



# 1993-94

**FINANCE STATEMENT  
AND  
REPORT OF THE AUDITOR-GENERAL**



*for the year ended  
30 June 1994*



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1993-94  
FINANCE STATEMENT

PART A  
STATEMENT  
OF THE  
RECEIPTS AND PAYMENTS OF THE CONSOLIDATED FUND  
AND THE TRUST FUND

FOR THE  
YEAR ENDED 30 JUNE 1994

AND

PART B  
SUPPLEMENTARY INFORMATION

*Accompanied by the*

REPORT OF THE AUDITOR-GENERAL

AND BY THE DOCUMENTS SPECIFIED IN THE FORTY-SEVENTH  
SECTION OF THE AUDIT ACT

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*Ordered by the Legislative Assembly to be printed*

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MELBOURNE  
L. V. NORTH GOVERNMENT PRINTER  
1994

October 1994

The Honourable the Speaker  
Legislative Assembly  
Parliament House  
Melbourne Vic. 3002

Sir

In accordance with section 47 of the *Audit Act* 1958, I transmit the Finance Statement on the receipts and payments of the Consolidated Fund and the Trust Fund for the year ended 30 June 1994, accompanied by my Report on that Statement and other matters of special interest.

Yours faithfully

  
C.A. BARAGWANATH  
*Auditor-General*

# CONTENTS

## **PART A - Explanatory Notes together with a Statement of Receipts and Payments of the Consolidated Fund and the Trust Fund**

	<i>Page</i>
INDEX	173
EXPLANATORY NOTES	xi
STATEMENT OF RECEIPTS AND PAYMENTS	1
SUMMARY OF CONSOLIDATED FUND GROSS RECEIPTS	3
SUMMARY OF CONSOLIDATED FUND GROSS PAYMENTS	4
SUMMARY OF APPLICATION OF AUTHORITY	6
RECONCILIATION BETWEEN AUTHORITY APPLIED AND OUTLAYS	7
SUMMARY OF THE TRUST FUND	9

### APPENDICES

CONSOLIDATED FUND -	
Receipts - <i>Appendix 1</i>	13
Payments - Annual and Special Appropriations - <i>Appendix 2</i>	25
THE TRUST FUND - <i>Appendix 3</i>	
Detail of Trust Funds	115-120
Investments and Securities	121
ADDITIONAL PUBLIC ACCOUNT INFORMATION - <i>Appendix 4</i>	
Advances from the Public Account	127
Commonwealth Funds Unspent as at 30 June 1994	128

## **PART B - Supplementary Information Public Sector Financial Assets and Liabilities**

INTRODUCTION	136
CONCEPTS AND DEFINITIONS	137
SUMMARY - FINANCIAL ASSETS AND LIABILITIES	139
DEBT	144
EMPLOYER LIABILITIES	148
MISCELLANEOUS ACCRUALS	151
OTHER BUDGET SUPPORTED LIABILITIES	152
FINANCIAL ASSETS	155
CONTINGENT LIABILITIES	158
OPERATING LEASE COMMITMENTS	163
PUBLIC FINANCIAL ENTERPRISES	164

### APPENDICES

CLASSIFICATION OF PUBLIC SECTOR ENTITIES - <i>Appendix 1</i>	167
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**NOTE:** Figures in the following statements are rounded off to the nearest dollar and in some cases may not add to the totals.

**PART A**

**Explanatory Notes together with  
Statement of Receipts and Payments  
of the Consolidated Fund and  
The Trust Fund**

## Explanatory Notes

# EXPLANATORY NOTES

## 1. INTRODUCTION

The law relating to the finances of the State of Victoria, up to and including the 1993-94 financial year, is contained in the **Constitution Act 1975**, the **Audit Act 1958** and the **Public Account Act 1958**.

The **Constitution Act** creates the **Consolidated Revenue** and makes its appropriation the prerogative of Parliament. It also establishes the requirement that any money bill must be preceded by a message from the Governor, and that expenditure may be incurred only on warrants from the Governor.

The **Audit Act** relates to the financial administration of moneys coming into the hands of the Government; the collection, management and expenditure of, and the subsequent accounting for, these moneys, public property and other property. The Act provides for the audit of the public accounts, including departmental accounts, and the reporting to Parliament by the Auditor-General on the Finance Statement.

The **Public Account Act** defines the scope of the **Consolidated Fund** and the **Trust Fund**, the balances of which are held in the Government's bank account — the **Public Account**. The **Trust Fund** includes the **Works and Services Account**, the **Cash Management Account** and the **State Development Account**. The **Cash Management Account** and the **State Development Account** form the **Victorian Development Fund**. The **Public Account Act** also permits the use of the **Public Account** for temporary advances for a number of purposes related to the needs of the Government and provides for investment of the **Public Account** in trustee securities. Provision is also made for temporary borrowings should the balance in the **Consolidated Fund** be insufficient to meet commitments during a financial year.

A distinction is made between **Recurrent transactions** and **Works and Services transactions** in appropriation legislation, and hence in the recording and reporting of the transactions in the **Consolidated Fund**. This categorisation of **Consolidated Fund** receipts and payments has been adopted by Victorian Governments over many years.

**Recurrent** and **Works and Services transactions** as recorded in the **Consolidated Fund** do not exactly correspond to current and capital outlays as they are distinguished in the national accounting format that is the format in which budget figures are presented in the **Budget Papers** for analytical purposes. **Works and Services appropriations** as defined in appropriation legislation may incorporate a wide range of transactions, although they are mainly of a capital nature. Similarly, **Recurrent appropriations** may embrace some payments that are not classified as current outlays in the national accounting format.

## **2. FINANCE STATEMENT**

Section 46 of the **Audit Act 1958** requires the Minister for Finance and the Treasurer, not later than three months after the end of the financial year, to prepare a detailed statement of the receipts into, and the expenditure from, the Consolidated Fund and the Trust Fund in the financial year and to transmit it to the Auditor-General.

The Finance Statement is produced on a progressive basis and verified by the Auditor-General. When the Statement is completed, it is transmitted to the Auditor-General for presentation to Parliament in terms of section 47 of the Audit Act.

Broadly, the Finance Statement for the 1993-94 financial year comprises -

- (i) A statement of the aggregate transactions for 1993-94 and the balances of the Consolidated Fund and the Trust Fund as at 30 June 1994, *less* certain advances from the Public Account (in terms of the **Public Account Act 1958**), a summary of how these balances were held in the form of bank balances and investments, and a summary of Consolidated Fund transactions.
- (ii) A reconciliation between total authorised payments made from the Public Account and 1993-94 budget sector outlays as presented in the 1994-95 Budget Paper No. 2.
- (iii) Details of the year's receipts and expenditure of the Consolidated Fund.

The Consolidated Fund receipts as set out in section 4 of the **Public Account Act** comprise the Consolidated Revenue under the **Constitution Act 1975** and moneys received by the State as a Financial Assistance Grant from the Commonwealth. They also include other grants from the Commonwealth, amounts received from the sale of property, the repayment of loans made from the Works and Services Account and transfer of the proceeds of borrowings from the Works and Services Account.

Expenditure from the Consolidated Fund is appropriated by Parliament by virtue of the **Constitution Act**. There are two types of appropriation — Special and Annual.

Special Appropriations exist in legislation that appropriates moneys out of the Consolidated Fund for specific purposes and are of a continuing nature. These are set out in detail by program on pages 25 to 111.

Annual Appropriations are those appropriations passed by Parliament that are incorporated in the Appropriation Act for the supply of funds to meet approved Recurrent and Works and Services expenditure for a financial year.



**The Appropriation (1993-94, No. 1) Act 1993 and the Appropriation (Parliament 1993-94, No. 1) Act 1993 provided for the transfer of allocations from one item to another within a department, but not between Recurrent and Works and Services allocations. Recurrent and Works and Services expenditures approved under Program No. 729 Advance to Treasurer and Section 16 of the Public Account Act are shown in the detail department tables of Appendix 2. Program No. 729 provides for urgent claims and other unforeseen contingencies. Details are submitted to Parliament for approval in the following financial year as a schedule to the Appropriation Act. The amounts appropriated by Parliament and the details of expenditure under Program No. 729 for each department are set out on pages 4 to 5. Funds to meet urgent claims may also be provided temporarily out of the Public Account under section 16 of the Public Account Act and are subject to Parliamentary appropriation in the following year. These are also set out on pages 4 to 5.**

**Details of transfers made within the same department and the Parliament, under section 9 and 8 of the relevant Appropriation Acts, are included in the expenditure from the Consolidated Fund. A statement of transfers by departments and the Parliament is on page 112.**

**(iv) Parliamentary appropriations for 1993-94 introduced two new concepts, namely:**

- appropriations to departments basically set out in two lines apart from additional items presently required by legislation, and;**
- net appropriations and receipts retention arrangements for user charges and specific purpose payments from the Commonwealth.**

**For each Department and the Parliament the following Statements are provided:**

- Statement of Application of Authority**
- Summary of Payments under Parliamentary Authority**
- Statement of Payments from the Consolidated Fund by Program**

**In addition, narrative explanations detailing major variations against budget for 1993-94 are also provided.**

**A Consolidated Statement of the Application of the Authorities made available to the Departments and the Parliament is set out on page 6. In addition a reconciliation of the Application of the Authorities between the Consolidated Fund and the presentation of Budget sector outlays is set out on page 7.**

The Statement of the Application of Authority for each Department includes payments made from Trust Accounts that were utilised by departments for the stated purposes. Trust Accounts of a Suspense and Clearing Account nature have not been included.

- (v) Details of receipts into and expenditure from the Trust Fund together with the balances of the various funds and accounts that make up the Trust Fund are classified into a number of categories. The summary table of the Trust Fund as set out on page 9 also reflects movement details and comparative figures for last financial year. Details of the balances and transactions for individual trust accounts, together with a list of trust account investments and details of the securities held by Trust Accounts are also included. These are set out on pages 115 to 123.

### **3. FINANCIAL MANAGEMENT ACT 1994**

The Finance Statement and the Report of the Auditor-General for 1993-94 have been prepared under the transitional provisions contained in Section 62 of the **Financial Management Act 1994**.

As the **Financial Management Act 1994** came into effect on 1 July 1994, no Budget management provisions of the **Financial Management Act 1994** impact on the Finance Statement for 1993-94.

### **4. CONSOLIDATED FUND OUT-TURN FOR THE FINANCIAL YEAR**

Table A.1 shows, in summary form, the budgeted and actual receipts and payments of the Consolidated Fund for the year ended 30 June 1994, as well as actual amounts for 1992-93. Recurrent receipts include Treasury Corporation of Victoria (TCV) medium term borrowings. Works and Services receipts include 'global limit' borrowings.

As is shown in Table A.1, there were a number of important variances between the Consolidated Fund budget estimate and out-turn. In particular, the need for global limit borrowings was substantially lower due to less than anticipated costs of voluntary departures and other separations. These and other variations are explained more fully later in this section.

Figures provided in the following tables and supporting narrative are based on 1993-94 budget estimates and 1993-94 actuals, rounded to the nearest dollar and in some cases may not add to the totals as they are shown in millions.

**TABLE A.1**  
**SUMMARY OF CONSOLIDATED FUND TRANSACTIONS**

	1992-93	1993-94	1993-94	Variance from Budget	
	Actual	Actual	Budget	Actual	Percentage
	\$m	\$m	\$m	\$m	%
<b>Recurrent Receipts -</b>					
State Taxation	6 356.6	7 207.2	6 926.0	281.2	4.1
Commonwealth Grants	4 419.3	4 626.9	4 690.7	- 63.8	-1.4
Other Recurrent State Sources	1 547.0	2 989.2	1 711.6	1 277.5	74.6
	<u>12 322.9</u>	<u>14 823.3</u>	<u>13 328.3</u>	<u>1 494.9</u>	<u>11.2</u>
<b>Current Account Financing-</b>					
Cash Management Account	62.3	..	..	..	na
Treasury Corporation Victoria	1 095.7	179.7	2 156.9	-1 977.2	-91.7
Payment on Wind-Up of the VET	164.3	437.3	449.3	- 12.0	-2.7
	<u>1 322.3</u>	<u>616.9</u>	<u>2 606.1</u>	<u>-1 989.2</u>	<u>-76.3</u>
	<u>13 645.2</u>	<u>15 440.2</u>	<u>15 934.5</u>	<u>- 494.3</u>	<u>-3.1</u>
<b>Works and Services Receipts -</b>					
Commonwealth Grants	873.1	671.3	694.1	- 22.8	-3.3
Sale of Assets	107.6	398.4	112.0	286.4	255.7
Sale of assets for repayment of CMA borrowings	11.5	..	..	..	na
Other State Sources	14.7	48.7	12.0	36.7	305.8
<b>Borrowings -</b>					
Global Limit Borrowings	2 173.6	1 069.7	2 042.1	- 972.4	-47.6
Victorian Government Securities	75.0	..	..	..	na
Works and Services Account balance brought forward - transfer	16.7	..	47.4	- 47.4	-100.0
	<u>3 272.2</u>	<u>2 188.1</u>	<u>2 907.6</u>	<u>- 719.5</u>	<u>-24.7</u>
<b>TOTAL RECEIPTS</b>	<u>16 917.4</u>	<u>17 628.3</u>	<u>18 842.1</u>	<u>-1 213.8</u>	<u>-6.4</u>
<b>Recurrent Expenditure -</b>					
Annual Appropriations	11 630.6	13 438.5	13 839.5	- 401.1	-2.9
Special Appropriations	2 033.7	1 939.4	2 010.0	- 70.5	-3.5
Repayment Prior Year Advances - CMA	94.6	62.3	85.0	- 22.7	-26.7
	<u>13 758.9</u>	<u>15 440.2</u>	<u>15 934.5</u>	<u>- 494.3</u>	<u>-3.1</u>
<b>Works and Services Expenditure -</b>					
Annual Appropriations	2 445.4	2 188.1	2 907.6	- 719.5	-24.7
Special Appropriations	713.1	..	..	..	na
	<u>3 158.5</u>	<u>2 188.1</u>	<u>2 907.6</u>	<u>- 719.5</u>	<u>-24.7</u>
<b>TOTAL PAYMENTS</b>	<u>16 917.4</u>	<u>17 628.3</u>	<u>18 842.1</u>	<u>-1 213.8</u>	<u>-6.4</u>

Table A.2 shows how borrowings have been applied to bring Consolidated Fund receipts and payments into balance at the end of 1993-94.

**TABLE A.2**  
**BALANCING THE CONSOLIDATED FUND, 1993-94**

	\$m	\$m
Recurrent Receipts	15 440.2	
<i>Less: TCV Medium Term Borrowings</i>	179.7	15 260.5
Works and Services Receipts	2 188.1	
<i>Less: Transfer from Works and Services Account</i>	1 069.7	1 118.4
<b>Total Receipts</b>		<b>16 378.9</b>
Total Payments	17 628.3	
<i>Less: CMA Repayment of Prior Year Advances</i>	62.3	17 566.0
<b>AMOUNT REQUIRED TO BE FUNDED</b>		<b>1 187.1</b>
Funded by -		
TCV Medium Term Borrowings		179.7
Capital Works Authority Borrowings	1 099.9	
<i>Less: Increase in balance in Works and Services Account</i>	30.2	1 069.7
		1 249.4
<i>Less: CMA Repayment of Prior Year Advances</i>		62.3
<b>TOTAL FUNDING</b>		<b>1 187.1</b>

#### 4.1 RECURRENT RECEIPTS

In the 1993-94 Budget, total recurrent receipts before current account financing transactions were estimated at \$13 328.3 million. Actual receipts during the year were \$14 823.3 million, \$1 494.9 million above the budget estimate. Current account financing transactions comprised medium term borrowings of \$179.7 million compared with a budget estimate of \$2 156.9 million and a payment on wind-up of the Victorian Equity Trust of \$437.3 million, budgeted at \$449.3 million. Total current account financing transactions were \$1 989.2 million less than the budget estimate.

Table A.3 compares actual recurrent receipts in 1993-94 with the budget estimates.

**TABLE A.3**  
**RECURRENT RECEIPTS**

<i>Heads of Receipt</i>	1993-94	1993-94	<i>Variation</i>
	<i>Estimate</i>	<i>Actual</i>	
	\$m	\$m	\$m
Taxation	6 926.0	7 207.2	281.2
Regulatory Fees and Fines	153.2	162.9	9.7
Recoveries of Debt	84.7	87.5	2.8
Charges and Reimbursements	459.2	495.3	36.1
Public Authorities	809.7	2 019.6	1 209.8
Rents, Royalties, Interest and Other Dividends	146.3	157.9	11.6
Miscellaneous Receipts	58.5	66.0	7.6
Commonwealth Payments	4 690.7	4 626.9	- 63.8
	13 328.3	14 823.3	1 494.9
Current Account Financing -			
Treasury Corporation Victoria Medium Term	2 156.9	179.7	-1 977.2
Payment on Wind-Up of the VET	449.3	437.3	- 12.0
	2 606.1	616.9	-1 989.2
<b>TOTAL RECURRENT RECEIPTS</b>	<b>15 934.5</b>	<b>15 440.2</b>	<b>- 494.3</b>

### 4.1.1 Taxation Receipts

Total receipts from State Taxation in 1993-94 were \$7 207.2 million, \$281.2 million above the budget estimate. The budget estimates are summarised in Table A.4 below with explanations provided for the major variances.

<i>Heads of Receipts</i>	<i>1993-94</i>		<i>Variation</i>
	<i>Estimate</i>	<i>Actual</i>	
	<i>\$m</i>	<i>\$m</i>	<i>\$m</i>
Pay-roll Tax	1 944.2	1 940.0	-4.2
Land Tax	450.0	409.1	-40.9
State Deficit Levy	170.0	180.9	10.8
Stamp Duty -			
Land Transfers	542.0	674.8	132.8
Marketable Securities	152.4	217.1	64.7
Other Stamp Duty	119.9	127.1	7.2
Financial Institutions Duty	282.9	295.8	12.9
Debits Tax	239.5	244.2	4.7
Public Authority Contribution	294.0	286.8	-7.2
Tattersalls Duty	330.4	322.9	-7.4
Electronic Gaming Machines	225.0	258.8	33.8
Totalizer	165.3	162.4	-2.9
Other Taxes on Gambling	76.0	47.3	-28.7
Taxes on Insurance	278.0	291.8	13.8
Motor Vehicle Taxes -			
Stamp Duty on Motor Vehicle Transfers	239.6	259.9	20.3
Other Motor Vehicle Taxes	441.4	445.6	4.2
Petroleum Franchise Fees	450.1	470.3	20.3
Tobacco Franchise Fees	383.0	423.8	40.8
Liquor Franchise Fees	136.0	143.6	7.6
Other Taxation	6.3	4.8	-1.4
<b>TOTAL TAXATION RECEIPTS</b>	<b>6 926.0</b>	<b>7 207.2</b>	<b>281.2</b>

#### *Land Tax*

Land tax was \$40.9 million below budget. Land tax collections from statutory authorities, which were due for the first time in 1993-94, were overestimated. Changes in the overall tax regime in 1993-94 also complicated forecasting.

#### *State Deficit Levy*

The State Deficit Levy was \$10.8 million above budget owing to lower than expected refunds and exemptions, combined with higher than expected compliance.

#### *Stamp Duty*

In aggregate, receipts from stamp duties were \$204.7 million above the budget estimate.

Collections from stamp duty on land transfers were \$132.8 million above budget. This was due mainly to a much larger than expected number of major commercial transactions within the central business district and regional centres.

Stamp duty on marketable securities exceeded the budget estimate by \$64.7 million, owing to stronger than expected recovery of the stock market, particularly in the first half of 1993-94.

### ***Financial Institutions Duty***

Financial Institutions Duty exceeded budget by \$12.9 million, owing to a stronger than expected growth in transactions.

### ***Electronic Gaming Machines***

Collections from electronic gaming machines were \$258.8 million, or \$33.8 million above budget, due mainly to higher than budgeted average daily turnover of machines.

### ***Other Taxes on Gambling***

Revenue from other gambling taxes was \$28.7 million short of budget due mainly to the payment of the casino licence, estimated in the September budget as a Taxation item of \$26.0 million, being paid into Works and Services Receipts as the sale of an intangible asset.

### ***Taxes on Insurance***

The combined variance of \$13.8 million on taxes on insurance is due mainly to a variance of \$13.0 million in general insurance business. The budget estimate was exceeded due to stronger than expected economic activity, which flowed through to an increase in the value of insurance business.

### ***Stamp duty on motor vehicle transfers***

Stamp duty on vehicle transfers exceeded budget by \$20.3 million, with higher than expected prices of both new and used vehicles contributing to the overrun.

### ***Petroleum Franchise Fees***

At \$470.3 million, petroleum franchise fees exceeded budget by \$20.3 million, as consumption, particularly of motor spirit, exceeded budget expectations.

### ***Tobacco Franchise Fees***

Tobacco franchise fees exceeded budget by \$40.8 million due to a combination of factors. Unusually high levels of sales were observed in some months which were not expected. Victoria may have benefited from the ending of the tax differential between Victoria and Queensland in 1992-93, which had previously led to tobacco being trucked into Victoria from Queensland to avoid Victorian duty. This differential ended at approximately the same time as the movement by Victoria

from a 50 to a 75 per cent tax rate, which was accompanied by substantial apparent stockpiling. These changes made it difficult to estimate the true base of tobacco consumption that should have been assumed for 1993-94. Sales in Victoria may also have been increased by the tax differential between Victoria and other States, in which franchise fee rates are higher (Western Australia, South Australia and Tasmania).

#### **4.1.2 Other State Sources of Recurrent Receipts**

In aggregate, recurrent receipts from state sources, other than taxation and current account financing transactions were \$1 277.5 million above the budget estimate of \$1 711.6 million.

##### ***Regulatory Fees and Fines***

At \$162.9 million, regulatory fees and fines exceeded budget estimates by \$9.7 million. The most significant variance was experienced in the collection of fines related to traffic infringements, which exceeded forecasts by \$9.3 million.

##### ***Recoveries of Debt***

At \$87.5 million, principal repayments of outstanding debt paid into the current account were only marginally above the budget estimate of \$84.7 million, due mainly to the early repayment of a loan originally advanced under the State Development Program.

##### ***Charges and Reimbursements***

In total, charges and reimbursements were \$495.3 million. This was \$36.1 million, or 7.9 per cent, over the budget estimate of \$459.2 million. Comments on the major variations are as follows:

###### ***Finance***

Receipts collected by the Department of Finance were \$9.7 million less than estimated, due mainly to the lower than expected recoup of superannuation charges from public sector bodies.

###### ***Health and Community Services***

Other charges and reimbursements from Health and Community Services were \$16.1 million less than estimated, because of a post-budget decision involving the Commonwealth Department of Veterans' Affairs to make direct payments of some \$17.4 million to hospitals. As a result, payments to hospitals from the Consolidated Fund were also reduced by the same amount.

###### ***Justice***

Increased activity in the property market in 1993-94, was the main reason for the \$12.4 million increase in other charges by the Department of Justice that resulted in an increase in Land Titles Office fees collected.

## *Treasurer*

As part of the wind-up of the Victorian Development Fund, the Department of the Treasury received a payment of \$45.0 million that was not included in the original budget estimates.

## *Public Authorities*

In aggregate, distributions from Public Authorities in 1993-94 greatly exceeded Budget forecasts. The overwhelming factor was a special payment made by the Transport Accident Commission (TAC). In addition there were other material differences between Budget forecasts of revenues from public authorities.

- *Insurance and Finance sector*

Normally, Budget forecasts are based on a continuation of existing policy, and the implementation of corporatisation and privatisation initiatives has the capacity to materially alter the base case planning parameters. In restructuring the TAC, a package of measures was announced in December 1993, including an estimated transfer from the TAC to the Consolidated Fund of \$1.5 billion over two years.

A centralised funds management entity has been established for Victorian public sector funds and authorities. The Victorian Funds Management Corporation has been formed using TAC's investment division as its nucleus, but it is separate to TAC. After examining the prudential requirements of TAC, a \$1.2 billion capital repatriation from the TAC to the Budget was completed in June 1994.

- *Electricity sector - Victorian Equity Trust (VET)*

Two major participants in the VET (Melbourne Water and the Gas and Fuel Corporation of Victoria) concluded their involvement with the VET in 1992-93. Therefore, at the start of the 1993-94 year, only the State Electricity Commission (SECV) and the Portland Smelter Unit Trust (PSUT) had VET obligations.

It was anticipated that the wind-up of the VET would be completed early in the 1993-94 financial year. At the time of framing the 1993-94 State Budget, the expected income from the VET was only \$6.4 million. This sum represented the proceeds held by the VET on account of dividend distributions made by the SECV and the PSUT, late in the 1992-93 year, but not remitted to the Consolidated Fund until early 1993-94.

There were delays in finalising the electricity sector's involvement with the VET, and as a result additional payments were received both directly from the SECV shell to Treasury and also via the VET Trustee (mainly two half yearly dividend payments totalling \$12.0 million).



For the 1993-94 financial year, the total recurrent revenue received from the VET to the Consolidated Fund was \$18.9 million. With the formal wind-up of the Vet on 29 April 1994, no further payments will be received.

- *Aluminium*

The Government's dividend from its equity stake in aluminium was approximately \$10.0 million below expectations. The Portland Smelter Unit Trust (PSUT) is the vehicle for holding the Government's 25 per cent interest in the Portland smelter. During the 1993-94 financial year PSUT and its manager Aluvic have been restructured in preparation for privatisation. Delays in finalising the new financial structure meant that their dividend capacity did not benefit (as forecast) from lower interest payments.

### ***Rents, Royalties, Interest and Other Dividends***

Receipts under this group in total exceeded budget by \$11.6 million. Two items mainly contributed to the variance.

#### *Forest Royalties*

Forest royalties exceeded budget forecasts by \$4.4 million due to increased harvesting of forest products, resulting from the economic recovery in the building and construction industries.

#### *Interest on Public Account*

Interest on the Public Account exceeded budget by \$6.4 million. Revenue under this item in any year depends on the timing of receipts and expenditure, together with Treasury's policy in relation to long-term borrowings. When the September 1993 Budget was formulated it was anticipated that the Government would borrow for most of the year on a short-term basis. However, improvements in receipts, due to both economic upturn and the effects of the implementation of government policy changes, enabled the short-term borrowings to be fully repaid in early 1994. As a consequence, short-term investments by the government were possible. The combination of these factors led to the increase over the amount contained in the budget.

### ***Miscellaneous Receipts***

Items under this group in total exceeded budget by \$7.6 million. Of this variance, \$5.4 million is attributed to a once-off refund of costs of the State Swimming Centre.

### ***Commonwealth Payments***

Commonwealth payments to Victoria totalled \$4 626.9 million, \$63.8 million less than budget estimate. This shortfall can be segmented into three broad categories:

- (i) Receipts credited to Appropriations, Section 8, **Appropriation (1993-94, No. 1) Act 1993:**

The total amount received from the Commonwealth and credited to appropriations under Section 8 of the **Appropriation (1993-94, No. 1) Act 1993** was \$29.9 million below the budget estimate of \$493.2 million. The major variations related to the Medicare Bonus Pool and Disability Services within the Health and Community Services portfolio.

Funds from the Commonwealth relating to the Medicare Bonus Pool were lower than anticipated due to a redistribution of pool funds following a recalculation of entitlements. Delays in the development of programs led to reduced receipts in relation to Disability Services;

(ii) **General Recurrent (excluding Treasurer):**

General Recurrent payments (excluding Treasurer) were \$19.3 million below the budget estimate of \$365.5 million.

Lower than anticipated receipts for schools were due to the budget estimate being determined prior to the finalisation of supplementation rates and student numbers for 1993.

Reduced payments in relation to Medicare incentives resulted from problems in determining the appropriate amounts to the State. Discussions on this issue are continuing with the Commonwealth.

(iii) **General Recurrent (Treasurer):**

Untied Financial Assistance Grants were \$21.9 million below budget, due to lower than expected inflation and restrained population growth.

## **4.2 WORKS AND SERVICES RECEIPTS**

Total Works and Services receipts were \$719.5 million below the 1993-94 estimate. The main reason for this out-turn was lower than anticipated global borrowings that fell below budget by \$972.4 million. Main factors contributing to this reduced borrowing requirement included:

- *Casino licence payment*

Shortly after the 1993-94 budget was presented, the Government finalised arrangements for a Casino in Melbourne. A payment of \$200.0 million was received from the Casino Operator and classified as the sale of an intangible asset. The original budget estimate had shown a nominal amount of \$26.0 million as a taxation receipt.

- *Separation payments*

Average separation payments were less than expected due mainly to a change in the mix between voluntary departure package payments (which have lower initial cost) and payments for targeted departure packages.

#### **4.3 DEPARTMENTAL PAYMENTS UNDER PARLIAMENTARY AUTHORITY**

Departmental payments under Parliamentary Authority consist of Special and Annual Appropriations both for recurrent and works and services purposes. No simple comparison of initial budget estimates and payments for individual appropriation line items is possible for annual appropriations from the Consolidated Fund. This is partly because the contingency cover in Program 729 Advance to Treasurer enables the allocation of funds to departments to cover unforeseen expenditures, and also includes an allowance for the estimated cash requirements for salary awards estimated for the year. Expenditure authorised from the Advance to Treasurer, together with expenditure authorised pursuant to Section 16 of the **Public Account Act 1958**, the deeming provisions of Section 8 of the **Appropriation (1993-94, No. 1) Act 1993** together with the **Appropriation (Parliament 1993-94, No. 1) Act 1993** is included in the actual gross expenditure against the departmental programs to which has been charged. In addition, Section 9 of the **Appropriation (1993-94, No. 1) Act 1993** and Section 8 of the **Appropriation (Parliament 1993-94, No. 1) Act 1993** provide that the relevant Minister may determine that an amount, or any part of an amount, assigned to an item of recurrent or works and services expenditure of a department set out in the Appropriation Act, be transferred to another item of recurrent or works and services expenditure of that department.

Because of these provisions, care must be taken when comparisons are made between the original amount allocated to a particular departmental vote, or notionally allocated to a particular program, and actual payments for the year as shown in the Statement of Payments from the Consolidated Fund. No comparison is available for running cost details as no notional allocation was made in the **Appropriation (1993-94, No. 1) Act 1993**.

Pages 4 to 5 of the *Finance Statement* show payment variations due to the use of Advance to Treasurer and page 112 details transfers approved under section 9 of the Appropriation Act and section 8 of the Parliament Appropriation Act.

For the 1993-94 financial year, payments under Annual Appropriations were \$15 626.6 million which was \$1 120.6 million below the estimate. Total payments by way of Special Appropriation were \$2 001.7 million or \$93.2 million less than estimated.

Recurrent payments against Annual and Special Appropriations totalled \$15 440.2 million or \$494.3 million less than estimated while works and services payments at \$2 188.1 million were \$719.5 million under estimate.

## ***Recurrent Appropriations***

There were a number of significant variations in actual payments under recurrent appropriations relative to budget allocations.

Recurrent payments against the *Department of Business and Employment's* annual appropriation were \$27.8 million less than estimated. Unanticipated long lead times in the setting up of assistance to industry schemes and employment grants resulted in under-expenditure of \$13.4 million and \$5.5 million, respectively.

Savings in salaries and subsidiary expenditure from greater numbers of staff than anticipated accepting voluntary departure packages earlier in the year was the major reason for underspending against the annual recurrent appropriations of the *Department of Education*.

Recurrent payments of the *Department of Health and Community Services* were less than budgeted by an amount of \$159.1 million, due mainly to slower than expected development of a number of Commonwealth programs. Funds from the Commonwealth relating to the Medicare Bonus Pool were lower than anticipated due to a redistribution of pool funds following the recalculating of entitlements. This adjustment impacted directly on departmental payments.

The balance of \$84.1 million of the Advance to the Treasurer was not required due to reduced calls by departments on this contingency item.

## ***Special Appropriations***

Pension payments to retired former employees and office holders were \$53.7 million lower than the budget estimate. Payments of lump sum pensions on termination associated with targeted separation packages that were paid to the relevant Superannuation Fund from funds appropriated for micro economic reform purposes rather than special appropriations accounted for this result.

Other major variations in special appropriation payments included:

- lower than anticipated payments to Tricontinental Corporation following better than estimated recoveries;
- increased revenue from Gaming Machines resulting in higher payments to the Hospital and Charities Fund from this revenue source;
- increased receipts from the Petroleum Franchise fee resulting in higher than anticipated payments to the Better Roads Trust Account.

#### 4.4 INTRA-YEAR PUBLIC ACCOUNT SHORT TERM INVESTMENTS/BORROWINGS

Payments from the Consolidated Fund generally occur fairly evenly throughout the year, reflecting the large fortnightly salary component. Receipts, on the other hand, tend to be credited later in the year, reflecting the annual basis of collection of the main State taxes and dividends from government business enterprises. Any permanent shortfall of receipts is met through long term borrowings. Temporary shortfalls resulting from the mismatch in the timing of receipts and payments during the year are met by temporary Public Account borrowings during the year. The timing of long term borrowings can influence the timing of and need for temporary borrowings.

Temporary Public Account borrowings have previously been undertaken through the Capital Works Authority (CWA) (under Section 21 of the Public Account Act 1958) and the Cash Management Account. With the abolition of the CWA and the wind-up of the Victorian Development Fund during 1993-94, the Public Account commenced borrowing directly from the Treasury Corporation of Victoria.

CHART A.1

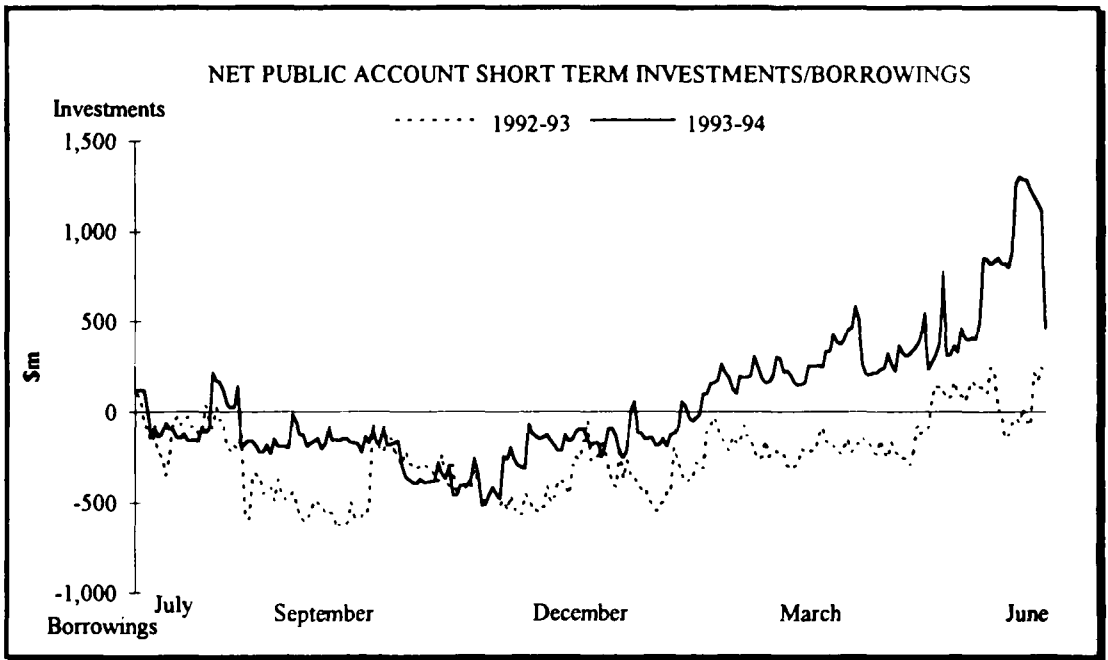


Chart A.1: *Net Public Account Short Term Investments/Borrowings* shows that the Public Account moved into a cash surplus position in January 1994. This was much earlier than 1992-93 and was primarily the result of long term borrowings undertaken earlier in the year. These long term borrowings were undertaken to fund the emerging deficit, consistent with the budget estimate of the total funding requirements for 1993-94. Significant improvements to the budget resulting from increased revenue meant that these borrowings were not required and were subsequently repaid late in June 1994. This is evidenced by the significant decline in the Public Account Investments in June 1994.

Total interest on daily borrowings by the Public Account in recent years has been as follows:

	<b>\$m</b>
1989-90	67.5
1990-91	147.3
1991-92	118.6
1992-93	21.5
1993-94	6.0

Statement of Receipts  
and Payments

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Summary of the  
Consolidated Fund

- Receipts
  - Payments
- 

Summary of  
Application of Authority

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Summary of the  
Trust Fund

**FINANCE STATEMENT 1993-94**

**STATEMENT OF GROSS RECEIPTS AND PAYMENTS OUT OF THE CONSOLIDATED FUND AND THE TRUST FUND FOR YEAR ENDED 30 JUNE 1994**

	<b>Total 1992-93 \$</b>	<b>Consolidated Fund \$</b>	<b>Works and Services Account \$</b>	<b>Treasury Corporation Victoria (VDF) \$</b>	<b>Other Trust Accounts \$</b>	<b>Total Memorandum Only \$</b>
<b>GROSS RECEIPTS -</b>						
<i>Recurrent Sector -</i>						
General Receipts	12 089 674 402	14 327 226 322	..	..	..	14 327 226 322
Receipts Credited to Appropriations	407 796 688	496 031 086	..	..	..	496 031 086
	<u>12 497 471 090</u>	<u>14 823 257 408</u>	..	..	..	<u>14 823 257 408</u>
<i>Works and Services Sector -</i>						
General Receipts	248 839 002	565 630 687	..	..	..	565 630 687
Receipts Credited to Appropriations	747 812 653	552 744 307	..	..	..	552 744 307
Transfer from Works and Services Account	2 265 268 048	1 069 691 477	..	..	..	1 069 691 477
	<u>3 261 919 703</u>	<u>2 188 066 471</u>	..	..	..	<u>2 188 066 471</u>
<i>Current Account Financing - Borrowings</i>	1 157 985 000	616 928 066	..	..	..	616 928 066
<i>Trust Accounts - General</i>	66 638 040 232	1 099 864 689	25 244 789 757	25 238 032 531	..	51 582 686 977
	<u>83 555 416 025</u>	<u>17 628 251 945</u>	<u>1 099 864 689</u>	<u>25 244 789 757</u>	<u>25 238 032 531</u>	<u>69 210 938 922</u>
<b>TOTAL GROSS RECEIPTS</b>						
<b>GROSS PAYMENTS -</b>						
<i>Recurrent Sector -</i>						
Special Appropriations -						
General	1 335 667 002	973 429 912	..	..	..	973 429 912
Transfer to Trust Accounts	698 004 480	965 995 629	..	..	..	965 995 629
Repayment Prior Year Advances - Cash Management Account	94 601 806	62 285 000	..	..	..	62 285 000
	<u>2 128 273 288</u>	<u>2 001 710 540</u>	..	..	..	<u>2 001 710 540</u>
Annual Appropriations -						
General	9 512 875 070	11 639 961 038	..	..	..	11 639 961 038
Transfer to Trust Accounts	1 957 094 877	1 730 452 632	..	..	..	1 730 452 632
Treasurer's Advance - Program 729 - to be Sanctioned	56 549 539	68 061 263	..	..	..	68 061 263
Treasurer's Advance - Public Account Act 1958, Section 16	663 383	..	..	..	..	..
	<u>11 527 182 869</u>	<u>13 438 474 934</u>	..	..	..	<u>13 438 474 934</u>
<i>Works and Services Sector -</i>						
Special Appropriations - General	713 075 719	..	..	..	..	..
Annual Appropriations -						
General	2 534 940 542	2 157 652 700	..	..	..	2 157 652 700
Transfer to Trust Accounts	1 000 000	700 000	..	..	..	700 000
Treasurer's Advance - Public Account Act 1958, Section 16	12 903 376	29 713 771	..	..	..	29 713 771
	<u>3 261 919 637</u>	<u>2 188 066 471</u>	..	..	..	<u>2 188 066 471</u>
<i>Trust Accounts - General</i>	66 702 663 094	1 069 691 477	25 243 070 007	25 090 507 527	..	51 403 269 010
	<u>83 620 038 887</u>	<u>17 628 251 945</u>	<u>1 069 691 477</u>	<u>25 243 070 007</u>	<u>25 090 507 527</u>	<u>69 031 520 955</u>
Position for the year		..	30 173 213	1 719 750	147 525 005	179 417 967
Balance as at 1 July 1993		..	47 386 013	1 922 010	355 128 918	404 436 941
		..	<u>77 559 226</u>	<u>3 641 760</u>	<u>502 653 923</u>	<u>583 854 908</u>
<b>BALANCES AT 30 JUNE 1994</b>						
Comptroller-General's Division	404 436 941	..	..	..	..	..
Department of Finance	..	..	..	..	..	..
Melbourne, 1994	..	..	..	..	..	..

*Less* Cash Advanced for Public Account Advances (Refer to page 127 for details)  
**BALANCE AS REPRESENTED BY CASH, INVESTMENTS, STOCKS AND SECURITIES** (Refer to page 123 for details)

I. W. SMITH  
 Minister for Finance

A. R. STOCKDALE  
 Treasurer

9 382 791  
 574 472 117



**FINANCE STATEMENT 1993-94**

**SUMMARY OF CONSOLIDATED FUND GROSS RECEIPTS FOR THE YEAR ENDED 30 JUNE 1994**

<i>1992-93</i>		<i>1993-94</i>	
<i>Actual</i>	<i>Heads of Receipt</i>	<i>Estimate</i>	<i>Actual</i>
<b>\$</b>		<b>\$</b>	<b>\$</b>
<b>RECURRENT RECEIPTS -</b>			
6 356 585 381	TAXATION	6 926 008 000	7 207 227 736
158 318 048	REGULATORY FEES AND FINES	153 224 900	162 913 224
72 565 135	RECOVERIES OF DEBT	84 725 000	87 503 688
<b>CHARGES AND REIMBURSEMENTS -</b>			
30 582 648	Receipts Credited to Appropriations - Section 8, Appropriation (1993-94, No. 1) Act 1993	29 843 000	32 730 389
419 415 514	Other Charges and Reimbursements	429 322 500	462 525 826
449 998 162		459 165 500	495 256 215
621 461 799	<b>PUBLIC AUTHORITIES</b>	809 719 000	2 019 553 361
<b>RENTS, ROYALTIES, INTEREST AND OTHER</b>			
173 863 078	DIVIDENDS	146 328 000	157 889 109
70 835 296	MISCELLANEOUS RECEIPTS	58 461 530	66 045 358
<b>COMMONWEALTH PAYMENTS -</b>			
377 214 041	Receipts Credited to Appropriations - Section 8, Appropriation (1993-94, No. 1) Act 1993	493 203 000	463 300 697
4 042 047 417	Other Commonwealth Payments	4 197 512 000	4 163 568 020
4 419 261 458		4 690 715 000	4 626 868 717
<u>12 322 888 356</u>	<b>TOTAL RECURRENT RECEIPTS</b>	<u>13 328 346 930</u>	<u>14 823 257 408</u>
<b>CURRENT ACCOUNT FINANCING -</b>			
62 285 000	CASH MANAGEMENT ACCOUNT	..	..
1 095 700 000	TREASURY CORPORATION VICTORIA	2 156 888 570	179 678 066
<b>PAYMENT ON WIND-UP OF THE VICTORIAN EQUITY</b>			
164 300 000	TRUST	449 250 000	437 250 000
<u>1 322 285 000</u>	<b>TOTAL CURRENT ACCOUNT FINANCING</b>	<u>2 606 138 570</u>	<u>616 928 066</u>
<u>13 645 173 356</u>	<b>TOTAL RECEIPTS - CURRENT ACCOUNT</b>	<u>15 934 485 500</u>	<u>15 440 185 474</u>
<b>WORKS AND SERVICES RECEIPTS -</b>			
<b>COMMONWEALTH PAYMENTS -</b>			
747 812 653	Receipts Credited to Appropriations - Section 8, Appropriation (1993-94, No. 1) Act 1993	576 824 000	552 744 307
125 307 523	Other Commonwealth Payments	117 272 000	118 524 174
873 120 176		694 096 000	671 268 481
119 096 962	<b>ASSET SALES</b>	112 000 000	398 398 997
1 634 773	<b>LOAN REPAYMENTS</b>	1 231 200	4 433 979
13 082 479	<b>MISCELLANEOUS RECEIPTS</b>	10 729 000	44 273 537
2 265 268 048	<b>TRANSFER FROM WORKS AND SERVICES ACCOUNT</b>	2 089 543 430	1 069 691 477
<u>3 272 202 437</u>	<b>TOTAL WORKS AND SERVICES SECTOR</b>	<u>2 907 599 630</u>	<u>2 188 066 471</u>
<u>16 917 375 793</u>	<b>TOTAL CONSOLIDATED FUND GROSS RECEIPTS</b>	<u>18 842 085 130</u>	<u>17 628 251 945</u>

**FINANCE STA  
THE CONSOL  
SUMMARY OF GROSS PAYMENTS**

<i>Payments 1992-93</i>		<i>Estimates 1993-94</i>	<i>Less Receipts Credited to Appropriations Pursuant to Section 8 (Estimate Only)</i>	<i>Parliamentary Authority * 1993-94</i>
\$		\$	\$	\$
<b>SPECIAL APPROPRIATIONS - (i)</b>				
1 333 275 618	Debt Charges	265 650 000	..	193 982 793
33 990 092	Salaries and Allowances	35 182 000	..	34 307 012
18 834 375	General Expenses	10 852 000	..	6 281 482
657 796 454	Other Services	928 438 000	..	965 980 363
684 963 668	Pensions	735 834 000	..	702 562 817
112 488 800	Transport	119 000 000	..	98 596 073
<b>2 841 349 007</b>	<b>Total Special Appropriations</b>	<b>2 094 956 000</b>	<b>..</b>	<b>2 001 710 540</b>
<b>ANNUAL APPROPRIATIONS -</b>				
25 233 993	Parliament	25 260 500	..	25 260 500
106 493 521	Agriculture	108 582 000	24 421 000	84 161 000
145 893 128	Arts, Sport and Tourism	170 174 000	1 043 000	169 131 000
151 175 605	Business and Employment	165 293 000	591 000	164 702 000
308 462 787	Conservation and Natural Resources	280 873 000	17 448 000	263 425 000
3 308 343 401	Education	3 140 114 000	102 572 000	3 037 542 000
22 894 915	Energy and Minerals (ii)	20 295 241	..	20 295 241
158 883 711	Finance	173 460 300	..	173 460 300
3 412 599 854	Health and Community Services (ii)	3 350 312 789	370 881 000	2 979 431 789
1 072 017 735	Justice	1 098 741 000	859 000	1 097 882 000
501 993 894	Planning and Development	533 027 000	328 671 000	204 356 000
49 268 269	Premier and Cabinet	53 067 300	..	53 067 300
1 420 218 128	Transport	1 205 173 000	251 507 000	953 666 000
3 392 547 845	Treasury	6 270 556 000	1 877 000	6 268 679 000
..	Advance to Treasurer	152 200 000	..	152 200 000
<b>14 076 026 786</b>	<b>Total Annual Appropriations</b>	<b>16 747 129 130</b>	<b>1 099 870 000</b>	<b>15 647 259 130</b>
<b>16 917 375 793</b>	<b>TOTAL PAYMENTS</b>	<b>18 842 085 130</b>	<b>1 099 870 000</b>	<b>17 648 969 670</b>

**\* Appropriation Authorities, 1993-94 :**

<i>Appropriation (1993-94, No. 1) Act 1993</i>	15 621 998 630
<i>Appropriation (Parliament 1993-94, No. 1) Act 1993</i>	25 260 500
	<u>15 647 259 130</u>

**Notes:**

- (i) Parliamentary Authority for Special Appropriations exists in legislation which appropriates moneys out of the Consolidated Fund for specific purposes.
- (ii) Parliamentary Authority of \$2 469 059 transferred to Health and Community Services from Energy and Minerals as per Administrative Arrangements Order (No. 133) 1993.

**TEMENT 1993-94  
 IDATED FUND  
 FOR THE YEAR ENDED 30 JUNE 1994**

<i>Gross Payments</i>		<i>Less Receipts Credited to Appropriations</i>		<i>Less Payments from Treasurer's Advance</i>		<i>Total Payments Under</i>
<i>Recurrent</i>	<i>Works and Services</i>	<i>Recurrent</i>	<i>Works and Services</i>	<i>Program 729 - to be Sanctioned</i>	<i>Public Account Act (s16) - to be Appropriated</i>	<i>Parliamentary Authority 1993-94</i>
\$	\$	\$	\$	\$	\$	\$
193 982 793	..	..	..	..	..	193 982 793
34 307 012	..	..	..	..	..	34 307 012
6 281 482	..	..	..	..	..	6 281 482
965 980 363	..	..	..	..	..	965 980 363
702 562 817	..	..	..	..	..	702 562 817
98 596 073	..	..	..	..	..	98 596 073
<b>2 001 710 540</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>2 001 710 540</b>
21 727 880	879 084	..	..	..	..	22 606 963
94 256 084	7 804 717	26 407 468	1 009 072	145 832	..	74 498 429
122 405 639	46 576 177	1 008 435	..	508 640	4 499 999	162 964 742
121 761 863	12 944 489	599 575	..	52 000	..	134 054 778
220 229 406	49 636 645	10 311 438	7 684 642	..	..	251 869 970
2 928 398 688	200 968 623	64 684 743	38 641 133	2 105 000	5 904 099	3 018 032 337
15 173 300	3 216 396	..	..	..	..	18 389 696
143 520 336	17 406 656	..	..	..	7 000 000	153 926 992
2 990 604 329	165 902 219	333 113 988	6 794 059	733 486	..	2 815 865 016
1 023 091 395	45 209 284	1 057 207	..	..	..	1 067 243 472
55 074 803	418 483 146	..	299 539 500	730 689	9 509 673	163 778 087
46 331 695	1 130 095	..	..	..	..	47 461 790
780 169 827	411 982 959	56 894 853	199 075 901	..	..	936 182 032
4 875 729 687	805 925 983	1 953 380	..	63 785 616	2 800 000	5 613 116 674
..	..	..	..	..	..	..
<b>13 438 474 934</b>	<b>2 188 066 471</b>	<b>496 031 086</b>	<b>552 744 307</b>	<b>68 061 263</b>	<b>29 713 771</b>	<b>14 479 990 977</b>
<b>15 440 185 474</b>	<b>2 188 066 471</b>	<b>496 031 086</b>	<b>552 744 307</b>	<b>68 061 263</b>	<b>29 713 771</b>	<b>16 481 701 517</b>

**Payments Summary:**

<i>Gross Payments -</i>	<i>Less Receipts Credited -</i>	<i>Less Payments from Treasurer's Advance -</i>	
Special	2 001 710 540	..	2 001 710 540
Annual -			
Recurrent	13 438 474 934	496 031 086	12 874 382 584
Works & Services	2 188 066 471	552 744 307	1 605 608 393
	15 626 541 404	1 048 775 393	14 479 990 977
	<b>17 628 251 945</b>	<b>1 048 775 393</b>	<b>16 481 701 517</b>

**FINANCE STATEMENT 1993-94**

**SUMMARY OF 1993-94**

**APPLICATION OF AUTHORITY**

	\$	\$
<b>AUTHORITY AVAILABLE</b>		
Special Appropriations		2 001 710 540
Annual Appropriations, Appropriation (Parliament 1993-94, No. 1) Act 1993	25 260 500	
Annual Appropriations, Appropriation (1993-94, No. 1) Act 1993	15 621 998 630	
Receipts Credited to Appropriations pursuant to Section 8, Appropriation (1993-94, No. 1) Act 1993	1 048 775 393	
Treasurer's Advance (Before Parliamentary Sanction)	<u>97 775 034</u>	16 793 809 557
Trust Fund (Specific Purpose Trust Funds) (i)		5 049 967 389
<b>TOTAL AUTHORITY AVAILABLE</b>		<u><u>23 845 487 486</u></u>
<b>AUTHORITY APPLIED</b>		
Recurrent Services:		
Running Costs	5 398 582 655	
Grants and other Payments	<u>10 041 602 819</u>	15 440 185 474
Works and Services		<u>2 188 066 471</u>
		17 628 251 945
Trust Fund Purposes (i)		4 863 701 081
<b>TOTAL AUTHORITY APPLIED</b>		<u><u>22 491 953 026</u></u>
<b>BALANCE AS REPRESENTED BY -</b>		<u><u>1 353 534 461</u></u>
<b>TRUST FUND MOVEMENT</b>		<u><u>186 266 308</u></u>
<b>UNUSED ANNUAL APPROPRIATION AUTHORITY</b>		<u><u>1 167 268 153</u></u>

(i) Trust Fund Purposes does not include suspense and clearing accounts as shown in The Trust Fund, section A4 of Appendix 3 and VDF specific Trust Accounts, refer to pages 115 to 119 for details.

	<i>Receipts</i>	<i>Payments</i>
	\$	\$
Trust Fund transactions as per page 7 - The Trust Fund Summary	51 582 686 977	51 403 269 010
<u>Less</u> Section A4 - Suspense and clearing accounts	21 287 869 519	21 296 234 995
<i>Victorian Development Fund:</i>		
Public Authorities Trust Account (Section A7)	60 313	262 927
Section A9 - Cash Management Account	25 218 332 054	25 215 082 857
Section A10 - State Development Account	26 457 703	27 987 149
	<u><u>5 049 967 389</u></u>	<u><u>4 863 701 081</u></u>

**FINANCE STATEMENT 1993-94**

**RECONCILIATION BETWEEN TOTAL AUTHORITY APPLIED AND BUDGET  
SECTOR OUTLAYS 1993-94**

	\$'000	\$'000
Total Authority Applied - Consolidated Fund		17 628 252
Trust Fund Purposes		4 863 701
<b>Total Authority Applied Through Public Account</b>		<b>22 491 953</b>
<b><u>Plus:</u></b> Own account payments		4 290 671
		<b>26 782 624</b>
<b><u>Less:</u></b> Payments between Consolidated Fund and Trust Fund and Own Account Funds		7 291 958
Pay-roll tax paid by Budget Sector Agencies		229 883
		<b>19 260 783</b>
<b><u>Less:</u></b> <i>Financing</i> - Consolidated Fund	905 738	
Trust Fund	183 536	
Own Account Funds	55 900	1 145 174
<i>On-passing</i> - Commonwealth	780 598	
Tattersalls Revenue	37 709	818 307
		<b>17 297 302</b>
<b><u>Less:</u></b> <i>Receipts classified as Outlays</i> -		
Charges and reimbursements - Consolidated Fund	487 470	
Trust Fund	82 757	
Own Account Funds	653 975	1 224 202
Capital Receipts - Consolidated Fund	1 703 507	
Trust Fund	68 791	
Own Account Funds	98 705	1 871 003
<b>TOTAL OUTLAYS</b>		<b>14 202 097</b>

The above table is included this year for the first time to provide a reconciliation between payments from the Public Account under appropriations authority and other authorisation and the outlays of the budget sector in the format adopted for the planning and presentation of the annual State Budget.

This has the effect of eliminating all transfers between funds within the Public Account, and all non Cash cost attributions within funds such as pay-roll tax paid by departments, superannuation contributions and capital charges. Brought to account for purposes of the Budget are own account transactions for some departments (eg the Roads Corporation) which maintain operating accounts outside the Public Account.

Agency' transactions, such as the on passing of Commonwealth payments to Local Government and of interstate Tattersall's revenue are excluded, along with other payments classified as 'below the line' financing transactions.

Own account payments which are for financing purposes or which are internal to a particular agency such as transactions on suspense and provision accounts have been excluded from the reconciliation since they do not affect outlays.

Finally, charges and reimbursements and capital receipts - which are the outlays of households, businesses and other governments - are deducted to arrive at budget sector outlays.

**FINANCE STATEMENT 1993-94  
THE TRUST FUND**

	\$	\$
<b>Balance 1 July 1993</b>		404 436 941
The transactions during the year were:		
Receipts	51 582 686 977	
Payments	<u>51 403 269 010</u>	
An excess of receipts over payments of		179 417 967
<b>Balance 30 June 1994</b>		<u><b>583 854 908</b></u>

**SUMMARY**

1993-94 Actual **Bold** figures, 1992-93 Actual *Italic* figures

<i>Trust Fund Category</i>	<i>Transactions during year ended 30 June 1994</i>			<i>Balances held at 30 June 1994</i>
	<i>Balances held at 1 July 1993</i>	<i>Receipts</i>	<i>Payments</i>	
	\$	\$	\$	
A. State Government Funds	378 040 217	50 742 487 066	50 563 905 968	556 621 316
	<i>436 426 968</i>	<i>65 395 053 557</i>	<i>65 453 440 308</i>	<i>378 040 217</i>
B. Joint Commonwealth and State Funds	5 967 933	27 742 149	27 927 305	5 782 777
	<i>5 240 861</i>	<i>8 527 846</i>	<i>7 800 774</i>	<i>5 967 933</i>
C. Commonwealth Government Funds	16 886 986	802 707 488	801 653 899	17 940 576
	<i>23 767 412</i>	<i>1 226 795 651</i>	<i>1 233 676 076</i>	<i>16 886 986</i>
D. Prizes, Scholarships, Research and Private Donations	3 541 805	9 750 274	9 781 839	3 510 239
	<i>3 624 562</i>	<i>7 663 179</i>	<i>7 745 936</i>	<i>3 541 805</i>
<b>TOTAL TRUST FUND</b>	<b>404 436 941</b>	<b>51 582 686 977</b>	<b>51 403 269 010</b>	<b>583 854 908</b>
	<i>469 059 802</i>	<i>66 638 040 232</i>	<i>66 702 663 094</i>	<i>404 436 941</i>

*Appendix 1*

Consolidated Fund

Receipts

1993-94

**FINANCE STATEMENT 1993-94**  
**THE CONSOLIDATED FUND**  
**GROSS RECEIPTS**

1992-93 Actual	Heads of Receipt	1993-94 Estimate	1993-94 Actual
\$		\$	\$
<b><u>RECURRENT RECEIPTS</u></b>			
<b>TAXATION</b>			
1 921 793 668	Pay-roll Tax	1 944 224 000	1 940 022 307
	<i>Property Taxes -</i>		
483 809 514	Land Tax	450 000 000	409 129 502
173 180 851	State Deficit Levy	170 030 000	180 864 166
136 163	Other Property Taxes	105 000	226 964
<u>657 126 528</u>		<u>620 135 000</u>	<u>590 220 632</u>
	<i>Taxes on Financial and Capital Transactions -</i>		
67 916 303	Sale of Business Assets Stamp Duty	..	..
528 843 649	Land Transfers Stamp Duty	542 000 000	674 798 576
131 324 142	Marketable Securities Stamp Duty	152 400 000	217 128 678
129 972 680	Debits Tax	239 500 000	244 242 314
279 563 896	Financial Institutions Duty	282 900 000	295 824 930
117 727 017	Other Taxes on Financial and Capital Transactions	119 939 000	127 105 162
<u>1 255 347 687</u>		<u>1 336 739 000</u>	<u>1 559 099 660</u>
283 570 524	Public Authority Contribution - Gas and Fuel Corporation of Victoria	294 000 000	286 755 812
	<i>Taxes on Gambling -</i>		
161 198 089	Totalizator	165 330 000	162 395 186
325 585 613	Tattersalls Duty	330 352 000	322 930 042
94 879 578	Electronic Gaming Machines	225 000 000	258 765 316
46 360 394	Other Taxes on Gambling	76 000 000	47 346 800
<u>628 023 675</u>		<u>796 682 000</u>	<u>791 437 343</u>
184 841 007	Taxes on Insurance	278 000 000	291 812 834
	<i>Taxes on Motor Vehicles -</i>		
311 370 643	Road Safety Act Fees	375 400 000	374 617 821
223 112 293	Motor Vehicle Transfers Stamp Duty	239 600 000	259 884 148
50 683 416	Motor Drivers Licence Fees	56 800 000	61 797 480
9 121 019	Other Taxes on Motor Vehicles	9 200 000	9 184 043
<u>594 287 371</u>		<u>681 000 000</u>	<u>705 483 492</u>
	<i>Other Licences and Levies -</i>		
350 400 530	Petroleum Franchise Fees	450 080 000	470 346 602
139 803 877	Liquor Licence Fees	136 000 000	143 603 266
335 352 629	Tobacco Franchise Fees	383 000 000	423 825 970
6 037 886	Energy Consumption Levy	6 148 000	4 619 816
<u>831 594 922</u>		<u>975 228 000</u>	<u>1 042 395 654</u>
<u>6 356 585 381</u>	<b>Total Taxation</b>	<u>6 926 008 000</u>	<u>7 207 227 736</u>
<b>REGULATORY FEES AND FINES</b>			
8 560 958	Environment Protection Authority	10 000 000	8 717 621
6 039 190	Registration and Inspection Fees	6 340 000	6 414 940
4 665 205	Boating Fees	4 685 000	4 851 418
10 002 922	Miscellaneous Licences	9 386 800	9 827 923
13 486 409	Other Regulatory Fees	14 659 100	13 999 559
115 563 363	Fines	108 154 000	119 101 764
<u>158 318 048</u>	<b>Total Regulatory Fees and Fines</b>	<u>153 224 900</u>	<u>162 913 224</u>



**FINANCE STATEMENT 1993-94  
THE CONSOLIDATED FUND  
GROSS RECEIPTS**

1992-93 <i>Actual</i>	<i>Heads of Receipt</i>	1993-94 <i>Estimate</i>	1993-94 <i>Actual</i>
\$		\$	\$
<b>RECOVERIES OF DEBT</b>			
17 706 890	Commonwealth - State Housing Agreement	18 407 000	18 411 973
3 505 375	Director of Housing	3 650 000	3 655 980
511 742	Gas and Fuel Corporation of Victoria	43 000	42 695
1 127	Government Employee Housing Authority	22 500 000	22 500 000
850 744	Home Builders Account	892 000	892 149
5 149 129	Rural Finance Corporation	4 564 000	4 483 407
31 378 238	State Development Account	26 013 000	26 232 850
10 184 167	Water and Sewerage Authorities	142 900	264 550
3 277 722	All Other	8 513 100	11 020 085
<u>72 565 135</u>	<b>Total Recoveries of Debt</b>	<u>84 725 000</u>	<u>87 503 688</u>
<b>CHARGES AND REIMBURSEMENTS</b>			
<b>Receipts Credited to Appropriations -</b>			
<b>Section 8, Appropriation (1993-94, No. 1) Act 1993 -</b>			
23 085 397	Agriculture	20 085 000	23 379 955
4 248 210	Conservation and Natural Resources	5 100 000	4 664 870
917 333	Education	922 000	654 172
..	Health and Community Services	1 000 000	1 020 806
621 000	Justice	859 000	1 057 207
1 710 708	Treasurer	1 877 000	1 953 380
<u>30 582 648</u>	<b>Total Receipts Credited to Appropriations</b>	<u>29 843 000</u>	<u>32 730 389</u>
<b>Other Charges and Reimbursements -</b>			
2 961 528	Agriculture	2 385 000	2 150 224
3 085 202	Arts, Sport and Tourism	2 883 800	2 747 969
3 070 019	Business and Employment	3 480 100	3 944 074
6 286 829	Conservation and Natural Resources	8 132 900	9 513 880
10 801 648	Education	9 996 000	8 464 677
558 257	Energy and Minerals	500 000	578 867
139 466 229	Finance	169 139 500	159 458 520
58 404 766	Health and Community Services	47 972 000	31 910 934
143 622 481	Justice	144 344 600	156 705 960
..	Parliament	..	34 985
25 388 048	Planning and Development	25 622 600	28 993 744
11 567 286	Premier and Cabinet	12 460 000	11 716 106
365 180	Transport	384 100	408 372
13 838 041	Treasurer	2 021 900	45 897 514
<u>419 415 514</u>	<b>Total Other Charges and Reimbursements</b>	<u>429 322 500</u>	<u>462 525 826</u>
<u>449 998 162</u>	<b>Total Charges and Reimbursements</b>	<u>459 165 500</u>	<u>495 256 215</u>

**FINANCE STATEMENT 1993-94**  
**THE CONSOLIDATED FUND**  
**GROSS RECEIPTS**

1992-93 Actual	Heads of Receipt	1993-94 Estimate	1993-94 Actual
\$		\$	\$
<b>PUBLIC AUTHORITIES</b>			
	Aluminium Smelters of Victoria Pty. Ltd.	16 500 000	6 982 021
100 813 683	Gas and Fuel Corporation of Victoria	245 300 000	245 513 811
151 800 000	Melbourne Water Corporation	205 000 000	204 999 994
65 000	National Mortgage Market Corporation Limited	65 000	21 667
7 943 940	Non-Metropolitan Water and Sewerage Authorities	17 000 000	17 891 469
5 000 000	Port of Melbourne Authority	11 000 000	11 000 000
4 600 000	Portland Smelter Unit Trust		
9 000 000	Rural Finance Corporation	15 000 000	8 800 000
	Rural Water Corporation	1 000 000	1 000 000
179 000 000	State Electricity Commission of Victoria	213 000 000	224 900 000
40 858 111	State Insurance Office	5 000 000	5 000 000
500 000	State Trustee Corporation	500 000	500 000
92 000 000	Transport Accident Commission	74 000 000	1 274 000 000
29 881 064	Victorian Equity Trust	6 354 000	18 944 400
<u>621 461 799</u>	<b>Total Public Authorities</b>	<u>809 719 000</u>	<u>2 019 553 361</u>
<b>RENTS, ROYALTIES, INTEREST AND OTHER DIVIDENDS</b>			
<i>Interest -</i>			
45 232 117	Commonwealth - State Housing Agreement	44 520 000	44 525 751
22 514 591	Director of Housing	22 344 000	22 339 425
5 591 572	Home Builders Account	5 549 000	5 550 168
2 905 566	Interest on Public Account	2 117 000	8 527 997
2 804 547	Rural Finance Corporation	2 452 000	2 532 780
23 398 526	State Development Account	15 544 000	15 617 029
1 710 120	Water and Sewerage Authorities	445 400	244 116
1 821 369	All Other Interest	1 672 600	2 134 913
<u>105 978 408</u>		<u>94 644 000</u>	<u>101 472 180</u>
10 557 289	Land Rent, Licences and Leases	7 485 000	8 052 675
<i>Royalties -</i>			
15 487 640	Brown Coal	15 905 000	15 047 361
38 909 179	Forests	25 178 000	29 633 409
2 930 562	Other Royalties	3 116 000	3 683 484
<u>57 327 381</u>		<u>44 199 000</u>	<u>48 364 254</u>
<u>173 863 078</u>	<b>Total Rents, Royalties, Interest and Other Dividends</b>	<u>146 328 000</u>	<u>157 889 109</u>
<b>MISCELLANEOUS RECEIPTS</b>			
17 889 501	Capital Works Authority - Interest Swaps	15 730 000	14 635 166
17 602 768	Contribution to Occupational Health and Safety by the Victorian WorkCover Authority	18 390 000	17 012 905
6 559 150	Transfer from Trust Funds	2 366 000	3 354 458
	<i>Unclaimed Moneys Receipts Act No. 6879 and 70 of 1993 -</i>		
	Direct Receipts	8 618 400	12 721 044
18 314 351	Transfer from former Unclaimed Moneys Fund	9 000 000	9 122 918
<u>18 314 351</u>		<u>17 618 400</u>	<u>21 843 962</u>
10 469 526	Other Miscellaneous Receipts	4 357 130	9 198 867
<u>70 835 296</u>	<b>Total Miscellaneous Receipts</b>	<u>58 461 530</u>	<u>66 045 358</u>

**FINANCE STATEMENT 1993-94  
THE CONSOLIDATED FUND  
GROSS RECEIPTS**

1992-93 Actual	Heads of Receipt	1993-94 Estimate	1993-94 Actual
\$		\$	\$
<b>COMMONWEALTH PAYMENTS</b>			
<b>General Recurrent -</b>			
<i>Treasurer -</i>			
	Commonwealth Meat Inspectors	320 000	..
29 677 254	Debt Redemption Assistance	16 900 000	16 854 259
2 624 039 555	Financial Assistance Grant	2 723 394 000	2 701 500 867
978 471 481	Hospital Funding Grant	901 743 000	910 529 242
..	Special Revenue Assistance - Medicare Guarantee	189 654 000	188 453 297
<u>137 913 313</u>	Special Revenue Assistance - PRRT Compensation	..	..
3 770 101 603		<u>3 832 011 000</u>	<u>3 817 337 665</u>
<i>Conservation and Natural Resources -</i>			
	Natural Resources Management Strategy	..	1 194 496
<i>Education -</i>			
217 399 885	Schools	235 799 000	223 189 710
<i>Energy and Minerals -</i>			
13 028 113	Commonwealth Offshore Petroleum Compensation	..	1 030 861
<i>Health and Community Services -</i>			
4 824 000	Compensation for the Extension of Pensioner Benefits	43 313 000	43 313 000
	Department of Veteran's Affairs - Ambulance		
1 914 760	Transport	1 775 000	1 807 567
	Locational Disadvantaged Research	75 000	..
	Medicare Bonus Pool	17 000 000	16 999 950
	Medicare Incentives	30 600 000	17 819 991
	Melbourne Sexual Health Centre - Grant	..	2 500 000
	Miscellaneous Health and Community Services	..	1 145 957
<u>6 738 760</u>		<u>92 763 000</u>	<u>83 586 465</u>
<i>Justice -</i>			
	Compensation for Transfer of Corporate Regulatory		
34 337 966	Function to the Commonwealth	36 485 000	36 485 283
441 090	Emergency Services	454 000	454 308
<u>34 779 056</u>		<u>36 939 000</u>	<u>36 939 591</u>
<i>Planning and Development -</i>			
	Miscellaneous Special Projects	..	195 032
<i>Premier and Cabinet -</i>			
	Legal Interpreting	..	50 000
	Translation Unit	..	44 200
		..	94 200
<u>4 042 047 417</u>	<b>Total Commonwealth General Recurrent</b>	<u>4 197 512 000</u>	<u>4 163 568 020</u>

**FINANCE STATEMENT 1993-94**  
**THE CONSOLIDATED FUND**  
**GROSS RECEIPTS**

1992-93	<i>Heads of Receipt</i>	1993-94	1993-94
<i>Actual</i>		<i>Estimate</i>	<i>Actual</i>
\$		\$	\$
<b>COMMONWEALTH PAYMENTS - continued</b>			
<b>Receipts Credited to Appropriations -</b>			
<b>Section 8, Appropriation (1993-94, No. 1) Act 1993 -</b>			
<i>Agriculture -</i>			
186 454	Eradication of Brucellosis and Tuberculosis	187 000	152 424
1 808 791	National Landcare Program	1 929 000	1 717 472
..	Natural Resources Management Strategy	1 178 000	1 157 618
<u>1 995 245</u>		<u>3 294 000</u>	<u>3 027 514</u>
<i>Arts, Sport and Tourism -</i>			
<i>Aboriginal and Torres Strait Islander Commission</i>			
..	Young Persons Sport and Recreation Program	318 000	317 805
576 833	Junior Sports Development	615 000	616 880
..	National Volunteer Improvement Program	110 000	73 750
<u>576 833</u>		<u>1 043 000</u>	<u>1 008 435</u>
<i>Business and Employment -</i>			
..	New Enterprise Incentive Scheme	566 000	599 575
49 360	Youth Sector Training	25 000	..
<u>49 360</u>		<u>591 000</u>	<u>599 575</u>
<i>Conservation and Natural Resources -</i>			
309 556	Contract Employment for Aboriginals	390 000	344 189
392 000	Endangered Species	150 000	673 700
..	Feral Pest Program	..	102 900
134 884	Fisheries Research	96 000	65 313
642 309	National Estate	653 000	653 074
..	National Forest Policy	1 194 000	987 250
2 163 476	National Landcare Program	1 643 000	1 558 306
..	Natural Resources Management Strategy	969 000	963 000
600 000	Proactive Fisheries Research	..	..
220 634	Vermin and Noxious Weeds	168 000	193 836
..	Water Watch Program	..	105 000
<u>4 462 859</u>		<u>5 263 000</u>	<u>5 646 568</u>
<i>Education -</i>			
2 367 434	Aboriginal Advancement	2 440 000	2 588 783
3 077 939	Australian Language and Literature	1 750 000	1 753 143
13 626 500	Disadvantaged Schools	13 500 000	14 086 499
12 072 985	English as a Second Language - New Arrivals	6 098 000	4 973 505
7 785 000	Job Skills	..	..
43 120	Junior Sports Development	43 000	43 120
73 928 401	Technical and Further Education	40 691 000	40 255 521
338 720	Trainee Advisers	330 000	330 000
<u>113 240 099</u>		<u>64 852 000</u>	<u>64 030 571</u>

**FINANCE STATEMENT 1993-94**  
**THE CONSOLIDATED FUND**  
**GROSS RECEIPTS**

1992-93		1993-94	1993-94
Actual	Heads of Receipt	Estimate	Actual
\$		\$	\$
<b>COMMONWEALTH PAYMENTS - continued</b>			
<b>Receipts Credited to Appropriations -</b>			
<b>Section 8, Appropriation (1993-94, No. 1) Act 1993 - continued</b>			
<i>Health and Community Services -</i>			
610 350	Aboriginal Pre-school Services	920 000	987 500
35 177	Aboriginal Employment Strategy	500 000	355 684
41 000	Aboriginal Health Strategy	..	..
8 556 000	AIDS - Hospitals	9 747 000	9 871 686
467 141	Alternative Birth Services	460 000	..
..	Anti Venom Funding	370 000	..
..	Area Health Management	792 000	270 000
3 484 199	Bendigo Pathology Service	3 418 000	3 342 866
8 418 398	Blood Transfusion Services	8 914 000	8 910 430
124 496	Bone Marrow Registry	121 000	121 000
565 000	Casemix Development Program	..	1 103 730
1 119 693	Cervical Cancer Screening	1 134 000	1 543 350
715 061	Child Care Services	743 000	695 790
1 649 000	Cytology and Gynaecological Services	2 539 000	2 539 000
3 273 000	Day Surgery	3 338 000	3 344 222
..	Dental Program	4 649 000	4 478 471
49 782 382	Disability Services	56 756 000	49 295 097
71 327	Drug Education - Data Collection	..	..
4 839 000	Drug Education Campaign	4 921 000	4 921 000
5 541 948	Funds to combat AIDS	5 903 000	5 843 301
8 146 556	High Cost Drugs Program	16 964 000	18 609 842
97 560 184	Home and Community Care	103 847 000	104 478 911
12 592 000	Hospital Access	4 948 000	8 400 000
..	Hospital Infrastructure	4 261 000	400 000
16 232	Human Pituitary Hormone Program	..	..
..	Immunization Program	2 956 000	2 564 980
949 029	Innovative Health Services for Homeless Youth	546 000	500 500
1 857 134	Mammography Screening Project	..	3 770 062
..	Medicare Bonus Pool	74 181 000	43 214 350
..	Mental Health	4 373 000	4 379 544
625 300	National Better Health	..	..
..	National Equity Program For Schools	..	1 801 500
..	National Landcare Project	33 000	..
75 000	National Salmonella Surveillance Scheme	..	80 000
1 829 680	National Women's Health Program	1 822 000	1 815 000
4 848 727	Out of School Hours-Children's Services	4 831 000	6 165 605
25 000	Percutaneous Laparoscopic Cholecystectomy	..	..
..	Pharmaceutical	2 000 000	1 833 334
428 550	Positron Emission Tomography	408 000	408 780
8 182 000	Post Acute and Palliative Care	11 571 000	11 583 817
60 000	Senior Citizen's Database	..	..
40 000	Ship Wreck Inspection	40 000	..
22 902 000	Supported Accommodation Assistance	23 916 000	24 416 000
82 403	Unattached Refugee Children	61 000	47 830
<u>249 512 966</u>		<u>361 983 000</u>	<u>332 093 182</u>

**FINANCE STATEMENT 1993-94  
THE CONSOLIDATED FUND  
GROSS RECEIPTS**

1992-93 <i>Actual</i>	<i>Heads of Receipt</i>	1993-94 <i>Estimate</i>	1993-94 <i>Actual</i>
\$		\$	\$
	<b>COMMONWEALTH PAYMENTS - continued</b>		
	Receipts Credited to Appropriations -		
	Section 8, Appropriation (1993-94, No. 1) Act 1993 - continued		
	<i>Planning and Development -</i>		
210 081	Special Projects		
	<i>Transport -</i>		
2 691 730	Identified Road Funds	51 600 000	51 600 000
4 474 867	Interstate Road Transport	4 577 000	5 294 853
<u>7 166 597</u>		<u>56 177 000</u>	<u>56 894 853</u>
<u>377 214 041</u>	<b>Total Receipts Credited to Appropriations</b>	<u>493 203 000</u>	<u>463 300 697</u>
<u>4 419 261 458</u>	<b>Total Commonwealth Payments</b>	<u>4 690 715 000</u>	<u>4 626 868 717</u>
	<b>CURRENT ACCOUNT FINANCING</b>		
1 095 700 000	Treasury Corporation Victoria - Medium Term Borrowings	2 156 888 570	179 678 066
62 285 000	Cash Management Account - Net Advances (i)		
164 300 000	Payment on Wind-Up of the Victorian Equity Trust	449 250 000	437 250 000
<u>1 322 285 000</u>	<b>Total Current Account Financing</b>	<u>2 606 138 570</u>	<u>616 928 066</u>
<u>13 645 173 356</u>	<b>TOTAL RECEIPTS - CURRENT ACCOUNT</b>	<u>15 934 485 500</u>	<u>15 440 185 474</u>
	(i) Balance of advances to the Consolidated Fund at 1 July 1993	62 285 000	
	Add Advances to the Consolidated Fund for the year	2 952 100 000	
	Less Repayment of Prior Year Advances	62 285 000	
	Less Repayment of Advances for the year	2 952 100 000	
	Outstanding Advances at 30 June 1994		

**FINANCE STATEMENT 1993-94**  
**THE CONSOLIDATED FUND**  
**GROSS RECEIPTS**

1992-93 Actual	Heads of Receipt	1993-94 Estimate	1993-94 Actual
\$		\$	\$
<b><u>WORKS AND SERVICES RECEIPTS</u></b>			
<b>COMMONWEALTH PAYMENTS</b>			
<b>General Works and Services -</b>			
68 263 000	Works Grant	68 263 000	68 263 000
51 080 637	Education - School Buildings	49 000 000	49 533 091
8 717	Mining Reclamation	9 000	7 000
..	Natural Resources Management Strategy	..	721 083
5 955 169	Roads Grant	..	..
<u>125 307 523</u>	<b>Total Commonwealth General Works and Services</b>	<u>117 272 000</u>	<u>118 524 174</u>
<b>Receipts Credited to Appropriations -</b>			
<b>Section 8, Appropriation (1993-94, No.1) Act 1993 -</b>			
<b>Agriculture -</b>			
124 000	National Landcare Program	543 000	545 003
..	Natural Resources Management Strategy	499 000	464 069
<u>124 000</u>		<u>1 042 000</u>	<u>1 009 072</u>
<b>Conservation and Natural Resources -</b>			
1 399 859	East Gippsland Forests Agreement	..	..
5 290 640	National Landcare Program	6 419 000	7 018 642
..	Natural Resources Management Strategy	666 000	666 000
1 678 000	Water Conservation and Planning	..	..
<u>8 368 499</u>		<u>7 085 000</u>	<u>7 684 642</u>
<b>Education -</b>			
7 099 000	Schools - Secondary Refurbishment	8 755 000	8 755 000
59 352 358	TAFE	28 043 000	29 886 133
<u>66 451 358</u>		<u>36 798 000</u>	<u>38 641 133</u>
<b>Health -</b>			
682 637	Australian Red Cross Society Building	1 282 000	1 282 328
1 031 443	Children's Services	44 000	..
..	Home and Community Care	800 000	..
7 860 000	Hospital Enhancements Program	..	..
4 986 216	Nuclear Magnetic Resonance Imaging Equipment	5 772 000	5 511 731
<u>14 560 296</u>		<u>7 898 000</u>	<u>6 794 059</u>
<b>Planning and Development -</b>			
36 587 000	Better Cities Program	78 906 000	68 708 000
249 683 500	Housing	249 765 000	230 831 500
<u>286 270 500</u>		<u>328 671 000</u>	<u>299 539 500</u>
<b>Transport -</b>			
372 038 000	Roads	195 330 000	199 075 901
<u>747 812 653</u>	<b>Total Receipts Credited to Appropriations</b>	<u>576 824 000</u>	<u>552 744 307</u>
<u>873 120 176</u>	<b>Total Commonwealth Payments</b>	<u>694 096 000</u>	<u>671 268 481</u>

**FINANCE STATEMENT 1993-94  
THE CONSOLIDATED FUND  
GROSS RECEIPTS**

1992-93 Actual	Heads of Receipt	1993-94 Estimate	1993-94 Actual
\$		\$	\$
<b>OTHER WORKS AND SERVICES RECEIPTS</b>			
<i>Asset Sales -</i>			
119 096 962	General Asset Sales	112 000 000	198 398 997
..	Casino Premium Payment	..	200 000 000
<u>119 096 962</u>		<u>112 000 000</u>	<u>398 398 997</u>
<i>Miscellaneous Receipts -</i>			
11 417 772	Native Forest Rooding Receipts	9 229 000	9 450 155
1 664 707	Other Miscellaneous Receipts	1 500 000	34 823 382
<u>13 082 479</u>		<u>10 729 000</u>	<u>44 273 537</u>
1 634 773	Loan Repayments	1 231 200	4 433 979
2 265 268 048	Works and Services Account (i)	2 089 543 430	1 069 691 477
<u>2 399 082 261</u>	Total Other Works and Services	<u>2 213 503 630</u>	<u>1 516 797 990</u>
<u>3 272 202 437</u>	<b>TOTAL WORKS AND SERVICES RECEIPTS</b>	<u>2 907 599 630</u>	<u>2 188 066 471</u>
<u>16 917 375 793</u>	<b>TOTAL CONSOLIDATED FUND GROSS RECEIPTS</b>	<u>18 842 085 130</u>	<u>17 628 251 945</u>

<b>(i) Works and Services Account -</b>			
64 079 427	Balance 1 July 1993	47 386 013	47 386 013
<b>Receipts from -</b>			
1 610 500 000	Borrowings	2 042 157 417	1 099 864 689
563 074 634	Borrowings in respect of temporary funding arrangements for Victorian Government Securities	..	..
75 000 000	Maturing Bonds, Act No. 90 of 1990, Section 20 (6)	..	..
<u>2 248 574 634</u>	Total Receipts	<u>2 042 157 417</u>	<u>1 099 864 689</u>
<u>2 312 654 061</u>	Total Funds Available	<u>2 089 543 430</u>	<u>1 147 250 702</u>
2 265 268 048	Transfer to Consolidated Fund	2 089 543 430	1 069 691 477
<u>47 386 013</u>	Balance as at 30 June 1994	<u>..</u>	<u>77 559 226</u>



*Appendix 2*

Consolidated Fund

Payments

1993-94

Annual and Special Appropriations - Pages 25 to 111

Section 8 and 9 Transfers - Page 112

**FINANCE STATEMENT 1993-94**

**PARLIAMENT**

**1993-94 STATEMENT OF APPLICATION OF AUTHORITY**

	\$	\$
<b>AUTHORITY AVAILABLE</b>		
Special Appropriations		17 780 233
Annual Appropriations, Appropriation (Parliament 1993-94, No. 1) Act 1993		25 260 500
Trust Fund (Specific Purpose Trust Funds)		..
<b>TOTAL AUTHORITY AVAILABLE</b>		<u>43 040 733</u>
 <b>AUTHORITY APPLIED</b>		
Recurrent Services:		
Running Costs	35 138 113	
Grants and other Payments	<u>4 370 000</u>	39 508 113
Works and Services		879 084
Trust Fund Purposes:		..
 <b>TOTAL AUTHORITY APPLIED</b>		<u>40 387 197</u>
<b>BALANCE AS REPRESENTED BY -</b>		<u>2 653 537</u>
<b>TRUST FUND MOVEMENT</b>		..
<b>UNUSED ANNUAL APPROPRIATION AUTHORITY</b>		<u>2 653 537</u>

<b>SUMMARY OF PAYMENTS UNDER PARLIAMENTARY AUTHORITY</b>	<i>Parliamentary Authority</i>	<i>Payments 1993-94</i>
	\$	\$
<b>Special Appropriations</b>		
Recurrent Purposes	<u>17 780 233</u>	<u>17 780 233</u>
 <b>Annual Appropriations, Appropriation (Parliament 1993-94, No. 1) Act 1993</b>		
Recurrent Purposes	23 985 000	21 727 880
Works and Services Purposes	<u>1 275 500</u>	<u>879 084</u>
<b>Total Annual Appropriations</b>	<u>25 260 500</u>	<u>22 606 963</u>
 <b>PAYMENTS UNDER PARLIAMENTARY AUTHORITY</b>	<u>43 040 733</u>	<u>40 387 197</u>

*Net payments for Recurrent Purposes:*

Payments were lower than that estimated due primarily to the following factors:

- \* Under expenditure in salaries due to lower than expected staffing levels.
- \* Reduced Workcover rates.
- \* Underexpenditure due to a number of vacant second electorate officer positions and reduced service entitlement expenses.

*Net payments for Works and Services Purposes:*

Underexpenditure in the Works Program was a result of a number of projects deferred to the 1994-95 financial year.

**FINANCE STATEMENT 1993-94**

**PARLIAMENT**

<b>STATEMENT OF PAYMENTS FROM THE CONSOLIDATED FUND FOR THE YEAR ENDED 30 JUNE 1994 ANNUAL AND SPECIAL APPROPRIATIONS</b>	<i>Parliamentary Authority 1993-94</i> \$	<i>Payments 1993-94</i> \$
<b>103 - LEGISLATIVE COUNCIL</b>		
<b>Special Appropriations</b>		
<b>1 Recurrent Purposes</b>		
<i>Salaries and Allowances</i>		
Clerk of the Parliaments - Act No. 8750	1 000	1 000
Legislative Council - Act No. 8750	100 000	100 000
Parliamentary Salaries and Allowances - Act No. 7723	3 793 067	3 793 067
	3 894 067	3 894 067
<i>General Expenses</i>		
Parliamentary Committees - Act Nos. 7727/9765 and Act No. 64 of 1992	1 300 000	1 300 000
<i>Pensions</i>		
Parliamentary Contributory Superannuation Fund - Contributions - Act No. 7723, Section 13 (1)(c)	1 386 600	1 386 600
<b>Total Special Appropriations</b>	<b>6 580 667</b>	<b>6 580 667</b>
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
1150 Subsidiary Expenses associated with the employment of personnel	337 000	314 312
2502 Expenses of Select Committees	25 000	..
2503 To supplement the Special Appropriation under the Constitution Act 1975, Part V., Clerk and expenses of the Legislative Council	763 000	674 622
3520 Commonwealth Parliamentary Association - Victoria Branch - Grant	210 000	210 000
4037 Advance to the Speaker of the Legislative Council to meet urgent and unforeseen expenditure of the Legislative Council	25 000	20 020
<b>Total Annual Appropriations</b>	<b>1 360 000</b>	<b>1 218 953</b>
<b>Total Recurrent Purposes</b>	<b>7 940 667</b>	<b>7 799 620</b>
<b>Total Program 103</b>	<b>7 940 667</b>	<b>7 799 620</b>
<b>104 - LEGISLATIVE ASSEMBLY</b>		
<b>Special Appropriations</b>		
<b>1 Recurrent Purposes</b>		
<i>Salaries and Allowances</i>		
Legislative Assembly - Act No. 8750	275 000	275 000
Parliamentary Salaries and Allowances - Act No. 7723	6 938 286	6 938 286
	7 213 286	7 213 286
<i>General Expenses</i>		
Parliamentary Committees - Act Nos. 7727/9765 and Act No. 64 of 1992	1 212 880	1 212 880
<i>Pensions</i>		
Parliamentary Contributory Superannuation Fund - Contributions - Act No. 7723, Section 13 (1)(c)	2 773 400	2 773 400
<b>Total Special Appropriations</b>	<b>11 199 566</b>	<b>11 199 566</b>

**FINANCE STATEMENT 1993-94**

**PARLIAMENT**

<b>STATEMENT OF PAYMENTS FROM THE CONSOLIDATED FUND FOR THE YEAR ENDED 30 JUNE 1994 ANNUAL AND SPECIAL APPROPRIATIONS</b>	<i>Parliamentary Authority 1993-94</i>	<i>Payments 1993-94</i>
	\$	\$
<b>104 - LEGISLATIVE ASSEMBLY - continued</b>		
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
1150 Subsidiary Expenses associated with the employment of personnel	599 000	579 310
2502 Expenses of Select Committees	25 000	..
2504 To supplement the Special Appropriations under the Constitution Act 1975, Part V., Clerk and expenses of the Legislative Assembly	1 366 000	1 321 322
4038 Advance to the Speaker of the Legislative Assembly to meet urgent and unforeseen expenditure of the Legislative Assembly	25 000	20 132
<b>Total Annual Appropriations</b>	<b>2 015 000</b>	<b>1 920 763</b>
<b>Total Recurrent Purposes</b>	<b>13 214 566</b>	<b>13 120 329</b>
<b>Total Program 104</b>	<b>13 214 566</b>	<b>13 120 329</b>
<b>105 - PARLIAMENTARY LIBRARY (i)</b>		
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
1100 Salaries, wages, allowances, overtime and penalty rates	649 000	645 765
1150 Subsidiary Expenses associated with the employment of personnel	67 000	58 527
2000 Operating Expenses	263 000	253 259
2507 Parliamentary Historical Collection - Expenses	10 000	9 879
<b>Total Recurrent Purposes</b>	<b>989 000</b>	<b>967 431</b>
<b>Total Program 105</b>	<b>989 000</b>	<b>967 431</b>
<b>106 - PARLIAMENTARY DEBATES (ii)</b>		
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
1100 Salaries, wages, allowances, overtime and penalty rates	1 309 000	1 212 436
1150 Subsidiary Expenses associated with the employment of personnel	154 000	146 550
2000 Operating Expenses	55 000	51 704
<b>Total Recurrent Purposes</b>	<b>1 518 000</b>	<b>1 410 690</b>
<b>Total Program 106</b>	<b>1 518 000</b>	<b>1 410 690</b>

(i) Parliamentary Authority of \$40 000 transferred from 105-1100 to 105-2000 pursuant to Section 8 of the Appropriation (Parliament 1993-94 No. 1) Act 1993.

(ii) Parliamentary Authority of \$3 000 transferred from 106-1100 to 106-2000 pursuant to Section 8 of the Appropriation (Parliament 1993-94 No. 1) Act 1993.

Refer to page 112 for details.

**FINANCE STATEMENT 1993-94**

**PARLIAMENT**

<b>STATEMENT OF PAYMENTS FROM THE CONSOLIDATED FUND FOR THE YEAR ENDED 30 JUNE 1994 ANNUAL AND SPECIAL APPROPRIATIONS</b>	<i>Parliamentary Authority 1993-94</i>	<i>Payments 1993-94</i>
	\$	\$
<b>107 - PARLIAMENTARY SUPPORT</b>		
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
1100 Salaries, wages, allowances, overtime and penalty rates	1 073 000	1 019 724
1150 Subsidiary Expenses associated with the employment of personnel	489 000	370 227
2000 Operating Expenses	1 290 000	1 055 037
2050 State Lease Facility - EDP	274 000	267 370
3618 Payments of Fringe Benefits Tax	20 000	9 009
4041 Advance to the Presiding Officers to meet urgent and unforeseen expenditure of the Joint Service Departments	30 000	10 000
4100 Accommodation Charges	52 000	52 000
4500 Maintenance Expenses	53 000	19 576
<b>Total Recurrent Purposes</b>	<u>3 281 000</u>	<u>2 802 943</u>
<b>2 Works and Services Purposes</b>		
5000 Parliamentary Support Services - Works	775 500	616 450
<b>Total Works and Services Purposes</b>	<u>775 500</u>	<u>616 450</u>
<b>Total Program 107</b>	<u>4 056 500</u>	<u>3 419 394</u>
<b>108 - PARLIAMENTARY PRINTING</b>		
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
2501 Parliamentary Printing	2 060 000	1 715 530
<b>Total Recurrent Purposes</b>	<u>2 060 000</u>	<u>1 715 530</u>
<b>Total Program 108</b>	<u>2 060 000</u>	<u>1 715 530</u>
<b>109 - ELECTORATE SUPPORT SERVICES (i)</b>		
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
4042 Electorate Offices - Provision and maintenance of facilities etc.	5 199 000	4 739 861
4043 Electorate Offices - Staffing and Service Entitlements	7 446 000	6 845 299
4500 Maintenance Expenses	117 000	106 409
<b>Total Recurrent Purposes</b>	<u>12 762 000</u>	<u>11 691 569</u>
<b>2 Works and Services Purposes</b>		
5000 Electorate Offices - Works	500 000	262 634
<b>Total Works and Services Purposes</b>	<u>500 000</u>	<u>262 634</u>
<b>Total Program 109</b>	<u>13 262 000</u>	<u>11 954 203</u>

(i) Parliamentary Authority of \$40 000 transferred from 109-4043 to 109-4500 pursuant to Section 8 of the Appropriation (Parliament 1993-94 No. 1) Act 1993.

Refer to page 112 for details.

**FINANCE STATEMENT 1993-94**

**AGRICULTURE**

**1993-94 STATEMENT OF APPLICATION OF AUTHORITY**

	\$	\$
<b>AUTHORITY AVAILABLE</b>		
Special Appropriations		
Annual Appropriations, Appropriation (1993-94, No. 1) Act 1993	84 161 000	
Receipts Credited to Appropriations pursuant to Section 8, Appropriation (1993-94, No. 1) Act 1993	27 416 540	
Treasurer's Advance (Before Parliamentary Sanction)	145 832	111 723 372
Trust Fund (Specific Purpose Trust Funds)		22 743 494
<b>TOTAL AUTHORITY AVAILABLE</b>		<u><u>134 466 866</u></u>
 <b>AUTHORITY APPLIED</b>		
Recurrent Services:		
Running Costs	93 688 707	
Grants and other Payments	567 377	94 256 084
Works and Services		<u>7 804 717</u>
		102 060 801
Trust Fund Purposes:		
Agriculture Various Short Courses Trust Account	500 404	
Bees Compensation Fund, Act No. 8216	20 671	
Cattle Compensation Fund, Act No. 7615	1 912 755	
Commonwealth National Landcare Program - Healthy Rivers and Catchments Trust Account	294 102	
D.A.R.A. Research Project Trust Account	7 020 471	
Departmental Suspense Account	4 486 049	
Dried Fruits Fund, Act No. 6239	480 742	
Foot and Mouth Disease Eradication Trust Account	18 315	
Milk Producers Association Research Trust Account	2 953	
Murray-Darling Basin Commission Trust Account	881 697	
Plant Hire Trust Account	4 245 289	
Stock Trading Account	1 925 602	
Swine Compensation Fund, Act No. 7614	46 312	
Treasury Trust Fund	278 320	
Victorian Natural Disasters Relief Account	9 224	22 122 906
<b>TOTAL AUTHORITY APPLIED</b>		<u><u>124 183 707</u></u>
<b>BALANCE AS REPRESENTED BY -</b>		<u><u>10 283 159</u></u>
<b>TRUST FUND MOVEMENT</b>		<u>620 588</u>
<b>UNUSED ANNUAL APPROPRIATION AUTHORITY</b>		<u><u>9 662 571</u></u>

**FINANCE STATEMENT 1993-94  
AGRICULTURE**

SUMMARY OF PAYMENTS UNDER PARLIAMENTARY AUTHORITY	1993-94 <i>Estimate</i>	1993-94 <i>Payments</i>
	\$	\$
<b>Annual Appropriations, Appropriation (1993-94, No. 1) Act 1993</b>		
<b>Recurrent Purposes -</b>		
1000 Recurrent Services - Gross Payments	97 758 000	94 230 705
<i>Less Receipts Credited</i>	23 379 000	26 407 468
<i>Less Payments from Treasurer's Advance</i>		145 832
	74 379 000	67 677 405
2549 Compensation under the Cattle Compensation Act 1967, No. 7615	120 000	25 379
2550 Compensation under the Swine Compensation Act 1967, No. 7614	2 000	
<b>Net Payments for Recurrent Purposes under Parliamentary Authority</b>	<b>74 501 000</b>	<b>67 702 784</b>
<b>Works and Services Purposes -</b>		
5000 Works - Gross Payments	10 702 000	7 804 717
<i>Less Receipts Credited</i>	1 042 000	1 009 072
<i>Less Payments from Treasurer's Advance</i>		
<b>Net Payments for Works and Services Purposes under Parliamentary Authority</b>	<b>9 660 000</b>	<b>6 795 645</b>
<b>Total Net Annual Appropriations</b>	<b>84 161 000</b>	<b>74 498 429</b>
<b>NET PAYMENTS UNDER PARLIAMENTARY AUTHORITY</b>	<b>84 161 000</b>	<b>74 498 429</b>

***Net payments for Recurrent Purposes:***

In 1993-94 recurrent payments were \$6.8 million less than estimated due to the following factors:

- \* An overall reduction of \$1.6 million in agency discretionary expenditures arising from general underspending in respect of pay in lieu of long service leave, operating payments as well as a greater number of staff accepting departure packages than was anticipated.
- \* Additional reimbursement of \$3.3 million received from external funding sources for Commonwealth/Industry Research and Experimental Programs and Quarantine activities which did not proceed as quickly as planned.

***Net payments for Works and Services Purposes:***

In 1993-94, works and services payments were \$2.8 million (or 29.6 per cent) less than the Budget estimate reflecting delayed implementation of approved new works projects such as the Bendigo Administrative Centre relocation. Funding for these major projects will be carried forward into 1994-95.

**FINANCE STATEMENT 1993-94  
AGRICULTURE**

**STATEMENT OF PAYMENTS FROM THE CONSOLIDATED FUND  
FOR THE YEAR ENDED 30 JUNE 1994  
ANNUAL AND SPECIAL APPROPRIATIONS**

	<i>Allocations</i> 1993-94	<i>Payments</i> 1993-94
	\$	\$
<b>132 - CORPORATE SERVICES</b>		
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
1005 Running Costs	10 080 000	
1100 Salaries, wages, allowances, overtime and penalty rates		3 881 271
1150 Subsidiary Expenses associated with the employment of personnel		941 517
2000 Operating Expenses		4 787 568
2050 State Leasing Facility - EDP		16 130
2879 Ex-gratia payment to Mr. J. W. Prescott arising from a vine disease quarantine declaration		145 832
3618 Payments of Fringe Benefits Tax		48 783
<b>Total Recurrent Purposes</b>	<u>10 080 000</u>	<u>9 821 101</u>
<b>2 Works and Services Purposes</b>		
5000 Corporate Services - Works	1 942 000	1 345 713
<b>Total Works and Services Purposes</b>	<u>1 942 000</u>	<u>1 345 713</u>
<b>Total Program 132</b>	<u>12 022 000</u>	<u>11 166 814</u>
<b>133 - AGRICULTURAL DEVELOPMENT</b>		
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
1005 Running Costs	87 137 000	
1100 Salaries, wages, allowances, overtime and penalty rates		31 801 512
1150 Subsidiary Expenses associated with the employment of personnel		3 288 274
2000 Operating Expenses		11 767 071
2050 State Leasing Facility - EDP		32 083
2539 Agricultural Development Initiatives		3 588 138
2543 Eradication of Brucellosis and Tuberculosis		222 607
2548 Quarantine and Inspection Services		4 826 488
2555 Natural Resources Management Strategy - Intrastate Program		1 128 833
2556 Commonwealth National Landcare Program - Soil Projects		1 416 598
2559 Stock Artificial Breeding Program - Expenses		99 064
2566 Commonwealth National Landcare Program - Co-ordinated Salinity Control		264 630
2576 Australian Arbo-Encephalitis Monitoring Program		129 573
2580 Co-ordinated Salinity Control - Expenses		6 515 696
2588 Overseas Agricultural Projects		288 463
3097 Research and Experimental Programs - Commonwealth Corporations Contributions		14 617 152
3098 Research and Experimental Programs - Industry Contributions		2 626 193
3800 Contribution to joint Commonwealth-State Programs		655 442
4082 Food Product Development Initiative - Expenses		599 788
	<u>87 137 000</u>	<u>83 867 606</u>
2549 Compensation under the Cattle Compensation Act 1967, No. 7615	120 000	25 379
2550 Compensation under the Swine Compensation Act 1967, No. 7614	2 000	..
3096 Rural Counselling Services - Expenses	241 000	240 998
3998 Grants to Organizations	300 000	301 000
<b>Total Recurrent Purposes</b>	<u>87 800 000</u>	<u>84 434 983</u>



**FINANCE STATEMENT 1993-94  
AGRICULTURE**

<b>STATEMENT OF PAYMENTS FROM THE CONSOLIDATED FUND FOR THE YEAR ENDED 30 JUNE 1994 ANNUAL AND SPECIAL APPROPRIATIONS</b>		
	<i>Allocations 1993-94</i>	<i>Payments 1993-94</i>
	<b>\$</b>	<b>\$</b>
<b>133 - Agricultural Development - continued</b>		
<b>Annual Appropriations - continued</b>		
<b>2 Works and Services Purposes</b>		
5000 Agricultural Development - Works	5 995 000	3 754 490
5302 Agricultural and Pastoral Societies - Payments for approved purposes, including the provision of facilities for the exhibition and judging of stud stock	100 000	99 680
5350 Co-ordinated Salinity Control - Expenses	2 129 000	2 103 598
5380 Natural Resources Management Strategy - Intrastate Program	536 000	501 235
<b>Total Works and Services Purposes</b>	<b>8 760 000</b>	<b>6 459 004</b>
<b>Total Program 133</b>	<b>96 560 000</b>	<b>90 893 987</b>

**FINANCE STATEMENT 1993-94  
ARTS, SPORT AND TOURISM**

**1993-94 STATEMENT OF APPLICATION OF AUTHORITY**

	\$	\$
<b>AUTHORITY AVAILABLE</b>		
Special Appropriations		65 180 631
Annual Appropriations, Appropriation (1993-94, No. 1) Act 1993	169 131 000	
Receipts Credited to Appropriations pursuant to Section 8, Appropriation (1993-94, No. 1) Act 1993	1 008 435	
Treasurer's Advance (Before Parliamentary Sanction)	5 008 639	175 148 074
Trust Fund (Specific Purpose Trust Funds)		84 563 184
<b>TOTAL AUTHORITY AVAILABLE</b>		<b><u>324 891 889</u></b>
 <b>AUTHORITY APPLIED</b>		
Recurrent Services:		
Running Costs	69 571 104	
Grants and other Payments	118 015 167	187 586 270
Works and Services		46 576 177
		<u>234 162 447</u>
Trust Fund Purposes:		
Anzac Day Proceeds Fund, Act No. 6607	419 855	
Arts Fund, Act No. 8357	436 901	
Charitable Race Meetings Trust Account, Act No. 6353	18 250	
Community Support Fund, Act No. 53 of 1991	29 088 112	
Country Racing Clubs Fund, Act No. 6353	502 975	
Country Racing, Harness Racing, Greyhound Racing Assistance Fund	5 444 540	
Country Harness Racing Clubs Fund, Act No. 6353	74 350	
Departmental Suspense Account	1 688 006	
Greyhound Racing Clubs Fund, Act No. 6353	202 975	
Greyhound Racing Grounds Development Fund	1 376 068	
Lotteries Development Fund	2 947 734	
Metropolitan Racing Clubs Fund, Act No. 6353	1 692 060	
Metropolitan Harness Racing Fund, Act No. 6353	185 457	
Mixed Sports Gatherings Fund, Act No. 66 of 1991	3 759	
Race-courses Development Fund	17 518 322	
Totalizator Unclaimed Dividends Fund, Act No. 6353	1 085 020	
Treasury Trust Fund	109 752	62 794 135
<b>TOTAL AUTHORITY APPLIED</b>		<b><u>296 956 581</u></b>
<b>BALANCE AS REPRESENTED BY -</b>		<b><u>27 935 307</u></b>
<b>TRUST FUND MOVEMENT</b>		<b>21 769 049</b>
<b>UNUSED ANNUAL APPROPRIATION AUTHORITY</b>		<b><u>6 166 258</u></b>

**FINANCE STATEMENT 1993-94  
ARTS, SPORT AND TOURISM**

<b>SUMMARY OF PAYMENTS UNDER PARLIAMENTARY AUTHORITY</b>	<b>1993-94 Estimate</b>	<b>1993-94 Payments</b>
	\$	\$
<b>Special Appropriations</b>		
<b>Recurrent Purposes</b>	<b>65 180 631</b>	<b>65 180 631</b>
<b>Annual Appropriations, Appropriation (1993-94, No. 1) Act 1993</b>		
<b>Recurrent Purposes -</b>		
1000 Recurrent Services - Gross Payments (i)	95 113 000	93 551 422
<i>Less Receipts Credited</i>	1 043 000	1 008 435
<i>Less Payments from Treasurer's Advance</i>	..	408 640
	94 070 000	92 134 346
2532 State Film Centre of Victoria Council - contribution pursuant to State Film Centre of Victoria Council Act 1983, No. 9943	830 000	830 000
3087 Payments pursuant to the Sport and Recreation Act 1972, No. 8344 (i)	4 688 000	4 582 146
<i>Less Payments from Treasurer's Advance</i>	..	100 000
	4 688 000	4 482 146
3411 Tourism Victoria - Payment pursuant to Victorian Tourism Commission Act 1982, No. 9834	20 223 000	20 220 072
4096 Film Victoria - contribution pursuant to Film Victoria Act 1981, No. 9716	3 222 000	3 222 000
<b>Net Payments for Recurrent Purposes under Parliamentary Authority</b>	<b>123 033 000</b>	<b>120 888 564</b>
<b>Works and Services Purposes -</b>		
5000 Works - Gross Payments	46 098 000	46 576 177
<i>Less Receipts Credited</i>	..	..
<i>Less Payments from Treasurer's Advance</i>	..	4 499 999
<b>Net Payments for Works and Services Purposes under     Parliamentary Authority</b>	<b>46 098 000</b>	<b>42 076 178</b>
<b>Total Net Annual Appropriations</b>	<b>169 131 000</b>	<b>162 964 742</b>
<b>NET PAYMENTS UNDER PARLIAMENTARY AUTHORITY</b>	<b>234 311 631</b>	<b>228 145 373</b>

**Net payments for Recurrent Purposes:**

In 1993-94 recurrent payments were \$2.1 million less than estimated. This result is due largely to the following:

- \* The transfer of the Victorian Casino Control Authority (VCCA) to funding from a Special Appropriation.
- \* Underspending in Running Costs and Commonwealth programs.

**Net payments for Works and Services Purposes:**

Works and Services payments were \$4.0 million below that estimated. Major items of underspending were:

- \* Agenda 21 projects, State Library Phase 1 and Museum Carlton Gardens projects (Savings totalling \$9.2 million. \$6.0 million of these savings were utilised as a cash flow saving for the early payment of the Regent Theatre and \$0.4 million for the Casino project, net effect of -\$2.8 million).
- \* Underspending on State Library Stage 2 design and Southbank Museum.

(i) Parliamentary Authority of \$150 000 transferred from 1000 to 3087 pursuant to Section 9 of the Appropriation (1993-94 No. 1) Act 1993.

Refer to page 112 for details.

**FINANCE STATEMENT 1993-94  
ARTS, SPORT AND TOURISM**

**STATEMENT OF PAYMENTS FROM THE CONSOLIDATED FUND  
FOR THE YEAR ENDED 30 JUNE 1994  
ANNUAL AND SPECIAL APPROPRIATIONS**

	<i>Allocations 1993-94</i>	<i>Payments 1993-94</i>
	<b>\$</b>	<b>\$</b>
<b>141 - RESOURCE MANAGEMENT</b>		
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
1005 Running Costs	4 699 000	
1100 Salaries, wages, allowances, overtime and penalty rates		2 583 282
1150 Subsidiary Expenses associated with the employment of personnel		239 225
2000 Operating Expenses		1 207 582
2050 State Leasing Facility - EDP		30 756
3618 Payments of Fringe Benefits Tax		33 136
4100 Accommodation Charges		391 541
<b>Total Recurrent Purposes</b>	<u>4 699 000</u>	<u>4 485 521</u>
<b>2 Works and Services Purposes</b>		
5000 Resource Management - Works	377 000	377 000
<b>Total Works and Services Purposes</b>	<u>377 000</u>	<u>377 000</u>
<b>Total Program 141</b>	<u>5 076 000</u>	<u>4 862 521</u>
<b>143 - DEVELOPMENT OF ARTS INSTITUTIONS AND RESOURCES</b>		
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
1005 Running Costs	33 167 000	
2050 State Leasing Facility - EDP		269 881
2530 Council of Trustees, National Gallery of Victoria - Contribution		5 940 000
2531 Council of the Museum of Victoria - Contribution		9 488 897
2532 State Film Centre of Victoria Council - contribution pursuant to State Film Centre of Victoria Council Act 1983, No. 9943		830 000
2533 Council of the State Library of Victoria - Contribution		11 693 000
2534 Public Records Office - Contribution		1 743 229
2591 Aboriginal Cultural Heritage Committee - Fees and expenses		5 103
4100 Accommodation Charges		1 352 657
4500 Maintenance Expenses		1 717 248
	<u>33 167 000</u>	<u>33 040 016</u>
2535 Geelong Performing Arts Centre - Contribution	465 000	465 000
2594 Victorian Arts Centre - Grant	4 800 000	4 800 000
4096 Film Victoria - contribution pursuant to Film Victoria Act 1981, No. 9716	3 222 000	3 222 000
<b>Total Recurrent Purposes</b>	<u>41 654 000</u>	<u>41 527 016</u>
<b>2 Works and Services Purposes</b>		
5000 Development of Arts Institutions and Resources - Works	28 733 300	18 411 045
5320 Arts Centres - Grants to Performing Arts Centres and expenditure on other capital projects for the Arts	220 000	220 000
5323 Art Foundation of Victoria	100 000	100 000
<b>Total Works and Services Purposes</b>	<u>29 053 300</u>	<u>18 731 045</u>
<b>Total Program 143</b>	<u>70 707 300</u>	<u>60 258 061</u>

**FINANCE STATEMENT 1993-94  
ARTS, SPORT AND TOURISM**

**STATEMENT OF PAYMENTS FROM THE CONSOLIDATED FUND  
FOR THE YEAR ENDED 30 JUNE 1994  
ANNUAL AND SPECIAL APPROPRIATIONS**

	<i>Allocations</i> <i>1993-94</i>	<i>Payments</i> <i>1993-94</i>
	<b>\$</b>	<b>\$</b>
<b>144 - DEVELOPMENT OF CULTURAL ACTIVITIES</b>		
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
1005 Running Costs	1 505 000	
1100 Salaries, wages, allowances, overtime and penalty rates		1 095 368
1150 Subsidiary Expenses associated with the employment of personnel		90 497
2000 Operating Expenses		323 250
3618 Payments of Fringe Benefits Tax		4 033
	1 505 000	1 513 147
2586 Premier's Literary Awards	100 000	100 000
2595 Assistance to Cultural Activities	11 025 000	11 024 995
2596 Regional Art Galleries, Museums and Regional Performing Arts Centres - Grants	2 450 000	2 449 978
2640 State Orchestra of Victoria - Grant	656 000	656 000
3910 Library Services	21 678 000	21 678 000
<b>Total Recurrent Purposes</b>	<b>37 414 000</b>	<b>37 422 120</b>
<b>2 Works and Services Purposes</b>		
5000 Development of Cultural Activities - Works	2 900 000	13 399 999
5330 Regional and other minor projects - Grants	510 000	510 000
<b>Total Works and Services Purposes</b>	<b>3 410 000</b>	<b>13 909 999</b>
<b>Total Program 144</b>	<b>40 824 000</b>	<b>51 332 119</b>

**FINANCE STATEMENT 1993-94  
ARTS, SPORT AND TOURISM**

**STATEMENT OF PAYMENTS FROM THE CONSOLIDATED FUND  
FOR THE YEAR ENDED 30 JUNE 1994  
ANNUAL AND SPECIAL APPROPRIATIONS**

	<i>Allocations</i> 1993-94	<i>Payments</i> 1993-94
	\$	\$
<b>145 - SPORT AND RECREATION</b>		
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
1005 Running Costs	3 538 000	
1100 Salaries, wages, allowances, overtime and penalty rates		1 684 056
1150 Subsidiary Expenses associated with the employment of personnel		138 270
2000 Operating Expenses		296 444
3082 Sporting Councils and Control Boards - Fees and expenses		49 094
3088 National Volunteer Improvement Program		70 096
3091 Aboriginal and Torres Strait Islander Commission Young Persons Sport and Recreation Program		145 174
3734 Junior Sports Development Program - Expenses		215 127
3781 Sport Sponsorship Scholarship Scheme - Expenses		632
4100 Accommodation Charges		445 202
	<u>3 538 000</u>	<u>3 044 094</u>
3087 Payments pursuant to the Sport and Recreation Act 1972, No. 8344	4 538 000	4 582 146
3396 Olympic Park Committee of Management - Interest Subsidy	128 000	127 591
3465 Victorian Institute of Sport - Grants and expenses	2 220 000	2 220 000
3711 Intellectually Disabled Persons Recreation Initiative - Grants and expenses	636 000	543 230
3717 Commonwealth-State Junior Sports Initiative - Grants and expenses	1 123 000	1 027 732
3738 Family Outdoor Experience Program - Expenses	7 000	7 000
3749 Teenage Holiday Activity Program - Expenses	1 000	1 000
3935 Melbourne Olympic Candidature 1996 Limited - Distribution of Surplus - Grants etc.	65 000	54 267
<b>Total Recurrent Purposes</b>	<u>12 256 000</u>	<u>11 607 059</u>
<b>2 Works and Services Purposes</b>		
5000 Sport and Recreation - Works	470 000	447 590
5546 Sports facilities including Works, Grants and Loans	4 116 000	3 972 396
<b>Total Works and Services Purposes</b>	<u>4 586 000</u>	<u>4 419 986</u>
<b>Total Program 145</b>	<u>16 842 000</u>	<u>16 027 045</u>
<b>146 - RACING</b>		
<b>Special Appropriations</b>		
<b>1 Recurrent Purposes</b>		
<b>Other Services</b>		
<b>Racing -</b>		
Act No. 6353, Sec. 105A - Minimum Totalizator Dividends	85 993	85 993
Acts Nos. 6353/9671, Section 116AN	5 703 267	5 703 267
Act No. 6353, Section 119	2 445 915	2 445 915
Acts Nos. 6353/9201, Section 129	19 923 159	19 923 159
<b>Total Special Appropriations</b>	<u>28 158 334</u>	<u>28 158 334</u>

**FINANCE STATEMENT 1993-94  
ARTS, SPORT AND TOURISM**

**STATEMENT OF PAYMENTS FROM THE CONSOLIDATED FUND  
FOR THE YEAR ENDED 30 JUNE 1994  
ANNUAL AND SPECIAL APPROPRIATIONS**

	<i>Allocations</i>	<i>Payments</i>
	<i>1993-94</i>	<i>1993-94</i>
	\$	\$
<b>146 - RACING - continued</b>		
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
1005 Running Costs	839 000	
1100 Salaries, wages, allowances, overtime and penalty rates		460 559
1150 Subsidiary Expenses associated with the employment of personnel		35 699
2000 Operating Expenses		61 637
3402 Bookmakers' and Bookmakers' Clerks' Committee - Fees and expenses		16 996
4100 Accommodation Charges		179 438
	839 000	754 329
3470 Refunds - On-course totalizator dividends unclaimed after seven months, which had been previously transferred to the Consolidated Fund	55 000	9 597
<b>Total Annual Appropriations</b>	894 000	763 926
<b>Total Recurrent Purposes</b>	29 052 334	28 922 260
<b>Total Program 146</b>	29 052 334	28 922 260
<b>147 - TOURISM</b>		
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
1005 Running Costs	20 223 000	
1150 Subsidiary Expenses associated with the employment of personnel		2 928
3411 Tourism Victoria - Payment pursuant to Victorian Tourism Commission Act 1982, No. 9834		20 220 072
	20 223 000	20 223 000
3759 Major Events Projects - Expenses	866 000	866 000
<b>Total Recurrent Purposes</b>	21 089 000	21 089 000
<b>2 Works and Services Purposes</b>		
5000 Tourism - Works	44 000	44 000
5479 Tourism Projects	1 386 000	1 386 000
<b>Total Works and Services Purposes</b>	1 430 000	1 430 000
<b>Total Program 147</b>	22 519 000	22 519 000

**FINANCE STATEMENT 1993-94  
ARTS, SPORT AND TOURISM**

<b>STATEMENT OF PAYMENTS FROM THE CONSOLIDATED FUND FOR THE YEAR ENDED 30 JUNE 1994 ANNUAL AND SPECIAL APPROPRIATIONS</b>			<i>Allocations 1993-94</i>	<i>Payments 1993-94</i>
			\$	\$
<b>148 - GAMING</b>				
<b>Special Appropriations</b>				
<b>1 Recurrent Purposes</b>				
<i>Other Services</i>				
Gaming Machine Control Act No. 53 of 1991, Section 137 -				
Contribution to Community Support Fund			36 022 297	36 022 297
Gaming and Betting Act No. 37 of 1994, Section 94 - Expenses of				
Victorian Casino and Gaming Authority			1 000 000	1 000 000
<b>Total Special Appropriations</b>			<u>37 022 297</u>	<u>37 022 297</u>
<b>Annual Appropriations</b>				
<b>1 Recurrent Purposes</b>				
<b>1005 Running Costs</b>				
3005 World Congress Centre - Compensation payments for claims for rescheduled Conferences				233 376
4058 Casino Control Authority				5 102 356
4059 Office expenses of the Minister for Gaming - reimbursement to Community Support Fund				175 264
<b>Total Annual Appropriation Recurrent Purposes</b>			<u>6 070 000</u>	<u>5 510 996</u>
<b>Total Recurrent Purposes</b>			<u>43 092 297</u>	<u>42 533 293</u>
<b>2 Works and Services Purposes</b>				
5593 Victorian Casino Control Authority - Works			7 241 700	7 708 146
<b>Total Works and Services Purposes</b>			<u>7 241 700</u>	<u>7 708 146</u>
<b>Total Annual Appropriations</b>			<u>13 311 700</u>	<u>13 219 142</u>
<b>Total Program 148</b>			<u>50 333 997</u>	<u>50 241 439</u>



**FINANCE STATEMENT 1993-94  
BUSINESS AND EMPLOYMENT**

**1993-94 STATEMENT OF APPLICATION OF AUTHORITY**

	\$	\$
<b>AUTHORITY AVAILABLE</b>		
Special Appropriations		58 398
Annual Appropriations, Appropriation (1993-94, No. 1) Act 1993	164 702 000	
Receipts Credited to Appropriations pursuant to Section 8, Appropriation (1993-94, No. 1) Act 1993	599 575	
Treasurer's Advance (Before Parliamentary Sanction)	52 000	165 353 575
Trust Fund (Specific Purpose Trust Funds)		52 034 014
<b>TOTAL AUTHORITY AVAILABLE</b>		<b>217 445 987</b>
 <b>AUTHORITY APPLIED</b>		
Recurrent Services:		
Running Costs	78 313 783	
Grants and other Payments	43 506 478	121 820 261
Works and Services		12 944 489
		134 764 750
Trust Fund Purposes:		
Business and Employment Special Projects Trust Account	875 620	
Commonwealth Treasury Trust Fund	11 191 019	
Departmental Suspense Account	22 027 974	
Occupational, Health and Safety Initiatives Trust Fund	17 004 705	
Treasury Trust Fund	71 548	51 170 866
<b>TOTAL AUTHORITY APPLIED</b>		<b>185 935 616</b>
<b>BALANCE AS REPRESENTED BY -</b>		<b>31 510 371</b>
<b>TRUST FUND MOVEMENT</b>		<b>863 148</b>
<b>UNUSED ANNUAL APPROPRIATION AUTHORITY</b>		<b>30 647 223</b>

**FINANCE STATEMENT 1993-94  
BUSINESS AND EMPLOYMENT**

<b>SUMMARY OF PAYMENTS UNDER PARLIAMENTARY AUTHORITY</b>	<i>1993-94 Estimate</i>	<i>1993-94 Payments</i>
	\$	\$
<b>Special Appropriations</b>		
<b>Recurrent Purposes</b>	<b>58 398</b>	<b>58 398</b>
<b>Annual Appropriations, Appropriation (1993-94, No. 1) Act 1993</b>		
<b>Recurrent Purposes -</b>		
1000 Recurrent Services - Gross Payments	146 067 000	118 972 863
<i>Less Receipts Credited</i>	<i>591 000</i>	<i>599 575</i>
<i>Less Payments from Treasurer's Advance</i>		<i>52 000</i>
	<b>145 476 000</b>	<b>118 321 289</b>
3220 Geelong Regional Commission - Contribution pursuant to the Geelong Regional Commission Act 1977, No. 9024	2 160 000	1 500 000
3228 Latrobe Regional Commission - Contribution pursuant to the Latrobe Regional Commission Act 1983, No. 9983	1 289 000	1 289 000
<b>Net Payments for Recurrent Purposes under Parliamentary Authority</b>	<b>148 925 000</b>	<b>121 110 289</b>
<b>Works and Services Purposes -</b>		
5000 Works - Gross Payments	15 777 000	12 944 489
<i>Less Receipts Credited</i>		
<i>Less Payments from Treasurer's Advance</i>		
<b>Net Payments for Works and Services Purposes under     Parliamentary Authority</b>	<b>15 777 000</b>	<b>12 944 489</b>
<b>Total Net Annual Appropriations</b>	<b>164 702 000</b>	<b>134 054 778</b>
<b>NET PAYMENTS UNDER PARLIAMENTARY AUTHORITY</b>	<b>164 760 398</b>	<b>134 113 175</b>

*Net payments for Recurrent Purposes:*

The 1993-94 payments were \$27.8 million below that estimated. Major factors contributing to this result were:

- \* Unanticipated long lead times in the establishment of assistance to industry and community based employment programs.
- \* General underspending on salaries and operating expenses through budget restraint and delays in filling vacancies.
- \* Lower than anticipated expenditure on Safer Chemicals Task Force due to re-examination of options following the Commonwealth's decision on location of the Armaments depot at Point Wilson.
- \* Lower than anticipated expenditure on other items - Geelong Regional Commission (\$0.7 million) following its abolition and in Occupational Health and Safety (\$1.3 million) through budget restraint and delays in filling vacancies pending the finalisation of a review.

*Net payments for Works and Services Purposes:*

The 1993-94 outcome was \$2.8 million below budget due largely to lower than anticipated expenditure on the Melbourne Exhibition Centre.

**FINANCE STATEMENT 1993-94  
BUSINESS AND EMPLOYMENT**

**STATEMENT OF PAYMENTS FROM THE CONSOLIDATED FUND  
FOR THE YEAR ENDED 30 JUNE 1994  
ANNUAL AND SPECIAL APPROPRIATIONS**

	<i>Allocations</i>	<i>Payments</i>
	<i>1993-94</i>	<i>1993-94</i>
	\$	\$
<b>151 - CORPORATE SERVICES AND SUPPORT</b>		
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
1005 Running Costs	20 573 000	
1100 Salaries, wages, allowances, overtime and penalty rates		5 166 009
1150 Subsidiary Expenses associated with the employment of personnel		915 711
2000 Operating Expenses		4 444 690
2050 State Leasing Facility - EDP		236 685
3618 Payments of Fringe Benefits Tax		645 374
4100 Accommodation Charges		6 706 115
<b>Total Recurrent Purposes</b>	<b>20 573 000</b>	<b>18 114 584</b>
<b>2 Works and Services Purposes</b>		
5000 Corporate Services and Support - Works	627 000	592 125
<b>Total Works and Services Purposes</b>	<b>627 000</b>	<b>592 125</b>
<b>Total Program 151</b>	<b>21 200 000</b>	<b>18 706 709</b>
<b>152 - EMPLOYEE RELATIONS AND EMPLOYMENT</b>		
<b>Special Appropriations</b>		
<b>1 Recurrent Purposes</b>		
<i>Salaries and Allowances</i>		
Discharged Servicemen's Employment Board - Act No. 4989	28 273	28 273
<i>General Expenses</i>		
Discharged Servicemen's Employment Board - Act No. 4989, Section 14	30 125	30 125
<b>Total Special Appropriations</b>	<b>58 398</b>	<b>58 398</b>
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
1005 Running Costs	19 874 000	
1100 Salaries, wages, allowances, overtime and penalty rates		5 763 400
1150 Subsidiary Expenses associated with the employment of personnel		359 820
2000 Operating Expenses		3 355 697
2554 New Enterprise Incentive Scheme - Expenses		538 830
3002 Employment Grants and Related Expenses		4 625 018
3006 Utilisation of refunds of Victorian Traineeship subsidies		52 000
	<b>19 874 000</b>	<b>14 694 765</b>
3001 Employment Programs, including Trainees - Grants, Subsidies and Expenses	2 500 000	2 499 174
3938 Targeted Apprenticeship Access Program	64 000	63 659
<b>Total Annual Appropriations</b>	<b>22 438 000</b>	<b>17 257 598</b>
<b>Total Recurrent Purposes</b>	<b>22 496 398</b>	<b>17 315 995</b>
<b>Total Program 152</b>	<b>22 496 398</b>	<b>17 315 995</b>

**FINANCE STATEMENT 1993-94  
BUSINESS AND EMPLOYMENT**

**STATEMENT OF PAYMENTS FROM THE CONSOLIDATED FUND  
FOR THE YEAR ENDED 30 JUNE 1994  
ANNUAL AND SPECIAL APPROPRIATIONS**

	<i>Allocations</i> 1993-94	<i>Payments</i> 1993-94
	\$	\$
<b>153 - INDUSTRY, REGIONAL AND TRADE SUPPORT</b>		
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
1005 Running Costs	18 105 000	
1100 Salaries, wages, allowances, overtime and penalty rates		7 845 145
1150 Subsidiary Expenses associated with the employment of personnel		509 348
2000 Operating Expenses		6 777 317
2557 Rural Enterprise Facilitators		1 227 532
4090 Local Enterprise Development Initiatives		225 000
	<u>18 105 000</u>	<u>16 584 342</u>
3220 Geelong Regional Commission - Contribution pursuant to the Geelong Regional Commission Act 1977, No. 9024	2 160 000	1 500 000
3228 Latrobe Regional Commission - Contribution pursuant to the Latrobe Regional Commission Act 1983, No. 9983	1 289 000	1 289 000
3235 Industry Schemes of Assistance and Related Expenditure	26 655 000	13 304 740
4101 Industry Research and Development Grants	7 500 000	7 500 000
<b>Total Recurrent Purposes</b>	<u>55 709 000</u>	<u>40 178 083</u>
<b>2 Works and Services Purposes</b>		
5000 Industry, Regional and Trade Support - Works	14 650 000	12 150 870
5600 Regional Development Infrastructure	500 000	201 494
<b>Total Works and Services Purposes</b>	<u>15 150 000</u>	<u>12 352 364</u>
<b>Total Program 153</b>	<u>70 859 000</u>	<u>52 530 447</u>
<b>154 - INDUSTRY SERVICES</b>		
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
1005 Running Costs	15 704 000	
1100 Salaries, wages, allowances, overtime and penalty rates		8 375 528
1150 Subsidiary Expenses associated with the employment of personnel		539 751
2000 Operating Expenses		2 204 525
3031 Safer Chemicals Storage Taskforce Secretariat - Salaries, Fees and Expenses		1 951 887
	<u>15 704 000</u>	<u>13 071 691</u>
2964 Job Watch - Grants and Expenses	337 000	337 000
2970 Occupational Health and Safety Initiatives Trust Fund - Contribution	18 390 000	17 012 905
<b>Total Recurrent Purposes</b>	<u>34 431 000</u>	<u>30 421 596</u>
<b>Total Program 154</b>	<u>34 431 000</u>	<u>30 421 596</u>

**FINANCE STATEMENT 1993-94  
BUSINESS AND EMPLOYMENT**

<b>STATEMENT OF PAYMENTS FROM THE CONSOLIDATED FUND FOR THE YEAR ENDED 30 JUNE 1994 ANNUAL AND SPECIAL APPROPRIATIONS</b>	<i>Allocations 1993-94</i>	<i>Payments 1993-94</i>
	<b>\$</b>	<b>\$</b>
<b>155 - COMMERCIAL AND OTHER SERVICES</b>		
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
1005 Running Costs	16 365 000	
1100 Salaries, wages, allowances, overtime and penalty rates		2 375 323
1150 Subsidiary Expenses associated with the employment of personnel		156 621
2000 Operating Expenses		596 216
2799 Liquor Licensing Commission - Expenses		3 911 034
2944 Commonwealth Youth Sector Training Units Program		34 000
2956 Youth Workers and Youth Organisations - Special Projects		5 305 321
2957 Youth Policy Development Council - Fees and expenses		4 487
3214 Small Business Development Corporation - Contribution		3 407 000
<b>Total Recurrent Purposes</b>	<u>16 365 000</u>	<u>15 790 003</u>
<b>Total Program 155</b>	<u>16 365 000</u>	<u>15 790 003</u>

**FINANCE STATEMENT 1993-94**  
**CONSERVATION AND NATURAL RESOURCES**  
**1993-94 STATEMENT OF APPLICATION OF AUTHORITY**

	\$	\$
<b>AUTHORITY AVAILABLE</b>		
Special Appropriations		1 747 297
Annual Appropriations, Appropriation (1993-94, No. 1) Act 1993	263 425 000	
Receipts Credited to Appropriations pursuant to Section 8, Appropriation (1993-94, No. 1) Act 1993	17 996 080	
Treasurer's Advance (Before Parliamentary Sanction)	<u>                    </u>	281 421 080
Trust Fund (Specific Purpose Trust Funds)		<u>60 865 535</u>
<b>TOTAL AUTHORITY AVAILABLE</b>		<u><u>344 033 912</u></u>
 <b>AUTHORITY APPLIED</b>		
Recurrent Services:		
Running Costs	209 404 735	
Grants and other Payments	<u>12 571 968</u>	221 976 703
Works and Services		<u>49 636 645</u>
		271 613 347
 Trust Fund Purposes:		
Commonwealth National Landcare Program - Healthy Rivers and Catchments Trust Account	2 327 042	
Conservation Agency Trust Account	19 907 727	
Conservation Plant and Machinery Fund, Act No. 41 of 1987	10 701 706	
Conservation Stores Suspense Account, Act No. 41 of 1987	12 383 371	
Departmental Suspense Account	4 292 328	
Environment Protection Fund	146 850	
Forest Education Project Trust Account	5 600	
Land Acquisition and Compensation, Act No. 121 of 1986	1 904	
Murray-Darling Basin Commission Trust Account	581 942	
PNEB Waste Newsprint Project Trust Account	64 660	
Resource Recovery Fund, Act No. 53 of 1992	5 254 503	
Timber Promotion Council Trust Account	1 904 586	
Treasury Trust Fund	171 213	
Victorian Natural Disasters Relief Account	2 073 563	
Water Training Centre Working Account	<u>406 913</u>	60 223 908
<b>TOTAL AUTHORITY APPLIED</b>		<u><u>331 837 255</u></u>
<b>BALANCE AS REPRESENTED BY -</b>		<u>12 196 657</u>
<b>TRUST FUND MOVEMENT</b>		641 627
<b>UNUSED ANNUAL APPROPRIATION AUTHORITY</b>		<u><u>11 555 030</u></u>

**FINANCE STATEMENT 1993-94  
CONSERVATION AND NATURAL RESOURCES**

**SUMMARY OF PAYMENTS  
UNDER PARLIAMENTARY AUTHORITY**

	<i>1993-94 Estimate</i>	<i>1993-94 Payments</i>
	\$	\$
<b>Special Appropriations</b>		
<b>Recurrent Purposes</b>	<b>1 747 297</b>	<b>1 747 297</b>
<b>Annual Appropriations, Appropriation (1993-94, No. 1) Act 1993</b>		
<b>Recurrent Purposes -</b>		
1000 Recurrent Services - Gross Payments	201 001 000	196 561 782
<i>Less Receipts Credited</i>	<i>9 583 000</i>	<i>10 126 238</i>
	<u>191 418 000</u>	<u>186 435 544</u>
3086 Environment Protection Authority Expenses pursuant to section 15 of the Environment Protection Act 1970, No. 8056 - Gross Payments	19 424 000	18 313 646
<i>Less Receipts Credited</i>	<i>780 000</i>	<i>185 200</i>
	<u>18 644 000</u>	<u>18 128 446</u>
3687 Contribution by the State of Victoria towards the operations, maintenance and administration costs under agreements ratified pursuant to section 16 of the Murray-Darling Basin Act 1982, No. 9862	5 116 000	5 088 978
3999 Grant to the Victorian Fishing Industry Federation pursuant to section 15 (4) of the Fisheries Act 1968, No. 7780	265 000	265 000
<b>Net Payments for Recurrent Purposes under Parliamentary Authority</b>	<b>215 443 000</b>	<b>209 917 968</b>
<b>Works and Services Purposes -</b>		
5000 Works - Gross Payments	47 226 400	42 389 159
<i>Less Receipts Credited</i>	<i>7 085 000</i>	<i>7 684 642</i>
	<u>40 141 400</u>	<u>34 704 517</u>
5383 Environment Protection Authority Expenses pursuant to section 15 of the Environment Protection Act 1970, No. 8056	1 328 000	1 088 294
5413 Grants, loans and other assistance to a landowner pursuant to section 68 (1)(a) and (b) of the Conservation, Forests and Lands Act 1987, No. 41	1 500 000	1 422 779
5653 Contribution by the State of Victoria towards the cost of works constructed under agreements ratified pursuant to section 16 of the Murray-Darling Basin Act 1982, No. 9862	5 012 600	4 736 413
<b>Net Payments for Works and Services Purposes under Parliamentary Authority</b>	<b>47 982 000</b>	<b>41 952 003</b>
<b>Total Net Annual Appropriations</b>	<b>263 425 000</b>	<b>251 869 970</b>
<b>NET PAYMENTS UNDER PARLIAMENTARY AUTHORITY</b>	<b>265 172 297</b>	<b>253 617 267</b>

*Net payments for Recurrent Purposes:*

In 1993-94 payments were \$5.5 million below the estimate. Major factors contributing to this result were:

- \* Savings in salary and associated expenses together with operating expenses following greater than anticipated staff taking Voluntary Departure Packages.
- \* Reduced spending on the Commonwealth funded National Estate program.
- \* Reduced spending on the Water Training Centre following its corporatisation part way through 1993-94.

*Net payments for Works and Services Purposes:*

Payments were \$6.0 million below the budget estimate. Major areas of under expenditure were:

- \* Reduced spending on annual capital maintenance program and annual provisions, land purchase programs and open space program.
- \* Reduced spending on the Commonwealth State financed National LandCare program.
- \* Delays in national parks accommodation construction project.

**FINANCE STATEMENT 1993-94**  
**CONSERVATION AND NATURAL RESOURCES**

**STATEMENT OF PAYMENTS FROM THE CONSOLIDATED FUND**

**FOR THE YEAR ENDED 30 JUNE 1994**

**ANNUAL AND SPECIAL APPROPRIATIONS**

	<i>Allocations</i>	<i>Payments</i>
	<i>1993-94</i>	<i>1993-94</i>
	<b>\$</b>	<b>\$</b>
<b>202 - CORPORATE RESOURCES</b>		
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
1005 Running Costs	33 879 000	
1100 Salaries, wages, allowances, overtime and penalty rates		7 886 227
1150 Subsidiary Expenses associated with the employment of personnel		5 377 170
2000 Operating Expenses		16 861 162
2050 State Leasing Facility - EDP		929 601
3618 Payments of Fringe Benefits Tax		240 370
<b>Total Recurrent Purposes</b>	<b>33 879 000</b>	<b>31 294 530</b>
<b>2 Works and Services Purposes</b>		
5000 Corporate Resources - Works	1 733 000	1 459 217
<b>Total Works and Services Purposes</b>	<b>1 733 000</b>	<b>1 459 217</b>
<b>Total Program 202</b>	<b>35 612 000</b>	<b>32 753 747</b>
<b>207 - LAND RESOURCE MANAGEMENT</b>		
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
1005 Running Costs	124 040 900	
1100 Salaries, wages, allowances, overtime and penalty rates		46 873 612
1150 Subsidiary Expenses associated with the employment of personnel		3 418 391
2000 Operating Expenses		16 022 356
2224 Utilisation of Forest Produce		219 749
2226 Save the Bush Program - Expenses		339 568
2230 Feral Pest Control		106 914
2271 National Forest Policy		561 736
2555 Natural Resources Management Strategy		542 583
2566 Commonwealth National Landcare Program - Co-ordinated Salinity Control		49 341
2580 Co-ordinated Salinity Control - Expenses		4 203 022
2738 Timber Industry Strategy		2 745 799
2755 Grants, contributions, fees and expenses of Committees of Management		452 940
2775 Payments in connection with the Sirex Wasp Program		15 555
2778 Purchase of Weedicides for Resale		97 686
2781 Greening Australia - Expenses		112 000
3262 Victoria Conservation Trust - Grant		353 000
3917 Conservation Strategy - Expenses		3 227 904
3920 Contribution to Joint Commonwealth-State Programs		194 925
3942 Flora and Fauna Conservation		999 217
4099 Payments to Victorian Prisons Industries Commission for Land Protection		623 274
4500 Maintenance Expenses		42 530 626
<i>Carried forward</i>	<b>124 040 900</b>	<b>123 690 199</b>



**FINANCE STATEMENT 1993-94**  
**CONSERVATION AND NATURAL RESOURCES**

**STATEMENT OF PAYMENTS FROM THE CONSOLIDATED FUND**  
**FOR THE YEAR ENDED 30 JUNE 1994**  
**ANNUAL AND SPECIAL APPROPRIATIONS**

	<i>Allocations</i>	<i>Payments</i>
	<i>1993-94</i>	<i>1993-94</i>
	<b>\$</b>	<b>\$</b>
<b>207 - LAND RESOURCE MANAGEMENT - continued</b>		
<b>Annual Appropriations - continued</b>		
<b>1 Recurrent Purposes - continued</b>		
<i>Brought forward</i>	124 040 900	123 690 199
2227 Endangered Species Program - Grants and Expenses	578 000	391 248
2723 Timber Promotion Trust Account - Contribution	1 200 000	1 319 787
2724 Zoological Board of Victoria - Grant	5 009 600	5 009 560
2735 Conservation and Environment Grants	564 500	578 100
3709 Aboriginal Resource Management Contract Employment Program - Commonwealth Contribution	634 000	401 872
4025 Royal Botanic Gardens Board - Grant	4 110 000	4 110 000
<b>Total Recurrent Purposes</b>	<u>136 137 000</u>	<u>135 500 767</u>
<b>2 Works and Services Purposes</b>		
5000 Land Resource Management - Works	11 204 100	8 040 548
5050 Interest and Principal on Advances under the State Development Program	504 000	130 338
5350 Co-ordinated Salinity Control - Expenses	1 461 000	1 441 771
5380 Natural Resources Management Strategy - Intrastate Program	634 000	525 741
5384 Zoological Board of Victoria - Grants and Loans	380 000	380 000
5385 National Trust of Australia (Victoria) - Grant	234 000	227 700
5387 Crown Land Subdivision and Development - Expenditure to facilitate the sale of Crown Land	300 000	306 946
5395 Buchan Caves - Equipping, remodelling and improvement of caves, buildings and tourist facilities incidental thereto	52 000	48 441
5408 National Landcare Program - Soil Conservation	3 271 000	2 433 121
5410 Timber Industry Strategy	7 889 800	9 232 502
5413 Grants, loans and other assistance to a landowner pursuant to section 68 (1)(a) and (b) of the Conservation, Forests and Lands Act 1987, No. 41	1 500 000	1 422 779
5428 Royal Botanic Gardens Board - Grant	480 000	480 000
5526 East Gippsland Forests Agreement - Works	167 600	166 685
5532 Depot Rationalisation - Works	1 100 000	674 429
5589 Mobile Radio Network Infrastructure - Expenses	3 900 500	3 908 555
<b>Total Works and Services Purposes</b>	<u>33 078 000</u>	<u>29 419 555</u>
<b>Total Program 207</b>	<u>169 215 000</u>	<u>164 920 322</u>

**FINANCE STATEMENT 1993-94  
CONSERVATION AND NATURAL RESOURCES**

**STATEMENT OF PAYMENTS FROM THE CONSOLIDATED FUND  
FOR THE YEAR ENDED 30 JUNE 1994  
ANNUAL AND SPECIAL APPROPRIATIONS**

	<i>Allocations 1993-94</i>	<i>Payments 1993-94</i>
	\$	\$
<b>208 - FISHERIES MANAGEMENT</b>		
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
1005 Running Costs	10 311 000	
1100 Salaries, wages, allowances, overtime and penalty rates		5 678 017
1150 Subsidiary Expenses associated with the employment of personnel		394 390
2000 Operating Expenses		2 633 491
2270 Commonwealth Fisheries Research Expenditure		65 371
2731 Victorian Institute of Marine Science		330 000
2754 Aquaculture Initiatives		365 017
3917 Conservation Strategy - Expenses		907 635
	<u>10 311 000</u>	<u>10 373 922</u>
3999 Grant to the Victorian Fishing Industry Federation pursuant to section 15 (4) of the Fisheries Act 1968, No. 7780	265 000	265 000
<b>Total Recurrent Purposes</b>	<u>10 576 000</u>	<u>10 638 922</u>
<b>2 Works and Services Purposes</b>		
5000 Fisheries Management - Works	209 000	208 998
<b>Total Works and Services Purposes</b>	<u>209 000</u>	<u>208 998</u>
<b>Total Program 208</b>	<u>10 785 000</u>	<u>10 847 920</u>
<b>210 - ENVIRONMENT</b>		
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
1005 Running Costs	3 392 000	
1100 Salaries, wages, allowances, overtime and penalty rates		831 249
1150 Subsidiary Expenses associated with the employment of personnel		88 858
2000 Operating Expenses		274 159
2580 Co-ordinated Salinity Control - Expenses		30 000
2720 Commissioner for the Environment - Expenses		480
3267 Australian Environment Council Fund - Grant		30 998
3271 National Estate Program		756 718
3708 Go Green Urban program		147 000
3847 Environmental Choice		57 637
3848 Environmental Targets		92 935
	<u>3 392 000</u>	<u>2 310 033</u>
3705 Local Government Conservation Strategies	75 000	75 000
<b>Total Recurrent Purposes</b>	<u>3 467 000</u>	<u>2 385 033</u>
<b>2 Works and Services Purposes</b>		
5496 Urban Development Studies - Consultants	60 000	60 000
5511 Waterways and Wetlands - Works	120 000	120 000
<b>Total Works and Services Purposes</b>	<u>180 000</u>	<u>180 000</u>
<b>Total Program 210</b>	<u>3 647 000</u>	<u>2 565 033</u>

**FINANCE STATEMENT 1993-94  
CONSERVATION AND NATURAL RESOURCES**

**STATEMENT OF PAYMENTS FROM THE CONSOLIDATED FUND  
FOR THE YEAR ENDED 30 JUNE 1994  
ANNUAL AND SPECIAL APPROPRIATIONS**

	<i>Allocations</i>	<i>Payments</i>
	<i>1993-94</i>	<i>1993-94</i>
	\$	\$
<b>216 - WATER</b>		
<b>Special Appropriations</b>		
<b>1 Recurrent Purposes</b>		
<i>Other Services</i>		
Water (Rural Water Corporation) - Act No. 50 of 1992	1 747 297	1 747 297
<b>Total Special Appropriations</b>	<b>1 747 297</b>	<b>1 747 297</b>
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
1005 Running Costs	21 654 000	
1100 Salaries, wages, allowances, overtime and penalty rates		2 615 700
1150 Subsidiary Expenses associated with the employment of personnel		193 193
2000 Operating Expenses		588 713
2050 State Leasing Facility - EDP		92 491
2580 Co-ordinated Salinity Control - Expenses		67 832
2650 Natural Resources Management Strategy		32 500
3687 Contribution by the State of Victoria towards the operations, maintenance and administration costs under agreements ratified pursuant to section 16 of the Murray-Darling Basin Act 1982, No. 9862		5 088 978
4067 Payment to Rural Water Corporation for Natural Resources Management Strategy		181 136
4068 Payment to Rural Water Corporation for Co-Ordinated Salinity Control - Expenses		6 453 000
4098 Payment to Rural Water Corporation for National Landcare Program		1 317 000
4127 Payment to Rural Water Corporation for Water Resource Assessment		4 942 000
4329 Water Watch Program - Expenses		102 564
	21 654 000	21 675 108
3646 Murray Valley Development League - Grant	12 000	12 000
3946 Payment to Water Training Centre Working Account equivalent to revenue paid to the Consolidated Fund	657 000	409 400
<b>Total Annual Appropriation Recurrent Purposes</b>	<b>22 323 000</b>	<b>22 096 508</b>
<b>Total Recurrent Purposes</b>	<b>24 070 297</b>	<b>23 843 805</b>
<b>2 Works and Services Purposes</b>		
5350 Co-ordinated Salinity Control - Expenses	5 000	1 380
5380 Natural Resources Management Strategy - Intrastate Program	32 000	31 500
5581 Water Projects - Works	748 300	670 261
5628 State Water Planning - Expenses	405 000	405 000
5629 Waste Water Treatment and other studies - Expenditure	264 100	264 000
5645 Payment to Rural Water Corporation for State Works of Water Supply, salinity mitigation, river improvement, flood mitigation and other works	1 085 000	1 085 000
5646 Water Resource Management	539 000	467 000
5651 Advances to River Management Authorities and Drainage Trusts	3 000 000	3 000 000
<i>Carried forward</i>	<b>6 078 400</b>	<b>5 924 141</b>

**FINANCE STATEMENT 1993-94  
CONSERVATION AND NATURAL RESOURCES**

STATEMENT OF PAYMENTS FROM THE CONSOLIDATED FUND FOR THE YEAR ENDED 30 JUNE 1994 ANNUAL AND SPECIAL APPROPRIATIONS			<i>Allocations 1993-94</i>	<i>Payments 1993-94</i>
			\$	\$
<b>216 - WATER - continued</b>				
<b>Annual Appropriations - continued</b>				
<b>2 Works and Services Purposes - continued</b>				
	<i>Brought forward</i>		6 078 400	5 924 141
5653	Contribution by the State of Victoria towards the cost of works constructed under agreements ratified pursuant to section 16 of the Murray-Darling Basin Act 1982, No. 9862		5 012 600	4 736 413
5656	Payment to Rural Water Corporation for capital expenditure incurred in drilling services associated with Groundwater Management		471 000	471 000
5675	Co-ordinated Salinity Control Works payments to the Rural Water Corporation - Commonwealth Contribution under the National Landcare Program		1 209 000	1 208 700
5676	State Water Planning Expenses - Commonwealth Contribution under the National LandCare Program		405 000	405 000
5677	Commonwealth Funded National LandCare Program - Sewerage and Water Authorities Assistance		1 500 000	1 086 164
5678	State Funded Sewerage and Water Authorities Assistance		1 500 000	1 086 164
5679	Commonwealth Funded National LandCare Program - Payments to Water Authorities for Floodplain Management		605 000	605 000
5707	Co-ordinated Salinity Control Works payments to the Rural Water Corporation		1 758 000	1 758 000
	<b>Total Works and Services Purposes</b>		<u>18 539 000</u>	<u>17 280 582</u>
	<b>Total Annual Appropriations</b>		<u>40 862 000</u>	<u>39 377 089</u>
	<b>Total Program 216</b>		<u>42 609 297</u>	<u>41 124 386</u>
<b>219 - ENVIRONMENT PROTECTION</b>				
<b>Annual Appropriations</b>				
<b>1 Recurrent Purposes</b>				
1005	Running Costs		19 424 000	
3279	Environment Protection Council - Fees and expenses			6 000
3300	Bio-Medical Waste Disposals			97 000
3703	Greenhouse Information			503 000
3707	Bay Water Quality Project			175 000
4024	Research Projects - Expenses			833 920
4332	Environmental Choice			37 000
4950	Salaries, wages, allowances, overtime and penalty rates			10 167 016
4951	Subsidiary Expenses associated with the employment of personnel			923 989
4960	Operating Expenses			3 851 932
4961	Payments of Fringe Benefits Tax			48 408
4962	Accommodation Charges			1 670 381
	<b>Total Recurrent Purposes</b>		<u>19 424 000</u>	<u>18 313 646</u>
<b>2 Works and Services Purposes</b>				
5000	Environment Protection and Control - Works		1 328 000	1 088 294
	<b>Total Works and Services Purposes</b>		<u>1 328 000</u>	<u>1 088 294</u>
	<b>Total Program 219</b>		<u>20 752 000</u>	<u>19 401 939</u>

**FINANCE STATEMENT 1993-94**

**EDUCATION**

**1993-94 STATEMENT OF APPLICATION OF AUTHORITY**

	\$	\$
<b>AUTHORITY AVAILABLE</b>		
Special Appropriations		620 136
Annual Appropriations, Appropriation (1993-94, No. 1) Act 1993	3 037 542 000	
Receipts Credited to Appropriations pursuant to Section 8, Appropriation (1993-94, No. 1) Act 1993	103 325 876	
Treasurer's Advance (Before Parliamentary Sanction)	8 009 099	3 148 876 974
Trust Fund (Specific Purpose Trust Funds)		536 720 301
<b>TOTAL AUTHORITY AVAILABLE</b>		<b>3 686 217 412</b>
<b>AUTHORITY APPLIED</b>		
Recurrent Services:		
Running Costs	2 603 189 622	
Grants and other Payments	325 829 202	2 929 018 824
Works and Services		200 968 623
		3 129 987 447
Trust Fund Purposes:		
Aboriginal Advancement (Commonwealth) Trust Account	1 475 560	
Adult Migrant Education Trust Account	23 263 824	
Australian Education Council Trust Fund	362 988	
Commonwealth Treasury Trust	1 444 207	
Departmental Suspense Account	20 038 870	
Education Prizes and Scholarships Account	27 266	
Mildura Schools Fund, Act No. 7963	562 796	
Plain English Speaking Award Account	7 250	
Schools Division Working Account	2 271 101	
State Grants (Schools Assistance) - Government Programs	5 638 757	
State Grants (Schools Assistance) - Joint Programs	12 683 536	
State Grants (Schools Assistance) - Non-Government Programs	454 787 908	
State Grants (Tertiary Education Assistance) - T.A.F.E.	11 389 189	
Treasury Trust Fund	1 254 832	
Urban Infrastructure Trust Account	32 898	535 240 983
<b>TOTAL AUTHORITY APPLIED</b>		<b>3 665 228 430</b>
<b>BALANCE AS REPRESENTED BY -</b>		<b>20 988 982</b>
<b>TRUST FUND MOVEMENT</b>		<b>1 479 319</b>
<b>UNUSED ANNUAL APPROPRIATION AUTHORITY</b>		<b>19 509 663</b>

**FINANCE STATEMENT 1993-94  
EDUCATION**

SUMMARY OF PAYMENTS UNDER PARLIAMENTARY AUTHORITY	1993-94 <i>Estimate</i>	1993-94 <i>Payments</i>
	\$	\$
<b>Special Appropriations</b>		
<b>Recurrent Purposes</b>	<b>620 136</b>	<b>620 136</b>
<b>Annual Appropriations, Appropriation (1993-94, No. 1) Act 1993</b>		
<b>Recurrent Purposes -</b>		
1000 Recurrent Services - Gross Payments (i)	2 932 265 000	2 916 564 496
<i>Less Receipts Credited</i>	<i>65 774 000</i>	<i>64 684 743</i>
<i>Less Payments from Treasurer's Advance</i>	<i>..</i>	<i>2 105 000</i>
	2 866 491 000	2 849 774 753
4134 Pay-roll Tax Rebates - Apprentices and Trainees under Employment and Training Act 1981, No. 9678 (i)	14 244 000	11 834 193
<b>Net Payments for Recurrent Purposes under Parliamentary Authority</b>	<b>2 880 735 000</b>	<b>2 861 608 946</b>
<b>Works and Services Purposes -</b>		
5000 Works - Gross Payments	193 605 000	200 968 623
<i>Less Receipts Credited</i>	<i>36 798 000</i>	<i>38 641 133</i>
<i>Less Payments from Treasurer's Advance</i>	<i>..</i>	<i>5 904 099</i>
<b>Net Payments for Works and Services Purposes under Parliamentary Authority</b>	<b>156 807 000</b>	<b>156 423 391</b>
<b>Total Net Annual Appropriations</b>	<b>3 037 542 000</b>	<b>3 018 032 337</b>
<b>NET PAYMENTS UNDER PARLIAMENTARY AUTHORITY</b>	<b>3 038 162 136</b>	<b>3 018 652 473</b>

***Net payments for Recurrent Purposes:***

In 1993-94 recurrent payments were \$19.1 million less than the Budget estimate due to the following factors:

- \* Greater number of teachers accepting voluntary departure packages earlier in the financial year than was anticipated.
- \* Reduced number of employers claiming the payable tax rebate for apprentices than was anticipated.

(i) Parliamentary Authority of \$1 700 000 transferred from 4134 to 1000 pursuant to Section 9 of the Appropriation (1993-94 No. 1) Act 1993.

Refer to page 112 for details.

**FINANCE STATEMENT 1993-94**

**EDUCATION**

**STATEMENT OF PAYMENTS FROM THE CONSOLIDATED FUND  
FOR THE YEAR ENDED 30 JUNE 1994  
ANNUAL AND SPECIAL APPROPRIATIONS**

	<i>Allocations</i> <i>1993-94</i>	<i>Payments</i> <i>1993-94</i>
	<b>\$</b>	<b>\$</b>
<b>225 - PORTFOLIO MANAGEMENT AND CO-ORDINATION</b>		
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
1005 Running Costs	5 654 000	5 227 382
<b>Total Recurrent Purposes</b>	<u>5 654 000</u>	<u>5 227 382</u>
<b>2 Works and Services Purposes</b>		
5000 Portfolio Management and Co-ordination - Works	133 000	82 278
<b>Total Works and Services Purposes</b>	<u>133 000</u>	<u>82 278</u>
<b>Total Program 225</b>	<u><b>5 787 000</b></u>	<u><b>5 309 660</b></u>
<b>227 - HIGHER EDUCATION</b>		
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
1005 Running Costs		
2828 Nurse Education	20 503 000	18 811 164
2854 Making Places Initiative - Additional University Places	31 998 000	29 967 403
<b>Total Recurrent Purposes</b>	<u>52 501 000</u>	<u>48 778 567</u>
<b>Total Program 227</b>	<u><b>52 501 000</b></u>	<u><b>48 778 567</b></u>
<b>232 - SCHOOLS PLANNING AND CO-ORDINATION SERVICES</b>		
<b>Special Appropriations</b>		
<b>1 Recurrent Purposes</b>		
<i>General Expenses</i>		
Crown Proceedings - Act No. 6232	356 520	356 520
<i>Other Services</i>		
Education Volunteer Workers Compensation Act No. 6240, Section 34	263 616	263 616
<b>Total Special Appropriations</b>	<u>620 136</u>	<u>620 136</u>
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
1005 Running Costs	122 843 000	
1100 Salaries, wages, allowances, overtime and penalty rates		33 001 696
1150 Subsidiary Expenses associated with the employment of personnel		48 779 850
2000 Operating Expenses		18 697 241
2050 State Leasing Facility - EDP		772 885
2802 Teaching Service Appeals Board - Salaries and expenses		305 762
2806 Teacher Registration Board - Salaries and expenses		284 840
2807 Victorian Curriculum and Assessment Board - Salaries , grants and expenses		16 224 363
2844 Victorian Environmental Education Council - Grants and expenses		67 973
3618 Payments of Fringe Benefits Tax		875 866
4100 Accommodation Charges		13 313 848
<i>Carried forward</i>	<u>122 843 000</u>	<u>132 324 324</u>

**FINANCE STATEMENT 1993-94**

**EDUCATION**

**STATEMENT OF PAYMENTS FROM THE CONSOLIDATED FUND  
FOR THE YEAR ENDED 30 JUNE 1994  
ANNUAL AND SPECIAL APPROPRIATIONS**

	<i>Allocations</i>	<i>Payments</i>
	<i>1993-94</i>	<i>1993-94</i>
	\$	\$
<b>232 - SCHOOLS PLANNING AND CO-ORDINATION SERVICES - continued</b>		
<b>Annual Appropriations - continued</b>		
<b>1 Recurrent Purposes - continued</b>		
<i>Brought forward</i>	122 843 000	132 324 324
2803 Grants to organisations	2 625 000	3 782 339
2815 Plain English Speaking Award - Contribution to Trust Account	13 000	13 000
2838 State Teacher Award Scheme	190 000	76 876
2855 Australian Education Council and related projects	778 000	547 703
3350 Aboriginal Advancement (Commonwealth) Trust Account - Contribution	2 993 000	1 827 516
<b>Total Annual Appropriation Recurrent Purposes</b>	<u>129 442 000</u>	<u>138 571 758</u>
<b>Total Recurrent Purposes</b>	<u>130 062 136</u>	<u>139 191 894</u>
<b>2 Works and Services Purposes</b>		
5000 Schools Planning and Co-ordination Services - Works	5 330 000	4 002 413
<b>Total Works and Services Purposes</b>	<u>5 330 000</u>	<u>4 002 413</u>
<b>Total Annual Appropriations</b>	<u>134 772 000</u>	<u>142 574 171</u>
<b>Total Program 232</b>	<u>135 392 136</u>	<u>143 194 306</u>
<b>234 - SCHOOLS SUPPORT</b>		
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
1005 Running Costs	81 918 000	
1100 Salaries, wages, allowances, overtime and penalty rates		46 841 508
1150 Subsidiary Expenses associated with the employment of personnel		3 374 167
2000 Operating Expenses		8 474 011
2861 Rents, allowances in lieu thereof and grants		960 303
2862 Grants to schools		4 861 878
2863 Student Transport - Contract and Period Rate Services		13 798 612
	81 918 000	78 310 479
2864 Student Travel Allowances	2 021 000	2 717 455
2866 Contribution towards cost of fare concessions for students - Payment to Public Transport Corporation	11 191 000	11 191 000
2868 Maintenance Allowances	25 183 000	23 919 308
<b>Total Recurrent Purposes</b>	<u>120 313 000</u>	<u>116 138 242</u>
<b>2 Works and Services Purposes</b>		
5000 School Support - Works	1 374 000	563 036
<b>Total Works and Services Purposes</b>	<u>1 374 000</u>	<u>563 036</u>
<b>Total Program 234</b>	<u>121 687 000</u>	<u>116 701 278</u>



**FINANCE STATEMENT 1993-94**

**EDUCATION**

**STATEMENT OF PAYMENTS FROM THE CONSOLIDATED FUND  
FOR THE YEAR ENDED 30 JUNE 1994  
ANNUAL AND SPECIAL APPROPRIATIONS**

	<i>Allocations</i> <i>1993-94</i>	<i>Payments</i> <i>1993-94</i>
	\$	\$
<b>235 - NON-GOVERNMENT SCHOOL EDUCATION</b>		
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
1005 Running Costs	330 000	
1100 Salaries, wages, allowances, overtime and penalty rates		193 085
1150 Subsidiary Expenses associated with the employment of personnel		13 494
2000 Operating Expenses		59 129
	<u>330 000</u>	<u>265 708</u>
2864 Student Travel Allowances	3 900 000	5 682 631
2868 Maintenance Allowances	6 705 000	6 474 227
2915 Non-Government schools - Grants and expenses	215 155 000	215 232 217
<b>Total Recurrent Purposes</b>	<u>226 090 000</u>	<u>227 654 783</u>
<b>2 Works and Services Purposes</b>		
5720 Interest subsidies to Non-Government schools for building purposes	1 000 000	1 000 000
<b>Total Works and Services Purposes</b>	<u>1 000 000</u>	<u>1 000 000</u>
<b>Total Program 235</b>	<u>227 090 000</u>	<u>228 654 783</u>
<b>237 - PRIMARY EDUCATION</b>		
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
1005 Running Costs	1 000 085 000	
1100 Salaries, wages, allowances, overtime and penalty rates		778 209 569
1150 Subsidiary Expenses associated with the employment of personnel		62 515 985
2000 Operating Expenses		2 666 854
2861 Rents, allowances in lieu thereof and grants		386 369
2862 Grants to schools		128 640 909
4500 Maintenance Expenses		23 262 554
<b>Total Recurrent Purposes</b>	<u>1 000 085 000</u>	<u>995 682 240</u>
<b>2 Works and Services Purposes</b>		
5000 Primary Education - Works	37 771 000	48 617 001
5716 Property Management	6 500 000	10 995 732
5717 Interest subsidies to Government schools for building purposes	400 000	176 777
5721 Grants to schools	4 100 000	3 364 602
<b>Total Works and Services Purposes</b>	<u>48 771 000</u>	<u>63 154 111</u>
<b>Total Program 237</b>	<u>1 048 856 000</u>	<u>1 058 836 351</u>

**FINANCE STATEMENT 1993-94  
EDUCATION**

**STATEMENT OF PAYMENTS FROM THE CONSOLIDATED FUND  
FOR THE YEAR ENDED 30 JUNE 1994  
ANNUAL AND SPECIAL APPROPRIATIONS**

	<i>Allocations 1993-94</i>	<i>Payments 1993-94</i>
	\$	\$
<b>238 - SECONDARY EDUCATION</b>		
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
1005 Running Costs	997 536 000	
1100 Salaries, wages, allowances, overtime and penalty rates		782 887 871
1150 Subsidiary Expenses associated with the employment of personnel		64 602 256
2000 Operating Expenses		2 876 598
2861 Rents, allowances in lieu thereof and grants		590 298
2862 Grants to schools		114 953 705
4500 Maintenance Expenses		14 798 355
<b>Total Recurrent Purposes</b>	<u>997 536 000</u>	<u>980 709 084</u>
<b>2 Works and Services Purposes</b>		
5000 Primary Education - Works	68 720 000	53 691 761
5050 Interest and Principal on Advances under the State Development Program	5 597 000	5 593 954
5716 Property Management	4 500 000	11 773 423
5717 Interest subsidies to Government schools for building purposes	600 000	379 377
5721 Grants to schools	4 100 000	4 706 178
<b>Total Works and Services Purposes</b>	<u>83 517 000</u>	<u>76 144 694</u>
<b>Total Program 238</b>	<u>1 081 053 000</u>	<u>1 056 853 777</u>
<b>240 - ADULT, COMMUNITY AND FURTHER EDUCATION</b>		
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
1005 Running Costs	9 666 000	
1100 Salaries, wages, allowances, overtime and penalty rates		1 953 223
1150 Subsidiary Expenses associated with the employment of personnel		65 465
2000 Operating Expenses		804 755
2836 Council of Adult Education - Contribution		6 185 000
2837 Grants to schools		422 000
	<u>9 666 000</u>	<u>9 430 443</u>
2835 Grants to Community Providers	10 929 000	10 929 000
<b>Total Recurrent Purposes</b>	<u>20 595 000</u>	<u>20 359 443</u>
<b>2 Works and Services Purposes</b>		
5000 Adult, Community and Further Education - Works	75 000	75 000
5723 Grants to Community Providers	443 000	443 000
<b>Total Works and Services Purposes</b>	<u>518 000</u>	<u>518 000</u>
<b>Total Program 240</b>	<u>21 113 000</u>	<u>20 877 443</u>

**FINANCE STATEMENT 1993-94**

**EDUCATION**

**STATEMENT OF PAYMENTS FROM THE CONSOLIDATED FUND  
FOR THE YEAR ENDED 30 JUNE 1994  
ANNUAL AND SPECIAL APPROPRIATIONS**

	<i>Allocations</i> <i>1993-94</i>	<i>Payments</i> <i>1993-94</i>
	\$	\$
<b>241 - VOCATIONAL EDUCATION AND TRAINING</b>		
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
1005 Running Costs	376 436 000	
2911 Vocational Education and Training		379 950 664
2912 State Leasing Facility - EDP		470 000
2940 Commonwealth Training Development Officers - Expenses		330 000
4293 Apprenticeship Awards		38 000
4500 Maintenance Expenses		1 020 000
	<u>376 436 000</u>	<u>381 808 664</u>
2937 Payments for Expenses re insurance cover and Workers Compensation Insurance for out of work, suspended or first year apprentices	100 000	63 533
3940 National Training Board - Contribution	356 000	355 600
4134 Pay-roll Tax Rebates - Apprentices and Trainees under Employment and Training Act 1981, No. 9678	15 944 000	11 834 193
4292 Group Apprenticeship Training - Grants	1 457 000	1 215 202
	<u>394 293 000</u>	<u>395 277 191</u>
<b>2 Works and Services Purposes</b>		
5000 Vocational Education and Training - Works	51 415 000	53 958 130
5050 Interest and Principal on Advances under the State Development Program	1 547 000	1 545 961
<b>Total Works and Services Purposes</b>	<u>52 962 000</u>	<u>55 504 091</u>
<b>Total Program 241</b>	<u>447 255 000</u>	<u>450 781 282</u>

**FINANCE STATEMENT 1993-94**

**ENERGY AND MINERALS**

**1993-94 STATEMENT OF APPLICATION OF AUTHORITY**

	\$	\$
<b>AUTHORITY AVAILABLE</b>		
Annual Appropriations, Appropriation (1993-94, No. 1) Act 1993 (i)		20 295 241
Trust Fund (Specific Purpose Trust Funds)		1 002 397
<b>TOTAL AUTHORITY AVAILABLE</b>		<u><u>21 297 638</u></u>
<b>AUTHORITY APPLIED</b>		
Recurrent Services:		
Running Costs	14 226 767	
Grants and other Payments	946 534	15 173 300
Works and Services		<u>3 216 396</u>
		18 389 696
Trust Fund Purposes:		
Departmental Suspense Account	16 470	
Energy and Minerals Special Projects Trust Account	226 534	
Security Account	198 449	
Treasury Trust Fund	755	442 208
<b>TOTAL AUTHORITY APPLIED</b>		<u><u>18 831 904</u></u>
<b>BALANCE AS REPRESENTED BY -</b>		<u><u>2 465 735</u></u>
<b>TRUST FUND MOVEMENT</b>		<u>560 190</u>
<b>UNUSED ANNUAL APPROPRIATION AUTHORITY</b>		<u><u>1 905 545</u></u>
<hr/>		
<b>SUMMARY OF PAYMENTS</b>	<i>1993-94</i>	<i>1993-94</i>
<b>UNDER PARLIAMENTARY AUTHORITY</b>	<i>Estimate</i>	<i>Payments</i>
	\$	\$
Annual Appropriations, Appropriation (1993-94, No. 1) Act 1993		
Recurrent Purposes -		
1000 Recurrent Services (i)	16 863 941	15 173 300
<b>Payments for Recurrent Purposes under Parliamentary Authority</b>	<u>16 863 941</u>	<u>15 173 300</u>
Works and Services Purposes -		
5000 Works	3 431 300	3 216 396
<b>Payments for Works and Services Purposes under Parliamentary Authority</b>	<u>3 431 300</u>	<u>3 216 396</u>
<b>Total Annual Appropriations</b>	<u><u>20 295 241</u></u>	<u><u>18 389 696</u></u>
<b>PAYMENTS UNDER PARLIAMENTARY AUTHORITY</b>	<u><u>20 295 241</u></u>	<u><u>18 389 696</u></u>

*Net payments for Recurrent Purposes:*

Underspending of \$1.7 million in 1993-94 was due largely to the restructure of the Department and resultant delays in recruiting and projects.

(i) Parliamentary Authority of \$2 469 059 transferred to Health and Community Services as per Administrative Arrangements Order (No. 133) 1993.

Refer to page 112 for details.

**FINANCE STATEMENT 1993-94  
ENERGY AND MINERALS**

**STATEMENT OF PAYMENTS FROM THE CONSOLIDATED FUND  
FOR THE YEAR ENDED 30 JUNE 1994  
ANNUAL AND SPECIAL APPROPRIATIONS**

	<i>Allocations</i> <i>1993-94</i>	<i>Payments</i> <i>1993-94</i>
	<b>\$</b>	<b>\$</b>
<b>250 - CORPORATE SERVICES</b>		
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
1005 Running Costs	5 780 000	
1100 Salaries, wages, allowances, overtime and penalty rates		1 544 548
1150 Subsidiary Expenses associated with the employment of personnel		301 587
2000 Operating Expenses		2 135 384
3618 Payments of Fringe Benefits Tax		48 418
4100 Accommodation Charges		1 414 333
<b>Total Recurrent Purposes</b>	<b>5 780 000</b>	<b>5 444 271</b>
<b>2 Works and Services Purposes</b>		
5000 Corporate Services - Works	453 000	421 711
<b>Total Works and Services Purposes</b>	<b>453 000</b>	<b>421 711</b>
<b>Total Program 250</b>	<b>6 233 000</b>	<b>5 865 982</b>
<b>251 - ENERGY DEVELOPMENT AND UTILITY RESTRUCTURING</b>		
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
1005 Running Costs	2 085 000	
1100 Salaries, wages, allowances, overtime and penalty rates		759 656
1150 Subsidiary Expenses associated with the employment of personnel		51 247
2000 Operating Expenses		539 982
	2 085 000	1 350 885
3253 Energy Grants For Households (i)	346 941	334 534
<b>Total Recurrent Purposes</b>	<b>2 431 941</b>	<b>1 685 419</b>
<b>Total Program 251</b>	<b>2 431 941</b>	<b>1 685 419</b>

(i) \$2 469 059 transferred to Health and Community Services, Program - 316, as per Administrative Arrangements Order (No. 133) 1993.

Refer to page 112 for details.

**FINANCE STATEMENT 1993-94  
ENERGY AND MINERALS**

<b>STATEMENT OF PAYMENTS FROM THE CONSOLIDATED FUND FOR THE YEAR ENDED 30 JUNE 1994 ANNUAL AND SPECIAL APPROPRIATIONS</b>		
	<i>Allocations 1993-94</i>	<i>Payments 1993-94</i>
	<b>\$</b>	<b>\$</b>
<b>252 - RESOURCES DEVELOPMENT</b>		
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
1005 Running Costs	7 459 000	
1100 Salaries, wages, allowances, overtime and penalty rates		4 827 930
1150 Subsidiary Expenses associated with the employment of personnel		337 365
2000 Operating Expenses		1 796 115
<b>Total Recurrent Purposes</b>	<b>7 459 000</b>	<b>6 961 410</b>
<b>2 Works and Services Purposes</b>		
5000 Resources Development - Works	562 300	430 855
5456 Equipment including EDP - Purchases	267 000	214 830
<b>Total Works and Services Purposes</b>	<b>829 300</b>	<b>645 685</b>
<b>Total Program 252</b>	<b>8 288 300</b>	<b>7 607 095</b>
<b>253 - ENERGY CONSERVATION AND ALTERNATIVE ENERGY</b>		
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
1005 Running Costs	581 000	
1100 Salaries, wages, allowances, overtime and penalty rates		213 143
1150 Subsidiary Expenses associated with the employment of personnel		15 599
2000 Operating Expenses		241 458
	581 000	470 200
3255 Renewable Energy Authority of Victoria - Contribution	612 000	612 000
<b>Total Recurrent Purposes</b>	<b>1 193 000</b>	<b>1 082 200</b>
<b>2 Works and Services Purposes</b>		
5459 Coal Corporation of Victoria	630 000	630 000
5484 Renewable Energy Projects	1 519 000	1 519 000
<b>Total Works and Services Purposes</b>	<b>2 149 000</b>	<b>2 149 000</b>
<b>Total Program 253</b>	<b>3 342 000</b>	<b>3 231 200</b>

**FINANCE STATEMENT 1993-94**

**FINANCE**

**1993-94 STATEMENT OF APPLICATION OF AUTHORITY**

	\$	\$
<b>AUTHORITY AVAILABLE</b>		
Special Appropriations		694 970 203
Annual Appropriations, Appropriation (1993-94, No. 1) Act 1993	173 460 300	
Treasurer's Advance (Before Parliamentary Sanction)	<u>7 000 000</u>	180 460 300
Trust Fund (Specific Purpose Trust Funds)		<u>183 175 120</u>
<b>TOTAL AUTHORITY AVAILABLE</b>		<b><u>1 058 605 623</u></b>
 <b>AUTHORITY APPLIED</b>		
Recurrent Services:		
Running Costs	92 481 541	
Grants and other Payments	<u>746 008 998</u>	838 490 539
Works and Services		<u>17 406 656</u>
		855 897 195
Trust Fund Purposes:		
Coal Mine Worker's Pension Fund	72 157	
Commonwealth Treasury Trust	2 924 382	
Companies Liquidation Account, Act No. 6839	137 999	
Finance Agency Trust Account	5 627 938	
Maps and Associated Mapping Products Trust Account	1 284 550	
Rental Accommodation Trust Account	88 799 101	
Security Account	36 839	
Sundry Deposits	20 000	
Treasury Trust Fund	24 038 334	
Unclaimed Moneys Fund, Act No. 6879	9 129 526	
<i>Working Accounts -</i>		
ADVIC	5 216	
Information Victoria Bookshop	2 399 369	
Landata	3 310 578	
Mobile Radio Network	7 552 095	
Printing and Publishing Services Victoria	8 861 421	
State Government Vehicle Pool	2 790 535	
Vicomp	4 936 049	
Victorian Supply Services	<u>21 998 639</u>	<u>183 924 728</u>
<b>TOTAL AUTHORITY APPLIED</b>		<b><u>1 039 821 923</u></b>
<b>BALANCE AS REPRESENTED BY -</b>		<b><u>18 783 700</u></b>
<b>TRUST FUND MOVEMENT</b>		<b><u>( 749 608)</u></b>
<b>UNUSED ANNUAL APPROPRIATION AUTHORITY</b>		<b><u>19 533 308</u></b>

**FINANCE STATEMENT 1993-94**

**FINANCE**

<b>SUMMARY OF PAYMENTS UNDER PARLIAMENTARY AUTHORITY</b>	<i>1993-94 Estimate</i>	<i>1993-94 Payments</i>
	\$	\$
<b>Special Appropriations</b>		
<b>Recurrent Purposes</b>	<b>694 970 203</b>	<b>694 970 203</b>
<b>Annual Appropriations, Appropriation (1993-94, No. 1) Act 1993</b>		
<b>Recurrent Purposes -</b>		
1000 Recurrent Services (i)	129 998 000	117 975 381
3617 Payments in respect of Workers Compensation prior to the introduction of Workcare pursuant to the Workers Compensation Act 1958, No. 6419 (i)	25 545 000	25 544 955
<b>Payments for Recurrent Purposes under Parliamentary Authority</b>	<b>155 543 000</b>	<b>143 520 336</b>
<b>Works and Services Purposes -</b>		
5000 Works	17 917 300	17 406 656
<i>Less Payments from Treasurer's Advance</i>		7 000 000
<b>Payments for Works and Services Purposes under     Parliamentary Authority</b>	<b>17 917 300</b>	<b>10 406 656</b>
<b>Total Annual Appropriations</b>	<b>173 460 300</b>	<b>153 926 992</b>
 <b>PAYMENTS UNDER PARLIAMENTARY AUTHORITY</b>	 <b>868 430 503</b>	 <b>848 897 195</b>

*Net payments for Recurrent Purposes:*

1993-94 recurrent payments were \$12.0 million below that estimated. Major factors contributing to underexpenditure by the Department of Finance are as follows:

- \* A reduction of \$5.1 million in the requirement for Working Account transfers (matched by a similar reduction in revenues generated).
- \* Downsizing through the contracting out of services and reductions in staffing in low priority operational areas.
- \* Underexpenditure of \$1.8 million resulting from the payment of the employers share of superannuation contributions to Melbourne Water employees who transferred out of the State Superannuation Fund. As the transfer of assets which were part of this agreement were higher than expected, the resultant payment from the Consolidated Fund was lower.

*Net payments for Works and Services Purposes:*

Underexpenditure of \$7.5 million resulted from a lower than forecast requirement for the Asset Sales Program (\$0.6 million) and reductions brought about by the delayed commencement of several projects (\$6.8 million). The major project in this regard was the refurbishment of 1 Macarthur Street in which expenditure was some \$4.5 million below the estimate.

(i) Parliamentary Authority of \$545 000 transferred from 1000 to 3617 pursuant to Section 9 of the Appropriation (1993-94 No. 1) Act 1993.

Refer to page 112 for details.



**FINANCE STATEMENT 1993-94**

**FINANCE**

**STATEMENT OF PAYMENTS FROM THE CONSOLIDATED FUND**

**FOR THE YEAR ENDED 30 JUNE 1994**

**ANNUAL AND SPECIAL APPROPRIATIONS**

	<i>Allocations</i> 1993-94	<i>Payments</i> 1993-94
	\$	\$
<b>270 - CORPORATE SERVICES</b>		
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
1005 Running Costs	8 276 200	
1100 Salaries, wages, allowances, overtime and penalty rates		3 220 182
1150 Subsidiary Expenses associated with the employment of personnel		414 866
2000 Operating Expenses		2 614 420
3618 Payments of Fringe Benefits Tax		56 097
<b>Total Recurrent Purposes</b>	<u>8 276 200</u>	<u>6 305 564</u>
<b>2 Works and Services Purposes</b>		
5000 Corporate Services - Works	86 100	82 321
<b>Total Works and Services Purposes</b>	<u>86 100</u>	<u>82 321</u>
<b>Total Program 270</b>	<u>8 362 300</u>	<u>6 387 885</u>
<b>271 - ACCOUNTING AND SYSTEMS MANAGEMENT AND REVIEW</b>		
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
1005 Running Costs	3 296 200	
1100 Salaries, wages, allowances, overtime and penalty rates		1 820 355
1150 Subsidiary Expenses associated with the employment of personnel		143 281
2000 Operating Expenses		532 236
	3 296 200	2 495 872
3719 Australian Accounting Research Foundation - Grant	50 000	40 000
<b>Total Recurrent Purposes</b>	<u>3 346 200</u>	<u>2 535 872</u>
<b>2 Works and Services Purposes</b>		
5000 Accounting and Systems Management and Review - Works	150 000	
<b>Total Works and Services Purposes</b>	<u>150 000</u>	
<b>Total Program 271</b>	<u>3 496 200</u>	<u>2 535 872</u>
<b>272 - PROPERTY AND ASSET MANAGEMENT</b>		
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
1005 Running Costs	25 735 200	
1100 Salaries, wages, allowances, overtime and penalty rates		4 823 537
1150 Subsidiary Expenses associated with the employment of personnel		437 347
2000 Operating Expenses		17 944 489
4500 Maintenance		404 077
<b>Total Recurrent Purposes</b>	<u>25 735 200</u>	<u>23 609 451</u>
<b>2 Works and Services Purposes</b>		
5000 Property and Asset Management - Works	8 613 300	10 334 736
5330 Asset Sales Program - Expenses	5 551 200	4 940 634
<b>Total Works and Services Purposes</b>	<u>14 164 500</u>	<u>15 275 371</u>
<b>Total Program 272</b>	<u>39 899 700</u>	<u>38 884 822</u>

**FINANCE STATEMENT 1993-94**

**FINANCE**

**STATEMENT OF PAYMENTS FROM THE CONSOLIDATED FUND  
FOR THE YEAR ENDED 30 JUNE 1994  
ANNUAL AND SPECIAL APPROPRIATIONS**

	<i>Allocations 1993-94</i>	<i>Payments 1993-94</i>
	\$	\$
<b>273 - TRANSFER AND OTHER PAYMENTS</b>		
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
3490 Refunds of moneys unclaimed over three months and transferred to the Consolidated Fund	1 200 000	717 555
4309 Parliamentary Rail Passes	58 000	3 559
4310 Payments to Working Accounts equivalent to revenue paid to the Consolidated Fund	54 233 000	49 123 442
<b>Total Recurrent Purposes</b>	<b>55 491 000</b>	<b>49 844 556</b>
<b>Total Program 273</b>	<b>55 491 000</b>	<b>49 844 556</b>
<b>274 - PROPERTY INFORMATION SERVICES</b>		
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
1005 Running Costs	15 528 900	
1100 Salaries, wages, allowances, overtime and penalty rates		10 455 271
1150 Subsidiary Expenses associated with the employment of personnel		807 029
2000 Operating Expenses		4 063 020
2050 State Leasing Facility - EDP		396 497
	15 528 900	15 721 817
3418 Survey Scholarships	15 000	13 119
3466 Institution of Surveyors (Victorian Division) - Grant	14 500	14 500
<b>Total Recurrent Purposes</b>	<b>15 558 400</b>	<b>15 749 436</b>
<b>2 Works and Services Purposes</b>		
5000 Property Information Services - Works	174 800	162 057
5050 Interest and Principal on Advances under the State Development Program	509 000	460 347
5525 Expenditure on purchase of equipment, machines, vehicles and materials required for survey purposes	333 000	329 425
<b>Total Works and Services Purposes</b>	<b>1 016 800</b>	<b>951 828</b>
<b>Total Program 274</b>	<b>16 575 200</b>	<b>16 701 264</b>

**FINANCE STATEMENT 1993-94**

**FINANCE**

**STATEMENT OF PAYMENTS FROM THE CONSOLIDATED FUND  
FOR THE YEAR ENDED 30 JUNE 1994  
ANNUAL AND SPECIAL APPROPRIATIONS**

	<i>Allocations</i> <i>1993-94</i>	<i>Payments</i> <i>1993-94</i>
	\$	\$
<b>275 - INFORMATION TECHNOLOGY</b>		
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
1005 Running Costs	2 788 600	
1100 Salaries, wages, allowances, overtime and penalty rates		986 384
1150 Subsidiary Expenses associated with the employment of personnel		108 507
2000 Operating Expenses		1 359 617
2050 State Leasing Facility - EDP		108 384
<b>Total Recurrent Purposes</b>	<u>2 788 600</u>	<u>2 562 893</u>
<b>2 Works and Services Purposes</b>		
5000 Information Technology - Works	500 000	116 518
<b>Total Works and Services Purposes</b>	<u>500 000</u>	<u>116 518</u>
<b>Total Program 275</b>	<u>3 288 600</u>	<u>2 679 411</u>
<b>276 - COMMERCIAL SERVICES</b>		
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
1005 Running Costs	2 246 400	
1100 Salaries, wages, allowances, overtime and penalty rates		1 008 083
1150 Subsidiary Expenses associated with the employment of personnel		90 972
2000 Operating Expenses		800 122
	<u>2 246 400</u>	<u>1 899 177</u>
4092 Contribution to Information Victoria Bookshop Working Account	986 600	986 600
<b>Total Recurrent Purposes</b>	<u>3 233 000</u>	<u>2 885 776</u>
<b>2 Works and Services Purposes</b>		
5000 Commercial Services - Works	1 019 900	104 671
5050 Interest and Principal on Advances under the State Development Program	450 000	449 008
5524 Government Exhibits at the Royal Melbourne and Rural Shows	530 000	426 940
<b>Total Works and Services Purposes</b>	<u>1 999 900</u>	<u>980 619</u>
<b>Total Program 276</b>	<u>5 232 900</u>	<u>3 866 395</u>

**FINANCE STATEMENT 1993-94**

**FINANCE**

**STATEMENT OF PAYMENTS FROM THE CONSOLIDATED FUND**

**FOR THE YEAR ENDED 30 JUNE 1994**

**ANNUAL AND SPECIAL APPROPRIATIONS**

	<i>Allocations</i>	<i>Payments</i>
	<i>1993-94</i>	<i>1993-94</i>
	<b>\$</b>	<b>\$</b>
<b>277 - SUPERANNUATION AND INSURANCE POLICY</b>		
<b>Special Appropriations</b>		
<b>1 Recurrent Purposes</b>		
<b>Pensions</b>		
Emergency Services Superannuation - Act No. 94 of 1986, Section 20	110 000 000	110 000 000
State Casual Employees Superannuation - Act No. 20 of 1989	2 640 168	2 640 168
The Mint - Act No. 6323, Section 3	44 000	44 000
The Superannuation Fund - Contributions - Other than Public Transport - Act No. 50 of 1988	582 286 035	582 286 035
<b>Total Special Appropriations</b>	<b>694 970 203</b>	<b>694 970 203</b>
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
1005 Running Costs	40 963 400	
1100 Salaries, wages, allowances, overtime and penalty rates		377 153
1150 Subsidiary Expenses associated with the employment of personnel		43 924
2000 Operating Expenses		1 801 847
3491 Public Liability Insurance cover - Expenses		1 755 291
3492 Property Insurance cover - Expenses		7 969 179
3592 State Superannuation Board - Payments pursuant to Section 17(3) of the Superannuation Act 1988		25 866
3617 Payments in respect of Workers Compensation prior to the introduction of WorkCare pursuant to the Workers Compensation Act 1958, No. 6419		25 544 955
3654 Risk Management and Insurance Claims Administration		175 552
4095 Payment in respect of employees transferring from State Superannuation Fund to Melbourne Water Superannuation Fund		2 193 000
	40 963 400	39 886 767
3494 To supplement annual subsidy to the Royal Mint	45 000	40 516
3495 Allowance to sufferers from miners' phthisis and payments in connection therewith	16 000	9 504
3506 Coal Mine Workers' Pension Fund - Contribution	90 000	90 000
<b>Total Annual Appropriations</b>	<b>41 114 400</b>	<b>40 026 787</b>
<b>Total Recurrent Purposes</b>	<b>736 084 603</b>	<b>734 996 990</b>
<b>Total Program 277</b>	<b>736 084 603</b>	<b>734 996 990</b>

**FINANCE STATEMENT 1993-94**  
**HEALTH AND COMMUNITY SERVICES**  


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**1993-94 STATEMENT OF APPLICATION OF AUTHORITY**

	\$	\$
<b>AUTHORITY AVAILABLE</b>		
Special Appropriations		706 655 471
Annual Appropriations, Appropriation (1993-94, No. 1) Act 1993 (i)	2 979 431 789	
Receipts Credited to Appropriations pursuant to Section 8, Appropriation (1993-94, No. 1) Act 1993	339 908 047	
Treasurer's Advance (Before Parliamentary Sanction)	733 486	3 320 073 322
Trust Fund (Specific Purpose Trust Funds)		2 407 229 137
<b>TOTAL AUTHORITY AVAILABLE</b>		<b>6 433 957 929</b>
 <b>AUTHORITY APPLIED</b>		
Recurrent Services:		
Running Costs	910 714 663	
Grants and other Payments	2 786 545 137	3 697 259 800
Works and Services		165 902 219
		3 863 162 019
Trust Fund Purposes:		
Canteen Trust Account	272 937	
Commonwealth Treasury Trust Fund	9 686 516	
Community Support Fund, Act No. 53 of 1991	100 000	
Departmental Suspense Account	16 062 424	
Drugs Rehabilitation and Research	1 471 596	
Hospitals and Charities Fund, Act No. 6274	2 282 749 796	
Intellectually Handicapped Children's Amenities Account	17 554	
Mental Hospitals Fund, Act No. 6390	46 657 697	
Treasury Trust Fund	2 553 397	
Urban Infrastructure Trust Account	164 533	
Victorian Health Promotion Fund, Act No. 81 of 1987	22 911 000	
Victorian Natural Disasters Relief Account	7 322 441	2 389 969 891
<b>TOTAL AUTHORITY APPLIED</b>		<b>6 253 131 910</b>
<b>BALANCE AS REPRESENTED BY -</b>		<b>180 826 019</b>
<b>TRUST FUND MOVEMENT</b>		<b>17 259 246</b>
<b>UNUSED ANNUAL APPROPRIATION AUTHORITY</b>		<b>163 566 773</b>

(i) Parliamentary Authority of \$2 469 059 transferred from Energy and Minerals as per Administrative Arrangements Order (No. 133) 1993.

Refer to page 112 for details.

**FINANCE STATEMENT 1993-94  
HEALTH AND COMMUNITY SERVICES**

SUMMARY OF PAYMENTS UNDER PARLIAMENTARY AUTHORITY	1993-94 <i>Estimate</i>	1993-94 <i>Payments</i>
	\$	\$
<b>Special Appropriations</b>		
<b>Recurrent Purposes</b>	<b>706 655 471</b>	<b>706 655 471</b>
<b>Annual Appropriations, Appropriation (1993-94, No. 1) Act 1993</b>		
<b>Recurrent Purposes -</b>		
1000 Recurrent Services - Gross Payments (i)	1 407 089 059	1 368 243 829
<i>Less Receipts Credited</i>	<i>224 046 000</i>	<i>223 592 890</i>
<i>Less Payments from Treasurer's Advance</i>		<i>733 486</i>
	<u>1 183 043 059</u>	<u>1 143 917 454</u>
3114 Cemeteries - Grants towards maintenance and improvements pursuant to the Cemeteries Act 1958, No. 6217	27 000	27 000
3170 Contribution to Hospitals and Charities Fund pursuant to the Health Services Act 1988, No. 49	1 742 628 500	1 622 333 500
<i>Less Receipts Credited</i>	<i>138 937 000</i>	<i>109 521 098</i>
	<u>1 603 691 500</u>	<u>1 512 812 402</u>
<b>Net Payments for Recurrent Purposes under Parliamentary Authority</b>	<u><b>2 786 761 559</b></u>	<u><b>2 656 756 856</b></u>
<b>Works and Services Purposes -</b>		
5000 Works - Gross Payments	200 568 230	165 902 219
<i>Less Receipts Credited</i>	<i>7 898 000</i>	<i>6 794 059</i>
<i>Less Payments from Treasurer's Advance</i>		
<b>Net Payments for Works and Services Purposes under Parliamentary Authority</b>	<u><b>192 670 230</b></u>	<u><b>159 108 160</b></u>
<b>Total Net Annual Appropriations</b>	<u><b>2 979 431 789</b></u>	<u><b>2 815 865 016</b></u>
<b>NET PAYMENTS UNDER PARLIAMENTARY AUTHORITY</b>	<u><b>3 686 087 260</b></u>	<u><b>3 522 520 486</b></u>

**Net payments for Recurrent Purposes:**

Variations in payments compared to budget estimates can be explained by the following:

- \* Commonwealth Programs - Significant underexpenditure of Commonwealth and Commonwealth-State programs compared with Budget estimates occurred. The main programs affected were as follows: Medicare Bonus Pool, Acute and Palliative Care, High Cost Drugs, Commonwealth-State Disability Services and the Supported Accommodation Assistance Program.  
The under-expenditure was the result of a combination of factors including delays in defining, developing and implementing programs and revision of funding entitlements.
- \* Other - There was also underexpenditure in areas of discretionary expenditure, particularly salaries, as a result of a quicker than anticipated take-up of voluntary departure packages. Savings were also achieved through accommodation rationalisation and restructuring of Department operations.

**Net payments for Works and Services Purposes:**

The underexpenditure was spread across all programs but was most significant in the Psychiatric Services and Aged Care Programs where major reviews of programs were undertaken, resulting in delays in projects. Savings were also achieved in several major hospital projects.

- (i) Parliamentary Authority of \$2 469 059 transferred from Energy and Minerals as per Administrative Arrangements Order (No. 133) 1993.

Refer to page 112 for details.

**FINANCE STATEMENT 1993-94  
HEALTH AND COMMUNITY SERVICES**

**STATEMENT OF PAYMENTS FROM THE CONSOLIDATED FUND  
FOR THE YEAR ENDED 30 JUNE 1994  
ANNUAL AND SPECIAL APPROPRIATIONS**

	<i>Allocations</i>	<i>Payments</i>
	<i>1993-94</i>	<i>1993-94</i>
	\$	\$
<b>305 - CORPORATE SERVICES</b>		
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
1005 Running Costs	93 106 500	
1100 Salaries, wages, allowances, overtime and penalty rates		36 291 570
1150 Subsidiary Expenses associated with the employment of personnel		4 579 603
2000 Operating Expenses		18 438 695
2050 State Leasing Facility - EDP		499 662
2631 Advisory Councils and other Statutory Bodies		7 203
2653 Council of Social Welfare Ministers and Administration Secretariat - Contributions		74 975
2656 Anzac Day Proceeds Fund - Contribution		733 486
3127 Medical Board, Hospitals Accreditation Committee, Australian Medical Council - Fees and other expenses		369 674
3618 Payments of Fringe Benefits Tax		228 778
3941 Health Services Commissioner - Expenses		869 989
4100 Accommodation Charges		20 697 339
4500 Maintenance Expenses		10 134 154
<b>Total Recurrent Purposes</b>	<b>93 106 500</b>	<b>92 925 129</b>
<b>2 Works and Services Purposes</b>		
5000 Corporate Services - Works	4 673 000	3 594 198
5050 Interest and Principal on Advances under the State Development Program	1 354 000	1 350 234
<b>Total Works and Services Purposes</b>	<b>6 027 000</b>	<b>4 944 432</b>
<b>Total Program 305</b>	<b>99 133 500</b>	<b>97 869 561</b>
<b>306 - ACUTE CARE SERVICES</b>		
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
1005 Running Costs	9 927 900	
1100 Salaries, wages, allowances, overtime and penalty rates		6 693 409
1150 Subsidiary Expenses associated with the employment of personnel		695 867
2000 Operating Expenses		1 200 781
3184 Commonwealth Alternative Birthing Services Program		522 000
4274 Victorian Patient Transport Assistance		1 987 903
	9 927 900	11 099 959
3144 St. John Ambulance Brigade - Grant (including \$4 500 towards cost of travel of members in uniform whilst on official duties)	110 000	110 000
<b>Total Recurrent Purposes</b>	<b>10 037 900</b>	<b>11 209 959</b>
<b>2 Works and Services Purposes</b>		
5685 Hospitals and Charities - Expenditure by agencies funded under the Health Services Act 1988, No. 49 and by contractors on their behalf on works and for other approved purposes	128 502 900	119 213 259
<b>Total Works and Services Purposes</b>	<b>128 502 900</b>	<b>119 213 259</b>
<b>Total Program 306</b>	<b>138 540 800</b>	<b>130 423 218</b>

**FINANCE STATEMENT 1993-94  
HEALTH AND COMMUNITY SERVICES**

**STATEMENT OF PAYMENTS FROM THE CONSOLIDATED FUND  
FOR THE YEAR ENDED 30 JUNE 1994  
ANNUAL AND SPECIAL APPROPRIATIONS**

	<i>Allocations 1993-94</i>	<i>Payments 1993-94</i>
	\$	\$
<b>307 - PSYCHIATRIC SERVICES</b>		
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
1005 Running Costs	265 281 700	
1100 Salaries, wages, allowances, overtime and penalty rates		131 214 278
1150 Subsidiary Expenses associated with the employment of personnel		7 668 077
2000 Operating Expenses		20 716 585
3138 Payments to Public Hospitals in respect of psychiatric services provided under Health Service Agreements		72 897 815
3150 Repatriation Hospital, Bundoora - Running Expenses		5 554 945
3153 Prison Medical and Dental Services - Expenses		1 015 831
3164 Mental Health Review Board - Fees and expenses		1 106 577
3099 Commonwealth-State Disability Services		11 842 241
4278 Commonwealth Mental Health Strategy		1 725 442
	<u>265 281 700</u>	<u>253 741 791</u>
3142 Mental Health Donations Trust Fund - Grant	109 000	..
3160 Mental Health Research Institute - Contribution	813 000	813 000
<b>Total Recurrent Purposes</b>	<u>266 203 700</u>	<u>254 554 791</u>
<b>2 Works and Services Purposes</b>		
5000 Psychiatric Services - Works	9 673 200	3 412 135
<b>Total Works and Services Purposes</b>	<u>9 673 200</u>	<u>3 412 135</u>
<b>Total Program 307</b>	<u>275 876 900</u>	<u>257 966 925</u>
<b>308 - AGED CARE</b>		
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
1005 Running Costs	4 215 400	
1100 Salaries, wages, allowances, overtime and penalty rates		2 733 451
1150 Subsidiary Expenses associated with the employment of personnel		231 418
2000 Operating Expenses		1 000 501
3207 Victorian Seniors Card - Expenses		280 494
	<u>4 215 400</u>	<u>4 245 864</u>
3145 Victorian Bush Nursing Association - Grant	21 000	21 000
3154 Commonwealth-State Home and Community Care Program	105 009 000	104 544 237
<b>Total Recurrent Purposes</b>	<u>109 245 400</u>	<u>108 811 100</u>
<b>2 Works and Services Purposes</b>		
5674 Commonwealth-State Home and Community Care Program	2 194 000	1 372 450
5685 Hospitals and Charities - Expenditure by agencies funded under the Health Services Act 1988, No. 49 and by contractors on their behalf on works and for other approved purposes	11 318 100	5 227 759
<b>Total Works and Services Purposes</b>	<u>13 512 100</u>	<u>6 600 209</u>
<b>Total Program 308</b>	<u>122 757 500</u>	<u>115 411 309</u>



**FINANCE STATEMENT 1993-94  
HEALTH AND COMMUNITY SERVICES**

**STATEMENT OF PAYMENTS FROM THE CONSOLIDATED FUND  
FOR THE YEAR ENDED 30 JUNE 1994  
ANNUAL AND SPECIAL APPROPRIATIONS**

	<i>Allocations</i> 1993-94	<i>Payments</i> 1993-94
	\$	\$
<b>309 - DISABILITY SERVICES</b>		
<b>Special Appropriations</b>		
<b>1 Recurrent Purposes</b>		
<i>Other Services</i>		
Tattersall Consultations Act No. 6390 - Contribution to Mental Hospitals Fund	49 762 129	49 762 129
<b>Total Special Appropriations</b>	49 762 129	49 762 129
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
1005 Running Costs	301 401 300	
1100 Salaries, wages, allowances, overtime and penalty rates		150 757 640
1150 Subsidiary Expenses associated with the employment of personnel		11 232 410
2000 Operating Expenses		16 788 816
3099 Commonwealth-State Disability Services		60 087 649
3121 Program of aids and appliances for disabled persons - Expenses		5 382 127
3158 Disability Support Services - Grants and expenses		28 787 539
<b>Total Annual Appropriation Recurrent Purposes</b>	301 401 300	273 036 182
<b>Total Recurrent Purposes</b>	351 163 429	322 798 311
<b>2 Works and Services Purposes</b>		
5000 Disability Services - Works	11 134 730	8 305 554
5698 State Plan for the development of Intellectual Disability Services	236 000	
5699 Adult Training Support Services for the Intellectually Disabled - Grants and Advances	735 000	735 000
<b>Total Works and Services Purposes</b>	12 105 730	9 040 554
<b>Total Annual Appropriations</b>	313 507 030	282 076 736
<b>Total Program 309</b>	363 269 159	331 838 865
 <b>312 - ABORIGINAL AFFAIRS</b>		
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
1005 Running Costs	4 121 700	
1100 Salaries, wages, allowances, overtime and penalty rates		1 044 991
1150 Subsidiary Expenses associated with the employment of personnel		73 505
2000 Operating Expenses		186 667
2580 Co-ordinated Salinity Control - Expenses		63 558
3273 Archaeological and Aboriginal Relics Studies - Expenses		7 000
3274 Archaeological Relics Advisory Committee - Fees and Expenses		7 545
3292 Payments in connection with Aboriginal culture heritage		1 491 918
3408 Aboriginal Employment Strategy Program - Operating Expenses		100 000
3409 Aboriginal Employment Strategy Program - Commonwealth Contribution		270 588
<b>Total Recurrent Purposes</b>	4 121 700	3 245 772

**FINANCE STATEMENT 1993-94  
HEALTH AND COMMUNITY SERVICES**

**STATEMENT OF PAYMENTS FROM THE CONSOLIDATED FUND  
FOR THE YEAR ENDED 30 JUNE 1994  
ANNUAL AND SPECIAL APPROPRIATIONS**

	<i>Allocations</i> <i>1993-94</i>	<i>Payments</i> <i>1993-94</i>
	<b>\$</b>	<b>\$</b>
<b>312 - ABORIGINAL AFFAIRS - continued</b>		
<b>Annual Appropriations - continued</b>		
<b>2 Works and Services Purposes</b>		
5000 Aboriginal Affairs - Works	5 000	
5487 Payments of a capital nature in connection with approved Aboriginal development projects	2 750 000	2 753 377
<b>Total Works and Services Purposes</b>	<u>2 755 000</u>	<u>2 753 377</u>
<b>Total Program 312</b>	<u>6 876 700</u>	<u>5 999 149</u>
<b>316 - CONCESSIONS TO PENSIONERS AND BENEFICIARIES</b>		
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
1005 Running Costs	146 000	
1100 Salaries, wages, allowances, overtime and penalty rates		297 245
1150 Subsidiary Expenses associated with the employment of personnel		20 088
2000 Operating Expenses		<u>83 359</u>
	<u>146 000</u>	<u>400 692</u>
2687 Rate concessions for pensioners and other approved groups - Payments to Local Government, Water and Sewerage Boards etc.	92 259 000	91 826 149
2690 Fare concessions for pensioners and other approved groups - Payments to Public Transport Corporation	37 517 000	37 517 000
2694 Fare concessions for pensioners and other approved groups - Payments to privately operated bus services	4 177 000	4 177 000
3253 Energy Grants For Households (i)	2 469 059	1 236 834
3483 Payment to the supply authorities of rebates of energy charges to eligible pensioners and other approved groups	51 009 000	51 527 541
<b>Total Recurrent Purposes</b>	<u>187 577 059</u>	<u>186 685 216</u>
<b>Total Program 316</b>	<u>187 577 059</u>	<u>186 685 216</u>

(i) \$2 469 059 transferred from Energy and Minerals, Program - 251, as per Administrative Arrangements Order (No. 133) 1993.

Refer to page 112 for details.

**FINANCE STATEMENT 1993-94  
HEALTH AND COMMUNITY SERVICES**

**STATEMENT OF PAYMENTS FROM THE CONSOLIDATED FUND  
FOR THE YEAR ENDED 30 JUNE 1994  
ANNUAL AND SPECIAL APPROPRIATIONS**

	<i>Allocations 1993-94</i>	<i>Payments 1993-94</i>
	\$	\$
<b>318 - HOSPITALS AND CHARITIES FUND CONTRIBUTION</b>		
<b>Special Appropriations</b>		
<b>1 Recurrent Purposes</b>		
<i>Other Services</i>		
Totalizator Act No. 6353, Section 103 - Contribution to Hospitals and Charities Fund	162 395 186	162 395 186
Tattersall Consultations Act No. 6390 - Contribution to Hospitals and Charities Fund	272 184 828	272 184 828
Gaming Machine Control Act No. 53 of 1991, Section 137 - Contribution to Hospitals and Charities Fund	222 313 328	222 313 328
<b>Total Special Appropriations</b>	<u>656 893 342</u>	<u>656 893 342</u>
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
3170 Contribution to Hospitals and Charities Fund pursuant to the Health Services Act 1988, No. 49	1 742 628 500	1 622 333 500
<b>Total Annual Appropriations</b>	<u>1 742 628 500</u>	<u>1 622 333 500</u>
<b>Total Recurrent Purposes</b>	<u>2 399 521 842</u>	<u>2 279 226 842</u>
<b>Total Program 318</b>	<u>2 399 521 842</u>	<u>2 279 226 842</u>
<b>319 - CHILD AND YOUTH WELFARE SERVICES</b>		
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
1005 Running Costs	81 456 000	
1100 Salaries, wages, allowances, overtime and penalty rates		59 943 800
1150 Subsidiary Expenses associated with the employment of personnel		6 706 032
2000 Operating Expenses		16 842 043
2664 Youth Parole Board - Expenses and Fees to Members		10 000
	<u>81 456 000</u>	<u>83 501 875</u>
2668 Accommodation and Support Services for Children and Youth - Grants and Expenses	49 471 600	51 122 681
2682 Commonwealth-State Supported Accommodation Assistance Program	45 535 000	43 313 037
3162 Refugee Minors Program	122 000	108 830
4271 Child and Youth Welfare Support Services - Grants and Expenses	1 489 100	1 324 019
<b>Total Recurrent Purposes</b>	<u>178 073 700</u>	<u>179 370 442</u>
<b>2 Works and Services Purposes</b>		
5000 Child and Youth Welfare Services - Works	7 038 100	6 131 335
5367 Voluntary Organisations and Institutions - Grants to persons, organisations or institutions rendering or proposing to render welfare services to the community	1 195 000	1 175 364
<b>Total Works and Services Purposes</b>	<u>8 233 100</u>	<u>7 306 699</u>
<b>Total Program 319</b>	<u>186 306 800</u>	<u>186 677 140</u>

**FINANCE STATEMENT 1993-94  
HEALTH AND COMMUNITY SERVICES**

**STATEMENT OF PAYMENTS FROM THE CONSOLIDATED FUND  
FOR THE YEAR ENDED 30 JUNE 1994  
ANNUAL AND SPECIAL APPROPRIATIONS**

	<i>Allocations 1993-94</i>	<i>Payments 1993-94</i>
	\$	\$
<b>320 - PRIMARY CARE</b>		
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
1005 Running Costs	111 263 700	
1100 Salaries, wages, allowances, overtime and penalty rates		27 370 741
1150 Subsidiary Expenses associated with the employment of personnel		2 810 110
2000 Operating Expenses		5 814 971
2657 Family Planning - Expenses		738 462
2689 State Children's Services		2 376 166
2700 Subsidies to various authorities towards cost of kindergarten supervisors, maintaining kindergartens and pre-school centres		63 129 587
2702 Aboriginal Pre-School Assistants Program		663 981
3080 National Equity Program For Schools		1 385 694
3103 Community Health Projects - Subsidies towards approved operating costs		324 485
3115 Australian Dental Association (Victoria Branch) - Subsidy towards lectures on dental health		9 000
3159 Women's Health Projects		7 679 000
3739 Commonwealth-State Program for innovative health services to homeless youth		706 721
3782 Locational Disadvantage Research Program		18 806
	<u>111 263 700</u>	<u>113 027 723</u>
2669 Out of School Hours Care - Grants	7 630 000	8 086 084
2671 Community Support and Development - Grants and Expenses	11 437 900	10 270 000
2678 Joint Commonwealth-State Child Care Program	2 827 000	2 133 265
3130 Subsidies to municipalities, etc., towards cost of Maternal and Child Health Services	15 317 000	15 169 960
3131 Subsidies to municipalities towards pre-school Dental Clinics	155 000	154 612
3141 Self Help Groups - Grants	116 000	1 982
3517 Catholic Family Planning Centre - Grant	5 000	5 000
4272 Family Support - Grants and Expenses	10 328 800	10 374 207
4273 Specialist Children's Services - Grants and Expenses	5 778 200	6 610 357
<b>Total Recurrent Purposes</b>	<u>164 858 600</u>	<u>165 833 190</u>
<b>2 Works and Services Purposes</b>		
5000 Primary Care - Works	11 020 800	4 951 999
5376 Maternal and Child Health Centres - Subsidies towards cost of works	112 800	93 155
5377 Pre-School Centres - Subsidies towards cost of works	190 000	189 389
5582 Redevelopment of Gordon House - Works	2 000 000	2 000 000
<b>Total Works and Services Purposes</b>	<u>13 323 600</u>	<u>7 234 543</u>
<b>Total Program 320</b>	<u>178 182 200</u>	<u>173 067 733</u>

**FINANCE STATEMENT 1993-94  
HEALTH AND COMMUNITY SERVICES**

**STATEMENT OF PAYMENTS FROM THE CONSOLIDATED FUND  
FOR THE YEAR ENDED 30 JUNE 1994  
ANNUAL AND SPECIAL APPROPRIATIONS**

	<i>Allocations 1993-94</i>	<i>Payments 1993-94</i>
	\$	\$
<b>321 - PUBLIC HEALTH SERVICES</b>		
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
1005 Running Costs	74 471 200	
1100 Salaries, wages, allowances, overtime and penalty rates		17 931 267
1150 Subsidiary Expenses associated with the employment of personnel		1 366 993
2000 Operating Expenses		5 169 057
3107 Consultative Councils established under the provisions of Part IV of the Health Commission Act 1977, No. 9023 - Fees and expenses		87 857
3111 Commonwealth-State Drug Campaign Program		8 398 565
3112 Laboratory Services - Payments to Microbiology Diagnostic Unit		1 242 600
3135 Pathology Services Accreditation Board - Fees and other expenses		6 680
3137 Victorian Arbovirus Diseases Program - Expenses		339 281
3155 Blood Transfusion Service - Commonwealth and State contribution to operating costs		22 659 100
3156 Commonwealth-State program for combating Acquired Immune Deficiency Syndrome		11 012 986
3165 National High Security Quarantine Unit - Operating Expenses		25 616
3183 Commonwealth Mammography Screening Program		5 713 980
3185 Commonwealth Cervical Cancer Screening Program		1 368 897
3685 Commonwealth National Better Health Program		166 798
	<u>74 471 200</u>	<u>75 489 676</u>
3114 Cemeteries - Grants towards maintenance and improvements pursuant to the Cemeteries Act 1958, No. 6217	27 000	27 000
3129 Subsidies to municipalities, etc. towards the cost of preventative health services	7 316 000	6 423 373
3139 Non-government organisations - Subsidies towards approved operating costs	5 489 000	5 471 999
3960 Grants for research and other purposes	5 187 000	5 187 000
	<u>92 490 200</u>	<u>92 599 048</u>
<b>2 Works and Services Purposes</b>		
5000 Public Health Services - Works	451 800	574 722
5672 Australian Red Cross Society - Works	2 564 000	1 714 181
5685 Hospitals and Charities - Expenditure by agencies funded under the Health Services Act 1988, No. 49 and by contractors on their behalf on works and for other approved purposes	3 402 800	3 108 109
5688 Necropolis Cemetery Trust - Grant	17 000	..
<b>Total Works and Services Purposes</b>	<u>6 435 600</u>	<u>5 397 012</u>
<b>Total Program 321</b>	<u>98 925 800</u>	<u>97 996 060</u>

**FINANCE STATEMENT 1993-94**

**JUSTICE**

**1993-94 STATEMENT OF APPLICATION OF AUTHORITY**

	\$	\$
<b>AUTHORITY AVAILABLE</b>		
Special Appropriations		69 032 985
Annual Appropriations, Appropriation (1993-94, No. 1) Act 1993	1 097 882 000	
Receipts Credited to Appropriations pursuant to Section 8, Appropriation (1993-94, No. 1) Act 1993	1 057 207	
Treasurer's Advance (Before Parliamentary Sanction)	<u>                    </u>	1 098 939 207
Trust Fund (Specific Purpose Trust Funds)		70 519 124
<b>TOTAL AUTHORITY AVAILABLE</b>		<u><u>1 238 491 315</u></u>
<b>AUTHORITY APPLIED</b>		
Recurrent Services:		
Running Costs	968 458 879	
Grants and other Payments	<u>123 665 501</u>	1 092 124 380
Works and Services		<u>45 209 284</u>
		1 137 333 664
Trust Fund Purposes:		
Departmental Suspense Account	2 169 438	
Motor Car Traders' Guarantee Fund	2 012 785	
National Institute of Forensic Science Trust Account	996 888	
National Police Ethnic Advisory Bureau Trust Account	172 682	
Police Pensions Fund, Act No. 6338	5 662 538	
RACV Support Program Trust Account	118 070	
Residential Tenancy Fund, Act No. 9514	7 738 099	
Small Business and Farming Flood Relief Fund 1993 Trust Account	207 166	
State Electoral Office Agency Trust Account	1 656 205	
Treasury Trust Fund	5 621 652	
VICSES Volunteer Units Trust Account	21 829	
Victorian Government Solicitor's Trust Account	34 375 479	
Victorian Prison Industries Fund	<u>11 835 259</u>	72 588 089
<b>TOTAL AUTHORITY APPLIED</b>		<u><u>1 209 921 752</u></u>
<b>BALANCE AS REPRESENTED BY -</b>		<u><u>28 569 563</u></u>
<b>TRUST FUND MOVEMENT</b>		<u><u>( 2 068 965)</u></u>
<b>UNUSED ANNUAL APPROPRIATION AUTHORITY</b>		<u><u>30 638 528</u></u>

**FINANCE STATEMENT 1993-94**

**JUSTICE**

<b>SUMMARY OF PAYMENTS UNDER PARLIAMENTARY AUTHORITY</b>	<b>1993-94 Estimate</b>	<b>1993-94 Payments</b>
	\$	\$
<b>Special Appropriations</b>		
<b>Recurrent Purposes</b>	<b>69 032 985</b>	<b>69 032 985</b>
<b>Annual Appropriations, Appropriation (1993-94, No. 1) Act 1993</b>		
<b>Recurrent Purposes -</b>		
1000 Recurrent Services - Gross Payments	1 028 741 000	1 008 106 233
<i>Less Receipts Credited</i>	<i>859 000</i>	<i>1 057 207</i>
<i>Less Payments from Treasurer's Advance</i>	<i>.....</i>	<i>.....</i>
	1 027 882 000	1 007 049 026
2605 Appeal Costs Acts Nos. 7117/8902	4 500 000	4 498 340
2637 Victorian Prison Industries Commission Trust Fund - Contribution pursuant to Victorian Prison Industries Commission Act 1983, No. 9944	10 271 000	10 271 000
3367 Claims and other payments under the Transfer of Land Act 1958, No. 6399	87 000	46 263
3499 Payment to the Residential Tenancies Fund of fees collected, pursuant to section 26 of the Residential Tenancies Act 1980, by means of duty stamps	170 000	169 560
<b>Net Payments for Recurrent Purposes under Parliamentary Authority</b>	<b>1 042 910 000</b>	<b>1 022 034 189</b>
<b>Works and Services Purposes -</b>		
5000 Works - Gross Payments	54 272 000	44 509 284
5360 Victorian Prison Industries Commission Trust Fund - Contribution pursuant to Victorian Prison Industries Commission Act 1983, No. 9944	700 000	700 000
<b>Net Payments for Works and Services Purposes under Parliamentary Authority</b>	<b>54 972 000</b>	<b>45 209 284</b>
<b>Total Net Annual Appropriations</b>	<b>1 097 882 000</b>	<b>1 067 243 472</b>
<b>NET PAYMENTS UNDER PARLIAMENTARY AUTHORITY</b>	<b>1 166 914 985</b>	<b>1 136 276 457</b>

*Net payments for Recurrent Purposes:*

Payments for 1993-94 were \$20.9 million below the budget estimate. This result is due to the following factors:

- \* Bringing forward of the Department's savings strategy to achieve greater savings in 1993-94 to provide contingencies for non discretionary outlays (which include costs payable by the Crown, Appeals Cost and Professional assistance).
- \* Greater number of prison officers accepting voluntary departure packages than expected and high attrition rate.
- \* Rationalisation of program structures.
- \* Higher receipts received from the sale of Commemorative Birth Certificates than expected.

*Net payments for Works and Services Purposes:*

Payments were \$9.8 million below budget. Major factors influencing this result were delays in the construction of the County Court Facade Project and delays to the Metropolitan Control Room project due to a major review of this project.

FINANCE STATEMENT 1993-94

JUSTICE

**STATEMENT OF PAYMENTS FROM THE CONSOLIDATED FUND  
FOR THE YEAR ENDED 30 JUNE 1994  
ANNUAL AND SPECIAL APPROPRIATIONS**

	<i>Allocations</i>	<i>Payments</i>
	<i>1993-94</i>	<i>1993-94</i>
	\$	\$
<b>420 - CORPORATE SERVICES</b>		
<b>Special Appropriations</b>		
<b>1 Recurrent Purposes</b>		
<i>Salaries and Allowances</i>		
Patriotic Funds Council - Act No. 6331	55 462	55 462
<i>General Expenses</i>		
Patriotic Funds Council - Act No. 6331	24 413	24 413
<b>Total Special Appropriations</b>	79 875	79 875
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
1005 Running Costs	59 841 000	
1100 Salaries, wages, allowances, overtime and penalty rates		12 820 493
1150 Subsidiary Expenses associated with the employment of personnel		2 395 172
2000 Operating Expenses		9 480 847
2050 State Leasing Facility - EDP		323 445
2609 Costs payable by the Crown		298 901
2796 Travel Agents Licensing - Fees and expenses		23 683
3182 Review of Non-Bank Financial Institutions - Inquiry		615 786
3618 Payments of Fringe Benefits Tax		552 216
4100 Accommodation Charges		18 848 342
4146 Building Industry Task Force		387 017
4241 Women's Affairs		493 239
	59 841 000	46 239 141
3417 Community Council Against Violence - Salaries and Expenses	287 000	296 599
<b>Total Annual Appropriation Recurrent Purposes</b>	60 128 000	46 535 740
<b>Total Recurrent Purposes</b>	60 207 875	46 615 615
<b>2 Works and Services Purposes</b>		
5000 Corporate Services - Works	1 833 000	1 861 275
<b>Total Works and Services Purposes</b>	1 833 000	1 861 275
<b>Total Annual Appropriations</b>	61 961 000	48 397 015
<b>Total Program 420</b>	62 040 875	48 476 891



**FINANCE STATEMENT 1993-94**

**JUSTICE**

**STATEMENT OF PAYMENTS FROM THE CONSOLIDATED FUND  
FOR THE YEAR ENDED 30 JUNE 1994  
ANNUAL AND SPECIAL APPROPRIATIONS**

*Allocations*  
1993-94

*Payments*  
1993-94

\$

\$

**423 - COURTS AND TRIBUNALS**

**Special Appropriations**

**1 Recurrent Purposes**

*Salaries and Allowances*

Chief Justice - Act No. 8750	170 411	170 411
County Court Judges - Act No. 6230	5 573 908	5 573 908
Crimes Compensation Tribunal - Act No. 9992	561 241	561 241
Magistrates - Act No. 8184	8 871 395	8 871 395
Puisne Judges - Act No. 8750	3 615 196	3 615 196
	18 792 151	18 792 151

*General Expenses*

Compensation to Jurors - Act No. 7651	4 351	4 351
Crimes Compensation Tribunal - Act No. 9992	269 873	269 873
	274 223	274 223

*Other Services*

Criminal Injuries Compensation - Act No. 9992, Section 15	43 860 393	43 860 393
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*Pensions*

Chairman - General Sessions - Act Nos. 6282/7705/8731	26 244	26 244
Judges - County Court - Act No. 6230	1 615 000	1 615 000
Judges - Supreme Court - Act No. 8750	1 639 058	1 639 058
	3 280 302	3 280 302

**Total Special Appropriations**

66 207 070      66 207 070

**Annual Appropriations**

**1 Recurrent Purposes**

**1005 Running Costs**

1100 Salaries, wages, allowances, overtime and penalty rates		34 831 209
1150 Subsidiary Expenses associated with the employment of personnel		4 122 545
2000 Operating Expenses		16 350 354
2050 State Leasing Facility - EDP		2 407 389
2516 Victorian Institute of Forensic Pathology - Expenses		3 722 908
2605 Appeal Costs Acts Nos. 7117/8902		4 498 340
2608 Equal Opportunity - Expenses		281 443
2616 Guardianship and Administration Board - Expenses		1 290 742
2622 Supreme Court Library - Contributions towards maintenance		400 000
2624 Administrative Appeals Tribunal - Expenses		2 269 590
	71 105 000	70 174 520

2623 Royal Victorian Association of Honorary Justices - Grant	3 000	3 000
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2625 Neighbourhood Dispute Settlement Centres - Grants	450 000	155 663
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3499 Payment to the Residential Tenancies Fund of fees collected, pursuant to Section 26 of the Residential Tenancies Act 1980, by means of duty stamps		169 560
	170 000	169 560

**Total Annual Appropriation Recurrent Purposes**

71 728 000      70 502 743

**Total Recurrent Purposes**

137 935 070      136 709 813

FINANCE STATEMENT 1993-94

JUSTICE

**STATEMENT OF PAYMENTS FROM THE CONSOLIDATED FUND  
FOR THE YEAR ENDED 30 JUNE 1994  
ANNUAL AND SPECIAL APPROPRIATIONS**

	<i>Allocations</i> 1993-94	<i>Payments</i> 1993-94
	\$	\$
<b>423 - COURTS AND TRIBUNALS - continued</b>		
<b>2 Works and Services Purposes</b>		
5000 Courts and Tribunals - Works	11 453 000	4 183 392
5050 Interest and Principal on Advances under the State Development Program	528 000	529 866
<b>Total Works and Services Purposes</b>	11 981 000	4 713 258
<b>Total Annual Appropriations</b>	83 709 000	75 216 001
<b>Total Program 423</b>	149 916 070	141 423 071
<b>424 - INFORMATION REGISTRIES</b>		
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
1005 Running Costs	21 108 000	
1100 Salaries, wages, allowances, overtime and penalty rates		12 260 649
1150 Subsidiary Expenses associated with the employment of personnel		939 039
2000 Operating Expenses		2 005 808
2050 State Leasing Facility - EDP		206 939
3366 Special projects development - Expenses		2 609 915
3367 Claims and other payments under the Transfer of Land Act 1958, No. 6399		46 263
3407 Registrar of Births, Deaths and Marriages - Expenses		2 851 016
<b>Total Recurrent Purposes</b>	21 108 000	20 919 629
<b>2 Works and Services Purposes</b>		
5000 Information Registries - Works	605 000	660 443
<b>Total Works and Services Purposes</b>	605 000	660 443
<b>Total Program 424</b>	21 713 000	21 580 072

**FINANCE STATEMENT 1993-94  
JUSTICE**

<b>STATEMENT OF PAYMENTS FROM THE CONSOLIDATED FUND FOR THE YEAR ENDED 30 JUNE 1994 ANNUAL AND SPECIAL APPROPRIATIONS</b>	<i>Allocations 1993-94</i>	<i>Payments 1993-94</i>
	\$	\$
<b>426 - CORRECTIONS</b>		
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
1005 Running Costs	103 752 000	
1100 Salaries, wages, allowances, overtime and penalty rates		69 524 186
1150 Subsidiary Expenses associated with the employment of personnel		9 538 972
2000 Operating Expenses		16 263 105
2636 Allowances for working prisoners		2 790 391
2641 Family and Community Services Program - Expenses and grants to persons, organizations and institutions rendering or proposing to render, community based correctional services		350 000
2642 Adult Parole Board - Expenses and fees to members		79 256
4500 Maintenance Expenses		816 000
	<u>103 752 000</u>	<u>99 361 909</u>
2637 Victorian Prison Industries Commission Trust Fund - Contribution pursuant to Victorian Prison Industries Commission Act 1983, No. 9944	10 271 000	10 271 000
2654 Criminology Research Fund - Contribution	41 000	40 404
2857 Drug Education - Grant	328 000	328 000
<b>Total Recurrent Purposes</b>	<u>114 392 000</u>	<u>110 001 313</u>
<b>2 Works and Services Purposes</b>		
5000 Corrections - Works	8 016 000	8 289 913
5050 Interest and Principal on Advances under the State Development Program	9 731 000	9 729 193
5360 Victorian Prison Industries Commission Trust Fund - Contribution pursuant to Victorian Prison Industries Commission Act 1983, No. 9944	700 000	700 000
<b>Total Works and Services Purposes</b>	<u>18 447 000</u>	<u>18 719 106</u>
<b>Total Program 426</b>	<u>132 839 000</u>	<u>128 720 418</u>

FINANCE STATEMENT 1993-94

JUSTICE

STATEMENT OF PAYMENTS FROM THE CONSOLIDATED FUND

FOR THE YEAR ENDED 30 JUNE 1994

ANNUAL AND SPECIAL APPROPRIATIONS

	<i>Allocations</i>	<i>Payments</i>
	<i>1993-94</i>	<i>1993-94</i>
	\$	\$
<b>427 - OFFICE OF THE CHIEF COMMISSIONER</b>		
<b>Special Appropriations</b>		
<b>1 Recurrent Purposes</b>		
<i>Salaries and Allowances</i>		
Police Service Board - Act No. 6338	7 920	7 920
<i>General Expenses</i>		
Crown Proceedings - Act No. 6232	101 837	101 837
<b>Total Special Appropriations</b>	109 757	109 757
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
1005 Running Costs	665 922 000	
1100 Salaries, wages, allowances, overtime and penalty rates		473 369 667
1150 Subsidiary Expenses associated with the employment of personnel		63 778 159
2000 Operating Expenses		92 359 810
2050 State Leasing Facility - EDP		2 656 390
3003 Mobile Radio network		3 700 000
3313 Contribution to Central Fingerprint Bureau, Sydney		550 717
3314 Provisions for police hospital		96 806
3618 Payments of Fringe Benefits Tax		715 453
4100 Accommodation Charges		29 619 222
	665 922 000	666 846 223
3316 Police Pensions Fund - Contribution	6 800 000	5 875 000
3591 Safety House Committee - Contribution towards expenses	30 000	30 000
3798 National Institute of Forensic Science - Contribution	154 000	146 615
4245 1995 World Police and Fire Games Ltd. - Grant	185 000	185 000
<b>Total Annual Appropriation Recurrent Purposes</b>	673 091 000	673 082 838
<b>Total Recurrent Purposes</b>	673 200 757	673 192 596
<b>2 Works and Services Purposes</b>		
5000 Office of the Chief Commissioner of Police - Works	15 382 000	12 681 865
5050 Interest and Principal on Advances under the State Development Program	6 038 000	6 036 863
<b>Total Works and Services Purposes</b>	21 420 000	18 718 727
<b>Total Annual Appropriations</b>	694 511 000	691 801 566
<b>Total Program 427</b>	694 620 757	691 911 323

**FINANCE STATEMENT 1993-94**

**JUSTICE**

STATEMENT OF PAYMENTS FROM THE CONSOLIDATED FUND		
FOR THE YEAR ENDED 30 JUNE 1994		
ANNUAL AND SPECIAL APPROPRIATIONS		
	<i>Allocations</i> <i>1993-94</i>	<i>Payments</i> <i>1993-94</i>
	<b>\$</b>	<b>\$</b>
<b>428 - POLICE, EMERGENCY SERVICES AND CORRECTIONS DIRECTORATE</b>		
<b>Special Appropriations</b>		
<b>1 Recurrent Purposes</b>		
<i>Other Services</i>		
State Emergency Services Volunteer Workers Compensation - Act No. 57 of 1987	119 506	119 506
<b>Total Special Appropriations</b>	<b>119 506</b>	<b>119 506</b>
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
1005 Running Costs	11 422 176	
1100 Salaries, wages, allowances, overtime and penalty rates		3 998 890
1150 Subsidiary Expenses associated with the employment of personnel		288 022
2000 Operating Expenses		2 945 241
3302 Emergency Relief and State Disaster Plan - Expenses etc.		24 683
3305 Firearms Consultative Committee - Expenses		41 852
3308 National Police Research Unit - Contribution		148 573
3317 State Municipal Emergency Service Units - Subsidies		368 500
3319 Combined Emergency Services Seminar Committee - Grant		1 600
3327 Community Safety and Awareness Initiatives - Expenses		1 470 775
3328 Firearms - Safety and Awareness		33 225
3448 Crime Prevention		1 112 009
3737 National Exchange of Police Information		13 945
3787 National Crime Statistics Unit		39 879
	<b>11 422 176</b>	<b>10 487 192</b>
2635 Aboriginal Community Justice Panels - Grants and Expenses	332 000	302 161
3310 Victorian Rural Fire Brigades Association - Grant	34 000	34 000
3311 Victorian Urban Fire Brigades Association - Grant	34 000	34 000
3323 National Crime Authority - Contribution	148 000	342 000
3324 Victorian Emergency Service Association - Grant	6 000	6 000
3331 CFA - Contribution towards operating expenses	17 679 564	17 679 564
3332 MFBB - Contribution towards operating expenses	15 666 260	15 666 260
<b>Total Annual Appropriation Recurrent Purposes</b>	<b>45 322 000</b>	<b>44 551 177</b>
<b>Total Recurrent Purposes</b>	<b>45 441 506</b>	<b>44 670 683</b>
<b>2 Works and Services Purposes</b>		
5000 Police, Emergency Services and Corrections Directorate - Works	246 000	215 887
5508 Fire Access Roads and Static Water Supplies - Grants to Municipalities	232 000	196 692
<b>Total Works and Services Purposes</b>	<b>478 000</b>	<b>412 579</b>
<b>Total Annual Appropriations</b>	<b>45 800 000</b>	<b>44 963 756</b>
<b>Total Program 428</b>	<b>45 919 506</b>	<b>45 083 262</b>

**FINANCE STATEMENT 1993-94**

**JUSTICE**

**STATEMENT OF PAYMENTS FROM THE CONSOLIDATED FUND  
FOR THE YEAR ENDED 30 JUNE 1994  
ANNUAL AND SPECIAL APPROPRIATIONS**

	<i>Allocations</i>	<i>Payments</i>
	<i>1993-94</i>	<i>1993-94</i>
	\$	\$
<b>429 - LEGAL AND STATUTORY SERVICES</b>		
<b>Special Appropriations</b>		
<b>1 Recurrent Purposes</b>		
<i>Salaries and Allowances</i>		
Lay Observer - Act No. 6291	127 505	127 505
<i>General Expenses</i>		
Electoral Expenses - Act No. 6224, Section 315	2 216 626	2 216 626
Lay Observer - Act No. 6291	10 534	10 534
Solicitor's Board - Act No.6291	162 111	162 111
	<u>2 389 271</u>	<u>2 389 271</u>
<b>Total Special Appropriations</b>	<u>2 516 776</u>	<u>2 516 776</u>
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
1005 Running Costs	24 605 000	
1100 Salaries, wages, allowances, overtime and penalty rates		6 970 865
1150 Subsidiary Expenses associated with the employment of personnel		586 126
2000 Operating Expenses		8 557 430
2608 Equal Opportunity - Expenses		1 289 417
2615 Parliamentary Counsels Office - Expenses		1 354 685
2620 Office of Public Advocate - Expenses		1 741 961
4240 Electoral Management		859 815
4242 Solicitor General		251 734
4243 Solicitor Services to the State		2 385 485
4244 Crown Counsel		188 032
4279 Director of Public Prosecutions		991 110
	<u>24 605 000</u>	<u>25 176 660</u>
3259 Legal Aid Commission - Contribution to the Legal Aid Fund	23 942 000	23 942 000
<b>Total Annual Appropriation Recurrent Purposes</b>	<u>48 547 000</u>	<u>49 118 660</u>
<b>Total Recurrent Purposes</b>	<u>51 063 776</u>	<u>51 635 436</u>
<b>2 Works and Services Purposes</b>		
5000 Legal and Statutory Services - Works	191 000	120 336
<b>Total Works and Services Purposes</b>	<u>191 000</u>	<u>120 336</u>
<b>Total Annual Appropriations</b>	<u>48 738 000</u>	<u>49 238 996</u>
<b>Total Program 429</b>	<u>51 254 776</u>	<u>51 755 772</u>

FINANCE STATEMENT 1993-94

JUSTICE

**STATEMENT OF PAYMENTS FROM THE CONSOLIDATED FUND  
FOR THE YEAR ENDED 30 JUNE 1994  
ANNUAL AND SPECIAL APPROPRIATIONS**

	<i>Allocations</i>	<i>Payments</i>
	<i>1993-94</i>	<i>1993-94</i>
	\$	\$
<b>430 - FAIR TRADING AND BUSINESS AFFAIRS</b>		
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
1005 Running Costs	8 431 000	
1100 Salaries, wages, allowances, overtime and penalty rates		4 626 252
1150 Subsidiary Expenses associated with the employment of personnel		359 065
2000 Operating Expenses		1 362 085
2050 State Leasing Facility - EDP		563 120
2791 Victorian Consumer Affairs Committee - Fees and expenses		3 198
2796 Travel Agents Licensing - Fees and expenses		395 115
3174 Co-operative Housing Advisory Committee, Co-operative Societies Advisory Council, Credit Societies, Reserve Fund Advisory Committee and Building Societies Advisory Committee - Fees		10 000
3178 National Computer Network Project		42 481
	8 431 000	7 361 316
2787 Consumer Support Program - Grants	957 000	1 002 979
2798 Counselling Services for Aborigines - Grant	50 000	..
3175 Co-operative Federation of Victoria - Grant	15 000	15 000
<b>Total Recurrent Purposes</b>	9 453 000	8 379 295
<b>2 Works and Services Purposes</b>		
5000 Fair Trading and Business Affairs - Works	17 000	3 560
<b>Total Works and Services Purposes</b>	17 000	3 560
<b>Total Program 430</b>	<b>9 470 000</b>	<b>8 382 855</b>

**FINANCE STATEMENT 1993-94  
PLANNING AND DEVELOPMENT**

**1993-94 STATEMENT OF APPLICATION OF AUTHORITY**

	\$	\$
<b>AUTHORITY AVAILABLE</b>		
Special Appropriations		445 930
Annual Appropriations, Appropriation (1993-94, No. 1) Act 1993	204 356 000	
Receipts Credited to Appropriations pursuant to Section 8, Appropriation (1993-94, No. 1) Act 1993	299 539 500	
Treasurer's Advance (Before Parliamentary Sanction)	<u>10 240 362</u>	514 135 862
Trust Fund (Specific Purpose Trust Funds)		<u>307 974 156</u>
<b>TOTAL AUTHORITY AVAILABLE</b>		<b><u>822 555 949</u></b>
 <b>AUTHORITY APPLIED</b>		
Recurrent Services:		
Running Costs	50 707 859	
Grants and other Payments	<u>4 812 874</u>	55 520 733
Works and Services		<u>418 483 146</u>
		474 003 879
Trust Fund Purposes:		
Commonwealth Local Government Grants Trust Account	259 247 941	
Education Relocatable Buildings Suspense Account	3 374 304	
Melbourne Heritage Restoration Fund	176 838	
Public Works Agency Trust Account	35 970 689	
Public Works Security Account	104 423	
Treasury Trust Fund	<u>769 441</u>	299 643 635
<b>TOTAL AUTHORITY APPLIED</b>		<b><u>773 647 515</u></b>
<b>BALANCE AS REPRESENTED BY -</b>		<b><u>48 908 434</u></b>
<b>TRUST FUND MOVEMENT</b>		<b><u>8 330 521</u></b>
<b>UNUSED ANNUAL APPROPRIATION AUTHORITY</b>		<b><u>40 577 913</u></b>



**FINANCE STATEMENT 1993-94  
PLANNING AND DEVELOPMENT**

<b>SUMMARY OF PAYMENTS UNDER PARLIAMENTARY AUTHORITY</b>	<i>1993-94 Estimate</i>	<i>1993-94 Payments</i>
	<b>\$</b>	<b>\$</b>
<b>Special Appropriations</b>		
<b>Recurrent Purposes</b>	<b>445 930</b>	<b>445 930</b>
<b>Annual Appropriations, Appropriation (1993-94, No. 1) Act 1993</b>		
<b>Recurrent Purposes -</b>		
1000 Recurrent Services - Gross Payments	55 266 000	54 984 803
<i>Less Receipts Credited</i>	..	..
<i>Less Payments from Treasurer's Advance</i>	..	730 689
	55 266 000	54 254 114
3276 Historic Buildings Fund - contribution pursuant to the Historic Buildings Act 1981, No. 9667	90 000	90 000
<b>Net Payments for Recurrent Purposes under Parliamentary Authority</b>	<b>55 356 000</b>	<b>54 344 114</b>
<b>Works and Services Purposes -</b>		
5000 Works - Gross Payments	477 371 000	418 183 146
<i>Less Receipts Credited</i>	328 671 000	299 539 500
<i>Less Payments from Treasurer's Advance</i>	..	9 509 673
	148 700 000	109 133 973
5498 Historic Buildings Council - Grant, including assistance to owners of buildings listed on the Historic Buildings Register in accordance with the Historic Buildings Act 1981, No. 9667	300 000	300 000
<b>Net Payments for Works and Services Purposes under Parliamentary Authority</b>	<b>149 000 000</b>	<b>109 433 973</b>
<b>Total Net Annual Appropriations</b>	<b>204 356 000</b>	<b>163 778 087</b>
 <b>NET PAYMENTS UNDER PARLIAMENTARY AUTHORITY</b>	 <b>204 801 930</b>	 <b>164 224 017</b>

*Net payments for Works and Services Purposes:*

Net Works and Services payments were \$39.6 million below that estimated. Major reasons for this variation were:

- \* Significant under expenditure in the Building Better Cities Program.
- \* Under expenditure in the Urban Improvement, Equity and Action Program due to the re-direction of these funds to a new project in 1994-95.
- \* Savings of \$2.3 million in the funds provided to meet compensation to land owners under the Planning and Environment Act.

**FINANCE STATEMENT 1993-94  
PLANNING AND DEVELOPMENT**

**STATEMENT OF PAYMENTS FROM THE CONSOLIDATED FUND  
FOR THE YEAR ENDED 30 JUNE 1994  
ANNUAL AND SPECIAL APPROPRIATIONS**

	<i>Allocations</i> <i>1993-94</i>	<i>Payments</i> <i>1993-94</i>
	\$	\$
<b>554 - URBAN AND REGIONAL PLANNING</b>		
<b>Special Appropriations</b>		
<b>1 Recurrent Purposes</b>		
<i>General Expenses</i>		
Planning Schemes - Panels Act No. 6849, Section 28	445 930	445 930
<b>Total Special Appropriations</b>	<u>445 930</u>	<u>445 930</u>
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
1005 Running Costs	21 394 800	
2050 State Leasing Facility - EDP		38 347
2540 Contribution to Operating Expenses		16 400 222
3085 Australian Building Codes Board		197 860
3197 Building Control Technical Advisory Council, Building Referees Panel and Boards Accreditation Authority, Building Control Advisory Committees - Fees and expenses		143 315
3257 Building Control Qualification Board - Fees and expenses		1 318
3268 Regional Planning Authorities - Grant		459 600
3272 Historic Shipwrecks Unit - Expenses		98 867
3273 Archaeological and Aboriginal Relics Studies - Expenses		13 636
3274 Archaeological Relics Advisory Committee - Fees and Expenses		6 895
3275 Historic Shipwrecks Advisory Committee - Fees and Expenses		4 468
3276 Historic Buildings Fund - contribution pursuant to the Historic Buildings Act 1981, No. 9667		90 000
3283 Land Conservation Council - Fees and expenses		11 913
3618 Payments of Fringe Benefits Tax		21 300
3783 Federal-State Housing Development Program		94 343
4100 Accommodation Charges		3 480 778
<b>Total Annual Appropriation Recurrent Purposes</b>	<u>21 394 800</u>	<u>21 062 861</u>
<b>Total Recurrent Purposes</b>	<u>21 840 730</u>	<u>21 508 791</u>
<b>2 Works and Services Purposes</b>		
5000 Urban and Regional Planning - Works	1 042 100	1 134 156
5486 Urban Improvement, Equity and Action Program	3 364 000	2 178 037
5496 Urban Development Studies - Consultants	40 000	40 000
5497 Area Conservation Program - Architectural Advisory Services and assistance to owners in heritage areas	419 000	315 683
5498 Historic Buildings Council - Grant, including assistance to owners of buildings listed on the Historic Buildings Register in accordance with the Historic Buildings Act 1981, No. 9667	300 000	300 000
5503 Payments under Parts 5 and 9 of the Planning and Environment Act, No. 45	12 500 000	10 213 572
5537 Heritage Properties Restoration Program	4 548 300	3 486 399
5577 Commonwealth Better Cities Program	88 633 500	52 623 376
<b>Total Works and Services Purposes</b>	<u>110 846 900</u>	<u>70 291 224</u>
<b>Total Annual Appropriations</b>	<u>132 241 700</u>	<u>91 354 085</u>
<b>Total Program 554</b>	<u>132 687 630</u>	<u>91 800 015</u>

**FINANCE STATEMENT 1993-94  
PLANNING AND DEVELOPMENT**

**STATEMENT OF PAYMENTS FROM THE CONSOLIDATED FUND  
FOR THE YEAR ENDED 30 JUNE 1994  
ANNUAL AND SPECIAL APPROPRIATIONS**

	<i>Allocations</i>	<i>Payments</i>
	<i>1993-94</i>	<i>1993-94</i>
	\$	\$
<b>557 - LOCAL GOVERNMENT</b>		
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
1005 Running Costs	5 808 500	
1100 Salaries, wages, allowances, overtime and penalty rates		2 831 333
1150 Subsidiary Expenses associated with the employment of personnel		277 589
2000 Operating Expenses		1 408 831
2050 State Leasing Facility - EDP		25 168
2580 Co-ordinated Salinity Control - Expenses		33 000
3193 Victoria Grants Commission - Chairmans salary and members' fees		59 472
3618 Payments of Fringe Benefits Tax		16 502
4100 Accommodation Charges		1 154 396
<b>Total Recurrent Purposes</b>	<b>5 808 500</b>	<b>5 806 291</b>
<b>2 Works and Services Purposes</b>		
5000 Local Government - Works	20 000	3 479
5481 Municipalities, public bodies and other bodies - Payments for or towards the cost of works, services and other purposes	1 300 000	1 111 305
<b>Total Works and Services Purposes</b>	<b>1 320 000</b>	<b>1 114 784</b>
<b>Total Program 557</b>	<b>7 128 500</b>	<b>6 921 075</b>
<b>558 - MAJOR PROJECTS</b>		
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
4035 Docklands Authority - Contribution	1 825 000	2 025 000
4063 Bayside Development Project - Debt servicing costs	3 144 000	2 557 874
4094 Payment to State Revenue Office		230 000
<b>Total Recurrent Purposes</b>	<b>4 969 000</b>	<b>4 812 874</b>
<b>2 Works and Services Purposes</b>		
5388 Lynch's Bridge Redevelopment Project	530 000	129 027
5422 Major Projects Unit - Project Expenses	264 500	852 047
5553 Eastside Project	2 400 000	1 368 422
5572 Bayside Development Project - Works	2 492 000	12 001 673
5598 Office of Major Projects - Working Capital	1 000 000	536 266
<b>Total Works and Services Purposes</b>	<b>6 686 500</b>	<b>14 887 435</b>
<b>Total Program 558</b>	<b>11 655 500</b>	<b>19 700 309</b>

**FINANCE STATEMENT 1993-94  
PLANNING AND DEVELOPMENT**

<b>STATEMENT OF PAYMENTS FROM THE CONSOLIDATED FUND FOR THE YEAR ENDED 30 JUNE 1994 ANNUAL AND SPECIAL APPROPRIATIONS</b>			<i>Allocations 1993-94</i>	<i>Payments 1993-94</i>
			\$	\$
<b>560 - HOUSING</b>				
Annual Appropriations				
1 Recurrent Purposes				
3171 Second mortgage finance under Government guarantee - Payments			140 000	
3172 Special Housing Assistance Scheme - Interest rate subsidies			120 000	
	<b>Total Recurrent Purposes</b>		<u>260 000</u>	
2 Works and Services Purposes				
5432 Payment to Rental Capital Account			295 992 000	276 700 500
5433 Rent Relief and Emergency Housing			15 682 000	15 682 000
5434 Local and Community Housing			914 000	914 000
5435 Interest Subsidies			1 347 500	1 347 500
5436 Community Housing Program			16 652 000	11 288 000
5437 Crisis Accommodation			11 162 000	11 162 000
5438 Pensioner Housing			10 882 000	10 174 000
5439 Aboriginal Housing			3 638 000	3 638 000
	<b>Total Works and Services Purposes</b>		<u>356 269 500</u>	<u>330 906 000</u>
	<b>Total Program 560</b>		<u><b>356 529 500</b></u>	<u><b>330 906 000</b></u>
<b>561 - BUILDING</b>				
Annual Appropriations				
1 Recurrent Purposes				
1005 Running Costs			22 923 700	
2050 State Leasing Facility - EDP				10 119
3720 Contribution to Operating Expenses				22 899 389
4100 Accommodation Charges				483 269
	<b>Total Recurrent Purposes</b>		<u>22 923 700</u>	<u>23 392 777</u>
2 Works and Services Purposes				
5000 Building - Works			2 548 100	1 283 703
	<b>Total Works and Services Purposes</b>		<u>2 548 100</u>	<u>1 283 703</u>
	<b>Total Program 561</b>		<u><b>25 471 800</b></u>	<u><b>24 676 480</b></u>

**FINANCE STATEMENT 1993-94**

**PREMIER AND CABINET**

**1993-94 STATEMENT OF APPLICATION OF AUTHORITY**

	\$	\$
<b>AUTHORITY AVAILABLE</b>		
Special Appropriations		4 343 971
Annual Appropriations, Appropriation (1993-94, No. 1) Act 1993	53 067 300	
Treasurer's Advance (Before Parliamentary Sanction)		53 067 300
Trust Fund (Specific Purpose Trust Funds)		950 459
<b>TOTAL AUTHORITY AVAILABLE</b>		<b>58 361 731</b>
<b>AUTHORITY APPLIED</b>		
Recurrent Services:		
Running Costs	50 022 567	
Grants and other Payments	653 099	50 675 667
Works and Services		1 130 095
		51 805 761
Trust Fund Purposes:		
Australia Day Committee Victoria Trust Account	277 783	
Departmental Suspense Account	58 507	
Treasury Trust Fund	11 239	347 529
<b>TOTAL AUTHORITY APPLIED</b>		<b>52 153 290</b>
<b>BALANCE AS REPRESENTED BY -</b>		<b>6 208 441</b>
<b>TRUST FUND MOVEMENT</b>		<b>602 931</b>
<b>UNUSED ANNUAL APPROPRIATION AUTHORITY</b>		<b>5 605 510</b>

**SUMMARY OF PAYMENTS  
UNDER PARLIAMENTARY AUTHORITY**

	<i>1993-94 Estimate</i>	<i>1993-94 Payments</i>
	\$	\$
<b>Special Appropriations</b>		
Recurrent Purposes	4 343 971	4 343 971
<b>Annual Appropriations, Appropriation (1993-94, No. 1) Act 1993</b>		
Recurrent Purposes -		
1000 Recurrent Services	48 155 000	46 331 695
<b>Payments for Recurrent Purposes under Parliamentary Authority</b>	<b>48 155 000</b>	<b>46 331 695</b>
<b>Works and Services Purposes -</b>		
5000 Works	4 912 300	1 130 095
<b>Payments for Works and Services Purposes under     Parliamentary Authority</b>	<b>4 912 300</b>	<b>1 130 095</b>
<b>Total Annual Appropriations</b>	<b>53 067 300</b>	<b>47 461 790</b>
<b>PAYMENTS UNDER PARLIAMENTARY AUTHORITY</b>	<b>57 411 271</b>	<b>51 805 761</b>

**Net payments for Recurrent Purposes:**

Payments were \$1.9 million less than that estimated due primarily to a greater number of staff accepting departure packages than anticipated and vacancies in the Offices of Public Sector Management, the Public Service Commissioner and the Auditor-General.

**Net payments for Works and Services Purposes:**

Payments were \$3.8 million less than estimated reflecting delayed works at Government House and the postponement of the 1 Treasury Place minor refurbishment project due to the overall upgrade of the Treasury reserve.

**FINANCE STATEMENT 1993-94  
PREMIER AND CABINET**

**STATEMENT OF PAYMENTS FROM THE CONSOLIDATED FUND  
FOR THE YEAR ENDED 30 JUNE 1994  
ANNUAL AND SPECIAL APPROPRIATIONS**

	<i>Allocations</i>	<i>Payments</i>
	<i>1993-94</i>	<i>1993-94</i>
	<b>\$</b>	<b>\$</b>
<b>601 - GOVERNOR</b>		
<b>Special Appropriations</b>		
<b>1 Recurrent Purposes</b>		
<b>Salaries and Allowances</b>		
Governor's Salary - Act No. 5 of 1992	87 739	87 739
<b>Pensions</b>		
Constitution (Governor's Pension) - Act No. 8750 of 1975	152 312	152 312
<b>Total Special Appropriations</b>	240 051	240 051
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
1005 Running Costs	1 610 000	
1100 Salaries, wages, allowances, overtime and penalty rates		838 661
1150 Subsidiary Expenses associated with the employment of personnel		96 043
2000 Operating Expenses		446 478
3736 Government House Functions - Salaries and Expenses		72 567
<b>Total Annual Appropriation Recurrent Purposes</b>	1 610 000	1 453 749
<b>Total Recurrent Purposes</b>	1 850 051	1 693 800
<b>2 Works and Services Purposes</b>		
5000 Governor - Works	2 399 000	772 562
<b>Total Works and Services Purposes</b>	2 399 000	772 562
<b>Total Annual Appropriations</b>	4 009 000	2 226 311
<b>Total Program 601</b>	4 249 051	2 466 363

**FINANCE STATEMENT 1993-94  
PREMIER AND CABINET**

**STATEMENT OF PAYMENTS FROM THE CONSOLIDATED FUND  
FOR THE YEAR ENDED 30 JUNE 1994  
ANNUAL AND SPECIAL APPROPRIATIONS**

	<i>Allocations</i>	<i>Payments</i>
	<i>1993-94</i>	<i>1993-94</i>
	<b>\$</b>	<b>\$</b>
<b>603 - CENTRAL POLICY CO-ORDINATION</b>		
<b>Special Appropriations</b>		
<b>1 Recurrent Purposes</b>		
<i>Salaries and Allowances</i>		
Executive Council - Act No. 8750	44 885	44 885
<i>General Expenses</i>		
Executive Council - Act No. 8750	3 312	3 312
<b>Total Special Appropriations</b>	48 197	48 197
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
1005 Running Costs	15 533 000	
1100 Salaries, wages, allowances, overtime and penalty rates		8 405 798
1150 Subsidiary Expenses associated with the employment of personnel		890 267
2000 Operating Expenses		4 495 752
2050 State Leasing Facility - EDP		162 389
2580 Co-ordinated Salinity Control - Expenses		310 107
2992 Major Events Secretariat - Salaries and Expenses		320 000
3342 Expenses in connection with Sister State Relationships with the State of Victoria		54 623
3343 MacFarlane Burnet Biomedical Research Scholarships		15 812
3344 Australia Day Committee, Victoria - Expenses		83 509
3618 Payments of Fringe Benefits Tax		96 683
4100 Accommodation Charges		1 301 405
	15 533 000	16 136 346
3025 Committee for Melbourne - Grant	200 000	..
3353 Victorian Relief Committee - Grant	300 000	300 000
3542 Centre for Federal Affairs - University of Melbourne - Grant	15 000	..
<b>Total Annual Appropriation Recurrent Purposes</b>	16 048 000	16 436 346
<b>Total Recurrent Purposes</b>	16 096 197	16 484 544
<b>2 Works and Services Purposes</b>		
5000 Central Policy Co-ordination - Works	913 300	265 497
<b>Total Works and Services Purposes</b>	913 300	265 497
<b>Total Annual Appropriations</b>	16 961 300	16 701 843
<b>Total Program 603</b>	17 009 497	16 750 040

**FINANCE STATEMENT 1993-94**

**PREMIER AND CABINET**

**STATEMENT OF PAYMENTS FROM THE CONSOLIDATED FUND**

**FOR THE YEAR ENDED 30 JUNE 1994**

**ANNUAL AND SPECIAL APPROPRIATIONS**

	<i>Allocations</i>	<i>Payments</i>
	<i>1993-94</i>	<i>1993-94</i>
	\$	\$
<b>604 - MINISTERIAL AND PARLIAMENTARY SERVICES</b>		
Special Appropriations		
1 Recurrent Purposes		
<i>Salaries and Allowances</i>		
Parliamentary Salaries and Allowances - Act No. 7723	3 832 083	3 832 083
<b>Total Special Appropriations</b>	<b>3 832 083</b>	<b>3 832 083</b>
Annual Appropriations		
1 Recurrent Purposes		
1005 Running Costs	4 653 000	
1100 Salaries, wages, allowances, overtime and penalty rates		2 871 329
1150 Subsidiary Expenses associated with the employment of personnel		465 962
2000 Operating Expenses		1 320 637
3341 Ministerial and Parliamentary Travel within Australia - Fares		126 736
<b>Total Annual Appropriation Recurrent Purposes</b>	<b>4 653 000</b>	<b>4 784 665</b>
<b>Total Recurrent Purposes</b>	<b>8 485 083</b>	<b>8 616 748</b>
2 Works and Services Purposes		
5000 Ministerial and Parliamentary Services - Works	1 500 000	10 000
<b>Total Works and Services Purposes</b>	<b>1 500 000</b>	<b>10 000</b>
<b>Total Annual Appropriations</b>	<b>6 153 000</b>	<b>4 794 665</b>
<b>Total Program 604</b>	<b>9 985 083</b>	<b>8 626 748</b>
<b>607 - OMBUDSMAN</b>		
Special Appropriations		
1 Recurrent Purposes		
<i>Salaries and Allowances</i>		
Ombudsman - Act No. 8414	108 836	108 836
<b>Total Special Appropriations</b>	<b>108 836</b>	<b>108 836</b>
Annual Appropriations		
1 Recurrent Purposes		
1005 Running Costs	1 904 000	
1100 Salaries, wages, allowances, overtime and penalty rates		1 181 977
1150 Subsidiary Expenses associated with the employment of personnel		102 347
2000 Operating Expenses		156 918
2050 State Leasing Facility - EDP		27 316
3496 Payments to retired Ombudsman pursuant to Section 9(2) of the Ombudsman Act 1973		27 303
4100 Accommodation Charges		294 400
<b>Total Annual Appropriation Recurrent Purposes</b>	<b>1 904 000</b>	<b>1 790 261</b>
<b>Total Recurrent Purposes</b>	<b>2 012 836</b>	<b>1 899 097</b>
<b>Total Program 607</b>	<b>2 012 836</b>	<b>1 899 097</b>



**FINANCE STATEMENT 1993-94**

**PREMIER AND CABINET**

**STATEMENT OF PAYMENTS FROM THE CONSOLIDATED FUND**

**FOR THE YEAR ENDED 30 JUNE 1994**

**ANNUAL AND SPECIAL APPROPRIATIONS**

	<i>Allocations</i>	<i>Payments</i>
	<i>1993-94</i>	<i>1993-94</i>
	\$	\$
<b>609 - AUDITOR-GENERAL</b>		
<b>Special Appropriations</b>		
<b>1 Recurrent Purposes</b>		
<b>Salaries and Allowances</b>		
Auditor-General - Act No. 6203	114 804	114 804
	<b>Total Special Appropriations</b>	<b>114 804</b>
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
1005 Running Costs	14 330 000	
1150 Subsidiary Expenses associated with the employment of personnel		586 555
2000 Operating Expenses		1 617 813
2050 State Leasing Facility - EDP		242 019
3000 Salaries and Contracted Agents Payments		9 969 917
4100 Accommodation Charges		758 231
	<b>Total Annual Appropriation Recurrent Purposes</b>	<b>13 174 535</b>
	<b>Total Recurrent Purposes</b>	<b>13 289 339</b>
<b>2 Works and Services Purposes</b>		
5000 Auditor-General - Works	78 000	78 000
	<b>Total Works and Services Purposes</b>	<b>78 000</b>
	<b>Total Annual Appropriations</b>	<b>13 252 535</b>
	<b>Total Program 609</b>	<b>13 367 339</b>
<b>610 - OFFICE OF THE PUBLIC SERVICE COMMISSIONER</b>		
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
1005 Running Costs	3 260 000	
1100 Salaries, wages, allowances, overtime and penalty rates		1 441 483
1150 Subsidiary Expenses associated with the employment of personnel		112 011
2000 Operating Expenses		232 387
3347 Consultants and Special Projects		134 160
4100 Accommodation Charges		540 172
	<b>Total Recurrent Purposes</b>	<b>2 460 212</b>
	<b>Total Program 610</b>	<b>2 460 212</b>

**FINANCE STATEMENT 1993-94**

**PREMIER AND CABINET**

**STATEMENT OF PAYMENTS FROM THE CONSOLIDATED FUND**

**FOR THE YEAR ENDED 30 JUNE 1994**

**ANNUAL AND SPECIAL APPROPRIATIONS**

	<i>Allocations</i>	<i>Payments</i>
	<i>1993-94</i>	<i>1993-94</i>
	\$	\$
<b>616 - ETHNIC AFFAIRS</b>		
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
1005 Running Costs	6 150 000	
1100 Salaries, wages, allowances, overtime and penalty rates		781 715
1150 Subsidiary Expenses associated with the employment of personnel		69 015
2000 Operating Expenses		423 510
2971 Ethnic Affairs Commission - Part time members' fees		61 539
2998 Interpreting and Translating Services		2 927 418
2999 Central Health Interpreting Service		1 360 000
4100 Accommodation Charges		407 943
	<u>6 150 000</u>	<u>6 031 140</u>
2979 Ethnic Groups - Grants to persons, organizations and institutions to assist in the development of community services and welfare projects	200 000	200 787
<b>Total Recurrent Purposes</b>	<u>6 350 000</u>	<u>6 231 927</u>
<b>2 Works and Services Purposes</b>		
5000 Ethnic Affairs - Works	22 000	4 036
<b>Total Works and Services Purposes</b>	<u>22 000</u>	<u>4 036</u>
<b>Total Program 616</b>	<u>6 372 000</u>	<u>6 235 963</u>

**FINANCE STATEMENT 1993-94  
TRANSPORT**

**1993-94 STATEMENT OF APPLICATION OF AUTHORITY**

	\$	\$
<b>AUTHORITY AVAILABLE</b>		
Special Appropriations		246 202 398
Annual Appropriations, Appropriation (1993-94, No. 1) Act 1993	953 666 000	
Receipts Credited to Appropriations pursuant to Section 8, Appropriation (1993-94, No. 1) Act 1993	255 970 754	
Treasurer's Advance (Before Parliamentary Sanction)	<u>          .</u>	1 209 636 754
Trust Fund (Specific Purpose Trust Funds)		<u>149 359 358</u>
<b>TOTAL AUTHORITY AVAILABLE</b>		<b><u>1 605 198 510</u></b>
 <b>AUTHORITY APPLIED</b>		
Recurrent Services:		
Running Costs	86 870 244	
Grants and other Payments	<u>939 501 981</u>	1 026 372 225
Works and Services		<u>411 982 959</u>
		1 438 355 183
Trust Fund Purposes:		
Better Roads Victoria Trust Account, Act No. 46 of 1993	40 812 742	
Treasury Trust Fund	<u>304 078</u>	41 116 820
<b>TOTAL AUTHORITY APPLIED</b>		<b><u>1 479 472 003</u></b>
<b>BALANCE AS REPRESENTED BY -</b>		<b><u>125 726 507</u></b>
<b>TRUST FUND MOVEMENT</b>		<b><u>108 242 539</u></b>
<b>UNUSED ANNUAL APPROPRIATION AUTHORITY</b>		<b><u>17 483 968</u></b>

**FINANCE STATEMENT 1993-94  
TRANSPORT**

<b>SUMMARY OF PAYMENTS UNDER PARLIAMENTARY AUTHORITY</b>	<b>1993-94 Estimate</b>	<b>1993-94 Payments</b>
	<b>\$</b>	<b>\$</b>
<b>Special Appropriations</b>		
<b>Recurrent Purposes</b>	<b>246 202 398</b>	<b>246 202 398</b>
<b>Annual Appropriations, Appropriation (1993-94, No. 1) Act 1993</b>		
<b>Recurrent Purposes -</b>		
1000 Recurrent Services - Gross Payments	783 648 000	778 169 827
<i>Less Receipts Credited</i>	56 177 000	56 894 853
<i>Less Payments from Treasurer's Advance</i>	..	..
	<u>727 471 000</u>	<u>721 274 974</u>
3437 Boating Facilities Expenses - Marine Act 1988, No. 52	2 000 000	2 000 000
<b>Net Payments for Recurrent Purposes under Parliamentary Authority</b>	<b>729 471 000</b>	<b>723 274 974</b>
<b>Works and Services Purposes -</b>		
5000 Works - Gross Payments	417 325 000	409 782 959
<i>Less Receipts Credited</i>	195 330 000	199 075 901
<i>Less Payments from Treasurer's Advance</i>	..	..
	<u>221 995 000</u>	<u>210 707 057</u>
5599 National Rail Corporation - Share Purchase	2 200 000	2 200 000
<b>Net Payments for Works and Services Purposes under     Parliamentary Authority</b>	<b>224 195 000</b>	<b>212 907 057</b>
<b>Total Net Annual Appropriations</b>	<b>953 666 000</b>	<b>936 182 032</b>
<b>NET PAYMENTS UNDER PARLIAMENTARY AUTHORITY</b>	<b>1 199 868 398</b>	<b>1 182 384 429</b>

*Net payments for Recurrent Purposes:*

In 1993-94 net payments were \$6.2 million below that estimated. Major factors contributing to this result were:

- \* Savings in PTC resulting from additional freight revenues (mainly grain), the achievement of the savings program together with other one-off savings.

*Net payments for Works and Services Purposes:*

Payments by PTC were \$11.2 million below the estimate due mainly to not purchasing automated ticketing equipment.

**FINANCE STATEMENT 1993-94**

**TRANSPORT**

**STATEMENT OF PAYMENTS FROM THE CONSOLIDATED FUND**

**FOR THE YEAR ENDED 30 JUNE 1994**

**ANNUAL AND SPECIAL APPROPRIATIONS**

*Allocations*  
*1993-94*

*Payments*  
*1993-94*

\$

\$

**682 - CENTRAL CORPORATE SERVICES**

**Special Appropriations**

**1 Recurrent Purposes**

*General Expenses*

Marine Board - Act No. 52 of 1988

9 703 9 703

**Total Special Appropriations** 9 703 9 703

**Annual Appropriations**

**1 Recurrent Purposes**

1005 Running Costs

83 362 800

1100 Salaries, wages, allowances, overtime and penalty rates

2 093 799

1150 Subsidiary Expenses associated with the employment of personnel

316 994

2000 Operating Expenses

993 979

2863 Student Transport - Contract and Period Rate Services

79 000 000

3421 Special Projects - Expenses

1 923 573

3431 Marine Board of Victoria - Expenses etc.

1 200 955

3478 Payment to Public Transport Corporation in respect of rental of certain land by Coburg City Council at Moreland

15 000

3618 Payments of Fringe Benefits Tax

15 054

4100 Accommodation Charges

729 950

83 362 800 86 289 304

3437 Boating Facilities Expenses - Marine Act 1988, No. 52

2 000 000 2 000 000

3502 Life Rail Passes to winners of the Victoria Cross and George Cross

800 800

3516 City of Williamstown - Grant towards rental of land for Rotary Mentally Retarded Persons Respite Centre

400 400

4009 National Road Transport Commission - Contribution

560 000 566 233

**Total Annual Appropriation Recurrent Purposes** 85 924 000 88 856 737

**Total Recurrent Purposes** 85 933 703 88 866 439

**2 Works and Services Purposes**

5000 Central Corporate Services - Works

20 000 19 941

5599 National Rail Corporation - Share Purchase

2 200 000 2 200 000

**Total Works and Services Purposes** 2 220 000 2 219 941

**Total Annual Appropriations** 88 144 000 91 076 678

**Total Program 682** 88 153 703 91 086 381

**696 - PORTS MANAGEMENT**

**Annual Appropriations**

**1 Recurrent Purposes**

1005 Running Costs

1150 Subsidiary Expenses associated with the employment of personnel

47 884

2000 Operating Expenses

523 353

**Total Recurrent Purposes** 571 237

**2 Works and Services Purposes**

5000 Ports Management - Works

148 000 60 116

**Total Works and Services Purposes** 148 000 60 116

**Total Program 696** 148 000 631 354

**FINANCE STATEMENT 1993-94  
TRANSPORT**

<b>STATEMENT OF PAYMENTS FROM THE CONSOLIDATED FUND FOR THE YEAR ENDED 30 JUNE 1994 ANNUAL AND SPECIAL APPROPRIATIONS</b>		<i>Allocations 1993-94</i>	<i>Payments 1993-94</i>
		\$	\$
<b>697 - CORPORATE SERVICES - ROADS</b>			
<b>Annual Appropriations</b>			
<b>1 Recurrent Purposes</b>			
3450 Roads Corporation - Contribution towards operating expenses		5 824 000	5 824 000
	<b>Total Recurrent Purposes</b>	<u>5 824 000</u>	<u>5 824 000</u>
	<b>Total Program 697</b>	<u>5 824 000</u>	<u>5 824 000</u>
<b>698 - ROAD SAFETY</b>			
<b>Annual Appropriations</b>			
<b>1 Recurrent Purposes</b>			
3450 Roads Corporation - Contribution towards operating expenses		35 647 000	35 647 000
	<b>Total Recurrent Purposes</b>	<u>35 647 000</u>	<u>35 647 000</u>
<b>2 Works and Services Purposes</b>			
5000 Roads Safety - Works		1 000 000	1 000 000
	<b>Total Works and Services Purposes</b>	<u>1 000 000</u>	<u>1 000 000</u>
	<b>Total Program 698</b>	<u>36 647 000</u>	<u>36 647 000</u>
<b>699 - ROAD NETWORK ACCESS SERVICES</b>			
<b>Annual Appropriations</b>			
<b>1 Recurrent Purposes</b>			
3450 Roads Corporation - Contribution towards operating expenses		202 227 000	202 944 853
3546 Victorian Disabled Motorists' Association - Grant		5 000	5 000
	<b>Total Recurrent Purposes</b>	<u>202 232 000</u>	<u>202 949 853</u>
<b>2 Works and Services Purposes</b>			
5000 Road Network Access Services - Works		53 292 000	53 292 000
	<b>Total Works and Services Purposes</b>	<u>53 292 000</u>	<u>53 292 000</u>
	<b>Total Program 699</b>	<u>255 524 000</u>	<u>256 241 853</u>

FINANCE STATEMENT 1993-94

TRANSPORT

STATEMENT OF PAYMENTS FROM THE CONSOLIDATED FUND

FOR THE YEAR ENDED 30 JUNE 1994

ANNUAL AND SPECIAL APPROPRIATIONS

	<i>Allocations</i>	<i>Payments</i>
	<i>1993-94</i>	<i>1993-94</i>
	\$	\$
<b>700 - ROAD SYSTEM DEVELOPMENT SERVICES</b>		
Special Appropriations		
1 Recurrent Purposes		
<i>Other Services</i>		
Business Franchise (Petroleum Products) (Amendment) Act 1993 Act		
No. 46 of 1993 - Contribution to Better Roads Victoria Trust Account	147 596 622	147 596 622
<b>Total Special Appropriations</b>	<u>147 596 622</u>	<u>147 596 622</u>
Annual Appropriations		
1 Recurrent Purposes		
3450 Roads Corporation - Contribution towards operating expenses	38 369 000	38 369 000
<b>Total Annual Appropriation Recurrent Purposes</b>	<u>38 369 000</u>	<u>38 369 000</u>
<b>Total Recurrent Purposes</b>	<u>185 965 622</u>	<u>185 965 622</u>
2 Works and Services Purposes		
5000 Road System Development Services - Works	106 030 000	109 775 901
5583 Commonwealth One Nation Program	65 100 000	65 100 000
<b>Total Works and Services Purposes</b>	<u>171 130 000</u>	<u>174 875 901</u>
<b>Total Annual Appropriations</b>	<u>209 499 000</u>	<u>213 244 901</u>
<b>Total Program 700</b>	<u>357 095 622</u>	<u>360 841 523</u>
<b>701 - ROAD SYSTEM ENVIRONMENT ENHANCEMENT</b>		
Annual Appropriations		
1 Recurrent Purposes		
3450 Roads Corporation - Contribution towards operating expenses	252 000	252 000
<b>Total Recurrent Purposes</b>	<u>252 000</u>	<u>252 000</u>
2 Works and Services Purposes		
5000 Road System Environment Enhancement - Works	408 000	408 000
<b>Total Works and Services Purposes</b>	<u>408 000</u>	<u>408 000</u>
<b>Total Program 701</b>	<u>660 000</u>	<u>660 000</u>
<b>702 - CUSTOMER SERVICES</b>		
Annual Appropriations		
1 Recurrent Purposes		
3450 Roads Corporation - Contribution towards operating expenses	16 400 000	16 400 000
<b>Total Recurrent Purposes</b>	<u>16 400 000</u>	<u>16 400 000</u>
2 Works and Services Purposes		
5000 Customer Services - Works	3 000 000	3 000 000
<b>Total Works and Services Purposes</b>	<u>3 000 000</u>	<u>3 000 000</u>
<b>Total Program 702</b>	<u>19 400 000</u>	<u>19 400 000</u>

**FINANCE STATEMENT 1993-94  
TRANSPORT**

<b>STATEMENT OF PAYMENTS FROM THE CONSOLIDATED FUND FOR THE YEAR ENDED 30 JUNE 1994 ANNUAL AND SPECIAL APPROPRIATIONS</b>	<i>Allocations 1993-94</i>	<i>Payments 1993-94</i>
	<b>\$</b>	<b>\$</b>
<b>703 - CORPORATE SERVICES - PUBLIC TRANSPORT</b>		
<b>Special Appropriations</b>		
<b>1 Recurrent Purposes</b>		
<b>Transport</b>		
The Superannuation Fund - Contributions - Act No. 50 of 1988	98 596 073	98 596 073
<b>Total Special Appropriations</b>	<u>98 596 073</u>	<u>98 596 073</u>
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
3449 Public Transport Corporation - Contribution towards operating expenses	68 214 000	66 214 000
<b>Total Annual Appropriation Recurrent Purposes</b>	<u>68 214 000</u>	<u>66 214 000</u>
<b>Total Recurrent Purposes</b>	<u>166 810 073</u>	<u>164 810 073</u>
<b>2 Works and Services Purposes</b>		
5000 Corporate Services - Public Transport - Works	11 565 000	11 220 000
<b>Total Works and Services Purposes</b>	<u>11 565 000</u>	<u>11 220 000</u>
<b>Total Annual Appropriations</b>	<u>79 779 000</u>	<u>77 434 000</u>
<b>Total Program 703</b>	<u>178 375 073</u>	<u>176 030 073</u>
<b>704 - PASSENGER SERVICES</b>		
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
3432 Charity Passenger Concessions	170 000	170 000
3449 Public Transport Corporation - Contribution towards operating expenses	313 177 000	315 477 000
<b>Total Recurrent Purposes</b>	<u>313 347 000</u>	<u>315 647 000</u>
<b>2 Works and Services Purposes</b>		
5000 Passenger Services - Works	159 359 000	148 957 000
<b>Total Works and Services Purposes</b>	<u>159 359 000</u>	<u>148 957 000</u>
<b>Total Program 704</b>	<u>472 706 000</u>	<u>464 604 000</u>
<b>705 - FREIGHT SERVICES</b>		
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
3427 Subsidy payment in lieu of increase in certain freight rates - payment to Public Transport Corporation	5 000 000	5 000 000
3433 Charity Freight Concessions	500 000	500 000
3449 Public Transport Corporation - Contribution towards operating expenses	13 939 000	3 939 000
<b>Total Recurrent Purposes</b>	<u>19 439 000</u>	<u>9 439 000</u>
<b>2 Works and Services Purposes</b>		
5000 Freight Services - Works	17 403 000	16 950 000
<b>Total Works and Services Purposes</b>	<u>17 403 000</u>	<u>16 950 000</u>
<b>Total Program 705</b>	<u>36 842 000</u>	<u>26 389 000</u>



**FINANCE STATEMENT 1993-94**

**TREASURY**

**1993-94 STATEMENT OF APPLICATION OF AUTHORITY**

	\$	\$
<b>AUTHORITY AVAILABLE</b>		
Special Appropriations		194 672 889
Annual Appropriations, Appropriation (1993-94, No. 1) Act 1993	6 420 879 000	
Receipts Credited to Appropriations pursuant to Section 8, Appropriation (1993-94, No. 1) Act 1993	1 953 380	
Treasurer's Advance (Before Parliamentary Sanction)	<u>66 585 616</u>	6 489 417 996
Trust Fund (Specific Purpose Trust Funds)		<u>1 172 831 108</u>
<b>TOTAL AUTHORITY AVAILABLE</b>		<b><u>7 856 921 992</u></b>
 <b>AUTHORITY APPLIED</b>		
Recurrent Services:		
Running Costs	135 794 072	
Grants and other Payments	<u>4 934 608 503</u>	5 070 402 575
Works and Services		<u>805 925 983</u>
		5 876 328 558
Trust Fund Purposes:		
Debt Retirement Trust Account, Act No. 87 of 1990	4 528 939	
Special Purpose Trust Account	49 650 000	
State Grants (Tertiary Education Assistance) - C.A.E.	5 299 915	
Treasury Trust Fund	988 761	
Victorian Natural Disasters Relief Account	13 956 293	
Works and Services Account	<u>1 069 691 477</u>	1 144 115 385
<b>TOTAL AUTHORITY APPLIED</b>		<b><u>7 020 443 943</u></b>
<b>BALANCE AS REPRESENTED BY -</b>		<b><u>836 478 049</u></b>
<b>TRUST FUND MOVEMENT</b>		<b><u>28 715 723</u></b>
<b>UNUSED ANNUAL APPROPRIATION AUTHORITY</b>		<b><u>807 762 326</u></b>

**FINANCE STATEMENT 1993-94**

**TREASURY**

**SUMMARY OF PAYMENTS  
UNDER PARLIAMENTARY AUTHORITY**

	<i>1993-94 Estimate</i>	<i>1993-94 Payments</i>
	\$	\$
<b>Special Appropriations</b>		
<b>Recurrent Purposes</b>	<b>194 672 889</b>	<b>194 672 889</b>
<b>Annual Appropriations, Appropriation (1993-94, No. 1) Act 1993</b>		
<b>Recurrent Purposes -</b>		
1000 Recurrent Services - Gross Payments	4 864 478 000	4 875 729 687
<i>Less Receipts Credited</i>	<i>1 877 000</i>	<i>1 953 380</i>
<i>Less Payments from Treasurer's Advance</i>	<i>..</i>	<i>63 785 616</i>
	<b>4 862 601 000</b>	<b>4 809 990 690</b>
3630 To enable the Treasurer to meet urgent claims that may arise before Parliamentary sanction therefor is obtained, which will afterwards be submitted for Parliamentary authority	152 200 000	68 061 263
Deduct payments approved under Program No. 729 and brought to account under the relevant Programs		<i>68 061 263</i>
<b>Net Payments for Recurrent Purposes under Parliamentary Authority</b>	<b>5 014 801 000</b>	<b>4 809 990 690</b>
<b>Works and Services Purposes -</b>		
5000 Works - Gross Payments	1 406 078 000	805 925 983
<i>Less Receipts Credited</i>	<i>..</i>	<i>..</i>
<i>Less Payments from Treasurer's Advance</i>	<i>..</i>	<i>2 800 000</i>
<b>Net Payments for Works and Services Purposes under Parliamentary Authority</b>	<b>1 406 078 000</b>	<b>803 125 983</b>
<b>Total Net Annual Appropriations</b>	<b>6 420 879 000</b>	<b>5 613 116 674</b>
<b>NET PAYMENTS UNDER PARLIAMENTARY AUTHORITY</b>	<b>6 615 551 889</b>	<b>5 807 789 562</b>

*Net payments for Recurrent Purposes:*

In 1993-94 net payments for recurrent purposes were \$204.8 million less than estimated. This result was due mainly to :

- \* \$84.1 million of Advance to Treasurer not required due to no wage award increases during the financial year and reduced calls by departments on this contingency item.
- \* \$63.8 million of Advance to Treasurer brought to account under Treasury programs, particularly in respect of the repayment of deferred interest loans (\$49.8 million) and grants to Energy Brix Australia Corporation (\$12.4 million).
- \* Reduced financing charges of \$34.4 million.
- \* Reduced contribution of \$18.0 million to the Flexible Tariff Management Unit Trust.

*Net payments for Works and Services Purposes:*

Net payments for works and services purposes were \$603.0 million less than estimated, due primarily to:

- \* Underspending on staff separation packages of \$568.3 million.
- \* Deferred expenditure of \$22.1 million in grants to the National Tennis Centre.

**FINANCE STATEMENT 1993-94**

**TREASURY**

**STATEMENT OF PAYMENTS FROM THE CONSOLIDATED FUND  
FOR THE YEAR ENDED 30 JUNE 1994  
ANNUAL AND SPECIAL APPROPRIATIONS**

	<i>Allocations 1993-94</i>	<i>Payments 1993-94</i>
	\$	\$
<b>722 - CORPORATE SERVICES</b>		
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
1005 Running Costs	7 642 000	
1100 Salaries, wages, allowances, overtime and penalty rates		2 660 769
1150 Subsidiary Expenses associated with the employment of personnel		219 764
2000 Operating Expenses		2 727 330
2050 State Leasing Facility - EDP		4 531
3480 Cost of supplying copies of Statutes, Government Gazette, etc. to other Governments, etc.		37 286
3493 Long Service Leave payments associated with the transfer of employment under the Local Government Act 1989 and the Water Act 1989		23 481
3618 Payments of Fringe Benefits Tax		91 233
4057 Commission of Audit - Expenses		141 777
	<u>7 642 000</u>	<u>5 906 170</u>
3519 Victorian Natural Disasters Relief Account - Contribution	8 000 000	19 500 000
3528 Royal Society of Victoria - Grant towards publication of yearly volume	5 000	5 000
3532 United Nations Association of Australia - Grant	15 000	15 000
3574 Walk Against Want Appeal - Contribution	20 000	25 000
3600 1994 Uniting Church SHARE Appeal - Contribution	..	20 000
3684 CARE Australia 1993 Appeal - Contribution	20 000	20 000
3740 Overseas Service Bureau	30 000	30 000
4031 Interest subsidy payments to the Rural Finance Corporation	800 000	73 185
4108 Rural Finance Corporation - Financial Assistance pursuant to Section 21 (2) and 21 (3) of the Rural Adjustment Act 1992 (Commonwealth) - Interest Subsidy	4 500 000	250 402
4133 Rural Finance Corporation - General Financial Assistance pursuant to Section 21 (2) of the Rural Adjustment Act 1992 (Commonwealth)	1 900 000	764 892
4316 Melbourne Grand Prix Promotions Pty. Ltd. - Establishment costs	..	599 000
4330 Asthma Foundation Appeal	..	25 000
<b>Total Recurrent Purposes</b>	<u>22 932 000</u>	<u>27 233 649</u>
<b>2 Works and Services Purposes</b>		
5000 Corporate Services - Works	1 511 500	227 959
5450 Gas and Fuel Shares - Purchases	20 000	..
<b>Total Works and Services Purposes</b>	<u>1 531 500</u>	<u>227 959</u>
<b>Total Program 722</b>	<u>24 463 500</u>	<u>27 461 607</u>

**FINANCE STATEMENT 1993-94  
TREASURY**

**STATEMENT OF PAYMENTS FROM THE CONSOLIDATED FUND  
FOR THE YEAR ENDED 30 JUNE 1994  
ANNUAL AND SPECIAL APPROPRIATIONS**

	<i>Allocations 1993-94</i>	<i>Payments 1993-94</i>
	\$	\$
<b>727 - FINANCE AND PROJECTS</b>		
<b>Special Appropriations</b>		
<b>1 Recurrent Purposes</b>		
<b>Debt Charges</b>		
Public Account (Cash Management Account) - Act No. 9770, Section 7A(5)		
- Interest on Advances	5 629 794	5 629 794
- Repayment of Prior Year Advances	62 285 000	62 285 000
Public Account - Acts Nos. 6345/8012, Section 21		
- Interest on Advances	394 413	394 413
	<u>68 309 208</u>	<u>68 309 208</u>
Payment to Tricontinental Holdings Ltd. pursuant to Deed of Support - State Bank (Succession of Commonwealth Bank) Act No. 94 of 1990, Clause 37	53 505 000	53 505 000
Payment to Commonwealth Bank of Australia pursuant to State Bank (Succession of Commonwealth Bank) Act No. 94 of 1990, Section 26 (1)	1 342 215	1 342 215
Business Franchise (Petroleum Products) Act 1979, Section 12(2) - Special Purpose Trust Account Contribution	47 648 898	47 648 898
Victorian Debt Retirement Fund Act No. 87 of 1990, Section 21	1 395 192	1 395 192
Financial Management Act No. 18 of 1994, Section 60 - Repayment of outstanding revenue deficit	21 782 281	21 782 281
	<u>193 982 793</u>	<u>193 982 793</u>
<b>Other Services</b>		
Co-Operative Housing Act No. 6226, Section 77(2)	334 247	334 247
<b>Total Special Appropriations</b>	<u>194 317 040</u>	<u>194 317 040</u>
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
1005 Running Costs	68 034 000	
1100 Salaries, wages, allowances, overtime and penalty rates		2 021 254
1150 Subsidiary Expenses associated with the employment of personnel		133 170
2000 Operating Expenses		520 030
2537 Infrastructure Management Project - Expenses		369 583
3620 Cost of operating leases of major equipment		36 945 548
3625 Victorian Development Fund - Financial management fees		576 174
3697 Expenditure incurred pursuant to indemnities given in respect of the sale of the Victorian Investment Corporation Limited		10 174
4066 National Safety Council of Australia - Legal Expenses		672 554
4072 South-East Medical Centre - Operating lease costs		21 600 000
<i>Carried forward</i>	<u>68 034 000</u>	<u>62 848 486</u>

FINANCE STATEMENT 1993-94

TREASURY

STATEMENT OF PAYMENTS FROM THE CONSOLIDATED FUND

FOR THE YEAR ENDED 30 JUNE 1994

ANNUAL AND SPECIAL APPROPRIATIONS

	<i>Allocations</i>	<i>Payments</i>
	<i>1993-94</i>	<i>1993-94</i>
	\$	\$
<b>727 - FINANCE AND PROJECTS - continued</b>		
<b>Annual Appropriations - continued</b>		
<b>1 Recurrent Purposes - continued</b>		
<i>Brought forward</i>	68 034 000	62 848 486
2923 Payment of Deferred Employer Contribution to the State Superannuation Board in respect of the State Superannuation Fund	1 344 770 000	1 299 390 340
2924 Payment of Deferred Employer Contribution to the Emergency Services Superannuation Board in respect of the Emergency Services Superannuation Scheme	41 480 000	100 472 543
3481 Interest on Deposits, etc.	150 000	14 650
3610 Financing Charges - Capital Works Authority	2 939 217 000	2 954 655 357
3614 Debt Retirement Fund - Contribution	70 000 000	70 000 000
3657 Payment to the Grain Elevators Board in connection with the acquisition of the Geelong Grain Loop	645 000	644 071
3733 World Congress Centre - Payment	25 626 000	25 037 103
3776 Flexible Tariff Management Unit Trust - Contribution	229 355 000	211 329 441
3785 Commonwealth-State Meat Inspectors Agreement - Instalments of principal and interest	150 000	..
3788 Interest on outstanding balances in Working Accounts and other Trust Accounts	300 000	414 768
3849 National Tennis Centre Trust - Contribution	12 000 000	5 000 000
4088 State Bank of Victoria Sale - Legal expenses	..	105 580
4093 Pyramid Litigation - Legal expenses	..	150 027
4311 St. Andrew's Hospital - Payment of insurance premium	..	67 500
<b>Total Annual Appropriation Recurrent Purposes</b>	<u>4 731 727 000</u>	<u>4 730 129 865</u>
<b>Total Recurrent Purposes</b>	<u>4 926 044 040</u>	<u>4 924 446 905</u>
<b>2 Works and Services Purposes</b>		
5000 Finance and Projects - Works	80 236 000	58 090 430
5055 Interest and Principal on advances from the State Development Account applied for works and purposes other than through the State Development program	12 127 000	12 124 988
5420 Shrine of Remembrance	444 100	141 291
5557 Shire of Shepparton - Grants to repay loans in respect of Shepparton Abattoirs	18 000	11 962
<b>Total Works and Services Purposes</b>	<u>92 825 100</u>	<u>70 368 671</u>
<b>Total Annual Appropriations</b>	<u>4 824 552 100</u>	<u>4 800 498 536</u>
<b>Total Program 727</b>	<u>5 018 869 140</u>	<u>4 994 815 577</u>

FINANCE STATEMENT 1993-94

TREASURY

STATEMENT OF PAYMENTS FROM THE CONSOLIDATED FUND

FOR THE YEAR ENDED 30 JUNE 1994

ANNUAL AND SPECIAL APPROPRIATIONS

	<i>Allocations</i>	<i>Payments</i>
	<i>1993-94</i>	<i>1993-94</i>
	\$	\$
<b>728 - REVENUE COLLECTION</b>		
<b>Special Appropriations</b>		
<b>1 Recurrent Purposes</b>		
<b>General Expenses</b>		
Crown Proceedings - Act No. 6232	133 268	133 268
<b>Other Services</b>		
Taxation (Interest on Overpayments) - Act No. 35 of 1986, Section 11	222 580	222 580
<b>Total Special Appropriations</b>	355 848	355 848
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
1005 Running Costs	43 506 000	
1100 Salaries, wages, allowances, overtime and penalty rates		21 692 830
1150 Subsidiary Expenses associated with the employment of personnel		1 870 790
2000 Operating Expenses		14 920 890
2050 State Leasing Facility - EDP		2 088 874
3462 Municipal valuations		1 707 149
3463 Hardship Relief Boards - Members fees		387
3768 Debits Tax - Collection costs		198 033
	43 506 000	42 478 953
3469 Refunds of Stamp Duty on Land Transfers to Disadvantaged Persons	110 000	126 433
3474 Payment to Government of Tasmania in respect of subscriptions received by accredited representatives in Tasmania to Tattersall Consultations	21 000 000	21 726 846
3475 Payment to Government of Australian Capital Territory in respect of subscriptions received by accredited representatives in Australian Capital Territory to Tattersall Consultations	6 980 000	6 826 562
3476 Payment to Government of Northern Territory in respect of subscriptions received by accredited representatives in Northern Territory to Tattersall Consultations	7 800 000	7 970 674
3482 Refunds of moneys paid for permits, licences, penalties, stamp duties, etc.	2 000 000	691 993
3489 Refund of Stamp Duty to first Home Buyers	1 000 000	1 201 493
3681 Payment to Government of Norfolk Island in respect of subscriptions received by accredited representatives in Norfolk Island to Tattersall Consultations	70 000	59 035
4008 Payment to Commonwealth Government in respect of subscriptions received by accredited representatives in Christmas Island to Tattersall Consultations	50 000	49 064
4028 Payment to Government of Cook Islands in respect of subscriptions received by accredited representatives in the Cook Islands to Tattersall Consultations	200 000	154 473
<b>Total Annual Appropriation Recurrent Purposes</b>	82 716 000	81 285 525
<b>Total Recurrent Purposes</b>	83 071 848	81 641 373

**FINANCE STATEMENT 1993-94**

**TREASURY**

<b>STATEMENT OF PAYMENTS FROM THE CONSOLIDATED FUND</b>		
<b>FOR THE YEAR ENDED 30 JUNE 1994</b>		
<b>ANNUAL AND SPECIAL APPROPRIATIONS</b>	<i>Allocations</i> <b>1993-94</b>	<i>Payments</i> <b>1993-94</b>
	<b>\$</b>	<b>\$</b>
<b>728 - REVENUE COLLECTION - continued</b>		
<b>2 Works and Services Purposes</b>		
5000 Revenue Collection - Works	677 500	675 771
<b>Total Works and Services Purposes</b>	<b>677 500</b>	<b>675 771</b>
<b>Total Annual Appropriations</b>	<b>83 393 500</b>	<b>81 961 295</b>
<b>Total Program 728</b>	<b>83 749 348</b>	<b>82 317 143</b>
 <b>729 - ADVANCE TO TREASURER</b>		
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
3630 To enable the Treasurer to meet urgent claims that may arise before Parliamentary sanction therefor is obtained, which will afterwards be submitted for Parliamentary authority	152 200 000	68 061 263
Deduct payments approved under Program No. 729 and brought to account under the relevant Programs		68 061 263
<b>Total Recurrent Purposes</b>	<b>152 200 000</b>	<b>..</b>
<b>Total Program 729</b>	<b>152 200 000</b>	<b>..</b>
 <b>733 - ECONOMIC AND BUDGET MANAGEMENT</b>		
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
1005 Running Costs	6 940 000	
1100 Salaries, wages, allowances, overtime and penalty rates		4 686 537
1150 Subsidiary Expenses associated with the employment of personnel		348 302
2000 Operating Expenses		769 492
2060 Voluntary Departure Package Training Expenses		73 094
3479 Share of consideration of Melbourne Wholesale Fruit and Vegetable Market		420 326
	<b>6 940 000</b>	<b>6 297 751</b>
3678 Victorian Council of Social Service - Management Support and Training Unit - Grant	115 000	115 000
3723 Federalism Research Centre - Grant	73 000	72 280
<b>Total Recurrent Purposes</b>	<b>7 128 000</b>	<b>6 485 031</b>
 <b>2 Works and Services Purposes</b>		
5000 Economic and Budget Management - Works	33 900	28 904
5560 Economic Strategy Initiatives	10 000	..
5561 Other grants, loans and payments made to Municipalities, Public Bodies and approved organisations or persons including funds held or projects still under consideration and subject to finalisation	11 000 000	135 753
5570 Microeconomic Reform Package including Voluntary Departure Package, Redundancies etc.	1 300 000 000	731 688 926
<b>Total Works and Services Purposes</b>	<b>1 311 043 900</b>	<b>731 853 583</b>
<b>Total Program 733</b>	<b>1 318 171 900</b>	<b>738 338 614</b>

FINANCE STATEMENT 1993-94

TREASURY

**STATEMENT OF PAYMENTS FROM THE CONSOLIDATED FUND  
FOR THE YEAR ENDED 30 JUNE 1994  
ANNUAL AND SPECIAL APPROPRIATIONS**

	<i>Allocations</i>	<i>Payments</i>
	<i>1993-94</i>	<i>1993-94</i>
	\$	\$
<b>734 - STATE OWNED ENTERPRISES</b>		
<b>Annual Appropriations</b>		
<b>1 Recurrent Purposes</b>		
1005 Running Costs	19 975 000	
1100 Salaries, wages, allowances, overtime and penalty rates		1 053 523
1150 Subsidiary Expenses associated with the employment of personnel		70 257
2000 Operating Expenses		392 175
4079 Project Costs		15 179 326
4331 State Insurance Office Sale Expenses		877 336
	19 975 000	17 572 617
4097 Transport Accident Commission - Payment to meet costs of indexation of benefits pending legislative change	..	623 000
4317 Energy Brix Australia Corporation - Grant	..	12 400 000
<b>Total Recurrent Purposes</b>	19 975 000	30 595 617
<b>2 Works and Services Purposes</b>		
5001 Energy Brix Australia Corporation - Grant	..	2 800 000
<b>Total Works and Services Purposes</b>	..	2 800 000
<b>Total Program 734</b>	19 975 000	33 395 617



**FINANCE STATEMENT 1993-94**  
**STATEMENT DETAILING CHANGES PURSUANT TO SECTION 8 OF THE APPROPRIATION**  
**(PARLIAMENT 1993-94, No. 1) ACT 1993 AND SECTION 9 OF THE APPROPRIATION**  
**(1993-94, No. 1) ACT 1993**

	DECREASE		INCREASE	
	Program/Item	\$	Program/Item	\$
<b>RECURRENT SECTOR -</b>				
PARLIAMENT	105-1100	40 000	105-2000	40 000
	106-1100	3 000	106-2000	3 000
	109-4043	40 000	109-4500	40 000
		<u>83 000</u>		<u>83 000</u>
<b>TOTAL SECTION 8 TRANSFERS</b>		<u>83 000</u>		<u>83 000</u>
ARTS, SPORT AND TOURISM	1000	150 000	3087	150 000
		<u>150 000</u>		<u>150 000</u>
EDUCATION	4134	1 700 000	1000	1 700 000
		<u>1 700 000</u>		<u>1 700 000</u>
FINANCE	1000	545 000	3617	545 000
		<u>545 000</u>		<u>545 000</u>
<b>TOTAL SECTION 9 TRANSFERS</b>		<u>2 395 000</u>		<u>2 395 000</u>
<b>TOTAL RECURRENT SECTOR TRANSFERS</b>		<u>2 478 000</u>		<u>2 478 000</u>

**STATEMENT DETAILING CHANGES AS PER**  
**ADMINISTRATIVE ARRANGEMENTS ORDER (NO. 133) 1993**

	DECREASE		INCREASE	
	Program/Item	\$	Program/Item	\$
<b>RECURRENT SECTOR -</b>				
ENERGY AND MINERALS (Energy Grants For Households)	251-3253	<u>2 469 059</u>		
HEALTH AND COMMUNITY SERVICES (Energy Grants For Households)			316-3253	<u>2 469 059</u>

*Appendix 3*

The Trust Fund

1993-94

**FINANCE STATEMENT 1993-94  
THE TRUST FUND**

	<i>Transactions during year ended 30 June 1994</i>			<i>Balances held at 30 June 1994</i>
	<i>Balances held at 1 July 1993</i>	<i>Receipts</i>	<i>Payments</i>	
	\$	\$	\$	\$
<b>A. STATE GOVERNMENT FUNDS</b>				
1. Accounts established to receive levies imposed by Parliament and record the expenditure thereof	30 756 500	35 748 341	38 130 219	28 374 622
2. Accounts established to receive moneys provided in the annual budget and record the expenditure thereof	28 775 591	2 636 497 904	2 493 546 355	171 727 140
3. Specific purpose operating accounts established for various authorities etc.	25 121 631	209 799 969	200 084 811	34 836 788
4. Suspense and clearing accounts to facilitate accounting procedures	164 100 388	21 287 869 519	21 296 234 995	155 734 912
5. Unclaimed Moneys	6 580 849	4 360 870	10 354 448	587 271
6. Treasury Trust Fund	15 632 953	37 224 950	36 173 321	16 684 582
7. Agency and Deposits Accounts	57 764 283	186 331 067	176 620 335	67 475 015
8. Works and Services Account	47 386 013	1 099 864 689	1 069 691 477	77 559 226
9. Cash Management Account	392 563	25 218 332 054	25 215 082 857	3 641 760
10. State Development Account	1 529 447	26 457 703	27 987 149	..
<b>TOTAL STATE GOVERNMENT FUNDS</b>	<b>378 040 217</b>	<b>50 742 487 066</b>	<b>50 563 905 968</b>	<b>556 621 316</b>

**1. ACCOUNTS ESTABLISHED TO RECEIVE LEVIES IMPOSED BY PARLIAMENT AND RECORD THE EXPENDITURE THEREOF**

Bees Compensation Fund, Act No. 8216	19 083	9 898	20 671	8 310
Brothel Licensing Board Fund	121 873	33 120	..	154 993
Environment Protection Fund	367 997	196 572	146 850	417 719
Lysterfield Reclamation Levy Fund	825 056	248 229	..	1 073 285
Motor Car Traders' Guarantee Fund	1 463 055	2 218 432	2 012 785	1 668 702
Residential Tenancy Fund, Act No. 9514	25 733 795	6 186 107	7 738 099	24 181 804
Resource Recovery Fund, Act No. 53 of 1992	518 928	4 817 669	5 254 503	82 095
Swine Compensation Fund, Act No. 7614	816 878	16 600	46 312	787 166
Victorian Health Promotion Fund, Act No. 81 of 1987	889 835	22 021 715	22 911 000	550
<b>TOTAL</b>	<b>30 756 500</b>	<b>35 748 341</b>	<b>38 130 219</b>	<b>28 374 622</b>

**2. ACCOUNTS ESTABLISHED TO RECEIVE MONEYS PROVIDED IN THE ANNUAL BUDGET AND RECORD THE EXPENDITURE THEREOF**

Anzac Day Proceeds Fund, Act No. 6607	417 355	759 751	419 855	757 251
Arts Fund, Act No. 8357	241 176	329 374	436 901	133 649
Better Roads Victoria Trust Account, Act No. 46 of 1993	..	147 596 622	40 812 742	106 783 881
Coal Mine Workers' Pension Fund	..	90 000	72 157	17 843
Community Support Fund, Act No. 53 of 1991	6 719 741	37 877 301	29 188 112	15 408 930
Country Racing Clubs Fund, Act No. 6353	89 913	461 811	502 975	48 749
Country Racing, Harness Racing, Greyhound Racing Assistance Fund	2 036 239	5 703 267	5 444 540	2 294 966
Country Harness Racing Clubs Fund, Act No. 6353	35 313	69 986	74 350	30 950
Crime Prevention and Victims' Aid Fund, Act No. 90 of 1991	..	159 890	..	159 890
Debt Retirement Trust Account, Act No. 87 of 1990	..	4 528 939	4 528 939	..
Greyhound Racing Clubs Fund, Act No. 6353	53 942	176 497	202 975	27 463
Hospital and Charities Fund, Act No. 6274	4 400 053	2 297 262 466	2 282 749 796	18 912 724
<i>Carried forward</i>	<i>13 993 733</i>	<i>2 495 015 904</i>	<i>2 364 433 342</i>	<i>144 576 295</i>

**FINANCE STATEMENT 1993-94**

**THE TRUST FUND**

	<i>Transactions during year ended 30 June 1994</i>			
	<i>Balances held at</i>			<i>Balances held at</i>
	<i>1 July 1993</i>	<i>Receipts</i>	<i>Payments</i>	<i>30 June 1994</i>
	\$	\$	\$	\$
<b>2. ACCOUNTS ESTABLISHED TO RECEIVE MONEYS PROVIDED IN THE ANNUAL BUDGET AND RECORD THE EXPENDITURE THEREOF - continued</b>				
<i>Brought forward</i>	13 993 733	2 495 015 904	2 364 433 342	144 576 295
Intellectually Handicapped Children's Amenities Account	97 754	1 228	17 554	81 428
Melbourne Heritage Restoration Fund	752 089	530 661	176 838	1 105 912
Melbourne Sports Centre Development Account	..	10 443 622	..	10 443 622
Mental Hospitals Fund, Act No. 6390	1 730	49 762 129	46 657 697	3 106 162
Metropolitan Racing Clubs Fund, Act No. 6353	360 343	1 571 038	1 692 060	239 321
Metropolitan Harness Racing Fund, Act No. 6353	49 163	162 827	185 457	26 533
Mixed Sports Gatherings Fund, Act No. 66 of 1991	3	3 756	3 759	.
Police Superannuation Fund, Act No. 6338	112 207	10 346	..	122 553
Race-courses Development Fund	8 170 033	18 260 179	17 518 322	8 911 889
Special Purpose Trust Account	2 064 879	47 648 898	49 650 000	63 777
The Greyhound Racing Grounds Development Fund	1 391 251	2 116 317	1 376 068	2 131 501
Victorian Prison Industries Fund	1 782 406	10 971 000	11 835 259	918 146
<b>TOTAL</b>	<b>28 775 591</b>	<b>2 636 497 904</b>	<b>2 493 546 355</b>	<b>171 727 140</b>
<b>3. SPECIFIC PURPOSE OPERATING ACCOUNTS ESTABLISHED FOR VARIOUS AUTHORITIES ETC.</b>				
Agriculture Various Short Courses Trust Account	320 587	557 714	500 404	377 897
Canteen Trust Account	32 851	300 471	272 937	60 385
Charitable Race Meetings Trust Account, Act No. 6353	18 250	75 600	18 250	75 600
Conservation Plant and Machinery Fund, Act No. 41 of 1987	5 818 855	12 106 385	10 701 706	7 223 534
Conservation Stores Suspense Account, Act No. 41 of 1987	3 121 760	12 142 788	12 383 371	2 881 178
Dried Fruits Fund, Act No. 6239	890 600	443 215	480 742	853 073
Forest Education Project Trust Account	4 284	5 215	5 600	3 899
Lotteries Development Fund	3 604 067	2 267 038	2 947 734	2 923 371
Maps and Associated Mapping Products Trust Account	3	1 476 983	1 284 550	192 436
Murray-Darling Basin Commission Trust Account	293 553	1 587 395	1 463 639	417 308
Occupational, Health and Safety Initiatives Trust Fund	9 772	17 012 905	17 004 705	17 972
Performance Incentive Payments Scheme Trust Account	..	7 412 731	..	7 412 731
Police Pensions Fund, Act No. 6338	275	5 875 000	5 662 538	212 737
Rental Accommodation Trust Account	1 005 449	90 355 972	88 799 101	2 562 321
Stock Trading Account	501 195	2 107 818	1 925 602	683 411
Timber Promotion Council Trust Account	846 072	2 109 960	1 904 586	1 051 447
Urban Infrastructure Trust Account	275 938	..	197 431	78 507
<i>Working Accounts :</i>				
<b>ADVIC</b>	8 789	( 3 573)	5 216	..
Information Victoria Bookshop	494 352	2 472 813	2 399 369	567 796
Landata	740 486	3 387 131	3 310 578	817 039
Mobile Radio Network	129 842	7 594 545	7 552 095	172 291
Printing and Publishing Services Victoria	1 939 132	8 253 282	8 861 421	1 330 993
School's Division	1 223 060	1 895 525	2 271 101	847 484
State Government Vehicle Pool	439 841	3 738 175	2 790 535	1 387 481
Vic Courier Service	8	( 8)	..	..
Vicomp	281 531	4 864 029	4 936 049	209 511
Victorian Supply Services	3 112 734	21 351 459	21 998 639	2 465 555
Water Training Centre	8 347	409 400	406 913	10 833
<b>TOTAL</b>	<b>25 121 631</b>	<b>209 799 969</b>	<b>200 084 811</b>	<b>34 836 788</b>

**FINANCE STATEMENT 1993-94  
THE TRUST FUND**

	<i>Transactions during year ended 30 June 1994</i>			<i>Balances held at 30 June 1994</i>
	<i>Balances held at 1 July 1993</i>	<i>Receipts</i>	<i>Payments</i>	
	\$	\$	\$	\$
<b>4. SUSPENSE AND CLEARING ACCOUNTS TO FACILITATE ACCOUNTING PROCEDURES</b>				
Asset Sales Deposit Trust Account	274 673	8 546 062	4 679 583	4 141 152
<i>Cash Suspense Accounts :</i>				
Agriculture	2 208 870	98 023 788	97 057 134	3 175 524
Arts, Sport and Tourism	446 403	115 086 706	112 604 000	2 929 108
Justice	3 181 974	423 336 284	423 930 546	2 587 711
Business and Employment	4 376 336	138 439 543	142 531 000	284 878
Conservation and Natural Resources	..	273 723 710	273 723 710	..
Justice (Office of Fair Trading)	347 379	..	287 664	59 715
Justice (Corrections)	3 484	91 408	91 408	3 484
Education	5 292 531	2 743 231 512	2 740 735 000	7 789 043
Energy and Minerals	159 063	15 876 481	15 725 545	310 000
Environment Protection Authority	226 937	16 678 102	16 905 040	*
Finance	7 044 560	295 964 099	302 555 356	453 303
Health and Community Services	16 092 423	3 780 623 305	3 777 762 643	18 953 085
Office of Training and Further Education	2 797 003	523 880 102	514 915 850	11 761 255
Planning and Development	220 391	43 284 109	43 478 478	26 022
Planning and Development - Public Works Office -	9 948 293	483 236 084	483 984 082	9 200 295
Police Department	351 690	540 158 229	540 040 000	469 919
Printing and Publishing Services Victoria	2 080	3 511 766	3 511 766	2 080
Treasury	..	1 009 462	806 834	202 628
Corporate Card Suspense Account	..	2 156 696	2 156 696	..
Courtlink Trust Account	1 038 958	30 174 882	29 676 912	1 536 928
Fringe Benefits Tax Trust Account	..	2 403 249	2 135 244	268 005
Motor Accidents and Insurance Premiums Suspense Account	..	..	..	..
Pay-roll Deductions Suspense Account	34 648 185	825 064 312	827 336 801	32 375 696
Prescribed Payments Deductions Suspense Account	*	..	..	*
<i>Revenue Suspense/Clearing Accounts :</i>				
Agriculture	13 722	45 363 877	45 377 599	..
Arts	..	4 801 104	4 801 104	..
Business and Employment	7 286	24 582 585	24 582 585	7 286
Conservation and Natural Resources	..	117 552 414	117 552 414	..
Education	..	647 337 516	647 337 516	..
Energy and Minerals	..	6 983 263	6 967 879	15 384
Finance	..	353 465 758	353 465 758	..
Health and Community Services	66 218	173 185 268	173 220 029	31 456
Justice	1 486 298	140 019 541	140 057 760	1 448 079
Justice (Corporate Affairs)	176 200	44 678 709	44 512 339	342 570
Justice (Corrections Office)	..	416 102	416 102	..
Justice (Victorian Prison Industries)	..	8 437 218	8 437 218	..
Liquor Licensing Commission	476 271	144 124 312	144 600 582	..
<i>Carried forward</i>	<u>90 887 226</u>	<u>12 075 447 558</u>	<u>12 067 960 178</u>	<u>98 374 606</u>

\* Nominal Amount

**FINANCE STATEMENT 1993-94  
THE TRUST FUND**

	Balances held at 1 July 1993	Transactions during year ended 30 June 1994		Balances held at 30 June 1994
		Receipts	Payments	
	\$	\$	\$	\$
<b>4. SUSPENSE AND CLEARING ACCOUNTS TO FACILITATE ACCOUNTING PROCEDURES - continued</b>				
<i>Brought forward</i>	90 887 226	12 075 447 558	12 067 960 178	98 374 606
<i>Revenue Suspense/Clearing Accounts continued :</i>				
Pay-roll Tax Suspense Account, Act No. 65 of 1987	..	812 341 700	812 341 700	..
Planning and Development	..	5 674 002	5 674 002	..
Planning and Development - Public Works Office	..	43 040 778	43 020 887	19 892
Police	..	132 683 110	132 683 110	..
Sheriff's Office	4 213 316	30 957 163	32 438 634	2 731 845
Sport and Recreation	269 667	554 652 691	554 881 955	40 403
State Revenue Office	2 899 825	5 400 287 564	5 400 480 619	2 706 770
Treasury	..	1 328 698 447	1 328 698 447	..
Salaries and Wages in Suspense Account	43 056 810	51 656 433	43 056 810	51 656 433
Survey and Mapping Suspense Account	..	..	..	..
Temporary Advances Account	22 715 000	849 000 000	871 715 000	..
Victorian Public Service Railway Ticket Club Account	58 543	3 430 074	3 283 653	204 964
<b>TOTAL</b>	<b>164 100 388</b>	<b>21 287 869 519</b>	<b>21 296 234 995</b>	<b>155 734 912</b>
<b>5. UNCLAIMED MONEYS</b>				
Companies Liquidation Account, Act No. 6839	39 470	130 735	137 999	32 206
Land Acquisition and Compensation, Act No. 121 of 1986	171 467	..	1 904	169 563
Totalizator Unclaimed Dividends Fund, Act No. 6353	340 316	1 108 708	1 085 020	364 004
Transfer of Land Act - (Section 85) Account	21 498	..	..	21 498
Unclaimed Moneys Fund, Act No. 6879	6 008 098	3 121 428	9 129 526	..
<b>TOTAL</b>	<b>6 580 849</b>	<b>4 360 870</b>	<b>10 354 448</b>	<b>587 271</b>
<b>6. TREASURY TRUST FUND</b>				
	15 632 953	37 224 950	36 173 321	16 684 582
<b>7. AGENCY AND DEPOSITS ACCOUNTS</b>				
Clerk of the Magistrates' Court Melbourne Trust Account	300 000	..	..	300 000
Conservation Agency Trust Account	5 625 739	18 840 682	19 907 727	4 558 694
County Court Trust Account	470 000	..	..	470 000
<i>Departmental Suspense Accounts :</i>				
Agriculture	22 192	4 474 015	4 486 049	10 158
Arts, Sport and Tourism	..	2 912 116	1 688 006	1 224 110
Business and Employment	25 594	22 201 259	22 027 974	198 878
Conservation and Natural Resources	3 781 070	4 386 168	4 292 328	3 874 911
Corrections	..	42 290	33 409	8 881
Education	1 061 801	20 050 538	20 038 870	1 073 469
Energy and Minerals	165 687	1 880	16 470	151 098
Finance	940	..	..	940
Health and Community Services	110 944	15 951 480	16 062 424	..
Justice	115	962 337	739 056	223 396
Justice (Office of Fair Trading)	70 702	..	..	70 702
<i>Carried forward</i>	<b>11 634 784</b>	<b>89 822 765</b>	<b>89 292 312</b>	<b>12 165 237</b>

**FINANCE STATEMENT 1993-94  
THE TRUST FUND**

	<i>Transactions during year ended 30 June 1994</i>			<i>Balances held at 30 June 1994</i>
	<i>Balances held at 1 July 1993</i>	<i>Receipts</i>	<i>Payments</i>	
	\$	\$	\$	\$
<b>7. AGENCY AND DEPOSITS ACCOUNTS - continued</b>				
<i>Brought forward</i>	11 634 784	89 822 765	89 292 312	12 165 237
<i>Departmental Suspense Accounts continued :</i>				
Police	2 679 765	2 221 680	1 396 973	3 504 472
Premier	..	235 459	58 507	176 952
Education Relocatable Buildings Suspense Account	2 000 000	3 374 304	3 374 304	2 000 000
Finance Agency Trust Account	11 427 833	9 010 477	5 627 938	14 810 372
Plant Hire Trust Account	793 009	4 884 901	4 245 289	1 432 621
Public Authorities Trust Account	297 357	60 313	262 927	94 742
Public Works Agency Trust Account	13 319 167	43 841 146	35 970 689	21 189 624
Public Works Security Account	107 219	102 227	104 423	105 022
Security Account	797 832	347 488	235 288	910 032
State Electoral Office Agency Trust Account	1 358 132	383 574	1 656 205	85 502
Sundry Deposits	139 000	..	20 000	119 000
Victorian Government Solicitor's Trust Account	13 210 185	32 046 733	34 375 479	10 881 439
<b>TOTAL</b>	<b>57 764 283</b>	<b>186 331 067</b>	<b>176 620 335</b>	<b>67 475 015</b>
<b>8. WORKS AND SERVICES ACCOUNT</b>	<b>47 386 013</b>	<b>1 099 864 689</b>	<b>1 069 691 477</b>	<b>77 559 226</b>
<b>9. CASH MANAGEMENT ACCOUNT</b>	<b>392 563</b>	<b>25 218 332 054</b>	<b>25 215 082 857</b>	<b>3 641 760</b>
<b>10. STATE DEVELOPMENT ACCOUNT</b>	<b>1 529 447</b>	<b>26 457 703</b>	<b>27 987 149</b>	<b>..</b>
<b>B. JOINT COMMONWEALTH AND STATE FUNDS</b>				
Australian Education Council Trust Fund	77 125	285 864	362 988	..
Business and Employment Special Projects Trust Account	236 224	1 175 417	875 620	536 021
Cattle Compensation Fund, Act No. 7615	4 290 751	1 589 749	1 912 755	3 967 745
Energy and Minerals Special Projects Trust Account	235 589	199 541	226 534	208 596
Foot and Mouth Disease Eradication Trust Account	..	18 315	18 315	..
National Institute of Forensic Science Trust Account	370 542	923 465	996 888	297 119
National Police Ethnic Advisory Bureau Trust Account	24 757	252 180	172 682	104 255
Pro-Active Fisheries Research and Development Fund	628 467	23 568	..	652 035
Victorian Natural Disasters Relief Account	104 477	23 274 050	23 361 522	17 006
<b>TOTAL JOINT COMMONWEALTH AND STATE FUNDS</b>	<b>5 967 933</b>	<b>27 742 149</b>	<b>27 927 305</b>	<b>5 782 777</b>
<b>C. COMMONWEALTH GOVERNMENT FUNDS</b>				
1. Commonwealth Grants Passed on to Individuals and Organisations	8 453 654	758 320 402	758 592 221	8 181 835
2. Other	8 433 333	44 387 086	43 061 678	9 758 741
<b>TOTAL COMMONWEALTH GOVERNMENT FUNDS</b>	<b>16 886 986</b>	<b>802 707 488</b>	<b>801 653 899</b>	<b>17 940 576</b>

**FINANCE STATEMENT 1993-94  
THE TRUST FUND**

	<i>Transactions during year ended 30 June 1994</i>			<i>Balances held at 30 June 1994</i>
	<i>Balances held at 1 July 1993</i>	<i>Receipts</i>	<i>Payments</i>	
	\$	\$	\$	
<b>1. COMMONWEALTH GRANTS PASSED ON TO INDIVIDUALS AND ORGANISATIONS</b>				
Commonwealth Local Government Grants Trust Account	..	259 247 941	259 247 941	..
Commonwealth National Landcare Program - Healthy Rivers and Catchments Trust Account	..	2 715 816	2 621 144	94 672
Commonwealth Treasury Trust Fund	7 919 870	23 701 189	25 246 124	6 374 935
State Grants (Tertiary Education Assistance) - C.A.E.	6 000	5 299 915	5 299 915	6 000
State Grants (Tertiary Education Assistance) - T.A.F.E.	523 930	12 571 487	11 389 189	1 706 228
State Grants (Schools Assistance) - Non-Government Programs	3 854	454 784 054	454 787 908	..
<b>TOTAL</b>	<b>8 453 654</b>	<b>758 320 402</b>	<b>758 592 221</b>	<b>8 181 835</b>
<b>2. OTHER</b>				
Aboriginal Advancement (Commonwealth) Trust Account	13 893	1 477 151	1 475 560	15 484
Adult Migrant Education Trust Account	5 141 542	25 858 148	23 263 824	7 735 865
State Grants (Schools Assistance) - Government Programs	2 074 347	4 711 022	5 638 757	1 146 612
State Grants (Schools Assistance) - Joint Programs	1 203 551	12 340 765	12 683 536	860 780
<b>TOTAL</b>	<b>8 433 333</b>	<b>44 387 086</b>	<b>43 061 678</b>	<b>9 758 741</b>
<b>D. PRIZES, SCHOLARSHIPS, RESEARCH AND PRIVATE DONATIONS</b>				
Australia Day Committee Victoria Trust Account	11 342	268 311	277 783	1 870
Charles Henry Barbour Forestry Foundation Account	2 629	210	..	2 839
D.A.R.A. Research Project Trust Account	669 849	7 067 260	7 020 471	716 637
Drugs Rehabilitation and Research Fund	1 470 124	1 027 503	1 471 596	1 026 031
Education Prizes and Scholarships Account	712 936	52 516	27 266	738 186
Forests Commission Prizes and Scholarships Account	2 397	( 48)	..	2 349
Jack Gilmore Farm Water Supply Memorial Trust	24 483	1 241	..	25 724
James L. McCashney Memorial Scholarship Trust Account	27 433	1 817	..	29 250
J.H. Boyd Domestic College Account	8 758	60	..	8 818
Mildura High School Scholarship Fund, Act No. 3983	835	80	..	915
Mildura Schools Fund, Act No. 7963	164 641	562 525	562 796	164 371
Milk Producers Association Research Trust Account	18 199	2 015	2 953	17 262
Plain English Speaking Award Account	..	13 000	7 250	5 750
PNEB Waste Newsprint Project Trust Account	58 216	16 371	64 660	9 928
RACV Support Program Trust Account	..	402 253	118 070	284 183
Sailors Welfare Fund	179 555	7 932	..	187 488
Sidney Myer Music Education Trust Account	10 676	..	..	10 676
Sidney Plowman Award Trust Account	12 252	960	..	13 212
Small Business and Farming Flood Relief Fund 1993 Trust Account	..	284 758	207 166	77 592
VICSES Volunteer Units Trust Account	111 038	36 085	21 829	125 295
Victorian State Foresters Association Award Account	37 250	2 932	..	40 182
William Gillies Bequest Account	19 191	2 491	..	21 682
<b>TOTAL PRIZES, SCHOLARSHIPS, RESEARCH AND PRIVATE DONATIONS</b>	<b>3 541 805</b>	<b>9 750 274</b>	<b>9 781 839</b>	<b>3 510 239</b>



**FINANCE STATEMENT 1993-94**

**THE TRUST FUND**

**INVESTMENTS HELD BY TRUST ACCOUNTS AND INCLUDED IN THE BALANCES**

AT 30 JUNE 1993 and 1994 (See pages 115 to 120)

1992-93		1993-94
\$		\$
	<i>Education Prizes and Scholarships Account -</i>	
7 030	Mr. and Mrs. Alfred Adams	7 580
4 650	Major Bartlett State School Scholarship	4 690
21 205	M.J. Black Fund	18 115
4 465	John Cain Memorial Scholarship	4 565
4 010	G. and W.B. Chaffey University Scholarship	4 250
450	R.A. Crouch Scholarship	475
5 170	Doris V. Evans Scholarship	5 480
1 380	Fairhall Memorial	1 425
1 610	Matthew Flinders Memorial	1 705
300	A.E. Gibbs Scholarship	320
650	Edward Hayes Memorial	575
450	Lilian Horner	480
7 690	Elizabeth Kefford Scholarship	7 965
10 290	Miriam Kefford Scholarship	10 790
4 550	Sir George Knox Memorial Scholarship	4 700
3 530	E.R. Langlands Memorial	3 820
980	C.R. Long Bequest	1 090
2 250	J.O. Hughes Scholarship	2 230
12 530	W.G. McCullough Primary Schools Scholarship	12 725
1 410	McKnight Scholarship	1 400
380	Jessie McMichael Prize	400
480	M.H. Montgomery Scholarship	500
635	L.J. Mountain Scholarship	600
20	J. & M. Newman	20
1 405	Lady Northcote Scholarship	1 425
1 570	J.W. Page Scholarship	1 735
1 800	James and Sarah Paterson Scholarship	1 800
169 460	Ella D. Service Memorial Scholarship	161 590
930	Maurice and Eunice Mefford Super Prize for Poetry	990
402 680	George Garibaldi Turri	430 490
3 990	Victoria League, Macedon	3 945
2 700	Percy Walker Prizes	2 765
450	Waxman Prize	420
1 730	J.L. and S.H. Whitworth Memorial Scholarship	1 790
13 530	Charlotte Wilson Scholarship	14 250
696 360	<i>Total Education Prizes and Scholarships Carried Forward</i>	717 100

**FINANCE STATEMENT 1993-94**

**THE TRUST FUND**

**INVESTMENTS HELD BY TRUST ACCOUNTS AND INCLUDED IN THE BALANCES**

AT 30 JUNE 1993 and 1994 (See pages 115 to 120)

<u>1992-93</u>		<u>1993-94</u>
\$		\$
696 360	<i>Brought Forward</i>	717 100
980	J.H. Boyd Domestic College	8 000
2 200	Charles Henry Barbour Forestry Foundation Account	2 839
..	Community Support Fund	13 655 892
1 000	Conservation and Environment Agency Trust Account (Harold Hanslow Bequest)	1 000
890 000	Dried Fruits Fund, Act No. 6239	853 000
267 906	Environment Protection Fund	367 906
1 292 000	The Greyhound Racing Grounds Development Fund	2 120 000
11 600	Jack Gilmour Farm Water Supply Memorial	11 600
21 078	James L. McCashney Memorial Scholarship	21 220
646 665	Lysterfield Reclamation Levy Fund	960 189
565 804	Melbourne Heritage Restoration Fund	1 054 025
..	Melbourne Sports Centre Development Account	10 443 622
830	Mildura High School Scholarship Fund	910
14 656	Milk Producers Association	14 656
1 440 000	Motor Car Traders Guarantee Fund	1 650 000
300 000	National Institute of Forensic Science Trust Account	100 000
20 000	National Trustees Executors and Agency Company Ltd., Act No. 6402	20 000
..	Performance Incentive Payments Scheme Trust Account	6 573 163
..	PNEB Waste Newsprint Project Trust	6 000
99 000	Private Agents	99 000
7 332 000	Race-courses Development Fund	8 526 000
25 550 000	Residential Tenancies Fund	23 940 000
179 555	Sailors Welfare Fund	187 488
20 000	Sandhurst and Northern District Trustees Executors And Agency Company Limited, Act No. 6402	..
6 000	Sidney Plowman Award Trust Account	6 000
2 000	L.T. Strahan Bequest - Forests Division	2 000
885 000	Victorian Health Promotion Fund	..
37 227	Victorian State Foresters Association	40 182
<u>40 281 862</u>	<b>TOTAL INVESTMENTS HELD BY TRUST ACCOUNTS</b>	<u>71 381 791</u>

**FINANCE STATEMENT 1993-94  
THE TRUST FUND**

**DETAILS OF SECURITIES HELD BY TRUST ACCOUNTS AND INCLUDED IN THE BALANCES  
AT 30 JUNE 1993 and 1994**

<u>1992-93</u>		<u>1993-94</u>
\$		\$
<b>VARIOUS FUNDS AS HELD AT 30 JUNE</b>		
40 281 862	Amounts invested on behalf of specific Trust Accounts	71 381 791
306 379 651	Amounts invested on behalf of Trust Accounts - General	2 387 651
57 775 428	General Account Balances	510 085 466
<u>404 436 941</u>		<u>583 854 908</u>

**REPRESENTED BY**

*Stocks and Securities -*

15 000	Australian Industry Development Corporation	15 000
1 329 351	Commonwealth Government Inscribed Stock, ASB, Telecom etc	1 342 651
6 000	Gas and Fuel Corporation of Victoria Registered Debenture Stock	..
..	Government Bonds Victoria (i)	34 000
1 216 040	Melbourne Water	90 000
65 100	State Electricity Commission	10 400
200 666	Treasury Corporation	72 277 391
343 829 356	Cash Management Account	..
<u>346 661 512</u>		<u>73 769 442</u>

*Cash Advanced -*

21 782 281	For Deficits incurred to 30 June 1970 (ii)	..
13 838 689	For other Advances	9 382 791
22 154 459	*Cash and Investments	500 702 675
<u>404 436 941</u>		<u>583 854 908</u>

*\*Cash and Investments -*

*Investments -*

2 321 623	Special Housing Assistance	1 500 836
5 826 037	Foreign Currency Deposit	6 271 729
..	Portfolio Manager	461 000 000
..	Painva Investment Account	25 359 650
8 147 661		<u>494 132 215</u>
14 006 798	Cash Balances held in Australia	6 570 460
<u>22 154 459</u>		<u>500 702 675</u>

**Notes:**

(i) Stocks and Securities held at Government Business Enterprises are being re-invested with Government Bonds Victoria at date of redemption.

(ii) Repaid by Special Appropriation during 1993-94.

*Appendix 4*

**Additional Public Account Information**

**Advances from the Public Account - Page 127**

**Commonwealth Funds Unspent as at 30 June 1994 - Pages 128 to 130**

**FINANCE STATEMENT 1993-94**  
**ADVANCES FROM THE PUBLIC ACCOUNT**

Advances outstanding from the Public Account as at 30 June 1994 are detailed below.

<b>ADVANCES FROM THE PUBLIC ACCOUNT</b>		<b>\$</b>	<b>\$</b>
<b>PUBLIC ACCOUNT ACT 1958 -</b>			
<b>Act No. 6345, Section 15 - Departments to meet urgent claims -</b>			
Parliament		54 791	
Arts, Sport and Tourism		20 000	
Business and Employment		120 000	
Conservation and Natural Resources		165 450	
Education		150 453	
Energy and Minerals		20 000	
Finance		4 712	
Health and Community Services		3 981 088	
Justice		312 500	
Planning and Development		12 434	
Premier and Cabinet		109 680	
Transport		10 000	
Treasury		10 000	4 971 107
<b>Act No. 6345, Section 16 - Advance to Treasurer</b>			<b>29 713 771</b>
<b>Act No. 6345, Section 18(1)(b) - Pending recoup from other</b>			
<b>Governments and Authorities</b>			
Australian Red Cross Society		2 413 477	
Medical Board of Victoria		355 474	
Premier and Cabinet - Administrative Trainee Scheme		11 086	
Psychologists Registration Board		20 000	
Vicomp Working Account		1 290 000	
Victorian Government Solicitors Office		318 537	
Victorian Plantations Corporation		3 110	4 411 684
<b>Act No. 6345, Section 19 - To Revenue for Deficits incurred to</b>			
<b>30 June 1970 (i)</b>			
<i>Less: Expenditure charged to Works and Services subject to</i>			
<i>Parliamentary Appropriation (see pages 4 and 5)</i>			
			<b>29 713 771</b>
<b>TOTAL ADVANCES FROM THE PUBLIC ACCOUNT</b>			<b>9 382 791</b>

(i) Outstanding Revenue Deficit of \$21 782 280.68 repaid during 1993-94 pursuant to Section 60 of the Financial Management Act 1994, Act No. 18 of 1994.

**FINANCE STATEMENT 1993-94**  
**COMMONWEALTH FUNDS UNSPENT AS AT 30 JUNE 1994**

Commonwealth Funds unspent from the Public Account as at 30 June 1994 are detailed below.

<b>COMMONWEALTH FUNDS UNSPENT AS AT 30 JUNE 1994</b>		\$	\$
<b>AGRICULTURE -</b>			
Eradication of Brucellosis			176
Murray-Darling Basin Commission Drainage - Works			3
National Landcare Program -			
Soil	490 973		
Water	370	491 343	
Natural Resources Management Strategy		51 472	
Overseas Agricultural Projects		335 146	
Quarantine and Inspection		284 408	
Research and Experimental -			
Commonwealth	1 291 738		
Industry	1 882 530	3 174 268	
		<b>4 336 816</b>	
<b>ARTS, SPORT AND TOURISM -</b>			
ATSIC Young Persons Sport and Recreation Development Program		172 631	
Junior Sport Development Campaign		95 268	
Volunteer Improvement Program		3 654	
		<b>271 553</b>	
<b>BUSINESS AND EMPLOYMENT -</b>			
Landcare Environment Action Plan		1 252 917	
National Industry Extension Service		2 778 207	
New Enterprise Incentive Scheme		931 351	
		<b>4 962 475</b>	
<b>CONSERVATION AND NATURAL RESOURCES -</b>			
Commonwealth - National Estates		1 078 203	
Commonwealth/State Joint Research Programs		26 722	
Contract Employment for Aborigines		186 754	
East Gippsland Forest Agreement		889	
Endangered Species Program		564 932	
Feral Pest Program		141 286	
Fisheries Research		32 648	
National Landcare Program -			
Country Town Water Supply Improvement	1 055 226		
National Soil Conservation Program	795 750		
Save the Bush Grants Scheme	87 217		
Water Salinity	126 139	2 064 332	
National Forest Policy		425 514	
Natural Resources Management Strategy		315 540	
Water Watch Program		2 435	
		<b>4 839 255</b>	

**FINANCE STATEMENT 1993-94**

**COMMONWEALTH FUNDS UNSPENT AS AT 30 JUNE 1994 - continued**

	\$	\$
<b>EDUCATION -</b>		
Aboriginal Advancement		15 484
Adult Migrant Education Services		7 735 865
Commonwealth Treasury Trust Fund -		
Aboriginal Education Program - Adult Community and Further Education Board	63 022	
Adult Asian Studies Program	24 000	
Asian Language Curriculum	42 800	
Carmichael Pilot Project	1 133	
Combating Prejudice in School Communication	13 735	
Curriculum Development - Australian Studies Project	15 326	
Early Literacy Years	78 469	
Gender Equity in Curriculum Reform	31 447	
Gender Inclusive Curriculum Professional Development Material	6	
Gender Inclusive Curriculum Units	32 651	
Gender Violence Project	8 286	
Local Industry Education Network Committee	40 000	
Resource Materials Development for Modern Greek as a Second Language	40 448	
Training for Aboriginal Program	24 928	
Other	10 389	426 642
State Grants (Schools Assistance) -		
Government Programs	1 146 612	
Joint Programs	860 780	2 007 391
Technical and Further Education		1 706 228
		<b>11 891 610</b>
<b>ENERGY AND MINERALS -</b>		
Energy and Minerals Special Projects Trust Account		97 068
		<b>97 068</b>
<b>HEALTH AND COMMUNITY SERVICES -</b>		
Aboriginal Pre-school Assistance		412 900
Aged Care Assessment		981 668
Blood Transfusion Services		342 050
Cervical Cancer Screening Program		1 208 499
Child Care Program		229 700
Commonwealth/State Program for combating AIDS		249 500
Dental Program		1 758 500
Disability Services Agreement		8 025 192
Health Program Grants		438 000
HIB Immunization Program		329 980
Highly Specialised Drugs Program		5 330 867
Innovative Health Services to Homeless Youth		361 760
Mammography Screening Program		500 000
Medicare Agreement 1993-1998		47 637 370
Medicare Related Payments		3 616 219
National Equity Program in Schools		415 800
Out of School Hours Care Program		747 900
Supported Accommodation and Assistance Program		1 617 550
Minor Balances (Less than \$200 000)		669 700
		<b>74 873 155</b>

FINANCE STATEMENT 1993-94

COMMONWEALTH FUNDS UNSPENT AS AT 30 JUNE 1994 - continued

	\$	\$
<b>JUSTICE -</b>		
National Institute of Forensic Science		99 040
National Police Ethnic Advisory Bureau		70 166
		<u>169 206</u>
<b>PLANNING AND DEVELOPMENT -</b>		
Better Cities Program	25 810 165	
Federal State Housing Development	192 417	
		<u>26 002 582</u>
<b>TREASURY -</b>		
State Grants (Tertiary Education Assistance) - Colleges		6 000
		<u>6 000</u>
<b>TOTAL COMMONWEALTH FUNDS UNSPENT</b>		<u>127 449 720</u>



PART B

Supplementary  
Information

**PART B**

**SUPPLEMENTARY INFORMATION**

**PUBLIC SECTOR FINANCIAL ASSETS AND LIABILITIES**

**C O N T E N T S**

1. INTRODUCTION
2. CONCEPTS AND DEFINITIONS
3. SUMMARY
4. DEBT
5. EMPLOYER LIABILITIES
6. MISCELLANEOUS ACCRUALS
7. OTHER BUDGET SUPPORTED LIABILITIES
8. FINANCIAL ASSETS
9. CONTINGENT LIABILITIES
10. OPERATING LEASE COMMITMENTS
11. PUBLIC FINANCIAL ENTERPRISES

APPENDIX 1 CLASSIFICATION OF PUBLIC SECTOR ENTITIES

## **1. INTRODUCTION**

This Part of the Finance Statement presents information in relation to the financial assets and liabilities of the State public sector. The presentation differs from that provided in Part B of the Finance Statement in previous years by extending its coverage to the total State public sector rather than focusing on the budget sector only.

The Victorian Commission of Audit foreshadowed the need for the presentation of consolidated financial reports for the Victorian Government and the entities under its control. It recommended the production of a whole of government general purpose report embracing all entities under the control of the Government, prepared in accordance with Australian Accounting Standards and Concepts.

The wider coverage of reporting of public sector financial assets and liabilities this year is an interim but important step towards whole of government reporting. While there is currently no accepted accounting standard for whole of government reporting, an exposure draft is being prepared by the Australian Accounting Research Foundation for consideration within Government and the accounting profession. In the meantime, the most widely accepted standards for presenting the State's financial assets and liabilities are the Uniform Standards for reporting and classifying financial assets and liabilities of the public sector which have been adopted by the Commonwealth, State and Territory Governments. Accordingly, the preparation of the statement of financial assets and liabilities of the public sector in this Part is based on these standards with certain exceptions, discussed in section 2, which reflect differences of interpretation by various Governments.

The definition of the Victorian State public sector underlying the Uniform Standards is the State non-financial public sector as defined by the Australian Bureau of Statistics (ABS), ie. all bodies owned or controlled by the Victorian Government, with the exception of public financial enterprises. Information on public financial enterprises is provided in this Statement but is not consolidated into the State public sector estimates. Section 2 provides further details of the concepts and definitions underlying the estimates.

These estimates are not the complete whole of government reports recommended by the Commission of Audit as they do not include information on tangible and intangible assets and are based on survey material supplied by public sector departments and agencies in advance of the availability of audited financial statements. They do however provide a consolidated picture of Victoria's net liabilities and are an important advance in the reporting of the State's financial position.

## 2. CONCEPTS AND DEFINITIONS

### *Scope*

The scope of the Victorian public sector under the Uniform Standards is defined by the ABS Standard Institutional Sector Classification (SISCA), under which the public sector consists of three institutional sectors: general government (GG), public trading enterprises (PTE) and public financial enterprises (PFE). The first two of these, when brought together and consolidated, constitute what is conventionally referred to as the non-financial public sector. The PFEs, while publicly owned, operate as financial intermediaries. As they are primarily responsible for financing the public sector and are not directly engaged in delivering Government services, they are not consolidated with the non-financial public sector. Transfer payments between them and the GG/PTE sectors such as loans and advances are, however, reflected in the financial assets and liabilities of the non-financial public sector.

To be consistent with the presentation of the budget, the classification of institutions within the state public sector that is used in this Statement is according to their administrative sector rather than to this institutional sector as in the Uniform Standards. This divides the public sector into budget sector and non-budget sector entities.

The budget sector encompasses all those activities funded primarily from State taxation, Commonwealth grants and income from public authorities and which are directly accountable through Ministers to the Parliament. The non-budget sector consists of those State authorities outside that ambit which operate either on a commercial basis with at least 50 per cent of their revenue obtained from user charges or on a not-for-profit basis.

The only differences between the Uniform Standards Presentation of financial assets and liabilities and the coverage of Victorian Treasury presentations contained in this Part are:

- The exclusion of Universities and the Treasury Corporation of Victoria. Universities are principally funded by the Commonwealth Government and are not considered for inclusion in the State sector. Central Borrowing Authorities are considered to be PFEs as their primary function is financial intermediation rather than provision of Government services and are disclosed in that sector. The classification of Universities and Central Borrowing Authorities is under consideration by the Heads of Treasury. Victoria will review their classification once the Heads of Treasury review process is completed.
- The inclusion of Other Budget Supported Liabilities arising from payments made by the budget sector to underwrite specific obligations of private entities. Estimates of future obligations associated with these payments are recognised as liabilities of the State.
- The definition of financial assets used here omits equity investments for which acceptable values have yet to be estimated.

Appendix 1 provides details of the entities which have been included in the estimates contained in this Part and their administrative classification. Public sector entities with financial assets or liabilities of less than \$5 million have been excluded from the coverage as they are considered to be immaterial.

### ***Valuation***

The general basis of valuation reported under the uniform standards is "historical capital value". This is the same concept as present value as defined in the Australian Accounting Research Foundations *"Accounting Guidance Release 10: Measurement of Monetary Assets and Liabilities"*.

Exceptions to this valuation basis have been noted where appropriate in footnotes to the tables.

### ***Data Collection and Consolidation***

The Statement presents actuals for 1992-93 and preliminary estimates for 1993-94. Financial estimates for public sector bodies are obtained through surveys with the 1993-94 estimates being preliminary pending completion of agencies' 1993-94 financial statements and those for 1992-93 are based on published 1992-93 financial statements.

Public sector agencies are requested to identify inter-sector and intra-sector balances to enable their elimination on consolidation of the State non-financial public sector estimates.

As a number of Government Departments are yet to adopt to accrual accounting and have been unable to report information consistent with the Uniform Standard, data held by central agencies has been used to supplement their estimates in some instances.

### ***Reporting Period***

The consolidated statement of financial assets and liabilities of the non-financial public sector presents estimates as at 30 June 1993 and 30 June 1994. Most public sector entities have an accounting period ending 30 June. As TAFE colleges have a 31 December reporting date their financial assets and liabilities as at December 1992 and 1993 have been included in the consolidated estimates for the years ended 30 June 1993 and 30 June 1994 respectively.

Estimates of financial assets and liabilities for Hospitals as at 30 June 1994 were not available in time for inclusion in this Statement, accordingly balances as at 30 June 1993 have been used as a proxy for the estimates as at 30 June 1994. It is not considered that this will materially impact on the State non-financial public sector estimates.

### 3. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES IN SUMMARY

Table B.1, Total Financial Assets and Liabilities, State Non-Financial Public Sector, details the net liabilities of the Victorian State budget and non-budget sectors. As at 30 June 1994 the total liabilities of the non-financial public sector totalled \$58.3 billion. The liabilities making up this total comprise:

- . debt;
- . employer liabilities, which consist mainly of unfunded superannuation;
- . other budget supported liabilities which relate to liabilities of entities outside the State non-financial public sector such as Tricontinental Ltd and the Flexible Demand Adjustment Payments which are supported by subsidy payments from the budget sector; and
- . miscellaneous accruals such as accrued interest and accounts payable.

	<i>Table Ref</i>	<i>1993</i>	<i>1994 (Prelim.)</i>
		\$m	\$m
<b>Liabilities</b>			
Budget Sector Gross Debt	5	20 508.7	22 106.5
Non-Budget Sector Gross Debt	6	15 627.1	15 249.6
		36 135.8	37 356.1
<b>Less: Intersectoral advances</b>		(1 659.6)	(1 671.9)
Non-Financial State Sector Gross Debt		34 476.2	35 684.2
Employer Liabilities	8	20 413.8	16 477.6
Miscellaneous Accruals	10	3 196.2	3 458.2
Other Budget Supported Liabilities	12	3 658.7	2 709.9
<b>Total Liabilities (a)</b>		61 744.9	58 329.9
<b>Financial Assets</b>			
Budget Sector Financial Assets		1 780.4	2 547.3
Non-Budget Sector Financial Assets		2 893.3	3 141.1
<b>Total Financial Assets</b>	13	4 673.7	5 687.3
<b>NET LIABILITIES</b>		57 071.2	52 642.5
<i>Contingent liabilities</i>	15	7 738.3	5 541.3

**Notes:**

(a) Commitments under finance leases are included in Gross Debt while commitments for operating leases are detailed separately in Tables B.17 and B.18.

Source: See footnotes to supporting tables.

Offsetting the gross liabilities are financial assets of the non-financial public sector of \$5.7 billion giving a net liability estimate for the non-financial public sector of \$52.6 billion as at 30 June 1994.

The State had contingent liabilities of approximately \$5.5 billion as at 30 June 1994. As it is considered unlikely that these will become actual liabilities, they are not included in the estimate of the State's total liabilities, but instead are reported as a footnote.

The net liabilities of the State are estimated to have fallen by \$4.4 billion during 1993-94. The major contributing factors in this fall are employer liabilities which have fallen by \$3.9 billion (primarily through reduced liabilities for unfunded superannuation consequent upon specific reforms introduced in 1993) and financial assets which have increased by \$1.0 billion.

**CHART B.1**

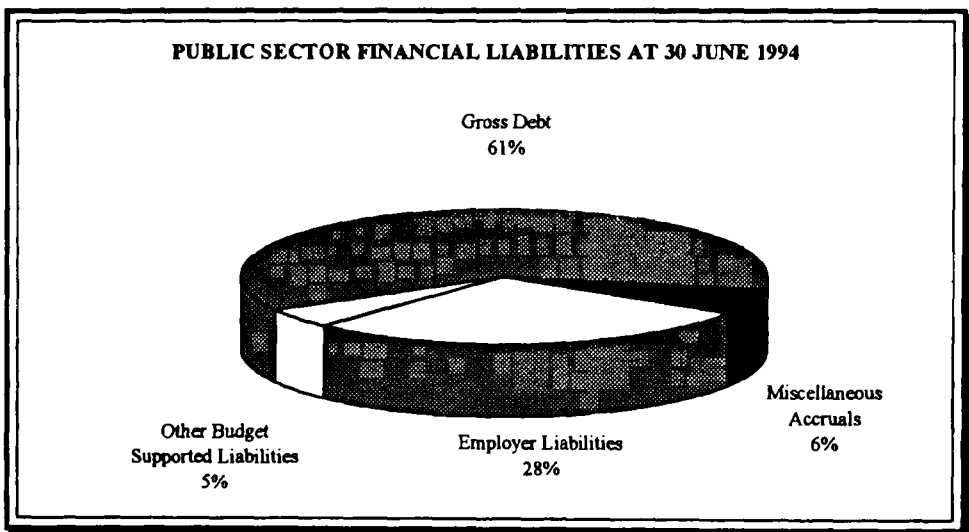


Table B.2, Financial Assets and Liabilities Budget Sector and Table B.3, Financial Assets and Liabilities Non-Budget Sector, show the financial assets and liabilities of the budget and non-budget sectors respectively. Total budget sector liabilities stood at \$42.0 billion as at 30 June 1994. Budget sector financial assets were \$2.5 billion giving a net liability position for the budget sector of \$39.4 billion. Budget sector net liabilities fell by \$3.9 billion during 1993-94 due primarily to a \$3.7 billion fall in employer liabilities and a \$0.8 billion increase in financial assets.

**TABLE B.2**  
**TOTAL FINANCIAL ASSETS AND LIABILITIES**  
**BUDGET SECTOR**  
**(as at 30 June)**

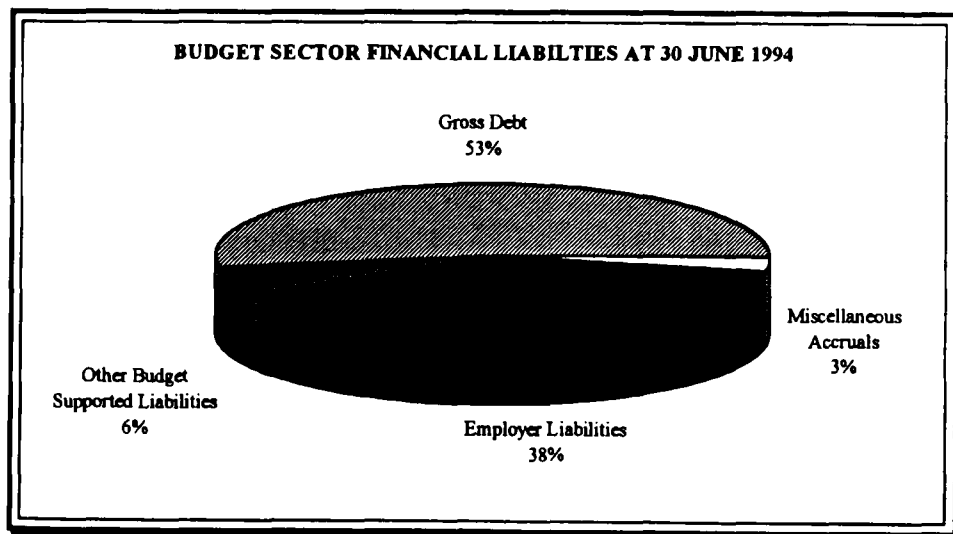
	<i>Table Ref</i>	<i>1993</i>	<i>1994 (Prelim.)</i>
		\$m	\$m
<b>Liabilities</b>			
Gross Debt	5	20 508.7	22 106.5
Employer Liabilities	8	19 490.9	15 786.1
Other Budget Supported Liabilities	12	3 658.7	2 709.9
Miscellaneous Accruals	10	1 472.7	1 362.3
<b>Total Liabilities</b>		<b>45 131.0</b>	<b>41 964.8</b>
<b>Financial Assets</b>			
Liquid (a)		1 032.2	1 804.7
Other		748.2	742.6
<b>Total Financial Assets</b>	13	<b>1 780.4</b>	<b>2 547.3</b>
<b>NET LIABILITIES</b>		<b>43 350.6</b>	<b>39 417.5</b>
<i>Contingent liabilities</i>	15	21 695.6	20 198.3

*Notes:*

(a) Liquid financial assets are defined as cash, deposits and marketable securities.

*Source: See footnotes to supporting tables.*

**CHART B.2**



The budget sector had contingent liabilities of \$20.2 billion as at 30 June 1994 of which \$14.9 billion relates to Government guarantees associated with the non-budget sector liabilities which are eliminated when the liabilities of the two sectors are consolidated.



Total non-budget sector liabilities stood at \$18.0 billion as at 30 June 1994. Non-budget sector financial assets were \$3.1 billion giving a net liability position for the non-budget sector of \$14.9 billion. Non-budget sector net liabilities fell by \$0.5 billion during 1993-94 due primarily to a \$0.4 billion fall in gross debt.

**TABLE B.3**  
**FINANCIAL ASSETS AND LIABILITIES**  
**NON-BUDGET SECTOR**  
(as at 30 June)

	<i>Table Ref</i>	1993	1994 <i>(Prelim.)</i>
		\$m	\$m
<b>Liabilities</b>			
Gross Debt	6	15 627.1	15 249.6
Miscellaneous Accruals	10	1 723.5	2 095.9
Employer Liabilities	8	922.9	691.5
<b>Total Liabilities</b>		<b>18 273.5</b>	<b>18 037.0</b>
<b>Financial Assets</b>			
Liquid (a)		1 682.8	1 686.0
Other		1 210.5	1 454.1
<b>Total Financial Assets</b>	13	<b>2 893.3</b>	<b>3 140.1</b>
<b>NET LIABILITIES</b>		<b>15 380.2</b>	<b>14 896.9</b>
<i>Contingent liabilities</i>	15	640.2	217.3

*Notes:*

(a) Liquid financial assets are defined as cash, deposits and marketable securities.

Source: See footnotes to supporting tables.

**CHART B.3**

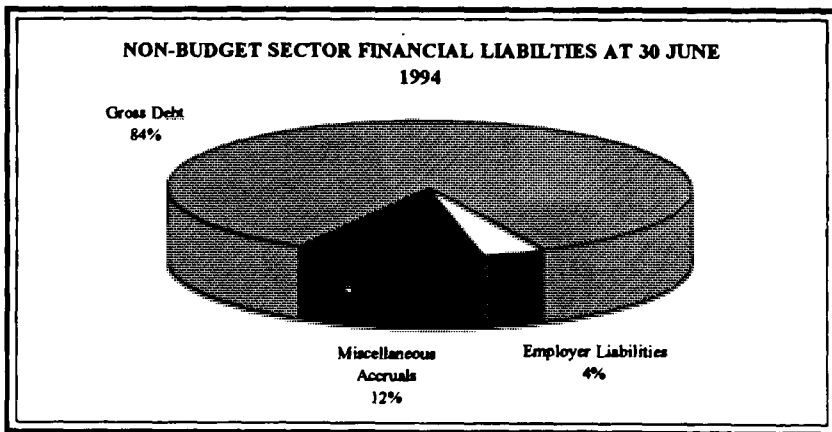


Table B.4, Total Assets and Liabilities of Public Financial Enterprises, details the assets and liabilities of this sector which comprises:

Treasury Corporation of Victoria;  
 Tricontinental Holdings Limited;  
 Rural Finance Corporation of Victoria;  
 Victorian WorkCover Authority;  
 Transport Accident Commission;  
 State Insurance Office;  
 Victorian Development Fund.

During the year to 30 June 1994, a number of developments and policy initiatives have had an impact on the individual institutions and have resulted in a reduction in the State's net assets. These events are outlined in the commentary to section 11, Public Financial Enterprises.

<b>TABLE B.4</b>			
<b>TOTAL ASSETS AND LIABILITIES</b>			
<b>PUBLIC FINANCIAL ENTERPRISES</b>			
<b>(as at 30 June)</b>			
	<i>Table Ref</i>	<b>1993</b>	<b>1994</b>
		<b>\$m</b>	<b>\$m</b>
<b>Assets</b>			
Cash and Deposits		58.8	34.9
Loans		26 427.5	33 805.2
Investments		9 861.7	7 895.2
Other		1 075.1	666.6
<b>TOTAL ASSETS</b>	<b>19</b>	<b>37 423.2</b>	<b>42 402.0</b>
<b>Liabilities</b>			
Deposits		1 515.6	858.8
Borrowings		29 564.4	35 325.2
Claims Liabilities		4 722.9	4 857.5
Other		219.3	796.6
<b>Total Liabilities</b>	<b>19</b>	<b>36 022.2</b>	<b>41 838.1</b>
<b>Equity</b>			
Capital		257.1	257.1
Retained Earnings		396.0	78.8
Reserves		747.8	227.8
<b>Total Equity</b>	<b>19</b>	<b>1 400.9</b>	<b>563.8</b>
<b>TOTAL LIABILITIES AND EQUITY</b>		<b>37 423.2</b>	<b>42 402.0</b>
<i>Contingent liabilities</i>	<i>15</i>	<i>5 198.8</i>	<i>3 523.7</i>

#### **4. DEBT**

This section provides details of the debt of the non-financial public sector. Table B.5, Budget Sector Net Debt, categorises the debt into Government of Victoria, which comprises debt serviced through appropriation from the Consolidated Fund and Other, which consists of debt of departments and other budget sector entities.

Total budget sector debt as at 30 June 1994 is estimated to be \$22.1 billion, \$21.4 billion of which constitutes the budget sector debt portfolio managed by Treasury Corporation of Victoria (TCV) under a three year portfolio management plan. Although the majority of this debt has been issued by TCV, some \$3.9 billion was issued by the Commonwealth Government under specific arrangements such as the Financial Agreement, Commonwealth State Housing Agreement and other Specific Purposes. Virtually all new money borrowings of the Government and the refinancing of all debt, including debt issued by the Commonwealth Government, is raised through the issue of securities by TCV.

Budget sector gross debt increased by \$1.6 billion during 1993-94. Liquid financial assets of \$1.8 billion are netted off to derive budget sector net debt, which stood at \$20.3 billion as at 30 June 1994, an increase of \$0.8 billion during 1993-94.

**TABLE B.5**  
**BUDGET SECTOR NET DEBT**  
(as at 30 June)

	<i>Notes</i>	<i>1993</i>	<i>1994</i>
		<i>\$m</i>	<i>\$m</i>
			<i>(Prelim.)</i>
<b>Government of Victoria</b>			
<i>Budget Sector Debt Portfolio</i>			
Treasury Corporation of Victoria		15 195.4	17 497.8
Financial Agreement		2 500.9	2 239.5
Commonwealth/State Housing Agreement		1 534.0	1 512.2
Specific Purpose Loans		146.2	138.0
<b>Total Budget Sector Debt Portfolio</b>	<i>1</i>	<b>19 376.5</b>	<b>21 387.5</b>
<i>Other</i>			
Transport Leases		410.5	397.4
Mobile Radio Network		14.1	23.5
Computer Lease Facility		26.1	12.8
Flexible Tariff Management Unit Trust	<i>2</i>	285.0	..
Cash Management Account	<i>3</i>	85.0	..
<b>Total Other</b>		<b>820.7</b>	<b>433.7</b>
<b>Total Government of Victoria</b>		<b>20 197.2</b>	<b>21 821.2</b>
<b>Other</b>			
Health (SEMCL)		112.9	102.2
Hospitals	<i>4</i>	73.2	73.2
Departments	<i>5</i>	79.3	61.4
Office of Major Projects		35.2	35.0
TAFE Colleges	<i>6</i>	9.3	12.1
Vic Roads		1.6	1.4
<b>Total Other</b>		<b>311.5</b>	<b>285.3</b>
<b>TOTAL BUDGET SECTOR GROSS DEBT</b>		<b>20 508.7</b>	<b>22 106.5</b>
<i>Less:</i> Liquid Financial Assets	<i>7</i>	1 032.2	1 804.7
<b>TOTAL BUDGET SECTOR NET DEBT</b>		<b>19 476.5</b>	<b>20 301.8</b>

*Notes:*

1. The fixed interest debt of the budget sector is reported at historical capital value. In previous Finance Statements, this debt has been reported at face value. The move to historical capital value has increased the reported level of debt by \$463 million as at 30 June 1993 and \$767 million as at 30 June 1994. The movement in the debt of the budget sector portfolio of \$2.0 billion arose from the following factors:

New Borrowings		1 800.2
Debt Assumptions		
Tricontinental	500.0	
Aluvic	274.0	
Geelong Regional Commission	2.9	776.9
Accounting Effects		
Book losses on repurchased stock	245.7	
Indexation of loans	8.3	
Amortisation	(33.8)	220.3
Principal Repayments/Retirements		(786.4)
		<b>2 011.0</b>

2. The debt of the Flexible Tariff Management Trust was assumed by the Budget Sector Debt Portfolio during 1993-94 and is included in debt managed by Treasury Corporation of Victoria as at 30 June 1994.
3. The Cash Management Account has been abolished with the introduction of the Financial Management Act 1994.
4. Hospitals are included as part of budget sector debt for the first time in this Statement. This item only includes Hospitals with debt or financial assets greater than \$5 million. As discussed in Section 2, due to the unavailability of estimates of net liabilities as at 30 June 1994, liabilities outstanding as at 30 June 1993 have been used as an estimate of the debt as at 30 June 1994.
5. Debt of Departments consists mainly of bank overdrafts.
6. As indicated in Section 2 above, debt of TAFE colleges at 30 June 1993 and 1994 is based on accounts of 31 December 1992 and 1993 respectively.
7. Liquid financial assets are defined as cash, deposits and marketable securities. Liquid financial assets are considered to be offsets to debt and are therefore netted of gross debt to provide an estimate of the net debt of the State. The large increase in liquid financial assets during 1993-94 is explained in the footnote to table B.13.

Table B.6, Non-Budget Sector Net Debt, shows non-budget sector debt by individual authority. Non-budget sector net debt fell by \$396 million during 1993-94.

	<i>Notes</i>	<i>1993</i>	<i>1994</i>
		<i>\$m</i>	<i>(Prelim.) \$m</i>
<b>Electricity Industry</b>			
Generation Victoria	*	..	4 057.8
Electricity Services Victoria	*	..	2 433.0
National Electricity	*	..	1 634.7
State Electricity Commission of Victoria	*	8 000.8	8.5
<b>Total Electricity Industry</b>	<i>1</i>	<u>8 000.8</u>	<u>8 133.9</u>
<b>Other Major Authorities</b>			
Melbourne Water	*	3 587.5	3 570.7
Director of Housing	*	1 694.6	1 616.8
Gas and Fuel Corporation of Victoria	*	714.0	675.5
Smaller Non Metropolitan Water Authorities	*	389.6	368.2
Port of Melbourne Authority	*	273.3	266.7
Barwon Water	*	151.3	138.0
ALUVIC - Portland Smelter Unit Trust	<i>2</i>	396.3	65.3
Totalizator Agency Board	*	58.0	58.4
Central Highlands Water	*	50.4	55.1
National Tennis Centre	*	62.5	53.0
Second Navinto Pty. Ltd.	* <i>3</i>	..	46.1
Grain Elevators Board	*	53.9	51.8
Country Fire Authority	*	29.1	29.1
Rural Water Corporation	* <i>4</i>	15.0	28.2
Gippsland Water	*	29.1	26.4
Port of Portland	*	25.1	25.0
Metropolitan Fire Brigades Board	*	31.3	19.7
<b>Total Other Major Authorities</b>		<u>7 561.1</u>	<u>7 093.9</u>
<b>Other</b>	*	65.2	21.7
<b>Total Gross Debt</b>		<u>15 627.1</u>	<u>15 249.6</u>
<b>Less:</b> Liquid Financial Assets		1 682.8	1 686.0
Intrasectoral Advances		0.7	15.5
<b>TOTAL NON-BUDGET SECTOR NET DEBT</b>		<u>13 943.6</u>	<u>13 548.1</u>

\* All or part of the debts of these authorities are guaranteed by the Treasurer of Victoria.

**Notes:**

1. During 1993-94, the SECV was restructured into four separate bodies. The debt of the former SECV was transferred to the new authorities at market value. This led to an increase in the recorded debt of the authorities of \$1.4 billion. In order to maintain consistency in the reporting of debt a \$1.4 billion adjustment has been made to the debt of the Electricity Industry as at 30 June 1994 to reflect the debt at historical capital value. The following adjustments to the debt of the individual Electricity Authorities was made:

Electricity Authority	Debt as per Authority's Accounts 30/6/94	Revaluation Adjustment	Adjusted Debt as reported in table above
Generation Victoria	4 688.8	(631.0)	4 057.8
Electricity Services Victoria	2 789.0	(356.0)	2 433.0
National Electricity	2 043.7	(409.0)	1 634.7
State Electricity Commission	8.5	0.0	8.5
<b>TOTAL</b>	<b>9 530.0</b>	<b>(1 396.0)</b>	<b>8 133.9</b>

2. The reduction in Alurvic/PSUT debt during 1993-94 is due to the assumption of \$274 million by the budget sector debt portfolio. This is reflected in the increase in the budget sector debt shown in Table B.5. Some of the debt as at 30 June 1993 was guaranteed by the Treasurer of Victoria.
3. This company was acquired by National Tennis Centre on 31 December 1993 as part of the rearrangement of the financing of the Tennis Centre.
4. The Rural Water Corporation was established on 1 July 1992 to replace the former Rural Water Commission of Victoria. Borrowings of the former organisation were assumed by the Victorian Government in exchange for equity. The Corporation borrowed \$14.9 million during 1992-93 and a further \$13.4 million in 1993-94, primarily to fund capital works.

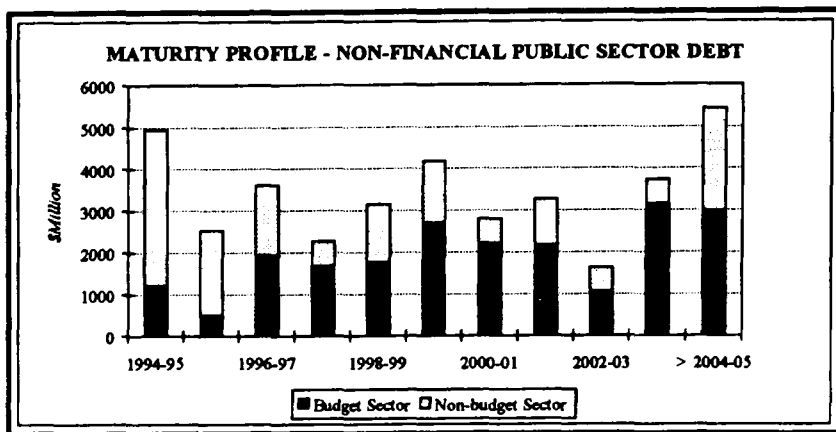
**TABLE B.7**  
**MATURITY PROFILE STRUCTURE**  
**NON-FINANCIAL PUBLIC SECTOR DEBT**  
as at 30 June 1994

<i>Year of Maturity</i>	<i>Budget Sector</i>	<i>Non-Budget Sector</i>	<i>Total</i>
1994-95	1 218.9	3 726.1	4 945.0
1995-96	501.6	2 026.4	2 528.0
1996-97	1 942.9	1 672.5	3 615.4
1997-98	1 672.1	593.5	2 265.6
1998-99	1 772.0	1 367.6	3 139.6
1999-00	2 702.2	1 477.0	4 179.2
2000-01	2 202.0	590.1	2 792.1
2001-02	2 166.9	1 089.9	3 256.8
2002-03	1 061.4	573.6	1 635.0
2003-04	3 143.5	584.5	3 728.0
Beyond 2004-05	2 983.1	2 447.7	5 430.8
<b>TOTAL (a)</b>	<b>21 366.6</b>	<b>16 148.9</b>	<b>37 515.5</b>

**Notes:**

- (a) The maturity profile is reported at face value and differs from the debt reported in tables B.5 and B.6 due to unamortised discount or premium on issue of the debt.

**CHART B.4**



## 5. EMPLOYER LIABILITIES

Employer liabilities comprise unfunded accrued liabilities in respect of employee entitlements. These unfunded liabilities relate mainly to superannuation benefits, accrued annual leave and accrued long service leave, with superannuation being by far the most significant.

Unfunded liabilities of public sector superannuation schemes result from decisions made by successive Governments to meet the employer's share of benefits as employees retire, or otherwise qualify for benefit payments, rather than as entitlements accrue.

As at 30 June 1994, employer liabilities of the non-financial public sector are estimated to be \$16.5 billion. The unfunded superannuation liabilities of the Victorian non-financial public sector were estimated by actuaries to be \$14.6 billion, a significant reduction on the \$18.4 billion reported at 30 June 1993. Table B.9, Unfunded Superannuation Liabilities, details the changes in the unfunded liabilities of State superannuation funds.

This reduction is the result of significant reform in terms of superannuation benefit design, increased funding of superannuation schemes, reorganisation of Funds and improved practices in the assessment of disability claims. The major elements of these reforms were contained in the agreement with the Victorian Trades Hall Council (VTHC) negotiated by the Minister for Finance and embodied in the Public Sector Superannuation (Administration) Act 1993 and Superannuation Acts (Amendment) Act 1994.

**TABLE B.8**  
**EMPLOYER LIABILITIES**  
**NON-FINANCIAL PUBLIC SECTOR**  
(as at 30 June)

	<i>Notes</i>	<i>1993</i>	<i>1994</i>
			<i>(Prelim.)</i>
		\$m	\$m
<b>Budget Sector</b>			
Unfunded Superannuation Liabilities (a)		18 209.0	14 560.0
Workers Compensation		37.6	29.5
Other Employee Entitlements		1 244.3	1 196.6
<b>Total Budget Sector</b>		<u>19 490.9</u>	<u>15 786.1</u>
<b>Non-Budget Sector</b>			
Unfunded Superannuation Liabilities (a)		216.0	87.0
Workers Compensation		90.1	97.4
Other Employee Entitlements		616.8	507.1
<b>Total Non-Budget Sector</b>		<u>922.9</u>	<u>691.5</u>
<b>Non-Financial Public Sector</b>			
Unfunded Superannuation Liabilities (a)		18 425.0	14 647.0
Workers Compensation		127.7	126.9
Other Employee Entitlements	<i>1</i>	1 861.1	1 703.7
<b>TOTAL NON-FINANCIAL PUBLIC SECTOR</b>		<u>20 413.8</u>	<u>16 477.6</u>

**Notes:**

(a) Details of unfunded liabilities by superannuation fund are shown in table B.9.

1. Other Employee Entitlements consist mainly of long service leave, accrued recreation leave and accrued sick leave.



**TABLE B.9**  
**UNFUNDED SUPERANNUATION LIABILITIES**  
(as at 30 June)

	1993 (Est.)	1994 (Est.)
	\$m	\$m
<b>Schemes Operated Principally for Budget Sector Employees (a)</b>		
State Superannuation Fund (b)	16 121.0	12 354.0
Emergency Services Superannuation Fund (b)	1 162.0	1 470.0
Hospitals Superannuation Fund	335.0	327.0
State Employees Retirement Benefits Fund (b)	362.0	247.0
Transport Superannuation Fund	181.0	145.0
Parliament Contributory Superannuation Scheme	21.0	15.0
State Casual Employees Superannuation Fund (b)	25.0	2.0
MTA Superannuation Fund	2.0	..
	<b>18 209.0</b>	<b>14 560.0</b>
<b>Schemes Operated Principally for Non-Budget Sector Employees</b>		
Melbourne Water Employees Superannuation Fund	131.0	61.0
Port Melbourne Authority Superannuation Scheme	49.0	42.0
Gas and Fuel Superannuation Fund	( 18.0)	( 1.0)
VEI Superannuation Fund	54.0	(15.0)
	<b>216.0</b>	<b>87.0</b>
<b>TOTAL UNFUNDED SUPERANNUATION LIABILITIES</b>	<b>18 425.0</b>	<b>14 647.0</b>

**Notes:**

- (a) Part of the gross unfunded liability of superannuation funds operated principally for budget sector employees relates to employees in the non-budget sector and some of these liabilities are to be met from the revenues of the respective organisations. While the Consolidated Fund is primarily responsible for meeting the employer contributions to cover the unfunded liability, the Minister for Finance can effectively pass the unfunded liability to individual authorities requiring them to reimburse the Consolidated Fund. As at 30 June 1994 this determination had been made in respect of Universities and Higher Education Institutions (\$578 million), Roads Corporation (\$419 million) and the Department of Planning and Housing (Director of Housing staff only) (\$280 million). In addition, further unfunded liabilities are to be met from non-budget sector organisations such as the Public Transport Corporation (\$1 346 million) and the Metropolitan Fire Brigades Board (\$148 million). In respect of the Public Transport Corporation the employer contributions are met by the Consolidated Fund and reimbursed by the Public Transport Corporation from subsidies made for this purpose.
- (b) Part of the combined reduction in 1994 is attributable to deferred employer contributions of \$1.4 billion paid from the Consolidated Fund during 1993-94.

Source : Annual Audited Statements of the Funds and Department of Finance Survey results,

## 6. MISCELLANEOUS ACCRUALS

Miscellaneous accruals represent expenses, other than employer liabilities, which have been incurred at the end of the financial year but not paid by that date. As an obligation to pay these amounts has arisen and the amount payable can be estimated with reasonable certainty, miscellaneous accruals are reported as liabilities of the State non-financial public sector. The largest items are accounts payable and accrued interest. Table B.10, Miscellaneous Accruals Non-Financial Public Sector, shows an increase of \$262 million during 1993-94 mainly due to increased accounts payable in the non-budget sector, while accrued interest has fallen by \$71 million.

	<i>Notes</i>	<b>1993</b>	<b>1994</b>
		<i>\$m</i>	<i>(Prelim.) \$m</i>
<b>Budget Sector</b>			
Accrued Interest		633.8	581.4
Accounts Payable -			
Government Departments	<i>1</i>	149.3	95.9
Other Budget Sector Agencies	<i>2</i>	445.4	430.4
<i>Total Accounts Payable</i>		<u>594.7</u>	<u>526.3</u>
Other Miscellaneous Accruals		244.2	254.6
<b>Total Budget Sector</b>		<u><b>1 472.7</b></u>	<u><b>1 362.3</b></u>
<b>Non-Budget Sector</b>			
Accrued Interest		345.2	326.4
Accounts Payable		931.5	1 273.3
Other Miscellaneous Accruals		446.8	496.2
<b>Total Non-Budget Sector</b>		<u><b>1 723.5</b></u>	<u><b>2 095.9</b></u>
<b>Non-Financial Public Sector</b>			
Accrued Interest		979.0	907.8
Accounts Payable		1 526.2	1 799.6
Other Miscellaneous Accruals		691.0	750.8
<b>TOTAL NON-FINANCIAL PUBLIC SECTOR</b>		<u><b>3 196.2</b></u>	<u><b>3 458.2</b></u>

**Notes:**

1. Details of Departmental accruals are provided in Table B.11.
2. Relates mainly to hospitals and TAFE colleges.

Source: Treasury estimate and survey.

**TABLE B.11  
SUMMARY OF CREDITORS  
DEPARTMENTS (as at 30 June)**

<i>Department</i>	<i>Notes</i>	<i>1993</i>	<i>1994</i>
			<i>(Prelim.)</i>
		\$m	\$m
Parliament		0.4	0.7
Agriculture		1.5	1.6
Arts, Sport and Tourism		6.0	1.1
Business and Employment		1.1	1.0
Conservation and Natural Resources		5.1	5.4
Education	1	66.4	26.5
Energy and Minerals		0.2	0.2
Finance		12.5	6.5
Health and Community Services		27.0	26.8
Justice		20.2	20.1
Planning and Development		2.2	4.3
Premier and Cabinet		0.7	0.6
Transport (excluding Public Transport Corporation)		0.1	*
Treasurer		5.9	1.0
<b>TOTAL CREDITORS</b>		<b>149.3</b>	<b>95.9</b>

\* Represents nominal amounts under \$50 000.

**Notes:**

1. In previous years non-Government schools have been required to finance Government grants through private sector financial institutions pending passage of the annual Appropriation Act later in the year. This approach is being reversed progressively.

## **7. OTHER BUDGET SUPPORTED LIABILITIES**

Other budget supported liabilities are liabilities of entities which lie outside the budget sector that are supported by subsidy payments from the budget sector. Table B.12, Other Budget Supported Liabilities, shows that these liabilities reduced by \$949 million during 1993-94. The majority of this reduction relates to Tricontinental due principally to a \$500 million debt assumption by the budget sector. This debt assumption now forms part of budget sector debt managed by TCV.

**TABLE B.12**  
**OTHER BUDGET SUPPORTED LIABILITIES**  
(as at 30 June)

	<i>Notes</i>	1993	1994 <i>(Prelim.)</i>
		\$m	\$m
Flexible Demand Adjustment Payments	1	1 745.0	1 621.0
Tricontinental	2	1 539.4	856.4
World Congress Centre	3	148.8	148.8
St Vincent's Hospital	4	79.8	83.7
Delayed Costs Compensation Payment	5	145.7	..
<b>TOTAL OTHER BUDGET SUPPORTED LIABILITIES</b>		<b>3 658.7</b>	<b>2 709.9</b>

*Notes:*

**1. Flexible Demand Adjustment Payments**

The Flexible Demand Adjustment (FDA) payments represent the Government's obligations to the SECV to make and receive payments in relation to flexible electricity tariffs for the Portland and Point Henry smelters. These flexible tariff arrangements are set out in detail in Victoria, The Portland Aluminium Smelter of August 1984.

These arrangements were entered into in consideration of the SECV renegotiating the supply of electricity for the Point Henry and the Portland smelters, so that electricity would be supplied under a flexible tariff which would vary according to the level of world aluminium prices. The flexible tariff was designed to ensure that over the long term the average tariff paid by the smelters would be equal to the SECV's base tariff. The Government bears the cost and receives the benefit arising from deviations of the actual tariff from the base tariff.

Prior to 1992-93, the payments were made by the Flexible Tariff Management Unit Trust (FTMUT). FTMUT was also entitled to any receipts from the arrangement. The units in FTMUT are owned by the Treasurer with the State Trust Corporation as trustee. From 1992-93, the FDA payments have been paid through appropriation.

Given the current outlook for aluminium prices, the forward estimates include payments of about \$200 million per year. The contractual arrangements will continue until 2016. The reduction in liabilities in 1994 reflects lower inflation rates in the USA and in Australia. These FDA payments represent a significant forward commitment of expenditure by the budget sector. A liability representing the present value of the estimated future payments has been recognised given currently forecast aluminium prices.

In June 1994, the Government assumed the debt of FTMUT and its repayment by the Budget. Following this assumption of the debt, FTMUT has been wound up.

**2. Tricontinental**

The net deficiency of Tricontinental is supported by an undertaking from the State, and it is recognised that the ultimate net deficiency of Tricontinental will be transferred to the State. During 1993-94, \$500 million of Tricontinental debt was assumed by the budget sector debt portfolio and \$136 million was received as settlement for outstanding litigation. It is proposed that a further \$940 million of Tricontinental's debt will be assumed during 1994-95. The net deficiency of Tricontinental is recognised here as a borrowing supported by the Budget. The liability also includes the operating subsidies, as follows:

	1993	1994
	<i>\$ million</i>	
<i>Net Deficiency</i>	1 490.9	817.8
<i>Receivable (Subsidy)</i>	48.5	38.5
<i>Total</i>	1 539.4	856.4

### 3. World Congress Centre

The World Congress Centre (WCC) is owned by the Melbourne Convention Centre Property Trust and managed by the Centre Manager (World Congress Centre Melbourne Pty Ltd, or WCCM). The Government has provided indemnities to WCCM, the Trustee of the Trust (Allco Nominees (Victoria) Pty Ltd), and the counter-party to an interest rate swap with the Trustee.

Upon completion of construction in 1990, the construction debt was refinanced by way of long term equity financing. In essence, the debt of \$148.8 million was replaced by equity financing and funds obtained from the finance unit holders were used to repay the original debt incurred during the construction phase. The finance unit holders are guaranteed a return on their investment by way of agreed distribution payments over the seven year term. At the end of this period, the equity financing will be replaced by 5 year debt financing.

The Government makes financing subsidy payments to the Centre Manager under the subsidy arrangements to WCCM, to meet the operating losses of the Centre. Payments in respect of the WCC included in the 1994-95 Budget total \$28.0 million. Payments in respect of the WCC in the forward estimates for 1993-94 to 1996-97 amount to \$107.8 million.

There is a potential exposure to Capital Gains Tax (CGT) when the units in the Trust are redeemed in 1997. If the units in the Trust are liable to CGT, the amount raised to redeem the units in the Trust in 1997 will need to be increased accordingly. On current estimates, the amount to be refinanced if CGT applies will increase from \$148.8 million to \$170-\$180 million depending on inflation and future bank bill rates.

The ownership of the WCC rests with the private sector but, because of the size and nature of the payments to WCC by the Budget to support the debt of the WCC, the borrowings in relation to WCC have been included as part of other budget supported liabilities.

### 4. St. Vincent's Hospital Redevelopment

St. Vincent's Hospital is owned by the Sisters of Charity religious order and was incorporated as a wholly owned company of the Sisters of Charity under the name of St. Vincent's Hospital (Melbourne) Limited (the "Hospital") in July 1991. The redevelopment of the St. Vincent's Hospital is being undertaken at an estimated aggregate cost of \$146.0 million although construction cost savings are expected to reduce this figure significantly. Construction is expected to be completed in early 1995.

To support the redevelopment, the Treasurer has provided a guarantee and an indemnity to support the borrowings undertaken and the arrangements entered into to finance the redevelopment of the Hospital. The Department of Health and Community Services (the Department) has also entered into an agreement to purchase health services (the Health Services Agreement) and the Treasurer has indemnified the Hospital against default by the Department under the Health Services Agreement.

As at 30 June 1994, the Hospital had issued annuity indexed bonds (the Annuity Bonds) with a face value of \$80 million. Payments under the Annuity Bonds are guaranteed by the Treasurer. In addition, the Hospital has entered into a lease facility whereby the Hospital is required to make rental payments. The Treasurer has provided an indemnity which under certain circumstances require the Treasurer to meet the Hospital's rental obligations.

Under the Health Services Agreement, the Hospital provides health services to the public in return for payments from the Department over a 25 year period to fund the cost of providing efficient public health services. The payments by the Department consist of:

- (i) an unconditional annual grant of \$7 million per year for 25 years payable in quarterly instalments, which is indexed at a rate which is the higher of the inflation rate and 3 per cent. However, amounts in excess of those required in respect of the annuity payments are paid into a contingency account which can only be used for approved purposes and from which indemnity fees are payable to the Treasurer when its balance accumulates to \$10 million (indexed to CPI). Future payments in relation to this grant have an estimated net present value of \$94.3 million, without allowing for any future return of funds to the Treasurer; and
- (ii) from the first full year of operation of the new hospital building (expected to be 1995-96), a payment of at least \$50 million per annum (CPI-indexed) which is conditional upon the provision of public hospital services by St. Vincent's Hospital. There is a contractual arrangement under which the Department has an obligation to purchase public hospital services, provided they are efficiently costed and as long as the service is offered. The minimum services to be purchased represent approximately 45 per cent of the services provided by the hospital (the payment in 1993-94 was approximately \$110 million).

The Government's exposure to the St. Vincent's redevelopment is reported as follows:

- (i) the liability for a payment of an index linked grant of \$7 million per annum for 25 years is reported as a liability of the budget sector subject to the cap of the principal outstanding on bonds issued;
- (ii) the obligation to purchase services under the Health Services Agreement is not treated as a liability. The Department only has an obligation to pay whilst public hospital services are provided under the Health Services Agreement; and
- (iii) the guarantee in respect of the Annuity Bonds and the indemnity in respect of the lease facility are reported as a single contingent liability but only to the extent that they exceed the liability reported under paragraph (i). This is to avoid double counting.

#### 5. Delayed Cost Compensation Payment

As part of the restructure of the Portland Smelter Unit Trust ("PSUT") and Aluminium Smelters of Victoria ("Aluvic") during 1993-94, the contingent obligation of the budget to meet Delayed Cost Compensation payment in the event that Aluvic made losses is now removed. Consequently, the DCCP liability is not reported as at 30 June 1994.

## 8. FINANCIAL ASSETS

Table B.13, Financial Assets Non-Financial Public Sector, shows that financial assets held by the non-financial public sector increased during 1993-94 by \$1 billion to \$5.7 billion as at 30 June 1994. These assets represent investments on hand or future receipts that can be applied to future funding requirements to derive the net liability position of the non-financial public sector.

Financial assets in Table B.13 are divided into cash, investments and marketable securities (which can be liquidated and used as substitutes for borrowings) and other items such as Receivables which are not currently held as cash or investments but form a future revenue obligation which can be estimated with reasonable certainty.

**TABLE B.13**  
**FINANCIAL ASSETS**  
**NON-FINANCIAL PUBLIC SECTOR**  
**(as at 30 June)**

	<i>Notes</i>	<i>1993</i>	<i>1994</i> <i>(Prelim.)</i>
		\$m	\$m
<b>Budget Sector</b>			
Cash, Investments and Marketable Securities		1 032.2	1 804.7
Receivables -			
Departments (a)		435.3	437.3
Other		267.0	255.8
<i>Total Receivables</i>		<u>702.3</u>	<u>693.1</u>
Other Financial Assets		45.9	49.5
<b>Total Budget Sector</b>		<u><u>1 780.4</u></u>	<u><u>2 547.3</u></u>
<b>Non-Budget Sector</b>			
Cash, Investments and Marketable Securities		1 682.8	1 686.0
Receivables		872.9	1 351.2
Other Financial Assets		337.6	102.9
<b>Total Non-Budget Sector</b>		<u><u>2 893.3</u></u>	<u><u>3 140.1</u></u>
<b>Non-Financial Public Sector</b>			
Cash, Investments and Marketable Securities	<i>1</i>	2 715.0	3 490.7
Receivables		1 575.2	2 044.3
Other Financial Assets		383.5	152.4
<b>TOTAL NON-FINANCIAL PUBLIC SECTOR</b>		<u><u>4 673.7</u></u>	<u><u>5 687.3</u></u>

**Notes:**

(a) Refer Table B.14.

1. The change in budget sector cash and investments results from the following factors:
- |  |                |
|--|----------------|
| Increase in Public Account Investments                 | \$180 million  |
| Increase in Budget Sector Capital Account Investments  | \$541 million  |
| Increase in Victorian Debt Retirement Fund Investments | \$70 million   |
| Reduction in advances                                  | (\$68) million |

**TABLE B.14**  
**SUMMARY OF RECEIVABLES**  
**DEPARTMENTS (as at 30 June)**

<i>Department</i>	<i>Notes</i>	<i>1993</i>	<i>1994</i> <i>(Prelim.)</i>
		<i>\$m</i>	<i>\$m</i>
Parliament		..	..
Agriculture		2.3	2.6
Arts, Sport and Tourism		23.1	29.0
Business and Employment		0.9	0.3
Conservation and Natural Resources		18.3	16.3
Education		31.9	23.8
Energy and Minerals		0.4	0.7
Finance		13.8	7.6
Health and Community Services		11.0	5.6
Justice	<i>1</i>	230.5	267.2
Planning and Development		1.1	0.2
Premier and Cabinet		2.5	3.1
Transport (excluding Public Transport Corporation)		*	*
Treasurer		99.6	80.9
<b>TOTAL RECEIVABLES</b>		<b>435.3</b>	<b>437.3</b>

\* Represents nominal amounts under \$50 000.

*Notes*

1. The increase in Receivables in the Department of Justice is due primarily to the growth in uncollected court fines and warrant execution fees. The Department of Justice will be adopting a number of measures during 1994-95 to improve the collection of outstanding court fines and warrant execution fees.



## **9. CONTINGENT LIABILITIES**

Contingent liabilities arise from guarantees, indemnities and other forms of support provided by the Government, as security for the borrowing activities of public sector financial institutions, Government Trading Enterprises and other organisations.

Contingent liabilities, by definition, are not actual liabilities. They represent circumstances under which there is the possibility due to some future event that an actual liability could arise.

The figures presented in Table B.15 require careful interpretation. They represent the "gross" liability or maximum amount of any quantifiable liability, with no explicit recognition of the likelihood of any call on the guarantee or indemnity or of offsetting assets available by way of security.

The liabilities of the non-budget sector authorities and of public sector financial enterprises are recognised as contingent liabilities of the budget sector. These liabilities are supported, in general, by the physical and financial assets and operating revenues of the trading authorities and the public financial enterprises concerned.

Thus the "net" contingent liability of a guarantee or an indemnity is often significantly less than the "gross" liability due to offsetting contingent assets. Valuation of these contingent assets will vary depending on market conditions.

**TABLE B.15**  
**CONTINGENT LIABILITIES OF THE BUDGET SECTOR**  
 (as at 30 June)

	<i>Notes</i>	<b>1993</b>	<b>1994</b>
		<b>\$m</b>	<b>\$m</b>
			<i>(Prelim.)</i>
<b>Non-Budget Sector</b>			
Guaranteed Non-Budget Sector Gross Debt	<i>1</i>	13 614.2	14 319.4
Non-Debt Guaranteed Obligations of the Non-Budget Sector -			
accrued interest		343.0	337.6
other		640.2	217.3
<i>Total Non-Debt Guaranteed Obligations of the Non-Budget Sector</i>		983.2	554.9
<b>Total Guaranteed Obligations related to the Non-Budget Sector</b>		<b>14 597.4</b>	<b>14 874.3</b>
<b>Public Financial Enterprises</b>			
Treasury Corporation of Victoria	<i>2</i>	2 888.5	2 066.6
Transport Accident Corporation	<i>3</i>	935.2	434.2
State Bank of Victoria	<i>4</i>	418.7	403.7
State Insurance Office	<i>5</i>	339.7	310.7
Rural Finance Corporation	<i>6</i>	205.7	193.5
Tricontinental and Subsidiaries	<i>7</i>	411.0	115.0
<b>Total Public Financial Enterprises</b>		<b>5 198.8</b>	<b>3 523.7</b>
<b>Other -</b>			
<i>Specific Guarantees Under Statute</i>			
Co-Operative Housing Societies Guarantees	<i>8</i>	452.5	367.8
Co-Operative Housing Societies Indemnities	<i>9</i>	49.4	46.5
Education		18.5	17.6
Industry Assistance		14.3	14.0
Recreation and Tourism		10.1	9.6
Co-Operatives (General)		9.1	8.6
Other		0.5	0.5
<b>Total Specific Guarantees Under Statute</b>		<b>554.4</b>	<b>464.6</b>
<b>Miscellaneous</b>			
Home Opportunities Loans Scheme		916.5	904.9
Accelerated Infrastructure Program		275.0	280.0
Melbourne Cricket Club		153.4	150.8
<b>Total Miscellaneous</b>		<b>1 344.9</b>	<b>1 335.7</b>
<b>Total Public Financial Enterprises and Other</b>		<b>7 098.2</b>	<b>5 324.0</b>
<b>TOTAL CONTINGENT LIABILITIES OF THE BUDGET SECTOR</b>			
	<i>10/11</i>	<b>21 695.6</b>	<b>20 198.3</b>
<i>Contingent Liabilities of the State Non-Financial Sector</i>			
<i>Total Public Financial Enterprises and Other</i>		<i>7 098.2</i>	<i>5 324.0</i>
<i>Non-Debt Guaranteed Obligations of the Non-Budget Sector - other</i>		<i>640.2</i>	<i>217.3</i>
		<b>7 738.3</b>	<b>5 541.3</b>

**Notes:**

1. Details of guaranteed non-budget sector debt are provided in Table B.6.
2. The amount in the table is the face value of investments not on-lent to authorities by TCV as at 30 June 1993 and 1994. During 1993-94, TCV reviewed its liquidity policy.
3. This represents the liability under Victorian Government Security Bonds and the amount owing to the Commonwealth Bank (including interest) which are guaranteed by the State.
4. There are now only three outstanding debt issues in relation to the former State Bank of Victoria which are covered by guarantees.
5. Represents the claims liabilities assessed by the actuaries for employer liability policies and performance bands.
6. Represents the Rural Finance Corporation's borrowings plus accrued interest.
7. During 1993-94, Tricontinental continued to wind down its assets and liabilities. This resulted in a reduction in Tricontinental's recoverable assets and therefore of the State's contingent liability. The contingent liability amounts in the table represent Tricontinental's recoverable assets as at 30 June 1993 and 1994.
8. During 1993-94 the balance outstanding in relation to guaranteed loans has decreased as loans have been repaid and discharged.
9. The Treasurer has indemnified co-operative housing societies with guaranteed funds for that proportion of loans made to society members in excess of an agreed valuation of the property. During 1993-94 \$334,247 was paid out in claims under indemnities.
10. Excludes guarantees executed in relation to South Eastern Medical Complex Limited and Office of Major Projects which are reported as part of budget sector debt and other liabilities.
11. Other commitments

In addition to the items reported in the Table, there are other commitments which have been made by Government, many of which are unquantifiable arising from:

- indemnities provided in relation to financing arrangements, consultancy services, directors and administrators; and
- performance guarantees.

There are also various legal actions pending and other possible claims which may result in payments.

These legal actions and potential claims against the Government include:

**Automated Ticketing (AT)**

In May 1994, the Public Transport Corporation (PTC) entered into contracts with the OneLink Consortium, which will provide automated ticketing and fare collection services to PTC for its metropolitan public transport services over the period of ten years. Implementation of the system will take about two years, although services will progressively be run up from early calendar year 1995.

Payments under the AT Service contract will be of the order of \$300 million over the term of the contract, on a performance basis. The Treasurer has guaranteed the obligations of PTC under the Service Contract.

**Bayside**

A full and final settlement of the claim by Sandridge City Development Company Pty Ltd (SCDC) against the Government and the Government's counterclaim against SCDC was negotiated in 1993-94 for \$8 million.

**Formula One Grand Prix**

The Victorian Government has secured the rights to stage the Australian Formula One Grand Prix.

A Company, Melbourne Grand Prix Promotions Pty. Ltd has been formed to promote the race.

The Treasurer has provided an indemnity to the Company and its Directors, against any liability incurred or suffered by the Company arising from any act relating to the carrying out of any object set out in the Memorandum of Association of the Company, or any activity contemplated by any of those objects, provided that the act is not inconsistent with the Business Plan of the Company approved by the Treasurer.

#### **Loy Yang B State Support Agreement**

The effect of the State Support Agreement is that the participants to the project (Mission Energy, Mission Energy's financiers and LYBCO) are given a Treasurer's guarantee for contractual obligations that the Commission is required to perform, such as the purchase of power.

#### **National Tennis Centre**

The National Tennis Centre Trust has unwound the previous finance Transaction Arrangement through the application of borrowings included in Table B.6. The Government has undertaken to meet the balance of the amounts payable to the Commonwealth Bank of Australia under this previous arrangement.

In addition, the Trust is seeking an additional TCV government guaranteed finance facility in relation to the development of Stage 2 of the Tennis Centre, which is scheduled for completion in time for the 1996 Australian Open.

The 12 × \$12 million per annum government subsidy payable to the Trust under previous finance arrangements has been discontinued.

#### **New Melbourne Magistrates' Court**

The Treasurer and Minister for Finance entered into contracts in August 1992 to enable the Government to lease premises for the new Melbourne Magistrates' Court. As part of the financing structure, the Treasurer provided an indemnity to the Trustee (Barclays de Zoete Wedd Australia Limited (BZWA)) to ensure that the bondholders receive the payments due to them.

The Government has since renegotiated the financial arrangements for the project with BZWA, and the property will be purchased by the Government for \$38.5 million (plus building fitout and moving costs), at which point the above indemnity will be cancelled.

#### **Pyramid Litigation**

Certain non-withdrawable shareholders in the Pyramid, Geelong and Countrywide Building Societies (the Societies) initiated legal actions in 1990 and 1993 against the State in respect of the losses they claim they incurred when an Administrator was appointed to the Societies and Societies went into liquidation. The non-withdrawable shareholders also instituted these proceedings against the former Registrar of Building Societies, former Treasurer, and Attorney General, Pyramid Building Society and HSV 7. The State is defending the claims brought by the non-withdrawable shareholders and has cross-claimed against various defendants. The State has also issued proceedings against the Commonwealth, the Reserve Bank of Australia (RBA) and the Governor and Deputy Governor of the RBA seeking indemnity in respect of the claims made by the non-withdrawable shareholders.

In various proceedings against the Commonwealth, the RBA, the Governor and Deputy Governor of the RBA, the auditors of the Societies, and Pyramid Building Society, the State has also sought damages and indemnity in respect of claims made by depositors of the Societies.

The Australian Securities Commission in 1993 commenced three legal actions on behalf of investors in Farrow Finance Limited against ANZ Executors & Trustee Co, Day Neilson Jenkins & Johns, Hugh Somerville of Price Waterhouse in respect of losses incurred when Farrow Finance defaulted on payments due under notes it had issued and went into liquidation. The State, former Ministers and former Registrar of Building Societies amongst others, have been joined as third parties to the litigation. The State is defending these proceedings on behalf of itself, the former Ministers and the former Registrar of Building Societies.

#### **State Bank Victoria: Warranties And Indemnities**

The State Bank Merger Agreement between the Treasurer of Victoria and Commonwealth Bank of Australia (CBA) contains a number of warranties and indemnities which could lead to the CBA making future claims on the State. These claims are limited to the extent that the CBA may not claim against the State if it can claim under an insurance policy, if the matter has been provided for in the final accounts, or if the amount is less than \$1.0 million. Notice of any claims must be made within five years, or in the case of a claim relative to tax, in seven years. The Merger Agreement provides that CBA must give notice to the Treasurer of the nature or anticipated nature of any claim, and where possible, the amount of the claim within three months of CBA first becoming aware of the claim. CBA is also required to give notice to the Treasurer of any litigation which may lead to a claim. The Treasurer has the option of taking over the conduct of the litigation.

The Treasurer has received a number of notices under the Merger Agreement. The majority of these notices are either ambit in their nature or relate to litigation or potential litigation where the amount in dispute is considered to be too small to give rise to an actual claim under the Merger Agreement. Where appropriate, however, the Treasurer has taken over conduct of litigation instituted against CBA.

To date, CBA has only lodged one claim for payment against the State. The claim, which was in respect of fringe benefits tax payable to the Australian Taxation Office, was paid during 1993-94. The amount paid in respect of the claim was \$1.3 million. Also, a number of the underlying actions for which a notice has been lodged have subsequently been resolved with no claim made upon the State.

At this stage, there are no outstanding claims in respect of the State Bank Merger Agreement and it is not considered appropriate to record a contingent liability for the notices lodged by CBA.

#### Urban Land Authority

Previous Treasurers have provided an indemnity to the Urban Land Authority (ULA) for commitments entered into by the Office of Major Projects in the ULA's name through a delegation under the Urban Land Authority Act 1979. This blanket guarantee was withdrawn as from 30 December 1993, and the substitute indemnity has subsequently been provided for designated projects, including Bayside redevelopment, Lynch's Bridge Stage 2, Agenda 21 and Regent Theatre redevelopment.

**TABLE B.16  
CONTINGENT LIABILITIES IN RESPECT OF GUARANTEES  
AND INDEMNITIES PROVIDED BY THE GOVERNMENT IN 1993-94**

Authority/Organisation	<i>Notes</i>	1993-94 <i>(Prelim.)</i>
		\$m
<b>New Guarantees</b>		
Co-operative Housing Societies Guarantees		13.5
Home Opportunity Loans Scheme		10.2
Co-operative Housing Societies Indemnities		7.6
Moorabbin College of TAFE	<i>1</i>	3.0
Alpine Resorts Commission		1.5
Co-operative Guarantees (General)		1.2
Anglesea Foreshore Committee of Management		0.1
<b>TOTAL GUARANTEES</b>		<b>37.1</b>

*In addition to the above new guarantees, the following guarantees were extended/refinanced:*

<i>South Eastern Medical Complex Limited</i>	<i>1</i>	90.0
<i>National Tennis Centre</i>		55.0
<i>Totalizator Agency Board</i>		45.0
<i>Co-operative Housing Societies Guarantees</i>		24.2
<i>Urban Land Authority (Office of Major Projects)</i>	<i>1</i>	23.9

**Notes:**

1. Excluded from Table B.15 because these borrowings are reported as part of the Budget sector liabilities.
2. In addition to the items reported in the Table, there are other commitments which have been made during 1993-94. These include the following which are discussed in the notes to Table B.15:
  - (a) Automated Ticketing (AT); and
  - (b) Formula One Grand Prix.

## 10. OPERATING LEASE COMMITMENTS

**TABLE B.17**  
**OPERATING LEASE COMMITMENTS**  
**NON-FINANCIAL PUBLIC SECTOR**  
as at 30 June 1994

	<i>Depts. (a)</i>	<i>AIP (b)</i>	<i>Other</i>	<i>Total (Prelim.)</i>
	\$m	\$m	\$m	\$m
<b>Budget Sector</b>				
Payable within One Year	89.3	14.1	9.3	112.7
Payable between One Year and Two Years	77.5	14.4	6.0	98.0
Payable between Two Years and Five Years	158.1	46.0	5.1	209.2
Payable after Five Years	205.8	246.8	6.4	459.1
<b>Total Budget Sector</b>	<b>530.9</b>	<b>321.4</b>	<b>26.7</b>	<b>879.0</b>
<b>Non-Budget Sector</b>				
Payable within One Year	..	..	168.0	168.0
Payable between One Year and Two Years	..	..	135.4	135.4
Payable between Two Years and Five Years	..	..	19.2	19.2
Payable after Five Years	..	..	7.7	7.7
<b>Total Non-Budget Sector</b>	<b>..</b>	<b>..</b>	<b>330.3</b>	<b>330.3</b>
<b>TOTAL NON-FINANCIAL PUBLIC SECTOR</b>	<b>530.9</b>	<b>321.4</b>	<b>357.0</b>	<b>1 209.3</b>

*Notes:*

(a) See Table B.18 for details. Certain AIP lease payments are included in the analysis by Department in Table B.18.

(b) **Accelerated Infrastructure Program**

The Accelerated Infrastructure Program (AIP) was developed by the previous Government to provide accommodation through operating leases. A special purpose public company Property Leasing Limited (PLL) was established by a subsidiary of the National Australia Bank (NAB) to finance and commission the construction of police stations, court buildings and other buildings for government use. On completion, the buildings have been made available to government departments through long term leases (of approximately 18 years duration). The amount required for the program was financed through the issue of bonds with a term of approximately 20 years. To 30 June 1994, approximately \$205 million has been raised by PLL for fifteen projects (three of which have since been cancelled by the Government).

In his report for 1991-92, the Auditor-General expressed the view that the leases did not transfer the principal risks and benefits incidental to ownership of the assets to an external party and that the value of the bonds then issued should be included in budget sector indebtedness. The leases and the related financing arrangements have been reviewed and, in this Statement, are reported as operating leases.

The AIP lease commitments disclosed in the table above are reported consistent with AAS 17 Accounting for Leases. The commitments therefore include obligations under contract for operation and maintenance of the leased properties.

The major contingent liabilities that have arisen are in respect of bond issues are included in Table B.15.

Source: Treasury estimates and surveys.

**TABLE B.18**  
**OPERATING LEASE COMMITMENTS**  
**DEPARTMENTS**  
**(as at 30 June 1994)**

<i>Department</i>	<i>1993</i>	<i>1994</i> <i>(Prelim.)</i>	<i>0-1 Years</i>	<i>1-2 Years</i>	<i>2-5 Years</i>	<i>More than</i> <i>5 Years</i>
	<i>\$m</i>	<i>\$m</i>	<i>\$m</i>	<i>\$m</i>	<i>\$m</i>	<i>\$m</i>
Parliament	6.3	6.6	0.2	0.4	4.5	1.5
Agriculture	1.3	1.0	0.3	0.1	0.2	0.4
Arts, Sports and Tourism	11.3	1.8	1.1	0.5	0.1	0.1
Business and Employment	12.6	66.3	4.1	5.7	21.4	35.1
Conservation and Natural Resources	58.2	43.1	6.1	5.6	15.9	15.5
Education	58.6	52.0	15.2	14.7	14.3	7.7
Energy and Minerals	4.5	5.3	1.4	1.3	1.3	1.3
Finance	17.6	17.8	4.2	3.4	7.5	2.7
Health and Community Services	49.0	41.5	14.3	9.8	14.0	3.3
Justice	192.7	362.8	40.7	35.8	86.9	199.5
Planning and Development	23.8	10.0	3.5	3.3	3.3	..
Premier and Cabinet	8.6	7.3	2.0	1.1	1.8	2.4
Transport	8.3	10.0	1.3	1.0	2.9	4.8
Treasurer	38.9	0.5	0.3	0.2	*	..
<b>TOTAL LEASING</b>	<b>491.8</b>	<b>626.1</b>	<b>94.6</b>	<b>82.8</b>	<b>174.1</b>	<b>274.4</b>

\* Represents nominal amounts under \$50 000.

Note: Figures supplied by the above agencies may not have been audited at the time of publication. The audited figures will appear in the agencies' Financial Statements.

## 11. PUBLIC FINANCIAL ENTERPRISES

Table B.19, Assets and Liabilities Public Financial Enterprises, shows the change in financial position of the public financial enterprises over the year to 30 June 1994. A number of developments and policy initiatives have resulted in a reduction in the State's net assets and these events are outlined below:

### *Treasury Corporation of Victoria (TCV)*

The increase in assets of \$7 722 million was primarily the result of the centralisation of the debt of the major public trading enterprises with TCV (\$6 921 million). During 1993-94, TCV made a profit of \$34.4 million. The Treasurer has determined not to take a dividend in respect of TCV's profit for 1993-94 and this has had the effect of increasing TCV's total equity from \$56 million to \$90.3 million.

### *Victorian Development Fund (VDF)*

During 1993-94 the assets and liabilities of the VDF were unwound and the balance of its assets and liabilities transferred to TCV. As part of the unwind the VDF transferred \$45 million to the Consolidated Fund as a repatriation of capital. The VDF was abolished as of 1 July 1994.

### *Victorian WorkCover Authority (VWA)*

During 1993-94 the reforms instituted by the Government enabled VWA to continue to reduce its deficit. VWA's deficit reduced from \$342 million to \$205 million during 1993-94.

### *Transport Accident Commission (TAC)*

During 1993-94 TAC paid to the Consolidated Fund a special dividend of \$1.2 billion and a dividend of \$74 million. These dividends contributed to TAC's reserves reducing from \$1 316.7 million to \$367.2 million over 1993-94.

### *State Insurance Office (SIO)*

During 1993-94 SIO continued to wind down its operations and paid \$5 million to the Consolidated Fund as a dividend or capital repatriation. The reduction in SIO's net assets during the year was partly a result of the recent High Court decision regarding the Supplementation Funds.

**TABLE B.19**  
**ASSETS AND LIABILITIES**  
**PUBLIC FINANCIAL ENTERPRISES**  
(as at 30 June)

	Notes	1993			1994 (Prelim.)		
		Assets \$m	Liabs. \$m	Net \$m	Assets \$m	Liabs. \$m	Net \$m
<b>Banking Institutions</b>							
Treasury Corporation of Victoria	1	27 815.6	27 759.6	56.0	35 537.5	35 447.2	90.3
Victorian Development Fund	2,3	1 522.3	1 479.2	43.1	3.9	..	3.9
Rural Finance Corporation	4	506.2	253.6	252.6	495.5	231.7	263.8
Tricontinental	5	410.6	410.6	..	115.1	115.1	..
<b>Total Banking Institutions</b>		<b>30 254.7</b>	<b>29 903.0</b>	<b>351.7</b>	<b>36 152.0</b>	<b>35 794.0</b>	<b>358.0</b>
<b>Insurance Institutions</b>							
Transport Accident Commission		4 515.5	3 198.8	1 316.7	3 475.0	3 107.8	367.2
Victorian WorkCover Authority		2 508.3	2 850.5	(342.2)	2 648.6	2 853.7	(205.1)
State Insurance Office	6	144.6	70.0	74.7	126.4	82.6	43.7
<b>Total Insurance Institutions</b>		<b>7 168.5</b>	<b>6 119.2</b>	<b>1 049.3</b>	<b>6 250.0</b>	<b>6 044.1</b>	<b>205.8</b>
<b>Total Public Financial Enterprises</b>		<b>37 423.2</b>	<b>36 022.2</b>	<b>1 400.9</b>	<b>42 402.0</b>	<b>41 838.1</b>	<b>563.8</b>



**Notes:**

1. The table presents the assets and liabilities of the Treasury Corporation of Victoria (TCV) on a gross basis. The vast majority of these assets are on-lent to public sector entities. The amount of such loans as at 30 June in each year was:

	1993	1994
	\$ million	
Loans On-lent	23 716.5	32 349.5

2. The table presents the assets and liabilities of the Victorian Development Fund (VDF) on a gross basis. The majority of these assets and liabilities are on-lent to public sector entities. The amount of such loans as at 30 June in each year was:

	1993	1994
	\$ million	
Loans On-lent	898.5	-

It should be noted that the VDF is not a financial institution, but rather two trust funds in the Public Account, namely the Cash Management Account and State Development Account.

3. VDF was wound up at 30 June 1994 following the Government's policy of centralising debt guaranteed by the State of Victoria to TCV.
4. Includes the assets and liabilities of the Victorian Economic Development Corporation which were taken over by Rural Finance Corporation on 1 December 1988.
5. The table shows the total recoverable assets which Tricontinental is expected to realise and is derived as follows:

Tricontinental's contingent assets of \$7 million as at 30 June 1994 (\$46 Million - 30 June 1993) are added to its total assets of \$146 million and deducted from this amount is the reimbursement of \$39 million (\$49 million - 30 June 1993) due from the State. Contingent assets are added to Tricontinental's total assets because these assets are likely to be called upon and Tricontinental is required to recoup the amount called. Any unrecoverable contingent assets have already been provided against in Tricontinental's total assets. Reimbursement due from the State is excluded on consolidation as an intra-sector transaction.

The relevant data for Tricontinental are:

	1993	1994
	\$ million	
Total Assets	413.3	146.4
Total Liabilities	1 904.2	964.3
Net Assets (deficiency)	(1 490.9)	(817.9)
Contingent Liabilities	45.8	7.2
Receivables due from Government	48.5	38.5

6. The larger part of the assets and liabilities of the State Insurance Office were sold in 1992-93 and part of the assets paid as dividends to the Government. Figures exclude life insurance written since 1 February 1986.

Source: *Annual Reports and Treasury survey.*

## APPENDIX 1 - CLASSIFICATION OF PUBLIC SECTOR ENTITIES

	Budget Sector (a)	Non Budget Sector (a)	Public Financial Enterprises
Agriculture	*		
Arts, Sport and Tourism	*		
Business and Employment	*		
Conservation and Natural Resources	*		
Education	*		
TAFE	*		
Energy and Minerals	*		
Finance	*		
Health and Community Services	*		
Hospitals, Nursing Homes and Ambulance Service	*		
Justice	*		
Parliament	*		
Planning and Development	*		
Office of Housing		*	
Office of Major Projects	*		
Other	*		
Premier	*		
Transport	*		
Public Transport Corporation		*	
Vic Roads Corporation	*		
Treasurer	*		
Alpine Resorts Commission		*	
Barwon Region Water Authority		*	
Central Highlands Water Authority		*	
Coal Corporation of Victoria		*	
Country Fire Authority		*	
Estate Agents Board		*	
Gas and Fuel Corporation of Victoria		*	
Gippsland Rural Water Authority (b)		*	
Goulburn Murray Rural Water Authority (b)		*	
Government Employee Housing Authority		*	
Grain Elevators Board		*	
Latrobe Region Water Authority (Gippsland Water)		*	
Latrobe Regional Commission		*	
Legal Aid Commission of Victoria		*	
Melbourne Market Authority		*	
Melbourne Water Corporation		*	
Metropolitan Fire Brigades Board		*	
Metropolitan Parks & Waterways	*		
Murray Sunraysia Rural Water Authority (b)		*	
National Tennis Centre Trust		*	
Port of Geelong Authority		*	
Port of Melbourne Authority		*	
Port of Portland Authority		*	
Portland Smelter Unit Trust		*	
Rural Finance Corporation			*
Rural Water Corporation (b)		*	
Smaller Non Metropolitan Water and Sewerage Authorities		*	
South Eastern Medical Complex Limited (SEMCL)	*		
Southern Rural Water Authority (b)		*	

State Electricity Commission of Victoria		
Electricity Services Victoria	•	
Generation Victoria	•	
National Electricity Services (c)	•	
SECV Shell	•	
State Insurance Office		•
Totalizator Agency Board	•	
Transport Accident Commission		•
Treasury Corporation of Victoria (d)		•
Tricontinental Holdings Ltd and Controlled Entities		•
Urban Land Authority	•	
Victorian Dairy Industry Authority	•	
Victorian Debt Retirement Authority	•	
Victorian Development Fund		•
Victorian Education Foundation Pty Ltd	•	
Victorian Government Major Projects Unit	•	
Victorian WorkCover Authority		•
Wimmera Mallee Rural Water Authority (b)	•	

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**Notes:**

- (a) As presented in Victorian Budget Papers.
- (b) On 1 July 1994, the five country regions which formed the major part of the Rural Water Corporation became separate rural water authorities.
- (c) National Electricity incorporates LYB Co., Powernet Victoria and Victoria Power Exchange.
- (d) Budget sector estimates include those transactions of Treasury Corporation Victoria (TCV) undertaken on behalf of the state sector only. Other transactions of TCV are classified as those of a Public Financial Enterprise.

**INDEX**

**FINANCE STATEMENT 1993-94**

**INDEX**

<b>A</b>			
Aboriginal Affairs -		Child Care Programs - Various	74,75
Annual Appropriations	72	Commonwealth Better Cities Program	20,89
Aboriginal Housing	91	Commonwealth Funds - Unspent	128
Accelerated Infrastructure Program	163	Commonwealth Payments -	
Administrative Appeals Tribunal Expenses	80	Recurrent	16
Advances from Public Account -		Works and Services	20
Summary	127	Commonwealth/State Housing Agreements -	
Section 16	5,127	Recoveries of Debt	14,15
Advance to Treasurer	5,110	Community Housing	91
Adult Education Council - Contribution	57	Conservation and Natural Resources -	
Agriculture -		Application of Authority	45
Application of Authority	29	Appropriation Authority	46
Appropriation Authority	30	Program Allocations	47-51
Program Allocations	31-32	Departmental Revenue	14
Departmental Revenue	14	Conservation Maintenance Projects	47
AIDS Funding Support	18,76	Conservation Strategy - Expenses	47
Annual Appropriations	25-112	Consolidated Fund -	
ANZAC Day Proceeds Fund - Contribution	70	Analysis of 1993-94	xiv
Appeal Costs Acts	80	Summary of Gross Receipts	3
Application of Authority - Summary	6	Summary of Gross Payments	4
Arts, Sport and Tourism -		Receipts - Narrative	xvi-xxii
Application of Authority	33	Receipts - Detail	13-21
Appropriation Authority	34	Payments - Narrative	xxiii-xxiv
Program Allocations	35-39	Payments - Detail	25-111
Asset Sales Receipts	21	Transfers Section 8 & 9	112
Auditor-General -		Consolidated Revenue Deficit Repayment	107,127
Annual Appropriations	96	Consumer Support Program	86
Special Appropriation	96	Contingent Liabilities	158
<b>B</b>			
Bayside Development Project	90,160	Contract Auditing	96
Better Roads Victoria Trust Account	102,115	Corrections -	
Blood Transfusion Service	18,76	Annual Appropriations	82
Boating Facilities - Expenses	100	Country Fire Authority - Contribution	84
Budget Sector Outlays Reconciliation	7	Creditors - Summary	152
Building Societies Act - Farrow Payments	107	Crimes Compensation Tribunal	80
Business and Employment -		Criminal Injuries Compensation	80
Application of Authority	40	Crisis Accommodation	91
Appropriation Authority	41	Crown Proceedings	54,83,109
Program Allocations	42-44	Cultural Activities Assistance Payments	36
<b>C</b>			
Capital Liability - Public Debt	144	Current Account Financing	19
Cash Management Account -		<b>D</b>	
Trust Account	119	Debits Tax	13
Charges and Reimbursements	14	Debt and other Liabilities	139
Chief Justice - Salary	80	Debt - Budget/Non-Budget Sector	144
		Debt Charges	107
		Debt Retirement Fund	108
		Delayed Cost Compensation Payment	155
		Director of Housing	14,15
		Disability Services	72
		Discharged Servicemen's Employment Board	42

**FINANCE STATEMENT 1993-94**

**INDEX**

<b>E</b>		Geelong Regional Commission	43
Education-		Governor -	
Application of Authority	52	Annual Appropriations	93
Appropriation Authority	53	Special Appropriations	93
Program Allocations	54-58	Grand Prix	160
Education Maintenance Allowances	55,56	Grants to Community Providers	57
Electoral Expenses	85	Grants to Schools	55-57
Electronic Gaming Machines - Receipts	13	Guarantees and Indemnities	162
Emergency Services Superannuation	67	Guardianship and Administration Board -	
Employer Liabilities	148	Expenses	80
Employment Programs - Grants etc.	42	<b>H</b>	
Energy and Minerals -		Health and Community Services -	
Application of Authority	59	Application of Authority	68
Appropriation Authority	59	Appropriation Authority	69
Program Allocations	60-61	Program Allocations	70-76
Energy Brix Australia Corporation - Grant	111	Departmental Revenue	14
Energy Consumption Levy	13	Home and Community Care	18,71
Energy Grants for Households	60,73	Hospitals and Charities Fund -	
Environment Protection Payments	51	Special Appropriations Contributions	74
Environment Protection Authority - Licences	13	Annual Appropriations Contribution	74
Equal Opportunity - Expenses	85	Trust Account	115
Ethnic Affairs	97	Hospital Funding Grant - Commonwealth	16
Executive Council	94	Housing - Grants	20,91
		<b>I</b>	
<b>F</b>		Industry Schemes of Assistance, etc	43
Family Support Services	75	Insurance Taxes	13
Fare Concessions for Pensioners	73	Interest on Public Account	15
Film Victoria - Contribution	35	Interest 'Swaps'	15
Finance -		<b>J</b>	
Application of Authority	62	Judges -	
Appropriation Authority	63	Pensions	80
Program Allocations	64-67	Salaries and Allowances	80
Departmental Revenue	14	Junior Sports Initiatives	17,37
Financial Assets - Summary	139,155	Justice-	
Financial Assistance Grant	16	Application of Authority	77
Financing Charges - CWA	108	Appropriation Authority	78
Financial Institutions Duty	13	Program Allocations	79-86
Financial Management Act 1994	xiv	Departmental Revenue	14
Fines	13	<b>K</b>	
Flexible Demand Adjustment Payments	153	Kindergartens, Pre-school Centres, etc	75
Flexible Tariff Management Unit Trust	108		
<b>G</b>			
Gambling Taxes	13		
Gaming Machine Control Act Contributions	39,74		
Gas and Fuel Corporation of Victoria -			
Recoveries of Debt	14,15		
Contributions	13,15		

**FINANCE STATEMENT 1993-94**

**INDEX**

<b>L</b>		Office of the Chief Commissioner	83
		Office of the Public Advocate	85
Land Tax - Receipts	13	Ombudsman - Salary and Allowance	95
Latrobe Regional Commission	43	Other Budget Supported Liabilities	152
Leasing Commitments - Operating	163	Out of School Hours Care	75
Legal Aid Commission - Contribution	85		
Legislative Assembly -		<b>P</b>	
Annual Appropriations	27	Parliament -	
Special Appropriations	26	Application of Authority	25
Legislative Council -		Appropriation Authority by Programs	25-28
Annual Appropriations	26	Parliamentary Committee's	26
Special Appropriations	26	Parliamentary Contributory Superannuation	
Library Services	36	Fund - Contribution	26
Liquor Licence Fees	13	Parliamentary Salaries and Allowances	26,95
Liquor Licensing Commission - Expenses	44	Payments under Parliamentary Authority	xxiii
Loan Council - Works Grant	20	Pay-roll Tax Rebates - Trainees, etc	58
Loan Repayments	21	Pay-roll Tax - Receipts	13
Local and Community Housing	91	Pension Payments - various	26,67,80,103
		Pensioner Housing	91
<b>M</b>		Pensioners' Fares Concessions	73
Magistrates - Salaries	80	Petroleum Franchise Fees	13
Major Equipment - Operating Leases	107	Planning and Development -	
Making Places Initiatives - Universities	54	Application of Authority	87
Mammography Screening Program	18,76	Appropriation Authority	88
Maternal and Child Health Services	75	Program Allocations	89-91
Melbourne Magistrates Court	161	Police and Emergency Services Directorate -	
Mental Hospitals Fund	72,116	Annual Appropriations	84
Metropolitan Fire Brigades Board -		Police Pensions Fund - Contribution	83
Contribution	84	Premier -	
Microeconomic Reform Package, VDP's etc	110	Application of Authority	92
Miscellaneous Accruals	151	Appropriation Authority	92
Miscellaneous Receipts	15	Program Allocations	93-97
Mobile Radio Network Infrastructure	48	Property Insurance Cover	67
Motor Vehicle Taxes	13	Property Taxes	13
Murray-Darling Basin Commission	50	Psychiatric Services - Payments	71
Museum of Victoria - Contribution	35	Public Account Borrowings/Investments	xxv
		Public Account - Interest on Advances	107
<b>N</b>		Public Authorities - Payments to the	
National Gallery - Contribution	35	Consolidated Fund	15
National Rail Corporation - Share Purchase	99	Public Financial Enterprises	164
National Tennis Centre	108,161	Public Records Office - Contribution	35
Non-Government Schools - Grants	56	Public Transport Corporation	103
Nurse Education	54	Puisne Judges - Salaries	80
		Pyramid Litigation	161
<b>O</b>		<b>Q</b>	
Occupational Health and Safety Initiatives		Quarantine and Inspection Services	31
Trust Fund - Contribution	43,116		

FINANCE STATEMENT 1993-94

INDEX

R			
Racing - Special Appropriations	37	Statement of Expenditure - Treasurer's Advance	5
Receivables - Summary	157	Statement of Receipts and Payments	1
Recoveries of Debt	13	Statement of Section 8 and 9 Transfers	112
Recurrent Receipts	xvi, 3, 13-19	Student Transport	55,56
Regional Art Galleries - Grants	36	Summary of Receipts	3
Registrar of Births, Deaths and Marriages	81	Supported Accommodation Assistance	18,74
Regulatory Fees and Fines	13	T	
Renewable Energy Authority of Victoria	61	Tattersall Consultations -	
Rental Capital Account - Payments	91	Contribution to Hospitals and Charities Fund	74
Rents, Royalties, Interest etc	15	Contribution to Mental Hospitals Fund	72
Research and Experimental Programs	31	Receipts	13
Roads - Commonwealth Funding	19	Payments to various Governments	109
Roads Corporation	101,102	Taxation - Receipts	xvii,13
Roads Safety Act Fees	13	Technical and Further Education	17
Royal Botanic Gardens - Grant	48	Timber Industry Strategy	48
Royalties -		Tobacco Franchise Fees	13
Forests	15	Totalizator -	
Brown Coal	15	Contributions to Hospitals and Charities Fund	74
Rural Finance Corporation -		Receipts	13
Recoveries of Debt	14,15	Tourism Victoria - Payment	38
Contribution	15	Transport -	
Rural Water Corporation- Various Payments	50,51	Application of Authority	98
S		Appropriation Authority	99
School Building Grants	20	Program Allocations	100-103
Schools - Recurrent Grants	17	Transport Accident Commission -	
Small Business Development Corporation	44	Contribution	15
Solicitor Services to the State	85	Narrative	xx,165
South-Eastern Medical Centre	107	Treasurer -	
Special Appropriations - Summary	4,5	Application of Authority	104
Sports and Recreation Programs	37	Appropriation Authority	105
St. Vincent's Hospital Redevelopment	154	Program Allocations	106-111
Stamp Duty - Receipts	13	Treasury Corporation Victoria (CWA) -	
State Bank Victoria - Warranties etc	161	Financing Charges	108
State Deficit Levy	13	Interest Swaps	13
State Development Account -		Medium Term Borrowings	19
Trust Fund	119	Narrative	164
State Development Program -		Tricontinental Group	107,153
Recoveries of Debt	14,15	Trust Funds -	
State Electricity Commission of Victoria -		Commonwealth Funds	119
Contribution	15	Commonwealth/State Funds	119
State Film Centre - Contribution	35	Investment Detail	121
State Insurance Office	15,165	Investment Summary	123
State Library - Contribution	35	Prizes, Scholarships, Research and Private	
State Owned Enterprises -		Donations	120
Annual Appropriations	111	State Government Funds	115
State Superannuation Board -		Summary	9
Deferred Employer Contributions	108	Works and Services Account - Detail	21



**FINANCE STATEMENT 1993-94**

<b>INDEX</b>
--------------

**U**

Unclaimed Moneys Receipts	15
Unfunded Superannuation Liabilities	150
Urban Land Authority	162

**V**

Victorian Arts Centre - Grant	35
Victorian Casino and Gaming Authority	39
Victorian Curriculum and Assessment Board	54
Victorian Development Fund	165
Victorian Equity Trust	19
Victorian Institute of Forensic Pathology	80
Victorian Institute of Sport - Grants	37
Victorian Natural Disasters Relief Account - Contribution	106
Trust Fund	119
Victorian Prison Industries Commission Trust Fund - Contribution	82,116
Victorian Workcover Authority	165
Vocational Education and Training	58

**W**

Water and Sewerage - Recoveries of Debt	14,15
Workcare Payments	67
Working Accounts - Contributions	65
Trust Accounts	116
Works and Services Account Transfer	1,21
Works and Services Account - Details	21
Works and Services - Receipts	xxii,3,20-21
Works Grant	20
World Congress Centre	108,154

**Y**

Youth Support Services	74
Youth Workers Special Projects	44

**Z**

Zoological Board of Victoria - Grants and loans	48
--	----