and Australian Accounting Interpretations effective for annual reporting periods beginning on or after 1 July 2006:

1 AASB 2005-9 Amendments to Australian Accounting Standards [AASB 4, AASB 1023, AASB 139 & AASB 132] (Financial guarantee contracts). The amendment deals with the treatment of financial guarantee contracts, credit insurance contracts, letters of credit or credit derivative default contracts as either an "insurance contract" under AASB 4 'Insurance Contracts' or as a "financial guarantee contract" under AASB 139 'Financial Instruments: Recognition and Measurement'. The Authority does not currently undertake these types of transactions resulting in no financial impact in applying the Standard.

2 UIG Interpretation 4 Determining whether an Arrangement Contains a Lease as issued in June 2005. This Interpretation deals with arrangements that comprise a transaction or a series of linked transactions that may not involve a legal form of a lease but by their nature are deemed to be leases for the purposes of applying AASB 117 'Leases'. At balance sheet date, the Authority has not entered into any arrangements as specified in the Interpretation resulting in no impact in applying the Interpretation.

3 UIG Interpretation 9 Reassessment of Embedded Derivatives. This Interpretation requires an embedded derivative that has been combined with a non-derivative to be separated from the host contract and accounted for as a derivative in certain circumstances. At balance sheet date, the Authority has not entered into any contracts as specified in the Interpretation resulting in no impact in applying the Interpretation.

The following Australian Accounting Standards and Interpretations are not applicable to the Authority as they have no impact or do not apply to not for profit entities:

AASB Standards and Interpretations

2005-1	'Amendments to Australian Accounting Standard (AASB 139 – Cash flow hedge accounting of forecast intragroup transactions)
2005-5	'Amendments to Australian Accounting Standards [AASB 1 & AASB 139]
2006-1	'Amendments to Australian Accounting Standards [AASB 121]
2006-3	'Amendments to Australian Accounting Standards [AASB 1045]
2006-4	'Amendments to Australian Accounting Standards [AASB 134]
2007-2	'Amendments to Australian Accounting Standards arising from AASB Interpretation 12 [AASB 1, AASB 117, AASB 118, AASB 120, AASB 121, AASB 127, AASB 131 & AASB 139] – paragraph 9
UIG 5	Rights to Interests arising from Decommissioning, Restoration and Environmental Rehabilitation Funds
UIG 6	Liabilities arising from Participating in a Specific Market – Waste Electrical and Electronic Equipment
UIG 7	Applying the Restatement Approach under AASB 129 Financial Reporting in Hyperinflationary Economies
UIG 8	Scope of AASB 2



#### Future impact of Australian Accounting Standards not yet operative

The Authority cannot early adopt an Australian Accounting Standard or Australian Accounting Interpretation unless specifically permitted by TI 1101 'Application of Australian Accounting Standards and Other Pronouncements'. Consequently, the Authority has not applied the following Australian Accounting Standards and Australian Accounting Interpretations that have been issued but are not yet effective. These will be applied from their application date:

1. AASB 7 'Financial Instruments: Disclosures' (including consequential amendments in AASB 2005-10 'Amendments to Australian Accounting Standards [AASB 132, AASB 101, AASB 114, AASB 117, AASB 133, AASB 139, AASB 1, AASB 4, AASB 1023 & AASB 1038]'). This Standard requires new disclosures in relation to financial instruments. The Standard is considered to result in increased disclosures, both quantitative and qualitative of the Authority's exposure to risks, enhanced disclosure regarding components of the Authority's financial position and performance, and possible changes to the way of presenting certain items in the financial statements. The Authority does not expect any financial impact when the Standard is first applied. The Standard is required to be applied to annual reporting periods beginning on or after 1 January 2007.
2. AASB 2005-10 'Amendments to Australian Accounting Standards (AASB 132, AASB 101, AASB 114, AASB 117, AASB 133, AASB 139, AASB 1, AASB 4, AASB 1023, & AASB 1038)'. The amendments are as a result of the issue of AASB 7 'Financial Instruments: Disclosures' which amends the financial instrument disclosure requirements in these standards. The Authority does not expect any financial impact when the Standard is first applied. The Standard is required to be applied to annual reporting periods beginning on or after 1 January 2007.
3. AASB 101 'Presentation of Financial Statements'. This Standard was revised and issued in October 2006 so that AASB 101 has the same requirements as IAS 1 'Presentation of Financial Statements' (as issued by the IASB) in respect of for-profit entities. The Authority is a not-for-profit entity and consequently does not expect any financial impact when the Standard is first applied. The Standard is required to be applied to annual reporting periods beginning on or after 1 January 2007.
4. AASB 2007-4 'Amendments to Australian Accounting Standards arising from ED 151 and Other Amendments (AASB 1, 2, 3, 4, 5, 6, 7, 102, 107, 108, 110, 112, 114, 116, 117, 118, 119, 120, 121, 127, 128, 129, 130, 131, 132, 133, 134, 136, 137, 138, 139, 141, 1023 & 1038)'. This Standard introduces policy options and modifies disclosures. The Department of Treasury and Finance has indicated that it will mandate to remove the policy options added by this amending Standard. This will result in no impact as a consequence of application of the Standard. The Standard is required to be applied to annual reporting periods beginning on or after 1 July 2007.
5. AASB 2007-5 'Amendment to Australian Accounting Standard – Inventories Held for Distribution by Not-for-Profit Entities (AASB 102)'. This amendment changes AASB 102 'Inventories' so that inventories held for distribution by not-for-profit entities are measured at cost, adjusted when applicable for any loss of service potential. The Authority does not have any inventories held for distribution so does not expect any financial impact when the Standard is first applied. The Standard is required to be applied to annual reporting periods beginning on or after 1 July 2007.
6. AASB Interpretation 4 'Determining whether an Arrangement Contains a Lease [revised]'. This Interpretation was revised and issued in February 2007 to specify that if a public-to-private service concession arrangement meets the scope requirements of AASB Interpretation 12 'Service Concession Arrangements' as issued in February 2007, it would not be within the scope of Interpretation 4. At balance sheet date, the Authority has not entered into any arrangements as specified in the Interpretation or within the scope of Interpretation 12, resulting in no impact when the Interpretation is first applied. The Interpretation is required to be applied to annual reporting periods beginning on or after 1 January 2008.
7. AASB Interpretation 12 'Service Concession Arrangements'. This Interpretation was issued in February 2007 and gives guidance on the accounting by operators (usually a private sector entity) for public-to-private service concession arrangements. It does not address the accounting by grantors (usually a public sector entity). It is currently unclear as to the application of the Interpretation to the Authority if and when public-to-private service concession arrangements are entered into in the future. At balance sheet date, the Authority has not entered into any public-to-private service concession arrangements resulting in no impact when the Interpretation is first applied. The Interpretation is required to be applied to annual reporting periods beginning on or after 1 January 2008.
8. AASB Interpretation 129 'Service Concession Arrangements: Disclosures [revised]'. This Interpretation was revised and issued in February 2007 to be consistent with the requirements in AASB Interpretation 12 'Service Concession Arrangements' as issued in February 2007. Specific disclosures about service concession arrangements entered into are required in the notes accompanying the financial statements, whether as a grantor or an operator. At balance sheet date, the Authority has not entered into any public-to-private service concession arrangements resulting in no impact when the Interpretation is first applied. The Interpretation is required to be applied to annual reporting periods beginning on or after 1 January 2008.

#### AASB Standards and Interpretations

AASB 8:	Operating Segments
AASB 1049	'Financial Reporting of General Government Sectors by Governments
AASB 2007-1	'Amendments to Australian Accounting Standards arising from AASB Interpretation 11 [AASB 2]
AASB 2007-2	'Amendments to Australian Accounting Standards arising from AASB Interpretation 12 [AASB 1, AASB 117, AASB 118, AASB 120, AASB 121, AASB 127, AASB 131 & AASB 139]' – paragraphs 1 to 8
AASB 2007-3	'Amendments to Australian Accounting Standards arising from AASB 8 [AASB 5, AASB 6, AASB 102, AASB 107, AASB 119, AASB 127, AASB 134, AASB 136, AASB 1023 & AASB 1038]'
Interpretation 10	'Interim Financial Reporting and Impairment'
Interpretation 11	AASB 2 – Group and Treasury Share Transactions



4 Department of Agriculture and Food Contracted (Funded) Service Costs

The Agriculture Protection Board ( the Board ) operates according to a Memorandum of Understanding with the Department of Agriculture and Food. The objective of this arrangement is to establish the types and standards of services to be provided, the basis for determining the level and the costs of the services and the responsibilities of the Board and the Department of Agriculture and Food

Services contracted between the Department of Agriculture and Food and the Board (Department) are disclosed as resources received "free of charge" from the Department of Agriculture and Food in accordance with the direction from the Minister that the Department provide the services of available officers without charge

The Memorandum of Understanding under which the Department is responsible for the provision of services, facilities and personnel sufficient to enable the Board to meet its statutory obligations including the Declared Plant and Animal Control Fund and the Skeleton Weed Eradication Fund. The Memorandum of Understanding is periodically reviewed to maintain its currency

The costs of the above mentioned services are disclosed below:

	<u>2007</u> \$	<u>2006</u> \$
<b>Communications</b>	84,225	63,887
<b>Repairs and maintenance</b>	139,065	129,394
<b>Services &amp; contract expenses</b>		
Services and Contracts	2 283 815	758 120
Hire and rent payments	499,852	554,056
	<u>2,783,667</u>	<u>1,312,176</u>
<b>Supplies consumed</b>		
Expenses incurred during the year	731,606	533 243
Stock movement - (increase)/decrease relating to the current year	(202,985)	194,207
	<u>528,621</u>	<u>727,450</u>
<b>Department of Agriculture and Food contractors and service overheads</b>		
Department of Agriculture and Food contractors	10 117 240	6 864 666
Contractor related expenses (Travel, accommodation, allowances, mileage, transfer costs and training)	1 641 719	606 561
Service agreement overheads	3,279,379	3,034,495
	<u>15,038,338</u>	<u>10,505,722</u>
<b>Other expenses</b>		
Grants and subsidies	2 766 069	3 162 853
Other expenses in relation to power, electricity, FBT charges & sundries	525 123	304 343
Contribution to Assets	420 973	217,725
Locust and Starling Pest Management	3,860,966	105,561
	<u>7,573,131</u>	<u>3,790,482</u>
<b>Total Department of Agriculture and Food contracted service costs</b>	<u>26,147,047</u>	<u>16,529,111</u>



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	<u>2007</u>	<u>2006</u>
	\$	\$
<b>5 Depreciation expense</b>		
Buildings	109 636	110 859
State Barrier Fence	317 375	228 635
Plant Equipment and Machinery	45 533	48 526
Vehicles and Transportation Equipment	20 092	20 982
IT Equipment	18 682	18 664
Furniture and Fittings	1,000	1,090
	<u>512,318</u>	<u>428,756</u>
 Included in Trading Profit/(Loss) (refer note 11)	 (4 183)	 (3 000)
	<u>508,135</u>	<u>425,756</u>
 <b>6 Employee Benefits Expense</b>		
Wages and board sitting fees	155 000	267 735
Superannuation	13,950	25,627
	<u>168,950</u>	<u>293,362</u>
 <b>7 Capital User Charge</b>	<u>1,136,000</u>	<u>1,118,000</u>

The charge was a levy applied by Government for the use of its capital. In 2006-07, the final year in which the charge was levied a single payment was made equal to the appropriation for 2006-07 less any adjustment relating to 2005-06.

**8 Resources Received Free of Charge**  
Resources free of charge has been determined on the basis of the following provided by the Department of Agriculture and Food:

Management Agriculture Protection	112 099	140 769
Regulatory Standards & Training	319 008	124 152
Client & Resource Information System	768 169	701 132
Communications and Public Relations	205 910	194 943
Exotic Animal Pests	267 130	263 367
Animal Industry Policy and Planning	110 480	89 126
Plant Health Policy and Planning	276 634	283 611
Plant Disease & Insect Management	647 213	564 880
Starling Management	2 930 655	1 082 042
State Barrier Fence	612 181	449 619
Bait Manufacture	81 244	132 902
Animal Pest Research & Advisory Service	665 396	654 431
Australian Plague Locust	7 303 265	9 205
SCARM and Other Payments	172 887	305 408
Invasive Species - Regions	5 163 354	5 172 353
AgWest Plant Labs	106 042	116 934
Interstate Quarantine (WAQIS)	855 332	762 125
	<u>20,597,000</u>	<u>11,047,000</u>

**9 User fees and charges**  
**Services and operations**

Sale of other goods	<u>5,956</u>	<u>54,290</u>
 <b>Rates and contributions</b>		
Skeleton weed contributions (a)	2 028 651	4 533 144
Agriculture protection rates	937 197	868 546
	<u>2,965,848</u>	<u>5,401,690</u>
 <b>Total user fees and charges</b>	<u>2,971,804</u>	<u>5,455,980</u>

(a) Rate per tonne delivered changed from \$0.35 in 2005/06 to \$0.30 in 2006/07



	<u>2007</u>	<u>2006</u>
	\$	\$
<b>10 Grants, subsidies and industry recoupments from other sources</b>		
Department of Agriculture and Food	134 134	299 603
	<u>134,134</u>	<u>299,603</u>
<p>Represents the annual repair amounts to the State Barrier Fence incurred by the Department of Agriculture and Food capitalised in the Board's statements</p>		
<b>11 Trading profit/(loss)</b>		
Trading profit from the manufacture and sale of poison baits		
Sales	<u>607,886</u>	<u>656,751</u>
<i>Less : Cost of sales</i>		
Opening inventory	<u>310,197</u>	<u>304,045</u>
Manufacturing costs		
Department of Agriculture and Food Contracted Service Costs	198 225	201 977
Materials	442 530	384 415
Services & contract expenses	47 599	79 873
Other expenses	33 815	9 524
Depreciation	4,183	3,000
	<u>726,352</u>	<u>678,789</u>
	1 036 549	982 834
Less closing inventory	<u>358,636</u>	<u>310,197</u>
Cost of Sales	<u>677,913</u>	<u>672 637</u>
Trading profit/(loss)	<u>(70,027)</u>	<u>(15,886)</u>
<b>12 Net Gain / (losses) on disposal of non-current assets</b>		
<u>Proceeds from Disposal of Non-Current Assets</u>		
Expensed Assets	-	1 782
Land	-	255 492
Buildings	-	38 190
Vehicles and Transportation Equipment	10 590	22 673
Plant, Equipment and Machinery	1 483	221
IT Equipment	5	32
Proceeds from disposal of non-current assets	<u>12,078</u>	<u>318,395</u>
<u>Cost of Disposal of Non-Current Assets</u>		
- Land	-	132 000
- Buildings	32 749	19 731
- Write off of assets	4 544	6 466
- Vehicles and transportation equipment	1 213	-
- Plant and equipment	79	681
Total cost of disposal of non-current assets	<u>38,585</u>	<u>158,878</u>
Net Gain / (loss)	<u>(26,507)</u>	<u>159,517</u>
<b>13 Other revenues</b>		
Contribution from Department of Agriculture and Food	197 000	300 000
Aerial Baiting	39,656	9 000
Westrail Searches	-	30 727
Other	10,978	15,056
	<u>247,633</u>	<u>354,783</u>



14	<b>Income from State Government</b>	<u>2007</u> \$	<u>2006</u> \$
	The Department of Agriculture and Food provides the Board with resources free of charge to enable it to discharge its statutory obligations. (Refer note 1(i))		

**Appropriation revenue received during the year**

Service appropriation	1 901 000	2 212 000
Declared Plants and Animals Control Fund	<u>991,000</u>	<u>726,000</u>
	<u>2,892,000</u>	<u>2,938,000</u>

Service appropriations are accrual amounts reflecting the full cost of outputs delivered. The appropriation revenue comprises a cash component and a receivable (asset). The receivable (holding account) comprises the depreciation expense for the year and any agreed increase in leave liability during the year

**Resources received free of charge**

Determined on the basis of the following estimates provided by agencies (i) (Refer note 8):		
Department of Agriculture and Food	<u>20,597,000</u>	<u>11,047,000</u>
	<u>20,597,000</u>	<u>11,047,000</u>

(i) 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.

**15 Cash and cash equivalents**

Funds held at bank for the following trust funds:		
Agriculture Protection Fund	<u>1,034,365</u>	<u>909,093</u>
	<u>1,034,365</u>	<u>909,093</u>

**16 Restricted cash and cash equivalents**

Funds held at bank for the following controlled trust accounts:		
Resistant Grain Insects Eradication Fund (a): (expenses directly related to the eradication of resistant grain insects)	20 000	20 000
Skeleton Weed Eradication Fund (a): (expenses directly related to the eradication or prevention of spread of Skeleton weed payment of compensation in accordance with the Act expenses incurred in the determination of the value of any grain, seed, crop or bag in respect of which compensation is paid under the Act such contributions to the Resistant Grain Insects Eradication Fund as are authorised under the Act )	4 057 032	4 824 785
Declared Plants and Animals Control Fund (b)	475 222	297 135
Controlled trust accounts	<u>4,552,254</u>	<u>5,141,920</u>

(a) Funds held in trust on behalf of the Grains Industry of WA. The Trust Funds are established under the provisions of the Plant Pests and Diseases (Eradication Funds) Act 1974 ["the Act"], and balances comprise in the main annual contributions from grain growers. Balances may only be used for the purposes described in the Act - they are not available to meet other Board liabilities and commitments. Under the Act the Board has a statutory responsibility to approve all payments made from the Funds

(b) A fund established under the provisions of the Agriculture Protection Act 1950 to manage monies collected for the purpose of controlling Declared Plants and Animals on and in relation to, all lands held held under pastoral lease. Rates contributed by pastoral lessees are matched by an equal contribution drawn from the State Government's Consolidated Fund. All monies credited to this fund and subsequently spent on programs approved by the Board on the advice of the pastoral Zone Control Authorities





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	<u>2007</u>	<u>2006</u>
	\$	\$
<b>17 Receivables</b>		
Debtors	210,553	629,437
Total Receivables	<u>210,553</u>	<u>629,437</u>
<b>18 Other current assets</b>		
Accrued interest	55,591	46,565
	<u>55,591</u>	<u>46,565</u>
<b>19 Non-current assets classified as held for sale</b>		
<b>Opening Balance</b>		
Land	175,250	307,250
Buildings	31,974	85,128
	<u>207,224</u>	<u>392,378</u>
<b>Assets reclassified as held for sale</b>		
Buildings	-	1,127
	<u>-</u>	<u>1,127</u>
<b>Total Assets reclassified as held for sale</b>		
Land	175,250	307,250
Buildings	31,974	86,255
	<u>207,224</u>	<u>393,505</u>
<b>Less assets sold</b>		
Land	-	132,000
Buildings	-	19,731
	<u>-</u>	<u>151,731</u>
<b>Less assets withdrawn from being held for sale</b>		
Land	175,250	-
Buildings	31,974	34,550
	<u>207,224</u>	<u>34,550</u>
<b>Closing Balance</b>		
Land	-	175,250
Buildings	-	31,974
	<u>-</u>	<u>207,224</u>
<b>20 Amounts receivable for services</b>		
Non-current	<u>2,754,436</u>	<u>2,496,436</u>
This asset represents the non-cash component of output appropriations. It is restricted in that it can only be used for asset replacement or payment of leave liability.		
<b>21 Inventories</b>		
Raw materials and stores	<u>290,296</u>	<u>624,096</u>
Inventories held for resale		
Raw Materials	184,901	199,163
Work in Progress	162,939	26,955
Finished goods	10,797	84,079
	<u>358,637</u>	<u>310,197</u>
	<u>648,933</u>	<u>934,293</u>

See note 2(f) and note 11



THE AGRICULTURE PROTECTION BOARD OF WESTERN AUSTRALIA  
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22	Property, plant, equipment and vehicles	2007 \$	2006 \$
	Land		
	At Fair Value	5,499,600	3,505,100
		<u>5,499,600</u>	<u>3,505,100</u>
	State Barrier Fence		
	At Fair Value	-	4,500,000
		<u>-</u>	<u>4,500,000</u>
	Buildings		
	At Fair Value	60,000	3,490,519
	Total Buildings	<u>60,000</u>	<u>3,490,519</u>
	Plant & Equipment		
	At Cost	232,438	619,077
	Accumulated depreciation	(181,945)	(505,408)
		<u>50,493</u>	<u>113,669</u>
	Vehicles and Transportation Equipment		
	At Cost	258,308	610,005
	Accumulated depreciation	(238,003)	(536,222)
		<u>20,305</u>	<u>73,783</u>
	IT Equipment		
	At Cost	104,887	236,800
	Accumulated depreciation	(82,711)	(196,916)
		<u>22,176</u>	<u>39,884</u>
	Furniture & Fittings		
	At Cost	-	10,901
	Accumulated depreciation	-	(9,793)
		<u>-</u>	<u>1,108</u>
	<b>Total Assets</b>		
	At Cost, Valuation and Fair Value	6,155,234	12,972,402
	Accumulated depreciation	(502,659)	(1,248,339)
		<u>5,652,575</u>	<u>11,724,063</u>
	<b>Total Non Current Assets</b>	<u>5,652,575</u>	<u>11,724,063</u>

Freehold land, buildings and state barrier fence were revalued during the year ended 30 June 2007 by the Western Australian Land Information Authority (Valuation Services) and recognised from 1 July 2006. In undertaking the revaluation, fair value was determined by reference to market values for land and buildings. For the remaining balance, fair value of land and buildings was determined on the basis of depreciated replacement cost.

To ensure the valuations provided by Valuation Services were compliant at 30 June 2007 with the fair value requirements under AASB 116, Valuation Services provided the Department of Treasury and Finance (DTF) with information that tracked the general movement in the market value of land and in building construction costs from the 1 July 2006 (the date of valuation) to 31 March 2007. DTF reviewed the information and determined that the valuations provided by Valuation Services (as at 1 July 2006) were compliant with fair value requirements for 30 June 2007 reporting without further adjustment.

The Board approved the transfer of assets, with the exception of Declared Plants and Animals Control Fund and Skeleton Weed Eradication Fund assets, to the the Department of Agriculture and Food at no cost to the Board. UIG 1038 requires that where the transferee accounts for a transfer as a contribution by owner, the transferor must account for the transfer as a distribution to owners. Consequently, non-discretionary (non-reciprocal) transfers of net assets to other State Government Agencies are distribution to owners and are debited directly to equity.



**Property, plant, equipment and vehicles  
 Reconciliations**

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

	Land	State Barrier Fence	Buildings	Plant and Equipment	Vehicles etc	IT Equip	Furniture &Fittings	Assets held for Sale		TOTAL
								Land	Building	
<b>2007</b>										
Carrying amount at 1/07/2006	3 505 100	4 500 000	3 490 519	113 669	73 783	39 884	1 108	175 250	31 974	11 931 287
Additions			-	3 520	8 055	2 540	-			14 115
Reclassification	175 250		31 974					(175 250)	(31 974)	-
Disposals "			(32 749)	(79)	(1 213)					(34 041)
Assets Transfer to DAFWA		(4 182 625)	(3 317 875)	(20 773)	(40 228)	(1 565)	(108)			(7 563 174)
Revaluation - (Decrement)/Increment	1 819 250		2 000		-	-	-			1 821 250
Depreciation	-	(317 375)	(109 636)	(45 533)	(20 092)	(18 682)	(1 000)			(512 318)
Write-off of asset	-	-	(4 233)	(311)	-	-	-			(4 544)
Carrying amount at 30/06/2007	5,499,600	-	60,000	50,493	20,305	22,177	-	-	-	5,652,575
<b>2006</b>										
Carrying amount at 1/07/2005	3 108 750	3 200 000	3 356 775	148 026	94 765	58 548	2 198	307 250	85 128	10 361 441
Additions (as per VGO)	-	129 125	-	15 537	-	-	-	-	-	144,662
Reclassification	-	-	(227)	-	-	-	-	-	1 127	900
Disposals "	-	-	-	1 114	-	-	-	(132 000.00)	(19 731.00)	(152 845)
Revaluation - (Decrement)/Increment	396 350	1 399 510	217 641	-	-	-	-	-	-	2 013 501
Transfer Between Categories	-	-	27182	-	-	-	-	-	(28 077)	(895)
Depreciation	-	(228 635)	(110 852)	(48 526)	(20 982)	(18,664)	(1 090)	-	(7)	(428 756)
Write-off of asset	-	-	-	(255)	-	-	-	-	(6 466)	(6 721)
Carrying amount at 30/06/2006	3,505,100	4,500,000	3,490,519	113,669	73,783	39,884	1,108	175,250	31,974	11,931,287

\* This figure includes disposals retirements and adjustments





27 Equity

Equity represents the residual interest in the net assets of the Authority. The Government holds the equity interest in the Authority on behalf of the community. The asset revaluation reserve represents that portion of equity resulting from the revaluation of non-current assets.

	<u>2007</u>	<u>2006</u>
	\$	\$
<b>Contributed Equity</b>		
Balance at the start of the year	-	-
<b>Distributions to owners</b>		
Transfer of net assets to Department of Agriculture and Food (a)		
Buildings, Barrier Fence and Plant and Equipment	(8 099,958)	-
Total distributions to owners	<u>(8 099,958)</u>	<u>-</u>
Transfer to accumulated surplus	8,099,958	-
Balance at the end of the year	<u>-</u>	<u>-</u>
<b>Reserves</b>		
<b>Asset revaluation reserve (1)</b>		
Balance at the start of the year	<u>8,337,522</u>	<u>6,324,021</u>
Net revaluation increments / (decrements)		
Land	1,819,250	396,350
State Barrier Fence	-	1,399,510
Buildings	2,000	217,641
Net movement	<u>1,821,250</u>	<u>2,013,501</u>
Balance at the end of the year	<u>10,158,772</u>	<u>8,337,522</u>
<b>Accumulated surplus</b>		
Balance at the start of the year	13,481,098	11,452,242
Transfer from contributed equity	<u>(8,099,958)</u>	<u>-</u>
Result for the year	(967,559)	2,028,856
Balance at the end of the year	<u>12,513,539</u>	<u>13,481,098</u>
<b>Total Equity</b>	<u>14,572,353</u>	<u>21,818,620</u>

(1) The asset revaluation reserve is used to record increments & decrements on the revaluation of non current assets as described in the accounting policy note 2(f). see also note 22 for asset movements.

(a) The Board approved the transfer of assets, with the exception of Declared Plants and Animals Control Fund and Skeleton Weed Eradication Fund assets, to the the Department of Agriculture and Food at no cost to the Board. UIG 1038 requires that where the transferee accounts for a transfer as a contribution by owner, the transferor must account for the transfer as a distributions to owners. Consequently, non-discretionary (non-reciprocal) transfers of net assets to other State Government Agencies are distribution to owners and are debited directly to equity.

28 Notes to the Cash Flow Statement

2007  
\$

2006  
\$

Reconciliation of cash

Cash at the end of the financial year as shown in the Cash Flow Statement is reconciled to the related items in the Balance Sheet as follows:

Cash and cash equivalents		
Agriculture Protection Fund*	1 034 365	909 093
Declared Plants and Animals Control Fund	475 222	297 135
Resistant Grain Fund	20 000	20 000
Skeleton Weed Eradication Fund	4,057,032	4,824,785
	<u>5,586,619</u>	<u>6,051,013</u>

\* 2006 includes \$150,000 Consolidated Fund Appropriation monies for Declared Plant and Animals Control matching funds. This was transferred to the Declared Plants and Animals control fund in 2007

Reconciliation of net cost of services to net cash flows provided by/(used in) operating activities

Net cost of services		(24 456 559)	(11 956 144)
<b>Non-cash items:</b>			
Depreciation	Note 5 & 11	512 318	428 756
Expensed assets		3 696	2 873
Resources received free of charge	Note 8	20 597 000	11,047 000
Proceeds from disposal of non-current assets	Note 12		(318 395)
Cost of disposal of non-current assets	Note 12	38 585	158 878
Transfers To Department of Agriculture and Food		(536 784)	
<b>(Increase)/decrease in assets:</b>			
Receivables		418 884	(242 542)
Inventories		285 360	188 055
Other Non Current Assets		(9 027)	156 338
<b>Increase/(decrease) in liabilities:</b>			
Payables		99 711	(111 060)
Provisions		(36 425)	6 035
Other Current Liabilities		2 659	1 387
<b>Net cash (used in)/provided by operating activities</b>		<u>(3,080,582)</u>	<u>(638,819)</u>



	<u>2007</u>	<u>2006</u>
	\$	\$
<b>29 Remuneration of Members of the Accountable Authority and Senior Officers</b>		
<u>Remuneration of Members of the Accountable Authority</u>		
The number of members of the Accountable Authority whose total fees salaries superannuation and other benefits for the financial year fall within the following bands are:		
\$10,001 - \$20,000	10	10
\$20,001 - \$30,000	-	1
\$30,001 - \$40,000	1	-
 The total remuneration of the members of the Accountable Authority is:	 \$ 168,950	 \$ 145,880

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

Remuneration of Senior Officers

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 are:

\$100,001 - \$130,000	-	1
The total remuneration of senior officers is:	-	\$ 122,055

<b>30 Remuneration of Auditor</b>		
Remuneration payable to the Auditor General for the financial year is as follows:		
Auditing the accounts, financial statements and performance indicators	\$ 24,100	\$ 21,400
The expense is included at note 4 'Department of Agriculture and Food (Funded) Service Cost -Services and Contract Expenses'		

**31 Financial Instruments**

**(a) Financial Risk Management Objectives and Policies**

Financial instruments held by the Authority are cash and cash equivalents, loans, finance leases, Treasurer's advances and receivables and payables. The Authority has limited exposure to financial risks. The Authority's overall risk management program focuses on managing the risks identified below.

**Credit risk**

The Authority trades only with recognised, creditworthy third parties. The Authority has policies in place to ensure that sales of products and services are made to customers with an appropriate credit history. In addition, receivable balances are monitored on an ongoing basis with the result that the Authority's exposure to bad debts is minimal. There are no significant concentrations of credit risk.

**Liquidity risk**

The Authority has appropriate procedures to manage cash flows including drawdowns of appropriations by monitoring forecast cash flows to ensure that sufficient funds are available to meet its commitments.

**Cash flow interest rate risk**

The Authority's exposure to market risk for changes in interest rates relate primarily to the long-term debt obligations. The Authority's borrowings are all obtained through the Western Australian Treasury Corporation (WATC) and are at fixed rates with varying maturities. The risk is managed by WATC through portfolio diversification and variation in maturity dates. Otherwise, the Authority is not exposed to interest rate risk because cash and cash equivalents and restricted cash are non-interest bearing and have no borrowings other than the Treasurer's advance (non-interest bearing) and finance leases (fixed interest rate).



(b) Financial Instrument disclosures  
 Interest rate risk exposure

The following table summarises the Board's financial instruments which have an exposure to interest rate risks

	Weighted average effective interest rate	Floating interest rate	Fixed interest rate maturities			Non interest bearing	Total
			Within 1 year	1 to 5 years	More than 5 years		
2007	%	\$	\$	\$	\$	\$	\$
<b>Financial Assets</b>							
Cash and cash equivalents		-	-	-	-	1 034 365	1 034 365
Restricted and cash equivalents Receivables	5.98	4 057 032	-	-	-	495 222	4 552 254
		-	-	-	-	210 553	210 553
<b>Total financial assets</b>		<b>4,057,032</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,740,140</b>	<b>5,797,172</b>
<b>Financial Liabilities</b>							
Payables		-	-	-	-	332 308	332 308
<b>Total financial liabilities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>332,308</b>	<b>332,308</b>
<b>2006</b>							
<b>Financial Assets</b>							
Cash and cash equivalents		-	-	-	-	909 093	909 093
Restricted and cash equivalents Receivables	5.55	4 824 785	-	-	-	317 135	5 141 920
		-	-	-	-	629 437	629 437
<b>Total financial assets</b>		<b>4,824,785</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,855,665</b>	<b>6,680,450</b>
<b>Financial Liabilities</b>							
Payables		-	-	-	-	232 597	232 597
<b>Total financial liabilities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>232,597</b>	<b>232,597</b>

(b) Net Fair Values

The carrying amount of financial assets and financial liabilities recorded in the financial statements are not materially different from their net fair values determined in accordance with the accounting policies disclosed in note 1 to the financial statements

Fair Values

All financial assets and liabilities recognised in the balance sheet, whether they are carried at cost or fair value are recognised at amounts that represent a reasonable approximation of fair value unless otherwise stated in the applicable notes





**32 Contingent Liabilities**

In addition to the liabilities included in the financial statements there are the following contingent liabilities:

**Contaminated sites**

Under the Contaminated Sites Act 2003, the Authority is required to report known and suspected contaminated sites to the Department of Environment and Conservation (DEC). In accordance with the Act, DEC classifies these sites on the basis of the risk to human health, the environment and environmental values. Where sites are classified as contaminated – remediation required or possibly contaminated – investigation required the Authority may have a liability in respect of investigation or remediation expenses.

During the year the Authority reported thirty four (34) contaminated sites to DEC. These have yet to be classified. The Authority is unable to assess the likely outcome of the classification process, and accordingly, it is not practicable to estimate the potential financial effect or to identify the uncertainties relating to the amount or timing of any outflows. Whilst there is no possibility of reimbursement of any future expenses that may be incurred in the remediation of these sites, the Authority may apply for funding from the Contaminated Sites Management Account to undertake further investigative work or to meet remediation costs that may be required.

The Board has approved the transfer of assets with the exception of Declared Plants and Animals Control Fund and Skeleton Weed Eradication Fund assets, to the Department of Agriculture and Food (DAFWA) but as at 30 June 2007 the land assets approved for transfer remained with the Board. This transfer will occur in 2007-2008 financial year resulting in the future responsibility and reporting for 33 of the 34 reported contaminated sites transferring to DAFWA.

<b>33 Commitments</b>	<u>2007</u> \$	<u>2006</u> \$
Other expenditure commitments at balance sheet date but not recognised as liabilities are payable as follows:		
Within 1 year	4 000	14 045
Later than one year and not later than 5 years	4 000	-
Later than 5 years	-	-
	<u>8,000</u>	<u>14,045</u>

These commitments are inclusive of GST

There are no known expenditure commitments at reporting date with the exception of the Derby Aboriginal Health Services as reported above.

**34 Events occurring after reporting date**

There are no events in particular that occurred after reporting date which would materially affect the financial statements or disclosures.

**35 Related bodies**

There are no bodies related to The Agriculture Protection Board of Western Australia.

**36 Affiliated bodies**

The following groups received support payments under a contractual agreement to eradicate animals that are declared animals under the Agriculture and Related Resources Protection Act 1976. These agreements are funded from the Declared Plants and Animal Control Fund. The groups listed below are not subject to operational control by the Authority.

Lyndon Minitya River Declared Animal Group	79 750	47 575
Upper Gascoyne Declared Animal Group	79 750	66 250
Arthur River Declared Animal Group	72 500	66 250
Meekatharra Yagahorn Dogging Group	70 000	41 000
Eastern Menzies Declared Animal Group	56 500	23 000
Laverton Dogging Group	37 000	40 000
Eastern Wheatbelt Declared Animal Group	35 000	35 000
Ravensthorpe Declared Species Group	12 500	-
Wiluna Central Dogging Group	11 000	40 000

These payments are inclusive of GST where applicable.

**37 Supplementary Financial Information**

Write offs

Public property and debtors approved by the Board during the financial year	<u>9,884</u>	<u>6,721</u>
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**SUMMARY FINANCIAL INFORMATION OF EACH TRUST ACCOUNT**

	NOTES	AGRICULTURE PROTECTION FUND		DECLARED PLANTS AND ANIMALS CONTROL FUND		RESISTANT GRAIN FUND		SKELETON WEED ERADICATION FUND		Total	
		2006/07	2005/06	2006/07	2005/06	2006/07	2005/06	2006/07	2005/06	2006/07	2005/06
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Income</b>	1	23,139	14,525	2,165	1,723	-	-	2,393	4,819	27,697	21,067
<b>Expenditure</b>		23,392	13,886	1,896	1,829	-	-	3,376	3,323	28,665	19,038
<b>Surplus/(Deficit)</b>		(253)	639	269	(106)	-	-	(983)	1,496	(968)	2,029
<b>Surplus/(Deficit)</b>		(253)	639	269	(106)	-	-	(983)	1,496	(968)	2,029
<b>Capital</b>		9,622	16,155	652	383	20	20	4,279	5,260	14,573	21,818
<b>Total Equity</b>		9,622	16,155	652	383	20	20	4,279	5,260	14,573	21,818
Non Current Assets		8,250	14,211	33	36	-	-	124	180	8,407	14,427
Current Assets		431	1,096	156	178	-	-	328	337	915	1,610
Bank		1,034	909	475	297	20	20	4,057	4,825	5,587	6,051
Liabilities		(94)	(61)	(12)	(128)	-	-	(230)	(82)	(336)	(270)
<b>Total Equity</b>		9,621	16,155	652	383	20	20	4,279	5,260	14,573	21,818

(1) 2006/2007 Declared Plants and Animals Control Fund (DPA) Income includes \$150,000 of Consolidated Fund Appropriation for DPA matching funds from 2005/2006 which was credited to the Agriculture Protection Fund Income in 2005/2006 in error .





**DECLARED PLANT AND ANIMAL PEST CONTROL FUND  
STATEMENT OF REVENUES AND EXPENSES  
For the Year Ended 30 June 2007**

	2007 \$'000's	2006 \$'000's
<b>REVENUES</b>		
Consolidated Fund Appropriation*	1,141	727
Rates	937	869
Sale of Goods & Services	52	45
Contributions from the Department of Agriculture and Food	-	70
Other Revenue	35	12
<b>Total Revenue</b>	<b>2,165</b>	<b>1,723</b>
<b>EXPENSES</b>		
Aircraft Hire	410	480
Grants, Subsidies, Sponsorship & Transfer Payments	491	539
Meat Baits	168	175
Other Operating	146	131
Salaries, Wages & on-costs	122	136
Petrol & oils (Vehicles & Aircraft)	102	85
Chemicals, pharmaceuticals & poisons	251	119
Other Staff Related Costs	65	70
Repairs - Plant, Mach & Equipment	12	11
Consultants & Contractors	107	59
Ammunition & explosives	12	14
Depreciation/Amort of Fixed Assets	10	10
<b>Total Expenses</b>	<b>1,896</b>	<b>1,829</b>
<b>SURPLUS/(DEFICIT)</b>	<b>269</b>	<b>(106)</b>

\* 2007 Declared Plants and Animals Control Fund (DPA) Consolidated Fund (CF) Appropriation Income includes \$150,000 of CF Appropriation for DPA matching funds from 2005/2006 which was credited to the Agriculture Protection Fund Income in 2005/2006 in error.





**38-2 SKELETON WEED TRUST FUND**  
**STATEMENT OF REVENUES AND EXPENSES**  
**For the Year Ended 30 June 2007**

	<b>2007</b>	<b>2006</b>
	<b>\$'000's</b>	<b>\$'000's</b>
<b>REVENUES</b>		
Contributions	2,046	4,533
Direct Grants & Subsidies	100	100
Interest	247	156
Westrail Searches	-	31
<b>Total Revenue</b>	<u>2,393</u>	<u>4,820</u>
<b>EXPENSES</b>		
Grant to Landholders	1,549	1,577
Salaries, Wages & On-costs	785	814
Other Operating	410	326
Contractors - Private Sector	77	123
Chemicals, pharmaceuticals & poisons	261	161
Local Vehicle Usage charges	231	247
Other Staff Related Costs	14	27
Depreciation/Amort of Fixed Assets	49	49
<b>Total Expenses</b>	<u>3,376</u>	<u>3,323</u>
<b>SURPLUS/(DEFICIT)</b>	<u>(983)</u>	<u>1,497</u>



39 Jointly Controlled Operations

	2007	2006
Joint Venture name and principal activities	Interest held in equity	Interest held in equity
Cooperative Research Centre for Biological Control of Pest Animals (CRCBCPA)	-	6.96%
The CRCBCPA unincorporated cooperative venture agreement was terminated during the financial year ended 30 June 2007		

40 Explanatory Statement

Explanation of significant variations are considered to be those greater than \$50 000

Budget versus 2007 actual and 2006 actual versus 2007 actual

	Budget 2007	Actual 2007	Variance Between 2007 Budget & 2007 Actual	Note	Actual 2006	Variance Between 2006 Actual & 2007 Actual	Note
	\$	\$	\$		\$	\$	
<b>COST OF SERVICES</b>							
<i>Expenses from ordinary activities</i>							
Department of Agriculture and Food contracted (funded) services	17 688 000	26 147 047	8 459 047	40.1	16 529 111	(9 617 936)	40.10
Depreciation	258 000	508 135	250 135	40.2	425 756	(82,379)	40.11
Employee Benefits Expense	116 000	168 950	52,950	40.3	293,362	124,412	40.12
Cost of sales	660 000	677 913	17913		672637	-5276	
Capital User Charge	1 136 000	1 136 000	-		1 118 000	(18 000)	
Loss on disposal of non-current assets	-	26 507	26,507		-	(26 507)	
Other expenses from ordinary activities	292 000	-	(292,000)	40.4	-	-	
<b>Total cost of services</b>	<b>20,150,000</b>	<b>28,664,552</b>	<b>8,514,552</b>		<b>19,038,866</b>	<b>(9,625,685)</b>	
<i>Revenues from operating activities</i>							
User Fee & Charges	4 491 000	2 971 804	(1 519,196)	40.5	5 455 980	2 484,176	40.13
Grants, subsidies and industry recoups from other sources	-	134 134	134 134	40.6	299 603	165 469	40.14
Sales	828 000	607 886	(220 114)	40.7	656 751	48,865	
Interest	66 000	246 536	180 536	40.8	158 087	(90,449)	40.15
Other revenues	-	247 633	247 633	40.9	354 783	107 150	40.16
<b>Total revenue</b>	<b>5,385,000</b>	<b>4,207,993</b>	<b>(1,177,007)</b>		<b>6,923,205</b>	<b>2,715,211</b>	
<b>Gains</b>							
Gain on disposal of non-current assets	-	-	-		159,517	159,517	40.17
<b>Total Gains</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>159,517</b>	<b>159,517</b>	
<b>Total Income other than income from State Government</b>	<b>5,385,000</b>	<b>4,207,993</b>	<b>(1,177,007)</b>		<b>7,082,722</b>	<b>2,874,729</b>	
<b>NET COST OF SERVICES</b>	<b>14,765,000</b>	<b>24,456,559</b>	<b>9,691,559</b>		<b>11,956,144</b>	<b>(12,500,415)</b>	
<b>REVENUES FROM STATE GOVERNMENT</b>							
Service appropriation	2 892 000	2 892 000	-		2 938 000	46 000	
Resources received free of charge	11 047 000	20 597 000	9 550 000		11 047 000	(9 550 000)	40.18
<b>Total revenues from State Government</b>	<b>13,939,000</b>	<b>23,489,000</b>	<b>9,550,000</b>		<b>13,985,000</b>	<b>-9,504,000</b>	
<b>CHANGE IN NET ASSETS</b>	<b>(826,000)</b>	<b>(967,559)</b>	<b>(141,559)</b>		<b>2,028,856</b>	<b>2,996,415</b>	
<b>TOTAL CHANGE IN EQUITY</b>	<b>(826,000)</b>	<b>(967,559)</b>	<b>(141,559)</b>		<b>2,028,856</b>	<b>2,996,415</b>	



30 June 2007

Significant variations are considered to be those greater than \$50 000

Note	Significant reason for Variance Budget 2007 vs Actual 2007	2006/07	2006/07	Variation
		Budget \$'000	Actual \$'000	\$'000
40.1	The increase on budget estimate is a result of additional funding being provided for animal pest control programs of locusts and starlings	17 688	26 147	(8 459)
40.2	The depreciation budget was premised on the impending repeal of the APB Act which had not occurred as at 30 June 2007.	258	508	(250)
40.3	The budget estimate was premised on reduced employee activity in anticipation of the impending repeal of the APB Act which had not occurred as at 30 June 2007.	116	169	(53)
40.4	Actual expenditure for this budgeted item forms part of the Department of Agriculture contracted services expenditure	292	-	292
40.5	A combination of a reduction in the Skeleton Weed contribution levy per tonne of \$0.05 and a significant reduction in the grain harvest tonnage contributed to the budget variation.	4,491	2,972	1,519
40.6	Represented by the receipt from the Department of Agriculture and Food of grants for declared plant animal and skeleton weed eradication	-	134	(134)
40.7	Sales declined due to reduced demand for Dried Meat Baits by the Department of Conversation and Environment as they increased their own production capabilities	828	608	220
40.8	Higher than anticipated cash balances in the Skeleton Weed Trust Fund generated additional interest earnings.	66	247	(181)
40.9	The variance primarily relates to funds provided by the Department of Agriculture and Food to assist with training needs associated with the new Biosecurity and Agriculture Management Bill 2006 legislation and a transfer of funds from a Land Care District Corporation to a Zone Control Authority for animal pest control activities.	-	248	(248)



40  
 (cont)

2007 BUDGET Versus 2007 ACTUAL and 2006 Actual Versus 2007 Actual

Note	Significant reason for Variance Actual 2007 vs Actual 2006	2006/07 Actual \$'000	2005/06 Actual \$'000	Variation \$'000
40.10	The increased expenditure is a result of additional funding being provided for animal pest control programs of locusts and starlings	26,147	16 529	9,618
40.11	The increase in revaluation of the State Barrier Fence has resulted in the increase in the depreciation in the current year	508	426	82
40.12	A reduction in board meetings and the departure of a senior employee, not replaced, contributed to the reduced expenditure	169	293	(124)
40.13	A combination of a reduction in the Skeleton Weed contribution levy per tonne of \$0.05 and a significant reduction in the grain harvest tonnage contributed to the reduced income.	2,972	5 456	(2,484)
40.14	The reduced revenue is due to the receipt in 2005/06 of "One Off" grants from the Department of Agriculture and Food for repairs on the state barrier fence.	134	300	(166)
40.15	The increased interest earnings is a result of delayed expenditure patterns and increased interest rates	247	156	91
40.16	The reduced revenue is due to the receipt in 2005/2006 from the Department of Agriculture and Food funds provided for biosecurity risk assessment costs in relation to starlings, wild dogs and other weed pests	248	355	(107)
40.17	The reduction is due to the transfer of assets from the Protection Fund at no cost to the Board, to the Department of Agriculture and Food	-	160	(160)
40.18	The increase is a result of additional funding being provided for animal pest control programs of locusts and starlings	20 597	11 047	9,550



**CERTIFICATION OF PERFORMANCE INDICATORS  
FOR THE YEAR ENDED 30 JUNE 2007**

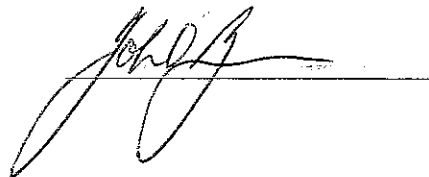
We hereby certify that the performance indicators are based on proper records, are relevant and appropriate for assisting users to assess The Agriculture Protection Board of Western Australia's performance, and fairly represent the performance of The Agriculture Protection Board of Western Australia for the financial year ended 30 June 2007.

C. RICHARDSON  
Chairman



Date: 9/8/07

J. O'BRIEN  
Board Member



Date: 9/8/07





## Government goal

The government goal is to ensure that regional Western Australia is strong and vibrant.

The Agriculture Protection supports this goal by protecting the productive resource base of animal and plant based primary industries against the adverse economic impacts of animal and plant pests.

## Effectiveness Indicators 2006/07

These activities are aimed at preventing new incursions, at eradicating/controlling existing infestations of specific plant and animal pests, and at encouraging landholders to accept and to act on their legal responsibility for managing these pests on their land.

The methodology used to track this indicator changed with the decommissioning of the Field Reporting System at the end of the 2002/03 financial year and its replacement by the Inspection, Quarantine and Compliance System. The slight drop in percentages of infested properties in 2006/07 is likely to be a seasonal influence caused by the widespread dry conditions in agricultural areas. Properties that were affected with Australian Plague locust during the 2006/07 outbreak were not counted as having new infestations of declared plant pests.

**PI 1 Proportion of inspected properties with infestations of declared animal and plant pests**

	03/04	04/05	05/06	06/07	06/07 Targets
Number of inspected properties	6,666	6,872	7,002	11,218	7000
Number of inspected properties With infestations:					
Declared animals	1,154	1,065	535	913	1000
Declared plants	3,969	3,441	2,679	2,722	3550
Total	5,123	4,506	3,214	3,635	4550
Proportion of inspected properties With infestations:					
Declared animals	17.3%	15.5%	7.6%	8.1%	14.5%
Declared plants	59.5%	50.1%	38.3%	24.2%	50%
Total	76.9%	65.6%	45.9%	32.4%	64.5%

The total property inspections undertaken in 2006/07 increased dramatically compared to that of the previous year due to the increased surveillance associated with the Australian Plague Locust outbreak. However the number and proportion of infested properties decreased, as only those properties that were heavily infested with Australian Plague locust and subsequently treated (1182) were counted as infested properties. Australian Plague locust would have been present on a significant proportion of the total number of properties that were inspected during the 2006/07 locust outbreak (7763); however properties with light infestations of locusts were not counted as being infested, as treatment was left to the discretion of the landholder.

Property inspections to eradicate and control high risk animal and plant pests such as starlings and locust took precedence over the management of well established pest species such as rabbits, foxes,

blackberry and arum lily. Redirecting inspectors to deal with these high risk pests, resulted in fewer inspections being carried out for the management of well established pests, which had a proportionate and decreased impact on the targeted level

### Efficiency Indicators

The efficiency indicators for activities associated with the management of declared plants and animals relate to property contacts to inspect, provide advice or audit.

The number of property contacts is derived, in the main, from the Inspection, Quarantine & Compliance System (IQC). This database records almost all regulatory contact between landholders and Biosecurity Officers acting on the Board's behalf. Other data sources include reports from Biosecurity Program Managers and Regional Protection Managers who advise on formal written regulatory contact with landowners, and on contract control activities undertaken in relation to particular species including skeleton weed, feral donkeys and wild dogs.

The Board's total cost of services, as detailed in its 2006/07 Financial Statements was apportioned between the service outlined above on the basis of a detailed analysis of expenditure across all activities and to take into account the effect of increased allocations to starling eradication and locust control. The result is a baseline distribution of 50% of total costs for declared plants and 50% for declared animals. In previous years, these apportioned sub-totals were then further distributed between property contacts and control work in the ratio of 83%:17% respectively. An adjustment has been made for the 2006/07 year to account for the effect of the additional starling and locusts funding. The adjusted ratio for 2006/07 is 75%:25%.

In line with 2006/07 Budget Statements the efficiency indicators report on the total of property contacts for declared pests.

#### PI 2 Cost per property contact (inspection, advice & audit) for declared pests

	03/04	04/05	05/06	06/07	06/07 Targets
Total cost of property contacts	\$13 966m	\$15 939m	\$15,802m	\$21,498m	\$16,724
Number of property contacts	33,387	39,918	21,361	35,631	36,000
Cost/property contact	\$418	\$400	\$740	\$603	\$465

The number of contacts dealt with by Departmental Officers on the Board's behalf increased during the 2006/07 financial year, to 35,631 due to the increased surveillance activities of the starling program and a major outbreak of Australian Plague Locust during the spring of 2006 and summer of 2006/07.

The Board received additional funding from Government in 2006/07 for starling eradication and the locust program. Whilst there was an increase in the number property contacts during the year, the cost of these was greater than that the average over the three preceding years due to the high cost to plan and implement the starling eradication project.

There were 3085 inspections for starlings in 2006/07. Officers spent 11,644 hours carrying out surveillance on several hundred sites during the year. It is anticipated that average costs of property

contacts for animal pests will also decline in 2007/08 as the operational phase of starling program continues.

Department Officers surveyed over 7000 properties to determine the location and size of locust egg beds, in order to focus the locust control program on areas of high pest prevalence to prevent the build up of swarms.

Although there was a significant decline in weed prevalence during the year, as a result of the widespread dry conditions that occurred during the 2006 winter growing season, Department Officers were able to maintain the impetus of the skeleton weed eradication program, treating plants on 439 affected properties.

The Board's role in the eradication of high risk animal pests such as starlings and European wasps has become a primary focus of its work, taking precedence over the management of well established pest species such as rabbits. Landholders increasingly undertake their own control work for established pest species, or use the services of private contractors in lieu of Board/Departmental staff, with the latter increasingly adopting a monitoring and compliance role in relation to these established pest species. This trend towards Government management of the more serious pest outbreak is reflected in the starling eradication project and the response to the Australian Plague locust outbreak (a plant pest) in 2006/07.



**PI 3 Cost per property for declared animal pest control work undertaken on behalf of the Board**

	02/03	03/04	04/05	05/06	06/07
Total cost of APB control work	\$1 144m	\$1 234m	\$1 220m	\$1 295m	\$3 583m
Number of properties	373	61	100	197	2203
Cost/property for control work undertaken on behalf of APB for declared animal pests	\$3,067	\$20,235	\$12,200	\$6,574	\$1626

The number of instances in which Departmental staff undertook control work on behalf of the Board increased significantly during 2006/07 due to the increased activity undertaken to eradicate starlings.

The Board's role in the eradication of high risk animal pests such as starlings and European wasps has become a primary focus of its work, taking precedence over the management of well established pest species such as rabbits. Landholders increasingly undertake their own control work for established pest species, or use the services of private contractors in lieu of Board/Departmental staff, with the latter increasingly adopting a monitoring and compliance role in relation to these established pest species. This trend towards Government management of the more serious pest outbreak is reflected in the starling eradication project and the response to the Australian Plague locust outbreak (a plant pest) in 2006/07.

Departmental staff again spent considerable time and effort completing risk assessments at an individual property level, to enable landholders to purchase and lay I080 poison baits themselves. The Board/Department continued to provide "matching funds" to enable groups of landholders to employ "doggetts" to assist with the coordinated control of wild dogs and other pests on private property.

**PI 4 Cost per property contact for control work undertaken on behalf of the Board for declared plant pests**

	02/03	03/04	04/05	05/06	06/07
Total cost of APB control work	\$1 716m	\$1 851m	\$2 044m	\$1 942m	\$3 583
Number of properties	699	746	694	857	1,784
Cost/property contact for control work undertaken on behalf of APB for Declared plant pests	\$2,455	\$2,434	\$2,945	\$2,266	\$2,008

The number of instances in which Departmental staff undertook control work on behalf of the Board increased significantly during 2006/07 due to the increased activity undertaken to control Australian Plague locusts. A coordinated chemical control program to prevent the build up of locust swarms was conducted on 1182 properties in the agricultural area. A total area of 571,922 hectares was treated.



Although there was a significant decline in weed prevalence during the year, as a result of the widespread dry conditions that occurred during the 2006 winter growing season, Department Officers were able to maintain the impetus of the skeleton weed eradication program, treating plants on 439 affected properties.

The average cost of control operations was significantly lower in 2006/07 due to the high number of properties that were treated under the locust control program and the cost effective delivery of these treatments.

