

REPORT

OF THE

AUDITOR - GENERAL

FOR THE YEAR ENDED

30 JUNE 1980

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REPORT OF
THE AUDITOR-GENERAL OF VICTORIA

UPON

THE TREASURER'S STATEMENT OF THE FINANCES
FOR THE YEAR ENDED 30 JUNE 1980

PART 1. 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 payments of the Consolidated Fund and the Trust Fund for the financial year ended 30 June 1980. The provisions of Section 47 require that I make and sign a Report explaining the Statement in full and showing particulars of the several matters referred to in sub-sections (1) and (2) of that Section.

In practice, the requirement placed on me to explain the Statement in full is met by my presenting, in Part II., a general review of the main features of the State finances and then discussing, in some detail, in Parts III. and IV., the receipts and payments of the Consolidated Fund and the Trust Fund. The explanation is continued in comments on the accounts of various individual departments, branches and authorities which 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.

The Public Account Act 1958 provides for payments out of the Consolidated Fund to the Works and Services Account, established in the Trust Fund, of such sums as the Treasurer from time to time determines. In assembling figures for the various statements furnished throughout the Report, I have regarded payments from the Consolidated Fund as including payments from the Works and Services Account, in that I have treated that part of the moneys paid out of the Consolidated Fund to the Works and Services Account and expended through the Works and Services Account as being, in fact, payments from the Consolidated Fund.

As required by Section 46 of the Audit Act, the Treasurer has included and distinguished in his statement of the payments from 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 30 June 1980. The relevant figures are submitted on the basis that Parliamentary appropriation of the amounts is made in due course.

Certain payments made by the Public Works Department for rent, telephone, electricity, maintenance etc. have not been apportioned to Departments. However, in respect of workers compensation insurance paid by Treasury on behalf of departments an apportionment has been made. Further information relating to the basis of apportionment is given on page 216 of this Report.

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 receipts, payments 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.

Rounding of figures within this Report may, in some instances, result in minor differences when those figures are compared with those shown in the Treasurer's Statement.

PART II. REVIEW

In the Budget for 1979-80, the Treasurer estimated that the total receipts to the Consolidated Fund would be \$3 931 401 360 and that this amount would be fully expended.

The actual receipts to the Consolidated Fund totalled \$3 985 501 882 and the payments therefrom totalled \$3 953 106 202 leaving a balance in the Consolidated Fund of \$32 395 680.

Included in the payments was a transfer of \$419 432 491 to the Works and Services Account in the Trust Fund. This transfer exceeded that provided for in the estimates by \$28 615 491 and at 30 June 1980, the balance in the account was \$41 587 096 (1979, \$16 602 070).

The Treasurer has carried forward the balance in the Consolidated Fund of \$32 395 680 as a surplus to form part of the Consolidated Fund for the 1980-81 year.

Prior to its amendment in 1970, the Public Account Act 1958 made provision for the treatment of surplus revenue. The manner of dealing with any surplus which may arise in the Consolidated Fund is not provided for in the amending Act.

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 1979-80 \$	Actual 1979-80 \$	Actual 1978-79 \$
State Taxation	1 333 479 060	1 366 866 367	1 169 629 962
Other State Sources excluding Railways	622 644 000	635 979 644	535 328 424
Railway Income	219 700 000	228 704 481	188 816 574
Commonwealth Sources excluding Loan Raisings	1 533 757 300	1 529 961 371	1 397 445 456
	3 709 580 360	3 761 511 863	3 291 220 416
Loan Raisings and Repayments	221 821 000	223 990 019	252 377 270
	3 931 401 360	3 985 501 882	3 543 597 686

Payments from the Consolidated Fund related to the following broad headings of expenditure and compare with Budget Estimates and with those of the previous year as shown:

	Budget 1979-80 \$	Actual 1979-80 \$	Actual 1978-79 \$
Special Appropriation-Debt Charges, Salaries, Pensions, General expenses etc., excluding Railways	718 050 023	724 032 472	603 354 499
Annual Vote-Departmental Services excluding Railways	2 415 905 187	2 391 606 316	2 136 836 438
Railway Operating expenses	406 629 150	418 034 923	372 181 816
	<u>3 540 584 360</u>	<u>3 533 673 711</u>	<u>3 112 372 753</u>
Special Appropriation-Works and Services Account	390 817 000	419 432 491	431 224 933
	<u>3 931 401 360</u>	<u>3 953 106 202</u>	<u>3 543 597 686</u>

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 \$3 914 801 762. A broad classification of the receipts is as follows:

	\$	\$
Commonwealth		1 065 782 851
Commonwealth-State		18 610 515
State Funds		
Compensation and Insurance	13 720 588	
Depreciation	1 257 227	
Social, Health and Welfare	379 926 673	
Superannuation and Pensions	5 503 016	
Suspense	1 605 248 420	
Works and Development	725 706 012	
Other	86 762 076	
	<u>2 818 124 012</u>	
Bequests, Donations, Deposits and Research		12 284 384
		<u>3 914 801 762</u>

Payments from Trust Fund totalled \$3 879 192 506 and may be classified under the following broad headings:

	\$	\$
Commonwealth		1 072 410 960
Commonwealth-State		17 298 696
State Funds		
Compensation and Insurance	15 947 618	
Depreciation	1 258 443	
Social, Health and Welfare	358 822 229	
Superannuation and Pension	5 225 071	
Suspense	1 595 614 792	
Works and Development	708 158 532	
Other	94 128 148	
	<hr/>	2 779 154 833
Bequests, Donations, Deposits and Research		10 328 017
		<hr/>
		3 879 192 506
		<hr/>

The above summary of receipts and payments of the Trust Fund includes interfund transfers and is in accordance with the figures shown in the Treasurer's Statement. More detailed comment in respect of interfund transfers, and, in respect of trust account transactions generally, is given on page 42 of this report.

The overall effect on Treasury Balances of the transactions of the Consolidated Fund and the Trust Fund as mentioned above is shown in the following statement which summarises the movements for the year.

	\$	\$
Balances 1 July		258 782 354
Receipts		
Consolidated Fund	3 985 501 882	
Trust Fund	3 914 801 762	
	<hr/>	7 900 303 644
		<hr/>
		8 159 085 998
Payments		
Consolidated Fund	3 953 106 202	
Trust Fund	3 879 192 506	
Increase in Advances	1 007 176	
	<hr/>	7 833 305 884
		<hr/>
Balances 30 June		325 780 114
		<hr/>

The net effect of the year's transactions was an increase in the total Treasury Balances of \$66 997 760, brought about by an increase in the credit balance of the Trust Fund of \$35 609 256, the retention of \$32 395 680 in the Consolidated Fund less the increase in advances from the Public Account of \$1 007 176.

Treasury Balances are accounted for in the Treasurer's Statement as follows:

	\$	\$
Trust Fund Balance		319 941 149
Balance retained in the Public Account		<u>32 395 680</u>
		352 336 829
Less Advances from Public Account		
For Consolidated Revenue Deficits	21 782 281	
For Departmental and Other Purposes	<u>4 774 434</u>	
		<u>26 556 715</u>
		<u>325 780 114</u>

The balances are represented by:

Cash at Credit of Public Account	27 628 352	
Fixed Deposit Account	161 349 861	
Short Term Money Market	<u>40 000 000</u>	228 978 213
Investments		
Trust Fund		<u>96 801 901</u>
		<u>325 780 114</u>

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 and financed from the Public Account. Parliamentary authority for the temporary issue and application out of the Public Account of any sum necessary to meet the deficit was provided at the time by the Public Account Act 1958. The relevant legislative provision was repealed with effect from 1 July 1970, when the Consolidated Fund was established. In view of the effluxion of time since Parliament authorised the temporary issue and application of this amount from the Public Account, I consider that the matter should be reviewed.

Receipts - Consolidated Fund

Total receipts to the Consolidated Fund of \$3 985 501 882 exceeded the Budget Estimate of \$3 931 401 360 by \$54 100 522.

The net excess of \$54 100 522 was made up as follows:

	\$	\$
Items in excess of Budget Estimate		
Taxation	33 387 307	
Railways	9 004 481	
Miscellaneous Receipts	8 406 558	
Fees and Charges for Department Services	3 535 107	
Land Revenue	3 020 768	
Other	<u>5 103 700</u>	
		62 457 921

	\$	\$
Less		
Shortfalls in receipts compared with Budget Estimate		
Recoveries of Debt Charges	4 561 469	
Commonwealth Payments	3 795 930	
	8 357 399	
		54 100 522

The variation between the Budget Estimate and the actual receipts from Taxation resulted mainly from excesses in collection of Other Stamp Duty of \$16 583 278, Petroleum Licences \$6 365 822, Payroll Tax \$6 617 650 and Tattersall Duty \$4 986 482, offset by shortfalls in receipts from Land Tax \$13 774 417.

The actual receipts to the Consolidated Fund exceeded those of the previous year, \$3 543 597 686, by \$441 904 196. Details of the variations between the two years are given on page 14.

Receipts are capable of division into 3 main categories:

	\$
Sources other than the Commonwealth	2 231 550 493
Commonwealth Sources	*1 531 625 010
Loan Raisings and Repayments	222 326 379
	3 985 501 882

* Includes Commonwealth contributions towards the cost of projects and services met from the Works and Services Account and credited to the Consolidated Fund under the head of Loan Repayments.

Receipts from sources other than the Commonwealth, \$2 231 550 493, were \$337 775 533 higher than the 1978-79 figure of \$1 893 774 960 and constituted 55.99 per cent. of the total receipts compared with 53.44 per cent. in the previous year. Those from Commonwealth sources \$1 531 625 010, were \$132 851 905 more than in the previous year and represented 38.43 per cent. as against 39.47 per cent. for 1978-79. Loan raisings and repayments yielded \$28 723 242 less than the 1978-79 total of \$251 049 621 and provided 5.58 per cent. of the total receipts compared with 7.09 per cent. in 1978-79.

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

	\$
Payroll Tax	52 013 009
Duty under Stamps Act	48 481 186
Petroleum Licences	48 365 822
Petroleum Royalties	45 492 780
Railways	39 887 907
Land Tax	20 633 707
Tattersall Duty	20 171 271
Public Authority Payments	16 077 500
Licences - other	10 295 930
Unclaimed Moneys	*9 099 627

* The Unclaimed Moneys Act 1979 reduced the period that amounts be retained in the Unclaimed Moneys Fund from 6 years to 3 months.

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

	1978-79	1979-80	+Increase -Decrease
	\$	\$	\$
Personal Income Tax	1 090 024 723	1 233 934 256	+ 143 909 533
Education-Capital and Recurrent Purposes etc.	141 871 413	143 571 835	+ 1 700 422
Capital Assistance Grant	120 071 000	104 260 000	- 15 811 000
Pre-School Child Education and Care	9 015 000	9 015 000	..
Urban Public Transport	10 962 960	8 664 333	- 2 298 627
Home Care	4 437 337	5 769 460	+ 1 332 123
Deserted Wives	5 434 288	5 313 463	- 120 825
Community Health	5 100 062	5 296 305	+ 196 243
Interest-Financial Agreement	4 254 318	4 254 318	..
Repatriation Hospital-Bundoora	3 383 613	3 740 103	+ 356 490
National Railway Network	..	3 230 000	+ 3 230 000
Medibank Recoups	1 667 515	2 223 674	+ 556 159
Water Resources	1 136 000	1 136 000	..
Other	802 247	800 846	- 1 401
Softwood Forestry	612 629	415 417	- 197 212
	<u>1 398 773 105</u>	<u>*1 531 625 010</u>	<u>+ 132 851 905</u>

* Includes receipts of \$1 663 640 credited to Loan Repayments Act No. 6345

The arrangements embodied in the Commonwealth's States (Personal Income Tax Sharing) Act 1976 for the apportionment of personal income tax collections between the Commonwealth and State Governments were varied by the States (Personal Income Tax Sharing) Amendment Act 1978. Victoria's entitlement for 1979-80 in terms of the new arrangements was \$1 233 934 256.

The Assistance Grant for capital works was \$15 811 000 less than that of the previous year and contributions by the Commonwealth for capital and recurrent expenditure in schools and for other educational purposes were \$1 700 422 higher than for the previous year.

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

Net receipts of \$222 326 379 to the Consolidated Fund from loan raisings and loan repayments (exclusive of Commonwealth contributions) were \$28 723 242 less than the comparable figure for 1978-79. The receipts consisted of \$208 521 000, the net proceeds of loans raised under Victoria's share of the works program approved by the Loan Council, and \$13 805 379 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 \$3 985 501 882 and with the exception of an amount of \$32 395 680 which was retained in the Consolidated Fund the balance of \$3 953 106 202 was appropriated as follows:

	\$
Special Appropriation-Debt Charges, Pensions etc.	778 274 167
Special Appropriation-Works and Services Account	419 432 491
Annual Vote-Departmental etc. Services	2 755 399 544
	<hr/>
	3 953 106 202
	<hr/>

The 1979-80 figure exceeded that of the previous year, \$3 543 597 686 by \$409 508 516.

Again this year, the biggest proportion of payments 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 \$2 109 149 669 and represented 52.71 per cent. of the total amount available in the Consolidated Fund. The items included in the payments of \$2 109 149 669 were Education \$1 285 555 849, Health and Welfare, \$721 888 260 and Housing and other Social items, \$101 705 560. These amounts exceeded those of the previous year by \$84 505 655 in Education, \$93 483 323 in Health and Welfare, and \$6 740 597 in Housing and other Social items.

More detailed information relating to these payments from the Consolidated Fund is given in the relevant departmental sections of the report. A comparison on a monetary and proportional basis of payment from the Consolidated Fund in 1979-80 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. The amount paid in 1979-80 under this heading was \$387 757 736 which represents 9.69 per cent. of the total payments from the Consolidated Fund. Debt charges on the Public Debt accounted for \$314 686 363 of the year's payments 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. Statement 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 the Works and Services Account throughout the year amounted to \$419 432 491 and, with the balance of \$16 602 070 unexpended from the previous year, brought the total funds available in the account to \$436 034 561. Payments under the year's works and services program absorbed \$394 447 465 leaving an unexpended balance in the account, at 30 June 1980, of \$41 587 096. Details of the payments are given on pages 40 and 41 of this report.

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 8 to 17 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 \$441 904 196 for the year.

	1978-79	1979-80
	\$	\$
STATE TAXES		
Direct	783 406 700	873 500 166
Stamps Act	307 487 059	355 968 245
Petroleum Licences	..	48 365 822
Licensing Fund Payment	35 718 931	41 277 894
Tobacco Licences	29 619 237	34 763 404
Other	13 398 035	12 990 836
	1 169 629 962	1 366 866 367
 RECOVERIES OF DEBT CHARGES		
Interest and Exchange	110 268 531	112 873 988
Sinking Fund-Contributions and Special Payments	4 632 251	4 051 615
Loan Conversion Expenses	13 029	1 472
Repayments	16 720 683	19 805 456
	131 634 494	136 732 531
 LAND REVENUE		
Leases, Licences, Miners' Rights etc.	9 217 719	7 420 827
Royalties		
Submerged Lands	87 145 975	132 638 755
Other	995 852	1 252 186
	97 359 546	141 311 768
 HARBOR REVENUE		
Contribution-Port of Melbourne Authority	651 627	770 976
Westernport-Wharfage, Tonnage, Towage etc.	4 090 778	4 871 375
Other	2 703 327	3 285 642
	7 445 732	8 927 993

	1978-79 \$	1979-80 \$
FEEES AND CHARGES FOR DEPARTMENTAL SERVICES		
Fees-Titles Office, Commissioner for Corporate Affairs, Government Statist etc.	33 711 709	37 349 113
Departmental Services		
Government Printer	18 416 748	19 908 249
Public Works	15 664 543	13 819 829
Motor Registration	13 107 597	14 121 418
Health Commission	13 028 683	14 049 019
Agriculture	8 013 751	9 875 558
Police	4 902 313	5 544 476
E.D.P. Service Bureau	3 848 756	3 285 007
Education	3 225 273	3 372 790
Lands and Survey	2 353 673	2 645 809
Public Trustee	1 600 689	1 857 321
Community Welfare Services	948 623	1 316 144
Other	4 032 628	4 095 374
	<hr/> 122 854 986	<hr/> 131 240 107
FORESTS COMMISSION		
Royalties etc.	15 959 688	18 856 700
STATE RIVERS AND WATER SUPPLY COMMISSION		
Rates and Charges, Recoups etc.	39 975 775	44 954 988
OTHER REVENUE		
Statutory Corporations-Contributions	29 160 000	45 237 500
Fines-Courts and Other Sources	19 599 470	23 323 078
Interest on Public Account	19 275 989	21 771 239
Rents and Hirings	2 258 340	2 491 376
Public Trustee-Surplus Interest	1 610 139	1 860 564
Recoup-Superannuation Charges	5 673 595	7 921 482
State Insurance Office Act 1975, Section 16	15 000 000	16 033 629
Transfers from Trust Funds	6 190 660	9 478 221
State Savings Bank-Half Share of Profit, Savings Bank Department	15 091 305	17 848 816
Gas and Fuel Corporation-Dividends, Preference Shares	306 033	307 376
Sundry	5 932 672	7 682 277
	<hr/> 120 098 203	<hr/> 153 955 558
RAILWAYS		
	<hr/> 188 816 574	<hr/> 228 704 481
COMMONWEALTH PAYMENTS TO THE STATE		
Personal Income Tax Sharing Entitlement Schools	1 090 024 723	1 233 934 256
Grants for Recurrent Expenditure	83 815 826	89 604 648
Building Grants	53 885 250	50 243 643
Capital Assistance Grant	120 071 000	104 260 000
Community Health	5 100 062	5 271 817

	1978-79	1979-80
	\$	\$
Contribution for Interest-Financial Agreement	4 254 318	4 254 318
Pre-school Child Education and Care	9 015 000	9 015 000
Urban Public Transport Grants	10 962 960	8 664 333
National Railway Network (Financial Assistance)	..	3 230 000
Act 1979	20 316 317	21 483 355
Other Contributions and Recoups		
	<u>1 397 445 456</u>	<u>1 529 961 370</u>
LOAN RECEIPTS		
Proceeds of Loan Raisings	240 142 000	208 521 000
Loan Repayments	12 235 270	15 469 019
	<u>252 377 270</u>	<u>223 990 019</u>
TOTAL RECEIPTS	<u>3 543 597 686</u>	<u>3 985 501 882</u>

Commonwealth financial assistance and State taxes are dealt with hereunder. Further references to receipts from other sources will be made under appropriate departmental headings.

Commonwealth Financial Assistance Grants

Commonwealth grants of financial assistance to the States are determined by various Commonwealth Acts. Grants to Victoria, credited to the Consolidated Fund, during the past 3 financial years were:

	1977-78	1978-79	1979-80
	\$	\$	\$
Commonwealth and States Financial Agreement (Vict. Act No. 3554)	4 254 318	4 254 318	4 254 318
Personal Income Tax Sharing Entitlement	984 690 251	1 090 024 723	1 233 934 256
Grants for Specific Purposes	114 394 800	118 247 205	125 374 820
Capital Assistance Grants	180 058 956	184 919 210	166 397 976
	<u>1 283 398 325</u>	<u>1 397 445 456</u>	<u>1 529 961 370</u>
Total Commonwealth Grants			

Personal Income Tax Sharing Entitlement

The States (Personal Income Tax Sharing) Act 1976, as amended by the States (Personal Income Tax Sharing) Amendment Act 1978, authorised the arrangements under which revenue from personal income tax collections is to be shared between the Commonwealth and the States.

Under Section 6 of the 1976 Act, the Commonwealth Commissioner of Taxation is required to determine within one month after the end of each year the amount that, in his opinion, would have been the amount of the net personal income tax collections for the year if the health insurance levy and special surcharges (if any) had not been imposed and if special rebates (if any) had not been provided for.

For the 1979-80 financial year, the amount so determined was \$12 670 818 335. As provided by Section 7 of the Act, 39.87 per cent of this sum was shared between the States on an adjusted population basis. Victoria's share for 1979-80, calculated on this basis, was \$1 143 380 846.

However, Section 8 of the States (Personal Income Tax Sharing) Act 1976 provides that, where the amount to which a State is entitled under Section 7 of the Act is less than the amount of the "minimum entitlement", then the State is entitled to an additional payment of an amount equal to the difference between the amount payable under Section 7 and the "minimum entitlement". The "minimum entitlement" is defined in the Act as either the total amount to which the State was entitled under Section 7 of the Act in the preceding year, namely 1978-79, or the notional amount of assistance which would have been paid to the State during 1979-80 under the repealed States Grants Act 1973, whichever is the greater. Victoria's entitlement under Section 7 of the Act during 1978-79 was \$1 068 111 018 whereas under the repealed Act it would have been \$1 233 934 256.

Therefore, in addition to the entitlement of \$1 143 380 846 for 1979-80 under Section 7 of the Act, Victoria received an additional amount of \$90 553 410 under the "minimum entitlement" provisions to increase the total sum to \$1 233 934 256.

Grants for Specific Purposes

Grants for specific purposes comprised:

	1977-78	1978-79	1979-80
	\$	\$	\$
Community Health	3 506 303	5 100 062	5 271 817
Home Care Scheme	2 541 955	3 421 597	3 987 240
Paramedical Services	282 589	380 207	351 500
Pre-school Child Education and Care	13 225 000	9 015 000	9 015 000
Education	80 777 225	84 413 826	89 604 648
Medibank Recoup	908 658	1 610 764	2 136 427
School Dental Scheme	2 373 494	3 572 337	3 678 507
Tuberculosis Arrangement	1 424 678	..	..
Water Resources	1 136 000	1 136 000	1 136 000
Deserted Wives	4 517 005	5 434 288	5 313 463
Repatriation Hospital-Bundoora	3 089 354	3 383 613	3 740 103
Miscellaneous	612 539	779 511	1 140 115
	<hr/>	<hr/>	<hr/>
	114 394 800	118 247 205	125 374 820

Capital Assistance Grants

Grants of a capital nature to the State for the past 3 years were:

	1977-78	1978-79	1979-80
	\$	\$	\$
Capital Assistance for Works	120 071 000	120 071 000	104 260 000
Education	52 937 956	53 885 250	50 243 643
Urban Public Transport	7 050 000	10 962 960	8 664 333
National Railway Network	..	..	3 230 000
	<hr/>	<hr/>	<hr/>
	180 058 956	184 919 210	166 397 976

State Taxes

Classifications under Receipts-Taxation, in the Treasurer's Accounts, are: direct taxation, receipts under the Stamps Act, 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 receipts from payroll tax, probate duty, land tax, motor car third party insurance surcharge, totalizator, tattersall duty and gift duty. Receipts under the Stamps Act comprise 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 main classifications referred to, taxation receipts over the past two years are compared hereunder:

	1978-79	1979-80
	\$	\$
Direct	783 406 700	873 500 167
Stamps Act	307 487 059	355 968 245
Licences	78 736 203	137 397 955
	<hr/>	<hr/>
	1 169 629 962	1 366 866 367
	<hr/>	<hr/>

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

Direct Taxation

Payroll Tax

Collections in 1979-80 under the Pay-roll Tax Act 1971 amounted to \$562 517 650 compared with \$510 504 641 in 1978-79, an increase of \$52 013 009. The rise in salaries and wages during the year was the main contributing factor for the increase.

Probate Duty

Collections of probate duty in 1979-80 were \$51 389 412, a decrease of \$10 785 584 over the 1978-79 collections of \$62 174 996. A contributing factor to the decrease in revenue was the effect of changes to the Probate Duty Act 1962 whereby no duty is payable on estates when the assets of the deceased pass to the spouse and children. From 1 January 1980 the exemption was extended to include estates passing from a grandparent to a grandchild.

Duty amounting to \$49 416 020 was collected by the Commissioner of Probate Duties and \$1 973 392 by the Public Trustee. The aggregate value of new estates assessed decreased from \$444 million in 1978-79 to \$387 million in 1979-80. Duty received in advance of the issue of assessments at 30 June 1980 amounted to \$2 786 492 whereas at 30 June 1979 the amount was \$3 620 688.

Land Tax

Revenue from Land Tax increased from \$69 591 876 in 1978-79 to \$90 225 583 in 1979-80, an increase of \$20 633 707. At 30 June 1980, net tax assessed and uncollected amounted to \$37 491 104 compared with \$25 480 388 in 1978-79.

Problems with the E.D.P. assessment system are gradually being overcome and during the year the Taxation Office issued the balance of the 1978 assessments as well as the 1979 and part of the 1980 assessments.

It is anticipated that land tax assessments will be able to return to a normal billing cycle for the 1981 tax year.

Motor Car Third Party Insurance Surcharge

In conformity with the requirements of the Motor Car Act 1958, an additional fee is paid annually by each motor car owner with the premium payable in respect of a contract of third party insurance. The Motor Car (Surcharge) Act 1979, which came into operation on 1 December 1979, increased this fee from \$4 to \$8.

Revenue under this head in 1979-80 was \$12 530 824 compared with \$7 938 454 in the previous year.

Totalizator

The Racing Act 1958 requires that a commission, being a percentage of investments, be deducted from all totalizator pools, the balance of the investments being paid out in dividends. During 1979-80, the commission deducted from moneys invested in on-course and off-course totalizators was 15 per cent. except in respect of on-course trifecta and off-course doubles and trifecta where the commission was 17 per cent. and 19 per cent. in the case of special schemes. In addition, the Racing (Tabella Totalizators) Act 1977 empowered the Totalizator Agency Board to conduct Tabella totalizators and provided for commission of 20 per cent. to be deducted from moneys invested in such totalizators.

The appropriation of the commission in respect of the various totalizator pools is shown hereunder:

On-course Totalizators

	Win and Place %	Doubles, Quinella and Forecast Trifecta and Trio %
(a) Metropolitan		
Consolidated Fund	8.75	6.75
Club concerned	6.25	8.25
	<hr/>	<hr/>
Commission	15.00	15.00
	<hr/>	<hr/>
(b) Country		
Consolidated Fund	3.75	4.75
Club concerned	11.25	10.25
	<hr/>	<hr/>
Commission	15.00	15.00
	<hr/>	<hr/>

Off-course Totalizators

	Win and Place %
Consolidated Fund	6.25
Race-courses Development Fund and Greyhound Racing Grounds Development Fund	.25
Totalizator Agency Board	8.25
Totalizator Agency Board Development Reserve	.25
	<hr/>
Commission	15.00
	<hr/>

	Miscellaneous Doubles and Trifecta %	Quad- rella %
Consolidated Fund	*5.25	*5.25
Race-courses Development Fund and Greyhound Racing Grounds Development Fund	1.25	1.25
Funds into which moneys are paid pursuant to the Youth, Sport and Recreation Act 1972	2.00	4.00
Totalizator Agency Board	8.25	8.25
Totalizator Agency Board Development Reserve	.25	.25
	<hr/>	<hr/>
Commission	17.00	19.00
	<hr/>	<hr/>

* Of the 5.25 per cent., 0.25 per cent. is paid to the Development Funds from the Consolidated Fund. This contribution will cease on or before 1 August 1985.

Tabella Totalizators	%
Race-courses Development Fund	
Racing Division	1.95
Trotting Division	.66
Greyhound Racing Grounds Development Fund	.39
Sports and Recreation Fund	9.00
Australian Football Fund	3.00
Totalizator Agency Board	5.00
	<hr/>
Commission	20.00
	<hr/>

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 etc. In 1979-80, the sum of \$48 726 876 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 \$264 682.

A summary of receipts into the Consolidated Fund for the past two years is set out on page 22 .

Tattersall Duty

The Trustees of the will of the 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.

A consultation, known as Super 66 was introduced during the year. The first draw on 8 December 1979 attracted subscriptions of \$478 695 and subscriptions have averaged \$563 979 during the period to 30 June 1980.

Comparative figures for subscriptions to the various consultations and Soccer Football Pools for the past two years are given:

	1978-79	1979-80
	\$	\$
Ordinary Consultations	12 239 850	9 611 500
Tattslotto Consultations	265 592 287	282 689 517
Super 66	..	15 791 416
Gold Lotteries	2 500 000	2 500 000
Soccer Football Pools		
Victoria: A.C.T.: N.T.	6 640 205	8 013 898
	<hr/>	<hr/>
	286 972 342	318 606 331
	<hr/>	<hr/>

	1978-79				1979-80			
	Horse Races	Trotting Races	Greyhound Races	Total	Horse Races	Trotting Races	Greyhound Races	Total
	\$	\$	\$	\$	\$	\$	\$	\$
PERCENTAGES								
Win and Place								
Metropolitan	8 503 891	1 726 282	1 330 411	11 560 584	9 042 584	1 759 724	1 203 538	12 005 846
Country	4 049 749	2 279 089	488 844	6 817 682	4 302 301	2 248 661	500 194	7 051 156
Interstate	2 551 754	295 210	719	2 847 683	2 852 489	358 031	1 842	3 212 362
Doubles and Quinella								
Metropolitan	4 411 669	1 150 166	1 392 446	6 954 281	4 592 522	1 119 892	1 198 503	6 910 907
Country	2 520 299	1 624 642	609 332	4 754 273	2 926 439	1 477 516	551 206	4 955 161
Interstate	1 264 087	239 416	1 696	1 505 199	1 185 332	235 787	2 242	1 423 361
Trifecta/Forecast								
Metropolitan	894 150	274 128	756 062	1 924 340	1 158 612	392 805	711 472	2 262 889
Country	49 958	34 316	6 429	90 703	141 369	106 425	26 922	274 716
Quadrilla/Trifecta - Off-course								
Rebates and Adjustments	3 032 044	937 596	723 677	4 693 317	3 458 120	1 383 939	906 738	5 748 797
				(348 741)				(101 026)
				40 799 321				43 744 169
FRACTIONS (Section 104 of the Racing Act)								
Win and Place								
Metropolitan	1 399 225	363 787	291 797	2 074 809	1 451 111	411 569	264 466	2 127 146
Country	780 463	531 502	139 016	1 450 981	983 936	469 173	121 396	1 574 505
Interstate	400 072	..	..	400 072	360 553	..	..	360 553
Doubles and Quinella								
Metropolitan	65 471	25 817	28 207	119 495	54 357	26 435	25 962	106 754
Country	34 424	21 486	12 973	68 883	36 343	18 551	11 594	66 488
Trifecta/Forecast								
Metropolitan	3 684	1 424	5 287	10 395	4 870	2 875	6 610	14 355
Country	828	310	16	1 154	1 654	944	568	3 166
Miscellaneous Totalizers*				422 698				431 204
Dividends Adjustments Fund				(24 177)				(18 462)
				4 524 310				4 665 709
DIVIDENDS UNCLAIMED				278 299				316 998
CREDITS TO THE CONSOLIDATED FUND				45 601 930				48 726 876

* Includes Interstate Doubles and Quinella.

Under the provisions of the legislation, total amounts subscribed are appropriated thus:

	Fixed Value Sweeps, Tattslotto and Super 66 %	Soccer Football Pools %
Minimum prizes (Subscribers)	60	37
Statutory Duty (Government)	32.5	30
Balance-Promoter (Tattersalls)	7.5	33
	<hr/>	<hr/>
	100	100
	<hr/>	<hr/>

The promoter's portion of subscriptions, calculated in accordance with legislative provisions existing at 30 June 1980, amounted to:

	1978-79 \$	1979-80 \$
Tattslotto	21 927 469	21 201 714
Soccer Football Pools	2 191 268	2 498 490
Ordinary Consultations	1 035 770	720 788
Super 66	..	1 184 356
Gold Lotteries	187 500	187 500
	<hr/>	<hr/>
	25 342 007	25 792 848
	<hr/>	<hr/>

Tattersall Consultations (Amendment) Act 1979 amended, retrospective to 1 January 1979 the duty component to 32.5 per cent. thereby reducing the promoter's portion to 7.5 per cent. The 1978-79 figures have been recast to record the necessary adjustments.

In respect of soccer-football pools, the promoter (or his agent) maintains a "Prizes Fund" pursuant to the legislation. Such moneys may be applied only for payment of pool prizes, bonus prizes, recoupment of shortfalls in previous pools, and reimbursement to the promoter for any contribution made towards any pool shortfall.

Duty paid to the Treasurer amounted to:

	1978-79 \$	1979-80 \$
Tattslotto	80 431 007	95 464 350
Super 66	..	4 960 220
Ordinary Consultations	3 682 723	3 250 230
Soccer Football Pools	1 926 480	2 461 682
Gold Lotteries	775 000	850 000
	<hr/>	<hr/>
	86 815 210	*106 986 482
	<hr/>	<hr/>

* Includes \$2 079 153 additional duty for the period 1 January 1979 to 30 June 1979 resulting from the Tattersalls Consultations (Amendment) Act 1979.

In accordance with the provisions of the Act an amount equivalent to the net duty for 1979-80 was appropriated from the Consolidated Fund, and apportioned as follows:

	\$
Hospitals and Charities Fund	94 515 361
Mental Hospitals Fund	9 980 000
Sports and Recreation Fund	1 641 121
Historical and Community Projects Fund	850 000
	<hr/>
	106 986 482
	<hr/>

Pursuant to the Tattersall Consultations (Unclaimed Prizes) Regulations 1979 (proclaimed on 3 July 1979) unclaimed prizes are retained for one year, before being paid (less certain expenses incurred by the promoter in searching for the persons concerned) into the Unclaimed Moneys Fund. Moneys held by the promoter are invested and interest earned on such moneys is retained by the promoter.

Unclaimed prizes amounting to \$938 141 in respect of Consultations drawn during the period 1 July 1975 to 30 June 1978 were paid to the credit of the Unclaimed Moneys Fund in August 1979. Unclaimed prizes held by the promoter at 30 June amounted to \$11 368 344, of which \$3 050 321 was subject to the prescribed 14 days time constraint on the payment of prizes as prescribed in the Tattslotto Regulations.

Under agreements made with other governments certain percentages of the total duty on subscriptions to Victorian consultations are paid to those governments.

The following table sets out the relevant details:

Government	Term of Agreement	Year of Expiry	Percentage Payable	Payments		Balance Due
				1978-79	1979-80	1979-80
				\$	\$	\$
Tasmania	10 years	1980	50	2 536 158	3 570 868	456 008
New Zealand	3 years	1981	66.66	154 983	151 688	19 884
Northern Territory	Indefinite		50	196 067	347 221	86 807

Gift Duty

Collections under the Gift Duty Act 1971 amounted to \$1 123 339 in 1979-80, compared with \$779 592 in 1978-79. Duty received in advance of the issue of an assessment at 30 June 1980 totalled \$20 250. Duty assessed but uncollected at that date amounted to \$363 090.

Stamps Act

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

	1978-79	1979-80
	\$	\$
Other Stamp Duty	239 102 122	288 513 277
Duty on Insurance Business	57 626 561	56 713 481
Duty on Betting Instruments	10 758 238	10 740 530
Receipt Duty	138	957
	<hr/>	<hr/>
	307 487 059	355 968 245

As indicated in the preceding statement, receipts from stamp duty increased by \$48 481 186 for the year. Major variations in Other Stamp Duty were as follows:

	1978-79	1979-80	Increase
	\$	\$	\$
(a) duty on real estate dealings	109 708 921	132 049 677	22 340 756
(b) sharebrokers' statements and share sales	7 845 657	19 883 959	12 038 302
(c) duty on applications for registration and notices of acquisition of motor cars	47 696 418	53 550 477	5 854 059
(d) duty on credit and rental business (registered persons)	27 390 262	32 280 982	4 890 720
(e) sale of adhesive duty stamps	17 703 654	20 685 767	2 982 113
(f) duty on cheques	17 073 243	19 797 586	2 724 343

Increases in the items (c) and (f) are attributable to increased rates of duty imposed by the Stamps (Amendment) Act 1979. Duty on cheques increased from 10 cents to 12 cents from 1 January 1980 whilst duty on registration and transfer and re-registration increased from \$5 for every \$200 or part thereof of the market value of the motor car or commercial trailer to \$6 and \$8 respectively, from 19 December 1979.

Contributing factors to the increases in (a), (b) and (d) were the increased level of real estate transactions, the increased activity in the share market and the expansion of the rental business.

Licences

The Licensing Fund

The revenue of the Licensing Fund consisted mainly of moneys received from hotelkeepers, \$23 319 275, wholesale and retail liquor merchants, \$14 703 595, and clubs, \$2 256 133.

In accordance with the provisions of the Liquor Control Act 1968, the surplus of receipts over payments for 1979-80 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:

	1978-79	1979-80
	\$	\$
Balance 1 July	661 471	661 471
RECEIPTS		
Licences	36 139 417	41 634 190
Permits	817 384	914 450
Fees and Fines etc.	315 894	321 593
Interest on Investments	15 996	15 996
	<u>37 288 691</u>	<u>42 886 229</u>
PAYMENTS		
Salaries and Other		
Administrative expenses	1 130 146	1 139 711
Cost-Licensing Police	420 054	467 124
Compensation	19 560	1 500
	<u>1 569 760</u>	<u>1 608 335</u>
Transfer to the Consolidated Fund	35 718 931	41 277 894
Balance 30 June	<u>661 471</u>	<u>661 471</u>

At 30 June 1980, the balance at credit of the fund held in the Treasury amounted to \$661 471 and comprised cash \$145 171 and investments \$516 000 (face value).

Compensation was paid in respect of two hotels in 1978-79 and one hotel in 1979-80.

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.

The above Act was amended by the Business Franchise (Tobacco) Act 1979. Under the 1979 Act, from 1 December 1979, fees on licences were increased from \$10 to \$12 and the rate of the levy payable by wholesalers was increased from 10 per cent. to 12 per cent. of sales.

Due mainly to these increases, fees paid in respect of licences issued in 1979-80 totalled \$34 763 404 compared with \$29 619 237 in 1978-79.

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 collections, \$993 739, (\$942 460, 1978-79) net collections credited to the Consolidated Fund on account of drivers' and instructors' licence fees, in 1979-80, amounted to \$9 674 672 compared with \$9 523 349 in 1978-79.

Petroleum Licences

The Business Franchise (Petroleum Products) Act 1979 as amended by the Business Franchise (Petroleum Products) (Licence Fees) Act 1979 which came into operation on 1 September 1979 requires petroleum wholesalers, group petroleum wholesalers and petroleum retailers to acquire licences. The licence fees payable are as follows:

Petroleum Wholesalers and Group Petroleum Wholesalers - \$50 fee per annum together with an amount of 4.5 per cent. of the value of motor spirit and 7.1 per cent. of the value of diesel fuel sold.

Petroleum Retailers - a fee of \$50 per annum.

The amount collected in licence fees under this Act, less the cost of the administration, is paid from the Consolidated Fund into the Roads and Special Projects Fund in the trust fund.

Collections in the current year were \$48 365 822. The cost of collection of the licence fees was \$101 737 and the sum of \$42 227 280 was appropriated to the Roads and Special Projects Fund.

Comparison with Budget

The following statement shows the variations of Receipts from the Budget Estimate in 1979-80.

	Budget Estimate \$	Receipts \$	+ - Excess - Deficiency \$
TAXATION			
Payroll Tax	555 900 000	562 517 650	+ 6 617 650
Probate Duty	48 000 000	51 389 412	+ 3 389 412
Land Tax	104 000 000	90 225 583	- 13 774 417
Motor Car Third Party Insurance- Surcharge	12 800 000	12 530 824	- 269 176
Totalizator	47 500 000	48 726 876	+ 1 226 876
Tattersall Duty	102 000 000	106 986 482	+ 4 986 482

	Budget Estimate \$	Receipts \$	+ - \$	Excess Deficiency \$
Gift Duty	500 000	1 123 339	+	623 339
Betting and Bookmakers' Turnover Tax	11 200 000	10 740 530	-	459 470
Duty on Insurance Business	53 000 000	56 713 481	+	3 713 481
Receipt Duty	..	957	+	957
Other Stamp Duty	271 930 000	288 513 278	+	16 583 278
Licensing Fund Payment	36 890 000	41 277 894	+	4 387 894
Tobacco Licences	33 900 000	34 763 404	+	863 404
Petroleum Licences	42 000 000	48 365 822	+	6 365 822
Other Licences	13 859 060	12 990 835	-	868 225
	<u>1 333 479 060</u>	<u>1 366 866 367</u>	<u>+</u>	<u>33 387 307</u>
RECOVERIES OF DEBT CHARGES				
Country Roads Board	3 012 000	2 952 463	-	59 537
Gas and Fuel Corporation of Victoria	843 000	780 771	-	62 229
Home Builders' Accounts	15 815 000	15 922 171	+	107 171
Housing Commission	47 994 000	45 057 480	-	2 936 520
Melbourne and Metropolitan Board of Works	24 930 000	24 928 177	-	1 823
Rural Finance and Settlement Commission	12 150 000	13 063 204	+	913 204
State Electricity Commission	27 337 000	24 371 713	-	2 965 287
Water and Sewerage Authorities	3 400 000	3 894 336	+	494 336
Other	5 813 000	5 762 216	-	50 784
	<u>141 294 000</u>	<u>136 732 531</u>	<u>-</u>	<u>4 561 469</u>
LAND REVENUE				
Lands	6 891 000	7 083 155	+	192 155
Mining	330 000	337 672	+	7 672
Royalties-Submerged Lands	130 000 000	132 638 755	+	2 638 755
Other	1 070 000	1 252 186	+	182 186
	<u>138 291 000</u>	<u>141 311 768</u>	<u>+</u>	<u>3 020 768</u>
HARBOR REVENUE				
Contribution-Port of Melbourne Authority	680 000	770 976	+	90 976
Westernport	4 400 000	4 871 375	+	471 375
Other	3 015 000	3 285 642	+	270 642
	<u>8 095 000</u>	<u>8 927 993</u>	<u>+</u>	<u>832 993</u>
FEEES AND CHARGES FOR DEPARTMENTAL SERVICES				
Fees-Titles Office, Commissioner for Corporate Affairs, Labour and Industry etc.	35 860 000	37 349 113	+	1 489 113
Recoups-Departmental Services	91 845 000	93 890 994	+	2 045 994
	<u>127 705 000</u>	<u>131 240 107</u>	<u>+</u>	<u>3 535 107</u>

	Budget Estimate \$	Receipts \$	+ - Excess Deficiency \$
FORESTS COMMISSION			
Royalties etc.	17 710 000	18 856 700	+ 1 146 700
STATE RIVERS AND WATER SUPPLY COMMISSION			
Rates and Charges, Recoups etc.	44 000 000	44 954 988	+ 954 988
MISCELLANEOUS RECEIPTS			
Fines	21 200 000	23 323 078	+ 2 123 078
Interest on Public Account	20 100 000	21 771 239	+ 1 671 239
Rents and Hirings	2 300 000	2 491 376	+ 191 376
Statutory Corporation Payments	45 050 000	45 237 500	+ 187 500
Recoup-Superannuation Charges	6 250 000	7 921 482	+ 1 671 482
State Savings Bank	17 849 000	17 848 816	- 184
State Insurance Office	15 000 000	16 033 629	+ 1 033 629
Other	17 800 000	19 328 438	+ 1 528 438
	145 549 000	153 955 558	+ 8 406 558
RAILWAYS	219 700 000	228 704 481	+ 9 004 481
COMMONWEALTH PAYMENTS TO STATE			
Commonwealth and States Financial Agreement	4 254 300	4 254 318	+ 18
Personal Income Tax Sharing Entitlement	1 237 600 000	1 233 934 256	- 3 665 744
Water Resources Assessment	1 136 000	1 136 000	..
Home Care Scheme	4 450 000	3 987 240	- 462 760
Paramedical Services	352 000	351 500	- 500
Schools-Grants for Recurrent Expenditure	76 606 000	78 448 648	+ 1 842 648
Pre-school Child Education and Care	9 030 000	9 015 000	- 15 000
School Dental Scheme	3 430 000	3 678 507	+ 248 507
Community Health	5 380 000	5 271 817	- 108 183
Repatriation Hospital-Bundoora	3 690 000	3 740 103	+ 50 103
Grants for Technical and Further Education	11 250 000	11 156 000	- 94 000
Deserted Wives	5 000 000	5 313 463	+ 313 463
Medibank Recoup-Tuberculosis	2 210 000	1 724 538	- 485 462
Other	373 000	1 552 004	+ 1 179 004
	1 364 761 300	1 363 563 394	- 1 197 906
PROCEEDS OF LOANS RAISINGS	208 521 000	208 521 000	..
LOAN REPAYMENTS	13 300 000	15 469 019	+ 2 169 019
COMMONWEALTH PAYMENTS			
Works Grant	104 260 500	104 260 000	- 500
School Building Grants	56 071 500	50 243 643	- 5 827 857
Urban Public Transport Grants	8 664 000	8 664 333	+ 333
National Railway Network	..	3 230 000	+ 3 230 000
	168 996 000	166 397 976	- 2 598 024
TOTAL RECEIPTS	3 931 401 360	3 985 501 882	+ 54 100 522

PAYMENTS

The payments from the Consolidated Fund exceeded those for 1978-79 by an amount of \$409 508 516. A comparison of the figures for the two years, separated into special and annual appropriations, is given in the following Statement:

Special Appropriation

	1978-79	1979-80		Increase Decrease
	\$	\$		\$
Interest including Exchange	275 993 827	291 307 140	+	15 313 313
National Debt Sinking Fund	35 166 214	37 468 694	+	2 302 480
Repayment of Advances-Commonwealth- State Housing and Soldier Settlement	9 398 370	10 158 170	+	759 800
Loan Management, Flotation expenses etc.	1 586 895	1 825 144	+	238 249
	<hr/>	<hr/>		
	322 145 306	340 759 148	+	18 613 842
Hospitals and Charities Fund (Totalizator)	45 601 930	48 726 877	+	3 124 947
Pensions	77 547 660	90 369 680	+	12 822 020
Hospitals and Charities and Mental Hospitals Funds (Tattersall)	84 755 890	104 495 361	+	19 739 471
Endowments and Grants	5 368 274	7 288 948	+	1 920 674
Payment to Commonwealth of Share of Royalties				
Submerged Lands	28 030 869	43 336 575	+	15 305 706
Roads and Special Projects Fund	..	42 227 280	+	42 227 280
Melbourne Underground Rail Loop Authority	13 920 835	18 547 992	+	4 627 157
Racing Act 1958-Section 119	3 621 770	3 734 721	+	112 951
Forestry Fund	7 500 230	9 020 913	+	1 520 683
Municipalities Assistance Fund	3 200 000	4 500 000	+	1 300 000
Historical and Community Projects Fund	775 000	850 000	+	75 000
Other	10 886 735	10 174 977	-	711 758
	<hr/>	<hr/>		
	603 354 499	724 032 472	+	120 677 973
	<hr/>	<hr/>		
Railways				
Debt Charges	23 541 133	27 919 417	+	4 378 284
Pensions	22 581 987	25 436 867	+	2 854 880
Other	841 333	885 411	+	44 078
	<hr/>	<hr/>		
	46 964 453	54 241 695	+	7 277 242
	<hr/>	<hr/>		
Works and Services Account	431 224 933	419 432 491	-	11 792 442
	<hr/>	<hr/>		
Total Special Appropriation	1 081 543 885	1 197 706 658	+	116 162 773

Annual Appropriation

	1978-79	1979-80		Increase Decrease
	\$	\$		\$
Education	1 041 065 565	1 140 741 437	+	99 675 872
Health	342 570 665	412 175 956	+	69 605 291
Police and Emergency Services	163 171 649	192 762 315	+	29 590 666
Community Welfare Services	101 139 822	112 319 913	+	11 180 091
Treasurer	73 862 206	84 976 611	+	11 114 405
Public Works	56 166 013	62 230 043	+	6 064 030
Water Resources	51 060 126	56 596 673	+	5 536 547
Agriculture	43 400 513	53 582 829	+	10 182 316
Attorney-General	39 755 085	44 337 613	+	4 582 528
Transport	44 971 996	36 522 360	-	8 449 636
State Development Decentralization and Tourism	31 151 224	34 652 373	+	3 501 149
Arts	27 109 490	29 071 566	+	1 962 076
Lands	24 656 446	26 329 526	+	1 673 080
Conservation	22 293 062	23 724 233	+	1 431 171
Premier	15 685 956	17 079 505	+	1 393 549
Forests	12 025 793	12 680 156	+	654 363
Property and Services	8 410 446	11 447 261	+	3 036 815
Labour and Industry	7 664 550	10 476 041	+	2 811 491
Minerals and Energy	6 835 525	7 481 623	+	646 098
Local Government	10 218 691	6 924 939	-	3 293 752
Parliament	4 255 365	5 331 625	+	1 076 260
Planning	4 005 214	4 321 400	+	316 186
Housing	2 083 840	2 304 660	+	220 820
Youth, Sport and Recreation	1 302 356	1 452 816	+	150 460
Consumer Affairs	920 598	985 895	+	65 297
Immigration and Ethnic Affairs	738 991	807 770	+	68 779
Railway Construction	315 251	289 177	-	26 074
	<hr/>	<hr/>		<hr/>
	2 136 836 438	2 391 606 316	+	254 769 878
	<hr/>	<hr/>		<hr/>
Railways	325 217 363	363 793 228	+	38 575 865
	<hr/>	<hr/>		<hr/>
Total Annual Appropriation	2 462 053 801	2 755 399 544	+	293 345 743
	<hr/>	<hr/>		<hr/>
Total Payments*	3 543 597 686	3 953 106 202	+	409 508 516
	<hr/>	<hr/>		<hr/>

* Includes charges to Treasurer's Advance pending Parliamentary Authority.
Where necessary 1978-79 figures have been recast to allow for the transfer of the functions of the Chief Secretary to other Departments.

Most of the payments shown in the foregoing statement have been classified under departmental headings and are discussed in subsequent sections.

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

In the following synopsis, the actual payments for the year are compared with the amounts appropriated for the various Departments and services.

	Appropriation	Expended Under Parliamentary Authority	Unexpended	Expended From Treasurer's Advance-Division 403	Payments for the Year
	\$	\$	\$	\$	\$
Annual Appropriation					
Parliament	4 836 796	4 835 313	1 483	496 313	5 331 626
Premier	17 108 945	16 734 078	374 867	345 427	17 079 505
State Development Decentralization and Tourism	36 869 485	34 557 717	2 311 768	94 656	34 652 373
Ministry for Police and Emergency Services	184 529 395	183 810 341	719 054	8 951 974	192 762 315
Community Welfare Services	114 576 136	111 304 099	3 272 037	1 015 813	112 319 912
Youth, Sport and Recreation	1 451 299	1 445 919	5 380	6 897	1 452 816
Labour and Industry	10 543 224	10 453 333	89 891	22 708	10 476 041
Consumer Affairs	989 767	980 517	9 250	5 377	985 894
Education	1 131 678 607	1 126 415 003	5 263 604	14 326 434	1 140 741 437
Attorney-General	44 120 745	43 760 579	360 166	577 035	44 337 614
Treasurer	*172 852 503	72 142 494	*100 710 009	12 834 117	84 976 611
Conservation	24 197 299	23 628 335	568 964	95 898	23 724 233
Lands	26 068 040	25 963 248	104 792	366 278	26 329 526
Public Works	61 202 037	61 040 830	161 207	1 189 214	62 230 044
Property and Services	11 819 639	11 428 325	391 314	18 935	11 447 260
Local Government	7 094 785	6 730 632	364 153	194 308	6 924 940
Planning	4 324 875	4 278 762	46 113	42 637	4 321 399
Minerals and Energy	7 466 198	7 386 353	79 845	95 271	7 481 624
Agriculture	47 034 355	46 866 837	167 518	6 715 992	53 582 829
Health Commission	380 428 070	376 510 055	3 918 015	35 665 901	412 175 956
Arts	28 797 274	28 657 881	139 393	413 685	29 071 566
Immigration and Ethnic Affairs	810 492	786 448	24 044	21 322	807 770
Housing	2 478 610	2 238 796	239 814	65 863	2 304 659
Railway Construction	257 200	254 622	2 578	34 555	289 177
Transport	35 801 373	35 798 241	3 132	724 119	36 522 360
Forests	12 343 052	12 343 051	1	337 105	12 680 156
Water Resources	56 986 341	56 559 701	426 640	36 972	56 596 673
Railways	353 034 000	352 988 175	45 825	10 805 053	363 793 228
Total Annual Appropriation	2 779 700 542	2 659 899 685	119 800 857	95 499 859	2 755 399 544
Special Appropriation					
Debt Charges and Other Services	724 032 472	724 032 472	..	..	724 032 472
Railways (including Debt Charges)	54 241 695	54 241 695	..	..	54 241 695
Works and Services Account	419 432 491	419 432 491	..	..	419 432 491
Total Special Appropriation	1 197 706 658	1 197 706 658	..	..	1 197 706 658
Grand Total	3 977 407 200	3 857 606 343	119 800 857	95 499 859	3 953 106 202

* Includes \$95 500 000-Div. 403, Advance to Treasurer

Section 2 of the Appropriation (1979-80, No. 1) Act 1979 authorised the Treasurer in 1979-80 to issue out of the Consolidated Fund such amounts as were necessary to meet increases in salaries and associated expenditure resulting from any Act or determination to the extent that the amounts provided in the Appropriation Act were insufficient.

Of the total authorised by the Treasurer, \$37 816 510, an amount of \$10 761 355 only was issued out of the Consolidated Fund as certain of the additional salary costs were met from savings in existing appropriations and from Div 403, Advance to Treasurer.

The latter amount is included in the total Annual Appropriation of \$2 779 700 542 shown in the statement on page 32 .

TREASURER'S ADVANCE

The Public Account Act 1958 authorises the temporary issue and application from the Public Account of any sum or sums (not exceeding in all \$15 000 000) 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 \$95 500 000 was available to the Treasurer in 1979-80, under the authority of the Appropriation (1979-80, No. 1) Act 1979 (Division 403).

Payments made by the Treasurer pending Parliamentary sanction thereto at 30 June 1980 are summarised hereunder:

AUTHORITY	\$
Appropriation (1979-80, No. 1) Act 1979	95 499 859
Public Account Act 1958	1 621 062
	<hr/>
	97 120 921
	<hr/>

On pages 25 to 124 of the Treasurer's Statement, details are given of the amounts included in the total of \$95 499 859 charged to Treasurer's Advance under authority of the Appropriation (1979-80, No. 1) Act 1979.

The amount of \$1 621 062 was charged to Treasurer's Advance under authority of the Public Account Act 1958 pending Parliamentary sanction in relevant Works and Services Acts. Details of this amount are given on pages 148 and 149 of the Treasurer's Statement.

Variations in Accordance with Section 25, Audit Act 1958

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, 269 transfers were made between items and the amount involved was \$4 175 938.

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 every Order 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 \$208 521 000 on account of moneys raised for works and associated purposes during the year. The sources of the funds were two loans raised in Australia and the proceeds of the sales of Australian Savings Bonds.

Loan receipts comprising moneys received from the proceeds of loans raised and the repayment of advances may be summarised as follows:

	\$
Liability	
Australian Loans	104 259 000
Australian Savings Bonds	104 262 000
Repayments	15 469 019
	<hr/>
Receipts to the Consolidated Fund-Raisings and Repayments	223 990 019
	<hr/>

Loan transactions for the year had the effect of increasing the State's liability under the Financial Agreement from \$3 419 867 980 at 30 June 1979, to \$3 580 929 193 at 30 June 1980. 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 made to the State for a variety of purposes pursuant to Commonwealth-State agreements and arrangements.

Loan Raisings

Details of the terms and conditions in respect of the Victorian proportion of raisings for works and associated purposes, are as follows:

Rate per cent.	Maturity Date	Price of Issue	TAP Stock	Australian Savings Bonds	Total
			\$	\$	\$
9.25	1.7.87	Par		11 305 000	11 305 000
9.75	1.12.87	Par		40 826 000	40 826 000
9.25	1.12.86	Par		52 131 000	52 131 000
11.5	15.4.82	Par	35 104 116		35 104 116
11.7	15.4.85	Variable	69 154 884		69 154 884
			<hr/>	<hr/>	<hr/>
			104 259 000	104 262 000	208 521 000
			<hr/>	<hr/>	<hr/>

Securities Dealt With		Redeemed by Sinking Fund		Converted to		Price of Issue	Date of Maturity
Rate	Maturity	Amount	Amount	Amount	Rate		
%	15.8.79	\$	\$	\$	%	\$	15.11.80
6.8		14 963 000	4 193 000	10 531 000	9.9	Par	15.7.86
		<u>14 963 000</u>	<u>4 193 000</u>	<u>10 770 000</u>	10.0	99.80	

Securities Redeemed		Securities Issued		Price of Issue	Maturity Date
		9.9 per cent.	10 per cent.	11.5 per cent.	
\$	\$	\$	\$	\$	
40 079 000	2 732 000			Par	15.11.80
(9.2% - 15.12.79)					
28 521 000	65 868 000			99.80	15.7.86
(5% - 15.12.79)					
36 211 200		24 234 000		Par	15.5.82
(9% - 15.2.80)		11 977 200		99.81	15.5.86
23 967 000 (Part)			47 195 884	Par	15.4.82
(8.6% - 15.5.80)					
39 385 000 (Part)					
(9.0% - 15.5.80)					
	2 732 000	65 868 000	36 211 200	47 195 884	

Expenses associated with the raising of loans for works purposes were met from the Consolidated Fund, a total amount of \$899 033 being paid during the year.

The expenses in respect of Australian Savings Bonds Series 15 and 16 and TAP Stock Series 1 and 2 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 1979-80 are detailed in Statement A on page 37 .

Statement B on page 37 shows loan proceeds, other than from Special Bonds and Australian Savings Bonds which were applied to the redemption of securities during 1979-80.

Funds for the redemption of Special and Australian Savings Bonds at maturity or on request by holders were provided from the proceeds of Australian Savings Bonds of later issues. Details are:

Series	Maturing	Face Value	At Cost of	Funds Provided		Amount
				Source	by-	
		\$		\$		\$
Special Bonds W	1.8.82	111 200	114 536			
Special Bonds X	1.10.82	273 100	281 293			
Special Bonds Y	1.1.83	379 600	386 748			
Special Bonds Z	1.1.83	194 600	198 378			
Special Bonds 2A	1.4.81	34 500	35 190			
Special Bonds 2B	1.4.81	232 800	237 456			
Special Bonds 2C	1.10.80	1 852 900	1 889 958			
Special Bonds 2D	1.6.82	1 792 500	1 828 350			
Special Bonds 2E	1.1.83	808 500	824 670			
Special Bonds 2F	1.7.83	1 044 600	1 055 046	Savings Bonds		
Savings Bonds 4	1.4.84	905 300	905 300	Series 14	21 430 877	
Savings Bonds 5	1.6.84	473 800	473 800	15	29 824 248	
Savings Bonds 6	1.6.84	198 200	198 200	16	2 912 900	
Savings Bonds 7	1.8.84	412 600	412 600			
Savings Bonds 8	1.12.84	5 317 100	5 317 100			
Savings Bonds 9	1.7.85	1 390 200	1 390 200			
Savings Bonds 10	1.7.85	4 844 300	4 844 300			
Savings Bonds 11	1.9.85	12 110 300	12 110 300			
Savings Bonds 12	1.5.86	5 604 000	5 604 000			
Savings Bonds 13	1.6.86	16 060 600	16 060 600			
		<u>54 040 700</u>	<u>54 168 025</u>			<u>54 168 025</u>

Public Debt under the Financial Agreement

The Public Debt statement in the Treasurer's Finance Statement shows that the total indebtedness at 30 June 1980 amounted to \$3 584 873 736. Of this \$3 575 958 642 represented internal and \$8 915 094 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 \$3 580 929 193 an increase of \$161 061 213 for the year. 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	4 307 928 410	
Less Exchange premium		
London	4 275 725	
New York	20 539 954	
Canada	2 058 613	
Switzerland	1 626 859	
Netherlands	690 001	
	29 191 152	
		4 278 737 258
Less Equity in National Debt Sinking Fund- Cancelled Securities		693 863 522
		3 584 873 736
Total Indebtedness		3 584 873 736
Less Share of Cash-National Debt Sinking Fund		3 944 543
		3 580 929 193
State's Capital Liability to Commonwealth under the Financial Agreement		3 580 929 193

A summary of transactions for the year ended 30 June 1980 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	274 652 770	\$
Loan Management, Flotation and Conversion Expenses and Expenses of Paying Interest	1 825 144	
	276 477 914	
Total Interest and Expenses (excluding interest on Commonwealth advances for Housing etc.)	38 208 449	
Sinking Fund-State's Contribution to National Debt Sinking Fund		314 686 363
Total Debt Charges		294 838 587
The comparable figure for the previous year was		294 838 587

National Debt Sinking Fund

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

	\$	\$
Balance 1 July		7 686 184
Contributions		
Commonwealth	9 648 638	
State	38 208 449	47 857 087
Interest-temporary investment and repurchased securities		338 177
		55 881 448
Securities repurchased and redeemed, \$51 945 256, at a cost of		51 936 905
Balance of cash in Sinking Fund 30 June		3 944 543

The total amount of securities repurchased or redeemed and cancelled on account of Victoria since the inception of the scheme is now \$693 863 522, at a cost, including exchange on overseas purchases, of \$717 783 527.

Works and Services Program

Loan receipts comprising moneys received from the proceeds of loans raised and the repayments of advances totalled \$223 990 019, which, together with the Commonwealth works grants of \$166 397 976, provided a credit to the Consolidated Fund of \$390 387 995, as follows:

	1978-79	1979-80
	\$	\$
Loan Receipts-Raisings and Repayments	252 377 270	223 990 019
Works Grants	120 071 000	104 260 000
School Building Grants	53 885 250	50 243 643
Urban Public Transport Grants	10 962 960	8 664 333
National Railway Network	..	3 230 000
	437 296 480	390 387 995

Appropriations during the year from the Consolidated Fund to the Works and Services Account totalled \$419 432 491, which, together with the balance of \$16 602 070 brought forward from 1978-79, allowed for the implementation through this account of a program of works and services to the extent of \$436 034 561. Payments under the Works and Services Program in the year 1979-80 amounted to \$394 447 465, compared with \$432 196 056 in 1978-79. Details of these payments are shown below:

	1978-79	1979-80
	\$	\$
School Buildings, Equipment etc.	159 311 366	143 548 412
Railways	51 117 000	47 214 840
Hospitals and Charitable Institutions	49 430 170	46 954 004

	1978-79	1979-80
	\$	\$
Country Water and Sewerage Works	37 888 982	33 509 665
Victorian Arts Centre	17 500 000	22 500 000
Forests	13 467 544	12 678 273
Police Buildings and Equipment	10 348 290	9 296 688
Mental Institutions including Alcoholism Services	10 439 614	6 983 026
Community Welfare Services	9 496 051	6 167 924
Public Buildings	5 534 975	5 279 162
Electronic Data Processing	4 952 011	4 290 021
Victorian Development Corporation	4 250 000	3 500 000
Teacher Housing Authority	3 800 000	3 303 000
Crown Lands-Development and Improvement	5 259 603	3 059 864
National Parks	2 250 000	2 668 000
Urban and Regional Development Planning Studies	332 789	2 601 136
State Rural Employment Scheme	3 023 085	2 513 053
Performing Arts	2 126 152	2 279 818
Wharves and Jetties	2 109 936	2 048 356
Agriculture	1 465 658	1 968 858
Municipal Subsidies	2 032 369	1 541 296
Public Works Stores Suspense Account-Contribution	..	1 412 900
Court Houses	3 351 922	1 342 999
Sanatoria and General Health	1 607 541	1 275 011
Bush Nursing Hospitals	521 000	1 199 309
Rural Finance Commission		
Finance Branch and Farm Water Supply	1 350 000	1 140 000
Land Settlement	725 000	1 048 754
Agency Department	25 000	375 000
Fishing Industry	500 000	300 000
Beef Industry	150 000	..
Mildura Grapes	10 750	..
National Gallery-Manton Collection	..	1 130 767
Foreshore Protection Works	1 345 717	1 123 260
Conservation-Offices etc.	205 840	1 089 539
Mentally Retarded Children's Centres	1 705 704	1 053 888
Melbourne City Council-Loans		
City Square	1 000 000	..
Plaza	1 000 000	1 000 000
Soil Conservation Authority	1 193 696	994 462
Minerals and Energy Department	1 057 676	991 618
Major Tourist Projects	1 087 992	747 993
Victorian Film Corporation	1 079 000	800 000
Pre-school and Pre-natal Centres	1 250 000	700 000
Melbourne and Metropolitan Board of Works	2 800 000	..
Other Public Works and Services	14 093 623	12 816 568
	<u>432 196 056</u>	<u>394 447 464</u>

Unexpended appropriations held in the Works and Services Account at 30 June 1980, amounted to \$41 587 096 (1979, \$16 602 702).

PART IV. TRUST FUND AND SPECIAL ACCOUNTS

Synopsis

Itemised trust funds and special accounts are included in the Treasurer's 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 total receipts and payments of the numerous transactions recorded in all funds and accounts were \$3 914 801 762 and \$3 879 192 506 respectively.

Summaries of the transactions in the various trust funds for the year are given in the Treasurer's Finance Statement on pages 126 to 137 and at pages 140 to 147. Details of investments held by the trust accounts and included in the balances on 30 June 1980 are shown on pages 138 and 139 of the Statement.

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

Interfund Transfers

Because of interfund transfers, receipts and payments of the Trust Fund include substantial amounts which are recorded twice in the Treasurer's Statement—in the Consolidated Fund, and, again, in the Trust Fund in—that payments from the Consolidated Fund are included as receipts to and subsequently, as payments from the Trust Fund. Appropriations from the Works and Services Account to other trust accounts result in double counting in the Trust Fund itself.

This accounting treatment has the advantage of providing fuller disclosure of transactions affecting these accounts.

The major accounts involved are the Hospitals and Charities Fund (\$342 219 027) and the Works and Services Account (\$419 432 491) together with the following Suspense and Clearing Accounts appearing on page 130 of the Treasurer's Statement:

	\$
Motor Accidents and Insurance Premiums Suspense Account	195 595 602
Payroll Deductions Suspense Account	438 028 851
Railways Salaries and Wages in Suspense Account 1979-80	281 798 248
Treasury Drawings Account No. 1	265 492 196
Treasury Drawings Account No. 2	152 637 578

The transfers to the Hospitals and Charities Fund, the Works and Services Account and many other funds are required by legislation.

The Suspense and Drawings Accounts are mainly used to facilitate accounting procedures and were established in some instances as a means of holding moneys in the Public Account and earning interest.

New Funds and Accounts

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	1979-80		Balance 30
		Payments	Receipts	June 1980
		\$	\$	\$
Adult Migrant English Language Needs Account	To record the receipt and disbursement of funds made available by the Commonwealth Department of Immigration and Ethnic Affairs for surveying the needs of adult migrants for English language teaching and associated purposes.	..	13 500	13 500
Coal Mine Workers' Pensions Fund	To receive amounts in terms of Section 119 of the Coal Mines Act 1958 from which pensions and administrative costs in terms of that Act can be met.	167 160	177 450	10 290
Health Services Research Projects Account	To record financial transactions relating to Commonwealth grants to the Health Commission for various research projects, including Psychiatric Care Research.	7 557	33 000	25 443
Immigration and Ethnic Affairs Translation Unit Account	To record the receipt and disbursement of Commonwealth funds in connection with the operation of the Translation Unit. The main aim of the Unit is to service State Government Departments and Instrumentalities.	85 544	102 000	16 456
Inner Urban Student Unit Trust Fund	To record the receipt and disbursement of funds made available by the Preston Institute of Technology for the employment of a Student Unit Supervisor in connection with the Student Unit Scheme.	14 433	18 000	3 567

		1979-80		Balance 30
		Payments	Receipts	June 1980
		\$	\$	\$
International Potato Production Trust Fund	To record the receipt and disbursement of funds made available by the Inter- national Potato Centre, Peru for the production of disease free potatoes for export to, in the main, underdeveloped overseas countries.	6 453	19 295	12 842
International Year of the Disabled Persons Account	To record the receipt and disbursement of moneys made available for purposes associated with the conduct of the program.	..	50 000	50 000
National Dairy Herd Improvement Scheme Account	To record the receipt and disbursement of moneys in connection with the Scheme established on the recommendation of the Standing Committee on Agriculture. The scheme to be funded jointly in 1979-80 by the Dairy Research Committee \$16 000 (\$8 000 of which is Commonwealth Funds) and contributions by States based on dairy cow population \$16 000 (Victoria's share \$8 800).	1 413	32 000	30 587
Newport Power Station Predictive Study Account	To record the receipt and disbursement of moneys made available by the State Electricity Commission for the purposes of the study.	9 226	10 706	1 480
Oilseeds Research Account	To record the receipt and disbursement of an oilseeds research grant received from the Commonwealth Department of Primary Industry. The grant is made from funds collected under the Oilseeds Levy Collection and Research Act 1977 (Commonwealth).	25 236	50 758	25 522

		1979-80		Balance 30
		Payments	Receipts	June 1980
		\$	\$	\$
Plain English Speaking Award Account	To record the receipt and disbursement of the moneys made available by sponsors in connection with the award established jointly by the Education Department and the Australian Britain Society to encourage clear and effective spoken English by secondary school students.	7 870	7 870	..
Railway Mainline Upgrading Account	To record the receipt and disbursement of moneys made available pursuant to the agreement under the National Railway Network (Financial Assistance) Act 1979.	..	..	..
NOTE: The amount received, \$3 230 000 pursuant to the agreement was credited to the Consolidated Fund under Loan Raisings, Works Grant etc. (refer page 17 of Finance, 1979-80).				
The Roads and Special Projects Fund	To record the receipt and disbursement of funds in terms of Section 11 of the Business Franchise (Petroleum Products) Act 1979.	42 227 280	42 227 280	..
Rural Employment Scheme 1979-80 No. 1 Account	To record the receipt and disbursement of funds provided for under Division 400.3.59 - Cost of Employment Schemes including the Special Youth Employment Training Program - to provide employment opportunities in rural areas.	1 145 690	1 145 690	..
Senior Detective Bob Lane Appeal Trust Account	To record the receipt and disbursement of funds received from the appeal and interest thereon.	25 999	112 595	86 596
States Grants Non-Government Business Colleges Trust Account	To record the receipt and disbursement of funds paid to this State in accordance with Part IVA of the States Grants (Tertiary Education Assistance) Amendment Act 1979.	997 556	997 556	..

		1979-80		Balance 30
		Payments	Receipts	June 1980
		\$	\$	\$
States Grants (Schools Assistance) 1979- Joint Programs	To record the receipt and disbursement of funds received from the Commonwealth in relation to schools under the States Grants (Schools Assistance) Act 1979.	2 029 056	2 536 400	507 344
States Grants (Schools Assistance) 1979- Non-Government Programs	To record the receipt and disbursement of funds received from the Commonwealth in relation to schools under the States Grants (Schools Assistance) Act 1979.	49 419 129	49 722 635	303 506
Victorian Public Service Railway Ticket Club Account	To record the receipt and disbursement of moneys associated with a Railway Ticket Club for Public Service staff established to operate from 1 May 1980.	36 584	38 323	1 739
Victorian Sports Aid Foundation Account	To record the receipt and disbursement of moneys made available by the Statewide Building Society in connection with the promotion of sporting activities and of interest thereon.	17 665	23 340	5 675
Wild Radish Control Trust Account	To record the receipt and disbursement of funds made available by the Wheat Industry Research Committee of Victoria for a three year research project titled "Ecology and Control of Wild Radish".	4 353	12 950	8 597
Workers Supple- mentation Fund	To record transactions of the fund established under the provision of the Workers Compensation (Miscellaneous Provisions) Act 1979.	197 527	1 972 287	1 774 760
Youth Accommo- dation Services Program	To record the receipt and disbursement of moneys made available by the Commonwealth Department of Social Security for provision of youth accommodation.	147 320	150 000	2 680

Accounts Closed

There were no accounts closed during the financial year 1979-80.

Current Funds and Accounts

The Treasurer's form of presentation of the Trust Fund lists the many accounts comprising the fund in 4 main categories, namely:

State Government Funds;
Joint Commonwealth and State Funds;
Commonwealth Government Funds; and
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.

Adult Education Fund

This fund is administered by the Council of Adult Education which is a statutory body established under the Education Act 1958 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 organise and conduct such lectures, classes, courses, vacation schools and other activities as it thinks necessary or desirable in connection 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 connection with its activities are paid into the fund.

The following statement summarises the Council's financial operations in respect to the Adult Education Fund for the past two years:

	1978-79	1979-80
Balance 1 July	\$ 2	\$ 100
RECEIPTS		
Government Contributions		
Special Appropriation-Act No. 6240	50 000	50 000
Departmental Vote-Education	1 854 458	1 963 964
Fees and Proceeds		
Classes and Lectures	805 296	1 003 876
Special Programs, Publications, Library	88 765	85 109
Discussion Services, H.S.C., Literacy, Basic Education, Extension and Liaison	94 189	103 123

	1978-79	1979-80
	\$	\$
Miscellaneous	335	1 370
	<u>2 893 045</u>	<u>3 207 542</u>

PAYMENTS

Administration		
Salaries	996 560	1 045 145
Rent	178 151	264 313
Casual assistance	109 031	102 070
Payroll tax	54 356	56 405
Light, Heat, Power	28 914	34 940
Building Maintenance and Renovations	85 784	145 970
Telephone, Postage, Stationery	59 115	60 415
Other Expenses of Administration	67 029	67 702
Classes and Lectures	655 863	762 196
Special Programs, Publications, Library	324 384	316 272
Discussion Services, H.S.C., Literacy, Basic Education, Extension and Liaison	333 758	351 977
	<u>2 892 945</u>	<u>3 207 405</u>
Balance 30 June	100	137

Estate Agents' Guarantee Fund

Under the provisions of the Estate Agents Act 1958, this fund is available to meet claims for losses incurred because of 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.

The receipts for the fund are provided from fees charged for estate agents' and sub-agents' licences and recoups from estate agents in respect of claims for losses previously paid on their behalf from the fund. In 1979-80 payments from the fund were made in respect of 181 claims involving 11 agents compared with 101 claims and 8 agents in the previous year.

Details of receipts and payments for the past two years are as follows:

	1978-79	1979-80
	\$	\$
Balance 1 July	50 000	50 000
	<u>441 239</u>	<u>441 107</u>
RECEIPTS		
Licence Fees	19 797	84 565
Recoups from Estate Agents		
	<u>461 036</u>	<u>525 672</u>

	1978-79	1979-80
	\$	\$
PAYMENTS		
Claims against fund	99 044	228 321
	<hr/>	<hr/>
Transfer to Consolidated Fund	361 992	297 351
	<hr/>	<hr/>
Balance 30 June	50 000	50 000
	<hr/>	<hr/>

The surplus of \$297 351 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.

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 1978 and 1979:

	1978		1979	
	\$	\$	\$	\$
INCOME				
Contributions	93 000		92 880	
Other	7 549		7 076	
	<hr/>	100 549	<hr/>	99 956
EXPENDITURE				
Salaries, Office Staff	30 135		33 804	
Salaries, Inspectors and Graders	21 349		22 207	
Allowances and Expenses, Board				
Members	14 535		16 548	
Inspection and Grading	22 100		22 234	
General expenses	13 827		15 643	
	<hr/>	101 946	<hr/>	110 436
Deficit		<hr/>		<hr/>
		1 397		10 480
		<hr/>		<hr/>

The transactions show a deficit of \$10 480 in 1979, compared with a deficit of \$1 397 in 1978. The decline in the Board's operating results was due mainly to increases in salaries and Board members allowances and expenses.

At 30 June 1980, the balance at credit of the Dried Fruits Fund in the Treasury amounted to \$79 241 and comprised cash \$1 641 and investments \$77 600 (face value).

Government Buildings Fire Insurance Fund

This fund was established pursuant to the Special Funds Act 1910. That Act provides 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.

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

Transactions of the fund during 1978-79 and 1979-80 are summarised below:

	1978-79	1979-80
	\$	\$
Balance 1 July	2 587 479	2 779 603
Special Appropriation	4 000	4 000
Interest on Investments	188 124	209 885
	<hr/>	<hr/>
	2 779 603	2 993 488
Payments	..	..
	<hr/>	<hr/>
Balance 30 June	2 779 603	2 993 488
	<hr/>	<hr/>
Which included Investments of	2 749 500	2 849 500
	<hr/>	<hr/>

Application of this fund is restricted to Government buildings but, under a contract of insurance negotiated by an insurance broker through the Insurance Council of Australia, 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.

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, 6 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 2 per cent. The percentage was increased to the maximum of 8 per cent. of the amount at credit from 1 January 1974. Provision is made for moneys in the fund to be invested.

The following summary sets out the transactions in the fund during 1978-79 and 1979-80:

	1978-79	1979-80
	\$	\$
Balance 1 July	2 737 278	1 907 108
RECEIPTS		
Deductions from Earnings	367 435	423 867
Interest on Investments	224 045	143 243
	<hr/>	<hr/>
	3 328 758	2 474 218

	1978-79	1979-80
	\$	\$
PAYMENTS		
Pensions	1 392 288	360 877
Actuarial and Consulting Fees	12 097	..
Loss on Investments Realised	17 265	..
	<hr/>	<hr/>
	1 421 650	360 877
	<hr/>	<hr/>
Balance 30 June	1 907 108	2 113 341
	<hr/>	<hr/>
Represented by:		
Investments (at cost)	1 856 200	2 053 800
Cash	50 908	59 541
	<hr/>	<hr/>
	1 907 108	2 113 341
	<hr/>	<hr/>

Roads (Special Projects) Fund

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

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

Transactions of the fund for the years 1978-79 and 1979-80 are set out below:

	1978-79	1979-80
	\$	\$
Balance 1 July	11 597	1 427 783
RECEIPTS		
Registration Fees	39 769 573	38 322 174
Refund of payments re acquisition of Floating Dock	4 159	..
	<hr/>	<hr/>
	39 785 329	39 749 957
PAYMENTS		
By Country Roads Board	37 144 546	36 749 957
Transfer to Traffic Authority Fund	1 213 000	..
West Gate Bridge Authority	..	2 000 000
	<hr/>	<hr/>
	38 357 546	38 749 957
	<hr/>	<hr/>
Balance 30 June	1 427 783	1 000 000
	<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 payments therefrom are met only under authority of appropriations by Parliament, the specific and enabling Acts being listed on page 147 of the Treasurer's Statement. For the purpose of presenting many of the statements included in this report, payments of appropriations from the Consolidated Fund through the Works and Services Account have been treated as payments from the Consolidated Fund.

The balance of the account at 1 July 1979, was \$16 602 070 and allocations from the Consolidated Fund during 1979-80 amounted to \$419 432 491. Payments, including an amount of \$1 621 062 disbursed from Treasurer's Advance pending parliamentary sanction thereto, were \$394 447 465, leaving a balance in the account at 30 June 1980, of \$41 587 096.

Details of the payments met from the account are given on pages 40 and 41 of this report.

Joint Commonwealth and State Funds

The major accounts classified under this head on page 131 of the Treasurer's Finance Statement are the Dartmouth Dam Construction Account, the Victorian Natural Disasters Relief Account and the Cattle Compensation Fund. These accounts are the subject of comment under the relevant departmental headings elsewhere in this 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 authorise 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, Health 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.

Money etc. 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 \$15 694 696 purchased by the State under the provisions of the Gas and Fuel Corporation Act 1958.

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 connection, information is distributed and advice, assistance and encouragement given to those engaged in the many branches of the agricultural, horticultural, live stock and dairying industries.

Consolidated Fund

Details of receipts and payments for 1979-80 compared with the previous year follow:

	1978-79	1979-80
	\$	\$
PAYMENTS		
VOTE		
Agriculture		
Salaries and allowances	28 661 754	31 284 424
Overtime and penalty rates	86 826	96 175
Payments in lieu of long service leave, retiring gratuities	375 184	439 422
General expenses	2 095 863	2 349 727
Payroll tax	1 796 210	1 869 556
State Agricultural Colleges and Education		
Centres	3 500 387	3 759 941
Agricultural Research Stations	1 233 094	1 327 925
Veterinary Research Stations and Laboratories	926 082	1 054 194
Research Institutes and Stations	1 702 231	1 804 041
Meat Inspection expenses	833 768	840 942
Victorian Dairy Industry Authority- reimbursement of costs incurred in underwriting 1978-79 production of selected dairy products	..	6 200 000
Other Services	2 189 113	2 556 482
	<hr/>	<hr/>
	43 400 512	53 582 829
Treasury		
Workers compensation	325 756	528 338
WORKS AND SERVICES ACCOUNT	1 602 857	2 117 761
	<hr/>	<hr/>
	45 329 125	56 228 928
RECEIPTS		
Departmental Services		
Licences	8 013 751	9 875 558
Dairies, Dairy Farms, Dairy Produce Factories etc.	177 261	162 850
Miscellaneous		
Transfer-Skim Milk and Casein Production		
Underwriting Trust Account	3 400 000	..
Rents and Hirings	159 121	157 110
Other	373 714	94 960

	1978-79	1979-80
	\$	\$
Commonwealth Payments		
Education Recurrent Grants -		
Agricultural Colleges etc.	598 000	1 353 000
Repayments	..	131 500
	<hr/>	<hr/>
	12 721 847	11 774 978
	<hr/>	<hr/>

Reimbursement of Costs - Victorian Dairy Industry Authority

The amount of \$6 200 000 paid to the Victorian Dairy Industry Authority is part reimbursement of the costs incurred in underwriting selected dairy product prices for the 1978-79 season. An amount, estimated to be \$770 000, remained to be paid in 1980-81.

Treasury records indicate that the amount of \$6 200 000 was paid from Treasurer's Advance on 30 June 1980 to enable the Authority to avoid incurring further interest costs. Approximately \$740 000 of the amount paid was in respect of interest costs already incurred on total payments of \$5 461 259 made by the Authority on 26 February 1979 and 4 September 1979.

Trust Accounts

In addition to those activities financed from the Consolidated Fund, various other services and projects are administered through trust accounts. In many instances funds are provided almost wholly by the Commonwealth. These accounts 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:

Agriculture Department - Various Short Courses Trust Account

This account is used to record receipts and payments of short courses conducted by the Department at educational institutions throughout the State. A balance of \$132 153 remained in the account at 30 June 1980 after payments of \$382 829 and receipts of \$408 387 during the year.

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 1979-80, payments for this purpose totalled \$179 593 and were met from the credit balance in the account together with net receipts of \$233 173 from the Commonwealth. The unexpended balance at 30 June 1980 was \$93 890.

Cattle Compensation Fund and Swine Compensation Fund

Receipts to these funds consist mainly of stamp duty levied on the sales of cattle and swine, proceeds from realisation of the residual value of animals destroyed and contributions from the Commonwealth. 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 1979-80, receipts of the Swine Compensation Fund amounted to \$111 812 and payments to \$11 984. The balance in the fund at 30 June 1980 was \$1 267 150. Receipts of the Cattle Compensation Fund, including Commonwealth contributions totalling \$617 570, amounted to \$3 877 165 and payments to \$3 678 767. A balance of \$1 184 898 remained in the fund at 30 June 1980.

Commonwealth Dairy Research Grant Account

Moneys in this account may be expended on Australian Dairy Produce Board recommendations of proposals by the Dairy Produce Research Committee. Such payments may be for research in connection with dairy produce and distribution of information concerning the dairy produce industry. Receipts in 1979-80 amounted to \$238 603 and payments were \$254 995. The account had a balance of \$31 737 at 30 June 1980.

Commonwealth Extension Services (Agriculture) Grant Account

Payments from funds provided by the Commonwealth for purposes of expanding extension services, including applied research and farm management advice, are controlled through this account. In 1979-80, net receipts to the account amounted to \$1 096 640 and payments totalled \$1 272 082. A balance of \$199 953 remained in the account at 30 June 1980.

Commonwealth Overseas Aid (Agriculture) Trust Account

Funds provided by the Commonwealth for purposes of technical direction and management of several of Australia's agricultural aid projects in India are controlled through this account. In 1979-80, receipts amounted to \$1 684 260 and payments to \$1 803 150. The unexpended balance at 30 June 1980 was \$210 204.

Commonwealth Sheep and Wool Grants Account

This account is used to finance projects relating to wool research from moneys made available by the Commonwealth. Receipts for the year amounted to \$278 413, and after payments of \$228 673, a balance of \$138 454 remained at 30 June 1980.

Commonwealth-State Eradication of Brucellosis and Tuberculosis Account

Funds provided by the Commonwealth to meet 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. Payments under the program for the year amounted to \$5 952 622.

Stock Trading Accounts

The Dookie and Longerenong Agricultural College Stock Trading Accounts and the Stock Trading (Agriculture) Account are used to record proceeds from the sale of produce of the Department's various education and research activities. Purchases and other costs are paid from these accounts. Receipts for the year amounted to \$572 773 and after payments of \$541 880 a balance of \$395 224 remained at 30 June 1980. An amount of \$193 000 was transferred to Consolidated Fund during the year.

Tobacco Experimental Works Account

This account is used to finance projects associated with experimental and demonstration work in connection with tobacco leaf production. Receipts for the year were \$333 018 and after payments of \$406 686 a balance of \$20 448 remained at 30 June 1980.

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.

Details of the Consolidated Fund receipts and payments in relation to the various branches of the Ministry for the Arts for 1979-80 compared with the previous year are set out below:

	1978-79		1979-80	
	Receipts \$	Payments \$	Receipts \$	Payments \$
Head Office of the Ministry	1 402	26 497 984	3 339	31 842 714
National Gallery	343	2 744 773	3 274	4 136 589
State Library	8 246	16 992 680	6 750	18 162 307
Science and National Museums	..	1 930 516	..	1 742 153
State Film Centre	12 389	673 006	11 885	696 693
Total	22 380	48 838 959	25 248	56 580 456

Detailed comment on the branches follows:

Head Office of the Ministry

The Head Office of the Ministry is responsible for the Government's funding arrangements in respect to the Arts and has broad administrative responsibility for the various branches and agencies. Receipts and payments of the Consolidated Fund for the last two financial years were:

	1978-79 \$	1979-80 \$
PAYMENTS		
VOTE		
Ministry for the Arts		
Salaries and allowances	475 614	633 118
Overtime and penalty rates	8 285	8 744
General expenses etc.	79 427	99 370
Payroll tax	25 720	33 084
Grants to Cultural Bodies etc.	3 497 541	3 836 311
Grants to Country Art Galleries	468 654	498 964
Contribution to Arts Fund	259 500	257 000
Fees and Expenses - Victorian Film Corporation	208 238	238 143
Contribution to Art Foundation of Victoria	472 455	450 555

	1978-79	1979-80
	\$	\$
Treasury		
Workers compensation	4 273	8 893
WORKS AND SERVICES ACCOUNT		
Assistance to Country Art Galleries for and towards the cost of approved works and purposes	4 543	..
Contribution to the Victorian Arts Centre Trust	17 500 000	22 500 000
Grants and contributions towards approved capital projects for the performing arts	2 000 000	2 091 110
Payment into the Arts Fund for the purposes of the Victorian Film Corporation	1 079 000	800 000
Payments in connection with the acquisition, alteration and improvement of buildings	414 734	354 922
Purchase of Works of Art	..	32 500
	<hr/>	<hr/>
	26 497 984	31 842 714
RECEIPTS		
Miscellaneous	1 402	3 339
	<hr/>	<hr/>
	1 402	3 339
	<hr/>	<hr/>

Contribution to the Victorian Arts Centre Trust

The contribution to the Victorian Arts Centre Trust of \$22 500 000 represents payments made during the year by authority of the Works and Services Act. The final payment of \$1 500 000 in respect of the year was made to the Committee by Treasury cheque dated 30 June 1980. This cheque represented an advance payment to the Trust for its contractual commitments during July.

Acquisition, Alteration and Improvement of Buildings

Payments in connection with the acquisition, alteration and improvement of buildings for the promotion of the Arts included:

- (a) renovations, totalling \$70 771, to the Metropolitan Meat Market which is being converted to a Craft Centre; and
- (b) part payment of \$100 000 for the purchase of the property known as "Hendersons Piggery" at Footscray which is to be converted to a community arts centre.

Purchase of Works of Art

The sum of \$32 500 represents a deposit on purchase for the works of art known as the Heide II collection. The total cost of the art collection will be \$327 225.

Contribution to the Art Foundation of Victoria

During the year, an amount of \$450 555, compared with \$472 455 in 1978-79, was paid to the Art Foundation of Victoria which is an unincorporated body formed with the general object of assisting the Council of Trustees of the National Gallery in maintaining, improving and developing the State collection of works of art. The Foundation was constituted with the approval of the Council of Trustees and, under an agreement entered into between the Art Foundation and the Council of Trustees, all moneys raised by the Foundation are to be held by the Gallery and are to be invested or to be applied in, or towards, the purchase of works of art as additions to the State collection after prior consultation with the Foundation.

Arts Fund

Under the provisions of the Ministry for the Arts Act 1972, the Arts Fund was established within the Trust Fund at the Treasury. Amounts appropriated by Parliament and all other moneys received, for the purposes of the Act, are paid into the fund. In addition, money is appropriated to the Arts Fund for the purposes of the Victorian Film Corporation Act 1976 and all moneys received or expended by the Corporation are accounted for separately in the fund.

Summarised details of the receipts and payments of the Arts Fund for the past two years are as follows:

1978-79		1979-80
\$		\$
265 486	Balance 1 July	451 177
	RECEIPTS	
	Government Contributions	
259 500	From Votes	500 178
1 079 000	From Works and Services Account-Victorian Film Corporation	800 000
		1 300 178
	Other	
35 416	Arts Victoria Festivals	33
31 388	Cultural Development	8 140
211 578	Films	165 028
..	International Music Council	80 086
		253 287
1 882 368		2 004 642
	PAYMENTS	
	Arts Victoria Festivals	
35 200	Administration	32 061
15 551	Advertising and Public Relations	7 223
209 020	Programs, Grants etc.	6 161
		45 445
	Cultural Development	
1 300	International Music Council	103 364
..	Australian Poster Project	13 711

1978-79		1979-80
\$		\$
11 000	Artists in Schools	..
9 068	Publications and Literature etc.	21 500
2 897	Pascoe Study	..
6 874	St. Martin's Theatre	25 349
		<hr/>
		163 924
1 140 281	Films	1 016 663
..	Victorian Film Corporation - general expenses	232 871
..	Transfer to Victorian Film Corporation	176 661
		<hr/>
1 431 191		1 635 564
		<hr/>
451 177	Balance 30 June	369 078
		<hr/>

Victorian Film Corporation

The Victorian Film Corporation was constituted under the Victorian Film Corporation Act 1976 to encourage and promote the production, exhibition and distribution of films, television programs and other entertainments and works.

On 1 June 1980, certain sections of the Victorian Film Corporation (Amendment) Act 1980 were proclaimed enabling, amongst other things, the Corporation to maintain its own books of account. Moneys of the Corporation held in the Arts Fund at 31 May 1980, totalling \$176 661 were paid to the Corporation.

The following consolidated statement of receipts and payments summarises the financial transactions from the Arts Fund and the accounts of the Corporation for the financial year. Payments from the Arts Fund in the previous year are also shown for comparative purposes.

	1978-79	1979-80
	\$	\$
Balance 1 July	69 342	219 639
RECEIPTS		
Government contribution through Works and Services Account	1 079 000	800 000
Returns on Investments (Films etc.)	174 014	156 947
Other Government contributions	28 000	7 000
Other receipts	9 564	11 527
	<hr/>	<hr/>
	1 359 920	1 195 113
	<hr/>	<hr/>
PAYMENTS		
Feature films	407 000	225 000
Television	326 175	327 500
Documentaries	8 323	29 000
Script development	43 638	99 950

	1978-79	1979-80
	\$	\$
Marketing and distribution	99 582	91 262
Government documentaries	223 636	271 900
General	31 927	26 097
	<u>1 140 281</u>	<u>1 070 709</u>
Balance 30 June	<u>219 639</u>	<u>124 404</u>

National Gallery

The National Gallery is responsible for the acquisition, display and preservation of the State art collection, art education and the administration of the Banyule Gallery at Heidelberg.

Receipts and payments of the Consolidated Fund for the last two financial years were:

	1978-79	1979-80
	\$	\$
PAYMENTS		
VOTE		
Ministry for the Arts		
Salaries and allowances	1 873 718	2 039 927
Overtime and penalty rates	227 200	248 472
Payments in lieu of long service leave, retiring gratuities	24 730	14 827
General expenses etc.	467 300	523 090
Payroll tax	111 666	117 948
Grants to Cultural Bodies etc.	16 216	19 000
Treasury		
Workers compensation	23 943	38 610
WORKS AND SERVICES ACCOUNT		
Payments in connection with the acquisition, alteration and improvement of buildings for the promotion of the Arts	..	3 948
Purchase of Works of Art	..	1 130 767
	<u>2 744 773</u>	<u>4 136 589</u>
RECEIPTS		
Miscellaneous	343	3 274
	<u>343</u>	<u>3 274</u>

A sum of \$1 130 767, representing principal of \$1 000 000 and interest of \$130 767, was paid by the Treasury on 30 June 1980 to the Commonwealth Trading Bank. By an arrangement between the Commonwealth Trading Bank and the Council of Trustees of the National Gallery, the Manton Art Collection was purchased for a sum of \$2 000 000. The Government provided the bank with a letter of undertaking that the purchase price of the collection together with interest would be repaid over a period of two years. The Council of the National Gallery has agreed to reimburse the Government one-half of the purchase price by annual instalments of \$200 000 commencing with a payment in December 1980.

State Library

The State Library is responsible for reference and research library services in its own building and provides a support service to the municipal libraries.

Details of receipts and payments of the Consolidated Fund during 1978-79 and 1979-80 were as follows:

	1978-79	1979-80
	\$	\$
PAYMENTS		
VOTE		
Ministry for the Arts		
Salaries and allowances	3 759 389	4 294 437
Overtime and penalty rates	167 365	195 647
Payments in lieu of long service leave, retiring gratuities	17 297	20 255
General expenses etc.	672 203	872 875
Payroll tax	208 711	231 427
Grants and subsidies to Free Libraries etc.	11 858 228	12 030 542
Grants to Cultural Bodies etc.	5 586	25 728
Treasury		
Workers compensation	44 056	59 539
WORKS AND SERVICES ACCOUNT		
Payments in connection with the acquisition, alteration and improvement of buildings	259 845	401 857
Purchase of equipment etc.	..	30 000
	16 992 680	18 162 307
RECEIPTS		
Miscellaneous	8 246	6 750
	8 246	6 750

Science and National Museums

The Science Museum is responsible for the acquisition and preservation of objects of significance to applied science for use as exhibits or for research. The National Museum is responsible for the acquisition, maintenance and display of collections in the fields of geology, zoology and anthropology and to carry out research.

The following statement summarises payments of the Museums from the Consolidated Fund for 1978-79 and 1979-80:

	1978-79	1979-80
	\$	\$
PAYMENTS		
VOTE		
Ministry for the Arts		
Salaries and allowances	1 125 558	1 254 436

	1978-79	1979-80
	\$	\$
Overtime and penalty rates	5 450	5 708
Payments in lieu of long service leave, retiring gratuities	37 643	2 020
General expenses etc.	303 591	335 352
Payroll tax	60 114	64 950
Grants to Cultural Bodies etc.	5 587	29 727
Treasury		
Workers compensation	13 070	33 411

WORKS AND SERVICES ACCOUNT

Payments in connection with the acquisition, alteration and improvement of buildings	379 503	2 987
Purchase of objects etc.	..	13 562
	<u>1 930 516</u>	<u>1 742 153</u>

There were no receipts credited to the Consolidated Fund in respect to the Museums for 1978-79 or 1979-80.

State Film Centre

The State Film Centre provides a film information and reference library service and a technical advisory service to assist film users. It also operates a film theatre for the official use of the government and for public screenings.

The following statement summarises receipts and payments of the Consolidated Fund for the 1978-79 and 1979-80 financial years.

	1978-79	1979-80
	\$	\$
PAYMENTS		
VOTE		
Ministry for the Arts		
Salaries and allowances	358 658	382 823
Overtime and penalty rates	10 391	14 919
Payments in lieu of long service leave, retiring gratuities	33 545	..
General expenses etc.	244 294	271 668
Payroll tax	19 616	20 500
Treasury		
Workers compensation	4 289	6 783
WORKS AND SERVICES ACCOUNT		
Payments in connection with the acquisition, alteration and improvement of buildings etc.	2 213	..
	<u>673 006</u>	<u>696 693</u>
RECEIPTS		
Hire and sale of films	12 389	11 885
	<u>12 389</u>	<u>11 885</u>

COMMUNITY WELFARE SERVICES

The Department of Community Welfare Services was established under the provisions of the Community Welfare Act 1978. The main function of the Department is to provide services aimed at improving the conditions under which people live. The Department's responsibilities include, among other things, the development of community welfare services at the regional and local level, the promotion of family welfare within the community through the provision of services to support, protect and enhance family life, the promotion and provision of adolescent and child welfare services, and the administration of correctional services.

Payments from the Consolidated Fund

Payments from the Consolidated Fund for the past two years are summarised on page 69. Comments on certain activities of the Department follow:

Assistance to Children, Deserted Wives and Mothers

Assistance payments decreased by \$2 008 591 from \$11 780 790 in 1978-79 to \$9 772 199 in 1979-80 due to withdrawal by the State from the sharing arrangement with the Commonwealth for the support of sole parents from 1 January 1980.

The contribution from the Commonwealth in 1979-80 in respect of this assistance program was \$5 313 463.

Including 28 cases involving avoidable overpayments amounting to \$26 441, there were 116 instances of overpayments of assistance totalling \$63 270 reported during the year and, where practicable, the Department has taken action to recover the overpayments.

During the year my officers completed a comprehensive review of departmental procedures relating to the operation of the Family Assistance Payment System. The review identified a number of weaknesses in areas of eligibility for assistance and processing of benefits.

Appropriate recommendations have been made to the Department with a view to overcoming these weaknesses.

Grants and expenses in connection with State Wards, Children and Young Persons

In 1979-80 subsidies, grants, operating costs and other expenses associated with the placement of State wards, children and young persons in approved homes, hostels and with foster parents, amounted to \$12 344 271.

Details are:

	\$
Approved Children's Homes	
subsidies	7 900 905
Capital grants	1 465 270
Hostels - Salary subsidies	1 194 156
Foster mothers	700 532
Hostel and Private Board subsidies	342 293
Maintenance payments	555 000
Educational and other expenses	186 115
	<hr/>
	12 344 271
	<hr/>

Youth Accommodation Services Program

This program, established in 1979-80, is jointly funded by the Commonwealth and the State to provide short term accommodation and support services to youth in need of emergency shelter.

Grants under this program are in the main made available to voluntary community agencies and must be approved by both the Commonwealth Minister for Social Security and the State Minister for Community Welfare Services on the recommendation of a joint Commonwealth/State Committee of Management. The Department of Community Welfare Services is responsible for the administration of the program which will initially run for a period of 3 years.

In 1979-80 payments on this program charged to Vote amounted to \$334 072.

In the year under review contributions by the Commonwealth of \$150 000 were credited to a separate account within the Trust Fund from which an amount of \$147 320 was recouped to the Consolidated Fund.

The balance of Commonwealth moneys remaining to the credit of the trust account, Youth Accommodation Service Program, at 30 June 1980 was \$2 680.

Fare Concessions for Pensioners

Payments in 1979-80 for fare concessions granted to pensioners were:

	\$
Victorian Railways	3 633 805
Melbourne and Metropolitan Tramways Board	2 446 000
Private Bus Services	991 630
	<hr/>
	7 071 435
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Rate Concessions for Pensioners

The cost of these concessions increased by \$4 743 925 during the year. This was mainly due to the general rise in municipal rates and an increase in the number of eligible pensioners.

Family and Community Services Program

Total payments on the Family and Community Services program during 1979-80 amounted to \$3 702 670. Of this, \$2 946 422 was paid out by way of grants to various groups (1978-79, \$2 465 765).

The major grants made during the year were:

	\$
Community Service Grants	1 144 095
Multi-Regional Grants	644 048
Local Initiative Grants	360 947
Information and Co-ordination Grants	279 675
Federating Agencies	213 000
Child Maltreatment Program	169 751

The cost of administering the program amounted to \$756 248 (1978-79, \$662 569) of which \$601 092 was expended on salaries and overtime.

Central Farm Account

A separate item, Central Farm Account, was established in the year under review under Vote to record payments incurred in operating departmental farms. Payments during the year amounted to \$163 720.

In past years the cost of departmental farming activities has been included under various vote items.

Departmental revenue derived from farming activities in 1979-80, \$367 099, was credited to the Consolidated Fund.

Community Health Projects - Women's Refuges

Under the Women's Refuges program, the Commonwealth contributes 75 per cent. of operating costs and 50 per cent. of capital costs of approved women's refuges.

Operating costs are initially met from Vote and the Commonwealth contribution is transferred to the Consolidated Fund from the Commonwealth Community Health Program Trust Account. Total payments from Vote in respect of operating costs increased from \$677 432 in 1978-79 to \$1 023 200 in 1979-80. An amount of \$761 400, representing the Commonwealth contribution, was transferred from the trust account to the Consolidated Fund.

The Commonwealth share of capital costs associated with the establishment of women's refuges is charged directly to the trust account referred to above. The State share of capital costs is met from the Works and Services Account. In 1979-80, capital costs totalling \$67 124 were shared equally by the Commonwealth and the State.

Buildings, Equipment, Capital Grants etc.

Payments during 1979-80 from Works and Services Account were:

	\$
Pentridge Prison	
Construction of High Security Unit and other works	2 689 865
Fairlea Prison	
Replacement of Dormitory and other works	165 861
Ararat Prison	
Roadways and Path maintenance and other works	67 510
Various Prisons	
Minor and other works	944 124
Family Homes, Hostels and Institutions	
Minor works	1 006 879
Winlaton Youth Training Centre	
Development and other works	288 741
Adaptations to Regional Offices	156 942
Grants and subsidies to Welfare Agencies	807 998
Other capital works	160 870
	<hr/>
	6 288 790
	<hr/>

Receipts

Receipts of the Department during the past two years were:

	1978-79	1979-80
	\$	\$
Family and Adolescent Services		
Commonwealth Funds-Policy Planning Unit	60 000	..
Maintenance Collections	2 474	1 683
Family Assistance payments	232 031	126 094
Quarters and Rations	203 503	181 862
Trade Training Recoup	..	923
Correctional Services		
Sale of farm produce	80 879	367 099
Proceeds of manufactured goods	369 736	586 193
Maintenance of deportees	..	52 290
Miscellaneous	119 361	214 315
Commonwealth Recoup-Deserted Wives etc.	5 434 288	5 313 463
	<hr/>	<hr/>
	6 502 272	6 843 922
	<hr/>	<hr/>

Trust Accounts

Payments by the Department from certain trust funds during the past two years, are compared:

	1978-79	1979-80
	\$	\$
Aboriginal Advancement (Commonwealth) Trust Account	135 843	138 500
Commonwealth Community Health Program Trust Account	44 122	33 562
Commonwealth Grant-Family Support Services Trust Account	661 922	720 095
Commonwealth Grant Pre-school Child Education and Care Trust Account	147 658	159 650
International Year of the Child Committee Account	..	229 961
National Employment Strategy for Aboriginals	..	41 127

	Administration	Research and Social Policy	Regional Services	Family and Adolescent Services	Correctional Services	Training	1979-80 Total	1978-79 Total
VOTE								
Community Welfare Services								
Salaries and allowances	2 071 152	317 134	7 103 711	12 804 788	11 494 948	710 364	34 502 117	30 700 999
Overtime and penalty rates	26 009	..	160 312	1 956 519	3 360 005	792	5 503 637	5 462 442
Payments in lieu of long service leave	22 681	..	55 995	123 567	88 936	..	291 179	280 447
General expenses	460 979	18 632	671 953	1 006 534	1 031 059	177 136	3 366 293	2 971 238
Payroll tax	81 353	12 146	280 359	570 094	572 354	27 238	1 543 544	1 195 622
Stores, provisions, plant, equipment	..	..	..	1 928 484	1 477 188	..	3 405 672	3 208 072
Assistance to Children Deserted Wives and Mothers	..	..	9 772 199	..	..	..	9 772 199	11 780 790
Grants and expenses in connection with State Wards etc. in Foster Homes, Institutions and Hostels	..	..	1 446 762	10 897 509	..	..	12 344 271	11 409 879
Youth Accommodation Services Program	..	..	..	334 072	..	..	334 072	..
Grants etc. to Welfare Organisations	255 910	..	..	17 312	..	..	273 222	248 578
Fare Concessions for Pensioners	7 071 435	..	..	..	..	..	7 071 435	5 976 151
Rate Concessions for Pensioners	27 252 374	..	..	..	..	..	27 252 374	22 508 449
Materials for Manufacture	..	..	..	..	829 862	..	829 862	629 938
Allowances to Trainees and Working Prisoners	..	..	..	81 590	454 017	..	535 607	424 853
Cadetships and Bursaries	17 763	..	..	..	..	22 000	39 763	56 369
Family and Community Services Program	3 702 670	..	..	..	..	..	3 702 670	3 128 334
Central Farm Account	..	..	..	..	172 312	..	172 312	143 124
Family Supportive Services-Grants	..	..	163 720	..	..	..	163 720	130 285
Community Health Projects-Women's Refuges	..	..	1 023 200	..	..	..	1 023 200	677 432
Other services	139 579	..	19 321	27 977	3 194	2 693	182 764	206 819
Treasury	41 101 905	347 912	20 697 532	29 748 446	19 483 875	940 243	112 319 913	101 139 821
Workers compensation	37 966	4 899	118 868	248 236	243 119	11 520	664 608	397 833
WORKS AND SERVICES ACCOUNT	43 287	..	190 504	2 103 619	3 867 359	84 021	6 288 790	9 553 137
Buildings, Equipment, Capital Grants etc.	41 183 158	352 811	21 006 904	32 100 301	23 594 353	1 035 784	119 273 311	111 090 791

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 made the following payments during the past two years:

	1978-79	1979-80
	\$	\$
PAYMENTS		
VOTE		
Conservation		
Salaries and allowances	1 741 488	1 858 499
Overtime and penalty rates	9 827	10 295
Payments in lieu of long service leave, retiring gratuities	46 467	14 238
General expenses	366 721	385 728
Payroll tax	100 792	104 755
Other services		
National Parks Fund Grant	2 942 840	3 234 500
Environmental Study Programs-Expenses	2 489 960	2 293 376
Grants and Contributions to other bodies furthering the objects of the Ministry	1 337 830	1 624 478
Treasury-Workers compensation	19 729	32 184
	9 055 654	9 558 053
WORKS AND SERVICES ACCOUNT		
Water Quality, E.D.P. Development	120 000	15 596
Municipal Subsidies	94 207	11 775
National Parks Fund Grant	2 250 000	2 668 000
Preservation Grant to National Trust of Australia	50 000	50 000
Zoological Board		
Grant	80 000	143 000
Loan	40 000	40 000
Projects	243 000	130 000
Other projects	19 437	18 172
Purchase and Improvement of Crown Land		
Dandenongs	1 003 227	1 001 276
Yellingbo	108 812	9 085
South East Sector	269 172	160 659
Kingleake	115 337	45 150
Gippsland Lakes	152 989	..
Marine Science laboratories	..	918 496
Other properties	362 273	491 853
	4 908 454	5 703 062
	13 964 108	15 261 115

The Ministry made payments from several trust accounts as follows:

	1978-79	1979-80
	\$	\$
Commonwealth National Estate Program Trust Account	345 826	288 320
Special Youth Employment Training Program Trust Account	36 397	32 072
Heavy Metals Study	15 664	6 102
State Grants (Nature Conservation) Trust Account	204 081	..
Victorian Natural Disasters Relief Account	1 725	115

Miscellaneous receipts for the year totalled \$252 302 (\$282 557 in 1978-79) and were credited to the Consolidated Fund.

Other major activities for which the Ministry is responsible are referred to below, showing the payments for 1979-80 and the comparative figures for 1978-79.

National Parks Division

Operations of this Division are financed from the National Parks Fund which recorded the following transactions:

	1978-79	1979-80
	\$	\$
Balance 1 July	13 414	33 937
RECEIPTS		
From the Consolidated Fund		
Vote	2 942 840	*3 253 500
Works and Services Account	2 250 000	2 668 000
Rentals, Fees etc.	1 048 953	1 204 983
	<u>6 241 793</u>	<u>7 126 483</u>
	<u>6 255 207</u>	<u>7 160 420</u>
Less		
PAYMENTS		
Salaries and allowances	2 367 227	2 769 762
Overtime and penalty rates	5 921	6 400
Payments in lieu of long service leave, retiring gratuities	9 218	6 024
General expenses	776 290	724 285
Payroll tax	114 155	140 850
Parks and Districts-Maintenance and Management	2 310 876	2 420 104
Other services and projects	637 583	1 085 107
	<u>6 221 270</u>	<u>7 152 532</u>
Balance 30 June	33 937	7 888

* Includes \$19 000 for Nyerimilang Reserve expenses

The following payments were made from the undermentioned trust accounts:

	1978-79	1979-80
	\$	\$
Special Youth Employment Training Program Trust Account	61 460	45 844
Victorian Natural Disasters Relief Account	33 743	8 647
Commonwealth Apprentices Employment Scheme Trust Account	39 043	8 318
State Additional Apprentices Scheme	1 255	72 076
Rural Employment Scheme 1979-80 No. 1 Account	..	57 358
Wilsons Promontory Lighthouse Track	20 528	375
Fire Research Study	32 377	56

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.

Payments from the Consolidated Fund during the past two years are summarised as follows:

	1978-79	1979-80
	\$	\$
VOTE		
Conservation		
Salaries and allowances	2 845 448	3 101 862
Overtime and penalty rates	25 568	32 516
Payments in lieu of long service leave, retiring gratuities	1 884	12 868
Laboratory services and general expenses	1 037 283	905 767
Payroll tax	165 234	175 688
Environment Protection Council	5 099	5 087
Payments to Protection Agencies		
Health Commission	66 892	97 841
Dandenong Valley Authority	149 051	169 083
Latrobe Valley Water and Sewerage Board	518 275	516 663
Melbourne and Metropolitan Board of Works	443 164	505 000
State Rivers and Water Supply Commission	474 576	386 413
	<hr/>	<hr/>
	5 732 474	5 908 788
Treasury-Workers compensation	36 079	52 764
	<hr/>	<hr/>
	5 768 553	5 961 552
WORKS AND SERVICES ACCOUNT		
Lake Colongulac	46 844	57 782
Latrobe Valley Water and Sewerage Board	12 999	13 000
Equipment	149 471	69 974
Other projects	..	40 922
	<hr/>	<hr/>
	5 977 867	6 143 230
	<hr/>	<hr/>

The following payments were met from the undermentioned trust accounts:

	1978-79	1979-80
	\$	\$
Special Youth Employment Training Program Trust Account	11 527	7 007
Urban Storm Water Run Off Grant	35 603	10 079
Newport Power Station Predictive Study Account	..	9 226

Receipts to the Consolidated Fund for the year, consisting of fees received by the Authority in respect of environment protection licences, amounted to \$1 745 454, compared with \$2 182 026 in 1978-79. The reduction in receipts was due to the granting of certain exemptions pursuant to Section 20(11) of the Environment Protection Act 1970.

Soil Conservation Authority

The Soil Conservation Authority was established pursuant to the Soil Conservation and Land Utilization Act 1958. The Ministry is responsible for the administration of the Authority under the provisions of the Ministry for Conservation Act 1972.

Payments from the Consolidated Fund during the past two years were as follows:

	1978-79	1979-80
	\$	\$
VOTE		
Conservation		
Salaries and allowances	2 416 521	2 645 368
Payments in lieu of long service, retiring gratuities	..	23 633
General expenses	441 057	478 355
Payroll tax	139 076	148 278
District Advisory Committees	6 898	6 095
	<hr/>	<hr/>
Treasury-Workers compensation	3 003 552	3 301 729
	28 440	44 410
	<hr/>	<hr/>
	3 031 992	3 346 139
WORKS AND SERVICES ACCOUNT		
Water supply catchments	279 548	279 919
Farm water supply	29 819	9 600
Plant and machinery	36 000	15 000
Grants and assistance	159 903	249 916
Crown Land and foreshore erosion control	89 943	78 000
Port Phillip foreshore erosion	30 000	30 000
Other Conservation projects	507 928	332 026
	<hr/>	<hr/>
	4 165 133	4 340 600

Payments from trust accounts:

	1978-79	1979-80
	\$	\$
Puckapunyal Soil Conservation Project Trust Account	454 569	389 358
Soil Conservation Authority Trust Account	97 840	181 550
Commonwealth Extension Services (Conservation) Grant Account	106 827	47 620
Special Youth Employment Training Program Trust Account	38 210	25 359

The Commonwealth provided \$25 935 (\$65 497 in 1978-79) towards the expenditure involved in the administration of the Puckapunyal Soil Conservation Project.

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.

Payments from the Consolidated Fund during the past two years comprised:

	1978-79	1979-80
	\$	\$
VOTE		
Conservation		
Salaries and allowances	2 478 515	2 533 626
Overtime and penalty rates	36 754	38 500
Payments in lieu of long service leave, retiring gratuities	18 256	31 312
General expenses	532 556	531 805
Payroll tax	144 760	144 173
Other services		
Wildlife Management Fund-contribution	380 000	705 000
Fisheries Research Fund-contribution	31 000	20 000
Other Grants and expenses	85 703	207 622
Treasury-Workers compensation	29 055	46 224
	3 736 599	4 258 262
WORKS AND SERVICES ACCOUNT		
Works	..	231 857
Equipment	59 510	59 067
Purchase of boats	70 354	30 615
Other projects	..	19 489
	3 866 463	4 599 290

The following payments were met from trust accounts:

	1978-79	1979-80
	\$	\$
Wildlife Management Fund		
Salaries and allowances	515 593	661 913
Overtime and penalty rates	55	..
General expenses	984 518	725 685
Payroll tax	24 279	32 369
	1 524 445	1 419 967
Fish and Wildlife Research Trust Account	169 869	304 169
Fisheries Research Fund	669 801	831 536
Fisheries Dartmouth Dam Surveys Trust Account	635	840
Special Youth Employment Training Program Trust Account	37 001	31 546
Victorian Natural Disasters Relief Account	16 235	3 149

The Commonwealth provided \$44 182 (\$19 374 in 1978-79) towards the expenditure involved in the administration and enforcement of the Commonwealth Fisheries Act.

Port Phillip Authority

This Authority was established 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.

Payments from the Consolidated Fund during the past two years were as follows:

	1978-79	1979-80
	\$	\$
VOTE		
Conservation		
Salaries and allowances	94 543	103 529
Payroll tax	5 441	5 803
General expenses	11 673	14 134
	<hr/>	<hr/>
	111 657	123 466
Treasury-Workers compensation	874	1 737
	<hr/>	<hr/>
	112 531	125 203

The following payments were met from trust accounts:

	1978-79	1979-80
	\$	\$
Study and Protection of Port Phillip Bay Fund	61 772	56 706
State Additional Apprentices Scheme	1 255	4 521
Special Youth Employment Training Program Trust Account	..	2 900

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.

Payments from the Consolidated Fund during the past two years may be summarised as follows:

	1978-79	1979-80
	\$	\$
VOTE		
Conservation		
Salaries and allowances	271 522	302 911
Overtime and penalty rates	3 691	4 845
General expenses	98 240	122 230

	1978-79	1979-80
	\$	\$
Payroll tax	15 839	17 250
Reproduction of Land Conservation Reports	135 273	..
Land Conservation Council	3 710	1 718
	<hr/>	<hr/>
	528 275	448 954
Treasury-Workers compensation	3 513	5 058
	<hr/>	<hr/>
	531 788	454 012
	<hr/>	<hr/>

Victoria Archaeological Survey

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 education program pertaining thereto.

Payments from the Consolidated Fund during the past two years were:

	1978-79	1979-80
	\$	\$
VOTE		
Conservation		
Salaries and allowances	99 557	116 456
General expenses	68 348	80 408
Payroll tax	5 730	6 527
	<hr/>	<hr/>
	173 635	203 391
Treasury-Workers compensation	1 304	1 830
	<hr/>	<hr/>
	174 939	205 221
WORKS AND SERVICES ACCOUNT		
Site protection	13 856	13 837
	<hr/>	<hr/>
	188 795	219 058
	<hr/>	<hr/>

The following payments were met from a trust account:

	1978-79	1979-80
	\$	\$
Archaeological and Aboriginal Relics Trust Account	29 872	23 433

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.

Payments during the last two years from the Consolidated Fund are compared hereunder:

	1978-79	1979-80
	\$	\$
VOTE		
Consumer Affairs		
Salaries and allowances	713 459	766 816
Overtime and penalty rates	4 527	2 249
Payments in lieu of long service leave	..	2 885
General expenses	83 368	95 610
Payroll tax	45 071	44 070
Motor Car Traders' Committee	60 497	59 553
Consumer Affairs Council	13 675	12 732
Market Court	..	1 980
Treasury		
Workers compensation	7 883	13 195
	<hr/>	<hr/>
	928 480	999 090

Market Court

The Market Court Act 1978 authorised the establishment of a Market Court to deal with traders who in the course of business have repeatedly engaged in conduct that is unfair to consumers.

Small Claims Tribunal

The Small Claims Tribunal, which is administered within the Ministry, deals with claims by consumers arising out of contracts for the supply of goods or the provision of services, in amounts not exceeding \$1 000. Orders of the Tribunal involving the payment of money may be enforced in a Magistrates' Court. Costs incurred during 1979-80, approximately \$167 500, are included in the Ministry's vote payments.

Trust Fund

Motor Car Traders' Guarantee Fund

Under the Motor Car Traders Act 1973 motor car traders are required to pay annual licence fees which are paid to the Motor Car Traders' Guarantee Fund at the Treasury. Penalties imposed by the Courts are also paid to this fund.

Moneys standing to the credit of the fund may be applied to meeting any loss admitted by the Motor Car Traders' Committee to have been incurred by reason of the failure of a motor car trader to comply with any provision of the Act or regulations, and also to meet the costs of administration of the Act.

Particulars of the receipts and payments of the fund in 1979-80 together with the relative figures for 1978-79 are:

	1978-79	1979-80
	\$	\$
Balance 1 July	450 820	461 871
RECEIPTS		
Licence fees	224 531	258 577
Fines etc.	6 890	6 275
	<u>231 421</u>	<u>264 852</u>
	682 241	726 723
PAYMENTS		
Claims	50 026	129 711
Salaries and allowances	93 446	98 158
Committee Members' fees	49 467	50 130
Other	27 431	23 940
	<u>220 370</u>	<u>301 939</u>
Balance 30 June	<u>461 871</u>	<u>424 784</u>

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 1979-80 were:

(i) Fees under the Motor Car Act

Receipts for the year under this Act amounted to \$87 545 770 and the costs of collections were \$13 397 859. The comparable figures in 1978-79 were, respectively, \$91 621 408 and \$13 050 513.

The decrease in collections, \$4 075 638, was largely due to an overall reduction of various fees payable for registration of vehicles, cycles and trailers effective from 1 January 1980.

Further, specific concessions were granted to pensioners in respect of the registration and renewal of registration of motor vehicles owned by them and used solely for social, domestic or pleasure purposes.

(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 1979-80, receipts of these contributions totalled \$3 111 588. In certain circumstances, the required contribution may be reduced or waived, and, for 1979-80, such concessions amounted to \$3 457 105.

(iii) Licence Fees

The Business Franchise (Petroleum Products) Act 1979, which came into operation on 1 September 1979, provides for fees collected on account of petroleum wholesalers' and retailers' licences issued under the provisions of the Act, less costs of administration, to be paid out of the Consolidated Fund at monthly intervals to a trust account kept in the Treasury called "The Roads and Special Projects Fund". The Act further provides that

amounts at credit of the fund be paid to the Country Roads Board Fund and the Transport Fund in such proportions as is determined by the Minister of Transport. Payments from the Roads and Special Projects Fund are subject to a prescribed minimum amount of at least one-quarter of licence fees credited during the financial year or \$10 000 000, whichever is the greater, being paid into the Country Roads Board Fund and not less than this minimum amount being credited to the Road Maintenance Account within the fund.

In 1979-80, amounts received by the Country Roads Board Fund from this source totalled \$24 800 000, of which \$12 091 455 was credited to the Road Maintenance Account within the fund. Moneys at credit of the Road Maintenance Account are available to finance road maintenance expenditure only.

By application of Section 12 of the Business Franchise (Petroleum Products) Act, road charges which were payable into the Country Roads Board Fund to the credit of the Road Maintenance Account, under Part II of the Commercial Goods Vehicles Act 1958, ceased from 1 July 1979. In 1979-80 road charges amounting to \$1 487 266 were credited to the Road Maintenance Account of the fund in respect of the period prior to 1 July 1979.

(iv) Special Contribution from the Works and Services Account

A total of \$114 000 was provided from the Works and Services Account to the Country Roads Board Fund as a non-repayable Special Contribution.

(v) Private Loans

As authorised by the Country Roads (Borrowing Powers) Act 1978, the Board raised loans totalling \$1 200 000 during 1979-80.

The net liability of the Board at 30 June 1980 in respect of loans under Section 31A of the Country Roads Act 1958 was \$2 183 649.

(b) Works and Services Account

Under the authority of the Transport Works and Services Act 1979 the Board was advanced \$200 000 for Tourist roads and \$100 000 for National Parks roads. For reference see page 148 of the Treasurer's Statement.

The total advance of \$300 000, however, was allocated and fully expended by the Board on the construction of State Highways.

The variance between the Treasurer's Statement and the records of the Board is currently under review.

The net liability of the Board at 30 June 1980, in respect of moneys provided under Loan Application Acts and Works and Services Acts, was \$27 896 443.

(c) Roads (Special Projects) Fund

Pursuant to the provisions of the Roads (Special Projects) Act 1965, the Country Roads Board in 1979-80 spent \$36 749 957 (including \$7 387 575 management and operating expenses) from the Roads (Special Projects) Fund on projects approved by the Governor in Council.

(d) Commonwealth Grants

Commonwealth assistance to the States for roads in the 3 years commencing 1 July 1977 is provided under the States Grants (Roads) Act 1977 and the Transport Planning and Research (Financial Assistance) Act 1977.

Under the States Grants (Roads) Act 1977, which allocated a total of \$113 683 000 to Victoria in respect of 1979-80, the amount available to the Country Roads Board was \$112 453 000 which was provided for the following categories of roads:

	\$
National Highways Construction	29 886 000
National Highways Maintenance	3 449 000
National Commerce Roads Construction	5 977 000
Rural Arterial Roads Construction	12 759 000
Rural Local Roads	21 841 000
Minor Traffic Engineering and Road Safety Improvements	2 793 000
Urban Arterial Roads Construction	31 548 000
Urban Local Roads Construction	4 200 000
	<hr/>
	112 453 000
	<hr/>

The foregoing amounts were fully spent by the Board at 30 June 1980. Amounts brought forward from 1978-79, namely, \$93 683 for National Highways Maintenance and \$651 276 for Urban Local Roads Construction, were also fully spent at 30 June 1980.

The Transport Planning and Research (Financial Assistance) Act 1977 provided \$1 842 000 for Victoria in 1979-80. Of this amount, the Country Roads Board's allocation was \$1 154 638, which was fully spent at 30 June 1980.

(e) Commonwealth Traffic and Road Safety Improvement Program Trust Account

This account was established in 1973-74 with a grant of \$840 000 from the Commonwealth.

Expenditure on this program in 1979-80 was \$45 728 of which \$23 025 was spent by the Board.

The balance of the Commonwealth grant was fully expended in in the year under review.

(f) *Victorian Natural Disasters Relief Account*

A total of \$731 893 was disbursed from this Treasury trust account through the Country Roads Board, mainly in the form of recoups to municipalities of expenditure on roads and bridges damaged by floods.

AVAILABLE FUNDS AND PAYMENTS

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

	1978-79	1979-80
\$	\$	\$
PRINCIPAL FUNDS AVAILABLE		
Country Roads Board Fund		
Balance 1 July	1 803 167	4 842 311
Net Fees, Motor Car Act	78 570 895	74 147 911
Municipal Contributions	2 955 935	3 111 588
Licence Fees-Business		
Franchise (Petroleum		
Products) Act 1979	..	24 800 000
Road Charges-Commercial		
Goods Vehicles Act Part II	9 577 183	1 487 266
General Receipts	2 194 451	2 478 111
Special Contribution-Works		
and Services Account	463 000	114 000
Private Loans	1 000 000	1 200 000
Redeemed Investments	..	1 000 000
	96 564 631	113 181 187
Works and Services Account	325 000	300 000
Roads (Special Projects) Fund		
Expenditure on Approved Projects	36 319 546	36 749 957
Commonwealth Grants		
States Grants (Roads) Act 1977	104 485 000	112 453 000
Transport Planning and Research		
(Financial Assistance) Act 1977	1 118 500	1 154 638
Commonwealth Traffic and Road Safety		
Improvement Program Trust Account	48 609	23 025
	238 861 286	263 861 807

PAYMENTS FROM AVAILABLE FUNDS

	1978-79	1979-80
	\$	\$
Construction and Maintenance of Roads (including		
Special Projects)	189 175 241	213 226 248
Payments to the Consolidated Fund		
Interest (including Exchange and Loan Conversion		
Expenses)	2 083 253	1 981 435
Sinking Fund Contributions and Loan Conversion		
Expenses	903 720	971 027
Loan Repayments	69 190	68 186

	1978-79 \$	1979-80 \$
Private Loans		
Sinking Fund Contribution	2 500	5 000
Interest	..	93 628
Redemption	..	16 351
Transfer to Tourist Fund	1 519 563	1 571 418
Transfer to Traffic Authority Fund	759 782	785 709
Recoup to Transport Regulation Board	589 079	574 631
Contribution to Australian Road Research Board	578 000	620 016
Contribution to Melbourne and Metropolitan Tramways Board	534 739	500 000
General Payments, including Administration, Stores and Materials, Planning and Research	36 803 908	43 185 573
Short Term Investments-Private Loans	1 000 000	..
	<hr/>	<hr/>
	234 018 975	263 599 222
Balance 30 June	4 842 311	262 585
	<hr/>	<hr/>
	238 861 286	263 861 807

CONSTRUCTION AND MAINTENANCE OF ROADS

Payments by the Board during the year upon the various classes of roads, and the distribution of those payments over funds available to the Board, as described earlier, are shown below:

	Country Roads Board Fund	Works and Services Account	Roads (Special Projects) Fund	Commonwealth Grants	Commonwealth Traffic and Road Safety Improvement	Total
	\$	\$	\$	\$	\$	\$
Main Roads	31 771 194	..	138 343	10 686 298	5 437	42 601 272
State Highways	23 003 621	300 000	11 803 311	14 744 249	14 410	49 865 591
Freeways	11 179 934	..	14 622 069	39 547 571	..	65 349 574
Tourists' Roads	3 565 974	..	464 134	30 482	..	4 060 590
Forest Roads	1 978 297	..	..	..	..	1 978 297
Unclassified Roads	12 365 837	..	1 388 030	31 439 863	3 178	45 196 908
Other	3 227 521	..	946 495	..	..	4 174 016
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	87 092 378	300 000	29 362 382	96 448 463	23 025	213 226 248

CROWN 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, the control and co-ordination of survey and mapping throughout the State and the control and maintenance of the Botanic and Domain Gardens and the National Herbarium. The receipts and payments of the Department are presented hereunder.

Receipts - Consolidated Fund

Receipts during the year in respect of the Consolidated Fund amounted to \$10 895 254 compared with \$12 002 467 in the previous year. Details are set out hereunder:

	1978-79	1979-80
	\$	\$
Land Revenue		
Fees for various licences and leases etc.	5 297 355	6 009 911
Proceeds of sale of land	3 600 223	1 045 522
	8 897 578	7 055 433
Recoveries of Debt Charges		
Interest on Loan Liabilities under Closer Settlement Acts	38 024	36 828
Other	3 676	4 576
	41 700	41 404
Fees and Charges for Departmental Services		
Recoups on account of:		
Services of survey personnel	895 419	863 277
Vermin and Noxious weed services	1 232 872	1 530 853
Survey Fees etc.	217 725	244 779
Administrative expenses etc.	9 150	9 349
	2 355 166	2 648 258
Loan Repayments		
Repayment of principal-Land Development sales	74 766	75 864
Repayment of principal by Settlers under the Closer Settlement Acts	82 443	52 095
Crown Lands - Sale of Properties	..	44 000
Other	20 997	48 977
	178 206	220 936

	1978-79	1979-80
	\$	\$
Miscellaneous Receipts		
Royal Botanic Gardens-Kiosk and Herbarium	265 644	308 858
Admission to Buchan Caves	84 956	96 725
Erskine House - accommodation charges etc.	..	332 594
Rents and Fines	89 633	96 215
Sale of Government Property	36 007	38 131
Ballarat Guncotton Factory	23 449	24 208
Other	30 128	32 492
	<hr/>	<hr/>
	529 817	929 223
	<hr/>	<hr/>
TOTAL RECEIPTS	12 002 467	10 895 254
	<hr/>	<hr/>

Payments from the Consolidated Fund

The amount provided from the Consolidated Fund to meet departmental administrative costs and expenses and other functional payments was \$28 573 659 compared with \$26 912 749 in the previous year. Details are:

Crown Lands Administration and Other Services

	1978-79	1979-80
	\$	\$
VOTE		
Lands and Survey		
Salaries and allowances	5 495 182	5 972 679
Overtime and penalty rates	59 472	62 700
Payments in lieu of long service leave	81 474	64 136
General expenses	784 370	808 940
Payroll tax	292 502	308 810
Erskine House - contribution towards operating expenses	..	308 781
Yarra Bend Park Trust - Grant	..	30 000
Mount Dandenong Lands Act Reserves Fund - contribution towards maintenance and development	37 000	29 000
Other services	89 103	90 738
	<hr/>	<hr/>
	6 839 103	7 675 784
Treasury		
Workers compensation	64 821	102 083
	<hr/>	<hr/>
	6 903 924	7 777 867
WORKS AND SERVICES ACCOUNT		
Purchase of sites, silt jetties etc.	297 908	325 736
Construction of depots and residences etc.	599 126	577 828
Land development and improvement	493 806	375 559
Purchase of equipment	22 000	..
Grant for works at Mt. Hotham Alpine Resort	44 562	100 000
	<hr/>	<hr/>
	8 361 326	9 156 990
	<hr/>	<hr/>

In 1978-79, the receipts and payments in respect of Erskine House were recorded under the Department of the Premier.

Vermin and Noxious Weeds

	1978-79	1979-80
	\$	\$
VOTE		
Lands and Survey		
Salaries and allowances and wages, including overtime and penalty rates	7 408 931	7 656 273
Payments in lieu of long service leave	142 918	151 570
Purchase of weedicides, fumigants, poisons etc.	1 224 702	1 413 770
Purchase of vehicles, tractors etc.	716 731	611 403
Repairs, maintenance and running expenses of vehicles etc.	391 661	550 471
General expenses including special eradication and research projects	672 337	593 291
Payroll tax	392 780	391 746
WORKS AND SERVICES ACCOUNT		
Purchase of equipment	9 955	21 872
Construction of glasshouse and other capital works at the Keith Turnbull Research Institute	110 660	79 279
	<u>11 070 675</u>	<u>11 469 675</u>

Survey

	1978-79	1979-80
	\$	\$
VOTE		
Lands and Survey		
Salaries and allowances	4 101 975	4 402 473
Overtime and penalty rates	15 605	16 450
Payments in lieu of long service leave	42 623	20 215
General expenses etc.	635 126	736 929
Payroll tax	214 160	226 101
Cadastral and aerial survey	479 415	330 986
Other services	21 323	18 834
Treasury		
Workers compensation	48 833	75 672
WORKS AND SERVICES ACCOUNT		
Purchase of equipment	202 324	309 289
Metric conversion	75 994	62 632
	<u>5 837 378</u>	<u>6 199 581</u>

Botanic and Domain Gardens and National Herbarium

	1978-79	1979-80
	\$	\$
VOTE		
Lands and Survey		
Salaries and allowances	893 797	1 001 174
Overtime and penalty rates	35 662	40 230
Payments in lieu of long service leave	10 321	10 636
General expenses	130 301	152 707
Payroll tax	48 343	53 285
Botanic and Domain Gardens Kiosk-operating expenses	233 996	270 997
Other services	4 000	4 200
Treasury		
Workers compensation	10 761	17 082

	1978-79	1979-80
	\$	\$
WORKS AND SERVICES ACCOUNT		
Land development and improvements	18 187	25 953
New works and buildings etc.	237 795	135 215
Installation of water supply system for annexe at Cranbourne	20 207	35 934
	<hr/>	<hr/>
	1 643 370	1 747 413
	<hr/>	<hr/>
Total Payments	26 912 749	28 573 659
	<hr/>	<hr/>

Trust Accounts

Closer Settlement Insurance Fund

Certain contracts of insurance must be made by (i) Closer Settlement lessees (ii) farmers who have received advances for improvements and (iii) purchasers under contracts of sale. The Closer Settlement Insurance Fund provides the finance for these contracts, which cover risks of fire, storm and tempest in respect of buildings and improvements. 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 at 1 July 1979 was \$658 234. Premiums received during the year amounted to \$4 480. Payments consisted of claims, \$13 278, and administration expenses, \$5 156. The balance in the fund at 30 June 1980 was \$644 280.

Mt. Hotham Alpine Resort Fund

The Mt. Hotham Alpine Resort Management Committee is a corporate body established under the provisions of the Mt. Hotham Alpine Resort Act 1972 to develop, control and manage the resort area of Mt. Hotham.

The financial operations of the Committee are carried out through a trust fund established in the Treasury as part of the Trust Fund. All moneys received by the Committee by way of rates and charges on lodges and parking fees etc. are paid into the fund and are applied towards the development, maintenance and administration of the resort area.

Details of the receipts and payments of the trust fund for 1978-79 and 1979-80 were:

	1978-79	1979-80
	\$	\$
Balance 1 July	17 720	7 450
RECEIPTS		
Rates and charges, parking fees etc.	178 976	292 565
Rent	39 402	42 624
Contribution from Works and Services Account	58 244	100 000
Fines	475	520
	<hr/>	<hr/>
	294 817	443 159
	<hr/>	<hr/>

	1978-79	1979-80
	\$	\$
PAYMENTS		
Water supply installation and maintenance	77 957	43 471
Car park facilities and maintenance	73 511	76 910
Administrative expenses	13 578	16 277
Tourist shelter maintenance	14 031	7 999
Garbage services	9 910	10 183
Advertising and sign-writing	5 835	5 047
Slope grooming	61 077	18 562
Safety, ski rescue operation and maintenance	24 787	28 590
Medical Centre operations	6 681	4 083
Sewerage treatment plant installation and reticulation	..	174 848
	<hr/>	<hr/>
	287 367	385 970
Balance 30 June	7 450	57 189
	<hr/>	<hr/>
	294 817	443 159
	<hr/>	<hr/>

Inverloch Foreshore Reserve Trust Account

The Inverloch Foreshore Reserve is administered by the Department and the financial operations are recorded within a trust fund held at the Treasury.

The accounts of the fund are kept on a cash basis. The balance of the fund at 1 July 1979 was \$7 359. Fees received from campsites along the foreshore amounted to \$40 335. Payments consisted of wages, \$26 623, maintenance and upkeep of the foreshore, \$16 287, and administrative expenses, \$2 136. The balance in the fund at 30 June 1980 was \$2 648.

Rivers and Streams Fund

The Rivers and Streams Fund was established under Section 40 of the River Improvement Act 1958. During 1979-80, licence fees totalling \$151 858, as compared with \$149 077 in 1978-79, were collected by the Department and credited to this fund. Payments from the fund are controlled by the State Rivers and Water Supply Commission.

Other Trust Accounts

The Department expended funds from several other Treasury trust funds during 1978-79 and 1979-80 as follows:

	1978-79	1979-80
	\$	\$
Special Youth Employment Training Program Trust Account	485 658	441 146
State Additional Apprentices Scheme	57 141	49 145
Commonwealth Subsidy Vermin Control Account	33 366	25 411
Skeleton Weed Research Account	18 501	24 769
Feral Cats Consultancy Trust Account	30 646	18 382
Matthew Flinders Scholarship Account	..	8 000
Australian Biological Resources Study Trust Account	2 021	5 085
Victorian Natural Disasters Relief Account	69 641	4 525
Wild Radish Control Trust Account	..	4 353

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 \$1 850 159 and the accumulated deficit was, as a result, increased to \$143 646 578.

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 for the past two years is shown hereunder:

		1978-79		1979-80	
	\$	\$	\$	\$	\$
INCOME					
Interest charged on outstanding liability of settlers	3 296 141		4 223 994		
Sundry items of income	61 415		26 626		
	<u> </u>	<u>3 357 556</u>	<u> </u>	<u>4 250 620</u>	
EXPENDITURE					
Interest on loans	5 229 086		6 042 569		
Administrative costs	64 330		58 210		
	<u> </u>	<u>5 293 416</u>	<u> </u>	<u>6 100 779</u>	
Deficit		<u>1 935 860</u>		<u>1 850 159</u>	

EDUCATION

The function of the Education Department is to ensure that all children receive at least a basic education and to provide for more specialised higher education for older students. The Department is responsible for general administration; the provision, maintenance and equipment of school buildings, salaries for teachers, school transport for children in country areas, and the award of teaching scholarships. The teaching service provides the teachers for all State schools.

Consolidated Fund

Receipts to and payments from the Consolidated Fund in respect of education for the years ended 30 June 1979 and 1980 were:

	1978-79	1979-80
	\$	\$
PAYMENTS		
SPECIAL APPROPRIATIONS		
Pensions	33 058 154	37 821 247
Teachers Tribunal Salaries	229 643	240 989
Adult Education Fund Grant	50 000	50 000
Other	6 005	5 488
	33 343 802	38 117 724
VOTE		
Education		
Teaching Service		
Salaries and allowances	674 335 384	748 703 507
Payments in lieu of long service leave	5 456 758	5 261 225
General Administration		
Salaries and allowances	39 184 693	43 075 440
Overtime and penalty rates	271 067	230 190
Payments in lieu of long service leave	719 857	585 839
Payroll tax	36 800 007	39 862 648
Conveyance of pupils	32 840 714	37 944 267
School cleaning and services	30 975 354	34 775 115
Educational allowances for pupils	25 653 679	27 536 849
Allowances for student teachers in training	11 371 008	5 813 904
School and office equipment and requisites	4 988 258	6 266 688
Scholarships to pupils etc.	3 797 845	3 964 462
Travelling expenses and allowances etc.	2 672 829	3 008 049
Teaching scholarships	1 560 675	801 794
General expenses	3 411 537	4 863 220
Operating costs-hostels and residential camps	1 609 032	1 641 928
Capitation grants to registered schools	51 569 869	43 511 623

	1978-79	1979-80
	\$	\$
Grants		
Colleges of Advanced Education (Non-tertiary)	40 806 000	48 470 855
Technical schools	28 825 201	33 203 095
Primary schools	20 187 038	22 678 532
Secondary schools	15 173 823	17 789 141
Special schools	833 596	1 082 751
Victorian Schools Examination Boards	2 530 661	2 831 383
Adult Education Fund	1 854 458	1 963 965
Co-ordinating Bodies-Post-Secondary Education	911 459	1 546 734
Other	2 724 763	3 328 233
	<hr/>	<hr/>
Treasury-Workers compensation	1 041 065 565	1 140 741 437
	7 886 170	12 996 887
	<hr/>	<hr/>
	1 048 951 735	1 153 738 324
	<hr/>	<hr/>
WORKS AND SERVICES ACCOUNT		
Capital Works-Buildings, sites, equipment etc.		
Public Works	98 322 005	80 547 838
Education	15 173 813	14 890 332
Maintenance-Public Works	13 440 000	16 834 367
Grants to Schools and Colleges		
Public Works	25 596 610	22 618 691
Education	6 788 752	7 054 621
Computer Services Development	899 835	1 031 986
	<hr/>	<hr/>
	160 221 015	142 977 835
	<hr/>	<hr/>
	1 242 516 552	1 334 833 883
	<hr/>	<hr/>
RECEIPTS		
Services of State Officers	1 154 781	1 037 784
Board-Students in training	579 069	687 419
Appropriations of former years	1 139 810	1 240 008
Broken bond debts	404 916	396 139
Recoups Government portion of superannuation contributions	182 617	313 482
Commission on payroll deductions	173 061	164 033
Collections-Australian Education Council	121 800	337 516
Tuition fees	108 941	100 253
Australian Education Science Project	..	400 000
School camps	104 139	108 494
Rents and hirings	91 633	133 131
Other	224 447	193 408
	<hr/>	<hr/>
	4 285 214	5 111 667
	<hr/>	<hr/>

There were marked variations in certain items between the year under review and the previous year. Particular reference is made to the following:

Teaching Service-Salaries and Allowances

Payments under this head increased by \$74 368 123, mainly due to Teachers Tribunal determinations, operative from 1 July 1979 and 13 January 1980.

Allowances to Student Teachers in Training

Payments decreased by \$5 557 104 during 1979-80 due to the continued decline in the number of student teachers.

Conveyance of Pupils

This cost increased by \$5 103 553 during 1979-80. The rise was attributable mainly to adjustments to school bus contract rates because of increased operating costs.

Capitation Grants to Registered Schools

These grants are paid to non-government schools pursuant to the Educational Grants Act 1973. Payments in 1979-80 decreased by \$8 058 246, due to a change in the method of payment whereby only three-quarters of the grant moneys were paid during the year.

Broken Bond Debts

Collections on account of these debts during 1979-80 amounted to \$396 139 and, during the same period, debts totalling \$1 305 189 on account of 319 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 1979-80 and prior years.

At 30 June 1980, debts for 2860 ex-students totalled \$11 090 300.

Financial Statements of School Councils

The Education Act 1958 as amended by the Education (School Council) Act 1975 provides for the constitution by order of the Governor in Council of a schools council in relation to any State school or group of schools.

At 30 June 1980:

- 1677 Primary School Councils,
- 285 High School Councils,
- 115 Technical School Councils, and
- 88 Other School Councils

had been constituted under the legislation, while a further 36 schools, mainly special schools, had no school council appointed.

During the years ended 30 June 1979 and 1980, schools and school councils received the following moneys by way of grants:

	1979	1980
Primary School Councils	20 187 038	22 678 532
High School Councils	15 173 823	17 789 141
Technical School Councils	28 825 201	33 203 095
Special Schools and School Councils	833 596	1 082 751
	<u>65 019 658</u>	<u>74 753 519</u>

Section 15F of the Education Act 1958, requires school councils to have their financial statements audited and to lodge these audited statements with the Auditor-General.

Audits of school councils of high, technical, higher elementary and consolidated schools with secondary classes are conducted by the internal audit branch of the Education Department. Audits of primary and other school councils are carried out by auditors appointed by the school councils in accordance with Section 15F (2) of the Education Act 1958.

In relation to those schools which are in receipt of grant moneys and where no school council has been appointed it is intended that the audits will be conducted by the internal audit branch of the Department.

Problems have continued to be encountered by my Office in administering the legislation. These are indicated by the following statistics, extracted at 31 July 1980, in relation to the lodging of audited financial statements for the years ended 31 December 1977, 1978 and 1979.

(a) Primary and certain other school councils which have:

	1977	1978	1979
(i) lodged acceptable audited financial statements	1236	1099	913
(ii) lodged unsatisfactory audited financial statements	343	138	186
(iii) failed to lodge audited financial statements	161	505	650
	<u>1740*</u>	<u>1742*</u>	<u>1749*</u>

* The details above do not include school councils where the school has been unstaffed for all of the year.

The Department has been given details of school councils which have failed to satisfy their statutory requirements. Although the Department was supplied with similar details in October 1979, it has failed to take adequate measures to ensure that all school councils comply with the legislation.

(b) At 31 July 1980, progress of internal audits of secondary school councils etc. for the years ended 31 December 1977, 1978 and 1979 was as follows:

	Completed	In progress	Not Commenced	Total
High School Councils				
1977	261	13	..	274
1978	172	95	12	279
1979	..	2	281	283
Technical School Councils				
1977	106	3	..	109
1978	65	41	6	112
1979	3	..	111	114
Other School Councils etc.				
1977	16	..	35	51
1978	15	3	28	46
1979	4	..	42	46

Lease Arrangements at Preston Regional Office

Part of the Department's premises in Dawson Street, Brunswick which are used as the Preston Regional Office was leased to a private firm from June 1978 to May 1980.

No formal lease agreement was entered into and the Department apparently agreed that the firm would pay various expenses of the Preston Regional Office in lieu of paying rent. During 1979/80 the firm paid in excess of \$66 140 for expenses, including various renovations of the premises. After vacating the premises \$42 110 was received by the Department in June 1980 as final settlement of rental payable.

The Department has by entering into such an arrangement avoided the requirements of the Audit Act and the Public Account and Stores Regulations in relation to the proper accounting for moneys collected and the payment of certain expenses.

The departmental file relating to this lease was not available when requested by audit.

Leased Premises in Gipps Street, Abbotsford

Since December 1975 the Department has leased a factory, house and vacant land in Gipps Street, Abbotsford at an annual rental of \$62 280. These premises were originally to be used to conduct trade classes. However, apparently due to an inability to comply with Collingwood City Council requirements on parking facilities, the premises could not be used for that purpose and have apparently only been partly used for minor storage.

Full details are not available as the original departmental file was not produced for audit inspection.

Salary Overpayments to Teachers

As a consequence of an audit examination it was established that the Teachers' Tribunal in June 1973, had repealed a provision relating to maximum salaries payable to certain existing Assistant Class teachers. On being advised of this matter the Tribunal re-inserted this provision from November 1978. However, some 554 teachers from Primary, Secondary and Technical Teaching Services had been overpaid an estimated \$796 173 in relation to the period 10 June 1973 to 17 November 1978.

During 1979-80 the Treasurer approved the waiving of these overpayments.

Failure to Reply to Audit Queries

During 1979-80 audit raised 25 queries with the Department. At the time of preparing this report 21 of these queries had not been answered. These outstanding queries which relating mainly to works and services expenditure were raised between September 1979 and February 1980.

By not replying to these queries within the statutory 14 day period the Department has failed to comply with Section 39(2) of the Audit Act 1958.

Commonwealth Contributions to State Education

Pursuant to the provisions of the various Commonwealth Acts relating to payments to the States in connection with education, moneys were received by Victoria in 1978-79 and 1979-80 for the following purposes:

	1978-79	1979-80
	\$	\$
Universities, Affiliated Residential Colleges- Capital and recurrent expenditure		
Melbourne	70 615 094	76 305 708
Monash	58 706 642	63 598 898
Latrobe	29 525 868	31 399 972
Deakin	14 637 194	15 318 316
	<hr/>	<hr/>
	173 484 798	186 622 894
Colleges of Advanced Education		
Capital	17 592 129	13 134 000
Recurrent	151 975 359	165 655 689
	<hr/>	<hr/>
	169 567 488	178 789 689
Non-Government Schools and Business Colleges- Capital and recurrent expenditure	86 254 990	97 894 812
Teacher Development, General Building Grants etc. re non-government schools etc.	7 224 319	5 978 903

	1978-79		1979-80	
	\$	\$	\$	\$
Technical Training-T.A.F.E. Scheme		4 176 000		4 218 400
Various-Recurrent expenditure		1 939 990		2 731 445
Various State Schools				
Capital	53 885 250		50 243 643	
Recurrent	83 815 825	*137 701 075	88 251 648	*138 495 291
		<u>580 348 660</u>		<u>614 731 434</u>

* The amounts were credited to the Consolidated Fund and expenditure authorised through the Appropriation and Works and Services Acts.

Payments from these moneys and from the balances held in the various Commonwealth Trust Accounts at the beginning of each of the years 1978-79 and 1979-80 were as follows:

	1978-79		1979-80	
	\$	\$	\$	\$
Universities				
Melbourne	70 614 872		76 305 930	
Monash	58 706 538		63 599 002	
La Trobe	29 525 793		31 400 047	
Deakin	14 637 185		15 318 325	
		<u>173 484 388</u>		<u>186 623 304</u>
Colleges of Advanced Education				
Capital	17 622 452		13 057 000	
Recurrent	151 947 790		165 635 834	
		<u>169 570 242</u>		<u>178 692 834</u>
Non-Government Schools and Business Colleges- Capital and recurrent expenditure		86 318 178		98 602 422
Teacher Development, General Building Grants etc. non-government schools etc.		8 483 162		6 919 147
Technical Training T.A.F.E. Scheme		3 765 307		4 021 629
Education Apprenticeships Training Centres-Recurrent expenditure		590 010		..
Various-Recurrent expenditure		1 481 478		2 940 549
Various State Schools				
Capital	53 885 250		50 243 643	
Recurrent	83 815 825		88 251 648	
		<u>137 701 075</u>		<u>138 495 291</u>
		<u>581 393 840</u>		<u>616 295 176</u>

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

The unexpended balances relating to education held in various Commonwealth trust accounts in the Treasury at 30 June 1980 totalled \$2 750 756 (\$4 314 498 at 30 June 1979).

Victorian Institute of Secondary Education

The Victorian Institute of Secondary Education was constituted under the provisions of the Victorian Institute of Secondary Education Act 1976.

The objects of the Institute are generally to provide assistance to those persons who are in a process of transition from school either to further study or to employment, and the transition back from employment to further secondary studies.

From 1 April 1979, the Institute took over the functions and staff of the Victorian Universities and Schools Examination Board. Accordingly one of the operations of the Institute for the 1979 year was the preparation and control of the Higher School Certificate examinations.

The income and expenditure of the Institute for the calendar years 1978 and 1979 was:

	1978	1979
	\$	\$
INCOME		
State and Commonwealth Grants	884 000	1 509 156
Publications	10 130	45 055
Examination Fees - Malaysia	..	41 850
Interest	8 308	30 298
Other	15	31 775
	<hr/>	<hr/>
	902 453	1 658 134
	<hr/>	<hr/>
EXPENDITURE		
Salaries and Salary Services	304 702	1 578 940
Administrative and General Overhead	125 402	715 655
Schools Commission Project	16 732	14 268
	<hr/>	<hr/>
	446 836	2 308 863
	<hr/>	<hr/>
Surplus (Deficit) for year	455 617	(650 729)
Balance 1 January - Surplus	197 691	653 308
	<hr/>	<hr/>
Accumulated Funds 31 December	653 308	2 579
	<hr/>	<hr/>

From July 1979 grant moneys were provided on a monthly basis whereas previously they had been received by 31 December and had been included as income for that calendar year. The effect of the change in funding is reflected in the deficit of \$650 729 in 1979 compared with a surplus of \$455 617 in 1978.

The University of Melbourne

Details of the University's Combined Statement for the calendar years 1978 and 1979 are given hereunder. This statement shows the total of the various items of income and expenditure for all University funds, with the exception of those listed in the following paragraph. It includes the General Recurrent Grants, which are available to meet the general running costs of the University, and almost 2 000 other University funds, each of which is accounted for separately in the University accounting system. Many of these funds are related to donations and grants for specific purposes and may be applied only to those purposes.

Separate statements for the Provident Fund, the Students' Loan Fund, the Student Financial Aid-Special Account, the Melbourne University Press, the Melbourne University Union, the Recreation Grounds Committee, the Sports Union, Medley Hall, International House, Kendall Hall, Mt. Derrimut House, the Beaurepaire Centre, the Veterinary Clinic and Hospital, the Staff Housing Account, the Residential Centre, the Graduate School of Business Administration, the Melbourne Theatre Company and the Strathfieldsaye Estate are shown in the University's published accounts, but are not included in the Combined Statement shown hereunder.

Under broad headings, the following statement summarises the income and expenditure for all University funds contained in the Combined Statement for the past two years. The figures in respect of 1979 are subject to completion of the audit.

		1978		1979
	\$	\$	\$	\$
INCOME				
State Government Grant				
Special Purposes		1 128 316		1 134 659
Commonwealth Government Grants				
Recurrent Purposes	62 011 000		66 347 000	
Building Purposes	524 000		637 000	
Special Purposes	8 833 712		10 176 799	
		71 368 712		77 160 799
Fees for Continuing Education				
Courses		139 922		174 904
Fees for General Services		1 722 797		1 873 757
Donations and Grants (other than Government)		1 863 636		2 109 539
Charges for Services		3 822 844		4 176 994
Investment Income		3 282 401		3 744 349
Other Income		1 765 792		1 599 333
		85 094 420		91 974 334

	1978		1979
	\$	\$	\$
EXPENDITURE			
Academic Activities	54 620 890		57 601 275
Academic Services	6 127 317		6 503 958
Student Services	3 626 534		3 808 234
General Services	15 552 013		16 332 760
Public Services	803 186		874 226
Independent Operations	1 359 384		1 349 003
Buildings and Grounds (Capital)	1 332 114		1 392 938
	<u>83 421 438</u>		<u>87 862 394</u>

RESULT FOR YEAR*

		1978		1979
		\$		\$
General Recurrent Fund	Deficit	1 152 380	Surplus	141 744
Building Grants	Surplus	44 003	Deficit	14 969
Special Recurrent Grants	Deficit	76 918		..
Equipment Grants	Deficit	186 538	Deficit	21 389
Other Funds	Surplus	1 242 293	Surplus	2 273 110
Trust Funds	Surplus	1 802 522	Surplus	1 733 444
		<u>1 672 982</u>		<u>4 111 940</u>
	Net Surplus	1 672 982	Net Surplus	4 111 940

* Takes into consideration inter-fund transfers

The accumulated funds at 31 December 1979 showed an overall surplus of \$25 213 629 compared with \$21 419 439 for the previous year. Details are:

31.12.1978		31.12.1979
\$		\$
(507 848) General Recurrent Funds		(366 104)
63 948 Equipment Funds		42 559
18 842 Building Funds		3 872
18 609 195 Trust Funds		21 316 623
3 235 302 Other Funds		4 216 679
<u>21 419 439</u>		<u>25 213 629</u>

These funds were represented by:

31.12.1978		31.12.1979
\$		\$
	CURRENT ASSETS	
146 378	Cash at Bank	212 418
1 000	Cash on Hand	1 000
4 074 872	Sundry Debtors and Prepayments	3 472 287
30 000	Government Grants Accrued	300 000
		<u>3 985 705</u>

31.12.1978		31.12.1979
\$		\$
	INVESTMENTS	
8 891 771	Inscribed Stock	9 630 040
6 112 300	Mortgages	6 550 900
3 197 286	Company Shares, Debentures and Notes	3 829 103
2 330 000	Fixed Deposits	900 000
..	Deposits on official short term money market	4 250 000
..	Bills of Exchange	635 363
		<hr/> 25 795 406
<hr/> 24 783 607		<hr/> 29 781 111
	Less	
	CURRENT LIABILITIES	
1 585 639	Sundry Creditors and Accrued Salaries	1 454 093
66 521	Income in Advance	16 736
		<hr/> 1 470 829
	DEFERRED LIABILITIES	
1 687 008	Loan Liability	3 096 653
25 000	Other	..
		<hr/> 3 096 653
<hr/> 3 364 168		<hr/> 4 567 482
<hr/> 21 419 439		<hr/> 25 213 629

Other Accounts

As mentioned previously, the accounts of various other University organisations and funds are published as part of the annual report of the University. For the purposes of this report, the financial operations of a number of these organisations and funds are shown in an abridged form. The figures in respect of 1979 are shown subject to the completion of the audit.

Melbourne University Union

The control of the operations of the Melbourne University Union is vested in its board of directors. Details of the objectives, rights and conditions of membership of the Union are set out in the Union's constitution which was originally approved by the University Council in 1936. The Union provides a wide variety of facilities and services to members. Details of the Union's income and expenditure for the years ended 31 December 1978 and 1979 follow:

1978		1979
\$		\$
	INCOME	
1 133 393	Amenities and Services Fees etc.	1 116 454
114 753	Other Income	154 829
<hr/> 1 248 146		<hr/> 1 271 283

1978		1979
\$		\$
	EXPENDITURE	
309 554	Salaries and related charges	314 959
75 015	Rowden White Library and Ewing Gallery	84 758
127 708	Grants to Clubs, Societies etc.	162 447
187 170	Trading and Service Activities-net loss	253 398
204 058	Other expenses	354 744
344 641	Surplus for year	100 977
<hr/>		<hr/>
1 248 146		1 271 283
<hr/>		<hr/>

An abridged version of the Union's balance sheet at 31 December 1978 and 1979 is as follows:

31.12.1978		31.12.1979
\$		\$
	CURRENT ASSETS	
116 660	Cash at Bank etc.	3 830
84 043	Sundry Debtors etc.	59 957
85 581	Stock on Hand	82 350
		<hr/>
		146 137
750 000	INVESTMENTS	400 000
	FIXED ASSETS (at cost or valuation less depreciation)	
3 101 242	Buildings	4 737 704
509 301	Equipment etc.	541 654
		<hr/>
		5 279 358
<hr/>		<hr/>
4 646 827		5 825 495
<hr/>		<hr/>
	CURRENT LIABILITIES	
..	Bank Overdraft	51 983
480 267	Sundry Creditors etc.	240 648
		<hr/>
		292 631
586 250	LOAN LIABILITY	1 835 728
979 011	RESERVES AND PROVISIONS	978 658
2 601 299	ACCUMULATED FUNDS	2 718 478
<hr/>		<hr/>
4 646 827		5 825 495
<hr/>		<hr/>

Residential Centre

The Residential Centre is the name given by the University to the Melbourne Town House Motel which is owned by the University. The licensed motel is leased to a private company. While the motel is open for public bookings, its main purpose is to provide accommodation and conference facilities for the Graduate School of Business Administration-Advanced Management Education. Details of the Centre's income and expenditure and balance sheets for 1978 and 1979 are as follows:

1978		1979
\$		\$
	INCOME	
333 967	Lease Fee	346 165
11 200	Other Income	1 000
<u>345 167</u>		<u>347 165</u>
	EXPENDITURE	
137 341	Interest on loans	131 609
43 486	Rates and Taxes	58 314
25 765	Depreciation-Buildings and Equipment	26 907
71 508	Other expenses	94 818
<u>278 100</u>		<u>311 648</u>
67 067	Surplus for year	35 517
<u>345 167</u>		<u>347 165</u>

BALANCE SHEET

31.12.1978			31.12.1979
\$			\$
	CURRENT ASSETS		
54 775	Sundry Debtors etc.	79 831	
21 000	Advance to Catering Company	21 000	
		<u>100 831</u>	
	FIXED ASSETS (at cost less depreciation)		
1 960 509	Land and Buildings	1 956 486	
247 537	Equipment and Furnishings	258 322	
		<u>2 214 808</u>	
	INTANGIBLE ASSETS		
11 978	Consulting, Legal and Valuation Fees		10 322
<u>2 295 799</u>			<u>2 325 961</u>
	CURRENT LIABILITIES		
13 302	Bank Overdraft	103 266	
139 874	Sundry Creditors etc.	49 208	
		<u>152 474</u>	
	DEFERRED LIABILITIES		
1 735 510	Loans and Debentures	1 680 857	
150 000	Loan - Graduate School of Business Administration - A.M.E.*	200 000	
		<u>1 880 857</u>	
	RESERVES		
241 353	Capital Reserves etc.		241 353
	ACCUMULATED FUNDS		
15 760	Accumulated Surplus		51 277
<u>2 295 799</u>			<u>2 325 961</u>

* This loan is of an irredeemable nature unless decided otherwise by University Council.

Melbourne University Press

The Melbourne University Press was established by University Statute in 1922, its objectives being to undertake the publication of works of learning and to supply for sale publications, stationery and other items for academic purposes. The following statements summarise the financial transactions of the Press for the 9 months ended 30 September 1978 and the year ended 30 September 1979.

		Publications	Bookroom	Total
1.1.78- 30.9.78		\$	\$	30.9.1979
		\$	\$	\$
INCOME				
1 960 007	Sales	969 574	1 944 610	2 914 184
28 394	Other income	59 886	..	59 886
1 988 401		1 029 460	1 944 610	2 974 070
EXPENDITURE				
1 244 485	Cost of Goods Sold	394 822	1 342 798	1 737 620
362 426	Salaries and Wages	176 417	348 262	524 679
207 013	Selling, Administration etc.	275 220	84 560	359 780
1 813 924		846 459	1 775 620	2 622 079
174 477	Surplus for period	183 001	168 990	351 991

BALANCE SHEET

30.9.1978				30.9.1979
				\$
CURRENT ASSETS				
59 987	Cash at bank etc.		84 799	
806 016	Stock on Hand		927 906	
147 121	Sundry Debtors etc.		198 318	
				1 211 023
..	INVESTMENTS			114 100
FIXED ASSETS				
138 000	Land and Buildings (at cost)		138 000	
34 691	Equipment etc. (at cost less depreciation)		31 995	
				169 995
1 185 815				1 495 118

30.9.1978
\$

30.9.1979
\$

CURRENT LIABILITIES

214 816	Sundry Creditors etc.	167 144
51 860	PROVISIONS AND RESERVES	171 264
919 139	ACCUMULATED FUNDS	1 156 710
<hr/>		<hr/>
1 185 815		1 495 118
<hr/>		<hr/>

Superannuation Schemes

Several superannuation schemes are in operation at the University for the benefit of the academic and general staff. Details of the various schemes are contained in the statutes of the University.

During 1979, the University contributed \$2 264 013 to the various superannuation schemes, excluding the Samuel Gillott University Provident Fund, compared with \$2 101 649 in 1978.

Samuel Gillott University

Provident Fund

This fund was established in 1923 to provide retirement benefits for University staff. The operations of the fund are governed by an agreement which is detailed in a schedule to a statute under the Melbourne University Act 1958. A summary of the fund's income and expenditure for 1978 and 1979 is furnished below:

1978			1979
\$			\$
	INCOME		
	Contributions		
1 846 566	University and Affiliated Organisations	1 956 443	
869 445	Members	919 140	
<hr/>		<hr/>	2 875 583
2 716 011			
1 167 642	Income from Investments		1 475 797
493 488	Capital gains from the sale of investments		1 714 144
<hr/>			<hr/>
4 377 141			6 065 524
<hr/>			<hr/>
	EXPENDITURE		
1 570 818	Pension Benefits and Withdrawals		1 673 328
99 156	Other Expenses		110 878
2 707 167	Surplus for year		4 281 318
<hr/>			<hr/>
4 377 141			6 065 524
<hr/>			<hr/>

The following is a summary of the fund's balance sheet at 31 December 1978 and 1979:

31.12.1978		31.12.1979
\$		\$
	CURRENT ASSETS	
163 580	Cash at Bank	..
84 561	Sundry Debtors etc.	118 238
		<hr/>
		118 238
	INVESTMENTS	
1 439 596	Freehold Properties (at cost less depreciation)	2 934 544
13 771 554	Shares and Debentures (at cost)	15 491 225
2 060 000	Fixed Deposits etc.	2 380 690
442 600	First Mortgage Loans etc.	588 600
300 000	Loans at Call-Official Short Term Money Market	850 000
197 920	Victorian Semi-Government Stock	197 920
22 483	Assurance Policies	21 242
		<hr/>
		22 464 221
<hr/>		
18 482 294		<hr/>
		22 582 459
		<hr/>
	CURRENT LIABILITIES	
..	Bank Overdraft	151 629
9 082	Accrued pensions etc.	2 035
339 058	Sundry Creditors	13 198
		<hr/>
		166 862
18 134 154	ACCUMULATED FUNDS	22 415 597
<hr/>		
18 482 294		<hr/>
		22 582 459
		<hr/>

Melbourne Theatre Company

The Melbourne Theatre Company evolved from the former Union Theatre Repertory Company. The objectives of the Company which are expressed in a statute of the University are, generally, to produce, represent and perform theatrical entertainments which are not generally offered to the public by commercial managements and to encourage talents and skills necessary or ancillary to the development and maintenance of first-class theatrical entertainment. The following statements summarise the financial transactions of the Company for the years 1978 and 1979.

1978		1979
\$		\$
	INCOME	
1 308 154	Box Office receipts and subscriptions	1 672 873
1 051 380	Operating Grants	1 102 934
180 079	Other income	144 547
		<hr/>
2 539 613		2 920 354
<hr/>		<hr/>

1978		1979
\$		\$
EXPENDITURE		
1 702 618	Salaries and related expenses Artists, production, theatre, administration etc.	1 865 843
221 512	Show production costs etc.	247 866
201 572	Theatre costs	245 106
249 875	Sales and Promotion costs	275 532
211 666	Other	259 684
<hr/>		
2 587 243		2 894 031
(47 630)	(Deficit) Surplus	26 323
<hr/>		
2 539 613		2 920 354
<hr/>		

BALANCE SHEET

31.12.1978		31.12.1979
\$		\$
CURRENT ASSETS		
6 625	Cash on Hand and on Deposit	386 815
4 762	Stock on Hand	2 761
53 259	Sundry Debtors etc.	69 982
305 160	Accrued Grants etc.	1 783
		<hr/>
		461 341
FIXED ASSETS		
1 201 180	Land and Buildings (at cost)	1 212 904
105 776	Leasehold Improvements (at cost less amortisation)	181 742
242 552	Plant and Equipment (at cost less depreciation)	296 452
		<hr/>
		1 691 098
<hr/>		
1 919 314		2 152 439
<hr/>		
CURRENT LIABILITIES		
139 804	Bank Overdraft	407 954
357 473	Sundry Creditors etc.	376 258
371 735	Income in advance	324 726
		<hr/>
		1 108 938
GRANTS AND PROVISIONS		
1 000 000	State Government Capital Grant	1 000 000
70 891	Long Service Leave etc.	37 767
		<hr/>
		1 037 767
ACCUMULATED FUNDS		
31 041	Balance 1 January	(20 589)
4 000	Less Prior-year Adjustment	..
		<hr/>
27 041		(20 589)
(47 630)	(Deficit) Surplus	26 323
		<hr/>
(20 589)	Accumulated (Deficit) Surplus	5 734
<hr/>		
1 919 314		2 152 439
<hr/>		

Monash University

The particulars hereunder summarise Monash University's statements of income and expenditure for the past two calendar years. Separate statements for the University's Donor-Nominated Trust Funds, the Students' Loan Fund and the Assistance to Students in Need Fund are shown in the University's published accounts, but are not included in the summarised statement below.

	1978	1979
	\$	\$
INCOME		
Commonwealth Government Grants		
Recurrent Purposes	51 603 000	55 153 000
Building and Equipment Purposes	3 976 500	3 179 700
Special Purposes	1 693 277	1 913 655
	<hr/>	<hr/>
	57 272 777	60 246 355
Students' Fees including Union Fees for Operational Purposes	1 104 578	1 193 477
Union Fees for Union Development	366 268	395 769
Grants and Donations including Public Appeals	2 279 383	2 890 758
Other Income	3 856 039	3 944 069
	<hr/>	<hr/>
	64 879 045	68 670 428
EXPENDITURE		
Academic Activities	43 083 289	43 984 347
Academic Services	5 554 502	5 682 628
Student Services	1 348 047	1 378 569
General Services	10 001 498	9 814 264
Buildings and Grounds-Capital	5 207 792	2 417 620
Other items	3 105 636	3 492 195
	<hr/>	<hr/>
	68 300 764	66 769 623

	1978	1979
	\$	\$
RESULT FOR YEAR		
Recurrent Funds	Deficit 2 395 491	Surplus 17 011
Capital Funds	Deficit 1 999 667	Surplus 364 085
Research Funds	Deficit 47 766	Surplus 334 281
Grants and Donations	Surplus 67 030	Deficit 104 543
Other Funds	Surplus 954 175	Surplus 1 289 971
	<hr/>	<hr/>
	Net Deficit 3 421 719	Net Surplus 1 900 805
	<hr/>	<hr/>

Details of the accumulated funds at 31 December 1978 and 1979 are shown hereunder:

	1978	1979
	\$	\$
ACCUMULATED SURPLUSES		
Recurrent Funds	307 127	324 138
Capital Funds	80 589	444 674
Research Funds	466 761	801 042
Grants and Donations	1 053 684	949 141
Other Funds	4 606 663	5 896 634
	<hr/>	<hr/>
	6 514 824	8 415 629
	<hr/>	<hr/>

These funds were represented by:

	1978	1979
	\$	\$
INVESTMENTS		
Fixed Interest Securities (at lower of cost or par)	340 298	364 885
Ordinary Shares (at cost)	413 013	402 853
Property and Mortgage Investment Trust Units (at cost)	136 104	176 104
	<hr/>	<hr/>
	889 415	943 842
CURRENT ASSETS		
Cash at Bank and on Hand	32 094	22 531
Secured Deposits	2 900 000	400 000
Term Deposits	9 800 000	12 800 000
Australian Savings Bonds	100 000	100 000
	<hr/>	<hr/>
	12 832 094	13 322 531
Debtors		
Accrued Government Grants	23 000	260 826
Other	1 039 999	1 090 796
Payments in Advance	18 755	14 969
Stock on Hand (at cost less obsolescence)	845 490	952 122
	<hr/>	<hr/>
	14 759 338	15 641 244
	<hr/>	<hr/>
	15 648 753	16 585 086
Less		
CURRENT LIABILITIES		
Bank Overdraft	1 672 023	454 024
Sundry Creditors and Accrued Expenses	4 646 987	4 895 651
Students' Fees received in advance	681 039	745 511
	<hr/>	<hr/>
	7 000 049	6 095 186
LONG TERM LIABILITIES		
Loans on Mortgage	2 133 880	2 074 271
	<hr/>	<hr/>
	9 133 929	8 169 457
	<hr/>	<hr/>
	6 514 824	8 415 629
	<hr/>	<hr/>

Superannuation and Pension Schemes

Several superannuation schemes are in operation at the University for the benefit of the academic and general staff employed by the University. These schemes are established either by Statute or by Trust Deed.

During the year, the contributions paid by the University to all schemes totalled \$3 492 447 compared with \$3 416 362 in the previous year.

The particulars hereunder summarise the financial transactions of the various schemes for 1978 and 1979, excluding contributions applied to the assurance policies effected with the Staff Superannuation Scheme:

	1978	1979
	\$	\$
INCOME		
Members' Contributions	568 440	620 980
University's Contributions	1 136 997	1 089 677
Income from Investments	851 320	1 155 318
Other Income	108 228	504 727
	<u>2 664 985</u>	<u>3 370 702</u>
EXPENDITURE		
Benefit Payments to Members	232 038	401 767
Payments on Withdrawal	171 565	218 017
Other Payments	3 743	4 656
	<u>407 346</u>	<u>624 440</u>
Surplus for Year	<u>2 257 639</u>	<u>2 746 262</u>

Details of the accumulated funds at 31 December 1978 and 1979 are shown hereunder:

	1978	1979
	\$	\$
ACCUMULATED FUNDS		
Accumulated Surplus	<u>9 389 739</u>	<u>12 136 001</u>

The funds were represented by:

INVESTMENTS		
Fixed Interest Securities (at lower of cost or par)	5 672 098	8 356 882
Ordinary Shares (at cost)*	1 245 098	1 331 823
Property and Mortgage Investment Trust Units (at cost)	2 012 740	2 312 740
	<u>8 929 936</u>	<u>12 001 445</u>
CURRENT ASSETS		
University Current Account	459 803	134 556
	<u>9 389 739</u>	<u>12 136 001</u>

* Market value at 31 December 1979 - \$1 854 015, (1978, \$1 374 816).

La Trobe University

The statement below gives details of the income and expenditure of La Trobe University for the calendar years 1978 and 1979. The figures for 1979 are subject to the completion of the audit.

	1978	1979
	\$	\$
INCOME		
Commonwealth Government Grants		
Recurrent Purposes	26 643 000	28 371 000
Building and Equipment Purposes	1 359 128	795 500
Special Purposes	701 099	834 996
	<hr/>	<hr/>
	28 703 227	30 001 496
General Service Fees	920 999	984 847
Grants and Donations	441 428	627 943
Other Income	1 293 168	1 480 932
	<hr/>	<hr/>
	2 655 595	3 093 722
	<hr/>	<hr/>
	31 358 822	33 095 218
EXPENDITURE		
Academic Activities	19 473 606	21 264 229
Academic Services	2 825 862	3 273 849
Student Services	2 020 753	2 130 958
General Services	6 020 634	5 728 513
Buildings and Grounds-Capital	1 386 136	187 947
Other Services	255 939	(6 555)
	<hr/>	<hr/>
	31 982 930	32 578 941
	1978	1979
	\$	\$
RESULT FOR YEAR*		
Recurrent Funds	Deficit 177 078	..
Capital Funds	Deficit 541 064	Deficit 82 074
Research Funds	Surplus 38 232	Deficit 15 713
Grants and Donations	Surplus 49 416	Deficit 158 002
Other Funds	Surplus 6 386	Surplus 772 066
	<hr/>	<hr/>
	Net Deficit 624 108	Net Surplus 516 277
	<hr/>	<hr/>

* Takes into account inter-fund transfers

During 1979, the accounting for Students' Loan Fund and Assistance to Students in Need Fund was included in the above statement for the first time. Previously the accounting for these funds was published separately. These funds, totalling \$155 614, together with the net surplus of \$516 277 for the year, decreased the accumulated net deficit from \$1 247 275 at 31 December 1978 to \$575 384 at 31 December 1979.

Details of the accumulated funds at 31 December 1978 and 1979 are:

		1978		1979
		\$		\$
Recurrent Funds	Surplus	706 243	Surplus	706 243
Capital Funds	Surplus	100 187	Surplus	18 113
Research Funds	Surplus	41 852	Surplus	26 139
Grants and Donations	Surplus	497 967	Surplus	339 965
Other Funds	Deficit	<u>2 593 524</u>	Deficit	<u>1 665 844</u>
Accumulated Funds	Net Deficit	<u>1 247 275</u>	Net Deficit	<u>575 384</u>

The major portion of the accumulated deficit in relation to Other Funds is due to the University financing buildings and additions outside the building program authorised by the Commonwealth Tertiary Education Commission.

The accumulated funds were represented by:

1978		\$	\$	\$	1979
\$					\$
	CURRENT ASSETS				
6 138	Cash on Hand			4 135	
19 959	Payments in Advance			6 257	
	Debtors				
12 000	Accrued Government Grants	127 000			
528 594	Other	<u>806 033</u>		933 033	
..	Other Accrued Income			1 950	
250 727	Stocks, less Provision for Depreciation			<u>272 466</u>	
					1 217 841
	INVESTMENTS				
3 450 000	Interest Bearing Term Deposits			2 976 344	
306 611	Government and Semi-Government Securities (at cost)			317 651	
1 441 306	Company Debentures and Notes			<u>1 545 839</u>	
					<u>4 839 834</u>
<u>6 015 335</u>					<u>6 057 675</u>
	Less				
	CURRENT LIABILITIES				
507 564	Bank Overdraft			1 011 894	
1 444 786	Sundry Creditors and Accrued Expenses			569 817	
103 678	Income Received in Advance			42 033	
6 040	Other			<u>9 726</u>	
				<u>1 633 470</u>	

1978		1979
\$		\$
665 236	RESERVES AND PROVISIONS	627 229
	LONG TERM LIABILITIES	
4 535 306	Debenture Loans	4 372 360
<u>7 262 610</u>		<u>6 633 059</u>
<u>(1 247 275)</u>	ACCUMULATED FUNDS (Deficit)	<u>(575 384)</u>

Superannuation Schemes

Several superannuation schemes are in operation at the University for the benefit of the academic and general staff employed by the University. These schemes are established by Statutes of the University, which provide for each full-time member of staff either to effect an assurance policy with an approved life office or to contribute to a superannuation scheme which is managed on behalf of the members by an insurance company.

During 1979, the University contributed \$2 035 361 to the superannuation schemes compared with \$1 905 853 in 1978.

Deakin University

The statement below details the income and expenditure of the Deakin University for the calendar years 1978 and 1979.

	1978	1979
	\$	\$
INCOME		
Commonwealth Government Grants		
Recurrent Purposes	11 244 000	12 472 000
Building Purposes	2 568 315	1 161 000
Special Purposes	808 800	831 899
	<hr/>	<hr/>
	14 621 115	14 464 899
Private and other Government Research Grants	96 189	240 537
Other Income	861 504	1 133 549
	<hr/>	<hr/>
	15 578 808	15 838 985
	<hr/>	<hr/>
EXPENDITURE		
Academic Activities	7 037 296	7 990 351
Academic Services	1 565 433	1 630 452
General Services	3 704 381	3 671 411
Student Services	963 372	912 455
Buildings and Grounds-Capital	2 920 148	1 704 852
	<hr/>	<hr/>
	16 190 630	15 909 521
	<hr/>	<hr/>

		1978		1979
		\$		\$
RESULT FOR YEAR				
Recurrent Funds	Deficit	261 083	Deficit	10 523
Building Funds	Deficit	206 270	Surplus	191 398
Special Funds	Deficit	376 557	Deficit	118 097
Research Funds	Surplus	12 093	Surplus	42 406
Grants and Donations	Surplus	6 102	Deficit	44 374
Other Funds	Surplus	213 893	Deficit	131 346
		<hr/>		<hr/>
	Net Deficit	611 822	Net Deficit	70 536
		<hr/>		<hr/>

The accumulated funds at 31 December 1978 and 1979 were made up of the following funds:

		1978		1979
		\$		\$
Recurrent Funds		115 257	Surplus	157 741
Building Fund		167 063	Deficit	24 335
Special Funds		147 251	Surplus	29 154
Research Funds		47 082	Surplus	89 488
Grants and Donations		90 102	Surplus	45 728
Other Funds		511 157	Surplus	326 804
		<hr/>		<hr/>
		743 786	Net Surplus	673 250
		<hr/>		<hr/>
			Net Surplus	

* Includes prior year expenditure, totalling \$53 007, transferred from Recurrent Funds to Other Funds in 1979.

These funds were represented by:

1978		1979
\$		\$
	CURRENT ASSETS	
1 030	Cash on Hand	1 064
131 413	Sundry Debtors, Prepayments etc.	96 652
5 000	Commonwealth Grant Accrued	57 266
10 145	Loans to Students	17 530
		<hr/>
		172 512
	INVESTMENTS	
2 750 000	Term Deposits	2 150 000
46 500	Semi Government Inscribed Stock	45 500
		<hr/>
		2 195 500
<hr/>		<hr/>
2 944 088		2 368 012
	\$	
	Less	
	CURRENT LIABILITIES	
715 634	Bank Overdraft	260 752
627 426	Sundry Creditors and Accrued Charges	440 381
176 948	Income Received in Advance	65 541
1 617	Deposits on Tender	..
		<hr/>
		766 674
	LONG TERM LIABILITIES	
188 907	Loans on Mortgage	242 833
83 400	Bank Loan	..
308 593	Superannuation	512 821
97 777	Long Service Leave	172 434
		<hr/>
		928 088
<hr/>		<hr/>
2 200 302		1 694 762
<hr/>		<hr/>
743 786		673 250
<hr/>		<hr/>

In my 1978-79 report, reference was made to the establishment of two companies, namely Durac Limited and Deakin University Foundation Limited. During 1979 costs were incurred on behalf of both these companies for which no charges were levied by the University. It was not possible to ascertain the amount of these costs from the records of the University.

During 1979, an amount of \$32 550 was received by the University from Deakin University Foundation Limited as a contribution towards the cost of the establishment of advanced courses. Also, Durac Limited made available a sum of \$10 339 to be used by the University for research and development purposes.

Superannuation Schemes

Several superannuation schemes are in operation at the University for the benefit of the academic and general staff employed by the University. These schemes are established by Statutes of the University, which provide for each full-time member of staff either to effect an assurance policy with an approved life office or to contribute to a superannuation scheme which is managed on behalf of the members by an insurance company.

In addition, certain staff of the former State College at Geelong and Gordon Institute of Technology, who were appointed to Deakin University pursuant to the Deakin University Act 1974, have continued to be members of the State Superannuation Scheme. Members' contributions are deducted from their salary and paid to the State Superannuation Board. The Government's share of the pension is contributed by the University only after the retirement of the member. To assist the University to fund its future liability in respect of the Government share, a trust account was established in 1979 into which a sum of \$150 000 from Recurrent Funds was paid. Funds totalling \$308 593 were also transferred from a previous provision for superannuation account to this trust account, the total of which was invested by the University.

During 1979, the University contributed \$834 313 (\$664 919, 1978) to the various superannuation schemes.

Victorian Post-Secondary Education Commission

The Commission was incorporated under the provisions of the Post Secondary Education Act 1978 as amended by the Post Secondary Education (Amendment) Act 1980. Its functions are to make reports and recommendations in relation to the planning, organisation, administration and co-ordination of post secondary education in Victoria and to make recommendations to appropriate Commonwealth bodies concerning funds needed for the proper development of post secondary education.

The costs of the functions of the Commission during 1979-80 were met from the Consolidated Fund - Education Vote.

Part II - Division 4 of the Post Secondary Education (Amendment) Act 1980 provides for the repeal of the Victoria Institute of Colleges Act 1965 and the State College of Victoria Act 1972 and consequently the abolition of the Victoria Institute of Colleges and the State College of Victoria.

In addition Part II - Division 2 of this Act provides for the incorporation and constitution of the councils of the affiliated colleges of the Victoria Institute of Colleges and the constituent colleges of the State College of Victoria as councils of post secondary education institutions.

However, these particular Divisions of the Act have not yet been proclaimed and accordingly the colleges in question continue to operate as either affiliated colleges of the Victoria Institute of Colleges or constituent colleges of the State College of Victoria.

Victoria Institute of Colleges

The Victoria Institute of Colleges was constituted under the provisions of the Victoria Institute of Colleges Act 1965. The Act confers on the Institute such powers as are necessary or expedient to co-ordinate and advance the provision of tertiary education in certain institutions.

The income and expenditure of the Institute for the calendar years 1978 and 1979 are detailed below. The College Central Funds held by the Institute are for use on approved educational programs for the benefit of the Colleges of Advanced Education within the Institute system.

From 1 January 1979, the Commonwealth ceased to finance the Institute. Subsequent funding has been by the State.

		1978		1979
	\$	\$	\$	\$
INCOME				
Grants		1 104 764		* 863 134
Donations and Bequests		24 000		28 400
Other		83 656		54 069
		1 212 420		945 603
EXPENDITURE				
Administrative and General				
Salaries and associated costs	829 294		* 617 367	
Other	185 411		116 340	
		1 014 705		733 707
Buildings and Grounds				
Equipment and Furnishings	179 326		12 700	
Maintenance, Services etc.	105 898		61 940	
		285 224		74 640
Payments to Colleges		1 500		267 376
Education Research		..		49 686
Miscellaneous		24 616		37 520
		1 326 045		1 162 929
Deficit		113 625		217 326
Balance 1 January—Surplus		500 752		387 127
Accumulated Funds 31 December		387 127		169 801

* Figures do not include grants and salaries relating to staff seconded to Victorian Post-Secondary Education Commission

The accumulated funds at 31 December 1978 and 1979 were represented by:

	1978	1979
	\$	\$
Investments	500 000	170 000
Sundry Debtors and Prepayments	53 130	19 849
Cash	46 060	46 728
Stock on Hand	22 088	16 582
	<hr/>	<hr/>
	621 278	253 159
Less Sundry Creditors	234 151	83 358
	<hr/>	<hr/>
	387 127	169 801
	<hr/>	<hr/>

Affiliated Colleges of Advanced Education

The States Grants (Tertiary Education Assistance) Act 1978 provided recurrent, equipment and building projects grants for Colleges of Advanced Education in respect to the calendar year 1979. The following statement summarises the distribution of those grants to the colleges:

COLLEGE	Recurrent	Equipment	Capital	1979
	\$	\$	\$	Total
				\$
Ballarat	6 783 000	228 543	2 057 170	9 068 713
Bendigo	7 249 000	228 543	2 410 210	9 887 753
Caulfield	11 673 000	625 773	49 230	12 348 003
Footscray	6 907 000	598 565	1 786 230	9 291 795
Gippsland	4 797 000	217 660	47 690	5 062 350
Lincoln	6 610 000	228 543	209 500	7 048 043
Prahran	3 984 000	130 596	166 680	4 281 276
Preston	6 594 000	440 761	406 200	7 440 961
RMIT	28 840 000	979 470	1 130 500	30 949 970
Swinburne	13 108 000	1 175 524	248 760	14 532 284
Victorian Arts	2 041 000	119 713	1 694 870	3 855 583
Victorian Pharmacy	2 061 000	119 713	25 760	2 206 473
Warrnambool	3 174 000	130 596	1 277 200	4 581 796
	<hr/>	<hr/>	<hr/>	<hr/>
	103 821 000	5 224 000	11 510 000	120 555 000
	<hr/>	<hr/>	<hr/>	<hr/>

During 1979, additional capital grants, totalling \$1 923 923 were received by the Colleges under the States Grants (Tertiary Education Assistance) Act 1977.

The details shown in the following statement of income and expenditure are subject to the completion of the audit of a number of Colleges.

	1978	1979
	\$	\$
INCOME		
Commonwealth Government Grants		
Recurrent purposes	94 376 010	103 821 000
Building and Equipment purposes	17 649 705	18 657 923
Other Income	2 053 661	2 010 316
	<u>114 079 376</u>	<u>124 489 239</u>
EXPENDITURE		
Recurrent purposes		
Teaching and Research	62 820 764	68 543 917
Libraries	6 062 710	6 665 997
Computing Services	2 256 852	2 879 566
Educational technology	669 050	800 179
External studies	832 719	1 002 359
Student counselling services	1 116 357	1 159 588
Administrative services etc.	12 987 806	14 140 299
Buildings, premises and grounds	9 826 698	10 525 129
Other services	889 322	1 192 230
Capital projects and equipment		
Buildings and site works	13 892 252	11 673 318
Minor works	1 727 402	1 442 381
Purchase of properties	395 430	136 529
Equipment	3 202 110	2 624 758
	<u>116 679 472</u>	<u>122 786 250</u>
(Deficit)/Surplus	<u>(2 600 096)</u>	<u>1 702 989</u>

The Colleges also received other Commonwealth and State Government Grants (including Technical and Further Education Grants) and other income for specified purposes etc. This income and related expenditure is not included in the summary of financial operations of the Colleges for the years shown above.

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

From 1 January 1979, the Commonwealth ceased to finance the Central Office. Subsequent funding has been by the State.

Income and expenditure of the Central Office of the College for the calendar years 1978 and 1979 was:

		1978		1979
	\$	\$	\$	\$
INCOME				
Grants		593 999	*	464 279
Contributions from Constituent Colleges		131 581		..
Other		128 673		64 254
		854 253		528 533
EXPENDITURE				
Administrative and General				
Salaries and associated costs	473 879		*	370 777
Other	66 200			35 511
		540 079		406 288
Buildings and Grounds				
Equipment and Furnishings	10 158			5 200
Maintenance, Services etc.	45 981			15 759
		56 139		20 959
Miscellaneous		76 766		46 069
Provision for long service leave		35 000		..
Constituent Colleges for Long Service Leave Provisions		207 302		51 378
		915 286		524 694
(Deficit) Surplus for year		(61 033)		3 839
Balance 1 January-Surplus		112 447		51 414
		51 414		55 253

* Figures do not include grants and salaries relating to staff seconded to Victorian Post-Secondary Education Commission.

Accumulated funds at 31 December 1978 and 1979 were represented by:

	1978	1979
	\$	\$
Investments	665 000	605 000
Cash	202 540	67 208
Sundry Debtors	15 464	20 010
	<u>883 004</u>	<u>692 218</u>
Less		
Sundry Creditors	44 529	44 407
Funds held on behalf of Constituent Colleges	741 091	535 434
Film Library Trust Fund	10 970	22 124
Provision for long service leave	35 000	35 000
	<u>831 590</u>	<u>636 965</u>
	<u>51 414</u>	<u>55 253</u>

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.

These constituent colleges at present consist of 7 former teachers' colleges of the Education Department, the former Melbourne Kindergarten Teachers College and the Institute of Catholic Education.

Funds for these constituent colleges were provided mainly by the Commonwealth under the provisions of its States Grants (Tertiary Assistance) Act 1978.

The following statement prepared from accounts of the various constituent colleges shows the source and disbursement of funds for the year ended 31 December 1979, compared with the previous year.

	1978	1979
	\$	\$
SOURCE OF FUNDS		
Balance 1 January	4 720 647	3 968 205
Commonwealth Grants		
Recurrent Purposes	45 191 941	46 677 159
Capital Purposes	4 922 259	3 529 983
Student Residences Purposes	20 320	20 822
	<u>50 134 520</u>	<u>50 227 964</u>

	1978	1979
	\$	\$
Interest and other Income from		
Commonwealth Funds	1 323 526	1 138 495
Students Residences' Fees	95 781	90 727
Other Income	1 451 218	1 522 742
	<u>53 005 045</u>	<u>52 979 928</u>
	<u>57 725 692</u>	<u>56 948 133</u>
 DISBURSEMENT OF FUNDS		
Recurrent		
Salaries		
Academic	27 800 673	28 934 606
Other	10 011 677	11 077 255
Other Administrative		
expenses	2 264 812	2 285 025
Travelling expenses	558 717	470 986
Buildings, Premises and		
Grounds	1 544 153	1 137 184
Materials and Equipment	3 896 658	2 725 770
Miscellaneous	322 656	386 405
	<u>46 399 346</u>	<u>47 017 231</u>
Less		
Recouped from Income from		
Commonwealth Funds Account	1 133 855	214 496
	<u>45 265 491</u>	<u>46 802 735</u>
Capital		
Buildings	3 603 231	428 222
Land and Property	198 452	..
Equipment	822 841	1 241 357
Planning	64 905	4 000
Site Works and Minor		
Buildings Projects	1 138 627	1 137 119
	<u>5 828 056</u>	<u>2 810 698</u>
Special Grants-Special		
Teacher and Library		
Teacher Training	129 000	..
Student Residences	125 244	112 866
Commonwealth Funds Account	1 655 697	389 363
Other	753 999	1 310 074
	<u>53 757 487</u>	<u>51 425 736</u>
Unexpended Balance 31 December	<u>3 968 205</u>	<u>5 522 397</u>

FORESTS COMMISSION

The Forests Commission was first constituted under the Forests Act 1918. The general functions of the Commission are to protect, control and manage State forests and forest produce in general.

Consolidated Fund

Details of receipts and payments for the past two years are shown hereunder:

	1978-79	1979-80
	\$	\$
PAYMENTS		
SPECIAL APPROPRIATION		
Pensions	1 194 171	1 382 997
Grants to the Forestry Fund	7 500 230	9 020 913
Debt Charges	8 037 993	9 949 023
	16 732 394	20 352 933
VOTE		
Salaries and allowances	9 288 571	10 049 191
Overtime and penalty rates	295 613	384 460
Payments in lieu of long service leave	324 546	362 298
Payroll tax	500 227	511 130
General expenses	292 427	339 012
Utilisation of Forest Produce	528 543	599 157
Contribution to the National Sirex Fund	11 465	3 440
Contribution-Timber Promotion Council	165 362	292 118
Sundry expenses	12 250	12 250
Electronic Data Processing expenses	103 000	127 100
Aviation Personal Accident Insurance	163 789	..
Supplementation-Forestry Fund	340 000	..
	12 025 793	12 680 156
WORKS AND SERVICES ACCOUNT		
Plantations	4 989 668	4 692 758
Indigenous State Forests	2 665 530	2 529 680
Forest Officers Quarters	841 006	343 911
Land Purchases	269 144	281 122
Plant and Machinery Purchases	298 108	332 597
Fire Protection	2 343 109	3 720 955
Extraction Roads	677 661	623 158
Advances-Farm Forestry	235 000	154 091
Purchase and Fittings-601 Bourke Street	1 148 318	823 471
	13 467 544	13 501 743
	42 225 731	46 534 832

	1978-79	1979-80
	\$	\$
RECEIPTS		
Royalties	14 677 713	17 750 311
Sale of Forest Produce	583 704	602 802
Rents etc.	322 747	291 514
Loan Repayments	67 007	63 838
Other	375 524	212 073
	<hr/>	<hr/>
	16 026 695	18 920 538
	<hr/>	<hr/>

The increase in receipts from royalties was due mainly to increased royalty rates and increased sales of softwood logs.

Softwood Forestry Agreements

The Commonwealth, under the Softwood Forestry Agreements Acts 1967 and 1972, entered into agreements with the States to provide financial assistance for the purpose of increasing the rate of softwood planting in Australia.

The first and second Agreements, which were for 5 and 6 year periods respectively, have been completed.

A third Agreement, authorised by the Commonwealth's Softwood Forestry Agreements Act 1978, in contrast with the previous Agreements, provides financial assistance to meet expenditure on "tending planting" only for a period of 5 years commencing 1 July 1977. Expenditure during 1979-80 amounted to \$884 409 bringing total expenditure under this agreement to \$4 976 108 at 30 June 1980.

Trust Accounts

Forestry Fund

The Forestry Fund was established pursuant to Section 30 of the Forests Act 1958. An amount equivalent to one half of the gross royalties, rents etc. collected by Forests Commission for the year is appropriated from the Consolidated Fund and is available for forestry expenditure in general.

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

	1978-79	1979-80
	\$	\$
Balance 1 July	955 273	394 387
RECEIPTS		
Grants from the Consolidated Fund	7 500 230	9 020 913
	<hr/>	<hr/>
	8 455 503	9 415 300
	<hr/>	<hr/>

	1978-79	1979-80
	\$	\$
PAYMENTS		
Operating and other expenses	3 312 769	3 531 268
Forest Protection	902 611	1 171 634
Silvicultural Works	230 838	238 098
Road Works	1 687 085	1 692 348
Plantations and Nurseries	530 025	501 377
Forest Recreation	104 274	177 621
Maintenance of Buildings	247 653	559 612
Supervision (Salaries)	910 499	920 766
Contribution-Timber Promotion Council	135 362	223 353
	<hr/>	<hr/>
	8 061 116	9 016 077
	<hr/>	<hr/>
Balance 30 June	394 387	399 223
	<hr/>	<hr/>

Commonwealth - State Sirex Trust Account

The National Sirex Fund was established by the Commonwealth and the States in 1962. Victoria is responsible for the collection of contributions and the administration of payments from the fund relating to survey and control operations. A summary of transactions within the trust account for the past two years is given hereunder:

	1978-79	1979-80
	\$	\$
Balance 1 July	26 581	29 736
Add Contributions		
States		
Victoria	11 465	3 440
Other States	36 152	10 539
Private Sector and other Bodies	3 230	2 315
	<hr/>	<hr/>
	77 428	46 030
Less Payments	47 692	24 508
	<hr/>	<hr/>
Balance 30 June	29 736	21 522
	<hr/>	<hr/>

Forests Stores Suspense Account

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

The account is charged with payments on stores, fuel and material, 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:

- (a) arising from a proportion of the hire charges in respect of plant and machinery; and
- (b) 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 at 30 June 1980 was \$237 525 (1979, \$98 473).

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

The Section also requires that the sums charged for renewals and replacements 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 etc., is credited to a Repairs to Plant Account, which is a subdivision of the Forests Stores Suspense Account.

The following statement summarises operations within the Plant and Machinery Fund for the past two years:

	1978-79	1979-80
	\$	\$
Balance 1 July	667 869	1 424 900
Plant Hire-Renewals and Replacements Component	1 506 075	842 420
Sale of Plant	534 746	415 665
	<hr/>	<hr/>
	2 708 690	2 682 985
Less Expenditure on Renewals	1 283 790	1 082 784
	<hr/>	<hr/>
Balance 30 June	1 424 900	1 600 201

Forest Equipment Fire 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 \$1 825 104 and payments totalled \$2 161 870. At the close of the year, the balance at credit of the account was \$114 721 (1979, \$451 487).

Timber Promotion Council Trust Account

The Timber Promotion Council consists of representatives of the Forest Commission and of the timber industry. The function of the Council is to promote the use of timber.

For this purpose, the Treasurer, pursuant to the provisions of Section 8 of the Public Account Act 1958, approved the establishment of the Timber Promotion Council Trust Account to record the financial transactions of the Council.

Amounts paid into the account included appropriations from the Consolidated Fund of \$292 118 and a contribution from the Forestry Fund of \$223 353. Payments in 1979-80 amounted to \$380 828, and at 30 June 1980 the balance in the account was \$270 980 (1979, \$97 739).

Other Trust Accounts

The Department expended funds totalling \$600 985 from several other Treasury Trust Funds during 1979-80, the principal items being as follows:

	\$
Special Youth Employment Scheme Training Program Trust Account	194 686
Victorian Natural Disasters Relief Account	65 330
State Additional Apprentices Scheme	63 549
Rural Employment Scheme 1979-80 No. 1 Account	57 583
Mount Dandenong Reserves Trust Account	54 797
Forests Commission Publications Trust Account	39 147

HEALTH COMMISSION OF VICTORIA

The Health Commission of Victoria was established under the Health Commission Act 1977 to oversee, supervise, maintain and co-ordinate health services in Victoria and to carry out other functions conferred on it by or under any Act.

Since the establishment of the Health Commission in December 1978, the Divisions within the Commission have been restructured. For comparative purposes, payments for 1978-79 have been re-arranged to conform with the new re-organisational structure.

Receipts to and payments from the Consolidated Fund in respect of health services for the years ended 30 June 1979 and 1980 were:

	1978-79	1979-80
	\$	\$
PAYMENTS		
SPECIAL APPROPRIATION		
Pensions	6 413 273	7 712 487
Other	39 347	47 103
	6 452 620	7 759 590
VOTE		
Health		
Salaries and allowances*	95 712 100	105 868 199
Overtime and penalty rates	8 803 545	9 464 080
Payments in lieu of long service leave	1 051 321	1 248 118
General expenses	13 711 458	15 294 542
Payroll tax	787 762	812 497
Other Services*	75 238 875	83 588 522
Hospitals and Charities Fund	**147 290 604	195 900 000
	342 595 665	412 175 958
Treasury		
Workers compensation	1 204 723	1 951 349
WORKS AND SERVICES ACCOUNT		
Capital items etc.	14 617 355	13 286 420
Hospitals and Charitable Institutions	49 430 170	46 954 004
	414 300 533	482 127 321

* Salaries and allowances included in other services amounted to \$16 545 571 (1978-79 \$14 603 443). Total salaries and allowances for the year were \$122 413 770 (1978-79 \$110 315 543).

** A further \$2 099 396 paid to the Hospitals and Charities Fund is included under the various Vote items.

	1978-79	1979-80
	\$	\$
RECEIPTS		
Commonwealth payments	26 052 706	27 832 797
Commonwealth recoups	10 930 696	12 355 915
Miscellaneous recoups	1 674 265	1 574 313
Registration and other fees	509 602	1 396 172
Accommodation and meals	686 365	715 062
Other receipts	857 758	58 518
	<hr/>	<hr/>
	40 711 392	43 932 777
	<hr/>	<hr/>

Under the provisions of the Health (Fluoridation) Act 1973, any water supply authority may, on the recommendation of the Health Commission, 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 1979-80 totalling \$54 717 were paid from funds provided under the Water Supply Works and Services Acts, making a total so provided at 30 June 1980 of \$5 020 177.

Fluoridation work carried out on the recommendation of the Health Commission by the State Rivers and Water Supply Commission during 1979-80 totalled \$94 680, making a total so provided at 30 June 1980 of \$925 483.

For the purpose of this report, the Health Commission's finances are dealt with under Divisional Heads as shown in the Treasurer's Statement, and under Trust Funds.

Details in respect of the various Divisions are as follows:

Health Administration

This Division is responsible for the overall administration of the Commission.

Details of payments for the past two years are:

	1978-79	1979-80
	\$	\$
PAYMENTS		
SPECIAL APPROPRIATION AND VOTE		
Salaries and allowances	3 890 976	4 528 638
Overtime and penalty rates	68 601	87 432
Payments in lieu of long service leave	5 308	21 489
Pensions-Government Contributions	6 413 273	7 712 487
General expenses	730 371	840 801
Payroll tax	180 319	190 531
Grants	858 000	858 000
Other services	168 156	257 066

	1978-79	1979-80
	\$	\$
Treasury Vote		
Workers compensation	34 604	73 956
	<u>12 349 608</u>	<u>14 570 400</u>

Health Administration receipts are included with Public Health receipts.

Public Health Division

This Division, which has 8 Branches, is responsible for General Health, Pre-school Child Development, Maternal and Child Health, Community Services, Food and Drugs, Medical Assessment, Dental Health Services, and Tuberculosis.

	1978-79	1979-80
	\$	\$
PAYMENTS		
SPECIAL APPROPRIATION AND VOTE		
Salaries and allowances	6 380 043	6 896 687
Overtime and penalty rates	12 012	15 495
Payments in lieu of long service leave	69 524	88 549
General expenses	826 175	877 281
Payroll tax	564 904	580 610
Subsidies		
Kindergarten and Pre-school Centres	25 553 530	28 270 752
Home Help Scheme	7 590 000	8 796 387
Infant Welfare Services	3 923 321	4 174 972
Creches and Day Nurseries	1 411 825	1 650 519
Pre-school Milk Scheme	540 250	596 303
Infant Welfare, Pre-school and Dental Scholarships	534 882	383 627
Preventive Health Services	369 817	417 020
City of Knox - Early Childhood Education and Development Program	264 082	272 907
Pre-school Dental Clinics	127 299	131 507
Heatherton Hospital-Running expenses	4 978 141	5 320 860
Community Health Projects	3 521 506	4 729 055
Dental Centres, Clinics and Mobile Services	3 228 530	4 300 545
Dental Therapist Training Schools	997 176	999 980
Dental Therapy Students in training	394 114	326 916
Children under the care of the Department of Community Welfare Services	335 251	404 958
Prison Medical and Dental Services	157 125	159 839
Australian Arbo-Encephalitis Protection Program	92 848	71 502
Other Services	679 434	322 542
Treasury Vote		
Workers compensation	108 448	119 228

	1978-79	1979-80
	\$	\$
WORKS AND SERVICES ACCOUNT		
Fluoridation		
Melbourne and Metropolitan Board of Works Recoup	215 967	54 717
State Sanatoria and Clinics etc.	62 462	41 970
Pre-school Centres etc.	1 250 000	700 000
Pre-school Dental Clinics	5 000	5 000
Buildings and Equipment-Dental	483 991	115 752
Community Health Projects	125 079	106 098
Other	1 510 720	1 305 882
	<u>66 313 456</u>	<u>72 237 460</u>
RECEIPTS		
Registration and other fees	509 602	1 396 172
Commonwealth Recoups		
Home Care Services	3 421 597	3 987 240
Elderly Citizens' Centres (including Welfare Services)	1 015 740	1 782 220
Para-medical Services	380 207	351 500
Community Health Projects	1 837 304	2 365 342
Medibank Agreement	1 544 440	1 724 538
Miscellaneous Recoups		
Alcoholism and Drug Dependency Services	826 952	793 606
Prince Henry's Hospital Unit	787 157	716 429
Maternal and Child Welfare-Medibank	60 156	64 278
Commonwealth Payments		
Pre-school Education and Care	9 020 783	9 015 000
Australian School Dental Program	3 598 461	3 678 507
Other services	526 278	581 311
	<u>23 528 677</u>	<u>26 456 143</u>

Hospitals Division

This Division is responsible for the co-ordination of hospital and institutional activities, control of state funds for capital works, the rationalisation of the State's geriatric services, subsidised institutions and societies and the registration and inspection of private hospitals and private nursing homes. The Division is also involved in decisions relating to nursing education.

	1978-79	1979-80
	\$	\$
VOTE		
Health		
Salaries and allowances	908 564	982 320
Overtime and penalty rates	25 093	19 899
Payments in lieu of long service leave	30 653	15 702
General expenses	118 338	80 094

	1978-79	1979-80
	\$	\$
Payroll tax	42 539	41 356
Contribution to Hospital and Charities Fund	147 290 604	195 900 000
Cancer Institute	7 461 000	8 057 995
Private Hospitals Schools of Nursing	2 081 094	1 990 973
Elderly Citizens' Clubs	1 505 270	1 730 550
Free Travel	191 239	186 486
Grants	508 000	508 000
Treasury		
Workers compensation	1 606	17 367
WORKS AND SERVICES ACCOUNT		
Hospitals and Charitable Institutions	45 875 977	45 580 547
Bush Nursing Hospitals	521 000	1 199 309
Elderly Citizens' Centres	654 690	995 993
Cancer Institute	500 000	649 783
Community Health Projects	1 748 402	623 059
Ambulance Services	831 023	577 283
Red Cross	744 000	167 359
Other	230 768	80 756
	<u>211 269 860</u>	<u>259 404 831</u>

Mental Retardation Services Division

This Division is responsible for the care and training of the mentally retarded. This service is provided through residential training centres, hostels, half-way houses, day training centres and training of mental retardation nurses.

	1978-79	1979-80
	\$	\$
PAYMENTS		
VOTE		
Health		
Salaries and allowances	21 289 232	23 860 351
Overtime and penalty rates	3 460 279	3 740 006
Payments in lieu of long service leave	45 134	217 099
General expenses	3 004 817	3 278 698
Other services	542 879	603 864
Treasury		
Workers compensation	280 619	461 884
	<u>28 622 960</u>	<u>32 161 902</u>

Works and Services payments and receipts for mental retardation services are included with Mental Health Division payments and receipts.

Mental Health Division

This Division is responsible for the community care of psychiatric patients through regionalised psychiatric and mental hospitals, community mental health clinics and specialist services in the fields of forensic, geriatric and child psychiatry.

The Alcohol and Drug Services section of this Division provides for the treatment, rehabilitation, assessment, research, training and prevention programs associated with the use of alcohol and other drugs.

	1978-79	1979-80
	\$	\$
PAYMENTS		
VOTE		
Health		
Salaries and allowances	63 282 632	69 640 746
Overtime and penalty rates	5 237 560	5 601 248
Payments in lieu of long service leave	900 702	905 279
General expenses	9 031 757	10 224 228
Repatriation Hospital Bundoora		
Salaries etc.	2 496 891	2 715 196
General expenses	401 965	417 593
Community Health Projects		
Operating expenses	3 371 186	3 954 412
Hospital Care Unit, Heatherton	826 952	793 606
Grants	85 000	100 000
Other services	42 112	84 590
Treasury		
Workers compensation	779 446	1 278 914
WORKS AND SERVICES ACCOUNT		
Buildings and Equipment of State		
Institutions etc.	7 514 132	7 014 077
Grants for Capital Works		
Other Institutions	1 705 704	1 022 839
Minus Children Building Project		
Contribution	68 610	..
	95 744 649	103 752 728
RECEIPTS		
Maintenance of patients		
Principally amounts received from the		
Commonwealth on account of pensioner		
and repatriation patients	11 746 605	14 237 812
Commonwealth Pharmaceutical Benefits	1 686 857	320 167
Accommodation and Meals	686 365	715 062

	1978-79	1979-80
	\$	\$
Sales of Produce	75 367	34 030
Commonwealth Recoup - Community Health Projects	2 731 408	2 146 075
Other	256 113	24 488
	<u>17 182 715</u>	<u>17 477 634</u>

Trust Accounts

In addition to those activities financed from the Consolidated Fund, the Commission administers various trust accounts. Details of certain of the larger trust accounts are given in the following paragraphs.

Mental Hospitals Fund

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. A summary of transactions for the years ended 30 June 1979 and 1980 is given hereunder:

	1978-79	1979-80
	\$	\$
Balance 1 July	433 975	332 976
RECEIPTS		
Special Appropriations-Tattersall Consultations Act 1958	7 642 160	9 980 000
	<u>8 076 135</u>	<u>10 312 976</u>
PAYMENTS		
Maintenance Grants (Other Institutions)	7 723 159	9 960 859
Mental Health Research (University of Melbourne)	20 000	20 000
	<u>7 743 159</u>	<u>9 980 859</u>
Balance 30 June 1980	<u>332 976</u>	<u>332 117</u>

Drug Education Program Trust Account

During the past two years, payments were made from the Drug Education Program Trust Account for the following project:

	1978-79	1979-80
	\$	\$
Health Education Centre-Drug Dependency	217 233	139 923

Hospitals and Charities Fund

The Health Commission 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 subsidised institutions and benevolent societies.

The Commonwealth and Victorian Governments have entered into an agreement pursuant to Section 30 of the Commonwealth Health Insurance Act 1973, which provides for the sharing, in equal proportions, of the net operating costs of recognised public hospitals. The agreement also provides for the sharing, in agreed proportions, of the cost of certain central services.

The State's share of the costs of operating those hospitals, specified in the agreement, is met from the Hospitals and Charities Fund. In addition, payments are made from the fund to meet the operating costs of other institutions where cost-sharing arrangements with the Commonwealth do not apply.

A supplementary maintenance grant which was made available to hospitals in June 1975, and the maintenance grant for July 1975, were subject to special conditions of repayment, either in whole or in part, by the hospitals, in the event of the State entering into an agreement with the Commonwealth in relation to the provision of hospital services.

The total amount recoverable from hospitals under the special conditions of repayment in respect of accumulated surpluses on Maintenance Fund accounts at 30 June 1976 was \$11 274 247. Repayments to 30 June 1980 amounted to \$10 675 376 leaving a balance outstanding of \$598 871. Amounts recovered during 1979-80 totalled \$69 854.

Subject to administrative and other costs, a total of \$361 340 926 was available in the Hospitals and Charities Fund for distribution (\$312 809 888 in 1978-79). The amounts during the two years were provided by:

	1978-79	1979-80
	\$	\$
Annual Appropriations		
Health Commission	149 390 000	195 900 000
Tattersall Consultations Act 1958	77 113 730	94 515 361
Racing Act 1958	45 601 930	48 726 876
Hospitals and Charities Act 1958	1 600 000	1 600 000
Transfer from Bingo Fund	..	* 1 406 936
Repayments by Hospitals of surpluses on Maintenance Fund Accounts (pre-cost surplus) at 30 June 1976	285 559	69 854
	<hr/>	<hr/>
	273 991 219	342 219 027
Balance 1 July	38 818 669	19 121 899
	<hr/>	<hr/>
	312 809 888	361 340 926

* A payment of \$537 187 from the Bingo Fund in June 1979 was brought to account in the Hospitals and Charities Fund in July 1979.

Payments for the two years were as follows:

	1978-79	1979-80
	\$	\$
Hospitals	240 786 629	259 046 511
Hospitals for the Aged	17 989 204	20 599 991
Ambulance Services	7 442 723	10 860 634

	1978-79	1979-80
	\$	\$
Commonwealth Community Health Program-State Proportion	7 315 470	8 494 130
Philanthropic Organisations	5 907 881	6 415 065
Insurance-Composite, Public Liability and Workers compensation	3 638 919	5 643 355
District Nursing Societies	2 569 400	2 499 965
Training Schools (Nursing etc.)	2 337 383	2 593 042
Blind, Deaf and Dumb Institutions	1 560 700	1 762 100
Foundling Homes and Refuges	883 600	886 900
Community Health Centres	602 275	615 500
Other Institutions	509 300	488 800
Hostels for the Aged	505 600	486 700
Hospitals Superannuation Board	494 098	491 778
Institutes for Maternal and Infant Welfare	469 550	468 850
	<hr/>	<hr/>
	293 012 732	321 353 321
Less Refund from Commonwealth Blood Transfusion Service	1 823 051	2 094 582
	<hr/>	<hr/>
	291 189 681	319 258 739
Other		
Administration costs	2 252 763	230 605
Costs associated with Totalizator Receipts	245 545	264 682
	<hr/>	<hr/>
	293 687 989	319 754 026
	<hr/>	<hr/>
Balance 30 June	19 121 899	41 586 900

Commonwealth Assistance - Medibank Trust Account

This account was established in 1975-76 to record the receipt and payment of funds provided by the Commonwealth under cost sharing arrangements with the State.

A summary of transactions for the years ended 30 June 1979 and 1980 is given hereunder:

	1978-79	1979-80
	\$	\$
Balance 1 July	2 566 553	3 808 261
RECEIPTS		
Advances from Commonwealth	252 575 228	268 476 058
	<hr/>	<hr/>
	255 141 781	272 284 319
	<hr/>	<hr/>
PAYMENTS		
Recognised Hospitals	239 338 423	251 557 547
Central Services	11 995 097	16 925 404
	<hr/>	<hr/>
	251 333 520	268 482 951
	<hr/>	<hr/>
Balance 30 June	3 808 261	3 801 368

Commonwealth Community Health Program Trust Account

In 1979-80, the Commonwealth provided advances totalling \$13 133 590 towards capital and operating costs of certain specifically approved Community Health Centres and allied activities. These advances, together with the balance forward from 1978-79 of \$1 775 987, made a total of \$14 909 577 available for payment as follows:

	\$
Community Health Centres, Day Hospitals, and allied organisations	11 681 485
Community Mental Health Centres etc.	2 183 389
Community Welfare Services	794 962
	<hr/>
	14 659 836
	<hr/>

The balance in the account at 30 June 1980 was \$249 741.

Aboriginal Health Services Trust Account

During 1979-80, the Commonwealth provided advances totalling \$516 490 for the provision of health services for aboriginals which, together with the balance brought forward of \$64 310, made a total available for this purpose of \$580 800. Payments in the year amounted to \$564 798, leaving a balance in the account at 30 June 1980 of \$16 002.

Commonwealth Grant Pre-school Child Education and Care Trust Account

This account was established in 1973-74 to record the receipt and payment of funds provided by the Commonwealth for education and care services for pre-school children. A summary of transactions for the years ended 30 June 1979 and 1980 is given hereunder:

	1978-79	1979-80
	\$	\$
Balance 1 July	4 074 462	3 230 084
RECEIPTS		
Advanced from Commonwealth	1 792 705	1 645 744
	<hr/>	<hr/>
	5 867 167	4 875 828
	<hr/>	<hr/>
PAYMENTS		
Health Commission		
Kindergartens and Pre-school Centres etc.		
Capital	1 143 318	578 416
Recurrent	1 117 016	1 368 770
Youth, Sport and Recreation		
School holidays programs		
Capital	15 551	10 425
Recurrent	213 540	215 747

	1978-79	1979-80
	\$	\$
Department of Community Welfare Services		
Recurrent	147 658	159 650
	<hr/>	<hr/>
	2 637 083	2 333 008
	<hr/>	<hr/>
Balance 30 June	3 230 084	2 542 820
	<hr/>	<hr/>

Commonwealth Dental Services Capital Trust Account

This account was established in 1973-74 to record transactions relative to Commonwealth grants provided for the purpose of developing an adequate dental service for all school children.

During 1979-80, the Commonwealth provided advances for the mobile school dental clinics of \$66 264 which, together with the balance brought forward of \$508 349, made a total of \$574 613 available for payment. Payments totalled \$485 628, leaving a balance in the account at the close of the year of \$88 985.

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 Hospitals for the Aged and the Mental Health Division of the Health Commission of the cost of pharmaceutical benefits supplied. The basis of reimbursement under the Act is determined by the Commonwealth Minister of Health.

Payments to the State from the Commonwealth in respect of pharmaceutical benefits supplied to patients in public hospitals have been included in contributions by the Commonwealth towards net operating costs of public hospitals in accordance with the cost-sharing Agreement between the Commonwealth and the State.

The following statement sets out the transactions of the account during the years 1978-79 and 1979-80:

	1978-79	1979-80
	\$	\$
Balance 1 July	1 291 679	1 261 535
Received from Commonwealth	2 750 000	1 300 000
	<hr/>	<hr/>
Payments	4 041 679	2 561 535
	2 780 144	1 100 279
	<hr/>	<hr/>
Balance 30 June	1 261 535	1 461 256
	<hr/>	<hr/>

The balance of the account at 30 June 1980, \$1 461 256, comprised amounts received from the Commonwealth and held pending disbursement to the institutions concerned.

HOUSING

The Housing (Amendment) Act 1978 came into operation on 24 January 1979. It repealed the Housing Ministry Act 1972, and reconstituted the Ministry of Housing and the Housing Commission.

The function of the Ministry is to administer the laws relating to housing in Victoria.

Major legislation administered by the Ministry includes that relating to the Housing Commission, the Home Finance Trust, the Teacher Housing Authority, the Decentralized Industry Housing Authority and the Registry of Co-operative Societies, Building Societies and Co-operative Housing Societies.

Details relating to the Housing Commission, the Teacher Housing Authority and the Home Finance Trust will be given in my supplementary report.

Ministry of Housing - Central Administration

Payments from the Consolidated Fund in respect of the central administration of the Ministry during the past two years were:

	1978-79	1979-80
	\$	\$
VOTE		
Housing		
Salaries and allowances	233 026	270 044
Overtime and penalty rates	..	150
Payments in lieu of long service leave	2 003	..
General expenses	7 295	66 013
Payroll tax	11 579	13 929
Urban Renewal Authority - Operating expenses	549 000	..
Neighbourhood Redevelopment - Operating Expenses	..	523 000
Other services	72 979	101 215
	<hr/>	<hr/>
	875 882	974 351
Treasury		
Workers compensation	2 878	4 283
	<hr/>	<hr/>
	878 760	978 634

Registry of Co-operative Housing Societies and Co-operative Societies and Home Finance Administration

The Registry of Co-operative Housing Societies administers the Home Purchase Assistance Account and the Home Builders' Account No. 2, from which money is made available to Co-operative Housing Societies.

The Registry is also responsible for administering the special Housing Assistance Scheme, which came into operation during 1977-78. Under this Scheme, \$25 000 000 was made available during 1977-78. These funds were made available from the State Savings Bank and 5 private banks for allocation through new Co-operative Housing Societies, at subsidised interest rates, to eligible borrowers whose income precluded them from enjoying existing co-operative housing rates. To 30 June 1980, \$24 546 500 had been paid out to Societies under this scheme.

During 1978-79, a further sum of \$30 000 000 was made available from the State Savings Bank, under a second Housing Assistance Scheme to which an additional \$10 000 000 was added in 1979-80. To 30 June 1980, \$29 458 865 had been paid out to Societies under this scheme and \$5 000 000 had been allocated to the Home Finance Trust for second mortgage loans.

Payments from the Consolidated Fund in respect of the Registry during the past two years were:

	1978-79	1979-80
	\$	\$
VOTE		
Housing		
Salaries and allowances	642 565	671 643
Overtime and penalty rates	5 363	5 971
Payments in lieu of long service leave	3 657	..
General expenses	46 009	42 769
Payroll tax	32 975	34 101
Special Housing Assistance Scheme		
Interest rate subsidies	301 050	415 530
Second mortgage finance - payment to Home Finance Trust	88 000	93 142
Other services	92 359	67 154
	<hr/>	<hr/>
	1 211 978	1 330 310
Treasury		
Workers compensation	7 662	11 908
	<hr/>	<hr/>
	1 219 640	1 342 218
	<hr/>	<hr/>

Home Purchase Assistance Account

The State of Victoria has entered into an agreement with the Commonwealth in respect to the provision of home purchase assistance. The agreement is supplementary to the Commonwealth's Housing Agreement Act 1978, and is effective for the period of 3 financial years beginning on 1 July 1978.

The sources of finance for this account are, mainly, money received from the Commonwealth pursuant to this agreement and from repayments by Co-operative Housing Societies, such repayments forming a revolving fund for further lending.

The operations of the account are summarised in the following statement:

	1978-79	1979-80
	\$	\$
Balance 1 July	*3 060 439	5 026 972
RECEIPTS		
Advances from Commonwealth	24 735 000	16 698 000
Interest and Repayment of Principal by Societies	28 208 286	31 877 755
Amount received from Housing Commission	1 300 000	..
	<u>57 303 725</u>	<u>53 602 727</u>
PAYMENTS		
Advances to Registry of Co-operative Housing Societies	38 675 044	33 130 745
To Commonwealth		
Interest and Redemption	12 987 489	14 115 474
To State of Victoria-Administrative Costs	614 220	679 826
Repayment to Housing Commission	..	1 300 000
	<u>52 276 753</u>	<u>49 226 045</u>
Balance 30 June	5 026 972	4 376 682
	<u>57 303 725</u>	<u>53 602 727</u>

* Amount transferred from the Home Builders' Account and the Home Builders' Account No. 3

Home Builders' Account No. 2

The current sources of finance for the account are, firstly a grant by the Commonwealth to be available annually for 30 years from the financial year 1971-72, and, secondly, the repayments by Co-operative Housing Societies which had received advances from the account. Such repayments form a revolving fund similar to that operating within the Home Purchase Assistance Account.

A summary of the transactions for the past two years in the account is given:

	1978-79	1979-80
	\$	\$
Balance 1 July	764 861	1 892 097
RECEIPTS		
Grant from Commonwealth	404 250	404 250
Interest and Repayment of Principal by Societies	2 841 275	2 575 959
	<u>4 010 386</u>	<u>4 872 306</u>
PAYMENTS		
Advances to Registry of Co-operative Housing Societies	645 000	1 375 000
Interest and Repayments to Treasury re Advances ex Works and Services Account	1 419 279	1 419 279
To State of Victoria-Administrative Costs	54 009	51 817
	<u>2 118 288</u>	<u>2 846 096</u>
Balance 30 June	1 892 098	2 026 210
	<u>4 010 386</u>	<u>4 872 306</u>

Decentralized Industry Housing Authority

The Decentralized Industry Housing Authority was established 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 the past two years in relation to the Authority are shown below. Figures for 1979-80 are subject to the completion of the audit.

	1978-79	1979-80
	\$	\$
Balance 1 July	265 483	385 130
RECEIPTS		
Consolidated Fund-Grant	62 000	68 900
Loans	1 000 000	1 200 000
Interest on Investments	45 221	27 085
Interest and Repayments-Mortgage Loans	890 304	899 547
Sales of Land and Buildings	24 000	29 627
Other	8 682	11 502
	2 295 690	2 621 791
PAYMENTS		
Mortgage Loans to House Purchasers	1 365 150	1 445 196
Loan Redemption and Interest	480 581	595 701
Interest Subsidy	2 316	886
Administration expenses	59 924	69 488
Other costs	2 589	1 522
	1 910 560	2 112 793
Balance 30 June	385 130	508 998

At the date of preparation of this report a balance sheet for the financial year 1979-80 was not available.

MINISTRY OF IMMIGRATION AND ETHNIC AFFAIRS

The Ministry of Immigration and Ethnic Affairs Act 1976 provides for the appointment of a Director of Immigration who, subject to the general direction of the Minister, is responsible for promoting and facilitating the settlement of migrants in Victoria, for encouraging the establishment of ethnic groups and, generally, for promoting the post-migration after-care and well-being of migrants.

Payments

Payments of the Ministry from Consolidated Fund for the past two years are summarised hereunder:

	1978-79	1979-80
	\$	\$
VOTE		
Immigration and Ethnic Affairs		
Salaries and allowances	340 284	404 978
Payments in lieu of long service leave	7 721	..
Overtime and penalty rates	4 685	9 963
General expenses	263 759	269 244
Other services		
Grants to Ethnic Groups	100 000	99 995
Other Contributions etc.	8 358	15 049
Miscellaneous	14 184	8 542
Treasury		
Workers compensation	3 519	6 340
WORKS AND SERVICES ACCOUNT		
Public Buildings etc.	2 000	5 000
	<hr/>	<hr/>
	744 510	819 111
	<hr/>	<hr/>

Receipts

Miscellaneous receipts totalled \$5 350 in 1979-80 compared with \$1 155 in 1978-79.

Trust Account

Immigration and Ethnic Affairs Translation Unit Account

During 1979-80, the Commonwealth and State Governments reached agreement for the establishment of a translation unit within the Ministry of Immigration and Ethnic Affairs. The Commonwealth agreed to fully fund the project in the first year and share costs equally with the State in the second and third years. The translation unit will embrace a wide range of languages and will primarily service State Government departments.

An initial Commonwealth contribution of \$102 000 was received in 1979-80 and credited to the trust account. Unit establishment costs incurred during the year totalled \$85 544, leaving a balance of \$16 456 in the account at 30 June 1980.

LABOUR AND INDUSTRY

The Department of Labour and Industry 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. Furthermore, it provides administrative services for the Ministry of Consumer Affairs, the Building Industry Long Service Leave Board and the Workers Compensation Board.

Payments during the last two years from the Consolidated Fund are compared hereunder:

	1978-79	1979-80
	\$	\$
VOTE		
Labour and Industry		
Salaries and allowances	5 245 620	5 693 863
Overtime and penalty rates	19 083	25 845
Payments in lieu of long service leave	46 290	35 601
General expenses	928 524	944 684
Payroll tax	310 928	284 435
Subsidies to Apprentices	548 858	642 461
Transfer - State Additional Apprentices Scheme	200 000	2 400 000
Other services	49 152	86 979
Treasury		
Workers compensation	60 921	88 151
WORKS AND SERVICES ACCOUNT		
Metric Conversion	19 000	23 952
Buildings	37 310	970 858
	7 465 686	11 196 829
	7 465 686	11 196 829

Receipts during the last two years were as follows:

	\$	\$
Registration, Inspection and Other Fees—Factories and Shops, Lifts and Cranes, Boilers etc.	3 984 752	3 747 868
Other	173 668	234 240
	4 158 420	3 982 108
	4 158 420	3 982 108

The sum of \$2 400 000 appropriated during 1979-80 to the trust account, State Additional Apprentices Scheme was for the employment of additional apprentices by departments and instrumentalities. This amount together with the balance brought forward of \$177 289 made a total of \$2 577 289 available for payment. Payments totalled \$1 607 914, leaving a balance in the account at the close of the year of \$969 375.

During the year under review the Department took up residence at 500 Bourke Street, Melbourne. Expenditure on tenancy fit-out works amounted to \$917 462. Included in this expenditure was a payment of \$389 468, in respect of a Public Works Department deferred payment contract, not due until 4 July 1980. This matter is subject to further comment on page 193 of this report.

Workers Compensation Board

The income of the Workers Compensation Board, which operates under the provisions of the Workers Compensation Act 1958, consists of contributions by approved insurers, the Victorian Railways Board and employers who operated certified schemes of compensation. All receipts of the Board are paid into the Workers Compensation Board Fund, a trust fund kept at the Treasury. The costs and expenses of the Board, together with the payment of moneys due under awards against uninsured employers and, in certain circumstances, claims for compensation on the "nominal defendant" are met from the fund. Included in the costs are staff salaries which are paid from Vote and recouped from the fund. Amounts received from uninsured employers are credited to the fund.

Particulars of the income and expenditure of the fund for the years 1978-79 and 1979-80 shown hereunder, are subject to audit.

	1978-79	1979-80
	\$	\$
INCOME		
Contributions from insurers and others	1 506 087	2 016 675
	<hr/>	<hr/>
EXPENDITURE		
Salaries		
Board Members	416 809	492 162
Staff (net)	317 413	362 987
Payment in lieu of long service leave	3 293	..
Payroll tax	26 521	37 125
Travelling expenses	42 439	40 035
Rent of premises (net)	240 786	259 088
Office and general expenses (net)	131 949	114 016
Claims on uninsured employees paid from fund (net)	316 867	340 692
Costs of nominal defendant (net)	206 517	129 574
	<hr/>	<hr/>
	1 702 594	1 775 679

	1978-79	1979-80
	\$	\$
Surplus (Deficit)	(196 507)	240 996
Accumulated Surplus 1 July	257 763	61 256
	<hr/>	<hr/>
Accumulated Surplus 30 June	61 256	302 252
	<hr/>	<hr/>

The accumulated surpluses at 30 June 1979 and 1980 were represented by:

	30.6.79	30.6.80
	\$	\$
CURRENT ASSETS		
Balance at Treasury in Workers Compensation Board Fund	55 674	293 346
Unpaid Levies	560	560
	<hr/>	<hr/>
	56 234	293 906
FIXED ASSETS		
Furniture, Library, Office Machines (at cost)	110 502	112 680
	<hr/>	<hr/>
	166 736	406 586
Less CURRENT LIABILITIES		
Sundry Creditors and Accrued Salaries	105 480	104 334
	<hr/>	<hr/>
	61 256	302 252
	<hr/>	<hr/>

All amounts of compensation granted under awards of the Board in case of death and 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.

The receipts and payments of the Common Fund for the years 1978-79 and 1979-80 are summarised hereunder:

	1978-79	1979-80
	\$	\$
Balance 1 July	43 204 898	46 918 352
RECEIPTS		
Awards to Beneficiaries	9 800 179	10 574 186
Interest on Investments	3 681 170	4 512 310
	<hr/>	<hr/>
	56 686 247	62 004 848
Less PAYMENTS	9 767 895	9 972 478
	<hr/>	<hr/>
Balance 30 June	46 918 352	52 032 370
	<hr/>	<hr/>

Investments etc., controlled by the Board at 30 June 1980, are shown hereunder (at face value):

COMMON FUND

	\$
Cash-State Bank	361 230
Debentures in Sewerage Authorities, Water Trusts etc.	15 460 000
Australian Savings Bonds	100 000
Inscribed Stock	
Semi-Government Authorities	11 450 000
Debentures	
Victorian Semi-Government Authorities	200 000
Other	300 000
Bank Special Deposits	321 972
Commercial Bills	1 833 518
Deposits - Bank Guaranteed	1 500 000
Mortgage Loans	
Victorian Properties	4 844 900
Interstate Properties	6 427 000
Secondary Mortgage Securities	
Victorian Properties	881 300
Interstate Properties	8 352 450
	<hr/>
	52 032 370
	<hr/>

Among the items listed above are investments of \$11 271 900 (1979, \$7 860 900) by way of mortgage loans where the services of nominee companies have been utilised.

The Board has also invested in secondary mortgage market securities and at 30 June 1980, an amount of \$9 233 750 had been so invested. Moneys are loaned by way of a transferable mortgage - based certificate issued by a mortgage broker who, on the Board's authority, arranges the registration of first mortgages for periods up to 5 years against residential properties of various types, and the security of the title.

Other Payments

Other payments recorded by the Board during 1979-80 not forming part of the Workers Compensation Board Fund or the Common Fund are listed hereunder:

Special Appropriations

	\$
General Expenses-Compensation to Jurors	3 180
Other Services	
Volunteer Civil Defence Workers Compensation	29 718
Education Volunteer Workers Compensation	10 046

Trust Fund

Casual Firefighters Compensation Fund	137
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LAW

The Law Department's basic functions are to:

- (a) administer the Acts for which the Attorney-General is responsible and the branches or agencies performing functions under those Acts;
- (b) provide an effective and efficient legal system in Victoria and ensure the proper operation of the Courts; and
- (c) undertake a continuing review of legislation within the Attorney-General's responsibility.

During 1979-80, the Raffles and Bingo Permits Board, Government Shorthand Writer, Crimes Compensation Tribunal, Commissions and Boards of Enquiry and State Classification of Publications Board were re-allocated from the former Chief Secretary's Department to the Law Department. Receipts and payments for 1978-79 have been included for comparative purposes.

Details of receipts and payments of the sub-departments and branches of the Law Department for 1979-80 compared with the previous year are set out below:

	1978-79		1979-80	
	Receipts \$	Payments \$	Receipts \$	Payments \$
Attorney-General	353 761	2 526 570	502 927	3 503 584
Public Solicitor	..	1 451 442	300	1 792 142
Crown Solicitor	..	3 287 197	..	3 521 543
Courts Administration	12 704 813	25 233 051	14 443 100	25 091 343
Registrar-General and Registrar of Titles	17 302 343	7 055 121	19 844 829	7 578 605
Corporate Affairs Office	10 436 207	3 545 426	11 667 082	3 784 134
Rent Control	..	194 503	..	193 025
Public Trustee	5 184 069	2 843 412	5 898 173	2 813 411
Registrar of Estate Agents etc.	209 564	216 016	218 816	221 648
Discharged Servicemen's Employment Board	..	54 230	..	62 881
Government Shorthand Writer	68 008	385 481	83 359	467 264
Crimes Compensation Tribunal	..	1 451 315	..	1 865 913
Other	..	54 225	3 780	43 514
	46 258 765	48 297 989	52 662 366	50 939 007

Details in respect of the larger branches are as follows:

Attorney-General's Office

The Attorney-General's Office includes the central administration which services all branches and is responsible for the payment of all salaries and accounts, planning and research, administrative services and the planning and maintenance of buildings. A summary of receipts and payments for the last two years is:

	1978-79	1979-80
	\$	\$
PAYMENTS		
SPECIAL APPROPRIATIONS		
Constitutional Convention	24 731	10 112
VOTE		
Attorney-General		
Salaries and allowances	1 938 823	2 222 212
Overtime and penalty rates	14 458	12 612
Payments in lieu of long service leave	12 501	65 516
General expenses	237 376	283 319
Costs payable by Crown	64 178	118 398
Refund of jury fees	51 089	56 605
Payroll tax	107 162	112 415
Other services	54 608	*528 467
Treasury-Workers compensation	21 644	35 897
WORKS AND SERVICES ACCOUNT		
Office Renovations	..	58 031
	<hr/>	<hr/>
	2 526 570	3 503 584
	<hr/>	<hr/>

* Includes \$453 089 re expenses of Commissions and Boards of Enquiry

RECEIPTS		
Charges-Departmental Services	238 744	337 066
Costs awarded Departments	46 947	56 848
Repayments to appropriations of former years	59 532	96 971
Other	8 538	12 042
	<hr/>	<hr/>
	353 761	502 927
	<hr/>	<hr/>

Public Solicitor's Office

In criminal matters where the Attorney-General is satisfied that it is in the interest of justice that the applicants should have legal aid, assistance is provided by the Public Solicitor under the provisions of the Legal Aid Act 1969. Payments for the last two years by this Office were:

	1978-79	1979-80
	\$	\$
VOTE		
Attorney-General		
Salaries and allowances	474 082	510 886
Overtime and penalty rates	1 105	1 058

	1978-79	1979-80
	\$	\$
Payments in lieu of long service leave	1 400	..
General expenses	144 218	196 457
Professional assistance	798 993	1 049 990
Payroll tax	26 070	25 018
Treasury-Workers compensation	5 574	8 733
	<u>1 451 442</u>	<u>1 792 142</u>

RECEIPTS

Costs due to Crown	..	300
	<u>..</u>	<u>300</u>

Crown Solicitor's Office

The Crown Solicitor acts as the solicitor to the Government and for Government Departments and most State Instrumentalities. Payments for the past two years are summarised:

	1978-79	1979-80
	\$	\$
VOTE		
Attorney-General		
Salaries and allowances	1 994 902	2 145 818
Overtime and penalty rates	14 072	15 511
Payments in lieu of long service leave	..	38 277
Professional assistance	998 282	1 036 775
General expenses	130 244	140 749
Payroll tax	110 218	107 492
Treasury-Workers compensation	23 517	36 921
WORKS AND SERVICES ACCOUNT		
Roof Conditioning-Office	15 962	..
	<u>3 287 197</u>	<u>3 521 543</u>

Courts Administration

The Courts in Victoria operate within 3 jurisdictions consisting of the Supreme Court, the County Court and the Magistrates' Courts. Receipts and payments for the past two years were:

	1978-79	1979-80
	\$	\$
PAYMENTS		
SPECIAL APPROPRIATIONS		
Salaries and allowances		
Supreme Court Judges	1 021 558	1 100 615

	1978-79	1979-80
	\$	\$
Pensions-Judges-Supreme and County Courts	695 668	751 159
Appeal Costs Fund Contribution	274 230	328 500
VOTE		
Attorney-General		
Salaries and allowances	13 890 817	15 129 814
Overtime and penalty rates	164 665	164 250
Payments in lieu of long service leave	175 309	211 094
Ex-gratia payments to Judges on retirement in lieu of extended leave	..	31 658
Juries' expenses	1 266 738	1 248 016
Allowances to witnesses	402 578	421 421
Court reporting	838 282	957 817
General expenses	2 187 175	2 404 423
Other services	13 309	25 096
Payroll tax	827 167	813 050
Treasury-Workers compensation	173 572	277 084
WORKS AND SERVICES ACCOUNT		
Renovation and construction of Court House buildings	3 301 983	1 227 346
	<hr/>	<hr/>
	25 233 051	25 091 343
RECEIPTS		
Fines	11 630 650	13 376 267
Licence Fees	810 286	685 447
Sale of Transcripts	215 469	332 233
Rents	48 408	49 153
	<hr/>	<hr/>
	12 704 813	14 443 100
	<hr/>	<hr/>

Registrar-General and Registrar of Titles Office

The Registrar-General is responsible under the provisions of the Property Law Act 1958 for the registering, entering, depositing and filing of documents such as Bills of Sale, Powers of Attorney, Stock Mortgages, Wills and Deeds deposited for safe custody.

The Registrar of Titles is responsible under the provisions of the Transfer of Land Act 1958 for the administration of the Torrens system of land registration. Dealings in land, including plans of subdivision, transfers and mortgages, are required to be registered at this Office.

Records held are available to the public upon payment of a search fee. A summary of receipts and payments of this Office for the last two years is:

	1978-79	1979-80
	\$	\$
PAYMENTS		
VOTE		
Attorney-General		
Salaries and allowances	5 925 690	6 393 826
Overtime and penalty rates	35 041	19 994
Payments in lieu of long service leave	114 756	57 275
General expenses	378 251	429 190
Payroll tax	327 022	316 234
Treasury-Workers compensation	70 177	109 546
WORKS AND SERVICES ACCOUNT		
Metric Conversion	170 206	194 878
Office Renovations	33 978	57 662
	<hr/>	<hr/>
	7 055 121	7 578 605
RECEIPTS		
Fees-Registrar of Titles	16 359 879	18 757 068
Fees-Registrar-General	924 900	1 069 724
Other	17 564	18 037
	<hr/>	<hr/>
	17 302 343	19 844 829
	<hr/>	<hr/>

Corporate Affairs Office

The Commissioner for Corporate Affairs is responsible for the administration of the Companies and Securities Industry Acts and other related Acts.

The Corporate Affairs office provides administrative services to the Companies Auditors Board, established under the Companies Act 1971, which is responsible for the registration and discipline of company auditors and liquidators.

Receipts and payments of this Office for the past two years are summarised as follows:

	1978-79	1979-80
	\$	\$
PAYMENTS		
SPECIAL APPROPRIATION		
Interstate Corporate Affairs	475 892	469 420
VOTE		
Attorney-General		
Salaries and allowances	2 448 139	2 611 972

	1978-79	1979-80
	\$	\$
Overtime and penalty rates	7 038	5 115
Payments in lieu of long service leave	2 242	3 144
General expenses	421 297	435 869
Other services	27 286	85 446
Payroll tax	134 698	128 047
Treasury-Workers compensation	28 834	45 121
	<u>3 545 426</u>	<u>3 784 134</u>

RECEIPTS

Fees-Commissioner for Corporate Affairs	10 403 076	11 629 129
Fees-Companies Auditors Board	31 358	35 656
Other	1 773	2 297
	<u>10 436 207</u>	<u>11 667 082</u>

Legal Aid Committee

The Legal Aid Committee is a corporate body established under the provisions of the Legal Aid Act 1969 to maintain and administer a scheme for providing legal assistance for persons of limited means.

Financial operations are carried out through the Legal Aid Fund, a trust account established in the Treasury as part of the Trust Fund. Moneys in the Fund may be applied towards the costs and expenses of administering the scheme and the provision of legal assistance.

Legal Aid Fund

The receipts and payments of the Fund for the past two years are summarised hereunder:

	1978-79	1979-80
	\$	\$
Balance 1 July	584 446	110 739
RECEIPTS		
Council of the Law Institute of Victoria		
Transfers from the Solicitors' Guarantee Fund		
Transitional Provision	375 000	..
Income Suspense Account	..	881 803
Fidelity Account	..	1 492 806
Treasurer of Victoria		
Special Appropriation	740 000	..
Contributions and costs recovered from assisted persons	1 496 361	1 490 814
	<u>3 195 807</u>	<u>3 976 162</u>

	1978-79	1979-80
	\$	\$
PAYMENTS		
Administration		
Salaries	392 274	460 007
Other	162 032	170 814
	<hr/>	<hr/>
Legal assistance	554 306	630 821
	2 530 762	2 734 005
	<hr/>	<hr/>
	3 085 068	3 364 826
	<hr/>	<hr/>
Balance 30 June	110 739	611 336
	<hr/>	<hr/>

The Legal Aid Commission Act 1978, which was assented to by the Governor in Council on 20 December 1978, provided for the establishment of a Legal Aid Commission to take over the functions of the Legal Aid Committee and the Public Solicitor's Office and, in addition, those of the Commonwealth Legal Aid Office, in accordance with agreements made between the Commonwealth and the State from time to time.

At the date of preparation of this report certain sections of the Act have been proclaimed and provide for the establishment of the Legal Aid Commission, appointment of a Director of Legal Aid and authority for the State to enter into agreements and arrangements with the Commonwealth. It has been agreed between the two Governments that they shall contribute equally to the establishment costs of the Commission.

To 30 June 1980, the Commonwealth had provided the sum of \$100 000 towards these costs and this amount was held in the Treasury Trust Fund.

Costs incurred by the State to 30 June 1980, have been met from Public Account Advances and expended as follows:

Commissioners Fees	\$8 901
Other Administrative Expenses	744
	<hr/>
	\$9 645
	<hr/>

Raffles and Bingo Permits Board

The Raffles and Bingo Permits Board was established pursuant to the provisions of the Lotteries Gaming and Betting (Raffles and Bingo) Act 1977.

All moneys received by the Board are required to be paid into a trust fund established in the Treasury called the Bingo Fund, which is to be used to meet the costs and expenses of the Board. Any surplus in the fund at 31 March in any year, less \$10 000, is required to be transferred to the Hospitals and Charities Fund.

A summary of receipts and payments of the Bingo Fund for the year under review compared with the previous year is as follows:

	1978-79	1979-80
	\$	\$
Balance 1 July	149 894	223 976
RECEIPTS		
Bingo Permit Fees	32 380	34 614
Raffle Permit Fees	27 710	28 970
Bingo Surcharges 2 per cent.	201 153	265 811
Bingo Surcharges 3 per cent.	581 837	821 408
	<u>992 974</u>	<u>1 374 779</u>
PAYMENTS		
Members' Fees and Allowances	15 298	10 174
Recoup to Vote in respect of salaries and allowances	*159 058	128 872
Overtime	1 265	6 319
Payroll tax	+ ..	6 591
Other administrative expenses	56 190	38 991
	<u>231 811</u>	<u>190 947</u>
Payment to Hospitals and Charities Fund	537 187	869 749
	<u>768 998</u>	<u>1 060 696</u>
Balance 30 June	<u>223 976</u>	<u>314 083</u>

* Recoup was for period 1 April 1978 to 30 June 1979

+ Payroll tax was not recouped from Bingo Fund for 1978-79

Public Trustee

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

LOCAL GOVERNMENT

The Local Government Department, which was constituted under the provisions of the Local Government Department Act 1958, supervises the administration of the Local Government Act 1958 and related legislation by municipalities, and is responsible for the oversight of government funds allocated to assist municipalities with certain construction works. It also administers State weights and measures legislation.

The Valuer-General's Office, the major function of which is to co-ordinate valuations made for councils and other rating authorities, is a branch of this Department.

Payments from the Consolidated Fund

The comparative statement hereunder shows the payments in the past two years:

	1978-79	1979-80
	\$	\$
LOCAL GOVERNMENT		
VOTE		
Local Government		
Salaries and allowances	1 268 302	1 506 608
Overtime and penalty rates	8 993	13 747
Payments in lieu of long service leave	5 611	25 090
General expenses	224 994	432 551
Payroll tax	71 461	84 285
Fees and expenses-Boards and Committees	374 394	390 649
Contribution to operating expenses of Metropolitan Fire Brigades Board*	3 956 375	..
Subsidies to municipalities-towards the cost of supervision of school crossings	1 599 751	1 608 908
Other services	5 623	18 362
Treasury-Workers compensation	12 291	23 474
WORKS AND SERVICES ACCOUNT		
Subsidies to Municipalities, Rural Employment etc.	3 053 196	2 487 818
Total Local Government	10 580 991	6 591 492
VALUER-GENERAL		
VOTE		
Valuer-General		
Salaries and allowances	1 733 251	1 849 814
Payments in lieu of long service leave	11 890	18 737
General expenses	240 593	236 686
Payroll tax	96 946	102 549
Other services	1 723	2 353
Treasury-Workers compensation	20 567	31 854
WORKS AND SERVICES ACCOUNT		
E.D.P. expenses	1 632	5 932
Total Valuer-General	2 106 602	2 247 925

* In 1979-80 this item was funded from the Police and Emergency Services Vote.

	1978-79	1979-80
	\$	\$
WEIGHTS AND MEASURES		
VOTE		
Weights and Measures		
Salaries and allowances	451 224	487 574
Overtime and penalty rates	278	65
Payments in lieu of long service leave	24 248	4 347
General expenses	117 782	115 580
Payroll tax	25 253	27 033
Treasury-Workers compensation	5 737	8 297
WORKS AND SERVICES ACCOUNT		
Equipment	10 616	..
	<hr/>	<hr/>
Total Weights and Measures	635 138	642 896
Total Local Government Department	13 322 731	9 482 313
	<hr/>	<hr/>

Receipts

The following statement shows departmental receipts in 1978-79 and 1979-80:

	1978-79	1979-80
	\$	\$
Charges for Departmental Services		
Municipal Auditors Board Fees etc.	128 306	163 361
Weights and Measures Branch	163 217	167 384
	<hr/>	<hr/>
	291 523	330 745
Property Sales Information etc.	103 170	95 349
Miscellaneous	26 248	43 619
	<hr/>	<hr/>
	420 941	469 713
	<hr/>	<hr/>

Trust Accounts

Municipalities Assistance Fund

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

The authority for the fund is in the Local Government Act 1958, which provides that there shall be paid to the credit of the fund part of all motor drivers' licence fees and driving instructors' licence fees paid under the Motor Car Act 1958, less costs 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 30 April in any year, the balance of such compensation fund, less commitments, falls below \$2 000.

Following is a summary of operations of the fund:

	1978-79		1979-80	
	\$	\$	\$	\$
Balance 1 July		3 207 804		3 731 794
RECEIPTS				
Special Appropriation- Act No. 6299		3 200 000		4 500 000
Receipts from Fees-Motor Car Drivers' and Instructors' Licences	5 232 904		5 334 205	
Less Costs of Collection	493 381		496 765	
		<u>4 739 523</u>	<u>5 334 205</u>	<u>4 837 440</u>
		<u>11 147 327</u>		<u>13 069 234</u>
PAYMENTS				
Contribution to Country Fire Authority		6 413 951		7 302 978
Contribution to Casual Fire Fighters Compensation Fund		1 600		12 779
Subsidies to Municipalities for Works		999 982		950 797
		<u>7 415 533</u>		<u>8 266 554</u>
Balance 30 June		<u>3 731 794</u>		<u>4 802 680</u>
		<u>11 147 327</u>		<u>13 069 234</u>

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

Treasury has indicated that the Special Appropriation of \$4 500 000 in 1979-80 was made available to the fund to assist in meeting payments due in 1980-81.

Commonwealth Local Government Grants Trust Account

Pursuant to the Commonwealth's Local Government (Personal Income Tax Sharing) Act 1976 and its Local Government (Personal Income Tax Sharing) Amendment Act 1979, grants totalling \$56 435 540, representing 1.75 per cent. of net personal income tax collections for 1978-79 in terms of the States (Personal Income Tax Sharing) Act 1976, were received from the Commonwealth during 1979-80 and disbursed to local governing bodies. The comparable sum in 1978-79 was \$45 666 481.

Other Trust Accounts

Payments were also met from the following trust accounts:

	\$
Rural Employment Scheme 1979-80 No. 1 Account	852 372
Special Youth Employment Training Program Trust Account	43 036
Natural Disasters Relief Account	9 065
Local Government Trust Account	7 510

MINERALS AND ENERGY

The primary function of the Department of Minerals and Energy is to investigate the State's geological structure and its gold, minerals, stone and groundwater resources and to authorise exploration for the development of those resources by the issue of leases, licences and permits. It provides technical services, information and financial assistance to the mining industry and geological information to the petroleum industry. It also regulates mining operations, particularly with respect to safety and health.

Another major function of the Department is to develop and co-ordinate energy policies for Victoria and to issue permits and licences for pipelines conveying crude oil, natural gas and petroleum products.

Receipts

Details of departmental receipts for the past two years are:

	1978-79	1979-80
	\$	\$
Land Revenue		
Royalties-Submerged Lands	87 145 975	132 638 755
Mining Leases, Rents etc.	312 681	324 839
Extractive Industries etc.	201 086	416 080
Other	71 963	75 199
	87 731 705	133 454 873
Boring, Crushing and Logging Fees	91 442	132 013
Explosives Licences and Fees	136 303	154 586
Sale of Government Property	25 457	86 248
Sundries	26 163	41 552
	88 011 070	133 869 272

Petroleum Royalties - Submerged Lands

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

The Act provides that royalty is payable by the licensees to the Designated Authority at certain percentages of the value at the well-head of petroleum recovered in the licence area. In terms of the Act, the Designated Authority is the Minister for Mines.

Royalty paid by the two licensees in 1979-80 amounted to \$132 638 755 making a total of \$518 199 713 paid by them since the first royalty payment on petroleum in May 1969. Of that amount, \$165 463 285 has been paid to the Commonwealth, in accordance with the provisions of the Act.

The increase in royalty collections from \$87 145 975 in 1978-79 to \$132 638 755 in 1979-80 is mainly due to the operation of the Commonwealth Government import parity pricing structure for crude oil and to a significant increase in the price of L.P.G. products which resulted in higher well-head value assessments.

For several years, I have reported that royalty payments by the licensees have been made on an "on account" basis in the absence of either an agreement between the Designated Authority and the licensees or a determination by the Designated Authority, in terms of the legislation, concerning a method for ascertainment of the value of petroleum at the well-head.

In the past, pending finalisation of certain components of the royalty calculation, the broad approach to establishing well-head value has been to deduct the licensees' costs incurred between the point of custody transfer of the petroleum and the well-head from the gross sales value of petroleum at the point of custody transfer. In accounting for the licensees' post well-head costs, allowances have been made for direct operating costs, depreciation and cost of fixed and working capital.

On 22 May 1980, the Designated Authority and the licensees reached agreement, in terms of the legislation, as to calculation of the value of petroleum at the well-head. The agreement is retrospective and covers all royalty periods from the commencement of production. The significant items included in the agreement are:

- (a) The location of the well-head with respect to wells drilled from fixed platforms is the choke valve or the first control valve located immediately downstream of the point known as the Christmas Tree.
- (b) Duties of customs and excise levied by the Commonwealth on sales of petroleum products are excluded from the assessment of well-head value.
- (c) A proportion of the cost of platform structures is deemed to be post well-head fixed assets for purpose of depreciation allowance calculations.
- (d) No allowance is made for the cost of working capital.
- (e) Allowance is made for interest, at a fixed rate per annum, on the written down value (at the royalty depreciation rate) of all allowable post well-head fixed assets.

Re-assessment of well-head values used in past royalty computations to take account of the May 1980 agreement is in progress. It is understood that workings involved in the re-assessment are quite complex and time consuming. It would appear that the re-assessment will lead to an adjusting royalty payment by the licensees to the State.

On 7 January 1980, the Designated Authority made a determination, in default of agreement with the licensees, as to the location of the well-head in respect of petroleum recovered from the Cobia-2 subsea completion well. This determination and the corresponding royalty payments are currently under dispute by the licensees.

Payments from the Consolidated Fund

Details of departmental payments for the past two years are:

	1978-79	1979-80
	\$	\$
SPECIAL APPROPRIATION		
Royalty payments to Commonwealth	28 030 869	43 336 575
VOTE		
Minerals and Energy		
Salaries and allowances	3 870 646	4 294 551
Overtime and penalty rates	21 777	32 299
Payments in lieu of long service leave	79 890	42 541
General expenses	609 591	790 910
Payroll tax	221 305	240 037
Boring for water, coal and other minerals etc.	1 059 206	997 052
Geological Surveys and Surveys etc. for Mineral Deposits	71 011	73 963
Brown Coal Research	620 572	..
Contribution-Liquid Fuels Conservation Publicity Campaign	..	108 026
Covering Abandoned Shafts	18 054	25 338
Contribution-Coal Mine Workers' Pensions Fund	161 716	177 450
Contribution-Victorian Brown Coal Council	..	600 000
Solar Energy Research	65 934	74 975
Other services	35 823	24 480
Treasury-Workers compensation	43 997	71 535
WORKS AND SERVICES ACCOUNT		
Drilling Plant etc.	1 191 126	1 037 129
Victorian Solar Energy Research Committee Trust Account	..	500 000
	<hr/>	<hr/>
	36 101 517	52 426 861
	<hr/>	<hr/>

Included in the departmental payments in 1979-80 is expenditure, assessed by the Department to be \$3 808 846, incurred in the investigation and measurement of underground water resources. In respect of this expenditure, and expenditure of a like nature by other Authorities, the State is eligible for a contribution by the Commonwealth in terms of the National Water Resources (Financial Assistance) Act 1978, and an amount of \$1 136 000 was received in July 1980.

Trust Account

Victorian Solar Energy Research Committee Trust Account

This account records funds made available to the Victorian Solar Energy Research Committee for disbursement on approved solar energy research projects.

In 1979-80, an amount of \$500 000 was provided from the Works and Services Account for solar energy research. Of this amount, a total of \$499 358 was expended on various projects related to research, development and demonstration of solar energy technology, leaving a balance of \$642 in the trust account at 30 June 1980.

Fees and operating expenses of the Committee totalling \$74 975 were met during the year from Departmental Vote.

Victorian Brown Coal Council

The Victorian Brown Coal Council was established as a body corporate under the provisions of the Victorian Brown Coal Council Act 1978, which came into operation on 1 January 1979.

The main functions of the Council are to promote and co-ordinate research into and development of the potential uses of brown coal, primarily in areas of coal conversion, and to promote and undertake research into and development of processes that may facilitate or extend the use of brown coal.

Section 13 of the Act requires the Council to establish a General Fund. A separate account, known as the Victorian Brown Coal Council Trust Account, has been established within the Trust Fund to record the financial transactions of the Council.

	1978-79	1979-80
	\$	\$
Balance 1 July	..	8
RECEIPTS		
Transfer-Victorian Brown Coal Research Committee Trust Account	..	969 187
Industry Contributions	..	550 000
Government Contribution	153 000	600 000
Other	..	30 485
	153 000	2 149 680
PAYMENTS		
Joint Industry-Council Coal Research Projects	..	420 253
Victorian Government Share-Coal to Oil Study	..	212 563
Victorian Government Projects Administration	..	59 970
	152 992	291 059
	152 992	983 845
Balance 30 June	8	1 165 835

PARLIAMENT

The costs of Parliament met by the Consolidated Fund for the year ended 30 June 1980 compared with the previous year, were as follows:

	\$	1978-79 \$	\$	1979-80 \$
PAYMENTS				
VOTE AND SPECIAL APPROPRIATIONS				
Ministers' and Members'				
Salaries and allowances	4 592 562		5 299 235	
Government contribution to Parliamentary contributory superannuation fund	3 279 992		3 279 992	
		7 872 554		8 579 227
Expenses of:				
Legislative Assembly	640 174		740 907	
Legislative Council	295 416		298 513	
		935 590		1 039 420
House Committee				
Salaries and allowances	1 294 292		1 548 036	
Overtime and penalty rates	5 116		11 792	
Payments in lieu of long service leave	19 151		..	
General expenses				
Refreshment rooms	284 613		302 000	
Other	254 259		272 927	
		1 857 431		2 134 755
Printing of Hansard etc.				
		999 980		1 300 150
Parliamentary Library				
Salaries and allowances	197 239		230 625	
Overtime and penalty rates	1 157		2 747	
Payments in lieu of long service leave	..		7 624	
General expenses	30 116		47 499	
		228 512		288 495
Parliamentary debates				
Salaries and allowances	382 926		470 187	
Overtime and penalty rates	805		1 365	
Payments in lieu of long service leave	..		29 078	
General expenses	18 815		14 582	
		402 546		515 212
Parliamentary Committees				
General expenses		45 562		77 443
Payroll tax		201 339		404 222
Treasury Vote				
Workers compensation		79 408		125 872

	1978-79	1979-80
	\$	\$
WORKS AND SERVICES ACCOUNT		
New works and renovations		
Parliament House	247 056	315 174
Adaptation works - Electorate Offices	59 144	430 755
	<u>306 200</u>	<u>745 929</u>
	<u>12 929 122</u>	<u>15 210 725</u>

Moneys received by Parliament and credited to the Consolidated Fund during the past two years were as follows:

	1978-79	1979-80
	\$	\$
RECEIPTS		
Miscellaneous		
Sale of publications	4 184	3 285
Other	367	358
	<u>4 551</u>	<u>3 643</u>

MINISTRY FOR PLANNING

The Ministry for Planning was constituted under the Ministry for Planning Act 1973 to be responsible for the administration of the Town and Country Planning and Development Areas Acts. Its function is to ensure that government planning policies are implemented by co-ordinating and assisting with the functions of the Town and Country Planning Board and other planning authorities in Victoria.

Payments from the Consolidated Fund

The comparative statement hereunder shows the payments in the past two years:

	1978-79	1979-80
	\$	\$
MINISTRY FOR PLANNING		
VOTE		
Planning		
Salaries and allowances	620 486	667 822
Overtime and penalty rates	9 214	9 267
General expenses	178 214	209 053
Payroll tax	36 412	39 791
Historic Buildings Preservation Council-Fees	40 092	40 938
Fees and expenses-Boards, Tribunals and Committees	379 452	405 199
Regional Planning Authorities-Grants	564 843	603 862
Other services	15 000	15 000
Treasury-Workers compensation	6 447	11 573
WORKS AND SERVICES ACCOUNT		
Planning Schemes	1 117 151	2 407 657
	<hr/>	<hr/>
Total Planning	2 967 311	4 410 162
<hr/>		
TOWN AND COUNTRY PLANNING BOARD		
VOTE		
Town and Country Planning Board		
Salaries and allowances	1 855 213	2 008 329
Overtime and penalty rates	2 754	1 110
Payments in lieu of long service leave	11 201	24 115
General expenses	183 032	177 026
Payroll tax	107 452	118 087
Other services	1 850	1 800
Treasury-Workers compensation	20 930	34 145
WORKS AND SERVICES ACCOUNT		
Planning Schemes	81 688	74 498
	<hr/>	<hr/>
Total Town and Country Planning Board	2 264 120	2 439 110
	<hr/>	<hr/>
Total Ministry for Planning	5 231 431	6 849 272
	<hr/>	<hr/>

Receipts for the year amounted to \$5 193, being fees and charges received by the Town and Country Planning Board.

A new Department of Planning has been created by Order in Council dated 24 June 1980 with effect from 30 June 1980.

MINISTRY FOR POLICE AND EMERGENCY SERVICES

The Chief Secretary's Department was abolished and the Ministry for Police and Emergency Services was created from the 1 July 1979 by Order in Council of 26 June 1979.

The following functions which were previously the responsibility of the Chief Secretary's Department are now the responsibility of the Ministry:

- (a) the maintenance of law and order;
- (b) emergency services;
- (c) prevention and suppressive of fires;
- (d) registration of private agents; and
- (e) administration of functions arising from Motor Car Act 1958, Motor Boating Act 1961 and the Road Traffic Act 1958 and the Motor Car (Compulsory Third Party) Insurance Act 1967.

The remaining functions of the Chief Secretary's Department were transferred from 1 July 1979 to other departments as follows:

- (a) Government Statist and State Electoral Office to Department of Property and Services
- (b) Government Shorthand Writer, Crimes Compensation Tribunal and Commissions and Boards of Enquiry to the Law Department.

The accounts of a number of sub-departments and branches administered by the Ministry of Police and Emergency Services are discussed hereunder.

Details relating to the Metropolitan Fire Brigades Board, Metropolitan Fire Brigades Superannuation Board, Police Superannuation Board and the Country Fire Authority are given in my supplementary report.

Central Administration of the Ministry

A summary of receipts and payments in respect of the Consolidated Fund for the year is:

		1979-80
		\$
PAYMENTS		
VOTE		
Police and Emergency Services		
Salaries and allowances	741 649	
Overtime and penalty rates	760	
Payments in lieu of long service leave	9 996	
General expenses	47 390	
Payroll tax	37 004	
Metropolitan Fire Brigades Board contribution towards operating expenses	4 646 123	
Other services	276 079	
	<hr/>	
	5 759 001	
Treasury-Workers compensation	16 662	
	<hr/>	
	5 775 663	
	<hr/>	
RECEIPTS		
Recoup-administration of Motor Boating Act	4 769	
Licences-sundry	998	
Other	4 309	
	<hr/>	
	10 076	
	<hr/>	

State Emergency Service

This branch is responsible for planning, organising, co-ordinating and implementing measures designed to guard against or minimise the effects of emergencies harmful to life, health or property. Receipts and payments of the Consolidated Fund for the last two years were:

	1978-79	1979-80
	\$	\$
PAYMENTS		
VOTE		
Police and Emergency Services		
Salaries and allowances	442 382	479 254
Overtime and penalty rates	15 025	10 439
Payments in lieu of long service leave	4 314	6 900
General expenses	128 694	164 694
Other services-subsidies to municipal emergency service units	19 625	19 849
Payroll tax	24 611	23 768
	<hr/>	<hr/>
	634 651	704 904

	1978-79	1979-80
	\$	\$
Treasury-Workers compensation	5 266	8 406
	<u>639 917</u>	<u>713 310</u>
RECEIPTS		
Recoup from Commonwealth	338 252	219 851
	<u>338 252</u>	<u>219 851</u>

Police

Receipts and payments of the Consolidated Fund for the last two years were:

	1978-79	1979-80
	\$	\$
PAYMENTS		
SPECIAL APPROPRIATIONS		
Pensions and Superannuation etc.	7 044 720	8 690 604
VOTE		
Police and Emergency Services		
Salaries and allowances	126 484 630	148 898 969
Overtime and penalty rates	3 505 430	3 573 873
Payment in lieu of long service leave	1 423 714	1 641 364
Payroll tax	6 692 495	7 457 855
Purchase and maintenance of motor vehicles	6 390 096	9 224 171
Postage and telephones	2 614 274	2 794 201
Travelling expenses	1 679 941	1 770 116
Office Requisites, equipment, printing, stationery	1 196 275	1 199 352
Radio equipment etc.	1 167 750	1 599 999
Fuel etc.	1 066 960	1 389 647
Personal equipment etc.	804 495	804 802
Other services-Police Pensions Fund	4 350 000	4 650 000
Incidental and other expenses	1 454 563	1 293 558
Treasury		
Workers compensation	1 447 145	2 338 511
WORKS AND SERVICES ACCOUNT		
Police buildings and residences etc.	10 051 443	8 852 088
Electronic data processing	170 884	217 675
Purchase of helicopter and associated parts	296 847	444 600
	<u>177 841 662</u>	<u>206 841 385</u>
RECEIPTS		
Departmental Services	2 877 575	3 049 618
Firearms and other licences	69 887	65 107
Recoup of Administrative expenses		
Motor Registration Branch	10 894 540	11 687 543
Wildlife Management	110 876	69 253
Learner and Driver Testing Fees etc.	2 202 297	2 732 696
Miscellaneous	529 304	641 962
	<u>16 684 479</u>	<u>18 246 179</u>

Traffic Penalties

Penalties received under the provisions of the Road Traffic (Infringements) Acts, and not included in the above receipts, amounted to \$9 827 192 in 1979-80. These moneys form portion of the Consolidated Fund Receipts item, Fines-Supreme and other Courts.

Police Air Wing

A Dauphin SA 365 C twin engined helicopter was purchased on 29 January 1979 at a cost of 7 893 950 French francs (\$A 1 658 254) plus cost of modifications. A down payment of \$A295 242 was made in 1978-79.

A further progress payment of \$A 251 487 was made during 1979-80 from the Works and Services Account making the total amount paid to date \$A 546 729.

The leasing of two fixed-wing aircraft, other ad hoc hirings and their running costs are being met from the Motor Vehicles item of the Vote. For the year 1979-80 these expenses amounted to \$517 228 as compared with \$205 898 in 1978-79. The increased costs being due to higher fuel costs and hire charges and the payment of \$120 617 insurance for the first time.

Central Firearms Registry

The Central Firearms Registry was constituted under the Firearms Act 1958. Although audit reports over a number of years have mentioned system weaknesses there has again been little improvement in the year under review.

Police Hospital

The major items of running costs of the Police Hospital are contained within the Vote items-Police and Emergency Services-Police-for salaries and general expenses. The sum of \$15 468 appropriated separately for the hospital relates only to the supply of provisions.

Police Pensions Fund

Trust Accounts

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 25 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 \$2 760 529.

Section 55 (5AA) of the Police Regulation Act 1958 provides that in the event of there being insufficient moneys in the Fund to meet specified payments such moneys as necessary are to be paid from the Consolidated Fund. In terms of the legislation, \$4 650 000 was paid into the Police Pensions Fund from the Minister for Police and Emergency Services Vote.

A comparative summary of the operations of the Police Pensions Fund for the past two years is shown below:

	1978-79	1979-80
	\$	\$
Balance 1 July	3 361	87 391
RECEIPTS		
Contribution from Consolidated Fund-Vote	4 350 000	4 650 000
Deductions from pay	112 370	102 230
	<hr/>	<hr/>
	4 465 731	4 839 621
PAYMENTS		
Pensions	1 778 904	1 836 020
Gratuities	15 826	2 026
Deductions refunded on resignation	65 272	95 357
Pensions Supplementation Fund	2 518 338	2 760 529
	<hr/>	<hr/>
	4 378 340	4 693 932
Balance 30 June	<hr/>	<hr/>
	87 391	145 689

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 25 November 1902.

Income of the fund was \$6 226 which comprised the State's contribution of \$4 000, and fines amounting to \$2 226. Pension payments totalled \$3 102.

Motor Registration Branch

Functions of the Motor Registration Branch include matters relating to the registration of motor vehicles, issue of motor drivers' licences and the collection, as agent for the authorised insurer, 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, also, stamp duty payable on the registration or acquisition of a motor car or trailer.

Collections arising from the above functions are shown below:

	1978-79	1979-80
	\$	\$
Fees under the Motor Car Act	163 091 754	157 988 326
Third Party Insurance Premiums	197 053 514	207 846 718
Stamp Duty	47 696 418	53 550 477
Miscellaneous Receipts	20 418	22 367
	407 862 104	419 407 888

In accordance with statutory direction these collections were credited to:

	1978-79	1979-80
	\$	\$
COUNTRY ROADS BOARD FUND		
Motor Fees	88 292 730	84 186 393
Drivers' Licence, Motor Driving Instructors' Licence Fees and Examiners' Licences	3 172 485	3 253 143
	91 465 215	87 439 536
TRANSPORT FUND		
Additional Registration Fees	8 586 177	8 429 597
MUNICIPALITIES ASSISTANCE FUND		
Drivers' Licence Fees and Motor Driving Instructors' Licence Fees	5 232 904	5 334 205
TRANSPORT REGULATION FUND		
Omnibus Registration Fees	2 245	2 090
ROADS (SPECIAL PROJECTS) FUND		
Proportion of Registration Fees	39 769 573	38 322 174
CONSOLIDATED FUND		
Drivers' Licence and Motor Driving Instructors' Licence Fees	10 465 809	10 668 411
Insurance Surcharges	7 852 174	12 483 916
Stamp Duty	47 696 418	53 550 477
Personalised Number Plates	112 562	122 797
Recreation Vehicles Fees	5 810	6 576
Miscellaneous Receipts	20 418	22 367
	66 153 191	76 854 544

	1978-79	1979-80
	\$	\$
DRIVERS' LICENCE SUSPENSE ACCOUNT		
Drivers' Licence Fees etc.	2 688 724	2 742 333
TRAFFIC AUTHORITY FUND		
Registration Surcharges	4 569 195	4 687 807
MOTOR ACCIDENTS BOARD		
Drivers' Licence Surcharges	193 540	232 800
APPROVED THIRD PARTY INSURER		
Net Premiums collected on behalf of the State Insurance Office	189 201 340	195 362 802
	<u>407 862 104</u>	<u>419 407 888</u>

Fees under the Motor Car Act

Fees collected by the Branch under the Motor Car Act in 1979-80 amounted to \$157 988 326 compared with \$163 091 754 in the previous year. The various fees payable for registration of vehicles, cycles and trailers were reduced with effect from 1 January 1980. In addition during the year concessions were granted to pensioners in respect of the registration and renewal of registration of motor vehicles owned by them and used solely for social, domestic or pleasure purposes.

Third Party Insurance

An overall increase of \$10 793 204 in the total premiums collected on behalf of the authorised insurer in 1979-80 was due to a higher volume of transactions handled by the Branch and an increase in the rates of third party insurance effective from 12 May 1980. This increase was partly offset by concessions granted to pensioners in respect of premiums payable by them for motor cars used exclusively for social, domestic or pleasure purposes.

Stamp Duty

Collections in 1979-80 were \$53 550 477 compared with \$47 696 418 in the previous year.

The increase of \$5 854 059 was mainly due to higher rates of duty payable on registrations and transfers of motor cars effective from 19 December 1979.

Drivers' Licence and Motor Drivers Instructors' Licence Fees etc.

Fees collected for these licences during the year increased by \$384 561.

Insurance Surcharges

Revenue under this heading credited to the Consolidated Fund in 1979-80 was \$12 530 824 of which \$12 483 916 was collected by the Branch.

The corresponding figures for 1978-79 were \$7 938 454 and \$7 852 174 respectively. For further comment refer page 19 of this report.

Motor Accidents Board

The collections on behalf of the Motor Accidents Board consist of surcharges payable upon issue or renewal of certain drivers' licences.

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.

Road Safety and Traffic Authority

The Road Safety and Traffic Authority was established in 1971 pursuant to the provisions of the Road Traffic (Safety and Traffic) Authority Act 1970.

The functions of the Authority are to carry out research and investigation into road accident prevention, to promote road accident prevention practices, and to cause the council of any municipality to adopt road accident prevention practices which are specified by the Authority.

Financial operations are recorded in the Traffic Authority Fund, moneys in which may be applied towards the cost of administration and the carrying out of the functions of the Authority, and also for any works or projects calculated to improve road safety or traffic control, including school and pedestrian crossings and the purchase and installation of traffic lights.

Traffic Authority Fund

The receipts and payments of the fund for the past two years are summarised hereunder:

1978-79		1979-80
\$		\$
3 861 037	Balance 1 July	4 891 198
	RECEIPTS	
4 569 195	Motor Car Registration surcharges pursuant to Section 8A of the Motor Car Act 1958	4 687 807
760 321	Transfer from Country Roads Board Fund pursuant to Section 3D (2) of the Road Traffic Act 1958	785 709
200 000	Transfer from Drivers' Licence Suspense Account pursuant to Section 22E (3) of the Motor Car Act 1958	200 000
42 298	Consolidated Fund-Vote	47 665
1 213 000	Transfer from Roads (Special Projects) Fund towards "Statcon" program	..
30 000	Commonwealth Government Road Safety Grant	30 000
26 151	Other	19 182
6 840 965		5 770 363
10 702 002		10 661 561

1978-79		1979-80
\$		\$
	PAYMENTS	
1 924 898	Salaries and Overtime	2 067 743
<hr/>		
	Administration	
90 443	Office expenses	62 326
47 429	Motor Vehicles	60 845
101 857	Payroll tax	106 665
206 418	Rent and maintenance	211 329
119 398	Other	111 387
		<hr/>
565 545		552 552
<hr/>		
2 490 443		2 620 295
..	Less Oncost recouped- capital projects	158 245
		<hr/>
2 490 443		2 462 050
65 587	Members-salaries and expenses	70 139
482 379	Public Advice Division	632 520
231 166	Research	163 395
176 065	Data Processing	117 962
6 534	Revenue collection costs	72 409
2 358 630	Subsidies to Municipalities for "Statcon" program, traffic lights and sign works	2 183 952
		<hr/>
5 810 804		5 702 427
<hr/>		
4 891 198	Balance 30 June	4 959 134
		<hr/>

DEPARTMENT OF THE PREMIER

The functions of the Department of the Premier are administrative, regulatory, planning, developmental and educational in character and include co-ordinating the implementation of government policy. It acts as a channel of communication with other governments and is also responsible for the administration of, and for governmental contact with, the Victoria Promotion London Committee, the Office of the Agent-General in London and the Victorian Agency in Tokyo.

The various branches of the Department are as follows:

Governor's Office and the Executive Council

Payments for the last two years from the Consolidated Fund were:

	\$	1978-79 \$	\$	1979-80 \$
SPECIAL APPROPRIATIONS AND VOTE				
Governor and Governor's Office				
Salaries and allowances	477 622		528 261	
Overtime and penalty rates	67 312		65 079	
Payments in lieu of long service leave	6 129		11 194	
General expenses	102 685		109 313	
Other Services				
Allowance to meet expenses for services in connection with Government House	62 000		70 000	
Payroll tax	24 542		25 185	
Clerk of the Executive Council				
Salaries and allowances	22 505		24 558	
General expenses	1 691		1 446	
Payroll tax	1 013		1 042	
	765 499		836 078	
Treasury Vote				
Workers compensation		6 311		10 052
		771 810		846 130
WORKS AND SERVICES ACCOUNT				
Government House Renovations		121 098		195 238
Government House Gardens		24 946		31 121
		917 854		1 072 489

Premier's Office

A summary of receipts and payments in respect of the Consolidated Fund in connection with the Premier's Office for the year compared with the previous year is:

		1978-79		1979-80
	\$	\$	\$	\$
VOTE				
Premier*				
Salaries and allowances	3 286 204		3 639 949	
Overtime and penalty rates	349 387		354 140	
Payments in lieu of long service leave	24 282		34 641	
General administration expenses	891 717		957 183	
Payroll tax	252 597		271 202	
Expenses for entertainment of visitors	174 556		154 182	
Air travel-Members of Parliament and Ministers etc.	126 179		142 440	
Werribee Park-contribution towards operating expenses	388 449		540 996	
Erskine House-contribution towards operating expenses	307 370		..	
Equal Opportunity Board	171 976		208 120	
State Artist	48 030		46 749	
State Historian	28 491		32 274	
Victoria Promotion	810 561		1 002 100	
Victorian Representation-Japan	223 843		241 601	
Victorian Garden State Committee	221 166		168 575	
Atlas of Victoria expenses	47 020		6 320	
International Year of the Child expenses	100 000		121 500	
Melbourne Landmark Committee	76 942		130 345	
Victoria Employment Committee	71 384		390 018	
Other Services	294 460		382 908	
	7 894 614		8 825 243	
Treasury				
Workers compensation		40 993		65 732
WORKS AND SERVICES ACCOUNT				
Werribee Park	162 987		125 626	
Erskine House, Lorne	41 542		..	
Urban and Regional Development	10 887		..	
Westernport Co-ordination Group	34 371		..	
State Laboratories	173 000		..	
Royal Show Exhibit	12 500		11 252	
Victorian Promotion Committee	868		66 295	
Advance to Officers-Cars official duty	6 000		..	

* Costs of Office of the Ombudsman are excluded (refer page 183)

	\$	1978-79 \$	\$	1979-80 \$
5A Parliament Place- Alterations	35 914		21 957	
		<u>478 069</u>		<u>225 130</u>
		<u>8 413 676</u>		<u>9 116 105</u>
RECEIPTS				
Werribee Park	165 690		300 180	
Erskine House, Lorne	350 963		..	
Appropriation former years	..		6 189	
Rents and hirings	14 983		13 035	
Community Services Bureau- Sales	32 957		41 264	
Landmark Committee Design Competition	25 454		15 924	
Other	1 983		3 390	
		<u>592 030</u>		<u>379 982</u>
		<u>592 030</u>		<u>379 982</u>

During 1979-80 Erskine House was transferred to the Department of Crown Lands and Survey and information relating to Erskine House is now included under that section of my report.

Agent-General's Office, London

The function of the Agent-General's Office is to act as the Victorian Government's representative in London, promoting the State, and handling the Government's day to day affairs and enquiries from intending British migrants.

Payments for the past two years are summarised as follows:

	\$	1978-79 \$	\$	1979-80 \$
VOTE				
Premier				
Salaries and allowances	352 623		386 517	
Payments in lieu of long service leave	4 617		..	
General administration expenses	130 918		150 570	
Agent General's allowance	15 544		21 983	
Payroll tax	15 881		16 406	
United Kingdom migration	45 811		62 751	
Tourism office	57 203		56 559	
		<u>622 597</u>		<u>694 786</u>
Treasury				
Workers compensation		3 427		6 480
		<u>626 024</u>		<u>701 266</u>

Public Service Board

The Public Service Board is responsible for personnel administration of the Public Service, including organisation and recruitment, conditions of employment, training and staff development and the promotion of efficiency in the working of departments.

Payments from the Consolidated Fund during the last two years were:

		1978-79		1979-80
	\$	\$	\$	\$
SPECIAL APPROPRIATIONS AND VOTE				
Salaries and allowances	2 750 974		2 981 365	
Overtime and penalty rates	5 700		5 936	
Payments in lieu of long service leave	..		12 817	
General administration expenses	749 647		681 779	
Payroll tax	124 153		126 799	
Training course fees and expenses	274 796		267 718	
	<u> </u>	3 905 270	<u> </u>	4 076 414
Treasury Vote				
Workers compensation		32 407		50 605
WORKS AND SERVICES ACCOUNT				
Computer System Development				
Personnel		70 522		37 347
		<u> </u>		<u> </u>
		4 008 199		4 164 366

Promotions Appeal Board

The Promotions Appeal Board was established, under the Public Service Act 1974 to determine, in certain circumstances, the claims of Second and Third Division officers of the Public Service in respect to vacant positions.

The following is a summary of the payments from the Consolidated Fund of the Board during the last two years:

		1978-79		1979-80
	\$	\$	\$	\$
VOTE				
Premier				
Salaries and allowances	92 916		98 654	
Overtime and penalty rates	2 359		2 596	
General administration expenses	10 852		8 677	
Payroll tax	4 291		4 298	
Members' fees	1 952		2 178	
	<u> </u>	112 370	<u> </u>	116 403
Treasury				
Workers compensation		1 090		1 751
		<u> </u>		<u> </u>
		113 460		118 154

Office of the Auditor-General

The Auditor-General is responsible for the audit and inspection of the accounts of the Treasury and other government departments and also semi-governmental and other bodies as required by law.

Payments made from the Consolidated Fund in carrying out these responsibilities, and the fees received during the last two years were as follows:

	\$	1978-79 \$	\$	1979-80 \$
PAYMENTS				
SPECIAL APPROPRIATIONS AND VOTE				
Salaries and allowances	1 900 556		2 024 348	
Overtime and penalty rates	4 727		4 993	
Payments in lieu of long service leave	67 703		63 720	
General administration expenses	135 991		151 499	
Payroll tax	85 808		86 137	
Other services	33 044		28 648	
	<hr/>	2 227 829	<hr/>	2 359 345
Treasury Vote				
Workers compensation		22 407		35 015
		<hr/>		<hr/>
		2 250 236		2 394 360
		<hr/>		<hr/>
RECEIPTS				
Audit fees*	438 036		519 977	
Other	11 609		8 873	
	<hr/>	449 645	<hr/>	528 850
		<hr/>		<hr/>
		449 645		528 850
		<hr/>		<hr/>

* Fees are not charged for the audit of Departments and certain Authorities

Office of the Ombudsman

The office of Commissioner for Administrative Investigations, called the Ombudsman, was established under the Ombudsman Act 1973 principally to investigate complaints of any administrative action taken in any government department or public statutory body to which the Act applies and to administrative actions taken by municipal officers.

The payments from the Consolidated Fund during the last two years were:

	\$	1978-79 \$	\$	1979-80 \$
SPECIAL APPROPRIATIONS AND VOTE				
Salaries and allowances	364 353		384 065	
Overtime and penalty rates	3 705		3 180	
General expenses	22 377		16 306	

	1978-79	1979-80
	\$	\$
Payroll tax	16 409	16 302
Treasury Vote	406 844	419 853
Workers compensation	3 598	7 846
	<u>410 442</u>	<u>427 699</u>

DEPARTMENT OF PROPERTY AND SERVICES

The Department of Property and Services was established by Order in Council on 16 May 1978.

The main objects of the Department are to:

- (a) monitor all aspects of real estate dealings in excess of \$100 000 by Government Departments and Authorities;
- (b) be responsible for the functions of the Government Printing Office, the Government Computing Service and the Public Record Office;
- (c) collect and register statistical information; and
- (d) conduct elections of members of the Victorian Parliament and a number of Government and semi-Government bodies.

Payments from the Consolidated Fund

The comparative statement hereunder shows payments of the Department for 1978-79 and 1979-80, other than those for the Government Printing Office which appear later in this section. The Office of Government Statist and Actuary and State Electoral Office came under the control of the Department from 1 July 1979. In my previous report figures relating to these Offices were shown under the Chief Secretary's Department.

	1978-79	1979-80
	\$	\$
PROPERTY AND SERVICES		
VOTE		
Property and Services		
Salaries and allowances	216 644	353 777
Overtime and penalty rates	4 679	4 039
General expenses	44 952	37 238
Payroll tax	11 422	17 577
Treasury-Workers compensation	102	4 068
 WORKS AND SERVICES ACCOUNT		
Nauru House - fit out (Floor 19)	..	412
Total Property and Services	277 799	417 111
 GOVERNMENT COMPUTING SERVICE		
VOTE		
Government Computing Service		
Salaries and allowances	1 243 937	1 361 198
Overtime and penalty rates	46 960	59 037
Payments in lieu of long service leave, retiring gratuities	..	6 851
Office requisites and equipment	788 514	1 079 446
General expenses	23 354	24 116
Payroll tax	66 622	69 554
Treasury-Workers compensation	14 453	23 724

	1978-79	1979-80
	\$	\$
WORKS AND SERVICES ACCOUNT		
Computer Equipment, Consultant's Fees etc.	1 264 395	2 409 600
Total Government Computing Service	<u>3 448 235</u>	<u>5 033 526</u>
PUBLIC RECORD OFFICE		
VOTE		
Public Record Office		
Salaries and allowances	290 075	332 426
Overtime and penalty rates	5 044	5 300
Payments in lieu of long service leave, retiring gratuities	6 215	6 671
General expenses	132 003	117 724
Payroll tax	15 231	16 488
Treasury-Workers compensation	2 830	5 424
WORKS AND SERVICES ACCOUNT		
Equipment etc.	26 087	49 812
Total Public Record Office	<u>477 485</u>	<u>533 845</u>
STATE ELECTORAL OFFICE		
SPECIAL APPROPRIATIONS		
Electoral Expenses	2 435 880	606 937
VOTE		
Property and Services		
Salaries and allowances	125 661	154 439
Payroll tax	5 821	7 190
Total State Electoral Office	<u>2 567 362</u>	<u>768 566</u>
GOVERNMENT STATIST		
VOTE		
Government Statist		
Salaries and allowances	1 556 114	1 658 713
Overtime and penalty rates	3 900	4 100
Payments in lieu of long service leave, retiring gratuities	6 700	30 005
General expenses	210 038	218 128
Other services	995	845
Payroll tax	83 937	75 946
Treasury-Workers compensation	17 884	28 670
Total Government Statist	<u>1 879 568</u>	<u>2 016 407</u>

Receipts (other than Government Printing Office)

The following statement shows Departmental receipts:

	1978-79	1979-80
	\$	\$
Fees and charges - E.D.P. Centre	3 848 756	3 285 007
Government Statist	1 304 586	1 351 371
Other	73 829	91 930
	<u>5 227 171</u>	<u>4 728 308</u>

Government Printing Office

The Government Printing Office is responsible for the design, production and sale of printed and published material for the Victorian Parliament, government departments and some statutory authorities.

From 1 July 1979 the Office adopted an accruals basis of accounting.

The following statements, which are subject to audit, summarise the financial operations of the Government Printing Office for 1979-80.

Manufacturing Statement

	\$	1979-80 \$
Stock 1 July		
Paper, General, Reprographics and Sub-stores	1 398 202	
Work in Progress	2 210 076	
	<hr/>	3 608 278
Purchases		
Materials	3 188 971	
Sub Contract Work	2 410 241	
	<hr/>	5 599 212
		<hr/>
		9 207 490
Less Net Internal Transfers		818 021
		<hr/>
		8 389 469
Less Stock 30 June		
Paper, General, Reprographics and Sub-stores	1 777 279	
Work in Progress	2 302 363	
	<hr/>	4 079 642
		<hr/>
		4 309 827
Manufacturing Expenses		6 240 328
		<hr/>
Cost of Goods Manufactured		10 550 155
		<hr/>

Profit and Loss Statement

	\$	1979-80 \$
Net Sales		15 137 970
Less		
COST OF GOODS SOLD		
Stock 1 July	2 141 370	
Purchases	3 175 375	
Net Internal Transfers	711 872	
Cost of Goods Manufactured	10 550 155	
	<hr/>	
	16 578 772	
Less Stock 30 June	2 420 991	
	<hr/>	14 157 781
		<hr/>

		1979-80
		\$
Gross Profit		980 189
Less		
Selling, Distribution and Stores		
Expenses	598 396	
Administrative Expenses	797 817	
Finance Expenses	3 495	
	<hr/>	1 399 708
Net Operating Loss		(419 519)
Less Non-operating Income		35 227
		<hr/>
Net Loss		(384 292)
Accumulated Surplus 1 July	2 683 321	
Prior Year Adjustment	3	2 683 324
	<hr/>	
Accumulated Surplus 30 June		2 299 032
		<hr/>

Statement of Balances

The following is a statement of the Government Printing Office balances at 30 June 1980:

		30.6.80
		\$
FUNDS PROVIDED FROM		
Treasurer's Advances to Working Account		3 004 405
Works and Services Advances for Machinery		2 805 147
Public Works Department Works and Services		235 581
Treasury Payment Workers' Compensation		99 754
		<hr/>
Accumulated Surplus		6 144 887
		2 299 032
		<hr/>
		8 443 919
		<hr/>

Represented by:

		30.6.80
		\$
CURRENT ASSETS		
Sundry Debtors, including		
Prepayments	3 214 185	
Prepaid Salaries and Wages	5 822	
Stock on Hand	6 502 739	
	<hr/>	9 722 746
LESS CURRENT LIABILITIES		
Sundry Creditors	1 177 758	
Accrued Expenses	98 025	
Accrued Salaries	47 469	
Advance Sales	1 337 268	

		30.6.80
		\$
Government Printer Working Account	503 175	
		3 163 695
		6 559 051
FIXED ASSETS		
Motor Vehicles, Office Equipment, Machinery and Equipment (at cost)	2 827 752	
Less Provision for Depreciation	611 372	
		2 216 380
Capital Works provided by Public Works Department		53 875
		2 270 255
LESS DEFERRED LIABILITIES		
Deferred Instalments - Purchase of Machinery		385 387
		1 884 868
		8 443 919

Stock on Hand

Stock on hand at 30 June 1980 consisted of:

		\$
AT COST		
Work in Progress		2 302 363
Stock		
Paper Store		1 624 513
Stationery Store		871 701
Forms Store		96 782
Publications Store		657 341
General Store		48 999
Reprographic Units		19 165
Sub-stores (Security Stock)		84 603
Postage Stamps		2 105
AT COST PLUS LOADINGS		
Completed Jobs not yet billed to Clients		795 167
		6 502 739

Government Printing Office Working Account

The operations of the Government Printing Office are financed through the Government Printing Office Working Account, a Treasury trust account with a current working capital of \$3 004 405 which is included in the Government Printing Office statement of balances under the heading "Treasurer's Advances to Working Account".

The balance of the account in the Trust Fund at 30 June 1980 was nil whilst the balance included in the Government Printing Office accounts was \$503 175 overdrawn. The difference represents salaries met from the Government Printer's Vote not recouped from the Working Account by Treasury at 30 June 1980.

In 1979-80, all receipts of the Printing Office, with the exception of those arising from press advertising by Departments, were paid to the credit of the Consolidated Fund. During the year, equivalent amounts have been debited to Treasury Vote 400-3-12 and credited to the Working Account. Receipts arising from press advertising by Departments were paid direct to the credit of the Working Account.

Overtime payments and general expenses, including press advertising costs, have been met from the Working Account. Salaries and long service leave payments have been met from the Government Printer's Vote, but equivalent amounts have been credited to Charges-Recoup Administrative Expenses-Government Printer, and debited to the Working Account, which has thus recorded all receipts and payments of the Printing Office for the year.

PUBLIC WORKS DEPARTMENT

The Public Works Department is the principal design and construction authority for Government Departments other than Railways and Water Supply. 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.

Consolidated Fund

A summary of receipts to and payments from the Consolidated Fund in each of the past two years is set out hereunder:

	1978-79	1979-80
	\$	\$
PAYMENTS		
SPECIAL APPROPRIATIONS		
General expenses	20 523	16 496
<hr/>		
PUBLIC WORKS		
VOTE		
Public Works		
Salaries and allowances	17 417 801	18 495 719
Overtime and penalty rates	161 869	125 405
Payments in lieu of long service leave	163 779	277 826
General expenses	1 242 263	1 611 303
Payroll tax	1 131 800	1 197 883
Public building services-maintenance etc.	6 477 884	7 216 639
Rents and allowances	15 365 645	17 149 639
Other services	3 449 709	4 640 753
Treasury-Workers compensation	203 496	323 074
WORKS AND SERVICES ACCOUNT		
Public Offices etc.	5 034 517	4 315 641
Contribution to Public Works Stores		
Suspense Account	..	1 412 900
Computerised Systems	696 000	452 575
State Square	..	70 955
	<hr/>	<hr/>
	51 344 763	57 290 312
<hr/>		
PORTS AND HARBORS		
VOTE		
Ports and Harbors		
Salaries and allowances	2 063 790	2 174 604
Overtime and penalty rates	33 977	44 820
Payments in lieu of long service leave	24 261	29 457
General expenses	225 380	224 970
Payroll tax	135 046	142 774
Wharves and jetties-maintenance etc.	884 200	1 005 063
Dredging and blasting	2 832 955	2 960 826
Contribution to Portland Harbor Trust	1 450 000	1 500 000

	1978-79	1979-80
	\$	\$
Westernport-operating expenses	2 518 000	2 788 000
Other services	587 655	644 362
Treasury-Workers compensation	23 689	38 553
WORKS AND SERVICES ACCOUNT		
Wharves, Jetties, Navigational Aids etc.	2 109 936	2 048 356
Foreshore Protection	1 345 716	1 123 260
Westernport Works etc.	622 927	433 401
Marine Plant and Dredging Equipment	902 816	407 112
Other	346 095	361 108
	<hr/>	<hr/>
	16 106 443	15 926 666
	<hr/>	<hr/>
Total Payments	67 471 729	73 233 474
	<hr/>	<hr/>
RECEIPTS		
Recoveries of Debt Charges		
Chalet-Mt. Buffalo	3 440	3 667
Harbor Revenue		
Westernport	4 090 778	4 871 375
Other shipping charges	40 806	46 898
Charges for Departmental Services		
Recoup of administrative expenses	14 762 996	12 690 115
Petrol Distribution Centre	438 988	641 233
Garage	390 589	402 254
A.J. Wagglen Floating Dock	139 648	89 455
Slipway and Launching dues	71 970	86 227
Miscellaneous Receipts		
Recoup of rent and other charges	1 399 531	1 549 333
Windsor Hotel	82 500	189 105
Sale of Government Property	52 941	100 227
National Apprenticeship Assistance Scheme	21 324	24 451
Other	50 810	27 851
Loan Repayments	923 363	953 408
	<hr/>	<hr/>
	22 469 684	21 675 599
	<hr/>	<hr/>

Design, Supervision and Administration Charge

Works carried out under the supervision of the Department during 1979-80 were financed from Works and Services Account, \$163 006 735 and Trust or Special Funds, \$16 442 847. The total for the year from both sources was \$179 449 582 compared with \$199 754 111 in 1978-79. These works, consisting mainly of the construction of buildings, the carrying out of works and the provision of services for various Departments, are subject to oncost charges, approved by the Treasury, to recoup part of the departmental expenses involved in the design, supervision and administration of the works. The approved rate for 1979-80 was 12 per cent. on works and 2 per cent. on the purchase of property. Recoups to the Consolidated Fund in respect of these charges amounted to \$12 690 115 in 1979-80 compared with \$14 762 966 in 1978-79. The fall of \$2 072 881 was due mainly to an overall reduction of \$20 304 529 in capital works carried out during the year.

Rent and Maintenance etc.

Payments made by the Department for rent and maintenance etc. of public offices and buildings during 1979-80 compared with 1978-79 are shown:

	1978-79	1979-80
	\$	\$
Rent	15 365 645	17 149 639
Maintenance, including lighting, heating, cleaning etc.	6 477 884	7 216 639

Information recorded by the Department does not facilitate apportionment of these costs to the respective Departments.

The larger payments of rent included in the amount of \$17 149 639 related to accommodation at the following locations:

	1978-79	1979-80
	\$	\$
"Enterprise House" 555 Collins Street	2 307 778	2 392 623
232, 240, 250 Victoria Parade	1 132 399	1 079 006
"Nauru House" 80 Collins Street	763 998	894 248
"Myer House" 250 Elizabeth Street	746 555	846 364
35 Spring Street	838 552	713 573
456 Lonsdale Street	511 560	597 240

Deferred Payment Contracts

The Department, with the approval of the Treasurer, entered into a number of deferred payment contracts for the construction of relocatable school buildings, a marine science laboratory at Queenscliff and the fitting out of leased office accommodation at 500 Bourke Street.

These contracts were financed by entering into supplier credit arrangements provided by each particular contractor. The contractors financed the work by drawing bank accepted commercial bills and assigning their rights to payment under the contract to their respective financiers, as security for the bills. The Minister for Public Works, in respect of each assignment, signed an absolute undertaking on behalf of the State to pay the sums together with interest on the due dates to the respective financiers.

Payments in respect of these contracts during 1979-80 totalled \$4 729 567 and consisted of repayment of principal \$4 236 631, and interest \$492 936. Included in this amount was \$1 001 879 not due to be paid until 4 July 1980. The contracts provide for finalisation of payments over the next 3 financial years or earlier if it is so decided.

During 1980, 3 deferred payment contracts were examined. These contracts related to the construction of relocatable school buildings which were for the most part, completed during 1978-79. As a result of the examination, audit queries were forwarded to the Director-General of Public Works and the Director of Finance on 2 June 1980.

Questions raised with the Director-General of Public Works were:

- (i) Under what legislative provisions is the Minister for Public Works empowered to enter into deferred payment contracts, prior to the appropriation of the necessary funds by Parliament?
- (ii) Under what legislative provisions did the Minister for Public Works give absolute undertakings on behalf of the State that future payments due under the contracts would be paid, prior to the appropriation of the necessary funds by Parliament?

The following advice was received:

"Section 8 of the Public Lands and Works Act empowers the Minister of Public Works to enter into contracts and to determine the terms and conditions of the contracts. Payment deferred or otherwise is purely a condition of contract.

The Minister of Public Works enters into many contracts which stretch over financial years and, as such, commits future expenditure before the necessary funds are appropriated by Parliament. A large number of contracts entered into by many Ministers involve commitment of expenditure prior to and in excess of formal authorisation by Parliament.

All major contracts, and particularly deferred payment contracts, are entered into as requested and in consultation with the client department and Treasury. The Treasury is responsible for preparation of the Public Works and Services Acts, which are drawn up on the basis of cash flows provided by the Public Works Department and authorisation only is obtained for the cash required on individual contracts for each financial year.

The Minister for Public Works gives absolute undertakings on behalf of the State on every contract he enters into where the contract extends over more than one financial year and I do not see this as any different if it relates to deferred payments or payments under any other condition of contract".

Questions raised with the Director of Finance included the following:

- (i) Under what legislative provisions is the Treasurer empowered to give approval for the Public Works Department to enter into deferred payment contracts in advance of funds being appropriated by Parliament?

- (ii) As the total cost of the contracts excluding interest and other financial charges was \$10.28 million, what form of approval was given for the additional expenditure of \$2.2 million?

His reply stated:

"According to Treasury records the Treasurer, on 28 August 1978, approved the forward commitment of funds to enable the Public Works Department to enter into a contract for the supply of relocatable classrooms which involved the use of supplier credit arrangements up to a limit of \$8 million".

Answers to the abovementioned specific questions raised in relation to this transaction were as follows:

- (i) It is common practice for the Treasurer in settling annual Works and Services programs to approve an allocation of funds which will involve commitments on a contract or project which will run several years into the future and which will be funded from on-going allocations in subsequent years.

In legislative terms it is a matter for the Minister of Public Works to determine the terms and conditions of any necessary contracts.

- (ii) There is no record of any specific approval by the Treasurer for an increase in the commitment in this case beyond the \$8 million referred to above.

It is apparent that the expenditure of \$10.28 million (excluding interest and other financial charges) by the Department exceeded the limit approved by the Treasurer.

Treasury has been requested and has agreed to seek legal advice to establish the validity of this method of financing public works.

Westernport

The Ports and Harbors Division of the Department is responsible for the operation and maintenance of the port facilities and services at Westernport under the provisions of the Westernport (Oil Refinery) Act 1963, the Westernport Development Act 1967 and the Westernport Steel Works Act 1970.

The port facilities have been developed to service the B.P. refinery at Crib Point, the Esso-Haematite fractionation plant and crude oil storage at Long Island Point and the John Lysaght iron and steel works at Tyabb.

The State is required to meet the costs of maintaining and repairing the various jetties and other costs such as dredging the harbor. Charges are levied for the various services provided and wharfage is also charged on cargo loaded and unloaded.

Receipts and payments of the Consolidated Fund in respect of Westernport operations for the past two years are summarised below:

	1978-79	1979-80
	\$	\$
RECEIPTS		
Harbor Services		
Towage	1 289 435	1 486 394
Tonnage etc.	1 063 861	1 459 881
Mooring	462 393	544 783
Other	55 903	80 824
	<hr/>	<hr/>
	2 871 592	3 571 882
	<hr/>	<hr/>
Wharfage	1 219 186	1 299 493
	<hr/>	<hr/>
	4 090 778	4 871 375
	<hr/>	<hr/>
PAYMENTS		
VOTE		
Tug Operation	1 307 459	1 467 091
Mooring Contract	461 869	470 079
Depot and Buoy expenses	165 687	167 556
Maintenance and Repair of jetties	119 851	143 150
Administration Costs	138 996	161 164
Navigational Aids, lights etc.	76 895	113 028
Other	247 243	265 932
	<hr/>	<hr/>
	2 518 000	2 788 000
	<hr/>	<hr/>
WORKS AND SERVICES		
Depot Building-Stony Point	..	145 694
Hydraulic Gangway-Crib Point Jetty	..	97 408
Repairs-Long Island Twin Piers	418 107	..
Harbor Facilities	95 185	94 150
Other	109 635	96 149
	<hr/>	<hr/>
	622 927	433 401
	<hr/>	<hr/>

Electronic Data Processing - "WREN" System

In February 1977, the Department entered into a contract with a firm of consultants for the programming, implementation and testing of a computerised project planning, tracking and accounting system known as WREN (Works Recording Network). This system was to be fully implemented and tested by 31 March 1979. However, the Department was unable to commence implementation until September 1979 at which time it was planned that the system would be fully operational by June 1980. At the date of preparation of this report, system implementation has not progressed in accordance with this plan.

The Department has indicated that delays experienced in system implementation are due to a change in hardware from that proposed in the original specification, poor response times due to overloading of the Government Computer Services computer resources and the inability of the Department to recruit sufficient adequately experienced programmers.

At 30 June 1980, the sum of \$1 811 609 had been expended on systems development and hardware. Salaries paid to Public Works Department personnel involved in the development, implementation and testing of the system are not included in this amount.

The contract between the Department and the Consultants provides for the contractor's payments under the contract to be reduced in areas where systems development has been carried out by the Department's own E.D.P. personnel under the direction of the contractor. No adjustment had been made at 30 June 1980.

Trust Accounts

Public Works Stores Suspense Account

This account was established under the provisions of the Public Works Loan Application Act 1947. Amounts authorised by legislation, including a contribution of \$1 412 900 provided from the Public Works and Services Act 1979, at 30 June 1980 totalled \$2 202 900.

Moneys in the account are available for:

- (a) the purchase of stores, materials, fittings and equipment; and
- (b) defraying the cost of manufacturing articles of stock,

pending allocation to the respective appropriations or funds for the various Works and Services in which they are used. The amounts when charged are credited to the account.

Details of the account at 30 June 1980 were:

	\$
Cash funds available—held by Treasury	55 271
Amount retained by Treasury to meet expenses etc.	2 168
Issues pending recoupment	980 577
Value of stores on hand	1 296 705
	<hr/>
Total funds made available	2 334 721
Less Excess of funds representing valuation of Education Department stock taken over in excess of cost	131 821
	<hr/>
Amount authorised by legislation	2 202 900
	<hr/>

During 1979-80 funds were made available to enable the Department to supply the furniture requirements of the Education Department from this account.

Public Works Plant and Machinery Fund

This fund was established under the provisions of the Public Works Loan and Application Act 1946 No. 2. The charges made for the use of certain specified plant and machinery as authorised by that Act, 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 etc., to each of which an appropriate allocation of the hire charges is made. Total credits to the fund for the year were \$1 838 305 and total debits \$1 817 216. At 30 June 1980, the balance of the fund was \$798 337.

Public Works Agency Trust Account

Payments for projects financed from agency funds amounted to \$6 247 046. Major payments for works carried out by the Department as agent were in respect of the following projects:

	\$
Olympic and Beaufort Swimming Pools	2 556 169
Public Works Department Canteens	555 916
Nhill Day Training Centre	320 320
Chandler High School Theatre	277 000
Echuca Technical School Sports Complex	237 369

At 30 June 1980 the balance in the trust account was \$2 102 264.

STATE DEVELOPMENT DECENTRALIZATION AND TOURISM

The State Development Decentralization and Tourism Act 1978 established the Department of State Development Decentralization and Tourism for the purpose of encouraging and promoting the development of Victoria, particularly in the areas of tourism and industry.

For purposes of administration, the Ministry of Immigration and Ethnic Affairs also comes under the control of this Department. Details are shown separately on page 144 of this report.

Payments from the Consolidated Fund

Payments of the Department for the past two years are summarised hereunder:

	1978-79	1979-80
	\$	\$
VOTE		
State Development		
Salaries and allowances	1 874 577	1 791 901
Payments in lieu of long service leave	34 481	23 937
Overtime and penalty rates	19 535	10 020
General expenses	576 668	513 851
Other services		
Tourist Fund	595 056	587 000
Victorian Government Travel Authority	1 960 000	2 337 200
Development Fund	2 997 000	4 911 395
Incentive payments to approved Decentralised		
Secondary Industries	20 527 558	21 343 982
Transport concessions to approved Decentralised		
Secondary Industries—Payment to Victorian		
Railways	1 210 000	1 435 000
Other Grants, expenses etc.	1 356 349	1 698 086
	31 151 224	34 652 372
Treasury		
Workers compensation	18 081	34 810
WORKS AND SERVICES ACCOUNT		
Public Buildings etc.	249 290	83 688
Contributions to Tourist Fund	310 000	230 000
Subsidies to Municipalities	196 047	17 608
Urban and Regional Development	158 243	545 668
Pritchard Steam Engine	23 000	..
Purchase and Improvement—Crown Land	100 000	149 987
Contributions to Major Tourist Projects	743 242	499 970
Mineral Water Feasibility Study	9 800	200
Contributions to Development Fund	..	70 900
	32 958 927	36 285 203

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 decentralised or a special establishment, as defined in the Act. The amount charged to Vote in 1979-80 in respect of incentive payments to approved decentralised secondary industries, \$21 343 982, consisted of payroll tax rebates, \$21 085 470, land tax rebates, \$171 595, and \$86 917 on account of refunds of licence fees for commercial goods vehicles.

Other Grants

A sum of \$427 750 was provided from the Consolidated Fund to help finance the operations for 1979-80 of the Small Business Development Corporation. This Corporation was established under the Small Business Development Corporation Act 1976 for the purpose of encouraging and assisting small business throughout Victoria and is not subject to audit by my Office.

The Department contributed \$600 000 and \$300 000 from Vote, during 1979-80, towards the expenses of the Geelong Regional Commission and the Albury-Wodonga Development Corporation, respectively. Neither of these bodies is subject to my audit. However, the Albury-Wodonga Development Corporation is audited by the Commonwealth Auditor-General.

A grant of \$186 044 was provided from the Departmental Vote during 1979-80 in connection with the operation of the Export Section of the Victorian Development Corporation. Amendments to the Victorian Development Corporation Act 1973, operative from 11 December 1979, widened the functions of the Corporation to include export activities. Comment on the accounts of the Corporation is included in my supplementary report.

Receipts

Receipts to the Consolidated Fund, other than repayments of principal and interest in respect of advances from the Development Fund, totalled \$26 025 in 1979-80 compared with \$8 006 in 1978-79.

Trust Accounts Development Fund

The Development Fund was established under the State Development Decentralization and Tourism Act 1978 for the purpose of financing the carrying out of the objects set out in the Act, other than those in respect of tourism. In particular the moneys to the credit of the fund are used to provide incentives to users of the port of Portland and to assist in the establishment, continuance and expansion of approved business undertakings.

A statement of receipts and payments of the fund in the last two financial years is set out hereunder:

	1978-79	1979-80
	\$	\$
Balance 1 July	202 093	202 690
RECEIPTS		
Contributions from Consolidated Fund		
Vote	2 997 000	4 911 395
Works and Services Account	..	70 900
	<hr/>	<hr/>
	2 997 000	4 982 295
	<hr/>	<hr/>
	3 199 093	5 184 985
PAYMENTS		
Power, Light and Gas Subsidies	722 551	1 798 610
Freight Subsidies	329 242	633 231
Removal of Plant, Machinery, Furniture, etc.	899 347	1 151 876
Loans to Approved Decentralised Industries		
State Electricity Commission, Self Help Scheme	580 448	309 983
Industrial Estates	..	70 900
Employment Incentives	207 150	248 175
Grants and Subsidies to Approved Decentralised		
Secondary Industries	171 545	44 102
Development Committees	40 000	44 000
Portland Wool Shipping Subsidies	14 286	..
Portland Wool Brokers Rebates	8 725	..
Miscellaneous Grants	4 480	4 516
Trade Promotion	12 420	1 395
Small Business Development	6 209	6 634
	<hr/>	<hr/>
	2 996 403	4 313 422
	<hr/>	<hr/>
Balance 30 June	202 690	871 563

Loans to approved decentralised industries from the Development Fund during 1979-80 totalled \$380 883. Instalments of principal and interest collected during the year and credited to the Consolidated Fund amounted to \$268 429. The amount still to be repaid, at 30 June 1980 in accordance with the terms of the loans, was \$1 763 200. Arrears at 30 June 1980 totalled \$95 664.

Tourist Fund

The State Development Decentralization and Tourism Act provides that moneys to the credit of the Tourist Fund shall be applied to the administration of the State Development Decentralization and Tourism 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.

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

	1978-79	1979-80
	\$	\$
Balance 1 July	728 120	338 850
RECEIPTS		
Contributions		
From-Country Roads Board Fund	1 519 563	1 571 418
Consolidated Fund		
State Development Vote	595 256	587 200
Works and Services Account	310 000	230 000
	<u>2 424 819</u>	<u>2 388 618</u>
Commission etc. received from		
Tourist Bureau operations		
Rail	52 600	..
Other	41 833	..
	<u>94 433</u>	<u>..</u>
Motor Boat Registration Fees and Fines (net)	1 056 312	1 130 524
Less Costs and Expenses of Collection and Administration	548 320	546 616
	<u>507 992</u>	<u>583 908</u>
Interest on Loans to certain Bodies		
	76 039	86 137
Loan Repayments		
	86 133	140 479
Recoup of Costs		
Metropolitan Transport Information Centre		
	14 181	..
Railways Department		
	14 423	..
Victorian Government Travel Authority		
	30 428	..
	<u>59 032</u>	<u>..</u>
Other	..	8 980
	<u>3 976 568</u>	<u>3 546 972</u>
PAYMENTS		
Grants and Subsidies for Developmental and Maintenance Works*		
	767 383	582 437
Loans*		
Developmental Works	365 486	149 000
Other	10 000	..
	<u>375 486</u>	<u>149 000</u>
Special Grants to Approved Bodies		
	38 789	31 660
Grants and Subsidies to Regional Tourist Authorities (net)*		
Administration and Promotion	793 783	908 414
Information Centres	76 321	104 952
	<u>870 104</u>	<u>1 013 366</u>

	1978-79	1979-80
	\$	\$
Publicity and Promotion (net)		
Departmental	666 652	167 635
Grants and Subsidies	93 910	349 100
	<hr/>	<hr/>
	760 562	516 735
Grants and Subsidies etc.		
Motor Boating Facilities (net)	689 862	544 537
Administrative Expenses (net)		
Tourist Bureaux	88 618	1 059
Contribution-A.S.C.O.T. Trust Account	17 310	..
Research	17 616	48 087
Committee and other Expenses (net)	11 988	17 479
	<hr/>	<hr/>
	3 637 718	2 904 360
Balance 30 June		
General	332 771	585 877
Motor Boating	6 079	56 735
	<hr/>	<hr/>
	338 850	642 612
	<hr/>	<hr/>

* Details of these Grants and Loans are shown in Appendix A-2 to this report

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 for the provision of various services and facilities associated with 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 during the last two years:

	1978-79	1979-80
	\$	\$
Balance 1 July (held in Tourist Fund)	179 919	6 079
RECEIPTS		
Registration Fees (net)	1 025 420	1 098 800
Fines	30 892	31 724
Loan Instalments		
Redemption	4 475	2 219
Interest	3 555	1 602
Other	..	7 464
	<hr/>	<hr/>
	1 064 342	1 141 809
	<hr/>	<hr/>
	1 244 261	1 147 888
	<hr/>	<hr/>

	1978-79	1979-80
	\$	\$
PAYMENTS		
Grants and Subsidies etc.		
Motor Boating Facilities (net)	689 862	544 537
Cost of Administration		
Transport Regulation Board	191 686	223 069
Ministry for Police and Emergency Services	311 096	308 144
Purchase of Motor Boats and Equipment (net)	45 538	15 403
	<u>548 320</u>	<u>546 616</u>
	<u>1 238 182</u>	<u>1 091 153</u>
Balance 30 June (held in Tourist Fund)	<u>6 079</u>	<u>56 735</u>

Other Trust Accounts

Australian Standing Committee on Tourism Trust Account

This account was established for the purpose of recording the receipt of contributions from the participating bodies and the subsequent disbursement of these funds. Receipts for 1979-80 totalled \$80 000, and payments \$80 243. The balance in the account at 30 June 1980 was \$27 697.

Special Youth Employment Training Program Trust Account

The Department also made payments totalling \$35 513 from the Special Youth Employment Training Program Trust Account during 1979-80.

MINISTRY OF TRANSPORT

The Ministry of Transport was established under the provisions of the Ministry of Transport Act 1958. The general objectives of the Ministry are to secure the improvement, development and better co-ordination of railway, tramway and road transport in Victoria. Specific powers of the Ministry include:

- (a) buying, selling, leasing or hiring vehicles or other equipment or lending or otherwise advancing money to public or private bodies to assist such bodies to provide, improve or co-ordinate transport services in Victoria; and
- (b) assisting public or private bodies to construct or improve transport facilities in Victoria, and in relation thereto providing any services necessary for or ancillary to such facilities.

In pursuance of these objectives the following payments were made from the Consolidated Fund during the years 1978-79 and 1979-80.

	1978-79	1979-80
	\$	\$
VOTE		
Ministry of Transport		
Salaries and allowances	312 140	361 107
Overtime and penalty rates	81	158
Payments in lieu of long service leave	11 920	10 113
General expenses	83 078	59 801
Payroll tax	16 739	18 131
Payment in respect of Passenger Transport		
Tramways	32 667 000	33 000 000
Private Bus Services	9 823 182	* 463 828
Freight Subsidy-Railways	2 054 827	2 560 000
Transport Study	..	30 058
Miscellaneous	3 029	19 164
Treasury		
Workers compensation	3 576	5 738
	44 975 572	36 528 098
WORKS AND SERVICES ACCOUNT		
Unsecured loans to Private Bus Operators	547 821	..
Bicycle Facilities	350 000	310 000
	45 873 393	36 838 098

* Adjustments amounting to \$463 828 were paid in respect of 1978-79 and prior years to urban and metropolitan bus operators under the old fare subsidy scheme. In 1979-80, subsidies were met from the Transport Fund.

Collections paid to the Consolidated Fund amounted to \$391 599 compared with \$322 790 for 1978-79.

Advances to private bus operators during 1979-80 under the Government Concessional Loans Scheme were made from the Transport Fund. For details and overall summary of advances see page 207 of this report.

Transport Fund

This fund was established pursuant to the Ministry of Transport Act 1958.

Transactions of the fund for the years 1978-79 and 1979-80 are set out below:

	1978-79	1979-80
	\$	\$
Balance 1 July	6 327 143	5 532 288
RECEIPTS		
Roads and Special Projects Fund	.. +17 427 280	
Motor Registration Branch-Additional Fees (net)	*7 725 860	* 7 547 302
Transport Regulation Board	702 714	735 671
Victorian Railways Board	361 092	377 633
Melbourne Metropolitan Tramways Board	90 547	96 421
Bus Operators Loans		
Principal	158 369	237 790
Interest	38 676	52 807
Ferry Loan		
Principal	..	287
Interest	..	327
Sale of Government Publications	12 575	9 058
City of Frankston - Recoup re year 1976-77	..	80 622
Miscellaneous	..	205
	<hr/>	<hr/>
	15 416 976	32 097 691
	<hr/>	<hr/>

* Costs of collection were \$860 317 and \$882 295 respectively

+ Amount determined by the Minister pursuant to the Business Franchise (Petroleum Products) Act 1979

	1978-79	1979-80
	\$	\$
PAYMENTS		
Country Roads Board	5 094 730	* 5 464 883
Victorian Railways Board	2 735 686	+ 4 215 656
Railway Construction and Property Board	140 218	2 543 865
Ministry of Transport		
Passenger Interchange	316 824	597 723
Salaries	346 517	339 635
Payroll tax	18 334	17 808
Planning and Research	644 655	816 081

* Includes payments of \$2 550 000 on level crossings and \$2 539 047 on pedestrian overpasses

+ Includes payments of \$1 741 430 on level crossings \$559 748 on freight wagons and \$574 380 on passenger interchange

	1978-79	1979-80
	\$	\$
Private Bus Operators		
Subsidies	.. ++13 931 544	
Loans	307 655	811 181
Driver Training	..	5 750
Consultative Committees	19 094	18 782
Transport Information	249 747	328 711
Metropolitan Transit Council	11 228	15 427
Advance-Purchase of Ferry	..	40 000
Special Roadwork Projects	..	6 177
	<hr/>	<hr/>
	9 884 688	29 153 223
	<hr/>	<hr/>
Balance 30 June held in Treasury	5 532 288	2 944 468
	<hr/>	<hr/>

++Previously provided from Transport Vote

During the year a loan of \$40 000 was advanced to the French Island Co-operative Ltd. to assist in the purchase of a ferry. The loan was secured by a mortgage debenture. The ferry has since been destroyed by fire and the Co-operative went into voluntary liquidation in June 1980. Principal and interest due on the loan has not yet been recovered but a settlement is pending.

A summary of secured and unsecured loans made since 1974-75 to private bus operators and repayments of these loans at 30 June 1980 follows:

	\$	\$
LOANS FROM		
(a) Transport Fund		
Unsecured loans under Government		
Concessional Loan Scheme	1 712 574	
Unsecured loans for dial-a-bus services	365 900	
Secured loans for buses purchased following		
closure of poorly-patronised country		
passenger rail services	* 640 287	
	<hr/>	
	2 718 761	
Less Repayments	+ 738 561	
	<hr/>	1 980 200
(b) Works and Services Account		
Unsecured loans under Government		
Concessional Loan Scheme	3 394 698	
Less Repayments	+ 807 356	
	<hr/>	2 587 342
	<hr/>	<hr/>
Total Outstanding		4 567 542
		<hr/>

* Secured by chattel mortgages, a second mortgage and debenture deeds

+ Includes collections from 1 November 1979 by the Transport Regulation Board on behalf of the Ministry

Funds from Commonwealth Sources

Commonwealth financial assistance for transport planning and research projects is being provided by way of non-repayable grants under the Commonwealth's Transport Planning and Research (Financial Assistance) Act 1977.

Payments by the Ministry charged to the Commonwealth Transport Planning and Research (Financial Assistance) 1977 Trust Account during 1979-80 were \$260 445 compared with \$246 888 for 1978-79.

The amounts actually recoverable from the Commonwealth in respect of payments on approved projects will not be fully determined until audited statements have been submitted by the Ministry to the Commonwealth.

State Bicycle Fund

During 1978-79, the Treasurer approved the establishment of the abovementioned trust account within the Trust Fund at the Treasury for the purpose of recording receipts and payments of funds relating to the operation of the Bike Plan.

An amount of \$310 000 was provided from the Works and Services Account during the year.

A summary of transactions for the year in respect of the trust account is given hereunder:

	1978-79	1979-80
	\$	\$
Balance 1 July	..	28 079
RECEIPTS		
Works and Services Account		
Geelong Bike Plan	300 000	260 000
Melbourne Bicycle Strategy Plan	50 000	50 000
Recoup-Sale of Bicycle Safety Flags	..	5 895
	<hr/>	<hr/>
	350 000	343 974
PAYMENTS		
Construction of Bicycle Tracks	148 872	171 317
Consultants' Fees	85 763	* 119 758
Promotion Material	41 855	38 074
Publicity	23 017	10 211
Equipment	21 168	3 678
Miscellaneous	1 246	605
	<hr/>	<hr/>
	321 921	343 643
Balance 30 June	<hr/>	<hr/>
	28 079	331

* \$72 313 for Melbourne Strategy Plan and \$47 445 for the Geelong Bicycle Plan

Railway Construction and Property Board

(Formerly Railway Construction Board)

The Railway Construction and Property Board was established under the provisions of the Railway Construction and Property Board Act 1979.

The Board consists of 3 members and came into operation as from 22 February 1980. This Board is the successor in law to the Railway Construction Board.

The functions of the Property Board include:

- (a) investigation design and construction of all lines of railway which Parliament has authorised to be constructed and;
- (b) the carrying out of such works as the Minister approves on the recommendation of the Board such as:
 - (i) improvement of safety at level crossings,
 - (ii) construction of parking facilities at railway stations, and
 - (iii) works for the operation of public transport facilities in relation to railways.

Development of Railway Land

For the development of railway land the Board may recommend to the Minister or the Minister may direct the Board that an investigation be made to ascertain whether particular land vested in the Victorian Railways Board or in the Board could be put to better use.

Railway Housing

The Board is empowered to manage and control all dwelling - houses vested in or acquired by the Board. A number of dwelling - houses and appurtenant land have been vested in the Board in accordance with the provisions of the Act.

The residences in question were previously vested in the Victorian Railways Board and were used for the purpose of residences by persons employed in the Railway Service.

Borrowing Powers

Provision is also made in the legislation for the operations of the Railway Construction and Property Board to be financed from borrowings within Australia or overseas with the amount borrowed limited to \$50 000 000 at any one time.

Authorised borrowings are to be secured by issues of debentures or inscribed stock guaranteed by the State of Victoria. In addition the Board may also obtain temporary financial accommodation or advances whether in Victoria or elsewhere, of such amount as is approved by the Treasurer. Any such temporary advances are also guaranteed by the Government of Victoria.

During the year no borrowings were made or advances obtained by the Board.

Accounts and Audit

The Act requires the Board to keep such books and other records as will sufficiently explain the transactions and financial position of the Board and enable true and fair accounts to be prepared from time to time.

At the date of preparation of this report, the Board was still relying on the Victorian Railways Board to process the majority of its accounting transactions. The latter Board is charging a fee for services rendered.

As the Railway Construction and Property Board does not have complete control over its own accounting system and related records it was not practicable to determine the financial position of the Board at 30 June 1980.

In my opinion the following matters need to be clarified and finalised between the Victorian Railways Board and the Railway Construction and Property Board:

- (a) the inclusion in the Victorian Railways Board accounts of Railway Construction and Property Board capitalised expenditure -viz., Works and Services and Transport Fund expenditure;
- (b) whether any capital liability exists on assets previously owned by the Victorian Railways Board and now vested in the Property Board; and
- (c) the need for accounting purposes for the valuation of railway residences and appurtenant land transferred from the Victorian Railways Board. In addition, adjustment should be made for rentals etc. on these residences between the two Boards.

Further under the legislation the Board does not appear to have power to operate its own bank account. At present, moneys are being collected by the Board as agents for the State of Victoria and are being forwarded to the Treasury. To 30 June 1980 collections amounting to \$20 240, in respect of sale of former dwelling - houses had been credited to the Consolidated Fund.

Hereunder is a summary for the years 1978-79 and 1979-80 of the funds provided to and expended by the Board and its predecessor, the Railway Construction Board.

FUNDS AVAILABLE

	1978-79	1979-80
	\$	\$
VOTE	315 251	289 179
WORKS AND SERVICES	1 432 000	34 489
TRANSPORT FUND	140 218	2 543 865
	<u>1 887 469</u>	<u>2 867 533</u>

FUNDS APPLIED

VOTE		
Board salaries and allowance	..	17 584
Staff salaries	178 475	200 466
Overtime and penalty rates	195	198
Payment in lieu of long service leave	..	22 756
General expenses	7 711	8 225
Payroll tax	7 516	9 107
Workers compensation	* 97 363	6 343
Rent of office accommodation	23 991	24 500
WORKS AND SERVICES		
Surveys, plans and estimates and Eastern Railway	1 432 000	34 489
TRANSPORT FUND		
Box Hill and Frankston transport centres and other projects	140 218	2 543 865
	<u>1 887 469</u>	<u>2 867 533</u>

* Includes premiums not previously paid from 1973-74 to 1977-78

Railways

Statements of accounts of the Victorian Railways Board together with comments on the years transactions, are included in my supplementary report.

TRANSPORT REGULATION BOARD

The functions of the Transport Regulation 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 and fines under those Acts and fees under the Motor Car Act for the registration of certain omnibuses are paid into the Transport Regulation Fund. Costs of administration and other authorised charges are met therefrom.

Transport Regulation Fund

The receipts and payments of the fund together with corresponding figures for the previous year are summarised hereunder:

	1978-79	1979-80
	\$	\$
Balance 1 July	1 127 626	597 005
RECEIPTS		
Licence Fees and Additional Fees on Licences	5 818 412	5 884 695
Licence Transfer Fees	300 802	414 276
Permits-Goods and Passengers	1 171 861	1 289 057
Drivers' Certificates	63 392	63 100
Metropolitan Omnibus Registration Fees	2 245	2 090
Fines	405 713	310 839
Miscellaneous Receipts	76 222	34 897
	8 966 273	8 595 959
PAYMENTS		
Salaries and Overtime	6 547 123	6 426 898
Administrative expenses	721 900	778 548
Miscellaneous expenses	97 277	100 729
Government Proportion of Superannuation Pensions	594 008	752 242
Duty Stamps and Prosecution Costs	92 703	11 242
Replacement and Maintenance of Cars	221 287	276 127
Maintenance expenses	152 093	170 000
Transport Fund	702 713	735 671
Capital Expenditure	20 929	9 470
	9 150 033	9 260 927
Less Recoup		
Costs of Collection		
Motor Boat Registrations	191 686	223 069
Road Charges (Commercial Goods Vehicles Act)	589 079	574 631
	8 369 268	8 463 227
Balance 30 June	597 005	132 732

Total fees collected under the provisions of the Transport Regulation Act 1958 and Part I. of the Commercial Goods Vehicles Act 1958 were \$7 651 128, an increase of \$296 661 compared with the previous year.

The Ministry of Transport (Transport Fund) Act 1974 requires the Board to pay into the Transport Fund 10 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 \$735 671 was paid into the Transport Fund during 1979-80.

Road Charges

Prior to 1 July 1979, Part II. of the Commercial Goods Vehicles Act 1958 required the owners of commercial goods vehicles with a load capacity in excess of 4.1 tonnes to pay to the Board specified road charges by way of compensation for wear and tear caused by such vehicles to public highways and directed that the moneys received be paid into the Country Roads Board Fund to the credit of the Roads Maintenance Account.

On 2nd May 1979 the Law Department directed Courts to stay proceedings in relation to the execution of fines and orders for road charges.

Pursuant to Section 12 of the Business Franchise (Petroleum Products) Act 1979, road charges ceased from 1 July 1979. In relation to the period prior to 1 July 1979, an amount of \$1 487 266 was credited to the Roads Maintenance Account in 1979-80.

The Board has indicated that it is impracticable to estimate the total road charges outstanding at 30 June 1980 in respect of the period prior to 1 July 1979.

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 1979-80 amounted to \$1 098 800, compared with \$1 026 450 in 1978-79. The costs of collection and administration recouped were \$223 069, compared with \$191 686 in 1978-79.

Private Bus Operators

Responsibility for collection of principal and interest payments on account of concessional loans to private bus operators was transferred from the Ministry of Transport to the Transport Regulation Board with effect from 1 November 1979.

Loans to private bus operators are made from either the Transport Fund or the Works and Services Account. A summary of loans outstanding at 30 June 1980 is shown on page 207 of this report.

During the year the Board also assumed responsibility for monitoring data submitted by private bus operators to support claims for subsidies met from the Transport Fund administered by the Ministry of Transport.

TREASURY DEPARTMENT

The Treasury, as the central accounting office of the State, is responsible for the administration and control of the State's finances. These responsibilities include the supervision of the accounts of each Department, which are considered as subsidiary to the relevant record in the Treasury, and the preparation of the Treasurer's Annual Statement of the receipts and payments of the Consolidated Fund and the Trust Fund.

Within the Treasury Department, also, are the following Offices and functions:

- Tender Board;
- State Superannuation Board of Victoria Administration;
- Taxation Office;
- Stamp Duties Office; and
- State Insurance Office.

Treasury *Administration*

Costs of administration of the Treasury proper charged to the Consolidated Fund for the past two years were:

	1978-79	1979-80
	\$	\$
VOTE		
Treasury		
Salaries and allowances	1 386 216	1 603 937
Overtime and penalty rates	29 762	25 284
Payments in lieu of long service leave	30 308	12 392
E.D.P. expenses	91 176	90 768
General expenses	135 146	180 433
Payroll tax	73 210	79 805
Workers compensation	17 233	26 023
Other Services		
Payment to State Insurance Office in respect of Workers' Compensation Insurance Premiums for Government employees (excluding Railways, State Rivers and Water Supply Commission and Forests Commission)	13 812 169	23 138 930
Payment to Government Printing Office equivalent to revenue paid to Consolidated Fund	13 901 954	14 635 682
Payment of commission in respect of Tattersall Consultations to Governments of New Zealand, Northern Territory and Tasmania	2 887 208	4 069 778

	1978-79	1979-80
	\$	\$
Victorian Natural Disasters Relief Account	10 500 000	2 500 000
Cost of Employment Schemes	1 160 000	*4 500 000
Half cost of consideration Melbourne Wholesale Fruit and Vegetable Market	683 014	756 941
Miscellaneous (including grants and contributions to appeals, social organisations etc. (as detailed on pages 72 to 77 of the Treasurer's Statement)	1 553 055	1 967 252
	<u>46 260 451</u>	<u>53 587 225</u>

* Includes amounts of \$1 499 016 and \$103 686 transferred to the S.Y.E.T.P. Trust Account and the Rural Employment Scheme 1979-80 No. 1 Account respectively.

Workers Compensation

- (a) The increase in the cost of workers compensation insurance was mainly due to:
- (i) increased claims;
 - (ii) increases in the statutory benefits; and
 - (iii) the imposition of the levy payable to the Workers Supplementation Fund.
- (b) The net workers compensation premium paid by Treasury is apportioned across Departments on the basis of the salaries, allowances, overtime and penalty rates paid in the previous year.

Payments to the Commonwealth on account of Loans and Advances

Payments under this head, for which provision was made under Vote Division 401, represent debt charges due to the Commonwealth on account of loans made to, or through, the State for specific purposes. Details are:

	1978-79	1979-80
	\$	\$
Housing (Commonwealth-State Housing Agreement (Servicemen) and Commonwealth's Housing Assistance Act 1973)	2 010 449	2 045 349
Shepparton Preserving Company	626 062	589 313
Marginal Dairy Farms	1 692 699	1 861 795
Dartmouth Dam	842 725	842 725
Rural Reconstruction	4 054 385	4 782 578
Sewerage Program	7 385 570	7 385 571

	1978-79	1979-80
	\$	\$
States Grants (Fruit Canneries) Act 1976	486 631	525 326
States Grants (Beef Industry) Act 1975	143 459	349 026
Softwood Forestry Agreement Act 1972	20 753	62 042
Lands Commission (Financial Assistance) Act 1973- Emerald Hill	320 966	628 836
Albury-Wodonga Development (Financial Assistance) Act 1973	..	6 609
	<u>17 583 699</u>	<u>19 079 170</u>

With the exception of Dartmouth Dam and Softwood Forestry, these amounts have been recouped or are subject to recoup, in whole or in part, from the authorities or bodies involved.

Trust Accounts

The Insurers Guarantee and Compensation Supplementation Fund and the Workers Supplementation Fund were established under the Workers Compensation (Amendment) Act 1975 and the Workers Compensation (Miscellaneous Provisions) Act 1979 respectively. The Treasurer has pursuant to Sections 100A and 115 delegated to the Insurance Commissioner certain powers and functions in relation to the administration of the funds.

The following summaries set out the transactions in the funds.

INSURERS GUARANTEE AND COMPENSATION SUPPLEMENTATION FUND

	1978-79	1979-80
	\$	\$
Balance 1 July	<u>65 551 962</u>	<u>61 414 488</u>
RECEIPTS		
Surcharge Levies	172 868	22 084
Income from Investments	5 742 421	5 477 616
	<u>5 915 289</u>	<u>5 499 700</u>
	<u>71 467 251</u>	<u>66 914 188</u>
PAYMENTS		
Claims	7 199 528	9 437 916
Administrative Costs	73 641	363 435
Refunds-Surcharge Levies	2 779 594	35 762
	<u>10 052 763</u>	<u>9 837 113</u>
Balance 30 June	<u>61 414 488</u>	<u>57 077 075</u>
Represented by:		
Investments	59 756 000	56 501 000
Cash	1 658 488	576 075
	<u>61 414 488</u>	<u>57 077 075</u>

At 30 June 1980, the investments of the fund comprised Bank Term Deposits, \$19 750 000, Commonwealth Government Loans \$7 896 000, and Semi-Government Securities, \$28 855 000.

WORKERS SUPPLEMENTATION FUND

	1979-80
	\$
Balance 1 July	..
RECEIPTS	
Surcharge Levies	1 960 870
Interest	11 417
	<hr/> 1 972 287 <hr/>
PAYMENTS	
Claims	163 003
Administrative Costs	34 524
	<hr/> 197 527 <hr/>
Balance 30 June	<hr/> 1 774 760 <hr/>
Represented by:	
Investments	950 000
Cash	824 760
	<hr/> 1 774 760 <hr/>

At 30 June 1980, the investments of the fund comprised Bank Term Deposits.

Further comments on these funds are shown under State Insurance Office in my supplementary report.

Tender Board

The main function of the Tender Board is to arrange for the procurement and transport of stores for the Public Service. Expenses of transport and cartage are provided in the Tender Board Vote.

Details of the receipts and payments of the Board for the past two years are as follows:

	1978-79	1979-80
	\$	\$
PAYMENTS		
VOTE		
Tender Board		
Salaries and allowances	101 953	125 988
Overtime and penalty rates	3 134	1 129
Payments in lieu of long service leave	10 825	..
General expenses	18 812	14 213
Transport and cartage	647 984	624 991

	1978-79	1979-80
	\$	\$
Treasury		
Payroll tax	5 433	6 227
Workers compensation	1 349	1 874
	<hr/>	<hr/>
	789 490	774 422
	<hr/>	<hr/>
RECEIPTS		
Recoup of freight and transport charges	8 753	8 720
	<hr/>	<hr/>

State Superannuation Board of Victoria

In accordance with the provisions of the Superannuation Act 1958, as amended by the Superannuation (Amendment) Act 1979 the expenses incurred in managing the property investments of the Board and certain other expenses which the Treasurer so directs pursuant to Section 6 D (2), can be met from the Superannuation Fund. To date no direction has been made by the Treasurer in respect of 1979-80.

Costs of administering the Board and charged to the Consolidated Fund for the past two years are shown hereunder:

	1978-79	1979-80
	\$	\$
VOTE		
State Superannuation Board		
Salaries and allowances	927 824	1 100 462
Overtime and penalty rates	26 612	15 569
Payments in lieu of long service leave	5 806	..
E.D.P. expenses	599 929	750 000
Medical expenses	209 120	227 218
General expenses	212 644	239 731
Other services	66 582	60 308
Treasury		
Payroll tax	49 346	54 667
Workers compensation	11 260	17 141
	<hr/>	<hr/>
	2 109 123	2 465 096
	<hr/>	<hr/>

Further comment on the Board and the operations of the superannuation funds administered by the Board is made in my supplementary report.

Taxation Office

The responsibilities of the Taxation Office include the collection of probate duty, land tax and gift duty. From 10 September 1979, the Office took over the collection of payroll tax from the Stamp Duties Office. Details of collections from these sources were given earlier in this report under the general head of Receipts (page 18).

Details of the receipts (other than direct taxation) and payments of the Office for the past two year are as follows:

	1978-79	1979-80
	\$	\$
PAYMENTS		
VOTE		
Taxation Office		
Salaries and allowances	3 545 742	3 658 101
Overtime and penalty rates	126 254	86 304
Payments in lieu of long service leave	20 318	76 254
E.D.P. expenses	312 498	1 300 501
Municipal valuations	114 083	84 128
General expenses	331 639	338 363
Treasury		
Payroll tax	189 853	183 414
Workers compensation	40 649	67 383
WORKS AND SERVICES ACCOUNT		
E.D.P. Design expenses	1 474 583	505 142
	<hr/>	<hr/>
	*6 155 619	6 299 590
	<hr/>	<hr/>
RECEIPTS		
Fees	262 286	297 939
Other	1 304	1 574
	<hr/>	<hr/>
	263 590	299 513
	<hr/>	<hr/>

* The Payroll Tax Branch was transferred from the Stamp Duties Office to the Taxation Office for the 1979-80 financial year and actual payments in 1978-79 have been adjusted accordingly for comparative purposes.

The substantial increase in E.D.P. expenses was mainly due to:

- (a) the additional computer time over and above expected requirements for the conversion of the large volume of records to the Data Base computer system, and
- (b) the purging of many duplicate records in the Data Base.

Stamp Duties Office

The Stamp Duties Office is responsible for the collection of stamp duty and for licenses issued under the Business Franchise (Tobacco) Act 1974 and the Business Franchise (Petroleum Products) (Licence Fees) Act 1979. The latter Act came into operations on 1 September 1979. Details of collections were given earlier in this report under the head of Receipts (pages 18 and 25).

Details of the receipts (other than direct taxation) and payments of the Office for the past two years are as follows:

	1978-79	1979-80
	\$	\$
VOTE		
Stamp Duties Office		
Salaries and allowances	1 729 698	2 175 704
Overtime and penalty rates	11 090	16 232
Payments in lieu of long service leave	9 142	61 587
E.D.P. expenses	4 416	14 124
Commission on sale of duty stamps	399 774	658 027
General expenses	264 774	355 630
Treasury		
Payroll tax	90 004	107 369
Workers compensation	19 260	31 951
WORKS AND SERVICES ACCOUNT		
E.D.P. expenses	30 159	10 933
	<u>2 558 317</u>	<u>3 431 557</u>
RECEIPTS		
Discount on stamps repurchased	30 921	39 662
Sale of government property (betting books)	17 785	19 302
Other	2 605	3 367
	<u>51 311</u>	<u>62 331</u>

* refer to note to Taxation Office on page 220

The increase in the commission paid on the sale of duty stamps was mainly due to the increased rate of commission paid to Australia Post. The increase was operative from 1 January 1979 and the effect of the increase in a full year is reflected in 1979-80.

State Insurance Office

Statements of accounts of the State Insurance Office together with comments on the years transactions, are included in my Supplementary Report.

WATER RESOURCES AND WATER SUPPLY

Ministry of Water Resources and Water Supply

The Ministry of Water Resources and Water Supply was established under the provisions of the Water Resources Act 1975. The Ministry consists of:

- (a) the Minister of Water Supply;
- (b) the Water Resources Council; and
- (c) the Director of Water Resources and such other officers and employees as are necessary to carry out the functions of the Ministry.

Funds for the purposes of the Ministry were provided in the annual Appropriation Act. Payments for the past two years are shown hereunder:

	1978-79	1979-80
	\$	\$
Salaries and allowances	142 940	212 002
General expenses	61 223	43 831
Other Services-Drainage Tribunal, Chairman's salary and members' fees, Sewerage Treatment Operator Training Centre	17 896	59 817
	<hr/>	<hr/>
	222 059	315 650
	<hr/>	<hr/>

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 specialised agency of the United Nations Organisation, to assist with, or carry out, developmental works in any country, State or Territory outside Victoria.

Cash Summary

Details of the receipts and payments on account of country water supply and country sewerage are set out in the following statement:

1978-79		Country Water Supply \$	Country Sewerage \$	1979-80 Total \$
PAYMENTS				
\$	CHARGED TO THE CONSOLIDATED FUND			
SPECIAL APPROPRIATION				
2 535 345	Pensions	2 912 799	..	2 912 799
1 313 616	National Debt Sinking Fund	1 362 673	..	1 362 673
43 089 610	Interest	46 052 884	..	46 052 884
25 796	Exchange	20 876	..	20 876
22 691	Loan Conversion expenses	..	..	..
541 912	Water Supply Maintenance and Renewals Account	943 341	..	943 341
2 629	I.D.M.E.R. Account	19 924	..	19 924
VOTE				
23 603 390	Salaries and allowances	25 547 448	5 137	25 552 585
37 441	Overtime and penalty rates	39 730	..	39 730
559 205	Long service leave	588 896	..	588 896
1 894 770	Payroll tax	1 965 820	..	1 965 820
668 066	Workers compensation	602 551	..	602 551
3 776 062	General expenses	4 159 294	..	4 159 294
9 855 642	Interest subsidies	3 161 723	8 479 503	11 641 226
569 640	Coliban District	625 388	..	625 388
5 714 050	Irrigation and Drainage Districts	6 175 917	..	6 175 917
3 715 453	Waterworks Districts	4 384 919	..	4 384 919
117 036	Flood Protection Districts	143 573	..	143 573
168 097	Removal of sand drift	199 999	..	199 999
159 215	Private diversions including headworks	175 507	25 616	201 123
WORKS AND SERVICES ACCOUNT				
10 070 000	Trusts etc. (for advances)	4 148 000	2 499 886	6 647 886
27 726 612	Districts etc.	26 782 237	..	26 782 237
92 370	Plant and Machinery	79 541	..	79 541
136 258 648	Total Payments	130 093 040	11 010 142	141 103 182

RECEIPTS

Debt Charges				
3 377 912	Water Trusts and other Corporations etc.	2 638 021	1 256 315	3 894 336
Rates etc.				
2 050 967	Coliban	2 156 129	..	2 156 129
13 388 825	Irrigation Districts	15 042 240	..	15 042 240
4 134 211	Waterworks Districts	4 572 245	..	4 572 245
333 779	Rural Districts	386 559	..	386 559
8 100 913	Urban Districts	9 889 975	..	9 889 975
195 797	Flood Protection Districts	210 309	..	210 309
1 169 040	Miscellaneous	1 295 286	..	1 295 286
21 769	Sewerage Districts	..	31 893	31 893
10 593 898	Recoup of amounts paid from the Consolidated Fund	11 396 600	..	11 396 600
901 574	Loan Repayments	1 013 046	92 010	1 105 056
<u>44 268 185</u>	Total Receipts	<u>48 600 410</u>	<u>1 380 218</u>	<u>49 980 628</u>

Comments on certain items of receipts and payments follow:

(a) Rate Collections

Collections from various water districts increased overall by \$4 166 388 and resulted from:

(i) generally higher rates in Urban, Waterworks and Irrigation Districts; and

(ii) increased deliveries and sales of water.

A dissection of the total collectable sum in each of the past two years and the amounts owing at 30 June 1980 is given in the statement hereunder:

	Total Collectable		Arrears
	1978-79	1979-80	30 June 1980
	\$	\$	\$
Coliban Districts	2 152 206	2 357 342	239 856
Irrigation Districts	15 291 714	17 572 512	3 198 162
Waterworks Districts	4 491 766	5 046 622	551 133
Rural Districts	390 777	423 074	36 724
Urban Districts	9 370 437	11 106 443	1 266 861
Flood Protection Districts	212 978	240 529	34 867
Sundries	1 113 338	1 192 668	93 391
	<u>33 023 216</u>	<u>37 939 190</u>	<u>5 420 994</u>

Excluding sundry Head Office collections, the collection of current assessments, expressed as a percentage of the total current amount collectable was 85.4 per cent. in 1979-80, compared to 86.7 per cent. in the previous year.

(b) Works and Services Account

There was an overall reduction in payments of \$4 379 318 from the Works and Services Account compared with the previous year. This was caused, in the main, by reduced advances to Water Authorities and Sewerage Trusts.

Payments from the Works and Services Account included the sum of \$21 608 568 in respect of works undertaken by the Commission. The main items were:

	\$
Irrigation Districts	
Principally the construction of main channels and drainage works	5 565 954
Mornington Peninsula System	
Installation, enlargement and extension of main supply works, pipelines and reticulation	5 456 000
Surveys, Investigations, Designs and Research	2 722 981
Tanjil River Project	1 280 000
Mitchell River Project	570 000

(c) Increases in Payments (other than Works and Services)

The table below shows a comparison, with the previous year, of major items of payments which have substantially increased due to a general rise in costs.

	1978-79	1979-80	Increase
	\$	\$	\$
Interest	43 089 610	43 052 884	2 963 274
Interest Subsidies	9 855 642	11 641 226	1 785 584
Salaries	23 603 390	25 552 585	1 949 195
Waterworks	3 715 453	4 384 919	669 466
Irrigation	5 714 050	6 175 917	461 867
General Expenses	3 776 062	4 159 294	383 232
Pensions	2 535 345	2 912 799	377 454

Trust 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 1979-80 was \$19 924, and this sum was provided from Consolidated Fund by way of Special Appropriation. Payments during the year totalled \$121 661 and the balance of the fund at 30 June 1980 was \$51 144 (1979, \$47 267).

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 1979-80 was \$943 341 and this sum was provided from the Consolidated Fund by way of Special Appropriation. Payments during the year total \$121 661 and the balance of the fund at 30 June 1980 was \$1 554 689 (1979, \$635 236).

Water Supply Stores Suspense Account

Up to and inclusive of 30 June 1980, funds amounting to \$3 312 000 have been made available from the Works and Services Account for the purpose of financing the Water Supply Stores Suspense Account.

In the Treasurer's Trust Fund statement, the balance at credit of the Water Supply Stores Suspense Account is shown as \$4 357. This amount is represented in the Commission's accounts by:

	\$
Credit Balances of Hire Plant Accounts	595 373
Less increase in District Stocks	591 016
	<hr/>
	4 357
	<hr/>

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 realisation, 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 30 June 1980 were:

	Plant	Tools and Stores
	\$	\$
At Construction Works	153 730	579 965
Stores Suspense Accounts (Depots)	356 363	2 967 068
At Central Plant Workshops (Suspense Accounts)	75 546	480 245
At Central Plant Workshops pending transfer or disposal	3 895	122 757

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

Water Supply Plant and Machinery Depreciation Fund

Payments 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 \$79 541. The capital liability at 30 June 1980 in respect of this class of plant and machinery was \$4 147 535.

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 30 June 1980, the balance in the fund for the replacement of hire plant and machinery was \$1 772 290 (1979, \$2 128 969).

Water Supply Works Depreciation Fund and Account

Pursuant to the provisions of Section 83 of the Water Act 1958, 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 at the Treasury. 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 1979-80 was \$19 004. However, in recent years, no payment has been made to the fund and, at 30 June 1980, no balance was held in the fund at the Treasury. At the same date, the balance of the account in the books of the Commission was \$799 858.

Water Supply Development Account

The Water Act 1958 as amended by the Local Government (Subdivision of Land) Act 1973 provided for the establishment in the Treasury, as part of the Trust Fund, of an account to be called the Water Supply Development Account.

Contributions received by the Commission from land-holders towards the cost of the Commission's headworks and distribution systems are required to be paid into the account. Moneys paid into the account may, with the approval of the Minister, be applied towards works of water supply to augment or extend the headworks and distribution system in respect of which the money was received.

Receipts of the account during the year amounted to \$1 987 263. Payments therefrom totalled \$2 146 540. The balance of the account at the close of the year was \$1 972 203 (1979, \$2 131 480).

Dartmouth Dam Construction Account

The account was established by the Treasurer under the authority of Section 8 of the Public Account Act 1958 to record receipts and payments in relation to the construction of Dartmouth Dam. In the year, receipts, representing recoups of expenditure from the River Murray Commission, amounted to \$8 215 111 and payments to \$8 128 469. The balance in the account at 30 June 1980 was \$188 425 (1979, \$101 784).

State Rivers and Water Supply Commission 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 \$2 019 562 and payments to \$2 092 884. The balance in the account at 30 June 1980 was \$1 095 477 (1979, \$1 168 799).

Rivers and Streams Fund

The River Improvement Act 1958 prescribes that there shall be kept in the Treasury an account to be called the "Rivers and Streams Fund". Legal requirements relating to the payments to the fund and the application of the moneys in the fund are detailed in Section 40 of the Act.

During the year under review, receipts and payments were \$151 858 and \$160 872 respectively. The balance in the fund at 30 June 1980 was \$261 866 (1979, \$270 880).

National Water Resources Program Trust Account

An agreement, made under the provisions of the National Water Resources (Financial Assistance) Act 1978, provides Commonwealth financial assistance in respect of salinity control projects in the Murray River Valley.

In the year, contributions amounted to \$3 901 875 and payments to \$3 839 158. The balance in the account at 30 June 1980 was \$62 770 (1979, \$53).

Tanjil Dam Construction Account

The account was established by the Treasurer under the authority of Section 8 of the Public Account Act 1958 to record receipts and payments in relation to the construction of Tanjil Dam.

In the year, receipts, including recoups of expenditure from the State Electricity Commission of Victoria, amounted to \$2 560 000 and payments to \$2 559 946. The balance in the account to 30 June 1980 was \$55 (1979, \$1).

Other Trust Accounts

During the year the following payments were met from the undermentioned trust accounts.

	\$
Victorian Natural Disasters Relief Account	1 919 936
Water Supply Recreational Areas Trust Account	150 652
Special Youth Employment Training Program Trust Account	75 094
Rural Employment Scheme 1979/80 No. 1 Account	48 943
Water Resources Research Trust Account	37 663
Sewerage Treatment Operator Training Trust Account	23 955
Eildon Sewerage District Depreciation Fund	13 594
Water Supply Research Trust Account	3 751

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, made payments in 1979-80 on these works amounting to \$9 075 098, including an amount of \$8 128 469 on the construction of Dartmouth Dam.

In 1979-80, under the authority of Water Supply Works and Services Acts Nos. 9209 and 9311, Victoria contributed \$3 583 400 for the construction of works bringing the state's total contribution for construction at 30 June 1980, to \$47 501 225. 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 office.

Waterworks Trusts

Supervision of the 184 constituted 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 from 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. The Water Authorities (Constitution and Powers) Act 1979 provides that, subject to the prior approval of the Minister, the Depreciation Fund of a Trust may be applied by way of advance towards the payment of the cost of the purchase or construction of any approved works. The Minister is to determine the terms and conditions of the repayment of the advance. During the year advances totalling \$155 000 and bearing interest at the rate of 3 per cent. were approved by the Minister.

In terms of the Water Act, interest in excess of 3 per cent. on certain loans raised by the Trusts is recouped by the State. Payments under this heading totalled \$2 106 757.

In 1979-80, advances to various Trusts by the State from the Works and Services Account amounted to \$2 037 832. Repayments on account of advances amounted to \$201 970 and the following amounts were, by direction of the Governor in Council, adjusted against the capital expenditure borne by the State:

- (a) liability relieved from Trusts \$932 580; and
- (b) amounts transferred from "Borne by the State" back to Trusts \$997 697.

The net increase during the year in the Trusts' indebtedness for State loans was \$1 900 980. Details are listed in the Treasurer's Finance Statement on pages 196 to 205.

River Improvement Trusts

The accounts of 27 River Improvement Trusts and 4 Drainage Trusts, which are constituted under the River Improvement Act 1958, are subject to audit by my officers, as required by the provisions of the Act.

Similarly to Waterworks Trusts, interest in excess of 3 per cent. on certain loans raised by the Trusts, to finance works, is recouped by the State. The amount provided by the State for 1979-80 was \$1 494.

On page 194 of the Treasurer's Finance Statement is shown the position of advances made to the various Trusts. For the year 1979-80, advances totalled \$900 000, repayments in respect of advances amounted to \$6 477 and certain Trusts were relieved of liability to the extent of \$780 791 which the Governor in Council directed be borne by the State. The net increase in the Trusts' indebtedness for State loans was \$112 731.

Local Governing Bodies

Pursuant to Section 184 of the Water Act 1958 the Commission exercises control over 16 local governing bodies constituted by the Governor in Council, to construct and maintain Waterworks. The books and accounts of the local governing bodies are not subject to my audit.

Under provisions of the Water Act interest in excess of 3 per cent. on loans raised by local governing bodies to finance works construction, is recouped by the State. For the year 1979-80 the amount provided by the State was \$637 025.

In the year 1979-80 funds advanced by the State for capital works totalled \$731 354. Repayments on account of advances amounted to \$62 706 and certain local governing bodies were relieved of liability to the extent of \$596 674. This sum, by direction of the Governor in Council, is to be borne by the State. The net increase during the year in the local governing bodies indebtedness for State loans was \$71 972. Details are listed in the Treasurer's Finance Statement on pages 190 and 191.

Authorities under Special Acts

In addition to Waterworks Trusts and local governing bodies constituted under the Water Act, water is supplied by 5 authorities constituted under special acts of Parliament.

Advances by the State to these authorities for capital works in 1979-80 totalled \$1 378 815. Total loans to 30 June 1980 are listed on page 195 of the Treasurer's Finance Statement. Repayments in respect of advances amounted to \$163 732 and at the direction of the Governor in Council, certain authorities were relieved of liability to the extent of \$1 253 815. This sum is to be borne by the State. The net decrease in the authorities indebtedness for State loans was \$38 732.

Country Sewerage

In addition to its function of administering the Water Act, the Commission under the provisions of the Sewerage Districts Act 1958 exercises general supervision over 131 Sewerage Authorities. With the exception of the Eildon Sewerage Authority, which was constituted under the provisions of the Water Act, the accounts of the Authorities are not subject to my audit.

Where certain capital works have 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 the Authorities by the State. Payments under this heading for the year were \$8 479 503.

Under the provisions of the Sewerage Authorities (Constitution and Powers) Act 1979, the Minister may approve the use of the Depreciation Fund of an Authority for the purchase or construction of approved works. No approvals were granted in 1979-80.

Advances by the State for capital works in 1979-80 totalled \$2 199 886. Total loans to 30 June 1980 are listed on pages 192 and 193 of the Treasurer's Finance Statement. Repayments in respect of advances amounted to \$36 707 and certain Authorities were relieved of liability to the extent of \$2 000 000, which the Governor in Council directed be borne by the State. The net decrease in the Authorities' indebtedness for State loans was \$163 180.

YOUTH, SPORT AND RECREATION

The objects of the Department of Youth, Sport and Recreation, established under the provisions of the Youth, Sport and Recreation Act 1972, are stated in the Act as:

- (a) to assist in the growth of the individuality and character of the youth of Victoria;
- (b) to promote the fitness and general health of the people of Victoria; and
- (c) to improve the facilities available to the people of Victoria for leisure-time pursuits.

The Department is also responsible for the administration of the Racing Act 1958.

Payments charged against the Consolidated Fund related almost solely to the administrative costs of the Department. Payments for the past two years are compared hereunder:

	1978-79	1979-80
	\$	\$
SPECIAL APPROPRIATIONS		
Racing-amount required to provide for minimum dividend of 50 cents	102 288	112 382
VOTE		
Youth, Sport and Recreation		
Salaries and allowances	804 874	903 217
Overtime and penalty rates	3 697	2 328
Payments in lieu of long service leave	4 926	33 394
General expenses	183 471	185 001
Payroll tax	43 080	43 264
Racing Administration (including salaries, allowances and general expenses)	262 308	285 612
Treasury		
Workers compensation	12 515	19 199
WORKS AND SERVICES ACCOUNT		
Municipal Subsidies-Rural Employment	1 035 553	1 117 187
Government Pavilion-Royal Showgrounds	12 508	11 446
	2 465 220	2 713 030

Trust Accounts

Youth, Sport and Recreation

The Youth, Sport and Recreation Act 1972 and the Youth, Sport and Recreation (State Recreation Council) Act 1977 established in the Treasury, as part of the Trust Fund, 4 funds through which various departmental services and projects are administered. Some of the projects are partly financed by the Commonwealth. Brief comments on each of the 4 funds are given in the following paragraphs.

Youth Fund

Receipts of the fund amounted to \$1 941 906. This consisted of the fund's share of off-course totalizator receipts, as determined by the Treasurer which amounted to \$1 924 000 in 1979-80 compared with \$2 184 000 in 1978-79 and other receipts totalling \$17 906. In 1979-80, \$2 023 515 was expended from the fund, a decrease of \$184 837 compared with the previous year. Payments consisted of:

	1978-79	1979-80
	\$	\$
Grants to Youth Organisations for buildings, operating expenses and leadership training	822 752	925 070
Youth Programs	342 794	342 118
Municipal Recreation Officers-Salary Subsidies	267 612	212 349
Community School and School Holiday Programs	248 648	183 652
Youth, Family and Departmental Recreation Camps	175 421	130 178
Youth Conferences	103 770	71 230
Community Recreation Advisers-Salaries	102 113	63 775
Duke of Edinburgh Scheme	..	55 351
Youth Employment	18 739	21 768
Other	126 504	18 024
	2 208 353	2 023 515

At 30 June 1980, the balance of the fund was \$524 587 (1979, \$606 196).

Sports and Recreation Fund

The receipts of the fund for the past two years are summarised below:

	1978-79	1979-80
	\$	\$
Share of off-course and Tabella Totalizators	4 778 573	5 319 999
Special Appropriations under the Tattersall Consultation Act	1 284 320	1 641 121
Commonwealth Contributions	91 641	53 700
Loan Repayments (Municipalities)	93 900	279 530
"Life Be In It" (Royalties, sales etc.)	123 335	163 930
Other receipts	10 705	46 715
	6 382 474	7 504 995

Payments were \$6 896 448 in 1978-79 and \$9 756 718 in 1979-80. The increase of \$2 860 270 was due mainly to increased expenditure on the State Indoor Sports and State Swimming Centre of \$1 526 095 and increased assistance to municipalities amounting to \$603 583. A detailed comparative statement of payments from the fund appears below:

	1978-79	1979-80
	\$	\$
Assistance to Municipalities		
Major Capital Projects-Grants	2 340 454	1 910 163
Loans	631 750	1 508 538
Municipal Recreation Officers-Salary Subsidies	267 612	424 698
State Indoor Sports and State Swimming Centre	1 471 450	2 997 545
Allocation to Recreation Development Division		
Recreation Operating Fund	622 500	500 000
National Fitness Council	* 75 000	..
Salaries and expenses	..	155 841
Grants to parent sporting and recreation associations for sports and recreation development	456 382	569 764
"Life Be In It"		
Salaries	95 751	124 160
Programs	62 953	178 690
Royalties	77 514	137 059
Grants	19 142	19 999
Water Safety	250 202	378 246
Special Provisions (including Maintenance grants to Royal Agricultural Society, Yarra Bend and Albert Parks)	125 781	156 858
Community Recreation Advisers-Salaries	101 113	126 841
Cycle Paths	40 958	..
Special Grants	26 426	30 404
Sports and Recreation Programs	111 372	187 724
Camps - Departmental (Capital Works)	..	117 209
Other (Maintenance Grants)	..	56 085
Conference and Printing Centre	42 885	76 185
Sports Aid Foundation - Grants and Loans	..	40 000
Soccer Ground Improvements	30 830	24 337
Other	46 373	36 372
	<u>6 896 448</u>	<u>9 756 718</u>

* Allocated prior to amalgamation of National Fitness Council with the Department

The balance of the fund at 30 June 1980 was \$2 857 177 (1979, \$5 108 901).

Loans to Municipalities outstanding at 30 June 1980 totalled \$2 365 258.

Recreation Operating Fund

This fund was established to record the operations of the functions previously carried out by the National Fitness Council, and which were transferred to the Department pursuant to the Youth, Sport and Recreation (State Recreation Council) Act 1977. Receipts of the fund amounted to \$1 162 436 in 1979-80 compared with \$1 098 785 in 1978-79 and comprised the following:

	1978-79	1979-80
	\$	\$
Transfer from Sports and Recreation Fund	622 500	500 000
Camp Fees	343 325	481 842
Recreation Activities Fees	117 162	173 310
Other receipts	15 798	7 284
	<hr/>	<hr/>
	1 098 785	1 162 436
	<hr/>	<hr/>

Payments totalled \$1 177 936 in 1979-80 and \$1 031 528 in 1978-79 and consisted, mainly, of payments on the following items:

	1978-79	1979-80
	\$	\$
Camps	392 075	547 393
Recreation Activities	149 283	206 338
Administrative Salaries	390 498	424 205

The balance of the fund at 30 June 1980 was \$51 757.

The Recreation Development Division is responsible for the operation of six recreation camps, which are made available to schools, youth, sporting and community organisations. Although camp fees received are meant to cover operating costs, operations during 1979-80 resulted in a deficit of \$65 551 compared with a deficit of \$48 750 in 1978-79.

Australian Football Fund

Moneys credited to the fund, being its share of off-course totalizator and Tabella totalizator receipts, amounted to \$181 387 in 1979-80 compared with \$166 788 in 1978-79. All payments from the fund were to the Junior Football Council of Victoria to enable it to conduct its programs and cover its administrative costs. Payments from the fund in 1979-80 amounted to \$177 975 (\$174 541 in 1978-79). The balance of the fund at 30 June 1980 was \$8 929.

Racing

The Race-courses Licences Board and the Greyhound Racing Grounds Development Board, constituted under the Racing Act 1958, administer the Race-courses Development Fund and the Greyhound Racing Grounds Development Fund respectively. Details of the operation of the funds for the last two years are summarised below:

Race-courses Development Fund

	Division		Division	
	Racing	Trotting	Racing	Trotting
	1978-79	1978-79	1979-80	1979-80
	\$	\$	\$	\$
RECEIPTS				
Share of off-course totalizators	2 616 418	918 145	2 814 855	955 948
Treasurer of Victoria				
Special Appropriations	..	..	*836 971	*256 553
Interest on Investments	67 493	30 252	112 777	14 274
Loan Repayments	61 847	8 000	41 168	10 000
	<u>2 745 758</u>	<u>956 397</u>	<u>3 805 771</u>	<u>1 236 775</u>
PAYMENTS				
Improvements-Grants	2 410 402	1 228 319	2 442 421	859 485
Loans	251 500	10 000	376 874	..
Administrative Expenses	80 652	25 002	80 688	28 660
Totalizator Equipment - Grants	..	..	730 000	233 000
	<u>2 742 554</u>	<u>1 263 321</u>	<u>3 629 983</u>	<u>1 121 145</u>
Balance 30 June	<u>1 514 862</u>	<u>403 787</u>	<u>1 690 650</u>	<u>519 417</u>
Loans to Clubs outstanding at 30 June	<u>1 929 984</u>	<u>367 382</u>	<u>2 265 690</u>	<u>357 382</u>

Greyhound Racing Grounds Development Fund

	1978-79	1979-80
	\$	\$
RECEIPTS		
Share of off-course totalizators	575 266	586 160
Treasurer of Victoria - Special Appropriation	..	*130 127
Interest on Investments	29 809	22 943
	<u>605 075</u>	<u>739 230</u>

* Pursuant to the provisions of the Racing (Amendment) Act 1978 which provides for 0.25 per cent. of the commission deducted from certain totalizator pools to be paid to the Development Funds from the Consolidated Fund for race meetings conducted on or after 1 August 1979. This provision is to be terminated on or before 1 August 1985.

	1978-79	1979-80
	\$	\$
PAYMENTS		
Improvements-Grants	694 712	554 691
Totalizator Equipment Grant	..	115 941
Administrative Expenses	25 633	28 851
	<hr/>	<hr/>
	720 345	699 483
	<hr/>	<hr/>
Balance 30 June	473 948	513 695
	<hr/>	<hr/>

Other

School Vacation Care Program (Commonwealth) Trust Account

During 1979-80, \$277 545 was expended in providing grants to organisations providing vacation care programs. The comparative figure for 1978-79 was \$250 582.

Commonwealth Grant Pre-school Child Education and Care Trust Account

During 1979-80 \$226 173 was expended from this account in providing grants and equipment to organisations providing education programs outside of normal school hours. The comparative figure for 1978-79 was \$229 091.

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 on page 240 of guarantees, authorised and unauthorised by statute, showing the contingent liability of the State under each guarantee at 30 June 1980, together with comparative figures at 30 June 1979.

The list is compiled from Treasury records which do not appear to be complete. Some exclusions are:

- (a) government guarantees in respect of borrowings by State instrumentalities and other bodies where the repayment of principal and interest is secured by the issue of debentures or stock and Parliament has specifically included such guarantees in the legislation;
- (b) guarantees in respect of borrowings by way of overdraft of certain State instrumentalities and other bodies as provided in the relevant legislation; and
- (c) sums deposited or held by way of fixed deposit with the State Savings Bank together with borrowings raised by the issue of debentures or stock.

	1979			1980		
	Number	Guarantee	Contingent Liability	Number	Guarantee	Contingent Liability
UNAUTHORISED BY STATUTE						
Ballarat Agriculture and Pastoral Society	1	7 000	7 000	1	7 000	7 000
Ballarat City Council	1	50 000	50 000	1	50 000	50 000
Bendigo City Council	1	20 000	20 000	1	20 000	20 000
Olympic Park Committee of Management	11	3 570 000	3 101 250	10	3 570 000	2 976 250
Royal Agricultural Society of Victoria	2	530 000	497 225	2	530 000	483 600
Preston Institute of Technology	1	80 000	65 146	1	80 000	59 581
Swan Hill Pioneer Settlement Authority	1	175 000	175 000	1	175 000	175 000
	18	4 432 000	3 915 621	17	4 432 000	3 771 431

AUTHORISED BY STATUTE

Co-operative Housing Societies*	7 306	+305 595 767	+123 705 307			
Co-operative Housing Societies	..	..	++290 149 635	Not available as yet		
Co-operative Societies	617	13 886 053	9 605 440			
Home Finance Trust	233	43 440 962	31 054 448			
Melbourne Wholesale Fruit and Vegetable Market Trust	1	50 000	50 000	1	50 000	50 000
Alfred Hospital	2	1 500 000	1 500 000	3	2 500 000	2 489 515
Carlton Cricket and Football Social Club	3	1 300 000	1 231 312	3	1 300 000	1 221 476
Essendon and District Memorial Hospital	2	370 000	357 169	2	370 000	349 873
Essendon Recreation Reserve Committee Limited	3	450 000	423 643	3	450 000	410 286
Melbourne Cricket Club	11	2 550 000	2 157 465	11	2 550 000	2 126 800
Royal Melbourne Hospital Board	2	1 000 000	951 732	2	1 000 000	924 687
Royal Women's Hospital	8	3 300 000	3 360 056	8	3 300 000	3 324 896
Security of Solicitors Guarantee Fund (Law Institute)	4	2 000 000	2 000 000		..	..
Shire of Donald	4	450 000	415 748	4	450 000	405 716
Sisters of Mercy Property Association	3	800 000	305 162	3	800 000	246 381
Trustees of the Sisters of Charity of Australia	8	5 550 000	4 570 070	8	5 550 000	4 365 832
St. Vincent's Hospital	3	2 350 000	2 341 000	4	2 800 000	2 776 075
Albury-Wodonga (Victoria) Corporation	6	1 750 000	1 747 853	6	1 750 000	1 743 243
Alexander Home and Hospital for the Aged	1	89 000	87 355	1	89 000	86 395
Uniting Church in Australia property Trust (Epworth Hospital)	1	17 000 000	12 000 000	1	17 000 000	17 000 000
Mildura Base Hospital	1	350 000	347 374	1	350 000	341 688
City of Benalla	3	310 000	294 883	5	523 000	396 964
Geelong Football Club Limited	1	1 600 000	1 600 000	2	2 000 000	2 000 000
Wangaratta District Base Hospital	1	73 000	65 490	1	73 000	62 919
Victorian Public Offices Corporation	3	2 450 000	2 440 000	9	3 900 000	3 080 430
Victorian Dairy Industry Authority	3	17 800 000	17 800 000	3	12 100 000	9 340 853
Eltham College	2	600 000	600 000	3	850 000	803 528
Decentralised Industry Housing Authority	7	4 400 000	4 303 768	8	5 600 000	5 452 972
Geelong Regional Commission	6	1 900 000	1 889 726	10	2 600 000	2 586 908
Austin Hospital	2	1 000 000	975 125	2	1 000 000	956 043
Co-operative Farmers and Graziers Direct Meat Supply	1	4 500 000	4 500 000	1	4 500 000	4 500 000
Teacher Housing Authority	5	1 100 000	1 000 094	5	1 100 000	959 614
Victorian Development Corporation	10	1 214 000	1 214 000	1	2 000 000	..
Williamstown Grammar School	1	650 000	650 000	1	650 000	650 000
Victorian Arts Centre Building Committee	2	1 500 000	1 500 000	6	2 700 000	2 700 000
Christian Community College, Portland	1	66 700	50 092	1	66 700	36 752
"Preahil" The Margaret Lyttle Memorial School	1	300 000	300 000	1	300 000	300 000
Ballarat and Queens Anglican Grammar School	2	100 000	97 108	2	200 000	161 261
Shire of Huntly	1	27 000	26 757	1	27 000	26 236
St. Andrews Hospital	1	12 000 000	12 000 000	1	13 000 000	12 843 710
Victorian Egg Marketing Board	4	3 165 000	3 146 447	5	5 200 000	3 389 851
Small Business Development Corporation Act 1976 - Various	1	100 000	100 000	11	590 000	444 238
Portland Grain Handling Improvement Authority	..	..	..	1	1 200 000	1 200 000
Geelong Grain Handling Improvement Authority	..	..	..	1	1 200 000	1 200 000
Country Grain Handling Improvement Authority	..	..	..	1	1 200 000	1 200 000
Yamveh College Nominee Pty. Ltd.	..	..	..	1	400 000	400 000
Diamond Valley Community Authority	..	..	..	1	300 000	294 597
Royal Childrens Hospital	..	..	..	1	700 000	688 677
Shire of Bacchus Marsh	..	..	..	1	60 000	56 185
Exhibition Trustees	..	..	..	1	1 200 000	370 000
Master Builders Association of Victoria	..	..	..	1	400 000	15 292
	8 277	458 637 482	542 914 259			

* Includes indemnities given under Section 76(1) of the Co-operative Housing Societies Act 1958

+ 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' Account No. 2 and the Home Purchase Assistance Account for registered Co-operative Housing Societies

Guarantees executed during 1979-80 in respect of borrowings by certain organisations etc. for the first time under various Acts of Parliament are detailed in the table below:

Name of organisation etc.	Legislation details	Purpose of borrowings
Leodis (Aust.) Co. Pty. Ltd.	Small Business Development Corporation Act 1976 Section 15 (1)	Working capital for stock and debtors
Doyle and Walter Pty. Ltd.	Small Business Development Corporation Act 1976 Section 15 (1)	Working capital for stock and debtors
Hand C.T. Gerstner - Stevens Pty. Ltd.	Small Business Development Corporation Act 1976 Section 15 (1)	Working capital to construct new hire sheds
Sumna Furnishings Pty. Ltd.	Small Business Development Corporation Act 1976 Section 15 (1)	Working capital for stock, debtors and purchase of equipment
P. and D. Amos	Small Business Development Corporation Act 1976 Section 15 (1)	To increase working capital
J.L. Rolling Mills Pty.	Small Business Development Corporation Act 1976 Section 15 (1)	Establishment of a new business
Electrical Trouble shooting Pty. Ltd.	Small Business Development Corporation Act 1976 Section 15 (1)	To increase working capital
L.J.R. Machinery Pty. Ltd.	Small Business Development Corporation Act 1976 Section 15 (1)	Working capital for stock
Hopal Industries Pty. Ltd.	Small Business Development Corporation Act 1976 Section 15 (1)	Working capital for plant and equipment
C.T. and K.M. Baird	Small Business Development Corporation Act 1976 Section 15 (1)	Purchase new store
Portland Grain Handling Improvement Authority	Grain Handling Improvement Authorities Act 1979 Section 7 (4)	For the Authority's operations
Geelong Grain Handling Improvement Authority	Grain Handling Improvement Authorities Act 1979 Section 7 (4)	For the Authority's operations
Country Grain Handling Improvement Authority	Grain Handling Improvement Authorities Act 1979 Section 7 (4)	For the Authority's operations
Yavneh College Nominee Pty. Ltd.	Educational Institutions (Guarantee) Act 1976 Section 3 (1)	Purchase of Mercer House for school expansion
Shire of Bacchus Marsh	Local Government (Promotion of Decentralization) Act 1978 Section 811 B (7)	Construction and lease of building to Direct Furnishings Pty. Ltd.

Name of organisation etc.	Legislation details	Purpose of borrowings
Diamond Valley Community Authority	Hospital and Charities (Guarantees) Act 1973 Section 68A	To erect building for pathology and radiology services
Royal Childrens Hospital	Hospital and Charities (Guarantees) Act 1973 Section 68A	To construct a car park
Exhibition Trustees	Exhibition (Amendment) Act 1979 Section 14 (2)	Work on the Eastern Annexe building project
Master Builders Association of Victoria	Master Builders Association of Victoria (Guarantee) Act 1979 Section 2 (1)	The establishment of the apprenticeship scheme

State Electricity Commission of Victoria

Section 95A of the State Electricity Commission Act 1958 provides that the Commission may obtain advances on financial accommodation from any person whether in Victoria or elsewhere of such amounts, and secured or arranged in such manner and for such period as approved by the Treasurer in each particular case. Repayment of principal together with the payment of interest and other related charges is guaranteed by the Government.

The following is a summary of guarantees approved by the Treasurer in accordance with Section 95A and the contingent liability at 30 June 1980 in respect of each.

	Amount of Guarantee - Principal	Contingent Liability
Promissory Notes	\$A 30 000 000	\$A 30 000 000
Deferred Payment Contracts		
Project		
Yallourn "W" Power Station		
Stage 2	\$A 10 000 000	\$A 6 700 000
"	\$US 40 500 000	\$US 35 487 097
"	\$A 111 000 000	\$A 81 531 256
"	YEN 4 648 989 059	YEN 4 480 835 325
Yallourn Open Cut	\$US 2 400 000	..
Morwell Open Cut	\$A 3 200 000	..
Loy Yang Power Station	\$US 384 000 000	\$US 63 650 000
Newport Power Station	\$A 40 900 000	\$A 38 700 000
Dartmouth Power Station	\$A 8 000 000	\$A 3 400 000
Jeeralang Power Station	\$US 29 300 000	\$US 28 735 196
	\$A 13 500 000	\$A 12 300 000
Transmission Lines	\$A 14 800 000	\$A 8 000 000
Microwave Radio Relay System	\$A 3 000 000	\$A 500 000

At 30 June 1980, the total Australian Dollar equivalent of the contingent liabilities set out above was \$280 132 829 (includes currency variations of \$A 3 617 097.

Country Roads Board

Loans totalling \$2 200 000 have been guaranteed by the State of Victoria under authority of Section 31 of the Country Roads Board Act 1958. At 30 June 1980 the contingent liability was \$2 183 649.

Disallowances and Surcharges

In conformity with the provisions of Section 47 of the Audit Act 1958, I furnish hereunder particulars of a surcharge not satisfied at 30 June 1980.

Date	Department etc.	Amount	Particulars
			\$
7.7.77	Treasury-Office of Comptroller of Stamps	8 224	Failure to account for moneys received and/or adhesive duty stamps. Officer resigned and recovery of the balance outstanding being effected at the rate of \$100 per month. The sum of \$3 580 remained unsatisfied at the close of the year.

There were no disallowances 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 1979-80, the Treasurer has not been acquitted to the extent of \$4 016 735 which is the amount of advances to Departments etc. not adjusted prior to 30 June 1980.

Defalcations and Irregularities

As required by Section 47 of the Audit Act 1958, particulars of reported 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. In the majority of instances, the police were notified and, where applicable, claims were made on insurers.

Education

Rosanna (Golf Links) Primary School

Investigations by the Department's internal audit section established irregularities in accounting for proceeds of the sale of tickets in respect of a raffle conducted by the School Council. The sum of \$5 110 was paid in by the Treasurer of the School Council apparently as restitution of the unbanked proceeds of the sales of these tickets. The Treasurer was committed for trial.

Wonthaggi Primary School

An internal audit investigation established a number of irregularities in relation to the receipt and payment of Mothers' Club moneys. The sum of \$3 424 was paid in, apparently as restitution. Police enquiries are continuing.

Brunswick South West Primary School

An internal audit examination established irregularities in accounting for various collections on behalf of the Mothers' Club totalling \$459. Police enquiries are in course.

Education Department - Central Mailroom

A cash box containing a number of departmental salary cheques which had been returned for cancellation or amendment and private moneys totalling \$240 were stolen. The cheques had not been entered in the register prior to the theft and the total value is uncertain. Enquiries by police failed to establish responsibility.

University of Melbourne

A salaries cashier misappropriated funds under his control totalling \$1 089. Full restitution was made and the officer resigned.

Minor losses and thefts were reported from the Departments of Geography, Architecture, Mathematics, Arts, Social Studies, Classical Studies, Russian Philosophy, Pharmacology, Mechanical Engineering and Statistics, the Old Arts Rooms, the S.R.C. Office, Union House and the Language Centre.

Latrobe University - Childrens' Centre

The University advised that irregularities had occurred in accounting for fees received from users of the Centre. The Director resigned and repaid the sum of \$2 584 and another staff member was dismissed. Enquiries by officers of the University are continuing.

Minor losses and thefts occurred at the Bookshop, the School of Education, the Departments of Philosophy and French and the Language Centre.

Other

Minor irregularities were also reported by Monash University, the Institute of Catholic Education, Melbourne and Burwood State Colleges, and Bendigo and Prahran Colleges of Advanced Education.

Community Welfare Services

Family Welfare Division

Due to failure to stop payments to persons who had ceased to be eligible for benefits after notice had been received by the Department of the payees' changed circumstances, avoidable overpayments were made in 28 cases totalling in all \$26 441. The Department has sought repayment of the sums involved. Further reference to overpayments of benefits is made on page 65 of this report.

Pentridge Prison

Audit investigation established a deficiency of \$1 067 caused by irregularities in accounting for private moneys and earnings of prisoners in "D" Division. Police investigations are in course.

Ararat Training Prison

A joint audit and departmental investigation established a number of irregularities in relation to accounting for moneys received for the sale of scrap material totalling approximately \$12 000, the purchase from the Prisoners Welfare-Amenities Account of items having no relevance to amenities for prisoners, and failure to account for, and misuse of, certain items of stores and equipment. The Governor of the prison has since made application to retire on the grounds of ill health. Police enquiries are continuing.

Health Commission

Mental Health Division - Medical Section

The Officer in Charge failed to properly account for a petty cash advance to the extent of \$241 and takings from a coin operated telephone calculated to total \$423. Restitution was made. The officer concerned was charged under the Public Service Act 1974, fined \$750, and demoted. He subsequently resigned from the Service.

Melbourne Nursing Aide School

Investigations by the School's auditors and officers of the Department established a cash shortage in relation to the sale of books and lecture notes amounting to \$575. The officer responsible for receiving the money had resigned and the shortage has not been recovered. Police were advised.

Other

A theft of petty cash from the Public Health Division was also reported.

Law

County Court Bailiff - Geelong

Audit and departmental enquiries established that the bailiff had over a period retained trust moneys by means of the substitution of cheques and delay in the issue of official receipts. The sum of \$15 200 was paid in by the bailiff who was suspended from his duties. The matter has been referred to the Crown Solicitor by the Department for advice.

Other

Minor irregularities were reported at Magistrates' Courts at Malvern, Mansfield, Ararat, and Traralgon, and at the Titles Office - Revenue Section.

Public Works

Marine Board

7 officers were charged with offences under the Public Service Act in relation to the submission of claims for overtime and tea money in excess of their entitlements thereto.

The payments involved totalled \$2 098. The officers concerned were charged under the Public Service Act 1974, fined and severely reprimanded and arrangements made for the overpayments to be recovered. At 30 June 1980, a balance of \$326 was due by 3 of the persons concerned.

Railways

12 officers and employees were found guilty of offences in respect of loss of money or other property and all cases were heard by the Courts. 3 cases involved cash and property amounting to \$827, \$540 and \$5 000 respectively. Restitution in full was made in the case of the cash loss of \$827 and the two items of property totalling \$5 540 were recovered. Other cases involved lesser amounts.

Armed robberies and thefts occurred at 26 railway locations with an initial loss of cash, freight stamps, tickets and stock amounting to \$19 980. Cash losses totalling \$2 633 were recovered together with freight stamps valued at \$2 723. A number of these cases are still subject to Departmental investigation or awaiting the results of police enquiries.

Totalizator Agency Board

A misappropriation by a Board agent of \$965 was detected at the Heyfield agency. The agent was prosecuted and sentenced to a term of imprisonment.

56 hold-ups occurred during the year, the total amount stolen being \$150 836. In 29 cases arrests have been made and charges laid.

Other

Minor irregularities, losses and thefts were also reported from:

Department, Authority etc.	Location
Agriculture Department	Dookie Agricultural College
Ballarat College of Advanced Education	Cafeteria
Conservation Department	Wilson's Promontory and Port Campbell National Parks, Warrandyte State Park, and the National Parks Service
Country Roads Board	Metropolitan Division, Traralgon Depot
Forests Commission	Rennick District Office

Department, Authority etc.	Location
Police and Emergency Services	Motor Registration Branch
State Electricity Commission	Dale Street Store, Gippsland and Barwon Regions
State Insurance Office	Ground Floor Cashier
Victorian Arts Centre Building Committee	Y.M.C.A. Building Information Pavilion, Performing Arts Museum, Bass Offices
Victorian Government Travel Authority	Adelaide Travel Centre
Zoological Board	Sir Colin Mackenzie Sanctuary

Losses and Thefts of Stores

In the year under review, a number of instances of loss and theft of stores was reported. Particulars of the larger losses reported are furnished below:

Department or Authority	Items Lost or Stolen	Value \$	Total \$
Education Melbourne University	Schools' Equipment, etc. Audio, Video and Photographic Equipment Mini-Computer Office Furniture and Equipment Other	10 215 6 500 3 148 9 509	57 175
State Electricity Commission	Tools and Equipment		20 924
Latrobe University	Audio, Video and Photographic Equipment Other	13 160 4 417	17 577
Country Roads Board	Tools and Equipment		14 092
Community Welfare Services	Stores and Equipment destroyed by fire at Pentridge Gaol Other	10 499 2 523	13 022
Swinburne Institute of Advanced Education	Video and Electronic Equipment		11 621

Department or Authority	Items Lost or Stolen	Value \$	Total \$
Melbourne State College	Audio, Electronic and Photographic Equipment	3 198	
	Art Works and Materials	2 853	
	Office Furniture and Equipment	725	
	Other	1 049	
		<hr/>	7 825
Health Commission	Audio and Video Equipment	4 089	
	Other	2 474	
		<hr/>	6 563
Public Works Department	Tools and Equipment		6 231

Other reports of minor losses and thefts of stores were received from the Departments of Agriculture, Local Government and State Development, Decentralization and Tourism, the Land Conservation Council, the Ministry of Conservation, the Institute of Catholic Education, Institutes of Advanced Education at Prahran, Ballarat and Bendigo, Monash University, the State College of Victoria at Frankston, and the State Rivers and Water Supply Commission.

Legislation

In my last report I commented upon the need for legislation covering accounting and audit procedures more suited to modern requirements of government.

I also adverted specifically to the need for new legislative requirements for the recording and reporting responsibilities of Statutory Authorities.

In the absence of such legislation, discussions have been held with a number of Authorities and I am pleased to report a ready response from officers of a number of these organisations to audit suggestions for new and improved formats of financial statements.

However, I remain of the view that there is a need for the introduction of legislation to ensure effective and efficient use of financial resources and adequate reporting to Parliament.

Internal Audit

In previous reports, I have expressed my concern at the failure of many Government Departments and organisations subject to my audit, to establish and maintain effective internal audit functions.

In the year under review, a number of organisations restructured their internal audit sections for the purpose of upgrading levels of performance in accordance with accepted professional standards and others established or were in course of establishing new sections.

A number of the larger Departments and organisations, however, appear to fail to realise the potential benefits to be derived from the operation of internal audit and, consequently, have not taken any steps to establish such a function.

Electronic Data Processing

In my last report I noted that the E.D.P. Policy Committee had issued a statement of policy guidelines and procedures relating to the use of equipment and services and the development of systems within Government Departments.

I referred also to the fact that the Committee was of the view that the guidelines should be applicable to statutory Government bodies and was taking action on the matter.

I am pleased to report that in December 1979 the Premier issued a circular to Ministers drawing attention to the guidelines and requesting that Authorities and other bodies, under their control, should follow similar planning and control procedures to those contained in the E.D.P. Policy Committee Statement.

Reorganisation of Office

During 1979-80 a detailed review of the staffing needs and organisational structure of the Office was completed. The need for the review arose from the inability of the existing organisational structure to provide adequate staff at suitable classification levels to discharge my Statutory responsibilities.

A revised organisation structure which included establishing the position of Chief Director of Audits, the creation of a Division of Research and Development and rationalisation of the number of field Division was subsequently approved by the Public Service Board. Under the revised structure, the administrative services and staff development activities were segregated from audit activities and audits were allocated to field Divisions on the basis of functional and geographical considerations.

The review also established the need for additional qualified and experienced audit inspectors. However, the need for increased staff at this level was largely offset by reduced needs in the lower classification levels. It has become apparent that the best interests of the Office are served by the appointment of qualified accountants at all levels rather than as was previously the case, appointment to the lower levels of non-qualified or partly qualified people who continue to study part time towards their accountancy qualifications.

Recruitment of qualified personnel at both Audit Inspector and base levels has proved to be unexpectedly difficult. At 30 June 1980, the Audit Office had a staff establishment of 153, a staff ceiling of 142 and the actual level of staffing was 122.

Failure to recruit sufficient personnel has meant that the Office has been operating at well below the required staffing level placing considerable strain on my Divisional Directors and indeed on all staff of the Office. Further recruitment drives are to be undertaken, in conjunction with the Public Service Board in 1980-81.

The development of audit officers' skills in the techniques of system based and E.D.P. audits continued in 1979-80 and officers were also encouraged to participate in the professional development programs of the Australian accounting bodies. In addition to the provision of in-house training courses, officers were nominated to attend various courses conducted by the Public Service Board and various professional bodies. The staff exchange program with a firm of Chartered Accountants for a period of 8 months was satisfactorily concluded and I look forward to further staff exchanges along the lines of the two so far conducted.

Acknowledgment

The past year has placed heavy demands upon all members of my staff and I express my appreciation to Mr. A.M. Meggs, the Assistant Auditor-General and other members of staff for their assistance and co-operation during the year.

Messrs. L. Considine and G. Liney retired during the year. Both officers had spent 44 years in the Victorian Public Service and the vacancies were filled by the promotion of Mr. F. Belli to the new position of Chief Director of Audits and Mr. J. Kehoe to the position of Director of Audit.

B.J. WALDRON
Auditor-General

Melbourne, 1980.

STATEMENT NO. 1

A comparison, on a monetary and proportional basis, of payments from the Consolidated Fund* in 1979-80 with those in the previous year is given below:

Nature of Payments	Amount	1978-79 Percentage of Funds Available	Amount	1979-80 Percentage of Funds Available
	\$		\$	
SOCIAL				
Education, Health and the Environment, Housing, Welfare, Payments to Hospitals and Charities Fund etc.	1 924 420 094	54.04	2 109 149 669	52.71
DEBT CHARGES+				
Interest, Sinking Fund, Repayments, (including Housing and Soldier Settlement)	363 270 138	10.20	587 757 736	9.69
TRANSPORT				
Railways				
Working Expenses and Payments from Works and Services Account++	391 411 782	10.99	430 730 648	10.76
Pensions	22 581 987	.63	25 436 867	.63
Melbourne and Metropolitan Tramways Board	32 667 000	.92	33 000 000	.82
Ministry of Transport, Roads and Special Projects Fund and Other	14 636 581	.41	47 227 468	1.18
PRIMARY PRODUCTION				
Agriculture, Lands, Soldier Settlement, Forests, Country Water Supply etc.	201 761 438	5.66	216 520 590	5.41
LAW AND ORDER				
Law, Police, Prisons etc.	227 437 990	6.39	255 613 733	6.39
MELBOURNE AND METROPOLITAN BOARD OF WORKS				
Advances	2 800 000	.08	..	..
OTHER PUBLIC WORKS AND SERVICES				
Works and Advances	25 571 081	.72	23 205 216	.58

	1978-79		1979-80	
	\$	Percentage	\$	Percentage
PENSIONS				
Retired Officers, Officers' Widows etc. excluding Railways, (including costs of administration)	79 596 613	2.24	97 413 405	2.43
OTHER PAYMENTS	258 414 105	7.25	302 065 843	7.55
TOTAL PAYMENTS	<u>3 544 568 809</u>	<u>99.53</u>	<u>3 928 121 175</u>	<u>98.15</u>
FUNDS RETAINED IN THE WORKS AND SERVICES ACCOUNT	16 602 070	.47	41 587 096	1.04
FUNDS RETAINED IN THE CONSOLIDATED FUND	..	..	32 395 680	.81
TOTAL FUNDS AVAILABLE	<u>3 561 170 879</u>	<u>100.00</u>	<u>4 002 103 951</u>	<u>100.00</u>

* Includes payments through the Works and Services Account

+ Includes Railway Debt Charges

++Excludes Debt Charges

STATEMENT NO. 2

ABSTRACT OF LOAN TRANSACTIONS FOR THE YEAR 1979-80

1978-79		1979-80
\$		\$
RECEIPTS		
	Proceeds of Loans Raised	
240 142 000	For Works etc.	208 521 000
300 982 413	For Redemption	217 072 434
12 235 270	Loan Repayments	15 469 019
553 359 683		441 062 453
PAYMENTS		
252 377 270	Paid to the Consolidated Fund	223 990 019
300 982 413	Applied to Redemption	217 072 434
553 359 683		441 062 453
LIABILITY FOR LOANS		
3 244 645 742	Liability to Commonwealth at 30 June	3 427 554 164
	Loans raised during year	
240 142 000	For Works	208 866 116
301 021 267	For Redemption	217 099 909
3 785 809 009		425 966 025
	Less	
	Loans Repurchased or Redeemed	
300 692 000	By Redemption Loans	216 817 784
58 420 578	By National Debt Sinking Fund	51 945 256
3 426 696 431		268 763 040
	Add	
	Increase in Public Debt during year due to variations in exchange rates for conversion of face value of overseas securities to Australian currency	
857 733		116 587
3 427 554 164	Liability to Commonwealth at 30 June	3 584 873 736
7 686 184	Less Cash at credit of National Debt Sinking Fund	3 944 543
3 419 867 980	Net Liability to Commonwealth at 30 June	3 580 929 193

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 a variety of purposes pursuant to Commonwealth-State agreements and arrangements.

STATEMENT NO. 3

TRUST FUND

The Treasurer's liability on account of the Trust Fund at 30 June 1979 and 1980 was:

30.6.79			30.6.80
\$			\$
	VARIOUS FUNDS AS PER TREASURER'S STATEMENT		
90 260 957	Amounts lodged and invested		87 542 801
194 070 936	General Account balances		*232 398 346
<hr/>			<hr/>
284 331 893			319 941 147
<hr/>			<hr/>
	REPRESENTED BY		
	Stocks and Securities		
39 805 180	Bank Term Deposits		22 385 010
20	Blue Moon Fruit Co-operative Ltd.-Shares		20
140	Camperdown-Glenormiston Dairying Co. Ltd.-Shares		140
13 839 759	Commonwealth Government Inscribed Stock etc.		15 371 759
6 980 000	Convertible Certificates of Deposit		5 750 000
..	Country Fire Authority Debenture		200 000
2 882 600	Gas and Fuel Corporation of Victoria Registered Debenture Stock		3 482 600
15 661 382	Gas and Fuel Corporation of Victoria-Shares		15 694 696
..	Geelong Waterworks and Sewerage Authority Inscribed Stock		500 000
68 000	Grain Elevators Board Inscribed Stock		68 000
90 000	Port of Melbourne Authority Inscribed Stock		590 000
7 856 260	Melbourne and Metropolitan Board of Works Inscribed Stock etc.		10 196 760
38 000	Pilot Vessels-Registered Mortgage Debentures		19 000
4 931 150	State Electricity Commission Inscribed Stock etc.		7 642 350
2 500 000	Westgate Bridge Authority Debenture Stock		5 500 000
2 784 000	Melbourne Underground Rail Loop Authority Inscribed Stock		4 284 000
3 109 000	Melbourne and Metropolitan Tramways Board Inscribed Stock		5 109 000
8 566	Other		8 566
<hr/>			<hr/>
100 554 057			96 801 901
	CASH ADVANCED	\$	
21 782 281	For Deficits incurred to 30 June 1970	21 782 281	
3 767 258	For Other Advances	4 774 433	
		<hr/>	26 556 714
158 228 297	Cash as per Treasurer's Statement	++	196 582 532
<hr/>			<hr/>
284 331 893			319 941 147
<hr/>			<hr/>

* Includes balances invested on account of the Treasurer's Investment Account-General, \$9 259 100

++Includes \$40 000 000 invested in Short Term Money Market

STATEMENT NO. 4
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 1979-80.

RECEIPTS	1978-79	1979-80	1978-79	1979-80
\$	\$	\$	PAYMENTS	\$
			ON FUNDED DEBT	
			Interest	
			Melbourne	274 095 474
			Overseas	557 276
				<hr/>
			Expenses	274 652 770
				<hr/>
			SINKING FUND CONTRIBUTIONS	276 476 899
			LOAN CONVERSION EXPENSES	38 208 449
				<hr/>
			DEBIT TO THE CONSOLIDATED FUND	1 015
			ON ACCOUNT OF DEBT CHARGES	
			ON PUBLIC DEBT	<hr/>
				314 686 363
			ON OTHER LOANS	
			Interest and Principal	
			Commonwealth-State Housing Agreement	55 408 212
			Commonwealth	
			Special Assistance Loans for Soldier Settlement	629 339
			National Sewerage Program	7 385 571
			Rural Reconstruction	4 782 578
			Shepparton Preserving Company	589 313
			Marginal Dairy Farms	1 861 795
			Dartmouth Dam	842 725
			Fruit Canneries	525 326
			Beef Industry	349 026
			Softwood Forestry	62 042
			Emerald Hill	628 836
			Albury-Wodonga	6 609
				<hr/>
				73 071 372
				<hr/>
			Interest	52 228 962
				<hr/>
			629 339	629 339
			7 385 570	7 385 571
			4 054 385	4 782 578
			626 062	589 313
			1 692 699	1 861 795
			842 725	842 725
			486 631	525 326
			143 459	349 026
			20 753	62 042
			320 966	628 836
				<hr/>
			55 437 566	55 437 566
			68 431 551	68 431 551
				<hr/>
				629 339
			7 424 579	7 424 579
			4 782 579	4 782 579
			589 313	589 313
			1 289 720	1 289 720
				<hr/>
			572 075	572 075
			611 833	611 833
			349 026	349 026
			628 836	628 836
				<hr/>
			16 877 300	16 877 300
				<hr/>
			229 310 033	229 310 033
			367 270 138	367 270 138
				<hr/>
			BALANCE	
			Amount which had to be met from	
			Taxation and other sources	
				<hr/>
				387 757 735
				<hr/>
				387 757 735

Appendix A-I

ENDOWMENTS AND GRANTS FROM THE CONSOLIDATED FUND TO ORGANISATIONS NOT SUBJECT TO AUDIT BY THE AUDITOR-GENERAL

	1978-79	1979-80	+	-	Increase
	\$	\$			Decrease
					\$
SOCIAL					
Anti-Cancer Council of Victoria	35 000	35 000			..
The Asthma Foundation of Victoria	15 000	15 000			..
Austcare Appeal	25 000	25 000			..
Australia Day Council	12 500	12 500			..
Australian Council for Educational Research	75 900	81 420	+		5 520
Australian Institute of Urban Studies	15 000	15 000			..
Australian Kidney Foundation	25 000	25 000			..
Baker Medical Research Institute	80 000	80 000			..
Bendigo Region Community Liaison Project	4 140	12 410	+		8 270
Buoyancy Foundation of Victoria	15 000	15 000			..
Bush Nursing Hospitals	470 000	470 000			..
Child Accident Foundation of Australia	..	50 000	+		50 000
Community Aid Abroad Appeal	..	10 000	+		10 000
Community Health Projects-Women's Refuges	677 432	1 023 200	+		345 768
Conference on Structural Change and Employment in Victoria	42 438	7 381	-		35 057
Deafness Foundation (Victoria)	10 000	10 000			..
Environment Studies Association of Victoria	28 000	27 500	-		500
Ethnic Groups	100 000	99 995	-		5
Family and Community Services Program	3 128 334	3 702 670	+		574 336
Family Planning Association of Australia	22 500	22 500			..
Family Supportive Services	105 473	163 720	+		58 247
Fitzroy Adventure Playground	9 303	12 350	+		3 047
Freedom From Hunger Campaign	22 500	22 500			..
Howard Florey Institute of Experimental Physiology and Medicine	165 000	165 000			..
Inter-church Trade and Industry Mission (Victoria)	12 500	12 500			..
McDonald House, Hostel Centre	18 000	19 000	+		1 000
Moreland Hall Alcoholism Rehabilitation Centre	15 000	15 000			..
National and State Monitoring of Student Achievement	..	42 420	+		42 420
National Heart Foundation-National Blood Pressure Study	30 000	15 000	-		15 000
National Heart Foundation-Victorian Division	15 000	15 000			..
National Neurological Foundation	12 500	12 500			..
National Safety Council	45 000	54 000	+		9 000
National Vision Research Institute of Australia	25 000	25 000			..
"Odyssey" Victoria	..	145 000	+		145 000
Peninsula Ambulance Service	30 000	30 000			..
Prince Henry's Medical Research Institute	40 000	40 000			..
Royal Victorian Institute for the Blind	439 885	450 387	+		10 502
St. John Ambulance Brigade	14 000	49 000	+		35 000
St. John's Homes Care - Force Appeal	..	10 000	+		10 000

	1978-79	1979-80	+ -	Increase Decrease
	\$	\$		\$
St. Vincent's School of Medical Research	20 000	20 000		..
Senior Detective Bob Lane Appeal	..	10 000	+	10 000
Sexual Assault Clinic, Queen Victoria Medical Centre	4 306	15 375	+	11 069
Specific Learning Difficulties Association of Victoria	13 333	13 333		..
Tenants' Advice Service	10 000	10 000		..
Victoria Conservation Trust	78 000	79 600	+	1 600
Victorian Council on the Ageing	20 000	50 000	+	30 000
Victorian Employment Committee	71 384	390 018	+	318 634
Victorian Foundation on Alcoholism and Drug Dependency	55 000	55 000		..
Victorian Young Farmers	180 870	215 639	+	34 769
Walter and Eliza Hall Research Institute	360 000	360 000		..
Working Party on the Drug Problem	..	35 489	+	35 489
CULTURAL				
Art Foundation of Victoria	472 455	450 555	-	21 900
Australian National Memorial Theatre, Schools	42 900	48 880	+	5 980
Confederation of Australasian Art Centres	11 017	30 000	+	18 983
Country Art Galleries	468 654	498 964	+	30 310
Cultural Development Groups	3 157 965	3 511 738	+	353 773
Melbourne Symphony Orchestra	150 000	150 000		..
Municipal and Regional Libraries	11 858 228	12 030 542	+	172 314
Orchestral Concerts	64 477	60 000	-	4 477
Sidney Myer Music Bowl Trust	16 000	16 000		..
The Mountain Gallery	12 250	12 250		..
Victorian Art Purchase Fund	6 000	10 000	+	4 000
Victorian Concert Orchestra	49 500	53 000	+	3 500
SUNDRY				
Advisory Council for Inter-Government Relations	30 000	37 500	+	7 500
Albury-Wodonga Development Corporation	300 000	300 000		..
Atlas of Victoria	47 020	6 320	-	40 700
Australian Arbo-Encephalitis Protection Program	92 848	71 502	-	21 346
Australian Environment Council Fund	13 930	13 930		..
Australian Offshore Powerboat Club	25 000	25 000		..
Australian Plague Locust Commission	72 060	86 110	+	14 050
Australian Team to the Commonwealth Games- Canada	11 500	..	-	11 500
Australian Olympic Team Fund	20 000	..	-	20 000
Biennial Conference of the Australian Stipendiary Magistrates' Association	..	10 600	+	10 600
Cemeteries, Improvement and Maintenance	16 000	16 000		..
Central Fingerprint Bureau, Sydney	187 687	104 626	-	83 061
Commonwealth Agriculture Bureaux	11 543	16 998	+	5 455
Commonwealth Parliamentary Association- Victoria Branch	78 993	98 760	+	19 767
Conservation Council of Victoria	10 000	10 000		..
Council for Christian Education in Schools	130 000	150 000	+	20 000
Fourth World Bowls Championship	..	10 000	+	10 000
Geelong Regional Commission	630 000	600 000	-	30 000

	1978-79	1979-80	Increase Decrease
	\$	\$	\$
Great Circle Yacht Race	25 000	50 000 +	25 000
"Here Come the 80's" Conference	30 000	.. -	30 000
Institute of Educational Administration	280 000	478 500 +	198 500
International Hand Surgery Congress - Melbourne	..	10 000 +	10 000
International Year of the Child	100 000	121 500 +	21 500
Interstate Corporate Affairs Commission	18 999	17 667 -	1 332
Journal of Experimental Agriculture and Animal Husbandry	19 000	17 500 -	1 500
Keep Australia Beautiful Council	100 000	100 000	..
Loch Ard Centenary Commemoration Committee	20 558	.. -	20 558
The Lost Dogs Home	..	21 400 +	21 400
Mansfield Autistic Play School	..	17 000 +	17 000
Mansfield Travelling Teaching Service	25 731	19 832 -	5 899
McMillan Rural Studies Centre, Warragul	163 428	.. -	163 428
Melbourne Landmark Committee	76 942	130 345 +	53 403
The Melbourne Pageant-Salute to Australia	13 085	29 935 +	16 850
Melbourne to Hobart West Coaster Yacht Committee	..	50 000 +	50 000
The National Corporation and Security Commission	..	61 661 +	61 661
National Council of Women of Victoria	11 000	11 000	..
National School of Drilling	15 000	10 000 -	5 000
National Trust of Australia (Victoria)	45 000	45 000	..
National Resources Conservation League	10 000	10 000	..
Norman Lindsay's Centenary Committee	21 464	9 065 -	12 399
Plain English Committee	10 540	.. -	10 540
Regional Planning Authorities	564 843	603 862 +	39 019
Royal Historical Society of Victoria	10 000	10 000	..
Royal Society for the Prevention of Cruelty to Animals	135 000	160 000 +	25 000
Seventh International Symposium on Small Business	..	25 000 +	25 000
Sir Robert Menzies Memorial Trust	100 000	100 000	..
Standards Association of Australia	12 000	15 000 +	3 000
State Schools Horticultural Society	20 000	20 000	..
Triennial World Computer Congress	..	10 000 +	10 000
United World Colleges (Australia) Trust	7 000	12 000 +	5 000
Victoria Promotion London-Committee	251 837	339 187 +	87 350
Victoria Promotion Trust Fund	558 724	662 913 +	104 189
Victoria Week	15 388	9 350 -	6 038
Victorian Autistic Children's Association, Western Centre	..	10 000 +	10 000
Victorian Council of School Organisations	19 000	24 000 +	5 000
Victorian Federation of State Schools Parents' Clubs	18 000	26 700 +	8 700
Victorian Garden State Committee	221 166	168 575 -	52 591
Victorian Medical Post-Graduate Education Foundation	15 000	15 000	..

	1978-79	1979-80		Increase
	\$	\$		\$
Victorian Rural Fire Brigades Association	13 000	13 500	+	500
Victorian Urban Fire Brigades Association	12 500	13 000	+	500
Water Research Foundation of Australia Ltd.	15 000	15 000		..
World Conference on Mission and Evangelism	..	10 000	+	10 000
World Fencing Championships, Melbourne, 1979	25 000	..	-	25 000
	<u>27 578 530</u>	<u>30 195 174</u>	+	<u>2 616 644</u>

NOTE: Grants and Endowments of less than \$10 000 are not included in the above statement.

In addition to the endowments and grants out of the Consolidated Fund, listed above, grants were made available to various organisations from a number of trust accounts, including the Youth Fund, the Sports and Recreation Fund and the Racecourses and Greyhound Racing Grounds Development Funds.

Appendix A-2

TOURIST FUND

Grants and Subsidies for Development and Maintenance Works - 1979-80

	\$
Municipalities etc.	
Sewerage	192 710
Other Works	323 965
Forests Commission	15 000
Fisheries & Wildlife	3 400
Country Roads Board	30 300
Phillip Island Koalas Reserve Committee of Management	17 062
	<hr/>
	582 437
	<hr/>

Loans - Developmental Works and Other - 1979-80

	\$
Shire of Ballan	15 000
Shire of Hampden	50 000
Shire of Korong	25 000
Shire of Warragul	4 000
City of Shepparton	35 000
City of South Barwon	20 000
	<hr/>
	149 000
	<hr/>

Grants and Subsidies to Regional Tourist Authorities - 1979-80

ADMINISTRATION AND PROMOTION

	\$
Melbourne Tourist Authority	480 000
Central Highlands Regional Tourist Authority	45 000
Gippsland Regional Tourist Authority	34 180
Goulburn Regional Tourist Authority	40 000
North Central Regional Tourist Authority	35 000
North East Regional Tourist Authority	40 000
North West Regional Tourist Authority	47 000
Otway/Geelong Regional Tourist Authority	35 000
South West Regional Tourist Authority	35 000
Victorian Eastern Development Authority	40 000
Westernport/Healesville Regional Tourist Authority	27 234
Wimmera Regional Tourist Authority	50 000
	<hr/>
	908 414
	<hr/>

INFORMATION CENTRES

Central Highlands Regional Tourist Authority	8 000
Goulburn Regional Tourist Authority	61 952
South West Regional Tourist Authority	35 000
	<hr/>
	104 952
	<hr/>
	1 013 366
	<hr/>

Appendix B

STATEMENT OF STORES HELD BY GOVERNMENT DEPARTMENTS AND PUBLIC AUTHORITIES, AS ADVISED PURSUANT TO REGULATION 138(4) OF THE PUBLIC ACCOUNTS AND STORES REGULATIONS 1958.

Department or Public Authority	Nature of Stores	Value Advised 1979	Value Advised 1980
		\$	\$
DEPARTMENTS			
Agriculture	Machinery and Equipment Parts, Fuel, Seed, Publications	1 392 422	1 487 491
Community Welfare Services	Clothing, Hardware, Materials	843 067	1 143 221
Conservation Fisheries and Wildlife Division	Publications, Motor Tyres, Field Equipment	48 714	54 383
Land Conservation Council	Stationery, Publications	11 056	7 937
Crown Lands and Survey	Implements, Equipment, Plans, Photographic Materials	2 690 085	2 669 758
Education	School and Office Requisites, Books, Equipment	3 013 420	3 196 165
Forests	Vehicle Parts, Tools, Fuel	232 027	293 644
Health Commission	Hardware, Instruments, Drugs	1 788 971	1 395 316
Minerals and Energy	Bore Casing, Tools, Chemicals	605 934	652 612
Police and Emergency Services - Police	Radio and Vehicle Parts, Clothing, Office Requisites	1 582 419	1 954 337
Property and Services- Government Printer	Paper, Stationery, Publications	3 469 417	3 405 208
Public Works	Mechanical and Electrical Equipment, Spare Parts, Furniture, Building Materials	2 038 853	2 392 164
Railways	Engineering, Refreshment Services, General Stores	15 034 762	15 168 661
Water Supply	Machinery Parts, Tools, General Stores	3 510 533	4 150 025

Department or Public Authority	Nature of Stores	Value Advised 1979	Value Advised 1980
		\$	\$
PUBLIC AUTHORITIES			
Cancer Institute	Medical, Technical and General Stores	238 092	296 441
Council of Adult Education	Theatrical and Audio Visual Equipment	46 500	60 500
Country Fire Authority	Fire Appliances, Hose, Spare Parts, Uniforms	422 183	523 401
Country Roads Board	Vehicle Parts and Accessories, Camping Equipment, General Stores	2 490 446	3 440 107
Gas and Fuel Corporation	Gas Appliances, Fittings, General Stores	15 650 224	19 346 850
Geelong Harbor Trust	Engineering and Maintenance Stores	74 427	75 886
Housing Commission	Building Materials, Stationery, Fuel	1 048 602	1 057 786
La Trobe University	Stationery, Office Requisites	66 177	81 232
Latrobe Valley Water and Sewerage Board	Construction Materials, Pipes	9 885	17 442
Melbourne and Metro- politan Board of Works	Engineering Stores, Spare Parts, Pipes, Meters	11 500 000	11 602 000
Melbourne and Metro- politan Tramways Board	Engineering Stores and Parts, Uniforms	2 159 744	2 120 021
Metropolitan Fire Brigades Board	Fire Appliances Electrical and Engineering Stores, Uniforms	832 000	735 000
Monash University	Building Materials, Stationery, Books, Chemicals	1 496 919	1 644 724
Port of Melbourne Authority	Maintenance and Engineering Stores	2 813 381	2 039 675
Portland Harbor Trust	Maintenance and Engineering Stores	85 580	102 178
Rural Finance Commission	Constructional and General Stores	13 187	3 726
State Electricity Commission	Electrical, Maintenance and Constructional Stores	24 694 412	33 955 703
State Relief Committee	Clothing, Bedding, Hardware	75 365	91 073
Transport Regulation Board	Stationery and Office Requisites	98 044	130 878
University of Melbourne	Building Materials, Stationery	177 338	195 392
Victorian Egg Marketing Board	Eggs, Packing Materials, Egg Products	1 481 658	1 619 700
	Total	<u>101 735 844</u>	<u>117 110 637</u>

Appendix C

Statement setting out briefly the effect of the Orders in Council issued under the provisions of sub-section (1) of Section 25 of the Audit Act 1958.

Particulars	Vote			Parliamentary Appropriation	Appropriation after Variation by Governor in Council		+Increase -Decrease
	Div.	Sub- Div.	Item				
				\$		\$	\$
PARLIAMENT							
	102	2	4	108 000		77 708 -	30 292
		2	7	4 000		2 293 -	1 707
		2	20	210 000		241 999 +	31 999
		3	1	275 000		287 816 +	12 816
		3	2	40 000		27 184 -	12 816
							<u>± 44 815</u>
PREMIER							
	120	1	3	71 000		65 805 -	5 195
		1	4	6 000		11 195 +	5 195
		2	2	15 500		14 237 -	1 263
		2	6	26 400		24 624 -	1 776
		2	8	42 000		45 039 +	3 039
	121	2	2	187 500		126 264 -	61 236
		2	3	60 900		72 899 +	11 999
		2	4	63 500		76 604 +	13 104
		2	8	229 400		250 396 +	20 996
		2	9	12 300		16 066 +	3 766
		2	20	536 000		547 371 +	11 371
		3	3	449 000		540 996 +	91 996
		3	10	52 750		46 749 -	6 001
		3	33	100 000		121 500 +	21 500
		3	34	126 000		130 346 +	4 346
		3	44	547 000		435 159 -	111 841
	136	1	2	2 910 000		2 907 183 -	2 817
		1	4	10 000		12 817 +	2 817
		2	1	40 610		43 060 +	2 450
		2	2	67 200		71 903 +	4 703
		2	3	167 300		151 919 -	15 381
		2	7	88 500		81 188 -	7 312
		2	8	282 000		304 587 +	22 587
		2	9	10 700		3 653 -	7 047
	142	2	1	106 600		98 496 -	8 104
		2	5	15 300		23 404 +	8 104
							<u>± 227 973</u>

Statement setting out the effect of Transfers under Section 25 of the Audit Act 1958-continued

Particulars	Vote			Parliamentary Appropriation	Appropriation after Variation by Governor in +Increase Council -Decrease	
	Div.	Sub- Div.	Item		\$	\$
STATE DEVELOPMENT, DECENTRALIZATION AND TOURISM						
	150	1	3	17 000	23 938 +	6 938
		1	4	35 000	28 062 -	6 938
		2	1	87 250	70 712 -	16 538
		2	4	51 000	66 262 +	15 262
		2	5	53 800	61 643 +	7 843
		2	9	136 000	129 433 -	6 567
		3	3	2 294 000	2 337 200 +	43 200
		3	5	4 900 000	4 911 395 +	11 395
		3	7	23 560 000	23 312 655 -	247 345
		3	10	1 300 000	1 435 000 +	135 000
		3	12	370 000	427 750 +	57 750
						<u>+ 277 388</u>
POLICE AND EMERGENCY SERVICES						
	160	1	2	785 000	781 003 -	3 997
		1	4	6 000	9 997 +	3 997
	187	2	7	124 000	113 793 -	10 207
		2	8	669 800	667 124 -	2 676
		2	9	944 000	804 802 -	139 198
		2	12	131 500	120 116 -	11 384
		2	13	10 000	8 000 -	2 000
		2	20	7 070 000	7 235 465 +	165 465
						<u>+ 169 462</u>
COMMUNITY WELFARE SERVICES						
	240	1	2	2 230 000	2 217 319 -	12 681
		1	4	10 000	22 681 +	12 681
		2	3	19 500	7 507 -	11 993
		2	6	34 130	30 641 -	3 489
		2	20	1 340 000	1 355 482 +	15 482
		3	3	3 500 000	3 584 750 +	84 750

Statement setting out the effect of Transfers under Section 25 of the Audit Act 1958-continued

Particulars	Vote			Parliamentary Appropriation	Appropriation after Variation by Governor in +Increase Council -Decrease	
	Div.	Sub- Div.	Item		\$	\$
COMMUNITY WELFARE SERVICES-Continued						
240	3	6	3 758 000	3 702 671 -	55 329	
	3	7	24 100	17 764 -	6 336	
	3	11	41 000	38 320 -	2 680	
	3	12	4 500	3 461 -	1 039	
	3	16	74 500	55 134 -	19 366	
244	2	1	243 000	202 430 -	40 570	
	2	2	61 200	73 728 +	12 528	
	2	5	107 400	108 680 +	1 280	
	2	10	1 420 000	1 446 762 +	26 762	
246	1	3	1 962 000	1 956 519 -	5 481	
	1	4	100 000	105 481 +	5 481	
	2	1	241 500	219 811 -	21 689	
	2	2	25 200	23 548 -	1 652	
	2	4	151 000	144 102 -	6 898	
	2	6	352 000	388 019 +	36 019	
	2	11	20 000	14 220 -	5 780	
	3	3	2 200	700 -	1 500	
	3	5	260 000	261 500 +	1 500	
252	1	3	3 259 000	3 300 063 +	41 063	
	1	4	130 000	88 937 -	41 063	
	2	1	302 800	214 094 -	88 706	
	2	2	18 850	20 393 +	1 543	
	2	5	185 200	189 156 +	3 956	
	2	9	1 448 000	1 477 189 +	29 189	
	2	11	400 000	454 018 +	54 018	
					± 326 252	

Statement setting out the effect of Transfers under Section 25 of the Audit Act 1958-continued

Particulars	Vote			Parliamentary Appropriation	Appropriation after Variation by Governor in +Increase Council -Decrease		
	Div.	Sub- Div.	Item		\$	\$	\$
YOUTH, SPORT AND RECREATION							
	270	2	8	9 500	10 994	+	1 494
		2	20	46 500	45 006	-	1 494
							<u>+</u> 1 494
LABOUR AND INDUSTRY							
	280	1	3	16 000	25 845	+	9 845
		1	4	100 000	90 155	-	9 845
		2	2	315 700	300 401	-	15 299
		2	3	15 700	12 866	-	2 834
		2	7	65 000	62 609	-	2 391
		2	8	11 700	68 820	+	57 120
		2	9	65 850	64 819	-	1 031
		2	20	320 000	284 435	-	35 565
		3	2	6 850	9 988	+	3 138
		3	6	670 000	662 223	-	7 777
		3	8	650	5 289	+	4 639
							<u>+</u> 74 742
CONSUMER AFFAIRS							
	285	2	5	6 100	3 460	-	2 640
		2	8	30 500	35 170	+	4 670
		2	20	46 100	44 070	-	2 030
							<u>+</u> 4 670

Statement setting out the effect of Transfers under Section 25 of the Audit Act 1958—continued

Particulars	Vote			Parliamentary Appropriation	Appropriation after Variation by Governor in +Increase Council -Decrease			
	Div.	Sub- Div.	Item		\$	\$	\$	
EDUCATION								
301		1	2	16 269 755	16 376 624	+	106 869	
		1	4	150 000	43 131	-	106 869	
		2	1	313 600	316 788	+	3 188	
		2	16	14 000	10 812	-	3 188	
		3	5	3 785 000	3 915 749	+	130 749	
		3	13	100 000	65 106	-	34 894	
		3	20	40 000	13 344	-	26 656	
		3	41	95 000	25 801	-	69 199	
304		2	1	121 100	114 904	-	6 196	
		2	5	4 200	5 942	+	1 742	
		2	6	22 460	19 876	-	2 584	
		2	13	78 700	85 738	+	7 038	
305		2	1	633 000	662 179	+	29 179	
		2	8	117 500	109 171	-	8 329	
		2	9	700 000	632 091	-	67 909	
		2	13	16 650 000	16 697 059	+	47 059	
306		2	1	564 600	521 159	-	43 441	
		2	3	128 000	116 195	-	11 805	
		2	8	53 700	50 122	-	3 578	
		2	13	13 940 000	13 998 824	+	58 824	
307		1	2	149 715 394	149 944 588	+	229 194	
		1	4	1 000 000	770 806	-	229 194	
		2	1	302 000	309 625	+	7 625	
		2	3	51 000	43 375	-	7 625	
308		2	1	272 250	271 191	-	1 059	
		2	3	28 400	27 900	-	500	
		2	8	4 700	5 200	+	500	
		2	10	130 000	132 364	+	2 364	
		2	11	20 800	19 495	-	1 305	
309		1	2	17 065 920	17 078 601	+	12 681	
		1	4	140 000	127 319	-	12 681	
							±	637 012

Statement setting out the effect of Transfers under Section 25 of the Audit Act 1958-continued

Particulars	Vote			Parliamentary Appropriation	Appropriation after Variation by Governor in +Increase Council -Decrease		
	Div.	Sub- Div.	Item		\$	\$	\$
ATTORNEY-GENERAL							
	350	2	2	47 170	53 815	+	6 645
		2	3	67 700	65 860	-	1 840
		2	4	42 200	48 319	+	6 119
		2	7	25 000	29 836	+	4 836
		2	8	15 890	21 537	+	5 647
		2	9	4 000	19 139	+	15 139
		2	10	70 000	118 398	+	48 398
		2	11	60 000	58 000	-	2 000
		2	20	1 745 000	1 662 056	-	82 944
		3	5	16 700	10 745	-	5 955
		3	7	305 000	310 955	+	5 955
	353	1	3	12 850	15 512	+	2 662
		1	4	50 000	47 338	-	2 662
	356	1	2	15 106 000	15 129 815	+	23 815
		1	4	200 000	211 095	+	11 095
		1	5	100 000	65 090	-	34 910
		2	1	686 000	659 097	-	26 903
		2	2	237 500	217 901	-	19 599
		2	3	86 100	94 132	+	8 032
		2	4	593 000	644 265	+	51 265
		2	6	306 500	313 785	+	7 285
		2	8	64 750	76 276	+	11 526
		2	10	160 000	164 139	+	4 139
		2	11	423 000	421 421	-	1 579
		2	12	1 360 000	1 248 016	-	111 984
		2	13	880 000	957 818	+	77 818
	359	2	1	9 440	7 163	-	2 277
		2	2	183 250	168 786	-	14 464
		2	3	4 800	2 828	-	1 972
		2	8	81 100	99 813	+	18 713
	362	2	1	35 580	34 038	-	1 542
		2	4	95 750	97 292	+	1 542

Statement setting out the effect of Transfers under Section 25 of the Audit Act 1958—continued

Particulars	Vote			Parliamentary Appropriation	Appropriation after Variation by Governor in +Increase Council -Decrease		
	Div.	Sub- Div.	Item				
				\$		\$	\$
ATTORNEY—GENERAL—Continued							
	366	1	2	268 050	272 425 +	4 375	
		1	4	6 000	1 625 -	4 375	
		2	1	6 450	4 962 -	1 488	
		2	2	13 950	15 438 +	1 488	
	368	2	2	50 200	48 504 -	1 696	
		2	4	59 500	61 196 +	1 696	
						+	318 190
						-	
TREASURER							
	400	2	2	48 400	52 632 +	4 232	
		2	7	95 000	90 768 -	4 232	
		3	2	200 000	182 693 -	17 307	
		3	3	159 100	151 689 -	7 411	
		3	4	3 440 000	3 531 322 +	91 322	
		3	7	10 000	6 070 -	3 930	
		3	8	70 000	29 352 -	40 648	
		3	14	170 000	148 492 -	21 508	
		3	21	240 000	250 071 +	10 071	
		3	56	3 100	1 714 -	1 386	
		3	61	100 000	96 856 -	3 144	
		3	66	763 000	756 941 -	6 059	
	401	3	1	2 061 400	1 976 770 -	84 630	
		3	6	5 124 000	5 109 604 -	14 396	
		3	9	250 000	349 026 +	99 026	
	415	1	2	1 069 968	1 078 862 +	8 894	
		1	4	10 000	1 106 -	8 894	
		2	4	173 000	182 326 +	9 326	
		2	9	280 000	270 674 -	9 326	
	421	1	3	85 000	86 304 +	1 304	
		1	4	90 000	88 696 -	1 304	
		2	1	27 000	23 552 -	3 448	

Statement setting out the effect of Transfers under Section 25 of the Audit Act 1958-continued

Particulars	Vote			Parliamentary Appropriation	Appropriation after Variation by Governor in +Increase Council -Decrease		
	Div.	Sub- Div.	Item				
TREASURER-Continued				\$		\$	\$
	421	2	2	120 000	110 265 -	9 735	
		2	4	213 000	152 765 -	60 235	
		2	7	890 000	963 418 +	73 418	
	424	1	2	1 961 473	1 984 886 +	23 413	
		1	4	85 000	61 587 -	23 413	
		2	1	22 400	14 517 -	7 883	
		2	2	255 000	190 068 -	64 932	
		2	3	4 500	2 939 -	1 561	
		2	7	17 000	14 124 -	2 876	
		2	9	570 000	647 252 +	77 252	
						<u>± 398 258</u>	
CONSERVATION							
	435	2	4	93 000	114 078 +	21 078	
		2	7	70 000	52 562 -	17 438	
		2	8	19 700	16 060 -	3 640	
	437	1	2	3 147 000	3 136 614 -	10 386	
		1	3	30 000	32 517 +	2 517	
		1	4	5 000	12 869 +	7 869	
	439	2	2	22 250	20 878 -	1 372	
		2	4	84 800	88 484 +	3 684	
		2	9	7 000	4 688 -	2 312	
	444	2	2	20 000	16 466 -	3 534	
		2	4	5 400	7 150 +	1 750	
		2	5	12 500	14 284 +	1 784	
						<u>± 38 682</u>	

Statement setting out the effect of Transfers under Section 25 of the Audit Act 1958-continued

Particulars	Vote			Parliamentary Appropriation	Appropriation after Variation by Governor in +Increase Council -Decrease		
	Div.	Sub- Div.	Item		\$	\$	\$
LANDS							
	450	2	1	420 000	400 468 -	19 532	
		2	4	168 100	169 934 +	1 834	
		2	5	68 430	74 464 +	6 034	
		2	8	39 900	51 564 +	11 664	
		3	1	10 650 000	10 670 828 +	20 828	
		3	2	3 000	390 -	2 610	
		3	9	327 000	308 782 -	18 218	
	456	2	1	438 000	431 742 -	6 258	
		2	2	38 500	31 229 -	7 271	
		2	5	136 000	149 529 +	13 529	
	459	1	2	1 050 000	1 047 369 -	2 631	
		1	3	37 600	40 231 +	2 631	
		2	3	24 800	26 300 +	1 500	
		2	5	15 300	13 800 -	1 500	
						<u>± 58 020</u>	
PUBLIC WORKS							
	480	1	2	18 625 000	18 547 173 -	77 827	
		1	4	200 000	277 827 +	77 827	
		2	1	566 000	622 734 +	56 734	
		2	7	250 000	193 266 -	56 734	
		3	3	1 016 000	1 014 550 -	1 450	
		3	5	891 000	892 450 +	1 450	
	490	1	2	2 198 000	2 189 523 -	8 477	
		1	3	40 800	44 820 +	4 020	
		1	4	25 000	29 457 +	4 457	
		2	1	107 000	109 032 +	2 032	
		2	2	12 000	9 968 -	2 032	

Statement setting out the effect of Transfers under Section 25 of the Audit Act 1958-continued

Particulars	Vote			Parliamentary Appropriation	Appropriation after Variation by Governor in +Increase Council -Decrease		
	Div.	Sub- Div.	Item		\$	\$	\$
PUBLIC WORKS-Continued							
		3	1	928 000	939 433	+	11 433
		3	12	24 000	12 567	-	11 433
							<u>± 157 953</u>
PROPERTY AND SERVICES							
501		1	2	5 890 000	5 865 076	-	24 924
		1	4	95 000	119 924	+	24 924
502		1	2	1 520 000	1 510 963	-	9 037
		1	3	50 000	59 037	+	9 037
503		1	2	322 922	326 251	+	3 329
		1	4	10 000	6 671	-	3 329
508		2	2	120 800	130 800	+	10 000
		2	7	17 000	7 000	-	10 000
							<u>± 47 290</u>
LOCAL GOVERNMENT							
510		1	2	1 445 595	1 466 511	+	20 916
		1	3	11 500	13 748	+	2 248
		1	4	60 000	36 836	-	23 164
		2	1	44 540	39 749	-	4 791
		2	2	52 500	49 315	-	3 185
		2	3	23 500	19 530	-	3 970
		2	5	26 800	33 110	+	6 310
		2	6	9 200	12 186	+	2 986
		2	7	47 000	53 262	+	6 262
		2	8	47 100	31 620	-	15 480

Statement setting out the effect of Transfers under Section 25 of the Audit Act 1958-continued

Particulars	Vote			Parliamentary Appropriation	Appropriation after Variation by Governor in Council		+Increase -Decrease
	Div.	Sub- Div.	Item				
				\$	\$		\$
LOCAL GOVERNMENT-Continued							
	510	2	20	202 000	213 868	+	11 868
		3	1	12 000	14 492	+	2 492
		3	9	1 786 000	1 762 158	-	23 842
		3	11	120 000	141 350	+	21 350
							<u>± 74 432</u>
PLANNING							
	521	3	1	35 000	37 584	+	2 584
		3	7	6 000	3 416	-	2 584
	522	1	3	2 900	1 110	-	1 790
		1	4	15 000	16 790	+	1 790
							<u>± 4 374</u>
MINERALS AND ENERGY							
	540	1	2	3 708 000	3 696 159	-	11 841
		1	3	23 000	32 299	+	9 299
		1	4	40 000	42 542	+	2 542
		2	1	162 100	160 980	-	1 120
		2	3	77 600	90 947	+	13 347
		2	5	199 000	186 773	-	12 227
		3	2	983 300	997 053	+	13 753
		3	3	40 900	65 169	+	24 269
		3	6	30 000	7 086	-	22 914
		3	7	113 350	108 027	-	5 323
		3	8	10 000	215	-	9 785
	546	2	2	8 100	5 790	-	2 310
		2	5	21 000	23 310	+	2 310
							<u>± 65 520</u>

Statement setting out the effect of Transfers under Section 25 of the Audit Act 1958-continued

Particulars	Vote			Parliamentary Appropriation	Appropriation after Variation by Governor in Council		+Increase -Decrease
	Div.	Sub- Div.	Item				
				\$		\$	\$
AGRICULTURE							
	570	2	1	28 000	32 196 +	4 196	
		2	2	35 000	38 150 +	3 150	
		2	3	74 000	84 000 +	10 000	
		2	4	580 000	560 000 -	20 000	
		2	5	417 000	442 229 +	25 229	
		2	6	101 500	73 888 -	27 612	
		2	7	144 000	148 685 +	4 685	
		2	8	27 700	56 279 +	28 579	
		2	20	1 916 000	1 887 773 -	28 227	
	576	3	8	112 500	123 578 +	11 078	
		3	11	91 500	80 422 -	11 078	
	582	3	1	1 294 100	1 327 925 +	33 825	
		3	6	161 000	164 835 +	3 835	
		3	8	241 800	244 036 +	2 236	
		3	15	77 000	78 555 +	1 555	
		3	16	71 750	1 076 -	70 674	
		3	25	70 000	99 223 +	29 223	
	585	3	5	222 000	227 645 +	5 645	
		3	9	870 000	864 355 -	5 645	
	588	1	2	7 240 000	7 212 665 -	27 335	
		1	4	70 000	97 335 +	27 335	
						+ 190 571	
HEALTH							
	620	2	4	285 000	318 603 +	33 603	
		2	8	79 000	94 659 +	15 659	
		2	20	870 000	820 738 -	49 262	
		3	1	66 450	56 133 -	10 317	
		3	8	7 865	44 168 +	36 303	
		3	9	55 650	51 436 -	4 214	
		3	20	15 000	.. -	15 000	

Statement setting out the effect of Transfers under Section 25 of the Audit Act 1958—continued

Particulars	Vote			Parliamentary Appropriation	Appropriation after Variation by Governor in +Increase Council -Decrease		
	Div.	Sub- Div.	Item				
HEALTH—Continued				\$		\$	\$
	620	3	21	23 500	18 820 -	4 680	
		3	22	5 000	2 908 -	2 092	
	625	2	1	287 700	292 018 +	4 318	
		2	10	155 000	150 682 -	4 318	
		3	3	5 206 000	5 320 861 +	114 861	
		3	4	4 685 000	4 453 010 -	231 990	
		3	8	150 000	159 840 +	9 840	
		3	9	380 000	404 959 +	24 959	
		3	13	90 000	131 507 +	41 507	
		3	17	1 636 000	1 650 519 +	14 519	
		3	20	570 000	596 304 +	26 304	
	627	2	1	38 850	36 752 -	2 098	
		2	8	8 400	10 498 +	2 098	
		3	5	2 180 000	2 152 005 -	27 995	
		3	9	8 030 000	8 057 995 +	27 995	
	631	1	2	24 022 000	23 860 351 -	161 649	
		1	3	3 418 000	3 579 649 +	161 649	
		2	1	27 230	22 011 -	5 219	
		2	8	400	5 619 +	5 219	
	634	1	3	5 590 000	5 601 248 +	11 248	
		1	4	980 000	968 752 -	11 248	
		2	2	67 500	65 536 -	1 964	
		2	3	24 000	9 290 -	14 710	
		2	5	28 700	24 803 -	3 897	
		2	8	51 000	40 162 -	10 838	
		2	11	15 000	7 682 -	7 318	
		2	12	546 000	471 607 -	74 393	
		2	13	9 245 000	9 358 120 +	113 120	
		3	2	3 894 000	3 954 413 +	60 413	
		3	3	77 000	84 590 +	7 590	
		3	4	880 000	811 997 -	68 003	
						<u>+ 711 205</u>	

Statement setting out the effect of Transfers under Section 25 of the Audit Act 1958—continued

Particulars	Vote			Parliamentary Appropriation	Appropriation after Variation by Governor in +Increase Council -Decrease	
	Div.	Sub- Div.	Item		\$	\$
ARTS						
	650	2	4	16 000	13 736 -	2 264
		2	5	9 860	8 409 -	1 451
		2	6	4 300	2 673 -	1 627
		2	20	440 000	445 342 +	5 342
	652	1	3	240 000	245 173 +	5 173
		1	4	20 000	14 827 -	5 173
	654	1	3	11 000	14 920 +	3 920
		1	4	5 000	1 080 -	3 920
		2	5	5 300	11 600 +	6 300
		2	9	235 500	229 200 -	6 300
	656	1	3	100 800	102 563 +	1 763
		1	4	20 000	18 237 -	1 763
	658	1	2	860 000	852 701 -	7 299
		1	3	78 100	85 399 +	7 299
						<u>+ 29 797</u>
IMMIGRATION AND ETHNIC AFFAIRS						
	675	2	1	19 100	20 677 +	1 577
		2	2	103 000	90 032 -	12 968
		2	4	10 500	14 381 +	3 881
		2	5	2 350	7 787 +	5 437
		2	20	19 000	21 073 +	2 073
						<u>+ 12 968</u>
HOUSING						
	680	2	8	1 875	3 344 +	1 469
		2	20	49 500	48 031 -	1 469

Statement setting out the effect of Transfers under Section 25 of the Audit Act 1958—continued

Particulars	Vote			Parliamentary Appropriation	Appropriation after Variation by Governor in Council		+Increase -Decrease
	Div.	Sub- Div.	Item		\$	\$	
HOUSING—Continued							
	686	3	5	550 000	547 246	-	2 754
		3	6	45 000	47 754	+	2 754
							<u>± 4 223</u>
TRANSPORT							
	720	2	2	18 000	16 252	-	1 748
		2	4	19 600	21 348	+	1 748
							<u>± 1 748</u>
WATER RESOURCES							
	739	2	2	25 000	23 700	-	1 300
		2	4	4 500	5 800	+	1 300
		3	1	24 000	26 275	+	2 275
		3	2	34 500	32 225	-	2 275
	740	2	1	379 300	388 116	+	8 816
		2	2	197 000	212 000	+	15 000
		2	3	37 200	31 103	-	6 097
		2	4	240 000	236 516	-	3 484
		2	6	72 600	82 600	+	10 000
		2	7	30 000	22 997	-	7 003
		2	8	240 000	224 163	-	15 837
		2	9	633 000	602 551	-	30 449
		2	10	80 000	76 710	-	3 290
		2	11	95 000	89 631	-	5 369
		2	13	370 000	419 946	+	49 946
		2	14	248 000	244 947	-	3 053
		2	20	1 975 000	1 965 820	-	9 180
		3	1	604 000	625 389	+	21 389

Statement setting out the effect of Transfers under Section 25 of the Audit Act 1958-continued

Particulars	Vote			Parliamentary Appropriation	Appropriation after Variation by Governor in Council		+Increase -Decrease
	Div.	Sub- Div.	Item				
				\$	\$	\$	
WATER RESOURCES-Continued							
	740	3	2	5 858 000	5 925 918	+	67 918
		3	3	4 300 000	4 384 920	+	84 920
		3	5	179 000	199 999	+	20 999
		3	6	195 000	201 124	+	6 124
		3	9	3 566 000	3 354 438	-	211 562
		3	12	1 185 000	1 195 212	+	10 212
							<u>± 298 899</u>
					TOTAL	±	<u>4 175 938</u>

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