



Local Government Reporting of Infrastructure

Curtin Business School

Robyn Pilcher

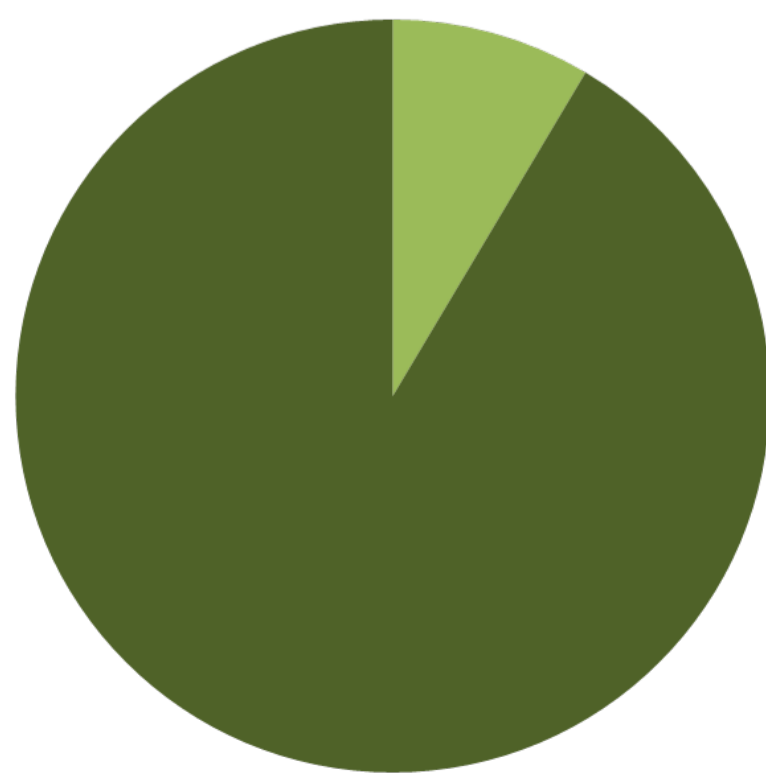
Project undertaken in partnership with Australian local government councils, industry associations and coordinating state government departments

Project Overview

Decisions about infrastructure and related accrual accounting information have been the source of debate in Australia as well as overseas. In many European countries, for example, the management of roads, bridges, parks and even heritage buildings like Rome's Colosseum, are major issues for local councils and regional and national governments. In Australia, infrastructure can comprise up to 90% of a council's total assets. Therefore, reporting issues related to changing accounting requirements can have a major influence on council results.

The overall purpose of this project was to determine the extent of the problem across Australia. Then, as part of the Public Sector Accountability and Disclosure Research Cluster, provide seminars for local governments in WA initially, with a potential nation-wide roll-out.

An example of one Australian state's current year maintenance on sealed roads versus the actual amount needed to bring the roads to a satisfactory condition



■ Maintenance ■ Satisfactory

Outcomes

The project resulted in a report to local councils, local government departments and the Australian Accounting Standards Board with results and relevant recommendations in regards to both accrual accounting and infrastructure reporting. Seminars are in the process of being developed in order to assist local councils with the reporting of infrastructure into the future.

