

# Department of Planning, Transport and Infrastructure

Financial report  
for the year ended  
30 June 2018



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## To the Acting Chief Executive Department of Planning, Transport and Infrastructure

As required by section 31(1)(b) of the *Public Finance and Audit Act 1987*, I have audited the financial report of the Department of Planning, Transport and Infrastructure for the financial year ended 30 June 2018.

### Opinion

In my opinion, the accompanying financial report gives a true and fair view of the financial position of the Department of Planning, Transport and Infrastructure as at 30 June 2018, its financial performance and its cash flows for year then ended in accordance with the Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards.

The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2018
- a Statement of Financial Position as at 30 June 2018
- a Statement of Changes in Equity for the year ended 30 June 2018
- a Statement of Cash Flows for the year ended 30 June 2018
- notes, comprising significant accounting policies and other explanatory information
- a Statement of Administered Comprehensive Income for the year ended 30 June 2018
- a Statement of Administered Financial Position as at 30 June 2018
- a Statement of Administered Changes in Equity for the year ended 30 June 2018
- a Statement of Administered Cash Flows for the year ended 30 June 2018
- a Schedule of Expenses and Income attributable to administered activities for the year ended 30 June 2018
- notes, comprising significant accounting policies and other explanatory information for administered items
- a Certificate from the Acting Chief Executive and the Director, Finance and Risk.

### Basis for opinion

I conducted the audit in accordance with the *Public Finance and Audit Act 1987* and Australian Auditing Standards. My responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the financial report' section of my

report. I am independent of Department of Planning, Transport and Infrastructure. The *Public Finance and Audit Act 1987* establishes the independence of the Auditor-General. In conducting the audit, the relevant ethical requirements of APES 110 Code of Ethics for Professional Accountants have been met.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my opinion.

### **Responsibilities of the Chief Executive for the financial report**

The Chief Executive is responsible for the preparation of the financial report that gives a true and fair view in accordance with the Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of the financial report that gives a true and fair view and that is free from material misstatement, whether due to fraud or error.

### **Auditor's responsibilities for the audit of the financial report**

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

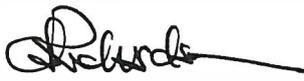
As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Chief Executive

- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

My report refers only to the financial report described above and does not provide assurance over the integrity of electronic publication by the entity on any website nor does it provide an opinion on other information which may have been hyperlinked to/from the report.

I communicate with the Chief Executive about, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during the audit.



Andrew Richardson

**Auditor-General**

21 September 2018

## Department of Planning, Transport and Infrastructure CERTIFICATION OF THE FINANCIAL STATEMENTS

We certify that the:

- financial statements of the Department of Planning, Transport and Infrastructure:
  - are in accordance with the accounts and records of the Department; and
  - comply with relevant Treasurer's instructions; and
  - comply with relevant accounting standards; and
  - present a true and fair view of the financial position of the Department at the end of the financial year and the result of its operations and cash flows for the financial year.
- Internal controls employed by the Department of Planning, Transport and Infrastructure over its financial reporting and its preparation of the financial statements have been effective throughout the financial year.



Wayne Buckerfield  
**AI**Chief Executive  
Department of Planning,  
Transport and Infrastructure  
South Australia

14 September 2018



Bill Cagialis  
**Director, Finance and Risk**  
Department of Planning,  
Transport and Infrastructure  
South Australia

14 September 2018

**Department of Planning, Transport and Infrastructure**

**Financial Statements**

*for the year ended 30 June 2018*

**Department of Planning, Transport and Infrastructure**  
**STATEMENT OF COMPREHENSIVE INCOME**  
*for the year ended 30 June 2018*

	Note No	2018 \$'000	2017 \$'000
<b>EXPENSES</b>			
Employee benefit expenses	3	225 640	222 256
Supplies and services	5	906 947	896 989
Depreciation and amortisation expense	6	427 234	428 894
Net loss from the disposal of non-current assets	16	-	286
Grants and subsidies	7	175 868	131 306
Borrowing costs	8	845	914
Other expenses	9	41 855	75 339
<b>Total Expenses</b>		<b>1 778 389</b>	<b>1 755 984</b>
<b>INCOME</b>			
Fees and charges	10	642 111	625 167
Commonwealth revenues	11	742 656	557 025
Sale of goods and services	12	166 371	151 391
Rental income	13	221 789	214 005
Grants and subsidies	14	59 362	57 640
Interest	15	1 612	1 758
Net gain from the disposal of non-current assets	16	2 616	-
Resources received free of charge	17	6 448	22 105
Other income	18	69 381	69 815
<b>Total Income</b>		<b>1 912 346</b>	<b>1 698 906</b>
<b>NET REVENUE FROM / (COST OF) PROVIDING SERVICES</b>		<b>133 957</b>	<b>(57 078)</b>
REVENUES FROM (PAYMENTS TO) SA GOVERNMENT:			
Revenues from SA Government	19	989 875	1 604 382
Payments to SA Government	19	(29 965)	(61 415)
<b>Net Revenues from (payments to) SA Government</b>		<b>959 910</b>	<b>1 542 967</b>
<b>Net result</b>		<b>1 093 867</b>	<b>1 485 889</b>
<b>OTHER COMPREHENSIVE INCOME</b>			
<i>Items that will not be reclassified to net result</i>			
Changes in property, network assets and plant and equipment asset revaluation surplus		281 413	100 753
<b>Total Other Comprehensive Income</b>		<b>281 413</b>	<b>100 753</b>
<b>TOTAL COMPREHENSIVE RESULT</b>		<b>1 375 280</b>	<b>1 586 642</b>

The net result and total comprehensive result are attributable to the SA Government as owner.

**Department of Planning, Transport and Infrastructure**  
**STATEMENT OF FINANCIAL POSITION**  
*as at 30 June 2018*

	Note No	2018 \$'000	2017 \$'000
<b>ASSETS:</b>			
<b>CURRENT ASSETS:</b>			
Cash and cash equivalents	20	3 883 645	3 263 659
Receivables	21	206 463	205 664
Inventories	22	10 015	10 878
Other assets	23	36 595	44 335
Non-current assets classified as held for sale	24	5 093	13 281
<b>Total Current Assets</b>		<b>4 141 811</b>	<b>3 537 817</b>
<b>NON-CURRENT ASSETS:</b>			
Receivables	21	6 443	6 981
Other assets	23	33 568	52 284
Land, buildings and facilities	25	2 723 670	2 722 098
Plant and equipment	26	610 364	670 006
Network assets	27	20 764 686	20 225 290
Capital works in progress	28	1 903 786	1 387 722
Intangible assets	29	16 513	31 828
<b>Total Non-Current Assets</b>		<b>26 059 030</b>	<b>25 096 209</b>
<b>Total Assets</b>		<b>30 200 841</b>	<b>28 634 026</b>
<b>LIABILITIES:</b>			
<b>CURRENT LIABILITIES:</b>			
Payables	31	215 721	267 166
Borrowings	32	2 415	2 265
Employee benefits	33	32 842	32 908
Provisions	34	23 068	13 476
Other liabilities	35	24 991	24 690
<b>Total Current Liabilities</b>		<b>299 037</b>	<b>340 505</b>
<b>NON-CURRENT LIABILITIES:</b>			
Payables	31	25 335	25 232
Borrowings	32	11 508	12 213
Employee benefits	33	61 718	66 190
Provisions	34	6 861	10 098
Other liabilities	35	35 870	42 612
<b>Total Non-Current Liabilities</b>		<b>141 292</b>	<b>156 345</b>
<b>Total Liabilities</b>		<b>440 329</b>	<b>496 850</b>
<b>NET ASSETS</b>		<b>29 760 512</b>	<b>28 137 176</b>
<b>EQUITY:</b>			
Retained earnings		11 220 637	10 137 472
Asset revaluation surplus		14 973 559	14 695 236
Contributed capital		3 566 316	3 304 468
<b>Total Equity</b>		<b>29 760 512</b>	<b>28 137 176</b>

Total equity is attributable to the SA Government as owner.

Unrecognised contractual commitments	37
Contingent assets and liabilities	38

**Department of Planning, Transport and Infrastructure**  
**STATEMENT OF CHANGES IN EQUITY**  
*for the year ended 30 June 2018*

	Note No	Contributed Capital \$'000	Asset Revaluation Surplus \$'000	Retained Earnings \$'000	Total Equity \$'000
<b>Balance at 30 June 2016</b>		<b>3 135 085</b>	<b>14 597 659</b>	<b>8 644 738</b>	<b>26 377 482</b>
Prior Period - error corrections	36	-	(500)	5 882	5 382
<b>Restated Balance at 30 June 2016</b>		<b>3 135 085</b>	<b>14 597 159</b>	<b>8 650 620</b>	<b>26 382 864</b>
<b>Net result for 2016-17</b>		-	-	1 485 889	1 485 889
Gain (loss) on Revaluation of Property during 2016-17		-	2 773	-	2 773
Gain (loss) on Revaluation of Network Assets during 2016-17		-	102 572	-	102 572
Gain (loss) on Revaluation of Plant and Equipment during 2016-17		-	(4 592)	-	(4 592)
<b>Total comprehensive result for 2016-17</b>		-	<b>100 753</b>	<b>1 485 889</b>	<b>1 586 642</b>
<b>Transfer between equity components</b>					
Equity transfer on asset disposals		-	(2 676)	2 676	-
Other		-	-	(7)	(7)
<b>Transactions with SA Government as Owner</b>					
Equity Contribution Received		169 383	-	-	169 383
Dividends Paid		-	-	(1 706)	(1 706)
<b>Balance at 30 June 2017</b>		<b>3 304 468</b>	<b>14 695 236</b>	<b>10 137 472</b>	<b>28 137 176</b>
<b>Net result for 2017-18</b>		-	-	1 093 867	1 093 867
Gain (loss) on Revaluation of Property during 2017-18		-	21 371	-	21 371
Gain (loss) on Revaluation of Network Assets during 2017-18		-	290 041	-	290 041
Gain (loss) on Revaluation of Plant and Equipment during 2017-18		-	(29 999)	-	(29 999)
<b>Total comprehensive result for 2017-18</b>		-	<b>281 413</b>	<b>1 093 867</b>	<b>1 375 280</b>
<b>Transfer between equity components</b>					
Equity transfer on asset disposals		-	(3 091)	3 092	1
Other		-	1	3	4
Net assets transferred as a result of an administrative restructure		-	-	(12 091)	(12 091)
<b>Transactions with SA Government as Owner</b>					
Equity Contribution Received		261 848	-	-	261 848
Dividends Paid		-	-	(1 706)	(1 706)
<b>Balance at 30 June 2018</b>		<b>3 566 316</b>	<b>14 973 559</b>	<b>11 220 637</b>	<b>29 760 512</b>

All changes in equity are attributable to the SA Government as owner.

**Department of Planning, Transport and Infrastructure**  
**STATEMENT OF CASH FLOWS**  
*for the year ended 30 June 2018*

	Note No	2018 \$'000 Inflows (Outflows)	2017 \$'000 Inflows (Outflows)
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
<b>CASH OUTFLOWS:</b>			
Employee benefit payments		(229 364)	(222 867)
Payments for supplies and services		(1 449 696)	(1 341 667)
Payments of grants and subsidies		(175 276)	(130 384)
Interest paid		(845)	(914)
Construction work payments		(425 406)	(373 561)
Lease incentives		(250)	(742)
Other payments		(31 416)	(26 077)
<b>Cash used in Operations</b>		<b>(2 312 253)</b>	<b>(2 096 212)</b>
<b>CASH INFLOWS:</b>			
Fees and charges		643 703	625 167
Receipts from Commonwealth		742 656	557 035
Rental income		279 986	261 149
Sale of goods and services		446 069	385 922
Grants and subsidies		59 348	57 640
Interest received		2 272	2 455
Construction work reimbursements		430 682	397 134
GST received from the ATO		164 274	127 149
Lease incentives		1 023	-
Other receipts		89 240	90 486
<b>Cash generated from Operations</b>		<b>2 859 253</b>	<b>2 504 137</b>
<b>CASH FLOWS FROM SA GOVERNMENT:</b>			
Receipts from SA Government		989 875	1 604 382
Payments to SA Government		(29 965)	(61 415)
<b>Cash Generated from SA Government</b>		<b>959 910</b>	<b>1 542 967</b>
<b>Net Cash provided by (used in) Operating Activities</b>	40	<b>1 506 910</b>	<b>1 950 892</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>CASH OUTFLOWS:</b>			
Purchase of property, plant and equipment		(103 851)	(269 066)
Purchase of network assets		(1 057 228)	(716 662)
<b>Cash Used in Investing Activities</b>		<b>(1 161 079)</b>	<b>(985 728)</b>
<b>CASH INFLOWS:</b>			
Proceeds from sale of property, plant and equipment		16 003	6 834
<b>Cash generated from Investing Activities</b>		<b>16 003</b>	<b>6 834</b>
<b>Net Cash provided by (used in) Investing Activities</b>		<b>(1 145 076)</b>	<b>(978 894)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>			
<b>CASH OUTFLOWS:</b>			
Payment of dividend to SA Government		(1 706)	(1 706)
Repayment of borrowings		(241)	(563)
Repayment of finance leases		(2 305)	(1 944)
<b>Cash Used in Financing Activities</b>		<b>(4 252)</b>	<b>(4 213)</b>
<b>CASH INFLOWS:</b>			
Equity contributions received		261 848	169 383
Principal repayments residential housing		556	784
<b>Cash generated from Financing Activities</b>		<b>262 404</b>	<b>170 167</b>
<b>Net Cash provided by (used in) Financing Activities</b>		<b>258 152</b>	<b>165 954</b>
<b>NET (DECREASE) / INCREASE IN CASH AND CASH EQUIVALENTS</b>			
		619 986	1 137 952
<b>CASH AND CASH EQUIVALENTS AT 1 JULY</b>			
		3 263 659	2 125 707
<b>CASH AND CASH EQUIVALENTS AT 30 JUNE</b>	20	<b>3 883 645</b>	<b>3 263 659</b>

**Department of Planning, Transport and Infrastructure**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2018*

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**Note 1: Basis of financial statements**

**1.1 Reporting Entity**

The Department is a government department of the State of South Australia, established pursuant to the *Public Sector Act 2009*. The Department is an administrative unit acting on behalf of the Crown.

The financial statements and accompanying notes include all the controlled activities of the Department.

The Department does not control any other entity and has no interests in unconsolidated structured entities.

Transactions and balances relating to administered resources are not recognised as Departmental controlled income, expenses, assets and liabilities.

As administered items are significant in relation to the Department's overall financial performance and position, they are disclosed in the Administered Financial Statements following the controlled Departmental general purpose financial statements. Except as otherwise disclosed administered items are accounted for on the same basis and using the same accounting policies as for Departmental transactions.

**1.2 Statement of Compliance**

The Department has prepared these financial statements in compliance with section 23 of the *Public Finance and Audit Act 1987*.

The financial statements are general-purpose financial statements. The accounts have been prepared in accordance with relevant Australian Accounting Standards and comply with Treasurer's Instructions and Accounting Policy Statements promulgated under the provision of the *Public Finance and Audit Act 1987*.

The Department has applied Australian Accounting Standards that are applicable to not-for-profit entities, as the Department is a not-for-profit entity. Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet effective, have not been adopted by the Department for the period ending 30 June 2018.

**1.3 Basis of Preparation**

The financial statements have been prepared based on a 12 month period and presented in Australian currency. The historical cost convention is used unless a different measurement basis is disclosed.

All amounts in the financial statements and accompanying notes have been rounded to the nearest thousand dollars (\$'000).

Assets and liabilities that are to be sold, consumed or realised as part of the 12 month operating cycle have been classified as current assets or current liabilities. All other assets and liabilities are classified as non-current.

Significant accounting policies are set out below and within the Notes.

**Department of Planning, Transport and Infrastructure**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2018*

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#### **1.4 Taxation**

The Department is not subject to income tax. The Department is liable for payroll tax, fringe benefits tax, goods and services tax (GST), emergency services levy, income tax equivalents and local government rate equivalents.

Income, expenses and assets are recognised net of the amount of GST except:

- when the GST incurred on a purchase of goods or services is not recoverable from the Australian Tax Office (ATO) in which case the GST is recognised as part of the cost of acquisition of the asset or as part of the expense item applicable; and
- receivables and payables, which are stated with the amount of GST included.

The net amount of GST recoverable from, or payable to the ATO is included as part of receivables or payables in the Statement of Financial Position.

Cash flows are included in the Statement of Cash Flows on a gross basis and the GST component of cash flows arising from investing and financing activities, which is recoverable from, or payable to, the ATO is classified as part of operating cash flows.

The Department prepares a Business Activity Statement on behalf of its controlled entities, administered items and other clients to which it provides business services under the grouping provisions of the GST legislation. Under the grouping provisions, the Department is liable for the GST payments and entitled to the GST receipts associated with these entities and items. The GST applicable forms part of the receivables and payables recorded in the Department's Statement of Financial Position and the GST cash flows recorded in the Department's Statement of Cash Flows.

With respect to tax equivalents, the Department is liable to pay income tax equivalents to the Consolidated Account in relation to the commercial operations of the Property Directorate. In determining its tax equivalent commitments, the Department utilises the 'Accounting Profits' model. Under this model, income tax expense is calculated separately for each taxable entity by applying the companies' income tax rate (currently 30%) to the accounting profit for the year. Income tax equivalent payments are included in Payments to SA Government in the Statement of Comprehensive Income.

#### **1.5 Business Overheads**

The Department adopts a full cost approach to the costing of its infrastructure capital and recurrent works. This methodology requires the allocation of a proportionate share of overheads to these activities. These overhead costs include corporate overheads such as the cost of the traditional corporate areas, general whole of Department costs as well as business specific overhead costs.

These costs are allocated using a costing model developed to reflect the proportionate consumption of overheads by output sections.

#### **1.6 Contracts in progress**

The Department acts as project manager for major capital works in relation to government buildings or government accommodation and for a range of minor capital works and maintenance type activities associated with the role of facilities manager.

Profits on major capital works contracts are brought to account on a percentage of completion basis as determined under current engineering estimates and in accordance with Australian Accounting Standard *AASB 111 Construction Contracts*. Where losses are foreseeable, such losses are provided in full based on current engineering estimates.

The expenses incurred in undertaking these capital works and/or maintenance activities and the revenue from charging the respective government departments are recognised within the Statement of Financial Position. The net of the expenditure incurred and the revenue recovered is accounted for as a receivable or payable.

**Department of Planning, Transport and Infrastructure**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2018*

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## **1.7 Assets**

Assets have been classified according to their nature and have not been offset unless required or permitted by a specific accounting standard, or where offsetting reflects the substance of the transaction or other event.

### ***Non-Current assets:***

#### **Acquisition and Recognition**

The Department capitalises non-current physical assets with an individual or grouped value of \$10,000 or greater in accordance with policies that are consistent with Accounting Policy Framework III *Asset Accounting Framework* and the requirements of Accounting Standard AASB 116 *Property, Plant and Equipment*. Exceptions to this policy are assets under construction, land and buildings and assets categorised as “grouped assets” in the Department’s policy which are capitalised irrespective of their value.

Assets under construction are capitalised from Capital Works in Progress to the appropriate asset classes at the completion of the project. Project costs that do not meet the recognition criteria of an asset are expensed.

APS 9.6 specifies that land under roads acquired before 1 July 2008, is not to be recognised by the Department as an asset. However, any land under roads acquired after 1 July 2008 has been recognised by the Department in accordance with AASB 1051 *Land Under Roads*, paragraph 15, when the asset recognition criteria are met. Land under roads includes land under roadways, road reserves, footpaths, nature strips and median strips.

Buildings or other structures residing on land acquired for current road projects are not separately recognised in the Statement of Financial Position. The costs incurred in acquiring the buildings in these instances are deemed to be part of the costs of acquiring the land.

Non-current assets are initially recorded at cost or at the value of any liabilities assumed, plus any incidental costs incurred with the acquisition. Where the Department acquires assets at no cost, or minimal cost, these items are recorded at their fair value in the Statement of Financial Position. If the assets are acquired at no or nominal value as part of a restructuring of administrative arrangements then the assets are recognised at book value i.e. the amount recorded by the transferor entity immediately prior to the restructure.

#### ***Revaluation of Non-Current Assets***

In accordance with Accounting Policy Framework III *Asset Accounting Framework* APS 3.1 and 3.13, the Department revalues all its non-current physical assets to their estimated fair value. Revaluations are performed only in instances where the fair value of the asset or asset group at the time of acquisition is greater than \$1 million and the estimated useful life is greater than three years.

The Department generally revalues its assets every three years and always within six years, depending on the nature or purpose for which that asset is held. Assets are revalued by appropriately qualified valuation professionals, internal experts using external estimators or internal estimates based on recent transactions/indices. All valuers are independent unless otherwise indicated. The Valuer-General is considered an independent valuer as the Valuer-General is independent of the other functions of the Department.

When non-current assets are revalued, the Department uses the gross method in accounting for most assets with the exception of land and buildings that are subject to commercial leases and held for provision of government agency accommodation and for provision of housing of government employees in remote areas.

If at any time the carrying amount of an asset materially differs from its fair value, the Department revalues the asset regardless of when the last valuation took place. Non-current physical assets that are acquired between revaluations are either held at cost until the next valuation, or revalued if the fair value is likely to be materially different from the acquisition value. The Department assesses material differences in fair value from notification from business units or changes in circumstances and environmental factors that the Department becomes aware of. Revaluation movements are recorded in the Revaluation reserves.

**Department of Planning, Transport and Infrastructure**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2018*

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Upon disposal or derecognition, any revaluation surplus relating to that asset is transferred to retained earnings.

The valuation methodology applied to specific classes of non-current assets under revaluations and the timing of asset valuations are disclosed in the Notes applicable to those assets. See Notes 25 to 30.

***Impairment***

All non-current tangible and intangible assets are tested for indication of impairment at each reporting date. Where there is an indication of impairment the recoverable amount is estimated. The recoverable amount is determined as the higher of the asset's fair value less costs of disposal and depreciated replacement cost. An amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss. For revalued assets, an impairment loss is offset against the respective asset revaluation surplus. There were no impaired assets for 2017-18.

***Remediation of Non-Current Assets***

Land remediation undertaken by the Department is primarily designed to restore the asset to its original state or condition and would not normally meet the criteria for asset recognition under *AASB 116 Property, Plant and Equipment*.

Where remedial work is to be performed in response to a present obligation, either under legislation or under a contractual arrangement to a third party, the Department recognises a provision for any future work in accordance with the requirements of *AASB 137 Provisions, Contingent Liabilities and Contingent Assets*. Other land remediation costs are therefore expensed in the period in which the obligation is recognised.

**1.8 Liabilities**

*Leases*

The Department has entered into finance leases and operating leases both as lessor and lessee and has recognised assets, liabilities, revenues and expenses associated with these business dealings in accordance with *AASB 117 Leases*.

*Finance Leases*

Finance leases, which transfer to the Department substantially all the risks and benefits/rewards incidental to ownership of the leased assets, are capitalised at the inception of the lease at the fair value of the leased asset or, if lower, at the present value of the minimum lease payments.

Minimum lease payments are allocated, between interest expense/borrowing costs and reduction of the lease liability, to each period during the lease term so as to produce a constant periodic rate of interest on the remaining balance of the liability.

Where there is no reasonable assurance that the Department will obtain ownership of the capitalised asset at the end of the lease term, the asset is amortised over the shorter of the lease term and its useful life.

*Finance Leases – the Department as Lessor*

- *Recreational Jetties*

The Department has entered into leases as lessor, in regards to the Government's Recreational Jetties Divestment Program where jetties have been leased to Councils throughout the state. Peppercorn rents of \$1 per annum apply over the 25 or 99 year lease term for each lease.

Under the terms of the lease agreement, these leases have been categorised as finance leases due to the passing of risks and benefits incidental to ownership to the lessee. Since the leases provide no material revenue to the Department, the leases have nil value. The underlying assets have no value recorded in the Financial Statements.

**Department of Planning, Transport and Infrastructure**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2018*

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- *Government Employee Housing*

The Department provides housing services on a leasehold basis to government employees based in remote areas of the state. As lessor, the Department recognises finance lease receivables in relation to these properties at an amount equal to the net investment in the lease.

Finance lease interest income is recognised based on the periodic rate of return on that net investment. Lease payments from the lessee are applied against the gross investment in the lease to reduce both the principal and the unearned interest income.

*Finance Leases – the Department as Lessee*

- *Government Accommodation – Roma Mitchell Building*

The Department is responsible for the finance lease in relation to government office accommodation for Roma Mitchell House, North Terrace and has recognised assets and liabilities at the fair value of the leased property. Lease liabilities under these arrangements are classified as both current and non-current, with the minimum lease payments allocated between interest expense/borrowing costs and the reduction of lease liability for the period.

The 40 year lease on Roma Mitchell House commenced in July 1987. Ownership of the building will transfer to the Department on payment of a nominal sum at the end of the lease. Under the terms and conditions of the lease agreement, the Department is also liable to pay contingent rentals based on the Adelaide Consumer Price Index.

- *Computer Hardware and Equipment*

The Department has entered into various lease arrangements as lessee with respect to the use of some of its computer hardware and equipment. Under the Australian Accounting Standards such agreements are treated as finance leases.

*Operating Leases*

Operating lease payments are recognised as an expense in the Statement of Comprehensive Income on a straight-line basis over the lease term. The straight-line basis is representative of the pattern of benefits derived from the leased assets.

- *Operating Leases – the Department as Lessor*

The Department leases commercial properties to external parties through operating leases. Income derived from these leases is recognised as rental income in the Statement of Comprehensive Income in the period in which it is earned, and is representative of the patterns of benefits derived from the leased assets.

- *Operating Leases – the Department as Lessee*

The Department has a number of operating lease agreements as lessee for land, motor vehicles, office equipment, other plant and commercial and residential accommodation. Operating lease payments are charged to the Statement of Comprehensive Income on a basis that is representative of the pattern of benefits derived from the leased assets.

**Department of Planning, Transport and Infrastructure**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2018*

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- *Lease Incentives*

All incentives for the agreement of a new or renewed operating lease are recognised as an integral part of the net consideration agreed for the use of the leased asset. Incentives received are recognised as a lease incentive liability.

The aggregate benefits of the lease incentives received are recorded as a reduction of rental expense over the lease term on a straight line basis. Incentives provided to sub-lessees are recognised as a lease incentive asset. This asset is amortised over the life of the lease and recognised as a reduction of rental revenue on a straight line basis.

Lease incentives in the form of leasehold improvements that are not subject to a sub-lease are capitalised as an asset and depreciated over the remaining term of the lease or estimated useful life of the improvement, whichever is shorter.

**Department of Planning, Transport and Infrastructure**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2018*

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**Note 2: Objectives and activities**

**2.1 Objectives**

The Department of Planning, Transport and Infrastructure (the Department) has diverse responsibilities for transport systems and services, infrastructure planning and provision, sporting infrastructure, and strategic land use within South Australia.

The Department ensures that South Australia's needs for the movement of people and freight, and the delivery of services across the transport and infrastructure sectors, are met in a safe, efficient, cost effective and sustainable manner. The Department also plays a leadership role in the management of public sector building assets and infrastructure, elite sports pathways, administration of the State's land titles, and the State's land use and development planning for all South Australians.

**Departmental Organisation**

The structure of the Department has been established in a manner that provides clear accountabilities and responsibilities for all divisions and enables an open and steady flow of information between these areas.

The divisions of the Department as at 30 June 2018 are:

- People and Business
- Safety and Service
- Development

**Department of Planning, Transport and Infrastructure**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2018*

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## **2.2 Activities**

In achieving its objectives, the Department provides a range of services classified into the following activities:

**Activity 1 Land Use Planning**

Administering the South Australian Planning and Development System, leading and presenting South Australia's strategic land use and development planning, and assessing applications for land use and development.

**Activity 2 Recreation, Sport and Racing**

Provision of strategic policy, programs, services, sporting infrastructure and elite sport pathways aimed at increasing participation, developing a sustainable sport and recreation sector and ensuring that all South Australians are able to enjoy lives enriched through participation in active recreation and sport.

This program also includes the provision of strategic policy advice to the Minister for Recreation, Sport and Racing on matters relating to the South Australian racing industry.

**Activity 3 Office of Local Government**

The Office of Local Government provides policy and other advice to the Minister for Transport, Infrastructure and Local Government.

**Activity 4 Roads and Marine**

Provision of safe, effective and efficient maintenance and operational services to manage the Department's controlled road and marine infrastructure. This program also includes the regulation of driver and vehicle access to the transport network.

**Activity 5 Public Transport**

Provision and maintenance of safe, efficient, equitable and accessible public transport services and infrastructure in metropolitan Adelaide and assist regional councils and communities to deliver diverse passenger transport services.

**Activity 6 Infrastructure Planning and Management**

Provision of planning and investment advice for state transport infrastructure and services to government agencies in relation to the construction and maintenance of building and properties. The program also includes statutory services and information to the community related to surveying and other land administration functions.

**Activity 7 Road Safety**

Provision of policy and investment advice, community information on road safety, and the provision of services on safe and sustainable road use and travel behaviour.

The disaggregated disclosures schedules present expenses, income, assets and liabilities information attributable to each of the activities for the years ended 30 June 2018 and 30 June 2017 below.

**Department of Planning, Transport and Infrastructure**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2018*

	Land Use Planning		Recreation, Sport and Racing		Office of Local Government		Roads and Marine	
	2018 \$'000	2017 \$'000	2018 \$'000	2017 \$'000	2018 \$'000	2017 \$'000	2018 \$'000	2017 \$'000
<b>EXPENSES:</b>								
Employee benefit expenses	20 128	16 762	9 534	8 298	1 143	1 144	78 112	76 213
Supplies and services	8 166	6 901	5 663	5 492	865	1 013	182 030	202 929
Depreciation and amortisation expense	92	143	8 435	8 071	-	-	251 383	241 615
Loss from the disposal of non-current assets	-	-	-	-	-	-	-	-
Grants and subsidies	572	7 491	60 835	55 747	-	-	5 405	2 641
Borrowing costs	-	-	4	45	-	-	-	-
Other expenses	19	9	89	174	1	1	27 582	63 996
<b>Total Expenses</b>	<b>28 977</b>	<b>31 306</b>	<b>84 560</b>	<b>77 827</b>	<b>2 009</b>	<b>2 158</b>	<b>544 512</b>	<b>587 394</b>
<b>INCOME:</b>								
Fees and charges	8 745	6 473	3	-	-	-	518 094	499 313
Commonwealth revenues	-	-	-	220	-	-	557 299	542 151
Sale of goods and services	1 571	1 167	422	433	-	-	3 200	3 457
Rental income	-	-	200	259	-	-	3 193	2 945
Grants and subsidies	-	-	753	469	-	-	-	-
Interest	-	-	1	1	-	-	383	507
Net gain from the disposal of non-current assets	-	-	24	21	-	-	8 248	47
Resources received free of charge	-	-	-	-	-	-	5 688	6 692
Other income	6 473	1 399	5 044	8 005	-	-	29 016	41 357
<b>Total Income</b>	<b>16 789</b>	<b>9 039</b>	<b>6 447</b>	<b>9 408</b>	<b>-</b>	<b>-</b>	<b>1 125 121</b>	<b>1 096 469</b>
<b>NET REVENUE FROM (COST OF) PROVIDING SERVICES</b>	<b>(12 188)</b>	<b>(22 267)</b>	<b>(78 113)</b>	<b>(68 419)</b>	<b>(2 009)</b>	<b>(2 158)</b>	<b>580 609</b>	<b>509 075</b>

**Department of Planning, Transport and Infrastructure**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2018*

	Public Transport		Infrastructure Planning and Management		Road Safety		TOTAL	
	2018 \$'000	2017 \$'000	2018 \$'000	2017 \$'000	2018 \$'000	2017 \$'000	2018 \$'000	2017 \$'000
<b>EXPENSES:</b>								
Employee benefit expenses	40 987	39 882	69 858	74 928	5 878	5 029	225 640	222 256
Supplies and services	377 305	364 222	328 358	310 065	4 560	6,367	906 947	896 989
Depreciation and amortisation expense	116 625	123 608	50 105	54 300	594	1 157	427 234	428 894
Loss from the disposal of non-current assets	30	-	5 626	363	-	-	5 656	363
Grants and subsidies	47 226	12 886	13 986	6 899	47 844	45 642	175 868	131 306
Borrowing costs	-	-	841	869	-	-	845	914
Other expenses	1 971	2 137	12 193	8,986	-	36	41 855	75 339
<b>Total Expenses</b>	<b>584 144</b>	<b>542 735</b>	<b>480 967</b>	<b>456 410</b>	<b>58 876</b>	<b>58 231</b>	<b>1 784 045</b>	<b>1 756 061</b>
<b>INCOME:</b>								
Fees and charges	104 063	93 258	8 654	23 554	2 552	2 569	642 111	625 167
Commonwealth revenues	178 135	-	-	3 433	7 222	11 221	742 656	557 025
Sale of goods and services	12	5	161 166	146 329	-	-	166 371	151 391
Rental income	203	190	218 193	210 611	-	-	221 789	214 005
Grants and subsidies	58 497	57 130	112	41	-	-	59 362	57 640
Interest	-	-	1 041	958	187	292	1 612	1 758
Net gain from the disposal of non-current assets	-	9	-	-	-	-	8 272	77
Resources received free of charge	-	-	760	15 413	-	-	6 448	22 105
Other income	18 490	12 175	10 358	6 879	-	-	69 381	69 815
<b>Total Income</b>	<b>359 400</b>	<b>162 767</b>	<b>400 284</b>	<b>407 218</b>	<b>9 961</b>	<b>14 082</b>	<b>1 918 002</b>	<b>1 698 983</b>
<b>NET REVENUE FROM (COST OF) PROVIDING SERVICES</b>	<b>(224 744)</b>	<b>(379 968)</b>	<b>(80 683)</b>	<b>(49 192)</b>	<b>(48 915)</b>	<b>(44 149)</b>	<b>133 957</b>	<b>(57 078)</b>

**Department of Planning, Transport and Infrastructure**  
**Notes to and forming part of the financial statements**  
*as at 30 June 2018*

	Land Use Planning		Recreation, Sport and Racing		Office of Local Government	
	2018 \$'000	2017 \$'000	2018 \$'000	2017 \$'000	2018 \$'000	2017 \$'000
<b>ASSETS:</b>						
Cash and cash equivalents	-	-	-	-	-	-
Receivables	-	43	-	117	-	-
Inventories	-	-	-	-	-	-
Other assets	-	33	53	52	-	-
Non-current assets classified as held for sale	-	-	-	-	-	-
Land, buildings and facilities	-	-	278 317	283 811	-	-
Plant and equipment	1	1	1 703	777	-	-
Network assets	-	-	-	-	-	-
Capital works in progress	-	-	977	2 135	-	-
Intangible assets	563	376	-	-	-	-
<b>Total Assets</b>	<b>564</b>	<b>453</b>	<b>281 050</b>	<b>286 892</b>	<b>-</b>	<b>-</b>
<b>LIABILITIES:</b>						
Payables	1 527	1 369	3 018	2 696	65	72
Borrowings	-	-	-	269	-	-
Employee benefits	10 906	9 396	5 166	4 652	619	641
Provisions	756	575	358	285	43	39
Other liabilities	-	13	34	1 374	-	-
<b>Total Liabilities</b>	<b>13 189</b>	<b>11 353</b>	<b>8 576</b>	<b>9 276</b>	<b>727</b>	<b>752</b>

**Department of Planning, Transport and Infrastructure**  
**Notes to and forming part of the financial statements**  
*as at 30 June 2018*

	Roads and Marine		Public Transport		Infrastructure Planning and Management	
	2018 \$'000	2017 \$'000	2018 \$'000	2017 \$'000	2018 \$'000	2017 \$'000
<b>ASSETS:</b>						
Cash and cash equivalents	-	-	-	-	-	-
Receivables	21 477	59 764	8 769	5 883	166 872	140 932
Inventories	3 646	3 777	6 367	7 099	2	2
Other assets	14 677	36 853	152	130	55 281	59 551
Non-current assets classified as held for sale	-	-	-	-	5 093	13 281
Land, buildings and facilities	846 554	832 901	329 104	376 080	1 269 053	1 228 609
Plant and equipment	57 172	50 212	514 431	581 896	34 964	34 529
Network assets	18 809 478	18 426 711	1 955 208	1 798 579	-	-
Capital works in progress	1 829 040	1 303 715	45 831	32 846	26 912	45 741
Intangible assets	7 618	7 114	2 050	2 257	6 249	22 044
<b>Total Assets</b>	<b>21 589 662</b>	<b>20 721 047</b>	<b>2 861 912</b>	<b>2 804 770</b>	<b>1 564 426</b>	<b>1 544 689</b>
<b>LIABILITIES:</b>						
Payables	88 472	142 642	44 607	50 413	98 668	93 820
Borrowings	-	-	-	-	13 923	14 209
Employee benefits	15 307	17 479	22 209	22 356	37 168	41 755
Provisions	24 434	18 575	1 540	1 369	2 577	2 558
Other liabilities	1 766	2 218	11 465	9 719	47 487	53 889
<b>Total Liabilities</b>	<b>129 979</b>	<b>180 914</b>	<b>79 821</b>	<b>83 857</b>	<b>199 823</b>	<b>206 231</b>

**Department of Planning, Transport and Infrastructure**  
**Notes to and forming part of the financial statements**  
*as at 30 June 2018*

	Road Safety		General / Not Attributable		TOTAL	
	2018 \$'000	2017 \$'000	2018 \$'000	2017 \$'000	2018 \$'000	2017 \$'000
<b>ASSETS:</b>						
Cash and cash equivalents	-	-	3 883 645	3 263 659	3 883 645	3 263 659
Receivables	-	200	15 788	5 706	212 906	212 645
Inventories	-	-	-	-	10 015	10 878
Other assets	-	-	-	-	70 163	96 619
Non-current assets classified as held for sale	-	-	-	-	5 093	13 281
Land, buildings and facilities	642	697	-	-	2 723 670	2 722 098
Plant and equipment	2 093	2 591	-	-	610 364	670 006
Network assets	-	-	-	-	20 764 686	20 225 290
Capital works in progress	1 026	3,285	-	-	1 903 786	1 387 722
Intangible assets	33	37	-	-	16 513	31 828
<b>Total Assets</b>	<b>3 794</b>	<b>6 810</b>	<b>3 899 433</b>	<b>3 269 365</b>	<b>30 200 841</b>	<b>28 634 026</b>
<b>LIABILITIES:</b>						
Payables	4 699	1 386	-	-	241 056	292 398
Borrowings	-	-	-	-	13 923	14 478
Employee benefits	3 185	2 819	-	-	94 560	99 098
Provisions	221	173	-	-	29 929	23 574
Other liabilities	-	-	109	89	60 861	67 302
<b>Total Liabilities</b>	<b>8 105</b>	<b>4 378</b>	<b>109</b>	<b>89</b>	<b>440 329</b>	<b>496 850</b>

**Department of Planning, Transport and Infrastructure**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2018*

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**2.3 Administrative restructure – Transferred out**

Under the *Public Sector (Reorganisation of Public Sector Operations) Notice 2017* on 11 July 2017, The State Valuation Office transferred to the Department of Treasury and Finance. The effective date of the transfer is 1 July 2017.

Under the *Public Sector (Reorganisation of Public Sector Operations) Notice 2017* on 8 January 2018, The Office of the Registrar-General (Retained Function) transferred to the Department of Treasury and Finance. The effective date of the transfer is 1 February 2018.

	SVO 1 July 2017 \$'000	ORG 1 Feb 2018 \$'000	Total \$'000
Receivables	-	2 261	2 261
Property, plant and equipment	163	266	429
Intangible assets	-	13 371	13 371
<b>Total Assets</b>	<b>163</b>	<b>15 898</b>	<b>16 061</b>
			-
Payables	333	274	607
Employee benefits expense	2 904	459	3 363
<b>Total Liabilities</b>	<b>3 237</b>	<b>733</b>	<b>3 970</b>
<b>Total Net Assets Transferred</b>	<b>(3 074)</b>	<b>15 165</b>	<b>12 091</b>

Net assets transferred by the Department as a result of the administrative restructure were recognised at the carrying amount. The net assets transferred were treated as a distribution to the government as owner.

**Department of Planning, Transport and Infrastructure**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2018*

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**Note 3: Employee Benefits**

**3.1 Employee benefits expenses**

	<b>2018</b>	<b>2017</b>
	<b>\$'000</b>	<b>\$'000</b>
Salaries and wages	161 099	161 636
Board and committee fees (refer below)	1 021	582
Employment on-costs - superannuation	17 493	17 645
Employment on-costs - payroll	9 665	9 729
Annual leave	14 644	15 695
Long service leave	7 035	6 979
Workers compensation expenses	1 797	740
TVSPs payments (refer below)	9 459	5 834
Skills and Experience Retention Leave	889	988
Other employee related expenses	2 538	2 428
<b>Total Employee Benefit Expenses</b>	<b>225 640</b>	<b>222 256</b>

\* The superannuation employment on-cost represents the Department's contributions to superannuation plans in respect of current services of current employees.

**3.2 Targeted Voluntary Separation Packages (TVSPs)**

	<b>2018</b>	<b>2017</b>
	<b>\$'000</b>	<b>\$'000</b>
Amounts paid during the reporting period to separated employees:		
TVSPs	9 459	5 834
Annual leave, LSL and SERL paid to those employees	6 430	4 103
	15 889	9 937
Recovery from the Department of Treasury and Finance	(534)	-
<b>Net Cost to the Department</b>	<b>15 355</b>	<b>9 937</b>

The number of employees who received a TVSP during the reporting period was 129 (87).

The Department received a reimbursement of \$0.534 million from the Department of Treasury and Finance in 2017-18 for estimated TVSP payments associated with the Land Services Commercialisation. The Department did not receive any further reimbursement for TVSPs taken in 2017-18.

In addition, there were executive termination payments of \$0.460 million (\$0.317 million) paid during the year.

**Department of Planning, Transport and Infrastructure**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2018*

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**3.3 Key Management Personnel**

Key management personnel of the Department include the Minister for Transport, Infrastructure and Local Government, the Chief Executive Officer and the remaining three members of the Executive Team who have responsibility for the strategic direction and management of the Department. The compensation detailed below excludes salaries and other benefits the Minister for Transport, Infrastructure and Local Government receives. The Minister's remuneration and allowances are set by the *Parliamentary Remuneration Act 1990* and the Remuneration Tribunal of SA respectively and are payable from the Consolidated Account (via the Department of Treasury and Finance) under section 6 the *Parliamentary Remuneration Act 1990*.

	<b>2018</b>	<b>2017</b>
<b>Compensation</b>	<b>\$'000</b>	<b>\$'000</b>
Salaries and other short term employee benefits	1,163	1 083
Post-employment benefits	511	284
Other long-term employment benefits	90	-
Termination benefits	495	-
<b>Total compensation</b>	<b>2 259</b>	<b>1 367</b>

**Department of Planning, Transport and Infrastructure**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2018*

**3.4 Remuneration of Employees**

	2018	2017
	Number	Number
The number of employees whose remuneration received or receivable falls within the following bands:		
\$147 000 - \$149 000 *	n/a	4
\$149 001 - \$159 000	21	12
\$159 001 - \$169 000	17	15
\$169 001 - \$179 000	9	8
\$179 001 - \$189 000	5	2
\$189 001 - \$199 000	3	3
\$199 001 - \$209 000	1	6
\$209 001 - \$219 000	6	5
\$219 001 - \$229 000 (a)	5	1
\$229 001 - \$239 000 (e)	2	2
\$239 001 - \$249 000 (a), (e)	4	3
\$249 001 - \$259 000 (a), (e)	2	2
\$259 001 - \$269 000 (b)	2	1
\$269 001 - \$279 000 (d)	6	-
\$279 001 - \$289 000 (c)	3	1
\$289 001 - \$299 000 (a), (f)	2	2
\$299 001 - \$309 000 (a), (e)	2	1
\$309 001 - \$319 000 (b), (g)	2	4
\$319 001 - \$329 000 (a)	1	2
\$329 001 - \$339 000	1	-
\$339 001 - \$349 000	2	-
\$349 001 - \$359 000	1	-
\$379 001 - \$389 000 (a)	1	-
\$399 001 - \$409 000	-	1
\$409 001 - \$419 000	1	-
\$949 001 - \$959 000 (a)	1	-
<b>Total Number of Employees</b>	<b>100</b>	<b>75</b>

\* This band has been included for the purposes of reporting comparative figures based on the executive base level remuneration for 2017-18.

The table includes all employees who received remuneration equal to or greater than the base executive remuneration level during the year.

Remuneration of employees reflects all costs of employment including salaries and wages, payments in lieu of leave, superannuation contributions, salary sacrifice benefits and fringe benefits and any fringe benefits tax paid or payable in respect of those benefits. The total remuneration received by these employees for the year was \$21.9 million (\$15.2 million).

- (a) 2018 - includes TVSP / executive termination payment for one employee
- (b) 2018 - includes TVSP / executive termination payment for two employees
- (c) 2018 - includes TVSP / executive termination payment for three employees
- (d) 2018 - includes TVSP / executive termination payment for four employees
- (e) 2017 - includes TVSP / executive termination payment for one employee
- (f) 2017 - includes TVSP / executive termination payment for two employees
- (g) 2017 - includes TVSP / executive termination payment for three employees

The Department had 41 (38) Executives as at 30 June 2018.

**Department of Planning, Transport and Infrastructure**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2018*

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**Note 4: Remuneration of Board and Committee Members**

Members during the 2017-18 financial year were:

**State Planning Commission\*\*\***

ANDERSON T  
DAVIS M J  
DELBRIDGE F  
FINLAY J M H  
HOLMES A N  
LENNON M A  
SMITH S J\*

**State Commission Assessment Panel\*\*\***

BRANFORD C (appointed 1/08/2017)  
CRAFTER S J (appointed 1/08/2017)  
DUNGEY P J (appointed 1/08/2017)  
DYER H L (appointed 1/08/2017)  
FOGARTY S M (appointed 1/08/2017)  
MUTTON D R (appointed 1/08/2017)  
O'LOUGHLIN D A (appointed 1/08/2017)

**State Planning Commission - Building Committee\*\*\***

FRISBY D (appointed 2/10/2017)  
KAMENCAK G\* (appointed 2/10/2017, resigned  
22/11/2017)  
KARUPPIAH N\* (appointed 2/10/2017)  
LEYDON G (appointed 2/10/2017)  
PAYNE J\* (appointed 2/10/2017)  
SHILLABEER J (appointed 2/10/2017)  
SOULIO D\* (appointed 1/02/2018)  
TAYLOR A (appointed 2/10/2017)

**Development Policy Advisory Committee\*\***

FILBY S M (appointment ended 1/08/2017)  
HOOPER S P (appointment ended 1/08/2017)  
HOWDEN S V (appointment ended 1/08/2017)  
KLOBAS M J (appointment ended 1/08/2017)  
LEWIS F A (appointment ended 1/08/2017)  
MOULDS B J (appointment ended 1/08/2017)  
STARICK S R (appointment ended 1/08/2017)  
STIMSON J A (appointment ended 1/08/2017)  
THOMAS R A (appointment ended 1/08/2017)  
VINCENT C (appointment ended 1/08/2017)

**Development Assessment Commission\*\***

BRANFORD C J (appointment ended 1/8/2017)  
CRAFTER S J (appointment ended 1/8/2017)  
DUNGEY P J (appointment ended 1/8/2017)  
DYER H L (appointment ended 1/8/2017)  
FOGARTY S M (appointment ended 1/8/2017)  
JENKE E (appointment ended 1/8/2017)  
KOWALICK I (appointment ended 1/8/2017)  
LEWIS R (appointment ended 1/8/2017)  
MUTTON D R (appointment ended 1/8/2017)  
O'LOUGHLIN D A (appointment ended 1/8/2017)

**Inner Metropolitan Development Assessment Commission\*\***

BAILEY D (appointment ended 1/8/2017)  
BATEUP R L (appointment ended 1/8/2017)  
BRANFORD C (appointment ended 1/8/2017)  
BURMAN B (appointment ended 1/8/2017)  
CHANDLER W (appointment ended 1/8/2017)  
COOKE D M (appointment ended 1/8/2017)  
CRAFTER S J (appointment ended 1/8/2017)  
DUNGEY P J (appointment ended 1/8/2017)  
DUNN C M (appointment ended 1/8/2017)  
DYER H L (appointment ended 1/8/2017)  
FOGARTY S M (appointment ended 1/8/2017)  
FREEMAN R T\* (appointment ended 1/8/2017)  
HODGSON J D (appointment ended 1/8/2017)  
MOSEL T (appointment ended 1/8/2017)  
MUTTON D R (appointment ended 1/8/2017)  
NEWMAN J R (appointment ended 1/8/2017)  
O'LOUGHLIN D A (appointment ended 1/8/2017)  
PERERA R (appointment ended 1/8/2017)  
STOKE W L (appointment ended 1/8/2017)  
WEIDENHOFER S G (appointment ended 1/8/2017)

**Building Advisory Committee\*\***

CARUSO A (appointment ended on 1/08/2017)  
FENNELL B (appointment ended on 1/08/2017)  
HARMER P J (appointment ended on 1/08/2017)  
KAMENCAK G\* (appointment ended on 1/08/2017)  
KARUPPIAH N\* (appointment ended on 1/08/2017)  
O'DEA D K (appointment ended on 1/08/2017)  
ROWLAND K L (appointment ended on 1/08/2017)  
SHILLABEER J (appointment ended on 1/08/2017)

**Audit and Risk Committee**

ALFORD A\*  
BUCKERFIELD W\*  
COOPER C (reappointed 30/10/2017)  
POWELL D  
SNEDDON Y  
WESSEL N\*

**Department of Planning, Transport and Infrastructure**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2018*

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**Passenger Transport Standards Committee**

ASTON E (appointed 15/01/2018, resigned 12/04/2018)  
BIRCH C P (re-appointed 15/01/2018)  
BORLACE M S (re-appointed 15/01/2018)  
DUNSTONE J (appointed 15/01/18)  
EDMONDS D (appointed 15/01/18)  
HANLON S A (resigned 27/06/17)  
KING B (re-appointed 15/01/2018)  
MADAN V (reappointed 15/01/2018)  
MORTIMER K P\* (reappointed 15/1/18)  
OPIE A L (re-appointed 15/01/18)  
PARRY- JONES K (appointment ended 31/12/17)  
SIMIONATO P (appointed 15/01/18)  
SPAGNOLETTI M\* (appointed 15/01/18)  
TIDDY J M (appointment ended 31/12/2017)  
WIGGLESWORTH R\* (re-appointed 15/01/18)

**South Australian Boating Facility Advisory Committee**

ANDREW B (re-appointed 19/12/2017)  
BIRCH K L (appointment ended 25/01/2018)  
BOLTON G (re-appointed 19/12/2017)  
BRUNDELL V M (resigned 25/01/2018)  
BUTTON R W (appointment ended 25/01/2018)  
CUMING R (appointment ended 12/09/2017)  
HOLDER K (appointment ended 12/09/2017)  
HOLDER S R (appointment ended 12/09/2017)  
NOBES M\* (appointed 19/12/2017)  
PAYZE R J (re-appointed 19/12/2017)  
SCHAHINGER B M (re-appointed 19/12/2017)  
SEAMAN V\* (appointed 19/12/2017)  
SPRUYT C D (appointment ended 12/09/2017)  
STEER J B (appointment ended 12/09/2017)  
STEPHENS L W (appointment ended 12/09/2017)  
WHEELER A J (re-appointed 19/12/2017)  
WOOD J (appointed 19/12/2017, resigned 6/02/2018)

**Kangaroo Island Local Advisory Board on Housing**

BOARDMAN A  
BURINGA J\* (appointed 31/07/17)  
DAGAS T  
DAVIS B  
LEASE C\*  
MASSEY D\* (appointed 1/08/17)  
MCSHERRY M  
SMITH M  
STEVENS J (appointed 14/07/17)  
TAYLOR C

**Kangaroo Island Local Advisory Board on Economic Growth**

BATES J  
BLAZUJEVIC L\*  
BUTTROSE C  
COLLINS J\*  
COOKE D  
DEMARCO R\*  
GILL M\*  
GREGOR P  
GRIEG M\* (appointed 13/03/2018)  
HARVIE M  
HOLDEN M (resigned 17/07/2017)  
KAUPPILA S  
KLEEMAN R\*  
MARTIN G  
MCSHERRY M  
MILEY D\* (resigned 12/01/2018)  
MURT R\*  
NOLAN A  
REID A\* (appointed 13/03/2018)  
RISCHBIETH G

**Local Advisory Board for Native Vegetation Management on Kangaroo Island\*\*\*\***

BATES J (appointment ended 1/11/17)  
BELL C (appointment ended 1/11/17)  
CONNELL G (appointed 2/08/2017, appointment ended 1/11/17)  
COOPER P (appointed 2/08/2017, appointment ended 1/11/17)  
DOHLE L (appointment ended 1/11/17)  
EWERS A\* (appointed 2/08/2017, appointment ended 1/11/17)  
GLATZ R\* (appointed 2/08/2017, appointment ended 1/11/17)  
GRANT J\* (appointed 2/08/2017, appointment ended 1/11/17)  
GRINTER J (appointment ended 1/11/17)  
KINLOCH M\* (appointed 2/08/2017, appointment ended 1/11/17)  
KLEEMAN R\* (appointment ended 1/11/17)  
KLEIN H\* (appointment ended 1/11/17)  
MCDONALD S (appointed 2/08/2017, appointment ended 1/11/17)  
SEAMAN R\* (appointment ended 1/11/17)  
SLEEMAN D (appointment ended 1/11/17)  
STOVE K (appointed 2/08/2017, appointment ended 1/11/17)  
TRETHERWEY R (appointment ended 1/11/17)  
WICKHAM C (appointment ended 1/11/17)

**Department of Planning, Transport and Infrastructure**  
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\* In accordance with the Premier and Cabinet Circular No. 16, government employees did not receive any remuneration for board/committee duties during the financial year.

\*\* Effective from 1 August 2017, the State Planning Commission assumed the functions, powers and duties of boards and committees abolished under the *Planning, Development and Infrastructure Act 2016*.

\*\*\*2017-18 expenditure includes remuneration paid to members of the State Planning Commission, State Commission Assessment Panel and the Building Committee. The total remuneration received by those members was \$0.961 million (\$0.098 million)

\*\*\*\* In accordance with Part 3 of the *Commissioner for Kangaroo Island Act 2014* the Board's term was extended to the 31 October 2017 and ceased its existence from 1 November 2017.

	2018	2017
	Number	Number
The number of members whose remuneration received/receivable falls within the following bands:		
\$1 - \$9 999	57	86
\$10 000 - \$19 999	3	2
\$40 000 - \$49 999	6	6
\$60 000 - \$69 999	1	1
\$70 000 - \$79 999	-	1
\$80 000-\$89 999	5	-
\$200 000 - \$299 999	1	-
<b>Total Number of Members</b>	<b>73</b>	<b>96</b>

Remuneration of members reflects all costs of performing committee member duties including sitting fees, superannuation contributions, fringe benefits tax and other salary sacrifice arrangements. The total remuneration received by members was \$1.097 million (\$0.633 million).

Unless otherwise disclosed, transactions between committee members and the Department are on conditions no more favourable than those that it is reasonable to expect the entity would have adopted if dealing with the related party at arm's length in the same circumstances.

**Department of Planning, Transport and Infrastructure**  
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**Note 5: Supplies and Services**

	2018	2017
	\$'000	\$'000
<b>Supplies and Services</b>		
Bus service contracts	212 147	202 236
Rail Commissioner salary reimbursements	68 571	67 625
Major infrastructure maintenance contracts	59 748	61 878
Other service contracts	99 626	118 710
Consultants	56	93
Operating leases	167 225	169 389
Property expenses	140 239	122 632
Plant, equipment and vehicle expenses	11 764	9 695
Information technology	10 140	10 666
Materials and other purchases	20 105	23 070
Utilities	37 085	31 998
Insurance	4 946	4 944
Legal services	3 185	2 184
Commissions - transaction processing	2 402	2 164
Auditor's remuneration *	1 064	919
Administrative costs	7 914	8 218
Payment to Service SA - registration and licensing collection	35 355	34 550
State Planning Commission costs	136	-
Other	25 239	26 018
<b>Total Supplies and Services</b>	<b>906 947</b>	<b>896 989</b>

\* For work performed under the *Public Finance and Audit Act 1987*.

**5.1 Consultancies**

The number and dollar amount of consultancies paid/payable that fell within the following bands:

	2018		2017	
	No.	\$'000	No.	\$'000
Below \$10 000	-	-	-	-
Above \$10 000	3	56	2	240
<b>Total Paid / Payable to the Consultants Engaged</b>	<b>3</b>	<b>56</b>	<b>2</b>	<b>240</b>

During the year ended 30 June 2018, the Department spent \$0.056 million (\$0.240 million) on consultancies. Operating expenditure of \$0.056 million (\$0.093 million) is reflected in the Statement of Comprehensive Income. In 2016-17 a further \$0.147 million related to capital expenditure.

**Department of Planning, Transport and Infrastructure**  
**Notes to and forming part of the financial statements**  
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**Note 6: Depreciation and Amortisation Expense**

	2018	2017
	\$'000	\$'000
<b>Depreciation:</b>		
Network assets	289 657	275 838
Plant and equipment	59 997	73 863
Buildings and facilities	71 073	71 785
<b>Total Depreciation</b>	<b>420 727</b>	<b>421 486</b>
<b>Amortisation:</b>		
Leased assets	880	791
Intangibles assets	5 627	6 617
<b>Total Amortisation</b>	<b>6 507</b>	<b>7 408</b>
<b>Total Depreciation and Amortisation Expense</b>	<b>427 234</b>	<b>428 894</b>

The useful life of an asset is generally determined on the basis of "economic useful life to the Department". The useful lives of all major assets held by the Department are reassessed on an annual basis

All non-current assets having a limited useful life are systematically depreciated/amortised over their estimated useful lives in a manner that reflects the consumption of their service potential. Land, unsealed roads (graded and formed), rail and road earthworks, non-current assets held-for-sale and works in progress are not depreciated.

The value of equipment assets under finance lease is amortised over the shorter of the lease term and the underlying asset's useful life. The value of building assets under finance lease is amortised over the asset's useful life. Capitalised software is amortised over the useful life of the intangible asset.

**Department of Planning, Transport and Infrastructure**  
**Notes to and forming part of the financial statements**  
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**6.1 Depreciation, amortisation for non-current assets are determined as follows:**

<u>Asset Class</u>	<u>Depreciation Method</u>	<u>Estimated Useful Life</u>
<b>Buildings and Facilities:</b>		
Buildings and facilities	Straight Line	3 to 146 years
Dwellings	Straight Line	10 to 67 years
<b>Plant and Equipment:</b>		
Plant and equipment	Straight Line	2 to 91 years
Buses	Diminishing Value	8 to 25 years
Tram and train rolling stock	Straight Line	30 years
Information technology	Straight Line	3 to 10 years
<b>Network Assets:</b>		
Roads (sealed surface)	Straight Line	22 to 29 years
Roads (sealed pavement)	Straight Line	40 to 70 years
Roads (sheeted)	Straight Line	18 years
Bridges and culverts	Straight Line	33 to 155 years
Metro rail lines track and structures	Straight Line	10 to 206 years
Bus track and structures	Straight Line	10 to 100 years
Other	Straight Line	4 to 100 years
<b>Intangible Assets:</b>		
Software	Straight Line	3 to 15 years

*Pavement sub-base, Earthworks, Graded and formed unsealed roads have indefinite useful lives and are not depreciated*

**6.2 Change in Depreciation due to Revision of Accounting Estimates**

In 2017-18 the Department reassessed the useful life of some of its assets. This review resulted in a decrease of \$0.941 million in depreciation expense for the 2017-18 year relative to the amount that would have been expenses based on the previous estimate of the useful life.

**Department of Planning, Transport and Infrastructure**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2018*

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**Note 7: Grants and Subsidies**

	2018	2017
	\$'000	\$'000
<b>Grants and Subsidies</b>		
Contribution for policing services	41 446	40 435
Transport Subsidy Scheme	10 106	8 959
Grants to local councils	18 020	15 337
Transport concessions	3 870	4 009
Grants by Office for Recreation and Sport	59 403	55 680
Taxi Industry Assistance Payments	32 088	-
Other	10 935	6 886
<b>Total Grants and Subsidies</b>	<b>175 868</b>	<b>131 306</b>

**Note 8: Borrowing Costs**

	2018	2017
	\$'000	\$'000
<b>Interest paid/payable on Borrowing Costs:</b>		
Finance charges on finance leases	845	914
<b>Total Borrowing Costs</b>	<b>845</b>	<b>914</b>

**Department of Planning, Transport and Infrastructure**  
**Notes to and forming part of the financial statements**  
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**Note 9: Other Expenses**

	2018	2017
	\$'000	\$'000
<b>Other Expenses</b>		
Rates, taxes and levies	9 391	8 933
Donated assets *	7 933	52 420
Bad and doubtful debts expense	207	253
Write-off of assets	3 595	889
Indentured Ports **	13 191	11 194
Site remediation	5 633	106
Other	1 905	1 544
<b>Total Other Expenses</b>	<b>41 855</b>	<b>75 339</b>

\* This includes additional Water and Sewerage assets constructed and donated to SA Water as part of the North-South Corridor Road Upgrade \$5.3m (\$50.630 million).

\*\* This relates to amounts returned to the Consolidated Account in accordance with section 90 of the *Harbours and Navigation Act 1993*.

Charges collected for cargo services and harbour services are allocated to the Department and applied to the maintenance of indentured ports. Any remaining funds are returned to the Consolidated Account in accordance with section 90 of the *Harbours and Navigation Act 1993*. Assets associated with these ports include land and facilities at Port Bonython, Ardrossan and Whyalla.

The amount transferred to the consolidated account for the year ended 30 June 2018 totalled \$10.532 million.

A further \$2.659 million remains payable to the consolidated account representing outstanding unused cargo and harbour service charges collected but not paid to the Department of Treasury and Finance for the year ended 30 June 2018.

**Department of Planning, Transport and Infrastructure**  
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**Note 10: Fees and Charges**

	2018	2017
	\$'000	\$'000
<b>Fees and Charges</b>		
Driver's licence fees	61 430	54 305
Metrotickets	92 651	91 029
Motor registrations	429 829	419 611
Marine related fees and charges	24 041	22 222
Land services fees *	982	15 700
Other fees and charges **	33 178	22 300
<b>Total Fees and Charges</b>	<b>642 111</b>	<b>625 167</b>

\* Land services fees only represents collections by the Office of the Registrar-General to 31 January 2018 due to the Machinery of Government transfer to the Department of Treasury and Finance, effective 1 February 2018. Revenue collections by the Office of the Valuer-General transferred to the Department of Treasury and Finance as of 1 July 2017.

\*\* Includes the Point to Point Transport Service Transaction Levy under the *Passenger Transport Act 1994* which commenced on 1 May 2017

Revenues from the levying of fees or charges set in accordance with various legislative acts (e.g. vehicle registration and drivers' licence fees) are recognised when the Department obtains control over the funds. Control is generally obtained upon receipt of those funds.

**Road Safety**

In accordance with the *Highways Act 1926*, \$10.238 million (\$9.051 million) being one-sixth of driver's licence collections and \$0.927 million (\$0.876 million) being 1/100th of Heavy Vehicle Registrations, was applied towards funding transport safety related initiatives under the Road Safety activity.

**Note 11: Commonwealth Revenues**

	2018	2017
	\$'000	\$'000
<b>Commonwealth Revenues</b>		
Commonwealth grants received via DTF *	736 496	549 246
National Land Transport Act 2014 **	6 160	7 084
Other Commonwealth revenues ***	-	695
<b>Total Commonwealth Revenues</b>	<b>742 656</b>	<b>557 025</b>

\* Commonwealth grants received from the DTF represent mainly *Nation Building Program (National Land Transport) Act 2014* and *Interstate Road Transport Act 1985* funding.

\*\* *Nation Building Program (National Land Transport) Act 2014* represents Roads to Recovery funding.

\*\*\* Other Commonwealth revenue includes the Indigenous Sports Programs which ceased as at 30 June 2017.

Contributions are recognised as an asset and income when the Department obtains control of the contributions or obtains the right to receive the contributions and the income recognition criteria are met.

Generally, the Department has obtained control or the right to receive:

- Contributions with unconditional stipulations – this will be when the agreement becomes enforceable i.e. earlier of when the Department has formally been advised that the contribution has been approved; agreement/contract is executed; and/or the contribution is received.
- Contributions with conditional stipulations – this will be when the enforceable stipulations specified in the agreement occur or are satisfied; that is income would be recognised for contributions received or receivable under the agreement.

**Department of Planning, Transport and Infrastructure**  
**Notes to and forming part of the financial statements**  
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**Note 12: Sales of Goods and Services**

	2018	2017
	\$'000	\$'000
<b>Sale of Goods and Services</b>		
Maintenance services	131 450	113 390
Other sale of goods	628	586
Other sale of services	34 293	37 415
<b>Total Sale of Goods and Services</b>	<b>166 371</b>	<b>151 391</b>

Revenues are derived from the provision of goods and services to other SA Government agencies and to the public. These revenues are driven by consumer demand and are recognised upon the delivery of those goods and services to the customers or by reference to the stage of completion, where possible.

**Note 13: Rental Income**

	2018	2017
	\$'000	\$'000
<b>Rental Income</b>		
Government accommodation	212 495	204 890
Property rents and recoveries	3 784	3 528
Other lease income	5 510	5 587
<b>Total Rental Income</b>	<b>221 789</b>	<b>214 005</b>

Rental income consists of office accommodation, government employee housing and other property rentals. Commercial property rental is payable in advance, other rentals are payable in arrears.

**Note 14: Grants and Subsidies**

	2018	2017
	\$'000	\$'000
<b>Grants and Subsidies</b>		
Concessional passenger income	58 497	57 051
Grants received by Office for Recreation and Sport	753	469
Other	112	120
<b>Total Grants and Subsidies</b>	<b>59 362</b>	<b>57 640</b>

***Concessional Passenger Income***

This represents fare concession receipts to fund concessional travel provided to pensioners, the unemployed and students on passenger transport in metropolitan and regional areas.

**Note 15: Interest**

	2018	2017
	\$'000	\$'000
Interest	1 612	1 758
<b>Total Interest</b>	<b>1 612</b>	<b>1 758</b>

The interest relates predominantly to the Rail Transport Facilitation, Community Road Safety, Boating Administration Working Account, Facilities (Marine) and Commonwealth Funding Received for Specific Projects.

**Department of Planning, Transport and Infrastructure**  
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**Note 16: Net Gain (Loss) from Disposal of Non-Current Assets**

	2018	2017
	\$'000	\$'000
<b>Net gain (loss) from the disposal of non-current assets received / receivable:</b>		
<b>Land, Buildings and Facilities:</b>		
Proceeds from disposal	3 080	1 947
Net book value of assets disposed	(3 396)	(835)
Costs incurred to facilitate disposal	-	(56)
<b>Net gain (loss) from disposal of land, buildings and facilities</b>	<b>(316)</b>	<b>1 056</b>
<b>Plant and Equipment:</b>		
Proceeds from disposal	176	248
Net book value of assets disposed	(269)	(478)
<b>Net gain (loss) from disposal of plant and equipment</b>	<b>(93)</b>	<b>(230)</b>
<b>Non-Current Assets Held for Sale:</b>		
Proceeds from disposal	12 747	4 639
Net book value of assets disposed	(9 596)	(5 690)
Costs incurred to facilitate disposal	(126)	(61)
<b>Net gain (loss) from disposal of non-current assets held for sale</b>	<b>3 025</b>	<b>(1 112)</b>
<b>Total Assets:</b>		
Proceeds from disposal	16 003	6 834
Net book value of assets disposed	(13 261)	(7 003)
Costs incurred to facilitate disposal	(126)	(117)
<b>Total net gain (loss) from disposal of non-current assets</b>	<b>2 616</b>	<b>(286)</b>

Gains/Losses from the disposal of non-current assets are recognised on a net basis when control of the asset has passed to the buyer. When revalued assets are sold, the revaluation surplus is transferred to retained earnings.

**Department of Planning, Transport and Infrastructure**  
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**Note 17: Resources Received Free of Charge**

	2018	2017
	\$'000	\$'000
<b>Resources received/receivable free of charge:</b>		
Land, buildings and facilities	50	15 428
Network Assets	369	6 677
Plant and equipment	732	-
Services provided by Shared Services SA *	5 297	-
<b>Total Resources Received Free of Charge</b>	<b>6 448</b>	<b>22 105</b>

Resources received free of charge were recognised at their fair value.

\* Services were provided free of charge by Shared Services SA as the Department is a non-billable client.

**Department of Planning, Transport and Infrastructure**  
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**Note 18: Other Income**

	2018	2017
	\$'000	\$'000
<b>Other Income</b>		
Recoveries and contributions	25 486	23 718
Reimbursement works and external project contributions	17 900	23 176
Intra government transfers	25 974	22 896
Commissions Received	21	25
<b>Total Other Income</b>	<b>69 381</b>	<b>69 815</b>

**Note 19: Revenues from (Payments to) SA Government**

	2018	2017
	\$'000	\$'000
<b>Revenues from SA Government:</b>		
Appropriations from Consolidated Account pursuant to the <i>Appropriation Act</i>	599 175	639 570
Appropriations from the Governor's Appropriation Fund	8 900	-
Transfers from contingency provisions	22 400	16 503
Transfers from Motor Accident Commission and Funds SA*	359 400	688 200
Transfers from Treasury - Working Account **	-	259 400
Other revenues from SA Government	-	709
<b>Total Revenues from SA Government</b>	<b>989 875</b>	<b>1 604 382</b>
<b>Payments to SA Government:</b>		
Local government and income tax equivalent payments (Refer Note 1.4)	1 917	3 114
Return of surplus cash pursuant to cash alignment policy	25 765	55 581
Other payments to Consolidated Account	2 283	2 720
<b>Total Payments to SA Government</b>	<b>29 965</b>	<b>61 415</b>

\* Includes funds received from the Motor Accident Commission and Funds SA to the Highways Fund \$359.4 million (\$688.2 million).

\*\* Includes funds received to the Highways Fund as a result of the Implementation Deeds between the State and the individual insurers for the Initial Market allocation fee for the Compulsory Third Party Insurance market in South Australia (\$259.4 million).

Appropriations are recognised as revenues when the department obtains control over the funding. Control over appropriations is normally obtained upon receipt.

Where money has been appropriated in the form of an equity contribution, the Treasurer has acquired a financial interest in the net assets of the department and the appropriation is recorded as contributed equity.

**Department of Planning, Transport and Infrastructure**  
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**Note 20: Cash and Cash Equivalents**

	<b>2018</b>	<b>2017</b>
	<b>\$'000</b>	<b>\$'000</b>
Deposits at call with the Treasurer *	3 883 311	3 253 029
Imprest Account	99	98
Deposits with SAFA	170	10 465
Other **	65	67
<b>Total Cash and Cash Equivalents</b>	<b>3 883 645</b>	<b>3 263 659</b>

\* Includes funds received from the Motor Accident Commission and Funds SA to the Highways Fund on behalf of the Motor Accident Commission \$359.4 million (\$688.2 million).

\*\* Includes petty cash floats, cashiers' floats and other cash on hand.

**Department of Planning, Transport and Infrastructure**  
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**Note 21: Receivables**

	2018	2017
	\$'000	\$'000
<b>Current:</b>		
Receivables	125 856	111 742
Allowance for doubtful debts	(1 384)	(3 735)
Finance lease receivables	731	771
Loan receivables	-	2 634
GST input tax recoverable	7 871	14 989
Accrued revenues	70 652	73 276
Lease incentives	2 737	5 987
<b>Total Current Receivables</b>	<b>206 463</b>	<b>205 664</b>
<b>Non-Current:</b>		
Receivables	185	5
Finance lease receivables	4 218	4 936
Loan receivables	2 040	2 040
<b>Total Non-Current Receivables</b>	<b>6 443</b>	<b>6 981</b>
<b>Total Receivables</b>	<b>212 906</b>	<b>212 645</b>

**21.1 Movement in the allowance for doubtful debts**

The allowance for doubtful debts (allowance for impairment loss) is recognised when there is objective evidence that a receivable is impaired. An allowance for an impairment loss has been recognised in 'Other Expenses' for specific debtors where such evidence exists.

<b>Movements in the allowance for doubtful debts (impairment loss):</b>	<b>2018</b>	<b>2017</b>
	\$'000	\$'000
<b>Carrying amount at 1 July</b>	<b>3 735</b>	<b>3 901</b>
Increase in the allowance	222	173
Amounts written off	(2 520)	(258)
Amounts recovered during the year	(24)	(25)
Decrease in allowance recognised in profit or loss	(29)	(56)
<b>Carrying amount at 30 June</b>	<b>1 384</b>	<b>3 735</b>

**21.2 Interest Rate and Credit Risk**

Receivables arise in the normal course of the provision of goods and services provided to other government agencies and the public. Receivables are normally settled within 30 days after the issue of an invoice or from when goods or services have been provided under a contractual agreement. Receivables and accrued revenues are non-interest bearing.

Collectability of receivables is reviewed on an ongoing basis. An allowance for doubtful debts is raised when there is objective evidence that the Department will not be able to collect the debt. Other than as recognised in the allowance for doubtful debts, it is not anticipated that debtors will fail to discharge their obligations. The carrying amount of receivables approximates their fair value due to being receivable on demand. There is no concentration of credit risk.

Refer to Note 42 for further information on risk management.

**Department of Planning, Transport and Infrastructure**  
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**Note 22: Inventories**

	2018	2017
	\$'000	\$'000
<b>Current - held for distribution at no or nominal consideration</b>		
Road making material and stores at cost	3 644	3 776
Rail material and stores at cost	6 158	6 747
<b>Total inventories held for distribution at no or nominal consideration</b>	<b>9 802</b>	<b>10 523</b>
<b>Current - other than those held for distribution at no or nominal consideration:</b>		
Metrocards at cost	213	355
<b>Total inventories other than those held for distribution at no or nominal consideration</b>	<b>213</b>	<b>355</b>
<b>Total Current Inventories</b>	<b>10 015</b>	<b>10 878</b>

Inventories include goods and other property held for distribution in the ordinary course of business and excludes depreciable assets.

Inventories held for distribution at no or nominal consideration are adjusted when applicable for any loss of service potential. The basis for assessing loss of service potential includes current replacement cost and technological or functional obsolescence.

Inventories of roadside materials are measured at historic cost and stores are measured on a weighted average historic cost basis. Inventories held for works performed for clients external to the department are measured at cost.

**Note 23: Other Assets**

	2018	2017
	\$'000	\$'000
<b>Current:</b>		
Prepayments	30 374	37 903
Lease Incentives	6 221	6 432
<b>Total Current Other Assets</b>	<b>36 595</b>	<b>44 335</b>
<b>Non-Current Assets:</b>		
Lease Incentives	33 537	39 560
Prepayments	31	12 724
<b>Total Non-Current Other Assets</b>	<b>33 568</b>	<b>52 284</b>
<b>Total Other Assets</b>	<b>70 163</b>	<b>96 619</b>

**Department of Planning, Transport and Infrastructure**  
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**Note 24: Non-Current Assets Classified as Held for Sale**

	2018	2017
	\$'000	\$'000
<b>Non-Current Assets Classified as Held for Sale:</b>		
Land, buildings and facilities	5 093	13 281
<b>Total Non-Current Assets Classified as Held for Sale</b>	<b>5 093</b>	<b>13 281</b>

The Department has identified \$5.093 million (\$13.281 million) of land, buildings and facilities that are surplus to the Department's requirements. The land, buildings and facilities are expected to be sold within 12 months by public tender or auction.

**Valuation of Non-Current Assets Classified as Held for Sale**

Non-current assets classified as held for sale generally consist of land and buildings that have been declared surplus to the needs of the Department for which a plan of sale has been determined, the sale is highly probable and is expected to be completed within one year from the date of classification.

Non-current assets classified as held for sale are measured at the lower of carrying amount and fair value less cost to sell in accordance with AASB 5 *Non-Current Assets Held for Sale and Discontinued Operations*. The assets in this category are re-valued upon reclassification in line with the valuation techniques outlined in notes 25 to 30. They are presented separately from the other assets in the Statement of Financial Position and are not subject to depreciation.

**Note 25: Land, Buildings and Facilities**

	2018	2017
	\$'000	\$'000
<b>Land:</b>		
Land at fair value	972 928	977 050
<b>Total Land</b>	<b>972 928</b>	<b>977 050</b>
<b>Land Under Roads:</b>		
Land under roads at cost	42 888	42 160
<b>Total Land Under Roads</b>	<b>42 888</b>	<b>42 160</b>
<b>Land for Current Projects:</b>		
Land for current projects at cost *	184 210	181 863
<b>Total Land for Current Projects</b>	<b>184 210</b>	<b>181 863</b>
<b>Buildings and Facilities:</b>		
Buildings and facilities at fair value	2 201 580	2 160 279
Accumulated depreciation at 30 June	714 731	674 966
<b>Total Buildings and Facilities</b>	<b>1 486 849</b>	<b>1 485 313</b>
<b>Land, Buildings and Improvements Under Lease:</b>		
Buildings and improvements under lease at fair value	26 375	33 022
Land under lease at fair value	11 300	4 250
Accumulated amortisation at 30 June	880	1 560
<b>Total Land, Buildings and Improvements Under Lease</b>	<b>36 795</b>	<b>35 712</b>
<b>Total Land, Buildings and Facilities</b>	<b>2 723 670</b>	<b>2 722 098</b>

\* This includes land transferred from other land categories deemed at cost. Land for Current Projects is not revalued.

**Department of Planning, Transport and Infrastructure**  
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**RECONCILIATION OF LAND, BUILDINGS AND FACILITIES**

The following table shows the movement of Land, Buildings and Facilities during 2017-18

	Land	Land Under Roads	Land for Current Projects	Buildings & Facilities	Land, Buildings & Improvements Under Lease	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Carrying amount at 1 July</b>	977 050	42 160	181 863	1 485 313	35 712	2 722 098
Reclassification (to)/from assets held for sale	(4 442)	-	-	2 453	-	(1 989)
Additions	964	-	3 362	4 032	-	8 358
Transfer from works in progress	-	-	-	53 571	-	53 571
Disposals	(2 493)	-	(28)	(875)	-	(3 396)
Donated assets	(54)	-	-	(3 446)	-	(3 500)
Resources received free of charge	50	-	-	-	-	50
Write offs	(144)	-	-	(906)	-	(1 050)
Revaluation increment/(decrement)	1 737	-	-	18 254	1 963	21 954
Transfers due to Administrative Restructures	-	-	-	(318)	-	(318)
Depreciation and amortisation	-	-	-	(71 073)	(880)	(71 953)
Transfers due to reclassification of assets	260	728	(987)	17	-	18
Other movements	-	-	-	(173)	-	(173)
<b>Carrying amount at 30 June</b>	<b>972 928</b>	<b>42 888</b>	<b>184 210</b>	<b>1 486 849</b>	<b>36 795</b>	<b>2 723 670</b>

**Department of Planning, Transport and Infrastructure**  
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**RECONCILIATION OF LAND, BUILDINGS AND FACILITIES**

The following table shows the movement of Land, Buildings and Facilities during 2016-17

	Land	Land Under Roads	Land for Current Projects	Buildings & Facilities	Land, Buildings & Improvements Under Lease	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at 1 July	953 760	20 547	178 165	1 422 200	35 723	2 610 395
Reclassification to/from assets held for sale	24 428	-	(1 300)	98 058	-	121 186
Additions	529	-	28 669	9 330	-	38 528
Transfer from works in progress	-	-	-	7 493	780	8 273
Disposals	(584)	-	-	(251)	-	(835)
Resources received free of charge	1 152	-	-	14 276	-	15 428
Write offs	-	-	-	(147)	-	(147)
Revaluation increment/(decrement)	(4 294)	-	-	7 067	-	2 773
Depreciation and amortisation	-	-	-	(71 785)	(791)	(72 576)
Transfers due to reclassification of assets	2 058	21 613	(23 671)	(768)	-	(768)
Other movements	1	-	-	(160)	-	(159)
<b>Carrying amount at 30 June</b>	<b>977 050</b>	<b>42 160</b>	<b>181 863</b>	<b>1 485 313</b>	<b>35 712</b>	<b>2 722 098</b>

**Valuation of Land, Buildings and Facilities**

For non-specialised land, buildings and facilities the valuers arrived at fair value using the market approach. The valuation was based on recent market transactions for similar land, buildings and facilities in the area and includes adjustment for factors specific to the land, buildings and facilities being valued, such as size and location.

Specialised land in the rail corridor was revalued in 2015-16. The land comprises of individual parcels along the rail corridor. The value of the land was discounted to account for the restriction in its use as a rail corridor.

**Department of Planning, Transport and Infrastructure**  
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For specialised buildings and facilities the valuers used depreciated replacement cost due to there not being an active market for such buildings and facilities. The valuation was based on a combination of internal records, specialised knowledge and acquisition/transfer costs. The metro rail station asset revaluation source data was from recent rail revitalisation projects done by the Department.

***Timing of Land, Buildings and Facilities Revaluations***

The following table shows when and by whom land, buildings and facilities were revalued:

<b>Asset Class</b>	<b>Assets Valued</b>	<b>Last Valued / Revalued</b>	<b>By Whom</b>	<b>Timing of Revaluations (years)</b>	<b>Input level</b>	<b>Fair Value Approach</b>
<b>Land</b>						
<b>Land</b>	Government Employee Housing	1 July 2017	Valuer-General	1	2	Market
	Government Agency Accommodation	1 July 2017	Savillis/JLL/Opton/m3/ Valuer-General	3	2	Market
	Ex Australian National Railways Land**	1 July 2015	Valuer-General	3	2	Market
	Metro Rail Stations, Yards and Corridors	1 July 2015	Valuer-General	3 - 5	2	Market
	Marine Land**	1 July 2014	Valuer-General	3	2	Market
	Bus Depot Land	1 July 2017	Knight Frank	3	2	Market
	Future Road Construction**	1 July 2014	Valuer-General	3	2	Market
	Recreation and Sport Land	1 July 2015	Opton Property Group/ M3property Strategist/ Australian Valuation Solution/ Valuer-General	3	2	Market
	Other Departmental Land (Bus Interchanges)	1 July 2017	M3 property Strategist	3	2	Market
<b>Land Under Roads</b>	Land Under Roads	NA	Not applicable	NA	NA	NA

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<b>Asset Class</b>	<b>Assets Valued</b>	<b>Last Valued / Revalued</b>	<b>By Whom</b>	<b>Timing of Revaluations (years)</b>	<b>Input level</b>	<b>Fair Value Approach</b>	
<i>Land for Current Projects</i>	Land for Current Projects	Not required under policy	Not applicable	NA	NA	NA	
<b>Buildings and Facilities</b>							
<i>Buildings and Facilities</i>	Marine Related**	1 July 2016	Valuer-General/ Maloney Field Services	3	3	Cost	
	Metro Rail Stations and Yards	1 July 2015	Valuer-General/ Janey Mitson B.Eng(Civil)	3 - 5	3	Cost	
	Ex Australian National Railways**	1 July 2016	Valuer-General/ Maloney Field Services	3	3	Cost	
	Bus Depots	1 July 2017	Knight Frank	3	3	Cost	
	Tram Depot	1 July 2015	Valuer-General/ Janey Mitson B.Eng(Civil)	3 - 5	3	Cost	
	Recreation and Sport Infrastructure	1 July 2015	Opteon Property Group/ M3property Strategist/ Australian Valuation Solution/ Valuer- General	3	3	Cost	
	Other	1 July 2016	Valuer-General	3	3	Cost	
	<b>Residential Buildings</b>						
	Government Employee Housing	1 July 2016	Valuer-General	1	2	Market	
	Future Road Construction**	1 July 2016	Valuer-General	3	2	Market	
<b>Commercial Buildings</b>							
Government Agency Accommodation	1 July 2017	Savillis/JLL/Opteon/m3/ Valuer-General	3	2	Market		
Future Road Construction**	1 July 2016	Valuer-General	3	2	Market		
Depots	1 July 2015	Valuer-General	3	2	Market		

**Department of Planning, Transport and Infrastructure**  
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<b>Asset Class</b>	<b>Assets Valued</b>	<b>Last Valued / Revalued</b>	<b>By Whom</b>	<b>Timing of Revaluations (years)</b>	<b>Input level</b>	<b>Fair Value Approach</b>
<i>Land, Buildings and Improvements Under Lease</i>	Land, Buildings and Improvements Under Lease	1 July 2017	Savills Australia/ Valuer General	3	2	Market

\*\* There is a minor re-alignment of valuation year of this asset classes.

**Department of Planning, Transport and Infrastructure**  
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**Note 26: Plant and Equipment**

	2018	2017
	\$'000	\$'000
Plant and Equipment:		
Plant and equipment (at fair value)	1 676 090	1 655 647
Information technology (IT)	15 755	13 871
	<b>1 691 845</b>	<b>1 669 518</b>
Accumulated Depreciation:		
Accumulated depreciation - Plant and equipment	1 068 261	986 868
Accumulated depreciation - Information technology (IT)	13 220	12 644
	<b>1 081 481</b>	<b>999 512</b>
<b>Total Plant and Equipment</b>	<b>610 364</b>	<b>670 006</b>

**RECONCILIATION OF PLANT AND EQUIPMENT**

The following table shows the movement of Plant and Equipment during 2017-18

	Plant and Equipment \$'000	Information Technology \$'000	IT Under Lease \$'000	Total \$'000
<b>Carrying amount at 1 July</b>	668 779	1 227	-	670 006
Additions	10 811	82	-	10 893
Transfers from works in progress	17 486	2 273	-	19 759
Disposals	(269)	-	-	(269)
Donated assets	(58)	-	-	(58)
Resources received free of charge	731	1	-	732
Transfers due to Administrative Restructures	(3)	(10)	-	(13)
Write offs	(676)	(1)	-	(677)
Revaluation increment/(decrement)	(29 999)	-	-	(29 999)
Depreciation and amortisation	(58 960)	(1 037)	-	(59 997)
Transfers due to reclassification of assets	(13)	-	-	(13)
<b>Carrying amount at 30 June</b>	<b>607 829</b>	<b>2 535</b>	<b>-</b>	<b>610 364</b>

**Department of Planning, Transport and Infrastructure**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2018*

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The following table shows the movement of Plant and Equipment during 2016-17

	Plant and Equipment \$'000	Information Technology \$'000	IT Under Lease \$'000	Total \$'000
Carrying amount at 1 July	723 192	1 264	108	724 564
Additions	12 076	607	-	12 683
Transfers from works in progress	12 840	77	-	12 917
Disposals	(478)	-	-	(478)
Donated assets	(1 782)	(8)	-	(1 790)
Write offs	(554)	-	(108)	(662)
Revaluation increment/(decrement)	(4 592)	-	-	(4 592)
Depreciation and amortisation	(73 150)	(713)	-	(73 863)
Transfers due to reclassification of assets	1 230	-	-	1 230
Other movements	(3)	-	-	(3)
<b>Carrying amount at 30 June</b>	<b>668 779</b>	<b>1 227</b>	<b>-</b>	<b>670 006</b>

#### **Valuation of Plant and Equipment**

For non specialised plant and equipment the valuers arrived at fair value using the market approach. The valuation was based on recent market transactions for similar plant and equipment and includes adjustment for factors specific to the plant and equipment being valued, such as size and location.

For specialised plant and equipment, the valuers used depreciated replacement cost due to there not being an active market for such plant and equipment. The valuation was based on a combination of internal records, specialised knowledge and acquisition/transfer costs.

**Department of Planning, Transport and Infrastructure**  
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**Timing of Plant and Equipment Revaluations:**

The following table shows when and by whom plant and equipment was revalued:

<b>Asset Class</b>	<b>Assets Valued</b>	<b>Last Valued / Revalued</b>	<b>By Whom</b>	<b>Timing of Revaluations (years)</b>	<b>Input level</b>	<b>Fair Value Approach</b>
<b><i>Plant and Equipment</i></b>	Buses	1 July 2015	Australian Valuation Solutions	3	2 & 3	Market
	Tram and Train Rolling Stock	1 July 2017	Jones Lang LaSalle/ Valuer-General	3	3	Cost
	Bus Depots	1 July 2017	Knight Frank	3	3	Cost
	Rail	1 July 2017	Jones Lang LaSalle/ Valuer-General	3	2 & 3	Cost
	Tall Ships/Patrol Boats	1 July 2017	Markwell Risk Mgt Services	3	3	Cost
	Ferries (including Modules)	1 July 2016	Pickles Auctions	3	2	Market
	Aids to Navigation	1 July 2016	Valuer-General	3	3	Cost
	Heavy Plant	1 July 2016	Pickles Auctions	3	2	Market
	Metro-ticket System	1 July 2015	Aon Risk Solution	3	3	Cost
	Other Plant & Equipment	Not required under Policy	Not applicable	NA	NA	NA
<b><i>Information Technology (IT)</i></b>	Information Technology	NA	Not applicable	NA	NA	NA

**Department of Planning, Transport and Infrastructure**  
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**Note 27: Network Assets**

	2018	2017
	\$'000	\$'000
<b>Network Assets:</b>		
Network assets (deemed fair value)	25 925 385	25 232 010
Rail and bus track (deemed fair value)	3 134 248	2 785 966
	<b>29 059 633</b>	<b>28 017 976</b>
<b>Accumulated Depreciation:</b>		
Accumulated depreciation - Network	7 349 557	6 910 024
Accumulated depreciation - Rail and bus track	945 390	882 662
	<b>8 294 947</b>	<b>7 792 686</b>
<b>Total Network Assets</b>	<b>20 764 686</b>	<b>20 225 290</b>

**RECONCILIATION OF NETWORK ASSETS**

The following table shows the movement of Network Assets during 2017-18

	Roads	Structures	Rail and Bus Track	Total
	\$'000	\$'000	\$'000	\$'000
<b>Carrying amount at 1 July</b>	16 062 182	2 259 804	1 903 304	20 225 290
Transfers from works in progress	160 119	31 634	352 905	544 658
Donated assets	-	(4 375)	-	(4 375)
Resources Received Free of Charge	-	369	-	369
Write offs	-	(282)	(1 370)	(1 652)
Revaluation increment/(decrement)	216 876	73 165	-	290 041
Depreciation and amortisation	(179 041)	(44 635)	(65 981)	(289 657)
Transfers due to reclassification of assets	(856)	856	-	-
Other	10	2	-	12
<b>Carrying amount at 30 June</b>	<b>16 259 290</b>	<b>2 316 538</b>	<b>2 188 858</b>	<b>20 764 686</b>

The following table shows the movement of Network Assets during 2016-17

	Roads	Structures	Rail and Bus Track	Total
	\$'000	\$'000	\$'000	\$'000
<b>Carrying amount at 1 July</b>	16 007 406	2 267 454	1 953 938	20 228 798
Transfers from works in progress	119 673	50 630	43 872	214 175
Donated assets	-	(50 630)	-	(50 630)
Resources Received Free of Charge	6 177	500	-	6 677
Revaluation increment/(decrement)	103 403	36 898	(37 729)	102 572
Other	(1)	1	(1)	(1)
Depreciation and amortisation	(174 476)	(43 520)	(57 842)	(275 838)
Transfers due to reclassification of assets	-	(1 529)	1 066	(463)
<b>Carrying amount at 30 June</b>	<b>16 062 182</b>	<b>2 259 804</b>	<b>1 903 304</b>	<b>20 225 290</b>

**Department of Planning, Transport and Infrastructure**  
**Notes to and forming part of the financial statements**  
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**27.1 Valuation of Road Network Assets**

All road network assets with the exception of earthworks and the pavement sub-base are subject to depreciation. All road network assets are valued at written down replacement cost by senior professional engineers with the knowledge and expertise in that particular area and independent recognised industry experts are engaged to provide input with respect to key areas of the revaluation. As these assets have no active market they are measured at written down replacement cost which is considered to be their fair value.

Road network assets are revalued every three years with indexing applied during intervening years to roads and structures with the exception of earthworks component. Indexing is applied using the Australian Bureau of Statistics' Road and Bridge Construction Price Index for South Australia as at 1 July. The movement in Road and Bridge Construction Price Index for 2017-18 is 3.25% (1.56%).

Approval has been granted by the Treasurer for a variation to the requirements of Accounting Policy Framework III clause 3.17, which requires an independent valuation appraisal be performed at least every 6 years. The variation enables the Department to value its road network assets using an internally developed revaluation methodology, with inputs for the key areas being provided by independent industry experts.

In the model used for valuation, the road network is segmented into sections that have similar engineering and functional characteristics. Each segment is then characterised by a representative stereotype. Replacement unit rates, useful lives and non-depreciating sub-base percentages are calculated for each of these stereotypes and then applied to the surfacing/pavement area of the segments.

Road network assets were revalued in 2015-16 with some improvements around representative stereotypes to include a new category entitled 'Motorways'. This improvement is to allow for more accurate grouping of road to reflect purpose, service capacity and consumption pattern.

**27.2 Valuation of Rail and Bus Network Assets**

For specialised rail and bus network assets, the valuers used depreciated replacement cost due to there not being an active market for such rail and bus network assets. The valuation was based on a combination of internal records, specialised knowledge and acquisition/transfer costs.

**Department of Planning, Transport and Infrastructure**  
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**Timing of Network Asset Revaluations**

The following table shows when and by whom network assets were revalued:

<b>Asset Class</b>	<b>Assets Valued</b>	<b>Last Valued / Revalued</b>	<b>By Whom</b>	<b>Timing of Revaluations (years)</b>	<b>Input Level</b>	<b>Fair Value Approach</b>
<b>Network Assets</b>						
<b>Roads</b>	Road Pavements base, Sub-base, and Surface	1 July 2015	Mick Lorenz, B.Eng (Civil)*	3	3	Cost
	Earthworks	1 July 2015	Mick Lorenz, B.Eng (Civil)*	3	3	Cost
<b>Structures</b>	Bridges / Culverts	1 July 2015	Grant Wilksch, B.Eng (Civil)	3	3	Cost
	Ferry Landings	1 July 2015	Grant Wilksch, B.Eng (Civil)	3	3	Cost
	Drainage	1 July 2017	Jones Lang LaSalle	3	3	Cost
	Weighbridges and Weigh Slabs	1 July 2017	Jones Lang LaSalle	3	3	Cost
<b>Rail and Bus Track</b>	Busway Interchanges	1 July 2016	Valuer-General	3	3	Cost
	Busway Track and Structures	1 July 2015	Grant Wilksch, B.Eng (Civil)	3	3	Cost
	Metro Rail Structure (includes bridges)	1 July 2015	Valuer-General/ Grant Wilksch, B.Eng (Civil)	3 - 5	3	Cost
	Metro Rail, Tram Lines Track and Other	1 July 2016	Valuer-General/ Darren Schultz B.Eng	3 – 5	3	Cost

\*Valuation performed by suitably qualified officers of the Department

**Department of Planning, Transport and Infrastructure**  
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**Note 28: Capital Works in Progress**

	2018	2017
	\$'000	\$'000
Capital Works in Progress		
Land, buildings and facilities	48 765	69 043
Road network	1 584 879	1 062 379
Plant, equipment and intangibles	55 074	53 775
Rail and bus track	215 068	202 525
<b>Total Capital Works in Progress</b>	<b>1 903 786</b>	<b>1 387 722</b>

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**RECONCILIATION OF CAPITAL WORKS IN PROGRESS**

The following table shows the movement of Capital Works in Progress during 2017-18

	Road Network \$'000	Plant and Equipment/Intangibles \$'000	Land, Buildings and Facilities \$'000	Rail and Bus Track \$'000	Total \$'000
Carrying amount at 1 July	1 062 379	53 775	69 043	202 525	1 387 722
Additions	716 042	24 739	33 500	365 448	1 139 729
Transfer to capital	(191 753)	(23 095)	(53 571)	(352 905)	(621 324)
Transfer to operating	(1 788)	(343)	(111)	(1)	(2 243)
Transfers due to Administrative Restructures	-	-	(98)	-	(98)
Other	(1)	(2)	2	1	-
<b>Carrying amount at 30 June</b>	<b>1 584 879</b>	<b>55 074</b>	<b>48 765</b>	<b>215 068</b>	<b>1 903 786</b>

**Valuation of Works in Progress**

Capital Works in Progress is not revalued and is recorded at historic cost in accordance with AASB 116 *Property, Plant and Equipment*

**Department of Planning, Transport and Infrastructure**  
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**RECONCILIATION OF CAPITAL WORKS IN PROGRESS**

The following table shows the movement of Capital Works in Progress during 2016-17

	Road Network \$'000	Plant and Equipment/Intangibles \$'000	Land, Buildings and Facilities \$'000	Rail and Bus Track \$'000	Total \$'000
Carrying amount at 1 July	529 517	30 669	83 441	63 179	706 806
Additions	707 995	42 944	4 762	183 219	938 920
Transfer to capital	(170 303)	(17 639)	(17 603)	(43 872)	(249 417)
Transfer to operating	(4 828)	(2 201)	(1 556)	-	(8 585)
Other	(2)	2	(1)	(1)	(2)
<b>Carrying amount at 30 June</b>	<b>1 062 379</b>	<b>53 775</b>	<b>69 043</b>	<b>202 525</b>	<b>1 387 722</b>

**Department of Planning, Transport and Infrastructure**  
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**Note 29: Intangible Assets**

	2018	2017
	\$'000	\$'000
<b>Software:</b>		
Computer software	74 543	89 330
Accumulated amortisation	58 030	57 502
<b>Total Intangible Assets</b>	<b>16 513</b>	<b>31 828</b>

**RECONCILIATION OF INTANGIBLE ASSETS**

The following table shows the movement of Intangible Assets during 2017-18

	2018
	\$'000
<b>Carrying amount at 1 July</b>	<b>31 828</b>
Additions	346
Transfers from works in progress	3 337
Transfers due to Administrative Restructures	(13 371)
Amortisation	(5 627)
<b>Carrying amount at 30 June</b>	<b>16 513</b>

The following table shows the movement of Intangible Assets during 2016-17

	2017
	\$'000
<b>Carrying amount at 1 July</b>	<b>33 597</b>
Additions	140
Transfers from works in progress	4 722
Write-off of non-current assets	(16)
Amortisation	(6 617)
Other movements	2
<b>Carrying amount at 30 June</b>	<b>31 828</b>

\* The Department transferred the South Australian Integrated Land Information System (SAILIS) asset \$13.371 million to Department of Treasury and Finance due to the Machinery of Government transfer of the Office of the Registrar-General in 2017-18.

**Valuation of Intangible Assets**

Intangible assets are not revalued and are recorded at historic cost.

Intangible assets are identifiable as non-monetary assets without physical substance. Intangible assets are measured at cost and are tested for indications of impairment at each reporting date. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and any accumulated impairment losses.

The useful lives of the intangible assets are assessed to be either finite or indefinite. The Department only has intangible assets with finite lives. The amortisation period and method for intangible assets is reviewed on an annual basis.

**Department of Planning, Transport and Infrastructure**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2018*

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**Note 30: Fair Value Measurement**

AASB 13 *Fair Value Measurement* defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants, in the principal or most advantageous market, at the measurement date.

The Department classifies fair value measurement using the following fair value hierarchy that reflects the significance of the inputs used in making the measurements, based on the data and assumptions used in the most recent revaluation.

- Level 1 – traded in active markets and is based on unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at measurement date. The Department does not have any Level 1 assets.
- Level 2 – not traded in an active market and are derived from inputs (inputs other than quoted prices included within Level 1) that are observable for the asset, either directly or indirectly. For example, the Department has domestic housing and commercial building assets that are valued by comparing the subject properties to similar properties in similar areas.
- Level 3 – not traded in an active market and are derived from unobservable inputs. Examples in the Department include the rail and road networks.

In determining fair value, the Department has taken into account the characteristic of the asset (e.g. condition and location of the asset and any restrictions on the sale or use of the asset); and the asset's highest and best use (that is physically possible, legally permissible and financially feasible).

The Department's current use is the highest and best use of the asset unless other factors suggest an alternative use is feasible. As the Department did not identify any factors to suggest an alternative use, fair value measurement was based on current use.

The carrying amount of non-financial assets with a fair value at the time of acquisition that was less than \$1 million or had an estimated useful life that was less than three years are deemed to approximate fair value.

Refer to Notes 25 to 30 for disclosure regarding fair value measurement techniques and inputs used to develop fair value measurements for non-financial assets.

**30.1 Fair Value Hierarchy**

In accordance with AASB 13 *Fair Value Measurement* the fair value of non-financial assets must be estimated for recognition and measurement or for disclosure purposes. The Department categorises non-financial assets measured at fair value into hierarchy based on the level of inputs used in measurement.

The Department had no recurring or non-recurring fair value measurements categorised into Level 1.

**Department of Planning, Transport and Infrastructure**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2018*

**30.2 Fair Value Measurements**

	2018	Level 2	Level 3
	\$'000	\$'000	\$'000
<b>Recurring Fair Value Measurements</b>			
Land (note 25)	972 928	972 928	-
Buildings and facilities (note 25)	1 486 849	333 077	1 153 772
Land, buildings and improvements under lease (note 25)	36 795	36 795	-
Plant and equipment (note 26)	607 829	39 821	568 008
Network assets (note 27)	18 575 828	-	18 575 828
Rail and bus track (note 27)	2 188 858	-	2 188 858
<b>Total Recurring Fair Value Measurements</b>	<b>23 869 087</b>	<b>1 382 621</b>	<b>22 486 466</b>
<b>Non- Recurring Fair Value Measurements</b>			
Land, buildings and facilities held for sale (note 24)	5 093	5 093	-
<b>Total Non-Recurring Fair Value Measurements</b>	<b>5 093</b>	<b>5 093</b>	<b>-</b>
<b>Total</b>	<b>23 874 180</b>	<b>1 387 714</b>	<b>22 486 466</b>
	2017	Level 2	Level 3
	\$'000	\$'000	\$'000
<b>Recurring Fair Value Measurements</b>			
Land (note 25)	977 050	977 050	-
Buildings and facilities (note 25)	1 485 313	300 127	1 185 186
Land, buildings and improvements under lease (note 25)	35 712	35 712	-
Plant and equipment (note 26)	668 779	35 058	633 721
Network assets (note 27)	18 321 986	-	18 321 986
Rail and bus track (note 27)	1 903 304	-	1 903 304
<b>Total Recurring Fair Value Measurements</b>	<b>23 392 144</b>	<b>1 347 947</b>	<b>22 044 197</b>
<b>Non- Recurring Fair Value Measurements</b>			
Land, buildings and facilities held for sale (note 24)	13 281	13 281	-
<b>Total Non-Recurring Fair Value Measurements</b>	<b>13 281</b>	<b>13 281</b>	<b>-</b>
<b>Total</b>	<b>23 405 425</b>	<b>1 361 228</b>	<b>22 044 197</b>

**Valuation Techniques and Inputs**

Valuation techniques used to derive Level 2 and 3 fair values are detailed in Notes 25 - 30. There were no changes in valuation techniques during 2018.

**Department of Planning, Transport and Infrastructure**  
**Notes to and forming part of the financial statements**  
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**30.3 Reconciliation of Level 3 Fair Value Measurements as at 30 June 2018**

	Buildings and Facilities <sup>(1)</sup>	Plant and Equipment <sup>(1)</sup>	Network Assets	Rail and Bus Track	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying Amount at 1 July	1 185 186	633 721	18 321 986	1 903 305	22 044 198
Additions	1 718	10 811	-	-	12 529
Transfer from works in progress	46 647	9 951	191 753	352 905	601 256
Disposals <sup>(2)</sup>	(26)	(92)	-	-	(118)
Donated assets	(3 303)	(58)	(4 375)	-	(7 736)
Resources received free of charge	-	539	369	-	908
Write offs	(576)	(676)	(282)	(1 370)	(2 904)
Revaluation increment (decrement) <sup>(3)</sup>	(24 010)	(30 136)	290 041	-	235 895
Depreciation and amortisation	(51 315)	(56 072)	(223 676)	(65 981)	(397 044)
Transfers due to reclassification of assets at same Fair Value level	17	(17)	-	-	-
Transfers due to Administrative Restructures at same Fair Value level	(318)	(3)	-	-	(321)
Transfer into Level 3	86	505	-	-	591
Transfer out of Level 3	-	(467)	-	-	(467)
Other Movements	(334)	2	12	(1)	(321)
<b>Carrying amount as at 30 June</b>	<b>1 153 772</b>	<b>568 008</b>	<b>18 575 828</b>	<b>2 188 858</b>	<b>22 486 466</b>

(1) Plant and Equipment & Buildings and Facilities have a combination of Fair Value Level 2 and 3

(2) Net book value of assets disposed. Total gain/loss for period included in profit or loss disclosed separately.

(3) Revaluation increment (decrement) relates only to unrealised gains or losses recognised through Other Comprehensive Income under changes to the revaluation surplus. No unrealised gains or losses were included in profit or loss.

Total gains/losses for the period included in profit or loss  
under Net Gain (Loss) from Disposal of Non-Current Assets

(26)

(16)

-

-

(42)

**Department of Planning, Transport and Infrastructure**  
**Notes to and forming part of the financial statements**  
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**30.4 Reconciliation of Level 3 Fair Value Measurements as at 30 June 2017**

	Buildings and Facilities <sup>(1)</sup>	Plant and Equipment <sup>(1)</sup>	Network Assets	Rail and Bus Track	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying Amount at 1 July	1 214 035	686 274	18 274 860	1 953 938	22 129 107
Additions	2 952	12 007	-	-	14 959
Transfer from works in progress	7 160	5 554	170 303	43 872	226 889
Disposals <sup>(2)</sup>	(50)	(9)	-	-	(59)
Donated assets	-	-	(50 630)	-	(50 630)
Resources received free of charge	85	-	6 677	-	6 762
Write offs	(147)	(557)	-	-	(704)
Revaluation increment (decrement) <sup>(3)</sup>	7 914	(1 966)	140 301	(37 729)	108 520
Depreciation and amortisation	(48 365)	(68 538)	(217 996)	(57 842)	(392 741)
Transfers due to reclassification of assets at same Fair Value level	(768)	1 230	(1 529)	1 066	(1)
Transfer into Level 3	5 327	-	-	-	5 327
Transfer out of Level 3	(2 956)	(276)	-	-	(3 232)
Other Movements	(1)	2	-	-	1
<b>Carrying amount as at 30 June</b>	<b>1 185 186</b>	<b>633 721</b>	<b>18 321 986</b>	<b>1 903 305</b>	<b>22 044 198</b>

(1) Plant and Equipment & Buildings and Facilities have a combination of Fair Value Level 2 and 3

(2) Net book value of assets disposed. Total gain/loss for period included in profit or loss disclosed separately.

(3) Revaluation increment (decrement) relates only to unrealised gains or losses recognised through Other Comprehensive Income under changes to the revaluation surplus. No unrealised gains or losses were included in profit or loss.

Total gains/losses for the period included in profit or loss

under Net Gain (Loss) from Disposal of Non-Current Assets (50) (11) - - (61)

**Transfers In and Out of Level 3**

The Department's policy is to recognise transfers in and out of fair value hierarchy levels as at the beginning to the reporting period. Asset transfers in and out of Level 3 are transactional transfers due to changes in the classification of assets.

**Department of Planning, Transport and Infrastructure**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2018*

**Note 31: Payables**

	2018	2017
	\$'000	\$'000
<b>Current:</b>		
Creditors	6 058	3 453
Accrued expenses	187 249	239 535
Rail Commissioner (Federally Awarded Employees)	14 150	13 111
Employment on-costs	4 593	4 757
Lease incentives	3 628	6 295
Other	43	15
<b>Total Current Payables</b>	<b>215 721</b>	<b>267 166</b>
<b>Non-Current:</b>		
Rail Commissioner (Federally Awarded Employees)	19 651	19 150
Employment on-costs	5 684	6 082
<b>Total Non-Current Payables</b>	<b>25 335</b>	<b>25 232</b>
<b>Total Payables</b>	<b>241 056</b>	<b>292 398</b>

Employment on-costs include payroll tax and superannuation contributions with respect to outstanding liabilities for salaries and wages and associated leave. The Department makes contributions to several State Government and externally managed superannuation schemes. These contributions are treated as an expense when they occur. There is no liability for payments to beneficiaries as they have been assumed by the respective superannuation schemes. The only payable outstanding at reporting date relates to any contributions due but not yet paid.

As a result of an actuarial assessment performed by the Department of Treasury and Finance, the proportion of long service leave taken as leave has changed the 2017 rate of 40% to 41% and the average factor for the calculation of employer superannuation cost on-cost has changed from the 2017 rate of 10.1% to 9.9%. These rates are used in the employment on-cost calculation. The net financial effect of the changes in the current financial year is a decrease in the employment on-cost of \$0.031 million. The estimated impact on 2019 and 2020 is not expected to be materially different to the impact in 2018.

**31.1 Interest Rate and Credit Risk**

Payables are measured at nominal amounts. Creditors and accruals are raised for all amounts owing but unpaid. Creditors are normally settled within 30 days from the date the invoice is first received. Employment on-costs are settled when the respective employee benefits that they relate to are discharged. All payables are non-interest bearing. The carrying amount of payables represents fair value due to the amounts being payable on demand.

For further information on risk management refer to Note 42.

**Department of Planning, Transport and Infrastructure**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2018*

**Note 32: Borrowings**

	2018	2017
	\$'000	\$'000
<b>Current:</b>		
Borrowings (1)		
Balance as at 1 July	240	563
Transfers	-	240
Repayments	(240)	(563)
<b>Balance as at 30 June</b>	<b>-</b>	<b>240</b>
Obligations under finance leases (2)		
Balance as at 1 July	2 025	1 710
Net decrease in lease liabilities due to:		
New leases	803	734
Transfers	853	538
Repayments	(1 266)	(958)
Other	-	1
<b>Balance as at 30 June</b>	<b>2 415</b>	<b>2 025</b>
<b>Total Current Borrowings</b>	<b>2 415</b>	<b>2 265</b>
<b>Non-Current</b>		
Borrowings (1)		
Balance as at 1 July	-	240
Transfers	-	(240)
<b>Balance as at 30 June</b>	<b>-</b>	<b>-</b>
Obligations under finance leases (2)		
Balance as at 1 July	12 213	12 533
Net decrease in lease liabilities due to:		
New leases	1 188	1 204
Transfers	(853)	(538)
Repayments	(1 040)	(986)
<b>Balance as at 30 June</b>	<b>11 508</b>	<b>12 213</b>
<b>Total Non-Current Borrowings</b>	<b>11 508</b>	<b>12 213</b>
<b>Total Borrowings</b>	<b>13 923</b>	<b>14 478</b>

The Department measures financial liabilities including borrowings/debt at historical cost, except for interest free loans (measured at the present value of expected repayments).

(1) These borrowings represent loans relating to the Office for Recreation and Sport. As at 30 June 2018 the loans have been extinguished.

(2) Secured by the asset leased.

Finance lease liabilities are effectively secured as the rights to the leased assets revert to the lessor in the event of default.

**Department of Planning, Transport and Infrastructure**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2018*

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<b>Assets Pledged as Security</b>	<b>2018</b>	<b>2017</b>
	<b>\$'000</b>	<b>\$'000</b>

The carrying amount of non-current assets pledged as security are:

	Note	2018	2017
Leased land and buildings:			
Buildings and improvements under lease	25	36 795	35 712
<b>Total Assets Pledged as Security</b>		<b>36 795</b>	<b>35 712</b>

**Note 33: Employee Benefits**

	2018	2017
	\$'000	\$'000
<b>Current:</b>		
Annual leave	19 773	20 495
Long service leave	7 195	6 586
Skills and Experience Retention Leave	1 604	1 822
Accrued salaries and wages	4 270	4 005
<b>Total Current Employee Benefits</b>	<b>32 842</b>	<b>32 908</b>
<b>Non-Current:</b>		
Long service leave	61 718	66 190
<b>Total Non-Current Employee Benefits</b>	<b>61 718</b>	<b>66 190</b>
<b>Total Employee Benefits</b>	<b>94 560</b>	<b>99 098</b>

**Department of Planning, Transport and Infrastructure**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2018*

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Employee benefits accrue to employees as a result of services provided up to the reporting date that remain unpaid. Long term employee benefits are measured at present value and short-term employee benefits are measured at nominal amounts.

**33.1 Salaries and Wages, Annual Leave, Skills and Experience Retention Leave (SERL) and Sick Leave**

The liability for salaries and wages is measured as the amount unpaid at the reporting date at remuneration rates current at reporting date.

The liability for annual leave and the skills and experience retention leave is expected to be payable within 12 months and is measured at the undiscounted amounts expected to be paid.

No provision has been made for sick leave as all sick leave is non-vesting and the average sick leave taken in future years by employees is estimated to be less than the annual entitlement for sick leave.

**33.2 Long Service Leave**

The liability for long service leave is measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of reporting period using the projected unit credit method.

The actuarial assessment performed by the Department of Treasury and Finance has provided a basis for the measurement of long service leave and is based on actuarial assumptions on expected future salary and wage levels, experience of employee departures and periods of service. These assumptions are based on employee data over SA Government entities.

The net financial effect of the changes in the current financial year is an increase in the long service leave liability of \$0.597 million and employee benefit expense of \$0.055 million. The impact on future periods is impracticable to estimate as the long service leave liability is calculated using a number of assumptions – a key assumption is the long-term discount rate.

AASB 119 requires the use of the yield on long-term Commonwealth Government bonds as the discount rate in the measurement of the long service leave liability. The yield on long term Commonwealth Government bonds remains unchanged from the 2017 rate of 2.5%.

The actuarial assessment performed by the Department of Treasury and Finance left the salary inflation rate at 4% for long service leave liability and 3% for annual leave and skills, experience and retention leave liability. As a result there is no financial effect resulting from changes in the salary inflation rate.

The long service leave liability has been allocated between current and non-current liabilities using the leave pattern history of previous years.

**Department of Planning, Transport and Infrastructure**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2018*

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**Note 34: Provisions**

	2018	2017
	\$'000	\$'000
<b>Current:</b>		
Provision for workers compensation	1 568	1 688
Site remediation	21 500	11 788
<b>Total Current Provisions</b>	<b>23 068</b>	<b>13 476</b>
<b>Non-Current:</b>		
Provision for workers compensation	6 861	5 927
Site remediation	-	4 171
<b>Total Non-Current Provisions</b>	<b>6 861</b>	<b>10 098</b>
<b>Total Provisions</b>	<b>29 929</b>	<b>23 574</b>

**Reconciliation of Workers Compensation**

The following table shows the movement of the workers compensation provision:

Carrying amount as at 1 July	7 615	9 024
Increase (decrease) in provision due to revision of estimates	2 611	51
Reductions resulting from payments	(1 797)	(1 460)
<b>Carrying Amount at 30 June</b>	<b>8 429</b>	<b>7 615</b>

**Reconciliation of Site Remediation**

The following table shows the movement of the site remediation provision:

Carrying amount as at 1 July	15 959	16 030
Increase in provision due to revision of estimates	5 633	106
Reductions resulting from payments	(92)	(177)
<b>Carrying Amount at 30 June</b>	<b>21 500</b>	<b>15 959</b>

Provisions have been reported to reflect unsettled workers compensation claims and land remediation work required under the Ports Corp Business and Sale Agreement.

The workers compensation provision is based on an actuarial assessment of the outstanding liability as at 30 June 2018 provided by an actuary engaged through the Office for the Public Sector (a division of the Department of Premier and Cabinet). The provision is for the estimated cost of ongoing payments to employees as required under current legislation. The Department is responsible for the payment of workers compensation claims.

**Department of Planning, Transport and Infrastructure**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2018*

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**Note 35: Other Liabilities**

	2018	2017
	\$'000	\$'000
<b>Current:</b>		
Deferred income	17 861	15 296
Lease Incentives	7 007	7 551
Other	123	1 843
<b>Total Current Other Liabilities</b>	<b>24 991</b>	<b>24 690</b>
<b>Non-Current:</b>		
Lease Incentives	35 870	42 612
<b>Total Non-Current Other Liabilities</b>	<b>35 870</b>	<b>42 612</b>
<b>Total Other Liabilities</b>	<b>60 861</b>	<b>67 302</b>

***Deferred Income***

The Department sells Metrotickets for travel on public transport. The value of unused Metrotickets as at 30 June 2018 was \$10.214 million and is recognised as a liability.

**Department of Planning, Transport and Infrastructure**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2018*

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**Note 36: Prior Period Adjustments - Adjustments to Equity**

	2018	2017
	\$'000	\$'000
<b>Restatement of Opening Balances</b>		
<b>Adjustments against Retained Earnings:</b>		
Work in progress adjustment - error correction	(12 902)	(8 922)
Asset recognition - error correction	12 883	(7 367)
Other adjustments - error correction	(1 261)	(1 176)
<b>Total Adjustments against Retained Earnings</b>	<b>(1 280)</b>	<b>(17 465)</b>
<b>Adjustments against Asset Revaluation Surplus:</b>		
Asset revaluation - error correction	(500)	12 220
<b>Total Adjustments against Asset Revaluation Surplus</b>	<b>(500)</b>	<b>12 220</b>
<b>Total Adjustments to Equity</b>	<b>(1 780)</b>	<b>(5 245)</b>

The table above represents total adjustments to equity identified in each year. Adjustments totalling \$1.780 million (\$5.245 million) were identified in the year ended 30 June 2018 which affect the year ended 30 June 2017 and prior years.

**RESTATEMENT OF OPENING BALANCES**

**Adjustments against Retained Earnings**

***Work in progress adjustment – error correction***

A review of completed projects by the Department in the year ended 30 June 2018 identified costs of \$12.902 million which were recognised within the capital works in progress asset balance at 30 June 2017 which did not meet the Department's asset recognition criteria. Recognising these costs within the balance of capital works in progress instead of as expenses in the year ended 30 June 2017 or a prior period is an error which was corrected in the current year by an adjustment to retained earnings. The impact on the financial statements for 2016-17 is summarised below:

	2017	2016	Total
	\$'000	\$'000	\$'000
Work in progress adjustment - error correction			
Road network - work in progress	(3 218)	85	(3 133)
Land, buildings and facilities - work in progress	(1 295)	(7 149)	(8 444)
Plant and equipment - work in progress	(1 325)	-	(1 325)
<b>Total work in progress adjustment</b>	<b>(5 838)</b>	<b>(7 064)</b>	<b>(12 902)</b>

**Department of Planning, Transport and Infrastructure**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2018*

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**Asset Recognition – error correction**

	2017	2016	Total
	\$'000	\$'000	\$'000
Asset recognition - error correction			
Land, buildings and facilities	-	12 383	12 383
<b>Total asset recognition - error correction</b>	<b>-</b>	<b>12 383</b>	<b>12 383</b>

**Other Adjustments – error correction**

	2017	2016	Total
	\$'000	\$'000	\$'000
Other adjustments - error correction			
Other Liabilities	(400)	-	(400)
Receivables	(924)	-	(924)
Payables	-	63	63
<b>Total other adjustments error correction</b>	<b>(1 324)</b>	<b>63</b>	<b>(1 261)</b>

**Asset Revaluation – error correction**

	2017	2016	Total
	\$'000	\$'000	\$'000
Land, buildings and facilities	-	(500)	(500)
<b>Total asset revaluation - error correction</b>	<b>-</b>	<b>(500)</b>	<b>(500)</b>

**Department of Planning, Transport and Infrastructure**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2018*

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**Note 37: Unrecognised Contractual Commitments**

Commitments include operating, capital and outsourcing arrangements arising from contractual or statutory sources and are disclosed at their nominal value.

Unrecognised contractual commitments are disclosed net of the amount of GST recoverable from, or payable to the ATO. If GST is not payable to, or recoverable from the ATO, the commitments and contingencies are disclosed on a gross basis.

The Department's capital commitments are predominantly for aggregate capital expenditure on construction projects relating to road networks, the purchase of new public transport vehicles and the construction and upgrade of Government buildings and facilities. Where this construction work is being done on behalf of other agencies the cost is recovered accordingly.

The Department's other commitments include major service and supply contracts for road maintenance, cleaning costs for office accommodation, ferry operations and bus and rail transport services.

**Department of Planning, Transport and Infrastructure**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2018*

<b>Capital Commitments</b>	<b>2018</b>	<b>2017</b>
	<b>\$'000</b>	<b>\$'000</b>
Capital expenditure contracted for at the reporting date but not recognised as liabilities in the financial report, are payable as follows:		
Within one year	1 013 185	1 054 269
Later than one year but no later than five years	135 700	299 544
Later than five years	15	180
<b>Total Capital Commitments</b>	<b>1 148 900</b>	<b>1 353 993</b>

<b>Other Commitments</b>	<b>2018</b>	<b>2017</b>
	<b>\$'000</b>	<b>\$'000</b>
Within one year	351 520	383 450
Later than one year but no later than five years	116 922	299 123
Later than five years	19 155	31 929
<b>Total Other Commitments</b>	<b>487 597</b>	<b>714 502</b>

<b>Operating Lease Commitments as Lessee</b>	<b>2018</b>	<b>2017</b>
	<b>\$'000</b>	<b>\$'000</b>
Commitments under operating leases at the reporting date but not recognised as liabilities in the financial report, are payable as follows:		
Within one year	154 121	151 597
Later than one year but no later than five years	402 733	403 813
Later than five years	148 157	170 965
<b>Total Operating Lease Commitments as Lessee</b>	<b>705 011</b>	<b>726 375</b>

<b>Representing:</b>		
Cancellable operating leases	8 501	9 562
Non-cancellable operating leases	696 510	716 813
<b>Total Operating Lease Commitments as Lessee</b>	<b>705 011</b>	<b>726 375</b>

Commitments for minimum lease payments in relation to non-cancellable operating leases are payable as follows:		
Within one year	148 895	146 092
Later than one year but no later than five years	399 604	400 588
Later than five years	148 011	170 133
<b>Total Non-cancellable Operating Lease Commitments as Lessee</b>	<b>696 510</b>	<b>716 813</b>

The Department's operating lease commitments as lessee are for land, motor vehicles, office equipment, other plant and equipment and commercial and residential accommodation.

Commercial accommodation leases are non-cancellable with terms ranging from 1 to 15 years. Rent is payable in advance with no contingent rental provisions. Residential accommodation leases are cancellable with varying terms and have no option to renew.

Motor vehicle leases are cancellable with rent paid monthly in arrears, but some contingent rental provisions (including early termination penalties) exist within the agreement. Motor vehicle lease terms can range from 1 year (60,000km) up to 5 years (100,000km).

**Department of Planning, Transport and Infrastructure**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2018*

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<b>Operating Lease Commitments as Sub-lessor</b>	<b>2018</b>	<b>2017</b>
	<b>\$'000</b>	<b>\$'000</b>
Commitments under operating subleases at the reporting date but not recognised as receivable in the financial report, are as follows:		
Within one year	135 669	127 666
Later than one year but no later than five years	366 466	343 813
Later than five years	161 861	168 758
<b>Total Operating Lease Commitments as Sub-lessor</b>	<b>663 996</b>	<b>640 237</b>

The Department leases a number of properties from private landlords and sub-lets these properties to various tenants. The Department is therefore a sub-lessor of these properties.

<b>Operating Lease Commitments as Lessor</b>	<b>2018</b>	<b>2017</b>
	<b>\$'000</b>	<b>\$'000</b>
Commitments under operating leases at the reporting date but not recognised as receivable in the financial report, are as follows:		
Within one year	8 987	27 133
Later than one year but no later than five years	17 186	20 265
Later than five years	10 894	12 666
<b>Total Operating Lease Commitments as Lessor</b>	<b>37 067</b>	<b>60 064</b>

The Department's operating lease commitments as lessor are for commercial and residential properties and access rights to State owned land sites. Commercial accommodation leases are non-cancellable with remaining lease terms ranging from 1 to 31 years. Rent is receivable in advance.

Leases as lessor from the Office for Recreation and Sport are non-cancellable leases of sporting venues and office accommodation leased to various sporting organisations. The leases have terms ranging from 1 to 6 years with some having a right of renewal.

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<b>Finance Lease Commitments as Lessee</b>	<b>2018</b>	<b>2017</b>
	<b>\$'000</b>	<b>\$'000</b>
Future minimum lease payments under finance leases and hire purchase contracts together with the present value of net minimum lease payments are as follows:		
Within one year	3 144	2 833
Later than one year but no longer than five years	9 228	8 878
Later than five years	5 063	6 750
Minimum lease payments	17 435	18 461
Future finance lease charges	(3 512)	(4 223)
<b>Total Finance Lease Commitments as Lessee (Recognised as a Liability)</b>	<b>13 923</b>	<b>14 238</b>
The present value of finance lease payable is as follows:		
Within one year	2 415	2 025
Later than one year but no longer than five years	6 957	6 301
Later than five years	4 551	5 912
<b>Present Value of Finance Lease</b>	<b>13 923</b>	<b>14 238</b>
<b>Representing:</b>		
Current	2 415	2 025
Non-current	11 508	12 213
<b>Total included in Borrowings</b>	<b>13 923</b>	<b>14 238</b>

The Department's finance leases as lessee relate to government accommodation and computer hardware and software.

The Department's computer and network printer equipment leases are non-cancellable with terms of three to four years. Each lease contains three options at the conclusion of the current term being: return equipment, extend the lease at fair market value or purchase the equipment at fair market value. In all cases the Department chooses to exercise its right to return the equipment. The weighted average interest rate implicit in the lease is 6.67% (14.15%).

The lease for Roma Mitchell House is non-cancellable, for a term of 40 years due to expire 2027. At the end of the lease term, the building becomes part of the Department's owned portfolio. Rent is payable monthly, in advance. A contingent rental provision exists, in which an amount is expensed after taking into account the principal reduction and interest expense from the monthly lease payment. This contingent rental expense was \$2.56 million in the year ended 30 June 2018 (\$2.48 million).

The lease payment changes each year in accordance with CPI. The weighted average interest rate implicit in the lease in the year ended 30 June 2018 is 5.52% (5.52%).

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<b>Finance Lease Commitments as Lessor</b>	<b>2018</b>	<b>2017</b>
	<b>\$'000</b>	<b>\$'000</b>
Finance lease receivables contracted for at the reporting date are as follows:		
Within one year	821	862
Later than one year but no longer than five years	2 659	2 947
Later than five years	1 763	2 300
Minimum lease payments	5 243	6 109
Unearned finance income	(294)	(397)
<b>Total Finance Lease Commitments as Lessor (Recognised as an Asset)</b>	<b>4 949</b>	<b>5 712</b>
The present value of finance lease receivable is as follows:		
Within one year	731	776
Later than one year but no longer than five years	2 516	2 720
Later than five years	1 702	2 216
<b>Present Value of Finance Lease</b>	<b>4 949</b>	<b>5 712</b>
<b>Representing:</b>		
Current	731	776
Non-current	4 218	4 936
<b>Total included in Receivables</b>	<b>4 949</b>	<b>5 712</b>

The Department's finance leases as lessor represents recreational jetties and residential properties (i.e. government employee housing). As the finance leases for recreational jetties provide no material revenues, amounts associated with these leases have not been recognised.

Residential property finance leases where the Department is the lessor are non-cancellable, for a term of 20 years. At the end of the lease term, the asset belongs to the lessee. Rent is paid one month in advance and there are no contingent rental provisions. The interest rate for the June 2018 quarter implicit in the lease is 1.98% (1.61%).

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**Note 38: Contingent Assets and Liabilities**

Contingent assets and liabilities are not recognised in the Statement of Financial Position, but are disclosed by way of note.

**Contingent Assets**

At 30 June 2018, the Department:

- may be awarded the reimbursements of costs for some legal cases which are still subject to litigation
- holds contract securities which are designed to cover the risk to the Department in the event of contractor non-performance or insolvency. In the event of contractor non-performance or insolvency, the Department can call upon the contract security to cover any resulting costs incurred

**Contingent Liabilities**

At 30 June 2018, the Department had:

- possible material exposures resulting from litigation (or pending litigation) in respect of claims for property damage or personal injury
- received notification of other cases not yet subject to court action or formal claim, which may result in subsequent litigation or arbitration in the future
- possible material exposure resulting from the ongoing monitoring and treatment of contaminated land assets to bring the land into a position for future use or sale
- property agreements that provide for additional compensation payments where a property owner purchases a replacement investment property within 12 months.
- a possible obligation relating to a third party incident involving marine equipment.

In addition, the Department is awaiting the outcome of formal and informal proceedings which may result in possible liabilities.

The Department believes that the extent of these contingent liabilities cannot be reliably measured at balance date.

**Department of Planning, Transport and Infrastructure**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2018*

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**Note 39: Related Party Transactions**

The Department is a government administrative unit and is wholly owned and controlled by the Crown.

Related parties of the Department include all key management personnel and their close family members; all Cabinet Ministers and their close family members; and all public authorities that are controlled and consolidated into the whole of government financial statements and other interests of the Government.

**39.1 Significant transactions with government related entities**

The Department had the following significant transactions with government related entities:

Related Party	Transaction Details	Amount (\$'000)
Funds SA	Funds received from Funds SA to the Highways Fund on behalf of the Motor Accident Commission.	\$359 400

**Collectively, but not individually significant transactions with government related entities.**

Quantitative information about transactions and balances between the Department and other SA Government controlled entities are disclosed at Note 45.

**39.2 Transactions with Key Management Personnel and other related parties**

There were no transactions with key management personnel and other related parties during the year.

**Department of Planning, Transport and Infrastructure**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2018*

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**Note 40: Cash Flow Reconciliation**

	2018	2017
	\$'000	\$'000
<b>Reconciliation of Cash and Cash Equivalents - Cash at 30 June as per:</b>		
Statement of Cash Flows	3 883 645	3 263 659
Statement of Financial Position	3 883 645	3 263 659
<b>Reconciliation of Net Cash provided by (used in) operating activities to net revenue (cost of) / from providing services:</b>		
Net cash provided by operating activities	1 506 910	1 950 892
Revenues from SA Government	(989 875)	(1 604 382)
Payments to SA Government	29 965	61 415
<b>Add (less): Non-Cash Items:</b>		
Net gain (loss) on sale or disposal of non-current assets	2 616	(286)
Depreciation/amortisation expense of non-current assets	(427 234)	(428 894)
Assets written off	(3 595)	(889)
Assets donated	(7 933)	(52 420)
Resources received free of charge	1 151	22 105
Expensing of works in progress	(2 243)	(2 747)
<b>Movements in Assets and Liabilities:</b>		
Increase (Decrease) in receivables	12 713	42 172
Increase (Decrease) in inventories	(863)	(71)
Increase (Decrease) in other assets	(6 235)	(5 362)
(Increase) Decrease in payables and provisions	14 424	(40 832)
(Increase) Decrease in employee benefits	4 538	(798)
(Increase) Decrease in other liabilities	(382)	3 019
<b>Net Revenue (Cost of) / from Providing Services</b>	<b>133 957</b>	<b>(57 078)</b>

**Department of Planning, Transport and Infrastructure**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2018*

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**Note 41: Budgetary reporting and explanations of major variances between budget and actual amounts**

Budget information refers to the amounts presented to Parliament in the original budgeted financial statements in respect of the reporting period (2017-18 Budget Paper 4). Budget information has been included for the Statement of Comprehensive Income and for Investment Expenditure. Budget information has not been included for the Statement of Financial Position or Statement of Cash Flows as the information in these statements are not budgeted for on the same basis and/or determined in a different manner to financial statement information. These original budgeted amounts have been presented and classified on a basis that is consistent with line items in the financial statements. However, these amounts have not been adjusted to reflect revised budgets or administrative restructures/machinery of government changes.

The following are brief explanations of variances between original budget and actual amounts. Explanations are provided for variances where the variance exceeds the greater of 10% of the original budgeted amount and 5% of original budgeted total expenses.

The budget process is not subject to audit.

**Department of Planning, Transport and Infrastructure**  
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*for the year ended 30 June 2018*

		Original Budget 2018 \$'000	Actual 2018 \$'000	Variance \$'000
<b>STATEMENT OF COMPREHENSIVE INCOME</b>				
<b>EXPENSES</b>				
Employee benefit expenses		215 260	225 640	10 380
Supplies and services		922 655	906 947	(15 708)
Depreciation and amortisation expense		392 426	427 234	34 808
Net loss from the disposal of non-current assets		-	-	-
Grants and subsidies		128 486	175 868	47 382
Borrowing costs		3 416	845	(2 571)
Other expenses		72 767	41 855	(30 912)
<b>Total Expenses</b>		<b>1 735 010</b>	<b>1 778 389</b>	<b>43 379</b>
<b>INCOME</b>				
Fees and charges		606 036	642 111	36 075
Commonwealth revenues		804 530	742 656	(61 874)
Sale of goods and services		146 046	166 371	20 325
Rental income		218 367	221 789	3 422
Grants and subsidies		65 951	59 362	(6 589)
Interest		3 942	1 612	(2 330)
Net gain from the disposal of non-current assets		745	2 616	1 871
Resources received free of charge		11 232	6 448	(4 784)
Other income		92 797	69 381	(23 416)
<b>Total Income</b>		<b>1 949 646</b>	<b>1 912 346</b>	<b>(37 300)</b>
<b>NET REVENUE FROM / (COST OF) PROVIDING SERVICES</b>		<b>214 636</b>	<b>133 957</b>	<b>(80 679)</b>
<b>REVENUES FROM (PAYMENTS TO) SA GOVERNMENT:</b>				
Revenues from SA Government	a	598 689	989 875	391 186
Payments to SA Government		(5 909)	(29 965)	(24 056)
<b>Net Revenues from (payments to) SA Government</b>		<b>592 780</b>	<b>959 910</b>	<b>367 130</b>
<b>Net Result</b>		<b>807 416</b>	<b>1 093 867</b>	<b>286 451</b>
<b>OTHER COMPREHENSIVE INCOME</b>				
<i>Items that will not be reclassified to net result</i>				
Changes in property, network assets and plant and equipment asset revaluation surplus	b	40 761	281 413	240 652
<b>TOTAL COMPREHENSIVE RESULT</b>		<b>848 177</b>	<b>1 375 280</b>	<b>527 103</b>

- a) Revenues from SA Government were higher than original budget due to funds received from Funds SA into the Highways Fund on behalf of the Motor Accident Commission.
- b) Changes in property, network assets and plant and equipment asset revaluation surplus was higher than the original budget mainly due to the indexation of road network assets. See note 27 for further details.

**Department of Planning, Transport and Infrastructure**  
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**INVESTING EXPENDITURE SUMMARY**

		Original Budget 2018 \$'000	Actual 2018 \$'000	Variance \$'000
<b>Investing Expenditure Summary</b>	Note			
Total new projects		111,622	81,286	(30 336)
Total existing projects	c	1,246,250	963,556	(282 694)
Total annual programs		141,128	112,306	(28 822)
<b>Total investing expenditure</b>		<b>1 499 000</b>	<b>1 157 148</b>	<b>(341 852)</b>

- c) Total existing projects investing expenditure was lower than the original budget due to re-profiling of expenditure in accordance with the delivery schedules on projects including the Northern Connector, Darlington Upgrade, Extension of the Tonsley rail line to the Flinders Medical Centre, Goodwood and Torrens Upgrade, Gawler Line Modernisation, Train Control Centre and the Adelaide Festival Centre Precinct.

**Note 42: Financial Instruments**

**42.1 Financial risk management**

The Department has developed a Risk Management policy and associated Framework in accordance with the *Risk Management Policy Statement* issued by the Premier and Treasurer and the principles established in the *Australian Standard Risk Management Principles and Guidelines*. This policy and framework set out the tailored approach to identify and manage risk within the Department.

The Department's exposure to financial risk (liquidity risk, credit risk and market risk) is low due to the nature of the financial instruments held.

**42.2 Liquidity Risk**

Liquidity risk arises from the possibility that the Department is unable to meet its financial obligations as they fall due. The Department works with the Department of Treasury and Finance to determine the cash flows associated with its Government approved program of work and to ensure funding is provided through SA Government budgetary processes to meet the expected cash flows.

**42.3 Credit and market risk**

Credit risk arises when there is the possibility of the Department's debtors defaulting on their contractual obligations resulting in a financial loss to the Department. The Department has policies and procedures in place to ensure business transactions occur with customers with appropriate credit history.

The Department enters into business transactions that require the payment of goods or services in a foreign currency. Foreign currency risk associated with significant payments is minimised using a strategy of forward cover contract through SAFA articulated in TI 23 *Management of Foreign Currency Exposures*.

No collateral is held as security and no credit enhancements relate to financial assets held by the Department.

Exposure to interest rate risk may arise through interest bearing liabilities, including borrowings.

The interest expense implicit in any finance lease payment is fixed at the inception of the lease and is calculated using prevailing government borrowing rates as advised by SAFA. The Department's revenue base is sufficient for the purpose of servicing its interest and loan repayment commitments.

There have been no changes in risk exposure since the last reporting date.

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*for the year ended 30 June 2018*

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**42.4 Categorisation of financial instruments**

Details of the significant accounting policies and methods adopted including the criteria for recognition, the basis of measurement, and the basis on which income and expenses are recognised with respect to each class of financial asset, financial liability and equity instrument are disclosed in Note 1 or the respective financial asset / liability note.

The carrying amounts of each category of financial assets and liabilities are detailed below.

The Department does not recognise any financial assets or financial liabilities at fair value.

The carrying amount of cash and cash equivalents represents fair value. Cash is available at call and is recorded at cost.

The carrying amount less impairment provisions of receivables and payables is a reasonable approximation of fair value due to the short term nature of these.

Finance leases are recorded at amounts equal to the lower of the fair value of the leased asset or the present value of the minimum lease payments using a government borrowing rate. Lease payments are made in accordance with the schedules determined at the inception of each lease.

Borrowings (excluding finance leases) are recognised at cost.

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Category of financial asset and financial liability	Notes	Carrying amount \$'000	Contractual Maturities			
			Less than 1 year \$'000	1-5 years \$'000	More than 5 years \$'000	
<b>2018</b>						
<b>Financial assets</b>						
Cash and cash equivalents:	Cash and cash equivalent	20	3 883 645	3 883 645	-	-
Loans and receivables:	Receivables <sup>(a)(b)</sup>	21	197 349	195 124	185	2 040
	Finance lease receivable	37	5 244	821	2 660	1 763
<b>Total financial assets</b>			<b>4 086 238</b>	<b>4 079 590</b>	<b>2 845</b>	<b>3 803</b>
<b>Financial Liabilities</b>						
Financial liabilities at cost:	Payables <sup>(a)</sup>	31	226 585	206 934	19 651	-
	Finance lease payable	37	17 435	3 144	9 228	5 063
<b>Total financial liabilities</b>			<b>244 020</b>	<b>210 078</b>	<b>28 879</b>	<b>5 063</b>
<b>2017</b>						
<b>Financial assets</b>						
Cash and cash equivalents:	Cash and cash equivalent	20	3 263 659	3 263 659	-	-
Loans and receivables:	Receivables <sup>(a)(b)</sup>	21	185 962	183 917	5	2 040
	Finance lease receivable	37	6 109	862	2 947	2 300
<b>Total financial assets</b>			<b>3 455 730</b>	<b>3 448 438</b>	<b>2 952</b>	<b>4 340</b>
<b>Financial Liabilities</b>						
Financial liabilities at cost:	Payables <sup>(a)</sup>	31	274 345	255 195	19 150	-
	Borrowings	32	240	240	-	-
	Finance lease payable	37	18 461	2 833	8 878	6 750
<b>Total financial liabilities</b>			<b>293 046</b>	<b>258 268</b>	<b>28 028</b>	<b>6 750</b>

(a) Receivable and payable amounts disclosed exclude amounts relating to statutory receivables and payables (e.g. Commonwealth, State and Local government taxes, fees and charges; Auditor-General's audit fees). In government, certain rights to receive or pay cash may not be contractual and therefore in these situations, the requirement will not apply. Where rights or obligations have their source in legislation such as levies, tax and equivalents etc. they would be excluded from the disclosure. The standard defines contract as enforceable by law. All amounts recorded are carried at cost (not materially different from amortised cost).

(b) The receivables amount disclosed here excludes prepayments. Prepayments are presented in note 23 as trade and other receivables in accordance with paragraph 78(b) of AASB 101 Presentation of Financial Statements. However, prepayments are not financial assets as defined in AASB 132 Financial Instruments: Presentation as the future economic benefit of these assets is the receipt of goods and services rather than the right to receive cash or another financial asset.

**Department of Planning, Transport and Infrastructure**  
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**Note 43: New and Revised Accounting Standards and Policies**

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet effective, have not been adopted by the Department for the reporting period ending 30 June 2018.

The Department has assessed the impact of:

- new and changed Australian Accounting Standards Board Standards and Interpretations not yet implemented; and
- changes to Accounting Policy Statements issued by the Treasurer.

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#### **43.1 AASB 9 – Financial Instruments**

AASB 9 *Financial Instruments* will replace AASB 139 *Financial Instruments: Recognition and Measurement* to reporting periods beginning on or after 1 January 2018. The application date for the Department is 1 July 2018.

The Department currently recognises a Provision for Doubtful Debts based on an incurred loss model for trade receivables raised. The new Standard requires the Department to recognise the impairment allowance of trade receivables at lifetime expected credit losses. This will result in the recognition of an Expected Credit Loss impairment on the statement of financial position rather than a Provision for Doubtful Debts. The Department has assessed the impact of this change to be a decrease of the impairment.

#### **43.2 AASB 15 – Revenue from Contracts and Customers**

AASB 15 *Revenue from Contracts with Customers* will replace the existing AASB 118 *Revenue* and applies to reporting periods beginning on or after 1 January 2019. AASB 15 *Revenue from Contracts with Customers* introduces a five step process for revenue recognition with the core principle being to recognise revenue 'when control of a good or service transfers to a customer'. This is effectively when performance obligations have been met, rather than the former model of 'where the risk and rewards of ownership reside'. AASB 15 *Revenue from Contracts with Customers* will generally result in increased disclosures.

The changes in AASB 15 may result in changes to the timing and amount of revenue recognised by the Department. Some revenue may need to be deferred to a later reporting period to the extent that the Department has received cash but has not yet met the associated performance obligations.

AASB 1058 *Income of Not-for-Profit Entities* will replace a number of income recognition requirements under AASB 1004 *Contributions* and applies to reporting periods beginning on or after 1 January 2019. The timing of income recognition depends on whether a transaction gives rise to a liability or other performance obligation (a promise to transfer a good or service), or a contribution by owners, related to an asset (such as cash or another asset) received by an entity. Where there is no liability to be recognised under another standard, or the liability is less than the fair value of the asset received then revenue is recognised.

The Department has commenced assessing but not yet quantified the impact of applying AASB 15 *Revenue from Contracts with Customers* and AASB 1058 *Income of Not-for-Profit Entities* and the resulting impact on the statement of comprehensive income.

#### **43.3 AASB 16 – Leases**

AASB 16 *Leases* applies to reporting periods commencing after 1 January 2019. The application date for the Department is 1 July 2019. AASB 16 will replace AASB 117 *Leases*.

This standard introduces a single accounting model for lessees. The standard requires a lessee to recognise assets and liabilities for all leases with a term of more than 12 months, unless the underlying asset is of low value.

The Department, as lessee is required to recognise a right-of-use asset representing its right to use the underlying leased asset and a lease liability representing its obligations to make lease payments on the statement of financial position. AASB 16 substantially carries forward the lessor accounting requirements in AASB 117.

The Department is in the process of analysing its current leasing arrangements based on AASB 16 and will apply the new standard from the reporting period beginning 1 July 2019. The impact of the new standard is yet to be quantified by the Department – refer to Note 37 which outlines the Departments current operating lease commitments.

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**43.4 AASB 1059 – Service Concession Arrangement: Grantor**

AASB 1059 *Service Concession Arrangement: Grantor* applies to reporting periods commencing after 1 January 2019. The application date for the Department is 1 July 2019.

This new Standard will see some arrangements with a service component provided by an outside provider being captured within the Departments financial statements.

The Department has commenced assessing but not yet quantified the impact of applying AASB 1059 and the resulting impact on the statement of financial position.

**Note 44: After Balance Date Events**

Events between 30 June and the date the financial statements are authorised that may have a material impact on the results of subsequent years are set out below.

As a result of restructuring of administrative arrangements outlined in the Government Gazette on 14 June 2018, the Department assumed administrative responsibility for the Office of the Valuer-General, Office of the Registrar-General from the Department of Treasury and Finance effective 1 July 2018.

As a result of restructuring of administrative arrangements outlined in the Government Gazette on 14 June 2018, the Department assumed administrative responsibility for Service SA from the Department of Premier and Cabinet effective 1 July 2018.

As a result of restructuring of administrative arrangements outlined in the Government Gazette on 14 June 2018, the Department relinquished the administrative responsibility for the Office of Recreation and Sport to the Department of Premier and Cabinet effective 1 July 2018.

The Department is not aware of any further events occurring after balance date.

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**Note 45: Transactions with SA Government**

The following table discloses revenues, expenses, financial assets and liabilities where the counterparty/transaction is with an entity within the SA Government as at the reporting date, classified according to their nature.

Note		SA Government		Non-SA Government		Total	
		2018	2017	2018	2017	2018	2017
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	<b>EXPENSES</b>						
3	Employee benefits expenses	9 665	9 729	215 975	212 527	225 640	222 256
5	Supplies and services						
	Bus service contracts	-	-	212 147	202 236	212 147	202 236
	Rail Commissioner salary reimbursements	68 571	67 625	-	-	68 571	67 625
	Major infrastructure maintenance contracts	-	-	59 748	61 878	59 748	61 878
	Other service contracts	3 567	3 340	96 059	115 370	99 626	118 710
	Consultants	-	-	56	93	56	93
	Operating leases	7 327	7 628	159 898	161 761	167 225	169 389
	Property expenses	816	1 114	139 423	121 518	140 239	122 632
	Plant, equipment and vehicle expenses	6 719	6 022	5 045	3 673	11 764	9 695
	Information technology	343	36	9 797	10 630	10 140	10 666
	Materials and other purchases	-	-	20 105	23 070	20 105	23 070
	Utilities	5 296	6 815	31 789	25 183	37 085	31 998
	Insurance	4 677	4 463	269	481	4 946	4 944
	Legal services	2 976	1 988	209	196	3 185	2 184
	Commissions - transaction processing	-	-	2 402	2 164	2 402	2 164
	Auditor's remuneration	1 064	919	-	-	1 064	919
	Administrative costs	-	-	7 914	8 218	7 914	8 218
	Payment to Service SA - registration and licensing collection	35 355	34 550	-	-	35 355	34 550
	State Planning Commission costs	136	-	-	-	136	-
	Other	14 004	15 611	11 235	10 407	25 239	26 018
6	Depreciation and amortisation expense	-	-	427 234	428 894	427 234	428 894

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Note		SA Government		Non-SA Government		Total	
		2018	2017	2018	2017	2018	2017
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
16	Net loss from disposal of non-current assets	-	-	-	286	-	286
7	Grants and subsidies						
	Contribution for policing services	41 446	40 435	-	-	41 446	40 435
	Transport Subsidy Scheme	-	-	10 106	8 959	10 106	8 959
	Grants to local councils	-	-	18 020	15 337	18 020	15 337
	Transport concessions	-	-	3 870	4 009	3 870	4 009
	Grants by Office for Recreation and Sport	-	-	59 403	55 680	59 403	55 680
	Taxi Industry Assistance Payments	-	-	32 088	-	32 088	-
	Other	805	1 621	10 130	5 265	10 935	6 886
8	Borrowing costs	842	878	3	36	845	914
9	Other Expenses						
	Rates, taxes and levies	6 435	6 173	2 956	2 760	9 391	8 933
	Donated assets	7 846	50 630	87	1 790	7 933	52 420
	Bad and doubtful debts expense	-	-	207	253	207	253
	Write-off of assets	-	-	3 595	889	3 595	889
	Indentured Ports	13 191	11 194	-	-	13 191	11 194
	Site remediation	-	-	5 633	106	5 633	106
	Other	1 836	1 404	69	140	1 905	1 544
19	Payments to SA Government	29 965	61 415	-	-	29 965	61 415
	<b>TOTAL EXPENSES</b>	<b>262 882</b>	<b>333 590</b>	<b>1 545 472</b>	<b>1 483 809</b>	<b>1 808 354</b>	<b>1 817 399</b>

**Department of Planning, Transport and Infrastructure**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2018*

Note		SA Government		Non-SA Government		Total	
		2018	2017	2018	2017	2018	2017
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	<b>INCOME</b>						
10	Fees and charges						
	Drivers licence fees	-	-	61 430	54 305	61 430	54 305
	Metrotickets	-	-	92 651	91 029	92 651	91 029
	Motor registrations	2 708	2 837	427 121	416 774	429 829	419 611
	Marine related fees and charges	-	-	24 041	22 222	24 041	22 222
	Land services fees	68	9 283	914	6 417	982	15 700
	Other fees and charges	321	321	32 857	21 979	33 178	22 300
11	Commonwealth revenues						
	Commonwealth grants received via DTF	736 496	549 246	-	-	736 496	549 246
	National Land Transport Act 2014	-	-	6 160	7 084	6 160	7 084
	Other Commonwealth revenues	-	-	-	695	-	695
12	Sale of goods and services						
	Maintenance services	127 042	109 397	4 408	3 993	131 450	113 390
	Other sale of goods	-	170	628	416	628	586
	Other sale of services	17 914	17 696	16 379	19 719	34 293	37 415
13	Rental Income						
	Government accommodation	203 046	195 392	9 449	9 498	212 495	204 890
	Property rents and recoveries	-	-	3 784	3 528	3 784	3 528
	Other lease income	-	2	5 510	5 585	5 510	5 587
14	Grants and subsidies income						
	Concessional passenger income	58 429	56 989	68	62	58 497	57 051
	Grants received by Office for Recreation and Sport	-	-	753	469	753	469
	Other	31	117	81	3	112	120
15	Interest	1 612	1 644	-	114	1 612	1 758
16	Net gain from disposal of non-current assets	-	-	2 616	-	2 616	-

**Department of Planning, Transport and Infrastructure**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2018*

Note		SA Government		Non-SA Government		Total	
		2018	2017	2018	2017	2018	2017
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
17	Resources received free of charge						
	Land, buildings and facilities	-	15 232	50	196	50	15 428
	Network Assets	-	6 177	369	500	369	6 677
	Plant and equipment	-	-	732	-	732	-
	Services provided by Shared Services SA	5 297	-	-	-	5 297	-
18	Other income						
	Recoveries and contributions	10 208	1 226	15 278	22 492	25 486	23 718
	Reimbursement works and external project contributions	4 219	14 034	13 681	9 142	17 900	23 176
	Intra government transfers	25 974	22 896	-	-	25 974	22 896
	Commissions Received	21	25	-	-	21	25
19	Revenues from SA Government	989 875	1 604 382	-	-	989 875	1 604 382
	<b>TOTAL INCOME</b>	<b>2 183 261</b>	<b>2 607 066</b>	<b>7 18 960</b>	<b>696 222</b>	<b>2 902 221</b>	<b>3 303 288</b>

**Department of Planning, Transport and Infrastructure**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2018*

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	<b>FINANCIAL ASSETS</b>						
20	Cash and cash equivalents	3 883 410	2 996 271	235	267 388	3 883 645	3 263 659
21	Receivables						
	Receivables	107 454	93 002	18 587	18 745	126 041	111 747
	Allowance for doubtful debts	(102)	(93)	(1 282)	(3 642)	(1 384)	(3 735)
	Finance lease receivables	4 072	4 830	877	877	4 949	5 707
	GST input tax recoverable	-	-	7 871	14 989	7 871	14 989
	Accrued revenues	60 084	48 460	10 568	24 816	70 652	73 276
	Lease incentives	-	-	2 737	5 987	2 737	5 987
	Loan receivables	-	-	2 040	4 674	2 040	4 674
23	Other Assets						
	Prepayments	856	649	29 549	49 978	30 405	50 627
	Lease Incentives	39 758	45 992	-	-	39 758	45 992
	<b>TOTAL FINANCIAL ASSETS</b>	<b>4 095 532</b>	<b>3 189 111</b>	<b>71 182</b>	<b>383 812</b>	<b>4 166 714</b>	<b>3 572 923</b>

**Department of Planning, Transport and Infrastructure**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2018*

Note		SA Government		Non-SA Government		Total	
		2018	2017	2018	2017	2018	2017
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	<b>FINANCIAL LIABILITIES</b>						
31	Payables						
	Creditors	811	737	5 247	2 716	6 058	3 453
	Accrued expenses	10 395	14 940	176 854	224 595	187 249	239 535
	Rail Commissioner (Federally Awarded Employees)	33 801	32 261	-	-	33 801	32 261
	Employment on-costs	10 277	10 839	-	-	10 277	10 839
	Lease incentives	3 628	6 295	-	-	3 628	6 295
	Other	-	-	43	15	43	15
32	Borrowings						
	Borrowings	-	-	-	240	-	240
	Obligations under finance leases	10 679	11 722	3 244	2 516	13 923	14 238
35	Other liabilities						
	Deferred income	1 956	1 294	15 905	14 002	17 861	15 296
	Lease Incentives	-	-	42 877	50 163	42 877	50 163
	Other	(15)	9	138	1 834	123	1 843
	<b>TOTAL FINANCIAL LIABILITIES</b>	<b>71 532</b>	<b>78 097</b>	<b>244 308</b>	<b>296 081</b>	<b>315 840</b>	<b>374 178</b>

# **Department of Planning, Transport and Infrastructure**

## **Financial Statements - Administered**

*for the year ended 30 June 2018*

**Department of Planning, Transport and Infrastructure**  
**Statement of Administered Comprehensive Income**  
*for the year ended 30 June 2018*

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	Note No	2018 \$'000	2017 \$'000
<b>Expenses</b>			
Employee benefit expenses	A5	352	614
Supplies and services	A6	5 399	5 044
Grants and subsidies	A7	33 315	37 304
Disbursements on behalf of third parties	A8	1 014 407	985 702
Borrowing costs		24	43
Other expenses	A9	2 115	1 474
Payments to Consolidated Account	A10	113 192	187 645
<b>Total Expenses</b>		<b>1 168 804</b>	<b>1 217 826</b>
<b>Income</b>			
Revenues from SA Government	A11	9 384	9 213
Fees and charges	A12	146 956	216 497
Collections on behalf of third parties	A13	1 011 067	982 492
Grants and subsidies	A14	4 058	3 842
Interest revenue	A15	391	460
Other income		226	297
<b>Total Income</b>		<b>1 172 082</b>	<b>1 212 801</b>
<b>Net Result</b>		<b>3 278</b>	<b>(5 025)</b>
<b>Total Comprehensive Result</b>		<b>3 278</b>	<b>(5 025)</b>

The net result and total comprehensive result are attributable to the SA Government as owner.

The above statement should be read in conjunction with the accompanying notes.

**Department of Planning, Transport and Infrastructure**  
**Statement of Administered Financial Position**  
*as at 30 June 2018*

	Note	2018	2017
	No	\$'000	\$'000
<b>Current Assets</b>			
Cash and cash equivalents	A16	62 675	90 410
Receivables	A17	79	535
<b>Total Current Assets</b>		<b>62 754</b>	<b>90 945</b>
<b>Non-current Assets</b>			
Receivables	A17	-	33
Land	A18	17 134	17 844
<b>Total Non-Current Assets</b>		<b>17 134</b>	<b>17 877</b>
<b>Total Assets</b>		<b>79 888</b>	<b>108 822</b>
<b>Current liabilities</b>			
Payables	A20	20 894	68 290
Borrowings	A21	33	321
Other liabilities	A22	2 613	3 260
<b>Total Current Liabilities</b>		<b>23 540</b>	<b>71 871</b>
<b>Non-current liabilities</b>			
Borrowings	A21	-	33
<b>Total Non-Current Liabilities</b>		<b>-</b>	<b>33</b>
<b>Total Liabilities</b>		<b>23 540</b>	<b>71 904</b>
<b>Net assets</b>		<b>56 348</b>	<b>36 918</b>
<b>Equity</b>			
Retained Earnings		51 826	32 396
Asset Revaluation Surplus		4 522	4 522
<b>Total Equity</b>		<b>56 348</b>	<b>36 918</b>

**The total equity is attributable to the SA Government as owner.**

Contingent assets and liabilities A27  
 Unrecognised contractual commitments A28

The above statement should be read in conjunction with the accompanying notes.

**Department of Planning, Transport and Infrastructure**  
**Statement of Administered Changes in Equity**  
*for the year ended 30 June 2018*

	Revaluation Surplus \$'000	Retained Earnings \$'000	Total Equity \$'000
<b>Balance at 30 June 2016</b>	<b>4 522</b>	<b>37 421</b>	<b>41 943</b>
Restated Balance at 30 June 2016	4 522	37 421	41 943
<b>Net result for 2016-17</b>	<b>-</b>	<b>(5 025)</b>	<b>(5 025)</b>
<b>Total comprehensive result for 2016-17</b>	<b>-</b>	<b>(5 025)</b>	<b>(5 025)</b>
<b>Balance at 30 June 2017</b>	<b>4 522</b>	<b>32 396</b>	<b>36 918</b>
<b>Net result for 2017-18</b>	<b>-</b>	<b>3 278</b>	<b>3 278</b>
<b>Total comprehensive result for 2017-18</b>	<b>-</b>	<b>3 278</b>	<b>3 278</b>
<b>Net assets transferred as a result of an administrative restructure</b>	<b>-</b>	<b>16 153</b>	<b>16 153</b>
<b>Other</b>	<b>-</b>	<b>( 1)</b>	<b>( 1)</b>
<b>Balance at 30 June 2018</b>	<b>4 522</b>	<b>51 826</b>	<b>56 348</b>

All changes in equity are attributable to the SA Government as owner

The above statement should be read in conjunction with the accompanying notes.

**Department of Planning, Transport and Infrastructure**  
**Statement of Administered Cash Flows**  
*for the year ended 30 June 2018*

	Note No.	2018 \$'000	2017 \$'000
		Inflows (Outflows)	Inflows (Outflows)
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
<b>Cash outflows</b>			
Employee benefit payments		(483)	(611)
Payments for supplies and services		(7 939)	(5 192)
Grants and subsidies		(53 302)	(33 181)
Disbursements on behalf of third parties		(1 024 398)	(969 321)
Payments to Consolidated Account		(113 192)	(188 026)
<b>Cash used in Operations</b>		<b>(1 199 314)</b>	<b>(1 196 331)</b>
<b>Cash inflows</b>			
Receipts from SA Government		9 384	9 213
Receipts from fees and charges		146 350	217 174
Collection on behalf of third parties		1 011 175	982 383
Grants and subsidies		4 060	3 839
Interest		384	428
Other income		226	297
<b>Cash generated from Operations</b>		<b>1 171 579</b>	<b>1 213 334</b>
<b>Net cash provided by/(used in) operating activities</b>	<b>A25</b>	<b>(27 735)</b>	<b>17 003</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>			
<b>Cash outflows</b>			
Repayment of loans - SA Government		(345)	(345)
<b>Cash used in Financing Activities</b>		<b>(345)</b>	<b>(345)</b>
<b>Cash inflows</b>			
Repayment of loans - Local Government		345	345
<b>Cash generated from Financing Activities</b>		<b>345</b>	<b>345</b>
<b>Net Cash provided by/(used in) Financing Activities</b>		<b>-</b>	<b>-</b>
<b>Net increase (decrease) in cash held</b>		<b>(27 735)</b>	<b>17 003</b>
<b>Cash at 1 July</b>		<b>90 410</b>	<b>73 407</b>
<b>Cash at 30 June</b>	<b>A16</b>	<b>62 675</b>	<b>90 410</b>

The above statement should be read in conjunction with the accompanying notes.

**Department of Planning, Transport and Infrastructure**  
**Schedule of Expenses and Income Attributable to Administered Activities**  
*for the year ended 30 June 2018*

(Activities - refer to note 2)	Land Use Planning		Recreation, Sport and Racing		Roads and Marine		Infrastructure Planning and Management		Total	Total
	2018	2017	2018	2017	2018	2017	2018	2017	2018	2017
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Expenses</b>										
Employee benefit expenses	-	278	-	-	-	-	352	336	352	614
Supplies and services	1 936	1 845	-	-	365	-	3 098	3 199	5 399	5 044
Grants and subsidies	27 057	31 036	3 900	3 920	-	-	2 358	2 348	33 315	37 304
Disbursements on behalf of third parties	-	-	-	-	1 014 407	985 702	-	-	1 014 407	985 702
Borrowing costs	-	-	-	-	-	-	24	43	24	43
Other expenses	2 115	1 474	-	-	-	-	-	-	2 115	1 474
Payments to Consolidated Account	-	-	-	-	-	-	113 192	187 645	113 192	187 645
<b>Total Expenses</b>	<b>31 108</b>	<b>34 633</b>	<b>3 900</b>	<b>3 920</b>	<b>1 014 772</b>	<b>985 702</b>	<b>119 024</b>	<b>193 571</b>	<b>1 168 804</b>	<b>1 217 826</b>
<b>Income</b>										
Revenues from SA Government	2 753	2 577	-	-	3 372	3 210	3 259	3 426	9 384	9 213
Fees and charges	29 601	27 559	-	-	-	-	117 355	188 938	146 956	216 497
Collections on behalf of third parties	-	-	-	-	1 011 067	982 492	-	-	1 011 067	982 492
Grants and subsidies	-	-	4 058	3 842	-	-	-	-	4 058	3 842
Interest revenue	264	315	-	-	-	-	127	145	391	460
Other income	2	75	-	-	-	-	224	222	226	297
<b>Total Income</b>	<b>32 620</b>	<b>30 526</b>	<b>4 058</b>	<b>3 842</b>	<b>1 014 439</b>	<b>985 702</b>	<b>120 965</b>	<b>192 731</b>	<b>1 172 082</b>	<b>1 212 801</b>
<b>Net Result</b>	<b>1 512</b>	<b>(4 107)</b>	<b>158</b>	<b>(78)</b>	<b>( 333)</b>	<b>-</b>	<b>1 941</b>	<b>(840)</b>	<b>3 278</b>	<b>(5 025)</b>

**Department of Planning, Transport and Infrastructure**  
**Notes to and forming part of the administered financial statements**  
*for the year ended 30 June 2018*

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The Administered Financial Statements include income, expenses, assets and liabilities that the Department of Planning, Transport and Infrastructure (the Department) administers on behalf of the SA Government, but does not control.

**A1: Basis of preparation and accounting policies**

The Basis of Preparation for the administered financial statements is the same as the basis outlined in Note 1. The Department applies the same accounting policies to the administered financial statements as set out in the notes to the Department's financial statements.

**A2: Objectives/activities of the Department**

The objectives of the Department, outlined in Note 2 for controlled items, apply equally to the Administered Financial Statements.

The activities of the Department are outlined in Note 2 for controlled items. Activity 1: Land Use Planning, Activity 2: Recreation, Sport and Racing, Activity 4: Roads and Marine and Activity 6: Infrastructure Planning and Management apply to the Administered Financial Statements.

**Department Organisation**

The organisational structure of the Department outlined in Note 2 for controlled items, applies to both the Departmental and the Administered Financial Statements.

The Administered Items of the Department as at 30 June 2018 comprised the following:

- Appropriations to Outback Communities Authority and Local Government Grants Commission
- Asbestos Program
- Flinders Ports – Land Tax Equivalent
- Heritage Program
- Lincoln Cove Marina
- *Metropolitan Area (Woodville, Henley and Grange) Drainage Act 1964*
- Passenger Transport Research and Development Fund
- Planning and Development Fund
- Planning fees under *Schedule 7 Development Act 1993*
- *Real Property Act* Assurance Fund
- *Real Property Act* Trust Accounts
- Recreation and Sport Fund
- Registration and Licensing collections and disbursements
  - Compulsory Third Party Insurance (CTPI)
  - Emergency Services Levy
  - Expiations receipts
  - Hospital Fund - contributions
  - Lifetime Support Scheme receipts
  - Federal Registrations
  - National Heavy Vehicle Regulator – Regulatory Fee
  - Stamp duties receipts
- *South-Western Suburbs Drainage Act 1959*
- Special Act Salaries (Minister)
- Sport and Recreation Fund
- Victims of Crime Levy
- West Beach Trust (trading as Adelaide Shores) – Tax Equivalent Regime
- Workers Liens Trust Account

**Department of Planning, Transport and Infrastructure**  
**Notes to and forming part of the administered financial statements**  
*for the year ended 30 June 2018*

**A2.1 Administrative restructure – Transferred out**

Under the *Public Sector (Reorganisation of Public Sector Operations) Notice 2017* on 11 July 2017, The State Valuation Office transferred to the Department of Treasury and Finance. The effective date of the transfer is 1 July 2017.

Under the *Public Sector (Reorganisation of Public Sector Operations) Notice 2017* on 8 January 2018, The Office of the Registrar-General (Retained Function) transferred to the Department of Treasury and Finance. The effective date of the transfer is 1 February 2018.

	SVO 1 July 2017 \$'000	ORG 1 Feb 2018 \$'000	Total \$'000
Payables	134	16 019	16 153
<b>Total Liabilities</b>	134	16 019	16 153
<b>Total Net Assets Transferred</b>	( 134)	(16 019)	(16 153)

Net assets transferred by the Department as a result of the administrative restructure were recognised at the carrying amount. The net assets transferred were treated as a distribution to the government as owner.

**A3: Transfer payments**

	2018 \$'000	2017 \$'000
<b>Transfer payments to SA Government Entities</b>		
Department of Treasury and Finance	359 386	429 278
Lifetime Support Authority	150 715	148 888
CTP Regulator	112 934	108 817
South Australian Fire and Emergency Services Commission	47 018	46 551
Other	15 583	17 329
<b>Transfer payment to Federal Government Entities</b>		
Department of Infrastructure and Regional Development	9 161	9 351
<b>Transfer payment to local government:</b>		
Councils	20 914	22 907
<b>Transfer payment to non-SA Government Entities</b>		
Compulsory Third Party Insurance	416 822	400 560
Refunds	17 673	17 889
National Heavy Vehicle Regulator	15 555	13 485
Other	2 667	2 114
<b>Total Transfer Payments</b>	<b>1 168 428</b>	<b>1 217 169</b>

**Department of Planning, Transport and Infrastructure**  
**Notes to and forming part of the administered financial statements**  
*for the year ended 30 June 2018*

**A4: Budgetary Reporting and Explanations of major variances between budget and actual amounts**

		Original Budget <sup>(1)</sup>	Actual	Variance
		2018	2018	
		\$'000	\$'000	\$'000
<b>Statement of Comprehensive Income</b>	Note			
<b>Expenses</b>				
Employee benefit expenses		354	352	(2)
Supplies and services		19 621	5 399	(14 222)
Grants and subsidies		32 989	33 315	326
Disbursements on behalf of third parties		973 012	1 014 407	41 395
Borrowing costs		121	24	(97)
Payments to Consolidated Account	a	204 794	113 192	(91 602)
Other expenses		1 288	2 115	827
<b>Total Expenses</b>		<b>1 232 179</b>	<b>1 168 804</b>	<b>(63 375)</b>
<b>Income</b>				
Revenues from SA Government		9 562	9 384	(178)
Fees and charges	b	247 445	146 956	(100489)
Collections on behalf of third parties		970 085	1 011 067	40 982
Grants and subsidies		4 120	4 058	(62)
Interest revenue		496	391	(105)
Other income		31	226	195
<b>Total Income</b>		<b>1 231 739</b>	<b>1 172 082</b>	<b>(59 657)</b>
<b>Net Result</b>		<b>(440)</b>	<b>3 278</b>	<b>3 718</b>
<b>Total comprehensive result</b>		<b>(440)</b>	<b>3 278</b>	<b>3 718</b>

(1)The budget process is not subject to audit. Budget information refers to the amounts presented to Parliament in the original budgeted financial statements in respect of the reporting period (2017-18 Budget Paper 4).

These original budgeted amounts have been presented and classified on a basis that is consistent with line items in the financial statements. However, these amounts have not been adjusted to reflect revised budgets or administrative restructures, machinery of government changes.

The following are brief explanations of variances between original budget and actual amounts. Explanations are provided for variances where the variance exceeds the greater of 10% of the original budgeted amount and 5% of original budgeted total expenses.

- a) Payments to the Consolidated Account are lower than original budget predominantly due to payments for *Real Property Act 1886* revenue which formed a part of the Machinery of Government transfer for the Office of the Registrar-General.
- b) Fees and Charges are lower than original budget predominantly due to *Real Property Act 1886* revenue which formed part of the Machinery of Government transfer of the Office of the Registrar-General.

**Department of Planning, Transport and Infrastructure**  
**Notes to and forming part of the administered financial statements**  
*for the year ended 30 June 2018*

**A5: Employee Benefit Expenses**

	2018	2017
	\$'000	\$'000
Minister's salary	352	614
<b>Total Employee benefit expenses</b>	<b>352</b>	<b>614</b>

**A6: Supplies and Services**

	2018	2017
	\$'000	\$'000
Project Expenditure	3 425	3 286
Professional and Technical Services	1 098	1 022
Auditor's Remuneration - Planning and Development Fund *	26	25
Other	850	711
<b>Total Supplies and Services</b>	<b>5 399</b>	<b>5 044</b>

\* For work performed under the *Public Finance and Audit Act 1987*.

**A7: Grants and Subsidies**

	2018	2017
	\$'000	\$'000
Planning and Development Fund grant payments	24 249	28 465
Office for Recreation and Sport grants	3 900	3 920
Land Tax Equivalent - Flinders Ports (Transfer to DTF)	2 358	2 348
Transfer to Outback Communities Authority and Local Govt Grants Commission	1 848	1 697
West Beach Trust Tax equivalent reimbursements	960	874
<b>Total Grants and Subsidies</b>	<b>33 315</b>	<b>37 304</b>

**A8: Disbursements on Behalf of Third Parties**

	2018	2017
	\$'000	\$'000
Compulsory Third Party Insurance	529 756	509 377
Stamp Duties - Department of Treasury and Finance	173 307	169 182
Lifetime Support Scheme - Lifetime Support Authority	150 715	148 888
Hospital Fund - Department of Treasury and Finance	70 529	70 103
Emergency Services Levy - SA Fire & Emergency Services Commission	47 018	46 551
Refunds	17 673	17 889
National Heavy Vehicle Regulator	15 555	13 485
Federal Registrations	9 161	9 351
Expiation Notices - Fines Enforcement Unit	256	307
Expiation Notices - Public Transport	437	569
<b>Total Disbursements on Behalf of Third Parties</b>	<b>1 014 407</b>	<b>985 702</b>

**Department of Planning, Transport and Infrastructure**  
**Notes to and forming part of the administered financial statements**  
*for the year ended 30 June 2018*

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**A9: Other Expenses**

	2018	2017
	\$'000	\$'000
Planning fees	1,405	1,474
Donated assets	710	-
<b>Total Other Expenses</b>	<b>2,115</b>	<b>1,474</b>

**A10: Payments to Consolidated Account**

	2018	2017
	\$'000	\$'000
Payments to Consolidated Account *	113 192	187 645
<b>Total Payments to Consolidated Account</b>	<b>113 192</b>	<b>187 645</b>

\* Payments made into the Consolidated Account pursuant to the *Real Property Act 1886* and only represents collections by the Office of the Registrar-General to 31 January 2018 due to the Machinery of Government transfer to the Department of Treasury and Finance.

**A11: Revenues from SA Government**

	2018	2017
	\$'000	\$'000
Appropriations from the Consolidated Account pursuant to the <i>Appropriations Act*</i>	9 033	8 670
Special Act Salaries (Minister)	351	543
<b>Total Revenues from SA Government</b>	<b>9 384</b>	<b>9 213</b>

\* Includes \$3.340 million (\$3.210 million) to fund remissions provided on Emergency Services Levy charges.

**A12: Fees and Charges**

	2018	2017
	\$'000	\$'000
Regulatory Fees - Land Services*	114 997	187 984
Regulatory Fees - Planning	29 601	26 165
Land Tax Equivalent - Flinders Ports	2 358	2 348
<b>Total Fees and Charges</b>	<b>146 956</b>	<b>216 497</b>

\* Receipts for Regulatory Fees – Land Services pursuant to the *Real Property Act 1886* and only represents collections by the Office of the Registrar-General to 31 January 2018 due to the Machinery of Government transfer to the Department of Treasury and Finance.

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**A13: Collections on Behalf of Third Parties**

	<b>2018</b>	<b>2017</b>
	<b>\$'000</b>	<b>\$'000</b>
Compulsory Third Party Insurance	529 756	509 377
Stamp Duties - Department of Treasury and Finance	173 307	169 182
Lifetime Support Scheme - Lifetime Support Authority	150 715	148 888
Hospital Fund - Department of Treasury and Finance	70 529	70 103
Emergency Services Levy - SA Fire & Emergency Services Commission	43 678	43 341
Refunds	17 673	17 889
National Heavy Vehicle Regulator	15 555	13 485
Federal Registrations	9 161	9 351
Expiation Notices - Fines Enforcement Unit	256	307
Expiation Notices - Public Transport	437	569
<b>Total Collections on Behalf of Third Parties</b>	<b>1 011 067</b>	<b>982 492</b>

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**A14: Grants and Subsidies**

	2018	2017
	\$'000	\$'000
Office for Recreation and Sport grants received	4 058	3 842
<b>Total Grants and Subsidies</b>	<b>4 058</b>	<b>3 842</b>

**A15: Interest Revenue**

	2018	2017
	\$'000	\$'000
Interest Revenue	391	460
<b>Total Interest Revenue</b>	<b>391</b>	<b>460</b>

**A16: Cash and Cash Equivalents**

	2018	2017
	\$'000	\$'000
Deposits at call*	62 675	90 410
<b>Total Cash and Cash Equivalents</b>	<b>62 675</b>	<b>90 410</b>

\* The Department of Planning, Transport and Infrastructure (DPTI) administers cash including cash collected and held by the Department of Premier and Cabinet (DPC) for DPTI Administered Items.

**A17: Receivables**

	2018	2017
	\$'000	\$'000
<b>Current</b>		
Current Receivables	36	365
Accrued Revenues	43	170
<b>Total Current Receivables</b>	<b>79</b>	<b>535</b>
<b>Non-Current</b>		
Non-Current Loan Receivable	-	33
<b>Total Non-Current Receivables</b>	<b>-</b>	<b>33</b>
<b>Total Receivables</b>	<b>79</b>	<b>568</b>

Refer to Note A24 for information on risk management.

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**A18: Land**

	2018	2017
	\$'000	\$'000
Land		
Land at Fair Value	17 134	17 844
<b>Total Land</b>	<b>17 134</b>	<b>17 844</b>

**Reconciliation of Land**

The following table shows the movement of Land during 2017-18.

	2018	2017
	\$'000	\$'000
Carrying amount at 1 July	17 844	17 844
Donated assets	(710)	-
<b>Carrying amount at 30 June</b>	<b>17 134</b>	<b>17 844</b>

Land was revalued to fair value as at 1 July 2015 in accordance with AASB 116 '*Property, Plant and Equipment*'. The valuation of land was performed by the Valuer-General. The Valuer-General arrived at fair value based on recent market transactions for similar land in the area taking into account size, location, zoning and restricted use.

**A19: Fair Value Measurement**

**Fair Value Hierarchy**

The fair value of non-financial assets must be estimated for recognition and measurement or for disclosure purposes. The Department categorises non-financial assets measured at fair value into hierarchy based on the level of inputs used in measurement.

Fair value measurements recognised in the Statement of Administered Financial Position are categorised into the following levels at 30 June 2018.

The Department had no Administered recurring or non-recurring fair value measurements categorised into Level 1 or Level 3.

Fair value measurements at 30 June 2018	2018	Level 2
Recurring Fair Value Measurements	\$'000	\$'000
Land (Note A18)	17 134	17 134
<b>Total Recurring Fair Value Measurements</b>	<b>17,134</b>	<b>17,134</b>

Fair value measurements at 30 June 2017	2017	Level 2
Recurring Fair Value Measurements	\$'000	\$'000
Land (Note A18)	17 844	17 844
<b>Total Recurring Fair Value Measurements</b>	<b>17,844</b>	<b>17,844</b>

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**Valuation Techniques and Inputs**

Valuation techniques used to derive Level 2 fair values are detailed in Note A19. There were no changes in valuation techniques during 2017-18.

**A20: Payables**

	2018	2017
	\$'000	\$'000
<b>Current</b>		
Creditors	17 348	28 113
Accrued Expenses	3 546	40 177
<b>Total Current Payables</b>	<b>20 894</b>	<b>68 290</b>
<b>Total Payables</b>	<b>20 894</b>	<b>68 290</b>

Payables are measured at nominal amounts. Creditors and accruals are raised for all amounts owing but unpaid. Sundry creditors are normally settled within 30 days from the date the invoice is first received.

For further information on risk management refer to Note A24.

**A21: Borrowings**

	2018	2017
	\$'000	\$'000
Balance as at 1 July	354	656
Add Increases in debt due to Interest	24	43
Less Repayments:		
Woodville, Henley and Grange Drainage Scheme	(37)	(37)
South West Suburbs Drainage Scheme	(308)	(308)
<b>Balance as at 30 June</b>	<b>33</b>	<b>354</b>
Current	33	321
Non-Current	-	33
<b>Total Borrowings</b>	<b>33</b>	<b>354</b>

There were no defaults or breaches on any of the above liabilities throughout the year.

For further information in risk management refer to Note A24.

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**A22: Other liabilities**

	2018	2017
	\$'000	\$'000
<b>Current</b>		
Deferred income	2 613	3 260
<b>Total current other liabilities</b>	<b>2 613</b>	<b>3 260</b>
<b>Total other liabilities</b>	<b>2 613</b>	<b>3 260</b>

Deferred income consists of revenue received in advance for land division fees. Monies received as at 30 June where a Certificate of Approval is yet to be issued are recognised as an unearned revenue liability.

**A23: Equity**

No prior period error corrections were processed in 2017-18.

**A24: Financial Instruments**

**A24.1 Financial Risk Management**

The financial instruments/financial risk management items, conditions and accounting policies of the Department, outlined in Note 42 for controlled items, apply equally to the Administered Financial Statements.

The Department's exposure to financial risk (liquidity, credit and market) is low due to the financial instruments held.

Liquidity risk arises where the Department is unable to meet its financial obligations as they fall due. The Department normally settles accounts within 30 days from the date of the invoice is first received  
Credit risk arises when there is the possibility of the Department's debtors defaulting on their contractual obligations resulting in financial loss to the Department.

Exposure to interest rate risk will not arise on the administered interest bearing liabilities and interest bearing assets as the interest rate is fixed over the term of the loans.

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**A24.2 Categorisation and maturity analysis of financial assets and liabilities**

	Carrying Amount (\$'000)	Contract Maturities		
		< 1 year (\$'000)	1-5 years (\$'000)	> 5 years (\$'000)
<b>2018</b>				
<b>Financial Assets</b>				
Cash and cash equivalents	62 675	62 675	-	-
Receivables <sup>(a)</sup>	46	46	-	-
Receivables - Interest Bearing	33	33	-	-
<b>Total Financial Assets</b>	<b>62 754</b>	<b>62 754</b>	<b>-</b>	<b>-</b>
<b>Financial liabilities</b>				
Payables <sup>(a)</sup>	3 669	3 669	-	-
Borrowings	33	33	-	-
<b>Total Financial Liabilities</b>	<b>3 702</b>	<b>3 702</b>	<b>-</b>	<b>-</b>
<b>2017</b>				
<b>Financial assets</b>				
Cash and cash equivalents	90 410	90 410	-	-
Receivables <sup>(a)</sup>	215	215	-	-
Receivables - Interest Bearing	354	321	33	-
<b>Total Financial Assets</b>	<b>90 979</b>	<b>90 946</b>	<b>33</b>	<b>-</b>
<b>Financial Liabilities</b>				
Payables <sup>(a)</sup>	40 846	40 846	-	-
Borrowings	354	321	33	-
<b>Total Financial Liabilities</b>	<b>41 200</b>	<b>41 167</b>	<b>33</b>	<b>-</b>

(a) Receivable and payable amounts disclosed exclude amounts relating to statutory receivables and payables (e.g. Commonwealth, State and Local Government taxes, fees and charges; Auditor-General's audit fees). In government, certain rights to receive or pay cash may not be contractual and therefore in these situations, the requirement will not apply. Where rights or obligations have their source in legislation such as levies, tax and equivalents etc. they would be excluded from the disclosure. The standard defines contract as enforceable by law. All amounts recorded are carried at cost (not materially different from amortised cost).

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**A25: Cash Flow Reconciliation**

	2018	2017
	\$'000	\$'000
<b>Reconciliation of Cash and Cash Equivalents - Cash at 30 June as per</b>		
Statement of Cash flows	62 675	90 410
Statement of Financial Position	62 675	90 410
<b>Reconciliation of net cash provided by operating activities to net cost of providing services</b>		
Net cash inflows (outflows) from operating activities	(27 735)	17 003
<b>Add (less): Non-Cash Items:</b>		
Assets donated	(710)	-
<b>Movements in assets and liabilities</b>		
Increase / (decrease) in receivables	(168)	144
(Increase) / decrease in payables	31 244	(21 452)
(Increase) / decrease in other liabilities	647	(720)
<b>Net cost of providing services</b>	<b>3 278</b>	<b>(5 025)</b>

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**A26: Transactions with SA Government**

The following table discloses revenues, expenses, financial assets and liabilities where the counterparty/transaction is with an entity within the SA Government as the reporting date, classified according to their nature.

Note		SA Government		Non-SA Government		Total	
		2018 \$'000	2017 \$'000	2018 \$'000	2017 \$'000	2018 \$'000	2017 \$'000
	<b>Expenses</b>						
A5	Employee benefit expense	-	-	352	614	352	614
A6	Supplies and Services						
	Project Expenditure	804	1 226	2 621	2 060	3 425	3 286
	Professional and Technical Services	1 098	1 022	-	-	1 098	1 022
	Auditor's Remuneration - Planning and Development Fund	26	25	-	-	26	25
	Other	804	657	46	54	850	711
A7	Grants and Subsidies						
	Office for Recreation and Sport grants	3 900	3 920	-	-	3 900	3 920
	Planning and Development Fund grant payments	4 740	7 032	19 509	21 433	24 249	28 465
	West Beach Trust Tax equivalent reimbursements	960	874	-	-	960	874
	Land Tax Equivalent - Flinders Ports (Transfer to DTF)	2 358	2 348	-	-	2 358	2 348
	Transfer to Outback Communities Authority and Local Govt Grants Commission	1 848	1 697	-	-	1 848	1 697
A8	Disbursements on Behalf of Third Parties						
	Compulsory Third Party Insurance	112 934	108 817	416 822	400 560	529 756	509 377
	Stamp Duties - Department of Treasury and Finance	173 307	169 182	-	-	173 307	169 182
	Lifetime Support Scheme - Lifetime Support Authority	150 715	148 888	-	-	150 715	148 888
	Hospital Fund - Department of Treasury and Finance	70 529	70 103	-	-	70 529	70 103
	Emergency Services Levy - SA Fire & Emergency Services Commission	47 018	46 551	-	-	47 018	46 551
	Refunds	-	-	17 673	17 889	17 673	17 889
	National Heavy Vehicle Regulator	-	-	15 555	13 485	15 555	13 485
	Federal Registrations	-	-	9 161	9 351	9 161	9 351
	Expiation Notices - Fines Enforcement Unit	256	307	-	-	256	307
	Expiation Notices - Public Transport	437	569	-	-	437	569

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Note		SA Government		Non-SA Government		Total	
		2018 \$'000	2017 \$'000	2018 \$'000	2017 \$'000	2018 \$'000	2017 \$'000
	Borrowing Costs	24	43	-	-	24	43
A9	Other Expenses	748	37	1 367	1 437	2 115	1 474
A10	Payments to Consolidated Account	113 192	187 645	-	-	113 192	187 645
	<b>Total expenses</b>	<b>685 698</b>	<b>750 943</b>	<b>483 106</b>	<b>466 883</b>	<b>1 168 804</b>	<b>1 217 826</b>
	<b>Income</b>						
A11	Revenues from SA Government	9 384	9 213	-	-	9 384	9 213
A12	Fees and Charges						
	Regulatory Fees - Land Services	143	215	114 854	187 769	114 997	187 984
	Regulatory Fees - Planning	868	274	28 733	25 891	29 601	26 165
	Land Tax Equivalent - Flinders Ports	-	-	2 358	2 348	2 358	2 348
A13	Collection on Behalf of Third Parties						
	Compulsory Third Party Insurance	-	-	529 756	509 377	529 756	509 377
	Stamp Duties - Department of Treasury and Finance	-	-	173 307	169 182	173 307	169 182
	Lifetime Support Scheme - Lifetime Support Authority	-	-	150 715	148 888	150 715	148 888
	Hospital Fund - Department of Treasury and Finance	-	-	70 529	70 103	70 529	70 103
	Emergency Services Levy - SA Fire & Emergency Services Commission	-	-	43 678	43 341	43 678	43 341
	Refunds	-	-	17 673	17 889	17 673	17 889
	National Heavy Vehicle Regulator	-	-	15 555	13 485	15 555	13 485
	Federal Registrations	-	-	9 161	9 351	9 161	9 351
	Expiation Notices - Fines Enforcement Unit	256	307	-	-	256	307
	Expiation Notices - Public Transport	120	98	317	471	437	569
A14	Grants and Subsidies						
	Office for Recreation and Sport grants received	3 900	-	158	3 842	4 058	3 842
A15	Interest Revenue	367	417	24	43	391	460
	Other Income	-	-	226	297	226	297
	<b>Total income</b>	<b>15 038</b>	<b>10 524</b>	<b>1 157 044</b>	<b>1 202 277</b>	<b>1 172 082</b>	<b>1 212 801</b>

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		SA Government		Non-SA Government		Total	
		2018	2017	2018	2017	2018	2017
Note		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	<b>FINANCIAL ASSETS</b>						
A16	Cash and cash equivalents	62 675	90 410	-	-	62 675	90 410
A17	Receivables						
	Current Receivables	-	-	36	365	36	365
	Non-Current Loan Receivable	-	-	-	33	-	33
	Accrued Revenues	5	113	38	57	43	170
	<b>TOTAL FINANCIAL ASSETS</b>	<b>62 680</b>	<b>90 523</b>	<b>74</b>	<b>455</b>	<b>62 754</b>	<b>90 978</b>
	<b>FINANCIAL LIABILITIES</b>						
A20	Payables						
	Creditors	5 471	4 749	11 877	23 364	17 348	28 113
	Accrued Expenses	835	1 085	2 711	39 092	3 546	40 177
A21	Borrowings	33	354	-	-	33	354
A22	Other Liabilities	259	440	2 354	2 820	2 613	3 260
	<b>TOTAL FINANCIAL LIABILITIES</b>	<b>6 598</b>	<b>6 628</b>	<b>16 942</b>	<b>65 276</b>	<b>23 540</b>	<b>71 904</b>

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**A27: Contingent Assets and Liabilities**

The Department is not aware of any administered contingent assets or liabilities.

**A28: Unrecognised contractual commitments**

	2018	2017
	\$'000	\$'000
Other Commitments		
Within one year	798	2 986
Later than one year but not later than five years	-	791
<b>Total Unrecognised Contractual Commitments</b>	<b>798</b>	<b>3 777</b>

Other commitments are for agreements for grant funding and land management activities.

**A29: After balance date events**

Events between 30 June and the date the financial statements are authorised that may have a material impact on the results of subsequent years are set out below.

As a result of restructuring of administrative arrangements outlined in the Government Gazette on 14 June 2018, the Department assumed administrative responsibility for the Office of the Valuer-General and the Office of the Registrar-General from the Department of Treasury and Finance, effective 1 July 2018.

As a result of restructuring of administrative arrangements outlined in the Government Gazette on 14 June 2018, the Department assumed administrative responsibility of Service SA from the Department of Premier and Cabinet, effective 1 July 2018.

As a result of restructuring of administrative arrangements outlined in the Government Gazette on 14 June 2018, the Department relinquished the administrative responsibility of the Office of Recreation and Sport to the Department of Premier and Cabinet effective, 1 July 2018.

The Federal Interstate Registration Scheme under the *Interstate Road Transport Act 1985* will cease, effective 1 July 2018.

The Department is not aware of any further events occurring after balance date.