
REPORT
OF THE
AUDITOR-GENERAL
FOR THE YEAR ENDED
30th JUNE, 1975

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REPORT OF THE AUDITOR-GENERAL OF VICTORIA

UPON

THE TREASURER'S STATEMENT OF THE FINANCES FOR THE YEAR
ENDED 30TH JUNE, 1975.

PART I.—INTRODUCTION.

As directed by Section 47 of the *Audit Act* 1958, I hereby transmit to the Legislative Assembly the Statement prepared by the Treasurer of the receipts and expenditure of the Consolidated Fund and the Trust Fund for the financial year ended 30th June, 1975. In accordance with the provisions of Section 47, I submit my Report explaining the Statement in full and showing particulars of the several matters referred to in sub-sections (1) and (2) of that Section.

After a general review in Part II. of the main features of the State finances, the Report discusses in some detail, in Parts III. and IV., the receipts and payments of the Consolidated Fund and the Trust Fund. Comments on the accounts of various individual departments, branches and authorities are given in Part V. Part VI. contains information on general matters which are required to be reported to Parliament under specific provisions of the *Audit Act*, or which otherwise warrant inclusion. Supporting statements and appendices complete the Report.

In assembling figures for the various statements furnished throughout the Report, I have regarded expenditure from the Consolidated Fund as including expenditure from the Works and Services Account, in that I have treated that part of the moneys appropriated from the Consolidated Fund to the Works and Services Account and expended through the Works and Services Account as being, in fact, expenditure from the Consolidated Fund.

As required by Section 46 of the *Audit Act*, the Treasurer has included and distinguished in his statement of the expenditure of the Consolidated Fund for the year such amounts as had been expended but in respect of which no appropriation had been made on or before 30th June, 1975. The relevant figures are submitted on the basis that Parliamentary appropriation of the amounts is made in due course.

The Treasurer's Statement and the related subsidiary statements have been examined by my officers and are in agreement with the accounts of the Treasurer. Various aspects of the accounts and records of the revenue, expenditure and stores of departments, branches and authorities have been audited during the year on a test basis, consistent with accepted auditing concepts and practice.

My comments upon the accounts of other major public authorities which I am required by law to audit will be furnished to Parliament as soon as practicable in a Supplementary Report now in course of preparation.

PART II.—REVIEW.

In the Budget for 1974-75, the Treasurer estimated that the total receipts to the Consolidated Fund would be \$2,005,619,000. The actual result for the year was a total of \$2,114,415,675 and this amount was appropriated in full to the service of the year.

In broad terms, the receipts to the Consolidated Fund were derived from the following sources and compare with Budget Estimates and with those of the previous year as shown :—

	Budget. 1974-75.	Actual. 1974-75.	Actual. 1973-74.
	\$	\$	\$
State Taxation	684,600,000	711,131,340	549,930,067
Other State Sources exc. Railways	258,939,000	277,370,364	223,440,287
Railway Income	130,000,000	129,003,645	114,211,966
Commonwealth Sources exc. Loan Raising	748,671,000	805,818,906	562,861,617
	1,822,210,000	1,923,324,255	1,450,443,937
Loan Raising and Repayments	183,409,000	191,091,420	160,479,174
	2,005,619,000	2,114,415,675	1,610,923,111

Payment from the Consolidated Fund of the total receipts to the Fund related to the following broad headings of expenditure and compares with Budget Estimates and with that of the previous year as shown :—

	Budget. 1974-75.	Actual. 1974-75.	Actual. 1973-74.
	\$	\$	\$
Special Appropriation—Debt Charges, Salaries, Pensions, General Expenses, &c. exc. Railways	325,871,966	340,638,892	291,988,911
Annual Vote—Departmental Services exc. Railways	1,123,702,634	1,182,910,818	883,490,899
Railway Operating Expenses	223,668,400	243,778,843	188,906,166
	1,673,243,000	1,767,328,553	1,364,385,976
Special Appropriation—Works and Services Account	332,376,000	347,087,122	246,537,135
	2,005,619,000	2,114,415,675	1,610,923,111

In addition to receipts required to be credited to the Consolidated Fund, the Treasurer received in the year and credited to accounts within the Trust Fund a total of \$2,627,178,749. Included in these receipts are amounts to a total of \$648,453,154 received from the Commonwealth as recoups of expenditure, as conditional grants to the State and as advances for disbursement by the State. A broad classification of the purposes for which these amounts were received from the Commonwealth is as follows :—

	\$
Education	309,692,090
Employment Development	15,352,604
Health	29,213,433
Housing (inc. Home Builders)	124,993,998
Primary Production	12,975,596
Road and Other Works	148,496,823
Other	7,728,610
	648,453,154

Payments from Trust Fund totalled \$2,572,937,912 and may be classified under the following broad headings :—

	\$
Commonwealth	645,778,754
Commonwealth-State	22,570,659
Compensation and Insurance	274,487,488
Deposit	741,479
Depreciation	4,427,577
Social, Health and Welfare	211,572,093
Superannuation and Pension	2,975,787
Suspense	667,581,957
Works and Development	490,606,346
Other	252,195,772
	<u>2,572,937,912</u>

More detailed comment in respect of trust account transactions, including those in respect of new accounts, is given at page 26 et seq.

The overall effect on the Public Account of the transactions relating to the Consolidated Fund and the Trust Fund as mentioned above is shown in the following statement which summarizes the movements within the Public Account for the year.

	\$	\$
Balance at credit of Public Account 1st July, 1974 ..		233,875,568
Receipts—		
Consolidated Fund	2,114,415,675	
Trust Fund	2,627,178,749	
In Reduction of Advances	4,720,520	
	<u>4,720,520</u>	4,746,314,944
		<u>4,980,190,512</u>
Payments—		
Consolidated Fund	2,114,415,675	
Trust Fund	2,572,937,912	
	<u>4,687,353,587</u>	4,687,353,587
Balance at credit of Public Account 30th June, 1975		<u>292,836,925</u>

The balance of the Public Account is accounted for in the Treasurer's Statement as follows :—

	\$	\$
Trust Fund Balance		320,982,261
Less Advances from Public Account—		
For Consolidated Revenue Deficits	21,782,281	
For Departmental and Other Purposes	6,363,055	
	<u>28,145,336</u>	28,145,336
		<u>292,836,925</u>

The balance is represented by—

	\$	\$
Cash at Credit of Public Account	28,874,589	
Fixed Deposit Account	71,500,000	
	<u>100,374,589</u>	100,374,589
Investments—		
Trust Fund	191,962,336	
Public Account	500,000	
	<u>192,462,336</u>	192,462,336
		<u>292,836,925</u>

The net effect of the year's transactions was an increase in the balance to the credit of the Public Account of \$58,961,357 brought about by the rise of \$54,240,837 in the credit balance of the Trust Fund and by the reduction of \$4,720,520 in the total advances from the Public Account.

The amount of the Consolidated Revenue Deficits mentioned in the statement above, \$21,782,281, represents the balance of deficits—the last of which occurred in 1969–70—still unfunded but financed from Public Account. No funding of any part of the accumulated deficit was effected during the year.

RECEIPTS—CONSOLIDATED FUND.

Total receipts to the Consolidated Fund, \$2,114,415,675, exceeded the Budget Estimate of \$2,005,619,000 by \$108,796,675.

The main excesses of receipts over the Budget Estimate were :—

	\$
Taxation	26,531,340
Commonwealth Payments to State—Grants, etc.	57,147,906
Proceeds of Loan Raisings	10,291,000

The main shortfall in receipts compared with the Budget Estimate occurred in the item of Loan Repayments, \$2,608,580 less than estimated being received.

The divergence between the Budget Estimate and the actual receipts from Taxation occurred mainly in the items of Stamp Duty, Payroll Tax, Totalizator Commission and Duty on Tattersall subscriptions.

The actual receipts to the Consolidated Fund exceeded those of the previous year, \$1,610,923,111, by \$503,492,564. Details of the variations between the two years are given at page 9.

Receipts are capable of division into three main categories—

	\$
Sources other than the Commonwealth	1,117,502,989
Commonwealth Sources	807,199,761
Loan Raisings and Repayments	189,712,925
	2,114,415,675

Receipts from sources other than the Commonwealth, \$1,117,502,989, were \$229,930,832 higher than the 1973–74 figure of \$887,572,157 and constituted 52·85 per cent. of the total receipts compared with 55·10 per cent. in the previous year. Those from Commonwealth sources, \$807,199,761, were \$242,630,778 more than in the previous year and represented 38·18 per cent. as against 35·05 per cent. for 1973–74. Loan raisings and repayments yielded \$30,930,954 more than the 1973–74 total of \$158,781,971 and provided 8·97 per cent. of the total receipts compared with 9·85 per cent. in 1973–74.

The major items causing the overall increase in receipts from sources other than the Commonwealth, together with the individual increases, were—

	\$
Payroll Tax	106,120,778
Land Tax	20,009,750
Fees and Charges for Departmental Services	17,375,661
Railways Income	14,791,679
Recoveries of Debt Charges	13,386,625
Tattersall Duty	13,249,872

An increase of $\frac{1}{2}$ per cent. in the rate of payroll tax, operative for the greater part of the year, and the application of the increased rate to generally higher payrolls were the main factors in the substantial increase in payroll tax receipts.

Details of the variations in the receipts to the Consolidated Fund from Commonwealth sources are—

	1973-74.	1974-75.	+ Increase. - Decrease.
	\$	\$	\$
Financial Assistance Grant	443,623,918	562,266,286	+118,642,368
Capital Assistance Grant	70,789,000	87,370,000	+ 16,581,000
Schools, Capital and Recurrent Purposes, &c.	18,663,763	90,201,908	+ 71,538,145
Debt Charges Assistance Grant	11,131,270	13,914,088	+ 2,782,818
Sewerage Programme Assistance	9,300,000	34,236,094	+ 24,936,094
Interest—Financial Agreement	4,254,318	4,254,318	..
Tuberculosis Arrangement	2,727,783	4,987,777	+ 2,259,994
Pre-School Child Education and Care Grant	1,295,860	5,577,368	+ 4,281,508
Home Care and Nursing Homes Grants	763,532	1,070,977	+ 307,445
Softwood Forestry Agreement	700,000	859,340	+ 159,340
Legal Aid Grant	557,728	407,682	— 150,046
Water Resources Measurement	453,300	762,500	+ 309,200
Mental Institutions—Recoups	237,193	787,413	+ 550,220
Other	71,318	504,010	+ 432,692
	<u>564,568,983</u>	<u>807,199,761</u>	<u>+242,630,778</u>

The increase of \$118·6 million in the Financial Assistance Grant consisted of \$110·8 million in the base grant and \$7·8 million in the State's share of the additional grant. The base grant was \$548·4 million (\$437·6 million in 1973-74) and was reached after allowing for Formula adjustments in respect of population and average wages, and after applying the betterment factor of 1·8 per cent. In addition, an adjustment was made to allow for the Commonwealth's involvement to the extent of a net \$36 million in tertiary education expenditure. The share of the additional grant was \$13·8 million (\$6 million in 1973-74) being Victoria's share of \$60 million compared with \$25 million in 1973-74.

Contributions by the Commonwealth for capital and recurrent expenditure in schools and for other educational purposes were \$71·5 million more than for the previous year. Advances in connexion with the National Sewerage Programme and for Capital Assistance purposes exceeded those for 1973-74 by \$25 million and \$16·5 million respectively.

Detailed information is furnished throughout the Report in relation to most other items included in the statement above.

Net receipts of \$189·7 million to the Consolidated Fund from loan raisings and loan repayments (exclusive of Commonwealth contributions) were \$31 million more than the comparable figure for 1973-74. The receipts consisted of \$184·8 million, the net proceeds of loans raised under Victoria's share of the works programme approved by the Loan Council, and \$4·9 million repayments in respect of advances made by the State in this and prior years.

PAYMENTS—CONSOLIDATED FUND.

Section 5 of the *Public Account Act* 1958 provides that the total of appropriations by Parliament from the Consolidated Fund and the amount specially appropriated under authority of the Act to the Works and Services Account, following determination of such amount by the Treasurer, shall not exceed the amount to the credit of the Consolidated Fund. As shown earlier in this review, the total credits to the Consolidated Fund aggregated \$2,114,415,675 and this amount was appropriated in full in the following manner :—

	\$
Special Appropriation—Debt Charges, Pensions, &c.	351,018,084
Special Appropriation—Works and Services Account	347,087,122
Annual Vote—Departmental &c. Services	1,416,310,469
	<u>2,114,415,675</u>

The comparable total for the previous year was \$1,610,923,111 which is \$503,492,564 less than the 1974-75 figure.

Again this year, the biggest proportion of expenditure from the Consolidated Fund was of a social nature and related to education, health and welfare services and housing. The amount expended on these services was \$1,071,069,092 and represented 50·35 per cent. of the total amount available in the Consolidated Fund. The items included in the expenditure of \$1,071,069,092 were

Education, \$661,274,453, Health and Welfare, \$369,239,348, Housing and other Social items, \$40,555,291. These amounts exceeded those of the previous year by \$149,294,877 in Education, \$104,741,784 in Health and Welfare, and \$16,190,510 in Housing and other Social items.

More detailed information relating to these items of expenditure from the Consolidated Fund is given in the relevant departmental sections of the Report. A comparison on a monetary and proportional basis of expenditure from the Consolidated Fund in 1974-75 with that of the previous year is given in Statement No. 1 appended to the Report.

Debt charges continue to absorb a substantial portion of the funds available in the Consolidated Fund and the amount paid in 1974-75 under this heading was \$240,614,391 which represents 11·31 per cent. of the total expenditure from the Consolidated Fund and \$32,379,957 more than was required in 1973-74. Debt charges on the Public Debt accounted for \$194,492,310 of the year's expenditure and the balance related to interest and principal payments in respect of advances and loans made to the State for Housing, Soldier Settlement and other purposes under Commonwealth-State agreements and arrangements.

Part of the outlay for debt charges is offset by recoups of interest and sinking fund contributions from State bodies which have received advances from loan moneys and by interest received from various sources and credited to the Consolidated Fund. In addition, the Commonwealth provided this year an amount of \$13,914,088 as a grant under the *States Grants (Debt Charges Assistance) Act* 1970 to assist the State to meet its interest and sinking fund contributions. Statement No. 4 appended to this Report shows in detail the year's receipts and payments on account of debt charges.

TRUST FUND—WORKS AND SERVICES ACCOUNT.

Appropriations from the Consolidated Fund to this Account throughout the year amounted to \$347,087,122 and, with the balance of \$12,993,319 unexpended from the previous year, brought the total funds available in the Account to \$360,080,441. Expenditure under the year's works and services programme absorbed \$340,800,188 leaving an unexpended balance in the Account at 30th June, 1975, of \$19,280,253. Details of the expenditure are given on page 23.

Most of the matters briefly mentioned in this review are the subject of more detailed comment in the succeeding pages.

PART III.—THE CONSOLIDATED FUND.

RECEIPTS.

A summary of the Treasurer's statement of receipts appearing on pages 6-12 of the finance statement is given in the following tabular comparison for the purpose of showing the significant variations which provided the overall increase of \$503,492,564 for the year.

	1973-74.	1974-75.
	\$	\$
Commonwealth Payments to the State		
Financial Assistance Grants	443,623,918	562,266,286
Debt Charges Assistance Grant	11,131,270	13,914,088
Schools—Grants for Recurrent Expenditure	10,112,250	36,963,816
Building Grants	8,551,513	49,523,675
National Sewerage Programme—Advances	9,300,000	34,236,094
Capital Assistance Grant	70,789,000	87,370,000
Contribution for Interest—Financial Agreement	4,254,318	4,254,318
Tuberculosis Arrangement	2,570,393	4,864,543
Pre-School Child Education and Care	1,295,860	5,577,368
Other Contributions and Recoups	1,243,258	6,851,078
	<u>562,871,780</u>	<u>805,821,266</u>
State Taxes		
Direct	358,051,588	506,700,175
Stamps Acts	170,559,143	172,865,056
Licensing Fund Payment	13,768,923	21,027,810
Other	7,550,413	10,538,299
	<u>549,930,067</u>	<u>711,131,340</u>
Recoveries of Debt Charges		
Interest and Exchange	53,358,317	65,165,446
Sinking Fund—Contributions and Special Payments	3,399,840	3,938,605
Loan Conversion Expenses	8,325	11,045
Repayments	6,672,942	7,710,953
	<u>63,439,424</u>	<u>76,826,049</u>
Land Revenue		
Leases, Licences, Miners' Rights, &c.	3,678,019	4,207,615
Royalties—Brown Coal	598,902	657,586
Submerged Lands	33,977,538	37,972,398
	<u>38,254,459</u>	<u>42,837,599</u>
Harbor Revenue		
Contribution—Melbourne Harbor Trust	963,169	1,032,825
Westernport—Wharfage, Tonnage, Towage, &c.	2,316,988	2,800,782
Other	1,509,871	1,665,395
	<u>4,790,028</u>	<u>5,499,002</u>
Fees and Charges for Departmental Services		
Fees—Titles Office, Registrar of Companies, Government Statist, &c.	12,661,623	12,797,080
Departmental Services—		
Public Works Department	8,406,017	11,187,229
Government Printer	8,082,113	11,134,489
Motor Registration Branch	5,129,991	7,659,035
Mental Hygiene	5,769,555	7,356,708
Agriculture Department	2,584,426	4,412,373
Police	1,598,966	3,979,625
Insurance Offices	2,566,418	3,632,640
Education Department	1,872,873	2,897,103
Public Trustee	792,811	982,516
Social Welfare	837,259	703,026
Other	2,936,433	3,872,322
	<u>53,238,485</u>	<u>70,614,146</u>
Forests Commission		
Royalties, &c.	8,775,097	11,561,928
State Rivers and Water Supply Commission		
Rates and Charges, Recoups, &c.	18,779,598	22,708,343

	1973-74.	1974-75.
	\$	\$
Other Revenue		
Statutory Corporations—Contributions	11,900,000	14,520,000
Fines—Courts and Other Sources	8,618,906	10,309,198
Interest on Public Account	10,005,270	13,133,209
Rents and Hirings	1,084,433	1,287,864
Public Trustee—Surplus Interest .. .. .	..	745,658
Recoup—Superannuation Charges	2,327,772	2,810,164
State Savings Bank—Half Share of Profit, Savings Bank Department ..		1,656,030
Gas and Fuel Corporation—Dividends, Preference Shares	299,737	301,522
Sundry	1,916,915	2,557,292
	36,153,033	47,320,937
 Railways	 114,211,966	 129,003,645
 Loan Receipts		
Proceeds of Loan Raisings	149,738,000	184,809,000
Loan Repayments	10,741,174	6,282,420
	160,479,174	191,091,420
 Total Receipts	 1,610,923,111	 2,114,415,675

Commonwealth financial assistance and State taxes can be conveniently discussed at this stage of the Report. Further references to receipts from other sources will be made under appropriate departmental headings.

COMMONWEALTH FINANCIAL ASSISTANCE GRANTS.

Commonwealth financial assistance grants to the States are calculated on bases determined by various Commonwealth Acts.

Grants to Victoria in accordance with the Acts were :—

	\$
Financial Assistance	562,266,286
Debt Charges Assistance	13,914,088
Capital Assistance	171,129,769

The Financial Assistance Grants of \$562,266,286 comprised \$548,404,906 in accordance with Section 6 of the States Grants Act 1973-1974 and \$13,861,380 additional general revenue grants to assist employment. These grants exceeded the Financial Assistance Grants received in 1973-74 by \$118,642,368.

The Debt Charges Assistance Grant of \$13,914,088 consisted of payments in accordance with the *States Grants (Debt Charges Assistance) Act 1970*, namely \$13,309,338, interest, provided for by Section 4 and \$604,750, sinking fund contributions, by Section 5.

The figure of \$171,129,769, which I have shown as Capital Assistance includes payments to the State as follows :—

	\$
(i) Under the <i>States Grants (Capital Assistance) Act 1974</i>	82,505,000
(ii) Under the <i>National Sewerage Programme</i>	34,236,094
(iii) Under the <i>States Grants (Schools) Act 1972-1974</i>	14,038,687
(iv) On account of the States Grants Schools Interim Committee for the Australian Schools Commission	31,890,388
(v) Under the <i>States Grants (Technical and Further Education) Act 1974</i> ..	3,594,600
(vi) Additional capital grants to assist employment	4,865,000

STATE TAXES.

Classifications under Receipts, Taxation, in the Treasurer's Accounts are : Direct taxation, revenue under the Stamps Acts, collections from registrations, &c., of shops and factories, &c., and proceeds of licences issued under State laws. Each of these classifications is dissected in detail on the basis of the component revenue sources.

Direct taxation includes revenue from Pay-roll Tax, Probate Duty, Land Tax, Entertainments Tax, Motor Car Third-party Insurance Surcharge, Totalizator, Tattersall Duty and Gift Duty. Revenue under the Stamps Acts comprises collections from Duty on Betting Instruments, Duty on Insurance Business, Other Stamp Duty and Receipt Duty. The title "Licences" covers not only licence fees credited direct to the Consolidated Fund but also the payment made thereto from the Licensing Fund.

Under each of the four main classifications referred to, taxation receipts over the past two years are compared hereunder :—

Taxation.							1973-74.	1974-75.
							\$	\$
Direct	..	..	..	..	..	..	358,051,588	506,700,175
Stamps Acts	..	..	..	..	..	..	170,559,143	172,865,056
Registrations, &c.	..	..	..	..	..	..	2,057,329	2,412,013
Licences	..	..	..	..	..	..	19,262,007	29,154,096
Total Taxation							..	..
							<u>549,930,067</u>	<u>711,131,340</u>

The following comments refer in more detail to several of the main sources of taxation receipts.

Direct Taxation.

Pay-roll Tax.—Collections in 1974-75 under the *Pay-roll Tax Act* 1971 were materially affected by the following :—

- (1) *Pay-roll Tax (Rate) Act* 1974 which, from 1st September, 1974, raised the rate of tax from 4½ per cent. to 5 per cent.;
- (2) *Pay-roll Tax Act* 1974 which, with certain exceptions, deemed all related and associated parts of an organization to be the one group and allowed the group one general exemption only on all wages paid by the related and associated employers in the group ; and
- (3) the increase in average wages.

Collections in 1974-75 amounted to \$327,200,332 compared with \$221,079,554 in 1973-74.

Probate Duty.—Collections of Probate Duty in 1974-75 were \$58,045,236, an increase of \$1,279,215 over the 1973-74 figure of \$56,766,021.

Duty amounting to \$56,280,994 was collected by the Commissioner of Probate Duties and \$1,764,242 by the Public Trustee. The aggregate value of new estates assessed decreased from \$432 million in 1973-74 to \$397 million in 1974-75. Payments in advance of the issue of assessments as at 30th June, 1975, amounted to \$13,659,948 whereas at 30th June, 1974, the amount was \$9,917,862.

The end-of-the-year position, as indicated by the comparative summary hereunder, affects the State's annual collections from Probate Duty :—

Duty assessed but uncollected—

As at 30th June, 1974—\$9,018,903 ; \$7,217,010 collected in 1974-75.

As at 30th June, 1975—\$8,891,943 ; to be collected in 1975-76.

Land Tax.—Receipts from Land Tax in 1974-75 were \$52,968,099 and in 1973-74 \$32,958,349, an increase of \$20,009,750. The increase in tax was due to two factors, namely :—

- (1) Increased municipal valuations ; and
- (2) The increased rate of Land Tax introduced by the *Land Tax Act* 1973, which fixed the rates of tax from 1st January, 1974.

Motor Car Third-party Insurance.—In conformity with the requirements of the *Motor Car (Insurance Surcharge) Act* 1959, an additional fee is paid annually by each motor car owner with the premium payable in respect of his contract of third-party insurance. The *Motor Car (Fees) Act* 1974, raised the fee from \$2 to \$4, with effect from 1st January, 1975.

Revenue under this head in 1974-75 was \$5,166,166 compared with \$3,335,790 in the previous year.

Totalizator.—The *Racing Act 1958* requires that a commission, being a percentage of investments, be deducted from all totalizator pools, the balance of the investments being paid out in dividends. In 1974–75, the commission was fourteen per cent. except in respect of off-course miscellaneous totalizators where the commission was seventeen per cent. in the case of off-course doubles and nineteen per cent. in the case of special schemes. The appropriation of the commission is as shown hereunder :—

On-Course Totalizators—

(i) Metropolitan—

	Win and Place.	Doubles, Quinella and Forecast, Trifecta and Trio.
	%	%
Consolidated Fund	8.75	5.75
Club Concerned	5.25	8.25
Commission	14.00	14.00

(ii) Country, in respect of all types of totalizators—

	%
Consolidated Fund	3.75
Club Concerned	10.25
Commission	14.00

Off-Course Totalizators—

	Win and Place.
	%
Consolidated Fund	5.25
Race-courses Development Fund or Greyhound Racing Grounds Development Fund .. .. .	.25
Totalizator Agency Board	8.50
Commission	14.00

Miscellaneous.

	Off-Course Doubles.	Special Schemes.
	%	%
Consolidated Fund	5.25	5.25
Race-courses Development Fund or Greyhound Racing Grounds Development Fund	1.25	1.25
Funds into which moneys are paid pursuant to the <i>Youth, Sport and Recreation Act 1972</i>	2.00	4.00
Totalizator Agency Board	8.50	8.50
Commission	17.00	19.00

The total credit to the Consolidated Fund is specially appropriated to the Hospitals and Charities Fund which is required to meet the cost of administration of totalizator inspection, &c. In 1974–75, the sum of \$31,840,702 was received into the Consolidated Fund and an equivalent amount paid out to the Hospitals and Charities Fund. The cost of administration charged to the Fund was \$157,225.

In addition to the \$31,840,702 paid into the Consolidated Fund and specially appropriated to the Hospitals and Charities Fund, moneys were credited to accounts within the Treasury Trust Fund as follows :—

- (i) \$2,700,938, to the Race-courses Development Fund—to meet costs and expenses incurred by the Race-courses Licences Board, to provide financial assistance to racing clubs and, pursuant to the *Racing (Further Amendment) Act 1974*, to finance the purchase of land for the establishment or extension of a racecourse ;

- (ii) \$575,629 to the Greyhound Racing Grounds Development Fund—to meet costs and expenses of the Greyhound Racing Grounds Development Board, to provide financial assistance to greyhound racing clubs and, pursuant to the *Racing (Further Amendment) Act 1974*, to finance the purchase of land for the establishment or extension of a greyhound racing ground ;
- (iii) \$3,917,581 to the Sports and Recreation Fund—to be applied towards the promotion of sport and recreation ;
- (iv) \$1,678,963 to the Youth Fund—to be applied towards the training of youth workers, the promotion of youth activities and the provision or improvement of facilities and services for youth ; and
- (v) \$100,000 to the Australian Rules Football Fund, established pursuant to the *Youth, Sport and Recreation Act 1972*—to be applied towards the encouragement and development of Australian Rules Football.

Tattersall Duty.—The trustees of the will and estate of the late George Adams promote and conduct sweepstakes in Victoria under a licence granted in accordance with the provisions of the *Tattersall Consultations Act 1958*.

Comparative figures for subscriptions to the various types of sweepstakes for the past two years are given below. Subscriptions to Tattslotto Consultations continued to increase considerably during the year.

	1973-74.	1974-75.
	\$	\$
Ordinary Consultations	18,214,740	17,680,000
Tattslotto Consultations	33,943,773	69,549,709
Football Pool Consultations	26,428	..
Soccer Football Pool Consultations .. .. .	..	4,898,470
Total	52,184,941	92,128,179

Duty on the total amount of subscriptions to each consultation is payable to the Treasurer within seven days after the drawing. Duty amounting to \$28,808,304 was paid into the Consolidated Fund in 1974-75, compared with \$15,558,432 in 1973-74.

During the year Soccer Football lotteries were introduced. Total subscriptions for the year amounted to \$4,898,470 and duty equivalent to 30 per cent., \$1,469,541, was paid into the Consolidated Fund.

Duty equivalent to 31 per cent. of the total amounts subscribed to all other consultations is payable to the Treasurer, and under the provisions of the Act an amount equivalent to that duty is appropriated from the Consolidated Fund and apportioned between the Hospitals and Charities Fund and the Mental Hospitals Fund.

In 1974-75, the various Funds were credited with the following amounts :—

Hospitals and Charities Fund	24,388,341
Mental Hospitals Fund	3,462,000
Sports and Recreation Fund	957,963
	<hr/>
	28,808,304

In terms of the agreement entered into with the Government of Tasmania in 1960, and extended for a further period of ten years in 1970, particulars of which have been given in previous Reports, payments to that Government of its share of duty on the sale of tickets in Tasmania by Tattersall Consultations amounted to \$300,810 compared with \$227,770 in the previous year.

As at 30th June, 1975, the Tasmanian share of duty for consultations drawn late in May and in June amounted to \$39,030. This amount was paid to the Tasmanian Government after the close of the year.

The agreement with the Government of New Zealand, particulars of which have been given in previous Reports, was renewed for a further period of three years from 1st July, 1973.

Payments to the Government of New Zealand during the year amounted to \$277,098 compared with \$267,473 in 1973-74. As at 30th June, 1975, an amount of \$60,780, equivalent to \$61,767 (N.Z.), was due to the Government of New Zealand. This sum represented the amount due in respect of the last quarter of the financial year.

Unpaid prizes for consultations drawn during the period 1954-55 to 1971-72 (inclusive) amounted to \$390,097. In accordance with the Regulations under the Act, this amount, less certain expenses incurred by the promoter in searching for the persons concerned, has been paid to the Treasurer to place to the credit of the Unclaimed Moneys Fund.

Gift Duty.—Collections under the *Gift Duty Act* 1971 amounted to \$2,671,085 in 1974-75 compared with \$2,732,846 in 1973-74. Payments in advance of the issue of an assessment at 30th June, 1975, totalled \$21,580. Duty assessed but uncollected at that date amounted to \$91,410.

Stamps Acts.

A comparative statement of collections of revenue by the Comptroller of Stamps is given in the following table :—

	1973-74.	1974-75.
	\$	\$
Other Stamp Duty	138,689,639	133,090,850
Duty on Insurance Business	26,004,583	32,275,331
Duty on Betting Instruments	5,862,389	7,459,754
Receipt Duty	2,532	39,121
Total	<u>170,559,143</u>	<u>172,865,056</u>

As indicated in the preceding statement, revenue from stamp duty increased by \$2,305,913 for the year. Major variations in Other Stamp Duty, according to the statistical records of the Stamps Office—which were kept on a gross basis but which, overall, had been reconciled with the relevant Treasury records—were as follows :—

	\$
(i) duty on real estate dealings	(decrease) 15,947,384
(ii) duty on applications for registration and notices of acquisition of motor cars	(increase) 6,269,829
(iii) duty on credit and rental business (registered persons)	(increase) 1,589,384
(iv) duty on cheques	(increase) 1,615,788
(v) sale of adhesive duty stamps	(increase) 1,624,943
(vi) approved vendors (hire purchase)	(increase) 239,423
(vii) duty on promissory notes and bills of exchange	(decrease) 157,584
(viii) duty on sharebrokers' statements and share sales	(decrease) 1,894,839
(ix) mortgages—Section 137M. of the Stamps Act 1958	(increase) 480,962
(x) approved vendors (life policies)	(increase) 300,690

Revenue from Other Stamp Duty was affected by the economic conditions prevailing during the year.

Licences.

The Licensing Fund Payment.—The revenue of the Licensing Fund consists mainly of fees charged to hotelkeepers, \$13,798,863, wholesale and retail liquor merchants, \$5,901,775, and clubs, \$1,138,442. The increased fees received during the year resulted from the *Liquor Control (Fees) Act 1974*, which raised the percentage payable by hotels, clubs and wholesale and retail liquor merchants from six per cent. to eight per cent. Other fees payable to the Fund were increased by regulation.

In accordance with the provisions of the *Liquor Control Act 1968*, the surplus of receipts over payments for 1974-75 was transferred to the Consolidated Fund.

A comparative statement of receipts and payments of the Licensing Fund for the past two years is given hereunder :—

	1973-74.	1974-75.
	\$	\$
Balance 1st July	661,471	661,471
Receipts—		
Licences	14,044,466	21,429,483
Permits	328,180	409,444
Fees and Fines	167,025	131,111
Interest on Investments	15,996	15,996
Total Receipts for the Year	14,555,667	21,986,034
Payments—		
Salaries and Other Administrative Expenses	536,082	693,092
Cost of Policing Act	215,634	259,501
Compensation	35,028	1,872
Balwyn Licensing Poll .. .. .	..	3,759
Total Payments for the Year.. .. .	786,744	958,224
Transfer to the Consolidated Fund	13,768,923	21,027,810
Balance 30th June	661,471	661,471
Percentage of Total Receipts Transferred	94.6	95.6

Compensation was paid in respect of three hotels in 1973-74 and one in 1974-75.

Tobacco Licences.—The *Business Franchise (Tobacco) Act 1974* requires every person carrying on the business of tobacco wholesaling or retailing to hold a licence issued under the Act. Fees paid in respect of licences issued in 1974-75 amounted to \$1,103,665.

Motor Car Drivers' and Motor Driving Instructors' Licence Fees.—Collections in respect of fees paid on the issue of drivers' licences are apportioned, in terms of the relevant legislation— one-eighth to the Country Roads Board Fund, one-eighth to the Drivers' Licence Suspense Account, one-quarter to the Municipalities Assistance Fund and the remaining half to the Consolidated Fund. Collections from motor driving instructors' licence fees are apportioned one-quarter to the Country Roads Board Fund, one-quarter to the Municipalities Assistance Fund and half to the Consolidated Fund.

Costs of collection of fees are met by the participating funds. After meeting the required proportion of the costs of collection, \$350,300, net collections credited to the Consolidated Fund on account of drivers' and instructors' licence fees, in 1974-75, amounted to \$4,436,295.

COMPARISON WITH BUDGET.

The following statement shows the variations of Receipts from the Budget Estimate in 1974-75.

	Budget Estimate.	Receipts.	+ Excess - Deficiency.
	\$	\$	\$
Taxation—			
Pay-roll Tax	320,000,000	327,200,332	+ 7,200,332
Probate Duty	60,000,000	58,045,236	- 1,954,764
Land Tax	55,000,000	52,968,099	- 2,031,901
Entertainments Tax .. .. .	..	251	+ 251
Motor Car Third-party Insurance—Surcharge ..	5,000,000	5,166,166	+ 166,166
Totalizator	27,000,000	31,840,702	+ 4,840,702
Tattersall Duty	20,000,000	28,808,304	+ 8,808,304
Gift Duty	2,800,000	2,671,085	- 128,915
Betting and Bookmakers' Turnover Tax ..	6,500,000	7,459,754	+ 959,754
Duty on Insurance Business	28,500,000	32,275,331	+ 3,775,331
Receipt Duty .. .. .	..	39,121	+ 39,121
Other Stamp Duty	129,000,000	133,090,850	+ 4,090,850
Registration Fees—Factories, Shops, &c. ..	2,500,000	2,412,013	- 87,987
Licensing Fund Payment	19,600,000	21,027,810	+ 1,427,810
Auctioneers' and other Licences	8,700,000	8,126,286	- 573,714
	<u>684,600,000</u>	<u>711,131,340</u>	<u>+ 26,531,340</u>
Recoveries of Debt Charges—			
Country Roads Board	2,607,000	2,615,104	+ 8,104
Gas and Fuel Corporation of Victoria	697,000	1,241,599	+ 544,599
Home Builders' Account	8,450,000	8,502,513	+ 52,513
Housing Commission	28,240,000	28,382,841	+ 142,841
Melbourne and Metropolitan Board of Works ..	8,120,000	7,276,446	- 843,554
Rural Finance and Settlement Commission ..	4,046,000	4,021,104	- 24,896
State Electricity Commission	19,900,000	19,842,830	- 57,170
Water and Sewerage Authorities	2,500,000	2,254,250	- 245,750
Other	2,390,000	2,689,362	+ 299,362
	<u>76,950,000</u>	<u>76,826,049</u>	<u>- 123,951</u>
Land Revenue—			
Lands	3,595,000	3,772,716	+ 177,716
Mining	350,000	434,899	+ 84,899
Royalties—Brown Coal	655,000	657,586	+ 2,586
Royalties—Submerged Lands	34,000,000	37,972,398	+ 3,972,398
	<u>38,600,000</u>	<u>42,837,599</u>	<u>+ 4,237,599</u>
Harbor Revenue—			
Harbor Trust Contribution	850,000	1,032,825	+ 182,825
Westernport	2,650,000	2,800,782	+ 150,782
Other	1,745,000	1,665,395	- 79,605
	<u>5,245,000</u>	<u>5,499,002</u>	<u>+ 254,002</u>
Fees and Charges for Departmental Services—			
Fees—Titles Office, Registrar of Companies, &c. ..	14,300,000	12,797,080	- 1,502,920
Recoups—Departmental Services	48,644,000	57,819,426	+ 9,175,426
	<u>62,944,000</u>	<u>70,616,506</u>	<u>+ 7,672,506</u>
Forests Commission—			
Royalties, &c.	10,000,000	11,561,928	+ 1,561,928
State Rivers and Water Supply Commission—			
Rates and Charges, Recoups, &c.	19,500,000	22,708,343	+ 3,208,343
Miscellaneous Receipts—			
Fines	9,500,000	10,309,198	+ 809,198
Interest on Public Account	13,000,000	13,133,209	+ 133,209
Rents and Hirings	1,200,000	1,287,864	+ 87,864
Statutory Corporation Payments	14,270,000	14,520,000	+ 250,000
Recoup—Superannuation Charges	2,500,000	2,810,164	+ 310,164
Other	5,230,000	5,260,502	+ 30,502
	<u>45,700,000</u>	<u>47,320,937</u>	<u>+ 1,620,937</u>

COMPARISON WITH BUDGET—*continued.*

	Budget Estimate.	Receipts.	+ Excess - Deficiency.
	\$	\$	\$
Railways	130,000,000	129,003,645	- 996,355
Commonwealth Payments to State—			
Commonwealth and States Financial Agreement ..	4,254,000	4,254,318	+ 318
States Grants Acts, &c.	549,014,000	576,180,374	+ 27,166,374
Tuberculosis Arrangement	4,554,000	4,864,543	+ 310,543
Water Resources Measurement Act	763,000	762,500	- 500
Home Care Act	800,000	678,244	- 121,756
Paramedical Services Act	131,000	372,650	+ 241,650
Schools—Grants for Recurrent Expenditure ..	31,007,000	36,963,816	+ 5,956,816
Pre-School Child Education and Care	4,209,000	5,577,368	+ 1,368,368
School Dental Scheme	1,172,000	1,605,708	+ 433,708
Community Health	800,000	787,413	- 12,587
Special Education—Teacher Replacement ..	..	1,455,521	+ 1,455,521
High Schools—Fees Reimbursement .. .. .	..	650,000	+ 650,000
Legal Aid Grant .. .. .	..	407,682	+ 407,682
Soil Conservation .. .. .	..	129,000	+ 129,000
	<u>596,704,000</u>	<u>634,689,137</u>	<u>+ 37,985,137</u>
Proceeds of Loans Raisings	174,518,000	184,809,000	+ 10,291,000
Loan Repayments	8,891,000	6,282,420	- 2,608,580
Works Grants—Commonwealth Payments—			
Capital Assistance	82,505,000	87,370,000	+ 4,865,000
School Building	44,462,000	49,523,675	+ 5,061,675
National Sewerage Programme	25,000,000	34,236,094	+ 9,236,094
	<u>151,967,000</u>	<u>171,129,769</u>	<u>+ 19,162,769</u>
Total Receipts	<u>2,005,619,000</u>	<u>2,114,415,675</u>	<u>+108,796,675</u>

EXPENDITURE.

The expenditure from the Consolidated Fund was more than that for 1973-74 by the amount of \$503,492,564. A comparison of the figures for the two years, separated into special and annual appropriations, is given in the following statement :—

SPECIAL APPROPRIATION.			
	1973-74.	1974-75.	+ Increase - Decrease
	\$	\$	\$
Interest including Exchange	161,609,374	178,072,113	+ 16,462,739
National Debt Sinking Fund	26,939,711	28,339,353	+ 1,399,642
Repayment of Advances—Commonwealth— State Housing and Soldier Settlement ..	5,712,947	6,191,746	+ 478,799
Loan Management, Flotation Expenses, &c.	657,528	1,257,670	+ 600,142
	<hr/>	<hr/>	
	194,919,560	213,860,882	+ 18,941,322
Hospitals and Charities Fund (Totalizator)	25,292,345	31,840,702	+ 6,548,357
Pensions	20,429,874	26,028,952	+ 5,599,078
Hospitals and Charities and Mental Hospitals Funds (Tattersall)	15,548,387	27,850,341	+ 12,301,954
Endowments and Grants	8,382,936	10,061,267	+ 1,678,331
Payment to Commonwealth of Share of Royalties—Submerged Lands	10,769,463	12,155,082	+ 1,385,619
Other	5,254,186	6,247,140	+ 992,954
	<hr/>	<hr/>	
	280,596,751	328,044,366	+ 47,447,615
	<hr/>	<hr/>	
Railways—Debt Charges	11,392,160	12,594,526	+ 1,202,366
Pensions	8,324,645	9,694,919	+ 1,370,274
Other	452,197	684,273	+ 232,076
	<hr/>	<hr/>	
	20,169,002	22,973,718	+ 2,804,716
	<hr/>	<hr/>	
Works and Services Account	246,537,135	347,087,122	+100,549,987
	<hr/>	<hr/>	
Total Special Appropriation	547,302,888	698,105,206	+150,802,318

ANNUAL APPROPRIATION.			
Education	445,244,751	544,894,122	+ 99,649,371
Health	172,792,159	155,046,251†	— 17,745,908†
Social Welfare	25,313,692	119,367,394†	+ 94,053,702†
Chief Secretary	64,726,227	86,252,755	+ 21,526,528
Treasurer	39,318,834	74,227,575	+ 34,908,741
Water Supply	22,894,090	29,397,681	+ 6,503,591
Public Works	20,597,966	27,605,560	+ 7,007,594
Agriculture	17,183,325	23,072,313	+ 5,888,988
Attorney-General	17,391,844	21,880,041	+ 4,488,197
Transport	2,736,510	20,715,502	+ 17,978,992
Lands and Survey	10,588,392	13,928,201	+ 3,339,809
Development and Decentralization ..	7,073,657	11,963,284	+ 4,889,627
Arts	7,764,656	11,266,871	+ 3,502,215
Conservation	6,870,692	10,254,152	+ 3,383,460
Forests	5,972,112	7,701,474	+ 1,729,362
Premier	4,504,123	6,834,814	+ 2,330,691
Local Government	3,665,927	6,725,339	+ 3,059,412
Labour and Industry	3,254,990	4,424,050	+ 1,169,060
Mines	2,493,430	3,198,277	+ 704,847
Parliament	1,452,813	2,040,677	+ 587,864
Housing	433,515	783,686	+ 350,171
Youth, Sport and Recreation	562,986	608,848	+ 45,862
Other	654,208	721,951	+ 67,743
	<hr/>	<hr/>	
	883,490,899	1,182,910,818	+ 299,419,919
	<hr/>	<hr/>	
Railways	180,129,324	233,399,651	+ 53,270,327
	<hr/>	<hr/>	
Total Annual Appropriation	1,063,620,223	1,416,310,469	+ 352,690,246
	<hr/>	<hr/>	
Total Payments*	1,610,923,111	2,114,415,675	+ 503,492,564

* Includes charges to Treasurer's Advance pending Parliamentary Authority.

† Part contribution to Hospitals and Charities Fund now met from Social Welfare Vote. Amount so paid in 1974-75, \$81.5 million.

Most of the expenditure shown in the foregoing statement has been classified under departmental headings and is discussed in subsequent sections. That in connexion with the Treasury has not been so classified, but is dealt with generally throughout the Report.

A major expenditure group, which comprises endowments and subsidies, contributions to various funds and bodies, and grants for health, education and other social services, is provided partly from special appropriations and partly from departmental votes. Generally, throughout the Report, expenditure falling within this group is included in the figures of the related Department. Other details are provided in Appendices A 1-2.

In the synopsis hereunder, the actual expenditure for the year is compared with the amounts appropriated for the various Departments and Services.

	Appropriations.	Expended Under Parliamentary Authority.	Unexpended.	Expended From Treasurer's Advance—Division 403.	Expenditure for the Year.
	\$	\$	\$	\$	\$
<i>Annual Appropriation—</i>					
Parliament	1,769,691	1,739,456	30,235	301,221	2,040,677
Premier	6,332,622	6,142,511	190,111	692,303	6,834,814
Arts	10,738,030	10,710,209	27,821	556,662	11,266,871
Chief Secretary	84,689,336	83,935,134	754,202	2,317,621	86,252,755
Social Welfare	117,287,699	116,832,081	455,618	2,535,313	119,367,394
Youth, Sport and Recreation	636,085	602,996	33,089	5,852	608,848
Labour and Industry	4,364,533	4,236,884	127,649	187,166	4,424,050
Education	548,782,148	539,369,095	9,413,053	5,525,027	544,894,122
Attorney-General	21,565,535	21,305,059	260,476	574,982	21,880,041
Treasurer	105,427,410*	55,264,880	50,162,530*	18,962,695	74,227,575
Conservation	9,806,522	9,772,495	34,027	481,657	10,254,152
Lands and Survey	13,609,222	13,532,263	76,959	395,938	13,928,201
Public Works	26,439,523	26,138,970	300,553	1,466,590	27,605,560
Local Government	6,754,685	6,285,844	468,841	439,495	6,725,339
Mines	3,171,026	3,078,052	92,974	120,225	3,198,277
Agriculture	22,184,823	21,955,608	229,215	1,116,705	23,072,313
Health	153,219,226	152,324,073	895,153	2,722,178	155,046,251
Development and Decentralization	9,867,294	9,807,600	59,694	2,155,684	11,963,284
Housing	608,469	590,921	17,548	192,765	783,686
Aboriginal Affairs	410,000	410,000	..	..	410,000
Fuel and Power	138,067	136,099	1,968	14,436	150,535
Railway Construction	158,803	158,790	13	2,626	161,416
Transport	22,453,633	20,715,502	1,738,131	..	20,715,502
Forests	7,087,865	7,038,063	49,802	663,411	7,701,474
Water Supply	28,982,287	28,796,504	185,783	601,177	29,397,681
Railways	227,396,000	227,395,653	347	6,003,998	233,399,651
Total Annual Appropriation	1,433,880,534	1,368,274,742	65,605,792	48,035,727	1,416,310,469
<i>Special Appropriation—</i>					
Debt Charges and Other Services	328,044,366	328,044,366	..	..	328,044,366
Railways (including Debt Charges) Works and Services Account	22,973,718	22,973,718	..	..	22,973,718
	347,087,122	347,087,122	..	..	347,087,122
Total Special Appropriation	698,105,206	698,105,206	..	..	698,105,206
Grand Total	2,131,985,740	2,066,379,948	65,605,792	48,035,727	2,114,415,675

* Includes \$50,000,000—Div. 403, Advance to Treasurer.

Section 2 of the *Appropriation (1974-75, No. 1) Act 1974* authorizes the Treasurer to issue out of the Consolidated Fund and apply to the services specified in the Act such amounts as are payable during 1974-75 in respect of increases in salaries and associated expenditure resulting from any Act or determination to the extent that the amounts specified in the Appropriation Act are insufficient to provide for the payment of such salary increases.

The figure shown in the statement above for Total Annual Appropriation, \$1,433,880,534, includes the sum of \$96,940,900 authorized by the Treasurer by virtue of the authority cited.

TREASURER'S ADVANCE.

The *Public Account Act* 1958 authorizes the temporary issue and application from the Public Account of any sum or sums (not exceeding in all six million dollars) required to be provided for advances to the Treasurer to enable him to meet urgent claims that may arise before Parliamentary sanction therefor is obtained. In addition, a further sum of \$50,000,000 was advanced to the Treasurer in 1974-75, under the authority of the *Appropriation* (1974-75, No. 1) *Act* 1974 (Division 403).

Expenditure incurred by the Treasurer pending Parliamentary sanction thereto at 30th June, 1975, is summarized hereunder—

Authority	\$
Appropriation (1974-75, No. 1) <i>Act</i> 1974	48,035,727
Public Account <i>Act</i> 1958	1,902,432
	49,938,159

On pages 22 to 81 of the Treasurer's Statement, details are given of the amounts included in the total of \$48,035,727 charged to Treasurer's Advance under authority of the *Appropriation* (1974-75, No. 1) *Act* 1974.

Expenditure totalling \$1,902,432 was charged to Treasurer's Advance under authority of the *Public Account Act* 1958. Of this amount, \$952,463 was so charged pending Parliamentary sanction in relevant Works and Services Acts and details of this amount are given on pages 106 to 108 of the Treasurer's Statement. With respect to the balance of \$949,969, the Treasurer has deemed it necessary and expedient to carry forward this amount to the accounts of 1975-76 and, in accordance with Section 16 of the *Public Account Act* 1958, he has provided me with the following explanation :—

“In December 1974 the Government approved in principle a proposal that the Victorian Railways Board should own and operate an oil pipeline to be constructed from Altona to Somerton in the light of recommendations relating to the carriage of petroleum products by the Board of Inquiry into the Victorian Land Transport System.

In anticipation of Parliamentary sanction, approval was given in February 1975 for the Victorian Railways Board to place an order for pipes. Payment for these pipes became due in June last.

At that time it was apparent that because of limitations on finance it would not be possible for the Victorian Railways Board to proceed in accordance with the decision of December 1974. Negotiations are in course for an alternative arrangement, and until these are completed and the nature and extent of Railways participation in the pipeline is determined, the form of the necessary Parliamentary sanction to be sought cannot be determined.

In these circumstances the only means available to put the Railways Board in funds in June was via section 16 of the Public Account Act, and in terms of the provisions of that section it was necessary to carry forward the expenditure to the next succeeding financial year, 1975-76.”

VARIATIONS OF ANNUAL APPROPRIATIONS.

In respect of the year under review, the Treasurer has sought and obtained, in a number of instances, the direction of the Governor in Council as provided in sub-section (1) of Section 25 of the *Audit Act* 1958. The provisions of this sub-section are :—

“ If in the opinion of the Treasurer it is necessary to alter the proportions assigned to the particular items comprised under any subdivision in the annual supplies, it shall be lawful for the Governor in Council by Order to direct that there shall be applied in aid of any item that is deficient a further limited sum out of any surplus arising on other items under the same subdivision, unless such subdivision is expressly stated to be inalterable.”

In all, 259 transfers were made between items and the amount involved was \$3,609,998.

Sub-section (2) of Section 47 of the *Audit Act* directs that the Auditor-General shall annex or append to his report a statement setting out briefly the effect of the Orders in Council issued under the provisions cited above. In compliance with this direction, a statement containing the relevant information is submitted in Appendix D to this Report.

LOAN TRANSACTIONS.

SYNOPSIS.

The State incurred additional loan liability of \$184,809,000 on account of moneys raised for works and associated purposes during the year, compared with \$149,828,000 in the previous year—an increase of \$34,981,000. The sources of the funds were three loans in Australia.

Loan receipts comprising moneys received from the proceeds of loans raised and the repayments of advances totalled \$191,091,420, which, together with the Commonwealth works grants of \$171,129,769, including school building grants, \$49,523,675, and advances under the National Sewerage Programme, \$34,236,094, provided a credit to the Consolidated Fund of \$362,221,189.

Loan transactions may be summarized as follows :—

Liability—	\$
Australian Loans	184,809,000
Repayments	6,282,420
Net Receipts to the Consolidated Fund—Raisings and Repayments	191,091,420
Commonwealth Capital Assistance Grant	87,370,000
School Building Grants	49,523,675
National Sewerage Programme—Repayable Advance	34,236,094
Total credit to the Consolidated Fund	362,221,189

Appropriations during the year from the Consolidated Fund to the Works and Services Account totalled \$347,087,122, which, together with the balance of \$12,993,319 brought forward from 1973–74, allowed for the implementation through this Account of a programme of works and services to the extent of \$340,800,188. Unexpended appropriations held in the Works and Services Account at 30th June, 1975, amounted to \$19,280,253.

Loan transactions for the year had the effect of increasing the State's liability under the Financial Agreement from \$2,740,632,233, at 30th June, 1974, to \$2,889,701,837 at 30th June, 1975. There is, however, additional liability to the Commonwealth in respect of advances for housing purposes under Commonwealth-State Housing Agreements and, also, in respect of advances and loans made to the State for soldier settlement, drought relief and other purposes pursuant to Commonwealth-State agreements and arrangements.

LOAN RAISINGS.

Details of the terms and conditions in respect of \$184,809,000, the Victorian proportion of raisings for works and associated purposes are as follows :—

Rate Per Cent.	Maturity Date.	Price of Issue.	Loan No. 225.	Loan No. 227.	Loan No. 230.	Total.
		\$	\$	\$	\$	\$
8.5	15.5.77	Par.	..	33,157,000	..	33,157,000
8.5	15.7.77	"	..	..	37,539,000	37,539,000
9	15.2.80	"	..	28,676,000	..	28,676,000
9	15.5.80	"	..	..	16,897,000	16,897,000
9.5	15.5.84	"	135,000	..	..	135,000
9.5	15.2.85	"	..	26,303,000	..	26,303,000
9.5	15.9.85	"	..	..	15,795,000	15,795,000
9.5	15.11.94	"	134,000	..	..	134,000
10	15.2.79	"	1,454,000	..	..	1,454,000
11	15.7.76	"	24,719,000	..	..	24,719,000
..	..	..	26,442,000	88,136,000	70,231,000	184,809,000

Loan raising expenses amounting to \$63,272 in respect of loan Nos. 221, 222 and 223, raised in 1973-74, were paid during the year from the Consolidated Fund. The expenses in respect of loans Nos. 225 and 227 are not yet known and will be met in the current year.

Particulars of loans raised to meet the conversion of securities which matured in 1974-75 are:—

Securities Dealt With.		Redeemed by Sinking Fund (a) Loan Raisings (b).	Converted to—			
Rate and Maturity.	Amount.		Amount.	Rate.	Price of Issue.	Date of Maturity.
	\$	\$	\$	%	\$	
5·7	6,151,000	6,000 (a)	1,953,000	11	Par.	15·7·76
15·7·74	..	..	1,298,000	10	..	15·2·79
..	..	..	965,000	9·5	..	15·5·84
..	..	..	1,929,000	9·5	..	15·11·94
4·5	9,970,000	1,340,000 (a)	1,012,000	8·5	..	15·5·77
15·2·75	..	..	5,202,000	9	..	15·2·80
..	..	..	2,349,000	9·5	..	15·2·85
..	..	..	67,000	Sp. Bonds	..	1·1·83
4·75	21,420,000	3,789,000 (a)	214,000	8·5	..	15·5·77
15·2·75	..	1,000,000 (b)	2,220,000	9	..	15·2·80
..	..	..	13,864,000	9·5	..	15·2·85
..	..	..	333,000	Sp. Bonds	..	1·1·83
5	26,642,000	4,120,000 (a)	7,684,000	8·5	..	15·5·77
15·2·75	..	..	6,925,000	9	..	15·2·80
..	..	..	7,546,000	9·5	..	15·2·85
..	..	..	367,000	Sp. Bonds	..	1·1·83
8	5,138,000	..	4,656,000	8·5	..	15·5·77
15·2·75	..	..	153,000	9	..	15·2·80
..	..	..	149,000	9·5	..	15·2·85
..	..	..	180,000	Sp. Bonds	..	1·1·83
5·2	4,930,251	2,163,751 (b)	2,766,500	Sp. Bonds	..	1·1·83
1·4·75	..	..	..	..	..	..
4·8	65,397,000	2,506,000 (a)	36,045,000	8·5	..	15·7·77
15·5·75	..	10,400,000 (b)	1,162,000	9	..	15·5·80
..	..	..	15,236,000	9·5	..	15·9·85
..	..	..	48,000	Sp. Bonds	..	1·1·83
5·3	24,207,000	843,000 (a)	45,000	8·5	..	15·7·77
15·5·75	..	..	20,238,000	9	..	15·5·80
..	..	..	3,069,000	9·5	..	15·9·85
..	..	..	12,000	Sp. Bonds	..	1·1·83
6·6	8,784,000	3,545,000 (a)	23,000	8·5	..	15·7·77
15·5·75	..	..	27,000	9	..	15·5·80
..	..	..	5,161,000	9·5	..	15·9·85
..	..	..	28,000	Sp. Bonds	..	1·1·83
..	172,639,251	16,149,000 (a)	142,926,500	..	..	..
..	..	13,563,751 (b)	..	..	..	..

Loan proceeds, other than from Special Bonds, were applied to the redemption of securities as follows:—

Issued for Redemption Purposes.				For Redemption of—			
Rate Per Cent.	Maturity Date.	Price of Issue.	Amount.	\$1,000,000 (4·75% 15·2·75).	\$10,400,000 (4·8% 15·5·75).	\$14,000,000 (5% 15·9·74).	\$25,400,000 (Total Loans).
			\$	\$	\$	\$	\$
8·5	15·5·77	Par.	376,000	376,000	..	..	376,000
8·5	15·7·77	..	6,415,000	..	6,415,000	..	6,415,000
9	15·2·80	..	325,000	325,000	..	..	325,000
9	15·5·80	..	1,061,000	..	1,061,000	..	1,061,000
9·5	15·5·84	..	2,300,000	..	..	2,300,000	2,300,000
9·5	15·2·85	..	299,000	299,000	..	..	299,000
9·5	15·9·85	..	2,924,000	..	2,924,000	..	2,924,000
9·5	15·11·94	..	2,300,000	..	..	2,300,000	2,300,000
10	15·2·79	..	2,400,000	..	..	2,400,000	2,400,000
11	15·7·76	..	7,000,000	..	..	7,000,000	7,000,000
..	..	..	25,400,000	1,000,000	10,400,000	14,000,000	25,400,000

Funds for the redemption of Special Bonds at maturity or on request by the holders were provided from the proceeds of Special Bonds of later issues and from the National Debt Sinking Fund. Details are :—

Redeemed.				Funds Provided by—	
Series.	Maturing.	Face Value.	At Cost of—	Series "2D" and "2E".	National Debt Sinking Fund
		\$	\$	\$	\$
O	1.4.75	3,008,751	3,090,563	3,090,563	
P	1.10.75	805,400	821,508	821,508	
Q	1.4.76	362,700	369,954	369,954	
R	1.7.76	1,480,700	1,510,314	1,510,314	
S	1.3.77	271,400	276,828	276,828	
T	1.6.77	2,690,200	2,743,915	2,743,915	
U	1.4.78	7,410,100	7,491,471	7,491,471	
V	1.10.78	6,167,900	6,229,579	6,229,579	
W	1.8.82	1,459,900	1,462,431	1,462,431	
X	1.10.82	1,804,800	1,805,941	1,805,941	
Y	1.1.83	2,824,700	2,824,700	2,824,700	
Z	1.1.83	1,627,200	1,627,200	1,627,200	
2A	1.4.81	428,600	428,600	428,600	
2B	1.4.81	2,636,700	2,636,700	2,636,700	
2C	1.10.80	32,805,400	32,805,400	24,805,400	8,000,000
	..	65,784,451	66,125,104	58,125,104	8,000,000

WORKS AND HOUSING PROGRAMME.

Expenditure under the works and housing programme in the year 1974-75 amounted to \$438,959,188, compared with \$300,359,956 in 1973-74. Details of this expenditure are shown below :—

	1973-74.	1974-75.
	\$	\$
School Buildings	56,932,716	114,448,022
Melbourne and Metropolitan Board of Works	40,675,000	57,236,094
Hospitals and Charitable Institutions	19,981,485	26,501,966
Country Water and Sewerage Works	19,690,812	25,829,571
Railways	16,444,220	19,137,917
Electricity Commission	16,000,000	13,000,000
Public Buildings	11,109,829	11,586,990
Mental Institutions including Alcoholism Services	6,979,084	9,736,436
Melbourne and Metropolitan Tramways Board	8,350,000	..
Forests	4,665,250	6,770,000
Victoria Institute of Colleges and Colleges of Advanced Education	6,441,658	..
Municipal Subsidies	3,946,983	5,907,746
Victorian Development Corporation	5,000,000	5,000,000
Victorian Arts Centre	2,900,000	4,200,000
Police Buildings and Equipment	2,370,170	4,077,901
Social Welfare	2,217,343	3,302,739
Flood Relief .. .. .	..	3,250,000
Universities	2,870,500	..
Cancer Institute	2,090,328	2,400,000
Rural Finance and Settlement Commission—		
Agency Department	730,000	2,175,000
Land Settlement	796,078	1,719,999
Rural Finance including Farm Water Supply	200,000	280,000
Crown Lands—Development and Improvements	870,304	2,155,340
Melbourne Underground Rail Loop Authority	2,000,000	..
Teacher Housing Authority	1,686,000	2,196,000
Agriculture	1,733,823	1,665,824
Court Houses	677,293	1,399,847
National Parks	626,000	1,398,583
State College of Victoria and Constituent Colleges .. .. .	..	1,393,488
Pre-School and Pre-Natal Centres	145,149	1,075,886
Metric Conversion	824,534	962,822
Bush Nursing Hospitals	285,034	794,785
Floating Dock Works	23,952	736,142
Soil Conservation Authority	515,185	719,940
Foreshore Protection Works	221,728	714,333
Wharves and Jetties	357,117	623,637
Country Roads Board	962,660	527,870
Advances—Sundry	400,689	548,977
Other Public Works and Services	5,139,032	7,326,333
Total within Financial Agreement	246,859,956	340,800,188
Commonwealth—State Housing Agreement	53,500,000	98,159,000
	300,359,956	438,959,188

Public Debt under the Financial Agreement.

The Public Debt statement in the Treasurer's Finance Statement shows that the total indebtedness at 30th June, 1975, amounted to \$2,891,476,130. Of this, \$2,860,653,659 represented internal and \$30,822,471 external borrowing. After allowing for cash at credit of the National Debt Sinking Fund, the State's capital liability to the Commonwealth under the Financial Agreement was \$2,889,701,837, an increase of \$149,069,604 for the year. The capital liability was accounted for in the Treasurer's Statements as follows :—

	\$	\$
Total liability apportioned between the various services of the State on account of loan raisings .. .. .	..	3,405,977,064
<i>Less—Exchange premium—</i>		
London	4,275,725	
New York	20,539,954	
Canada	2,058,613	
Switzerland	1,626,859	
Netherlands	690,001	
	<hr/>	29,191,152
		<hr/>
		3,376,785,912
<i>Less—Equity in National Debt Sinking Fund—Cancelled Securities ..</i>	..	485,309,782
		<hr/>
Total Indebtedness .. .. .	..	2,891,476,130
<i>Less—Share of Cash—National Debt Sinking Fund</i>	..	1,774,293
		<hr/>
State's Capital Liability to Commonwealth under the Financial Agreement ..		2,889,701,837
		<hr/>

A summary of transactions for the year ended 30th June, 1975, is given in Statement No. 2 appended to this Report.

As already mentioned, there is additional liability to the Commonwealth for loans for housing and other special purposes.

The charges for the year on the Public Debt, including loan conversion expenses, were—

	\$
Interest—On Funded Debt	164,398,318
Loan Management, Flotation and Conversion Expenses and Expenses of Paying Interest	1,257,670
	<hr/>
Total Interest and Expenses (excluding interest on Commonwealth advances for Housing, &c.)	165,655,988
Sinking Fund—State's Contribution to National Debt Sinking Fund	28,836,322
	<hr/>
Total Debt Charges	194,492,310
	<hr/>
The comparable figure for the previous year was	177,421,680
	<hr/>

National Debt Sinking Fund.

A summary of the transactions in the National Debt Sinking Fund, in relation to this State, for the year is :—

	\$	\$
Balance at 1st July, 1974 .. .. .	..	3,892,073
Contributions 1974-75—		
<i>Commonwealth—</i>		
·125 per cent. per annum on debt prior to 30th June, 1927	340,872	
·25 per cent. per annum on new debt since 1927 ..	7,184,471	
	<u> </u>	7,525,343
<i>State—</i>		
·25 per cent. per annum on debt prior to 1927 ..	681,745	
·25 per cent. per annum on new debt since 1927 ..	7,072,949	
4 per cent. per annum on deficit loans	1,314,107	
·75 per cent. per annum on deficit loans	59,925	
·75 per cent. per annum on water supply replacements and imported coal and materials	82,406	
1·75 per cent. per annum on drought relief and deferred maintenance of railways and schools	290,805	
2 per cent. per annum on tourist resorts development ..	9,327	
Various, on discount and expenses overseas loans ..	13,653	
4·5 per cent. per annum on cancelled securities	19,311,405	
	<u> </u>	28,836,322
		<u>40,253,738</u>
Interest — temporary investment and repurchased securities .. ..	..	64,964
		<u>40,318,702</u>
Securities repurchased and redeemed, \$38,280,825 at a cost of .. ..	..	38,544,409
Balance of cash in Sinking Fund at 30th June, 1975 .. .. .	..	<u>1,774,293</u>

The total amount of securities repurchased or redeemed and cancelled on account of this State since the inception of the scheme is now \$485,309,782 at a cost, including exchange on overseas purchases, of \$507,980,705.

PART IV.—TRUST FUND AND SPECIAL ACCOUNTS.

Synopsis.

Itemized Trust Funds and Special Accounts are included in the Treasurer's finance statement. The balances of all funds and accounts are held by way of investment or on general account and the operations of many are regulated by statute. The transactions recorded annually are numerous and, in total, of considerable magnitude, debits to all funds and accounts in 1974-75 aggregating \$2,572,937,912 and credits, \$2,627,178,749.

Statement No. 3 appended to this Report summarizes the State's liability in respect of trust moneys and securities lodged with the Treasurer.

New Funds and Accounts.

Several new funds and accounts were opened during the year under the heads shown and for the purposes indicated hereunder.

Account or Fund.	Purpose for which Established.	1974-75.		Balance 30th June, 1975.
		Debits.	Credits.	
Aboriginal Advancement (Commonwealth) Trust Account	To record the receipt and disbursement of funds received by the State from the Commonwealth for the purpose of providing education and welfare services for aboriginals	\$ 154,206	\$ 344,672	\$ 190,466
Adult Education (Commonwealth Grants) Trust Account	To record transactions relative to grants made available by the Commonwealth to the Council of Adult Education for special art projects	12,500	19,500	7,000
Archaeological and Aboriginal Relics Trust Account	To record transactions relative to funds received by the Chief Secretary's Department from the Australian Institute of Aboriginal Studies for the purpose of recording important aboriginal sites	22,284	27,027	4,743
Asian Studies—States Special Projects Grants Trust Account	To record the receipt and disbursement of funds made available by the Commonwealth to the Education Department for the purpose of undertaking a special project in Asian Studies	249	10,000	9,751
Commonwealth Apprentices Employment Scheme Trust Account	To record transactions relative to funds received by the State from the Commonwealth for the employment of additional apprentices by Government Departments and Instrumentalities	53,646	160,475	106,829
Commonwealth Employment Scheme 1975 Trust Account	To account for moneys made available by the Commonwealth to the State for general employment purposes	8,844,965	11,200,000	2,355,035
Commonwealth Historical and Tourist Projects Trust Account	To record the receipt and disbursement of grants made available by the Commonwealth to the Department of State Development for the development of historical and tourist projects	230,628	230,628	Nil
Commonwealth Local Government Grants Trust Account	To record moneys received by the State from the Commonwealth pursuant to the Commonwealth's <i>Local Government Grants Act 1974</i> for the purpose of providing financial assistance for local governing bodies	14,630,000	14,630,000	Nil
Commonwealth National Roads Account	Pursuant to the Commonwealth's <i>National Roads Act 1974</i> to record the receipt of financial assistance from the Commonwealth to the State for the construction and maintenance of national roads	18,920,000	18,920,000	Nil
Commonwealth Regional Employment Development Trust Account	To record the receipt and disbursement of funds made available by the Commonwealth to the State under the Commonwealth Regional Employment Development Scheme	3,332,085	3,992,130	660,045
Commonwealth Roads Grants Account	Pursuant to the Commonwealth's <i>Roads Grants Act 1974</i> to record the receipt of financial assistance from the Commonwealth to the State for the construction and maintenance of roads other than national roads	55,739,466	55,790,000	50,534
Commonwealth—State Urban and Regional Development Trust Account	Pursuant to the Commonwealth's <i>Urban and Regional Development (Financial Assistance) Act 1974</i> to record transactions relative to funds received by the State from the Commonwealth for urban expansion and development	9,580,018	9,580,018	Nil
Commonwealth Transport Planning and Research Account	Pursuant to the Commonwealth's <i>Transport (Planning and Research) Act 1974</i> to record the receipt of financial assistance from the Commonwealth to the State to be expended on transport planning and research	1,215,377	1,241,000	25,623

Account or Fund.	Purpose for which Established.	1974-75.		Balance 30th June, 1975.
		Debits.	Credits.	
		\$	\$	\$
Delatite Arm Reserve Trust Account	To record the receipt and disbursement of parking and camping fees received by the Forests Commission pursuant to regulations made under the <i>Forests Act 1958</i> in relation to the Delatite Arm Reserve area of the Mansfield Forest District	1,216	5,261	4,045
Education Apprenticeship Training Centres Trust Account	To record transactions relative to funds received by the State from the Commonwealth for the purpose of providing additional apprenticeship training facilities in technical colleges	..	480,000	480,000
Gippsland Softwoods Project Trust Account	To record appropriations from the Consolidated Fund of the equivalent of the amount of export incentive rebates received by the Forests Commission from the Commonwealth and the application of such appropriations towards the establishment of softwood plantations within the Gippsland area	163,276	429,168	265,892
Goats Milk Processing Trust Account	To record the receipt and disbursement of moneys in connection with a Department of Agriculture scheme for the drying of surplus goats' milk at the Gilbert Chandler Institute of Dairy Technology, Werribee	266	1,038	772
Hospitals Development Program (Commonwealth) Trust Account	To record transactions relative to moneys received by the State from the Commonwealth under the Commonwealth Hospitals Development Program	7,330,000	7,330,000	Nil
Institute of Social Welfare Student Counsellor's Fund	To record transactions relative to moneys received by the Social Welfare Department from the Child Welfare Foundation of Victoria for the purpose of providing financial assistance to needy students	200	300	100
Insurers Guarantee and Compensation Supplement Fund	To record the receipt and disbursement of moneys in accordance with the provisions of the <i>Workers Compensation Act 1958</i> as amended by the <i>Workers Compensation (Amendment) Act 1975</i>	78,000	157,454	79,454
Milk Board Deceased Estates Trust Account	To record moneys received by the Milk Board from Agents in cases where deceased estates are involved	15,395	18,365	2,970
Motor Car Traders' Guarantee Fund	Pursuant to the <i>Motor Car Traders Act 1973</i> to record the receipt of moneys in terms of the Act and the application of those moneys to meet claims against motor car traders and costs of administration	43,335	197,642	154,307
National Sewerage Program (Commonwealth) Trust Account	Pursuant to the Commonwealth's <i>Urban and Regional Development (Financial Assistance) Act 1974</i> to record the funds received by the State from the Commonwealth under the Commonwealth National Sewerage Program for disbursement to country Sewerage Authorities	4,500,000	4,594,500	94,500
Renal Failure—Home Dialysis (Commonwealth) Trust Account	To record transactions relative to funds received by the State from the Commonwealth for the purpose of providing through public hospitals equipment and supplies for home dialysis and stoma appliances	59,544	140,000	80,456
Social Education Materials Project Trust Account	To record the receipt and disbursement of moneys made available by the Curriculum Development Council to the Education Department for the purpose of sponsoring two developmental teams in a social education materials project	19,752	50,000	30,248
State Grants (Technical and Further Education) Trust Account	To record moneys received by the State from the Commonwealth pursuant to the Commonwealth's <i>States Grants (Technical and Further Education) Act 1974</i>	4,394,100	5,035,600	641,500
State Grants (Urban Public Transport) Trust Fund	Pursuant to the Commonwealth's <i>States Grants (Urban Public Transport) Act 1974</i> to record transactions relative to funds received by the State from the Commonwealth	18,369,451	18,867,227	497,776
Transport Fund	Pursuant to the <i>Ministry of Transport (Transport Fund) Act 1974</i> to record the receipt of moneys in terms of the Act and the application of those moneys towards the development and improvement of transport in Victoria	3,831,057	7,443,703	3,612,646
Water Resources Research Trust Account	To account for grants made available by the Commonwealth to the State Rivers and Water Supply Commission for the purpose of undertaking water research projects	37,556	41,000	3,444

Accounts Closed.

By direction of the Treasurer under the authority of sub-sections (4) and (5) of Section 8 of the *Public Account Act* 1958, several Trust Accounts, in respect of which appropriate particulars are given hereunder, were closed during the financial year 1974-75.

Account.	Balance at date of closing.	Remarks.
	\$	
Commonwealth Aid Roads 1969 No. 1 Account ..	Nil	These accounts were established in 1969-70 to record grants received by the State from the Commonwealth pursuant to the <i>Commonwealth Aid Roads Act</i> 1969 for road construction and maintenance and for road planning and research. As financial assistance provided under the Act was in respect of the period 1st July, 1969 to 30th June, 1974, the Accounts were closed with effect from 1st July, 1974.
Commonwealth Aid Roads 1969 No. 2 Account ..	Nil	
Commonwealth Aid Roads 1969 No. 3 Account ..	Nil	
Commonwealth Aid Roads 1969 No. 4 Account ..	Nil	
Commonwealth-State Local Public Works Account	619,702	This Account was opened in 1935-36 to record transactions relative to contributions from the Commonwealth and State for the purpose of assisting local governing authorities towards meeting interest and sinking fund charges on loans for works. There have been no transactions in the Account since the financial year 1947-48. Following a request from the Commonwealth to have the Account wound up, an amount of \$309,851 was refunded to the Commonwealth and the remaining \$309,851 was transferred to the Consolidated Fund.
State Grants (Technical Training Fees Reimburse- ment) Trust Account	Nil	This Account was established in 1973-74 to record moneys received by the State from the Commonwealth pursuant to the Commonwealth's <i>States Grants (Technical Training Fees Reimbursement) Act</i> 1974 for the purpose of reimbursing Technical Colleges for the loss of fee income in respect of the period 1st January to 30th June, 1974. As financial assistance provided by the Commonwealth to the State pursuant to the Commonwealth's <i>States Grants (Technical and Further Education) Act</i> 1974 includes provision for reimbursement to Technical Colleges of the loss of fee income, this Account was no longer required.

Current Funds and Accounts.

For convenience in explaining the funds and accounts within the Trust Fund, the relevant figures for 1974-75 are set out under broad classifications in the table below :—

	Balance Forward.	1974-75.		Balance 30th June, 1975.
		Debits.	Credits.	
	\$	\$	\$	\$
Commonwealth	21,024,770	645,778,754	648,453,154	23,699,170
Commonwealth-State	732,374	22,570,659	21,961,150	122,865
Compensation and Insurance	112,332,760	274,487,488	330,395,601	168,240,873
Deposit	1,756,796	741,479	639,946	1,655,263
Depreciation	4,080,042	4,427,577	2,914,009	2,566,474
Social, Health and Welfare	3,981,602	211,572,093	214,341,738	6,751,247
Superannuation and Pension	9,238,110	2,975,787	779,451	7,041,774
Suspense	42,892,491	667,581,957	662,693,532	38,004,066
Works and Development	37,747,131	490,606,346	490,665,863	37,806,648
Other	17,364,773	252,128,441	254,292,525	19,528,857
Total	251,150,849	2,572,870,581	2,627,136,969	305,417,237

In addition, securities to a value of \$15,565,024 have been lodged with the Treasurer. Transactions in 1974-75 were debits, \$67,331, and credits, \$41,780. Further reference to these securities is made on page 42.

Details of investments held on account of the Trust Fund and included in the balances of the various Funds and Accounts at 30th June, 1975, are shown in the Treasurer's Finance Statement at pages 84 and 92.

Some of the larger accounts included in the above classifications are discussed in the following pages.

COMMONWEALTH.

The Treasurer is empowered by the Public Account Act to credit suitable accounts in the Trust Fund with special grants made pursuant to any Commonwealth Act and to authorize expenditure therefrom for the purposes prescribed in such Commonwealth Act.

Certain accounts record the receipt of moneys from the Commonwealth for specific purposes and their transmission to particular public bodies for disbursement. The major accounts in this category and the references to the public bodies concerned are listed below :—

Account.	Public Body.	Page Reference No.
Melbourne University (Commonwealth Subsidy) Account	University of Melbourne	65
La Trobe University (Commonwealth Subsidy) Account	La Trobe University	69
Monash University (Commonwealth Subsidy) Account	Monash University	67
Hospitals Development Program (Commonwealth) Trust Account	Hospitals and Charities Commission	88
Commonwealth Poultry Industry Assistance Account	Egg and Egg Pulp Marketing Board	See Supplementary Report
Commonwealth-State Housing Trust Accounts	Housing Commission	„ „ „

The following funds are referred to under the departments and public authorities associated with their administration :—

Fund.	Page Reference No.
Aboriginal Housing (Commonwealth) Trust Account	43
Australian Meat Research Account	44
Commonwealth Road Grants Accounts	55
Commonwealth Dairy Research Grant Account	44
Commonwealth Extension Services (Agriculture) Grant	44
Rural Rehabilitation Fund—See under Rural Finance and Settlement Commission in Supplementary Report	—

Other funds in this group are :—

Commonwealth Pharmaceutical Benefits Trust Account.

Under the provisions of the National Health Act, the Commonwealth Government makes advances from time to time for the reimbursement to public hospitals and the Mental Health Authority of the cost of pharmaceutical benefits supplied. The basis of reimbursement under the Act is determined by the Commonwealth Minister of Health.

The following statement sets out the transactions of the Account during the years 1973-74 and 1974-75 :—

	1973-74.	1974-75.
	\$	\$
Balance 1st July	25	218
Received from Commonwealth during the year	12,816,635	13,152,087
	<u>12,816,660</u>	<u>13,152,305</u>
Reimbursements to Public Hospitals, &c.	12,816,442	13,152,296
Balance 30th June	<u>218</u>	<u>9</u>

Home Builders' Account.

Pursuant to the terms of the 1956-66 Housing Agreement, part of the moneys which were made available by the Commonwealth to the State for housing was to be used to provide finance for home builders by means of loans to building societies and other approved institutions. That part was credited to an account in the Trust Fund called the "Home Builders' Account".

The Agreement expired on 30th June, 1971. As from that date, the Home Builders' Account has no longer been financed by advances from the Commonwealth Government, but it remains operative, advances to societies being made from the "revolving fund" which has been built up within the Account from repayments by societies over the years during which the Account has functioned.

A summary of the transactions for the year in the Home Builders' Account is given hereunder :—

							\$
<i>Source of Funds—</i>							
Balance 1st July, 1974	..	..	..	..	..	..	7,473,206
Interest and Repayments of Principal by Societies	..	..	..	..	..	..	15,818,600
Repayment of Advance to Home Builders' Account No. 2	..	..	..	..	..	..	154,000
Total Funds Available							23,445,806
 <i>Disbursement of Funds—</i>							
Advances to Registry of Co-operative Housing Societies	..	..	..	..	..	..	17,277,890
Commonwealth—Interest and Redemption	..	..	..	..	..	..	5,815,043
State of Victoria—Administrative Cost	..	..	..	..	..	..	254,256
Total Disbursements							23,347,189
Balance 30th June, 1975	..	..	..	..	..	..	98,617
							23,445,806

Home Builders' Account No. 2.

The hitherto existing arrangements between the Commonwealth and the State in respect of housing finance were altered as from 1st July, 1971, with the altered arrangements being intended, at that time, to apply for a five-year period commencing on that date. Legislative sanction for the scheme was given in Act No. 8206 and the Commonwealth's *States Grants (Housing) Act 1971*. The provisions of Act No. 8206 amended the *Co-operative Housing Societies Act 1958* and established an account in the Trust Fund to be known as the "Home Builders' Account No. 2".

As has been stated, these arrangements were intended to apply for a five-year period from 1st July, 1971, but, during 1973, the Commonwealth signified, in its *Housing Agreement Act 1973*, that it desired further variations to be made as from 1st July, 1973, in the terms under which housing finance was to be made available to the States. Following these variations, money will no longer be made available to the Home Builders' Account No. 2 by the State from the Works and Services Account. The only sources of finance will be, first, an interest free grant by the Commonwealth to be made available annually for 30 years from the financial year 1971-72, and, secondly, the repayments by societies which had received advances from the Account. Such repayments form a revolving fund similar to the one operating for the Home Builders' Account.

A summary of the transactions for the year in the Home Builders' Account No. 2 is given hereunder :—

							\$
<i>Source of Funds—</i>							
Balance 1st July, 1974	..	..	..	..	..	..	77
Commonwealth Grant	..	..	..	..	..	..	404,250
Interest and Repayment of Principal by Societies	..	..	..	..	..	..	2,888,129
Total Funds Available							3,292,456
 <i>Disbursement of Funds—</i>							
Advances to Registry of Co-operative Housing Societies	..	..	..	..	..	..	1,507,400
Interest and Repayments to Treasury <i>re</i> Advances <i>ex</i> Works and Services Account	..	..	..	..	..	..	1,419,279
State of Victoria—Administrative Cost	..	..	..	..	..	..	55,859
Repayment to Home Builders' Account	..	..	..	..	..	..	154,000
Total Disbursements							3,136,538
Balance 30th June, 1975	..	..	..	..	..	..	155,918
							3,292,456

Home Builders' Account No. 3.

To facilitate the operation of the new arrangements from 1st July, 1973, a Trust Account, "Home Builders' Account No. 3", was established in the Treasury by authority of the *Housing (Commonwealth-State Agreement) Act 1973* (Act No. 8479).

The sources of finance for this Account will be moneys received from the Commonwealth, and repayments by societies, such repayments to form a revolving fund in a manner similar to the other two Home Builders' Accounts.

A summary of the transactions in the Home Builders' Account No. 3 for the year is given hereunder :—

	\$
<i>Source of Funds—</i>	
Balance—1st July, 1974	4,591,913
Interest and Repayments of Principal by Societies	2,343,491
Advances from Commonwealth	36,359,000
Total Funds Available	43,294,404
 <i>Disbursement of Funds—</i>	
Advances to Registry of Co-operative Housing Societies	33,568,610
Commonwealth—Interest and Redemption	1,268,191
State of Victoria—Administrative Cost	29,422
Total Disbursements	34,866,223
Balance, 30th June, 1975	8,428,181
	43,294,404

State Grants (Advanced Education) Trust Accounts—Capital.

These accounts record transactions relating to grants of financial assistance to the State by the Commonwealth under the provisions of the States Grants (Advanced Education) Acts for advanced education college building projects, equipment of a capital nature and library material.

The following statement summarizes the transactions during 1974–75 :—

RECEIPTS.			\$	\$
Balance—1st July, 1974 .. .. .			..	8,319
Commonwealth Grants			22,783,387	
Less repaid to Public Account			124,047	
			22,659,340	
				22,667,659

EXPENDITURE.

	Buildings and Equipment.	Library Materials.	Total.
	\$	\$	\$
Victoria Institute of Colleges and Affiliated Colleges ..	21,714,272	762,000	22,476,272
Agriculture Department	11,989	9,060	21,049
Forests Commission	195	7,340	7,535
	21,726,456	778,400	22,504,856

State Grants (Advanced Education Recurrent) Trust Account.

Pursuant to the provisions of the States Grants (Advanced Education) Acts, an amount of \$43,794,279 was received from the Commonwealth during 1974-75 in respect of recurrent expenditure of colleges of advanced education. The amount distributed amongst various colleges in accordance with the Commonwealth legislation was \$43,821,779. The balance held in the Trust Account as at 30th June, 1975, was \$1,648.

State Grants (Science Laboratories) Trust Account.

Under the provisions of its States Grants (Science Laboratories) Acts, the Commonwealth granted financial assistance to the State for science laboratories and equipment in State schools and non-government schools.

The following statement summarizes the transactions during 1974-75 :—

					State Schools.	Non-government Schools.	Total.
					\$	\$	\$
Balance—1st July, 1974	..	..	..	..	228,022	265,698	493,720
Grants from Commonwealth	..	..	..	..	3,126,715	1,081,715	4,208,430
					<u>3,354,737</u>	<u>1,347,413</u>	<u>4,702,150</u>
Expenditure .. .. .	..	..	..	..	3,141,320	1,347,413	4,488,733
Balance—30th June, 1975	..	..	..	..	<u>213,417</u>	..	<u>213,417</u>

State Grants (Secondary Schools Libraries) Trust Account.

Pursuant to the provisions of the States Grants (Secondary Schools Libraries) Act, a grant of \$1,493,644 was provided by the Commonwealth during 1974-75 towards establishing, stocking and equipping State and non-government secondary school libraries.

The following statement summarizes the transactions during 1974-75 :—

					State Schools.	Non-government Schools.	Total.
					\$	\$	\$
Balance—1st July, 1974	..	..	..	..	260,817	101,102	361,919
Grants from Commonwealth	..	..	..	..	1,312,180	181,464	1,493,644
					<u>1,572,997</u>	<u>282,566</u>	<u>1,855,563</u>
Expenditure .. .. .	..	..	..	..	1,548,096	282,566	1,830,662
Balance—30th June, 1975	..	..	..	..	<u>24,901</u>	..	<u>24,901</u>

State Grants (Teachers Colleges) Trust Accounts.

Under the provisions of its States Grants (Teachers Colleges) Acts, the Commonwealth granted financial assistance to the State towards approved building projects in connexion with teachers' colleges. The grants ceased to be made in 1972-73. Expenditure of \$199,870 during the year was met from the unexpended balance from past years. At 30th June, 1975, \$55,360 was still held in the Trust Accounts.

State Grants (Technical Training) Trust Accounts.

Pursuant to the provisions of its States Grants (Technical Training) Acts, the Commonwealth made grants of financial assistance to the State for buildings and equipment for use in technical training in State schools as defined by these Acts. During 1974-75 grants totalling \$2,470,000 were received. Expenditure on account of technical, agricultural and forestry school buildings and equipment totalled \$3,377,338. The balance in the Trust Accounts at 30th June, 1975, was \$39,810.

State Grants (Advanced Education) Teachers Colleges Recurrent and Capital Trust Account.

Under the provisions of its States Grants (Schools) Acts, the Commonwealth made grants of financial assistance to the State for recurrent and capital expenditure of the State College of Victoria and its constituent Colleges. A grant of \$59,675,131 was credited to the Account. This amount, together with the balance of \$94,250 brought forward from the previous year, was expended in full.

State Grants (Recurrent Grants to Non-Government Schools) Trust Account.

Pursuant to the provisions of its States Grants (Schools) Acts, the Commonwealth granted financial assistance to the State for non-government schools, that is, those in which primary or secondary education is not conducted by the State or for the profit of individuals. From the grant of \$30,876,481 received in 1974-75, an amount of \$30,613,246 was expended.

State Grants (Schools) Capital Projects 1973-78 Trust Account.

Under the provisions of its States Grants (Schools) Acts, the Commonwealth made grants of financial assistance to the State for capital projects in government and non-government schools. A grant of \$2,150,000 was received during 1974-75 and expenditure totalled \$1,942,789. The balance in the Trust Account as at 30th June, 1975, was \$461,211.

State Grants (Schools) 1974, 1975 Trust Account.

Pursuant to the provisions of its States Grants (Schools) Acts, the Commonwealth in 1974-75, provided grants totalling \$10,389,239 for teacher development and other specified projects. Expenditure for these purposes in the year totalled \$10,068,777. The unspent balance of the Account at 30th June, 1975, was \$837,703.

States Grants (Technical and Further Education) Trust Account.

In 1974-75, from grants made available by the Commonwealth under the provisions of the *States Grants (Technical and Further Education) Act, 1974* a total of \$5,035,600 was credited to this Account for the purposes of reimbursing technical training fees no longer charged by Technical Schools, and the financing of certain specific projects in those schools. Expenditure for these purposes amounted to \$4,394,100, leaving a balance in the Trust Account, at 30th June, 1975, of \$641,500.

COMMONWEALTH-STATE.

The major accounts classified under this head are the Commonwealth-State Sirex Trust Account, the Drug Education Programme Trust Account and the Commonwealth-State Eradication of Brucellosis and Tuberculosis Account. These accounts are the subject of comment under the relevant departmental headings elsewhere in the Report.

COMPENSATION AND INSURANCE.

Certain major funds included in this group are discussed elsewhere under appropriate departmental headings at the pages shown hereunder :—

Fund.	Page Reference No.
Cattle Compensation Fund	45
Closer Settlement Insurance Fund	94
Railway Accident and Fire Insurance Fund	106
State Accident Insurance Fund	See Supplementary Report
State Motor Car Insurance Fund	See Supplementary Report
Swine Compensation Fund	45

Other principal items in the group are commented upon below :—

Estate Agents' Guarantee Fund.

Under the provisions of the *Estate Agents Act 1958*, this Fund, the income of which is provided from fees charged for estate agents' and sub-agents' licences, is available to meet claims for losses incurred because of the non-compliance with certain provisions of the Act by any holder of an estate agent's licence current at the date on which the cause of action originated, or by the employee or sub-agent of such licence holder.

Receipts for the year totalled \$419,823 and claims paid amounted to \$20,908. The surplus of \$398,915 on the year's operations was transferred, in terms of the legislation, to the Consolidated Fund leaving the statutory maximum in the Fund, namely \$50,000.

Government Buildings Fire Insurance Fund.

This Fund was established pursuant to the *Special Funds Act 1910*. That Act provided for a yearly charge against the Consolidated Fund of \$4,000 and for the crediting of the Fund with interest on the balance of the Fund in excess of \$30,000.

Application of this Fund is restricted to Government buildings but, under a contract of insurance negotiated by the Insurance Commissioner through the Fire and Accident Underwriters Association of Victoria, a pool of insurers, known as the Government Fire Insurance Pool, provides insurance cover in regard to buildings and other property against fire and other risks to which the Fund is not applicable. Neither of the above schemes applies to property owned by the Railways.

Transactions of the Fund during 1973-74 and 1974-75 are summarized below :—

	1973-74.	1974-75.
	\$	\$
Balance, 1st July	1,866,099	1,982,298
Special Appropriation	4,000	4,000
Income from Investment.. .. .	112,199	125,019
	<u>1,982,298</u>	<u>2,111,317</u>
Expenditure .. .. .	..	..
Balance, 30th June	1,982,298	2,111,317
Which included Investments of	1,952,000	2,081,000

In terms of the Act establishing the Fund, the cash balance in excess of \$30,000 is required to be invested.

DEPOSIT.

Items under this heading comprise securities lodged by Insurance and Trustee Companies, \$170,000 ; Contractors' and Timber Cutters' deposits, \$734,362 ; Municipalities Loan Repayment Account, \$530,235, which includes investments totalling \$462,842 ; Sundry Investments and Interest Account, \$10,666 ; and Law Department—Sureties Trust Account, \$210,000.

DEPRECIATION.

Comments on the following funds under this classification are furnished at the pages shown :—

Fund or Account.	Page Reference No.
Eildon Sewerage District Depreciation Fund	119
Forests Plant and Machinery Fund	78
Irrigation Districts Maintenance Equalization and Renewals Account	116
Printing Machinery Depreciation Fund	79
Public Works Plant and Machinery Fund	102
Railway Renewals and Replacements Fund	104
Water Supply Plant and Machinery Depreciation Fund	117
Water Supply Works Depreciation Fund	117

SOCIAL, HEALTH AND WELFARE.

Classified under this heading are funds the transactions of which are concerned with various social services.

Comments on the funds listed below are furnished at the pages shown :—

	Page Reference No.
Aboriginal Affairs Fund	43
Hospitals and Charities Fund	87
Workers Compensation Board Fund	49

Adult Education Fund.

This Fund is administered by the Council of Adult Education which was established to advise the Minister on matters of general policy relating to adult education and to plan and supervise the administration and development of adult education in Victoria. The Council may also organize and conduct such lectures, classes, courses, vacation schools and other activities as it thinks necessary or desirable in connexion with the promotion and encouragement of adult education and, subject to the approval of the Minister, may make payments or advances to local advisory committees.

In addition to an annual statutory contribution of \$50,000 from the Consolidated Fund and any other sums appropriated by Parliament for the purpose, all fees and charges received by the Council in connexion with its activities are paid into the Fund.

The following statement summarizes the Council's financial operations for the past two years:—

	1973-74.	1974-75.
	\$	\$
<i>Source of Funds—</i>		
Balance from Previous Year	194	..
<i>Government Contributions :—</i>		
Special Appropriation—Act No. 6240	50,000	50,000
Departmental Vote—Education	445,060	744,013
<i>Fees and Proceeds :—</i>		
Metropolitan Division—Classes and Lectures	316,621	431,995
Special Services Division—Schools, Conferences and Library	29,897	30,400
Country Division—Arts, Discussion Groups and Lectures	41,211	63,281
Miscellaneous	1,799	367
	884,782	1,320,056
<i>Disbursement of Funds—</i>		
Administration—Salaries	281,988	459,422
General Expenses	195,008	296,391
	476,996	755,813
Metropolitan Division—Classes and Creative Arts	249,029	329,691
Special Services Division—Schools, Conferences, Library, Publications, &c.	95,348	128,634
Country Division—Arts, Discussion Groups and Lectures	61,022	105,918
Miscellaneous	2,387	..
	884,782	1,320,056

Mental Hospitals Fund.

The *Tattersall Consultations Act 1958* provides for the annual payment from the Consolidated Fund to the Mental Hospitals Fund, of amounts determined by the Treasurer from the duty paid by the promoter on Tattersall, Tattslotto and Soccer Football Pool consultations. During 1974-75 duty apportioned to this Fund amounted to \$3,462,000.

The Mental Hospitals Fund may be applied towards the establishment and maintenance of mental hospitals, private mental homes and other institutions within the meaning of the Mental Health Act.

The following statement sets out the transactions for the year and the gross amounts from the inception of the Fund until 30th June, 1975 :—

	During the Year.	Total.
	\$	\$
<i>Receipts.</i>		
Balance 1st July, 1974	12,018	..
Special Appropriations— <i>Tattersall Consultations Act 1958</i>	3,462,000	19,613,612
	3,474,018	19,613,612

							\$	\$
<i>Payments.</i>								
Capital Works .. .. .	..	..	..	..	..	..	622,000	
Maintenance Works .. .. .	..	..	..	..	..	..	300,000	
General Expenditure (State Institutions) .. .. .	..	..	..	..	..	..	3,360,216	
Maintenance Grants (Other Institutions) .. .. .	..	..	..	..	..	3,438,166	14,411,378	
Mental Health Research (University of Melbourne) .. .. .	..	..	..	..	..	20,000	280,000	
Capital Grants (Other Institutions) .. .. .	..	..	..	..	..	..	624,166	
							<hr/>	<hr/>
							3,458,166	19,597,760
							<hr/>	<hr/>
Balance 30th June, 1975.. .. .	..	..	..	..	..	..	15,852	15,852
							<hr/>	<hr/>

SUPERANNUATION AND PENSION.

The funds included in this group are the Police Pensions Fund, Police Superannuation Fund, Port Phillip Pilot Sick and Superannuation Fund and Superannuation Trust Fund. The Superannuation Fund, the Pensions Supplementation Fund, the Married Women's Superannuation Fund and the Parliamentary Contributory Superannuation Fund do not form part of the Public Account and reference to these latter funds will be found in my Supplementary Report.

Police Pensions Fund.

Prior to the provisions of the *Superannuation Act* 1963 becoming effective, this Fund was the sole statutory fund out of which pensions or gratuities were payable to members of the Police Force appointed on or after 25th November, 1902.

Interest on investments and the appropriate deductions from pay of those members of the Force remaining as contributors to this scheme are credited to the Fund.

In accordance with the provisions of Section 4 of the *Pensions Supplementation Act* 1966, regular fortnightly transfers of moneys were made from the Police Pensions Fund to the Pensions Supplementation Fund to meet the cost of supplementing police pensions and police widows' pensions. Transfers for the year totalled \$1,140,901. This Section provides also that, where in any financial year the funds in the Police Superannuation Fund are insufficient to cover pensions payable, the amount of such insufficiency shall be transferred from the Police Pensions Fund to the Police Superannuation Fund. Transfers for the year amounted to \$1,000.

A comparative summary of the Police Pensions Fund for the past two years is furnished below :—

							1973-74.	1974-75.
							\$	\$
<i>Receipts.</i>								
Deductions from pay .. .. .	..	..	..	..	..	..	70,285	77,488
Interest on Investments .. .. .	..	..	..	..	..	..	452,632	330,623
Balance in hand—1st July .. .. .	..	..	..	..	..	..	8,911,656	6,888,300
							<hr/>	<hr/>
							9,434,573	7,296,411
							<hr/>	<hr/>
<i>Disbursements.</i>								
Pensions .. .. .	..	..	..	..	..	..	1,592,035	1,622,113
Gratuities .. .. .	..	..	..	..	..	..	15,182	22,345
Deductions refunded—on resignation .. .. .	..	..	..	..	..	..	26,832	26,452
Pensions Supplementation Fund .. .. .	..	..	..	..	..	..	908,924	1,140,901
Police Superannuation Fund .. .. .	..	..	..	..	..	..	3,300	1,000
							<hr/>	<hr/>
							2,546,273	2,812,811
							<hr/>	<hr/>
Balance, 30th June .. .. .	..	..	..	..	..	..	6,888,300	4,483,600
							<hr/>	<hr/>
Represented by :—								
Investments .. .. .	..	..	..	..	..	..	6,831,900	4,440,200
Cash .. .. .	..	..	..	..	..	..	56,400	43,400
							<hr/>	<hr/>
							6,888,300	4,483,600
							<hr/>	<hr/>

At 30th June, 1975, the investments of the Fund comprised Commonwealth Government Inscribed Stock, \$1,590,200, and securities of the Melbourne and Metropolitan Board of Works, \$1,800,000, State Electricity Commission, \$150,000, Gas and Fuel Corporation, \$810,000, and the Melbourne Harbor Trust, \$90,000—a total of \$4,440,200.

Police Superannuation Fund.

This Fund is the source from which pensions are payable in respect of members of the Police Force who were appointed before 25th November, 1902.

Income of the Fund was \$5,830 which comprised the State's contribution of \$4,000, fines amounting to \$830 and a transfer from the Police Pensions Fund of \$1,000. Pension payments totalled \$5,957.

Port Phillip Pilot Sick and Superannuation Fund.

To provide retiring allowances or gratuities to sea pilots of the port of Port Phillip, the *Marine Act* 1958 stipulates that out of the Pilots' Salary Fund (which receives all moneys paid for pilotage rates) there is payable to the Port Phillip Pilot Sick and Superannuation Fund, at intervals prescribed by the Governor in Council, six per cent. of the amount at credit of the Pilots' Salary Fund. The Governor in Council is empowered to increase or decrease this percentage by not more than two per cent. The percentage was increased to the maximum of eight per cent. of the amount at credit as from 1st January, 1974. Provision is made for moneys in the Fund to be invested.

The following summary sets out the transactions in the Fund during 1973-74 and 1974-75 :—

							1973-74.	1974-75.
							\$	\$
<i>Receipts.</i>								
Deductions from Earnings	..	..	..	..	..	..	150,970	217,406
Interest on Investments	..	..	..	..	..	..	86,877	111,553
Balance, 1st July	..	..	..	..	..	..	1,619,378	1,761,336
							<u>1,857,225</u>	<u>2,090,295</u>
<i>Payments.</i>								
Pensions	..	..	..	..	..	..	95,889	153,942
Triennial Valuation Report	..	..	..	..	..	..	..	1,375
							<u>95,889</u>	<u>155,317</u>
Balance, 30th June	..	..	..	..	..	..	1,761,336	1,934,978
Represented by :—								
Investments	..	..	..	..	..	..	1,744,700	1,898,700
Cash	..	..	..	..	..	..	16,636	36,278
							<u>1,761,336</u>	<u>1,934,978</u>

Investments comprised inscribed stock of the Commonwealth Government, \$81,300, the State Electricity Commission, \$750,500, the Melbourne and Metropolitan Board of Works, \$642,400, and the Grain Elevators Board, \$68,000 ; Registered First Mortgages over the Pilot Vessels, "Alvina" and "Hawk", \$57,500 ; Gas and Fuel Corporation debenture stock, \$165,000, and State Savings Bank term deposits, \$134,000.

SUSPENSE.

The Trust Fund includes accounts which are in the nature of suspense accounts. Certain of these accounts are governed by legislation, while others are clearing accounts for bookkeeping purposes.

Major accounts under this classification are discussed at the pages shown :—

<i>Account.</i>							Page Reference No.
Forests Stores Suspense Account	..	..	..	..	..	..	77
Drivers' Licence Suspense Account	..	..	..	..	..	..	15, 48
Public Works Stores Suspense Account	..	..	..	..	..	..	102
Railway Charges in Suspense Account	..	..	..	..	..	..	107
Railway Stores Suspense Account	..	..	..	..	..	..	107
Tourist Bureaux Trust Account	..	..	..	..	..	..	114
Water Supply Stores Suspense Account	..	..	..	..	..	..	117

WORKS AND DEVELOPMENT.

Transactions of funds under this heading are related to works, development and research. References to the undermentioned funds in this group appear at the pages shown :—

<i>Fund or Account.</i>	Page Reference No.
Country Roads Board Fund	54
Forest Equipment Hire Account	78
Forestry Fund	77
Industrial Development Fund	112
National Parks Fund	51
State Rivers and Water Supply Commission Agency Trust Account	118
Teacher Housing Authority Fund	89
Timber Promotion Committee Trust Account	78
Tourist Fund	112

Comments on several other funds classified under the above heading are furnished hereunder :—

Transport Fund.

This fund was established pursuant to the *Ministry of Transport (Transport Fund) Act 1974*, which came into operation on 1st July, 1974. The Act provides that moneys from the following sources are payable into the Fund as soon as practicable after the 1st July in each year :—

- (a) From the Consolidated Fund—an amount equal to one fifth of one per cent. of the gross revenue of the Victorian Railways Board credited to the Consolidated Fund in the last preceding financial year.
- (b) From the Melbourne and Metropolitan Tramways Board—an amount equal to one quarter of one per cent. of the gross revenue of the Board in respect of the last preceding financial year, excluding any advances from the Consolidated Fund to cover or reduce any cash deficiency of the Board.
- (c) From the Transport Regulation Board—an amount equal to ten per cent. of the total fees, including fees for licences, paid into the Transport Regulation Fund pursuant to the *Transport Regulation Act 1958* in respect of the last preceding financial year.

The Act also provides for the Transport Fund to be credited with moneys received by way of additional registration fees under Section 8 of the *Motor Car Act 1958*, less costs of collection. Prior to 1st July, 1974, one-third of such fees was paid into the Level Crossings Fund and the balance into the Country Roads Board Fund.

In terms of the Act, the balance at credit of the Level Crossings Fund as at 30th June, 1974, was transferred to the Transport Fund.

Moneys to the credit of the Fund are to be applied towards the improvement and development of transport in Victoria.

Transactions of the Fund for 1974-75 are set out below:—

<i>Receipts.</i>		\$
Consolidated Fund—Special Appropriation—Railways		228,424
Melbourne and Metropolitan Tramways Board		64,579
Transport Regulation Board		355,682
Additional Registration Fees		5,796,154
Transfer from Level Crossings Fund		464,168
		6,909,007

Expenditure.

Victorian Railways Board	646,742
Ministry of Transport	742,890
Country Roads Board	1,906,729
	<hr/>
	3,296,361
	<hr/>
Balance, 30th June	3,612,646
	<hr/>

Municipalities Assistance Fund.

In addition to subsidies provided from the Consolidated Fund to municipalities, funds are made available to municipalities through the Municipalities Assistance Fund.

The authority for this Fund is in the *Local Government Act 1958* which provides that to the credit of the Fund there shall be paid part of all motor drivers' licence fees and driving instructors' licence fees paid under the *Motor Car Act 1958* less cost of collection.

The Fund has these functions—to provide subsidies towards the cost of approved works of municipalities and other public bodies, to contribute towards the operating costs of the Country Fire Authority, and to contribute to the Casual Fire Fighters Compensation Fund, whenever, at 30th April in any year, the balance of such compensation fund, less commitments, falls below \$2,000.

When the amount standing to the credit of the Municipalities Assistance Fund is at any time insufficient to meet the sums and contributions authorized to be paid out of the Fund, moneys may be issued and applied from the Consolidated Fund to meet such insufficiency.

Following is a summary of operations in the Fund :—

	1973-74.		1974-75.	
	\$	\$	\$	\$
Balance, 1st July		1,846,786		1,982,018
Contribution—Works and Services Account ..		1,080,000		2,000,000
Receipts from Fees—Motor Car Drivers' and Instructors' Licences	1,829,426		2,393,297	
Less Costs of Collection	122,228		211,226	
		<hr/>	<hr/>	
		1,707,198		2,182,071
		<hr/>		<hr/>
		4,633,984		6,164,089
		<hr/>		<hr/>
Expenditure—				
Contribution to Country Fire Authority		2,143,928		2,883,077
Contribution to Casual Fire Fighters Compensation Fund .. .. .		..		2,815
Subsidies to Municipalities for Works ..		508,038		999,385
		<hr/>		<hr/>
		2,651,966		3,885,277
Balance, 30th June		1,982,018		2,278,812
		<hr/>		<hr/>
		4,633,984		6,164,089
		<hr/>		<hr/>

Roads (Special Projects) Fund.

This Fund, established under the provisions of the *Roads (Special Projects) Act 1965*, is credited with a proportion of certain fees prescribed under the Motor Car Act.

The moneys so provided may be applied, at the discretion of the Treasurer, for or towards the cost of such special projects for the construction and improvement of roads (including bridges and traffic control installations and items) as are approved by the Governor in Council.

Transactions of the Fund for the years 1973-74 and 1974-75 are set out below :—

	1973-74.		1974-75.	
	\$	\$	\$	\$
Balance, 1st July	17,181,369		15,378,590	
Receipts—				
Registration Fees	17,955,631		21,230,219	
	<u> </u>	35,137,000	<u> </u>	36,608,809
Expenditure—				
By Country Roads Board	7,643,373		30,428,673	
By Melbourne and Metropolitan Board of Works	8,863,879		..	
Acquisition of Floating Dock	3,251,158		742,165	
	<u> </u>	19,758,410	<u> </u>	31,170,838
Balance, 30th June		<u> </u>	15,378,590	<u> </u>
				5,437,971

Works and Services Account.

This Account, established pursuant to the *Public Account Act 1958*, is financed from the Consolidated Fund by allocations determined by the Treasurer and expenditure therefrom is met only under authority of appropriations by Parliament. For the purpose of presenting many of the statements included in this Report, expenditure of appropriations from the Consolidated Fund through the Works and Services Account has been treated as expenditure from the Consolidated Fund.

The balance of the Account at 1st July, 1974, was \$12,993,319 and allocations from the Consolidated Fund during 1974-75 amounted to \$347,087,122. Expenditure, including an amount of \$952,463 disbursed from Treasurer's Advance pending parliamentary sanction thereto, was \$340,800,188, leaving a balance in the Account at 30th June, 1975, of \$19,280,253.

Details of the expenditure met from the Account are given on page 23.

OTHER.*Dried Fruits Fund.*

The Victorian Dried Fruits Board is responsible for the control of the marketing, in Victoria, of dried fruits produced in the State, the registration of packing houses and the establishment and maintenance of standards in the industry. Its operations are financed from the Dried Fruits Fund, and its accounts are based on a calendar year. The revenue of the Fund is derived almost entirely from statutory contributions made annually by packing houses.

The following summary sets out the transactions of the Board for the years 1973 and 1974.

1973.		1974.	
\$		\$	\$
Income—			
41,108	Contributions	52,648	
4,354	Other	4,612	
<u>45,462</u>		<u>57,260</u>	
Expenditure—			
6,870	Allowances, Board Members	6,793	
14,317	Salaries, Office Staff	16,893	
21,015	Inspection and Grading	25,345	
9,890	General Expenses	10,819	
<u>52,092</u>		<u>59,850</u>	
6,630	Deficit	Deficit	<u>2,590</u>

At 30th June, 1975, the balance at credit of the Fund in the Treasury amounted to \$59,761 and comprised cash \$2,881 and investments \$56,880 (face value).

Reference to other accounts in this group may be found at the pages shown below :—

<i>Account</i>	<i>Page Reference No.</i>
The Licensing Fund	15
Race-courses Development Fund	12
Greyhound Racing Grounds Development Fund	12, 13
Traffic Authority Fund	48, 57
Transport Regulation Fund	120

Securities Lodged with Treasurer.

The major item included in this category relates to shares of the Gas and Fuel Corporation of Victoria to a value of \$15,554,698 purchased by the State under the provisions of the *Gas and Fuel Corporation Act 1958*.

PART V.—DEPARTMENTS, BRANCHES AND AUTHORITIES.

ABORIGINAL AFFAIRS.

The Ministry of Aboriginal Affairs was established pursuant to the provisions of the *Aboriginal Affairs Act 1967*, for the purpose of promoting the social and economic advancement of aborigines. Moneys appropriated by Parliament for the purposes of the Act and other moneys received by the Ministry were paid into the Aboriginal Affairs Fund. The Minister was authorized to apportion, distribute, apply or lend any money in the Fund for the purposes of the Act.

The *Aboriginal Affairs Act 1967* was repealed on the coming into operation of Section 9 of the *Aboriginal Affairs (Transfer of Functions) Act 1974* on 11th January, 1975 and consequently the Ministry of Aboriginal Affairs ceased to exist at that date. The functions previously carried out by the Ministry were transferred to the Commonwealth as arranged.

Under the terms of the legislation, the special function of aboriginal housing was transferred to the Minister for Housing and the Housing Commission together with related houses and land. All vehicles, furniture, equipment, books and records were transferred to the Commonwealth together with titles to certain other lands scheduled in the Act.

Transactions of the Aboriginal Affairs Fund for the period 1st July, 1974, to 11th January, 1975, were :—

	\$	\$
Balance 1st July, 1974		137,508
Receipts—		
The Consolidated Fund—		
Vote	410,000	
Works and Services Account	77,500	
	<hr/>	487,500
Commonwealth Grants—		
Education, Employment and Special Works		134,015
Repayment of Loans		4,430
Sale of Property		24,737
Rent and Accommodation Charges		27,396
Camp Fees		7,853
Miscellaneous		27,112
		<hr/>
		850,551
Payments—		
Assistance to Aborigines	323,602	
Administration, &c., Costs	328,956	
	<hr/>	652,558
Balance of State funds 11th January, 1975, transferred to Consolidated Fund ..	174,358	
Balance of Commonwealth Grants at 11th January, 1975, repaid	23,635	
	<hr/>	197,993
		<hr/>
		850,551

ABORIGINAL HOUSING (COMMONWEALTH) TRUST ACCOUNT.

In 1974–75, grants totalling \$492,557 were paid to the State by the Commonwealth. Of this amount, \$358,542 was allocated for housing and the balance, \$134,015 for education, special works projects and employment. Conditions attaching to the housing grants required that they be paid into a special account, and the Aboriginal Housing (Commonwealth) Trust Account was established in the Treasury for this purpose. Rents received from dwellings acquired with the assistance of moneys in the Account (less 40 per cent. thereof as a contribution towards administration and maintenance) and the proceeds of sales of any such dwellings were also required to be paid into the Account. Moneys in the Account were available to meet the cost of purchase of residential land for aboriginal housing and the purchase or construction of dwellings and hostel accommodation.

Amounts paid into the Account during the period 1st July, 1974 to 11th January, 1975 totalled \$389,769 representing the housing allocation of \$358,542, rent and loan repayments of \$17,982 and house sales \$13,245. Expenditure for the period on the purchase and construction of dwellings and on hostel running costs amounted to \$286,102. At 11th January, 1975, the balance in the Account \$225,601 was repaid to the Commonwealth.

AGRICULTURE.

The Department of Agriculture is engaged in the administration of legislation relating to primary production, and in research and experimental work, practical farming education and supervision as prescribed by the relevant Acts. In this connexion, information is disseminated and advice, assistance and encouragement given to those engaged in the many branches of the agricultural, horticultural, live stock and dairying industries.

COST TO THE CONSOLIDATED FUND.

The expenditure of the Department from the Consolidated Fund for the year was \$27,110,517 against which there were departmental receipts of \$4,565,217 resulting in a net outgoing of \$22,545,300 compared with \$17,230,158 for the previous year. Details of the expenditure and receipts for the two years are :—

<i>Expenditure.</i>	1973-74.	1974-75.
	\$	\$
Special Appropriation—Agricultural Colleges	100,000	100,000
<i>Vote—</i>		
Agriculture—Salaries, Expenses, Other Services	17,183,325	23,948,963
Treasurer—Workers Compensation Insurance, Pay-roll Tax	730,934	1,239,631
Public Works—Maintenance and Rent of Buildings	181,317	146,827
Works and Services Account—Acquisition of Properties, Construction of Works, &c.	1,745,489	1,675,096
	19,941,065	27,110,517
 <i>Receipts.</i>		
Departmental Services	2,584,408	4,412,373
Licences—Dairies, Dairy Farms, Dairy Produce Factories, &c.	126,499	152,844
	2,710,907	4,565,217
Net outgoing (excluding debt charges)	17,230,158	22,545,300

TRUST ACCOUNTS.

In addition to those activities financed from the Consolidated Fund, various other services and projects are administered through trust accounts the funds for which are, in many instances, provided almost wholly by the Commonwealth. The purposes for which these accounts have been established are such that they may be grouped within the broad classifications of research and experimental, educational, compensation and advisory services. Brief comments in respect of certain of the larger trust accounts are given in the following paragraphs.

Australian Meat Research Account.

This account meets the costs of cattle and sheep research projects carried out by the Department under the auspices of the Australian Meat Research Committee. In 1974-75, expenditure for this purpose totalled \$231,956 and was met from the credit balance in the account together with receipts of \$224,275 from the Commonwealth. The unexpended balance at 30th June was \$36,667.

Commonwealth Extension Services (Agriculture) Grant Account.

Expenditure from funds provided by the Commonwealth for purposes of expanding extension services, including applied research and farm management advice, is controlled through this account. In 1974-75, receipts to the account amounted to \$1,829,863, including \$1,810,817 from the Commonwealth, and expenditure totalled \$1,846,681. A balance of \$97,867 remained in the account at 30th June.

Commonwealth Dairy Research Grant Account.

Moneys in this account may be expended on the recommendations of the Australian Dairy Produce Board which are based on proposals of the Dairy Produce Research Committee. Such expenditure may be on research in connexion with matters concerned with dairy produce and for the dissemination of information concerning the dairy produce industry. Receipts in 1974-75 amounted to \$188,673, and expenditure was \$201,571. The account had a balance of \$44,510 at 30th June.

Commonwealth—State Eradication of Brucellosis and Tuberculosis Account.

Funds provided towards meeting costs involved in carrying out the State's part in the national campaign for the eradication of brucellosis and tuberculosis in livestock are held in this trust account. Expenditure under the State programme for the year amounted to \$1,999,722.

Cattle Compensation Fund and Swine Compensation Fund.

Receipts to these Funds consist mainly of stamp duty levied on the sales of cattle and swine and the proceeds from the realization of the residual value of animals destroyed. Moneys in the Funds are applied mainly to the payment of claims for compensation to owners of diseased cattle and swine destroyed in accordance with the relevant legislation.

In 1974–75, receipts of the Swine Compensation Fund amounted to \$100,274 and payments to \$75,857, leaving a balance of \$777,256 in the Fund as at 30th June, 1975. Receipts of the Cattle Compensation Fund amounted to \$660,130 and payments to \$860,307, leaving a balance of \$955,261.

Agricultural Colleges and Research Farms.

In various parts of the State, the Department has established and maintains colleges and research farms for the purposes of agricultural education and the development of improved farming methods.

The receipts and payments of some of the larger institutions were :—

	Receipts.	Payments.	Net Outgoing.
	\$	\$	\$
Agricultural College, Dookie	174,783	1,228,425	1,053,642
S. S. Cameron Laboratory, Werribee	32,729	932,672	899,943
Research Farm, Werribee	43,693	822,526	778,833
Research Station, Scoresby	16,658	626,369	609,711
Agricultural College, Longerenong	150,138	726,906	576,768
Dairy College, Glenormiston	91,820	582,776	490,956

The above receipts include students' fees, sale of produce, rents, &c., and the payments comprise salaries and wages, maintenance, other working expenses as well as capital expenditure.

Victoria Dock Cool Stores.

The Cool Stores situated in West Melbourne ceased operations on 30th November, 1974, and the buildings are in the process of demolition.

For the period ended 30th November, 1974, an operating loss of \$108,011 was incurred. An operating loss of \$52,199 was incurred for the year ended 30th June, 1974. Action by the Agriculture Department to enable the final closing off of the books and accounts of this activity is in hand.

ARTS.

The Ministry for the Arts was established pursuant to the provisions of the *Ministry for the Arts Act 1972*. The objects of the Ministry are to develop and improve the knowledge, appreciation and practice of the Arts, to increase their availability and accessibility to the public, and to encourage and assist in the provision of facilities to enable the Arts to be performed or displayed.

The cost to the Consolidated Fund of the various branches and functions of the Ministry for 1974-75 is set out below :—

	Receipts.	Payments.			Net Outgoing 1974-75.	Net Outgoing 1973-74.
		Vote.	Works and Services Account.	Total.		
	\$	\$	\$	\$	\$	\$
National Gallery, Arts Centre, &c.	..	1,547,901	4,200,000	5,747,901	5,747,901	4,296,376
State Film Centre	4,855	392,266	..	392,266	387,411	269,939
State Library and Grants to Free Libraries	3,077	7,286,457	218,518	7,504,975	7,501,898	5,251,321
Country Art Galleries .. ..	..	201,000	200,000	401,000	401,000	313,735
Grants to Cultural Bodies ..	..	1,891,172	145,486	2,036,658	2,036,658	1,216,535
Administrative .. ..	..	165,905	..	165,905	165,905	67,310
Total	7,932	11,484,701	4,764,004	16,248,705	16,240,773	11,415,216

The sum of \$4,200,000 shown as expended from the Works and Services Account in respect of the National Gallery, Arts Centre, etc., includes an amount of \$1,200,000 paid to the Victorian Arts Centre Building Committee by the Treasurer of Victoria on 30th June, 1975. Of this amount, \$1,000,000 was repaid to Treasury on 3rd July, 1975, and credited to Treasury Trust Fund.

CHIEF SECRETARY.

The accounts of a number of sub-departments and branches administered by the Chief Secretary are discussed hereunder.

Police.

COST TO THE CONSOLIDATED FUND.

The net cost of police services was \$77,514,515. In the following statement, net cost includes not only the relevant expenditure under the authority of special appropriations and the annual police vote but also, to the extent applicable, the expenditure under the authority of votes of other Departments and expenditure from the Works and Services Account. Expenditure and receipts for the year are compared hereunder with corresponding figures for the previous year :—

<i>Expenditure.</i>		1973-74.	1974-75.
		\$	\$
Special Appropriation—			
Pensions and Superannuation, &c.	.. .. .	1,438,966	2,068,782
Vote—			
Police—			
Salaries and Allowances	.. .. .	50,554,936	67,600,208
Overtime and Penalty Rates	.. .. .	1,222,406	1,661,828
Payments in lieu of Long Service Leave	.. .. .	796,455	964,218
General Expenses	.. .. .	6,296,966	8,243,066
Treasurer—			
Workers Compensation Insurance, Pay-roll Tax	.. .. .	2,536,277	4,707,949
Public Works—			
Maintenance and Rent of Buildings	.. .. .	107,213	294,201
Works and Services Account—			
Police Buildings and Residences	.. .. .	2,370,170	4,077,901
Expenditure in Connection with Metric Conversion	.. .. .	9,275	48,650
		65,332,664	89,666,803
<i>Receipts.</i>			
Departmental Services	.. .. .	1,751,380	1,708,493
Firearms and other licences	.. .. .	63,698	63,786
Recoup of administrative expenses—Motor Registration Branch	.. .. .	5,129,991	7,659,035
Learner and Driver Testing Fees, &c.	.. .. .	..	2,428,524
Miscellaneous	.. .. .	222,205	292,450
		7,167,274	12,152,288
Net cost of police services	.. .. .	58,165,390	77,514,515

The increased net cost of police services for the year, \$19,349,125, was caused mainly by increases in :—

	\$
Salaries and Allowances and associated expenses	20,270,282
Office Requisites	273,998
Motor Vehicles—Purchase and running expenses	1,016,683

Learner and Driver Testing Fees.—The several provisions of the *Motor Car (Learner Drivers' Permits) Act 1972*, as amended, require every person learning to drive a motor car to hold a permit to do so, the issue of which is conditional upon the payment of prescribed fees and the passing of certain tests.

Traffic Penalties.—Penalties received by the Police department under the provisions of the Road Traffic (Infringements) Acts, and not included in the above receipts, amounted to \$3,420,660 in 1974-75. These moneys form portion of the Consolidated Fund Receipts item Fines—Supreme and other Courts.

Trust Accounts.—Moneys totalling \$297,926 were expended from the Commonwealth Employment Scheme 1975 Trust Account, and the Commonwealth Apprenticeship Employment Scheme Trust Account on behalf of Police department activities.

MOTOR REGISTRATION BRANCH.

Functions of the Branch include matters relating to the registration of motor vehicles, issue of motor drivers' licences and the collection, as agents for authorized insurers, of premiums under third-party policies pursuant to the provisions of the *Motor Car Act 1958*. In addition, the Branch is required to collect surcharges in respect of contracts of third-party insurance and stamp duty payable on the registration or acquisition of a motor car or trailer.

Collections arising from the above functions are shown below :—

1973-74.						1974-75.
\$						\$
69,584,368	Fees under the Motor Car Act	..	..	..	..	85,040,529
69,186,590	Third Party Insurance Premiums	..	..	..	..	112,564,434
17,309,137	Stamp Duty	..	..	..	..	23,578,966
						<hr/>
156,080,095						221,183,929
						<hr/>

In accordance with statutory direction these collections were credited to :—

\$						\$	\$
	<i>Country Roads Board Fund—</i>						
39,131,002	Motor Fees and Examiners' Licences	..	..	..	..	46,418,858	
917,502	Drivers' Licence and Motor Driving Instructors' Licence Fees, &c.	..	..	..	..	1,358,813	
2,726,256	Additional Registration Fees	..	..	..	..	129,604	
						<hr/>	
42,774,760							47,907,275
	<i>Level Crossings Fund—</i>						
1,363,128	Additional Registration Fees	..	..	..	..
	<i>Transport Fund—</i>						
	Additional Registration Fees	..	..	..	..		6,330,849
	<i>Municipalities Assistance Fund—</i>						
1,829,426	Drivers' Licence Fees and Motor Driving Instructors' Licence, Fees	..	..	..	..		2,393,297
	<i>Transport Regulation Fund—</i>						
11,410	Omnibus Registration Fees	..	..	..	..		8,699
	<i>Roads (Special Projects) Fund—</i>						
17,955,631	Increase in Registration Fees	..	..	..	..		21,230,219
	<i>Hospitals and Charities Fund—</i>						
2,045,826	Contributions—Third Party Insurance Premiums	..	..	..	..		1,170,135
	<i>Consolidated Fund—</i>						
3,658,854	Drivers' Licence and Motor Driving Instructors' Licence Fees..	..	..	..	..	4,786,595	
2,903,380	Insurance Surcharges	..	..	..	..	4,848,544	
17,309,137	Stamp Duty	..	..	..	..	23,578,966	
83,444	Personalized Number Plates	..	..	..	..	82,551	
13,896	Recreation Vehicles Fees	..	..	..	..	14,056	
						<hr/>	
							33,310,712
	<i>Drivers' Licence Suspense Account—</i>						
911,925	Drivers' Licence Fees, &c. . .	..	..	..	..		1,217,321
	<i>Traffic Authority Fund—</i>						
962,214	Registration Surcharges	..	..	..	..		1,006,797
	<i>Motor Accidents Board—</i>						
563,526	Contributions—Third Party Insurance Premiums and Drivers' Licence Surcharges	..	..	..	..		1,710,552
	<i>Approved Third Party Insurers—</i>						
63,693,538	Net Premiums collected on their behalf	..	..	..	..		104,898,073
							<hr/>
156,080,095							221,183,929
							<hr/>

Fees under the Motor Car Act.—Fees collected by the Branch under the Motor Car Act increased by \$15,456,161. The higher collections from this source were due, mainly, to :—

- (i) the greater number of motor cars registered—1,753,368 compared with 1,675,296 in 1973-74 ;
- (ii) an increase in the triennial fee for a motor driver's licence from \$12 to \$18, effective from 1st January, 1975 ; and
- (iii) a general increase in registration fees, operative from 5th February, 1975.

Third Party Insurance.—An increase of \$43,377,844 in the total premiums collected on behalf of authorized insurers was attributable to the generally higher premiums charged during 1974-75 and, also, to an increase in the insurance surcharge payable with each insurance premium from \$2 to \$4, operative from 1st January, 1975.

The *Motor Accidents Act* 1973 provides for the deduction from each third party insurance premium collected of an amount fixed by the Governor in Council and for its payment to the Motor Accidents Board. The sum deducted is—

- (i) in the case of a motor cycle, \$3 ; and
- (ii) in the case of a motor car, \$1.

The amounts paid to the Motor Accidents Board, in 1974–75, totalled \$1,647,682.

The *Motor Car Act* 1974 repealed, as from 1st January, 1975, the provision of the *Motor Car (Hospitals and Charities Contributions) Act* 1966 which required that, from each third party insurance premium collected, the sum of \$1.40 should be deducted and paid to the credit of the Hospitals and Charities Fund.

Stamp Duty.—The substantial increase of \$6,269,829 in collections from this source was, primarily, the result of the operation for a full year of the increase in the rate of stamp duty on applications for registration and notices of acquisition of motor cars and commercial trailers from \$3 to \$4 for every \$200 of the market value and also for any fractional part of \$200 of the market value of each such car or trailer, effective from 1st December, 1973.

Costs of Collection.—Costs of collection in respect of fees under the Motor Car Act are apportioned between the participating funds, including the Consolidated Fund, with the exception that, in respect of amounts credited to the Roads (Special Projects) Fund, the relevant costs of collection are borne by the Country Roads Board Fund.

State Accident Insurance Office and State Motor Car Insurance Office.

Final accounts and balance-sheets for these Offices had not been completed in time for inclusion in this Report.

Statements of and comments on the accounts will be included in my Supplementary Report.

Workers Compensation Board.

In accordance with the provisions of the *Workers Compensation Act* 1958, the revenue of the Board consists of contributions by Approved Insurers, the Victorian Railways and employers who operate certified schemes of compensation. All such receipts of the Board are paid into a Trust Fund kept at the Treasury styled the “Workers Compensation Board Fund” from which are met the costs and expenses of the Board. The Fund is also available for the payment of moneys due under awards against uninsured employers. The Insurance Commissioner is empowered to recover any such amounts on behalf of the Fund. Certain costs and expenses of the Insurance Commissioner are met from the Fund.

Particulars of the Income and Expenditure of the Fund for the years 1973–74 and 1974–75 are as shown hereunder.

Amounts in respect of the financial year 1974–75 are submitted subject to audit.

	1973–74.	1974–75.
	\$	\$
<i>Income—</i>		
Contributions from insurers and others	495,278	696,488
<i>Expenditure—</i>		
Salaries and pay in lieu of long service leave	251,045	359,015
Rent	194,567	198,255
General	67,892	97,684
Claims on uninsured employers paid from the Fund (net)	55,389	97,482
	568,893	752,436
Excess of Expenditure over Income	73,615	55,948

Although expenditure for the year exceeded contributions from insurers and others by \$55,948, surplus funds brought forward at 1st July, 1974, together with the income for the year were not fully absorbed by the higher costs. The accumulated surplus at 30th June, 1975, was \$71,562.

All amounts of compensation granted under awards of the Board in cases of death and of minors (other than weekly payments) are payable into the custody of the Board to be invested, applied, or otherwise dealt with, in the Board's discretion, for the benefit of the persons entitled thereto. All moneys in the custody of the Board are invested in a Common Fund. Interest on the investments is apportioned equitably over all the constituent accounts.

Receipts and Payments of the Common Fund for the years 1973-74 and 1974-75 are summarized below :—

	1973-74.	1974-75.
	\$	\$
Receipts	10,292,555	10,499,537
Payments	6,130,370	7,854,439
Excess of receipts over payments	4,162,185	2,645,098
Balance at beginning of year	28,785,901	32,948,086
Balance at close of year	32,948,086	35,593,184

Investments, &c., controlled by the Board at 30th June, 1975, are shown hereunder :—

Common Fund—	\$
Apollo Bay Sewerage Authority Debentures	200,000
Ballarat Sewerage Authority Debentures	850,000
Ballarat Water Commissioners Debentures	450,000
Bank of New South Wales Special Deposit	300,000
Broken Hill Proprietary Company Limited Debentures	150,000
Commonwealth Trading Bank Special Deposit	500,000
Dromana-Rosebud Sewerage Authority Debentures	300,000
Drouin Sewerage Authority Debentures	200,000
Electricity Commission of New South Wales Debentures	1,500,000
Frankston Sewerage Authority Debentures	2,400,000
Gas and Fuel Corporation Debentures	200,000
Geelong Waterworks and Sewerage Authority Debentures	3,650,000
Kilmore Sewerage Authority Debentures	200,000
Melbourne and Metropolitan Board of Works Debentures	8,550,000
Mornington Sewerage Authority Debentures	850,000
Mount Eliza Sewerage Authority Debentures	100,000
Nathalia Sewerage Authority Debentures	100,000
Numurkah Sewerage Authority Debentures	300,000
Orbost Waterworks Trust Debentures	100,000
Port Fairy Sewerage Authority Debentures	800,000
Queenscliffe Sewerage Authority Debentures	100,000
Shepparton Sewerage Authority Debentures	300,000
State Electricity Commission Debentures	12,900,000
West Moorabool Water Board Debentures	800,000
	35,800,000
Less Bank balance temporarily overdrawn	206,816
	35,593,184

Other Branches.

The cost to the Consolidated Fund of the remaining sub-departments and branches of the Chief Secretary's Department for 1974-75 compared with the previous year is set out below :—

—	Receipts.	Payments.			Net Outgoing 1974-75.	Net Outgoing 1973-74.
		Vote.	Works and Services Account.	Total.		
	\$	\$	\$	\$	\$	\$
National and Science Museums .. .. .	..	1,394,847	250,555	1,645,402	1,645,402	1,050,764
Government Statist	758,541	1,187,732	..	1,187,732	429,191	317,119
Civil Defence .. .. .	..	139,124	..	139,124	139,124	103,052
Registrar of Estate Agents, &c... .. .	137,241	113,011	..	113,011	Cr. 24,230	68,465
Government Shorthand Writer	28,323	194,673	..	194,673	166,350	98,116
Public Record Office .. .. .	..	148,590	..	148,590	148,590	111,723
Archaeological and Aboriginal Relics Preservation .. .. .	..	71,426	..	71,426	71,426	50,358
Crimes Compensation Tribunal .. .. .	..	683,435	..	683,435	683,435	332,655
Administrative	86,439	810,515	..	810,515	724,076	525,886
	1,010,544	4,743,353	250,555	4,993,908	3,983,364	2,658,138

CONSERVATION.

The Ministry for Conservation was established under the provisions of the *Ministry for Conservation Act 1972*. The objects of the Ministry are the protection and preservation of the environment and the proper management and utilization of the land and living aquatic resources of Victoria.

National Parks.

Pursuant to the provisions of the *Ministry for Conservation Act 1972*, the Ministry is responsible for the administration of the National Parks Fund.

The Fund is credited with any moneys appropriated by Parliament and with any gifts, bequests or other moneys received by the Minister. The Fund is required to meet the costs and expenses of exercising the functions and powers contained in the *National Parks Act 1970* or the *State Development Act 1970*.

A summary of the operations of the National Parks Fund for the year ended 30th June, 1975, is given hereunder :—

	\$	\$
Balance, 1st July, 1974 .. .. .	..	10,003
Receipts—		
From the Consolidated Fund—		
Vote	878,015	
Works and Services Account	1,398,583	
Rentals, Fees, &c.	55,967	
	2,332,565	2,332,565
		2,342,568
Payments—		
Grants to Committees of Management of National Parks, Advances for Works to the Public Works Department and Forests Commission and other Miscellaneous Expenditure	1,110,610	
Deposit on Purchase of Tatra Inn, Mt. Buffalo	302,004	
Administrative Costs	883,917	
	2,296,531	2,296,531
Balance, 30th June, 1975 .. .. .	..	46,037

In addition to the balance of \$46,037 at credit of the Fund, unexpended advances to the Public Works Department and the Forests Commission for works amounted to \$11,889 as at 30th June, 1975.

Environment Protection.

The Environment Protection Authority was established under the *Environment Protection Act 1970* and is within the administration of the Ministry for Conservation in accordance with the *Ministry for Conservation Act 1972*.

Total expenditure for the year was \$3,685,029, of which \$3,246,693 was expended from Vote and \$438,336 from the Works and Services Account. This was an increase of \$1,158,421 in the overall cost of the activity in comparison with 1973-74.

The expenditure consisted of :—

	\$	\$
Vote—		
Salaries	1,633,934	
Laboratory Services and Scientific Assistance	205,815	
Publicity	44,447	
Payments to Protection Agencies for costs of collection of Environment Protection Licences and the carrying out of other Environment Protection functions	1,060,621	
General Expenses	301,876	
	3,246,693	3,246,693
Works and Services Account—		
Purchase of Buildings, Technical Equipment and Boats .. .. .	..	438,336
		3,685,029

Receipts for the year, consisting of fees in respect of environment protection licences, amounted to \$947,025.

Fisheries and Wildlife.

Under the provisions of the *Ministry for Conservation Act* 1972, the Ministry administers the *Fisheries Act* 1968 and the *Game Act* 1958 through the Fisheries and Wildlife Division.

The expenditure of the Division from the Consolidated Fund for the year was \$2,701,173 against which there were departmental receipts of \$501,966, resulting in a net outgoing of \$2,199,207 compared with \$1,691,760 for the previous year. Details of the expenditure and receipts for the two years are :—

	1973-74.	1974-75.
	\$	\$
Expenditure—		
Vote—		
Conservation—Salaries, Expenses, Other Services	1,704,950	2,158,625
Treasurer—Workers Compensation Insurance, Pay-roll Tax ..	61,965	103,962
Public Works—Rent of Buildings	11,303	43,247
Works and Services Account.. .. .	207,822	395,339
	<hr/>	<hr/>
	1,986,040	2,701,173
Receipts	294,280	501,966
	<hr/>	<hr/>
Net Outgoing	1,691,760	2,199,207

Various services and projects of the Division were financed from several Trust Accounts and details of the main accounts are :—

Fisheries and Wildlife Research Trust Account.—This account was established to record various grants made to the Fisheries and Wildlife Division for research purposes.

Grants received during 1974-75 amounted to \$296,954 including \$97,000 for Westernport Bay Environment Pollution Research and \$111,000 from Commonwealth and State for Paired Mid Water Trawl Project. The expenditure during the year was \$440,685 leaving a balance of \$3,210 at 30th June, 1975.

Fisheries Research Fund.—This Fund was established under the provisions of Section 19 (1) of the *Fisheries Act* 1968. Transactions during 1974-75 were :—

	\$
Balance, 1st July, 1974	223,258
Receipts—Commercial Fishing Licence Fees	39,575
	<hr/>
	262,833
Payments—Commercial Fishing Research	225,135
	<hr/>
Balance, 30th June, 1975	37,698

Wildlife Management Fund.—This Fund was opened in 1972-73 pursuant to the provisions of the *Firearms (Amendment) Act* 1972. The revenue of the Fund consists of fees collected in respect of shooters' licences issued under this Act and in 1974-75 these amounted to \$472,378. The costs of collection were \$69,141 and the expenditure on wildlife research was \$485,447 leaving a balance of \$618,225 in the Fund at 30th June, 1975.

Soil Conservation.

The Soil Conservation Authority established pursuant to the *Soil Conservation and Land Utilization Act* 1958 is charged with the prevention and mitigation of soil erosion and the promotion of soil conservation.

The Ministry is responsible for the administration of the Authority under the provisions of the *Ministry for Conservation Act* 1972.

Net expenditure by the Authority from the Consolidated Fund during the year 1974-75 amounted to \$2,540,776 as follows :—

	\$	\$
Expenditure—		
Vote—		
Conservation	1,710,399	
Treasurer—Workers Compensation Insurance, Pay-roll Tax ..	103,625	
Public Works—Rent and Repairs of buildings	28,943	
	<hr/>	
Works and Services Account.. .. .	..	1,842,967
		719,940
		<hr/>
		2,562,907
		<hr/>
Receipts		22,131
		<hr/>
Net Outgoing		2,540,776

The Authority also met expenditure from various Trust Accounts as follows :—

	\$
Soil Conservation Authority Trust Account	16,378
Commonwealth Extension Services (Conservation) Grant Account	67,877
Puckapunyal Soil Conservation Project Trust Account	610,188

Other Activities.

The net cost to the Consolidated Fund of the remaining activities of the Ministry for 1974-75 is set out below :—

—	Receipts.	Payments from Consolidated Fund—Vote.	Net Outgoing 1974-75.
	\$	\$	\$
Land Conservation Council	54	331,231	331,177
Port Phillip Authority .. .. .	..	71,195	71,195
Grants (mainly in respect of Westernport Bay Environmental Study)	..	1,047,245	1,047,245
Central Administration .. .. .	..	1,000,735	1,000,735
	54	2,450,406	2,450,352

COUNTRY ROADS BOARD.

The construction and maintenance of State highways, main roads, freeways, forest roads and tourists' roads are carried out by or under the supervision of the Board. In addition, the Board provides a substantial sum each year to assist municipalities to carry out construction and maintenance works on selected unclassified roads under their care and management.

FUNDS AVAILABLE TO THE BOARD.

(a) *Country Roads Board Fund.*

The principal sources of revenue of the Fund in 1974-75 were :—

- (i) *Fees under the Motor Car Act.*—Receipts for the year under this Act amounted to \$48,407,989 and the costs of collection were \$6,423,348. The comparable figures in 1973-74 were, respectively, \$43,340,657 and \$5,803,183.

The increase in collections, \$5,067,332, was due, mainly, to the greater number of motor vehicles registered in Victoria—1,753,368 compared with 1,675,296 in 1973-74. Costs of collecting fees under the Motor Car Act increased by \$620,165 during 1974-75.

In addition to meeting the costs of collection of fees under the Motor Car Act, the Board was required, from the amount received in respect of motor car registration fees, to reimburse the Transport Regulation Board the costs of collecting road charges under Part II. of the *Commercial Goods Vehicles Act* 1958. The amount paid in the year was \$621,528 compared with \$584,684 in 1973-74.

- (ii) *Municipal Contributions.*—Municipalities which have benefited from permanent or maintenance works upon main roads are required to pay to the Board annual contributions in respect of the funds expended. In 1974-75, these contributions totalled \$2,047,269. In certain circumstances, the required contribution may be reduced or waived, and, for 1974-75, such concessions amounted to \$1,999,446.
- (iii) *Road Charges—Commercial Goods Vehicles Act* 1958.—Receipts for the year from these charges, credited to the Roads Maintenance Account within the Fund, amounted to \$10,037,593 compared with \$10,358,794, in 1973-74.

Moneys at credit of this Account are available to finance road maintenance expenditure only.

- (iv) *Special Contributions from the Works and Services Account.*—A total of \$149,500 was provided from the Works and Services Account to the Country Roads Board Fund as non-repayable Special Contributions.

(b) *Works and Services Account.*

Under the authority of Section 31 of the *Country Roads Act* 1958, the Treasurer in 1974-75 provided advances from the Works and Services Account of \$300,000 for the purpose of permanent works as defined in that Act. This sum was expended on permanent works on State highways.

The net liability of the Board at 30th June, 1975, in respect of moneys provided under Loan Application Acts and Works and Services Acts was \$31,555,738.

(c) *Commonwealth Grants.*

The *Commonwealth Aid Roads Act* 1969 which expired on 30th June, 1974, has been replaced by three separate Commonwealth Acts, the *Transport (Planning and Research) Act* 1974 which was assented to on 21st August, 1974, the *National Roads Act* 1974, assented to on 20th September, 1974, and the *Roads Grants Act* 1974, also assented to on 20th September, 1974. These three Acts are to remain in operation until 30th June, 1977.

Under Section 7 of the *Transport (Planning and Research) Act* 1974, Victoria was entitled to receive, in respect of 1974–75, an amount equal to two-thirds of the amount expended on projects approved under Section 6 of the Act, up to a maximum grant of \$1,300,000. By virtue of Section 8 of the Act, the State was also entitled to an amount equal to two-thirds of expenditure in 1974–75 on additional approved projects. Under this Act, the Country Roads Board's allocation in 1974–75 was \$1,241,000, of which \$1,215,377 was spent, leaving \$25,623 unspent as at 30th June, 1975.

The *National Roads Act* 1974 provides for the payment to Victoria, in respect of 1974–75, of amounts up to a maximum of \$12,800,000 (subsequently increased by agreement between the Commonwealth and the State to \$17,290,000) on the construction of National Highways. This Act also provides amounts up to a maximum of \$1,500,000 (similarly increased to \$1,630,000) for maintenance of National Highways, and up to a maximum of \$3,100,000 for the construction and maintenance of Export Roads and Major Commercial Roads. The last-mentioned allocation was increased to \$3,370,000 and transferred to the construction of National Highways, forming part of the final allocation of \$17,290,000 in that category for 1974–75. The State's allocation for 1974–75 under this Act, \$18,920,000, was fully spent by the Board.

The *Roads Grants Act* 1974 provides for grants to Victoria, in respect of 1974–75, on approved projects in the following categories :—

- (1) Construction of Rural Arterial and Developmental Roads, up to a maximum of \$3,700,000, which has been subsequently increased to \$4,150,000.
- (2) Construction and maintenance of Rural Local Roads, up to a maximum of \$12,100,000 which was subsequently increased to \$13,160,000.
- (3) Minor Traffic Engineering and Road Safety Improvements, up to a maximum of \$1,500,000.
- (4) Construction of Urban Arterial Roads, up to a maximum of \$33,000,000, subsequently increased to \$35,890,000.
- (5) Construction of Urban Local Roads, up to a maximum of \$2,000,000, subsequently increased to \$2,170,000.

The grants to the State for 1974–75 under the *Roads Grants Act* amounted to \$56,870,000, of which \$55,510,000 was allocated to the Country Roads Board. Of this sum, \$55,495,000 was spent by the Board, leaving a balance of \$15,000 carried forward as at 30th June, 1975.

To qualify for the grants under these Acts, the State is required to spend, or set aside for expenditure, on roadworks, from its own resources, a "quota" during each of the three years of operation of the Acts. The Victorian quota for 1974–75 was \$83,300,000. If the annual quotas have not been spent over the three years to 30th June, 1977, the State will then be liable to refund to the Commonwealth an amount equal to the deficiency, or such lesser amount as the Treasurer of the Commonwealth determines.

(d) *Commonwealth Traffic and Road Safety Improvement Programme Trust Account.*

This Trust Fund was established in 1973–74 with a grant of \$840,000 from the Commonwealth. The Country Roads Board spent \$11,106 from the fund in 1973–74, and a further \$172,217 in implementing the programme during 1974–75.

(e) *Roads (Special Projects) Fund.*

Pursuant to the provisions of the *Roads (Special Projects) Act* 1965, the Country Roads Board in 1974–75 spent \$30,428,673 from the *Roads (Special Projects) Fund* on projects approved by the Governor in Council.

(f) *Commonwealth Employment Grants.*

(1) *Regional Employment Development Scheme.*—Under this Scheme, \$133,583 was spent on labor intensive works in regions of excessive unemployment.

(2) *General Employment Grant.*—In 1974–75, a grant of \$3,000,000 was made available to the Board and was spent on works in areas of relatively high unemployment.

AVAILABLE FUNDS AND EXPENDITURE.

The following statement sets out in summary form the funds referred to and the principal items upon which those funds were expended.

1973-74.		1974-75.
\$		\$ \$
<i>Principal Funds Available.</i>		
<i>Country Roads Board Fund—</i>		
1,895,804	Balance from previous year	831,610
36,952,790	Net Fees, Motor Car Act	41,363,113
2,135,534	Municipal Contributions	2,047,269
10,358,794	Road Charges—Commercial Goods Vehicles Act ..	10,037,593
860,433	General Receipts	1,247,398
568,162	Special Contributions—Works and Services Account ..	149,500
..	Flood Relief Grant	622,871
<hr/>		<hr/>
52,771,517		56,299,354
 <i>Works and Services Account—</i>		
300,000	Act No. 6229—State Highways	300,000
<hr/>		
 <i>Commonwealth Aid Roads Act 1969—</i>		
32,492,478	Urban Arterial Roads .. .. .	..
4,870,000	Rural Arterial Roads .. .. .	..
16,910,000	Rural Roads—Other .. .. .	..
990,000	Planning and Research .. .. .	..
<hr/>		
55,262,478		
 <i>Commonwealth Grants—</i>		
..	Transport (Planning and Research) Act 1974 ..	1,241,000
..	National Roads Act 1974	18,920,000
..	Roads Grants Act 1974	55,510,000
		<hr/>
		75,671,000
 <i>Commonwealth Grant—</i>		
11,106	Traffic Engineering and Road Safety Improvement ..	172,217
 <i>Roads (Special Projects) Fund—</i>		
7,643,373	Expenditure on Approved Projects	30,428,673
 <i>Commonwealth Employment Grants—</i>		
..	Regional Employment Development Scheme	133,583
..	General Employment Grant	3,000,000
		<hr/>
		3,133,583
<hr/>		<hr/>
115,988,474		166,004,827

Expenditure.

1973-74.		1974-75.
\$		\$
91,519,548	Construction and Maintenance of Roads, (including Special Projects)	135,765,369
	Payments to the Consolidated Fund—	
1,818,486	Interest (including exchange)	1,853,784
725,756	Sinking Fund Contributions and Loan Conversion Expenses	761,320
74,441	Loan Repayments	73,392
708,555	Transfer to Tourist Fund	750,749
354,278	Transfer to Traffic Authority Fund	375,375
300,000	Contribution to Australian Road Research Board ..	296,000
200,000	Contribution to Melbourne and Metropolitan Tramways Board	200,000
19,455,800	General Expenditure, including Administration, Stores and Materials, Planning and Research	25,271,610
<hr/>		<hr/>
115,156,864		165,347,599
831,610	Unexpended at 30th June	657,228
<hr/>		<hr/>
115,988,474		166,004,827

CONSTRUCTION AND MAINTENANCE OF ROADS.

Expenditure by the Board during the year upon the various classes of roads, and the distribution of that expenditure over the funds available to the Board, as described earlier, were :—

	Country Roads Board Fund.	Works and Services Account	Commonwealth Grants.	Traffic and Road Safety Improvement.	Roads (Special Projects) Fund.	Commonwealth Employment Grants.	Total.
	\$	\$	\$	\$	\$	\$	\$
Main Roads	18,181,499	..	5,368,715	59,241	3,070,566	..	26,680,021
State Highways	13,648,662	300,000	7,613,340	35,520	2,136,845	2,844,901	26,579,268
Freeways	1,351,817	..	31,681,511	..	17,347,548	60,698	50,441,574
Tourists' Roads	391,398	..	1,541,165	50	..	201,852	2,134,465
Forest Roads	190,389	..	911,311	..	..	..	1,101,700
Unclassified Roads	4,382,131	..	16,468,958	77,406	7,873,714	26,132	28,828,341
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	38,145,896	300,000	63,585,000	172,217	30,428,673	3,133,583	135,765,369

TRANSFER TO TOURIST FUND.

The *State Development Act* 1970 requires that an amount equal to 2 per cent. of the amount credited to the Country Roads Board Fund under paragraph (d) of sub-section (1) of Section 38 of the *Country Roads Act* 1958 in respect of the previous financial year be paid into the Tourist Fund. The amount so paid in 1974-75 was \$750,749. For particulars of the operation of this Fund see page 113.

TRANSFER TO TRAFFIC AUTHORITY FUND.

The *Road Traffic Act* 1958 provides that an amount equal to 1 per cent. of the amount credited during the last financial year to the Country Roads Board Fund pursuant to paragraph (d) of sub-section (1) of Section 38 of the *Country Roads Act* 1958 and pursuant to the *Motor Car Act* 1958 is to be paid out of the Country Roads Board Fund into the Traffic Authority Fund. The amount transferred in 1974-75 was \$375,375.

METROPOLITAN TRANSPORTATION COMMITTEE.

This Committee was established by the *Metropolitan Transportation Committee Act 1963* to advise the Governor in Council on matters relating to the planning, development, co-ordination, &c., of transport facilities within the metropolitan area.

Under the provisions of the *Ministry of Transport (Consultative Committees) Act 1974*, the Metropolitan Transportation Committee was dissolved as from 1st May, 1975, and its assets and liabilities were transferred to Her Majesty.

EDUCATION.

The cost of education met from State Funds during 1974-75 was \$695,751,274. This figure does not include interest and sinking fund charges on loans ; expenditure and grants in respect of specialized teaching institutions administered by the Forests Commission, Department of Agriculture and certain other departments ; and expenditure on sundry cadetships, bursaries, scholarships and subsidies provided from the votes of departments other than the Education Department and Treasury. The following statement shows the heads of expenditure contributing to the cost of education to the State :—

	\$	\$
Special Appropriations .. .. .	..	12,818,641
Departmental Votes—		
Education	544,894,122	
Treasury	26,738,679	
Public Works	967,109	
	<u>572,599,910</u>	
<i>Less—Recoups of Expenditure, &c.</i>	1,701,505	
	<u> </u>	570,898,405
Works and Services Account .. .. .	..	114,737,090
		<u>698,454,136</u>
<i>Less—Receipts</i> .. .. .	..	2,703,862
Net Cost to the Consolidated Fund .. .. .	..	695,750,274
Trust Fund—Forestry Fund .. .. .	..	1,000
Cost of Education met from State Funds .. .. .	..	<u>695,751,274</u>

Receipts and expenditure during 1973-74 and 1974-75 on the preceding basis were :—

	1973-74. \$	1974-75. \$
Consolidated Fund—		
Expenditure	536,907,887	698,454,136
Receipts	2,990,301	2,703,862
	<u>533,917,586</u>	<u>695,750,274</u>
Trust Fund—Forestry Fund	1,000	1,000
Cost of Education met from State Funds	<u>533,918,586</u>	<u>695,751,274</u>

ANALYSIS OF THE COST OF EDUCATION MET BY THE STATE.

Under broad headings, the principal divisions of expenditure and receipts in the past two years were :—

	1973-74.	1974-75.
	\$	\$
<i>Expenditure—</i>		
Salaries, &c.—Teaching Service	279,868,774	365,319,420
General Administration and Clerical Assistance ..	10,745,482	23,538,479
Pay-Roll Tax	12,305,272	19,091,737
Allowances to Students in Training	29,888,759	32,902,325
Workers Compensation Insurance	2,620,997	7,646,942
Travelling Expenses and Allowances, &c.	1,189,594	1,346,812
Libraries—Grants and Subsidies	154,382	217,563
School and Office Equipment and Requisites	2,991,424	5,445,366
Text Books, Publications, Examination Expenses, Postage and Telephone Expenses, Incidentals	1,037,961	1,482,838
School Cleaning and Services	14,819,784	20,786,269
Conveyance of Pupils	15,143,296	18,883,808
Bursaries, Scholarships and Maintenance Allowances	4,611,417	5,259,667
International Teaching Fellowships	469,035	214,708
Operating Costs—Hostels and Residential Camps	1,343,009	1,562,371
Buildings, Sites, &c.—Capital Works	41,272,086	65,377,225
Maintenance	6,510,169	8,245,981
Grants, &c.	100,555,655	107,402,299
Fees—Universities and Other	1,331,419	659,761
Pensions—Retired Teachers and Officers.. .. .	10,050,372	12,605,719
*Overseas Teacher Selection Programme—Expenses .. .. .	..	465,846
	<u>536,908,887</u>	<u>698,455,136</u>
<i>Receipts (Net)—</i>		
Tuition Fees	461,143	122,938
Rents	23,403	30,080
Board—Students in Training, &c.	362,173	686,471
Broken Bond Debts	192,528	209,988
Recoups from Non-Government Schools—Equipment	25,977	51,917
Miscellaneous	1,925,077	1,602,468
	<u>2,990,301</u>	<u>2,703,862</u>
	<u>533,918,586</u>	<u>695,751,274</u>

* In 1973-74, expenditure under this item was not segregated in departmental records.

A detailed statement providing a comparative analysis of expenditure and receipts, in respect of the various services, is given in Appendix C.

There were marked variations in certain items between the year under review and the previous year. Generally, the increases reflect the steadily growing volume of the Department's activities. Particular reference is made to the following :—

Salaries—Teaching Service.—Expenditure under this head increased by \$85,450,646. The following factors contributed to the increase :—

- (i) Teachers Tribunal determinations, operative from 27th October and 3rd November, 1974 ; and
- (ii) the annual salary increments of teachers and an increase of roundly 2,215 in teacher numbers.

Although delays in providing information affecting payroll continued to cause under and overpayments, an examination of the departmental overpayments register indicated that the number of overpayments had declined in comparison with those recorded in previous years. Proposed procedural changes together with the appointment of additional staff should further reduce these errors.

In my last Report I referred to certain weaknesses in the internal control procedures relating to “ off-line ” payments of salary via the “ Temporary Payroll ”. Certain changes in procedures have been effected by the Department in line with audit recommendations and considerably improved internal control has resulted.

Vacation and Other Leave.—Audit tests carried out on the computer-based leave recording system disclosed the existence of certain anomalies in the calculation of :—

- (i) entitlement to payment for school vacations ;
- (ii) amounts to be deducted from salaries in respect of leave granted to part-time teachers ; and
- (iii) deductions on account of leave without pay generally.

Some of these anomalies have been drawn to the attention of the Department. At the time of writing this Report, a detailed audit report in respect of the whole matter is in course of preparation.

Allowances to Students in Training.—An increase of \$3,013,566 in students' allowances was due mainly to Teachers Tribunal determinations, operative from 27th October and 3rd November, 1974.

Grants, &c.—Expenditure rose from \$100,555,655 to \$107,402,299, an increase of \$6,846,644. Higher grants to State and Non-Government schools and increased expenditure under States Grants (Schools) Acts contributed mainly to the increase in this item.

Conveyance of Pupils.—This cost increased by \$3,740,512 during 1974-75. The rise was attributable mainly to the following factors :—

- (i) adjustments to school bus contract rates because of increased operating costs ;
and
- (ii) the provision of additional transport services.

Broken Bond Debts.—Collections on account of these debts during 1974-75 amounted to \$209,988 and, during the same period, debts totalling \$1,283,445 on account of 595 ex-students were written off with the approval of the Treasurer. The amounts written off were, in the main, owed by students who had failed their courses in 1974-75 and prior years.

TECHNICAL SCHOOLS AND COLLEGES.

Funds provided from the Consolidated Fund for technical schools and colleges are augmented by receipts from tuition fees and other forms of revenue. In addition, the Commonwealth makes funds available towards meeting the costs of technical training and towards providing libraries, science laboratories and equipment.

The following statement, prepared from information supplied by the various technical schools and colleges, and to be read in conjunction with Appendix C, combines Treasury, school and college accounts to show the disbursement of the funds available for education in these institutions.

							1974-75.	
							\$	\$
<i>Source of Funds—</i>								
Funds provided by the State—								
The Consolidated Fund	..	..	..	..	..	..	140,342,843
Funds provided by the Commonwealth—								
Science Laboratories	..	..	..	..	..	1,112,583	
Secondary School Libraries	..	..	..	..	..	631,261	
Technical Training	..	..	..	..	..	7,666,902	
							<hr/>	9,410,746
Receipts collected by Schools and Colleges—								
Tuition Fees	..	..	..	..	..	1,400,094	
Other	..	..	..	..	..	712,574	
							<hr/>	2,112,668
Total Available Funds	..	..	..	..	..	..	<hr/>151,866,257 <hr/>
 <i>Disbursement of Funds—</i>								
Salaries (including pay-roll tax)—								
Teachers and Part-time Instructors	..	..	..	..	..	90,098,340	
Administrative and Maintenance Staff	..	..	..	..	..	11,688,363	
							<hr/>	101,786,703
Erection and Maintenance of Buildings, &c.	..	..	..	..	..	..	29,814,247
Equipment	..	..	..	..	..	..	2,551,075
General Cost of Classes and Administrative Costs, &c.	..	..	..	..	..	..	15,029,836
Scholarships, Maintenance and Conveyance Allowances to Pupils	..	..	..	..	..	..	4,166,577
							<hr/>	153,348,438
Less Rents, &c., received by Education Department	..	..	..	..	..	..	102,457
							<hr/>	153,245,981
Less Deficit for Year (Maintenance Accounts)	..	..	..	..	..	..	1,379,724
Total Funds Disbursed	..	..	..	..	..	..	<hr/>151,866,257 <hr/>

COMMONWEALTH CONTRIBUTIONS TO STATE EDUCATION.

Pursuant to the provisions of the various Commonwealth Acts relating to payments to the States specifically for education, grants were received by Victoria in 1974-75 for the following purposes :—

	\$
Universities, Affiliated Residential Colleges—recurrent and capital expenditure..	118,971,439
Advanced Education—recurrent expenditure	43,794,279
building projects and equipment of a capital nature ..	22,153,768
library materials	751,450
Science Laboratories—buildings and equipment	4,208,430
Technical Training—buildings and equipment	2,470,000
reimbursement of fees	5,035,600
Teachers Colleges—recurrent and capital expenditure	59,675,131
Secondary School Libraries—buildings and equipment	1,493,644
Non-Government Schools—recurrent and capital expenditure	33,026,481
Teacher Development—recurrent and capital expenditure	10,389,239
Child Migrant Education—Salaries of teachers, equipment, &c.	3,629,039
Employment Scheme (1975), siteworks, &c.	1,799,996
Various—recurrent expenditure	670,428
Various State Schools—capital	49,523,975
recurrent	39,069,337
	88,593,312*
	396,662,236

* This amount was credited to the Consolidated Fund and expenditure authorized through the Appropriation and Works and Services Acts.

Disbursements from these grants and from the balances held in the various State Grants Trust Accounts at the beginning of the year were as follows :—

	\$	\$
Universities—		
Melbourne	21,459,094	
Monash	54,024,064	
La Trobe	44,610,281	
	<hr/>	120,093,439
Advanced Education—		
Recurrent Expenditure.. .. .	43,821,779	
College Buildings, &c.	21,856,653	
Library Materials	762,000	
	<hr/>	66,440,432
Science Laboratories—		
State Schools	3,141,320	
Non-Government Schools	1,347,413	
	<hr/>	4,488,733
Technical Training—		
School Buildings and Equipment	3,377,338	
Reimbursement of fees, &c.	4,394,100	
	<hr/>	7,771,438
Secondary School Libraries—		
State Schools	1,548,096	
Non-Government Schools	282,566	
	<hr/>	1,830,662
Non-Government Schools—		
Recurrent Expenditure	30,613,246	
Capital Expenditure	1,942,789	
	<hr/>	32,556,035
Child Migrant Education—		
Salaries, Equipment, &c. .. .. .	..	3,670,821
Teachers Colleges—		
Buildings, Equipment, &c.	59,969,251	
Teacher Development	10,068,777	
	<hr/>	70,038,028
Employment Scheme (1975)		
Site Works, &c. .. .. .	..	1,799,996
Various—Recurrent Expenditure .. .. .	..	150,429
Various State Schools—		
Capital	49,523,975	
Recurrent	39,069,337	
	<hr/>	88,593,312
		<hr/>
		397,433,325

The above statement excludes certain receipts and payments relating to specialized teaching institutions administered by the Forests Commission and the Department of Agriculture.

The unexpended balances held in the various State Grants Trust Accounts in the Treasury at 30th June, 1975, totalled \$2,701,588.

The University of Melbourne.

Details of the University's income and expenditure for the year 1974 are given below. In addition to the General Fund, the income of which is available to meet the general running costs of the University, there are almost two thousand other University funds each of which must be accounted for separately. Many of these funds have resulted from donations and grants for specific purposes and may be spent only for those purposes.

Under broad headings, the following statement summarises the income and expenditure of these funds and the General Fund for the past two years. The figures in respect of 1974 are subject to the completion of the audit.

	1973.		1974.	
<i>Income—</i>	\$	\$	\$	\$
<i>State Government Grants—</i>				
General Purposes	14,588,200		..	
Building Purposes	1,369,846		613,667	
Special Purposes	1,771,521		257,190	
		17,729,567		870,857
<i>Commonwealth Government Grants—</i>				
General Purposes	10,498,000		36,380,900	
Building Purposes	1,545,250		3,134,422	
Special Purposes	3,974,301		5,334,277	
		16,017,551		44,849,599
Fees for University Courses		4,939,769		..
Fees for Continuing Education Courses		201,272		282,315
Fees for General Services		735,416		942,660
Donations and Grants (other than Government)		1,682,788		1,439,109
Charges for Services		1,075,577		1,411,644
Investment Income		1,189,089		1,759,286
Other Income		2,132,489		2,807,242
Total Income		45,703,518		54,362,712
 <i>Expenditure—</i>				
Academic Activities		26,627,191		32,019,747
Academic Services		3,447,743		3,130,802
Student Services		1,928,542		1,980,853
General Services		6,952,409		8,484,622
Public Services		466,438		672,764
Independent Operations		2,097,828		2,258,332
Buildings and Grounds (Capital)		2,852,352		5,450,889
Interest and Capital Repayments on Loans		268,869		272,914
Total Expenditure		44,641,372		54,270,923
 <i>* Balance—</i>				
		1973.		1974.
		\$		\$
General Fund	<i>Deficit</i>	31,996	<i>Surplus</i>	119,856
Building Funds	<i>Surplus</i>	265,527	<i>Deficit</i>	1,291,210
Research Funds	<i>Surplus</i>	59,476	<i>Deficit</i>	155,893
Other Funds	<i>Surplus</i>	218,155	<i>Surplus</i>	652,303
Trust Funds	<i>Surplus</i>	550,984	<i>Surplus</i>	766,733
	<i>Net Surplus</i>	1,062,146	<i>Net Surplus</i>	91,789

* Takes into consideration inter-fund transfers.

Income on account of the General Fund in 1974 exceeded expenditure by \$70,225. This sum together with net transfers from the Departmental and Library Vote Appropriation Funds in respect of commitments for outstanding orders totalling \$107,244 and a sum of \$50,100 appropriated in 1973 to meet specific expenditure in 1974, was applied as follows:—

- (1) To meet specific Departmental Expenditure in 1975—\$82,713; and
- (2) To reduce the Accumulated General Fund Deficit—\$25,000.

The balance of \$119,856 was carried forward to meet General Expenditure in 1975.

The accumulated balance in the General Account at 31st December, 1974, was \$1,415,883, and comprised :—

	\$	\$
<i>Unexpended Grants (net)</i> —		
Research Funds	1,102,406	
Other Funds	1,394,177	
	<hr/>	2,496,583
<i>Less Overdrawn Funds (net)</i> —		
Building Funds	442,589	
General Fund Accumulated Deficit	638,111	
	<hr/>	1,080,700
Net Balance of Funds .. .. .	..	<hr/><u>1,415,883</u>

Trust Funds at the same date totalled \$11,844,902.

The accumulated balances of the General and Trust Accounts, as at 31st December, 1974, which together totalled \$13,260,785, were represented by :—

	\$	\$
Sundry Debtors and Prepayments	1,985,515	
Government Grants Accrued	1,291,900	
Investments	15,049,964	
	<hr/>	18,327,379
<i>Less</i> —Bank Overdraft (net)	951,553	
Sundry Creditors and Accrued Salaries	4,039,368	
Income received in Advance	75,673	
	<hr/>	5,066,594
		<hr/> <u>13,260,785</u>

Monash University.

The particulars hereunder summarize the University's Statements of Income and Expenditure, excluding Receipts and Payments on Trust Account, for the past two calendar years—

	1973.	1974.
	\$	\$
<i>Income—</i>		
State Government Grants—		
General Purposes	12,752,102	..
Building Purposes	1,465,834	177,498
Special Purposes	228,833	7,816
	14,446,769	185,314
Commonwealth Government Grants—		
General Purposes	8,948,000	31,237,000
Building Purposes	1,465,834	3,759,000
Special Purposes	743,902	1,393,624
	11,157,736	36,389,624
Students' Fees including Union Fees for Operational Purposes ..	4,250,830	602,371
Union Fees for Union Development	148,379	200,422
Grants and Donations including Public Appeals	1,233,692	1,711,052
Other Income	1,137,044	1,835,981
	6,769,945	4,349,826
Total Income	32,374,450	40,924,764
 <i>Expenditure—</i>		
Academic Activities	20,637,051	25,168,086
Academic Services	2,459,795	3,948,186
Student Services	924,000	1,003,165
General Services	7,681,006	11,216,168
Other Items	1,364,865	1,722,157
Total Expenditure	33,066,717	43,057,762
 <i>Result for year—</i>		
	1973.	1974.
	\$	\$
Recurrent Funds	<i>Deficit</i> 329,309	<i>Surplus</i> 10,353
Capital Funds	<i>Deficit</i> 741,061	<i>Deficit</i> 3,353,421
Research Funds	<i>Deficit</i> 36,334	<i>Surplus</i> 333,017
Grants and Donations	<i>Surplus</i> 56,552	<i>Surplus</i> 50,459
Other Funds	<i>Surplus</i> 357,885	<i>Surplus</i> 826,594
	<i>Net Deficit</i> 692,267	<i>Net Deficit</i> 2,132,998

The deficit of \$3,353,421 in Capital Funds was the result of increased activity on building programmes for the 1970-1972 and 1973-1975 triennia. A substantial portion of Government Grants which related to these projects had been received in prior years.

The accumulated Funds at 31st December, 1974, showed an overall surplus of \$5,090,523. Details are—

Surpluses—	\$	\$
Recurrent Funds		542,445
Capital Funds		1,599,629
Research Funds		570,153
Grants and Donations		593,549
Other Funds		1,784,747
		<hr/>
Total		5,090,523
		<hr/>
These funds were represented by—		
Investments—		
Fixed Interest Securities, at lower of cost or par	318,298	
Ordinary Shares, at cost	391,632	709,930
		<hr/>
Current Assets—		
Cash at Bank and on Hand	35,532	
Cash on Secured Deposits	400,000	
Cash on Term Deposits	5,800,000	
		<hr/>
		6,235,532
Debtors—		
Accrued Government Grants	1,094,000	
Other	812,099	
Payments in Advance	114,096	
Stock on Hand, at cost less obsolescence	624,132	8,879,859
		<hr/>
		9,589,789
<i>Less—</i>		
Current Liabilities—		
Sundry Creditors and Accrued Expenses	3,069,983	
Students' Fees Received in advance	388,676	
		<hr/>
		3,458,659
Long Term Liabilities—		
Loans on Mortgage	1,040,607	4,499,266
		<hr/>
Net Assets		5,090,523
		<hr/>

La Trobe University.

The statement below gives details of the income and expenditure of the University for the calendar years 1973 and 1974.

As from 1st January, 1974, the Commonwealth assumed financial responsibility for tertiary education. As a result, no State Government Grants were received by the University for General, Building or Special Purposes.

	1973.	1974.
	\$	\$
<i>Income—</i>		
State Government Grants—		
General Purposes	5,056,000	..
Building Purposes	2,444,999	..
Special Purposes	28,333	..
	7,529,332	..
Commonwealth Government Grants—		
General Purposes	3,496,000	13,267,000
Building Purposes	4,708,000	7,224,835
Special Purposes	279,704	244,872
	8,483,704	20,736,707
Students' Fees	1,412,000	..
Grants and Donations	142,386	201,973
Other Income	206,572	563,755
	1,760,958	765,728
Total Income	17,773,994	21,502,435
<i>Expenditure—</i>		
Academic Activities	6,571,986	9,162,957
Academic Services	866,099	1,634,962
Student Services	279,838	349,123
General Services	2,417,126	3,087,769
Buildings and Grounds—Capital	7,737,570	6,433,863
Other Services	242,418	Cr. 8,402
	18,115,037	20,660,272
Total Expenditure	18,115,037	20,660,272
<i>Balance—</i>		
	1973.	1974.
	\$	\$
Recurrent Funds	198,554	<i>Surplus</i> 464,064
Building Funds	401,888	<i>Deficit</i> 302,318
Research Funds	94,858	<i>Surplus</i> 54,946
Grants and Donations	14,038	<i>Deficit</i> 6,113
Other Funds	218,529	<i>Surplus</i> 124,614
	341,043	<i>Net Deficit</i> 842,163

The accumulated Funds at 31st December, 1974, showed an overall net deficit of \$407,286.

Details are :—

	\$	\$
<i>Surpluses—</i>		
Recurrent Funds	887,079	
Grants and Donations	139,481	
Research Funds	81,158	
	1,107,718	
<i>Less Deficits—</i>		
Capital Funds	80,093	
Other Funds	1,434,911	
	1,515,004	
Net Deficit .. .. .	..	407,286

The net accumulated deficit was represented by :—

	\$	\$
Sundry Creditors and Accrued Expenses	541,797	
Bank Overdraft	410,738	
Reserves and Provisions	318,899	
Loans on Debenture	1,850,203	
	<u>3,121,637</u>	3,121,637
<i>Less—</i>		
Cash on Hand	3,390	
Investments	1,905,141	
Accrued Government Grants	470,000	
Sundry Debtors	175,107	
Stocks on Hand	132,037	
Payments in Advance	28,676	
	<u>2,714,351</u>	2,714,351
		<u>407,286</u>

The major portion of the accumulated deficit in relation to Other Funds is due to the University's liability to repay debenture loans used to finance buildings and additions outside the building programme authorized by the Australian Universities Commission.

State College of Victoria.

The State College of Victoria was established under the provisions of the *State College of Victoria Act 1972*.

The objects of the College are to advance the provision of tertiary education in branches of learning of importance in the preparation of teachers and to provide for the co-ordination of tertiary education in Victoria.

CENTRAL OFFICE.

Income and expenditure of the Central Office of the College for the calendar year 1974 was :—

	\$	\$
<i>Income—</i>		
State Government Grants—		
Capital		12,426
Commonwealth Government Grants—		
Recurrent	204,580	
Capital	111,837	
	<hr/>	316,417
Other—Interest		42,378
		<hr/>
		371,221
<i>Expenditure—</i>		
Administration and General Overhead—		
Salaries	214,860	
Other administrative expenditure	31,386	
Capital	7,412	
	<hr/>	253,658
Buildings and Grounds		
Capital	107,744	
Recurrent	13,774	
	<hr/>	121,518
Miscellaneous		18,013
		<hr/>
		393,189
Deficit		21,968
Balance 1st January		52,481
		<hr/>
Unexpended Balance 31st December		30,513

Accumulated Funds at 31st December, 1974, \$30,513, were represented by :—

	\$	\$
Investments	2,025,616	
Cash	17,039	
Sundry Debtors	15,683	
	<hr/>	2,058,338
<i>Less—</i> Sundry Creditors	6,929	
Recurrent grant received in advance	63,811	
Recurrent grants received in advance—constituent colleges	673,885	
Capital grants received in advance—constituent colleges	1,283,200	
	<hr/>	2,027,825
		<hr/>
		30,513

CONSTITUENT COLLEGES.

The *State College of Victoria Act 1972* provides that the Senate of the State College of Victoria may, with the consent of the Governor in Council, admit as a constituent college of the State College of Victoria any institution offering or proposing to offer tertiary education in any branch of learning of importance in the preparation of teachers.

The ten former teachers' colleges of the Education Department, the former Melbourne Kindergarten Teachers College and the Institute of Catholic Education have been admitted as constituent colleges.

Funds for the constituent colleges were provided by the State from the Consolidated Fund and by the Commonwealth mainly under the provisions of its *States Grants (Advanced Education) Act 1972-1974*.

The following statement prepared from accounts of the various constituent colleges shows the sources and disbursement of funds for the year 1st January, 1974, to 31st December, 1974.

Sources of Funds—

Grants— <i>States Grants (Advanced Education) Act 1972-74—</i>	\$	\$
Recurrent Purposes—State and Commonwealth	26,265,403	
Capital Purposes—State and Commonwealth	6,674,098	
Library Purposes—Commonwealth	309,000	
Special Education Purposes—Commonwealth	236,500	
	<hr/>	33,485,001
Grants— <i>States Grants (Schools) Act 1973—</i>		
Special and Librarian Teacher Training Purposes		305,000
Interest and Other Income		982,366
		<hr/>
		34,772,367

Disbursement of Funds—

Recurrent—		
Teaching (Salaries and Expenses)	19,362,708	
Administrative and General Overhead	2,454,304	
Libraries (Salaries, Acquisitions, &c.)	1,757,859	
Buildings, Premises and Grounds (Salaries, Maintenance Staff, Equipment, &c.)	1,423,966	
Educational Technology	341,219	
Miscellaneous	49,488	
	<hr/>	25,389,544
Capital—		
Buildings	3,893,119	
Land and Property	308,200	
Equipment	120,452	
Planning	95,790	
Other Works and Services	263,472	
	<hr/>	4,681,033
Libraries		111,417
Special Grants—Special Teacher and Library Teacher Training		151,244
		<hr/>
		30,333,238
Unexpended Balance		<hr/>
		4,439,129

Victoria Institute of Colleges.

The Income and Expenditure of the Institute for the calendar years 1973 and 1974 are detailed below. The College Central Funds held by the Institute are for use on approved educational programmes for the benefit of the fifteen affiliated colleges.

1973.		State Co-ordin- ating Body.	1974. College Central Funds.	Total.
\$		\$	\$	\$
<i>Income—</i>				
State and Commonwealth Grants—				
728,138	For Recurrent Purposes	625,981	63,580	689,561
60,971	For Capital Purposes	16,820	295,918	312,738
<u>789,109</u>		<u>642,801</u>	<u>359,498</u>	<u>1,002,299</u>
14,727	Grants and Donations	6,925	..	6,925
20,639	Other (including Degree Fees)	12,585	6,899	19,484
<u>35,366</u>		<u>19,510</u>	<u>6,899</u>	<u>26,409</u>
<u>824,475</u>	Total Income	<u>662,311</u>	<u>366,397</u>	<u>1,028,708</u>
<i>Expenditure—</i>				
Administrative and General Overhead—				
390,978	Salaries	455,248	39,094	494,342
113,057	Other Administrative Expenditure	78,553	73,312	151,865
<u>504,035</u>		<u>533,801</u>	<u>112,406</u>	<u>646,207</u>
Libraries—				
7,786	Salaries	9,354	..	9,354
1,717	Books, Publications, &c.	1,430	690	2,120
<u>9,503</u>		<u>10,784</u>	<u>690</u>	<u>11,474</u>
Buildings and Grounds—				
60,971	Capital	16,820	295,918	312,738
96,423	Recurrent	75,342	13,213	88,555
<u>157,394</u>		<u>92,162</u>	<u>309,131</u>	<u>401,293</u>
27,329	Miscellaneous	31,785	2,114	33,899
<u>698,261</u>	Total Expenditure	<u>668,532</u>	<u>424,341</u>	<u>1,092,873</u>
<u>126,214</u>	<i>Surplus</i>	<u>6,221</u>	<u>57,944</u>	<u>64,165</u>
				<i>Deficit</i>

Accumulated Funds at 31st December, 1974, amounted to \$227,009 and comprised Recurrent Funds, State Co-ordinating Body, \$111,781, Recurrent Funds, College Central Funds, \$52,892, and Grants and Donations, \$62,336.

These funds were represented by :—

	\$
Investments	330,000
Sundry Debtors	54,363
Cash	68,757
	<u>453,120</u>
Less Sundry Creditors	226,111
	<u>227,009</u>

COLLEGES OF ADVANCED EDUCATION.

Funds provided from the Consolidated Fund for Colleges of Advanced Education have been substantially reduced with the increased contribution of Commonwealth funds under the provisions of its States Grants (Advanced Education) Acts.

Hereunder are detailed the respective bases of the various funds for 1973 and 1974 :—

(i) *Recurrent Purposes*—

In respect of 1973—\$1 from the Commonwealth for every \$1.85 of the total of State contributions plus fees received by the colleges.

In respect of 1974—all funds were provided by the Commonwealth.

(ii) *Capital Purposes*—

An amendment to the Commonwealth's *State Grants (Advanced Education) Act 1972-1974* which was assented to on 13th December, 1974, introduced a "relevant factor for the State" of 5.8135 to all projects subject to the above-mentioned Act for the 1973-75 triennium. The relevant State factor is divided into the Commonwealth share as detailed in the Act to arrive at the State contribution. As the projects subject to this Act include those of the State College of Victoria and its constituent colleges, the relevant factor also applies to those colleges.

Notwithstanding the amendment to the *States Grants (Advanced Education) Act 1972-1974*, the State's contribution to both the Victoria Institute of Colleges and its affiliated colleges, and the State College of Victoria and its constituent colleges, remains at \$10,670,000 for the 1973-1975 triennium.

(iii) *Library Purposes*—

In respect of 1973 and 1974, an unmatched grant provided by the Commonwealth.

(iv) *Recurrent Purposes—Student Residences*—

In respect of 1973—\$5,000 annual grant in respect of each student residence.

In addition, \$60 is payable for each resident full-time student.

In respect of 1974—\$5,510 annual grant and \$66.10 for each resident student.

These funds were provided by the Commonwealth.

The following statement compares the sources and disbursement of funds for the past two calendar years. The figures are subject to the completion of the audit of the accounts of a number of the colleges. Figures for the colleges administered by the Agriculture Department have not been included as they were not available at the time of preparation of this Report.

1973.		1974.
\$		\$
	<i>Sources of Funds—</i>	
	Grants—	
30,672,733	For Recurrent Purposes—General	40,092,865
15,280	Halls of Residence	33,905
10,448,925	For Capital Purposes	19,475,225
553,850	For Library Acquisitions	768,950
2,005,417	Tuition Fees .. .. .	..
87,050	Other Income	263,531
<hr/>		<hr/>
43,783,255	Total Funds Available	60,634,476
	<i>Disbursement of Funds—</i>	
	Recurrent—	
20,953,198	Teaching (Salaries and Expenses)	27,862,582
3,472,734	Administrative and General Overhead	4,521,056
1,581,726	Libraries (Salaries, Acquisitions, &c.)	2,371,774
41,919	Halls of Residence (Salaries and Operating Expenses)	121,077
3,213,732	Buildings, Premises and Grounds (Salaries, Maintenance Staff, Equipment, Rent, &c.)	3,946,236
1,842,945	Miscellaneous (Student Services, Salary Ancillary Charges, &c.)	790,326
<hr/>		<hr/>
31,106,254		39,613,051
		<hr/>

FORESTS COMMISSION.

The expenditure of the Department from the Consolidated Fund for the year was \$23,808,817 against which there were receipts of \$11,621,140, resulting in a net outgoing of \$12,187,677 compared with \$9,333,136 for the previous year. Details of expenditure and receipts for the two years are :—

<i>Expenditure.</i>							1973-74.	1974-75.
							\$	\$
Special Appropriation—								
Pensions	..	..	..	..	..	358,862	489,264
Grants to the Forestry Fund	..	..	..	..	..	3,872,309	5,024,292
Debt Charges	..	..	..	..	..	3,348,638	3,823,787
							7,579,809	9,337,343
Vote—								
Salaries and Payments in the Nature of Salary	..	..	..	..	..	4,690,373	5,895,396
Pay-roll Tax	..	..	..	..	..	193,850	281,687
School of Forestry	..	..	..	..	..	20,863	..
Other Administrative Expenses	..	..	..	..	..	167,170	171,775
Utilization of Forest Produce	..	..	..	..	..	790,979	788,034
Contribution to the National Sirex Fund	..	..	..	..	..	22,500	23,918
Contribution—Timber Promotion Council	..	..	..	..	..	71,612	99,246
Sundry	..	..	..	..	..	14,764	12,250
Gippsland Softwoods Project Trust Account	..	..	..	..	..	..	429,168
							5,972,111	7,701,474
Works and Services Account—								
Plantations	..	..	..	..	..	2,552,940	3,034,423
Extraction Roads	..	..	..	..	..	550,727	679,274
Fire Protection	..	..	..	..	..	574,592	1,351,634
General Operations, &c.	..	..	..	..	..	955,787	1,640,429
Advances—Farm Forestry	..	..	..	..	..	31,204	64,240
							4,665,250	6,770,000
Total Expenditure	..	..	..	..	..	18,217,170	23,808,817
<i>Receipts.</i>								
Rents, &c.	..	..	..	..	..	188,427	198,804
Royalties	..	..	..	..	..	7,556,192	9,849,779
Sale of Forest Produce	..	..	..	..	..	819,072	840,936
Loan Repayments	..	..	..	..	..	108,937	59,213
Other	..	..	..	..	..	211,406	672,408
							8,884,034	11,621,140
Total Receipts	..	..	..	..	..	8,884,034	11,621,140
Net Outgoing	..	..	..	..	..	9,333,136	12,187,677

“Other” receipts include a sum of \$429,168 in respect of an export incentive rebate of payroll tax received from the Commonwealth. An equivalent amount has been appropriated from the Consolidated Fund and credited to the Gippsland Softwoods Project Trust Account to be used for plantation establishment on land purchased by the Commission in South Gippsland.

An amount of \$474,404, the sum by which funds provided from Vote were insufficient to meet expenditure of a revenue nature, was charged to the Forestry Fund. The expenditure was part of a total amount of \$4,939,451 charged to the Forestry Fund in the financial year.

The Commonwealth, under its *Softwood Forestry Agreements Act 1967*, may advance money for the purpose of increasing the rate of softwood planting in Australia during the succeeding 35 years. This Act authorized an Agreement to provide financial assistance to the State over a five-year period which terminated on 30th June, 1971. At that date, \$2,204,198 had been so advanced by the Commonwealth.

Pursuant to the Commonwealth's *Softwood Forestry Agreements Act 1972*, a second Agreement between the Commonwealth and the State, retrospective to 1st July, 1971, has been authorized. The Schedule to the Act contains the annual programme of planting by the State over a five-year period ending 30th June, 1976, the terms on which the advances are made, the interest payable and the terms of repayment.

To 30th June, 1975, expenditure under the current Agreement, met by the State from the Works and Services Account, amounted to \$7,501,120 and advances received from the Commonwealth totalled \$2,292,330.

TRUST ACCOUNTS.

Forestry Fund.

The following statement sets out in summary form the transactions of the Forestry Fund for the past two years :—

	1973-74.	1974-75.
	\$	\$
Balance 1st July	75,448	99,144
Grants from the Consolidated Fund	3,872,309	5,024,292
	<u>3,947,757</u>	<u>5,123,436</u>
Expenditure—		
Forest Protection	477,773	560,682
Silvicultural Works	85,911	102,166
Road Works	737,424	749,370
Plantations and Nurseries	144,328	199,652
Forest Recreation	162,318	231,224
Maintenance of Buildings	76,207	104,671
Supervision (Salaries)	585,272	718,246
Operating and Other Expenses	1,532,768	2,199,194
Contribution—Timber Promotion Council	46,612	74,246
	<u>3,848,613</u>	<u>4,939,451</u>
Balance 30th June	99,144	183,985

Commonwealth—State Sirex Trust Account.

In the financial year 1961-62, a National Sirex Fund was created to which the Commonwealth and the States agreed to contribute on a \$1 for \$1 basis, and, to 30th June, 1974, Victoria had contributed \$421,930 as its share. To the same date, Victoria had received \$2,353,100 from the Fund for credit to its Sirex Trust Account, and had applied \$2,349,561 of this amount towards the control and eradication of the sirex wasp.

Under a new funding arrangement, effective from 30th June, 1974, Victoria became responsible for the collection of contributions and the administration of expenditure relating to survey and control operations. A summary of transactions within the Trust Account for 1974-75 is given hereunder :—

	\$	\$
Balance 1st July		3,539
Add Contributions—		
National Sirex Fund, Canberra	45,996	
States—Victoria	23,918	
Other States	85,755	
Private Sector and other Bodies	4,628	160,297
		<u>10,533</u>
Miscellaneous Income		174,369
		<u>164,590</u>
Less Expenditure during year		9,779
Balance 30th June		<u>9,779</u>

Forests Stores Suspense Account.

The terms of operation of the Stores Suspense Account are set out in Section 31 of the *Forests Act 1958*.

The Account is charged with expenditure on stores, fuel and material, on repairs to plant and machinery, and in connection with the manufacture and repair of articles.

As such stores or manufactured articles are issued for use, the Account is credited with the value of the articles concerned and the appropriate works or other allocation debited.

Costs of repairs to plant and machinery, including motor vehicles, charged to the Account are offset by credits—

- (i) arising from a proportion of the hire charges in respect of plant and machinery ; and
- (ii) from recoups by other funds or appropriations on account of particular repair costs properly chargeable to such funds or appropriations.

The balance at credit of the Forests Stores Suspense Account in the Treasurer's books at 30th June, 1975, was \$65,951.

Forests Plant and Machinery Fund.

Section 32 of the *Forests Act 1958* provides for a Forests Plant and Machinery Fund. Where certain plant specified by the Minister is engaged on the construction or maintenance of any works of the Commission, charges are to be made against the works of such sums as the Minister determines are proper to be charged in the circumstances for—

- (a) renewals and replacements of the plant and machinery ; and
- (b) costs of operating, maintaining and repairing the plant or machinery and other incidental expenses.

Section 32 requires that the sums charged for renewals and replacement be credited to the Forests Plant and Machinery Fund. The other component of the charge for plant hire, that is, the part relating to costs of operation, maintenance and repair, &c., is credited to a Repairs to Plant Account, which is a subdivision of the Stores Suspense Account.

The following statement summarizes operations within the Plant and Machinery Fund for the year :—

							\$
Balance 1st July, 1974	..	..	..	..	..	..	767,112
Plant Hire—Renewals and Replacements Component	..	..	..	..	..	..	782,185
Sale of Plant ..	..	..	..	..	..	..	93,906
							<hr/> 1,643,203
Less Expenditure on Renewals ..	..	..	..	..	..	..	1,387,459
Balance 30th June, 1975	..	..	..	..	..	..	<hr/>255,744

Forest Equipment Hire Account.

This Account facilitates accounting when the Forests Commission carries out work for other departments, public authorities and private individuals.

Credits to the Account during the year amounted to \$479,882 and expenditure charged totalled \$403,688. At the close of the year, the balance at credit of the Account was \$152,222.

Timber Promotion Committee Trust Account.

Amounts paid into the Account included appropriations from the Consolidated Fund of \$99,246 and a contribution from the Forestry Fund of \$74,246. Expenditure in 1974–75 amounted to \$152,944, and at 30th June, 1975, the balance in the Account was \$129,924.

GOVERNMENT PRINTER.

Income from printing, sales of publications, &c., for the year amounted to \$8,077,278 compared with \$5,583,115 in 1973-74.

The statement below shows a profit of \$145,631 on the year's operations. The purpose of the statement is to apply commercial accounting tests to the operations of the Government Printing Office. The basis of its preparation has been consistent from year to year and it indicates trends in costs and turnover.

<i>Item.</i>	1973-74. \$	1974-75. \$
Materials	1,638,940	2,177,116
Salaries and Wages (including Pay-roll Tax)	2,990,973	4,160,210
Insurance—Workers Compensation	20,615	70,063
Insurance—Fire	2,869	3,017
Power, Fuel and Light	41,945	47,232
Repairs to Buildings and Plant	46,973	57,541
Sundry Charges	91,606	129,611
Postage and Incidentals	95,026	137,268
Depreciation on Plant and Machinery	58,567	58,632
Work—Other than by Government Printer	683,086	1,090,957
	5,670,600	7,931,647
Profit .. .. .	..	145,631
Loss	87,485	..
Turnover	5,583,115	8,077,278

The total cost of plant and machinery met from loan funds to 30th June, 1975, was \$1,575,340. The Printing Machinery Depreciation Fund established in connection with this plant had a balance of \$10,000 at 30th June, 1975.

Government Printing Office Working Account.—This trust account was opened at the beginning of the year 1972-73 with an allocation of \$500,000 for working capital. This was increased to \$1,050,000 in 1973-74, and to \$2,004,405 in 1974-75.

In 1974-75, all revenue collections of the Printing Office were paid to the Consolidated Fund. Salaries and payments in the nature of salary were met initially from the Government Printer's Vote and subsequently recouped from the Working Account. Other operating expenses were paid from the Working Account. The Working Account balance was maintained by appropriations on a monthly basis from a Treasury Vote.

HEALTH.

Total expenditure from the Consolidated Fund upon health services for the year ended 30th June, 1975, excluding that of the Hospitals and Charities Commission, which is discussed later, was :—

	\$	\$
Special Appropriation—		
Salary of Director of Tuberculosis	26,974	
Pensions	1,667,639	
	<hr/>	1,694,613
Vote—		
Social Welfare—Contribution to Hospitals and Charities Fund	81,500,000	
Health—Salaries, General Expenses, &c.	155,046,251	
Treasury—Workers Compensation Insurance, Pay-roll Tax	1,416,929	
Public Works—Maintenance, Rents, &c.	369,502	
	<hr/>	238,332,682
Works and Services Account—Capital Items, &c. .. ..	..	15,409,994
		<hr/>
		255,437,289

In 1974–75, for the first time, that portion of the State's contribution towards the maintenance of public hospitals considered to relate to the cost of providing free hospital treatment for pensioners was appropriated under a vote item of the Social Welfare Department. The balance of the contribution, \$55,373,000, was appropriated, as formerly, under the vote of the Health Department.

Over the past three years, substantial sums representing Commonwealth Government recoups of Health Department expenditure had not been received in time to be brought to account in the Treasury in the year to which they referred. To facilitate comparison, the cash receipt figures have, where necessary, been adjusted in the following statements to include amounts comparable with those which in prior years were brought to account in the financial year to which they related. Receipts, after adjustment, amounted to \$20,999,780 and the net cost to the Consolidated Fund was \$234,437,509 an increase of \$62,748,251 compared with the previous year.

Major increases were in :—

	\$	\$
Contribution to Hospitals and Charities Fund		35,498,837
Salaries, &c.		15,105,086
Cancer Institute—		
Maintenance, &c.	1,460,770	
Buildings, Equipment, &c.	309,672	
	<hr/>	1,770,442
Subsidies—		
General Nurse Training Curriculum	1,153,156	
Elderly Citizens' Centres and Home Help Schemes	1,335,796	
Kindergartens, Pre-school Centres, etc.	6,682,006	
	<hr/>	9,170,958

For the purpose of this Report, departmental finances are dealt with under the branch headings—General Health, Tuberculosis, Maternal and Child Welfare, Early Childhood Development, Dental Health Services, Mental Hygiene, and Alcoholism and Drug Dependency Services. Central administrative costs of the Department of Health, including the Government portion of pension payments, are included under General Health Branch.

Departmental analyses have been used in the preparation of the following statements which have been reconciled in total with the Treasurer's Accounts.

General Health Branch.

The functions of this Branch relate to the prevention, limitation and suppression of disease, to elderly peoples' centres, to home help schemes, to food standards, safety of buildings, &c.

Expenditure for the past two years is shown in the following table :—

	1973-74.	1974-75.
	\$	\$
Special Appropriation and Vote—		
Central Administration	2,109,458	2,582,545
Cancer Institute—Maintenance, &c.	4,743,088	6,203,858
Infectious Diseases	441,186	676,332
Venereal Diseases	147,600	199,286
Inspection of Buildings, Food Supervision, &c.	1,603,012	2,159,275
Miscellaneous Grants	996,985	1,338,673
Subsidies—Home Help Scheme, Nurse Training, &c.	2,227,799	4,481,218
Contribution to Hospitals and Charities Fund	101,374,163	136,873,000
Arbo-Encephalitis Project .. .. .	..	100,888
Works and Services Account—		
Cancer Institute	2,090,328	2,400,000
Bush Nursing Hospitals	285,034	794,785
Elderly Citizens' Centres	282,960	525,269
Homes for the Aged	181,000	157,400
Howard Florey Institute .. .. .	..	250,000
Other	68,255	191,717
	116,550,868	158,934,246
Receipts in the same period were :—		
Registration and other Fees	369,540	353,091
Commonwealth Recoups—		
Home Care Services	369,756	342,835
Elderly Citizens' Centres (including Welfare Services)	199,095	298,805
Nursing Homes	512,099	111,919
Para-medical Services	192,055	241,750
Other Receipts	26,458	40,248
	1,669,003	1,388,648*
The net cost to the Consolidated Fund was.. .. .	114,881,865	157,545,598

*Excludes amounts received in July, 1974, in respect of 1973-74 Home Care Services, \$214,849; Elderly Citizens' Centres, \$102,569; Para-medical Services, \$130,900.

Commonwealth Community Health Programme Trust Account.—In 1974-75, the Commonwealth provided advances totalling \$3,744,289 towards capital and operating costs of certain specifically approved Community Health Centres and allied activities. These advances, together with the balance forward from 1973-74 of \$636,619 made a total of \$4,380,908 available for expenditure as follows :—

	\$
Community Health Centres	1,550,103
Day Hospitals	454,953
Association for the Blind	149,481
Royal District Nursing Service	123,900
Geelong Child Health Centre	122,642
Trade Union Clinic	110,799
Other Institutions	167,940
	2,679,818

Tuberculosis Branch.

Expenditure of this Branch over the past two years was :—

	1973-74.	1974-75.
Special Appropriation and Vote—	\$	\$
Operation of sanatoria, tuberculosis wards, bureaux, mass X-ray services, &c. 	4,233,186	5,119,908
Works and Services Account—		
State sanatoria and clinics, &c. 	123,282	252,745
	4,356,468	5,372,653

Receipts for the corresponding periods are compared thus :—

Commonwealth recoup under <i>Health Act</i> 1958 	3,628,152	4,134,075*
Recoup—Alcoholism and Drug Dependency Services ..	..	316,325
Other — 	253,934	253,131
	3,882,086	4,703,531
The net cost to the Consolidated Fund was 	474,382	669,122

*Excludes \$1,926,216 received in 1974-75 in respect of 1973-74 and includes \$1,072,514 received in 1975-76 in respect of 1974-75.

Progress payments to 30th June received from the Commonwealth to recoup 1974-75 maintenance and capital expenditure amounted to \$2,811,006. Of the balance outstanding at 30th June, 1975, \$1,072,514 was brought to account on 1st July, 1975 and a claim for the remainder is in course.

Maternal and Child Welfare Branch.

This Branch is engaged in activities for the welfare of mothers and children, including the operation of the school medical and infant welfare services.

In 1974-75, kindergarten, &c. services previously financed from votes of the Maternal and Child Welfare Branch were placed under the new Division of Early Childhood Development and, therefore, comparisons with the previous year have been omitted in the following statements.

MATERNAL AND INFANT WELFARE DIVISION.

Expenditure in 1974-75 from the Consolidated Fund was as follows :—

		1974-75.
Vote—		\$
School Medical Services 		1,315,103
Subsidies—Infant Welfare Centres &c. 		1,649,550
Other (including administration) 		1,081,452
Works and Services Account—		
Buildings and Equipment, &c. 		6,896
		4,053,001
Receipts for the corresponding period were:—		
Sales of Publications, Recoups, &c. 		29,056
The net cost to the Consolidated Fund was 		4,023,945

EARLY CHILDHOOD DEVELOPMENT DIVISION

The Early Childhood Development Division was established as a separate Division of the Maternal and Child Welfare Branch in 1974-75 and is responsible for the payment of subsidies to kindergartens, pre-school centres, crèches and day nurseries, &c.

Expenditure in 1974-75 was as follows :—

Vote—	\$	\$
Subsidies—Kindergartens and Pre-school Centres	11,949,662	
Crèches and Day Nurseries	620,923	
Kindergarten Supervision	65,125	
	<hr/>	12,635,710
Pre-school Teaching Scholarships .. .. .	..	284,862
Knox Pilot Project .. .. .	..	75,638
Other—including administration .. .. .	..	342,871
 Works and Services Account—		
Subsidies—Pre-school centres &c. .. .. .	..	1,075,886
		<hr/>
		14,414,967
		<hr/>
Receipts for the corresponding period were :—		
Commonwealth payment—Pre-school education and care ..		5,577,368
		<hr/>
The net cost to the Consolidated Fund was		8,837,599
		<hr/>

Dental Health Services Branch.

Expenditure from the Consolidated Fund in the past two years was :—

Vote—	1973-74. \$	1974-75. \$
Salaries, &c.	563,138	695,131
Dental Centres, Clinics and Mobile Services (including subsidies)	202,028	287,564
Children under the Care of the Social Welfare Department	62,044	70,445
Penal Establishments	11,592	23,600
Other	31,243	92,668
 Works and Services Account—		
Buildings and Equipment, &c.	4,254	8,335
Pre-school Dental Clinics	3,379	..
	<hr/>	<hr/>
	877,678	1,177,743
	<hr/>	<hr/>
Receipts for the year were :—		
Commonwealth Payment—Australian School Dental Programme	549,797	1,059,099*
Other	2,302	4,453
	<hr/>	<hr/>
	552,099	1,063,552
	<hr/>	<hr/>
The net cost to the Consolidated Fund was	325,579	114,191
	<hr/>	<hr/>

* Excludes amount received in 1974-75 in respect of 1973-74, \$549,797.

In 1973-74, the Commonwealth agreed to meet the cost of erecting a school at 448 St. Kilda Road for training school dental therapists. Advances received and credited to the Commonwealth Dental Services Capital Trust Account totalled \$3,832,122 and expenditure for works and equipment \$2,688,624, leaving a balance in the Account at 30th June, 1975, of \$1,143,498.

Mental Hygiene Branch.

Gross expenditure by this Branch from the Consolidated Fund was \$68,466,768, and after taking into consideration receipts of \$8,214,100, the net cost of mental health services was \$60,252,668, as compared with \$44,697,352 in the previous year.

The gross expenditure for the two years comprised charges to :—

Vote—	1973-74.	1974-75.
	\$	\$
Health—Salaries and Payments in the Nature of Salary ..	37,396,838	49,702,123
General Expenses	6,209,048	8,013,328
Child Endowment Transfer	95,403	108,928
Mentally Ill Amenities Trust Fund—Payment ..	1,660	..
Grants .. .. .	..	34,798
	43,702,949	57,859,177
Treasury—Workers Compensation Insurance	268,864	913,107
Public Works—Maintenance and Rents	96,919	200,362
Works and Services Account	6,704,356	9,494,122
	50,773,088	68,466,768

Receipts credited to the Branch in the past two years were :—

	1973-74.	1974-75.
	\$	\$
Maintenance of patients—principally Commonwealth payments on account of pensioners in excluded wards and repatriation patients	4,954,564	6,621,373
Commonwealth Contribution—Buildings and equipment for State institutions and grants for capital works to other institutions ..	237,193	..
Accommodation and meals	357,051	451,830
Commonwealth Pharmaceutical Benefits	411,743	237,995
Sales of Produce	27,226	19,983
Commonwealth Recoup—Community Mental Health Programme	14,074	787,413
Other	73,885	95,506
	6,075,736	8,214,100
The net cost to the Consolidated Fund was	44,697,352	60,252,668

Particulars of expenditure under classified heads for the same period were:—

Vote—	<i>Item.</i>	1973-74.	1974-75.
		\$	\$
Salaries		32,406,449	43,295,649
Overtime and penalty rates		4,644,951	5,920,683
Payments in lieu of long service leave		345,438	485,791
		37,396,838	49,702,123
Provisions and extra articles		2,586,330	3,154,065
Clothing, bedding, &c.		417,776	481,281
Stores, &c.		576,426	968,948
Fuel, light, power and water		924,052	1,315,855
Drugs and medicines		771,111	887,573
Repairs, maintenance and rents		96,919	200,362
Boarded-out patients		300,000	400,000
Other		902,217	1,753,511
Transfers to Intellectually Handicapped Children's Amenities Account and Mentally Ill Amenities Trust Fund		97,063	108,928
		44,068,732	58,972,646
Works and Services Account—			
Buildings and equipment of State institutions		6,004,356	8,363,985
Grants for Capital Works—Other institutions		700,000	1,130,137
Total		50,773,088	68,466,768

Expenditure from State sources additional to that from the Consolidated Fund was met from the Mental Hospitals Fund for the following purposes:—

	\$
University of Melbourne—Mental Health Research	20,000
Non-Government Institutions—Grants for maintenance	3,438,166
	3,458,166

Commonwealth Community Mental Health Trust Account.—In 1974–75, the Commonwealth made advances to the State totalling \$1,170,777 which, together with the balance forward from 1973–74 of \$428,885, made a total of \$1,599,662 available for meeting capital and maintenance expenditure on certain specifically approved mental health projects. Expenditure from the Account was as follows:—

	\$
Consolidated Fund—To recoup general expenses and capital costs of Mental Hygiene Branch	787,413
Buildings and Equipment—Public Works Department	296,232
Grants—Other organizations	215,641
	1,299,286

Hospitals Development Programme (Commonwealth) Trust Account.

During 1974–75, a total of \$394,066 was applied from this account for construction of the Footscray Psychiatric Centre. Particulars of the income and expenditure of this Account are shown at page 88.

Alcoholism and Drug Dependency Services Branch.

Expenditure of the Branch for the past two years comprised:—

Vote—	<i>Item.</i>	1973–74. \$	1974–75. \$
Salaries		994,605	1,881,057
Overtime		73,060	180,935
Payments in lieu of Long Service Leave		7,235	7,587
		1,074,900	2,069,579
Provisions and extra articles		32,732	60,589
Clothing, bedding, &c.		9,320	11,479
Stores, &c.,		24,893	68,616
Fuel, light, power and water		19,995	50,486
Drugs and medicines		14,875	31,675
Repairs, maintenance and rents		803	8,266
Boarded-out patients		151	..
Hospital Care Unit—Heatherton		4,467	315,633
Grant—Alcoholism Foundation of Victoria		20,000	35,000
Buoyancy Foundation		14,000	14,000
Moreland Hall Rehabilitation Centre	14,000
Other		21,913	85,749
		1,238,049	2,765,072
Works and Services Account—			
Buildings and equipment		278,595	252,839
		1,516,644	3,017,911

Receipts of the Branch in the same period were:—

Accommodation and meals	17,357	23,429
Other	922	96
	18,279	23,525

The net cost to the Consolidated Fund was

	1,498,365	2,994,386
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HOSPITALS AND CHARITIES COMMISSION.

The Hospitals and Charities Commission, constituted under the *Hospitals and Charities Act* 1958, is responsible for the administration of the Hospitals and Charities Fund out of which subsidies are granted to hospitals, benevolent societies and other institutions in accordance with procedures prescribed in the Act. Also, the Commission is required to supervise the administration and management of subsidized institutions and benevolent societies.

Subject to administrative and other costs, a total of \$196,458,420 was available in the Hospitals and Charities Fund for distribution. This amount was provided by:—

	\$
Special Appropriation, Act No. 6274	1,600,000
Special Appropriation, Act No. 6353—Totalizator Receipts	31,840,702
Special Appropriation, Act No. 6390—Tattersall Receipts	24,388,341
Annual Appropriations—	
Division 240	81,500,000
Division 620	55,373,000
Deductions from Premiums—Motor Car Third Party Insurance	1,335,983
	196,038,026
Balance forward from 1973-74	420,394
	196,458,420

Particulars of expenditure for 1973-74 and 1974-75 are shown in the following statement:—

	1973-74.	1974-75.
	\$	\$
Maintenance—		
Hospitals	125,322,752	169,809,216
Benevolent Homes and Hospitals for the Aged	7,628,060	9,416,178
Ambulance Services	2,310,000	3,999,546
Training Schools (Nursing, &c.)	1,028,746	1,263,929
Philanthropic Organizations	1,675,846	2,580,326
District Nursing Societies	714,268	1,260,773
Foundling Homes and Refuges	1,024,534	978,592
Hostels for the Aged	321,765	500,549
Blind, Deaf and Dumb Institutions	433,560	912,560
Institutes for Maternal and Infant Welfare	250,650	420,590
Community Health Centres	207,710	365,863
Commonwealth Community Health Programme—State Proportion .. .. .	..	149,741
Other Institutions	187,470	257,120
Workers Compensation Insurance	1,000,000	1,840,197
Composite Insurance	292,989	431,503
Public Risk Insurance	219,467	295,496
Hospitals Superannuation Board	174,076	254,840
	142,791,893	194,737,019
<i>Less</i> Refund from Commonwealth Blood Transfusion Service	505,457	642,485
	142,286,436	194,094,534
Other—		
Costs Associated with Totalizator Receipts	122,923	157,225
Training of Officers	36,137	45,259
Recruitment and Training of Nurses	81,233	83,978
Post-graduate Training of Nurses	41,323	52,710
Administration Costs	1,255,804	1,504,478
	143,823,856	195,938,184

The balance in the Fund at 30th June, 1975, was \$520,236.

Details of payments from the Fund to individual institutions are given on pages 96 to 98 of the Treasurer's Finance Statement.

In addition to the assistance provided from the Hospitals and Charities Fund to hospitals and other institutions as shown in the statement of expenditure above, payments have been made to many of these bodies from the Works and Services Account for or towards the erection of public hospitals, the purchase of land and buildings and other items. The amount expended from this source during the year was \$26,476,966. Details of payments from the Works and Services Account to individual institutions are shown in the Treasurer's Finance Statement, pages 129 to 131.

Hospitals Development Program (Commonwealth) Trust Account.

During 1974–75, the Commonwealth approved a five-year program of capital assistance for the development of public hospital facilities in Victoria. An initial grant of \$7,330,000 was received during the year and credited to the Hospitals Development Program (Commonwealth) Trust Account. This amount was expended in full within the year. Capital expenditure on public hospitals and related health services totalled \$6,935,934 and the balance of \$394,066 was applied towards the development of an early treatment centre at Footscray for the Mental Health Authority.

HOUSING.

Pursuant to the provisions of the *Housing Ministry Act* 1972, the Ministry of Housing was established for the better administration of the laws relating to housing in Victoria.

The Ministry is responsible for the administration of the Housing Commission, the Home Finance Trust, the Teacher Housing Authority, the Registry of Co-operative Societies and the Decentralized Industry Housing Authority.

Details relating to the Housing Commission and the Home Finance Trust are given in my Supplementary Report.

Teacher Housing Authority.

The function of this Authority is to provide and maintain adequate and suitable housing for teachers at rentals fixed by the Teachers Tribunal.

Under the provisions of the relevant Act, all land vested in the Minister of Education to provide housing accommodation for teachers, and teachers' houses on Crown land under the control of the Education Department were vested in the Authority as from 30th June, 1971, together with all rights, interests and liabilities in respect thereof.

Moneys appropriated by Parliament for the purposes of the Act and all other moneys received by the Authority are required to be paid into the Teacher Housing Authority Fund established under the Act and kept at the Treasury as part of the Trust Fund.

A summary of receipts and payments of the Authority during the past two years is as follows:—

RECEIPTS.

	1973-74.	1974-75.
	\$	\$
Balance 1st July	99,028	522
Treasurer of Victoria—advances under Works and Services Acts	1,686,000	2,196,000
Commonwealth Rural Employment Grant	30,000	..
Education Department—rent collections	601,611	675,049
Private Loans .. .. .	..	500,000
Sales of land and houses	61,608	41,521
Other	3,817	9,041
	2,482,064	3,422,133

PAYMENTS.

Capital expenditure	1,123,628	1,089,933
Maintenance of houses	624,333	1,735,888
Rates	157,928	930
Administration	129,948	144,396
Payments to Consolidated Fund—Interest	312,942	353,410
Repayment	81,739	92,066
Advance Housing Commission	50,000	..
Other	1,024	486
	2,481,542	3,417,109
Balance at 30th June	522	5,024

A Revenue Account and Balance Sheet as required by the Act have not yet been prepared for the year ended 30th June, 1975. The above statement is included in this Report to show the moneys available to the Authority for the year and the purposes to which the moneys had been applied.

The Balance Sheet as at 30th June, 1974, which was not available at the time of presentation of my 1973-74 Report, is summarized below :—

						\$	\$
Source of Funds—							
External—Government of Victoria	..	..	..	..	..	11,480,000	
<i>Less</i> Repayments	..	..	..	..	..	223,864	
						<hr/>	11,256,136
Internal—Depreciation Reserve	..	..	..	..	..		293,018
							<hr/>
							11,549,154
<i>Less</i> Accumulated Deficit	..	..	..	..	..	..	637,426
							<hr/>
							10,911,728
							<hr/>
Represented by—							
Fixed Assets—							
Land and Buildings	..	..	..	..	..	11,791,727	
Furniture and Fittings	..	..	..	..	..	13,117	
Equipment	..	..	..	..	..	6,212	
						<hr/>	11,811,056
Current Assets—							
Cash	..	..	..	..	..	522	
Debtors	..	..	..	..	..	54,754	
Stock	..	..	..	..	..	688	
						<hr/>	55,964
							<hr/>
							11,867,020
<i>Less</i> Current Liabilities—							
Creditors	..	..	..	..	..	949,884	
Rents in Advance	..	..	..	..	..	5,408	
						<hr/>	955,292
							<hr/>
							10,911,728
							<hr/>

In 1974-75, the Authority continued to operate under the severe handicap of an extreme lack of working capital allied to an inability to vary rentals at its discretion and so generate additional income for operational purposes.

The above figures show this lack of working capital and the need for an injection of additional funds to provide the Authority with some degree of liquidity.

Decentralized Industry Housing Authority.

The Decentralized Industry Housing Authority was established during 1972-73 under the provisions of the *Decentralized Industry (Housing) Act 1973*.

The purpose of the Authority is to assist in the provision of adequate housing for persons employed in country industries or in any country public administration.

Moneys appropriated by Parliament for the purposes of the Act and all other moneys received by the Authority are paid into the Decentralized Industry Housing Fund. Transactions during 1974-75 in relation to this Fund were :—

	\$	\$
Balance 1st July, 1974	—	7,668
Receipts—		
Consolidated Fund—		
Vote	60,000	
Works and Services Account	300,000	
	<hr/>	360,000
Loan from State Savings Bank		500,000
Interest on Investments		13,860
Interest and Repayments—Mortgage Loans		167,016
Other		2,400
		<hr/>
		1,050,944
Payments—		
Mortgage Loans to House Purchasers	458,962	
Land Purchase	107,198	
Loan Redemption and Interest	96,583	
Administration Expenses	46,954	
Other Costs	2,786	
	<hr/>	712,483
Balance 30th June, 1975		<hr/>
		338,461
A Revenue Account and Balance Sheet of the Authority as required by the Act have not yet been prepared for the year ended 30th June, 1975.		
The Balance Sheet as at 30th June, 1974, which was not available at the time of presentation of my 1973-74 Report is summarized as follows :—		
Loan Liability—	\$	\$
Housing Commission Death Benefit Fund	397,724	
State Savings Bank	400,000	
	<hr/>	797,724
Current Liabilities—		
Creditors	3,788	
Payments in advance	97	
Accruals	395	
	<hr/>	4,280
Reserves and Provisions—		
Maintenance Provision	100	
Accumulated Surplus	4,469	
	<hr/>	4,569
		<hr/>
		806,573
Fixed Assets—		
Land and Buildings	79,215	
Motor Vehicles	2,047	
	<hr/>	81,262
Deferred Assets—		
First Mortgage Loans		714,033
Current Assets—		
Funds held in Treasury	7,668	
Sundry debtors	3,610	
	<hr/>	11,278
		<hr/>
		806,573
		<hr/>

LABOUR AND INDUSTRY.

This Department functions under the authority of the *Labour and Industry Act* 1958 and is responsible for the supervision and regulation of lifts and cranes, boilers and pressure vessels, scaffolding, factories, shops and other premises. Various Wages Boards, the Apprenticeship Commission, the Industrial Appeals Court, the Industrial Safety Advisory Council and the Ministry of Consumer Affairs are also administered within the Department.

Expenditure during the last two years from the Consolidated Fund, including rentals and maintenance charges paid by the Public Works Department, is compared hereunder.

Major increases in the expenditure under the Labour and Industry vote occurred in salaries and payments in the nature of salary, \$933,069, general expenses, \$158,995, and subsidies to apprentices, \$78,344.

Vote—	1973-74.	1974-75.
	\$	\$
Labour and Industry—Salaries, General Expenses, &c. ..	3,254,990	4,424,050
Treasurer—Workers Compensation Insurance, Pay-roll Tax ..	125,534	238,134
Public Works—Maintenance and Rent of Buildings ..	149,854	157,461
	3,530,378	4,819,645

Receipts during the corresponding two years were as follows :—

Registration and Inspection Fees—	\$	\$
Factories and Shops, Lifts and Cranes, Boilers, &c.	2,316,422	2,637,808
Other	16,909	21,160
	2,333,331	2,658,968
Net Cost to the Consolidated Fund was	1,197,047	2,160,677

LANDS AND SURVEY.

The Department of Crown Lands and Survey is responsible for the occupation of Crown Lands and the administration of various schemes of land settlement and financial assistance to farmers. Other functions include the eradication of vermin and noxious weeds and the control and co-ordination of survey and mapping throughout the State. The collections and expenditure of the Department are reviewed hereunder.

COLLECTIONS.

Collections during the year amounted to \$5,527,008 compared with \$4,713,124 in the previous year. Details are as set out hereunder :—

	1973-74.	1974-75.
	\$	\$
Land Revenue—		
Fees for various licences and leases, &c.	2,743,868	3,140,718
Proceeds of sales of land	576,888	623,945
	<u>3,320,756</u>	<u>3,764,663</u>
Land Revenue for credit to the Mallee Land Account	97,804	98,481
Repayments of principal by settlers under the Closer Settlement Acts ..	114,222	87,269
Interest payments by settlers on Loan Liabilities under the Closer Settlement Acts	66,449	71,002
Repayments of principal—Other Advances	11,007	10,471
Interest on Other Advances	1,787	989
Licences to occupy water frontages—for credit to the Rivers and Streams Fund	98,406	126,156
Recoups on account of—the services of survey personnel for the Housing Commission ; survey services and costs associated with the administration of the Closer Settlement Insurance Fund	606,584	818,517
Miscellaneous Receipts including rental Ballarat Guncotton Factory, admission to Buchan Caves, sales of Government and other property and rentals of departmental houses, &c.	184,278	231,721
Survey Fees, &c.	80,471	53,109
Premiums for credit to the Closer Settlement Insurance Fund	13,504	12,541
Moneys for specific purposes including funds made available by Wool and Wheat Research Committees, &c., for credit to Treasury Trust Accounts	97,636	129,628
Collections on account of North West Mallee Water Rates and Wire Netting		
Cash Sales	4,126	3,640
Road Loading Charges—Improvement Purchase Leases	13,493	10,135
Receipts on account of Assurance Fund	2,601	1,656
Recoup on cost of Regional Employment Development Scheme .. .. .	..	107,030
	<u>4,713,124</u>	<u>5,527,008</u>

EXPENDITURE FROM THE CONSOLIDATED FUND.

The amount provided from the Consolidated Fund to meet departmental administrative costs and expenses and part of the functional expenditure of the Vermin and Noxious Weeds Branch was \$14,996,784, compared with \$11,418,689 in the previous year. Details are:—

	1973-74.	1974-75.
	\$	\$
Vote—		
Lands and Survey—Salaries, Expenses, Other Services ..	6,141,516	7,901,204
Vermin and Noxious Weeds	4,446,876	6,026,997
Treasurer—Workers Compensation Insurance, Payroll Tax ..	433,801	687,620
Public Works—Maintenance, Rent of Buildings	14,443	15,738
Works and Services Account—		
Vermin and Noxious Weeds	7,817	16,906
Survey and Other	374,236	348,319
	<u>11,418,689</u>	<u>14,996,784</u>

TRUST FUND EXPENDITURE.

Disbursements by the Department from Treasury Trust Funds included—

- (i) \$65,733 from joint Commonwealth and Industry Research Funds, namely, Vermin (Rabbit) Control, \$43,935 ; Skeleton Weed Control, \$21,325 ; and Fox and Dingo Control, \$473.
- (ii) \$14,224 in meeting claims and administrative expenses on account of the Closer Settlement Insurance Fund.
- (iii) \$1,044,939, expenditure from Commonwealth Regional Employment Development Trust Account.

CLOSER SETTLEMENT.

The Revenue Account of the settlement scheme being carried out under the provisions of the *Closer Settlement Act* 1938, disclosed a deficit for the year of \$2,035,455, and the accumulated deficit was, as a result, increased to \$133,636,757.

Each year, interest is payable by the Treasury on outstanding Works and Services expenditure, but, because of the heavy writing-off of settlers' liabilities in the past, it is recoverable only in part. A summary of the Revenue Account is shown hereunder—

	\$	\$
<i>Expenditure—</i>		
Interest on loans	4,379,282	
Administrative costs	77,696	
	<hr/>	4,456,978
<i>Income—</i>		
Interest charged on outstanding liability of settlers	2,396,296	
Sundry items of income	25,227	
	<hr/>	2,421,523
Deficit .. .. .	..	<hr/><hr/>2,035,455

Closer Settlement Insurance Fund.

This Fund provides the finance in respect of contracts of insurance covering risks of fire, storm and tempest which must be made, in respect of buildings and improvements, by (i) Closer Settlement lessees, (ii) farmers who have received advances for improvements and (iii) purchasers under contracts of sale. Improvements on vacant land are also covered by the Fund.

The accounts of the Fund are kept on a cash basis. The balance in the Fund as at 1st July, 1974, was \$703,968. Premiums received during the year amounted to \$12,541. Expenditure consisted of Claims, \$4,450, and Administration Expenses, \$9,774. The balance in the Fund at 30th June, 1975, was \$702,285.

LAW.

Within this Department, which is administered by the Attorney-General, are grouped the following Offices and functions :—

Crown Law Offices ;
 Crown Solicitor's Office ;
 Courts ;
 Office of the Public Trustee ;
 Titles Office ; and
 Corporate Affairs Office.

EXPENDITURE FROM THE CONSOLIDATED FUND.

Expenditure on the several activities of the Department for 1974-75 amounted to \$26,863,898. The necessary funds were provided principally from the votes of the Attorney-General and from special appropriations.

The following statement, under broad headings, compares the expenditure for the past two years :—

	1973-74.		1974-75.	
	\$	\$	\$	\$
Crown Law Offices and Crown Solicitor's Office ..		2,989,464		3,653,128
Courts—				
Administration	8,242,282		10,910,807	
Allowances to Witnesses	247,405		260,783	
Payments to Jurors	737,692		745,504	
Professional Assistance	763,347		965,642	
Court Reporting	419,891		448,211	
Other Costs, including expenditure of a capital nature	1,439,701		1,969,730	
		<u>11,850,318</u>		<u>15,300,677</u>
Office of the Public Trustee		1,496,982		1,820,333
Titles Office		3,349,152		4,476,290
Corporate Affairs Office		909,832		1,383,917
Other		208,153		229,553
		<u>20,803,901</u>		<u>26,863,898</u>

RECEIPTS.

Moneys collected by Clerks of Courts throughout the State are paid into the Consolidated Fund or otherwise allocated according to law.

Collections in other branches of the Department include fees due on account of registrations, &c., jurors' fees and, to a lesser extent, receipts in the nature of recoups of costs. Major items of revenue for 1973-74 and 1974-75, with the exception of fees and commissions collected in the Office of the Public Trustee, were :—

	1973-74.	1974-75.
	\$	\$
Fees, Titles Office	7,158,857	7,359,750
Fees, Commissioner for Corporate Affairs	3,955,900	3,520,218
Fees, Registrar-General	325,251	377,259

Statements of account of the Public Trustee, together with comments on the year's transactions, are included in my Supplementary Report.

LOCAL GOVERNMENT.

This Department was constituted under the provisions of the *Local Government Department Act 1958* for the better administration of the laws relating to local government in this State.

EXPENDITURE FROM THE CONSOLIDATED FUND.

The comparative statement hereunder shows the expenditure in the past two years :—

	1973-74.	1974-75.
	\$	\$
Local Government—		
Salaries and Allowances	522,928	659,271
Overtime and Penalty Rates	16,458	14,602
Travelling (including Motor Vehicles)	21,857	27,019
Fees and Expenses—Boards and Committees	157,169	240,705
Other Administrative Expenses	54,092	90,310
Contribution to Operating Expenses of Metropolitan Fire Brigades Board	889,125	2,376,125
Works and Services Account—Subsidies to Municipalities, &c.	1,593,416	1,831,788
Total Local Government	3,255,045	5,239,820
Town and Country Planning Board—		
Salaries and Allowances	641,601	901,749
Overtime and Penalty Rates	2,995	3,916
Consultants' Fees .. .. .	..	291,793*
Other Administrative Expenses	99,782	240,915
Regional Planning Authorities .. .. .	..	143,902
Total Town and Country Planning Board	744,378	1,582,275
Weights and Measures—		
Salaries and Allowances	333,354	392,911
Overtime and Penalty Rates	115	353
Travelling (including Motor Vehicles)	55,757	71,081
Materials and Equipment	1,629	1,984
Other Administrative Expenses	25,520	38,883
Works and Services Account—Equipment, &c.	8,355	27,700
Total Weights and Measures	424,730	532,912
Valuer-General—		
Salaries and Allowances	807,754	1,082,092
Overtime and Penalty Rates	878	861
Travelling (including Motor Vehicles)	73,098	107,116
Fees and Expenses—Boards and Committees	1,059	2,217
Other Administrative Expenses	86,434	117,638
Total Valuer-General	969,223	1,309,924
Ministry for Planning—		
Salaries and Allowances .. .. .	..	97,987
Travelling (including Motor Vehicles) .. .. .	..	22,551
Other Expenses .. .. .	..	19,008
Total Ministry for Planning .. .. .	..	139,546
Total Local Government Department	5,393,376	8,804,477

* Consultants' fees were incurred in connection with a number of economic and other studies undertaken for planning purposes.

The *Ministry for Planning Act 1973* established the Ministry for Planning and provided for the administration of the *Town and Country Planning Act 1961* to be transferred to the Minister for Planning.

RECEIPTS.

Receipts for the year amounted to \$458,943 compared with \$387,416 in the previous year. Details are shown in the following statement :—

	1973-74.	1974-75.
	\$	\$
Charges for Departmental Services—		
Municipal Auditors Board Fees, &c.	27,369	76,109
Weights and Measures Branch	170,213	234,962
Property Sales Information	197,582	311,071
Miscellaneous	185,562	143,883
	4,272	3,989
Total	387,416	458,943

MILK BOARD.

This Board functions under the authority of the *Milk Board Act 1958* and is responsible for administering the supply, sale and distribution of milk in the proclaimed milk districts of the State.

The Board's operations in 1974-75 resulted in a revenue surplus of \$1,146,999, an increase of \$552,209 on the comparable figure for 1973-74. The substantial rise in revenue surplus in the current year is mainly due to the operation of new milk prices effective from 21st July, 1974.

A summarized statement of the Board's operations for the year, together with comparative figures for the previous year, is set out hereunder. The figures shown for 1974-75 are subject to audit.

1973-74. \$		<i>Revenue.</i>	1974-75. \$	\$
1,565,966	Milk Trading Revenue	.. .. .	2,232,636	
41,755	Milk Shop Licence Fees	.. .. .	42,939	
<u>1,607,721</u>			<u>2,275,575</u>	
		<i>Expenditure.</i>		
373,804	Salaries	.. .. .	452,482	
14,415	Pay-roll Tax	.. .. .	22,815	
3,482	Rental of Premises	.. .. .	3,351	
14,520	Travelling Expenses	.. .. .	10,405	
43,202	General Expenses	.. .. .	77,452	
525,000	Publicity Account—Appropriation	.. .. .	525,000	
6,000	Improving Quality of Milk—Paid to Department of Agriculture	.. .. .	6,000	
21,253	Building Maintenance	.. .. .	19,542	
1,340	Depreciation	.. .. .	Cr. 507	
9,915	Motor Vehicles—Maintenance and Operating Costs	.. .. .	12,036	
<u>1,012,931</u>			<u>1,128,576</u>	
594,790	Surplus for the year	.. .. .		<u>1,146,999</u>

The item—Publicity Account—Appropriation, \$525,000—is the provision from revenue to meet publicity costs incurred in promoting the consumption of milk. Expenditure for publicity purposes charged to the Account in the year amounted to \$399,384.

The Board's balances as at 30th June, 1974, and 30th June, 1975, were :—

30.6.74. \$		30.6.75 \$	\$
4,085,954	Sundry Creditors—Trade	.. .. .	4,579,544
35,545	Sundry Creditors—Other	.. .. .	17,951
17,457	Milk Shop Licences Paid in Advance (Net)	.. .. .	17,372
<u>4,138,956</u>			<u>4,614,867</u>
	Accumulated Funds—		
	Accumulation Fund—		
2,731,809	Balance Brought Forward	.. .. .	3,326,599
594,790	Revenue Surplus for the Year	.. .. .	1,146,999
<u>3,326,599</u>			<u>4,473,598</u>
661,078	Publicity Account	.. .. .	777,535
<u>3,987,677</u>			<u>5,251,133</u>
<u>8,126,633</u>			<u>9,866,000</u>
2,488,477	Milk Board Fund—Balance at Treasury	.. .. .	4,001,867
5,194,108	Sundry Debtors—Trade	.. .. .	5,412,338
13,348	Office Equipment, Furniture and Fittings <i>less</i> Depreciation	.. .. .	19,118
44,287	Motor Vehicles <i>less</i> Depreciation	.. .. .	52,363
346,315	Land and Buildings at Cost	.. .. .	346,315
39,235	Publicity Plant and Equipment <i>less</i> Depreciation	.. .. .	33,456
863	Publishing Stocks on Hand	.. .. .	543
<u>8,126,633</u>			<u>9,866,000</u>

Trade debtors and creditors, for the most part, resulted from trading operations for the month of June, 1975.

MINES.

The principal functions of the Mines Department include the administration of mining, quarrying and petroleum legislation and supervision of the mining industry including development of mining, safe working of mines, investigational drilling and operation of State gold batteries. The Department is also responsible for the issue of licences for the manufacture, transportation, storage and sale of explosives.

RECEIPTS.

Details of departmental receipts for the past two years are—

	1973-74.	1974-75.
	\$	\$
Land Revenue—		
Royalties—Submerged Lands	33,977,538	37,972,398
Mining Leases, Rents, &c.	214,635	246,062
Extractive Industries, &c.	114,050	182,067
Other	34,564	38,956
	<u>34,340,787</u>	<u>38,439,483</u>
Boring and Crushing Fees	27,274	17,960
Explosives Licences and Fees	63,320	85,238
Sale of Government Property	11,144	12,948
Repayment of Loans	892	687
Sundries	13,392	20,577
Total Receipts	<u>34,456,809</u>	<u>38,576,893</u>

Petroleum Royalties—Submerged Lands.

The *Petroleum (Submerged Lands) Act 1967* provides for the exploration for, and the exploitation of, the petroleum resources of certain submerged lands adjacent to the coasts of the State. Initially, exploration permits were granted to a number of companies. Following the discovery of petroleum in the area, production licences were granted to two companies jointly.

The Act provides that royalty is payable at certain percentages of the value at the well-head of the petroleum recovered. Royalty paid by the two licensees in 1974-75 amounted to \$37,972,398 making a total of \$139,878,247 paid by them since the first royalty payment on petroleum in May, 1969. Of that total amount, \$43,854,541 has been paid to the Commonwealth, in accordance with the provisions of the Act.

Negotiations have been in course since late 1968 between the two licensees, on the one hand, and the Minister for Mines, who is the Designated Authority in terms of the Act, on the other, in an endeavour to arrive at a basis for agreement on principles to be applied in the future for determination of well-head value.

At present, the broad approach used in establishing well-head value is to deduct the licensees' costs incurred between the point of custody transfer of the petroleum and the well-head from the gross sales values of petroleum at the point of custody transfer. In accounting for the licensees' costs, allowances have been made for their direct operating costs, and depreciation and cost of capital.

The royalties which have already been paid to the State are subject to adjustment depending on further negotiation as to proposals which have been put to the licensees by the Designated Authority concerning the value which it is proposed be the well-head in terms of Section 152 of the Act, and concerning allowances which are to be made for cost of capital employed in the undertaking by the licensees.

The Designated Authority and the licensees have decided that, when final agreement on principles has been reached, and when the value at the well-head for future royalty periods is being calculated, the deductions allowed, costs incurred and revenue received from the time of commencement of the first royalty period will be taken into account.

EXPENDITURE FROM THE CONSOLIDATED FUND.

	1973-74.	1974-75.
	\$	\$
Special Appropriation—		
Royalty Payments to Commonwealth	10,769,463	12,155,082
	<hr/>	<hr/>
Vote—		
Administration—		
Salaries	1,725,293	2,213,391
Overtime and Penalty Rates	6,145	12,099
Travelling and Subsistence	64,246	77,635
Motor Vehicles—Purchase and Running Expenses	45,139	82,046
Other Administrative Expenses	268,982	341,116
	<hr/>	<hr/>
	2,109,805	2,726,287
	<hr/>	<hr/>
Miscellaneous—		
Maintenance, &c., State Batteries	5,453	7,340
Boring for Water, Coal and Other Minerals, &c.	431,921	540,432
Geological Survey	17,660	34,162
Laboratory Expenses	6,462	9,850
Covering Abandoned Shafts	19,952	24,725
Surveys for Mineral Deposits	1,655	1,835
Advances for Gold Mining	2,000	..
	<hr/>	<hr/>
	485,103	618,344
	<hr/>	<hr/>
Works and Services Account—		
Drilling Plant, &c.	350,471	354,342
	<hr/>	<hr/>
Total Expenditure	13,714,842	15,854,055
	<hr/>	<hr/>

Included in the departmental payments in 1974-75 is expenditure, estimated by the Department to be \$1,855,328, incurred in the investigation and measurement of underground water resources. In respect of this expenditure, the State is eligible for a contribution by the Commonwealth in terms of the *States Grants (Water Resources Measurement) Act 1973*, and an amount of \$849,600 was received in July, 1975.

PUBLIC WORKS.

This Department is the principal design and construction authority for Government Departments other than Railways, Water Supply and Forests. Its functions include the maintenance, fitting and furnishing of buildings and the renting of accommodation. It is also responsible for harbor works and improvements not under the control of harbor trusts or municipalities.

EXPENDITURE FROM THE CONSOLIDATED FUND.

Expenditure from the Consolidated Fund under the principal divisions in each of the past two years is set out hereunder—

	1973-74.	1974-75.
	\$	\$
Public Works Administration—		
Vote—		
Salaries	7,480,267	10,315,392
Overtime and Penalty Rates	225,999	246,113
Travelling and Subsistence	294,377	368,436
Other Expenses	884,384	1,320,456
Total Administrative Costs	<u>8,885,027</u>	<u>12,250,397</u>
Works and Buildings, Maintenance, Repairs, &c.	2,290,934	3,305,239
Rents and Allowances	3,043,234	4,602,538
Other Services	1,172,403	1,665,778
	<u>15,391,598</u>	<u>21,823,952</u>
Works and Services Account—Buildings, &c.	11,156,224	11,817,170
	<u>26,547,822</u>	<u>33,641,122</u>
Ports and Harbors Administration—		
Vote—		
Salaries	942,512	1,284,261
Overtime and Penalty Rates	24,954	23,078
Travelling and Subsistence	58,865	76,000
Other Administrative Expenses	36,273	42,805
Total Administrative Costs	<u>1,062,604</u>	<u>1,426,144</u>
Wharves and Jetties, Maintenance, Repairs, &c.	473,205	591,452
Dredging and Blasting	1,609,945	1,911,198
Contribution to Portland Harbor Trust	1,314,000	974,000
Westernport—Operating Expenses	949,462	1,401,886
Other Services	348,998	390,965
	<u>5,758,214</u>	<u>6,695,645</u>
Works and Services Account—Capital Items	1,377,637	2,950,143
	<u>7,135,851</u>	<u>9,645,788</u>
Total Expenditure	<u>33,683,673</u>	<u>43,286,910</u>

Works financed from the Works and Services Account or from Trust or Special Funds and carried out under the supervision of the Department were subject to an oncost charge, approved by the Treasury, to cover the departmental expenses involved in the design, supervision and administration of the works. The approved rate was 12·58 per cent. but, in some instances, a lower rate was applied. The use of this lower rate on specific schemes or, as is also the practice, the total exclusion from the oncost calculation of certain projects subject to outside consultants, tends to increase the range of fluctuation, from year to year, in the rate needed to recover, over the remaining works, the incurred costs. Recoups to the Consolidated Fund on the basis of these and other charges amounted to \$11,158,499. The comparable figure for 1973-74 was \$8,406,017 when the rate charged for design, supervision and administration was 16·53 per cent.

Expenditure by the Department from the Works and Services Account amounted to \$141,048,368, and from Trust and Special Funds \$15,386,951, a total of \$156,435,319, compared with a total of \$89,320,102 from the same sources in the previous year. The major part of the expenditure in each year was incurred in the construction of buildings, the carrying out of works and the provision of services for various Departments.

Moneys which were applied from the Works and Services Account to works associated with the activities of the Public Works Department itself were as shown hereunder:—

	\$	\$
<i>Public Works—</i>		
Public Offices	11,387,783	
Metric Conversion Costs.. .. .	429,387	
	<hr/>	11,817,170
<i>Ports and Harbors—</i>		
Public Offices	90,184	
Foreshore Protection, Wharves and Jetties.. .. .	1,310,919	
Vessels for Dredging, Marine Plant	1,065,838	
Westernport Works, &c.	256,215	
Plant	226,987	
	<hr/>	2,950,143
		<hr/>
		14,767,313
		<hr/>

Public Offices (\$11,387,783).—Major items of expenditure were :—

	\$
Purchase of premises—166 Wellington Parade	1,374,960
Purchase of property at Laverton	1,020,000
Purchase of premises—49/51 Spring Street	978,084
Purchase of Corpus Christi College—Werribee (Balance)	847,716
Purchase of property—Morwell, Buckley Street	357,000

Westernport, &c. Works (\$256,215).—In terms of the *Westernport Development Acts* 1967 and 1970, Hematite Petroleum Pty. Ltd., and Esso Exploration and Production Australia, Inc. were to carry out preliminary investigations, jetty construction and dredging at Westernport at the cost of the State not exceeding \$6,050,000. An amount of \$140,000 was expended on jetty construction for this project during 1974–75, bringing the total expenditure on the project, at 30th June, 1975, to \$5,576,213.

TRUST AND SPECIAL ACCOUNTS.

As already indicated, various services and projects of the Department were financed from certain Trust and Special Accounts. The major Accounts within this group are :—

State Grants for Technical Training, Advanced Education, &c.

In terms of the Commonwealth legislation, the Public Works Department incurred expenditure as under :—

	\$
(i) Technical Training and Equipment	3,336,117
(ii) Advanced Education	214,022
(iii) Science Laboratories and Equipment	2,890,387
(iv) Teachers' Colleges	63,771
(v) Secondary School Libraries	1,483,556
	<hr/>
	7,987,853
	<hr/>

Particulars of total expenditure from the above Accounts are shown in Part IV. of this Report.

Public Works Stores Suspense Account.

This Account was established under the provisions of Loan Act No. 5240 of 1947. An amount of \$50,000 was provided under that Act, and subsequent authorities increased the amount to \$790,000. The moneys in the Account are used :—

(a) for the purchase of stores, materials, fittings and equipment, and

(b) for defraying the cost of manufacturing articles for stock,

pending allocation to the respective appropriations or funds for the various public works or services in which they are used. The amounts when charged are credited to the Account.

As at 30th June, 1975, the position of this Account was :—

	\$
Cash funds available—held by Treasury	54,312
Value of stores on hand	540,487
Issues pending recoupment	193,033
	<hr/>
Funds made available by Treasury	787,832
Amount retained by Treasury to meet expenses, &c.	2,168
	<hr/>
Amount authorized by Legislation	790,000
	<hr/>

Public Works Plant and Machinery Fund.

This Fund was established under the provisions of Loan Act No. 5199 of 1946. The charges made for the use of certain specified plant and machinery, as authorized by Act No. 5199, are debited to projects on which such plant is used and credited to the Fund.

The Fund is kept in two sections, namely, Renewals and Replacements, and Cost of Operating, Maintenance, &c., to each of which an appropriate allocation of the hire charges is made. At 30th June, 1975, the net balance of the Fund was \$449,343.

Agency Trust Funds.

Expenditure on projects from this source amounted to \$2,981,983. Major works carried out by the Department as agent included projects for :—

	\$
Purchase of Properties for conservation program—Mornington Peninsula	404,632
Benalla Veterinary Diagnostic Centre	527,503
Bairnsdale Veterinary Diagnostic Centre	408,612
	<hr/>

RAILWAYS.

Under the provisions of the *Railways (Amendment) Act 1972*, which came into operation on 8th May, 1973, the Victorian Railways Board was incorporated and became the successor of the Victorian Railways Commissioners.

In 1974-75 railway operating expenses exceeded railway income by \$127,369,724.

The *Railways Act 1958* provides for an account called the Railway Equalization Account to be kept in the Treasury Trust Fund. In any year in which railway income exceeds railway operating expenses, the amount of the excess is to be paid into the Account from the Consolidated Fund. In any year in which railway income falls short of railway operating expenses, railway income is to be supplemented from any moneys standing to the credit of the Account. As there was no balance in the Account, the deficit for 1974-75 was borne by the Consolidated Fund.

RECEIPTS AND EXPENDITURE.

Railway operations for the year, as recorded in the Treasurer's Accounts, are set out in Statement No. 5 appended to this Report and, for the purpose of ready reference, revenue receipts and expenditure are summarized hereunder :—

	\$
Working Expenses.. .. .	233,455,500
Contribution to Renewals and Replacements Fund	400,000
Payment to Transport Fund	228,424
Pension Contributions	9,694,919
Debt Charges	12,594,526
Total Expenditure	256,373,369
 This was provided by—	
Ordinary Income	126,556,790
 Payments by Treasury—	
For fares concessions—pensioners and students	\$ 2,390,400
For loss on Kerang-Koondrook line	56,455
	2,446,855
Total Receipts	129,003,645
Deficit for year -- -- --	127,369,724

Railway records show a deficit of \$126,286,030. The Department's accounts and the Treasury accounts for railway expenditure are kept on an accrual basis, but the Treasury accounts for income are mainly on a cash basis. The differing net financial results for the year, as recorded in the two accounting systems, are reconciled in the following statement :—

	\$
Deficit, based on Treasury Accounts	127,369,724
<i>Less</i> —Increase during year in Sundry Debtors	1,083,694
	126,286,030

Railway operating expenses, \$256,373,369, exceeded the Budget estimate of \$236,298,400 and, on a comparable basis, were in excess of the previous year by \$56,075,042.

Operating Expenses.

Depreciation.—The depreciation for 1974–75 was assessed at \$9,075,846 but an amount of \$431,022 only was charged to operating expenses and credited to the Railway Renewals and Replacements Fund established under Section 115 of the *Railways Act* 1958. The amount of \$8,644,824 depreciation assessed but not charged against operating expenses brought the accumulated sum under-provided in the Railways accounts to \$129,468,038 at 30th June, 1975.

The total amount credited in the year to the Railway Renewals and Replacements Fund from depreciation charges and sales of materials &c., \$1,349,696, was expended in full. There was no balance to the credit of this Fund at 30th June, 1975.

To 30th June, 1975, renewals and replacements to a total of \$131,064,147 have been provided from the Fund and from allocations of loan moneys for rehabilitation works.

Accrued Leave.—Accrued leave increased by 51,202 days in 1974–75 and the estimated liability increased from \$13,042,168 as at 30th June, 1974 to \$14,525,939 as at 30th June, 1975. There is no provision in the form of a reserve fund to meet the liability. Working Expenses of the year in which the payments are made bear the cost of the annual leave accrued in previous years.

Debt Charges.

The Department is charged with interest, sinking fund payments and exchange only in respect of moneys borrowed by the State for railway purposes from and including 1st July, 1960. The amount chargeable in the year was \$12,594,526.

Management Consultants.

The services of Management and Business Consultants were retained by the Department during the year in connection with the development of a computer-based freight accounting system, assistance with the implementation of a commercially-orientated responsibility accounting system and a review of the Trading and Catering activities.

Fees and expenses amounting to \$87,500 were paid during the year and charged to Working Expenses.

Special Funds for Maintenance Expenditure.

Expenditure by the Department during 1974–75 of funds amounting to \$540,660 and provided from the following sources has not been included in the Receipts and Expenditure statement :—

Rural and Metropolitan Employment.—Expenditure of \$508,960 on maintenance works carried out as part of rural and metropolitan employment measures was charged to the Treasury Trust Accounts, Commonwealth Employment Scheme (1975), and Regional Employment Development.

Metric Conversion Costs.—Expenditure of \$31,700 was charged to the Public Works and Services Acts in connection with metric conversion costs.

Railway Income.

Collections on account of railway income amounted to \$129,003,645 which was \$996,355 less than the Budget estimate but \$14,791,679 more than the result for 1973–74. Collections for 1974–75, when compared with those for the previous year, reflected the increase in inter-system passenger fares and freight rates together with marginal increases in passenger traffic and in some commodities of goods traffic.

The following dissection of earnings, on an accrual basis, illustrates variations under the principal heads in the past two years :—

	1973–74.	1974–75.
	\$	\$
Passengers	39,171,845	41,129,078
Parcels, &c.	4,215,205	5,005,581
Mails	664,881	723,359
Miscellaneous	154,377	130,977
Goods and livestock, &c.	61,973,973	71,914,853
Rents and general miscellaneous	3,499,922	3,851,631
Dining car and refreshment rooms services	4,369,297	5,417,554
Advertising	300,143	334,929
Bookstalls	1,263,134	1,433,620
Road motor services	76,047	89,302
	115,688,824	130,030,884

Treasury recoups of \$38,585 in 1973–74 and \$56,455 in 1974–75, received in accordance with the *Kerang and Koondrook Tramway Act* 1951, are not included in the above earnings.

EXPENDITURE—WORKS AND SERVICES ACCOUNT.

The following statement summarizes expenditure under Railway Works and Services Acts :—

	1973-74.	1974-75.
	\$	\$
Way and Works	7,312,738	6,161,872
Rolling-stock, Equipment, &c.	4,973,148	6,251,385
Construction of New Lines, &c.	127,577	410,475
Urban Development Projects	4,030,757	6,291,219
	<hr/>	<hr/>
	16,444,220	19,114,951
	<hr/>	<hr/>

Rail Tracks, Rolling Stock, &c.

Expenditure for 1974-75 included \$8,337,959 in connexion with projects to reconstruct bridges, relay certain rail tracks and to provide additional rolling-stock.

Urban Development Projects.

Items provided in the Works and Services Acts for Urban Development Projects include construction of new suburban stations, provision of additional tracks and new suburban trains. In respect of portion of this expenditure, the Department will be eligible for Commonwealth financial assistance by way of non-repayable grants as provided by Commonwealth legislation, *States Grants (Urban Public Transport) Act 1974*.

Recorded expenditure during the year on these projects, included in the balance-sheet under the heading of Rolling-stock, Plant, &c., amounted to \$21,363,658. Of this sum, \$15,072,439 has been estimated by the Department as being the anticipated grants due by the Commonwealth as at 30th June, 1975. Of this latter sum of \$15,072,439, an amount of \$10,632,667 has been charged to Treasury Trust Account—State Grants (Urban Public Transport) and the balance of \$4,439,772 temporarily charged to Railway Charges in Suspense Account.

The amounts actually recoverable from the Commonwealth in respect of expenditure will not be fully determined until audit certified financial statements in respect of the approved projects have been submitted by the Department to the Commonwealth.

BALANCE-SHEET.

An abridged statement of the balances in the Railway Accounts as at 30th June, 1974 and 1975 is as under :—

	1974. \$	1975. \$
Rolling-stock, Plant, &c., at cost less depreciation provided ..	537,862,585	573,239,706
Stores and Materials	7,834,203	10,734,145
Partly-manufactured Articles	992,280	1,386,750
Materials in Transit .. .. .	..	949,969
Trading and Catering Services, Stock and Equipment less provision for losses	577,928	700,833
Discounts and Expenses on Loans	7,572,445	7,645,149
Deferred Renewals, Replacements, and Maintenance Works	1,050,000	1,050,000
Funds at Treasury—		
Railway Accident and Fire Insurance Fund	200,000	200,000
Railway Charges in Suspense Account	11,417,693	2,236,383
Railways Stores Suspense Account	3,145,304	456,902
Railways Repayment Account (including Cash in Transit)	46,596	8,557
Advances held by Agent-General	37,908	53,994
Trust Securities	3,368,931	4,419,493
Cash at Stations and in Transit	840,343	1,046,822
Cash Advances	1,734,413	737,584
Revenue Debtors	9,248,218	10,262,982
Sundry Debtors	4,187,365	9,308,073
Accumulated Loss	399,044,771	525,871,461
	989,160,983	1,150,308,803
Loan Liability*	411,974,893	425,244,084
Funds for—		
Urban Development Projects .. .. .	..	15,725,664
Uniform Railway Gauge	30,345,950	30,250,113
Level Crossings	10,888,613	10,888,613
Boom Barriers	448,121	471,088
Transport Fund .. .. .	..	646,742
Other Special Purposes	13,722,240	13,722,240
National Debt Sinking Fund Reserve	81,871,120	87,665,569
Uniform Railway Gauge Reserve	1,254,050	1,349,887
Railway Accident and Fire Insurance Fund	200,000	200,000
Advances from the Public Account	6,908,247	2,350,112
Advances from Railway Charges in Suspense .. .. .	..	5,535,772
Sundry Creditors	19,699,371	15,487,634
Trust Securities	3,415,526	4,428,050
Consolidated Fund, &c.	408,432,852	536,343,235
	989,160,983	1,150,308,803

* After deduction of the equity in the National Debt Sinking Fund.

Railway Accident and Fire Insurance Fund.

The Fund was preserved at the statutory limit of \$200,000 by appropriation from the Consolidated Fund of \$2,625,732 charged against Working Expenses. Expenditure from the Fund for the past two years was :—

	1973-74. \$	1974-75. \$
Damages recovered by non-employees at law	108,053	102,967
Damages paid to non-employees without legal action	2,392	3,304
Compensation for injuries to employees	1,645,645	1,664,147
Compensation for goods lost or damaged	456,197	689,583
Compensation for losses by fires caused by railway operations	994	3,007
Losses by fire to railway property	133,900	162,724
	2,347,181	2,625,732

Railway Charges in Suspense Account.

This Account operates as a holding account to enable expenditure to be reimbursed by the Treasury prior to the analysis of detailed costs.

As at 30th June, 1975, liabilities incurred and charged against Treasury accounts by journal entry, but not yet paid by the Department were as follows :—

Credits—						\$
Salaries and wages accrued .. .. .	..	..	..	..	..	3,787,990
Taxation deductions, &c. .. .. .	..	..	..	..	..	2,373,709
Sundry creditors for various services .. .. .	..	..	..	..	..	1,314,206
Revenue rebates and refunds due .. .. .	..	..	..	..	..	3,326,965
Amounts received in advance for works .. .. .	..	..	..	..	..	293,042
						<u>11,095,912</u>
Debits—						\$
Expenditure on works for other bodies, &c. .. .. .	..	..	..	..	..	2,954,363
Sundry debtors for sales and services .. .. .	..	..	..	..	..	550,047
Manufacturing Account—Work in progress pending recoup from Public Account advances—						
					\$	
	1973-74	..	..	..	..	302,000
	1974-75	..	..	..	..	140,000
						<u>442,000</u>
Urban Development Projects expenditure, pending recoup from State Grants (Urban Public Transport) Trust Account .. .. .	..	..	..	..	..	4,439,772
Capital expenditure on account of wagons, pending recoup from Works and Services Account .. .. .	..	..	..	..	..	654,000
Regional Employment Development expenditure—pending recoup from Regional Employment Development Trust Account .. .. .	..	..	..	..	..	7,636
						<u>9,047,818</u>
Due from Railway Income .. .. .	..	..	..	..	..	2,048,094
						188,289
						<u>2,236,383</u>

Railways Stores Suspense Account.

This Account is designed to provide financial control over the purchase and issue of stores and over the stock on hand.

The total allocation from the Consolidated Fund for the purpose of the Account amounted to \$9,000,000 as at 30th June, 1975. The disposition of this amount was as follows :—

						\$	\$
Stock on hand—Railways Department .. .. .	..	..	..	..	..	10,508,255	
Railway Construction Board .. .. .	..	..	..	..	..	11,373	
						<u>10,519,628</u>	
Stores Stock Equalization Account .. .. .	..	..	..	..	..	214,517	
						<u>10,734,145</u>	
Less Creditors .. .. .	..	..	..	..	..	2,382,777	
						<u>8,351,368</u>	
Stores sold and proceeds not collected .. .. .	..	..	..	..	..	137,736	
Advances to the Agent-General, London .. .. .	..	..	..	..	..	53,994	
						<u>8,543,098</u>	
Balance held at Treasury .. .. .	..	..	..	..	..	456,902	
						<u>9,000,000</u>	

The item, Stock on hand, \$10,734,145 represents stock financed from the Suspense Account pending issues for works or purposes, the expenditure on which is chargeable to Parliamentary Appropriations.

Within the framework of the authorized account for the purchase and issue of railway stores, the Department has created an account known as the "Stores Stock Equalization Account" which had a balance of \$214,517 at 30th June, 1975. This Equalization Account is used for writing off losses, writing down the recorded values of stores and for absorbing variations arising from the costing of articles manufactured in the departmental workshops.

Details of many of the transactions in this Account are not readily ascertainable but it has been possible to extract the following net figures from the Account :—

	\$
Losses on reduction of values of stores	304,583
Costing adjustments—manufactured items	88,648
Losses on sales of safety footwear	40,852
Sales of materials—profits	2,743
Amount charged to Working Expenses	431,340
Stores invoice adjustments to be absorbed	214,517

Debtors.—Revenue and Sundry.

The total of \$19,571,055 for these items as shown in the balance-sheet consists of :—

	\$
Revenue	10,262,982
Works	2,954,363
Sales of general stores	137,339
Sundry sales and services	550,047
Sales of land	122,916
Amount due to Railway Charges from other Funds	5,543,408
	19,571,055

Transport Fund.

Consequent upon the amendment of the *Ministry of Transport Act 1958* by the *Ministry of Transport (Transport Fund) Act 1974*, the Victorian Railways Board is required to pay to the Transport Fund “an amount equal to one-fifth of one per centum of the gross revenue of the Board paid to the Treasurer in respect of the financial year then last past”. The Departmental payment to the Fund for the year 1974–75 was \$228,424.

Expenditure from the Transport Fund is to be applied at the Minister’s direction towards the cost of any project or undertaking or research project in relation to the improvement, development or better co-ordination of transport in Victoria.

The amount expended by the Department from the Fund during 1974–75 was \$646,742. This amount is included in the balance sheet as part of the total expenditure on Rolling-stock, &c.

Sundry Creditors.

Items included in the total of \$15,487,634 are :—

	\$
Stores purchased for railways	2,382,777
Stores purchased for refreshment services	248,472
Salaries and wages accrued	3,787,990
Taxation deductions, &c.	2,373,709
Accounts for various services	1,314,206
Revenue rebates and refunds	3,326,965
Payments in advance for works	293,042
Payments in advance for revenue services, &c.	838,029
Cash accounts overdrawn	922,444
	15,487,634

The item, “Salaries and wages accrued”, largely comprises pay accrued from 22nd to 30th June, 1975.

SOCIAL WELFARE.

The statement below shows the expenditure from the Consolidated Fund in respect of the Divisions of the Department for the past two years.

	Adminis- tration Research Statistics.	Regional Services.	Family Welfare.	Youth Welfare.	Prisons.	Training, Probation, Parole.	1974-75 Total.	1973-74 Total.
	\$	\$	\$	\$	\$	\$	\$	\$
Vote—								
Salaries and payments in the nature of salary ..	947,968	1,280,683	5,166,648	3,781,706	6,718,889	946,225	18,842,119	13,925,875
General expenses, office expenses, travelling, fuel, light, power, etc. ..	87,759	188,562	281,360	238,533	417,081	90,732	1,304,027	917,384
Stores, provisions, plant, equipment ..	..	..	691,655	594,287	798,707	..	2,084,649	1,733,460
Assistance to children, deserted wives and mothers ..	..	..	2,074,325	..	..	..	2,074,325	793,367
Grants and subsidies to and expenses in connection with State wards, youth trainees, children in foster homes, institutions and hostels ..	631,611	..	5,651,186	594,594	..	..	6,877,391	4,518,408
Fare concessions to pen- sioners ..	3,630,054	..	..	..	..	..	3,630,054	2,467,032
Municipal rate concessions for pensioners ..	1,933,453	..	..	..	..	..	1,933,453	139,866
Materials for manufacture or training ..	..	2,003	..	..	369,610	19,860	391,473	345,230
Allowances to trainees and working prisoners ..	..	..	..	70,456	270,362	..	340,818	299,983
Cadetships and bursaries ..	82,163	..	..	..	..	35,600	117,763	109,973
Workers Compensation Insurance ..	18,221	24,851	100,859	73,588	129,849	18,360	365,728	94,412
Public Works Department maintenance and rents ..	167,783	61,614	29,664	9,697	4,579	49,848	323,185	119,592
Payroll Tax ..	40,862	55,731	46,990	15,319	220,387	41,175	420,464	290,515
Other ..	185,624	968	20,367	1,336	1,748	61,278	271,321	63,114
Contribution to Hospitals and Charities Fund to meet costs to public hos- pitals and other institu- tions of treatment and care of persons in receipt of Commonwealth Social Security pensions	81,500,000	..	..	..	..	..	81,500,000	61,700,000
	89,225,498	1,614,412	14,063,054	5,379,516	8,931,212	1,263,078	120,476,770	87,518,211
Works and Services Account— Buildings, equipment, capi- tal grants, etc. ..	734,242	..	497,377	670,735	1,284,428	167,109	3,353,891	2,276,162
	89,959,740	1,614,412	14,560,431	6,050,251	10,215,640	1,430,187	123,830,661	89,794,373

During 1974-75, all costs associated with welfare services provided by the State were expended through the Social Welfare Department. As a result, the contribution to the Hospitals and Charities Fund to meet costs to public hospitals and other institutions of treatment and care of persons in receipt of Commonwealth Social Security pensions, which was previously recorded under the Health Department, is now included in the above statement.

Significant increases in the costs of welfare services during 1974-75 were—

Salaries and payments in the nature of salary—Expenditure under this head increased by \$4,916,244. The main contributing factors were the establishment and staffing of Regional Offices, and salary increases awarded during the year.

Assistance to children, deserted wives and mothers—Expenditure increased by \$1,280,958 in 1974-75, and resulted mainly from the increased number of applications for assistance arising from the current economic conditions, allied with the increase in the matching aid by the State as a result of increases in the benefits granted by the Commonwealth.

Grants, subsidies, etc.—The rise of \$2,358,983 was due mainly to the increase in per capita payments made in respect of the maintenance of wards and non-wards residing at non-government institutions.

Municipal rate concessions for pensioners—During 1973-74, as provided by the *Municipalities Assistance Act 1973*, financial assistance was given to municipalities which had deferred or excused the

payment of rates of eligible pensioners. The maximum amount payable on account of any pensioner was \$40. The Act was amended in 1974-75 to enable any municipality which excuses payment of the whole or part of any general or extra rate to make application to the Treasurer for the payment of an amount equal to the amount excused but not to exceed one quarter of the rate. The cost of the scheme during 1974-75 was \$1,933,453.

Fare concessions to pensioners—The additional cost of this item consisted of increases in concessions in respect of rail fares, \$516,507, tram fares, \$225,000, and fares on privately operated buses, \$421,515.

Revenue—The revenue of the Department which consists mainly of proceeds of manufactured goods, Prisons Division, and maintenance charges and child endowment, Family and Youth Welfare Divisions, totalled \$812,345, a decrease of \$127,651.

The main reason for this decrease was a decline in the proceeds from goods manufactured in prisons from \$391,955 in 1973-74 to \$308,219 in 1974-75. Factors which contributed to this fall were the loss of three months' production at Pentridge while new plant was installed, and changes in the routine of prison times resulting in a loss of production time of one hour per day.

STATE DEVELOPMENT.

This Department, established by the *State Development Act 1970*, is responsible for encouraging and controlling the development of Victoria and, in particular, for the control of State activities in the fields of Immigration, Industrial Development and Tourism.

The overall expenditure of the Department from the Consolidated Fund for the year was \$12,080,409 compared with \$7,137,027 in 1973-74, an increase of \$4,943,382. The major items involved in this substantial rise in expenditure and the comparable figures for the two years were :-

	1973-74	1974-75
	\$	\$
<i>State Development (Central Administration)—</i>		
Salaries and payments in the nature of salary	150,818	255,309
General Expenses (including Workers Compensation Insurance and Payroll Tax)	28,636	63,977
Tourist Fund	984,000	1,399,500
Historical Projects Fund	500,000	550,000
Victoria Promotion London Committee	83,200	98,718
Albury-Wodonga Development Corporation—Contribution towards administrative expenses	25,000	130,000
Victorian representation in Japan .. .. .	..	206,713
Premier Town Contest .. .. .	..	4,000
Visit to Victoria by Victorian Overseas Representatives .. .. .	..	18,028
<i>Immigration—</i>		
Salaries and Payments in the nature of salary	114,761	138,091
General Expenses (including Rent, Workers Compensation Insurance and Payroll Tax)	55,267	108,535
<i>Industrial Development—</i>		
Salaries and Payments in the nature of salary	368,726	523,351
General Expenses (including Workers Compensation Insurance and Payroll Tax)	152,818	234,940
Development Committees	25,000	27,300
Industrial Development Fund—Contribution	390,000	920,000
Incentive payments to Approved Decentralized Secondary Industries	4,019,906	7,141,850
Decentralization and Development League .. .. .	..	1,000

Pursuant to the provisions of the *Decentralized Industry Incentive Payments Act 1972*, the Minister may make incentive payments to certain employers who are carrying on a manufacturing or processing industry at a decentralized or a special establishment, as defined in the Act. The amount charged to Vote in 1974-75 in respect of incentive payments to approved decentralized secondary industries, \$7,141,850, includes payroll tax rebates \$7,023,137, land tax rebates, \$94,065, and \$24,648 on account of refunds of licence fees for commercial goods vehicles.

Immigration.

The *State Development Act 1970* provides for the appointment of a Director of Immigration who, subject to the general direction of the Minister for State Development, is responsible for encouraging migrants to settle in Victoria.

The net cost to the Consolidated Fund for the year in respect of this activity was \$246,626, compared with \$173,852 in 1973-74.

Industrial Development.

The *State Development Act* 1970 created the Industrial Development Fund and provided for its application towards assisting the establishment and expansion of secondary industries in certain areas of Victoria, outside the metropolis, as specified in the Act.

A statement of credits to and disbursements from the Fund in the last two financial years is set out hereunder :—

<i>Credits—</i>		1973-74.	1974-75.
		\$	\$
	Balance, 1st July	29,399	96,534
	Contribution from Consolidated Fund—Vote	390,000	920,000
		<hr/> 419,399	<hr/> 1,016,534
 <i>Less Disbursements—</i>			
	Power and Light Subsidies	7,261	2,134
	Freight Subsidies	158,960	231,247
	Removal of Plant, Machinery, Furniture, &c.	106,340	440,151
	Loans to Approved Decentralized Industries—		
	State Electricity Commission, Self Help Scheme	2,000	35,840
	All Other .. .. .	..	119,400
			<hr/> 155,240
	Training Allowances	16,500	98,912
	Portland Wool Shipping Subsidies .. .. .	..	17,847
	Miscellaneous Grants and Subsidies	31,804	57,460
		<hr/> 322,865	<hr/> 1,002,991
	Balance, 30th June	<hr/> 96,534	<hr/> 13,543

Of the total amount advanced by way of loan from the Fund, a total of \$209,256 was still to be repaid at 30th June. Arrears of interest amounted to \$31,239.

Tourism.

The *State Development Act* provides that moneys to the credit of the Tourist Fund established under the *Tourist Act* 1969 shall be applied to the administration of the *State Development Act* in so far as that Act relates to tourism. For this purpose, the Minister may make payments from and apportion, distribute, apply or lend any moneys in the Tourist Fund.

Credits to the Fund include a statutory levy on the Country Roads Board Fund, appropriations from the Consolidated Fund under the votes for State Development and Railways, a contribution from the Works and Services Account and fees and fines under the *Motor Boating Act* 1958.

The receipts and payments of the Tourist Fund for the past two years are summarized below :—

1973-74.				1974-75.	
\$		<i>Receipts.</i>		\$	\$
217,538	Balance forward .. .. .	..	..	..	173,231
	Contributions—				
708,555	From—Country Roads Board Fund .. .. .	..	..	..	750,749
	Consolidated Fund—				
	Vote—				
984,000	State Development .. .. .	..	..	1,399,700	
190,000	Railway Working Expenses .. .. .	..	..	190,000	
				<u>1,589,700</u>	
244,500	Works and Services Account .. .. .	..	..	215,000	
22,292	Municipalities—Motor Boating Facilities .. .. .	..	..	14,880	
				<u>1,819,580</u>	
282,588	Commissions, &c. received from Tourist Bureaux operations .. .. .	..	..	..	342,741
180,140	Motor Boat Registration Fees and Fines (Net) .. .. .	..	..	610,767	
	Less Costs and Expenses of Collection and Administration .. .. .	..	..	276,386	
				<u>334,381</u>	
18,719	Interest on Loans to certain Bodies .. .. .	..	..	..	20,023
24,467	Loan Repayments .. .. .	..	..	..	27,078
47,636	Recoup of Costs—Metropolitan Transport Information Centre .. .. .	..	..	..	57,006
<u>2,920,435</u>					<u>3,524,789</u>
		<i>Payments.</i>			
493,679	Developmental and maintenance works .. .. .	..	..	..	313,828
21,000	Special grants to approved Bodies .. .. .	..	..	..	82,500
38,000	Grants to Tourist Councils .. .. .	..	..	..	79,766
	Publicity (net)—				
160,634	General (excluding Tourist Bureaux advertising etc.) .. .. .	..	..	133,419	
233,923	Regional .. .. .	..	..	344,338	
				<u>477,757</u>	
50,000	Loans to certain Bodies .. .. .	..	..	..	15,000
255,715	Provision of motor boating facilities .. .. .	..	..	..	335,068
	Administrative expenses—				
153,799	Head Office .. .. .	..	..	244,356	
1,340,454	Tourist Bureaux .. .. .	..	..	1,691,635	
				<u>1,935,991</u>	
				<u>3,239,910</u>	
	Balance at the close of the year				
48,519	General .. .. .	..	..	141,305	
124,712	Motor Boating .. .. .	..	..	143,574	
				<u>284,879</u>	
<u>2,920,435</u>					<u>3,524,789</u>

In addition to the balance of \$284,879 held at credit of the Fund at 30th June, 1975, unexpended advances to the Forests Commission, State Rivers and Water Supply Commission and the Public Works Department for works amounted to \$8,493, \$46,553 and \$20,300, respectively. Of these sums, \$55,210 was in respect of motor boating.

Motor Boating.

Under the provisions of the *Motor Boating Act* 1961, the net credit in the Tourist Fund in respect of motor boating activities is to be applied to the provision of facilities for motor boating in Victorian waters. The following statement shows the receipts and payments included in the transactions of the Tourist Fund in respect of motor boating :—

	\$	\$
Credit at 1st July, 1974 (held in Tourist Fund) .. .. .	..	124,712
<i>Add—Receipts—</i>		
Registration Fees (net)	579,323	
Fines	31,444	
Municipalities—Motor Boating Facilities	14,880	
Loan Instalments—Redemption	2,232	
Interest	2,437	
	630,316	
		755,028
<i>Less—Expenditure—</i>		
Provision of Motor Boating Facilities—Grants and Subsidies	335,068	
Cost of Administration—	\$	
Transport Regulation Board	102,586	
Chief Secretary's Department	160,353	
Purchase of motor boats and equipment (net)	13,447	
	276,386	
		611,454
Credit at 30th June, 1975 (held in Tourist Fund) .. .. .	..	143,574

Tourist Bureaux.

The power to operate and administer tourist bureaux in any part of the world as provided in the *Tourist Act* 1969 was continued in the *State Development Act* 1970. Under this authority, five bureaux are operated in Victoria and three in interstate capital cities.

The net cost of operating the bureaux for the year was \$1,291,888 compared with \$1,010,230 for the previous year. The cost of salaries and other administrative expenses, rents, maintenance and items of a capital nature was \$1,691,635 against which the bureaux earned commission and other income to a total of \$342,741 and received a recoup of \$57,006 in respect of the operations of the Metropolitan Transport Information Centre.

In 1974–75, a total of \$6,689,728 was remitted to the Treasury in respect of cash collections from all sources. This amount included \$6,354,533 in respect of tourist bureau business, of which \$1,962,671 was credited to Railway Income and \$4,391,862 to the Tourist Bureaux Trust Account. Collections in the previous year totalled \$5,619,258.

STATE RIVERS AND WATER SUPPLY COMMISSION.

The State Rivers and Water Supply Commission, in its function of administering the Water Act, is responsible for the construction and maintenance of country water supply works. As well as country water supply within the constituted districts, it has other duties such as investigations and research, and the supervision of works for other bodies and persons. It is also a constructing authority for the carrying out of works for the River Murray Commission.

In addition, pursuant to the provisions of the *State Rivers and Water Supply Commission (Special Projects) Act 1969*, the Commission, with the consent of the Governor in Council, may enter into an agreement with any government or developmental agency, including any specialized agency of the United Nations Organization, to assist with, or carry out, developmental works in any country, State or Territory outside Victoria.

CASH SUMMARY.

Details of the cost to the Consolidated Fund in connexion with country water supply are set out in Statement No. 6 appended to this Report. A summary of receipts and payments for the period 1972-75 is given in the table hereunder :—

—	Receipts, including Recoups.	Payments.				Net Outgoing.
		General.	Debt Charges.	Works and Services Account.	Total.	
	\$	\$	\$	\$	\$	\$
1972-73	19,403,812	17,590,163	23,991,402	17,469,931	59,051,496	39,647,684
1973-74	22,033,855	21,986,088	25,167,423	18,053,643	65,207,154	43,173,299
1974-75	25,256,746	27,390,496	27,311,534	24,429,571	79,131,601	53,874,855

REVENUE.

A summary of the revenue from rates and charges for the supply of water for the period 1972-75 is furnished hereunder :—

—	Amounts Collectable.			Amounts Credited.	Arrears as at 30th June.
	Water Sales and Miscellaneous.	Assessments of Rates and Charges.	Total Collectable Sum Including Arrears.		
	\$	\$	\$	\$	\$
1972-73	3,744,722	8,948,862	14,772,711	13,246,016	1,526,695
1973-74	2,773,366	11,090,322	15,390,383	13,998,373	1,392,010
1974-75	4,671,429	14,048,198	20,111,637	16,735,830	3,375,807*

* Subject to adjustment in 1975-76.

The increase in the total collectable sum was due mainly to increases ranging from 20 to 30 per cent. in rates and charges in most districts for 1974-75.

Amounts remaining uncollected in irrigation districts at the end of 1974-75 accounted for approximately \$1,700,000 of the increase in arrears at 30th June, 1975. Concessions granted to irrigators in 1974-75 were :—

- (i) extension of interest-free period for payment of rates, from 15th April to 21st May, 1975 ; and
- (ii) deferment over three year period of rates totalling approximately \$410,000.

The following statement of the percentage of the total current assessment received during the year indicates the degree of effectiveness of district collections compared with the previous year. Sundry Head Office collections are excluded.

	1973-74.	1974-75.
	%	%
Coliban Districts	94	94
Irrigation Districts	94	78
Waterworks Districts	91	88
Rural Districts	82	61
Urban Districts	85	86
Flood Protection Districts	95	91

A dissection of the total collectable sum and the amount thereof owing at 30th June, 1975, is given in the statement hereunder :—

	Total Collectable Sum.	Arrears 30. 6. 75.
	\$	\$
Coliban Districts	1,067,668	62,391
Irrigation Districts	10,403,596	2,201,515
Waterworks Districts	2,563,830	277,780
Rural Districts	112,100	38,277
Urban Districts	4,950,176	720,619
Flood Protection Districts	132,067	14,441
Sundries	882,200	60,784
	<u>20,111,637</u>	<u>3,375,807</u>

Other receipts are obtained by way of oncost and by direct recoup from other funds. These receipts were obtained as follows :—

	1973-74.	1974-75.
	\$	\$
From oncost at varying rates to a maximum of 12.5 per cent. . .	2,056,869	2,445,857
„ repayments on account of works temporarily financed from Consolidated Fund	509,742	575,919
„ salary recoups—River Murray Commission and various funds	2,245,268	2,977,589
	<u>4,811,879</u>	<u>5,999,365</u>

PAYMENTS.

Payments from the Consolidated Fund in 1974-75 on account of country water supply totalled \$79,131,601 and comprised salaries and payments in the nature of salary, \$15,744,997, debt charges, \$27,311,534, general expenses and other services, \$11,645,499 (including Irrigation Districts Maintenance Equalization and Renewals Account, \$225,547) and Works and Services Account, \$24,429,571.

Expenditure from the Works and Services Account included the sum of \$16,928,069 in respect of works undertaken by the Commission. The main items were :—

	\$
Mornington Peninsula System Devilbend Reservoir Enlargement, and the extension of pipelines and reticulation	2,587,239
Irrigation Districts .. Principally the remodelling and construction of main channels and drainage works	3,680,429
Tarago-Westernport .. Construction of pipeline	4,543,482

In addition to that shown above, expenditure was incurred on works financed by the Commonwealth as follows :—

	\$
River Murray Salinity	9,291
King River Dam	18,192
Water Resources Measurement	774,121
Millewa Pipelines	625,288
Regional Employment Development	261,995
Employment Scheme, 1975	700,000
National Sewerage Program	4,500,000

OTHER FUNDS AND ACCOUNTS.

Irrigation Districts Maintenance Equalization and Renewals Account.

The main purpose of this Account is to provide moneys to defray the cost of maintenance and renewal works in irrigation districts. The Account is credited each year with a sum equivalent to the total of the cash surpluses, if any, as shown by the accounts of the respective irrigation districts at the end of the last preceding financial year. Pursuant to the provisions of Section 68 of the *Water Act 1958*, the Auditor-General is required to certify to such cash surpluses. The amount of surpluses so certified in 1974-75 was \$225,547, and this sum was provided from the Consolidated Fund by way of Special Appropriation.

Water Supply Maintenance and Renewals Account.

The main purpose of this Account is to provide moneys for the cost of maintenance and renewal works in urban and rural districts, and the Bellarine Peninsula, Otway, and Mornington Peninsula waterworks districts. The account is credited each year with a sum equivalent to the total of the cash surpluses, if any, as shown by the accounts of the respective districts at the end of the last preceding financial year.

Pursuant to the provisions of Section 83A of the *Water Act 1958* (as amended by the *Water (Amendment) Act 1975*), the Auditor-General is required to certify to such cash surpluses. Commencement of operation of this account was 1st July, 1974 and the first transfer will be required in 1975-76 in respect of the results for the 1974-75 financial year.

Stores Suspense Account.

Up to and inclusive of 30th June, 1975, funds amounting to \$2,612,000 have been made available from the Works and Services Account for the purpose of financing the Stores Suspense Account.

In the Treasurer's Trust Fund statement, the balance at credit of the Water Supply Stores Suspense Account is shown as \$354,858. This amount is represented in the Commission's accounts by :—

					\$
Balance available for purchases of stores, &c.	..	..	..	..	319,277
Credit Balances of Hire Plant Accounts	..	..	..	..	35,581
					<u>354,858</u>

The balances of Hire Plant Accounts, which fluctuate from year to year, result from credits from plant hire charges made against works expenditure authorities, together with amounts from Plant and Machinery Adjustment Account which are cleared within each financial year.

Financial adjustments on account of net deficiencies, losses on realization, unserviceable goods and depreciation are made to the accounts of the respective projects or districts concerned and to the accounts within the Water Supply Stores Suspense Account.

According to Commission records, the book values of plant, tools and general stores at 30th June, 1975, were :—

					Plant.	Tools and Stores.
					\$	\$
At Construction Works	..	..	..	..	92,755	554,718
Stores Suspense Accounts (Depots)	..	..	..	..	275,582	1,730,373
At Central Plant Workshops (Suspense Accounts)			..	..	59,008	303,787
At Central Plant Workshops pending transfer or disposal..				..	4,980	127,370

NOTE.—The above figures do not include the value of "Hire" Plant and Machinery.

Water Supply Plant and Machinery Depreciation Fund.

Expenditure from the Works and Services Account during the year for the purchase of movable plant and machinery to be engaged on the construction and maintenance of the works of the Commission totalled \$86,934. The capital liability at 30th June, 1975, in respect of this class of plant and machinery was \$4,018,428.

Under the provisions of the Water Act, the cost of this plant and machinery is not charged directly to any district, but, when such plant and machinery is used on construction and maintenance works, a charge for depreciation is made and the amount is paid to the Water Supply Plant and Machinery Depreciation Fund. At 30th June, 1975, the balance in the Fund for the replacement of hire plant and machinery was \$1,677,179.

Water Supply Works Depreciation Fund and Account.

Pursuant to the provisions of Section 83 of the *Water Act* 1958, as amended by the *Water (Amendment) Act* 1975, the Commission is required to raise moneys, by means of annual rates and charges, to provide for the replacement of any machinery, plant, or perishable structures forming part of the works of any flood protection, drainage or waterworks district (other than the Bellarine Peninsula, Otway, and Mornington Peninsula waterworks districts).

The sums raised for depreciation in the annual rates and charges are to be paid into the Consolidated Fund or, to the extent the Treasurer directs, to the Water Supply Works Depreciation Fund. Also, the sums raised (with interest credited thereon) must be shown in the Commission's books to the credit of the Water Supply Works Depreciation Account.

The balances, totalling \$6,917,076 in the Water Supply Works Depreciation Account at 1st July, 1974, in respect of urban and rural districts, and Bellarine Peninsula, Otway, and Mornington Peninsula waterworks districts were applied to reduce the cost of works charged to the districts concerned in the books and accounts of the Commission, in accordance with the provisions of the *Water (Amendment) Act* 1975.

The amount raised for credit to the Water Supply Works Depreciation Account in 1974-75 was \$47,599. However, in recent years, no payment has been made to the Fund and, at 30th June, 1975, no balance was held in the Fund. At the same date, the balance of the Account was \$1,024,493.

OTHER ACTIVITIES.

River Murray Commission.

The agreement made under the provisions of the *River Murray Waters Act* 1915 provides for the construction of works on the River Murray and for the appointment of the River Murray Commission to give effect to the agreement. The State Rivers and Water Supply Commission, which is a constructing authority under the terms of the Act, incurred expenditure in 1974-75 on these works amounting to \$19,956,748, including an amount of \$19,673,724 on the construction of Dartmouth Dam.

In 1974-75, under the authority of Water Supply Works and Services Acts Nos. 8498 and 8629, Victoria contributed \$3,099,500 for the construction of works, bringing the State's total contribution for construction as at 30th June, 1975, to \$20,144,290. The contribution from the Consolidated Fund for maintenance and administrative expenses amounted to \$250,000.

The books and accounts of the River Murray Commission are subject to audit by the Auditor-General for Australia. In connection with this audit, revenue received and expenditure incurred by the State Rivers and Water Supply Commission on behalf of the River Murray Commission are verified by my officers.

Dartmouth Dam Construction Account.

This Account was established by the Treasurer under the authority of Section 8 of the *Public Account Act* 1958 to record income and expenditure in relation to the construction of Dartmouth Dam. In the year, receipts, representing recoups of expenditure from the River Murray Commission, amounted to \$19,807,451 and expenditure to \$19,673,724. The balance in the account at 30th June, 1975, was \$274,693.

The Agency Trust Account.

This Account was established by the Treasurer under the authority of Section 8 of the *Public Account Act* 1958 to record contributions by other bodies towards the costs of works carried out by the Commission. In the year, contributions amounted to \$1,540,436 and expenditure to \$1,188,546. The balance in the Account at 30th June, 1975, was \$983,252.

Waterworks Trusts.

Supervision of Waterworks Trusts is vested in the State Rivers and Water Supply Commission. The accounts of the Trusts are required by Section 169 of the *Water Act* 1958 to be audited by my officers.

Funds for capital works by the Trusts have been provided principally by advances made available by the State. Works have also been financed from the Trusts' own resources and from loans raised under the provisions of the Act. In terms of the Water Act, interest in excess of 3 per cent. on loans raised by the Trusts is recouped by the State. Expenditure under this heading for the year was \$525,241, including an amount of \$114,536 to the Geelong Water and Sewerage Trust.

In 1974-75, advances to various Trusts by the State amounted to \$2,899,902. Repayments on account of advances amounted to \$154,787, and certain Trusts were relieved of liability to the extent of \$1,033,603. This sum, by direction of the Governor in Council, is to be borne by the State. The net increase during the year in the Trusts' indebtedness for State loans was \$1,711,512.

River Improvement Trusts.

To 30th June, 1975, twenty-nine River Improvement Trusts and four Drainage Trusts had been constituted under the River Improvement Act. The accounts of the Trusts are subject to audit by my officers, as required by the provisions of the *River Improvement Act* 1958 and the *Water Act* 1958.

The Act authorizes the Trusts to borrow money to finance works construction and to raise revenue to meet maintenance and administration costs on similar conditions to those operating for Waterworks Trusts. Interest in excess of 3 per cent. on loans raised by the Trusts is recouped by the State and the amount provided by the State in 1974-75 for this purpose was \$1,786.

Advances by the State in 1974-75 totalled \$700,001. Repayments in respect of advances amounted to \$4,664, and certain Trusts were relieved of liability to the extent of \$611,233 which the Governor in Council directed be borne by the State. The net increase in the Trusts' indebtedness for State loans was \$84,104.

Country Sewerage.

In addition to its function of administering the Water Act, the Commission exercises general supervision over Sewerage Authorities. The accounts of the Authorities are not subject to my audit.

Funds for capital works by the Authorities have been provided by advances made available by the State. Works have also been financed by the Authorities from private loans raised under the provisions of the *Sewerage Districts Act* 1958. Interest in excess of 3 per cent. on such loans is recouped to Authorities by the State. Expenditure under this heading for the year was \$3,165,429.

Advances by the State in 1974-75 totalled \$1,150,000. Repayments in respect of advances amounted to \$31,027 and certain Authorities were relieved of liability to the extent of \$750,000 which the Governor in Council directed be borne by the State. The net increase in the Authorities' indebtedness for State loans was \$368,973.

Eildon Sewerage District.

During the year, the Commission continued to exercise and discharge the powers and duties of the Eildon Sewerage Authority.

Rates and miscellaneous charges levied in 1974-75 totalled \$17,175 of which \$17,116 or 99.7 per cent. was paid during the year. Costs chargeable to the district amounted to \$15,732 plus depreciation, \$1,996. During the year, this amount of \$1,996 was transferred from the Consolidated Fund to the Eildon Sewerage District Depreciation Fund. At 30th June, 1975, the balance of the Fund was \$26,908.

TRANSPORT REGULATION BOARD.

The functions of the Board are to improve and co-ordinate transport and, for these purposes, it has, pursuant to the provisions of the *Transport Regulation Act 1958*, and Part I. of the *Commercial Goods Vehicles Act 1958*, jurisdiction over all commercial goods and passenger vehicles operating within the State. Fees (other than road charges) and fines under those Acts and fees under the Motor Car Acts for the registration of certain omnibuses are paid into the Transport Regulation Fund. Costs of administration and other authorized charges are met therefrom. The balance in the Fund at 30th June, 1975, was \$1,390,581.

TRANSPORT REGULATION FUND.

The receipts and payments of the Fund together with corresponding figures for the previous year are summarized hereunder :—

1973-74.		1974-75.
\$		\$ \$
	<i>Receipts.</i>	
170,435	Balance, 1st July	763,381
2,065,949	Licence Fees and Additional Fees on Licences	3,961,222
231,689	Licence Transfer Fees	277,474
1,195,850	Permits—Goods and Passenger	937,249
51,926	Drivers' Certificates	56,751
11,410	Metropolitan Omnibus Registration Fees	8,699
248,419	Fines	276,364
49,084	Miscellaneous Receipts	53,662
		<hr style="width: 100%; border: 0.5px solid black;"/> 5,571,421
<hr style="width: 100%; border: 0.5px solid black;"/> 4,024,762		<hr style="width: 100%; border: 0.5px solid black;"/> 6,334,802
	<i>Payments.</i>	
3,241,634	Salaries and Overtime	4,387,033
611,340	Other Administrative Expenses	828,577
..	Levy to Transport Fund	355,682
47,308	Contributions towards Bus Shelters, Comfort Stations, Information Centre, &c.	2,307
17,192	Capital Expenditure (Net)	94,736
<hr style="width: 100%; border: 0.5px solid black;"/> 3,917,474		<hr style="width: 100%; border: 0.5px solid black;"/> 5,668,335
	<i>Less—Recoups—</i>	\$
71,409	Costs of Collection—Motor Boat Registrations	102,586
584,684	Road Charges (Commercial Goods Vehicles Act)	621,528
<hr style="width: 100%; border: 0.5px solid black;"/> 3,261,381		<hr style="width: 100%; border: 0.5px solid black;"/> 724,114
<hr style="width: 100%; border: 0.5px solid black;"/> 763,381	Balance, 30th June	<hr style="width: 100%; border: 0.5px solid black;"/> 4,944,221
		<hr style="width: 100%; border: 0.5px solid black;"/> 1,390,581

Total fees collected under the provisions of the *Transport Regulation Act 1958* and Part I. of the *Commercial Goods Vehicles Act 1958* were \$5,232,696, an increase of \$1,687,282. These figures reflect the full effect of increased fees introduced from 1st February, 1974, under the provisions of the *Road Transport Act 1973*.

The *Ministry of Transport (Transport Fund) Act 1974*, proclaimed to operate from 1st July, 1974, required the Board to pay into the Transport Fund ten per cent. of the total fees (including fees relating to licences) paid into the Transport Regulation Fund during the preceding financial year. An amount of \$355,682 was paid into the Transport Fund during 1974-75.

Road Charges.—Part II. of the *Commercial Goods Vehicles Act 1958* requires the owners of commercial goods vehicles with a load capacity in excess of four tons to pay to the Board specified road charges by way of compensation for wear and tear caused by such vehicles to public highways and directs that the moneys received are to be paid into the Country Roads Board Fund to the credit of the Roads Maintenance Account. The amount so paid in 1974-75 was \$10,037,593 compared with \$10,358,794 in the previous year.

Motor Boat Registration Fees.—The *Motor Boating Act* 1961 provides for the registration of motor boats by the Board and for the payment of prescribed registration fees. The Act also provides that these fees are to be credited to the Tourist Fund and that the costs of collection and administration are to be recouped from that Fund.

As from 1st January, 1975, these registration fees were doubled under authority of the *Motor Boating (Amendment) Act* 1974. The fees collected by the Board during 1974–75 amounted to \$579,647, compared with \$396,866 in 1973–74. The costs of collection and administration were recouped to the extent of \$102,586.

YOUTH, SPORT AND RECREATION.

The objects of this Department, established under the provisions of the *Youth, Sport and Recreation Act 1972*, are stated in the Act as :—

- (i) to assist in the growth of the individuality and character of the youth of Victoria ;
- (ii) to promote the fitness and general health of the people of Victoria ; and
- (iii) to improve the facilities available to the people of Victoria for leisure-time pursuits.

The Department is responsible, also, for the administration of the *Racing Act 1958* and the *National Fitness Council of Victoria Act 1960*.

Expenditure charged against the Consolidated Fund related solely to the administrative costs of the Department and, in 1974–75, amounted to \$756,242, as under :—

Vote—	\$
Youth, Sport and Recreation—	
Salaries and General Expenses	435,393
Racing Administration	173,456
Public Works—Rent of Premises	120,543
Treasurer—Workers Compensation Insurance and Pay-roll Tax	26,850
	756,242

TRUST ACCOUNTS.

The *Youth, Sport and Recreation Act 1972* established in the Treasury, as part of the Trust Fund, three funds through which various departmental services and projects are administered, including projects partly financed by the Commonwealth. Brief comments on each of the three funds are given in the following paragraphs.

Youth Fund.

Receipts of the Fund amounted to \$1,696,562 and consisted of the Fund's share of off-course totalizator receipts as determined by the Treasurer in accordance with the relevant provision of the *Racing Act*, \$1,678,963, and Commonwealth contributions, \$17,599. Expenditure therefrom totalled \$1,301,255, comprising, mainly, grants to youth organizations for buildings, operating expenses and leadership training. At 30th June, 1975, the balance of the Fund was \$586,247.

Sports and Recreation Fund.

Receipts of the Fund comprised its share of off-course totalizator receipts, \$3,917,581, special appropriations under the *Tattersall Consultations Act*, \$957,963, Commonwealth contributions, \$820,238, and other receipts, \$1,607—a total of \$5,697,389. Payments from the Fund totalled \$3,227,395 representing, primarily, expenditure on community recreation centres and facilities, including community area improvement projects, \$2,543,938, grants to the National Fitness Council for operating expenses, \$208,554, and to parent bodies for sports development, \$179,646. The balance of the Fund at 30th June, 1975, stood at \$3,202,676.

Australian Rules Football Fund.

Moneys credited to the Fund during the year amounted to \$100,000, representing its share of totalizator receipts. Expenditure totalled \$62,400 and, at 30th June, 1975, the balance of the Fund was \$39,083.

PART VI.—GENERAL.

GUARANTEES.

In certain instances, authorities for guarantees have been provided by specific legislation such as that relating to Co-operative Housing Societies. On other occasions, the State has been committed in respect of guaranteed bank overdrafts by the Executive without the specific authority of Parliament.

Particulars are given below of guarantees current at 30th June, 1975, and not authorized by statute, showing the contingent liability of the State under each guarantee at that date.

	Guarantee.	Contingent Liability.
	\$	\$
Ballarat Agricultural and Pastoral Society	7,000	7,000
Ballaarat City Council	50,000	50,000
Bendigo City Council	20,000	20,000
Olympic Park Committee of Management	1,040,000	975,000
Royal Agricultural Society of Victoria	1,040,000	343,808

The reasons for the guarantees mentioned above have been given in the Reports of previous years.

Set out below are details, as at 30th June, 1975, of cases where guarantees have been given by the Treasurer under the authority of statute and where there is a contingent liability. Details of the cases, including references to the statutory authority, have been given in previous Reports. The statement hereunder does not include instances where Parliament has included in legislation a Government guarantee of the borrowings of State instrumentalities and other bodies.

	Guarantee.	Contingent Liability.
	\$	\$
Co-operative Housing Societies	213,898,000*	83,494,261*
Co-operative Housing Societies .. .. .	..	163,699,531†
Co-operative Societies	7,181,960	3,533,844
Home Finance Trust	28,994,200	21,853,213
Melbourne Cricket Club	2,550,000	2,387,706
Trustees of the Sisters of Charity of Australia	5,550,000	5,269,090
St. Francis Xavier Cabrini Hospital.. .. .	750,000	450,000
Royal Women's Hospital	1,500,000	1,500,000
Sisters of Mercy Property Association	800,000	388,211

* Guarantees and Contingent Liability in relation to loans made by approved bodies to registered Co-operative Housing Societies.

† State's liability to the Commonwealth on account of advances from the Home Builders' Accounts for registered Co-operative Housing Societies.

STATE'S DEBTORS.

Debts coming within this section are of two classes—arrears of revenue and advances to public bodies and others.

ARREARS OF REVENUE.

The statement hereunder gives the position as to the amounts owing at the end of each of the last two financial years in respect of the major State activities.

	1974.	1975.
	\$	\$
Railways	9,388,080	10,471,774
Taxation—		
Gift Duty	217,524	82,905
Land	11,360,517	13,774,170
Probate Duty	5,702,160	5,906,740
Water Supply	1,392,010	3,375,807
Lands Department	374,330	465,221
Rural Finance and Settlement Commission	331,129	329,579
Forests Commission	935,050	1,460,770
Government Printer (excluding amounts due from State Departments)	312,864	403,035
Other Departments	3,113,980	2,109,237
Victoria Dock Cool Stores	149,208	94,561
Public Trustee (cash in transit)	827,951	1,049,879
Miscellaneous	427,084	770,449
	<u>34,531,887</u>	<u>40,294,127</u>

ADVANCES TO PUBLIC BODIES, ETC.

The State makes advances from loan and revenue sources to public bodies and other organizations, and debts due to the State in respect of these advances are shown in the statement below. Amounts made available to major undertakings such as the State Electricity Commission, Housing Commission, Rural Finance and Settlement Commission, &c., are not included here, but are discussed in the relevant sections of my Supplementary Report.

Advances additional to those from the Consolidated Fund have been provided from the Industrial Development Fund, \$1,054,694 and from the Tourist Fund, \$685,847. To 30th June, 1975, repayments on account of these advances amounted to \$503,980 and \$266,381 respectively. Further references to these Funds are made under appropriate headings in this Report.

Set out below is a summary of advances made during the last two years by means of special items in Works and Services Acts or from Treasurer's Advance. The advances made to the Victorian Development Corporation were for the purpose, generally of assisting in the establishment and development of country industries.

	1973-74.	1974-75.
	\$	\$
Victorian Development Corporation	5,000,000	5,000,000
Waterworks Trusts, Sewerage Authorities, &c	748,405	2,774,728
Miscellaneous	224,564	209,033
	<u>5,972,969</u>	<u>7,983,761</u>

In some cases, repayment of advances has not been in accordance with the agreed conditions and, at 30th June, 1975, instalments of redemption and interest charges due and unpaid amounted to \$34,825. Following is a statement of the balances of advances and amounts overdue :—

	Balance of Advances at 30th June, 1975.	Overdue at 30th June, 1975.		
		Redemption	Interest.	Total.
	\$	\$	\$	\$
Municipalities	2,200,152	..	..	..
Corporations and Other Bodies	50,839,425	17,068	12,116	29,184
Unemployment Relief Advances	128,363	..	..	..
Advances to Settlers	5,686	3,984	1,407	5,391
Victorian Development Corporation	10,000,000	..	..	..
Various	2,403,418	250	..	250
Total	65,577,044	21,302	13,523	34,825

Disallowances and Surcharges.

There were no disallowances or surcharges issued during the year.

Treasurer's Acquittance.

Sub-sections (1) and (2) of section 34 of the *Audit Act* 1958 require me to acquit the Treasurer, in the form of the Eleventh Schedule to the Act, for the amount of the public moneys spent which has been ascertained by me to have been duly and properly expended. Sub-section (3) of the said section excludes from the acquittance expenditure which is "the subject of query or observation or of show cause action or of disallowance or surcharge".

In respect of moneys disbursed from the Public Account in 1974-75, the Treasurer has not been acquitted to the extent of \$1,939,411 which includes an amount of \$1,364,275, advances to Departments, &c., not adjusted prior to 30th June, 1975.

Defalcations and Irregularities.

As required by Section 47 of the *Audit Act* 1958, particulars of cases in which default has been made in delivering or sending accounts or accounting for public or other moneys or stores, and of relevant proceedings taken are shown hereunder :—

CHIEF SECRETARY'S DEPARTMENT.

Motor Registration Branch.—By means of understating market values, three officers avoided payment of the full amount of stamp duty payable on vehicles transferred to their ownership. Disciplinary action is in course.

EDUCATION.

State College of Victoria at Bendigo, formerly the Bendigo Teachers College.—A clerk misappropriated amounts totalling \$11,153.69. He resigned and later made restitution in full. In the County Court he pleaded guilty to having stolen the money and was released on a good behaviour bond.

Bellbrae Primary School.—A teacher failed to bring to account various amounts received and omitted to pay accounts totalling \$197.94. A fine of \$200 was imposed on him by the Teachers Tribunal. The matter has been referred to the police.

Kealba High School.—A deficiency of \$824.26 occurred in the extraneous and canteen accounts. The matter has been referred to the police for investigation.

University High School.—In connection with repairs to furniture a theft by fraud of \$100 occurred. The offender was apprehended, charged and convicted.

Students' Allowances.—In respect of a student at Latrobe University an allowance of \$154.18 was paid twice. As there were alleged fraudulent circumstances, the matter was referred to the police and in a Magistrates' Court the student was committed for trial. At Larnook College four cheques of \$74 each were fraudulently negotiated. Police investigations failed to establish the person or persons responsible.

FORESTS.

Nowa Nowa Forests Office.—The District Forester authorized payment to a leading hand of amounts totalling \$307.81 for overtime not actually worked to compensate for use of his vehicle. He was charged under the Public Service Act with misconduct.

GRAIN ELEVATORS BOARD.

At Geelong terminal an officer admitted that he was involved in the theft of wheat to the value of \$1,251 and made restitution of that amount. He resigned and subsequently, at Geelong Court, was found guilty of theft and fined \$500.

HOUSING COMMISSION.

Investigations are being undertaken into alleged overpayments in respect of vehicle repairs during the financial year.

MELBOURNE AND METROPOLITAN BOARD OF WORKS.

A series of fraudulent acts in connection with the compilation of payrolls and payment of salaries occurred at the Board's laboratory at Gardiner. In connection therewith, five officers were dismissed. Four of these officers were charged with criminal offences. They pleaded guilty and heavy fines were imposed.

RAILWAYS.

Eighty-five officers and employees were found guilty of offences in respect of loss or theft of money or other property. Eighty-three of the cases were heard by the courts and two were dealt with by the Railways Board of Discipline.

A former railway employee was charged before the court with the theft of a quantity of timber from the Department and was placed on two years' probation. He was ordered to pay the sum of \$7,850 compensation by instalments. According to departmental records, \$870 had been repaid to 30th June, 1975. Further investigations with regard to this case are in progress.

Apart from six other instances involving sums of \$400, \$340 and \$300 and three cases of \$323 each, the cash and other deficiencies were comparatively small.

During the year, two armed robberies and three thefts by forced entry occurred at stations. The total amount stolen as a result of these robberies was \$231, none of which has been recovered.

STATE ELECTRICITY COMMISSION.

Losses incurred by the State Electricity Commission during 1974-75 were confined to minor thefts of cash, stores and materials. These were investigated and appropriate action taken.

TOTALIZATOR AGENCY BOARD.

Agencies.—At Mernda a shortage of \$981.33 was detected. The agreement between the agent and the Board was terminated and criminal proceedings instituted. At Springvale a person presented forged tickets, was apprehended and in court proceedings was placed on probation.

Telephone Betting.—An unknown person lodged a cheque for \$120,000, subsequently discovered to have been stolen, for credit to a telephone betting account previously opened and made investments therefrom amounting to \$8,000. An attempt to withdraw an amount of \$110,000 from the balance in the account failed but the person who attempted the withdrawal was not apprehended.

Hold-ups.—Ten hold-ups occurred during the year but only in four instances was cash stolen, the total loss being \$5,138.35. In three cases, Mentone (loss \$4,263.50), Summerhill (loss \$428.95) and Timboon (loss \$264) the offenders have not been apprehended.

UNIVERSITIES.

Melbourne.—Six instances of loss of cash occurred during the year, the more serious being the loss of \$447.95 from the safe at St. Martin's Theatre in respect of the Melbourne Theatre Company and a shortage of \$194 in the accounts of the Union.

Latrobe.—There were two instances of theft from the Sports Union involving amounts of \$160.45 and \$71.30 and one instance of theft of a small amount of cash from Glenn College. The police were informed in each case.

VICTORIA INSTITUTE OF COLLEGES.

Ballarat Institute of Advanced Education.—An amount of \$824 being part of collections from the cafeteria was found to be missing. Police investigation failed to establish responsibility for the loss.

OTHER.

Minor irregularities occurred in the Agriculture Department, the Country Roads Board, the Central Administration Office of the Library Council, the Office of the Government Statist, at Snobs Creek Fish Hatchery, the Housing Commission, the Department of Labour and Industry, the Law Department, Social Welfare Department and at Glenrowan, Collingwood and Flinders Lane police stations.

LOSSES AND THEFTS OF STORES.

In the year under review, other instances of loss and theft of stores were reported. Particulars of these are furnished below :—

Department or Authority.	Location.	Items Lost or Stolen.	Value.	Remarks.	
			\$		
Agriculture	Dookie College	3 Bales Wool	500	} Stolen. Police informed.	
	Burnley College	Tape Cassette Player	400		
	Extension Services	Amplifier, 2 Speakers			
	5 Parliament Place	Speaker, Equalizer	7	} Missing. Police notified.	
	S. S. Cameron Laboratory	Oertling Balance	50		
			2 Pigs	80	
		Government Cool Stores	Electric Fan, Clock, 2 Freezer Suits	29	Police informed.
	Fruit Fly Campaign	Tools	24	} Missing. Written off Lost.	
		Traffic Counter, Clothing, Equipment	44		
	Cobram Road Block Shelter	Furniture, Fittings	337	} Destroyed by deliberately lit fire. Offenders convicted.	
		Stores	191		
Chief Secretary	Office of Government Statist	Calculator	40	Police notified	
Education	Central Store	2 Tape Recorders	130	} Believed stolen. Police informed.	
		5 Record Players			
		2 Electric Blenders			
		4 Steam Irons	454		
Forests Commission	Myrtleford	Tools	117	} Stolen. Police notified.	
	Yarrowonga	40 Sheets Roofing Iron	120		
	Creswick	Tools	103		
	Nowa Nowa	Equipment	172		
	Newport	Equipment	121		
Grain Elevators Board	Geelong Terminal	15 Tonnes Wheat	1,251	Stolen. Offender convicted.	
La Trobe University	North West Annexe Store in South Building	Cassette Recorder	60	} Believed stolen. Reported to police.	
		6 Tape Recorders	4,050		
		9 Cameras	3,070		
		Electrical Equipment, Tripods, Cases	1,645		
	Indoor Sports Centre	Digital Clock	15		
	Sports Pavilion	Cricket Equipment	211		
	Media Centre	Electric Typewriter	423		
	Chemistry Department	Breathing Apparatus	120		
		Camera and Equipment	329		
	Physics Department	Pocket Calculator	395		
		Paging Receiver	100		
	Spanish Department	Picture	40		
Education Department	Pictures	100			
Union Building	Tuner, Tapes, 2 Amplifiers, Cassette Player, Head-phone	851			
	Chairs, Tables, Stools, Smokers' Tidies	964	Missing on stock-check. Believed stolen.		
Melbourne and Metropolitan Board of Works	Various Locations	Tools and Equipment	5,575	Lost and/or stolen.	
Mental Health Authority	Bundoora Hospital	Golf Buggy	25	} Believed stolen. Police notified.	
		Hand Trolley	20		
		Portable Gas Cylinder	10		
	Willsmere Hospital	Radio	10		
	St. Nicholas Hospital	Coffee Brewer	15		
	Larundel Hospital	Record Player and Records	100		
	Gresswell Centre	Radio	20		
		16 Therapy Products	10		
	Ernest Jones Clinic	Record Player	25		
		4 Electric Fans	170		
	Movie Projector				
	Room Cooler				
		Blow Torch	40		
		Gas Cylinder			
Monash University	Departments of—	Chemical Engineering	Equipment	399	} Missing. Insurance claimed.
		Electrical Engineering	Equipment	1,669	
		Art	Print	50	
		Medicine	Camera	100	
			Calculator	300	
			Amplifier and Projector	400	
	Buildings	Tools, Equipment	170		
	Engineering	Motor Mower	109		
	Anatomy	Microscope	88		
	Chemistry	2 Platinum Crucibles	400		
		Silver Ingots	80		
		Cooling Unit	400		

LOSSES AND THEFTS OF STORES (CONT.)

Department or Authority.	Location.	Items Lost or Stolen.	Value.	Remarks.
			\$	
Police	Richmond Property Office	Signet Ring Movie Camera	10 132	Missing, Disappeared after pro- duction in Court.
Public Works	Various Locations	Tools and Equipment	3,610	Lost and/or stolen.
Social Welfare	Morwell River Prison Beechworth Prison Won Wron Prison Family Group Home, Forest Hill Turana Youth Training Centre Institute of Social Welfare Baltara Reception Centre Langi Kal Kal Youth Training Centre	Escapes' Clothing Escapes' Clothing 6 Packets Tobacco Motor Mower Tools Electric Frypan Motor Mower Table, Wash Stand 2 Electric Fans 27 Calves Foodstuffs	101 10 3 50 50 20 50 40 20 270 4	} Written off. Short when checked. Believed stolen. Police notified. Not returned after repair. Died through negligence. Stolen. Offender convicted.
State Development and Decentralization	Head Office	Camera 3 Lenses	440 234	} Stolen. Police informed.
State Rivers and Water Supply Commission	Various Locations	Tools and Equipment	1,550	Lost and/or stolen. Police notified of thefts.
University of Melbourne .. .	Chemistry Department Anatomy Department Medical Library Union House Old Physics Building Press Annexe Art Gallery Arts Faculty Mount Derrimut Field Station	Projector Microscope 5 Books 35 Records Adding Machine Stapling Machine Torches Large number of Pens and Compass Sets Etching Electronic Calculator Motor Cycle	276 200 24 210 68 4 8 6,282 175 115 100	} Police notified. Missing. Insurance claimed. Stolen. Police notified.

Acknowledgment.

New audits acquired during the year added to the extent of my statutory duties and to the already heavy work-load of the audit staff. I acknowledge the willingness of the staff to meet the demands made on them and record my appreciation of their loyal and efficient support.

I also thank the officers of the Treasury and other Departments for their co-operation and I am particularly grateful for the service rendered by the Government Printer.

B. HAMILTON,
Auditor-General.

Melbourne, 11th November, 1975.

STATEMENT No. 1.

A comparison, on a monetary and proportional basis, of expenditure from the Consolidated Fund* in 1974-75 with that in the previous year is given below :—

Nature of Expenditure.	1973-74.		1974-75.	
	Amount.	Percentage of Funds Available.	Amount.	Percentage of Funds Available.
Social—	\$	%	\$	%
Education, Health and the Environment, Housing, Welfare, Payments to Hospitals and Charities Fund, &c.	800,841,921	49·31	1,071,069,092	50·35
†Debt Charges—				
Interest, Sinking Fund, Repayments, (including Housing and Soldier Settlement) ..	208,234,434	12·82	240,614,391	11·31
Transport—				
Railways—				
‡Working Expenses and Expenditure from Works and Services Account	199,164,904	12·26	253,903,412	11·93
Pensions	8,324,645	·51	9,694,919	·45
Melbourne and Metropolitan Tramways Board—Advances	11,000,000	·68	19,447,000	·91
Other—Ministry of Transport, Subsidies to Private Bus Operators	86,509	·01	1,268,502	·06
Primary Production—				
Agriculture, Lands, Soldier Settlement, Forests, Country Water Supply, &c.	93,860,230	5·78	120,410,773	5·66
Law and Order—				
Law, Police, Prisons, &c... .. .	83,419,470	5·14	113,571,468	5·34
State Electricity Commission—				
Advances	16,000,000	·98	13,000,000	·61
Melbourne and Metropolitan Board of Works—				
Advances	40,675,000	2·50	57,236,094	2·69
Other Public Works and Services—				
Works and Advances	20,223,576	1·24	24,821,063	1·17
Pensions—				
Retired Officers, Officers' Widows, &c., excluding Railways	20,473,726	1·26	26,070,967	1·23
Other Expenditure	108,941,518	6·71	157,021,061	7·38
Total Expenditure	1,611,245,933	99·20	2,108,128,742	99·09
Funds retained in the Works and Services Account.. .. .	12,993,319	·80	19,280,253	·91
Total Funds Available	1,624,239,252	100·00	2,127,408,995	100·00

* Includes expenditure through the Works and Services Account.

† Includes Railway Debt Charges.

‡ Excludes Debt Charges.

STATEMENT No. 2.

ABSTRACT OF LOAN TRANSACTIONS FOR THE YEAR 1974-75.

Receipts—

Proceeds of Loans Raised—					\$	\$
For Works, &c.	..	..	..	..	184,809,000	
For Redemption	..	..	..	..	226,534,599	
Loan Repayments	..	..	..	..	6,282,420	
					<u> </u>	<u>417,626,019</u>

Disbursements—

Paid to the Consolidated Fund	..	..	..	..	191,091,420	
Applied to Redemption	..	..	..	..	226,534,599	
					<u> </u>	<u>417,626,019</u>

LIABILITY FOR LOANS.

					\$	\$
Liability to Commonwealth at 30th June, 1974	..	..	..	..	..	2,744,524,306
Loans raised in 1974-75—						
For Works, &c.	..	..	..	..	184,809,000	
For Redemption	..	..	..	..	226,534,599	
					<u> </u>	<u>411,343,599</u>
						3,155,867,905
<i>Less Loans Repurchased or Redeemed—</i>						
By Redemption Loans	..	..	..	..	226,110,950	
By National Debt Sinking Fund	..	..	..	..	38,280,825	
					<u> </u>	<u>264,391,775</u>
Liability to Commonwealth at 30th June, 1975	..	..	..	..	..	2,891,476,130
<i>Less Cash at credit of National Debt Sinking Fund</i>	..	..	..	..	..	<u>1,774,293</u>
Net Liability for Loans at 30th June, 1975	..	..	..	..	..	<u>2,889,701,837</u>
Net Liability for Loans at 30th June, 1974	..	..	..	..	..	<u>2,740,632,233</u>
Increase in Net Liability for the year	..	..	..	..	..	<u>149,069,604</u>

There is additional liability to the Commonwealth in respect of advances for housing purposes under Commonwealth-State Housing Agreements and, also, in respect of advances and loans made to the State for soldier settlement, drought relief and other purposes pursuant to Commonwealth-State agreements and arrangements.

STATEMENT No. 3.

TRUST FUND.

The Treasurer's liability on account of the Trust Fund, at 30th June, 1975, was—

<i>Various funds as per Treasurer's Statement—</i>						\$
Amounts lodged and invested	..	..	..	..	..	186,682,636
General Account balances	..	..	..	..	..	134,299,625*
						<u>320,982,261</u>

Represented by :

Stocks and Securities—

Bank Term Deposits	..	..	..	..	..	87,819,480
Blue Moon Fruit Co-operative Ltd.—Shares	..	..	..	..	..	20
Camperdown—Glenormiston Dairying Co. Ltd.—Shares	..	..	..	..	..	140
City of Footscray	..	..	..	..	..	186,766
City of Melbourne Inscribed Stock	..	..	..	..	..	484,000
Colonial Gas Holdings Ltd.—Registered Debenture Stock	..	..	..	..	..	1,000
Commonwealth Government Inscribed Stock, &c.	..	..	..	..	..	23,818,269
Gas and Fuel Corporation Registered Debenture Stock	..	..	..	..	..	23,264,250
Gas and Fuel Corporation of Victoria—Shares	..	..	..	..	..	15,554,698
Geelong Waterworks and Sewerage Trust Inscribed Stock	..	..	..	..	..	34,000
Grain Elevators Board Inscribed Stock	..	..	..	..	..	68,000
Home Finance Trust	..	..	..	..	..	290,000
Kyabram Co-operative Fruit Preserving Co. Ltd.—Shares	..	..	..	..	..	8,566
Melbourne Harbor Trust Inscribed Stock	..	..	..	..	..	1,475,000
Melbourne and Metropolitan Board of Works Inscribed Stock	..	..	..	..	..	24,390,920
Melbourne and Metropolitan Tramways Board Inscribed Stock	..	..	..	..	..	1,225,000
Mornington Sewerage Authority	..	..	..	..	..	100,000
National Art Gallery and Cultural Centre Registered Debenture Stock	..	..	..	..	..	750,190
Pilot Vessels—Registered Mortgage Debentures	..	..	..	..	..	57,500
Shire of Bellarine	..	..	..	..	..	198,063
Shire of Bulla	..	..	..	..	..	190,000
Shire of Werribee	..	..	..	..	..	193,524
State Electricity Commission Inscribed Stock	..	..	..	..	..	11,504,950
State Savings Bank Deposit Stock	..	..	..	..	..	458,000
Sunbury Sewerage Authority	..	..	..	..	..	390,000
						<u>192,462,336*</u>

Cash Advanced—

						\$
For Deficits incurred to 30th June, 1970	..	..	..	..	..	21,782,281
For Other Advances	..	..	..	..	..	6,363,055
						<u>28,145,336</u>
Cash as per Treasurer's Statement	..	..	..	..	..	100,374,589
						<u>320,982,261</u>

* Includes balances invested on account of the Treasurer's Investment Account—General, \$5,279,700, and an investment of the Public Account, \$500,000.

DEBT CHARGES ACCOUNT.

The following particulars have been compiled from the Treasurer's Statements with the object of indicating the portion of the Receipts which may be regarded as having been available to meet the Debt Charges paid for the year 1974-75.

Receipts.		Payments.	
	\$		\$
<i>Paid to the Consolidated Fund on account of Interest,</i>		<i>On Funded Debt—</i>	
<i>Sinking Fund, etc. on Advances from the State—</i>		<i>Interest—</i>	
State Electricity Commission	19,842,830	Melbourne	162,311,056
Melbourne and Metropolitan Board of Works	7,276,446	Overseas	2,087,262
Housing Commission	3,482,968		<hr/>
Country Roads Board	2,615,104	Expenses	164,398,318
Water, Sewerage, etc. Authorities	2,254,250		1,167,672
Rural Finance and Settlement Commission	1,839,135		<hr/>
Home Builders	1,419,279		165,565,990
Gas and Fuel Corporation	1,241,599		
Land Settlement	813,007	<i>Sinking Fund Contributions</i>	28,836,322
Teacher Housing Authority	394,681	<i>Loan Conversion Expenses</i>	89,998
Grain Elevators Board	114,561		<hr/>
Other Authorities	737,773	<i>Debit to the Consolidated Fund on account of</i>	
	<hr/>	<i>Debt Charges on Public Debt</i>	194,492,310
<i>Paid to the Consolidated Fund—Other Interest—</i>	42,031,633		
Interest on Public Account	13,133,209		
	<hr/>		
<i>Less—Interest paid on Deposits</i>	21,270		
	<hr/>		
	13,111,939	<i>Debit to the Consolidated Fund on account of Interest</i>	
	<hr/>	<i>on the 1969-70 Commonwealth Repayable Grant and</i>	
	55,143,572	<i>the repayment thereof</i>	10,650,000
<i>Paid to the Consolidated Fund—Recoup of Interest,</i>		<i>On Other Loans—</i>	
<i>Principal, &c.—Other Loans.</i>		<i>Interest and Principal—</i>	
Commonwealth-State Housing Agreement—		Commonwealth-State Housing Agreement	31,983,107
Housing Commission	24,899,873	Commonwealth Special Assistance Loans for	
Home Builders' Account	7,083,234	Soldier Settlement	629,339
	<hr/>	Various	2,859,635
	31,983,107		<hr/>
Commonwealth—Special Assistance Loans for			
Soldier Settlement	629,339		
Various	2,181,969		
	<hr/>		
	34,794,415		
<i>Portion of Debt Charges met from Commonwealth Debt</i>			
<i>Charges Assistance Grant</i>	13,914,088		
<i>Balance—Amount which had to be met from Taxation</i>			
<i>and other sources</i>	136,762,316		
	<hr/>		
	240,614,391		
	<hr/>		
	240,614,391		
	<hr/>		
	35,472,081		
	<hr/>		
	240,614,391		
	<hr/>		
	240,614,391		

STATEMENT No. 5.

RAILWAYS.

Statement of Railway Receipts and Expenditure, 1974-75.

Receipts.		\$	Expenditure.		\$
Ordinary Income .. .. .	.. .. .	.. .. .	Working Expenses .. .. .	.. .. .	230,773,919
Recoup Fares Concessions .. .. .	.. .. .	126,556,790	Accident Fund .. .. .	.. .. .	2,625,732
Recoup Kerang-Koondrook Tramway Act .. .. .	.. .. .	2,390,400	Renewals and Replacements Fund .. .. .	.. .. .	400,000
		56,455	Transport Fund .. .. .	.. .. .	228,424
		<u>129,003,645</u>	Pension Contributions .. .. .	.. .. .	9,694,919
			Board Salaries and Allowances .. .. .	.. .. .	55,849
					<u>243,778,843</u>
Available from Appropriations to Works and Services Account .. .. .	.. .. .	19,114,951	Interest .. .. .	.. .. .	12,042,595
State Grants (Urban Public Transport) Trust Account .. .. .	.. .. .	10,632,667	Sinking Fund Contribution .. .. .	.. .. .	496,969
Railway Charges in Suspense—pending recoup from other funds .. .. .	.. .. .	5,093,772	Exchange on Overseas Interest .. .. .	.. .. .	54,962
		<u>34,841,390</u>			<u>12,594,526*</u>
Deficit for year .. .. .	.. .. .	127,369,724	Way and Works .. .. .	.. .. .	6,161,872
		<u>291,214,759</u>	Rolling-stock, Equipment, &c. .. .. .	.. .. .	6,905,385
			Construction of New Lines, &c. .. .. .	.. .. .	410,475
			Urban Development Projects .. .. .	.. .. .	21,363,658
			Total .. .. .	.. .. .	<u>34,841,390</u>
					<u>291,214,759</u>

* Charged in accordance with the Railways Act 1958 as amended by the Railways (Funds) Act 1964.

STATEMENT NO. 5—continued.

For purposes of comparison the receipts and expenditure (excluding expenditure through the Works and Services Account) for the past two years are shown in the following statement :—

Expenditure.	1973-74.	Per cent. of Receipts.	1974-75.	Per cent. of Receipts.
	\$		\$	
Working Expenses	177,782,143	} 155·7	230,773,919	} 178·9
Board Salaries and Allowances	52,197		55,849	
Accident Fund	2,347,181	2·1	2,625,732	2·0
Renewals and Replacements Fund	400,000	·4	400,000	·3
Transport Fund .. .. .	..	..	228,424	·2
Pension Contributions	8,324,645	7·2	9,694,919	7·5
National Debt Sinking Fund	454,821	·4	496,969	·4
Interest	10,893,014	9·5	12,042,595	9·3
Exchange on Overseas Interest	44,326	·1	54,962	·1
	200,298,327	175·4	256,373,369	198·7
Deficit	86,086,361	75·4	127,369,724	98·7
Receipts	114,211,966	100·0	129,003,645	100·0

COUNTRY WATER SUPPLY.

RECEIPTS AND PAYMENTS 1974-75.

Receipts.		Payments.	
<i>Debt Charges—</i>			
Water Trusts and Other Corporations, &c.	\$..		\$
			2,102,645
<i>Rates, &c.—</i>			
Coliban	1,004,803		948,429
Irrigation Districts	8,185,234		1,116,693
Waterworks Districts	2,273,810		26,118,156
Rural Districts	73,495		63,232
Urban Districts	4,233,426		13,453
Flood Protection Districts	117,535		28,259,963
Miscellaneous	879,847		225,547
	<u>16,768,150</u>		<u>28,485,510</u>
<i>Recoups of Amounts paid from the Consolidated Fund</i>	5,924,888		
	<u>22,693,038</u>		
<i>Loan Repayments</i> .. .. .	..		26,216,520
Net Outgoing .. .. .	..		<u>24,429,571</u>
			<u>79,131,601</u>
			<u>79,131,601</u>

APPENDIX A-1.

ENDOWMENTS AND GRANTS.

	1973-74.	1974-75.	+ Increase - Decrease
	\$	\$	\$
Social—			
Alcoholism Foundation of Victoria	20,000	35,000	+ 15,000
Alexander Miller Memorial Homes Trust	5,000	5,000	..
Anti-Cancer Council of Victoria .. .. .	..	25,000	+ 25,000
Asthma Foundation of Victoria .. .. .	..	30,000	+ 30,000
Australia Day Council	3,500	5,000	+ 1,500
Australian Conservation Foundation .. .. .	..	5,000	+ 5,000
Australian Council for Educational Research	36,846	51,750	+ 14,904
Australian Kidney Foundation	15,000	17,500	+ 2,500
Australian Red Cross Society for After-care Treatment of Poliomyelitis Sufferers	20,000	20,000	..
Baker Medical Research Institute	25,000	30,000	+ 5,000
Bush Nursing	478,146	477,400	- 746
Catholic Family Planning Centre	1,000	1,000	..
Co-operative Federation of Victoria	1,000	1,000	..
Environment Studies Association of Victoria	20,000	20,000	..
Family Planning Association of Australia	11,500	15,000	+ 3,500
Fitzgerald Chair in Accounting, University of Melbourne Foundation 41 Appeal .. .. .	..	10,000	+ 10,000
Inter-Church Trade & Industry Mission (Victoria)	6,500	8,500	+ 2,000
Moreland Hall Alcoholism Rehabilitation Centre .. .. .	..	14,000	+ 14,000
National Heart Foundation .. .. .	..	10,000	+ 10,000
National Heart Foundation—National Blood Pressure Study .. .. .	..	15,000	+ 15,000
National Safety Council	19,000	24,000	+ 5,000
Over Fifties Association	1,000	1,000	..
Peninsula Ambulance Service	22,500	30,000	+ 7,500
Prince Henry's Medical Research Institute .. .. .	..	25,000	+ 25,000
Royal Humane Society of Australasia	200	1,000	+ 800
St. John Ambulance Brigade	11,500	12,000	+ 500
Science and Technology Careers Bureau	4,086	3,424	- 662
Southern Peninsula Emergency Group	5,000	..	- 5,000
State Relief Committee	88,500	92,500	+ 4,000
United Nations Association of Australia	2,000	2,000	..
Victorian Aid to Mental Illness .. .. .	..	25,000	+ 25,000
Victorian Association of Occupational Therapists .. .. .	..	500	+ 500
Victorian Autistic Children's Association .. .. .	..	5,000	+ 5,000
Victoria Conservation Trust	10,000	30,000	+ 20,000
Victorian Council on the Ageing	6,000	6,000	..
Victorian Cytology (Gynaecological) Service	260,000	338,000	+ 78,000
Victorian National Parks Association .. .. .	..	5,000	+ 5,000
Victorian Nursing Council	22,000	22,000	..
Walter and Eliza Hall Research Institute	120,000	250,000	+ 130,000
Young Farmers' Clubs Association	85,930	104,623	+ 18,693
Cultural—			
Bands	4,800	..	- 4,800
Children's Free Libraries	10,000	10,000	..
Country Art Galleries	107,287	201,000	+ 93,713
Country Free Libraries	18,000	18,000	..
Cultural Development	1,000,000	1,450,000	+ 450,000
Melbourne Symphony Orchestra	100,000	100,000	..
Municipal and Regional Libraries	3,451,476	5,182,574	+1,731,098
Orchestral Concerts	54,000	58,482	+ 4,482
State Concert Orchestra	3,800	35,000	+ 31,200
Sundry—			
Animal Welfare League	1,000	1,000	..
Australian Fire Protection Association	1,000	1,000	..
Australian Industrial Design Council	20,000	20,000	..
Australian and New Zealand Association for the Advancement of Science .. .. .	..	500	+ 500
Australian Optometrical Association	5,000	..	- 5,000
Australian Society of Cytology	5,000	..	- 5,000
Ballarat Fish Acclimatization Society	2,400	2,400	..
British Commonwealth Day Movement	500	500	..
British Memorial Foundation	200	200	..

ENDOWMENTS AND GRANTS—*continued.*

	1973-74.	1974-75.	+ Increase - Decrease
<i>Sundry—continued</i>	\$	\$	\$
Cemeteries, Improvement and Maintenance	12,160	13,395	+ 1,235
Chartered Institute of Transport .. ..	..	1,500	+ 1,500
Commonwealth Parliamentary Association—Victoria Branch	50,900	46,350	— 4,550
Conservation Council of Victoria	2,500	6,500	+ 4,000
Council for Christian Education in Schools	60,000	75,000	+ 15,000
Decentralization and Development League .. ..	..	1,000	+ 1,000
Federation of Victorian Walking Clubs .. ..	..	750	+ 750
Field Naturalists Club of Victoria	1,000	1,000	..
First Pacific Congress of Psychiatry .. ..	..	5,000	+ 5,000
Guide Dog Owners and Friends Association	1,500	1,500	..
Keep Australia Beautiful Council	30,000	30,000	..
Kerang Agricultural Research Farm	2,000	6,000	+ 4,000
Maritime Trust of Australia .. ..	..	20,000	+ 20,000
Melbourne Medical Post-Graduate Committee	15,000	15,000	..
Murray Valley Development League	3,000	4,000	+ 1,000
National Council of Women of Victoria	5,500	8,100	+ 2,600
National Trust of Australia (Victoria)	20,000	30,000	+ 10,000
Natural Resources Conservation League	10,000	24,160	+ 14,160
Nurses Memorial Centre	6,000	6,000	..
Royal Institute of Public Administration	500	500	..
Royal Meteorological Society Conference on Climate and Climatic Change .. ..	..	4,000	+ 4,000
Royal Society for the Prevention of Cruelty to Animals	1,500	1,500	..
Standards Association of Australia	8,250	8,250	..
Timber Promotion Committee	25,000	25,000	..
Trustees, Shrine of Remembrance	6,000	6,000	..
United World Colleges (Australia) Trust .. ..	..	3,000	+ 3,000
Victorian Field and Game Association	2,400	..	— 2,400
Victorian Piscatorial Council	3,000	..	— 3,000
Victorian Rural Fire Brigades Association	3,000	4,000	+ 1,000
Victorian Urban Fire Brigades Association	2,000	2,000	..
Water Research Foundation of Australia Ltd.	12,500	12,500	..
Zoological Board of Victoria	70,000	135,000	+ 65,000
Total	6,439,381	9,360,858	+2,921,477

In addition to the endowments and grants out of the Consolidated Fund, listed above, grants were made available to various youth and sporting organizations from the Youth Fund and the Sports and Recreation Fund administered by the Department of Youth, Sport and Recreation.

The Arts vote for cultural development is included in total in the above statement. A dissection of the allocations from this vote is given in Appendix A-2.

APPENDIX A-2.

CULTURAL DEVELOPMENT ALLOCATIONS, 1974-75.

	\$
Alexander Theatre Guild	10,000.00
Ararat Golden Gateway Festival	1,000.00
Art Project for Mentally Retarded	2,000.00
Arts and Crafts Society	2,500.00
Arts Council of Australia (Colac)	500.00
Arts Council of Australia (Victoria)	96,620.00
Astra Chamber Music Society	5,000.00
Australian Ballet	35,712.50
Australian Elizabethan Theatre Trust	175,000.00
Australian Musicians Guild	3,200.00
Australian National Memorial Theatre	49,074.86
Australian National Playwrights Conference	850.00
Australian Opera	44,712.50
Australian Performing Group	27,500.00
Australian Writers' Guild	1,500.00
Austral Salon of Music	500.00
Ballarat Begonia Festival	5,400.00
Ballarat Calisthenics College	200.00
Ballarat Choral Society	100.00
Ballarat Civic Male Choir	200.00
Ballarat Historical Museum	2,860.00
Ballarat Music Lovers' Club	100.00
Ballarat Orchestral Association	1,500.00
Ballet Victoria	83,827.06
Batman Treaty Re-enactment Committee	260.00
Beechworth Music Group	100.00
Bendigo Competitions Society	2,500.00
Bendigo Easter Fair Society	6,000.00
Bendigo Music Advancement Society	750.00
Bendigo Music Lovers' Club	200.00
Benola Choristers	100.00
Boort Fiesta Committee	850.00
Boort Music, Literature and Art Society	100.00
Camberwell City Philharmonic Society	300.00
Camberwell Music Society	950.00
Camberwell Youth Theatre	400.00
Camperdown Music Society	300.00
Camperdown Repertory Group	200.00
Carlton Festival	5,000.00
Casterton Music Circle	100.00
Castlemaine Drama Group	100.00
Castlemaine Light Opera	350.00
Caulfield Community Arts Centre	80.00
Cheltenham Light Opera Company	5,000.00
Children's Arena Theatre	36,000.00
Children's Book Council	1,000.00
City of Brighton—Billilla	5,000.00
City of Footscray	366.00
City of Mordialloc	500.00
Colac Music Lovers' Club	300.00
Colac Players	400.00
Conabere, Mrs. B. (Wildflowers Collection)	5,000.00
Contemporary Arts Society	600.00
Craft Association of Victoria	12,600.00
Creative School Holiday Camp	4,600.00
Dandenong Festival of Music for Youth	3,500.00
Daylesford Highland Gathering	1,000.00
Debaters' Association of Australia	200.00

APPENDIX A-2—continued.

	\$
Donald Music, Literature and Art Society	150.00
Doncaster, Templestowe Choral Society	150.00
Doncaster, Templestowe Repertory Group	50.00
Doncaster, Templestowe Youth Eisteddfod Society	500.00
Eaglehawk Dahlia and Arts Festival	500.00
Echuca Music Lovers' Club	100.00
Ewing, East Malvern, Essendon Choirs	150.00
Fellowship of Australian Writers	2,000.00
Ferntree Gully Arts Society	200.00
Ferntree Gully, Knox and Mountain District Music and Arts Festival	300.00
Festival Theatre Company	205.00
Fitzroy Festival of All Nations	2,100.00
Footscray Community Arts Centre	5,000.00
Frankston Theatre Group	300.00
Geelong Association of Music and Art	2,500.00
Geelong Society of Operatic Art	750.00
Gilbert and Sullivan Society of Victoria	250.00
Glenelg Players	1,450.00
Hamilton Art Gallery	221.00
Hamilton Education Committee—Music	560.00
Hartwell Eisteddfod	650.00
Heathcote Music Society	50.00
Heidelberg Repertory Group	400.00
Horsham Music Club	100.00
Horsham Orchestral Society	50.00
Kaleidoscope Mobile Theatre	2,000.00
Kerang Music Society	200.00
Kew Philharmonic Society	150.00
Kolobok Dance Company	31,573.00
Korumburra—Leongatha Eisteddfod	200.00
Kyabram Music Club	200.00
Kyneton Daffodil and Arts Festival	500.00
La Trobe Light Opera Society	100.00
Latrobe Valley Eisteddfod	1,500.00
Latrobe Valley Festival	630.00
Library Association of Australia	200.00
McNeil, S. (Survey on Light Entertainment Industry)	7,381.28
Magic Mushroom Music Troupe	10,000.00
Malvern Artists Society	500.00
Maroondah Players	100.00
Maroondah Singers	100.00
Maryborough Arts Society	500.00
Maryborough Golden Wattle Festival	2,000.00
Meanjin Quarterly	4,000.00
Melba Memorial Conservatorium of Music	10,000.00
Melbourne Chamber Orchestra Society	1,700.00
Melbourne Chorale	12,000.00
Melbourne City Council Community Theatre Project	2,000.00
Melbourne City Council	87,664.50
Melbourne Consort	300.00
Melbourne Festival of Organ and Harpsichord	2,000.00
Melbourne Film Festival	5,000.00
Melbourne Mandolin Orchestra	370.00
Melbourne Theatre Company	310,000.00
Melbourne University Gallery	10,000.00
Mentone—Mordialloc Art Group	50.00
Mildura Arts Centre	10,000.00
Mildura Little Theatre	50.00
Mitcham Repertory Group	50.00
Monash Shakespeare Project	1,000.00
Monash Student Theatre	5,000.00

APPENDIX A-2—continued.

	\$
Moomba Festival	40,000.00
Mordialloc Choral Society	300.00
Mordialloc Eisteddfod	200.00
Mordialloc Theatre Company	50.00
Morwell Art Group	50.00
Morwell Male Choir	50.00
Morwell Players	500.00
Mount Macedon Players	8,000.00
Music Rostrum Australia	8,500.00
Musica Viva	11,775.00
National Council of Women	1,500.00
National Film Theatre	4,850.00
National Gallery of Victoria	2,000.00
National Gallery Society of Victoria	750.00
National Institute of Dramatic Art	1,500.00
National Music Camp	300.00
National Theatre—Ballarat	600.00
National Theatre—Swan Hill	600.00
North Eastern Musical Society	100.00
Northern Theatre Company	100.00
North Western Victoria Ballet Society	9,000.00
Numurkah Singers	100.00
Oriana Madrigal Choir	300.00
Overland	4,000.00
Peninsula Arts Society	100.00
Peninsula Music Society	200.00
Photography Assignments	761.70
Portland Council for Encouragement of Music and Art	300.00
Pyalong Music and Dramatic Club	100.00
Red Cliffs Musical Society	50.00
Ringwood Ballet Group	2,000.00
Ringwood Eisteddfod	200.00
Royal South Street Society	3,000.00
St. Barnabas Choir	100.00
St. Cecilia's Singers	500.00
St. John's Eisteddfod—Ballarat	600.00
St. Kilda Children's Theatre Workshop	500.00
St. Paul's Spring Festival	3,500.00
Sale Eisteddfod	600.00
Saltwater River Festival	500.00
Sandringham Symphony Orchestra	500.00
Sea Lake Little Theatre	250.00
Shire of Broadford Centenary Celebrations	375.00
Society of Organists	580.00
Soirees Musicales	3,000.00
South Gippsland Eisteddfod	250.00
South Melbourne Philharmonic Society	150.00
South West District Concert Committee	350.00
Tapestry Workshop Project	8,000.00
The 1812 Theatre	500.00
Traralgon Music, Drama and Art Society	300.00
Van Praagh, Dame Peggy (Honorarium as Dance Consultant to the Ministry)	1,000.00
Victorian Artists Society	3,000.00
Victorian Bands League	16,000.00
Victorian Drama League	4,500.00
Victorian Opera Company	80,267.00
Victorian Police Bands	18,500.00
Victorian Trades Hall Council	2,500.00
Wangaratta Arts Council	1,500.00
Wangaratta Eisteddfod	200.00
Warracknabeal Music Club	100.00

APPENDIX A-2—continued.

								\$
Warrandyte Arts Association	..	..	..	..	..	..	..	400.00
Warrnambool Theatre Group	..	..	..	..	..	..	..	200.00
Wendouree Arts Council	..	..	..	..	..	..	..	50.00
Western Plains Spinners and Weavers	..	..	..	..	..	..	..	185.60
Westside Singers	..	..	..	..	..	..	..	100.00
Williamson's Theatres Limited	..	..	..	..	..	..	..	12,038.00
Williamstown Light Opera Company	..	..	..	..	..	..	..	400.00
Wodonga Arts Council	..	..	..	..	..	..	..	500.00
Yallourn Madrigal Singers	..	..	..	..	..	..	..	50.00
Yallourn Orchestral and Choral Society	..	..	..	..	..	..	..	350.00
Youth Arts Festival	..	..	..	..	..	..	..	3,500.00
								<hr/>
TOTAL	..	..	..	..	..	..	..	1,450,000.00
								<hr/>

APPENDIX B.

STATEMENT OF STORES HELD FOR ISSUE BY GOVERNMENT
DEPARTMENTS AND PUBLIC AUTHORITIES.

Department or Public Authority.	Nature of Stores.	Value as at 30th June, 1974.	Value as at 30th June, 1975.
		\$	\$
Departments—			
Agriculture	Machinery and Equipment Parts, Fuel, Seed, Publications	311,102	480,599
Chief Secretary—			
Police	Radio and Vehicle Parts, Clothing, Office Requisites	561,316	935,055
Conservation—			
Fisheries and Wildlife Division	Publications, Motor Tyres, Field Equipment ..	7,814	17,938
Crown Lands and Survey	Implements, Equipment, Plans, Photographic Materials	985,379	1,865,209
Education	School and Office Requisites, Books, Equipment	1,653,577	2,445,476
Forests	Vehicle Parts, Tools, Fuel	147,461	160,190
Health	Hardware, Instruments, Drugs	122,239	140,068
Mental Health Authority	Bedding, Hardware, Clothing	1,167,714	815,918
Mines	Bore Casing, Tools, Chemicals	458,386	503,299
Public Works	Mechanical and Electrical Equipment, Spare Parts, Furniture, Building Materials	1,451,224	2,644,836
Railways	Engineering, Refreshment Services, General Stores	9,507,228	12,643,370
Social Welfare	Clothing, Hardware, Materials	579,388	588,210
Treasurer—Government Printer	Paper, Stationery, Publications	1,829,962	2,466,187
Water Supply	Machinery Parts, Tools, General Stores ..	2,477,888	2,716,248
Public Authorities—			
Cancer Institute	Medical, Technical and General Stores ..	99,609	136,738
Council of Adult Education	Theatrical Equipment	19,500	30,600
Country Fire Authority	Fire Appliances, Hose, Spare Parts, Uniforms	176,415	171,902
Country Roads Board	Vehicle Parts and Accessories, Camping Equipment, General Stores	1,412,993	1,865,420
Egg and Egg Pulp Marketing Board	Eggs, Packing Materials, Spare Parts ..	895,993	1,059,113
Gas and Fuel Corporation	Gas Appliances, Fittings, General Stores ..	7,583,123	12,512,243
Geelong Harbor Trust	Engineering and Maintenance Stores ..	42,120	51,447
Housing Commission	Building Materials, Stationery	636,434	762,667
La Trobe University	Stationery, Office Requisites	36,846	42,879
Latrobe Valley Water and Sewerage Board ..	Construction Materials, Pipes, Spare Parts ..	11,203	7,467
Melbourne and Metropolitan Board of Works	Engineering Stores, Spare Parts, Pipes, Meters	4,572,000	7,149,000
Melbourne and Metropolitan Tramways Board	Engineering Stores and Parts, Uniforms, Stationery	1,058,489	1,634,767
Melbourne Harbor Trust	Maintenance and Engineering Stores ..	918,669	1,093,737
Metropolitan Fire Brigades Board	Fire Appliances, Electrical and Engineering Stores, Uniforms	365,000	385,000
Monash University	Building Materials, Stationery, Books ..	819,762	910,023
Portland Harbor Trust	Maintenance and Engineering Stores ..	56,798	82,504
Rural Finance and Settlement Commission ..	Constructional and General Stores	13,241	56,843
State Electricity Commission	Electrical, Maintenance and Constructional Stores	10,089,417	13,505,328
State Relief Committee	Clothing, Bedding, Hardware, Provisions ..	83,765	109,824
Transport Regulation Board	Stationery and Office Requisites	55,676	77,357
University of Melbourne	Building Materials, Stationery	73,094	100,263
	Total	50,280,825	70,167,725

APPENDIX C.

EDUCATION DEPARTMENT

Comparative Analysis of Expenditure from the Consolidated Fund, &c.

NOTE:—1974-75 shown in heavy type.
1973-74 shown in light type.

Expenditure	Adminis- tration	Teachers Tribunal	Primary Schools	Secondary Schools	Technical Schools	Special Schools and Hostels Attached Thereeto	Corres- pondence Schools	Special Services	Teachers' Education	Non- Government Schools	Miscel- laneous	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Salaries—Teaching Service	2,887,342 3,262,564	..	156,768,937 118,880,723	116,866,575 89,989,578	72,769,878 55,167,348	8,733,364 5,849,293	1,342,590 1,184,570	5,949,410 5,397,533	1,304 137,165	..	..	365,319,420 279,868,774
Salaries—General Administration and Clerical Assistance	8,831,809 3,284,157	258,781 220,771	2,679,076 1,086,754	7,192,687 4,045,227	..	138,891 41,799	130,516 96,677	2,087,517 1,222,938	2,219,202 747,159	..	..	23,538,479 10,745,482
Pay-roll Tax	543,751 207,724	12,271 9,052	7,832,675 5,084,858	6,230,593 4,061,233	3,428,962 2,244,897	437,235 250,153	68,510 51,667	384,469 333,876	153,271 61,812	..	..	19,091,737 12,305,272
Workers Compensation Insurance	204,952 40,243	4,542 1,754	2,898,850 984,768	2,305,924 786,790	1,269,048 434,908	161,819 48,462	25,355 10,009	142,291 64,662	634,161 249,381	..	..	7,646,942 2,620,997
Allowances—Students in Training	..	..	..	..	..	..	..	..	32,902,325 29,888,759	..	..	32,902,325 29,888,759
Travelling Expenses and Allowances Etc.	344,732 138,256	2,073 7,487	216,611 212,278	240,037 348,815	111,840 156,964	57,665 37,016	1,467 4,353	276,641 231,951	75,746 32,474	..	..	1,346,812 1,189,594
Libraries—Grants and Subsidies	11,953 7,352	..	137,911 99,262	14,586 18,907	9,000 8,025	6,000 10,000	..	38,113 10,836	..	..	..	217,563 154,362
School and Office Equipment and Requisites	912,183 211,479	9,881 4,487	560,646 486,692	1,890,422 1,574,078	1,426,001 264,865	224,099 52,587	14,737 25,269	391,838 338,466	5,337 23,245	10,222 10,256	..	5,445,366 2,991,424
Text books, Publications, Exam. Expenses, Postage and Telephone Expenses, Incidentals	1,018,300 526,003	4,830 4,212	238,195 291,045	17,947 5,131	77,508 64,956	3,302 7,152	5,659 21,195	70,393 85,180	46,704 32,907	180	..	1,482,838 1,037,961
School Cleaning and Services	43,036 4,673	..	10,048,194 7,268,717	10,024,370 7,099,286	54,934 47,079	403,822 248,983	13,962 12,472	67,285 80,812	130,666 57,762	..	..	20,786,269 14,819,784
Conveyance of Pupils	..	..	4,119,589 3,167,108	4,637,515 5,316,121	3,039,264 3,196,803	3,172,665 236,546	..	9,886 10,689	..	3,904,889 3,216,029	..	18,883,808 15,143,296
Bursaries, Scholarships and Maintenance Allowances	24,981 14,684	..	148,537 134,330	2,352,693 2,056,642	1,127,313 946,420	8,587 4,395	325	1,698 244	13,480 19,613	1,582,378 1,434,764	..	5,259,667 4,611,417
International Teaching Fellowships	..	..	..	158,884 315,515	55,824 110,620	..	..	..	42,900	..	..	214,708 469,035
Operating Costs—Hostels and Residential Camps	..	..	..	6,655 4,300	4,750 4,750	55,434 38,370	..	151,469 105,196	1,344,043 1,190,393	..	..	1,562,371 1,343,009
Buildings, Sites Etc.—Capital Expenditure	56,228 59,882	..	21,527,962 11,757,140	25,303,785 18,306,845	16,592,718 9,001,761	1,618,651 1,486,470	2,122	41,170	277,881 616,696	..	..	65,377,225 41,272,086
Buildings, Sites Etc.—Maintenance Expenditure	220,477 153,742	..	3,669,263 2,937,701	2,350,042 1,745,747	1,365,365 861,663	173,675 342,047	128,079 64,044	188,593 226,513	150,487 178,712	..	..	8,245,981 6,510,169
Grants Etc.	924,870 584,188	..	21,153,028 7,373,703	31,628,860 8,481,852	39,112,895 26,598,045	4,947,828 329,699	13,288 1,250	101,729 108,584	130,760 42,221,396	19,309,041 14,856,938	..	107,402,299 100,555,655

APPENDIX D.

Statement setting out briefly the effect of the Orders in Council issued under the provisions of sub-section (1) of Section 25 of the *Audit Act* 1958.

Particulars.	Vote.			Parliamentary Appropriation.	Appropriation after Variation by Governor in Council.	+ Increase - Decrease		
	Division.	Sub-Division.	Item.			\$	\$	\$
PARLIAMENT.								
LEGISLATIVE ASSEMBLY	101							
		2	1	4,900	4,972	+	72	
			2	1,800	2,600	+	800	
			3	7,200	6,328	-	872	
PARLIAMENTARY DEBATES	109							
		1	3	500	554	+	54	
			4	7,000	6,946	-	54	
							±	926
PREMIER.								
PREMIER'S OFFICE	121							
		1	2	1,207,994	1,214,139	+	6,145	
			4	10,000	3,855	-	6,145	
		2	1	51,000	51,040	+	40	
			7	4,000	3,960	-	40	
		3	1	33,000	9,450	-	23,550	
			2	3,000	7,050	+	4,050	
			3	55,000	54,320	-	680	
			4	45,000	65,180	+	20,180	
PUBLIC SERVICE BOARD	136							
		2	1	16,400	18,573	+	2,173	
			4	4,900	6,826	+	1,926	
			7	11,750	7,651	-	4,099	
PUBLIC SERVICE BOARD ELECTRONIC DATA PROCESSING SERVICE BUREAU	139							
		2	1	6,000	6,727	+	727	
			2	138,500	137,773	-	727	
AUDIT OFFICE	142							
		2	1	55,000	54,379	-	621	
			2	3,800	3,790	-	10	
			3	1,700	1,676	-	24	
			5	4,200	4,855	+	655	
							±	35,896
ARTS.								
MINISTRY FOR THE ARTS	150							
		2	1	16,000	14,050	-	1,950	
			3	6,000	7,100	+	1,100	
			5	1,000	1,850	+	850	
		3	4	54,000	56,809	+	2,809	
			6	40,000	38,141	-	1,859	
			9	4,500	3,550	-	950	
NATIONAL GALLERY	152							
		1	3	97,000	99,506	+	2,506	
			4	5,000	2,494	-	2,506	
STATE FILM CENTRE	154							
		2	3	4,900	6,453	+	1,553	
			4	3,000	1,833	-	1,167	
			5	1,600	1,214	-	386	
STATE LIBRARY	156							
		1	2	1,535,828	1,536,523	+	695	
			4	10,000	9,305	-	695	
							±	9,513
CHIEF SECRETARY.								
CHIEF SECRETARY'S OFFICE	160							
		1	2	539,484	539,899	+	415	
			3	3,900	3,485	-	415	
		2	1	4,100	4,784	+	684	
			2	7,500	7,638	+	138	
			5	3,000	2,178	-	822	
		3	2	14,000	16,435	+	2,435	
			3	200	87	-	113	
			7	13,000	15,343	+	2,343	
			8	5,000	3,124	-	1,876	
			12	80,000	77,211	-	2,789	
REGISTRAR OF ESTATE AGENTS, MONEY LENDERS AND FINANCE BROKERS	167							
		2	1	2,100	2,166	+	66	
			2	1,000	989	-	11	
			3	500	156	-	344	
			4	800	1,080	+	280	
			5	1,000	1,009	+	9	
GOVERNMENT STATIST	184							
		1	2	960,306	968,470	+	8,164	
			4	17,000	8,836	-	8,164	
		2	1	5,400	5,217	-	183	
			2	59,000	58,988	-	12	
			3	3,500	3,576	+	76	
			4	27,600	27,719	+	119	
POLICE	187							
		1	3	1,445,000	1,553,781	+	108,781	
			4	1,073,000	964,219	-	108,781	
		2	1	1,000,000	1,000,407	+	407	
			6	395,000	395,487	+	487	
			10	76,000	75,835	-	165	
			11	13,500	12,771	-	729	
PUBLIC RECORD OFFICE	204							
		1	2	115,498	116,804	+	1,306	
			3	5,600	4,294	-	1,306	

APPENDIX D.—continued.

Particulars.	Vote.			Parliamentary Appropriation.	Appropriation after Variation by Governor in Council.	+ Increase - Decrease
	Division.	Sub- Division.	Item.			
CHIEF SECRETARY.—continued.				\$	\$	\$
ARCHAEOLOGICAL AND ABORIGINAL RELICS PRESERVATION	206	2	2	3,400	3,542	+ 142
			3	2,000	2,150	+ 150
			4	700	1,050	+ 350
			5	5,000	4,070	- 930
			7	5,000	5,288	+ 288
						± 126,640
SOCIAL WELFARE.						
SOCIAL WELFARE ADMINISTRATION AND RESEARCH AND STATISTICS	240	2	1	7,000	7,101	+ 101
			2	45,400	46,598	+ 1,198
			3	6,100	7,380	+ 1,280
			5	5,500	2,921	- 2,579
		3	1	80,663,000	81,500,000	+ 837,000
			2	3,000,000	1,933,454	- 1,066,546
			3	1,536,000	1,687,334	+ 151,334
			5	600,000	686,721	+ 86,721
			6	640,000	631,612	- 8,388
			7	84,000	83,879	- 121
REGIONAL SERVICES	244	2	1	77,000	81,313	+ 4,313
			2	14,000	10,960	- 3,040
			3	6,000	5,112	- 888
			4	46,000	49,049	+ 3,049
			5	28,600	28,501	- 99
			6	8,500	6,461	- 2,039
			7	3,300	2,004	- 1,296
FAMILY WELFARE	246	1	2	4,423,529	4,426,540	+ 3,011
			4	15,000	11,989	- 3,011
		2	1	62,400	76,061	+ 13,661
			2	10,500	10,431	- 69
			3	47,000	40,050	- 6,950
			4	27,500	33,156	+ 5,656
			5	31,000	33,900	+ 2,900
			6	75,000	88,733	+ 13,733
			7	597,000	606,961	+ 9,961
			10	568,000	529,108	- 38,892
YOUTH WELFARE	249	2	1	56,000	52,366	- 3,634
			2	9,000	10,721	+ 1,721
			3	4,300	4,121	- 179
			4	29,000	36,286	+ 7,286
			5	50,000	45,617	- 4,383
			6	74,000	89,425	+ 15,425
			7	510,000	523,713	+ 13,713
			8	627,000	594,595	- 32,405
			9	68,000	70,456	+ 2,456
PRISONS	252	1	2	5,456,709	5,266,077	- 190,632
			3	1,470,000	1,628,000	+ 158,000
			4	50,000	82,632	+ 32,632
		2	1	52,000	64,711	+ 12,711
			2	4,000	7,000	+ 3,000
			3	1,500	2,340	+ 840
			4	27,000	34,232	+ 7,232
			5	70,400	75,265	+ 4,865
			6	220,000	236,000	+ 16,000
			7	700,000	728,379	+ 28,379
			8	370,000	369,610	- 390
			9	343,000	270,363	- 72,637
TRAINING	255	2	2	4,000	4,750	+ 750
			5	7,400	9,500	+ 2,100
			7	45,500	42,650	- 2,850
PROBATION AND PAROLE	258	2	2	8,100	8,762	+ 662
			6	2,500	1,838	- 662
		3	1	1,000	668	- 332
			2	25,000	25,883	+ 883
			3	3,100	2,549	- 551
						± 1,442,573
YOUTH, SPORT AND RECREATION.						
YOUTH, SPORT AND RECREATION	270	2	1	14,200	14,314	+ 114
			2	16,300	16,032	- 268
			5	8,800	8,954	+ 154
RACING ADMINISTRATION	273	2	1	13,500	14,165	+ 665
			2	1,500	1,137	- 363
			3	2,500	2,198	- 302
						± 933
LABOUR AND INDUSTRY.						
LABOUR AND INDUSTRY	280	1	3	31,000	22,266	- 8,734
			4	30,000	38,734	+ 8,734
		3	1	6,600	5,702	- 898
			2	3,300	1,271	- 2,029
			3	4,000	4,003	+ 3
			4	200	47	- 153
			5	1,500	790	- 710
			6	188,000	196,677	+ 8,677
			12	2,000		- 2,000
			13	3,000	110	- 2,890

APPENDIX D.—continued.

Particulars.	Vote.			Parliamentary Appropriation.	Appropriation after Variation by Governor in Council.	+ Increase - Decrease
	Division.	Sub- Division.	Item.			
				\$	\$	\$
LABOUR AND INDUSTRY—continued.						
MINISTRY OF CONSUMER AFFAIRS	285					
		1	2	230,037	231,045	+ 1,008
			3	6,000	4,992	- 1,008
		2	1	3,300	3,879	+ 579
			2	7,000	7,022	+ 22
			3	2,000	1,399	- 601
						± 19,023
EDUCATION.						
EDUCATION ADMINISTRATION	301					
		2	1	562,000	506,769	- 55,231
			2	706,000	852,400	+ 146,400
			3	222,000	221,983	- 17
			4	414,000	426,039	+ 12,039
			5	66,400	66,179	- 221
			10	47,000	50,400	+ 3,400
			11	355,080	258,390	- 96,690
			14	40,000	27,320	- 12,680
			15	350,000	353,000	+ 3,000
		3	2	16,700,000	16,761,169	+ 61,169
			5	5,015,000	5,085,000	+ 70,000
			8	720		- 720
			9	500		- 287
			11	4,000	2,811	- 1,189
			12	35,000	39,514	+ 4,514
			14	5,000	2,749	- 2,251
			20	224,000	214,709	- 9,291
			22	2,000	53	- 1,947
			26	29,400	34,555	+ 5,155
			28	500,000	509,000	+ 9,000
			30	600,000	465,847	- 134,153
PRIMARY EDUCATION	305					
		2	1	257,000	259,839	+ 2,839
			3	315,000	340,000	+ 25,000
			7	410,000	487,275	+ 77,275
			8	23,500	20,212	- 3,288
			9	2,400	2,662	+ 262
			10	240,000	137,912	- 102,088
SECONDARY EDUCATION	306					
		1	3	5,600	6,488	+ 888
			4	1,250,000	1,249,112	- 888
		2	1	249,000	250,414	+ 1,414
			10	16,000	14,586	- 1,414
TECHNICAL EDUCATION	307					
		2	1	135,000	136,065	+ 1,065
			6	55,000	54,935	- 65
			10	10,000	9,000	- 1,000
SPECIAL EDUCATION	308					
		2	1	74,000	52,068	- 21,932
			3	10,000	2,879	- 7,121
			6	45,000	50,098	+ 5,098
			7	54,000	49,138	- 4,862
			8	30,000	44,319	+ 14,319
			9	7,500	13,888	+ 6,388
			10	20,000	6,000	- 14,000
			11	272,540	294,650	+ 22,110
TEACHERS TRIBUNAL	320					
		2	1	2,700	1,404	- 1,296
			2	7,000	7,766	+ 766
			3	2,500	2,012	- 488
			4	2,000	2,818	+ 818
			5	500	700	+ 200
TEACHER REGISTRATION	321					
		2	1	7,500	8,687	+ 1,187
			3	4,500	3,313	- 1,187
						± 474,306
ATTORNEY-GENERAL.						
ATTORNEY-GENERAL	350					
		2	2	49,600	42,675	- 6,925
			3	36,000	42,027	+ 6,027
			5	2,400	2,380	- 20
			6	5,000	5,800	+ 800
			8	15,000	17,418	+ 2,418
			10	2,500	200	- 2,300
COURTS ADMINISTRATION	356					
		2	1	323,000	328,870	+ 5,870
			2	116,000	115,546	- 454
			5	14,800	9,614	- 5,186
			8	145,000	144,986	- 14
			9	270,000	260,784	- 9,216
			11	410,000	419,000	+ 9,000
REGISTRAR-GENERAL AND REGISTRAR OF TITLES ..	359					
		1	3	100,000	94,202	- 5,798
			4	20,000	25,798	+ 5,798
		2	1	22,000	16,330	- 5,670
			2	79,500	80,288	+ 788
			3	44,900	44,460	- 440
			4	20,700	26,659	+ 5,959
			5	1,400	764	- 636
			6	22,500	22,499	- 1

APPENDIX D.—continued.

Particulars.	Vote.			Parliamentary Appropriation.	Appropriation after Variation by Governor in Council.	+ Increase - Decrease
	Division.	Sub- Division.	Item.			
ATTORNEY-GENERAL—continued.						
CORPORATE AFFAIRS OFFICE	362	2	1	10,000	10,027	+ 27
			5	3,900	3,873	- 27
		3	2	11,500	13,798	+ 2,298
			3	18,000	15,702	- 2,298
RENT CONTROL	365	2	1	2,000	1,902	- 98
			2	200	218	+ 18
			4	250	330	+ 80
PUBLIC TRUSTEE	368	1	3	21,000	22,903	+ 1,903
			4	16,500	14,597	- 1,903
		2	1	4,000	3,779	- 221
			2	16,000	16,242	+ 242
			3	16,000	15,979	- 21
						± 41,228
TREASURER.						
TREASURY	400	2	1	17,500	18,259	+ 759
			4	18,200	18,694	+ 494
			5	2,300	1,047	- 1,253
		3	1	10,000	4,886	- 5,114
			2	14,000	11,267	- 2,733
			3	280,000	277,098	- 2,902
			4	250,000	300,811	+ 50,811
			6	6,500	7,650	+ 1,150
			7	82,500	21,270	- 61,230
			8	25,000	55,186	+ 30,186
			9	15,500	17,223	+ 1,723
			11	44,000	42,016	- 1,984
			13	200,000	146,506	- 53,494
			14	1,200	1,187	- 13
			16	1,000	460	- 540
			17	44,000	56,455	+ 12,455
			19	5,000	3,607	- 1,393
			20	6,000	5,134	- 866
			21	90,000	115,000	+ 25,000
			22	692	815	+ 123
			33	8,500,000	8,814,398	+ 314,398
			64	4,000	5,563	+ 1,563
			70	68,600	68,579	- 21
			71	773,100	773,063	- 37
			72	16,100	16,077	- 23
			74	88,100	88,011	- 89
			79	665,000	608,030	- 56,970
			83	500,000	250,000	- 250,000
TENDER BOARD	412	2	1	300	187	- 113
			2	8,500	7,773	- 727
			3	1,600	1,987	+ 387
			4	400	667	+ 267
			7	300,000	300,186	+ 186
STATE SUPERANNUATION BOARD	415	1	2	499,756	505,748	+ 5,992
			3	48,600	42,608	- 5,992
		2	3	155,000	148,899	- 6,101
			4	49,000	64,786	+ 15,786
			7	23,000	13,315	- 9,685
		3	1	2,800	3,322	+ 522
			2	3,600	3,078	- 522
TAXATION OFFICE	421	1	3	12,000	12,463	+ 463
			4	6,800	6,337	- 463
		2	1	5,300	2,800	- 2,500
			2	49,000	50,700	+ 1,700
			3	2,800	3,600	+ 800
STAMP DUTIES	424	1	3	36,000	34,123	- 1,877
			4	4,000	5,877	+ 1,877
		2	1	8,000	7,249	- 751
			2	96,000	97,871	+ 1,871
			3	4,500	4,043	- 457
			5	1,400	737	- 663
						± 468,513
CONSERVATION.						
MINISTRY FOR CONSERVATION	435	2	1	8,700	8,688	- 12
			3	35,200	36,847	+ 1,647
			5	20,600	18,965	- 1,635
		3	1	28,750	25,930	- 2,820
			2	827,000	836,235	+ 9,235
			10	727,000	720,585	- 6,415
ENVIRONMENT PROTECTION AUTHORITY	437	2	1	24,000	24,558	+ 558
			2	45,000	44,995	- 5
			8	45,000	44,447	- 553
		3	1	3,000	2,533	- 467
			3	965,000	965,467	+ 467
SOIL CONSERVATION AUTHORITY	439	1	2	1,412,431	1,421,673	+ 9,242
			3	900	454	- 446
			4	10,000	1,204	- 8,796
		2	1	52,000	52,977	+ 977
			2	11,000	13,663	+ 2,663
			3	23,500	21,801	- 1,699
			7	5,000	4,996	- 4
			8	3,000	1,063	- 1,937

APPENDIX D.—continued.

Particulars.	Vote.			Parliamentary Appropriation.	Appropriation after Variation by Governor in Council.	+ Increase — Decrease
	Division.	Sub- Division.	Item.			
				\$	\$	\$
CONSERVATION—continued.						
FISHERIES AND WILDLIFE	441	2	1	81,000	80,317	— 683
			2	17,000	16,951	— 49
			3	13,800	13,780	— 20
			4	26,700	27,596	+ 896
			5	90,000	89,899	— 101
			6	16,000	15,991	— 9
			8	2,000	1,999	— 1
			9	15,000	14,967	— 33
		3	3	1,200	885	— 315
			4	2,760	..	— 2,760
			5	3,450	..	— 3,450
			6	226,000	232,525	+ 6,525
PORT PHILLIP AUTHORITY	442	2	2	2,900	3,061	+ 161
			5	2,900	2,739	— 161
LAND CONSERVATION COUNCIL	443	2	5	5,000	6,582	+ 1,582
			7	30,000	28,418	— 1,582
						± 33,953
LANDS.						
CROWN LANDS ADMINISTRATION	450	1	3	48,000	44,242	— 3,758
			4	49,000	52,758	+ 3,758
		2	1	227,700	228,307	+ 607
			3	24,400	26,100	+ 1,700
			5	5,100	3,400	— 1,700
			7	1,700	1,093	— 607
SURVEY	456	1	3	12,000	6,943	— 5,057
			4	40,000	45,057	+ 5,057
		2	1	222,000	205,953	— 16,047
			2	17,000	18,400	+ 1,400
			3	1,200	1,400	+ 200
			4	1,500	1,979	+ 479
			5	44,000	57,210	+ 13,210
			7	75,000	75,758	+ 758
BOTANIC AND DOMAIN GARDENS AND NATIONAL HERBARIUM	459	2	1	3,900	3,719	— 181
			2	6,500	4,102	— 2,398
			3	14,600	17,760	+ 3,160
			4	2,500	2,417	— 83
			5	1,700	2,003	+ 303
			7	28,000	27,199	— 801
						± 30,632
PUBLIC WORKS.						
PORTS AND HARBORS	490	1	2	1,180,656	1,186,345	+ 5,689
			3	26,500	23,079	— 3,421
			4	3,000	732	— 2,268
						± 5,689
LOCAL GOVERNMENT.						
LOCAL GOVERNMENT	510	1	3	16,700	14,603	— 2,097
			4	25,000	27,097	+ 2,097
		2	1	18,100	12,055	— 6,045
			2	25,700	22,802	— 2,898
			3	6,500	14,267	+ 7,767
			4	6,800	7,976	+ 1,176
		3	1	7,000	8,665	+ 1,665
			3	30,000	40,599	+ 10,599
			6	53,000	40,736	— 12,264
VALUER GENERAL	516	1	2	966,599	974,738	+ 8,139
			3	3,000	861	— 2,139
			4	6,000	..	— 6,000
		2	1	77,000	82,286	+ 5,286
			2	43,300	34,272	— 9,028
			3	5,000	4,951	— 49
			4	3,000	2,991	— 9
			5	4,400	8,200	+ 3,800
WEIGHTS AND MEASURES	519	2	1	38,200	38,516	+ 316
			2	2,400	2,900	+ 500
			3	1,500	1,700	+ 200
			7	3,000	1,984	— 1,016
TOWN AND COUNTRY PLANNING BOARD	522	1	2	804,327	806,810	+ 2,483
			3	3,400	3,917	+ 517
			4	3,000	..	— 3,000
						± 44,545
MINES.						
MINES	540	3	1	2,000	1,931	— 69
			2	474,028	490,803	+ 16,775
			3	27,250	34,162	+ 6,912
			4	22,000	24,725	+ 2,725
			5	5,500	7,341	+ 1,841
			6	30,000	1,836	— 28,164
			8	10,000	..	— 10,000
			9	1,500	11,480	+ 9,980

APPENDIX D.—continued.

Particulars.	Vote.			Parliamentary Appropriation.	Appropriation after Variation by Governor in Council.	+ Increase — Decrease
	Division.	Sub- Division.	Item.			
				\$	\$	\$
MINES—continued.						
EXPLOSIVES	546	2	1 6 7	7,900 250 1,250	7,974 186 1,240	+ 74 — 64 — 10
						± 38,307
AGRICULTURE.						
AGRICULTURE ADMINISTRATION	570	2	1 2 3 6	13,500 22,400 54,100 5,400	13,523 22,387 54,093 5,397	+ 23 — 13 — 7 — 3
		3	1 2 3 4 5 11 13	250,000 30,000 132,285 3,700 9,056 5,474 2,500	245,775 30,094 132,537 5,502 9,940 5,824 3,343	— 4,225 + 94 + 252 + 1,802 + 884 + 350 + 843
AGRICULTURE	579	1	2 3 4	2,068,984 2,000 20,000	2,069,144 2,171 19,669	+ 160 — 171 — 331
		2	1 3 6 7	73,900 5,000 400 40,000	74,854 4,997 378 39,071	+ 954 — 3 — 22 — 929
HORTICULTURE	582	2	1 2 6	96,000 5,000 3,000	96,078 4,978 2,983	+ 78 — 22 — 17
		3	7 8 11	2,500 376,570 14,800	2,461 376,878 14,492	— 39 + 308 — 308
ANIMAL HEALTH	585	1	2 3 4	2,985,320 23,500 10,800	2,985,727 22,106 11,787	+ 407 — 1,394 + 987
		2	1 2 4 5 6 8 9 10	71,600 3,000 5,000 53,500 50 50,000 20,000 110,000	74,454 2,980 5,696 56,402 21 38,386 25,237 109,974	+ 2,854 — 20 + 696 + 2,902 — 29 + 11,614 + 5,237 — 26
		3	3 4 5 7 8	2,640 95,200 111,910 16,870 81,850	2,612 95,184 109,568 16,184 84,922	— 28 — 16 — 2,342 — 686 + 3,072
DAIRYING	591	3	1 2 3	145,502 119,381 120	145,566 119,420 17	+ 64 + 39 — 103
EXTENSION SERVICES	594	1	2 3	689,846 450	689,959 337	+ 113 — 113
		2	1 3	8,500 500	8,645 355	+ 145 — 145
						± 22,435
HEALTH.						
HEALTH ADMINISTRATION	620	2	1 8	7,400 12,200	7,575 12,025	+ 175 — 175
		3	1 2 5 9 11 15 22	30,400 54,522,000 10,600 300,000 11,200 30,000 2,150,000	23,291 54,942,000 7,400 338,000 13,700 46,101 1,683,708	+ 7,109 + 420,000 — 3,200 + 38,000 + 2,500 + 16,101 — 466,292
GENERAL HEALTH	626	2	1 13 14 15	39,700 10,200 4,600 2,300	40,035 10,700 3,499 2,566	+ 335 + 500 — 1,101 + 266
		3	1 2 3 4 5 6 8 11	387,000 2,250,000 155,000 5,300 600 6,127,858 14,000 10,000	434,676 2,206,752 126,242 5,732 245 6,159,517 13,995 2,599	+ 47,676 — 43,248 — 28,758 + 432 — 355 + 31,659 — 5 — 7,401
EARLY CHILDHOOD DEVELOPMENT	630	2	1 3 4 5 7	16,800 430 5,870 8,200 276,868	18,814 211 8,347 1 280,795	+ 2,014 — 219 + 2,477 — 8,199 + 3,927

APPENDIX D.—continued.

Particulars.	Vote.			Parliamentary Appropriation.	Appropriation after Variation by Governor in Council.	+ Increase - Decrease
	Division.	Sub- Division.	Item.			
HEALTH—continued.						
DENTAL HEALTH SERVICES	631	2	7	16,000	23,650	+ 7,650
			8	90,000	82,350	- 7,650
MATERNAL AND CHILD HEALTH	632	2	1	25,500	29,555	+ 4,055
			2	4,960	5,959	+ 999
			4	5,130	6,380	+ 1,250
			7	96,500	74,696	- 21,804
			8	144,000	159,500	+ 15,500
ALCOHOLISM AND DRUG DEPENDENCY SERVICES ..	633	1	3	166,000	170,412	+ 4,412
			4	12,000	7,588	- 4,412
		2	2	9,600	16,100	+ 6,500
			4	10,000	15,000	+ 5,000
			6	35,000	50,500	+ 15,500
			7	177,000	150,000	- 27,000
MENTAL HYGIENE	635	2	1	122,700	116,700	- 6,000
			2	97,600	132,600	+ 35,000
			3	91,400	89,754	- 1,646
			4	263,200	293,200	+ 30,000
			5	304,000	245,000	- 59,000
			6	1,088,000	1,089,786	+ 1,786
			8	863,000	862,900	- 100
			9	23,000	22,960	- 40
		3	1	100,000	108,929	+ 8,929
			2	1,600,000	1,602,354	+ 2,354
			3	64,000	52,717	- 11,283
						± 704,997
STATE DEVELOPMENT AND DECENTRALIZATION.						
STATE DEVELOPMENT	660	1	2	206,211	206,863	+ 652
			3	5,300	4,648	- 652
		2	1	13,300	13,388	+ 88
			4	3,900	3,812	- 88
		3	2	1,052,000	1,055,287	+ 3,287
			8	210,000	206,713	- 3,287
IMMIGRATION	666	1	3	6,000	6,319	+ 319
			4	7,300	6,981	- 319
		2	1	8,000	8,024	+ 24
			2	1,200	1,238	+ 38
			3	13,300	13,099	- 201
			4	4,300	5,175	+ 875
			5	600	523	- 77
			6	1,800	1,765	- 35
			7	2,400	1,776	- 624
INDUSTRIAL DEVELOPMENT	669	1	3	3,400	4,413	+ 1,013
			4	23,500	22,487	- 1,013
		2	1	19,000	19,281	+ 281
			2	20,000	23,400	+ 3,400
			3	17,500	9,019	- 8,481
			4	6,800	9,200	+ 2,400
			5	15,000	17,400	+ 2,400
		3	1	35,000	27,300	- 7,700
			4	5,500,000	5,507,700	+ 7,700
						± 22,477
HOUSING.						
MINISTRY OF HOUSING	680	2	2	3,000	2,850	- 150
			3	500	650	+ 150
						± 150
FUEL AND POWER.						
MINISTRY OF FUEL AND POWER	700	2	1	7,550	7,100	- 450
			2	4,800	4,300	- 500
			3	1,000	1,800	+ 800
			4	600	750	+ 150
						± 950
RAILWAY CONSTRUCTION.						
RAILWAY CONSTRUCTION BOARD	710	1	2	123,953	124,738	+ 785
			3	1,100	315	- 785
		2	1	1,000	398	- 602
			2	2,500	2,494	- 6
			3	1,800	784	- 1,016
			8	4,900	5,524	+ 624
						± 1,409
SPORT.						
MINISTRY OF TRANSPORT	720	2	1	1,800	2,055	+ 255
			2	2,500	2,996	+ 496
			3	10,600	8,514	- 2,086
			5	700	2,035	+ 1,335
						± 2,086

APPENDIX D.—continued.

Particulars.	Vote.			Parliamentary Appropriation.	Appropriation after Variation by Governor in Council.	+ Increase — Decrease
	Division.	Sub- Division.	Item.			
WATER SUPPLY.				\$	\$	\$
STATE RIVERS AND WATER SUPPLY COMMISSION ..	740					
		2	1	178,000	186,787	+ 8,787
			2	102,000	102,851	+ 851
			6	24,500	29,459	+ 4,959
			7	325,000	302,807	- 22,193
			8	21,800	23,025	+ 1,225
			10	171,400	177,771	+ 6,371
		3	2	3,848,300	3,876,100	+ 27,800
			3	2,031,650	2,064,474	+ 32,824
			8	3,330,000	3,269,376	- 60,624
						± 82,817
					TOTAL	± 3,609,998

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