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**REPORT**

OF THE

**AUDITOR-GENERAL**

FOR THE YEAR ENDED

**30<sup>TH</sup> JUNE, 1976**

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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, 1976.

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## 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, 1976. 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, 1976. 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 1975-76, the Treasurer estimated that the total receipts to the Consolidated Fund would be \$2,517,620,000. The actual result for the year was a total of \$2,568,196,507 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. 1975-76.	Actual. 1975-76.	Actual. 1974-75.
	\$	\$	\$
State Taxation .. .. .	836,300,000	889,769,840	711,131,340
Other State Sources exc. Railways .. .. .	308,160,000	332,183,859	277,370,364
Railway Income .. .. .	153,045,000	146,943,118	129,003,645
Commonwealth Sources exc. Loan Raising .. .. .	995,371,000	972,762,124	805,818,906
	2,292,876,000	2,341,658,941	1,923,324,255
Loan Raisings and Repayments .. .. .	224,744,000	226,537,566	191,091,420
	2,517,620,000	2,568,196,507	2,114,415,675

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. 1975-76.	Actual. 1975-76.	Actual. 1974-75.
	\$	\$	\$
Special Appropriation—Debt Charges, Salaries, Pensions, General Expenses, &c. exc. Railways .. .. .	375,902,190	386,839,267	340,638,892
Annual Vote—Departmental Services exc. Railways .. .. .	1,468,752,810	1,464,122,441	1,182,910,818
Railway Operating Expenses .. .. .	281,650,000	291,142,750	243,778,843
	2,126,305,000	2,142,104,458	1,767,328,553
Special Appropriation—Works and Services Account .. .. .	391,315,000	426,092,049	347,087,122
	2,517,620,000	2,568,196,507	2,114,415,675

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 \$3,137,179,267. Included in these receipts are amounts to a total of \$894,174,731 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 .. .. .	337,243,213
Health .. .. .	235,837,926
Housing (including Home Builders) .. .. .	114,625,667
Road Works .. .. .	89,080,000
Developmental and Other Works .. .. .	42,350,163
Primary Production .. .. .	25,308,155
Local Government Grants .. .. .	20,242,000
Employment Development .. .. .	14,344,761
Transport—Development and Research .. .. .	12,438,515
Other .. .. .	2,704,331
	894,174,731

Payments from Trust Fund totalled \$3,141,954,299 and may be classified under the following broad headings :—

	\$	\$
Commonwealth .. .. .		835,387,500
Commonwealth-State .. .. .		30,876,221
State Funds—		
Compensation and Insurance .. .. .	205,343,438	
Depreciation .. .. .	1,335,652	
Social, Health and Welfare .. .. .	233,687,854	
Superannuation and Pension .. .. .	3,396,170	
Suspense .. .. .	1,114,729,898	
Works and Development .. .. .	570,853,922	
Other .. .. .	128,494,947	
	<hr/>	2,257,841,881
Bequests, Donations, Deposits and Research .. .. .		17,848,697
		<hr/>
		3,141,954,299
		<hr/>

More detailed comment in respect of trust account transactions, including those in respect of new accounts, is given at page 27 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, 1975 .. .. .		292,836,925
Receipts—		
Consolidated Fund .. .. .	2,568,196,507	
Trust Fund .. .. .	3,137,179,267	
	<hr/>	5,705,375,774
		<hr/>
		5,998,212,699
Payments—		
Consolidated Fund .. .. .	2,568,196,507	
Trust Fund .. .. .	3,141,954,299	
Advances .. .. .	3,677,520	
	<hr/>	5,713,828,326
		<hr/>
Balance at credit of Public Account 30th June, 1976		284,384,373
		<hr/>

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

	\$	\$
Trust Fund Balance .. .. .		316,207,229
Less Advances from Public Account—		
For Consolidated Revenue Deficits .. .. .	21,782,281	
For Departmental and Other Purposes .. .. .	10,040,575	
	<hr/>	31,822,856
		<hr/>
		284,384,373
		<hr/>

The balance is represented by—

	\$	\$
Cash at Credit of Public Account .. .. .	75,633,908	
Fixed Deposit Account .. .. .	138,100,000	
	<hr/>	213,733,908
Investments—		
Trust Fund .. .. .	70,140,265	
Public Account .. .. .	510,200	
	<hr/>	70,650,465
		<hr/>
		284,384,373
		<hr/>

The net effect of the year's transactions was a decrease in the balance to the credit of the Public Account of \$8,452,552 brought about by the reduction of \$4,775,032 in the credit balance of the Trust Fund and by an increase of \$3,677,520 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, \$2,568,196,507, exceeded the Budget Estimate of \$2,517,620,000 by \$50,576,507.

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

	\$
Taxation .. .. .	53,469,840
Fees and Charges for Departmental Services .. .. .	6,751,688

The main shortfall in receipts compared with the Budget Estimate occurred in the items Commonwealth Payments and Grants, \$22,608,876, and Railway Income, \$6,101,882.

The divergence between the Budget Estimate and the actual receipts from Taxation occurred mainly in the items of Stamp Duty, Probate Duty and Duty on Tattersall subscriptions which more than offset the shortfall of \$20 million in the estimated Payroll Tax receipts.

The actual receipts to the Consolidated Fund exceeded those of the previous year, \$2,114,415,675, by \$453,780,832. 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 .. .. .	1,368,896,818
Commonwealth Sources .. .. .	976,157,265
Loan Raisings and Repayments .. .. .	223,142,424
	2,568,196,507

Receipts from sources other than the Commonwealth, \$1,368,896,818, were \$251,393,829 higher than the 1974–75 figure of \$1,117,502,989 and constituted 53·30 per cent. of the total receipts compared with 52·85 per cent. in the previous year. Those from Commonwealth sources, \$976,157,265, were \$168,957,504 more than in the previous year and represented 38·01 per cent. as against 38·18 per cent. for 1974–75. Loan raisings and repayments yielded \$33,429,499 more than the 1974–75 total of \$189,712,925 and provided 8·69 per cent. of the total receipts compared with 8·97 per cent. in 1974–75.

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

	\$
Payroll Tax .. .. .	62,688,554
Duty under Stamps Acts .. .. .	60,238,277
Tattersall Duty .. .. .	18,205,051
Railway Income .. .. .	17,939,473
Fees and Charges for Departmental Services .. .. .	14,457,542
Recoveries of Debt Charges .. .. .	13,341,816

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

	1974-75.	1975-76.	+ Increase. - Decrease.
	\$	\$	\$
Financial Assistance Grant .. .. .	562,266,286	706,389,337	+144,123,051
Capital Assistance Grant .. .. .	87,370,000	108,871,000	+ 21,501,000
Schools—Capital and Recurrent Purposes, etc. ..	90,201,908	102,411,638	+ 12,209,730
Sewerage Programme Assistance .. .. .	34,236,094	30,972,643	- 3,263,451
Pre-School Child Education and Care.. .. .	5,577,368	10,150,134	+ 4,572,766
Tuberculosis Arrangement .. .. .	4,987,777	4,455,882	- 531,895
Interest—Financial Agreement .. .. .	4,254,318	4,254,318	..
Home Care and Nursing Homes Grants .. .. .	1,070,977	3,059,096	+ 1,988,119
Community Health .. .. .	787,413	2,338,465	+ 1,551,052
Softwood Forestry Agreement .. .. .	859,340	930,073	+ 70,733
Water Resources Measurement .. .. .	762,500	849,600	+ 87,100
Urban and Regional Development .. .. .	..	581,398	+ 581,398
Legal Aid Grant .. .. .	407,682	251,662	- 156,020
Debt Charges Assistance Grant .. .. .	13,914,088	..	- 13,914,088
Other .. .. .	504,010	642,019	+ 138,009
	<u>807,199,761</u>	<u>976,157,265</u>	<u>+168,957,504</u>

The increase of \$144·1 million in the Financial Assistance Grant consisted of \$107·4 million in the base grant and \$36·7 million in the State's share of the additional grant. The base grant was \$655·8 million (\$548·4 million in 1974-75) 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. The share of the additional grant was \$50·5 million (\$13·8 million in 1974-75) being Victoria's share of \$220 million compared with \$60 million in 1974-75.

The Assistance Grant for capital works was \$21·5 million more than that of 1974-75, and contributions by the Commonwealth for capital and recurrent expenditure in schools and for other educational purposes were \$12·2 million higher than for the previous year. As a result of the amendment to the Commonwealth and States Financial Agreement, whereby the State was relieved of liability to the extent of \$241·9 million of its Public Debt, no Commonwealth grant was received in 1975-76 (\$13·9 million in 1974-75) by way of assistance towards meeting the State's debt charges.

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

Net receipts of \$223·1 million to the Consolidated Fund from loan raisings and loan repayments (exclusive of Commonwealth contributions) were \$33·4 million more than the comparable figure for 1974-75. The receipts consisted of \$217·7 million, the net proceeds of loans raised under Victoria's share of the works programme approved by the Loan Council, and \$5·4 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 \$2,568,196,507 and this amount was appropriated in full in the following manner:—

	\$
Special Appropriation—Debt Charges, Pensions, &c. .. .. .	414,579,800
Special Appropriation—Works and Services Account .. .. .	426,092,049
Annual Vote—Departmental &c. Services .. .. .	1,727,524,658
	<u>2,568,196,507</u>

The comparable total for the previous year was \$2,114,415,675 which is \$453,780,832 less than the 1975-76 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 \$1,322,054,920 and represented 51·09 per cent. of the total amount available in the Consolidated Fund. The items included in the expenditure of \$1,322,054,920 were

Education, \$818,201,241, Health and Welfare, \$446,284,925, Housing and other Social items, \$57,568,754. These amounts exceeded those of the previous year by \$156,926,788 in Education, \$77,045,577 in Health and Welfare, and \$17,013,463 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 1975-76 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 despite the relief afforded by the assumption of liability of \$241·9 million by the Commonwealth. The amount paid in 1975-76 under this heading was \$250,780,906 which represents 9·69 per cent. of the total expenditure from the Consolidated Fund and \$10,166,515 more than was required in 1974-75. Debt charges on the Public Debt accounted for \$205,775,436 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. As mentioned earlier, no financial assistance in respect of debt charges was received from the Commonwealth in 1975-76. 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 \$426,092,049 and, with the balance of \$19,280,253 unexpended from the previous year, brought the total funds available in the Account to \$445,372,302. Expenditure under the year's works and services programme absorbed \$417,221,112 leaving an unexpended balance in the Account at 30th June, 1976, of \$28,151,190. Details of the expenditure are given on page 24.

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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 \$453,780,832 for the year.

	1974-75.	1975-76.
	\$	\$
<b>Commonwealth Payments to the State</b>		
Financial Assistance Grants .. .. .	562,266,286	706,389,337
Debt Charges Assistance Grant .. .. .	13,914,088	..
Schools—Grants for Recurrent Expenditure .. .. .	36,963,816	53,649,634
Building Grants .. .. .	49,523,675	45,075,312
National Sewerage Programme—Advances .. .. .	34,236,094	30,972,643
Capital Assistance Grant .. .. .	87,370,000	108,871,000
Contribution for Interest—Financial Agreement .. .. .	4,254,318	4,254,318
Tuberculosis Arrangement—Maintenance.. .. .	4,864,543	4,205,474
Pre-School Child Education and Care .. .. .	5,577,368	10,150,134
Other Contributions and Recoups .. .. .	6,851,078	9,194,272
	<u>805,821,266</u>	<u>972,762,124</u>
<b>State Taxes</b>		
Direct .. .. .	506,700,175	610,225,977
Stamps Acts .. .. .	172,865,056	233,103,333
Licensing Fund Payment .. .. .	21,027,810	23,656,765
Other .. .. .	10,538,299	22,783,765
	<u>711,131,340</u>	<u>889,769,840</u>
<b>Recoveries of Debt Charges</b>		
Interest and Exchange .. .. .	65,165,446	76,747,321
Sinking Fund—Contributions and Special Payments .. .. .	3,938,605	4,220,882
Loan Conversion Expenses .. .. .	11,045	9,627
Repayments .. .. .	7,710,953	9,190,035
	<u>76,826,049</u>	<u>90,167,865</u>
<b>Land Revenue</b>		
Leases, Licences, Miners' Rights, &c. .. .. .	4,207,615	5,207,604
Royalties—Brown Coal .. .. .	657,586	690,670
Submerged Lands .. .. .	37,972,398	42,477,172
	<u>42,837,599</u>	<u>48,375,446</u>
<b>Harbor Revenue</b>		
Contribution—Melbourne Harbor Trust .. .. .	1,032,825	967,887
Westernport—Wharfage, Tonnage, Towage, &c. .. .. .	2,800,782	3,277,627
Other .. .. .	1,665,395	1,665,434
	<u>5,499,002</u>	<u>5,910,948</u>
<b>Fees and Charges for Departmental Services</b>		
Fees—Titles Office, Registrar of Companies, Government Statist, &c. .. .. .	12,797,080	19,360,938
Departmental Services—		
Government Printer .. .. .	11,134,489	13,878,356
Public Works Department .. .. .	11,187,229	11,936,571
Mental Hygiene .. .. .	7,356,708	10,249,423
Motor Registration Branch .. .. .	7,659,035	9,341,297
Agriculture Department .. .. .	4,412,373	6,203,653
Police .. .. .	3,979,625	4,352,199
Insurance Offices .. .. .	3,632,640	..
Education Department .. .. .	2,897,103	2,573,865
Public Trustee .. .. .	982,516	1,308,580
Health .. .. .	794,711	987,294
Lands and Survey .. .. .	906,948	981,470
Social Welfare .. .. .	703,026	829,766
Other .. .. .	2,170,663	3,068,276
	<u>70,614,146</u>	<u>85,071,688</u>
<b>Forests Commission</b>		
Royalties, &c. .. .. .	11,561,928	13,689,830
<b>State Rivers and Water Supply Commission</b>		
Rates and Charges, Recoups, &c. .. .. .	22,708,343	27,219,583

	1974-75.	1975-76.
	\$	\$
<b>Other Revenue</b>		
Statutory Corporations—Contributions .. .. .	14,520,000	17,340,000
Fines—Courts and Other Sources .. .. .	10,309,198	12,569,670
Interest on Public Account .. .. .	13,133,209	12,574,196
Rents and Hirings .. .. .	1,287,864	1,448,617
Public Trustee—Surplus Interest .. .. .	745,658	2,270,713
Recoup—Superannuation Charges .. .. .	2,810,164	4,117,833
Rebate—Workers' Compensation Insurance Premium .. .. .	..	3,352,149
State Savings Bank—Half Share of Profit, Savings Bank Department	1,656,030	2,057,676
Gas and Fuel Corporation—Dividends, Preference Shares .. .. .	301,522	302,682
Sundry .. .. .	2,557,292	5,714,963
	<u>47,320,937</u>	<u>61,748,499</u>
 <b>Railways</b> .. .. .	 <u>129,003,645</u>	 <u>146,943,118</u>
 <b>Loan Receipts</b>		
Proceeds of Loan Raisings .. .. .	184,809,000	217,744,000
Loan Repayments .. .. .	6,282,420	8,793,566
	<u>191,091,420</u>	<u>226,537,566</u>
 <b>Total Receipts</b> .. .. .	 <u>2,114,415,675</u>	 <u>2,568,196,507</u>

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 grants for financial assistance to the States are determined by various Commonwealth Acts. Grants to Victoria were :—

	\$
Commonwealth and States Financial Agreement (Vict. Act No. 3554) ..	4,254,318
Financial Assistance Grant .. .. .	706,389,337
Grants for specific purposes .. .. .	77,199,514
Capital Assistance .. .. .	184,918,955
Total Commonwealth Payments .. .. .	972,762,124

The Financial Assistance Grant of \$706,389,337 received under the provisions of the *States Grants Act 1973–1975* consisted of \$655,814,394 in accordance with Section 6 and \$50,574,943, being Victoria's share of \$220,000,000 as provided by Section 7 of the Act.

Grants for specific purposes comprised :—

	\$
Education .. .. .	55,967,207
Pre-School Child Education and Care .. .. .	10,150,134
Community Health .. .. .	7,842,417
Home Care .. .. .	1,767,158
Water Resources Measurement .. .. .	849,600
Soil Conservation .. .. .	337,000
Legal Aid .. .. .	251,662
Recoup costs—Darwin Evacuees .. .. .	22,277
Historical and Tourist Projects .. .. .	12,059
	77,199,514

The figure of \$184,918,955, Grants for Capital Assistance, includes payments to the State under the following Commonwealth Acts :—

	\$
<i>States Grants (Capital Assistance) Act 1976</i> .. .. .	108,871,000
<i>Urban and Regional Development (Financial Assistance) Act 1974–1975</i>	
<i>National Sewerage Programme</i> .. .. .	30,972,643
<i>States Grants (Schools) Act 1972–1976</i> .. .. .	10,348,300
<i>States Grants (Schools) Act 1973–1976</i> .. .. .	18,507,612
<i>States Grants (Schools) Act 1976</i> .. .. .	9,423,000
<i>States Grants (Technical and Further Education) Act 1974–1976</i> .. .. .	6,796,400

As provided by the *Commonwealth and States Financial Agreement Act 1976*, \$241,900,000 of the State's public debt was taken over by the Commonwealth and the State was freed and discharged from all liabilities in relation thereto. Consequently, no assistance grant in respect to Debt Charges was received from the Commonwealth during 1975–76.

## 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, 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.	1974-75.	1975-76.
		\$	\$
Direct .. .. .	.. .. .	506,700,175	610,225,977
Stamps Acts .. .. .	.. .. .	172,865,056	233,103,333
Registrations, &c. .. .. .	.. .. .	2,412,013	2,591,640
Licences .. .. .	.. .. .	29,154,096	43,848,890
Total Taxation .. .. .	.. .. .	<u>711,131,340</u>	<u>889,769,840</u>

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

*Direct Taxation.*

*Pay-roll Tax.*—Collections in 1975–76 under the *Pay-roll Tax Act* 1971 were materially affected by the following :—

- (1) The effect of a full year's collections of tax resulting from the increase of the rate from 4·5 per cent. to 5 per cent., effective from 1st September, 1974, as provided in the *Pay-roll Tax (Rate) Act* 1974 ;
- (2) The *Pay-roll Tax Act* 1975 which raised the level of general exemption in respect of small businesses ; and
- (3) the increase in average wages.

Collections in 1975–76 amounted to \$389,888,886 compared with \$327,200,332 in 1974–75.

*Probate Duty.*—Collections of Probate Duty in 1975–76 were \$68,375,057, an increase of \$10,329,821 over the 1974–75 figure of \$58,045,236.

Duty amounting to \$66,966,608 was collected by the Commissioner of Probate Duties and \$1,408,449 by the Public Trustee. The aggregate value of new estates assessed increased from \$397 million in 1974–75 to \$492 million in 1975–76. Payments in advance of the issue of assessments as at 30th June, 1976, amounted to \$12,519,151 whereas at 30th June, 1975, the amount was \$13,659,948.

*Land Tax.*—Receipts from Land Tax in 1975–76 were \$56,252,618 and in 1974–75 \$52,968,099, an increase of \$3,284,519. The increase was mainly the result of higher municipal valuations.

*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.

Revenue under this head in 1975–76 was \$7,317,424 compared with \$5,166,166 in the previous year. The substantial increase reflects the operation for a full year of the *Motor Car (Fees) Act* 1974 which raised the fee from \$2 to \$4, with effect from 1st January, 1975.

*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 1975–76, the commission in respect of all totalizators, other than off-course miscellaneous, was fourteen per cent. until 1st November, 1975, when, pursuant to the *Racing (Totalizator Commissions) Act 1975*, the commission was increased to fifteen per cent. In respect of off-course miscellaneous totalizators, the commission during the year 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 shown hereunder :—

*On-Course Totalizators—*

	Win and Place.		Doubles, Quinella and Forecast, Trifecta and Trio.	
	To 31.10.1975.	From 1.11.1975.	To 31.10.1975.	From 1.11.1975.
(i) Metropolitan—				
Consolidated Fund .. .. .	% 8.75	% 9.75	% 5.75	% 6.75
Club Concerned .. .. .	5.25	5.25	8.25	8.25
Commission .. .. .	14.00	15.00	14.00	15.00

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

	To 31.10.1975.	From 1.11.1975.
Consolidated Fund .. .. .	% 3.75	% 4.75
Club Concerned .. .. .	10.25	10.25
Commission .. .. .	14.00	15.00

*Off-Course Totalizators—*

	Win and Place.	
	To 31.10.1975.	From 1.11.1975.
Consolidated Fund .. .. .	% 5.25	% 6.25
Race-courses Development Fund or Greyhound Racing Grounds Development Fund .. .. .	.25	.25
Totalizator Agency Board .. .. .	8.50	8.50
Commission .. .. .	14.00	15.00

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 1975–76, the sum of \$38,361,902 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 \$204,942.

In addition to the \$38,361,902 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) \$3,046,097, 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 to finance the purchase of land for the establishment or extension of a racecourse ;

- (ii) \$557,359 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 to finance the purchase of land for the establishment or extension of a greyhound racing ground ;
- (iii) \$4,360,403 to the Sports and Recreation Fund—to be applied towards the promotion of sport and recreation ;
- (iv) \$1,750,000 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) \$120,000 to the Australian Rules Football Fund—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 under licences granted in accordance with the provisions of the *Tattersall Consultation Act 1958* promote and conduct sweepstakes and have appointed an agent to promote and conduct Soccer Football Pools.

Comparative figures for subscriptions to the various consultations and Soccer Football Pools for the past two years are given below. Whilst subscriptions to the ordinary consultations continue to decline, subscriptions to Tattslotto consultations have again increased considerably during the year as shown in the following statement :—

	1974-75	1975-76
	\$	\$
Ordinary Consultations .. .. .	17,680,000	16,460,000
Tattslotto Consultations .. .. .	69,549,709	116,000,932
Soccer Football Pools (Victoria) .. .. .	4,898,470	5,708,910
Total .. .. .	92,128,179	138,169,842

Duty on total subscriptions to consultations (31 per cent.) and Soccer Football Pools (30 per cent.) is payable to the Treasurer. Duty amounting to \$47,013,355, including Soccer Football Pool duty of \$4,924,001, collected on behalf of and subsequently paid to other States, was paid into the Consolidated Fund in 1975-76, compared with \$28,808,304 in 1974-75. In accordance with the provisions of the Act, an amount equivalent to the net duty was appropriated from the Consolidated Fund and apportioned as follows :—

	\$
Hospital and Charities Fund .. .. .	36,231,450
Mental Hospitals Fund .. .. .	4,632,635
Sports and Recreation Fund .. .. .	1,225,269
	42,089,354

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 consultation tickets and coupons in Tasmania by Tattersall amounted to \$466,194 compared with \$300,810 in the previous year.

As at 30th June, 1976, the Tasmanian share of duty for consultations drawn late in May and in June amounted to \$29,809. 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 \$256,632 compared with \$277,098 in 1974-75. As at 30th June, 1976, an amount of \$36,588, equivalent to \$45,461 (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 for credit to the Unclaimed Moneys Fund.

*Gift Duty.*—Collections under the *Gift Duty Act* 1971 amounted to \$3,016,735 in 1975–76 compared with \$2,671,085 in 1974–75. Payments in advance of the issue of an assessment at 30th June, 1976, totalled \$3,513. Duty assessed but uncollected at that date amounted to \$253,131.

*Stamps Acts.*

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

	1974–75.	1975–76.
	\$	\$
Other Stamp Duty .. .. .	133,090,850	180,595,428
Duty on Insurance Business .. .. .	32,275,331	43,837,484
Duty on Betting Instruments .. .. .	7,459,754	8,669,313
Receipt Duty .. .. .	39,121	1,108
Total .. .. .	<u>172,865,056</u>	<u>233,103,333</u>

As indicated in the preceding statement, revenue from stamp duty increased by \$60,238,277 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 .. .. . (increase)	28,826,230
(ii) duty on applications for registration and notices of acquisition of motor cars .. .. . (increase)	7,920,992
(iii) duty on credit and rental business (registered persons) .. (increase)	4,872,786
(iv) duty on cheques .. .. . (increase)	1,474,978
(v) sale of adhesive duty stamps .. .. . (increase)	1,504,110
(vi) approved vendors (hire purchase) .. .. . (increase)	1,410,016
(vii) duty on promissory notes and bills of exchange .. .. . (decrease)	204,828
(viii) duty on sharebrokers' statements and share sales .. .. . (increase)	1,675,286
(ix) mortgages—Section 137M. of the <i>Stamps Act</i> 1958 .. .. . (increase)	350,412
(x) approved insurers (life policies) .. .. . (increase)	97,428
(xi) powers of attorney, deeds, agreements, settlements and gifts .. (decrease)	172,472

Increases in revenue from Other Stamp Duty resulted mainly from:—

- (i) an increase in the number and value of real estate dealings ;
- (ii) an increase in the rate of duty from \$4 to \$5 per \$200 in market value of motor vehicles in respect of registrations and notices of acquisitions, as provided by the *Stamps Act* 1975, effective from 1st December, 1975 ;
- (iii) A larger volume of turnover on credit and rental business ; and
- (iv) an increase in rate of duty on each cheque from 8 cents to 9 cents per cheque, effective from 1st December, 1975, as provided by the *Stamps Act* 1975.

*Licences.*

*The Licensing Fund Payment.*—The revenue of the Licensing Fund consisted mainly of fees charged to hotelkeepers, \$14,818,047, wholesale and retail liquor merchants, \$7,324,223, and clubs, \$1,296,346.

In accordance with the provisions of the *Liquor Control Act 1968*, the surplus of receipts over payments for 1975–76 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 :—

	1974–75.	1975–76.
	\$	\$
Balance 1st July .. .. .	661,471	661,471
<b>Receipts—</b>		
Licences .. .. .	21,429,483	24,139,029
Permits .. .. .	409,444	534,603
Fees and Fines etc. .. .. .	131,111	192,961
Interest on Investments .. .. .	15,996	15,996
Total Receipts for the Year .. .. .	21,986,034	24,882,589
<b>Payments—</b>		
Salaries and Other Administrative Expenses .. .. .	693,092	825,801
Cost of Policing Act .. .. .	259,501	308,322
Compensation .. .. .	1,872	91,500
Balwyn Licensing Poll .. .. .	3,759	199
Total Payments for the Year .. .. .	958,224	1,225,822
Transfer to the Consolidated Fund .. .. .	21,027,810	23,656,767
Balance 30th June .. .. .	661,471	661,471

Compensation was paid in respect of one hotel in 1974–75 and three in 1975–76.

*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 1975–76 amounted to \$12,183,722 as compared with \$1,103,665 in 1974–75.

The increase of \$11,080,057 in fees received resulted mainly from an amendment during 1975–76, of the *Business Franchise (Tobacco) Act 1974*. During 1974–75, the licence fees payable by wholesale tobacco merchants had been calculated at the rate of \$100 plus 2½ per cent. of the value of all tobacco sold in the course of intrastate trade during the six months period ending 30th September, 1974. Following the amendment to the Act, the fees payable by the wholesale tobacco merchants were increased to a rate of \$100 plus 10 per cent. of the value of all tobacco sold in the course of intrastate trade during the twelve months period ending 30th September, 1975.

*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, \$600,000, net collections credited to the Consolidated Fund on account of drivers' and instructors' licence fees, in 1975–76, amounted to \$5,178,073.



## COMPARISON WITH BUDGET.

The following statement shows the variations of Receipts from the Budget Estimate in 1975-76.

	Budget Estimate.	Receipts.	+ Excess. - Deficiency.
	\$	\$	\$
<b>Taxation—</b>			
Pay-roll Tax .. .. .	410,000,000	389,888,886	- 20,111,114
Probate Duty .. .. .	58,500,000	68,375,057	+ 9,875,057
Land Tax .. .. .	54,500,000	56,252,618	+ 1,752,618
Motor Car Third-party Insurance—Surcharge ..	6,900,000	7,317,424	+ 417,424
Totalizator .. .. .	37,600,000	38,361,901	+ 761,901
Tattersall Duty .. .. .	39,000,000	47,013,355	+ 8,013,355
Gift Duty .. .. .	3,000,000	3,016,736	+ 16,736
Betting and Bookmakers' Turnover Tax ..	8,000,000	8,669,314	+ 669,314
Duty on Insurance Business .. .. .	35,000,000	43,837,484	+ 8,837,484
Receipt Duty .. .. .	.. .. .	1,108	+ 1,108
Other Stamp Duty .. .. .	139,500,000	180,595,427	+ 41,095,427
Registration Fees—Factories, Shops, &c. ..	3,300,000	2,591,641	- 708,359
Licensing Fund Payment .. .. .	23,000,000	23,656,765	+ 656,765
Auctioneers' and other Licences .. .. .	18,000,000	20,192,124	+ 2,192,124
	<u>836,300,000</u>	<u>889,769,840</u>	<u>+ 53,469,840</u>
<b>Recoveries of Debt Charges—</b>			
Country Roads Board .. .. .	2,718,000	2,720,555	+ 2,555
Gas and Fuel Corporation of Victoria .. ..	726,000	722,488	- 3,512
Home Builders' Account .. .. .	10,334,000	10,507,551	+ 173,551
Housing Commission .. .. .	31,614,000	31,847,881	+ 233,881
Melbourne and Metropolitan Board of Works ..	12,040,000	12,191,600	+ 151,600
Rural Finance and Settlement Commission ..	4,972,000	5,092,053	+ 120,053
State Electricity Commission .. .. .	22,337,000	21,334,174	- 1,002,826
Water and Sewerage Authorities .. .. .	2,350,000	2,219,048	- 130,952
Other .. .. .	2,609,000	3,532,515	+ 923,515
	<u>89,700,000</u>	<u>90,167,865</u>	<u>+ 467,865</u>
<b>Land Revenue—</b>			
Lands .. .. .	3,870,000	4,781,403	+ 911,403
Mining .. .. .	440,000	426,201	- 13,799
Royalties—Brown Coal .. .. .	690,000	690,669	+ 669
Royalties—Submerged Lands .. .. .	42,000,000	42,477,173	+ 477,173
	<u>47,000,000</u>	<u>48,375,446</u>	<u>+ 1,375,446</u>
<b>Harbor Revenue—</b>			
Harbor Trust Contribution .. .. .	800,000	967,887	+ 167,887
Westernport .. .. .	3,100,000	3,277,627	+ 177,627
Other .. .. .	2,100,000	1,665,434	- 434,566
	<u>6,000,000</u>	<u>5,910,948</u>	<u>- 89,052</u>
<b>Fees and Charges for Departmental Services—</b>			
Fees—Titles Office, Commissioner of Corporate Affairs, &c. .. .. .	15,300,000	19,360,938	+ 4,060,938
Recoups—Departmental Services .. .. .	63,020,000	65,710,750	+ 2,690,750
	<u>78,320,000</u>	<u>85,071,688</u>	<u>+ 6,751,688</u>
<b>Forests Commission—</b>			
Royalties, &c. .. .. .	14,000,000	13,689,830	- 310,170
<b>State Rivers and Water Supply Commission—</b>			
Rates and Charges, Recoups, &c. .. .. .	25,500,000	27,219,583	+ 1,719,583
<b>Miscellaneous Receipts—</b>			
Fines .. .. .	10,500,000	12,569,670	+ 2,069,670
Interest on Public Account .. .. .	10,000,000	12,574,196	+ 2,574,196
Rents and Hirings .. .. .	1,300,000	1,448,617	+ 148,617
Statutory Corporation Payments .. .. .	17,310,000	17,340,000	+ 30,000
Recoup—Superannuation Charges .. .. .	3,000,000	4,117,327	+ 1,117,327
Other .. .. .	5,530,000	13,698,689	+ 8,168,689
	<u>47,640,000</u>	<u>61,748,499</u>	<u>+ 14,108,499</u>

COMPARISON WITH BUDGET—*continued.*

	Budget Estimate.	Receipts.	+ Excess - Deficiency.
	\$	\$	\$
Railways .. .. .	153,045,000	146,943,118	- 6,101,882
<b>Commonwealth Payments to State—</b>			
Commonwealth and States Financial Agreement ..	4,254,000	4,254,318	+ 318
States Grants Acts, &c. .. .. .	732,900,000	706,389,337	- 26,510,663
Tuberculosis Arrangement—Maintenance ..	3,065,000	4,205,474	+ 1,140,474
Water Resources Assessment Act .. .. .	850,000	849,600	- 400
Home Care Scheme .. .. .	1,200,000	1,767,158	+ 567,158
Paramedical Services .. .. .	220,000	232,250	+ 12,250
Schools—Grants for Recurrent Expenditure ..	51,400,000	51,854,834	+ 454,834
Pre-School Child Education and Care .. .. .	8,750,000	10,150,134	+ 1,400,134
School Dental Scheme .. .. .	1,235,000	1,365,249	+ 130,249
Community Health .. .. .	2,165,000	2,036,313	- 128,687
Special Education—Teacher Replacement ..	..	1,617,573	+ 1,617,573
Grants for Technical and Further Education ..	1,530,000	1,794,800	+ 264,800
Night Courses Fees Reimbursement .. .. .	700,000	700,000	..
Legal Aid Grant .. .. .	..	251,662	+ 251,662
Soil Conservation .. .. .	531,000	337,000	- 194,000
Other .. .. .	..	37,467	+ 37,467
	<u>808,800,000</u>	<u>787,843,169</u>	<u>- 20,956,831</u>
Proceeds of Loans Raisings .. .. .	217,744,000	217,744,000	..
Loan Repayments .. .. .	7,000,000	8,793,566	+ 1,793,566
<b>Works Grants—Commonwealth Payments—</b>			
Capital Assistance .. .. .	108,871,000	108,871,000	..
School Building .. .. .	46,200,000	45,075,312	- 1,124,688
National Sewerage Programme .. .. .	31,500,000	30,972,643	- 527,357
	<u>186,571,000</u>	<u>184,918,955</u>	<u>- 1,652,045</u>
Total Receipts .. .. .	<u>2,517,620,000</u>	<u>2,568,196,507</u>	<u>+ 50,576,507</u>

## EXPENDITURE.

The expenditure from the Consolidated Fund was more than that for 1974-75 by the amount of \$453,780,832. A comparison of the figures for the two years, separated into special and annual appropriations, is given in the following statement :—

SPECIAL APPROPRIATION.			
	1974-75.	1975-76.	+ Increase - Decrease
	\$	\$	\$
Interest including Exchange .. ..	178,072,113	192,104,822	+ 14,032,709
National Debt Sinking Fund .. ..	28,339,353	28,473,095	+ 133,742
Repayment of Advances—Commonwealth— State Housing and Soldier Settlement ..	6,191,746	6,930,115	+ 738,369
Loan Management, Flotation Expenses, &c.	1,257,670	987,469	- 270,201
	<hr/>	<hr/>	
Hospitals and Charities Fund (Totalizator)	213,860,882	228,495,501	+ 14,634,619
Pensions .. ..	31,840,702	38,361,901	+ 6,521,199
Hospitals and Charities and Mental Hospitals Funds (Tattersall) .. ..	26,028,952	38,557,409	+ 12,528,457
Endowments and Grants .. ..	27,850,341	40,864,085	+ 13,013,744
Payment to Commonwealth of Share of Royalties—Submerged Lands .. ..	10,061,267	18,590,647	+ 8,529,380
Other .. ..	12,155,082	13,439,979	+ 1,284,897
	6,247,140	8,529,745	+ 2,282,605
	<hr/>	<hr/>	
	328,044,366	386,839,267	+ 58,794,901
Railways—Debt Charges .. ..	12,594,526	14,375,661	+ 1,781,135
Pensions .. ..	9,694,919	12,641,756	+ 2,946,837
Other .. ..	684,273	723,116	+ 38,843
	<hr/>	<hr/>	
	22,973,718	27,740,533	+ 4,766,815
Works and Services Account .. ..	347,087,122	426,092,049	+ 79,004,927
Total Special Appropriation .. ..	<hr/>	<hr/>	
	698,105,206	840,671,849	+ 142,566,643
	<hr/>	<hr/>	
ANNUAL APPROPRIATION.			
Education .. ..	544,894,122	682,802,732	+ 137,908,610
Health .. ..	155,046,251	217,570,776	+ 62,524,525
Social Welfare .. ..	119,367,394	110,787,699	- 8,579,695
Chief Secretary .. ..	86,252,755	102,620,216	+ 16,367,461
Treasurer .. ..	74,227,575	87,690,223	+ 13,462,648
Public Works .. ..	27,605,560	37,431,155	+ 9,825,595
Water Resources .. ..	29,397,681	35,156,963	+ 5,759,282
Agriculture .. ..	23,072,313	28,637,315	+ 5,565,002
Attorney-General .. ..	21,880,041	27,904,211	+ 6,024,170
Transport .. ..	20,715,502	26,016,285	+ 5,300,783
Development and Decentralization ..	11,963,284	19,439,004	+ 7,475,720
Lands and Survey .. ..	13,928,201	16,635,547	+ 2,707,346
Arts .. ..	11,266,871	16,695,050	+ 5,428,179
Conservation .. ..	10,254,152	13,362,556	+ 3,108,404
Premier .. ..	6,834,814	9,129,143	+ 2,294,329
Forests .. ..	7,701,474	8,879,292	+ 1,177,818
Local Government .. ..	5,073,419	6,613,101	+ 1,539,682
Labour and Industry .. ..	4,146,513	5,173,417	+ 1,026,904
Mines .. ..	3,198,277	3,825,749	+ 627,472
Parliament .. ..	2,040,677	2,616,072	+ 575,395
Consumer Affairs .. ..	277,537	447,915	+ 170,378
Housing .. ..	783,686	967,589	+ 183,903
Youth, Sport and Recreation .. ..	608,848	886,691	+ 277,843
Planning .. ..	1,651,920	2,131,554	+ 479,634
Other .. ..	721,951	702,186	- 19,765
	<hr/>	<hr/>	
	1,182,910,818	1,464,122,441	+ 281,211,623
Railways .. ..	<hr/>	<hr/>	
	233,399,651	263,402,217	+ 30,002,566
Total Annual Appropriation .. ..	<hr/>	<hr/>	
	1,416,310,469	1,727,524,658	+ 311,214,189
Total Payments* .. ..	<hr/>	<hr/>	
	2,114,415,675	2,568,196,507	+ 453,780,832

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

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 .. .. .	2,211,300	2,208,643	2,657	407,429	2,616,072
Premier .. .. .	8,699,924	8,539,483	160,441	589,660	9,129,143
Arts .. .. .	16,236,100	16,230,838	5,262	464,212	16,695,050
Chief Secretary .. .. .	97,640,337	97,573,979	66,358	5,046,237	102,620,216
Social Welfare .. .. .	101,785,750	101,623,728	162,022	9,163,971	110,787,699
Youth, Sport and Recreation .. .. .	843,550	839,184	4,366	47,507	886,691
Labour and Industry .. .. .	5,026,050	5,012,510	13,540	160,907	5,173,417
Consumer Affairs .. .. .	398,200	398,199	1	49,715	447,914
Education .. .. .	660,368,667	660,358,279	10,388	22,444,453	682,802,732
Attorney-General .. .. .	25,953,720	25,940,823	12,897	1,963,388	27,904,211
Treasurer .. .. .	162,934,013*	81,185,933	81,748,080*	6,504,290	87,690,223
Conservation .. .. .	12,678,907	12,596,881	82,026	765,675	13,362,556
Lands and Survey .. .. .	15,819,833	15,794,248	25,585	841,299	16,635,547
Public Works .. .. .	35,933,500	35,932,961	539	1,498,194	37,431,155
Local Government .. .. .	6,299,950	6,289,237	10,713	323,864	6,613,101
Planning .. .. .	2,058,400	1,984,531	73,869	147,023	2,131,554
Mines .. .. .	3,698,350	3,697,249	1,101	128,500	3,825,749
Agriculture .. .. .	28,008,268	27,850,350	157,918	786,965	28,637,315
Health .. .. .	207,834,612	205,607,385	2,227,227	11,963,391	217,570,776
Development and Decentralization .. .. .	18,370,180	18,350,081	20,099	1,088,923	19,439,004
Housing .. .. .	868,350	868,240	110	99,349	967,589
Fuel and Power .. .. .	250,000	249,528	472	225,912	475,440
Railway Construction .. .. .	225,200	221,860	3,340	4,887	226,747
Transport .. .. .	21,345,700	21,329,268	16,432	4,687,017	26,016,285
Forests .. .. .	8,369,126	8,369,126	..	510,166	8,879,292
Water Resources .. .. .	33,826,900	33,826,898	2	1,330,065	35,156,963
Railways .. .. .	254,780,825	254,645,401	135,424	8,756,816	263,402,217
<b>Total Annual Appropriation</b>	<b>1,732,465,712</b>	<b>1,647,524,843</b>	<b>84,940,869</b>	<b>79,999,815</b>	<b>1,727,524,658</b>
<i>Special Appropriation—</i>					
Debt Charges and Other Services .. .. .	386,839,267	386,839,267	..	..	386,839,267
Railways (including Debt Charges) .. .. .	27,740,533	27,740,533	..	..	27,740,533
Works and Services Account .. .. .	426,092,049	426,092,049	..	..	426,092,049
<b>Total Special Appropriation</b>	<b>840,671,849</b>	<b>840,671,849</b>	<b>..</b>	<b>..</b>	<b>840,671,849</b>
<b>Grand Total .. .. .</b>	<b>2,573,137,561</b>	<b>2,488,196,692</b>	<b>84,940,869</b>	<b>79,999,815</b>	<b>2,568,196,507</b>

\* Includes \$80,000,000—Div. 403, Advance to Treasurer.

Section 2 of the *Appropriation (1975-76, No. 1) Act 1975* 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 1975-76 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, \$1,732,465,712, includes the sum of \$8,932,077 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 \$6 million) 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 \$80,000,000 was available to the Treasurer in 1975-76, under the authority of the *Appropriation (1975-76, No. 1) Act* 1975 (Division 403).

Expenditure incurred by the Treasurer pending Parliamentary sanction thereto at 30th June, 1976, is summarized hereunder—

Authority	\$
Appropriation (1975-76, No. 1) Act 1975 .. .. .	79,999,815
Public Account Act 1958 .. .. .	1,170,753
	81,170,568

On pages 22 to 89 of the Treasurer's Statement, details are given of the amounts included in the total of \$79,999,815 charged to Treasurer's Advance under authority of the *Appropriation (1975-76, No. 1) Act* 1975.

Expenditure totalling \$1,170,753 was charged to Treasurer's Advance under authority of the *Public Account Act* 1958. Of this amount, \$1,094,751 was so charged pending Parliamentary sanction in relevant Works and Services Acts and details of this amount are given on pages 107 to 108 of the Treasurer's Statement. With respect to the balance of \$76,002, the Treasurer has deemed it necessary and expedient to carry forward this amount to the accounts of 1976-77 and, in accordance with Section 16 of the *Public Account Act* 1958, he has provided me with the following explanation :—

“ Coal Mine Workers' Pensions Fund.

Temporary Application out of the Public Account.

Section 16 of the *Public Account Act* 1958 (No. 6345).

Pursuant to the provisions of sub-section (1) of Section 16 of the *Public Account Act* 1958 (No. 6345) an amount of \$76,001.87 was issued and applied temporarily out of the Public Account in the year ended 30 June 1976 by way of contribution to the Coal Mine Workers' Pensions Fund.

The Coal Mine Workers' Pensions Fund established pursuant to Section 119 (1) of the *Coal Mines Act* 1958, provides for the payment of pensions to mine workers or their dependants and expenses involved in the administration of the fund.

Section 121 of the *Coal Mines Act* 1958 provides that the Coal Mine Workers' Pensions Fund shall be funded by the mine workers, the mine owners and the Treasurer. After the State Coal Mine closed there were no further contributions by owners or workers but the Government continued to contribute to the fund in respect of those mine workers between the ages of 55 and 60 in accordance with the provisions of the *State Coal Mines (Winding Up) Act* 1968.

After the last of these workers attained the age of 60 years, the Government contributions ceased and the Fund then had to rely on its existing reserves to meet pension commitments. These reserves were exhausted in April, 1976.

In order to cover continuing commitments on the Fund approval was given for a temporary advance to be made from the Public Account. Pending the resolution of this matter this payment was not included in the expenditure of the 1975-76 financial year.

Amending legislation is being prepared to meet the situation which has arisen and when the necessary Parliamentary authority is available the contributions to the Fund met from the Public Account will be included in the expenditure of the 1976-77 financial year.”

## 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, 473 transfers were made between items and the amount involved was \$6,000,918.

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 C to this Report.

## LOAN TRANSACTIONS.

### SYNOPSIS.

The State incurred additional loan liability of \$217,744,000 on account of moneys raised for works and associated purposes during the year, compared with \$184,809,000 in the previous year—an increase of \$32,935,000. The sources of the funds were four loans in Australia.

Loan receipts comprising moneys received from the proceeds of loans raised and the repayments of advances totalled \$226,537,566, which, together with the Commonwealth works grants of \$184,918,955, including school building grants, \$45,075,312, and advances under the National Sewerage Programme, \$30,972,643, provided a credit to the Consolidated Fund of \$411,456,521.

Loan transactions may be summarized as follows :—

Liability—	\$
Australian Loans .. .. .	217,744,000
Repayments .. .. .	8,793,566
Net Receipts to the Consolidated Fund—Raisings and Repayments .. ..	226,537,566
Commonwealth Capital Assistance Grant .. .. .	108,871,000
School Building Grants .. .. .	45,075,312
National Sewerage Programme—Advances .. .. .	30,972,643
Total credit to the Consolidated Fund .. .. .	411,456,521

Appropriations during the year from the Consolidated Fund to the Works and Services Account totalled \$426,092,049, which, together with the balance of \$19,280,253 brought forward from 1974–75, allowed for the implementation through this Account of a programme of works and services to the extent of \$417,221,112. Unexpended appropriations held in the Works and Services Account at 30th June, 1976, amounted to \$28,151,190.

The additional loan liability of the State under the Financial Agreement arising from loans raised by the Commonwealth on behalf of the State during 1975–76 was more than offset by the transfer from the State to the Commonwealth of liability to the extent of \$241.9 million as specified in an amendment of the Agreement, effective from 30th June, 1975, approved by the *Commonwealth and States Financial Agreement Act 1976*. As a consequence, the State's liability under the Financial Agreement decreased from \$2,889,701,837 at 30th June, 1975, to \$2,832,187,900 at 30th June, 1976. 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 \$217,744,000, the Victorian proportion of raisings for works and associated purposes are as follows :—

Rate Per Cent.	Maturity Date.	Price of Issue.	Loan No. 231	Loan No. 232	Loan No. 233	Loan No. 234	Total.
		\$	\$	\$	\$	\$	\$
8.3	15.2.77	Par.	37,690,000	..	..	..	37,690,000
8.5	15.10.77	..	..	10,948,000	..	..	10,948,000
8.5	15.2.78	..	..	..	15,740,000	..	15,740,000
8.5	15.5.78	..	..	..	..	12,580,000	12,580,000
9.2	15.12.79	..	..	11,928,000	..	..	11,928,000
9.3	15.7.80	..	..	..	11,631,000	..	11,631,000
9.5	15.11.80	..	31,186,000	..	..	..	31,186,000
9.5	15.8.81	..	..	..	..	7,468,000	7,468,000
10	15.2.85	..	3,704,000	13,414,000	..	..	17,118,000
10	15.2.86	..	..	..	19,075,000	27,518,000	46,593,000
10.2	15.2.94	..	..	..	7,989,000	6,873,000	14,862,000
..	..	..	72,580,000	36,290,000	54,435,000	54,439,000	217,744,000

Expenses associated with the raising of loans for works purposes were met from the Consolidated Fund, a total amount of \$72,080 being paid during the year. The expenses in respect of loans Nos. 232, 233 and 234 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 1975-76 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	23,470,000	4,157,000 (a)	2,634,000	8.3	Par.	15.2.77
15.8.75	..	..	13,924,000	9.5	..	15.11.80
..	..	..	2,253,000	10	..	15.2.85
..	..	..	502,000	Sp. Bonds	..	1.7.83
5.3	44,709,000	5,727,000 (a)	26,787,000	8.3	..	15.2.77
15.8.75	..	..	11,326,000	9.5	..	15.11.80
..	..	..	783,000	10	..	15.2.85
..	..	..	86,000	Sp. Bonds	..	1.7.83
5.6	31,967,000	2,381,000 (a)	342,000	8.3	..	15.2.77
15.8.75	..	..	17,521,000	9.5	..	15.11.80
..	..	..	11,649,000	10	..	15.2.85
..	..	..	74,000	Sp. Bonds	..	1.7.83
5.2	3,043,891	1,545,291 (b)	1,498,600	Sp. Bonds	..	1.7.83
1.10.75	..	..	..	..	..	..
4.9	48,243,000	1,406,000 (a)	31,546,000	8.5	..	15.10.77
15.11.75	..	..	14,242,000	9.2	..	15.12.79
..	..	..	1,031,000	10	..	15.2.85
..	..	..	18,000	Sp. Bonds	..	1.7.83
5	27,023,000	1,799,000 (a)	55,000	8.5	..	15.10.77
15.11.75	..	..	13,909,000	9.2	..	15.12.79
..	..	..	11,132,000	10	..	15.2.85
..	..	..	128,000	Sp. Bonds	..	1.7.83
4.8	28,488,000	628,000 (a)	22,779,000	8.5	..	15.2.78
15.2.76	..	..	2,719,000	9.3	..	15.7.80
..	..	..	2,352,000	10	..	15.2.86
..	..	..	10,000	10.2	..	15.2.94
6.2	24,361,000	2,170,000 (a)	13,373,000	8.5	..	15.2.78
15.2.76	..	..	6,630,000	9.3	..	15.7.80
..	..	..	854,000	10	..	15.2.86
..	..	..	1,334,000	10.2	..	15.2.94
6.5	43,523,000	4,246,000 (a)	15,050,000	8.5	..	15.2.78
15.2.76	..	..	5,649,000	9.3	..	15.7.80
..	..	..	9,823,000	10	..	15.2.86
..	..	..	8,755,000	10.2	..	15.2.94
5.2	982,400	420,500 (b)	561,900	A.S. Bonds	..	1.11.83
1.4.76	..	..	..	..	..	..
5	52,626,460	2,687,460 (a)	25,777,000	8.5	..	15.5.78
15.4.76	..	12,000,000 (b)	8,214,000	9.5	..	15.8.81
..	..	..	3,911,000	10	..	15.2.86
..	..	..	37,000	10.2	..	15.2.94
5.3	5,061,200	2,023,200 (a)	1,897,000	8.5	..	15.5.78
15.4.76	..	..	107,000	9.5	..	15.8.81
..	..	..	1,034,000	10	..	15.2.86
6.6	21,020,806	2,149,806 (a)	47,000	8.5	..	15.5.78
15.4.76	..	..	5,590,000	9.5	..	15.8.81
..	..	..	9,954,000	10	..	15.2.86
..	..	..	3,280,000	10.2	..	15.2.94
	354,518,757	29,374,466 (a)	311,178,500			
	..	13,965,791 (b)	..			

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

Securities Redeemed.	Securities Issued.					Maturity Date.
	8.5 Per Cent.	9.5 Per Cent.	10 Per Cent.	10.2 Per Cent.	Price of Issue.	
\$	\$	\$	\$	\$		
12,000,000 (5%—15.4.76)	2,773,000	..	..	..	Par.	15.5.78
	..	1,646,000	..	..	..	15.8.81
	..	..	6,066,000	..	..	15.2.86
	..	..	..	1,515,000	..	15.2.94
12,000,000	2,773,000	1,646,000	6,066,000	1,515,000		

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 proceeds of Savings Bonds. Details are :—

Series.	Redeemed.			Funds Provided by—	
	Maturing.	Face Value.	At Cost of—	Special Bonds Series "2E" and "2F"	Special Bonds Series "2F" and Savings Bonds Series "2".
	\$	\$	\$	\$	\$
P .. .. .	1.10.75	1,604,767	1,652,314	1,652,314	..
Q .. .. .	1.4.76	516,700	531,239	48,756	482,483
R .. .. .	1.7.76	541,300	552,126	236,232	315,894
S .. .. .	1.3.77	118,700	121,074	59,466	61,608
T .. .. .	1.6.77	1,113,500	1,135,770	502,146	633,624
U .. .. .	1.4.78	2,476,900	2,526,438	1,120,572	1,405,866
V .. .. .	1.10.78	2,197,900	2,235,506	932,456	1,303,050
W .. .. .	1.8.82	474,100	478,841	200,485	278,356
X .. .. .	1.10.82	795,200	803,152	303,303	499,849
Y .. .. .	1.1.83	1,253,100	1,258,368	544,200	714,168
Z .. .. .	1.1.83	665,000	665,000	305,400	359,600
2A .. .. .	1.4.81	137,700	138,623	60,146	78,477
2B .. .. .	1.4.81	932,700	933,993	435,100	498,893
2C .. .. .	1.10.80	13,043,800	13,043,800	4,554,900	8,488,900
2D .. .. .	1.6.82	9,113,300	9,113,300	2,916,300	6,197,000
2E .. .. .	1.1.83	2,735,200	2,735,200	..	2,735,200
	..	37,719,867	37,924,744	13,871,776	24,052,968

#### WORKS AND HOUSING PROGRAMME.

Expenditure under the works and housing programme in the year 1975-76 amounted to \$515,380,112, compared with \$438,959,188 in 1974-75. Details of this expenditure are shown below :—

	1974-75.	1975-76.
	\$	\$
School Buildings .. .. .	114,448,022	134,329,783
Melbourne and Metropolitan Board of Works .. .. .	57,236,094	61,972,643
Country Water and Sewerage Works .. .. .	25,829,571	33,037,586
Railways .. .. .	19,137,917	32,935,984
Hospitals and Charitable Institutions .. .. .	26,501,966	28,136,329
Public Buildings .. .. .	11,586,990	14,299,647
Mental Institutions including Alcoholism and Drug Dependency Services.. .. .	9,736,436	14,255,810
Electricity Commission .. .. .	13,000,000	14,000,000
Victorian Arts Centre .. .. .	4,200,000	8,500,000
Forests .. .. .	6,770,000	8,102,164
Police Buildings and Equipment .. .. .	4,077,901	7,800,352
Victorian Development Corporation .. .. .	5,000,000	5,800,000
Municipal Subsidies .. .. .	5,382,477	4,360,286
Social Welfare .. .. .	3,302,739	3,897,502
Victorian Natural Disasters Relief .. .. .	3,250,000	3,500,000
Crown Lands—Development and Improvements .. .. .	2,155,340	2,897,269
Agriculture .. .. .	1,665,824	2,805,311
Rural Finance and Settlement Commission—		
Rural Finance including Farm Water Supply .. .. .	280,000	2,510,000
Land Settlement .. .. .	1,719,999	2,400,000
Canning Fruit Industry .. .. .	..	1,705,845
Dairy Industry .. .. .	..	750,000
Agency Department .. .. .	2,175,000	450,000
Beef Industry .. .. .	..	209,000
Teacher Housing Authority .. .. .	2,196,000	2,300,000
Court Houses .. .. .	1,399,847	2,070,644
National Parks .. .. .	1,398,583	1,996,000
Cancer Institute .. .. .	2,400,000	1,900,000
Elderly Citizens Subsidies .. .. .	525,269	1,753,901
Dredges, Floating Plant, etc. .. .. .	325,556	1,503,545
Flood Restoration—Municipalities .. .. .	..	1,327,270
Soil Conservation Authority .. .. .	719,940	1,121,947
State and Latrobe Library .. .. .	469,073	1,057,943
Foreshore Protection Works .. .. .	714,333	1,057,836
Bush Nursing Hospitals .. .. .	794,785	849,716
Lands Department—Maintenance, Equipment, etc. .. .. .	447,024	826,457
Wharves and Jetties .. .. .	623,637	759,675
Pre-School and Pre-Natal Centres .. .. .	1,075,886	673,357
Fisheries and Wildlife .. .. .	395,339	634,328
Metric Conversion .. .. .	962,822	632,860
Sanatoria and General Health .. .. .	449,087	548,730
Urban and Regional Development Planning Studies .. .. .	..	514,946
Advances—Sundry .. .. .	548,977	860,729
Other Public Works and Services .. .. .	7,897,754	6,175,717
Total Within Financial Agreement .. .. .	340,800,188	417,221,112
Commonwealth-State Housing Agreement .. .. .	98,159,000	98,159,000
	438,959,188	515,380,112



### Public Debt under the Financial Agreement.

The Public Debt statement in the Treasurer's Finance Statement shows that the total indebtedness at 30th June, 1976, amounted to \$2,834,040,855. Of this, \$2,807,054,379 represented internal and \$26,986,476 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 \$2,832,187,900, a decrease of \$57,513,937 for the year. The reduction in the State's liability is due, primarily, to the transfer to the Commonwealth of debts of \$241.9 million as specified in the amendment of the Financial Agreement, effective from 30th June, 1975. The capital liability was accounted for in the Treasurer's Statement as follows :—

	\$	\$
Total liability apportioned between the various services of the State on account of loan raisings .. .. .	..	3,385,040,836
<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/>
		3,355,849,684
<i>Less—Equity in National Debt Sinking Fund—Cancelled Securities ..</i>	..	521,808,829
		<hr/>
Total Indebtedness .. .. .	..	2,834,040,855
<i>Less—Share of Cash—National Debt Sinking Fund .. .. .</i>	..	1,852,955
		<hr/>
State's Capital Liability to Commonwealth under the Financial Agreement ..		2,832,187,900
		<hr/>

A summary of transactions for the year ended 30th June, 1976, 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 .. .. .	175,733,698
Loan Management, Flotation and Conversion Expenses and Expenses of Paying Interest .. .. .	1,041,738
	<hr/>
Total Interest and Expenses (excluding interest on Commonwealth advances for Housing, &c.) .. .. .	176,775,436
Sinking Fund—State's Contribution to National Debt Sinking Fund.. ..	29,000,000
	<hr/>
Total Debt Charges .. .. .	205,775,436
	<hr/>
The comparable figure for the previous year was .. .. .	194,492,310
	<hr/>

### National Debt Sinking Fund.

The amendment of the Financial Agreement effective from 30th June, 1975, referred to earlier, revised the sinking fund provisions of the Agreement. The amendment provides a simpler method of calculation of Commonwealth and State contributions and abolishes the varying rates of contributions previously payable in respect of deficit loans and in other circumstances. The effect on State finances is little different from that under the old method.

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

	\$	\$
Balance at 1st July, 1975 .. .. .		1,774,293
Contributions 1975-76—		
Commonwealth .. .. .	7,500,000	
State .. .. .	29,000,000	
	36,500,000	
Interest—temporary investment and repurchased securities .. .. .		48,504
		38,322,797
Securities repurchased and redeemed, \$36,499,048, at a cost of .. .. .		36,469,842
		1,852,955
Balance of cash in Sinking Fund at 30th June, 1976 .. .. .		

The total amount of securities repurchased or redeemed and cancelled on account of this State since the inception of the scheme is now \$521,808,829, at a cost, including exchange on overseas purchases, of \$544,450,547.

# PART IV.—TRUST FUND AND SPECIAL ACCOUNTS.

## Synopsis.

A revised form of presentation of the Trust Fund in the Treasurer's Statement was adopted for 1975-76 following a review undertaken by Treasury and Audit officers in accordance with a recommendation of the Parliamentary Public Accounts Committee in its Report of 20th November, 1975, upon the Presentation of Trust Fund Information. The new form of presentation provides a meaningful classification and grouping of the several accounts within the Trust Fund.

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 1975-76 aggregating \$3,141,954,299 and credits, \$3,137,179,267.

Details of investments held on account of the Trust Fund and included in the balances of the various Funds and Accounts at 30th June, 1976, are shown in the Treasurer's Finance Statement at pages 92 and 100.

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.	1975-76.		Balance 30th June, 1976.
		Debits.	Credits.	
		\$	\$	\$
Albury-Wodonga Archaeological Survey Trust Account	To record the receipt and disbursement of funds made available by the Albury-Wodonga Corporation for the purpose of undertaking an archaeological survey of the Albury-Wodonga area	7,052	8,000	948
Australian Biological Resources Study Trust Account	To record transactions relative to grants received by the Department of Crown Lands and Survey from the Australian Biological Resources Study Interim Council to meet the cost of preparation of a bibliography of the publications of Ferdinand von Mueller	4,544	15,403	10,859
Commonwealth Assistance—Medibank Trust Account	To record the receipt of financial assistance from the Commonwealth towards the net operating costs of recognized hospitals and approved central services in accordance with an agreement between the Commonwealth and the State	129,260,333	185,836,433	56,576,100
Commonwealth Grant—Community Treatment Units Trust Account	To record the receipt and disbursement of funds made available by the Commonwealth to the Social Welfare Department for the purpose of undertaking a project on community treatment units	3,300	6,500	3,200
Dairy Herd Improvement Fund	Pursuant to the <i>Milk and Dairy Supervision (Amendment) Act 1975</i> to record the receipt of moneys in terms of the Act and the application of those moneys towards dairy herd improvement	..	15,977	15,977
Deakin University (Commonwealth) Subsidy Account	To record the receipt and disbursement of moneys received by the State from the Commonwealth on account of the Deakin University	520,613	520,613	..
Fly Suppression Programme Trust Account	To receive advances from the Ministry for Conservation to meet expenditure incurred by the Department of Agriculture under the Fly Suppression Programme	14,781	26,565	11,784
Forests Commission Publications Trust Account	To record transactions relative to the publication and sale by the Forests Commission of a book dealing with the history of land settlement and use in the Strzelecki Ranges of South Gippsland	..	796	796
Mount Dandenong Reserves Trust Account	To record the receipt and disbursement of moneys in connection with the operation, maintenance and development of the Mount Dandenong Reserves	34,598	47,364	12,766
Noxious Weeds Research Account	To receive royalties on books written by officers of the Vermin and Noxious Weeds Section of the Department of Crown Lands and Survey and to apply such royalties to research and extension work on noxious weeds	..	4,280	4,280

Account or Fund.	Purpose for which Established.	1975-76.		Balance 30th June, 1976.
		Debits.	Credits.	
		\$	\$	\$
Public Offices Fund ..	To record the receipt and disbursement of moneys in accordance with the provisions of the <i>Victorian Public Offices Corporation Act 1974</i>	648,346	1,134,587	486,241
Secondary History Curriculum Project Account	To record transactions relative to funds made available by the Curriculum Development Centre to the Education Department for the purpose of undertaking a secondary history curriculum project	99	2,929	2,830
Sidney Myer Music Education Trust Account	To record the receipt and disbursement of funds in connection with the production and sale of musical tape recordings by the Music Branch of the Education Department	..	6,265	6,265
State Grants (Advanced Education) V. I. C.—Capital Account	To account for funds made available by the Commonwealth to the State pursuant to the Commonwealth's <i>States Grants (Advanced Education) Act 1976</i> to meet capital expenditure of Colleges affiliated with the Victoria Institute of Colleges	2,761,210	2,761,210	..
State Grants (Beef Industry) 1975 Trust Account	Pursuant to the Commonwealth's <i>States Grants (Beef Industry) Act 1975</i> to record moneys received by the State from the Commonwealth for the purpose of providing loans to beef producers	1,163,800	1,163,800	..
State Grants (Recurrent Grants to Non-Government Schools) 1976 Trust Account	To record the receipt and disbursement of grants received by the State from the Commonwealth pursuant to the Commonwealth's <i>States Grants (Schools) Act 1976</i> to meet recurrent expenditure of Non-Government Schools	23,521,951	25,171,518	1,649,567
State Grants (Schools) 1976 Trust Account	To record transactions relative to moneys received by the State from the Commonwealth pursuant to the Commonwealth's <i>States Grants (Schools) Act 1976</i>	3,226,249	4,438,622	1,212,373
State Insurance Office Suspense Account	To account for moneys received in respect of securities held in trust by the Treasurer pending transfer of the moneys to the State Insurance Office in accordance with the <i>State Insurance Office Act 1975</i>	7,660,599	7,660,599	..
Study and Protection of Port Phillip Bay Fund	To record appropriations from the Consolidated Fund to meet expenses in connection with the study and protection of Port Phillip Bay	26,634	152,307	125,673
Treasury Drawings Account No. 2	To record transactions relative to the Treasury centralized salaries system	86,379,011	86,379,011	..
Victorian Natural Disasters Relief Account	To record the receipt and disbursement of moneys in connection with natural disasters in Victoria	10,090,386	13,620,138	3,529,752
Victorian (P.T.) Seed Potato Trust Account	To record the receipt and disbursement of moneys in connection with a scheme for the pathogen testing of seed potatoes by the Department of Agriculture	1,083	8,364	7,281
Water Supply Maintenance and Renewals Account	Pursuant to the <i>Water Act 1958</i> as amended by the <i>Water (Amendment) Act 1975</i> to record the receipt of moneys in terms of the Act and the application of those moneys towards the maintenance and renewal of water supply works	..	146,631	146,631

### 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 1975-76.

Account.	Balance at date of closing.	Remarks.
	\$	
Country Race-courses Improvement Fund	1,149	This Fund was established in 1948 pursuant to the <i>Police Offences (Race Meetings) Act</i> 1948 which provided that a percentage of the gross revenue of country race clubs be paid into the Fund and applied to the improvement of country race-courses. Distribution of the Fund was determined by a Committee appointed pursuant to the Act. The <i>Police Offences (Race Meetings) Act</i> 1948 was repealed in 1957 and an amount of \$1,149 has remained in the Fund since that year. As no determination has been made in respect of this amount, the Fund was closed and the balance credited to the Consolidated Fund.
Game Development Account	624	This Account was opened in 1959-60 to record funds appropriated by Parliament each year for the purpose of meeting expenses in connection with game development. The annual appropriation was equivalent to revenue derived from the sale of game licences under the <i>Game (Licences) Act</i> 1958. In 1972, the <i>Firearms (Amendment) Act</i> 1972 repealed the Game Licences Sections of the <i>Game Act</i> 1958 and provided for the creation of a new account within the Trust Fund called the Wildlife Management Fund into which all fees for shooters' licences are payable. As no provision was made in the Act to close the Game Development Account or to deal with the balance remaining therein, the Account was closed during the year and the balance of \$624 transferred to the Wildlife Management Fund.
Overseas Presents Account . .	1,336	This Account was established during 1936-37 for the purpose of providing food parcels to overseas residents prior to and during the Second World War. The Account was no longer operative and the balance remaining was transferred to the Treasury Trust Fund as an accumulation of unidentifiable remittances.
Public Works Equipment Hire Account	1,000	This Account was established by the provision of \$1,000 in the Appropriation Act for 1964-65. The purpose of the Account was to record charges by the Public Works Department for the hire of its equipment, plant, &c. pending recoup by the Authorities concerned. As no transactions have taken place in the Account since its inception, the balance remaining was transferred to the Consolidated Fund.
Timber Cutters Deposit Account	64,636	This account was opened in 1923-24 to record deposits lodged by timber cutters by way of guarantees. As deposits lodged with the Forests Commission can be accounted for in the Departmental Suspense Account, also within the Trust Fund, the Timber Cutters Deposit Account was no longer considered necessary and the balance held therein was transferred to the Departmental Suspense Account.
Tobacco Growers Relief Account	2,560	This Account was opened in 1961-62 to record a grant received from the Commonwealth for the relief of financially distressed tobacco growers. Distribution of funds to individual growers was finalized in 1962. An amount of \$180 representing the value of stale cheques which had been repaid into the Account was credited to the Consolidated Fund and the remaining \$2,380 was considered unclaimed and transferred to the Treasury Trust Fund.
Victorian Bush Fires Relief Account (1969)	1,501	This Account was opened to account for all funds received and expended in the relief of victims of bushfires which occurred in Victoria in 1969. As the purpose for which the Account was established ceased to exist, the balance was transferred to the Consolidated Fund.

### Current Funds and Accounts.

The Treasurer's revised form of presentation of the Trust Fund lists the many accounts comprising the Fund in four main categories, namely—

State Government Funds.

Joint Commonwealth and State Funds.

Commonwealth Government Funds.

Bequests, Deposits, Donations and Research.

In the following paragraphs are discussed certain of the major funds which are included in these categories but which cannot appropriately be commented upon under departmental headings throughout Part V of the Report.

#### STATE GOVERNMENT FUNDS.

The accounts included in this category are those established to receive and expend moneys received under statutory provisions or Parliamentary appropriations, operating accounts for various Authorities, and departmental suspense and clearing accounts.

Comments on certain of the accounts follow.

#### *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:—

	1974-75.	1975-76.
	\$	\$
<i>Source of Funds—</i>		
Balance from Previous Year .. .. .	..	..
<i>Government Contributions—</i>		
Special Appropriation—Act No. 6240 .. .. .	50,000	50,000
Departmental Vote—Education .. .. .	744,013	991,322
<i>Fees and Proceeds—</i>		
Metropolitan Division—Classes and Lectures .. .. .	431,995	579,366
Special Services Division—Schools, Conferences and Library .. .. .	30,400	50,455
Country Division—Arts, Discussion Groups and Lectures .. .. .	63,281	87,148
Miscellaneous .. .. .	367	394
	1,320,056	1,758,685
<i>Disbursement of Funds—</i>		
Administration—Salaries .. .. .	459,422	596,712
General Expenses .. .. .	296,391	346,838
	755,813	943,550
Metropolitan Division—Classes and Creative Arts .. .. .	329,691	432,086
Special Services Division—Schools, Conferences, Library, Publications, &c. .. .. .	128,634	214,699
Country Division—Arts, Discussion Groups and Lectures .. .. .	105,918	168,080
Balance 30th June .. .. .	..	270
	1,320,056	1,758,685

*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 1974 and 1975.

1974.		1975.	
\$		\$	\$
	Income—		
52,648	Contributions .. .. .	100,523	
4,612	Other .. .. .	4,964	
<u>57,260</u>		<u>105,487</u>	
	Expenditure—		
6,793	Allowances, Board Members .. .. .	7,504	
16,893	Salaries, Office Staff .. .. .	21,950	
25,345	Inspection and Grading .. .. .	31,508	
10,819	General Expenses .. .. .	19,079	
<u>59,850</u>		<u>80,041</u>	
2,590	Deficit	Surplus	25,446

The substantially improved result in 1975 was due mainly to an increase in the levy on packing houses from \$1.20 per tonne in 1974 to \$2.00 per tonne in 1975, together with an increased estimated pack on which the 1975 levy was assessed.

At 30th June, 1976, the balance at credit of the Fund in the Treasury amounted to \$71,056 and comprised cash \$1,656 and investments \$69,400 (face value).

*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 \$430,687 and claims paid amounted to \$2,449. The surplus of \$428,238 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 1974-75 and 1975-76 are summarized below :—

	1974-75.	1975-76.
	\$	\$
Balance, 1st July .. .. .	1,982,298	2,111,317
Special Appropriation .. .. .	4,000	4,000
Income from Investment .. .. .	125,019	138,839
	<u>2,111,317</u>	<u>2,254,156</u>
Expenditure .. .. .	..	..
Balance, 30th June .. .. .	2,111,317	2,254,156
Which included Investments of .. .. .	2,081,000	2,224,000

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

*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, 1975 .. .. .	98,617
Interest and Repayments of Principal by Societies .. .. .	16,616,597
Total Funds Available .. .. .	16,715,214
 <i>Disbursement of Funds—</i>	
Advances to Registry of Co-operative Housing Societies .. .. .	9,186,100
Commonwealth—Interest and Redemption .. .. .	5,815,043
State of Victoria—Administrative Cost .. .. .	269,762
Total Disbursements .. .. .	15,270,905
Balance 30th June, 1976 .. .. .	1,444,309
	16,715,214

*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, 1975 .. .. .	155,918
Commonwealth Grant .. .. .	404,250
Interest and Repayment of Principal by Societies .. .. .	3,188,706
Total Funds Available .. .. .	3,748,874
 <i>Disbursement of Funds—</i>	
Advances to Registry of Co-operative Housing Societies .. .. .	1,554,900
Interest and Repayments to Treasury <i>re</i> Advances <i>ex</i> Works and Services Account .. .. .	1,419,279
State of Victoria—Administrative Cost .. .. .	55,802
Total Disbursements .. .. .	3,029,981
Balance 30th June, 1976 .. .. .	718,893
	3,748,874



*Insurers Guarantee and Compensation Supplementation Fund.*

This Fund was established under the *Workers Compensation (Amendment) Act 1975* for the purpose of recompensing employers on account of certain increased liabilities incurred under the Act and to meet claims, awards and judgments against employers where an insurer has failed to provide indemnity under an accident insurance policy.

The Fund is financed by means of a surcharge levied on the premium paid in respect of an "employer's policy" under the *Workers Compensation Act 1958*, as amended. The surcharge rate of 25 per cent. on premium, prescribed to commence from 28th May, 1975, was effectively reduced to 20 per cent. on 1st December, 1975, under authority of the *Workers Compensation (Surcharge Payments) Act 1975*. The reduction was made retrospective to 28th May, 1975, and employers who had paid the surcharge prior to 1st December, 1975, at the higher rate were entitled to a refund by way of deduction, unless otherwise determined by the Treasurer, from a subsequent payment of surcharge. A summary of transactions for the year is as follows :—

	\$	\$
Balance 1st July, 1975 .. .. .		79,454
Receipts—		
Surcharge Levies .. .. .	41,653,932	
Interest on Investments .. .. .	852,473	
	<hr/>	42,506,405
		<hr/>
		42,585,859
Less Payments—		
Claims .. .. .	6,781,518	
Administrative Costs .. .. .	81,664	
Refunds Approved by the Treasurer .. .. .	51,968	
	<hr/>	6,915,150
		<hr/>
Balance 30th June, 1976 .. .. .		35,670,709

The balance at 30th June, 1976, includes investments to a total of \$34,025,000.

*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 1975–76, duty apportioned to this Fund amounted to \$4,632,635.

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, 1976 :—

	During the Year.	Total.
	\$	\$
<i>Receipts.</i>		
Balance 1st July, 1975 .. .. .	15,852	..
Special Appropriations— <i>Tattersall Consultations Act 1958</i> .. .. .	4,632,635	24,246,247
	<hr/>	<hr/>
	4,648,487	24,246,247
	<hr/>	<hr/>
<i>Payments.</i>		
Capital Works .. .. .	..	622,000
Maintenance Works .. .. .	..	300,000
General Expenditure (State Institutions) .. .. .	..	3,360,216
Maintenance Grants (Other Institutions) .. .. .	4,628,306	19,039,684
Mental Health Research (University of Melbourne) .. .. .	20,000	300,000
Capital Grants (Other Institutions) .. .. .	..	624,166
	<hr/>	<hr/>
	4,648,306	24,246,066
	<hr/>	<hr/>
Balance 30th June, 1976.. .. .	181	181

*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 :—

	1974-75.		1975-76.	
	\$	\$	\$	\$
Balance, 1st July .. .. .		1,982,018		2,278,812
Contribution—Works and Services Account ..		2,000,000		1,000,000
Receipts from Fees—Motor Car Drivers' and Instructors' Licences .. .. .	2,393,297		2,889,037	
Less Costs of Collection .. .. .	211,226		369,303	
	—————	2,182,071	—————	2,519,734
		<u>6,164,089</u>		<u>5,798,546</u>
Expenditure—				
Contribution to Country Fire Authority		2,883,077		3,756,015
Contribution to Casual Fire Fighters Compensation Fund .. .. .		2,815		..
Subsidies to Municipalities for Works ..		999,385		988,867
		—————		—————
		3,885,277		4,744,882
Balance, 30th June .. .. .		2,278,812		1,053,664
		—————		—————
		<u>6,164,089</u>		<u>5,798,546</u>

*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 \$1,506,535.

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

							1974-75.	1975-76.
							\$	\$
<i>Receipts.</i>								
Deductions from pay .. .. .	..	..	..	..	..	77,488	95,208	
Interest on investments .. .. .	..	..	..	..	..	330,623	162,167	
Balance in hand—1st July .. .. .	..	..	..	..	..	6,888,300	4,483,600	
							7,296,411	4,740,975
<i>Disbursements.</i>								
Pensions .. .. .	..	..	..	..	..	1,622,113	1,668,936	
Gratuities .. .. .	..	..	..	..	..	22,345	10,301	
Deductions refunded—on resignation .. .. .	..	..	..	..	..	26,452	37,386	
Pensions Supplementation Fund .. .. .	..	..	..	..	..	1,140,901	1,506,535	
Police Superannuation Fund .. .. .	..	..	..	..	..	1,000	..	
							2,812,811	3,223,158
Balance, 30th June .. .. .	..	..	..	..	..	4,483,600	1,517,817	
Represented by :—								
Investments .. .. .	..	..	..	..	..	4,440,200	1,350,000	
Cash .. .. .	..	..	..	..	..	43,400	167,817	
							4,483,600	1,517,817

At 30th June, 1976, the investments of the Fund comprised inscribed stock of the Melbourne and Metropolitan Board of Works, \$1,200,000, and the State Electricity Commission, \$150,000.

#### *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 \$5,565 which comprised the State's contribution of \$4,000, and fines amounting to \$1,565. Pension payments totalled \$4,784.

#### *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) 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 1974-75 and 1975-76 :—

							1974-75.	1975-76.
							\$	\$
<i>Receipts.</i>								
Deductions from Earnings .. .. .	..	..	..	..	..	217,406	255,810	
Interest on Investments .. .. .	..	..	..	..	..	111,553	128,103	
Balance, 1st July .. .. .	..	..	..	..	..	1,761,336	1,934,978	
							2,090,295	2,318,891
<i>Payments.</i>								
Pensions .. .. .	..	..	..	..	..	153,942	162,362	
Triennial Valuation Report .. .. .	..	..	..	..	..	1,375	5,866	
							155,317	168,228
Balance, 30th June .. .. .	..	..	..	..	..	1,934,978	2,150,663	
Represented by :—								
Investments .. .. .	..	..	..	..	..	1,898,700	2,134,520	
Cash .. .. .	..	..	..	..	..	36,278	16,143	
							1,934,978	2,150,663

*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 1974-75 and 1975-76 are set out below :—

	1974-75.		1975-76.	
	\$	\$	\$	\$
Balance, 1st July .. .. .	15,378,590		5,437,971	
Receipts—				
Registration Fees .. .. .	21,230,219		26,683,736	
		36,608,809		32,121,707
Expenditure—				
By Country Roads Board .. .. .	30,428,673		30,192,191	
Transfer to Traffic Authority Fund .. .. .			700,000	
Acquisition of Floating Dock .. .. .	742,165		399,979	
		31,170,838		31,292,170
Balance, 30th June .. .. .		5,437,971		829,537

*Transport Fund.*

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

- From the Consolidated Fund—an amount equal to one-fifth of 1 per cent. of the gross revenue of the Victorian Railways Board credited to the Consolidated Fund in the last preceding financial year.
- From the Melbourne and Metropolitan Tramways Board—an amount equal to one-quarter of 1 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.
- From the Transport Regulation Board—an amount equal to 10 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.

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 the years 1974-75 and 1975-76 are set out below :—

	<i>Receipts.</i>	
	1974-75	1975-76
	\$	\$
Consolidated Fund—Special Appropriation—Railways .. .. .	228,424	260,175
Melbourne and Metropolitan Tramways Board .. .. .	64,579	66,732
Transport Regulation Board .. .. .	355,682	524,139
Additional Registration Fees .. .. .	5,796,154	6,181,990
Transfer from Level Crossings Fund .. .. .	464,168	..
Balance, 1st July .. .. .	..	3,612,646
	6,909,007	10,645,682

*Expenditure.*

	1974-75.	1975-76.
	\$	\$
Victorian Railways Board .. .. .	646,742	1,891,803
Ministry of Transport .. .. .	742,890	1,881,004
Country Roads Board .. .. .	1,906,729	1,874,607
Metropolitan Transportation Committee .. .. .	..	255,341
	<hr/>	<hr/>
	3,296,361	5,902,755
	<hr/>	<hr/>
Balance, 30th June .. .. .	3,612,646	4,742,927
	<hr/>	<hr/>

*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, 1975, was \$19,280,253 and allocations from the Consolidated Fund during 1975-76 amounted to \$426,092,049. Expenditure, including an amount of \$1,094,751 disbursed from Treasurer's Advance pending parliamentary sanction thereto, was \$417,221,112, leaving a balance in the Account at 30th June, 1976, of \$28,151,190.

Details of the expenditure met from the Account are given on page 24.

## JOINT COMMONWEALTH AND STATE FUNDS.

The major accounts classified under this head are the Dartmouth Dam Construction Account and the Victorian Natural Disasters Relief Account. These accounts are the subject of comment under the relevant departmental headings elsewhere in the Report.

## COMMONWEALTH GOVERNMENT FUNDS.

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 for disbursement by particular public bodies such as the Universities, Hospitals and Charities Commission, Housing Commission, etc. Reference to these accounts is included in Part V. of this Report or in my Supplementary Report. Comments follow on other accounts not so included.

*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 1974-75 and 1975-76 :—

	1974-75.	1975-76.
	\$	\$
Balance 1st July .. .. .	218	9
Received from Commonwealth during the year .. .. .	13,152,087	6,985,963
	<u>13,152,305</u>	<u>6,985,972</u>
Reimbursements to Public Hospitals, &c. .. .. .	13,152,296	6,326,398
Balance 30th June .. .. .	<u>9</u>	<u>659,574</u>

*Home Builders' Account No. 3.*

The arrangements between Commonwealth and State in respect to housing finance were altered as from 1st July, 1973 (see reference page 32 of this Report). To facilitate the operation of these altered arrangements, 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 are moneys received from the Commonwealth, and repayments by societies, such repayments forming 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, 1975 .. .. .	8,428,181
Interest and Repayments of Principal by Societies .. .. .	5,504,744
Advances from Commonwealth .. .. .	29,448,000
Public Account—Interest Contribution .. .. .	282,359
	<u>43,663,284</u>
<i>Disbursement of Funds—</i>	
Advances to Registry of Co-operative Housing Societies .. .. .	35,337,400
Commonwealth—Interest and Redemption .. .. .	3,273,229
State of Victoria—Administrative Cost .. .. .	103,995
	<u>38,714,624</u>
Total Disbursements .. .. .	38,714,624
Balance, 30th June, 1976 .. .. .	4,948,660
	<u>43,663,284</u>

*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 1975–76 :—

RECEIPTS.						\$
Balance—1st July, 1975	..	..	..	..	..	162,802
Commonwealth Grants	..	..	..	..	..	27,941,674
						28,104,476

EXPENDITURE.						\$
Victoria Institute of Colleges and Affiliated Colleges	..	..	..	..	..	28,017,310
Agriculture Department	..	..	..	..	..	10,782
Forests Commission	..	..	..	..	..	96
						28,028,188

*State Grants (Advanced Education Recurrent) Trust Account.*

Pursuant to the provisions of the States Grants (Advanced Education) Acts, an amount of \$68,245,553 was received from the Commonwealth during 1975-76 in respect of recurrent expenditure of colleges of advanced education. The amount was distributed in full amongst various colleges in accordance with the Commonwealth legislation. The balance held in the Trust Account as at 30th June, 1976, 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 1975–76 :—

						State Schools.	Non-government Schools.	Total.
						\$	\$	\$
Balance—1st July, 1975	..	..	..	..	..	213,417	..	213,417
Grants from Commonwealth	..	..	..	..	..	..	277,581	277,581
						213,417	277,581	490,998
Expenditure	..	..	..	..	..	213,417	277,581	490,998
						..	..	..

*State Grants (Secondary Schools Libraries) Trust Account.*

Pursuant to the provisions of the States Grants (Secondary Schools Libraries) Act, an amount of \$24,773 was expended in 1975–76 from the previous year's balance. The amount held in the Trust Account at 30th June, 1976, was \$128.

*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. The balance held in the Trust Account, \$55,360, was expended in full during the year.

*State Grants (Technical Training) Trust Accounts.*

Pursuant to the provisions of its States Grants (Technical Training) Acts, the Commonwealth in previous years, granted financial assistance to the State for buildings and equipment for use in technical training in State Schools as defined by those Acts. No grants were received during 1975-76. Expenditure on account of technical, agricultural and forestry school buildings and equipment totalled \$38,814. The balance in the Trust Accounts at 30th June, 1976, was \$996.

*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 \$49,433,225 was received and expended during 1975-76.

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

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. During 1975-76, grants totalling \$39,913,085 were received. Expenditure totalled \$38,452,538, leaving a balance of \$1,723,783 in the Trust Account at 30th June, 1976.

*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 \$3,850,000 was received during 1975-76 and expenditure totalled \$3,910,689. The balance in the Trust Account at 30th June, 1976, was \$400,522.

*State Grants (Schools) 1974-75 Trust Account and State Grants (Schools) 1976 Trust Account.*

Pursuant to the provisions of its States Grants (Schools) Acts, the Commonwealth in 1975-76, provided grants totalling \$15,370,666 for teacher development and other specified projects. Expenditure for these purposes in the year totalled \$14,825,625. The unspent balance of the Account at 30th June, 1976, was \$1,382,744.

*State Grants (Technical and Further Education) Trust Account.*

In 1975-76, from grants made available by the Commonwealth under the provisions of the *States Grants (Technical and Further Education) Act 1974* a total of \$7,138,000 was credited to this Account to reimburse technical schools for technical training fees no longer being charged and to finance certain specific projects in those schools. Expenditure for these purposes amounted to \$7,084,597, leaving a balance in the Trust Account, at 30th June, 1976, of \$694,903.

**MONEYS HELD FOR BEQUESTS, DONATIONS, DEPOSITS AND RESEARCH.**

The major item included in this category relates to shares of the Gas and Fuel Corporation of Victoria to a value of \$15,592,220 purchased by the State under the provisions of the *Gas and Fuel Corporation Act 1958*. Other items comprise securities lodged by Insurance and Trustee Companies, \$170,000, and Contractors' deposits, \$611,485.



# PART V. — DEPARTMENTS, BRANCHES AND AUTHORITIES.

## 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 \$33,482,143 against which there were departmental receipts of \$6,566,389 resulting in a net outgoing of \$26,915,754, compared with \$22,545,300 for the previous year. Details of the expenditure and receipts for the two years are :—

<i>Expenditure.</i>	1974-75.	1975-76.
	\$	\$
Special Appropriation—Agricultural Colleges .. .. .	100,000	100,000
Vote—		
Agriculture—Salaries, Expenses, Other Services .. .. .	23,948,963	28,637,315
Treasurer—Workers Compensation Insurance, Pay-roll Tax .. .. .	1,239,631	1,595,945
Public Works—Maintenance and Rent of Buildings .. .. .	146,827	204,259
Works and Services Account—Acquisition of Properties, Construction of Works, &c. .. .. .	1,675,096	2,944,624
	27,110,517	33,482,143
<i>Receipts.</i>		
Departmental Services .. .. .	4,412,373	6,203,388
Licences—Dairies, Dairy Farms, Dairy Produce Factories, &c. .. .. .	152,844	363,001
	4,565,217	6,566,389
Net outgoing (excluding debt charges) .. .. .	22,545,300	26,915,754

Special financial assistance was provided from 10th May, 1976, to farmers and municipal councils throughout Victoria to facilitate the disposal of surplus and unsaleable cattle resulting from depressed market prices and prolonged drought conditions.

To 30th June, 1976, compensation amounting to \$99,690 was paid, at the rate of \$5 per head, in respect of the destruction of 19,938 cattle.

### 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 1975-76, expenditure for this purpose totalled \$270,627 and was met from the credit balance in the account together with receipts of \$285,654 from the Commonwealth. The unexpended balance at 30th June was \$51,694.

*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 1975-76, receipts to the account amounted to \$1,979,654, including \$1,945,259 from the Commonwealth, and expenditure totalled \$1,871,603. A balance of \$207,059 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 dairy produce and on dissemination of information concerning the dairy produce industry. Receipts in 1975-76 amounted to \$174,373, and expenditure was \$188,617. The account had a balance of \$30,266 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 \$2,003,626.

*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 1975-76, receipts of the Swine Compensation Fund amounted to \$106,663 and payments to \$26,946. The balance in the Fund at 30th June, 1976, was \$856,973. Receipts of the Cattle Compensation Fund amounted to \$795,014 and payments to \$1,731,305. A balance of \$18,970 remained in the Fund at 30th June, 1976.

**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 .. .. .	217,402	1,383,715	1,166,313
S. S. Cameron Laboratory, Werribee .. .. .	23,724	1,089,318	1,065,594
Research Farm, Werribee .. .. .	53,459	817,879	764,420
Research Station, Scoresby .. .. .	20,235	1,446,688	1,426,453
Agricultural College, Longerenong .. .. .	185,609	870,119	684,510
Dairy College, Glenormiston .. .. .	94,298	636,902	542,604

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.

## 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 1975-76 is set out below :—

	Ministry for the Arts Head Office.	National Gallery Arts Centre etc.	State Library.	National Museum and Science Museum.	State Film Centre.	Total 1975-76.	Total 1974-75.
	\$	\$	\$	\$	\$	\$	\$
<b>Vote Expenditure—</b>							
Salaries and payments in the nature of salaries .. .. .	181,807	1,509,264	2,108,622	1,288,990	273,806	5,362,489	4,322,618
Payroll Tax .. .. .	8,794	72,361	104,106	63,638	13,457	262,356	208,567
Workers Compensation Insurance	2,814	25,272	34,951	23,665	4,979	91,681	85,350
General Expenses .. .. .	24,113	354,350	438,576	245,483	138,803	1,201,325	942,128
Rents and maintenance of buildings— Public Works Department .. .. .	15,930	..	13,362	..	..	29,292	23,883
Grants and subsidies to Free Libraries	..	..	7,601,500	..	..	7,601,500	5,210,574
Grants to Cultural Bodies .. .. .	1,978,876	..	..	3,500	..	1,982,376	1,891,172
Grants to Country Art Galleries	267,042	..	..	..	..	267,042	201,000
Contributions to Arts Fund .. .. .	280,318	..	..	..	..	280,318	190,000
	2,759,694	1,961,247	10,301,117	1,625,276	431,045	17,078,379	13,075,292
<b>Works and Services Account Expenditure—</b>							
Assistance to country Art Galleries for and towards the cost of ap- proved works and purposes .. .. .	56,604	..	..	..	..	56,604	235,085
Contribution to the Victorian Arts Centre Trust Fund .. .. .	..	8,500,000	..	..	..	8,500,000	4,200,000
Grant towards approved capital projects for the performing arts in country areas .. .. .	159,554	..	..	..	..	159,554	203,486
Purchase of Works of Art, Exhibits, etc. .. .. .	215,610	..	..	36,000	..	251,610	205,000
Library information services for migrants .. .. .	..	..	36,733	..	..	36,733	..
Contributions to Arts Fund .. .. .	81,000	..	..	..	..	81,000	..
Expenditure in connection with the alterations and improvements to buildings, etc. .. .. .	..	..	468,458	589,485	..	1,057,943	334,073
	512,768	8,500,000	505,191	625,485	..	10,143,444	5,177,644
<b>Total .. .. .</b>	<b>3,272,462</b>	<b>10,461,247</b>	<b>10,806,308</b>	<b>2,250,761</b>	<b>431,045</b>	<b>27,221,823</b>	<b>18,252,936</b>

## ARTS FUND.

Under the provisions of the *Ministry for the Arts Act 1972*, the Arts Fund was established within the Trust Fund. Money is appropriated to the Fund and all other moneys received for the purposes of the Act are paid into the Fund.

Details of the receipts and payments for the year ended 30th June, 1976, were as follows :—

								\$
<i>Receipts</i>								
Balance 1st July	..	..	..	..	..	..	..	64,199
From Vote	..	..	..	..	..	..	..	280,318
„ Works and Services Account	..	..	..	..	..	..	..	81,000
Donations, etc., towards Arts Victoria '75	..	..	..	..	..	..	..	20,691
Repayment of unspent advance to Agent General on account of Francis Collection								10,737
								456,945
<i>Payments.</i>								
Arts Victoria '75	..	..	..	..	..	..	..	144,621
Victorian Tapestry Workshop	..	..	..	..	..	..	..	44,951
Towards Production of Feature Films	..	..	..	..	..	..	..	121,270
Cultural Development Grants	..	..	..	..	..	..	..	3,229
Expenditure in respect of the Francis Collection	..	..	..	..	..	..	..	572
Balance 30th June	..	..	..	..	..	..	..	142,302
								456,945

## Victoria Arts Centre Building Committee.

The following statement of receipts and payments sets out in summary form the transactions of the Committee for the year ended 30th June, 1976 :—

								\$
<i>Receipts.</i>								
Balance 1st July	..	..	..	..	..	..	..	194,156
Grants received from State Treasury (net)*	..	..	..	..	..	..	..	6,000,000
Realization of Investments, etc.	..	..	..	..	..	..	..	5,080,000
Interest on Investments	..	..	..	..	..	..	..	65,977
Sundry receipts	..	..	..	..	..	..	..	141,496
								11,481,629
<i>Payments.</i>								
Administrative Expenses	..	..	..	..	..	..	..	424,480
Gallery Building and Service Area Maintenance	..	..	..	..	..	..	..	224,472
Construction Costs	..	..	..	..	..	..	..	6,309,982
Purchase of Investments	..	..	..	..	..	..	..	4,494,000
Sundry payments	..	..	..	..	..	..	..	25,778
Balance 30th June	..	..	..	..	..	..	..	2,917
								11,481,629

## \* Reconciliation with Works and Services Account—

								\$
Grants received by Committee in 1975-76	..	..	..	..	..	..	..	6,000,000
Less Grant paid by State Treasury in June, 1975—received by Committee in July, 1975	..	..	..	..	..	..	..	1,200,000
								4,800,000
Add Grant paid by State Treasury in June, 1976—received by Committee in July, 1976	..	..	..	..	..	..	..	3,800,000
								8,600,000
Less Temporary advance from Treasury Trust Fund	..	..	..	..	..	..	..	100,000
Works and Services Account	..	..	..	..	..	..	..	8,500,000
								8,500,000

## 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 \$101,257,759. 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>		1974-75.	1975-76.
		\$	\$
Special Appropriation—			
Pensions and Superannuation, &c.	.. .. .	2,068,782	2,977,453
Vote—			
Police—			
Salaries and Allowances	.. .. .	67,600,208	85,643,554
Overtime and Penalty Rates	.. .. .	1,661,828	1,904,016
Payments in lieu of Long Service Leave	.. .. .	964,218	1,181,912
General Expenses	.. .. .	8,243,066	9,875,669
Treasurer—			
Workers Compensation Insurance, Pay-roll Tax	.. .. .	4,707,949	5,706,024
Public Works—			
Maintenance and Rent of Buildings	.. .. .	294,201	606,343
Works and Services Account—			
Police Buildings and Residences, &c.	.. .. .	4,077,901	7,800,352
Expenditure in Connection with Metric Conversion	.. .. .	48,650	6,000
		89,666,803	115,701,323
<i>Receipts.</i>			
Departmental Services	.. .. .	1,656,740	1,937,835
Firearms and other licences	.. .. .	63,786	71,005
Recoup of Administrative Expenses—			
Motor Registration Branch	.. .. .	7,659,035	9,341,297
Wildlife Management	.. .. .	51,753	111,298
Learner and Driver Testing Fees, &c.	.. .. .	2,428,524	2,627,816
Miscellaneous	.. .. .	292,450	354,313
		12,152,288	14,443,564
Net cost of police services	.. .. .	77,514,515	101,257,759

An analysis of the statement discloses that the increased net cost of police services for the year, \$23,743,244, was caused mainly by increases in :—

	\$
Salaries and allowances and associated expenses	20,311,532
Police buildings, computer equipment, &c...	3,722,451
Motor vehicles—Purchase and running expenses	497,255
Postal and telephone expenses	493,766

*Traffic Penalties.*—Penalties received under the provisions of the Road Traffic (Infringements) Acts, and not included in the above receipts, amounted to \$4,328,370 in 1975-76. These moneys form portion of the Consolidated Fund Receipts item, Fines—Supreme and other Courts.

*Trust Accounts.*—Moneys totalling \$194,458 were expended from the Commonwealth Employment Scheme 1975 Trust Account, and the Commonwealth Apprentices Employment Scheme Trust Account on behalf of police 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 :—

1974-75.		1975-76.
\$		\$
85,040,529	Fees under the Motor Car Act .. .. .	104,549,116
112,564,434	Third Party Insurance Premiums .. .. .	137,858,302
23,578,966	Stamp Duty .. .. .	31,499,958
221,183,929		273,907,376

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

\$	<i>Country Roads Board Fund—</i>	\$	\$
46,418,858	Motor Fees and Examiners' Licences .. .. .	58,210,988	
1,488,417	Drivers' Licence and Motor Driving Instructors' Licence Fees, &c. ..	1,635,943	
47,907,275		59,846,931	
	<i>Transport Fund—</i>		
6,330,849	Additional Registration Fees .. .. .	6,718,656	
	<i>Municipalities Assistance Fund—</i>		
2,393,297	Drivers' Licence Fees and Motor Driving Instructors' Licence Fees ..	2,889,037	
	<i>Transport Regulation Fund—</i>		
8,699	Omnibus Registration Fees .. .. .	1,397	
	<i>Roads (Special Projects) Fund—</i>		
21,230,219	Increase in Registration Fees .. .. .	26,683,736	
	<i>Hospitals and Charities Fund—</i>		
1,170,135	Contributions—Third Party Insurance Premiums .. .. .	Dr. 25	
	<i>Consolidated Fund—</i>		
4,786,595	Drivers' Licence and Motor Driving Instructors' Licence Fees ..	5,778,073	
4,848,544	Insurance Surcharges .. .. .	6,857,450	
23,578,966	Stamp Duty .. .. .	31,499,958	
82,551	Personalized Number Plates .. .. .	97,470	
14,056	Recreation Vehicles Fees .. .. .	10,092	
		44,243,043	
	<i>Drivers' Licence Suspense Account—</i>		
1,217,321	Drivers' Licence Fees, &c. .. .. .	1,472,700	
	<i>Traffic Authority Fund—</i>		
1,006,797	Registration Surcharges .. .. .	1,051,024	
	<i>Motor Accidents Board—</i>		
1,710,552	Contributions—Third Party Insurance Premiums and Drivers' Licence Surcharges ..	1,901,424	
	<i>Approved Third Party Insurers—</i>		
104,898,073	Net Premiums collected on their behalf .. .. .	129,099,453	
221,183,929		273,907,376	

*Fees under the Motor Car Act.*—Fees collected by the Branch under the Motor Car Act increased by \$19,508,587. The higher collections from this source were due, mainly, to :—

- (i) the greater number of motor cars registered—1,834,509 compared with 1,753,368 in 1974-75 ; and
- (ii) the operation for a full year of the increases in motor drivers' licence fees and motor registration fees, effective from 1st January, 1975 and 5th February, 1975, respectively.

*Third Party Insurance.*—The increase of \$25,293,868 in total premiums collected on behalf of authorized insurers was attributable to an increase in the volume of transactions handled by the Branch in 1975-76 and, also, to the operation for a full year of the higher scale of premiums introduced during the previous year.

*Stamp Duty.*—The substantial increase of \$7,920,992 in collections from this source was, primarily, the result of an increase in the rate of stamp duty on applications for registration and notices of acquisition of motor cars and commercial trailers from \$4 to \$5 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, 1975.

*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.

### Workers Compensation Board.

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, and, pursuant to Sections 5 and 16 of the *Workers Compensation (Amendment) Act 1975*, to meet, in certain circumstances, claims for compensation on the "nominal defendant". Amounts recovered from uninsured employers are credited to the Fund.

Particulars of the Income and Expenditure of the Fund for the years 1974–75 and 1975–76 are as shown hereunder. Figures for the financial year 1975–76 are subject to final audit.

	1974–75.	1975–76.
	\$	\$
<i>Income—</i>		
Contributions from insurers and others .. .. .	696,488	1,482,575
<i>Expenditure—</i>		
Salaries and pay in lieu of long service leave .. .. .	359,015	561,810
Rent .. .. .	198,255	233,352
General .. .. .	89,051	107,641
Claims on uninsured employers paid from the Fund (net) ..	97,482	104,818
Costs of nominal defendant .. .. .	8,633	36,249
	752,436	1,043,870
Excess of Expenditure over Income .. .. .	55,948	..
Excess of Income over Expenditure .. .. .	..	438,705

Expenditure did not reach the estimated total figure on which contributions were based, with the result that expenditure was more than covered by contributions, to the extent of \$438,705. The accumulated surplus at 30th June, 1976, was \$510,267.

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 1974-75 and 1975-76 are summarized below :—

	1974-75.	1975-76.
	\$	\$
Receipts .. .. .	10,499,537	9,990,133
Payments .. .. .	7,854,439	8,211,967
Excess of receipts over payments .. .. .	2,645,098	1,778,166
Balance at beginning of year .. .. .	32,948,086	35,593,184
Balance at close of year .. .. .	35,593,184	37,371,350

Investments, &c., controlled by the Board at 30th June, 1976, are shown hereunder :—

Common Fund—	\$
Apollo Bay Sewerage Authority Debentures .. .. .	200,000
Australian Savings Bonds .. .. .	100,000
Ballarat Sewerage Authority Debentures .. .. .	850,000
Ballarat Water Commissioners Debentures .. .. .	450,000
Bank of New South Wales Special Deposit .. .. .	44,355
Broken Hill Proprietary Company Limited Debentures .. .. .	300,000
Commonwealth Trading Bank Special Deposit .. .. .	511,102
Dromana-Rosebud Sewerage Authority Debentures .. .. .	300,000
Drouin Sewerage Authority Debentures .. .. .	200,000
Electricity Commission of New South Wales Debentures .. .. .	2,100,000
Frankston Sewerage Authority Debentures .. .. .	2,400,000
Gas and Fuel Corporation Debentures .. .. .	200,000
Geelong Waterworks and Sewerage Trust Debentures .. .. .	3,650,000
Kilmore Sewerage Authority Debentures .. .. .	200,000
Melbourne and Metropolitan Board of Works Debentures .. .. .	9,550,000
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 .. .. .	11,942,200
State Energy Commission of Western Australia Debentures .. .. .	250,000
West Moorabool Water Board Debentures .. .. .	800,000
	36,697,657
Cash, State Savings Bank of Victoria .. .. .	673,693
	37,371,350

### Other Branches.

The cost to the Consolidated Fund of the remaining sub-departments and branches of the Chief Secretary's Department for 1975-76 compared with the previous year is set out below :—

	Receipts.	Payments.*	Net Outgoing 1975-76.	Net Outgoing 1974-75.
	\$	\$	\$	\$
Government Statist .. .. .	995,328	1,387,806	392,478	429,191
State Emergency Service .. .. .	..	350,762	350,762	139,124
Registrar of Estate Agents, &c. .. .. .	162,870	139,115	Cr. 23,755	Cr. 24,230
Government Shorthand Writer .. .. .	87,964	257,145	169,181	166,350
Public Record Office .. .. .	..	196,013	196,013	148,590
Crimes Compensation Tribunal .. .. .	..	794,231	794,231	683,435
Administrative .. .. .	108,632	1,604,376	1,495,744	724,076
	1,354,794	4,729,448	3,374,654	2,266,536

\* These payments were made from Vote. There were no payments from Works and Services Account.

During 1975-76, the National and Science Museums were transferred to the Ministry for the Arts, and Archaeological and Aboriginal Relics Preservation to the Ministry for Conservation. Comments in respect of these former branches of the Chief Secretary's Department are made in the appropriate departmental sections elsewhere in this Report.



## MINISTRY FOR 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 use of the land and living aquatic resources of Victoria.

In pursuance of these objectives, the central administration of the Ministry incurred the following expenditure in 1975-76 :—

From the Consolidated Fund—

Vote—	\$
Salaries and Payments in the Nature of Salary .. .. .	1,176,327
General Expenses .. .. .	150,859
Other Services, mainly environmental studies and grants to public bodies furthering the objects of the Ministry .. .. .	1,887,004
	3,214,190
 Works and Services Account—	
Grants to National Trust of Australia .. .. .	116,666
Grant to Zoological Board .. .. .	388,980
Loan to Zoological Board .. .. .	40,000
Metric Conversion Expenses .. .. .	5,117
 Purchase and Improvement of Crown Land—	
Mornington .. .. .	643,099
Dandenongs .. .. .	501,177
Churchill Island .. .. .	412,630
Nyerimilang, Gippsland .. .. .	306,000
Mount Gellibrand .. .. .	227,000
Other Properties .. .. .	364,049
Subsidy to Healesville Sanctuary .. .. .	151,034
	3,155,752

From Trust Funds—The Ministry made expenditure from several Trust Funds, the principal items being as follows :—

Commonwealth-State Urban and Regional Development .. .. .	1,286,261
Commonwealth Regional Employment Development Scheme .. .. .	732,009
Commonwealth National Estate Programme .. .. .	448,603
Commonwealth Employment Scheme .. .. .	376,545
State Grants Urban Districts Assistance (Western Melbourne) .. .. .	250,000

The Commonwealth National Estate Programme comprised 104 separate project accounts, in 47 of which the Ministry recorded expenditure in 1975-76.

Other major activities for which the Ministry is responsible are referred to below.

### National Parks Division.

Pursuant to the *National Parks Act 1975*, which operated from 1st December, 1975, the Ministry became responsible for the administration, through the Director of National Parks, of the national and other parks described in Schedules 2 and 3 to that Act. This administration is financed from the National Parks Fund which recorded the following transactions in 1975-76 :—

	\$
Balance 1st July, 1975 .. .. .	46,037
 Receipts—	
From the Consolidated Fund—	
	\$
Vote .. .. .	1,376,560
Works and Services Account .. .. .	1,996,000
Collections of Rentals, Fees &c. .. .. .	567,803
	3,940,363
	3,986,400
 Payments—	
Administration and management of parks .. .. .	3,903,487
Balance 30th June, 1976 .. .. .	82,913

### Environment Protection Authority.

The Environment Protection Authority was established by the *Environment Protection Act 1970* and was brought within the administration of the Ministry by the *Ministry for Conservation Act 1972*.

Financial transactions for 1975-76 are summarised as follows :—

Payments—

From the Consolidated Fund :—

Vote—	\$
Salaries and Payments in the Nature of Salary .. .. .	2,065,083
General Expenses .. .. .	442,493
Other Services, mainly payments to Protection Agencies for carrying out functions on behalf of the Authority .. .. .	1,221,375
Works and Services Account—Environment protection works .. .. .	381,182
	4,110,133

Receipts for the year, consisting of fees received by the Authority in respect of environment protection licences, amounted to \$1,209,322.

### Soil Conservation Authority.

The Soil Conservation Authority was established pursuant to the *Soil Conservation and Land Utilization Act 1958*, and 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*.

Expenditure by the Authority from the Consolidated Fund during the year 1975-76 was as follows :—

From Vote—	\$
Salaries and Payments in the Nature of Salary .. .. .	1,790,563
General Expenses .. .. .	347,119
Other Services .. .. .	3,678
	2,141,360
From Works and Services Account—	
Soil Conservation Works .. .. .	901,204
Loans for conservation purposes .. .. .	146,938
	1,048,142

The Authority also met expenditure from the following Trust Accounts in 1975-76 :—

	\$
Soil Conservation Authority Trust .. .. .	21,649
Commonwealth Extension Services (Soil Conservation) Grant .. .. .	80,112
Puckapunyal Soil Conservation Project .. .. .	870,005

### Fisheries and Wildlife Division.

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.

Expenditure from the Consolidated Fund comprised :—

Vote—	\$
Salaries and Payments in the Nature of Salary .. .. .	1,864,960
General Expenses .. .. .	393,433
Other Services .. .. .	111,994
Works and Services Account .. .. .	159,593
	2,529,980

Receipts from fishing and game licences amounted to \$62,182. The State Electricity Commission recouped \$200,257 of the Division's expenditure on its Heated Effluent Study, and the Commonwealth recouped \$49,952 administrative expenditure involved in the issue of Commonwealth fishing licences.

Various services and projects of the Division were financed from the following Trust Accounts :—

	\$
Fish and Wildlife Research .. .. .	115,169
Fisheries Research .. .. .	267,235
Wildlife Management .. .. .	1,077,074

### Port Phillip Authority.

This Authority was created by the *Port Phillip Authority Act 1966* to advise the Minister on methods of co-ordinating development in the Port Phillip Bay area, and preserving and improving the condition of the area. The administration of the Authority became the responsibility of the Ministry under the *Ministry for Conservation Act 1972*.

Expenditure in 1975-76 was as follows :—

From the Consolidated Fund—

Vote—

	\$
Salaries and Payments in the Nature of Salary .. .. .	71,126
General Expenses .. .. .	7,886
	79,012

From Trust Account—

Study and Protection of Port Phillip Bay .. .. .	26,634
--	--------

### Land Conservation Council.

This Council was established by the *Land Conservation Act 1970*, chiefly to carry out investigations and to make recommendations to the Minister on the balanced use of public land throughout the State. It became the administrative responsibility of the Ministry under the *Ministry for Conservation Act 1972*.

Expenditure in 1975-76 may be summarised as follows—

From the Consolidated Fund—

Vote—

	\$
Salaries and Payments in the Nature of Salary .. .. .	239,882
General Expenses .. .. .	140,693
Other Services .. .. .	2,858
	383,433

### Archaeological and Aboriginal Relics Preservation Division.

The *Archaeological and Aboriginal Relics Preservation Act 1972* created the office of Protector of Relics, charged with the responsibility of recording and protecting archaeological areas and relics, together with research and an educational programme pertaining thereto. The administration of these functions was transferred from the Chief Secretary's Department to the Ministry for Conservation in November, 1975.

Expenditure in 1975-76 was—

From the Consolidated Fund—

Vote—

	\$
Salaries and Payments in the Nature of Salary .. .. .	41,929
General Expenses .. .. .	25,054
Other Services .. .. .	1,678
	68,661

From Trust Account—

Archaeological and Aboriginal Relics .. .. .	46,413
--	--------

## MINISTRY OF CONSUMER AFFAIRS.

The Ministry of Consumer Affairs was established under the provisions of the *Ministry of Consumer Affairs Act 1973* with the objects, generally, of protecting and promoting the interests of consumers and to administer the *Consumer Protection Act 1972*.

Expenditure during the last two years from the Consolidated Fund is compared hereunder.

	1974-75.	1975-76.
	\$	\$
Vote—		
Ministry of Consumer Affairs—Salaries, General Expenses, etc...	277,537	447,914
Treasurer—Workers Compensation Insurance, Payroll Tax ..	16,809	25,087
Public Works—Rents .. .. .	12,909	48,157
	307,255	521,158

## 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 1975-76 were :—

- (i) *Fees under the Motor Car Act.*—Receipts for the year under this Act amounted to \$60,305,927 and the costs of collection were \$9,479,097. The comparable figures in 1974-75 were, respectively, \$48,407,989 and \$6,423,348.

The increase in collections, \$11,897,938, was due, mainly, to the greater number of motor vehicles registered in Victoria—1,834,509 compared with 1,753,368 in 1974-75. Costs of collecting fees under the Motor Car Act increased by \$3,055,749 during 1975-76.

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 \$602,256 compared with \$621,528 in 1974-75.

- (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 1975-76, receipts of these contributions totalled \$2,232,860. In certain circumstances, the required contribution may be reduced or waived, and, for 1975-76, such concessions amounted to \$2,452,886.

- (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 \$10,132,146, compared with \$10,037,593, in 1974-75.

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 \$427,000 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 1975-76 provided advances from the Works and Services Account of \$325,000 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, 1976, in respect of moneys provided under Loan Application Acts and Works and Services Acts was \$30,915,598.

(c) *Commonwealth Grants.*

Under Section 7 of the *Transport (Planning and Research) Act* 1974, Victoria was entitled to receive, in respect of 1975-76, 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 1975-76 on additional approved projects. Under this Act, the Country Roads Board's allocation in 1975-76 was \$1,790,910, to which was added \$25,623 unspent at 30th June, 1975, giving a total available of \$1,816,533 which was fully spent by the Board.

The *National Roads Act* 1974 provided for the payment to Victoria, in respect of 1975-76, of amounts up to a maximum of \$16,800,000 on the construction of National Highways. This Act also provided amounts up to a maximum of \$1,600,000 for maintenance of National Highways, and up to a maximum of \$4,800,000 for the construction and maintenance of Export Roads and Major Commercial Roads. The State's allocation for 1975-76 under this Act, \$23,200,000, was fully spent by the Board.

The *Roads Grants Act* 1974 provided for grants to Victoria, in respect of 1975-76, on approved projects in the following categories:—

- (1) Construction of Rural Arterial and Developmental Roads, up to a maximum of \$3,000,000 which has been subsequently increased to \$5,660,000 by the *Roads Acts Amendment Act* 1976.
- (2) Construction and Maintenance of Rural Local Roads, up to a maximum of \$5,100,000 which was subsequently increased to \$11,750,000 by the *Roads Acts Amendment Act* 1976.
- (3) Minor Traffic Engineering and Road Safety Improvements, up to a maximum of \$2,100,000, of which the Board's allocation was \$1,290,000 subsequently increased to \$1,625,000 by transfer.
- (4) Construction of Urban Arterial Roads, up to a maximum of \$38,100,000, subsequently increased to \$42,590,000 by the *Roads Acts Amendment Act* 1976 and an approved transfer of \$500,000.
- (5) Construction of Urban Local Roads, up to a maximum of \$3,200,000.

In respect of category (1), Construction of Rural Arterial and Developmental Roads, expenditure by the Board in 1975-76 was \$4,828,750 and \$831,250 remained unspent at 30th June, 1976.

In category (2), Construction and Maintenance of Rural Local Roads, the Board spent \$9,671,875, leaving \$2,078,125 unspent at 30th June, 1976.

Under category (3), Minor Traffic Engineering and Road Safety Improvements, the Board's proportion of the 1975-76 grant was \$1,290,000. In addition, the Minister approved a transfer of \$630,534 from the State's 1974-75 allocation to that of 1975-76, of which the Board's share was \$335,000, making \$1,625,000 available to the Board in 1975-76. Of this, expenditure was \$1,356,182, and \$268,818 remained unspent at 30th June, 1976.

In category (4), Construction of Urban Arterial Roads, the Board spent \$41,343,125, leaving \$1,246,875 unspent at 30th June, 1976.

Under category (5), Construction of Urban Local Roads, expenditure of \$2,638,633 left \$561,367 unspent at 30th June, 1976.

Overall, the total available to the Board under the *Roads Grants Act* in 1975-76 was \$64,825,000, of which \$59,838,565 was spent and \$4,986,435 remained unspent at 30th June, 1976.

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 1975-76 was \$110,400,000. 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 Account was established in 1973-74 with a grant of \$840,000 from the Commonwealth. The Country Roads Board spent \$129,616 in implementing the programme during 1975-76.

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

Pursuant to the provisions of the *Roads (Special Projects) Act* 1965, the Country Roads Board in 1975-76 spent \$30,192,191 (including \$4,979,341 management and operating expenses) 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, \$701,864 was spent on labor intensive works in regions of excessive unemployment. The scheme ceased to operate in April, 1976.

(2) *General Employment Grant.*—In 1975-76, a grant of \$1,500,000 was made available to the Board and was spent on works in areas of relatively high unemployment.

(g) *Victorian Natural Disasters Relief Account.*

A total of \$6,430,460 was disbursed from this Treasury trust account through the Country Roads Board mainly in the form of recoups to municipalities of expenditure on flood-damaged roads and bridges.

## 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.

1974-75.		1975-76.
\$		\$            \$
	<i>Principal Funds Available.</i>	
	<i>Country Roads Board Fund—</i>	
831,610	Balance from previous year .. .. .	616,605
41,984,641	Net Fees, Motor Car Act .. .. .	50,826,830
2,047,269	Municipal Contributions .. .. .	2,232,860
10,037,593	Road Charges—Commercial Goods Vehicles Act ..	10,132,146
1,247,398	General Receipts .. .. .	1,524,877
149,500	Special Contribution—Works and Services Account ..	427,000
622,871	Flood Relief Grant .. .. .	..
<hr/>		<hr/>
56,920,882		65,760,318
	<i>Works and Services Account—</i>	
300,000	Act No. 6229—State Highways .. .. .	325,000
	<i>Commonwealth Grants—</i>	
	Transport (Planning and Research) Act 1974—	
..	Balance from previous year .. .. .	25,623
1,241,000	Receipts .. .. .	1,790,910
		<hr/>
		1,816,533
18,920,000	National Roads Act 1974, Receipts .. .. .	23,200,000
	Roads Grants Act 1974—	
..	Balance from previous year .. .. .	15,000
55,510,000	Receipts .. .. .	64,810,000
		<hr/>
		64,825,000
	<i>Commonwealth Grant—</i>	
172,217	Traffic Engineering and Road Safety Improvement .. .. .	129,616
	<i>Roads (Special Projects) Fund—</i>	
30,428,673	Expenditure on Approved Projects .. .. .	30,192,191
	<i>Commonwealth Employment Grants—</i>	
133,583	Regional Employment Development Scheme .. .. .	701,864
3,000,000	General Employment Grant .. .. .	1,500,000
		<hr/>
		2,201,864
<hr/>		<hr/>
166,626,355		188,450,522

*Expenditure.*

1974-75.		1975-76.
\$		\$
135,765,369	Construction and Maintenance of Roads, (including Special Projects) .. .. .	146,920,207
	Payments to the Consolidated Fund—	
1,853,784	Interest (including exchange) .. .. .	1,916,838
761,320	Sinking Fund Contributions and Loan Conversion Expenses .. .. .	803,717
73,392	Loan Repayments .. .. .	72,325
750,749	Transfer to Tourist Fund .. .. .	839,693
375,375	Transfer to Traffic Authority Fund .. .. .	419,846
621,528	Recoup to Transport Regulation Board .. .. .	602,256
296,000	Contribution to Australian Road Research Board .. .. .	412,000
200,000	Contribution to Melbourne and Metropolitan Tramways Board .. .. .	200,000
25,271,610	General Expenditure, including Administration, Stores and Materials, Planning and Research .. .. .	28,101,334
<hr/>		
165,969,127		
657,228	Unexpended at 30th June	8,162,306
<hr/>		
166,626,355		<hr/> 188,450,522 <hr/>

## 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 .. .. .	19,443,128	..	6,257,117	21,371	1,021,476	36,869	26,779,961
State Highways .. .. .	12,940,174	325,000	13,521,779	100,390	2,181,152	1,903,161	30,971,656
Freeways .. .. .	4,625,910	..	30,043,415	..	20,223,729	89,688	54,982,742
Tourists' Roads .. .. .	1,441,356	..	292,400	406	..	19,414	1,753,576
Forest Roads .. .. .	1,224,906	..	..	190	..	116,807	1,341,903
Unclassified Roads .. .. .	8,213,082	..	19,894,381	7,259	1,470,351	35,925	29,620,998
Other .. .. .	1,153,229	..	..	..	316,142	..	1,469,371
	<hr/> 49,041,785	<hr/> 325,000	<hr/> 70,009,092	<hr/> 129,616	<hr/> 25,212,850	<hr/> 2,201,864	<hr/> 146,920,207 <hr/>

## 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 1975-76 was \$839,693. For particulars of the operation of this Fund see page 112.

## 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 1975-76 was \$419,846.



## EDUCATION.

The cost of education met from State Funds during 1975-76 was \$861,628,673. 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 .. .. .	..	17,874,174
Departmental Votes—		
Education .. .. .	682,802,732	
Treasury .. .. .	32,708,764	
Public Works .. .. .	1,887,893	
	717,399,389	
<i>Less—Recoups of Expenditure, &amp;c.</i> .. .. .	1,942,116	
		715,457,273
Works and Services Account .. .. .	..	134,399,827
		867,731,274
<i>Less—Receipts</i> .. .. .	..	6,103,601
Net Cost to the Consolidated Fund .. .. .	..	861,627,673
Trust Fund—Forestry Fund .. .. .	..	1,000
Cost of Education met from State Funds .. .. .	..	861,628,673

Receipts and expenditure during 1974-75 and 1975-76 on the preceding basis were :—

	1974-75. \$	1975-76. \$
Consolidated Fund—		
Expenditure .. .. .	698,454,136	867,731,274
Receipts .. .. .	2,703,862	6,103,601
	695,750,274	861,627,673
Trust Fund—Forestry Fund .. .. .	1,000	1,000
Cost of Education met from State Funds .. .. .	695,751,274	861,628,673

## 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 :—

	1974-75.	1975-76.
	\$	\$
<i>Expenditure—</i>		
Salaries, &c.—Teaching Service .. .. .	365,319,420	464,690,334
General Administration and Clerical Assistance ..	23,538,479	30,608,431
Pay-Roll Tax .. .. .	19,091,737	24,429,569
Allowances to Students in Training .. .. .	32,902,325	31,466,001
Workers Compensation Insurance .. .. .	7,646,942	8,279,195
Travelling Expenses and Allowances, &c. .. .. .	1,346,812	1,782,502
Libraries—Grants and Subsidies .. .. .	217,563	280,378
School and Office Equipment and Requisites .. .. .	5,445,366	4,577,361
Text Books, Publications, Examination Expenses, Postage and Telephone Expenses, Incidentals .. .. .	1,482,838	2,110,379
School Cleaning and Services .. .. .	20,786,269	25,758,591
Conveyance of Pupils .. .. .	18,883,808	23,016,167
Bursaries, Scholarships and Maintenance Allowances .. .. .	5,259,667	5,947,936
International Teaching Fellowships .. .. .	214,708	..
Operating Costs—Hostels and Residential Camps .. .. .	1,562,371	1,326,605
Buildings, Sites, &c.—Capital Works .. .. .	65,377,225	78,924,508
Maintenance .. .. .	8,245,981	13,748,458
Grants, &c. .. .. .	107,402,299	130,211,863
Fees—Universities and Other .. .. .	659,761	2,442,650
Pensions—Retired Teachers and Officers.. .. .	12,605,719	17,638,032
Overseas Teacher Selection Programme—Expenses .. .. .	465,846	493,314
	<hr/>	<hr/>
	698,455,136	867,732,274
<i>Receipts (Net)—</i>		
Tuition Fees .. .. .	122,938	132,956
Rents .. .. .	30,080	44,226
Board—Students in Training, &c. .. .. .	686,471	460,519
Broken Bond Debts .. .. .	209,988	286,076
Recoups from Non-Government Schools—Equipment .. .. .	51,917	15,959
Miscellaneous .. .. .	1,602,468	5,163,865
	<hr/>	<hr/>
	2,703,862	6,103,601
	<hr/>	<hr/>
	695,751,274	861,628,673

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 \$99,370,914. The following factors contributed to the increase :—

- (i) Teachers Tribunal determinations, operative from 25th August and 28th September, 1975, and 17th February, 1976 ; and
- (ii) the annual salary increments of teachers and an increase of roundly 3,550 in teacher numbers.

*Grants, &c.*—Expenditure rose from \$107,402,299 to \$130,211,863, an increase of \$22,809,564. 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 \$4,132,359 during 1975-76. The rise was attributable mainly to :—

- (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 1975-76 amounted to \$286,076 and, during the same period, debts totalling \$2,018,935 on account of 782 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 1975-76 and prior years.

#### *Vacation and Other Leave.*

In my last Report I referred to certain anomalies in the leave recording system of the Department. A detailed audit report, covering operations of the system in general, has since been prepared and forwarded to the Honorable the Treasurer.

One of the matters raised in that report was the existence of anomalies in the entitlement of teachers to payment, in certain circumstances, for school vacations. Departmental policy on such entitlement is based on certain decisions made by the Teachers Tribunal, but that policy has not been embodied in a regulation. I consider that the matter is one to which the provisions of Section 58 of the *Teaching Service Act* 1958 are relevant, and that, therefore, a regulation may be necessary to provide the legislative authority for the implementation of the departmental policy. The Education Department has asked the Tribunal for advice in the matter.

#### *Office Rental.*

The Public Works Department, from 1st August, 1974, leased portion of the building situated at 35 Spring Street, Melbourne, owned by the State Superannuation Board, at an annual rental of \$678,957 to accommodate several Departments, including the Education Department.

Four floors of the building were allocated by the Public Works Department, at the request of the Education Department, for the accommodation of Education Department staff to be transferred from 480 Collins Street, Melbourne.

This transfer did not take place and the premises have remained unoccupied since the date of first leasing, 1st August, 1974. Rental paid by the Public Works Department in respect of the unoccupied area amounted to roundly \$531,000 at 30th June, 1976.

## 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, combines Treasury, school and college accounts to show the disbursement of the funds available for education in these institutions.

	1975-76.	
<i>Source of Funds—</i>	\$	\$
Funds provided by the State .. .. .		172,920,545
Funds provided by the Commonwealth .. .. .		7,730,117
Funds raised by Schools and Colleges .. .. .		813,066
Total Available Funds .. .. .		<u>181,463,728</u>
 <i>Disbursement of Funds—</i>		
Salaries (including pay-roll tax)—		
Teachers and Part-time Instructors .. .. .	114,509,343	
Administrative and Maintenance Staff .. .. .	<u>14,575,724</u>	
		129,085,067
Erection and Maintenance of Buildings, &c. .. .. .		29,162,334
Equipment .. .. .		1,722,633
General Cost of Classes and Administrative Costs, &c. .. .. .		15,111,079
Scholarships, Maintenance and Conveyance Allowances to Pupils .. .. .		4,844,408
		<u>179,925,521</u>
<i>Less</i> Rents, &c., received by Education Department .. .. .		143,612
		<u>179,781,909</u>
<i>Add</i> Surplus for Year (Maintenance Accounts) .. .. .		1,681,819
Total Funds Disbursed .. .. .		<u>181,463,728</u>

## 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 1975-76 for the following purposes :—

	S
Universities, Affiliated Residential Colleges—recurrent and capital expenditure..	121,526,631
Advanced Education—recurrent expenditure .. .. .	68,245,553
building projects and equipment of a capital nature ..	27,941,674
Science Laboratories—buildings and equipment .. .. .	277,581
Technical Training—reimbursement of fees .. .. .	7,138,000
Teachers Colleges—recurrent and capital expenditure .. .. .	49,433,225
Non-Government Schools—recurrent and capital expenditure .. .. .	43,763,085
Teacher Development—recurrent and capital expenditure .. .. .	13,753,093
Child Migrant Education—Salaries of teachers, equipment, &c. .. .. .	2,782,104
Employment Scheme (1975), siteworks, &c. .. .. .	620,000
Various—recurrent expenditure .. .. .	1,666,524
	\$
Various State Schools—capital .. .. .	45,075,312
recurrent .. .. .	55,967,207
	<hr/>
	101,042,519*
	<hr/>
	438,189,989
	<hr/>

\* 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 .. .. .	56,436,907	
Monash .. .. .	43,372,977	
La Trobe .. .. .	21,196,134	
Deakin .. .. .	520,613	
	<hr/>	121,526,631
Advanced Education—		
Recurrent Expenditure.. .. .	68,245,553	
College Buildings, &c. .. .. .	28,017,310	
	<hr/>	96,262,863
Science Laboratories—		
State Schools .. .. .	213,417	
Non-Government Schools .. .. .	277,581	
	<hr/>	490,998
Technical Training—		
School Buildings and Equipment .. .. .	38,813	
Reimbursement of fees, &c. .. .. .	7,084,597	
	<hr/>	7,123,410
Secondary School Libraries—		
State Schools .. .. .	..	24,773
Non-Government Schools—		
Recurrent Expenditure .. .. .	38,452,538	
Capital Expenditure .. .. .	3,910,689	
	<hr/>	42,363,227
Child Migrant Education—		
Salaries, Equipment, &c. .. .. .	..	2,407,877
Teachers Colleges—		
Buildings, Equipment, &c. .. .. .	49,488,585	
Teacher Development .. .. .	13,308,052	
	<hr/>	62,796,637
Employment Scheme (1975)		
Site Works, &c. .. .. .	..	620,000
Various—Recurrent Expenditure .. .. .	..	1,251,541
Various State Schools—		
Capital .. .. .	45,075,312	
Recurrent .. .. .	55,967,207	
	<hr/>	101,042,519
		<hr/>
		435,910,476
		<hr/>

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, 1976, totalled \$4,281,013.

## The University of Melbourne.

Details of the University's income and expenditure for the year 1975 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 applied only to 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 1975 are subject to final audit.

<i>Income—</i>	1974.	1975.
	\$	\$
State Government Grants—		
Building Purposes .. .. .	613,667	16,307
Special Purposes .. .. .	257,190	450,008
	870,857	466,315
Commonwealth Government Grants—		
Recurrent Purposes .. .. .	36,780,900	46,026,101
Building Purposes .. .. .	3,134,422	6,310,759
Special Purposes .. .. .	4,934,277	7,615,454
	44,849,599	59,952,314
Fees for Continuing Education Courses ..	282,315	553,016
Fees for General Services .. .. .	942,660	1,103,268
Donations and Grants (other than Government)	1,439,109	1,742,711
Charges for Services .. .. .	1,411,644	1,637,978
Investment Income .. .. .	1,759,286	2,023,858
Other Income .. .. .	2,807,242	4,014,999
	54,362,712	71,494,459
<i>Expenditure—</i>		
Academic Activities .. .. .	32,019,747	40,069,733
Academic Services .. .. .	3,130,802	4,313,109
Student Services .. .. .	1,980,853	2,260,020
General Services .. .. .	8,484,622	10,743,005
Public Services .. .. .	672,764	1,059,899
Independent Operations .. .. .	2,258,332	2,975,924
Buildings and Grounds (Capital) .. .. .	5,450,889	7,550,462
Interest and Capital Repayments on Loans ..	272,914	333,316
	54,270,923	69,305,468
<i>* Balance—</i>	1974.	1975.
	\$	\$
General Fund .. .. .	<i>Surplus</i> 119,856	<i>Deficit</i> 119,856
Building Grants .. .. .	<i>Deficit</i> 1,328,172	<i>Surplus</i> 720,273
Special Recurrent Grants .. .. .	<i>Surplus</i> 156,785	<i>Deficit</i> 122,235
Equipment Grants .. .. .	<i>Deficit</i> 202,556	<i>Surplus</i> 409,125
Other Funds .. .. .	<i>Surplus</i> 579,143	<i>Surplus</i> 956,823
Trust Funds .. .. .	<i>Surplus</i> 766,733	<i>Surplus</i> 3 44,861
	<i>Net Surplus</i> 91,789	<i>Net Surplus</i> 2,188,991

\* Takes into consideration inter-fund transfers.

The following factors contributed towards the net surplus of \$2,188,991 for the year :—

- (i) Building Grants received in 1975 to cover expenditure in 1974.
- (ii) Equipment Grants received in 1975 to cover expenditure in 1974 and 1976.
- (iii) Appropriations :—
  - (a) From the General Fund and Other Funds to eliminate the General Fund deficit, and
  - (b) From the General Fund to meet expenditure in 1976.
- (iv) The receipt of non-endowment donations and other Trust Fund income during 1975, which will be expended, mainly for specific purposes, in later years.

## SUMMARY OF GENERAL FUND—1975.

Excess of Income over Expenditure .. .. .	\$	388,983
Net transfers from the Departmental and Library Vote Appropriation Funds in respect of commitments for outstanding orders .. .. .		24,210
Transfer from 1974 to meet specific Departmental Expenditure in 1975 .. .. .		82,713
Balance brought forward to meet General Expenditure in 1975 .. .. .		119,856
		<u>615,762</u>

These funds were applied as follows :—

Transfers to meet—		
(i) Faculty and Departmental Expenditure in 1976 .. .. .		278,956
(ii) General Expenditure in 1976 .. .. .		80,000
Elimination of part of the Accumulated General Fund Deficit (remainder met from other Funds)		256,806
		<u>615,762</u>

The accumulated balance in the General Account at 31st December, 1975, was \$3,179,766 and comprised:—

Unexpended Grants .. .. .	\$	5,142,878
Less Special Advances .. .. .		1,963,112
		<u>3,179,766</u>

Trust Fund balances at the same date totalled \$12,668,039.

The accumulated balances of the General and Trust Accounts, at 31st December, 1975, which together totalled \$15,847,805, were represented by:—

Sundry Debtors and Prepayments .. .. .	\$	2,598,218	\$	
Government Grants Accrued .. .. .		223,004		
Investments .. .. .		19,335,296		
		<u>22,156,518</u>		
Less—Bank Overdraft (net) .. .. .		2,119,509		
Sundry Creditors and Accrued Salaries .. .. .		3,707,216		
Income received in Advance .. .. .		481,988		
		<u>6,308,713</u>		
				<u>15,847,805</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—

<i>Income—</i>	1974.	1975.
	\$	\$
<b>State Government Grants—</b>		
Building Purposes .. .. .	177,498	..
Special Purposes .. .. .	7,816	6,667
	185,314	6,667
<b>Commonwealth Government Grants—</b>		
Recurrent Purposes .. .. .	31,262,000	39,147,998
Building Purposes .. .. .	3,759,000	3,744,374
Special Purposes .. .. .	1,368,624	1,469,170
	36,389,624	44,361,542
Students' Fees including Union Fees for Operational Purposes ..	602,371	832,503
Union Fees for Union Development .. .. .	200,422	276,960
Grants and Donations including Public Appeals .. .. .	1,711,052	2,006,154
Other Income .. .. .	1,832,587	2,024,442
	4,346,432	5,140,059
<b>Total Income .. .. .</b>	<b>40,921,370</b>	<b>49,508,268</b>
<i>Expenditure—</i>		
Academic Activities .. .. .	25,168,086	30,272,015
Academic Services .. .. .	3,948,186	3,873,154
Student Services .. .. .	1,003,165	1,069,575
General Services .. .. .	11,216,168	12,016,642
Other Items .. .. .	1,718,763	1,827,314
	43,054,368	49,058,700
	1974.	1975.
	\$	\$
<i>Result for year—</i>		
Recurrent Funds .. .. .	<i>Surplus</i> 10,353	<i>Surplus</i> 1,310,936
Capital Funds .. .. .	<i>Deficit</i> 3,353,421	<i>Deficit</i> 899,986
Research Funds .. .. .	<i>Surplus</i> 333,017	<i>Deficit</i> 279,304
Grants and Donations .. .. .	<i>Surplus</i> 50,459	<i>Surplus</i> 61,193
Other Funds .. .. .	<i>Surplus</i> 826,594	<i>Surplus</i> 256,729
	<i>Net Deficit</i> 2,132,998	<i>Net Surplus</i> 449,568

From the surplus of \$1,310,936 and the accumulated Funds of \$542,445 in respect of Recurrent Funds, a sum of \$468,661 was committed for purchase orders outstanding as at 31st December, 1975. In addition, portion of the surplus was applied towards the unexpended departmental balances, totalling \$466,925, which were carried forward to 1976. The balance of \$917,795 was unspent as a result of the University's conservative approach to its spending arising from the uncertainty of the future level of University funding. Subsequently, the University decided that these surplus funds would be allocated for use in conjunction with 1976 funds.

The deficit of \$899,986 in respect of Capital Funds was the result of expenditure on building projects for which a substantial portion of Government Grants had been received in prior years.

The accumulated Funds at 31st December, 1975, showed an overall surplus of \$5,540,091. Details are—

Surpluses—	\$	\$
Recurrent Funds .. .. .		1,853,381
Capital Funds .. .. .		699,643
Research Funds .. .. .		290,849
Grants and Donations .. .. .		655,602
Other Funds .. .. .		2,040,616
		<u>5,540,091</u>
These funds were represented by—		
Investments—		
Fixed Interest Securities, at lower of cost or par .. .. .	319,298	
Ordinary Shares, at cost .. .. .	421,871	741,169
		<u>741,169</u>
Current Assets—		
Cash at Bank and on Hand .. .. .	22,058	
Cash on Secured Deposits .. .. .	800,000	
Cash on Term Deposits .. .. .	6,800,000	
		<u>7,622,058</u>
Debtors—		
Accrued Government Grants .. .. .	251,676	
Other .. .. .	736,969	
Payments in Advance .. .. .	98,407	
Stock on Hand, at cost less obsolescence .. .. .	652,750	9,361,860
		<u>10,103,029</u>
<i>Less—</i>		
Current Liabilities—		
Bank Overdraft .. .. .	13,475	
Sundry Creditors and Accrued Expenses .. .. .	3,018,890	
Students' Fees Received in advance .. .. .	511,019	
		<u>3,543,384</u>
Long Term Liabilities—		
Loans on Mortgage .. .. .	1,019,554	4,562,938
		<u>5,540,091</u>

## La Trobe University.

The statement below gives details of the income and expenditure of the University for the calendar years 1974 and 1975. No State Government Grants were received by the University for Recurrent, Building or Special Purposes.

<i>Income—</i>	1974.	1975.
Commonwealth Government Grants—	\$	\$
Recurrent Purposes .. .. .	13,267,000	18,209,000
Building Purposes .. .. .	7,224,835	2,090,166
Special Purposes .. .. .	244,872	380,669
	<u>20,736,707</u>	<u>20,679,835</u>
General Service Fees .. .. .	497,643	591,851
Grants and Donations .. .. .	201,973	413,256
Other Income .. .. .	563,755	750,573
	<u>1,263,371</u>	<u>1,755,680</u>
<b>Total Income .. .. .</b>	<u><b>22,000,078</b></u>	<u><b>22,435,515</b></u>
 <i>Expenditure—</i>		
Academic Activities .. .. .	9,162,957	12,883,443
Academic Services .. .. .	1,634,962	2,115,497
Student Services .. .. .	846,766	1,060,589
General Services .. .. .	3,087,769	4,018,882
Buildings and Grounds—Capital .. .. .	6,433,863	2,250,684
Other Services .. .. .	Cr. 8,402	61,892
	<u>21,157,915</u>	<u>22,390,987</u>
 <i>Balance*—</i>		
	1974.	1975.
	\$	\$
Recurrent Funds .. .. .	<i>Surplus</i> 464,064	<i>Surplus</i> 312,600
Building Funds .. .. .	<i>Surplus</i> 302,318	<i>Deficit</i> 346,290
Research Funds .. .. .	<i>Deficit</i> 54,946	<i>Deficit</i> 29,619
Grants and Donations .. .. .	<i>Surplus</i> 6,113	<i>Surplus</i> 162,574
Other Funds .. .. .	<i>Surplus</i> 124,614	<i>Deficit</i> 54,737
	<u><i>Net Surplus</i> 842,163</u>	<u><i>Net Surplus</i> 44,528</u>

\* Takes into account inter-Fund transfers.

The accumulated Funds at 31st December, 1975, showed an overall net deficit of \$359,687. Details are :—

<i>Surpluses—</i>	\$	\$
Recurrent Funds .. .. .	1,197,229	
Grants and Donations .. .. .	302,055	
Research Funds .. .. .	51,539	
	<u>1,550,823</u>	
 <i>Less Deficits—</i>		
Capital Funds .. .. .	426,383	
Other Funds .. .. .	1,484,127	
	<u>1,910,510</u>	
 <b>Net Deficit .. .. .</b>	<b>..</b>	<u><b>359,687</b></u>

The net accumulated deficit was funded by :—

	\$	\$
Sundry Creditors and Accrued Expenses .. .. .	693,680	
Bank Overdraft .. .. .	804,760	
Reserves and Provisions .. .. .	449,856	
Debenture Loans .. .. .	2,269,628	
Income received in Advance .. .. .	118,471	
	<hr/>	4,336,395
<i>Less—</i>		
Cash on Hand .. .. .	4,466	
Investments .. .. .	3,353,886	
Accrued Government Grants .. .. .	134,001	
Sundry Debtors .. .. .	209,908	
Stocks on Hand .. .. .	220,663	
Payments in Advance .. .. .	49,162	
Accrued Income .. .. .	4,622	3,976,708
	<hr/>	<hr/>
		359,687
		<hr/>

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.

### CENTRAL OFFICE.

Income and expenditure of the Central Office of the College for the calendar year 1975 was :—

*Income—*

State and Commonwealth Government Grants—	\$	\$
Recurrent .. .. .	513,539	
Capital .. .. .	609,000	
	1,122,539	
Other—Interest .. .. .	..	81,563
		1,204,102

*Expenditure—*

Administration and General Overhead—		
Salaries .. .. .	349,178	
Other administrative expenditure .. .. .	47,181	
Capital .. .. .	11,949	
	408,308	
Buildings and Grounds		
Capital .. .. .	484,371	
Recurrent .. .. .	19,951	
	504,322	
Miscellaneous .. .. .	..	70,828
		983,458
Surplus .. .. .	..	220,644
Balance 1st January .. .. .	..	30,513
		251,157

Accumulated Funds at 31st December, 1975, \$251,157, were represented by :—

	\$	\$
Investments .. .. .	310,000	
Cash .. .. .	9,028	
Sundry Debtors .. .. .	30,049	
	349,077	
Less—Sundry Creditors .. .. .	38,420	
Recurrent grant received in advance .. .. .	59,500	
	97,920	
		251,157

## 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 1972-1975*.

The following statement prepared from accounts of the various constituent colleges shows the sources and disbursement of funds for the year ended 31st December, 1975.

*Sources of Funds—*

Grants— <i>States Grants (Advanced Education) Act 1972-1975—</i>		\$	\$
Recurrent Purposes—State and Commonwealth .. .. .		39,499,663	
Capital Purposes—State and Commonwealth .. .. .		10,995,598	
Library Purposes—Commonwealth .. .. .		175,000	
Special Education Purposes—Commonwealth .. .. .		437,230	
Student Residences Purposes—Commonwealth .. .. .		42,443	
		<hr/>	51,149,934
Grants— <i>States Grants (Schools) Act 1973-1974—</i>			
Special and Librarian Teacher Training Purposes .. .. .			441,530
Interest and Other Income .. .. .			1,564,404
			<hr/>
			53,155,868

*Disbursement of Funds—*

Recurrent—			
Teaching (Salaries and Expenses) .. .. .		28,990,698	
Administrative and General Overhead .. .. .		4,462,907	
Libraries (Salaries, Acquisitions, &c.) .. .. .		3,199,418	
Buildings, Premises and Grounds (Salaries, Maintenance Staff, Equipment, &c.) .. .. .		2,912,016	
Student Services .. .. .		267,574	
Miscellaneous .. .. .		309,237	
		<hr/>	40,141,850
Capital—			
Buildings .. .. .		6,848,393	
Land and Property .. .. .		1,218,785	
Equipment .. .. .		232,088	
Planning .. .. .		140,558	
Other Works and Services .. .. .		242,201	
		<hr/>	8,682,025
Libraries .. .. .			268,569
Special Grants—Special Teacher and Library Teacher Training .. .. .			890,750
			<hr/>
			49,983,194
Unexpended Balance .. .. .			<hr/>
			3,172,674

## Victoria Institute of Colleges.

The Income and Expenditure of the Institute for the calendar years 1974 and 1975 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.

1974.					State Co-ordin- ating Body.	1975. College Central Funds.	Total.
\$					\$	\$	\$
<i>Income—</i>							
State and Commonwealth Grants—							
689,561	For Recurrent Purposes	..	..	..	757,838	273,701	1,031,539
312,738	For Capital Purposes	..	..	..	637,197	140,618	777,815
1,002,299					1,395,035	414,319	1,809,354
6,925	Grants and Donations	..	..	..	3,974	..	3,974
19,484	Other (including Degree Fees)	..	..	..	84,657	8,880	93,537
26,409					88,631	8,880	97,511
1,028,708	Total Income	..	..	..	1,483,666	423,199	1,906,865
<i>Expenditure—</i>							
Administrative and General Overhead—							
494,342	Salaries	..	..	..	595,472	65,449	660,921
151,865	Other Administrative Expenditure	..	..	..	85,219	143,482	228,701
646,207					680,691	208,931	889,622
Libraries—							
9,354	Salaries	..	..	..	9,794	..	9,794
2,120	Books, Publications, &c.	..	..	..	2,179	..	2,179
11,474					11,973	..	11,973
Buildings and Grounds—							
312,738	Capital	..	..	..	637,197	140,618	777,815
88,555	Recurrent	..	..	..	70,962	19,449	90,411
401,293					708,159	160,067	868,226
33,899	Miscellaneous	..	..	..	46,397	3,382	49,779
1,092,873	Total Expenditure	..	..	..	1,447,220	372,380	1,819,600
64,165	<i>Deficit</i>	..	..	..	36,446	50,819	87,265
				<i>Surplus</i>			

Accumulated Funds at 31st December, 1975, amounted to \$322,641 and comprised Recurrent Funds, State Co-ordinating Body, \$179,331; Recurrent Funds, College Central Funds, \$110,909; and Grants and Donations, \$32,401.

These funds were represented by :—

				\$
Investments	..	..	..	280,000
Sundry Debtors and Prepayments	..	..	..	57,966
Cash	..	..	..	132,498
Stocks on Hand	..	..	..	17,596
				488,060
<i>Less Sundry Creditors</i>	..	..	..	165,419
				322,641

## COLLEGES OF ADVANCED EDUCATION.

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

Hereunder are detailed the respective bases of the various funds for 1974 and 1975 :—

(i) *Recurrent Purposes*—

All funds were provided by the Commonwealth.

(ii) *Capital Purposes*—

An amendment to the Commonwealth's *States 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.

The amendment to the *States, Grants (Advanced Education) Act 1972-1974* altered the shares of the State contribution payable to the Victoria Institute of Colleges and its affiliated colleges, on the one hand, and the State College of Victoria and its constituent colleges, on the other. In total, however, the State contribution to these bodies of \$10,670,000 for the 1973-1975 triennium remained unchanged.

(iii) *Library Purposes*—

In respect of 1974 and 1975, an unmatched grant provided by the Commonwealth.

(iv) *Recurrent Purposes—Student Residences*—

In respect of 1974—\$6,130 annual grant in respect of each student residence. In addition, \$73.60 is payable for each resident full-time student.

In respect of 1975—\$7,150 annual grant and \$85.80 for each resident full-time 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 and the Forests Commission have not been included as they were not available at the time of preparation of this Report.

1974.		1975.
\$		\$
	<i>Sources of Funds</i> —	
	Grants—	
40,092,865	For Recurrent Purposes—General .. .. .	58,682,099
33,905	Halls of Residence .. .. .	64,749
19,475,225	For Capital Purposes .. .. .	24,203,514
768,950	For Library Acquisitions .. .. .	552,200
263,531	Other Income .. .. .	1,689,406
<hr/>		<hr/>
60,634,476	Total Funds Available .. .. .	85,191,968
	<i>Disbursement of Funds</i> —	
	Recurrent—	
27,862,582	Teaching (Salaries and Expenses) .. .. .	42,921,798
4,521,056	Administrative and General Overhead .. .. .	7,584,841
2,371,774	Libraries (Salaries, Acquisitions, &c.) .. .. .	3,466,968
121,077	Halls of Residence (Salaries and Operating Expenses) .. .. .	241,855
3,946,236	Buildings, Premises and Grounds (Salaries, Maintenance Staff, Equipment, Rent, &c.) .. .. .	6,235,827
790,326	Miscellaneous (Student Services, Salary Ancillary Charges, &c.) .. .. .	1,110,306
<hr/>		<hr/>
39,613,051		61,561,595





## FORESTS COMMISSION.

The expenditure of the Department from the Consolidated Fund for the year was \$28,210,765 against which there were receipts of \$13,782,713, resulting in a net outgoing of \$14,428,052 compared with \$12,187,677 for the previous year. Details of expenditure and receipts for the two years are :—

	<i>Expenditure.</i>	1974-75.	1975-76.
		\$	\$
<b>Special Appropriation—</b>			
Pensions .. .. .		489,264	649,602
Grants to the Forestry Fund .. .. .		5,024,292	6,116,780
Debt Charges .. .. .		3,823,787	4,462,927
		9,337,343	11,229,309
<b>Vote—</b>			
Salaries and Payments in the Nature of Salary .. .. .		5,895,396	7,094,658
Pay-roll Tax .. .. .		281,687	344,488
Other Administrative Expenses .. .. .		171,775	167,170
Utilization of Forest Produce .. .. .		788,034	839,698
Contribution to the National Sirex Fund .. .. .		23,918	20,300
Contribution—Timber Promotion Council .. .. .		99,246	108,822
Sundry .. .. .		12,250	12,250
Gippsland Softwoods Project Trust Account .. .. .		429,168	291,906
		7,701,474	8,879,292
<b>Works and Services Account—</b>			
Plantations .. .. .		3,034,423	3,479,321
Extraction Roads .. .. .		679,274	675,532
Fire Protection .. .. .		1,351,634	1,325,283
General Operations, &c. .. .. .		1,640,429	2,558,186
Advances—Farm Forestry .. .. .		64,240	63,842
		6,770,000	8,102,164
<b>Total Expenditure .. .. .</b>		<b>23,808,817</b>	<b>28,210,765</b>
<b><i>Receipts.</i></b>			
Rents, &c. .. .. .		198,804	239,386
Royalties .. .. .		9,849,779	11,994,174
Sale of Forest Produce .. .. .		840,936	891,587
Loan Repayments .. .. .		59,213	92,882
Other .. .. .		672,408	564,684
		11,621,140	13,782,713
<b>Total Receipts .. .. .</b>		<b>11,621,140</b>	<b>13,782,713</b>
<b>Net Outgoing .. .. .</b>		<b>12,187,677</b>	<b>14,428,052</b>

“Other” receipts include a sum of \$291,906 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 \$698,557, 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 \$5,634,545 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, 1976, expenditure under the current Agreement, met by the State from the Works and Services Account, amounted to \$10,270,695 and advances received from the Commonwealth totalled \$3,222,403.

## TRUST ACCOUNTS.

*Forestry Fund.*

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

	1974-75.	1975-76.
	\$	\$
Balance 1st July .. .. .	99,144	183,985
Grants from the Consolidated Fund .. .. .	5,024,292	6,116,780
	<hr/>	<hr/>
	5,123,436	6,300,765
Expenditure—		
Forest Protection .. .. .	560,682	504,129
Silvicultural Works .. .. .	102,166	132,361
Road Works .. .. .	749,370	900,744
Plantations and Nurseries .. .. .	199,652	291,811
Forest Recreation .. .. .	231,224	88,484
Maintenance of Buildings .. .. .	104,671	176,241
Supervision (Salaries) .. .. .	718,246	851,999
Operating and Other Expenses .. .. .	2,199,194	2,604,954
Contribution—Timber Promotion Council .. .. .	74,246	83,822
	<hr/>	<hr/>
	4,939,451	5,634,545
Balance 30th June .. .. .	<hr/>	<hr/>
	183,985	666,220

*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 1975-76 is given hereunder :—

	\$	\$
Balance 1st July .. .. .		9,779
Add Contributions—		
National Sirex Fund, Canberra .. .. .	6,913	
States—Victoria .. .. .	20,300	
Other States .. .. .	73,715	
Private Sector and other Bodies .. .. .	4,969	105,897
	<hr/>	<hr/>
		115,676
Less Expenditure during year .. .. .		92,557
Balance 30th June .. .. .		<hr/>
		23,119

*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, 1976, was \$217,426.

*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, 1975 .. .. .	255,744
Plant Hire—Renewals and Replacements Component .. .. .	1,123,551
Sale of Plant .. .. .	383,194
	<hr/>
	1,762,489
Less Expenditure on Renewals .. .. .	1,453,028
	<hr/>
Balance 30th June, 1976 .. .. .	309,461
	<hr/>

*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 \$1,035,206 and expenditure charged totalled \$1,011,414. At the close of the year, the balance at credit of the Account was \$176,014.

*Timber Promotion Committee Trust Account*

Amounts paid into the Account included appropriations from the Consolidated Fund of \$108,822 and a contribution from the Forestry Fund of \$83,822. Expenditure in 1975–76 amounted to \$198,414, and at 30th June, 1976, the balance in the Account was \$137,979.

## GOVERNMENT PRINTER.

Income from printing, sales of publications, &c., for the year amounted to \$9,721,026 compared with \$8,077,278 in 1974-75.

The statement below shows a profit of \$563,589 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.

	1974-75.	1975-76.
<i>Item.</i>	\$	\$
Materials .. .. .	2,177,116	2,589,056
Salaries and Wages (including Pay-roll Tax) .. .. .	4,160,210	5,012,633
Insurance—Workers Compensation .. .. .	70,063	80,922
Insurance—Fire .. .. .	3,017	4,245
Power, Fuel and Light .. .. .	47,232	76,096
Repairs to Buildings and Plant .. .. .	57,541	68,867
Sundry Charges .. .. .	129,611	132,972
Postage and Incidentals .. .. .	137,268	189,082
Depreciation on Plant and Machinery .. .. .	58,632	70,378
Work—Other than by Government Printer .. .. .	1,090,957	933,186
	7,931,647	9,157,437
Profit .. .. .	145,631	563,589
Turnover .. .. .	8,077,278	9,721,026

The total cost of plant and machinery met from loan funds and Works and Services Account to 30th June, 1976, was \$1,727,239. The Printing Machinery Depreciation Fund established in connection with this plant was closed during the year.

*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 1975-76, 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, 1976, excluding that of the Hospitals and Charities Commission, which is discussed later, was :—

1974-75.		1975-76.	
\$		\$	\$
Special Appropriation—			
26,974	Salary of Director of Tuberculosis .. .. .	30,717	
1,667,639	Pensions .. .. .	2,816,189	
<hr/>		<hr/>	2,846,906
1,694,613			
Vote—			
81,500,000	Social Welfare—Contribution to Hospitals and Charities Fund	59,041,000	
155,046,251	Health—Salaries, General Expenses, &c. .. .. .	217,570,776	
1,416,929	Treasury—Workers Compensation Insurance, Pay-roll Tax	1,603,095	
369,502	Public Works—Maintenance, Rents, &c. .. .. .	1,378,283	
<hr/>		<hr/>	279,593,154
238,332,682			
15,409,994	Works and Services Account—Capital Items, &c. .. .. .		22,162,642
<hr/>			<hr/>
255,437,289			304,602,702

Receipts totalled \$33,284,807, so that the net cost of health services to the Consolidated Fund was \$271,317,895, an increase of \$36,880,386 compared with the previous year.

The State's contribution towards the maintenance of public hospitals totalled \$149,641,000. That portion which related to the cost of providing free hospital treatment for pensioners, \$59,041,000, was appropriated under a vote item of the Social Welfare Department and the balance of the contribution, \$90,600,000, under the vote of the General Health Branch of the Health Department.

The substantial reduction in the Social Welfare Department's contribution to the Hospitals and Charities Fund from the 1974-75 figure of \$81,500,000 was made possible by the increased percentage of the cost of pensioner beds recovered from the Commonwealth under the Medibank Agreement operative from 1st August, 1975.

The main reason for the large increase in costs under Public Works votes was the rental of \$922,481 paid to the State Superannuation Board, on behalf of the Health Department, for premises leased at 555 Collins Street, from 28th January, 1976, to enable all the major health services to be accommodated under the one roof. At 30th June, 1976, however, no part of the area leased had been occupied.

Major increases in expenditure occurred in :—

	\$	\$
Total Contribution to Hospitals and Charities Fund .. .. .		12,768,000
Salaries, &c. .. .. .		17,988,454
Pensions—Government Share .. .. .		1,148,550
Fluoridation—M.M.B.W. Recoup .. .. .		1,482,489
Subsidies—		
General Nurse Training Curriculum .. .. .	1,271,981	
Elderly Citizens' Centres and Home Help Schemes .. .. .	2,989,086	
Kindergartens, Pre-school Centres, etc. .. .. .	2,503,874	
	<hr/>	6,764,941

Under the provisions of the *Health (Fluoridation) Act 1973*, any water supply authority may, on the recommendation of the Commission of Public Health, be reimbursed the net capital costs and expenses incurred in the installation of the necessary equipment and control measures for adding fluoride to its water supply.

Claims submitted by the Melbourne and Metropolitan Board of Works during 1975-76, totalling \$1,482,489, were paid from funds provided under the *Water Supply Works and Services Act 1975*.

For the purpose of this Report, departmental finances are dealt with under the branch headings—General Health, Tuberculosis, Maternal and Child Welfare, Pre-School Child 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 people's centres, home help schemes, food standards, safety of buildings, &c.

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

	1974-75.	1975-76.
	\$	\$
<b>Special Appropriation and Vote—</b>		
Central Administration .. .. .	2,582,545	5,020,734
Cancer Institute—Maintenance, &c. .. .. .	6,203,858	5,274,199
Infectious Diseases .. .. .	676,332	743,624
Venereal Diseases .. .. .	199,286	281,833
Inspection of Buildings, Food Supervision, &c. .. .. .	2,159,275	2,553,739
Miscellaneous Grants .. .. .	1,338,673	1,370,982
Subsidies—Home Help Scheme, Nurse Training, &c. .. .. .	4,481,218	7,630,443
Contribution to Hospitals and Charities Fund .. .. .	136,873,000	149,641,000
Arbo-Encephalitis Project .. .. .	100,888	165,492
 <b>Works and Services Account—</b>		
Cancer Institute .. .. .	2,400,000	1,900,000
Bush Nursing Hospitals .. .. .	794,785	838,307
Elderly Citizens' Centres .. .. .	525,269	1,753,900
Homes for the Aged .. .. .	157,400	75,000
Howard Florey Institute .. .. .	250,000	..
General Nursing Curriculum .. .. .	..	410,289
Fluoridation—M.M.B.W. Recoup .. .. .	..	1,482,489
Other .. .. .	191,717	463,961
	158,934,246	179,605,992
 <b>Receipts in the same period were :—</b>		
Registration and other Fees .. .. .	353,091	373,767
 <b>Commonwealth Recoups—</b>		
Home Care Services .. .. .	342,835	1,567,761
Elderly Citizens' Centres (including Welfare Services) .. .. .	298,805	1,491,335
Nursing Homes .. .. .	111,919	..
Para-medical Services .. .. .	241,750	232,250
Community Health Projects .. .. .	..	683,976
Other Receipts .. .. .	40,248	66,124
	1,388,648	4,415,213
The net cost to the Consolidated Fund was .. .. .	157,545,598	175,190,779

In addition to the above, funds were also provided from the Commonwealth Assistance—Medibank Trust Account for the Cancer Institute, \$4,340,853, Cytology services, \$215,597, Nursing Curriculum implementation, \$1,479,042, and to recoup portion of the costs of the Exotic Diseases Hospital at Fairfield, \$67,841. Particulars of the transactions on this account are given at page 87.

*Commonwealth Community Health Programme Trust Account.*—In 1975-76, the Commonwealth provided advances totalling \$10,847,247 towards capital and operating costs of certain specifically approved Community Health Centres and allied activities. These advances, together with the balance forward from 1974-75 of \$1,701,090, made a total of \$12,548,337 available for expenditure as follows :—

	\$
Community Health Centres, Day Hospitals, and other allied organisations .. .. .	8,874,733
Community Mental Health Centres, etc. .. .. .	1,488,517
Alcoholism and Drug Dependency Services .. .. .	203,506
	10,566,756

The balance in the Account at 30th June, 1976, was \$1,981,581.

### Tuberculosis Branch.

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

	1974-75.	1975-76.
Special Appropriation and Vote—	\$	\$
Operation of sanatoria, tuberculosis wards, bureaux, mass X-ray services, &c.   ..   ..   ..   ..   ..   ..	5,119,908	5,806,005
Works and Services Account—		
State sanatoria and clinics, &c.   ..   ..   ..   ..	252,745	201,238
	5,372,653	6,007,243
Receipts for the corresponding periods are compared thus :—		
Commonwealth recoup under <i>Health Act</i> 1958   ..   ..	4,134,075	4,455,882
Recoup—Alcoholism and Drug Dependency Services   ..   ..	316,325	560,041
Other   ..   ..   ..   ..   ..   ..   ..	253,131	198,713
	4,703,531	5,214,636
The net cost to the Consolidated Fund was   ..   ..   ..	669,122	792,607

Progress payments to 30th June received from the Commonwealth to recoup 1975-76 maintenance and capital expenditure amounted to \$2,982,736. Of the balance outstanding at 30th June, 1976, \$1,226,075 was brought to account on 1st July, 1976, 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 and the provision of facilities for pre-school child development.

#### MATERNAL AND INFANT WELFARE DIVISION.

Expenditure from the Consolidated Fund over the past two years was as follows :—

	1974-75.	1975-76.
Vote—	\$	\$
School Medical Services   ..   ..   ..   ..   ..	1,315,103	1,604,591
Subsidies—Infant Welfare Centres &c.   ..   ..   ..	1,649,550	2,497,517
Other (including administration)   ..   ..   ..   ..	1,081,452	1,396,814
Works and Services Account—		
Buildings and Equipment, &c.   ..   ..   ..   ..	6,896	26,237
	4,053,001	5,525,159
Receipts for the corresponding period were:—		
Sales of Publications, Recoups, &c.   ..   ..   ..	29,056	29,213
The net cost to the Consolidated Fund was   ..   ..   ..	4,023,945	5,495,946



## PRE-SCHOOL CHILD DEVELOPMENT DIVISION.

This Division is responsible for the operations of kindergartens, pre-school centres, crèches and day nurseries, etc.

Expenditure in the past two years was as follows :—

Vote—	1974-75	1975-76
	\$	\$
Subsidies—Kindergartens and Pre-school Centres ..	11,949,662	14,540,966
Crèches and Day Nurseries .. .. .	620,923	795,456
Kindergarten Supervision .. .. .	65,125	76,401
	<hr/>	<hr/>
	12,635,710	15,412,823
Pre-school Teaching Scholarships .. .. .	284,862	345,943
Knox Pilot Project .. .. .	75,638	204,928
Other—including administration .. .. .	342,871	571,438
Works and Services Account—		
Subsidies—Pre-school centres &c. .. .. .	1,075,886	673,357
Grant—Free Kindergarten Union .. .. .	..	40,000
Other .. .. .	..	686
	<hr/>	<hr/>
	14,414,967	17,249,175
Receipts for the corresponding period were :—		
Commonwealth payment—Pre-school education and care ..	5,577,368	10,150,134
Other .. .. .	..	884
	<hr/>	<hr/>
	5,577,368	10,151,018
The net cost to the Consolidated Fund was .. .. .	<hr/>	<hr/>
	8,837,599	7,098,157

*Commonwealth Grant—Pre-School Child Education and Care Trust Account.*—During 1975-76, a total of \$2,647,206 was made available by the Commonwealth for the purposes of certain specifically approved childhood development projects. This sum, together with the balance brought forward from 1974-75 of \$2,370,153, made a total available for these purposes of \$5,017,359.

Expenditure totalling \$2,194,350 was incurred as follows :—

	\$
<i>Health Department—</i>	
Kindergartens and Pre-school Centres, etc.—Capital .. .. .	1,927,190
Maintenance .. .. .	34,016
	<hr/>
	1,961,206
<i>Education Department—</i>	
Establishment of Child Care Courses—Grants and other expenses ..	68,319
<i>Youth, Sport and Recreation Department—</i>	
School holidays programmes .. .. .	157,213
<i>Social Welfare Department—</i>	
Children's Services Field Officer .. .. .	7,612
	<hr/>
	2,194,350

The balance in the fund at 30th June, 1976, was \$2,823,009.

### Dental Health Services Branch.

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

	1974-75.	1975-76.
	\$	\$
Vote—		
Salaries, &c. .. .. .	695,131	1,005,346
Dental Centres, Clinics and Mobile Services (including subsidies)	287,564	393,819
Children under the Care of the Social Welfare Department	70,445	81,406
Penal Establishments .. .. .	23,600	23,186
Training Allowances .. .. .	..	82,750
Other .. .. .	92,668	156,221
Works and Services Account—		
Buildings and Equipment, &c. .. .. .	8,335	20,242
	1,177,743	1,762,970
Receipts for the year were :—		
Commonwealth Payment—Australian School Dental Programme	1,059,099	1,369,119
Other .. .. .	4,453	771
	1,063,552	1,369,890
The net cost to the Consolidated Fund was .. .. .	114,191	393,080

*Commonwealth Dental Service Capital Trust Account.*—This account was established in 1973–74 to record transactions relative to Commonwealth grants provided for the purpose of the development of an adequate dental service for all school children. Advances in 1975–76 totalled \$2,025,786 and expenditure for the construction and equipment of a dental therapy school amounted to \$1,850,838, and for siteworks for mobile dental clinics, \$7,002. The total cost of the dental therapy school to 30th June, 1976 was \$4,539,462. The balance in the fund at the close of the year was \$1,311,444.

### Mental Hygiene Branch.

Gross expenditure by this Branch from the Consolidated Fund was \$90,218,987, and after taking into consideration receipts of \$11,917,045, the net cost of mental health services was \$78,301,942, as compared with \$60,252,668 in the previous year.

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

Vote—	1974-75.	1975-76.
	\$	\$
Health—Salaries and Payments in the Nature of Salary ..	49,702,123	64,551,610
General Expenses .. .. .	8,013,328	8,977,885
Child Endowment Transfer .. .. .	108,928	84,919
Community Health Projects—Operating Expenses ..	..	1,313,720
Grants .. .. .	34,798	10,309
	57,859,177	74,938,443
Treasury—Workers Compensation Insurance .. .. .	913,107	1,022,931
Public Works—Maintenance and Rents .. .. .	200,362	233,661
Works and Services Account .. .. .	9,494,122	14,023,952
	68,466,768	90,218,987

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

	1974-75.	1975-76.
	\$	\$
Maintenance of patients—principally Commonwealth payments on account of pensioners in excluded wards and repatriation patients	6,621,373	9,321,905
Accommodation and meals .. .. .	451,830	488,957
Commonwealth Pharmaceutical Benefits .. .. .	237,995	408,038
Sales of Produce .. .. .	19,983	19,176
Commonwealth Recoup—Community Health Projects ..	787,413	1,488,517
Other .. .. .	95,506	190,452
	8,214,100	11,917,045
The net cost to the Consolidated Fund was .. .. .	60,252,668	78,301,942

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

Vote—	<i>Item.</i>	1974-75.	1975-76.
		\$	\$
Salaries .. .. .		43,295,649	56,714,288
Overtime and penalty rates .. .. .		5,920,683	6,857,549
Payments in lieu of long service leave .. .. .		485,791	979,773
		49,702,123	64,551,610
Provisions and extra articles .. .. .		3,154,065	3,309,181
Clothing, bedding, &c. .. .. .		481,281	496,523
Stores, &c. .. .. .		968,948	1,203,998
Fuel, light, power and water .. .. .		1,315,855	1,460,612
Drugs and medicines .. .. .		887,573	949,516
Repairs, maintenance and rents .. .. .		200,362	233,661
Boarded-out patients .. .. .		400,000	500,000
Community Health Projects—Operating Expenses ..		..	1,313,720
Other .. .. .		1,753,511	2,091,295
Transfer to Intellectually Handicapped Children's Amenities Account ..		108,928	84,919
		58,972,646	76,195,035
Works and Services Account—			
Buildings and equipment of State institutions .. .. .		8,363,985	11,402,233
Grants for Capital Works—Other institutions .. .. .		1,130,137	2,621,719
		9,494,122	14,023,952
Total .. .. .		68,466,768	90,218,987

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 .. .. .	4,628,306
	<hr/>
	4,648,306
	<hr/>

*Commonwealth Community Mental Health Trust Account.*—In 1975–76, this account was closed by returning to the Commonwealth the balance existing in the account, \$316,059. Further funds totalling \$1,488,517 were, however, applied during the year from the Commonwealth Community Health Programme Trust Account towards meeting the costs of a number of specifically approved mental health projects. Particulars of the receipts and payments of this latter account are shown at page 79.

*Hospitals Development Programme (Commonwealth) Trust Account.*

During 1975–76, a total of \$3,030,000 was applied from this account for the following mental health projects :—

	\$
Larundel—Improved Laundry services .. .. .	288,273
Mont Park/Plenty—New food system .. .. .	36,432
Footscray—Early treatment centre .. .. .	1,972,982
Sunshine—Land purchase .. .. .	234,285
Royal Park—Nursing school .. .. .	70,966
Rosine—Intensive Child Care Hospital—Purchase .. .. .	150,135
Design, Supervision and Administration costs .. .. .	276,927
	<hr/>
	3,030,000
	<hr/>

Particulars of the income and expenditure of this account are shown at page 87.

### Alcoholism and Drug Dependency Services Branch.

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

Vote—	<i>Item.</i>	1974-75.	1975-76.
		\$	\$
Salaries .. .. .		1,881,057	2,547,375
Overtime .. .. .		180,935	235,938
Payments in lieu of Long Service Leave .. .. .		7,587	11,036
		2,069,579	2,794,349
Provisions and extra articles .. .. .		60,589	69,345
Clothing, bedding, &c. .. .. .		11,479	9,086
Stores, &c., .. .. .		68,616	90,148
Fuel, light, power and water .. .. .		50,486	50,035
Drugs and medicines .. .. .		31,675	36,689
Repairs, maintenance and rents .. .. .		8,266	10,200
Hospital Care Unit—Heatherton .. .. .		315,633	560,041
Community Health Projects—Operating costs .. .. .		..	171,673
Grants—			
Victorian Foundation on Alcoholism and Drug Dependency		35,000	37,500
Buoyancy Foundation of Victoria .. .. .		14,000	14,000
Moreland Hall Alcoholism Rehabilitation Centre .. .. .		14,000	28,000
Other .. .. .		85,749	109,126
		2,765,072	3,980,192
Works and Services Account—			
Buildings and equipment.. .. .		252,839	252,984
		3,017,911	4,233,176
Receipts of the Branch in the same period were :—			
Commonwealth Recoup—Community Health Projects .. .. .		..	165,972
Accommodation and meals .. .. .		23,429	21,130
Other .. .. .		96	690
		23,525	187,792
The net cost to the Consolidated Fund was .. .. .		2,994,386	4,045,384

A further sum of \$37,534 was charged directly to the Commonwealth Community Health Programme Trust Account in respect of the following projects :—

Lifeline.. .. .	\$	19,672
Palm Lodge .. .. .	12,822	
St. Vincent's Hospital .. .. .	5,040	
	37,534	

In addition to the above, expenditure was met from the Drug Education Programme Trust Account for the following projects :—

Health Education Centre—Drug Dependency .. .. .	\$	141,982
Pilot Survey of Drug Use .. .. .	17,872	
	159,854	

## 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.

During 1975–76, the Commonwealth and Victorian Governments entered into an agreement, pursuant to Section 30 of the Commonwealth's *Health Insurance Act* 1973, which provides for the sharing in equal proportions of the net operating costs of recognized public hospitals. The Agreement also provides for the sharing in agreed proportions of the cost of certain central services. The Agreement came into operation on 1st August, 1975.

The State's share of the costs of operating those hospitals, specified in the Agreement, is met from the Hospitals and Charities Fund.

A new trust account entitled "Commonwealth Assistance–Medibank Trust Account" was established during the year for the purpose of recording the receipt and disbursement of funds provided by the Commonwealth under the cost sharing Agreement.

Summaries of transactions for the year in the Hospitals and Charities Fund and the Commonwealth Assistance–Medibank Trust Account are given hereunder :—

### *Hospitals and Charities Fund.*

Subject to administrative and other costs, a total of \$226,354,588 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 .. ..	38,361,902
Special Appropriation, Act No. 6390—Tattersall Receipts .. ..	36,231,450
Annual Appropriations—	
Social Welfare Department .. .. .	59,041,000
Health Department .. .. .	90,600,000
	225,834,352
Balance forward from 1974–75 .. .. .	520,236
	226,354,588

Expenditure for 1975–76 was as follows :—

	\$
Maintenance—Hospitals, Benevolent Societies and Other Institutions ..	211,819,681
<i>Less</i> Refund from Commonwealth Blood Transfusion Service ..	1,009,440
	210,810,241
Other—	
Costs Associated with Totalizator Receipts .. .. .	204,942
Training of Officers .. .. .	42,703
Recruitment and Training of Nurses .. .. .	114,136
Post-graduate Training of Nurses .. .. .	51,417
Victorian Patients in Interstate Hospitals .. .. .	8,143
Administration Costs .. .. .	1,491,627
	212,723,209

The balance of the Fund at 30th June, 1976, was \$13,631,379.

*Commonwealth Assistance—Medibank Trust Account.*

In 1975–76, Commonwealth advances totalling \$185,836,433 were received by the State under the cost sharing Agreement and credited to this Account. These advances represent Commonwealth assistance under the existing funding arrangements up to 30th September, 1976. Payments from the Account in respect of hospitals and central services amounted to \$129,260,333, leaving a balance at 30th June, 1976, of \$56,576,100.

In addition to the assistance provided from the Hospitals and Charities Fund and the Commonwealth Assistance—Medibank Trust Account to hospitals and other institutions, payments have been made 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 \$28,136,329. Details of payments from the Works and Services Account to individual institutions are shown in the Treasurer's Finance Statement, pages 132 to 135.

*Hospitals Development Program (Commonwealth) Trust Account.*

In 1975–76, the Commonwealth provided capital assistance totalling \$27,280,000 under the Hospitals Development Program. This amount was expended in full within the year. Expenditure comprised \$24,250,000 by the Hospitals and Charities Commission on public hospitals and related health services and \$3,030,000 by the Public Works Department in connection with approved mental health projects.

## 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.

	1974-75.	1975-76.
	\$	\$
Balance 1st July .. .. .	522	5,024
Treasurer of Victoria—advances under Works and Services Acts .. .. .	2,196,000	2,300,000
Education Department—rent collections .. .. .	675,049	680,308
Private Loans .. .. .	500,000	600,000
Sales of land and houses .. .. .	41,521	124,436
Other .. .. .	9,041	9,333
	3,422,133	3,719,101

#### PAYMENTS.

Capital expenditure .. .. .	1,089,933	1,795,897
Maintenance and rates.. .. .	1,736,818	1,744,801
Administration .. .. .	144,396	142,764
Payments to Consolidated Fund—Interest .. .. .	353,410	..
Repayment .. .. .	92,066	..
Interest on Private Loans .. .. .	..	26,595
Other .. .. .	486	6,056
	3,417,109	3,716,113
Balance at 30th June .. .. .	5,024	2,988

The debt charges due to the Treasurer of Victoria in 1975-76 in respect of the Authority's liability under advances from the Works and Services Account amounting to \$102,778 principal, and \$390,503 interest, were deferred. These are now required to be met by three equal annual instalments, the first of such instalments to be paid on 15th June, 1977.

A Revenue Account and Balance Sheet as required by the Act have not yet been prepared for the year ended 30th June, 1976. 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, 1975, which was not available at the time of presentation of my 1974-75 Report, is summarized below :—

	\$	\$
Source of Funds—		
External—Government of Victoria .. .. .	12,440,000	
<i>Less</i> Repayments .. .. .	315,930	
	<hr/>	
Commonwealth Government— <i>States Grants (Schools) Act</i> 1973	12,124,070	
Private Loans .. .. .	600,000	
	500,000	
	<hr/>	
Internal—Depreciation Reserve .. .. .	.. .. .	13,224,070
		<hr/>
		410,935
		<hr/>
<i>Less</i> Accumulated Deficit .. .. .	.. .. .	13,635,005
		<hr/>
		1,878,020
		<hr/>
		11,756,985
		<hr/>
Represented by—		
Fixed Assets—		
Land and Buildings .. .. .	12,860,541	
Furniture and Fittings .. .. .	14,626	
Equipment and Motor Vehicle .. .. .	9,578	
	<hr/>	
		12,884,745
Current Assets—		
Cash .. .. .	5,024	
Debtors .. .. .	34,003	
Stock .. .. .	513	
	<hr/>	
		39,540
		<hr/>
		12,924,285
<i>Less</i> Current Liabilities—		
Creditors .. .. .	1,164,774	
Rents in Advance .. .. .	2,526	
	<hr/>	
		1,167,300
		<hr/>
		11,756,985
		<hr/>

In 1975-76, as in previous years, the Authority operated 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 1975-76 in relation to the Authority were :—

	\$
Balance 1st July, 1975 .. .. .	338,461
Receipts—	
Consolidated Fund—Vote .. .. .	98,375
Loan from State Savings Bank .. .. .	700,000
Interest on Investments .. .. .	11,938
Interest and Repayments—Mortgage Loans .. .. .	361,814
Sales of Land and Buildings .. .. .	53,200
Other .. .. .	8,255
	1,572,043
Payments—	
Mortgage Loans to House Purchasers .. .. .	1,213,674
Land Purchase .. .. .	2,125
Loan Redemption and Interest .. .. .	154,045
Interest Subsidy .. .. .	18,541
Administration Expenses .. .. .	65,440
Other Costs .. .. .	1,315
	1,455,140
Balance 30th June, 1976 .. .. .	116,903

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, 1976.

The Balance Sheet as at 30th June, 1975, which was not available at the time of presentation of my 1974-75 Report is summarized as follows :—

	\$	\$
Loan Liability—		
Treasurer of Victoria .. .. .	300,000	
Housing Commission Death Benefit Fund .. .. .	395,300	
State Savings Bank .. .. .	896,000	
		1,591,300
Current Liabilities—		
Creditors .. .. .	3,348	
Payments in advance .. .. .	324	
Accruals .. .. .	187	
		3,859
Reserves and Provisions—		
Maintenance Provision .. .. .	200	
Accumulated Surplus .. .. .	10,688	
		10,888
		1,606,047
Fixed Assets—		
Land and Buildings .. .. .	200,035	
Motor Vehicles .. .. .	1,927	
Office Furniture and Equipment .. .. .	1,368	
		203,330
Deferred Assets—		
First Mortgage Loans .. .. .		1,055,714
Current Assets—		
Funds held in Treasury .. .. .	238,461	
Sundry debtors and accruals .. .. .	7,443	
Short Term Investments .. .. .	100,000	
Stock on hand .. .. .	1,099	
		347,003
		1,606,047

## 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 factories, shops and other premises. Various Wages Boards, the Apprenticeship Commission, the Industrial Appeals Court and the Industrial Safety Advisory Council are administered within the Department. It is also responsible for policing the regulations relating to lifts and cranes, boilers and pressure vessels, and scaffolding.

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

Vote—	1974-75.	1975-76.
	\$	\$
Labour and Industry—Salaries, General Expenses, &c. ..	4,146,513	5,173,417
Treasurer—Workers Compensation Insurance, Pay-roll Tax ..	221,325	272,930
Public Works—Maintenance and Rent of Buildings ..	144,552	406,184
	4,512,390	5,852,531

Receipts during the corresponding two years were as follows :—

Registration, Inspection and other Fees—	\$	\$
Factories and Shops, Lifts and Cranes, Boilers, &c. .. ..	2,637,808	2,845,596
Other .. .. .	21,160	44,710
	2,658,968	2,890,306
Net Cost to the Consolidated Fund was .. .. .	1,853,422	2,962,225

Major increases in the expenditure under the Labour and Industry vote, apart from salaries, occurred in general expenses, \$71,092, and subsidies to apprentices, \$77,521. The main reason for the increase in expenditure from the Public Works vote was the leasing of new office accommodation at 35 Spring Street from the State Superannuation Board. Rental paid to 30th June, 1976, in respect of this accommodation amounted to approximately \$247,700.

## 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 \$6,631,911 compared with \$5,527,008 in the previous year. Details are as set out hereunder :—

	1974-75.	1975-76.
	\$	\$
Land Revenue—		
Fees for various licences and leases, &c. .. .. .	3,140,718	3,966,648
Proceeds of sales of land .. .. .	623,945	811,361
	<u>3,764,663</u>	<u>4,778,009</u>
Land Revenue for credit to the Mallee Land Account .. .. .	98,481	101,533
Repayments of principal by settlers under the Closer Settlement Acts .. .. .	87,269	63,546
Interest payments by settlers on Loan Liabilities under the Closer Settlement Acts .. .. .	71,002	61,213
Repayments of principal—Other Advances .. .. .	10,471	3,346
Interest on Other Advances .. .. .	989	1,784
Licences to occupy water frontages—for credit to the Rivers and Streams Fund .. .. .	126,156	136,343
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 .. .. .	818,517	813,574
Miscellaneous Receipts including rental Ballarat Guncotton Factory, admission to Buchan Caves, sales of Government and other property and rentals of departmental houses, &c. .. .. .	231,721	284,260
Survey Fees, &c. .. .. .	53,109	90,343
Premiums for credit to the Closer Settlement Insurance Fund .. .. .	12,541	10,556
Moneys for specific purposes including funds made available by Wool and Wheat Research Committees, &c., for credit to Treasury Trust Accounts .. .. .	129,628	195,773
Collections on account of North West Mallee Water Rates and Wire Netting Cash Sales .. .. .	3,640	3,154
Road Loading Charges—Improvement Purchase Leases .. .. .	10,135	5,457
Receipts on account of Assurance Fund .. .. .	1,656	2,149
Recoup on cost of Regional Employment Development Scheme .. .. .	107,030	80,871
	<u>5,527,008</u>	<u>6,631,911</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 \$18,913,974, compared with \$14,996,784 in the previous year. Details are:—

	1974-75.	1975-76.
	\$	\$
Vote—		
Lands and Survey—Salaries, Expenses, Other Services .. .. .	7,901,204	9,646,707
Vermin and Noxious Weeds .. .. .	6,026,997	6,988,840
Treasurer—Workers Compensation Insurance, Payroll Tax .. .. .	687,620	812,040
Public Works—Maintenance, Rent of Buildings .. .. .	15,738	42,292
Works and Services Account—		
Vermin and Noxious Weeds .. .. .	16,906	37,815
Survey and Other .. .. .	348,319	1,386,280
	<u>14,996,784</u>	<u>18,913,974</u>

## TRUST FUND EXPENDITURE.

Disbursements by the Department from Treasury Trust Funds included—

- (i) \$77,940 from joint Commonwealth and Industry Research Funds, namely, Commonwealth Subsidy Vermin Control, \$45,075 ; Skeleton Weed Research, \$28,321 ; and Australian Biological Resources Study, \$4,544.
- (ii) \$22,276 in meeting claims and administrative expenses on account of the Closer Settlement Insurance Fund.
- (iii) \$676,125, 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 \$2,284,903, and the accumulated deficit was, as a result, increased to \$135,921,660.

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 .. .. .	4,600,376	
Administrative costs .. .. .	107,693	
	<hr/>	4,708,069
<i>Income—</i>		
Interest charged on outstanding liability of settlers	2,395,905	
Sundry items of income .. .. .	27,261	
	<hr/>	2,423,166
Deficit .. .. .	..	<hr/> <u>2,284,903</u>

*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, 1975, was \$702,285. Premiums received during the year amounted to \$10,556. Expenditure consisted of Claims, \$11,688, and Administration Expenses, \$10,588. The balance in the Fund at 30th June, 1976, was \$690,565.

## LAW.

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

Attorney-General's Office ;  
 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 1975-76 amounted to \$34,332,745. 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 :—

	1974-75.		1975-76.	
	\$	\$	\$	\$
Attorney-General's Office .. .. .		1,956,167		2,285,058
Crown Solicitor's Office .. .. .		1,696,961		1,714,008
Courts—				
Administration .. .. .	10,910,807		13,841,155	
Allowances to Witnesses .. .. .	260,783		360,812	
Payments to Jurors .. .. .	745,504		1,081,198	
Professional Assistance .. .. .	965,642		1,577,499	
Court Reporting .. .. .	448,211		728,034	
Other Costs, including expenditure of a capital nature	1,969,730		2,728,676	
		<u>15,300,677</u>		<u>20,317,374</u>
Office of the Public Trustee .. .. .		1,820,333		2,257,856
Titles Office .. .. .		4,476,290		5,308,145
Corporate Affairs Office .. .. .		1,383,917		2,138,013
Other .. .. .		229,553		312,291
		<u>26,863,898</u>		<u>34,332,745</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 1974-75 and 1975-76, with the exception of fees and commissions collected in the Office of the Public Trustee, were :—

	1974-75.	1975-76.
	\$	\$
Fees, Titles Office .. .. .	7,359,750	11,747,338
Fees, Commissioner for Corporate Affairs .. .. .	3,520,218	5,040,945
Fees, Registrar-General .. .. .	377,259	550,177

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 :—

	1974-75.	1975-76.
	\$	\$
Local Government—		
Salaries and Allowances .. .. .	659,271	726,106
Overtime and Penalty Rates .. .. .	14,602	11,556
Travelling (including Motor Vehicles) .. .. .	27,019	28,897
Fees and Expenses—Boards and Committees .. .. .	186,043	86,266
Other Administrative Expenses .. .. .	90,310	120,337
Contribution to Operating Expenses of Metropolitan Fire Brigades Board .. .. .	2,376,125	2,937,250
Subsidies to Municipalities .. .. .	54,662	618,874
Works and Services Account—Subsidies to Municipalities, &c. .. .. .	1,831,788	2,877,667
Total Local Government .. .. .	5,239,820	7,406,953
Valuer-General—		
Salaries and Allowances .. .. .	1,082,092	1,372,592
Overtime and Penalty Rates .. .. .	861	455
Travelling (including Motor Vehicles) .. .. .	107,116	124,244
Fees and Expenses—Boards and Committees .. .. .	2,217	1,892
Other Administrative Expenses .. .. .	117,638	140,236
Total Valuer-General .. .. .	1,309,924	1,639,419
Weights and Measures—		
Salaries and Allowances .. .. .	392,911	477,905
Overtime and Penalty Rates .. .. .	353	1,318
Travelling (including Motor Vehicles) .. .. .	71,081	85,633
Materials and Equipment .. .. .	1,984	2,762
Other Administrative Expenses .. .. .	38,883	53,198
Works and Services Account—Equipment, &c. .. .. .	27,700	14,761
Total Weights and Measures.. .. .	532,912	635,577
Total Local Government Department .. .. .	7,082,656	9,681,949

### RECEIPTS.

Receipts for the year amounted to \$544,664 compared with \$458,943 in the previous year. Details are shown in the following statement :—

	1974-75.	1975-76.
	\$	\$
Charges for Departmental Services—		
Municipal Auditors Board Fees, &c. .. .. .	76,109	103,270
Weights and Measures Branch .. .. .	234,962	314,464
	311,071	417,734
Property Sales Information, &c. .. .. .	143,883	120,351
Miscellaneous .. .. .	3,989	6,579
	458,943	544,664

## 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 1975-76 resulted in a revenue surplus of \$1,328,536, an increase of \$181,537 on the comparable figure for 1974-75.

A summarized statement of the Board's operations for the year, together with comparative figures for the previous year, is set out hereunder.

1974-75.			1975-76.	
\$			\$	\$
	<i>Revenue.</i>			
2,232,636	Milk Trading Revenue .. .. .		2,546,916	
42,939	Milk Shop Licence Fees .. .. .		37,243	
<u>2,275,575</u>				<u>2,584,159</u>
	<i>Expenditure.</i>			
452,482	Salaries .. .. .		567,055	
22,815	Pay-roll Tax .. .. .		25,839	
3,351	Rental of Premises .. .. .		10,244	
10,405	Travelling Expenses .. .. .		11,138	
77,452	General Expenses .. .. .		70,583	
525,000	Publicity Account—Appropriation .. .. .		525,000	
6,000	Improving Quality of Milk—Paid to Department of Agriculture .. .. .		..	
19,542	Building Maintenance .. .. .		24,003	
Cr. 507	Depreciation .. .. .		8,074	
12,036	Motor Vehicles—Maintenance and Operating Costs .. .. .		13,687	
<u>1,128,576</u>				<u>1,255,623</u>
<u>1,146,999</u>	Surplus for the year .. .. .			<u>1,328,536</u>

The item—Publicity Account—Appropriation, \$525,000—is the provision from revenue to meet publicity costs incurred in promoting the consumption of milk. Net expenditure for publicity purposes charged to the Account in the year amounted to \$403,010.

The Board's balances as at 30th June, 1975, and 30th June, 1976, were :—

30.6.75.			30.6.76.	
\$			\$	\$
4,579,544	Sundry Creditors—Trade .. .. .		4,748,512	
17,951	Sundry Creditors—Other .. .. .		32,155	
17,372	Milk Shop Licences Paid in Advance (Net) .. .. .		17,299	
..	Accrued Expenses .. .. .		70	
<u>4,614,867</u>				<u>4,798,036</u>
	Accumulated Funds—			
	Accumulation Fund—			
3,326,599	Balance Brought Forward .. .. .		4,473,598	
..	Less Adjustments relating to prior years .. .. .		22,977	
<u>3,326,599</u>			<u>4,450,621</u>	
1,146,999	Revenue Surplus for the year .. .. .		1,328,536	
<u>4,473,598</u>			<u>5,779,157</u>	
777,535	Publicity Account .. .. .		899,525	
<u>5,251,133</u>				<u>6,678,682</u>
<u>9,866,000</u>				<u>11,476,718</u>
4,001,867	Milk Board Fund—Balance at Treasury .. .. .		6,080,581	
5,412,338	Sundry Debtors—Trade .. .. .		4,945,499	
19,118	Office Equipment, Furniture and Fittings less Depreciation .. .. .		26,003	
52,363	Motor Vehicles less Depreciation .. .. .		48,888	
346,315	Land and Buildings at Cost .. .. .		346,315	
33,456	Publicity Plant and Equipment less Depreciation .. .. .		27,825	
543	Publishing Stocks on Hand .. .. .		963	
..	Prepayments .. .. .		644	
<u>9,866,000</u>				<u>11,476,718</u>

Trade debtors and creditors, for the most part, resulted from trading operations for the month of June, 1976.



## 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—

	1974-75.	1975-76.
	\$	\$
Land Revenue—		
Royalties—Submerged Lands .. .. .	37,972,398	42,477,173
Mining Leases, Rents, &c. .. .. .	246,062	258,017
Extractive Industries, &c. .. .. .	182,067	166,213
Other .. .. .	38,956	43,186
	<hr/>	<hr/>
	38,439,483	42,944,589
Boring and Crushing Fees .. .. .	17,960	80,214
Explosives Licences and Fees .. .. .	85,238	87,797
Sale of Government Property .. .. .	12,948	15,212
Repayment of Loans .. .. .	687	27,243
Sundries .. .. .	20,577	18,945
	<hr/>	<hr/>
Total Receipts .. .. .	38,576,893	43,174,000

*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 1975-76 amounted to \$42,477,173 making a total of \$182,355,420 paid by them since the first royalty payment on petroleum in May, 1969. Of that total amount, \$57,288,520 has been paid to the Commonwealth, in accordance with the provisions of the Act.

Negotiations had 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 calculation of well-head value. However, during 1975, as a result of a failure to agree, the Minister notified the licensees of his intention to make a determination under the Act of the well-head value of petroleum. This notification was given in respect of the royalty period ending 30th August, 1975.

Following this notification of the Minister's intention to make a determination, and in accordance with the Commonwealth-State agreement, the Mines Department, acting on behalf of the Designated Authority, initiated consultations with the Commonwealth in respect of a proposed royalty determination and royalty formula. These consultations were continuing at the end of the financial year.

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 the results of the determination review currently in hand.

These adjustments to royalty already paid will take into account the location of the well-head in terms of Section 152 of the Act and such other items as allowances which are to be made for cost of capital employed in the undertaking by the licensee.

## EXPENDITURE FROM THE CONSOLIDATED FUND.

	1974-75.	1975-76.
	\$	\$
Special Appropriation—		
Royalty Payments to Commonwealth .. .. .	12,155,082	13,439,979
	<hr/>	<hr/>
Vote—		
Administration—		
Salaries .. .. .	2,213,391	2,647,072
Overtime and Penalty Rates .. .. .	12,099	16,723
Travelling and Subsistence .. .. .	77,635	89,601
Motor Vehicles—Purchase and Running Expenses .. .. .	82,046	87,925
Other Administrative Expenses .. .. .	341,116	418,602
	<hr/>	<hr/>
	2,726,287	3,259,923
	<hr/>	<hr/>
Miscellaneous—		
Maintenance, &c., State Batteries .. .. .	7,340	6,660
Boring for Water, Coal and Other Minerals, &c. .. .. .	540,432	602,508
Geological Survey .. .. .	34,162	23,737
Laboratory Expenses .. .. .	9,850	10,848
Covering Abandoned Shafts .. .. .	24,725	36,114
Surveys for Mineral Deposits .. .. .	1,835	27,726
	<hr/>	<hr/>
	618,344	707,593
	<hr/>	<hr/>
Works and Services Account—		
Drilling Plant, &c. .. .. .	354,342	349,326
	<hr/>	<hr/>
Total Expenditure .. .. .	15,854,055	17,756,821
	<hr/>	<hr/>

Included in the departmental payments in 1975-76 is expenditure, assessed by the Department to be \$2,118,279, 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 Assessment) Act 1973-1974*, and an amount of \$891,300 was received in July, 1976.

## MINISTRY FOR PLANNING.

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.

### EXPENDITURE FROM THE CONSOLIDATED FUND.

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

	1974-75.	1975-76.
	\$	\$
Ministry for Planning—		
Salaries and Allowances .. .. .	97,987	296,817
Overtime and Penalty Rates .. .. .	..	6,679
Travelling (including Motor Vehicles) .. .. .	5,342	5,418
Fees and Expenses—Council and Tribunal.. .. .	12,183	203,118
Other Administrative Expenses .. .. .	24,034	71,471
Total Ministry for Planning .. .. .	139,546	583,503
Town and Country Planning Board—		
Salaries and Allowances .. .. .	901,749	1,221,148
Overtime and Penalty Rates .. .. .	3,916	1,868
Travelling (including Motor Vehicles) .. .. .	40,946	49,387
Consultants' Fees .. .. .	291,793	..
Other Administrative Expenses .. .. .	199,969	197,544
Regional Planning Authorities .. .. .	143,902	176,484
Total Town and Country Planning Board .. .. .	1,582,275	1,646,431
Total Planning .. .. .	1,721,821	2,229,934

### RECEIPTS.

Receipts for the year amounted to \$12,761, being mainly fees and miscellaneous charges received by the Town and Country Planning Board.

## 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—

	1974-75.	1975-76.
	\$	\$
Public Works Administration—		
Vote—		
Salaries .. .. .	10,315,392	13,089,446
Overtime and Penalty Rates .. .. .	246,113	126,318
Travelling and Subsistence .. .. .	368,436	476,120
Other Expenses .. .. .	1,320,456	1,588,690
Total Administrative Costs .. .. .	12,250,397	15,280,574
Works and Buildings, Maintenance, Repairs, &c. .. .. .	3,305,239	4,387,578
Rents and Allowances .. .. .	4,602,538	8,053,863
Other Services .. .. .	1,665,778	2,433,233
	21,823,952	30,155,248
Works and Services Account—Buildings, &c. .. .. .	11,817,170	13,812,627
	33,641,122	43,967,875
Ports and Harbors Administration—		
Vote—		
Salaries .. .. .	1,284,261	1,587,539
Overtime and Penalty Rates .. .. .	23,078	25,663
Travelling and Subsistence .. .. .	76,000	85,398
Other Administrative Expenses .. .. .	42,805	185,517
Total Administrative Costs .. .. .	1,426,144	1,884,117
Wharves and Jetties, Maintenance, Repairs, &c. .. .. .	591,452	679,427
Dredging and Blasting .. .. .	1,911,198	2,153,414
Contribution to Portland Harbor Trust .. .. .	974,000	1,384,000
Westernport—Operating Expenses .. .. .	1,401,886	1,869,924
Other Services .. .. .	390,965	460,211
	6,695,645	8,431,093
Works and Services Account—Capital Items .. .. .	2,950,143	4,046,018
	9,645,788	12,477,111
Total Expenditure .. .. .	43,286,910	56,444,986

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 oncost charges, approved by the Treasury, to cover the departmental expenses involved in the design, supervision and administration of the works. The approved rate was 12 per cent. on works, 2 per cent. on purchase of property (including purchase of side-casting dredger) and 7 per cent. on works expenditure from the Commonwealth Child Migrant Education Trust Account. Recoups to the Consolidated Fund on the basis of these charges amounted to \$11,768,497. The comparable figures for 1974-75 was \$11,158,499.

Expenditure by the Department from the Works and Services Account amounted to \$170,094,865, and from Trust and Special Funds \$11,113,963, a total of \$181,208,828, compared with a total of \$156,435,319 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, &c .. .. .	13,676,802	
Metric Conversion Costs.. .. .	135,825	
	<hr/>	13,812,627
<i>Ports and Harbors—</i>		
Public Offices .. .. .	80,667	
Foreshore Protection, Wharves and Jetties.. .. .	1,798,351	
Vessels for Dredging, Marine Plant .. .. .	1,797,862	
Westernport Works, &c. . . . .	162,131	
Plant .. .. .	207,007	
	<hr/>	4,046,018
		<hr/>
		17,858,645
		<hr/>

*Public Offices* (\$13,676,802).—Major items of expenditure were:—

	\$
Purchase of premises—240 Victoria Parade (Balance) .. .. .	469,279
Purchase of property at Crib Point .. .. .	326,597
Adaptation works—Birkdale and Charmor House .. .. .	440,160
Fittings and Furniture—250 Victoria Parade .. .. .	692,742
Adaptation works and furniture—35/47 Spring Street .. .. .	527,536
Fittings and furniture—452 Lonsdale Street .. .. .	589,205
Purchase of premises—166 Wellington Parade .. .. .	1,505,939
Purchase of property at Laverton.. .. .	468,867
Purchase of premises at Colac .. .. .	464,493
Purchase of premises at Kerang .. .. .	336,600
Purchase of premises—601 Bourke Street .. .. .	1,275,000
Adaptation works at Erskine House .. .. .	397,762

#### 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 .. .. .	37,358
(ii) Advanced Education .. .. .	254,728
(iii) Teachers' Colleges .. .. .	36,156
	<hr/>
	328,242
	<hr/>

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

##### *Office Rental.*

Rental was paid by the Public Works Department for the occupancy of part of two city buildings by the Education Department and the Health Department. Reference to these transactions, and to the delay in taking up occupancy, is made under the appropriate departmental headings 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, 1976, the position of this Account was :—

	\$
Cash funds available—held by Treasury .. .. .	512,375
Value of stores on hand .. .. .	158,396
Issues pending recoupment .. .. .	117,061
	<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, 1976, the net balance of the Fund was \$353,166.

*Agency Trust Funds.*

Expenditure on projects financed from Agency Funds amounted to \$5,765,441. Major works carried out by the Department as agent included the following projects :—

	\$
Purchase of Properties for Conservation Program—Mornington Peninsula	1,629,713
Benalla Veterinary Diagnostic Centre .. .. .	270,951
Bairnsdale Veterinary Diagnostic Centre .. .. .	534,657
Attwood Veterinary Research Laboratory .. .. .	378,926
Purchase of Nyerimilang Estate—Lakes Entrance .. .. .	226,500
Building of New Residences—National Parks .. .. .	233,843

*Public Offices Fund.*

This Trust Account was established during 1975–76 under Section 13 of the *Victorian Public Offices Corporation Act 1974* in the Treasury as part of the Trust Fund. The moneys standing to the credit of the Fund may be applied by the Corporation to the purchase of land, etc., as set out in Section 9 of the Act.

At 30th June, 1976, the position of the Fund was :—

	\$	\$
<i>Receipts—</i>		
From—		
Consolidated Fund—Vote .. .. .		6,000
Loan to Corporation from the State Superannuation Board of Victoria .. .. .		700,000
Sales of Property .. .. .		28,243
		<hr/>
		734,243
<i>Payments—</i>		
Purchase of land, &c. .. .. .	248,002	
Investment of surplus funds by Treasury .. .. .	400,000	
	<hr/>	648,002
Balance 30th June, 1976 .. .. .		<hr/>
		86,241
		<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 1975-76 railway operating expenses exceeded railway income by \$140,993,990.

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 1975-76 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.. .. .	260,259,516
Contribution to Renewals and Replacements Fund .. .. .	400,000
Payment to Transport Fund .. .. .	260,175
Pension Contributions .. .. .	12,641,756
Debt Charges .. .. .	14,375,661
Total Expenditure .. .. .	287,937,108
This was provided by—	
Ordinary Income .. .. .	142,571,183
Payments by Treasury—	
For fare and transport concessions .. .. .	4,308,700
For loss on Kerang-Koondrook line .. .. .	63,235
	4,371,935
Total Receipts .. .. .	146,943,118
Deficit for year .. .. .	140,993,990

Railway records show a deficit of \$139,320,765. Certain parts of 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 .. .. .	..	140,993,990
Less—Increase during year in—		
Revenue Debtors .. .. .	..	1,627,828
Sales and Sundries Debtors .. .. .	..	2,201,332
		3,829,160
		137,164,830
Add—Sundry Creditors—		
Stores and Services .. .. .	..	1,034,935
Revenue .. .. .	..	1,121,000
		2,155,935
		139,320,765
Deficit, as shown in Railway Accounts .. .. .	..	139,320,765

Railway operating expenses, \$287,937,108, exceeded the Budget estimate of \$281,650,000 and, on a comparable basis, were in excess of the previous year by \$31,563,739.

*Operating Expenses.*

*Depreciation.*—The depreciation for 1975–76 was assessed at \$9,044,836 but an amount of \$415,972 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 \$8,628,864 depreciation assessed but not charged against operating expenses brought the accumulated sum under-provided in the Railways accounts to \$138,096,901 at 30th June, 1976.

The total amount credited in the year to the Railway Renewals and Replacements Fund from depreciation charges and sales of materials &c., \$1,268,016, was expended in full. There was no balance to the credit of this Fund at 30th June, 1976.

To 30th June, 1976, renewals and replacements to a total of \$131,916,191 have been provided from the Fund and from allocations of loan moneys for rehabilitation works.

*Accrued Leave.*—Accrued leave decreased by 41,311 days in 1975–76 but the estimated liability increased from \$14,525,939 as at 30th June, 1975, to \$17,774,180 as at 30th June, 1976. 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 \$14,375,661.

*Special Funds for Maintenance Expenditure.*

Expenditure by the Department during 1975–76 of funds amounting to \$929,801 and provided from the following sources has not been included in the Receipts and Expenditure statement :—

*Rural and Metropolitan Employment.*—Expenditure of \$633,998 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 \$15,400 was charged to the Public Works and Services Acts in connection with metric conversion costs.

*Flood Damage.*—Expenditure by the Department of \$35,870 on maintenance works occasioned by flood damage during the Spring of 1975, was charged to the Treasury Trust Account—Victorian Natural Disasters Relief Account.

*Transport Projects.*—Expenditure of \$244,533 on transport planning and research projects has been charged to the Treasury Trust Account—Commonwealth Transport Planning and Research Account. This amount represents the estimated portion of expenditure by the Department which will be eligible for Commonwealth financial assistance by way of non-repayable grants as provided by Commonwealth legislation, *Transport (Planning and Research) Act 1974*.

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.

*Railway Income.*

Collections on account of railway income amounted to \$146,943,118 which was \$6,101,882 less than the Budget estimate but \$17,939,473 more than the result for 1974–75. Collections for 1975–76, when compared with those for the previous year, reflected the increase in passenger fares and freight rates which applied from August, 1975.

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

	1974–75.	1975–76.
	\$	\$
Passengers .. .. .	41,129,078	47,979,977
Parcels, &c. .. .. .	5,005,581	6,406,059
Mails .. .. .	723,359	635,972
Miscellaneous .. .. .	130,977	110,758
Goods and livestock, &c. .. .. .	71,914,853	80,408,778
Rents and general miscellaneous .. .. .	3,851,631	3,820,962
Dining car and refreshment rooms services .. .. .	5,417,554	6,116,008
Advertising .. .. .	334,929	298,651
Bookstalls .. .. .	1,433,620	1,514,765
Road motor services .. .. .	89,302	94,781
	<hr/>	<hr/>
	130,030,884	147,386,711

Treasury recoups of \$56,455 in 1974–75 and \$63,235 in 1975–76, 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 Transport Works and Services Acts :—

	1974-75.	1975-76.
	\$	\$
Way and Works .. .. .	6,161,872	3,993,945
Rolling-stock, Equipment, &c. .. .. .	6,251,385	10,708,325
Construction of New Lines, &c. .. .. .	410,475	1,302,830
Urban Development Projects .. .. .	6,291,219	14,053,639
	<hr/>	<hr/>
	19,114,951	30,058,739
	<hr/>	<hr/>

*Rail Tracks, Rolling Stock, &c.*

Expenditure for 1975-76 was principally 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 \$20,374,126. Of this sum, \$6,320,487 has been estimated by the Department as being the anticipated grants due by the Commonwealth as at 30th June, 1976. Of this latter sum of \$6,320,487, an amount of \$4,103,107 has been charged to Treasury Trust Account—State Grants (Urban Public Transport) and the balance of \$2,217,380 temporarily charged to Public Account Advances pending recoup from the Commonwealth.

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, 1975 and 1976 is as under :—

	1975.	1976.
	\$	\$
Rolling-stock, Plant, &c., at cost less depreciation provided ..	573,239,706	611,458,334
Stores and Materials .. .. .	10,734,145	9,601,988
Partly-manufactured Articles .. .. .	1,386,750	2,636,266
Materials in Transit .. .. .	949,969	949,969
Trading and Catering Services, Stock and Equipment less provision for losses .. .. .	700,833	778,807
Discounts and Expenses on Loans .. .. .	7,645,149	7,683,893
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 .. .. .	2,236,383	..
Railways Stores Suspense Account .. .. .	456,902	2,327,044
Railways Repayment Account (including Cash in Transit)	8,557	18,188
Treasury Trust Fund .. .. .	..	10,954,448
Advances held by Agent-General .. .. .	53,994	102,248
Trust Securities .. .. .	4,419,493	4,351,755
Cash at Stations and in Transit .. .. .	1,046,822	1,569,248
Cash Advances .. .. .	737,584	558,529
Revenue Debtors .. .. .	10,262,982	11,286,786
Sundry Debtors .. .. .	9,308,073	6,250,225
Accumulated Loss .. .. .	525,871,461	666,122,026
	1,150,308,803	1,337,899,754
Loan Liability* .. .. .	425,244,084	449,618,816
Funds for—		
Urban Development Projects .. .. .	15,725,664	24,268,543
Uniform Railway Gauge .. .. .	30,250,113	30,154,276
Level Crossings .. .. .	10,888,613	10,888,613
Boom Barriers .. .. .	471,088	474,643
Transport Fund .. .. .	646,742	2,538,545
Other Special Purposes .. .. .	13,722,240	13,892,240
Pipeline .. .. .	..	949,969
National Debt Sinking Fund Reserve .. .. .	87,665,569	93,798,800
Uniform Railway Gauge Reserve .. .. .	1,349,887	1,445,724
Railway Accident and Fire Insurance Fund .. .. .	200,000	200,000
Advances from the Public Account .. .. .	2,350,112	7,925,876
Advances from Railway Charges in Suspense .. .. .	5,535,772	..
Working Capital—Manufacturing and Trading .. .. .	..	3,205,643
Sundry Creditors .. .. .	15,487,634	15,901,098
Trust Securities .. .. .	4,428,050	4,369,943
Consolidated Fund, &c. .. .. .	536,343,235	678,267,025
	1,150,308,803	1,337,899,754

\* 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 \$3,293,570 charged against Working Expenses. Expenditure from the Fund for the past two years was :—

	1974-75.	1975-76.
	\$	\$
Damages recovered by non-employees at law .. .. .	102,967	115,733
Damages paid to non-employees without legal action .. .. .	3,304	1,601
Compensation for injuries to employees .. .. .	1,664,147	2,296,276
Compensation for goods lost or damaged .. .. .	689,583	616,522
Compensation for losses by fires caused by railway operations .. .. .	3,007	7,404
Losses by fire to railway property .. .. .	162,724	256,034
	2,625,732	3,293,570

*Railway Charges in Suspense Account.*

This Account was established in 1929 as a Treasury Trust Account to operate as a holding account to enable expenditure to be reimbursed by Treasury pending analysis of detailed costs of such expenditure.

By determination of the Treasurer, made under authority of Section 8 of the *Public Account Act* 1958, the Account was closed as at 30th June, 1976, and a new trust account, Railway Charges in Suspense Account 1976-77, was established by the Treasurer to operate during the period 1st July, 1976, to 30th June, 1977, at which date it will be closed.

To meet the Treasurer's determination that the Railway Charges in Suspense Account was to be closed as at 30th June, 1976, an analysis of all items held in the Account at that date had to be made to enable transfers to be effected forthwith. The analysis showed that the Account was carrying not only items which ultimately would have lodged with Treasury but other items relating to work financed by Railways pending recoup from other Governments or outside bodies as well as certain items of accruals not wholly compatible with Treasury accounting.

Transfers were effected between the Railways Charges in Suspense Account and appropriate items of Vote or Works and Services Account. In addition, certain amounts temporarily financed from the Account were cleared by charge against Public Account as provided in Section 18 (1) (b) of the *Public Account Act* 1958 and other items were transferred to Treasury Trust for disbursement in the next financial year.

The Treasurer's determination specifies the purposes to which the Railway Charges in Suspense Account 1976-77 may be applied. In general terms, it may only be used as an initial charging account for payments in 1976-77 which are legally chargeable in that financial year to Railway Annual or Special Appropriations, the Transport Works and Services Act or such other funds and accounts as the Treasurer may specify. All items will need to be cleared from the Railway Charges in Suspense Account 1976-77 by 30th June, 1977, as the Account will not be operative after that date.

*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, 1976. The disposition of this amount was as follows:—

	\$
Stock on hand—Railways Department .. .. .	9,536,317
Stores Stock Equalization Account .. .. .	65,671
	<hr/>
	9,601,988
Less Creditors .. .. .	3,294,375
	<hr/>
	6,307,613
Stores sold and proceeds not collected .. .. .	263,095
Advances to the Agent-General, London .. .. .	102,248
	<hr/>
Balance held at Treasury .. .. .	2,327,044
	<hr/>
	9,000,000

The item, Stock on hand, \$9,601,988 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 \$65,671 at 30th June, 1976. 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 .. .. .	73,440
Costing adjustments—manufactured items .. .. .	29,104
Losses on sales of safety footwear .. .. .	12,752
Sales of materials—profits .. .. .	4,505
Amount charged to Working Expenses .. .. .	97,853
Stores invoice adjustments to be absorbed .. .. .	65,671

*Manufacturing and Trading and Catering Services.*

As at 30th June, 1976, recorded expenditure under this heading totalled \$3,205,643 and represented the cost of work in progress in workshops of the Department together with stocks and equipment for refreshment services.

The expenditure had been financed to the extent of \$1,400,000 by advance from the Public Account under Section 17 (1) (a) of the *Public Account Act* 1958 and the balance of \$1,805,643 had been funded through Railway Charges in Suspense Account.

By direction of the Treasurer given in connection with the winding up of the Railway Charges in Suspense Account, as mentioned previously, the amount charged Public Account and the amount charged Railway Charges in Suspense Account were both transferred as a charge to Division 403 of the Appropriation, the Advance to the Treasurer, pending the necessary provision in an Appropriation Act.

*Debtors.—Revenue and Sundry.*

The total of \$17,537,011 for these items as shown in the balance-sheet consists of :—

	\$
Revenue .. .. .	11,286,786
Works .. .. .	3,680,966
Sales of general stores .. .. .	263,095
Sundry sales and services .. .. .	2,201,332
Sales of land .. .. .	104,832
	17,537,011

*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 1975–76 was \$260,175.

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 1975–76 was \$1,891,803 This amount is included in the balance sheet as part of the total expenditure on rolling-stock, &c.

*Whitehead’s Creek Project (Seymour).*

Initial expenditure totalling \$170,000 was charged by the Department during 1975–76 to Public Works and Services Acts in connection with the construction of earthworks and culverts to suitably carry the Melbourne to Albury railway over Whitehead’s Creek.

The above amount expended by the Department is included in the balance sheet as part of the total expenditure on rolling-stock, &c.

*Sundry Creditors.*

Items included in the total of \$15,901,098 are :—

	\$
Stores purchased for railways .. .. .	3,294,375
Stores purchased for refreshment services .. .. .	208,909
Salaries and wages accrued .. .. .	6,501,484
Taxation deductions, &c. .. .. .	2,779,263
Accounts for various services .. .. .	1,034,935
Revenue rebates and refunds .. .. .	1,302,500
Payments in advance for revenue services, &c. .. .. .	756,432
Cash accounts overdrawn .. .. .	23,200
	15,901,098

The item, “Salaries and wages accrued”, largely comprises pay accrued from 20th to 30th June, 1976.

## 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.	1975-76 Total.	1974-75 Total.
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Vote—</b>								
Salaries and payments in the nature of salary ..	1,226,906	2,001,303	6,260,432	4,746,392	8,857,851	1,286,850	24,379,734	18,842,119
General expenses, office expenses, travelling, fuel, light, power, etc. ..	124,988	277,973	315,053	286,427	499,604	122,992	1,627,037	1,323,887
Stores, provisions, plant, equipment ..	..	..	740,274	603,528	828,088	47,647	2,219,537	2,084,649
Assistance to children, deserted wives and mothers ..	..	..	2,488,534	..	..	..	2,488,534	2,074,325
Grants and subsidies to and expenses in connection with State wards, youth trainees, children in foster homes, institutions and hostels ..	..	..	8,117,787	757,091	..	..	8,874,878	6,245,780
Grants etc., to welfare or- ganisations ..	700,000	24,571	10,242	..	..	..	734,813	631,611
Fare concessions to pen- sioners ..	4,395,305	..	..	..	..	..	4,395,305	3,630,054
Municipal rate concessions for pensioners ..	5,984,289	..	..	..	..	..	5,984,289	1,933,453
Materials for manufacture or training ..	..	2,097	..	..	348,351	..	350,448	371,613
Allowances to trainees and working prisoners ..	..	..	..	80,442	284,409	..	364,851	340,818
Cadetships and bursaries ..	101,377	..	..	..	..	32,630	134,007	117,763
Workers Compensation Insurance ..	20,106	27,163	109,581	80,208	142,503	20,069	399,630	365,728
Public Works Department maintenance and rents ..	395,563	95,173	24,874	10,688	15,031	13,865	555,194	323,185
Payroll Tax ..	65,194	98,202	59,656	20,506	428,867	63,137	735,562	420,464
Other ..	28,500	7,310	50,862	2,931	6,856	96,807	193,266	271,321
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	59,041,000	..	..	..	..	..	59,041,000	81,500,000
	72,083,228	2,533,792	18,177,295	6,588,213	11,411,560	1,683,997	112,478,085	120,476,770
<b>Works and Services Account—</b> Buildings, equipment, capi- tal grants, etc. ..	759,326	..	679,592	910,761	1,010,698	571,195	3,931,572	3,353,891
	72,842,554	2,533,792	18,856,887	7,498,974	12,422,258	2,255,192	116,409,657	123,830,661

Significant increases in the costs of welfare services during 1975-76, other than salaries, were—

*Grants, subsidies, etc.*—The rise of \$2,629,098 was due mainly to the change in the basis of the subsidy payment made in respect of the maintenance of wards and non-wards residing at non-government institutions. The previous system of per-capita payments was replaced by a system of subsidy payments covering 90 per cent. of the total cost of salaries and wages for each non-government institution, together with a reduced per-capita payment.

*Municipal rate concessions for pensioners.*—The cost of this scheme increased by \$4,050,836 during the year. The increase was due mainly to the additional assistance extended by the Government to eligible pensioners towards the payment of their water and sewerage rates. In addition, following amendment to the *Municipalities Assistance Act 1973*, a greater number of pensioners became eligible to receive Government assistance towards the payment of municipal, water and sewerage rates.

*Contribution to Hospitals and Charities Fund.*—The decrease of \$22,459,000 in the State's contribution to the Hospitals and Charities Fund followed the increase in the Commonwealth Government's contribution through the Medibank scheme towards the net operating costs of Public Hospitals.

*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 Division, totalled \$938,468, an increase of \$126,123.

## 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 \$19,567,397 compared with \$12,080,409 in 1974-75, an increase of \$7,486,988. The major items of expenditure and the comparable figures for the previous year were:—

	1974-75	1975-76
	\$	\$
<i>State Development (Central Administration)—</i>		
Salaries and payments in the nature of salary .. .. .	255,309	539,028
General Expenses (including Workers Compensation Insurance and Payroll Tax) .. .. .	63,977	191,916
Tourist Fund .. .. .	1,399,500	1,777,194
Historical Projects Fund .. .. .	550,000	613,465
Victoria Promotion London Committee .. .. .	98,718	126,737
Victoria Promotion Trust Fund .. .. .	202,000	295,000
Albury-Wodonga Development Corporation—Contribution towards administrative expenses .. .. .	130,000	270,000
Victorian representation in Japan .. .. .	206,713	232,564
Miscellaneous Grants and Contributions .. .. .	4,000	46,458
<i>Immigration—</i>		
Salaries and Payments in the nature of salary .. .. .	138,091	133,645
General Expenses (including Rent, Workers Compensation Insurance and Payroll Tax) .. .. .	108,535	88,370
<i>Industrial Development—</i>		
Salaries and Payments in the nature of salary .. .. .	523,351	738,391
General Expenses (including Workers Compensation Insurance and Payroll Tax) .. .. .	234,940	318,057
Development Committees .. .. .	27,300	35,000
Industrial Development Fund—Contribution .. .. .	920,000	1,520,000
Incentive payments to Approved Decentralized Secondary Industries	7,141,850	11,645,846
Industrial Design Council .. .. .	20,000	25,000
Transport Concessions to approved Decentralized Secondary Industries —Payment to Railways Department .. .. .	..	962,027

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 1975-76 in respect of incentive payments to approved decentralized secondary industries, \$11,645,846, includes payroll tax rebates \$11,484,395, land tax rebates, \$130,210, and \$31,241 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, 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 \$222,015, compared with \$246,626 in 1974-75. The reduced cost was related mainly to decreased expenditure on salaries and allowances, publicity and incidental expenses.

### 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 :—

Credits—			
1974-75.		1975-76.	
\$			\$
96,534	Balance, 1st July .. .. .	.. .. .	13,543
920,000	Contribution from Consolidated Fund—Vote .. .. .	.. .. .	1,520,000
<u>1,016,534</u>			<u>1,533,543</u>
Less Disbursements—		\$	\$
2,134	Power and Light Subsidies .. .. .	.. .. .	6,394
231,247	Freight Subsidies .. .. .	.. .. .	196,274
440,151	Removal of Plant, Machinery, Furniture, &c. .. .. .	.. .. .	857,246
	Loans to Approved Decentralized Industries—		
35,840	State Electricity Commission, Self Help Scheme .. .. .	150,090	
119,400	All Other .. .. .	126,400	
		<u>276,490</u>	
98,912	Training Allowances .. .. .	.. .. .	145,600
17,847	Portland Wool Shipping Subsidies .. .. .	.. .. .	14,305
57,460	Miscellaneous Grants and Subsidies .. .. .	.. .. .	36,733
<u>1,002,991</u>			<u>1,533,042</u>
13,543	Balance, 30th June .. .. .	.. .. .	<u>501</u>

Of the total amount advanced by way of loan from the Fund, a total of \$476,243 was still to be repaid at 30th June. Arrears of interest amounted to \$31,702.

### 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, an appropriation from the Consolidated Fund under the vote for State Development, 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 :—

1974-75.		1975-76.	
\$		\$	\$
173,231	Balance forward .. .. .	..	284,879
	Contributions—		
750,749	From—Country Roads Board Fund .. .. .	..	839,693
	Consolidated Fund—		
	Vote—		
1,399,700	State Development .. .. .	1,777,394	
190,000	Railway Working Expenses .. .. .	..	
		1,777,394	
215,000	Works and Services Account .. .. .	245,000	
14,880	Municipalities—Motor Boating Facilities .. .. .	17,100	
		<u>2,039,494</u>	
	Commissions, &c. received from Tourist Bureaux operations—		
..	Rail .. .. .	126,386	
342,741	Other .. .. .	364,009	
		<u>490,395</u>	
610,767	Motor Boat Registration Fees and Fines (Net) .. .. .	902,042	
276,386	Less Costs and Expenses of Collection and Administration .. .. .	393,461	
		<u>508,581</u>	
20,023	Interest on Loans to certain Bodies .. .. .	..	19,932
27,078	Loan Repayments .. .. .	..	30,751
	Recoup of Costs—		
57,006	Metropolitan Transport Information Centre .. .. .	79,150	
..	Railways Department .. .. .	106,886	
		<u>186,036</u>	
..	Sale of Premises Victorian Government Tourist Bureau, Adelaide .. .. .	..	180,000
..	Special Commonwealth Grants .. .. .	..	337,290
<u>3,524,789</u>			<u>4,917,051</u>
	<i>Payments.</i>		
313,828	Developmental and maintenance works .. .. .	..	366,316
..	Sewerage Facilities—Alpine Resorts .. .. .	..	291,000
82,500	Special grants to approved Bodies .. .. .	..	93,716
79,766	Grants to Tourist Councils.. .. .	..	145,594
	Publicity (net)—		
133,419	General (excluding Tourist Bureaux advertising, &c.) .. .. .	153,157	
344,338	Regional .. .. .	373,566	
		<u>526,723</u>	
15,000	Loans to certain Bodies .. .. .	..	20,000
335,068	Provision of motor boating facilities.. .. .	..	563,861
	Administrative and other expenses—		
244,356	Head Office .. .. .	386,488	
1,691,635	Tourist Bureaux .. .. .	*2,331,394	
		<u>2,717,882</u>	
		<u>4,725,092</u>	
	Balance at the close of the year—		
141,305	General .. .. .	81,896	
143,574	Motor Boating .. .. .	110,063	
		<u>191,959</u>	
<u>3,524,789</u>			<u>4,917,051</u>

\*Includes \$257,109 re purchase and renovation of new premises for Victorian Government Tourist Bureau, Adelaide.

In addition to the balance of \$191,959 held at credit of the Fund at 30th June, 1976, unexpended advances to the Forests Commission, State Rivers and Water Supply Commission and the Public Works Department for works amounted to \$20,047, \$55,013 and \$62,441, respectively. Of these sums, \$80,808 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, 1975 (held in Tourist Fund) .. .. .	..	143,574
<i>Add—Receipts—</i>		
Registration Fees (net) .. .. .	854,135	
Fines .. .. .	47,907	
Municipalities—Motor Boating Facilities .. .. .	17,100	
Loan Instalments—Redemption .. .. .	2,342	
Interest .. .. .	2,327	
	923,811	
		1,067,385
<i>Less—Expenditure—</i>		
Provision of Motor Boating Facilities—Grants and Subsidies .. .. .	563,861	
Cost of Administration—	\$	
Transport Regulation Board .. .. .	131,058	
Chief Secretary's Department .. .. .	192,688	
Purchase of motor boats and equipment (net) .. .. .	69,715	
	393,461	
		957,322
Credit at 30th June, 1976 (held in Tourist Fund) .. .. .	..	110,063

*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 \$1,474,963 compared with \$1,291,888 for the previous year. The cost of salaries and other administrative expenses, rents, maintenance and items of a capital nature was \$2,331,394 against which the bureaux earned commission and other income to a total of \$490,395 and received recoups of \$106,886 from the Railways Department and \$79,150 in respect of the operations of the Metropolitan Transport Information Centre. Proceeds received to 30th June, 1976, from the sale of premises occupied by the Bureau located at Adelaide amounted to \$180,000.

The arrangement whereby an annual contribution by the Railways Department to the Tourist Fund, based on two-thirds of the operating costs of tourist bureaux or the sum of \$190,000 (whichever was the lesser), was terminated as at 30th June, 1975. From 1st July, 1975, a new arrangement, providing for payment by the Railways Department of commission on rail bookings and for a recoup of certain telephone room operating costs, was entered into.

In 1975–76, a total of \$7,478,991 was remitted to the Treasury in respect of cash collections from all sources. This amount included \$6,558,627 in respect of tourist bureau business, of which \$1,825,936 was credited to Railway Income and \$4,732,691 to the Tourist Bureaux Trust Account. Collections in the previous year totalled \$6,689,728.

## 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 1973-76 is given in the table hereunder :—

—	Receipts, including Recoups.	Payments.				Net Outgoing.
		General.	Debt Charges.	Works and Services Account.	Total.	
	\$	\$	\$	\$	\$	\$
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
1975-76 .. ..	29,740,899	32,711,466	31,128,418	29,968,573	93,808,457	64,067,558

### REVENUE.

A summary of the revenue from rates and charges for the supply of water for the period 1973-76 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.		
	\$	\$	\$	\$	\$
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
1975-76 .. ..	5,243,867	15,615,723	24,327,013	19,367,633	4,959,380*

\* Subject to adjustment in 1976-77.

The increase in the total collectable sum was due mainly to increases ranging from approximately 10 to 15 per cent. in rates and charges in most districts for 1975-76.

Amounts remaining uncollected in irrigation districts at the end of 1975-76 accounted for approximately \$1,200,000 of the increase in arrears at 30th June, 1976.

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.

	1974-75.	1975-76.
	%	%
Coliban Districts .. ..	94	86
Irrigation Districts .. ..	78	71
Waterworks Districts .. ..	88	87
Rural Districts .. ..	61	82
Urban Districts .. ..	86	86
Flood Protection Districts .. ..	91	90

A dissection of the total collectable sum and the amount thereof owing at 30th June, 1976, is given in the statement hereunder :—

	Total Collectable Sum.	Arrears 30. 6. 76.
	\$	\$
Coliban Districts .. .. .	1,402,029	179,114
Irrigation Districts .. .. .	13,120,962	3,431,643
Waterworks Districts .. .. .	2,932,937	341,431
Rural Districts .. .. .	252,996	47,301
Urban Districts .. .. .	5,575,306	876,620
Flood Protection Districts .. .. .	155,651	18,958
Sundries .. .. .	887,132	64,313
	<u>24,327,013</u>	<u>4,959,380</u>

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

	1974-75.	1975-76.
	\$	\$
From oncost at varying rates to a maximum of 15 per cent. . .	2,445,857	3,460,311
„ repayments on account of works temporarily financed from Consolidated Fund .. .. .	575,919	702,825
„ salary recoups—River Murray Commission and various funds	2,977,589	3,599,792
	<u>5,999,365</u>	<u>7,762,928</u>

#### PAYMENTS.

Payments from the Consolidated Fund in 1975-76 on account of country water supply totalled \$93,813,724 and comprised salaries and payments in the nature of salary, \$18,839,926 debt charges, \$31,128,418 general expenses and other services, \$13,876,807 (including Irrigation Districts Maintenance Equalization and Renewals Account, \$30,956, and Water Supply Maintenance and Renewals Account, \$146,631,) and Works and Services Account, \$29,968,573.

Expenditure from the Works and Services Account included the sum of \$20,630,809 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 .. .. .	2,406,225
Lake Merrimu .. Construction Project—Stage II .. .. .	2,664,465
Irrigation Districts .. Principally the remodelling and construction of main channels and drainage works .. .. .	3,676,937
Tarago—Westernport .. Construction of pipeline .. .. .	5,526,636

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

	\$
Apprentices Employment Scheme .. .. .	42,513
Water Resources Measurement .. .. .	985,158
Regional Employment Development .. .. .	1,108,752
Employment Scheme, 1975 .. .. .	1,350,148
National Sewerage Program .. .. .	4,664,365

#### 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 1975-76 was \$30,956, 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*, the Auditor-General is required to certify to such cash surpluses. The amount of surpluses so certified in 1975-76 was \$146,631 and this sum was provided from the Consolidated Fund by way of Special Appropriation.

*Stores Suspense Account.*

Up to and inclusive of 30th June, 1976, funds amounting to \$2,812,000 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 \$678,297. This amount is represented in the Commission's accounts by :—

	\$
Balance available for purchases of stores, &c. .. .. .	399,542
Credit Balances of Hire Plant Accounts .. .. .	278,755
	<hr/>
	678,297

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, 1976, were :—

	Plant. \$	Tools and Stores. \$
At Construction Works .. .. .	116,057	507,644
Stores Suspense Accounts (Depots) .. .. .	284,036	1,825,055
At Central Plant Workshops (Suspense Accounts) .. .. .	59,969	321,656
At Central Plant Workshops pending transfer or disposal.. .. .	8,634	127,048

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 \$116,581. The capital liability at 30th June, 1976, in respect of this class of plant and machinery was \$4,077,923.

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, 1976, the balance in the Fund for the replacement of hire plant and machinery was \$2,046,633.

*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 amount raised for credit to the Water Supply Works Depreciation Account in 1975-76 was \$33,922. However, in recent years, no payment has been made to the Fund and, at 30th June, 1976, no balance was held in the Fund. At the same date, the balance of the Account was \$692,038.

*Victorian Natural Disasters Relief Account.*

Expenditure charged to this account by the Commission totalled \$2,411,043 and represented, mainly, grants for flood restoration works to River Improvement Trusts and Municipalities.

## 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 1975-76 on these works amounting to \$21,768,512, including an amount of \$21,341,869 on the construction of Dartmouth Dam.

In 1975-76, under the authority of Water Supply Works and Services Acts Nos. 8629 and 8825, Victoria contributed \$3,749,875 for the construction of works, bringing the State's total contribution for construction as at 30th June, 1976, to \$23,894,165. 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 Commonwealth Auditor-General. 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 and an additional operating advance of \$500,000 from the River Murray Commission, amounted to \$21,493,721 and expenditure to \$21,341,869. The balance in the account at 30th June, 1976, was \$426,545.

*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 \$1,438,520 and expenditure to \$1,809,720. The balance in the Account at 30th June, 1976, was \$612,053.

*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 \$678,453, including an amount of \$108,366 to the Geelong Waterworks and Sewerage Trust.

In 1975-76, advances to various Trusts by the State amounted to \$3,639,400. Repayments on account of advances amounted to \$146,607, and certain Trusts were relieved of liability to the extent of \$936,012. 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 \$2,659,819.

*River Improvement Trusts.*

To 30th June, 1976, 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*.

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 1975-76 for this purpose was \$1,814.

Advances by the State in 1975-76 totalled \$800,000. Repayments in respect of advances amounted to \$6,749, and certain Trusts were relieved of liability to the extent of \$648,862 which the Governor in Council directed be borne by the State. The net increase in the Trusts' indebtedness for State loans was \$144,389.

*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 \$3,863,018.

Advances by the State in 1975-76 totalled \$900,083. Repayments in respect of advances amounted to \$27,882 and certain Authorities were relieved of liability to the extent of \$896,461 which the Governor in Council directed be borne by the State. The net decrease in the Authorities' indebtedness for State loans was \$24,260. In addition, the State advanced \$200,000 to the Latrobe Valley Water and Sewerage Board for works for the supply of water and the treatment or disposal of waste.

*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 1975-76 totalled \$18,999 of which \$18,901 or 99.5 per cent. was paid during the year. Costs chargeable to the district amounted to \$17,842 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, 1976, the balance of the Fund was \$28,904.

## 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, 1976, was \$1,328,926.

### TRANSPORT REGULATION FUND.

The receipts and payments of the Fund together with corresponding figures for the previous year are summarized hereunder :—

1974-75.			1975-76.
\$			\$      \$
	<i>Receipts.</i>		
763,381	Balance, 1st July .. .. .		1,390,581
3,961,222	Licence Fees and Additional Fees on Licences .. .. .		4,525,299
277,474	Licence Transfer Fees .. .. .		327,229
937,249	Permits—Goods and Passenger .. .. .		885,544
56,751	Drivers' Certificates .. .. .		57,897
8,699	Metropolitan Omnibus Registration Fees .. .. .		1,397
276,364	Fines .. .. .		337,133
53,662	Miscellaneous Receipts .. .. .		64,625
			6,199,124
6,334,802			7,589,705
	<i>Payments.</i>		
4,387,033	Salaries and Overtime .. .. .		5,131,958
828,577	Other Administrative Expenses .. .. .		1,079,738
355,682	Levy to Transport Fund .. .. .		524,139
2,307	Contributions towards Bus Shelters, Comfort Stations, Information Centre, &c. .. .. .		..
94,736	Capital Expenditure (Net) .. .. .		258,258
5,668,335			6,994,093
	<i>Less—Recoups—</i>	\$	
102,586	Costs of Collection—Motor Boat Registrations .. .. .	131,058	
621,528	Road Charges (Commercial Goods Vehicles Act) .. .. .	602,256	
			733,314
4,944,221			6,260,779
1,390,581	Balance, 30th June .. .. .		1,328,926

Total fees collected under the provisions of the *Transport Regulation Act 1958* and Part I. of the *Commercial Goods Vehicles Act 1958* were \$5,795,969, an increase of \$563,273 from the previous year.

The *Ministry of Transport (Transport Fund) Act 1974* requires 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 \$524,139 was paid into the Transport Fund during 1975-76.

*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 1975-76 was \$10,132,146 compared with \$10,037,593 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.

The fees collected by the Board during 1975–76 amounted to \$854,902, compared with \$579,647 in 1974–75. The costs of collection and administration were recouped to the extent of \$131,058.



## 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 almost solely to the administrative costs of the Department and, in 1975–76, amounted to \$1,121,699, as under :—

Vote—	\$
Youth, Sport and Recreation—	
Salaries and General Expenses .. .. .	668,711
Racing Administration .. .. .	217,980
Public Works—Rent of Premises .. .. .	189,120
Treasurer—Workers Compensation Insurance and Pay-roll Tax .. .. .	45,888
	1,121,699

### 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 \$1,805,914 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*, \$1,750,000, and Commonwealth contributions and other receipts, \$55,914. Expenditure totalled \$1,831,689, comprising, mainly, grants to youth organizations for buildings, operating expenses and leadership training and payments in connection with youth camp and school holiday programme activities. At 30th June, 1976, the balance of the Fund was \$560,473.

#### *Sports and Recreation Fund.*

Receipts of the Fund comprised its share of off-course totalizator receipts, \$4,360,403, special appropriations under the *Tattersall Consultations Act*, \$1,225,269, Commonwealth contributions, \$1,626,820, and other receipts, \$2,795—a total of \$7,215,287. Payments from the Fund totalled \$5,649,389, representing, primarily, expenditure on community recreation facilities, including area improvement projects, \$4,147,270, grants to parent sporting and recreation associations for sports and recreation development, \$345,463, grants to the National Fitness Council for operating expenses, \$299,562, and expenditure on a campaign to encourage an interest in active recreation, \$269,636. The balance of the Fund at 30th June, 1976, stood at \$4,768,574.

#### *Australian Rules Football Fund.*

Moneys credited to the Fund during the year amounted to \$120,000, representing its share of totalizator receipts. Expenditure totalled \$85,673 and at 30th June, 1976, the balance of the Fund was \$73,409.

## 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, 1976, 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 .. .. .	1,390,000	1,211,250
Royal Agricultural Society of Victoria .. .. .	1,040,000	287,608
Preston Institute of Technology .. .. .	80,000	78,348
Swan Hill Pioneer Settlement Authority .. .. .	175,000	175,000

The reasons for the guarantees mentioned above have been given in the Reports of previous years, with the exceptions of the Preston Institute of Technology and the Swan Hill Pioneer Settlement Authority.

In consideration of the National Bank of Australasia Ltd. making an advance to the Preston Institute of Technology for the purpose of constructing a Physical Education Building for student and staff recreation, the Treasurer of Victoria guaranteed repayment on demand of an amount not exceeding \$80,000 together with accrued interest.

Pursuant to the provisions of the *Swan Hill Pioneer Settlement Act 1974* an Order in Council was made on 8th July, 1975, providing for the constitution and establishment of the Swan Hill Pioneer Settlement Authority and empowering the Authority to borrow moneys by way of overdraft, subject to the aggregate of such borrowing not exceeding \$175,000 at any one time. In consideration of the Commercial Bank of Australia Ltd. making advances by way of overdraft to the Authority, the Treasurer of Victoria guaranteed the repayment of an amount not exceeding \$175,000 together with accrued interest.

Set out below are details, as at 30th June, 1976, of cases in which guarantees have been given by the Treasurer under the authority of statute and where there is a contingent liability. Apart from the guarantees to Royal Melbourne Hospital, Alfred Hospital, Carlton Cricket and Football Social Club and Essendon Recreation Reserve Committee Limited, 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 .. .. .	219,175,000*	86,786,822*
Co-operative Housing Societies .. .. .	..	191,941,613†
Co-operative Societies .. .. .	7,906,574	4,361,371
Home Finance Trust .. .. .	28,814,302	22,679,192
Melbourne Cricket Club .. .. .	2,550,000	2,321,129
Trustees of the Sisters of Charity of Australia .. .. .	5,550,000	5,101,774
St. Francis Xavier Cabrini Hospital.. .. .	750,000	405,000
Royal Women's Hospital .. .. .	2,300,000	1,985,084
Sisters of Mercy Property Association .. .. .	800,000	366,318
Royal Melbourne Hospital .. .. .	500,000	500,000
Carlton Cricket and Football Social Club .. .. .	350,000	233,836
Alfred Hospital .. .. .	700,000	700,000
Essendon Recreation Reserve Committee Limited .. .. .	250,000	132,500

\* 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.

Under the provisions of the *Land Act* 1958 as amended by the *Land (Amendment) Act* 1974, the Treasurer, on the recommendation of the Minister, may execute in favour of any person a guarantee in respect of the repayment of any loan to be made to a body corporate for the purpose of building or improving public amenities on Crown Land reserved pursuant to Section 14. In accordance with these provisions, the Treasurer has guaranteed the repayment of a loan of \$350,000 raised by the Carlton Cricket and Football Social Club for the purpose of financing the construction of a new grandstand at Princes Park. The Treasurer has also guaranteed the repayment of a loan of \$250,000 raised by the Essendon Recreation Reserve Committee Limited for the purpose of constructing the R. S. Reynolds stand.

The *Hospitals and Charities Act* 1958 as amended by the *Hospitals and Charities (Guarantee) Act* 1973 authorises the Treasurer to execute in favour of any person a guarantee in respect of the repayment of any money raised with the authority of the Governor in Council under Section 67. The Treasurer has, in accordance with these provisions, guaranteed the repayment of loans raised by the Royal Melbourne Hospital for the construction of medical consulting rooms and a car park project in Grattan Street, and by the Alfred Hospital for the purchase of "Chevron Hotel Property". The total liability under each guarantee is not to exceed \$500,000 and \$700,000 respectively.

## 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.

	1975.	1976.
	\$	\$
Railways .. .. .	10,471,774	12,099,602
Taxation—		
Gift Duty .. .. .	82,905	46,196
Land .. .. .	13,774,170	12,148,730
Probate Duty .. .. .	5,906,740	6,633,441
Water Supply .. .. .	3,375,807	4,959,380
Lands Department .. .. .	465,221	616,189
Rural Finance and Settlement Commission .. .. .	329,579	1,451,942
Forests Commission .. .. .	1,460,770	2,189,203
Government Printer (excluding amounts due from State Departments) .. .. .	403,035	331,657
Other Departments .. .. .	2,109,237	2,782,731
Victoria Dock Cool Stores .. .. .	94,561	3,151
Public Trustee (cash in transit) .. .. .	1,049,879	..
Miscellaneous .. .. .	770,449	782,210
	<u>40,294,127</u>	<u>44,044,432</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 various Trust Funds, such as the Industrial Development Fund and from the Tourist Fund. 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.

	1974-75.	1975-76.
	\$	\$
Waterworks Trusts, Sewerage Authorities, &c .. .. .	2,774,728	3,375,400
Miscellaneous .. .. .	209,033	530,996
	<u>2,983,761</u>	<u>3,906,396</u>

In some cases, repayment of advances has not been in accordance with the agreed conditions and, at 30th June, 1976, instalments of redemption and interest charges due and unpaid amounted to \$193,594. Following is a statement of the balances of advances and amounts overdue :—

	Balance of Advances at 30th June, 1976.	Overdue at 30th June, 1976.		
		Redemption	Interest.	Total.
	\$	\$	\$	\$
Municipalities .. .. .	2,120,477	..	..	..
Corporations and Other Bodies .. .. .	53,949,372	24,656	164,395	189,051
Unemployment Relief Advances .. .. .	124,051	..	..	..
Advances to Settlers .. .. .	4,293	3,148	1,145	4,293
Various .. .. .	2,691,156	250	..	250
<b>Total .. .. .</b>	<b>58,889,349</b>	<b>28,054</b>	<b>165,540</b>	<b>193,594</b>

**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 1975-76, the Treasurer has not been acquitted to the extent of \$2,892,043 which includes an amount of \$2,259,133, advances to Departments, &c., not adjusted prior to 30th June, 1976.

## 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 :—

### AGRICULTURE.

At the wholesale fruit and vegetable market, cheques to the value of \$333.04 and cash amounting to \$110.00 were lost by means of robbery. Cheques were replaced by the drawers and the Treasurer directed that the loss of cash be made good from vote.

### CHIEF SECRETARY'S DEPARTMENT.

*Motor Registration Branch.*—A temporary clerical assistant converted moneys to his own use. He resigned. Later at Carlton Magistrates' Court he pleaded guilty to six charges of theft from members of the public and was placed on a good behaviour bond. He was also ordered to make restitution to each complainant amounting in all to \$803.

*Government Statist.*—A cash deficiency of \$200 occurred. The loss was investigated by the police without any conclusive result.

*State Insurance Office.*—In connection with the banking of money a deficiency of \$2,108.20 occurred. Police investigations are in course.

*Elsternwick Police Station.*—Cash and cheques amounting to \$127.60 and accountable documents to the value of \$27 were missing. The loss was investigated without any conclusive result.

*Police Property Office.*—In a number of instances property handed in to the police was irregularly disposed of. An ex-public servant and his wife were charged with a number of offences and in Melbourne Magistrates Court were committed for trial in the County Court.

### CONSERVATION.

*Fisheries and Wildlife Division.*—A country agent failed to bring to account a total amount of \$2,438.00 in respect of the sale of Amateur Fishing Licences. Action for recovery was undertaken by the Ministry and payment in full was received after the close of the financial year.

### HEALTH.

*Mental Health.—Milparinka Day Training Centre.*—This Centre was in receipt of subsidies from the State and because of its irregular accounting practices the Treasury requested that an audit be undertaken. The audit disclosed that, in respect of moneys coming under the control of the promotions officer, there was a deficiency of at least \$23,177. Police investigations resulted in the officer being charged with theft and larceny of amounts totalling \$22,844.05. Restitution of \$20,000 was made.

### HOSPITALS AND CHARITIES COMMISSION.

*McCulloch House, Clayton.*—A clerk misappropriated amounts totalling at least \$5,940 mainly in connection with the payment of wages and salaries. The clerk was dismissed and made restitution of an amount of \$4,150. The matter has been placed in the hands of the police.

*Bendigo Home and Hospital for the Aged.*—In connection with the payment of wages a pay clerk in one of the departments of this institution misappropriated amounts totalling \$3,165.68. The employee was dismissed and charged in the Bendigo Magistrates' Court. All charges were adjourned for twelve months upon entering into a good behaviour bond and payment of \$600 into Court poor box. The hospital has received part restitution and it is expected that the balance will be recovered.

### HOUSING COMMISSION.

In connection with irregularities in payments for vehicle repairs, reported last year, a former acting transport manager of the Housing Commission has been charged with a number of offences. A contractor to the Commission for vehicle repairs has also been charged.

### LAW.

*Geelong Magistrates' Court.*—A deficiency of \$160 occurred in the Trust Account as a result of a dishonoured cheque. The Treasurer approved that the loss be made good from vote.

### PUBLIC WORKS DEPARTMENT.

An inspector of works improperly directed labour to private work. The officer retired and made restitution of \$410.58 in satisfaction of the Department's claim.

### RAILWAYS.

Thirty-five officers and employees were found guilty of offences in respect of loss or theft of money or other property. Thirty-two of the cases were heard by the courts and the remainder were dealt with by the Railways Board of Discipline.

A clerk at one of the Railways Accounting Offices misappropriated an amount of \$2,200 and was sentenced to a term of imprisonment. Full restitution has been made. Apart from one instance involving a sum of \$406, other deficiencies were comparatively small.

During the year three armed robberies and ten thefts were carried out at various railway locations. The total loss of stock and cash stolen as a result of these robberies amounted to \$2,218, none of which has been recovered.

According to Departmental records, amounts totalling \$1,110 have been received up to 30th June, 1976 from a former employee previously convicted of the theft of a quantity of timber and ordered to pay the sum of \$7,850 compensation by instalments. Further investigations with regard to this case are still in progress.

#### SOCIAL WELFARE.

A mother was granted family welfare assistance at a rate of \$95 per fortnight but was incorrectly paid four cheques of \$950 each before the error was discovered. The cheques were negotiated with the result that a loss of \$3,420 occurred. The mother and another person were charged with theft. At Melbourne Magistrates' Court the mother was found guilty and placed on probation for three years. The co-defendant was committed for trial.

Action has been taken to implement internal checks to prevent this type of error.

#### STATE ELECTRICITY COMMISSION.

A foreman had accumulated at his home, materials and tools to the value of \$5,321 over a period of years. He was dismissed and the materials recovered. Police action is in course.

A shortage of cash or goods to the extent of \$800 was disclosed at the S.E.C. Rosebud Social Club Canteen. The person or persons responsible were not ascertained.

The district clerk at Edenhope admitted misappropriating \$465. He was charged with stealing and released on bond. Full restitution was made. He has been re-employed as a labourer.

A cashier at Metropolitan Branch admitted manipulation of Commission funds following a complaint lodged by a customer who had received a final notice for an account which had been paid. No actual shortage occurred but the cashier was demoted and transferred to other duties.

#### STATE RIVERS AND WATER SUPPLY COMMISSION.

*Dartmouth Dam Project.*—At the licensed canteen an amount of \$2,283.49 was stolen from the safe by means of forced entry. In addition, stock losses estimated at \$850 were incurred and a television set valued at \$675 was stolen.

#### TOTALIZATOR AGENCY BOARD.

*Agencies.*—At Berwick, a shortage of \$696.85 was discovered. The amount was recovered and the agency agreement terminated. At Carlton, the assistant manager misappropriated \$443.80. He was charged before the court and released on a good behaviour bond.

*Hold-ups.*—In five hold-ups a total amount of \$1,946.40 was stolen. Police investigations are in course in all cases.

#### TRAMWAYS BOARD.

An amount of \$1,499 was removed from a locked safe at Head Office. Police investigations failed to identify the offender and the amount has not been recovered.

#### UNIVERSITIES.

*Latrobe.*—A theft of cash amounting to \$1,855.98 occurred at the Union Building. The police were informed.

A minor loss by burglary also occurred at the Indoor Sports Centre.

#### OTHER.

Minor irregularities occurred at the Country Roads Board, at Melbourne University and at Flemington, Hawthorn and Heidelberg Courts.

## 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 .. ..	Burnley College ..	Lawn Edger, Motor, Tools	520	} Lost and/or stolen. Police notified of thefts. Not insured.
	Horticultural Research Station, Mildura	2 Thermometers ..	10	
	S. S. Cameron Laboratory	Electric Clock .. ..	20	
	Potato Research Station, Healesville .. ..	Tonneau Cover .. ..	25	
	Dairy Research Station, Ellinbank	Rotary Hoe .. ..	472	
	Research Farm, Werribee	Binoculars and Case ..	} 72	
	Dookie College ..	Crash Helmet .. ..		
		Multimeter .. ..	} 250	
		16 Blankets .. ..		
		2 Pillows .. ..	} 146	
	Calculator, Recorder, 3 Headphones			
	6 Milk Flow Indicators ..	150		
		3 Sheep Skins .. ..	6	
Conservation—Fisheries and Wildlife Division	Bairnsdale .. ..	Outboard Motor and Fuel Tank	100	Stolen. Police notified. Not insured.
Country Roads Board ..	Healesville Depot ..	Tools and Equipment ..	200	} Believed stolen. Police notified. Not insured.
	Warburton—Woods Point Road	Tools and Equipment ..	132	
	Pyramid Creek .. ..	Plumbing Fittings ..	500	
	Mulgrave .. ..	Two-way Radio .. ..	725	
	Murray Valley Highway..	Grease Gun, Warning Signs	25	
	Western Freeway ..	Compressor .. ..	2,839	
		Tools .. ..	283	
		Generator, Saw, Tools ..	460	
	Cardinia Creek .. ..	Fence Gate .. ..	20	
	Wallan East .. ..	Generator .. ..	300	Lost or stolen. Not insured. Police advised.
Forests Commission ..	Various Locations ..	Tools and Equipment ..	1,815	Stolen. Reported to Police. Security increased. Not insured.
La Trobe University ..	Audio Visual Room ..	Color Television Receiver	577	} Lost and/or stolen. Police advised of thefts. Not insured.
	Children's Centre ..	Calculator, Stapler ..	84	
	Thomas Cherry Building	Microphone and Lead ..	51	
	Chemistry Store ..	Rotary Pump .. ..	200	
	Union Building ..	Tape Deck .. ..	270	
		2 Amplifiers and Speakers	276	
		Record Player .. ..	169	
	Physics Department ..	Paging Receiver .. ..	100	
	Vehicle .. ..	Camera and Lens .. ..	187	
	South Building .. ..	Calculator .. ..	141	
	Psychology Department ..	Spanner Set .. ..	32	
	Heater .. ..	21		
		Cassette Recorder ..	79	
Melbourne and Metropolitan Board of Works	Various Locations ..	Tools and Equipment ..	8,454	Lost and/or stolen. Not insured.
Mental Health Authority ..	Children's Cottages, Kew	Television Set .. ..	100	} Police advised. Not insured. Investigated and written off. Not insured.
		Electric Fry Pan .. ..	42	
	Hobson Park Hospital ..	Stereogram .. ..	75	} Stolen. Reported to Police. Not insured.
	Larundel Hospital ..	Garden Hose, Ladder ..	10	
	Lake Eppalock Holiday Camp	7 Mattresses .. ..	70	
	Sunbury Training Centre..	Record Player, Amplifier, 2 Speakers, Microphone	100	
Monash University ..	Science South Building ..	Computer Parts .. ..	10,546	} Believed stolen. Police notified. Insurance claimed.
	Alexander Theatre ..	Drill .. ..	56	
	Chemistry Department ..	2 Balances .. ..	950	
		Cassette Player .. ..	49	
	Psychological Medicine ..	Typewriter .. ..	182	
	Education Department ..	2 Fire Extinguishers ..	40	
		2 Cassette Radios .. ..	220	
		Turntable .. ..	90	
		Cassette Deck .. ..	240	
		Recorder .. ..	235	
		Digital Clock .. ..	190	
		Electronic Flash .. ..	64	
		Zoom Lens .. ..	500	
	2 Microphones .. ..	100		
	Cassette Recorder ..	87	Lost and/or stolen. Police advised of thefts. Insurance claimed where applicable.	



## LOSSES AND THEFTS OF STORES (CONT.)

Department or Authority.	Location.	Items Lost or Stolen.	Value.	Remarks.
			\$	
Police .. .. .	Mt. St. Leonard Radio Hut	Base and Link Radio ..	1,860	} Stolen. Property was on loan to Police. Not insured.
		Cavity Resonator ..	140	
		Valves .. .. .	10	
	Preston Police Station ..	Automatic Pistol ..	60	} Stolen. Not insured.
Public Works Department	Various Locations ..	Tools and Equipment ..	4,669	Police advised of suspected thefts. Not insured.
Railways .. .. .	Flinders Street Station Stall	Confectionery, Cigarettes	520	Stolen. Police informed. Not insured.
Social Welfare Department	" Baltara " Reception Centre	Bedding, Crockery, Light Furnishings	100	} Lost and/or stolen. Police advised of thefts. Not insured.
	Watsonia Institute ..	Shelving, Vacuum Cleaner	30	
	" Turana " Youth Training Centre	Tools .. .. .	70	
	Various Locations ..	6 Bean Bag Chairs, Canoe, Climbing Gear	420	
State Rivers and Water Supply Commission	Various Locations ..	Tools and Equipment ..	2,306	Police notified of suspected thefts. Not insured.
University of Melbourne ..	Priestley Building ..	Calculator .. .. .	235	} Lost and/or stolen. Insurance claimed. Police informed of suspected thefts.
		Dictaphone, Microphone, 6 Mini Cassettes	50	
	Botany Department ..	Filter .. .. .	10	
		2 Microscopes ..	20	
		Typewriter, Pen, 3 Pot Plants	30	
	Chemistry Department ..	2 Calculators .. ..	60	
		Projector .. .. .	100	
	Agriculture Department ..	Coffee Table .. ..	50	
	Biology Department ..	Binocular Dissection, 2 Microscopes .. ..	150	
		Camera, Lens, Flash Unit	75	
	Mechanical Engineering Department	Calculator .. .. .	20	
	Geology Department ..	Trolley .. .. .	20	
	Pathology Department ..	Desk Lamp .. .. .	29	
	Pathology Museum ..	Microscope .. .. .	50	
	Press Bookroom .. ..	Stationery, Pens, Pencils..	2,800	
	Sports Centre .. .. .	Cricket Pitch Cover ..	20	
	Microbiology Department	3 Hand Trucks .. ..	30	
		2 Electric Fans .. ..	20	
	Veterinary Centre .. ..	Pair Calipers .. ..	10	
	Mount Derrimut .. ..	Step Ladder .. .. .	40	
		Cassette Recorder .. ..	28	
	Civil Engineering Department	Extension Ladder .. ..	40	
		Calculator .. .. .	179	
		Tape Recorder .. ..	88	
	Clinical Sciences Building	Oil Immersion Lens ..	20	
	Student Counselling ..	Set of Earphones .. ..	290	
	Union House .. .. .	Track Suit Top .. ..	10	
	Medical Sciences Block ..	Dictaphone .. .. .	88	
	Surveying Department ..	Calculator .. .. .	290	
	" Farrago " Office .. ..	6 Composer Fonts .. ..	162	
	Classical Studies Department	Ancient Egyptian Manuscript	400	
	Metallurgy Building ..	Battery Charger .. ..	170	
	Arts Faculty .. .. .	Refrigerator .. .. .	98	
	Agricultural Engineering Department	Portable Drill .. .. .	65	
	Genetics Department ..	2 Electronic Calculators ..	340	
	Grainger Museum .. ..	Etching .. .. .	425	
		Oil Painting .. .. .	750	
	Austin Hospital Quarters	Stereo Equipment .. ..	340	
		3 Headsets .. .. .	57	

### **Opinion of the Solicitor-General.**

Sub-section (2) of Section 47 of the *Audit Act* 1958 requires me to annex or append to my Report a copy of every case or statement of facts laid by me before the Attorney-General or Solicitor-General for opinion together with a copy of the opinion given.

During the year, I obtained the opinion of the Solicitor-General as to my powers, if any, as a permanent head under the *Public Service Act* 1974. In compliance with Section 47, a copy of the case submitted by me and a copy of the opinion of the Solicitor-General are furnished as appendix "D" of this Report.

### **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, 9th November, 1976.

## STATEMENT No. 1.

A comparison, on a monetary and proportional basis, of expenditure from the Consolidated Fund\* in 1975-76 with that in the previous year is given below :—

Nature of Expenditure.	1974-75.		1975-76.	
	Amount.	Percentage of Funds Available.	Amount.	Percentage of Funds Available.
<b>Social—</b>	\$	%	\$	%
Education, Health and the Environment, Housing, Welfare, Payments to Hospitals and Charities Fund, &c. .. ..	1,071,069,092	50·35	1,322,054,920	51·09
<b>†Debt Charges—</b>				
Interest, Sinking Fund, Repayments, (including Housing and Soldier Settlement) .. ..	240,614,391	11·31	250,780,906	9·69
<b>Transport—</b>				
Railways—				
‡Working Expenses and Expenditure from Works and Services Account .. ..	253,903,412	11·93	297,755,890	11·51
Pensions .. .. .	9,694,919	·45	12,641,756	·49
Melbourne and Metropolitan Tramways Board—Advances .. .. .	19,447,000	·91	22,313,000	·86
Other—Ministry of Transport, Subsidies to Private Bus Operators .. .. .	1,268,502	·06	4,362,208	·17
<b>Primary Production—</b>				
Agriculture, Lands, Soldier Settlement, Forests, Country Water Supply, &c. .. ..	120,410,773	5·66	152,109,781	5·88
<b>Law and Order—</b>				
Law, Police, Prisons, &c... .. .	113,571,468	5·34	145,987,441	5·64
<b>State Electricity Commission—</b>				
Advances .. .. .	13,000,000	·61	14,000,000	·54
<b>Melbourne and Metropolitan Board of Works—</b>				
Advances .. .. .	57,236,094	2·69	61,972,643	2·40
<b>Other Public Works and Services—</b>				
Works and Advances .. .. .	24,821,063	1·17	31,998,336	1·24
<b>Pensions—</b>				
Retired Officers, Officers' Widows, &c., excluding Railways .. .. .	26,070,967	1·23	38,597,722	1·49
<b>Other Expenditure .. .. .</b>	157,021,061	7·38	204,750,967	7·91
<b>Total Expenditure .. .. .</b>	2,108,128,742	99·09	2,559,325,570	98·91
<b>Funds retained in the Works and Services Account.. .. .</b>	19,280,253	·91	28,151,190	1·09
<b>Total Funds Available .. .. .</b>	2,127,408,995	100·00	2,587,476,760	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 1975-76.

*Receipts—*

Proceeds of Loans Raised—		\$	\$
For Works, &c. .. .. .	.. .. .	217,744,000	
For Redemption .. .. .	.. .. .	361,165,059	
Loan Repayments .. .. .	.. .. .	8,793,566	
		<u>          </u>	<u>587,702,625</u>

*Disbursements—*

Paid to the Consolidated Fund .. .. .	.. .. .	226,537,566	
Applied to Redemption .. .. .	.. .. .	361,165,059	
		<u>          </u>	<u>587,702,625</u>

## LIABILITY FOR LOANS.

		\$	\$
Liability to Commonwealth at 30th June, 1975. .. .. .	.. .. .		2,891,476,130
<i>Add</i> Adjustment of debt in relation to face value of securities repayable in an overseas currency in accordance with the Financial Agreement, as amended, Act No. 8843 of 1976 .. .. .	.. .. .		<u>4,695,422</u>
			2,896,171,552
Loans raised in 1975-76—			
For Works .. .. .	.. .. .	217,744,000	
For Redemption .. .. .	.. .. .	361,165,059	
		<u>          </u>	<u>578,909,059</u>
			3,475,080,611
<i>Deduct—</i>			
Liability transferred to Commonwealth in accordance with the Financial Agreement, as amended, Act No. 8843 of 1976 .. .. .	.. .. .	241,900,000	
Loans Repurchased or Redeemed—			
By Redemption Loans .. .. .	.. .. .	360,898,367	
By National Debt Sinking Fund .. .. .	.. .. .	36,499,048	
Decrease in Public Debt during 1975-76 due to variations in exchange rates for conversion of face value of overseas securities to Australian currency .. .. .	.. .. .	<u>1,742,341</u>	
			<u>641,039,756</u>
Liability to Commonwealth at 30th June, 1976 .. .. .	.. .. .		2,834,040,855
<i>Less</i> Cash at credit of National Debt Sinking Fund .. .. .	.. .. .		<u>1,852,955</u>
Net Liability to Commonwealth at 30th June, 1976 .. .. .	.. .. .		<u>2,832,187,900</u>
Net Liability to Commonwealth at 30th June, 1975 .. .. .	.. .. .		<u>2,889,701,837</u>
Decrease in Net Liability for the year .. .. .	.. .. .		<u>57,513,937</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, 1976, was—

*Various funds as per Treasurer's Statement—*

	\$
Amounts lodged and invested .. .. .	61,770,365
General Account balances .. .. .	254,436,864*
	316,207,229

*Represented by :*

## Stocks and Securities—

Bank Term Deposits .. .. .	37,967,000
Blue Moon Fruit Co-operative Ltd.—Shares .. .. .	20
Camperdown—Glenormiston Dairying Co. Ltd.—Shares .. .. .	140
Colonial Gas Holdings Ltd.—Registered Debenture Stock .. .. .	1,000
Commonwealth Government Inscribed Stock, &c. .. .. .	8,912,639
Gas and Fuel Corporation Registered Debenture Stock .. .. .	1,469,600
Gas and Fuel Corporation of Victoria—Shares .. .. .	15,592,220
Grain Elevators Board Inscribed Stock .. .. .	68,000
Kyabram Co-operative Fruit Preserving Co. Ltd.—Shares .. .. .	8,566
Melbourne Harbor Trust Inscribed Stock .. .. .	90,000
Melbourne and Metropolitan Board of Works Inscribed Stock .. .. .	4,326,060
Pilot Vessels—Registered Mortgage Debentures .. .. .	131,500
State Electricity Commission Inscribed Stock .. .. .	1,700,450
State Savings Bank Deposit Stock .. .. .	383,270
	70,650,465*

## Cash Advanced—

	\$
For Deficits incurred to 30th June, 1970 .. .. .	21,782,281
For Other Advances .. .. .	10,040,575
	31,822,856
Cash as per Treasurer's Statement .. .. .	213,733,908
	316,207,229

\* Includes balances invested on account of the Treasurer's Investment Account—General, \$8,369,900, and an investment of the Public Account, \$510,200.

## DEBT CHARGES ACCOUNT.

The following particulars have been compiled from the Treasurer's Statement 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 1975-76.

<b>Receipts.</b>		\$	<b>Payments.</b>		\$
<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 .. .. .	21,334,174		Melbourne .. .. .	173,909,164	
Melbourne and Metropolitan Board of Works ..	8,583,187		Overseas .. .. .	1,824,535	
Housing Commission .. .. .	3,487,553				
Country Roads Board .. .. .	2,720,555				
Water, Sewerage, etc. Authorities .. .. .	2,364,727		Expenses .. .. .	175,733,699	
Rural Finance and Settlement Commission .. ..	1,959,881			955,530	
Home Builders .. .. .	1,419,279				176,689,229
Gas and Fuel Corporation .. .. .	722,488				
Land Settlement .. .. .	720,957		<i>Sinking Fund Contributions</i> .. .. .	.. .. .	29,000,000
Teacher Housing Authority .. .. .	445,476		<i>Loan Conversion Expenses</i> .. .. .	.. .. .	86,207
Other Authorities .. .. .	1,264,230				
		45,022,507			
<i>Paid to the Consolidated Fund—Other Interest—</i>			<i>Debit to the Consolidated Fund on account of</i>		
Interest on Public Account .. .. .	12,574,196		<i>Debt Charges on Public Debt</i> .. .. .	.. .. .	205,775,436
<i>Less—Interest paid on Deposits</i> .. .. .	13,933				
		12,560,263			
		<u>57,582,770</u>			
<i>Paid to the Consolidated Fund—Recoup of Interest,</i>			<i>On Other Loans—</i>		
<i>Principal, &amp;c.—Other Loans.</i>			<i>Interest and Principal—</i>		
Commonwealth—State Housing Agreement—			Commonwealth—State Housing Agreement .. ..	37,448,600	
Housing Commission .. .. .	28,360,328		Commonwealth—Special Assistance Loans for		
Home Builders' Account .. .. .	9,088,272		Soldier Settlement .. .. .	629,339	
			National Sewerage Program .. .. .	3,917,002	
			Rural Reconstruction .. .. .	2,042,414	
			Various .. .. .	968,115	
					45,005,470
<i>Balance—Amount which had to be met from Taxation</i>		45,145,357			
<i>and other sources</i> .. .. .	.. .. .	148,052,779			
		<u>250,780,906</u>			
					<u>250,780,906</u>

## STATEMENT No. 5.

## RAILWAYS.

## Statement of Railway Receipts and Expenditure, 1975-76.

Receipts.	\$	\$	Expenditure.	\$	\$
Ordinary Income .. .. .	..	142,571,183	Working Expenses .. .. .	..	256,903,005
Recoup Fares and Transport Concessions .. .. .	..	4,308,700	Accident Fund .. .. .	..	3,293,570
Recoup Kerang-Koondrook Tramway Act .. .. .	..	63,235	Renewals and Replacements Fund .. .. .	..	400,000
			Transport Fund .. .. .	..	260,175
		<u>146,943,118</u>	Pension Contributions .. .. .	..	12,641,756
			Board Salaries and Allowances .. .. .	..	62,941
					<u>273,561,447</u>
Available from Appropriations to Works and Services Account .. .. .	..	30,058,739	Interest .. .. .	..	13,791,731
State Grants (Urban Public Transport) Trust Account .. .. .	..	4,103,107	Sinking Fund Contribution .. .. .	..	526,905
Advances from Public Account ( <i>Public Account Act</i> 1958 Section 18 (1) (b)) .. .. .	..	2,217,380	Exchange on Overseas Interest .. .. .	..	57,025
					<u>14,375,661*</u>
Deficit for year .. .. .	..	..	Way and Works .. .. .	..	3,993,945
			Rolling-stock, Equipment, &c. .. .. .	..	10,708,325
			Construction of New Lines, &c. .. .. .	..	1,302,830
			Urban Development Projects .. .. .	..	20,374,126
					<u>36,379,226</u>
Total .. .. .	..	<u>324,316,334</u>	<b>Total</b> .. .. .	..	<u>324,316,334</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.	1974-75.	Per cent. of Receipts.	1975-76.	Per cent. of Receipts.
	\$		\$	
Working Expenses .. .. .	230,773,919	} 178·9	256,903,005	} 174·9
Board Salaries and Allowances .. .. .	55,849		62,941	
Accident Fund .. .. .	2,625,732	2·0	3,293,570	2·2
Renewals and Replacements Fund .. .. .	400,000	·3	400,000	·3
Transport Fund .. .. .	228,424	·2	260,175	·2
Pension Contributions .. .. .	9,694,919	7·5	12,641,756	8·6
National Debt Sinking Fund .. .. .	496,969	·4	526,905	·4
Interest .. .. .	12,042,595	9·3	13,791,731	9·3
Exchange on Overseas Interest .. .. .	54,962	·1	57,025	·1
	256,373,369	198·7	287,937,108	196·00
Deficit .. .. .	127,369,724	98·7	140,993,990	96·00
Receipts .. .. .	129,003,645	100·0	146,943,118	100·00



## COUNTRY WATER SUPPLY.

## RECEIPTS AND PAYMENTS 1975-76.

<b>Receipts.</b>		<b>Payments.</b>	
<i>Debt Charges—</i>	\$	<i>Charged to the Consolidated Fund—</i>	\$
Water Trusts and Other Corporations, &c.	.. .. 2,081,777	Special Appropriation—	
		Pensions .. ..	1,295,747
<i>Rates, &amp;c.—</i>		National Debt Sinking Fund .. ..	1,156,895
Coliban .. ..	1,220,110	Interest .. ..	29,895,500
Irrigation Districts .. ..	9,668,612	Exchange .. ..	63,581
Waterworks Districts .. ..	2,583,251	Loan Conversion Expenses .. ..	12,442
Rural Districts .. ..	203,987		<u>32,424,165</u>
Urban Districts .. ..	4,713,600	Maintenance and Renewals Account .. ..	146,631
Flood Protection Districts .. ..	136,751	I.D.M.E.R. Account .. ..	30,956
Miscellaneous .. ..	920,051		<u>32,601,752</u>
	<u>19,446,362</u>	<i>Vote—</i>	
		Salaries and payments in the nature of salaries..	18,839,926
<i>Recoups of Amounts paid from the Consolidated Fund</i> ..	7,658,369	General Expenses .. ..	4,924,129
	<u>27,104,731</u>	Coliban Districts .. ..	386,624
		Irrigation and Drainage Districts .. ..	4,403,996
		Waterworks Districts .. ..	2,326,651
		Flood Protection Districts .. ..	102,317
		Removal of Sand Drift .. ..	154,782
		Private Diversions including Headworks .. ..	104,974
			<u>31,243,399</u>
<i>Loan Repayments</i> .. ..	454,712		
		<i>Works and Services Account—</i>	
		Trusts, &c. (for Advances) .. ..	5,071,000
		Districts .. ..	24,780,992
		Plant and Machinery .. ..	116,581
<i>Net Outgoing</i> .. ..	64,172,504		<u>29,968,573</u>
	<u>93,813,724</u>		<u>93,813,724</u>

## APPENDIX A-1.

## ENDOWMENTS AND GRANTS.

	1974-75.	1975-76.	+ Increase - Decrease
	\$	\$	\$
<b>Social—</b>			
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
Austcare Appeal .. .. .	20,000	20,000	..
Australia Day Council .. .. .	5,000	6,000	+ 1,000
Australian Conservation Foundation .. .. .	5,000	5,000	..
Australian Council for Educational Research .. .. .	51,750	58,374	+ 6,624
Australian Crime Prevention Council .. .. .	..	1,000	+ 1,000
Australian Group for the Scientific Study of Mental Deficiency Congress .. .. .	..	1,500	+ 1,500
Australian Kidney Foundation .. .. .	17,500	20,000	+ 2,500
Australian Pre-school Association Congress .. .. .	..	5,000	+ 5,000
Australian Red Cross Society for After-care Treatment of Poliomyelitis Sufferers .. .. .	20,000	21,360	+ 1,360
Baker Medical Research Institute .. .. .	30,000	35,000	+ 5,000
Buoyancy Foundation of Victoria .. .. .	..	14,000	+ 14,000
Bush Nursing .. .. .	477,400	475,025	- 2,375
Catholic Family Planning Centre .. .. .	1,000	1,000	..
Co-operative Federation of Victoria .. .. .	1,000	1,000	..
Early Planning for Retirement Association .. .. .	..	17,500	+ 17,500
Environment Studies Association of Victoria .. .. .	20,000	20,000	..
Family Planning Association of Australia .. .. .	15,000	20,000	+ 5,000
First National Mental Health Nursing Congress .. .. .	..	2,500	+ 2,500
Fitzgerald Chair in Accounting, University of Melbourne Foundation 41 Appeal .. .. .	10,000	..	- 10,000
Freedom from Hunger Campaign .. .. .	16,000	..	- 10,000
Guide Dog Owners and Friends Association .. .. .	1,500	20,000	+ 4,000
Herald Parcels for Pensioners Appeal .. .. .	3,000	3,000	..
Howard Florey Institute of Experimental Physiology and Medicine .. .. .	..	100,000	+ 100,000
Inter-church Trade and Industry Mission (Victoria) .. .. .	8,500	10,800	+ 2,300
Italian Earthquake Appeal .. .. .	..	10,000	+ 10,000
Moreland Hall Alcoholism Rehabilitation Centre .. .. .	14,000	28,000	+ 14,000
National Heart Foundation .. .. .	10,000	..	- 10,000
National Heart Foundation—National Blood Pressure Study .. .. .	15,000	15,000	..
National Neurological Foundation .. .. .	..	12,500	+ 12,500
National Safety Council .. .. .	24,000	24,000	..
Over Fifties Association .. .. .	1,000	2,000	+ 1,000
Peninsula Ambulance Service .. .. .	30,000	30,000	..
Prince Henry's Medical Research Institute .. .. .	25,000	30,000	+ 5,000
Project Child Care Appeal 1975 .. .. .	..	10,000	+ 10,000
Royal Guide Dogs for the Blind .. .. .	..	30,000	+ 30,000
Royal Humane Society of Australasia .. .. .	1,000	1,000	..
St. John Ambulance Brigade .. .. .	12,000	14,000	+ 2,000
Science and Technology Careers Bureau .. .. .	3,424	4,020	+ 596
Specific Learning Difficulties Association of Victoria .. .. .	..	9,333	+ 9,333
State Relief Committee .. .. .	92,500	126,600	+ 34,100
United Nations Association of Australia .. .. .	2,000	2,500	+ 500
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 .. .. .	30,000	40,000	+ 10,000
Victorian Council on the Ageing .. .. .	6,000	6,000	..
Victorian Cytology (Gynaecological) Service .. .. .	338,000	250,794	- 87,206
Victorian Foundation on Alcoholism and Drug Dependency .. .. .	35,000	37,500	+ 2,500
Victorian National Parks Association .. .. .	5,000	5,000	..
Victorian Nursing Council .. .. .	22,000	22,000	..
Walter and Eliza Hall Research Institute .. .. .	250,000	300,000	+ 50,000
Young Farmers' Clubs Association .. .. .	104,623	122,101	+ 17,478
<b>Cultural—</b>			
Children's Free Libraries .. .. .	10,000	10,000	..
Country Art Galleries .. .. .	201,000	267,042	+ 66,042
Country Free Libraries .. .. .	18,000	18,000	..
Cultural Development .. .. .	1,450,000	1,694,433	+ 244,433
Melbourne Symphony Orchestra .. .. .	100,000	100,000	..
Municipal and Regional Libraries .. .. .	5,182,574	7,573,500	+2,390,926
Orchestral Concerts .. .. .	58,482	65,180	+ 6,698
Sidney Myer Music Bowl Trust .. .. .	16,000	16,000	..
State Concert Orchestra .. .. .	35,000	20,000	- 15,000

ENDOWMENTS AND GRANTS—*continued.*

	1974-75.	1975-76.	+ Increase — Decrease
	\$	\$	\$
Sundry—			
Animal Welfare League .. .. .	1,000	2,000	+ 1,000
Australian Fire Protection Association .. .. .	1,000	1,000	..
Australian Industrial Design Council .. .. .	20,000	..	— 20,000
Australian Institute of Refrigeration 1976 Federal Conference .. .. .	..	6,000	+ 6,000
Australian and New Zealand Association for the Advancement of Science .. .. .	500	..	— 500
Ballarat Fish Acclimatization Society .. .. .	2,400	2,400	..
British Commonwealth Day Movement .. .. .	500	500	..
British Memorial Foundation .. .. .	200	200	..
Cemeteries, Improvement and Maintenance .. .. .	13,395	13,600	+ 205
Chartered Institute of Transport .. .. .	1,500	1,500	..
City of Sale Oil and Gas Display Centre .. .. .	..	14,528	+ 14,528
City of Wangaratta Film Production .. .. .	..	5,000	+ 5,000
Commonwealth Parliamentary Association—Victoria Branch .. .. .	46,350	53,650	+ 7,300
Conservation Council of Victoria .. .. .	6,500	8,500	+ 2,000
Council for Christian Education in Schools .. .. .	75,000	90,000	+ 15,000
Decentralization and Development League .. .. .	1,000	1,000	..
Federation of Victorian Walking Clubs .. .. .	750	750	..
Field Naturalists Club of Victoria .. .. .	1,000	1,500	+ 500
First Pacific Congress of Psychiatry .. .. .	5,000	..	— 5,000
Industrial Design Council of Australia .. .. .	..	25,000	+ 25,000
Keep Australia Beautiful Council .. .. .	30,000	35,000	+ 5,000
Kerang Agricultural Research Farm .. .. .	6,000	6,000	..
Maritime Trust of Australia .. .. .	20,000	..	— 20,000
Melbourne Medical Post-Graduate Committee .. .. .	15,000	15,000	..
Melbourne to Hobart West Coaster Yacht Committee—1975 Race .. .. .	..	5,000	+ 5,000
Monash University—Robert Blackwood Hall .. .. .	..	50,000	+ 50,000
Murray Valley Development League .. .. .	4,000	4,000	..
National Council of Women of Victoria .. .. .	8,100	10,000	+ 1,900
National Trust of Australia (Victoria) .. .. .	30,000	35,000	+ 5,000
National Resources Conservation League .. .. .	24,160	10,000	— 14,160
Nurses Memorial Centre .. .. .	6,000	6,000	..
Paraplegics and Quadraplegics Association Para-Olympic Games .. .. .	..	3,000	+ 3,000
Peninsula Conservation League .. .. .	..	2,000	+ 2,000
Peninsula Landholders' Association .. .. .	..	2,000	+ 2,000
Productivity Promotion Council of Australia .. .. .	..	1,000	+ 1,000
Royal Institute of Public Administration .. .. .	500	600	+ 100
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	..
Royal Victorian Association of Honorary Justices .. .. .	1,500	11,500	+ 10,000
Standards Association of Australia .. .. .	8,250	11,000	+ 2,750
Third International Conference on Coal Research, Sydney 1976 .. .. .	..	9,000	+ 9,000
Timber Promotion Committee .. .. .	25,000	25,000	..
Trade Union Clinic and Research Centre Ltd. Safety Poster Competition .. .. .	500	500	..
Trustees, Shrine of Remembrance .. .. .	6,000	9,000	+ 3,000
29th International Organization for Motor Trades and Repairs Congress Melbourne 1975 .. .. .	..	5,000	+ 5,000
United World Colleges (Australia) Trust .. .. .	3,000	6,500	+ 3,500
Victorian Rural Fire Brigades Association .. .. .	4,000	10,000	+ 6,000
Victorian Urban Fire Brigades Association .. .. .	2,000	4,000	+ 2,000
Water Research Foundation of Australia Ltd. .. .. .	12,500	12,500	..
Zoological Board of Victoria .. .. .	135,000	260,000	+ 125,000
Total .. .. .	9,417,858	12,581,290	+3,163,432

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, 1975-76.

	\$
Alexander Theatre Company .. .. .	10,700
Ararat Golden Gateway Festival .. .. .	1,000
Ararat Music Club .. .. .	300
Arts and Crafts Society .. .. .	2,500
Arts Council of Australia (Colac) .. .. .	500
Astra Chamber Music Society .. .. .	6,000
Austral Salon of Music .. .. .	500
Australian Boys Choir .. .. .	8,000
Australian College of Education .. .. .	100
Australian Elizabethan Theatre Trust .. .. .	395,000
Australian Musicians Guild .. .. .	4,581
Australian National Memorial Theatre .. .. .	30,000
Australian National Playwrights Conference .. .. .	850
Australian Opera .. .. .	90,000
Australian Performing Group .. .. .	42,500
Ballarat Begonia Festival .. .. .	7,000
Ballarat Choral Society .. .. .	100
Ballarat Civic Male Choir .. .. .	200
Ballarat Music Lovers' Club .. .. .	100
Ballarat Orchestral Association .. .. .	1,500
Ballet Victoria .. .. .	185,947
Bendigo Competitions Society .. .. .	2,500
Bendigo Easter Fair Society .. .. .	6,000
Bendigo Music Lovers' Club .. .. .	200
Benola Choristers .. .. .	100
Billilla Brighton .. .. .	5,000
Boort Fiesta Committee .. .. .	850
Boort Music, Literature and Art Society .. .. .	100
Boort Progress Association .. .. .	1,000
British Music Society of Victoria .. .. .	900
Brunswick City Choral Society .. .. .	50
Butterfield Drawings .. .. .	800
Camberwell City Philharmonic Society .. .. .	300
Camberwell Music Society .. .. .	950
Camperdown Music Society .. .. .	300
Camperdown Repertory Group .. .. .	200
Carols by Candlelight .. .. .	2,000
Carols by Candlelight (R.V.I.B.) .. .. .	1,000
Casterton Music Circle .. .. .	100
Castlemaine Musical Theatre .. .. .	350
Caulfield Community Arts Centre .. .. .	14,295
Charlton Music Club .. .. .	100
Children's Arena Theatre .. .. .	33,000
City of Doncaster and Templestowe .. .. .	5,000
Colac Music Lovers' Club .. .. .	300
Colac Players .. .. .	800
Coleraine Choral Society .. .. .	100
Como Camerata .. .. .	500
Conabere, Mrs. B. (Wildflowers Collection) .. .. .	5,000
Craft Association of Victoria .. .. .	20,000
Craftsman Press (Music In the Round) .. .. .	1,955
Dandenong Festival of Music for Youth .. .. .	3,500
Daylesford Highland Gathering .. .. .	1,500
Debaters' Association of Victoria .. .. .	200
Donald Music, Literature and Art Society .. .. .	150
Doncaster, Templestowe Choral Society .. .. .	150
Doncaster, Templestowe Philharmonic Society .. .. .	250
Doncaster, Templestowe Repertory Group .. .. .	295
Doncaster, Templestowe Youth Eisteddfod .. .. .	500

## APPENDIX A-2—continued.

	\$
Drama Resource Centre .. .. .	1,000
Eaglehawk Dahlia and Arts Festival .. .. .	600
Entertainment in the Parks .. .. .	85,000
Fellowship of Australian Writers .. .. .	2,000
Ferntree Gully Arts Society .. .. .	200
Fitzroy Festival of All Nations .. .. .	8,000
Footscray City .. .. .	1,000
Footscray-Yarraville Silver Band .. .. .	4,880
Frankston Music Society .. .. .	1,500
Geelong and District Autumn Festival .. .. .	1,600
Geelong Regional Film .. .. .	200
Girl Guides' Association of Victoria .. .. .	100
Glendi Greek Festival .. .. .	600
Goethe Institute .. .. .	400
Hamilton Eisteddfod .. .. .	600
Hartwell Eisteddfod .. .. .	650
Heidelberg City Choir .. .. .	200
Historical Documents—Inglewood .. .. .	200
Horsham Music Club .. .. .	100
Keep Australia Beautiful .. .. .	460
Kinglake Craft Group .. .. .	200
Kolobok Dance Centre .. .. .	35,600
Korumburra-Leongatha Eisteddfod .. .. .	400
Kyabram Music Club .. .. .	200
Kyneton Daffodil and Arts Festival .. .. .	800
Latrobe Valley Eisteddfod .. .. .	3,000
Latrobe Valley Festival .. .. .	500
Library Promotion Committee .. .. .	2,000
Magic Mushroom Mime Troupe .. .. .	5,000
Maroondah Players .. .. .	100
Maryborough Arts Society .. .. .	500
Maryborough Golden Wattle Festival .. .. .	2,000
Meanjin Quarterly .. .. .	5,000
Melba Conservatorium .. .. .	10,000
Melbourne Chorale .. .. .	14,000
Melbourne Festival of Organ and Harpsichord .. .. .	2,000
Melbourne Film Festival .. .. .	16,600
Melbourne Singers .. .. .	100
Melbourne State College .. .. .	1,500
Melbourne Theatre Company .. .. .	210,000
Melbourne University Gallery .. .. .	5,000
Melbourne Youth Orchestra .. .. .	7,500
Mildura Little Theatre .. .. .	50
Moe Singers .. .. .	100
Monash University Choral Society .. .. .	150
Moomba Festival .. .. .	50,000
Moorabbin City Theatre Group .. .. .	200
Mordialloc Festival .. .. .	500
Morwell Art Group .. .. .	50
Morwell Male Choir .. .. .	50
Musica Viva .. .. .	12,250
Music Rostrum Australia Ltd. .. .. .	8,500
National Film Theatre .. .. .	819
National Institute of Dramatic Art .. .. .	1,500
National Music Camp .. .. .	300
National Theatre—Swan Hill .. .. .	600
Newtown Highland Gathering .. .. .	500
North Western Victoria Ballet Society .. .. .	9,000
Oriana Madrigal Choir .. .. .	300
Overland Magazine .. .. .	4,000
Peninsula Arts Society .. .. .	100

## APPENDIX A-2—continued.

	\$
Peninsula Music Society .. .. .	200
Photographic Assignments—Baxter .. .. .	294
Pilgrim Puppet Theatre Pty. Ltd. .. .. .	1,000
Portland Council for Encouragement of Music and Art .. .. .	300
Prahran College of Advanced Education .. .. .	4,500
Professional Writers Seminar .. .. .	1,500
Pyalong Music and Dramatic Club .. .. .	100
Ringwood Eisteddfod .. .. .	200
Rochester Music and Drama Club .. .. .	100
Royal Historical Society .. .. .	500
Royal South Street Society .. .. .	5,000
St. Barnabas' Choir, Balwyn .. .. .	100
St. John's Eisteddfod—Ballarat .. .. .	600
St. Paul's Spring Festival .. .. .	3,750
Sale Eisteddfod .. .. .	900
Sale Repertory Group .. .. .	300
Saltwater River Festival .. .. .	500
Sandringham Choral Society .. .. .	100
Sandringham Symphony Orchestra .. .. .	300
Seymour Music Club .. .. .	200
Shepparton Musical Advancement Society .. .. .	300
Shepparton Symphony Orchestra .. .. .	860
Shepparton Theatre Arts Group .. .. .	200
Sherbrooke Arts Society .. .. .	50
Soirees Musicales .. .. .	3,000
South Gippsland Eisteddfod .. .. .	250
South Melbourne Philharmonic Society .. .. .	150
Strathmore Theatrical Arts Society .. .. .	200
Swan Hill Festival of School Plays .. .. .	1,000
Tarra Festival—Yarram .. .. .	400
Tudor Choristers .. .. .	1,585
Victorian Amateur Cine Society .. .. .	50
Victorian Arts Council .. .. .	45,000
Victorian Artists Society .. .. .	3,000
Victorian Bands League .. .. .	20,000
Victorian College of the Arts .. .. .	13,050
Victorian Council for Children's Film & T.V. .. .. .	500
Victorian Drama League .. .. .	4,500
Victorian Highland Pipe Band .. .. .	3,000
Victorian Opera Company .. .. .	142,512
Victorian Police Brass Band .. .. .	2,750
Victorian Police Highland Pipe Band .. .. .	750
Victorian Trades Hall Council .. .. .	2,500
Wangaratta Arts Council .. .. .	1,500
Wangaratta Eisteddfod .. .. .	200
Wangaratta Players .. .. .	100
Warracknabeal Music Club .. .. .	100
Warrnambool Music Society .. .. .	200
Werribee Choral Society .. .. .	100
Westside Singers .. .. .	100
Why Not Theatre .. .. .	3,600
Williamson, J. C., Theatres Ltd. .. .. .	3,600
Williamstown Light Opera Company .. .. .	400
Wodonga Music Club .. .. .	100
Yallourn Madrigal Singers .. .. .	100
Yallourn Orchestral and Choral Society .. .. .	350
TOTAL .. .. .	1,694,433

## 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, 1975.	Value as at 30th June, 1976.
		\$	\$
<b>Departments—</b>			
Agriculture .. .. .	Machinery and Equipment Parts, Fuel, Seed, Publications	480,599	706,118
<b>Chief Secretary—</b>			
Police .. .. .	Radio and Vehicle Parts, Clothing, Office Requisites	935,055	1,460,172
<b>Conservation—</b>			
Fisheries and Wildlife Division .. .. .	Publications, Motor Tyres, Field Equipment ..	17,938	13,505
Crown Lands and Survey .. .. .	Implements, Equipment, Plans, Photographic Materials	1,865,209	2,126,353
Education .. .. .	School and Office Requisites, Books, Equipment	2,445,476	2,404,931
Forests .. .. .	Vehicle Parts, Tools, Fuel .. .. .	160,190	217,618
Health .. .. .	Hardware, Instruments, Drugs .. .. .	140,068	123,650
Mental Health Authority .. .. .	Bedding, Hardware, Clothing .. .. .	815,918	905,420
Mines .. .. .	Bore Casing, Tools, Chemicals .. .. .	503,299	525,262
Public Works .. .. .	Mechanical and Electrical Equipment, Spare Parts, Furniture, Building Materials	2,644,836	1,512,348
Railways .. .. .	Engineering, Refreshment Services, General Stores	12,643,370	12,991,104
Social Welfare .. .. .	Clothing, Hardware, Materials .. .. .	588,210	745,239
Treasurer—Government Printer .. .. .	Paper, Stationery, Publications .. .. .	2,466,187	2,985,682
Water Supply .. .. .	Machinery Parts, Tools, General Stores ..	2,716,248	2,781,403
<b>Public Authorities—</b>			
Cancer Institute .. .. .	Medical, Technical and General Stores ..	136,738	149,274
Council of Adult Education .. .. .	Theatrical Equipment .. .. .	30,600	33,000
Country Fire Authority .. .. .	Fire Appliances, Hose, Spare Parts, Uniforms	171,902	196,088
Country Roads Board .. .. .	Vehicle Parts and Accessories, Camping Equipment, General Stores	1,865,420	1,854,500
Egg and Egg Pulp Marketing Board .. .. .	Eggs, Packing Materials, Spare Parts ..	1,059,113	1,229,570
Gas and Fuel Corporation .. .. .	Gas Appliances, Fittings, General Stores ..	12,512,243	13,915,026
Geelong Harbor Trust .. .. .	Engineering and Maintenance Stores ..	51,447	66,438
Housing Commission .. .. .	Building Materials, Stationery .. .. .	762,667	674,066
Land Conservation Council .. .. .	Stationery, Publications .. .. .	..	11,341
La Trobe University .. .. .	Stationery, Office Requisites .. .. .	42,879	57,046
Latrobe Valley Water and Sewerage Board..	Construction Materials, Pipes, Spare Parts ..	7,467	8,771
Melbourne and Metropolitan Board of Works	Engineering Stores, Spare Parts, Pipes, Meters	7,149,000	9,456,000
Melbourne and Metropolitan Tramways Board	Engineering Stores and Parts, Uniforms, Stationery	1,634,767	1,542,734
Melbourne Harbor Trust .. .. .	Maintenance and Engineering Stores ..	1,093,737	1,218,126
Metropolitan Fire Brigades Board.. .. .	Fire Appliances, Electrical and Engineering Stores, Uniforms	385,000	508,000
Monash University .. .. .	Building Materials, Stationery, Books ..	910,023	1,037,356
Portland Harbor Trust .. .. .	Maintenance and Engineering Stores ..	82,504	93,033
Rural Finance and Settlement Commission..	Constructional and General Stores .. ..	56,843	38,804
State Electricity Commission .. .. .	Electrical, Maintenance and Constructional Stores	13,505,328	17,623,116
State Relief Committee .. .. .	Clothing, Bedding, Hardware, Provisions ..	109,824	100,061
Transport Regulation Board .. .. .	Stationery and Office Requisites .. .. .	77,357	102,360
University of Melbourne .. .. .	Building Materials, Stationery .. .. .	100,263	89,999
	Total .. .. .	70,167,725	79,503,514





## APPENDIX C.—continued.

Particulars.	Vote.			Parliamentary Appropriation.	Appropriation after Variation by Governor in Council.	+ Increase — Decrease
	Division.	Sub- Division.	Item.			
				\$	\$	\$
<b>ARTS.</b>						
MINISTRY FOR THE ARTS .. .. .	150	2	1	8,000	7,250	— 750
			2	3,400	4,150	+ 750
			3	9,600	9,400	— 200
			4	1,800	1,640	— 160
			5	4,200	4,560	+ 360
		3	1	267,100	267,042	— 58
			2	1,615,000	1,634,963	+ 19,963
			4	69,000	65,180	— 3,820
			5	35,000	38,000	+ 3,000
			9	4,500	5,330	+ 830
			12	30,000	10,085	— 19,915
STATE FILM CENTRE .. .. .	154	1	2	250,100	257,745	+ 7,645
			3	7,100	9,455	+ 2,355
			4	10,000	..	— 10,000
		2	1	3,200	3,700	+ 500
			2	6,700	8,800	+ 2,100
			3	6,700	4,200	— 2,500
			4	3,300	3,800	+ 500
			5	2,100	1,500	— 600
STATE LIBRARY .. .. .	156	1	2	1,937,400	1,942,658	+ 5,258
			3	75,000	74,732	— 268
			4	10,000	5,010	— 4,990
NATIONAL MUSEUM AND SCIENCE MUSEUM ADMINISTRATION .. .. .	157	1	2	552,100	554,600	+ 2,500
			3	49,000	51,500	+ 2,500
			4	5,000	..	— 5,000
						± 48,261
<b>CHIEF SECRETARY.</b>						
CHIEF SECRETARY'S OFFICE .. .. .	160	1	2	643,000	643,038	+ 38
			3	3,900	3,862	— 38
		2	2	5,800	8,030	+ 2,230
			3	44,400	42,170	— 2,230
STATE EMERGENCY SERVICE .. .. .	165	2	1	10,000	10,856	+ 856
			2	11,500	11,159	— 341
			3	27,800	26,840	— 960
			4	21,100	19,813	— 1,287
			5	43,000	44,941	+ 1,941
			6	4,600	4,391	— 209
REGISTRAR OF ESTATE AGENTS, MONEY LENDERS AND FINANCE BROKERS .. .. .	167	2	2	1,100	1,500	+ 400
			4	2,000	1,600	— 400
GOVERNMENT SHORTHAND WRITER .. .. .	181	2	1	2,400	1,662	— 738
			2	6,000	6,740	+ 740
			4	900	898	— 2
GOVERNMENT STATIST .. .. .	184	1	2	1,124,500	1,147,908	+ 23,408
			3	34,650	11,242	— 23,408
POLICE .. .. .	187	1	2	81,211,000	81,214,087	+ 3,087
			4	1,185,000	1,181,913	— 3,087
		2	1	1,182,000	1,262,000	+ 80,000
			2	817,000	816,974	— 26
			3	518,000	567,000	+ 49,000
			4	2,065,000	1,803,650	— 261,350
			5	3,486,000	3,481,893	— 4,107
			6	500,000	579,000	+ 79,000
			7	495,000	520,000	+ 25,000
			8	550,000	583,260	+ 33,260
			11	13,000	11,223	— 1,777
			12	10,000	11,000	+ 1,000
PUBLIC RECORD OFFICE .. .. .	204	1	2	145,500	145,315	— 185
			3	3,600	3,785	+ 185
		2	1	1,200	2,294	+ 1,094
			2	2,000	2,417	+ 417
			4	1,000	1,462	+ 462
			5	3,700	3,003	— 697
			7	2,500	1,224	— 1,276
						± 302,118

## APPENDIX C.—continued.

Particulars.	Vote.			Parliamentary Appropriation.	Appropriation after Variation by Governor in Council.	+ Increase - Decrease
	Division.	Sub- Division.	Item.			
<b>SOCIAL WELFARE.</b>						
<b>SOCIAL WELFARE ADMINISTRATION AND RESEARCH AND STATISTICS .. .. .</b>	240			\$	\$	\$
		1	2	1,150,000	1,171,766	+ 21,766
			4	27,000	5,234	- 21,766
		2	1	12,800	12,177	- 623
			2	43,700	43,173	- 527
			3	6,300	7,874	+ 1,574
			4	35,800	31,576	- 4,224
			5	24,700	28,500	+ 3,800
		3	1	53,000,000	53,503,094	+ 503,094
			3	2,388,000	2,275,741	- 112,259
			4	1,719,000	1,400,000	- 319,000
			5	800,000	719,565	- 80,435
			7	94,000	102,600	+ 8,600
<b>REGIONAL SERVICES .. .. .</b>	244					
		1	2	1,857,000	1,857,411	+ 411
			3	40,900	49,760	+ 8,860
			4	15,000	5,729	- 9,271
		2	1	125,600	126,872	+ 1,272
			2	14,100	13,216	- 884
			3	6,900	8,416	+ 1,516
			4	87,300	87,316	+ 16
			5	30,500	28,319	- 2,181
			6	9,700	10,063	+ 363
			7	2,200	2,098	- 102
		3	2	300	400	+ 100
			3	33,000	32,900	- 100
<b>FAMILY WELFARE .. .. .</b>	246					
		1	2	5,316,700	5,317,719	+ 1,019
			4	30,000	28,981	- 1,019
		2	1	76,400	78,600	+ 2,200
			2	12,900	12,187	- 713
			3	33,400	52,609	+ 19,209
			4	53,800	49,545	- 4,255
			5	25,900	25,717	- 183
			6	96,700	100,000	+ 3,300
			7	750,900	740,274	- 10,626
			8	2,548,000	2,488,535	- 59,465
			9	6,700,000	6,799,483	+ 99,483
			10	601,000	552,050	- 48,950
		3	3	42,000	39,915	- 2,085
			4	5,000	7,085	+ 2,085
<b>YOUTH WELFARE .. .. .</b>	249					
		2	1	62,700	61,800	- 900
			2	11,300	14,000	+ 2,700
			3	3,300	4,201	+ 901
			4	58,400	58,399	- 1
			5	52,400	57,400	+ 5,000
			7	611,400	603,700	- 7,700
		3	1	3,000	2,500	- 500
			2	500	1,000	+ 500
<b>PRISONS .. .. .</b>	252					
		2	1	47,000	56,800	+ 9,800
			2	7,000	10,700	+ 3,700
			3	2,000	5,059	+ 3,059
			4	54,600	54,967	+ 367
			5	79,600	94,258	+ 14,658
			6	250,000	253,566	+ 3,566
			7	793,000	828,089	+ 35,089
			8	388,000	348,352	- 39,648
			9	315,000	284,409	- 30,591
		3	1	500	1,000	+ 500
			2	4,000	4,787	+ 787
			3	3,000	1,713	- 1,287
<b>TRAINING .. .. .</b>	255					
		1	2	420,000	425,144	+ 5,144
			3	10,000	9,856	- 144
			4	5,000		- 5,000
		2	1	9,700	32,639	+ 22,939
			3	16,300	14,134	- 2,166
			4	14,300	9,837	- 4,463
			5	4,600	6,800	+ 2,200
			6	17,000	10,090	- 6,910
			7	81,000	69,400	- 11,600
		3	1	3,500	3,472	- 28
			2	39,600	32,630	- 6,970
			3	45,500	52,498	+ 6,998
<b>PROBATION AND PAROLE .. .. .</b>	258					
		1	2	726,000	730,578	+ 4,578
			3	43,000	44,569	+ 1,569
			4	10,000	3,853	- 6,147
		2	1	23,400	25,828	+ 2,428
			2	9,700	7,300	- 2,400
			3	2,300	2,309	+ 9
			4	12,000	11,963	- 37
		3	1	1,000	1,074	+ 74
			4	21,000	20,926	- 74
						± 805,234

## APPENDIX C.—continued.

Particulars.	Vote.			Parliamentary Appropriation.	Appropriation after Variation by Governor in Council.	+ Increase - Decrease
	Division.	Sub- Division.	Item.			
				\$	\$	\$
<b>YOUTH, SPORT AND RECREATION.</b>						
YOUTH, SPORT AND RECREATION .. .. .	270	1	2 3	519,100 3,100	519,520 2,680	+ 420 - 420
RACING ADMINISTRATION .. .. .	273	1	2 3	173,900 3,500	175,243 2,157	+ 1,343 - 1,343
		2	1 2 3	16,900 1,500 2,500	17,335 1,344 2,221	+ 435 - 156 - 279
						± 2,198
<b>LABOUR AND INDUSTRY.</b>						
LABOUR AND INDUSTRY .. .. .	280	1	2 3 4	3,866,700 25,700 135,000	3,877,415 27,556 122,429	+ 10,715 + 1,856 - 12,571
		2	2 3 4 5 7	292,000 10,000 144,100 28,000 24,000	290,113 11,902 141,200 29,000 25,885	- 1,887 + 1,902 - 2,900 + 1,000 + 1,885
		3	1 2 3 4 5 7 12 13	6,000 5,000 4,500 200 1,500 1,000 200 200	4,883 5,104 5,530 93 2,064 546 160 220	- 1,117 + 104 + 1,030 - 107 + 564 - 454 - 40 + 20
						± 19,076
<b>CONSUMER AFFAIRS.</b>						
MINISTRY OF CONSUMER AFFAIRS .. .. .	285	1	2 3	352,900 6,500	353,096 6,304	+ 196 - 196
						± 196
<b>EDUCATION.</b>						
EDUCATION ADMINISTRATION .. .. .	301	1	2 3 4	11,256,000 236,000 200,000	11,264,447 205,993 221,560	+ 8,447 - 30,007 + 21,560
		2	1 2 3 4 5 6 10 11 13 14	195,000 650,000 180,000 832,000 56,000 39,000 53,000 21,500 225,000 15,000	229,997 470,300 368,563 730,612 64,616 55,757 63,000 23,140 249,951 10,564	+ 34,997 - 179,700 + 188,563 - 101,388 + 8,616 + 16,757 + 10,000 + 1,640 + 24,951 - 4,436
		3	2 5 8 9 12 15 21 22 26 27 28 29 30	19,695,000 5,860,000 2,500 500 45,000 850,000 10,000 2,000 35,400 27,500,000 600,000 380,000 600,000	19,839,785 5,943,996 1,881 218 43,108 991,322 11,000 1,647 62,554 27,399,485 556,041 236,048 493,315	+ 144,785 + 83,996 - 619 - 282 - 1,892 + 141,322 + 1,000 - 353 + 27,154 - 100,515 - 43,959 - 143,952 - 106,685
EDUCATION SPECIAL SERVICES .. .. .	303	2	1 2 6 11	295,000 70,000 19,600 74,500	295,910 78,000 20,386 64,804	+ 910 + 8,000 + 786 - 9,696
TEACHER EDUCATION .. .. .	304	1	2 4	1,901,000 40,000	1,890,842 50,158	- 10,158 + 10,158
		2	1 3 6 11	90,000 48,000 7,400 78,600	83,401 50,268 7,161 83,170	- 6,599 + 2,268 - 239 + 4,570
		3	1 5 6	29,900,000 2,395,000 1,135,000	29,907,220 2,442,650 1,080,130	+ 7,220 + 47,650 - 54,870
PRIMARY EDUCATION .. .. .	305	2	1 3 6 7 8 9 10	317,000 425,000 1,810,000 544,000 26,500 3,000 120,000	347,000 236,182 1,883,279 584,000 24,256 783 170,000	+ 30,000 - 188,818 + 73,279 + 40,000 - 2,244 - 2,217 + 50,000



## APPENDIX C.—continued.

Particulars.	Vote.			Parliamentary Appropriation.	Appropriation after Variation by Governor in Council.	+ Increase - Decrease
	Division.	Sub- Division.	Item.			
TREASURER.				\$	\$	\$
TREASURY .. .. .	400					
		1	2	1,030,000	1,030,371	+ 371
			4	16,000	15,629	- 371
		2	1	17,000	14,492	- 2,508
			2	31,500	35,613	+ 4,113
			3	3,100	4,300	+ 1,200
			4	43,843	42,902	- 941
			5	3,400	1,536	- 1,864
		3	1	5,000		- 5,000
			2	12,000	8,885	- 3,115
			3	240,000	256,633	+ 16,633
			4	340,000	376,143	+ 36,143
			6	8,500	10,700	+ 2,200
			7	30,000	13,933	- 16,067
			8	25,000	66,542	+ 41,542
			9	19,600	21,051	+ 1,451
			11	42,000	40,314	- 1,686
			13	4,650	6,350	+ 1,700
			14	165,000	143,235	- 21,765
			15	1,200	1,050	- 150
			16	1,000	514	- 486
			17	60,000	63,235	+ 3,235
			19	5,000	3,016	- 1,984
			20	6,000	4,800	- 1,200
			21	115,000	139,686	+ 24,686
			22	950	1,129	+ 179
			25	16,850,000	16,758,184	- 91,816
			27	5,000	6,000	+ 1,000
			31	49,550	53,650	+ 4,100
			37	7,000	10,000	+ 3,000
			39	1,000	2,000	+ 1,000
			46	5,000	4,300	- 700
			49	119,500	126,600	+ 7,100
PAYMENTS TO THE COMMONWEALTH GOVERNMENT ON ACCOUNT OF LOANS AND ADVANCES .. .. .	401	3	1	967,000	913,635	- 53,365
			2	68,600	68,579	- 21
			3	736,400	372,750	- 363,650
			4	343,700	335,071	- 8,629
			5	145,000	260,293	+ 115,293
			6	2,070,000	2,042,414	- 27,586
			7	2,930,000	3,267,958	+ 337,958
TENDER BOARD .. .. .	412					
		1	2	80,700	82,320	+ 1,620
			3	2,800	1,259	- 1,541
			4	6,300	6,221	- 79
		2	1	200	178	- 22
			2	8,500	7,575	- 925
			3	2,300	2,264	- 36
			4	1,150	906	- 244
			5	1,300	820	- 480
			7	390,000	391,707	+ 1,707
STATE SUPERANNUATION BOARD .. .. .	415					
		2	1	10,000	11,600	+ 1,600
			3	160,000	166,300	+ 6,300
			7	300,000	292,100	- 7,900
		3	1	10,100	10,689	+ 589
			2	3,600	3,011	- 589
TAXATION OFFICE .. .. .	421					
		1	2	1,967,300	1,971,744	+ 4,444
			4	20,000	15,556	- 4,444
		2	1	1,200	282	- 918
			2	51,000	52,680	+ 1,680
			3	67,000	67,013	+ 13
			4	75,000	74,225	- 775
STAMP DUTIES .. .. .	424					
		1	2	1,529,500	1,534,991	+ 5,491
			3	25,000	19,072	- 5,928
			4	10,000	10,437	+ 437
		2	2	178,000	165,047	- 12,953
			3	6,000	8,446	+ 2,446
			5	800	836	+ 36
			7	212,000	222,471	+ 10,471
		3	1	3,300	3,320	+ 20
			2	20		- 20
GOVERNMENT PRINTER .. .. .	427					
		1	2	4,081,300	4,141,274	+ 59,974
			4	154,000	94,026	- 59,974
						± 699,732
CONSERVATION.						
MINISTRY FOR CONSERVATION .. .. .	435					
		1	2	1,022,000	1,022,012	+ 12
			3	11,000	10,988	- 12
		2	2	19,000	18,996	- 4
			3	41,000	40,899	- 101
			4	11,000	10,886	- 114
			5	6,000	5,987	- 13
			8	30,000	30,232	+ 232
		3	1	30,000	28,743	- 1,257
			2	1,326,000	1,327,257	+ 1,257
	437					
		1	2	1,907,500	1,907,636	+ 136
			3	23,800	23,664	- 136
		2	5	68,000	73,118	+ 5,118
			7	220,000	214,882	- 5,118



## APPENDIX C.—continued.

Particulars.	Vote.			Parliamentary Appropriation.	Appropriation after Variation by Governor in Council.	+ Increase - Decrease
	Division.	Sub- Division.	Item.			
				\$	\$	\$
<b>LOCAL GOVERNMENT.</b>						
LOCAL GOVERNMENT .. .. .	510					
		1	2	647,700	648,738	+ 1,038
			3	14,000	11,557	- 2,443
			4	10,000	11,405	+ 1,405
		2	1	15,900	16,873	+ 973
			4	14,100	13,128	- 972
			5	7,500	7,499	- 1
		3	3	45,000	39,100	- 5,900
			6	25,000	30,900	+ 5,900
VALUER-GENERAL .. .. .	516					
		1	2	1,182,100	1,182,644	+ 544
			3	1,000	456	- 544
		2	1	119,000	116,987	- 2,013
			5	8,300	10,313	+ 2,013
		3	1	900	1,140	+ 240
			2	900	660	- 240
WEIGHTS AND MEASURES .. .. .	519					
		1	2	425,000	425,682	+ 682
			3	2,000	1,318	- 682
		2	1	46,000	44,947	- 1,053
			2	2,500	3,640	+ 1,140
			3	1,700	1,668	- 32
			4	10,100	10,037	- 63
			6	4,800	5,045	+ 245
			7	3,000	2,763	- 237
						± 14,180
<b>PLANNING.</b>						
MINISTRY FOR PLANNING .. .. .	521					
		2	1	3,500	4,022	+ 522
			2	15,400	15,082	- 318
			3	31,600	32,297	+ 697
			4	6,600	5,002	- 1,598
			5	700	1,397	+ 697
		3	1	30,000	29,819	- 181
			3	141,000	141,181	+ 181
TOWN AND COUNTRY PLANNING BOARD .. .. .	522					
		1	2	1,119,200	1,122,855	+ 3,655
			3	5,000	1,868	- 3,132
			4	3,000	2,477	- 523
		2	1	46,200	44,935	- 1,265
			3	72,000	73,265	+ 1,265
		3	2	6,500	6,973	+ 473
			3	250,000	249,527	- 473
						± 7,490
<b>MINES.</b>						
MINES .. .. .	540					
		2	1	75,700	79,437	+ 3,737
			2	18,900	18,835	- 65
			4	17,100	14,652	- 2,448
			5	75,000	73,828	- 1,172
			7	9,500	9,448	- 52
		3	1	2,000	1,486	- 514
			2	583,000	591,472	+ 8,472
			3	27,000	23,738	- 3,262
			4	28,000	36,115	+ 8,115
			5	7,500	6,661	- 839
			6	30,000	27,727	- 2,273
			8	10,000		- 10,000
			9	14,800	15,101	+ 301
EXPLOSIVES .. .. .	546					
		2	2	1,600	1,796	+ 196
			3	1,500	2,100	+ 600
			4	8,200	7,408	- 792
			6	100	96	- 4
						± 21,421
<b>AGRICULTURE.</b>						
AGRICULTURE ADMINISTRATION .. .. .	570					
		1	2	3,952,500	3,942,308	- 10,192
			4	40,000	50,192	+ 10,192
		2	2	29,400	25,957	- 3,443
			3	63,200	62,917	- 283
			4	260,200	263,103	+ 2,903
			5	8,300	6,422	- 1,878
			6	5,800	8,501	+ 2,701
		3	3	161,100	163,966	+ 2,866
			7	22,500	19,634	- 2,866
			9	2,000	6,000	+ 4,000
			17	50,000	46,000	- 4,000

## APPENDIX C.—continued.

Particulars.	Vote.			Parliamentary Appropriation.	Appropriation after Variation by Governor in Council.	+ Increase — Decrease
	Division.	Sub- Division.	Item.			
AGRICULTURE—continued.				\$	\$	\$
AGRICULTURAL EDUCATION .. .. .	576					
		1	2	351,500	352,675	+ 1,175
			3	1,700	525	— 1,175
		3	1	1,054,000	1,055,299	+ 1,299
			2	208,500	204,663	— 3,837
			4	118,000	122,101	+ 4,101
			5	48,000	46,437	— 1,563
AGRICULTURE .. .. .	579					
		1	2	2,520,500	2,521,112	+ 612
			3	2,400	1,788	— 612
		2	1	91,100	90,884	— 216
			2	3,500	3,258	— 242
			3	13,200	13,196	— 4
			5	25,000	24,999	— 1
			6	400	391	— 9
			7	41,100	41,572	+ 472
		3	1	309,700	310,174	+ 474
			2	203,300	205,162	+ 1,862
			5	3,500	3,729	+ 229
			7	26,800	25,545	— 1,255
			9	51,000	49,514	— 1,486
			12	28,000	28,176	+ 176
HORTICULTURE .. .. .	582					
		1	2	3,316,600	3,346,138	+ 29,538
			3	125,000	95,462	— 29,538
		2	3	68,000	66,616	— 1,384
			6	3,200	4,584	+ 1,384
		3	1	44,300	45,172	+ 872
			2	120,500	122,296	+ 1,796
			3	141,000	143,555	+ 2,555
			4	58,100	59,935	+ 1,835
			5	55,400	57,339	+ 1,939
			6	21,600	22,289	+ 689
			7	37,000	36,977	— 23
			9	5,574	5,017	— 557
			10	17,800	17,979	+ 179
			11	18,700	15,447	— 3,253
			14	18,600	19,004	+ 404
			15	57,300	58,074	+ 774
			16	72,000	64,790	— 7,210
ANIMAL HEALTH.. .. .	585					
		1	2	4,763,900	4,750,354	— 13,546
			3	29,000	23,559	— 5,441
			4	20,000	38,987	+ 18,987
		2	4	8,700	10,871	+ 2,171
			5	85,700	83,529	— 2,171
		3	1	98,200	104,013	+ 5,813
			2	68,400	69,059	+ 659
			3	2,800	2,794	— 6
			4	97,200	93,953	— 3,247
			5	127,000	133,044	+ 6,044
			7	18,500	19,328	+ 828
			8	112,400	114,005	+ 1,605
			11	60,000	51,253	— 8,747
			12	60,000	57,051	— 2,949
ANIMAL INDUSTRY .. .. .	588					
		1	2	1,692,600	1,707,853	+ 15,253
			4	20,000	4,747	— 15,253
		2	1	35,400	35,396	— 4
			2	1,400	1,398	— 2
			3	150	157	+ 7
			5	32,600	32,599	— 1
		3	2	146,500	151,180	+ 4,680
			3	35,200	35,724	+ 524
			5	18,100	18,170	+ 70
			6	12,000	6,726	— 5,274
DAIRYING .. .. .	591					
		1	2	2,281,200	2,282,467	+ 1,267
			3	4,800	3,533	— 1,267
		2	1	233,000	233,317	+ 317
			3	7,300	6,993	— 307
			4	4,500	4,490	— 10
		3	1	166,800	169,691	+ 2,891
			2	109,300	106,413	— 2,887
			4	71,200	71,196	— 4
						± 136,143
HEALTH.						
HEALTH ADMINISTRATION .. .. .	620					
		1	2	916,200	919,560	+ 3,360
			3	16,000	16,772	+ 772
			4	35,000	30,868	— 4,132
		2	1	9,500	9,717	+ 217
			5	2,000	1,996	— 4
			8	12,000	11,787	— 213
		3	1	24,300	23,768	— 532
			2	81,330,000	81,611,623	+ 281,623
			3	470,000	463,625	— 6,375
			9	217,000	250,794	+ 33,794
			11	16,300	16,264	— 36
			15	11,000	12,102	+ 1,102
			24	12,000	7,636	— 4,364
			32	865,000	559,788	— 305,212



## APPENDIX C.—continued.

Particulars.	Vote.			Parliamentary Appropriation.	Appropriation after Variation by Governor in Council.	+ Increase - Decrease
	Division.	Sub-Division.	Item.			
<b>HEALTH—continued.</b>						
GENERAL HEALTH .. .. .	626	2	1	55,000	55,037	+ 37
			2	11,400	13,300	+ 1,900
			3	13,700	17,280	+ 3,580
			4	37,000	40,798	+ 3,798
			5	17,300	22,500	+ 5,200
			7	11,000	13,000	+ 2,000
			8	399,300	362,404	- 36,896
			9	94,000	105,497	+ 11,497
			10	7,600	7,599	- 1
			11	1,100	1,395	+ 295
			12	35,000	30,500	- 4,500
			13	15,100	18,972	+ 3,872
			14	5,000	5,700	+ 700
			15	2,800	1,921	- 879
			16	19,800	27,000	+ 7,200
			17	34,000	36,197	+ 2,197
		3	1	478,300	493,394	+ 15,094
			3	140,000	124,021	- 15,979
			4	6,000	5,936	- 64
			5	500	489	- 11
			7	20,000	21,360	+ 1,360
			8	14,000	13,600	- 400
TUBERCULOSIS .. .. .	629	3	1	525,500	587,304	+ 61,804
			2	914,400	976,424	+ 62,024
			3	790,600	666,772	- 123,828
EARLY CHILDHOOD DEVELOPMENT .. .. .	630	1	2	453,600	450,348	- 3,252
			3	2,800	6,052	+ 3,252
		2	1	23,500	24,399	+ 899
			2	4,400	4,385	- 15
			4	13,200	13,154	- 46
			5	14,500	13,662	- 838
		3	1	13,641,000	13,644,171	+ 3,171
			7	75,500	76,401	+ 901
			8	209,000	204,928	- 4,072
DENTAL HEALTH SERVICES .. .. .	631	2	1	250	28	- 222
			2	150	146	- 4
			3	250	522	+ 272
			4	700	698	- 2
			5	1,150	1,106	- 44
		3	1	401,900	385,150	- 16,750
			3	2,000	12,000	+ 10,000
			6	76,000	82,750	+ 6,750
MATERNAL AND CHILD HEALTH .. .. .	632	2	1	40,000	41,034	+ 1,034
			2	4,200	4,819	+ 619
			3	41,000	38,592	- 2,408
			4	10,600	11,270	+ 670
			8	180,900	179,981	- 919
			10	106,000	108,080	+ 2,080
			11	3,000	1,924	- 1,076
ALCOHOLISM AND DRUG DEPENDENCY SERVICES ..	633	3	2	650,000	636,000	- 14,000
			4	14,000	28,000	+ 14,000
MENTAL HYGIENE .. .. .	635	1	2	56,657,000	56,195,385	- 461,615
			3	6,340,500	6,602,310	+ 261,810
			4	750,000	949,805	+ 199,805
		2	1	150,300	192,300	+ 42,000
			2	136,600	186,600	+ 50,000
			3	95,000	106,293	+ 11,293
			4	449,300	394,049	- 55,251
			5	208,000	243,000	+ 35,000
			6	1,423,000	1,396,986	- 26,014
			7	4,733,600	4,648,572	- 85,028
			8	911,000	931,000	+ 20,000
			9	28,000	36,000	+ 8,000
		3	1	95,000	84,920	- 10,080
			2	2,000,000	2,078,725	+ 78,725
			3	57,000	49,324	- 7,676
			5	13,000	310	- 6,690
			7	1,368,000	1,313,721	- 54,279
						± 1,253,707
<b>STATE DEVELOPMENT AND DECENTRALIZATION</b>						
STATE DEVELOPMENT .. .. .	660	2	1	17,800	11,670	- 6,130
			2	16,890	19,336	+ 2,446
			4	6,700	6,576	- 124
			5	2,400	6,208	+ 3,808
		3	2	1,679,000	1,684,768	+ 5,768
			7	132,000	126,737	- 5,263
			8	230,000	232,565	+ 2,565
			10	4,000	8,000	+ 4,000
			14	8,000	930	- 7,070
IMMIGRATION .. .. .	666	2	1	9,900	3,082	- 6,818
			2	1,500	1,233	- 267
			3	1,100	1,090	- 10
			4	9,000	7,798	- 1,202
			5	1,500	939	- 561
			6	1,900	1,580	- 320
			7	2,200	1,210	- 990
			8	7,100	17,268	+ 10,168



## APPENDIX " D ".

A copy of a case submitted and the opinion thereon by the Solicitor-General is appended in accordance with the provisions of Sub-section (2) of Section 47 of the *Audit Act*, 1958.

10th September, 1975.

Mr. D. M. Dawson, Q.C.,  
Solicitor General,  
Solicitor General's Chambers,  
221 Queen Street,  
Melbourne, 3000.

Dear Sir,

Following the presentation of the first report of the Board of Enquiry into the Victorian Public Service, a new Public Service Act was passed with effect from 1st August, 1975. Included in the new legislation, the *Public Service Act* 1974, there is a provision designed to place the Auditor-General, in relation to the staff of the Audit Office, in the position of permanent head. I am in doubt, however, whether this relationship may be established by a provision in the Public Service Act, and, if it may, whether it has, in fact, been so established and if so, to what extent. In the following paragraphs, I explain the reasons for my doubts and seek your advice on the various matters raised.

The relevant provision is contained in section 22, sub-section (3) of which reads—

“ Notwithstanding anything in this Act, this Act shall have effect in relation to the officers and employes employed in the branches and offices specified in Column One of Schedule Three as if the person holding the office specified in Column Two of that Schedule was the permanent head in relation to those officers and employes ”.

In Columns One and Two of Schedule Three, the Audit Office and the Auditor-General are specified.

While appreciating the very desirable intent of section 22 (3), I am concerned as to the validity of its application to the Auditor-General. Its inclusion as a provision of the new Public Service Act seems to me to be in conflict with the provisions of section 4 (1) of the *Audit Act* 1958 which provides—

“ There shall be an Auditor-General who shall be appointed by the Governor in Council and shall not be subject to the provisions of the *Public Service Act* 1958 ”.

I therefore seek your advice whether I may legally act in matters concerning the staff of the Audit Office as if I were a permanent head or whether sub-section (3) of section 22 of the *Public Service Act* 1974 is rendered ineffective, insofar as the Auditor-General is concerned, by virtue of the exclusion contained in section 4 of the *Audit Act* 1958 under which the Auditor-General is appointed.

If, however, sub-section (3) of section 22 of the *Public Service Act* 1974 does apply to the Auditor-General, I seek your advice as to the extent of my authority under that section. Am I a permanent head for the purposes of the Act only in those matters where a member of the Audit Office staff is one party or does the meaning of the sub-section extend to staffing matters generally? For instance, has the Auditor-General the authority to act under section 37 (4) to have a vacant office in the Audit Office advertised and also, does that authority allow the Auditor-General subsequently to provisionally promote to the vacancy a properly qualified officer who is a member of the staff of another Department? In neither instance is a member of the Audit Office staff directly involved.

If you are of the opinion that, while the Auditor-General may legally act in certain matters in relation to Audit Office staff, a distinction may be drawn in other respects between the authority given him by section 22 (3) and the authority possessed by the permanent heads specified in Schedule Two, I seek your advice as to those sections of the Act which, when referring to permanent heads, refer only to those permanent heads specified in Schedule Two and not the Auditor-General. By way of assistance, I have added an appendix to this letter (Appendix A) and shown therein particular references to permanent heads where such a distinction, as mentioned earlier, may, perhaps, need to be made.

Further, if the distinction mentioned in the previous paragraph is to be drawn in respect of matters arising out of the operation of the *Public Service Act* 1974, I need to know, for the purpose of carrying out my duties under the *Audit Act* 1958, whether that distinction extends into the operation of other legislation and regulations. I have in mind, for instance, the regulations under the Audit Act, the Public Accounts and Stores Regulations, in which many references to permanent heads may be found. No definition of permanent head has been included in those Regulations and it has been generally accepted that the reference was to a permanent head under the Public Service Act. As certain responsibilities are placed on a permanent head by those Regulations, I need to know whether, as a result of section 22 (3) of the *Public Service Act* 1974 those responsibilities extend to the Auditor-General. As an example, I mention Regulation 34 which empowers a permanent head to approve of expenditure for the supply of goods or services within certain financial limits. I need to know whether, in relation to the Audit Office, such expenditure may be approved by the Auditor-General or whether approval is required from the permanent head of the Premier's Department of which the Audit Office is treated as a branch.

The inclusion of certain offices in Part B of Schedule Two of the new Public Service Act prompts me to seek your advice on another matter somewhat analogous to that I have already raised in respect of the office of Auditor-General.

In the legislation under which the holders of the offices with which I am concerned were appointed, provision is made for the exclusion of those offices from the operation of the Public Service Act. Their inclusion in Schedule Two appears to create a conflict of legislation concerning which I should appreciate your guidance. In a second appendix to this letter, (Appendix B) I have listed the several offices concerned.

Further to this matter, I mention two Acts where the relationship to the public service of the appointees under those Acts has been established in different ways. Section 13 of the *Forests Act* 1958 provides that a commissioner (and, by definition, the Chairman) shall not in respect of his office as such be subject to the provisions of the *Public Service Act* 1958. However, by section 17 (3) of the *Forests Act* 1958, the sick leave provisions of the *Public Service Act* and Regulations are made to apply. Is it therefore reasonable to assume that, if it were intended that other provisions of the *Public Service Act* were to apply to the Chairman—such as say, section 22—these other provisions would need to have been specified as in the case of section 17 (3) ?

A different approach from that under the *Forests Act* 1958 was taken in establishing the relationship to the public service of the Director of Transport. Sub-section (1) (b) of section 4 of the *Ministry of Transport Act* 1958 provides that the Director shall not, in respect of his office, be subject to the provisions of the *Public Service Act*. However, an exception to this provision is made by sub-section (1) (c) of the same section which states that for purposes of the *Public Service Act*, in relation to administration, the Director shall be the permanent head and the Ministry shall be deemed to be a department of the public service. As with the *Forests Act*, does this point to the necessity for any exception to the total exclusion of the provisions of the *Public Service Act* to be expressed in the Act containing the exclusion rather than in the *Public Service Act* ?

For purposes of the administration of the Audit Office and the carrying out of my statutory responsibilities I should appreciate your advice on the matters raised in this letter.

Yours faithfully,

B. HAMILTON,

*Auditor-General.*

## Appendix A

## SECTIONS OF THE PUBLIC SERVICE ACT 1974 IN WHICH A REFERENCE TO "PERMANENT HEAD" MAY NOT EXTEND TO THE AUDITOR-GENERAL.

Section.	Reference.	Remarks.
16 (1)	" permanent heads of departments " ..	Concerns duty of Public Service Board to advise departments on certain matters
22 (4)	" permanent head of a department " ..	Used when responsibilities of a permanent head are being laid down
24	" the permanent heads " .. ..	Used when composition of the public service is being specified
28 (6)	" permanent head of each } department " the }	Concerns responsibility to a permanent head of an officer with duties in more than one department
32 (3)	" permanent head of the department concerned "	Refers to Board obtaining a report in certain circumstances before filling a vacant office
37 (8)	" permanent head of the department " ..	Concerns notification by Board of approval to transfer
38 (4)	" Permanent Head of that Department " ..	Used when referring to a nomination to position on Promotions Appeal Board
40 (7)	" permanent head of any department " ..	Refers to power to dismiss a temporary employee
52 (1)	" permanent head of any department " ..	Concerns certification of gratuity for special work
58 (2)	" the Permanent Head " .. ..	Concerns the power to call upon an officer to retire

## Appendix B

OFFICES IN SCHEDULE TWO PART B IN RESPECT OF WHICH IT IS SPECIFIED IN THE ACT UNDER WHICH THE HOLDERS OF THOSE OFFICES WERE APPOINTED THAT THE PUBLIC SERVICE ACT SHALL NOT APPLY.

Office.	Act.	Section.	Remarks.
Chairman, Forests Commission	<i>Forests Act 1958</i> ..	4, 13, 17 (3)	The Act constitutes the State Forests Department, but does not specify a permanent head. Public Service Act not to apply except as provided in section 17 (3)
Director-General of Education	<i>Education Act 1958</i> ..	4 (2), 4 (2H)	While the Act makes the Director-General the permanent head it also provides that the Public Service Act shall not apply to the position of Director-General
Chairman, State Rivers and Water Supply Commission	<i>Water Act 1958</i> ..	16 (2)	The provisions of the Public Service Act not to apply to commissioners
Director, Ministry for the Arts	<i>Ministry for the Arts Act 1972</i>	6 (1), 6 (5) (b)	The Public Service Act not to apply to the office of Director except in the circumstances set out in section 6 (5) (b)
Secretary for Planning	<i>Ministry for Planning Act 1973</i>	4 (2), 4 (5)	The Public Service Act not to apply to the office of Secretary except in the circumstances set out in section 4 (5)
Secretary for Fuel and Power	<i>Fuel and Power Act 1965</i>	5 (2)	Secretary not subject to Public Service Act unless at time of appointment was an officer of the Public Service in which case apparently he continues to be subject to the Public Service Act

## OPINION

1. Section 22 (1) of the *Public Service Act 1974* provides that there shall be a permanent head for each department. The departments are set out in Schedule Two to the Act. Sub-section (3) provides :—

“Notwithstanding anything in this Act, this Act shall have effect in relation to the officers and employes employed in the branches and offices specified in Column One of Schedule Three as if the person holding the office specified in Column Two of that Schedule was the permanent head in relation to these officers and employes.”

Schedule Three sets out a number of branches or offices in Column One and corresponding offices (i.e. positions) in Column Two. Those which are relevant are the Audit Office and the office of Auditor-General.

2. Section 4 of the *Audit Act 1958* provides that there shall be an Auditor-General who shall be appointed by the Governor in Council and shall not be subject to the provisions of the *Public Service Act 1958*. The reference to the *Public Service Act 1958* must be construed as a reference to the *Public Service Act 1974* by reason of section 7 of the *Acts Interpretation Act 1958*.

3. My advice is sought as to the effect of section 22 (3) of the *Public Service Act 1974*, particularly in relation to employes in the Audit Office.

4. Although the office of Auditor-General is created under the *Audit Act 1958*, there is no provision in that Act for the appointment of the Auditor-General's staff. His staff are, as I understand my instructions, appointed under the *Public Service Act* and are subject to its provisions. They are in fact appointed to the Audit Office in the Premier's Department and the permanent head of their department is the Secretary to the Premier's Department.

5. Section 22 (3) assumes the factual situation to which I have referred. That is, it assumes that the Audit Office is identifiably separate within the Premier's Department. The effect of section 22 (3) is, I think, twofold. First, it enables the Auditor-General to exercise all the powers which, apart from that sub-section, the permanent head of the Premier's Department would be entitled to exercise in relation to officers and employes in the Audit Office. Secondly, it removes those powers from the permanent head of the Premier's Department. In other words, the effect of section 22 (3) is that for the purposes of the *Public Service Act*, in so far as it operates upon officers and employes in the Audit Office, the Auditor-General is the permanent head of the department in which they are employed. The sub-section thus has the effect of vesting powers in the Auditor-General and removing powers from the permanent departmental head who would otherwise be invested with those powers.

6. The actual operation of section 22 (3) has given rise to some difficulties. For example, section 37 (4) of the *Public Service Act 1974* provides :—

“Where any other office (i.e. not an office in the First Division) is vacant or about to become vacant the permanent head may transfer or promote a qualified officer to fill the vacancy or he may cause the vacancy to be advertised or he may request the Board to cause the vacancy to be advertised.”

Upon one view of section 22 (3) the Auditor-General has the powers of a permanent head only in relation to officers or employes actually employed in the Audit Office. Thus he might, under section 37 (4), promote a qualified person employed in the Audit Office to another position in the Audit Office, but he might not promote a qualified officer from outside the Audit Office. Similarly, upon this view the Auditor-General would have no power to cause a vacancy in his office to be advertised because such an advertisement would not be in relation to an existing officer or employe in his office.

7. However this view gives rise to a potential conflict which could not, I think, have been intended by the legislature. For example, if the Auditor-General's powers under section 22 (3) extend only to officers or employes actually employed in the Audit Office, the Secretary to the Premier's Department, being the permanent head of the department, would have power under section 37 (4) to transfer or promote qualified officers from outside the Audit Office to fill vacancies within the Audit Office. At the same time the Auditor-General might transfer or promote some qualified person from within the Audit Office so that upon this view there might be two appointments, both within power, to fill the one vacancy.

8. An alternative view of section 22 (3) is that it extends to officers and employes to be employed as well as existing officers and employes in the Audit Office. This is, I think, the view to be preferred because it avoids conflict such as that set out above and is consistent with an evident intention to confer upon the Auditor-General and others to whom the sub-section applies the control of a permanent head with respect to staff within their respective branches or offices. Such a construction would, I think, be within the accepted canons of statutory interpretation.

9. Thus, in my view, the Auditor-General does have authority to act under section 37 (4) by provisionally promoting not only a member of his own staff but also a properly qualified officer who is a member of the staff of the Premier's Department but not of the Audit Office or is a member of the staff of another department. It is also my view that the Auditor-General may cause vacancies in his office to be advertised under s. 37 (4).

10. A number of other sections in the *Public Service Act* 1974 which refer to the permanent head of a department are listed in my instructions but, with one exception, I think that the view which I have expressed allows those sections a clear enough application. The one exception is section 38 (4). Section 38 deals with appeals in respect of promotions. Sub-section (3) provides for Promotions Appeal Boards constituted, subject to sub-section (4), as prescribed. Sub-section (4) provides, as far as is relevant :—

“ The regulations shall provide—

(a) for Promotions Appeal Boards to consist of three persons of whom one shall be a person experienced in public administration appointed by the Governor in Council as an independent chairman, one shall be an officer of the department concerned nominated by the Permanent Head of that Department and one shall be selected by the chairman as the appropriate officer for the appeal in question from persons nominated by the approved associations of officers; . . . .”

11. Section 38 is a difficult section to construe and some of the difficulties have already been adverted to in opinions expressed by the Crown Solicitor. Sub-section (4) presents a special problem in relation to section 22 (3). It speaks of one of the persons comprising the Promotions Appeal Board as being “ an officer of the department concerned nominated by the Permanent Head of the Department ”. The question is whether, in the case of the Audit Office, the permanent head for the purposes of the nomination should be the Auditor-General rather than the Secretary to the Premier’s Department. Section 22 (3) operates only in relation to the officers and employes specified. Thus, even if the sub-section be read (as I think it should) so as to include officers and employes to be employed as well as those actually employed, for section 22 (3) to apply to any specific provision in the Act that provision must have an effect in relation to those officers and employes as officers and employes employed in the branches and offices specified. Further, for section 22 (3) to have application to any provision in the Act that provision must be concerned with some relationship between the permanent head and the officers and employes in question.

12. Section 38 (4) is not, in my view, concerned with any relationship between the specified officers and employes. It is concerned with the constituting of Promotions Appeal Boards. True it is that an Appeal Board, once constituted may be required to act in relation to an officer or employe of the Audit Office but there is no relationship between the nomination of the members of the Appeal Board (as opposed to the actions of the Appeal Board when constituted) and officers and employes in the Audit Office. It follows, in my opinion, that s. 38 (4) does not authorize regulations empowering the Auditor-General to nominate persons to Promotions Appeal Boards.

13. In short, my view is that the words “ officers and employes employed in the branches and offices specified . . . .” in s. 22 (3) should be read as including officers and employes to be employed as well as existing officers and employes. This advice should, I think, resolve the difficulties which have arisen in the application of section 22 (3) save in respect of section 38 (4) with which I have dealt separately.

14. The further question is raised whether legislation other than the *Public Service Act* 1974 (such as, for example, regulations under the Audit Act) should have effect as if the Auditor-General were the permanent head of the Audit Office. The answer is, I think, clearly in the negative. The effect of section 22 (3) is confined to the *Public Service Act* itself.

15. My instructions also refer to the fact that under section 4 of the Audit Act the Auditor-General is not to be subject to the *Public Service Act* 1958 which, as I have said, must be construed as a reference to the *Public Service Act* 1974. The query is raised whether there is some inconsistency between this provision and section 22 (3) of the *Public Service Act*. I do not think that there is. Section 22 (3) has, so far as the Auditor-General is concerned, at the most no greater effect than to confer upon him certain powers with respect to his staff which he would not otherwise have had. He is not made subject to the *Public Service Act* and, in my view, having regard to the mode of expression adopted in section 22 (3), he could not by reason of the provisions of section 22 (3) be compelled to exercise those powers. The same powers could be conferred upon him by legislation other than the *Public Service Act* and the fact that the origin of the powers is in the *Public Service Act* does not, in my view, subject the Auditor-General to that Act. The Act in section 22 (3) does not and does not purport to impose any obligation upon the Auditor-General and there is, I think, no conflict.

DARYL DAWSON,  
*Solicitor-General*

The Auditor-General,  
*Office of the Auditor-General.*



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