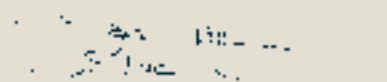


statement by the accountable officer  
and chief finance and accounting  
officer

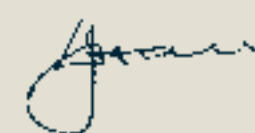
We certify that the financial statements of the Department of Justice have been prepared in accordance with the *Financial Management Act 1994*, Australian Accounting Standards and other mandatory professional reporting requirements.

In our opinion, the financial statements comprising the Operating Statement, Statement of Financial Position, Statement of Cash Flows and the accompanying notes present fairly the financial position and financial operations of the Department of Justice as at 30 June 2000.

At the date of signing, we are not aware of any circumstances that would render any particulars in the financial statements to be misleading or inaccurate.



**Peter Harmsworth**  
Secretary  
9 October 2000



**Denis Hall**  
General Manager, Finance  
9 October 2000

## operating statement for the year ended 30 June 2000

	Notes	2000 \$'000	1999 \$'000
<b>Revenues</b>			
<b>Government</b>			
Annual appropriations	3.1		
Provision of outputs	26(a)	557,601	493,601
Additions to asset base	26(a)	11,912	16,965
		569,513	510,566
Special appropriations	26(b)	69,896	45,031
Transfer payments from other departments	3.2	1,247	11,823
		<b>640,656</b>	<b>567,420</b>
<b>Operating</b>			
User charges	26(d)	66,888	59,640
Less amounts paid to consolidated fund		(66,888)	(59,640)
Trust fund revenue		7,005	6,786
Resources received free of charge	4	16,349	2,648
Interest and other investment earnings		38,782	31,306
		<b>62,136</b>	<b>40,740</b>
<b>Total revenues</b>		<b>702,792</b>	<b>608,160</b>
<b>Expenses</b>			
Employment costs	5	223,673	204,488
Supplies and services	6	245,401	234,601
Depreciation and amortisation	7	13,902.1	5,926
Resources provided free of charge	8	8,464	95
Capital assets charge	1(p)	26,390	26,222
Transfer payments and grant expenses	9	147,265	84,501
Written-down value of assets disposed	10	1,172	912
<b>Total expenses</b>		<b>666,267</b>	<b>566,745</b>
<b>Operating result before abnormal items</b>		<b>36,525</b>	<b>41,415</b>
Abnormal items	11	0	1,233
<b>Operating result</b>	23.1	<b>36,525</b>	<b>42,648</b>

The above operating statement should be read in conjunction with the accompanying notes.

## statement of financial position as at 30 June 2000

	Notes	2000 \$'000	1999 \$'000
<b>Current assets</b>			
Cash	12	5,888	50
Receivables	13	7,994	11,954
Amounts due from Government	14	44,904	25,496
Investments	15	119,258	99,972
Inventories	16	4,339	4,950
Other assets	17	1,373	20,844
<b>Total current assets</b>		<b>183,756</b>	<b>163,266</b>
<b>Non-current assets</b>			
Land and buildings	18	351,067	295,939
Plant, equipment and motor vehicles	19	24,729	28,134
<b>Total non-current assets</b>		<b>375,796</b>	<b>324,073</b>
<b>Total assets</b>		<b>559,552</b>	<b>487,339</b>
<b>Current liabilities</b>			
Bank overdraft	20	0	11,302
Creditors and accrued liabilities	21	34,209	27,894
Employee entitlements	22	17,644	15,132
Other liabilities	1(i)	27	254
<b>Total current liabilities</b>		<b>51,880</b>	<b>54,582</b>
<b>Non-current liabilities</b>			
Employee entitlements	22	48,616	44,940
<b>Total non-current liabilities</b>		<b>48,616</b>	<b>44,940</b>
<b>Total liabilities</b>		<b>100,496</b>	<b>99,522</b>
<b>Net assets</b>		<b>459,056</b>	<b>387,817</b>
Represented by:			
<b>Equity</b>			
Accumulated funds	23.1	419,302	382,777
Asset revaluation reserve	23.2	39,754	5,040
<b>Total equity</b>	23	<b>459,056</b>	<b>387,817</b>

The above statement of financial position should be read in conjunction with the accompanying notes.

# statement of cash flows

for the year ended 30 June 2000

	Notes	2000 \$'000	1999 \$'000
<b>Cash flows from operating activities</b>			
<b>Payments</b>			
Employment costs		(213,315)	(203,850)
Supplies and services		(246,314)	(242,231)
Transfer payments		(128,309)	(103,457)
Capital assets charge		(26,390)	(26,222)
		(614,328)	(575,760)
<b>Receipts</b>			
From Government			
Annual appropriations		554,288	477,911
Special appropriations		69,896	45,031
Transfer payments from other departments		1,247	11,823
Trust fund revenue		11,490	6,786
Interest and other investment earnings		38,257	31,306
User charges		66,888	52,481
Less amounts paid to consolidated fund		(66,888)	(52,481)
		675,178	572,857
<b>Net cash from (used in) operating activities</b>	(i)	<b>60,850</b>	<b>(2,903)</b>
<b>Cash flows from investing activities</b>			
Purchase of property, plant and equipment		(24,424)	(38,691)
Acquisition of investments		(19,286)	(8,634)
<b>Net cash flows used in investing activities</b>		<b>(43,710)</b>	<b>(47,325)</b>
<b>Net increase/(decrease) in cash held</b>		17,140	(50,228)
Transitional adjustment		0	38,927
Cash at beginning of the financial year		(11,252)	49
<b>Cash at end of the financial year</b>		<b>5,888</b>	<b>(11,252)</b>
Represented by:			
Cash on hand	12	5,888	50
Bank overdraft	20	0	(11,302)
<b>Cash at end of the financial year</b>		<b>5,888</b>	<b>(11,252)</b>

	2000 \$'000	1999 \$'000
<b>(i) Reconciliation of the operating result to net cash used in operating activities</b>		
Operating result	36,525	42,648
Plus/(minus)		
Non-cash items:		
Resources received free of charge	(16,349)	(2,648)
Resources provided free of charge	8,464	0
Lease costs	226	0
Depreciation and amortisation expense	13,902	15,926
Written-down value of fixed assets disposed	1,172	912
Provision for doubtful debts	0	68
Abnormal items:		
Disposal of Pentridge Prison	0	28,368
Disposal of Prahran Court House	0	2,487
Change in operating assets and liabilities:		
(Increase)/decrease in receivables	3,960	(7,159)
(Increase)/decrease in amounts owed by related entities	(19,408)	(25,496)
(Increase)/decrease in prepayments	19,471	(19,133)
(Increase)/decrease in inventories	611	910
Increase/(decrease) in creditors and accruals	6,315	(7,595)
Increase/(decrease) in provision for crime victims	0	(32,829)
Increase/(decrease) in employee entitlements	6,188	2,853
Increase/(decrease) in other liabilities	(227)	(2,215)
<b>Net cash used in operating activities</b>	<b>60,850</b>	<b>(2,903)</b>

The above statement of cash flows should be read in conjunction with the accompanying notes.

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# Notes to and forming part of the financial statements

for the year ended 30 June 2000

## 1 Summary of significant accounting policies

The following summary explains the significant policies that have been adopted in the preparation of these financial statements. Unless otherwise stated, such policies are consistent with those used in the prior years' financial statements.

### (a) Basis of accounting

This general purpose financial report has been prepared for the Department of Justice in accordance with the *Financial Management Act 1994*, Australian Accounting Standards and other mandatory professional reporting requirements and Urgent Issues Group Consensus Views.

Except for certain assets that are stated at valuation, the report has been prepared in accordance with the historical cost convention, on an accrual basis.

### (b) The Department of Justice reporting entity

#### *Controlled resources*

All resources the Department controls to carry on its functions are included in these financial statements. In the process of reporting on the Department, all intra-entity transactions are eliminated.

A description of departmental outputs undertaken during the year is included in note 2.

A number of reporting entities within the Justice Portfolio, which report separately, receive grants or transfer payments (refer note 9).

These are:

- Country Fire Authority.
- Equal Opportunity Commission.
- Metropolitan Fire and Emergency Services Board.
- Office of Public Prosecutions.
- Office of the Public Advocate.
- Senior Master of the Supreme Court.
- Victoria Legal Aid.
- Victorian Electoral Commission.
- Victorian Institute of Forensic Medicine.

The following organisations form part of the Justice Portfolio; however, they report separately and are excluded from the financial statements of the Department of Justice:

- Legal Ombudsman.
- Legal Practice Board.
- Victoria Police.

For 1999–2000, appropriations for the Department include amounts to outputs produced by Victoria Police (refer note 26(a)). These amounts have been excluded from revenue in the Department's operating statements as Victoria Police is considered to be autonomous from the Department.

#### *Administered resources*

The Department administers, but does not control, certain resources on behalf of the Victorian Government. It is accountable for processing the transactions involving these administered resources, but does not have the discretion to deploy these resources to achieve the Department's objectives.

Transactions and balances relating to these administered resources are not recognised as departmental revenues, expenses, assets or liabilities. Revenues and expenses are separately disclosed (refer note 31(c)), with assets and liabilities also disclosed (refer note 31(d)).

The accrual basis of accounting has been applied to administered resources.

#### *Non-current assets*

All non-current assets controlled by the Department are reported in the statement of financial position.

Non-current assets that the Department does not control, but administers on behalf of the Victorian Government, are not included in the statement of financial position and are separately disclosed in note 31(d).

#### *Administered trust funds*

The Department has received monies in its capacity as trustee for various trusts. As the Department performs only a custodial role in respect of these monies, they are not brought to account in the financial statements and are separately disclosed (refer note 31(d)).

### (c) User charges, fines and fees

User charges controlled by the Department are recognised as revenue in the operating statement, in accordance with AAS 29 and the Department of Treasury and Finance guidelines.

Fines and fees (collected but not controlled by the Department) are not recognised as revenue in the operating statement and are separately disclosed as administered revenue (refer note 31(c)). These amounts are required to be paid to the consolidated fund or other funds, none of which are controlled by the Department.

### (d) Appropriations, grants, donations, other contributions and resources received or provided free of charge

Annual appropriations are recognised when the Treasurer certifies that the agreed outputs in relation to those appropriations have been provided. Grants, donations and other contributions are recognised as revenue when the Department obtains control over the respective assets. Control over appropriations and granted assets is normally obtained either upon their receipt or with approval from Treasury that outputs have been achieved and appropriations can be applied.

Contributions are recognised at their fair value. Contributions of services are only recognised when a fair value can be reliably determined and the services would normally be purchased.

Amounts appropriated to the Department for transfer to eligible beneficiaries in accordance with legislation or other authoritative requirements are recognised in the operating statement.

Resources received or provided free of charge are recognised at their fair value.

### (e) Acquisition of assets

The cost method of accounting is used for the initial recording of all acquisitions of assets controlled by the Department. Cost is determined as the fair value of the assets given as consideration plus costs incidental to their acquisition, including architects' fees, engineering design fees and all other costs incurred in preparing the assets for use.

Assets acquired at no cost, or for nominal consideration, are initially recognised as assets and revenues at their fair value at the date of acquisition.

Fair value means the amount for which an asset could be exchanged between a knowledgeable, willing buyer and a knowledgeable, willing seller in an arm's-length transaction. All assets valued at over \$1000 are capitalised.

### (f) Revaluations of non-current assets

The Department has adopted a policy of revaluing all land and buildings every five years. However, if there is a material movement in the value of land and buildings, an adjustment is made in the period in which the movement occurs. Land and buildings were valued by the Victorian Valuer-General as at 30 June 2000 on the basis of market buying value.

Revaluations reflect independent assessments of the written-down value of non-current assets.

Where a revaluation results in an increment, this is credited to an asset revaluation reserve, except where the increment reverses a revaluation decrement previously recognised as an expense. In this situation, the increment will be recognised as revenue.

To the extent that a revaluation decrement reverses a revaluation increment previously credited to and still included in the balance of the asset revaluation reserve, the decrement is debited directly to that reserve. Otherwise, the decrement is recognised as an expense in the operating statement.

#### (g) Depreciation of non-current assets

Items of property, plant and equipment (including buildings but excluding land) are depreciated over their expected useful lives to the Department.

Depreciation is calculated on a straight-line basis. The following depreciation rates are used for each major class of depreciable assets:

	2000	1999
	%	%
Buildings	2.5	2.5
Computer equipment	20 to 33.3	20 to 33.3
Plant and equipment	10 to 20	10 to 20
Owned fitout	10	10
Motor vehicles	20	20

An estimate of the remaining useful life of all assets is made regularly, and major items are reassessed annually.

Assets are depreciated from the date of acquisition or transfer. Where they have been revalued, depreciation is charged on the adjusted value of the asset.

Antiques and works of art are kept under special conditions so there is minimal physical deterioration. They are anticipated to have indeterminate useful lives. No amount for depreciation has been recognised in respect of antiques and works of art as their service potential has not, in any material sense, been consumed during the reporting period.

#### (h) Employee entitlements

##### *Salaries, wages and annual leave*

Liabilities for salaries, wages and annual leave are recognised, at current pay rates, as the amount unpaid at the reporting date in respect of employees' services up to that date. Annual leave, sick leave and long service leave expenses paid as ordinary pay are recognised separately.

##### *Long service leave*

A liability for long service leave is recognised at the present value of expected future payments to be made in respect of services provided by employees up to the reporting date. When assessing expected future payments, consideration is given to expected future wage and salary levels, experience of employee departures, and periods of service. Expected future payments are discounted using interest rates, as at the reporting date, that will attract a similar interest rate as Commonwealth Government guaranteed securities with terms to mature that match, as closely as possible, the estimated future cash outflows.

The estimated long service leave liability is calculated on a pro-rata entitlements basis imputed for all employees from commencement of service. There is a legal entitlement to long service leave after 10 years.

The current liability for long service leave was calculated on the basis of employees' leave patterns and represents the amount expected to be paid over the next 12 months.

Related on-costs have also been included in the liability.

##### *Superannuation*

The superannuation expense for the reporting period is determined by the Government Actuary. It reflects the present value of anticipated future payments to be made by the State Superannuation Fund to departmental beneficiaries as calculated by the Government Actuary. No liability is shown for superannuation in the Statement of Financial Position, or the accompanying notes, as the aggregate unfunded liability is assumed by the Department of Treasury and Finance.

#### (i) Investments

Investments are brought to account at the lower of cost or net realisable value. Investments are with Macquarie Investment Management Limited and in Government securities managed by the Treasury Corporation of Victoria, a statutory finance body. Interest is recognised in the Operating Statement when earned.

##### *Trust fund liabilities*

Trust funds for executive performance bonuses are also included in investments and a corresponding liability is recorded as the current liability. This liability is classified as current as these balances will be paid out during the next financial year.

#### (j) Inventory

The basis of valuation for inventory is at lower of cost or net realisable value. Cost is based on the first-in first-out principle. Net realisable value is determined on the basis of each item's usage pattern.

#### (k) Leases

A distinction is made between finance and operating leases. Finance leases effectively transfer from the lessor to the lessee all substantial risks and benefits incidental to ownership of the leased asset. Operating leases are those in which the lessor effectively retains all substantial risks and benefits.

Where a non-current asset is acquired by means of a finance lease, the asset is established at its fair value at the inception of the lease. A corresponding liability, for future lease payments, is also established.

Periodic lease payments are allocated between principal (a reduction in the liability) and interest (an operating expense). Operating lease payments are representative of the pattern of benefits derived from leased assets and, accordingly, are charged to the operating statement in the periods in which they are incurred.

#### (l) Cash

For the purposes of the Statement of Cash Flows, cash includes cash deposits that are readily convertible to cash and are used in the cash management function on a day-to-day basis less any bank overdraft.

#### (m) Write-off of bad debts and doubtful debts

##### *Court fines and warrant execution fees*

Outstanding court fines and warrant execution fees owing to the Government are written off in cases where the warrant held by Enforcement Management:

- (i) has been reported as 'defendant left address' more than 12 months ago and no further address has been ascertained in that time; or
- (ii) concerns a defendant who is not resident in Victoria and the warrant remains unpaid after 12 months. These warrants are directed to the Central Warrants Index of the appropriate State or Territory and are beyond the jurisdiction of Enforcement Management.

While these receivables are written off for accounting purposes, they are still subject to continual assessment with a view to recovery up until the expiry of the five-year execution period prescribed by section 58 of the *Magistrates' Court Act 1989*. All monies written off and subsequently recovered by Enforcement Management are separately disclosed as Bad Debts Recovered (refer note 33).

##### *Doubtful debts*

The allowance for doubtful debts for general debtors has been determined on the basis of debts outstanding greater than 12 months that are considered uncollectable. Doubtful debts in respect of court fines and warrant execution costs have been determined on the basis of known collection and/or execution patterns and rates in the court system.

#### (n) Year 2000 software modification costs

Costs relating to the modification of computer software for the purposes of year 2000 compatibility were charged to expenses as incurred.

#### (o) Comparative figures

Comparative figures in the notes have been reclassified in some cases to achieve consistency with the presentation adopted in the current financial year.

#### (p) Capital assets charge

Capital assets charge (CAC) is a management tool that allows the Government's cost of capital invested in controlled, non-current physical assets to be estimated. It measures the opportunity cost: the return that could be achieved were the Government to direct its capital toward the next best investment of comparable risk. The rate for 1999–2000 for CAC is 8 per cent. The CAC rate is reviewed annually to determine any adjustment required. The Department of Treasury and Finance advises departments of any change to this rate.

## 2 Outputs of the Department

The identity and purpose of each output group during the year is summarised below.

### Legal Services

#### *Key government outcomes*

The intended outcomes from this group are that people's rights and freedoms are protected and community expectations are met through a fair and just system of criminal justice that includes assistance to victims of serious crime, and an accessible, equitable and responsive system of civil procedures.

#### *Description of the Output Group*

The outputs of the group maintain and further develop justice policy and procedures by providing:

- Policy advice on law reform and executive support to the Attorney-General.
- Legal advice, solicitor and prosecutorial services to and on behalf of Government.
- Support for legal aid services in matters prosecuted under State laws.
- Enforcement services that give effect to judicial fines, orders and warrants, assist the collection of other State and local government penalty payments, and the confiscation of the assets derived from criminal activity and held by accused persons in certain types of criminal cases.

The outputs of the group also:

- ensure health and counselling support services and injury compensation payments are made available to victims of serious crime.
- support the maintenance and use of the electoral roll for the implementation of State Parliamentary elections.

### Court and Tribunal Services

#### *Key government outcomes*

People's rights and freedoms are protected and community expectations are met through a fair and just system of criminal justice and an accessible, equitable and responsive system of civil procedures.

#### *Description of the Output Group*

The outputs of the group provide administrative support for case processing in the jurisdictions of the various State courts, statutory tribunals and alternative civil dispute resolution processes.

### Consumer Affairs and Equity Services

#### *Key government outcomes*

The intended government outcomes are:

- An ethical business and trading environment is maintained with the minimum levels of government regulation and enforcement activity necessary to meet both consumer and business needs.
- The status of women in Victorian society is advanced, and unlawful human rights discrimination is eliminated.
- Statutory obligations concerning the maintenance of registry information are met.

#### *Description of the Output Group*

The outputs of this group inform people of their rights and responsibilities and generally educate the community to promote equality of opportunity, prevent discrimination and unethical business, and promote excellence in business conduct. The outputs of the group also include the maintenance and use of the State Register of Births, Deaths and Marriage.

### Correctional Services

#### *Key government outcomes*

Prisoners are contained and offenders effectively supervised in a manner that meets community expectations of safety, reparation and encouragement to adopt a law-abiding lifestyle.

#### *Description of the Output Group*

The outputs of the group ensure correctional dispositions of the courts and orders of the Adult Parole Board are implemented through the management of the State's system of correctional facilities and programs for the containment and rehabilitation of prisoners and the community-based supervision of offenders. Policy and strategic program development advice and information is provided to the Minister for Corrections, as well as development and monitoring of contractual arrangements and service agreements with the public and private sector providers to ensure compliance against agreed performance standards.

### Community Safety Services

#### *Key government outcomes*

The intended government outcomes are:

- People feel safe in their day-to-day lives.
- Readiness for fire and other emergencies is maintained and effectively coordinated.

#### *Description of the Output Group*

The outputs of the group develop and deliver the Minister for Police and Emergency Services' portfolio commitments and associated legislation reform and program implementation initiatives, provide operational funding support to the State's fire and emergency services agencies, and purchase community safety and crime prevention services from community organisations.

### Other information

In addition to, and incorporated in, the above output groups are a number of entities within the Justice Portfolio that report separately. The financial statements contain the appropriation revenue for these entities and the expenditure is represented in grants expense and transfer payments. These are:

#### Legal Services

Office of Public Prosecutions  
Victoria Legal Aid  
Victorian Electoral Commission

#### Court and Tribunal Services

Senior Master of the Supreme Court  
Victorian Institute of Forensic Medicine

#### Consumer Affairs and Equity Services

Equal Opportunity Commission  
Office of the Public Advocate

#### Community Safety

Country Fire Authority  
Metropolitan Fire and Emergency Services Board

The following organisations form part of the Justice Portfolio; however, they are excluded from the above output groups:

Legal Ombudsman  
Legal Practice Board  
Victoria Police

	2000 \$'000	1999 \$'000
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## 3 Appropriations

### 3.1 Annual appropriations

Parliament appropriates funds either annually pursuant to annual Appropriation Acts and the *Financial Management Act 1994*, or as a standing authority through Special Appropriations provided for under a range of Acts. Appropriations are recognised as revenue when the Treasurer certifies that the agreed outputs in relation to those appropriations have been provided. From 1999, as part of the State's Management Reform Program, the State has linked the resources provided to departments with the delivery of outputs by those departments, plus additional resources to fund additions to the asset base.

The increase in annual appropriations in the Department's annual financial statements in the current year is due to a direction from the Department of Treasury and Finance that appropriation revenue for the Equal Opportunity Commission, the Office of Public Prosecutions, the Office of the Public Advocate, the Victorian Electoral Commission and the Victorian Institute of Forensic Medicine are to be included in the Department's financial statements, with the related funds passed onto these entities disclosed as grant expenses (refer note 9). These entities are public bodies with responsibilities for preparation of annual reports under the *Financial Management Act 1994*.

### 3.2 Transfer payments from other departments

#### Department of Treasury and Finance

Departure packages	0	3,313
Project costs	1,247	400
Year 2000 costs	0	8,110
<b>Total</b>	<b>1,247</b>	<b>11,823</b>

## 4 Resources received free of charge

Resources received free of charge during the year, from departments and agencies listed below, have been added to appropriate revenue categories:

#### Department of Treasury and Finance

Lease payments	226	68
Land	0	371
Fitouts	1	1,505
Building works	66	29
Plant and equipment	163	0
Victoria Police		
Buildings (Ballarat Court complex)	15,893	675
<b>Total</b>	<b>16,349</b>	<b>2,648</b>

	2000 \$'000	1999 \$'000
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## 5 Employment costs

### Direct costs

Salaries, wages and overtime	187,255	168,046
Superannuation expense	13,667	13,745

<b>Total direct costs</b>	<b>200,922</b>	<b>181,791</b>
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### Related on-costs

Payroll tax	11,418	10,584
WorkCover	5,503	4,326
Fringe benefits tax	1,678	1,389
Staff training	3,368	3,085
Departure packages	784	3,313

<b>Total related on-costs</b>	<b>22,751</b>	<b>22,697</b>
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<b>Total</b>	<b>223,673</b>	<b>204,488</b>
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## 6 Supplies and services

Operating expenses including outsourced services	207,328	195,688
Rental expense relating to operating leases	17,598	18,533
Minor works	2,662	1,818
Consultants and special projects	7,070	8,213
Allowances to working prisoners	4,061	4,659
Appeal Costs Fund	5,584	4,095
Community safety and awareness grants	832	1,264
Bad and doubtful debts	3	68
Auditor-General – audit of the financial statements	263	263

<b>Total</b>	<b>245,401</b>	<b>234,601</b>
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	2000 \$'000	1999 \$'000
<b>7</b> Depreciation and amortisation		
Buildings	4,988	6,259
Owned fitout in leased buildings	987	1,933
Plant, machinery and other equipment	1,362	1,407
Computer equipment and communication systems	6,565	6,327
<b>Total</b>	<b>13,902</b>	<b>15,926</b>

The cost of computer software that is not an integral part of installed hardware is recorded as expenditure in the operating statement as it is incurred.

## 8 Resources provided free of charge

Resources provided free of charge comprise:

Office of Public Prosecutions	94	0
Office of the Public Advocate	0	80
Victoria Police – buildings (Sunshine Court complex)	8,370	15
<b>Total</b>	<b>8,464</b>	<b>95</b>

## 9 Transfer payments and grant expenses

Country Fire Authority	28,355	24,120
Equal Opportunity Commission*	3,967	0
Metropolitan Fire and Emergency Services Board	16,390	15,682
Office of the Public Advocate*	3,214	0
Office of Public Prosecutions*	20,868	0
Victorian Electoral Commission	34,829	20,682
Victorian Institute of Forensic Medicine*	11,595	0
Victoria Legal Aid	28,047	24,017
<b>Total</b>	<b>147,265</b>	<b>84,501</b>

\* Funds provided to these entities were disclosed as grants provided by the Department for the first time in 1999–2000 in accordance with advice from the Department of Treasury and Finance (refer note 3.1). In previous years, these amounts were not disclosed as funds provided but treated as if they were forwarded directly to these entities.

	2000 \$'000	1999 \$'000
<b>10</b> Written-down value of assets disposed		
Motor vehicles	137	45
Equipment	716	755
Fitout	188	112
Land and buildings	131	0
<b>Total</b>	<b>1,172</b>	<b>912</b>

## 11 Abnormal items

Provision for victims of crime reclassified to administered transactions	0	32,829
Disposal of Pentridge Prison	0	(28,368)
Inventory adjustment – Births, Deaths and Marriages	0	(741)
Assets provided free of charge to Victoria Police:		
Buildings: Prahran Court House	0	(1,632)
Land: Prahran Court House	0	(855)
<b>Total</b>	<b>0</b>	<b>1,233</b>

## 12 Cash

On hand	40	50
At bank	5,848	0
<b>Total</b>	<b>5,888</b>	<b>50</b>

## 13 Receivables – current

General debtors	7,989	8,368
Provision for doubtful debts	(30)	(30)
	7,959	8,338
Sundry debtors	35	3,616
<b>Total</b>	<b>7,994</b>	<b>11,954</b>

	2000 \$'000	1999 \$'000
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## 14 Amounts due from Government

State Government	44,904	25,496
<b>Total</b>	<b>44,904</b>	<b>25,496</b>

This receivable arises from the recognition of annual appropriations. Appropriations are recognised when the Treasurer determines that an appropriation has been applied in the delivery of the Department's services.

The receivable relates to funds not drawn down from the consolidated fund in relation to the appropriation applied.

## 15 Investments

Deposits at call with related entities	961	1,833
Term deposits with related entities	60,737	44,890
Managed investments with non public sector	57,560	53,249
<b>Total</b>	<b>119,258</b>	<b>99,972</b>

## 16 Inventories

Raw materials	2,259	2,716
Work in progress	32	0
Finished goods	815	759
Consumable stores	1,233	1,475
<b>Total</b>	<b>4,339</b>	<b>4,950</b>

## 17 Other assets

Prepayment of grants to portfolio agencies	0	18,956
Other prepayments	1,373	1,888
<b>Total</b>	<b>1,373</b>	<b>20,844</b>

	2000 \$'000	1999 \$'000
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## 18 Land and buildings

<i>Land</i>		
At cost	821	12,566
At independent valuation 1995	0	36,954
At independent valuation 2000*	93,266	0
<b>Total</b>	<b>94,087</b>	<b>49,520</b>

<i>Buildings</i>		
At cost	0	6,132
At independent valuation 1995	0	219,214
At independent valuation 2000*	232,991	0
Less accumulated depreciation	0	(21,820)

<b>Written-down value</b>	<b>232,991</b>	<b>203,526</b>
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<i>Building work in progress</i>	15,179	34,435
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Building leasehold improvements		
– at cost	1,865	6,018
– at independent valuation 1995	23,869	23,869
Less accumulated depreciation	(16,924)	(21,429)

<b>Written-down value</b>	<b>8,810</b>	<b>8,458</b>
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Total land and buildings	367,991	339,188
Total accumulated depreciation	(16,924)	(43,249)

<b>Total written-down value</b>	<b>351,067</b>	<b>295,939</b>
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\* Land and buildings were valued by the Victorian Valuer-General as at 30 June 2000 on the basis of market value, with the previous valuation by the Valuer-General in 1995 also being on the basis of market value.

The revaluation during the year comprised:

Increase in valuation of land	44,816	0
Write down of buildings	(10,102)	0
Net increase in valuation (refer note 23.2)	34,714	0

	2000 \$'000	1999 \$'000
<b>19</b> Plant, equipment and motor vehicles		
Plant and equipment – at cost	21,815	19,895
Less accumulated depreciation	(13,714)	(12,989)
<b>Written-down value</b>	<b>8,101</b>	<b>6,906</b>
Computer equipment and communications systems – at cost	41,816	43,055
Less accumulated depreciation	(32,704)	(29,198)
<b>Written-down value</b>	<b>9,112</b>	<b>13,857</b>
Motor vehicles – at cost	5,058	4,819
Less accumulated depreciation	(536)	(451)
<b>Written-down value</b>	<b>4,522</b>	<b>4,368</b>
Antiques	2,994	3,003
Total plant, equipment and motor vehicles	71,683	70,772
Total accumulated depreciation	(46,954)	(42,638)
<b>Total written-down value</b>	<b>24,729</b>	<b>28,134</b>

## 20 Bank overdraft

Bank overdraft	0	11,302
<b>Total</b>	<b>0</b>	<b>11,302</b>

In the 1998–99 year, the bank overdraft primarily was brought about by monies prepaid by the Department of Justice to various agencies within the Justice Portfolio.

## 21 Creditors and accrued liabilities

Trade creditors	21,943	21,464
Fringe benefits tax	641	325
Salaries and wages	7,442	3,361
Amounts owing to related entities	4,183	2,744
<b>Total</b>	<b>34,209</b>	<b>27,894</b>

	2000 \$'000	1999 \$'000
<b>22</b> Provision for employee entitlements		
Provision for annual leave	11,324	10,139
Provision for long service leave	54,936	49,933
<b>Total</b>	<b>66,260</b>	<b>60,072</b>

The provision for employee entitlements in the statement of financial position is split between current and non-current liabilities as follows:

<i>Current liabilities</i>		
Annual leave	11,324	10,139
Long service leave	6,320	4,993
	17,644	15,132
<i>Non-current liabilities</i>		
Long service leave	48,616	44,940
<b>Total</b>	<b>66,260</b>	<b>60,072</b>

The aggregate employee entitlement liability includes an amount for long service leave, as explained in note 1(h), which represents the present value of expected future payments to be made in respect of services provided by employees. The following assumptions were adopted in measuring present value:

Weighted average terms to settlement of the liabilities	13 years	13 years
Weighted average rates of increase in annual employee entitlements to settlement of the liabilities	4.60%	4.40%
Weighted average discount rates	6.07%	5.23%

	2000 \$'000	1999 \$'000
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## 23 Equity

### 23.1 Accumulated funds

Balance at the beginning of the financial year	382,777	304,293
Operating result	36,525	42,648
Transitional adjustments*	0	35,836
	419,302	382,777

### 23.2 Asset revaluation reserve

Balance at the beginning of the financial year	5,040	5,040
Revaluation during the year (refer note 18)	34,714	0
	39,754	5,040
<b>Total at the end of the financial year</b>	<b>459,056</b>	<b>387,817</b>

\* The transitional adjustment for 1999 represents the recognition of assets and liabilities incorrectly reported in previous years.

## 24 Ex-gratia payments

Ex-gratia payments	79	43
<b>Total</b>	<b>79</b>	<b>43</b>

Number of payments: 53 (75 in 1999).

	2000 \$'000	1999 \$'000
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## 25 Expenditure commitments

### 25.1 Finance lease commitments

The Department of Justice has no finance lease commitments (1999: \$nil)

### 25.2 Operating lease commitments

Commitments under non-cancellable operating leases as at 30 June 2000 are payable as follows

Not later than one year	34,534	32,771
Later than one year and not later than five years	118,880	120,107
Later than five years	214,733	236,951
<b>Total</b>	<b>368,147</b>	<b>389,829</b>

Operating lease commitments include buildings, private prisons (accommodation service charge) and motor vehicles.

### 25.3 Capital commitments

Building and civil engineering	8,631	8,968
Commitments for capital expenditure as at 30 June 2000 are payable as follows:		
Not later than one year	8,631	8,968
<b>Total</b>	<b>8,631</b>	<b>8,968</b>

Commitments for capital expenditure comprise contracts for the acquisition of property, plant and equipment at reporting date not recognised as liabilities payable in the statement of financial position.

### 25.4 Other commitments

Not later than one year	87,413	79,383
Later than one year and not later than five years	183,500	184,148
Later than five years	440,083	13,218
<b>Total</b>	<b>710,996</b>	<b>276,749</b>

### Commitments for outsourcing services

Other commitments includes private prisons (correctional services fee, performance link fee, health service fee and payment for transport services). It also includes the ongoing future commitment to Lockheed Martin Tenix for the outsourcing of the Enforcement Management Division's debtors collection role, and commitments for the outsourcing of the receipt, and contract payments in respect to, the County Court project over the 20-year term of the contract.

# 26(a)

Summary of compliance with annual Parliamentary appropriations for the year ended 30 June 2000

<b>Appropriation Act</b>	<b>Annual appropriation 2000 \$'000</b>	<b>Payments from Advance to Treasurer 2000 \$'000</b>	<b>Section 3(2) 2000 \$'000</b>
Provision of outputs	482,240	9,506	9,689
Additions to net assets	13,725	0	0
<b>Subtotal</b>	<b>495,965</b>	<b>9,506</b>	<b>9,689</b>
Appropriations accounted for by Victoria Police			
Provision of outputs	1,051,748	0	2,900
Additions to net assets	24,656	0	0
<b>Total</b>	<b>1,572,369</b>	<b>9,506</b>	<b>12,589</b>

<b>Financial Management Act 1994</b>	<b>Section 29 2000 \$'000</b>	<b>Section 32 2000 \$'000</b>	<b>Section 30 2000 \$'000</b>
Provision of outputs	66,888	1,796	0
Additions to net assets	0	0	0
<b>Subtotal</b>	<b>66,888</b>	<b>1,796</b>	<b>0</b>
Appropriations accounted for by Victoria Police			
Provision of outputs	7,481	0	(2,298)
Additions to net assets	0	0	2,298
<b>Total</b>	<b>74,369</b>	<b>1,796</b>	<b>0</b>

	<b>Total Parliamentary Authority* 2000 \$'000</b>	<b>Appropriations applied 2000 \$'000</b>	<b>Variance 2000 \$'000</b>
Provision of outputs	570,119	557,601	12,518
Additions to net assets	13,725	11,912	1,813
<b>Subtotal</b>	<b>583,844</b>	<b>569,513</b>	<b>14,331</b>
Appropriations accounted for by Victoria Police			
Provision of outputs	1,059,831	1,059,831	0
Additions to net assets	26,954	10,145	16,809
<b>Total</b>	<b>1,670,629</b>	<b>1,639,489</b>	<b>31,140</b>

\* Total Parliamentary Authority includes appropriations noted above in respect of the *Appropriation Act* and the *Financial Management Act 1994*.

<b>Appropriation Act</b>	<b>Annual appropriation 2000 \$'000</b>	<b>Payments from Advance to Treasurer 2000 \$'000</b>	<b>Section 3(2) 2000 \$'000</b>
Provision of outputs	395,768	24,705	7,726
Additions to net assets	25,456	0	0
<b>Total</b>	<b>421,224</b>	<b>24,705</b>	<b>7,726</b>

<b>Financial Management Act 1994</b>	<b>Section 29 2000 \$'000</b>	<b>Section 32 2000 \$'000</b>	<b>Section 30 2000 \$'000</b>
Provision of outputs	59,640	7,662	0
Additions to net assets	0	962	0
<b>Total</b>	<b>59,640</b>	<b>8,624</b>	<b>0</b>

	<b>Total Parliamentary Authority* 2000 \$'000</b>	<b>Appropriations applied 2000 \$'000</b>	<b>Variance 2000 \$'000</b>
Provision of outputs	495,501	493,601	1,900
Additions to net assets	26,418	16,965	9,453
<b>Total</b>	<b>521,919</b>	<b>510,566</b>	<b>11,353</b>

\* Total Parliamentary Authority includes appropriations noted above in respect of the *Appropriation Act* and the *Financial Management Act 1994*.

	2000 \$'000	1999 \$'000
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## 26(b) Summary of compliance with special appropriations for the year ended 30 June 2000

### Special appropriations

Authority	Purpose		
<b>Controlled special appropriations applied</b>			
1 <i>Constitution (Supreme Court) Act 1989</i>	Remuneration to judges of the Supreme Court of Victoria	5,346	5,357
2 <i>Constitution (Supreme Court) Act 1989</i>	Remuneration to judges of the Court of Appeals Division of the Supreme Court of Victoria	2,454	2,291
3 <i>Juries Act 1967</i>	WorkCover payments in relation to jurors	11	22
4 <i>County Court Act 1958</i>	Remuneration to judges of the County Court of Victoria	10,311	8,385
5 <i>Victims of Crime Assistance Act 1996</i>	Operating costs of the Victims of Crime Assistance Tribunal	1,224	1,170
6 <i>Crown Proceedings Act 1958</i>	Payments due for Crown Proceedings in the Supreme Court of Victoria	0	543
7 <i>Defence Reserves Re-Employment Act 1995</i>	Cost incurred by the Defence Reserves Re-Employment Board	13	24
8 <i>The Constitution Act Amendment Act 1958</i>	Cost incurred by the Victorian Electoral Commission	33,963	13,991
9 <i>Magistrates' Court Act 1989</i>	Remuneration to magistrates of the Magistrates' Court of Victoria	16,017	12,955
10 <i>Patriotic Funds Act 1958</i>	Costs incurred on behalf of the Patriotic Funds Council	85	101
11 <i>Victoria State Emergency Service Act 1987</i>	Payments to SES volunteers for work related injuries	472	192
<b>Total</b>		<b>69,896</b>	<b>45,031</b>
<b>Administered special appropriations applied</b>			
12 <i>Victims of Crime Assistance Act 1996</i>	Payments to victims of crime	20,509	29,370
13 <i>Melbourne City Link Act 1995</i>	Payments to City Link	2	0
<b>Total</b>		<b>20,511</b>	<b>29,370</b>

	2000 \$'000	1999 \$'000
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## 26(c) Access to 1998–99 surplus

Section 33 of the *Financial Management Act 1994* provided authority for the Department to access funds from the consolidated fund resulting from the Department operating surplus for the 1998–99 financial year. The amount accessed was \$6.093 million. As the revenue supporting this surplus was recognised during 1998–99, it is not reported as revenue of the 1999–2000 financial year in the operating statement. Expenditure of the above funds from the 1998–99 surplus are included in the operating expenses reported for the 1999–2000 year.

## 26(d) User charges

Correctional Enterprise Industries	Sale of goods produced	9,673	11,448
Courts and tribunals	Court fees	25,259	25,532
PERIN System	Collection fees	12,455	11,131
Victorian Government Solicitor	Legal services	5,945	5,642
Other	Various user charges	13,556	5,887
<b>Total</b>		<b>66,888</b>	<b>59,640</b>

## 27 Superannuation funds

The Department contributes superannuation payments on behalf of its employees to the following superannuation funds:

	2000 \$'000	1999 \$'000
State Superannuation Fund (Defined benefit scheme)	11,314	11,776
Victorian Superannuation Fund (Accumulation scheme)	2,353	1,969
<b>Total</b>	<b>13,667</b>	<b>13,745</b>

Unfunded liabilities associated with the State Superannuation Revised and New Schemes are assumed by the Department of Treasury and Finance. There are no unfunded liabilities associated with the Victorian Superannuation Fund as this is an accumulation scheme.

At 30 June 2000, no outstanding amounts were owed to any of the above funds and no loans existed between the funds and the Department.

The Department of Justice has staff who are members of the following superannuation funds administered by the Victorian Superannuation Board:

- State Superannuation Fund.
- Victorian Superannuation Fund.

Employer contributions to the Revised and New Schemes are determined actuarially at the rate appropriate to fund the future benefit accrual rates. Any historical shortfall is met from consolidated revenue. Employer contributions to the Victorian Superannuation Fund satisfy the requirements of the Superannuation Guarantee legislation.

### Benefits and contributions

#### State Superannuation Fund

Any person completing 30 years service and aged 55 is eligible for approximately 53 per cent of their final average salary as a pension. They have the option of commuting up to half the pension to a lump sum. In June 1995, the fund changed its status to a taxed fund and commenced to pay rebateable pensions. The illustration above is based on untaxed values that would be reduced to a taxed value on payment.

Employer contributions for State Superannuation Fund members were set at 14 per cent of salary in 1999–00. (1998–99 was also 14 per cent)

#### New Scheme

Retirement benefits vary in accordance with employee contributions and are supported by different employer rates.

### Contributions

Employee	Employer	Benefits
0%	7.3%	10% (8.5%) of final average salary for each year at the rate.
3%	8.8%	16% (14%) of final average salary for each year at the rate.
5%	9.8%	20% (17.5%) of final average salary for each year at the rate.
7%	10.8%	24% (21%) of final average salary for each year at the rate. (for prescribed class members and catch up purposes only)

The benefit accrual rates in brackets are the accrual rates applying after the change in tax status of the fund in June 1995.

#### Victorian Superannuation Fund

From 1 January 1994, new employees' superannuation contributions have been made into the VicSuper accumulation scheme at the rates determined under the Commonwealth Superannuation Guarantee Legislation. The employer contribution rate for 1999–00 was 7 per cent and will be 8 per cent for 2000–01. The Victorian Superannuation Fund benefit consists of contributions and interest earned less any administration charges.

## 28 Contingent liabilities

Contingent liabilities at balance date not provided for in the statement of financial position are:

	2000 \$'000	1999 \$'000
Private prisons contract*	778,007 6	88,724
Liabilities pending the outcome of legal action	5,118	3,718
<b>Total</b>	<b>783,125</b>	<b>692,442</b>

\* The State of Victoria has entered into a commercial arrangement for the provision of prison facilities for 20 years and the provision of correctional services for an initial five years. The Minister has the option to re-tender for the provision of correctional services every three years, after an initial five-year period of each contract. The increase in 2000 represents the addition of specific correctional services contracted in relation to increased prisoner numbers, and a change in the underlying index for wage-related costs.

## 29 Transactions with other Victorian Government controlled entities

During the 1999–00 financial year, transactions were undertaken with other Victorian Government controlled entities. 'Inter' transactions are with entities outside the portfolio controlled by the Victorian Government. 'Intra' transactions are between entities within the Department of Justice portfolio.

These transactions are summarised as follows:

### Inter-government transactions

#### Revenues

	2000	1999
Sale of number plates – Vic Roads	2,548	4,196
Appropriations – Treasurer	639,409	555,597
Transfer payments from Department of Treasury and Finance	1,247	11,823
Resources received free of charge		
Department of Treasury and Finance	456	1,973
<b>Total</b>	<b>643,660</b>	<b>573,589</b>

#### Expenses

	2000	1999
Payroll tax – State Revenue Office	11,418	10,584
Superannuation	13,667	13,745
Vehicle registration – Vic Roads	222	16
Audit fees – Office of the Auditor-General	263	263
Accommodation leases – Department of Treasury and Finance	5,358	6,051
Capital assets charge – Department of Treasury and Finance	26,390	26,222
<b>Total</b>	<b>57,318</b>	<b>56,881</b>

#### Assets

	2000	1999
Investments – Treasury Corporation of Victoria	61,698	46,723
Amounts owed by Government	44,904	25,496
<b>Total</b>	<b>106,602</b>	<b>72,219</b>

#### Liabilities

	2000	1999
Amounts owing to related entities	4,183	2,744
<b>Total</b>	<b>4,183</b>	<b>2,744</b>

	2000 \$'000	1999 \$'000
<b>Intra-government transactions</b>		
<i>Revenues</i>		
Resources received free of charge		
Victoria Police (Ballarat Court complex)	15,893	675
	15,893	675
<i>Expenses</i>		
Transfer payments and grant expenses		
Country Fire Authority	28,355	24,120
Equal Opportunity Commission	3,967	0
Metropolitan Fire and Emergency Services Board	16,390	15,682
Office of the Public Advocate	3,214	0
Office of Public Prosecutions	20,868	0
Victorian Electoral Commission	34,829	20,682
Victorian Institute of Forensic Medicine	11,595	0
Victoria Legal Aid	28,047	24,017
Resources provided free of charge:		
Office of Public Prosecutions	94	0
Office of the Public Advocate	0	80
Victoria Police	8,370	15
	155,729	84,596
<i>Abnormal Items</i>		
Assets provided free of charge to Victoria Police:		
Buildings: Prahran Court House	0	1,632
Land: Prahran Court House	0	855
	0	2,487
<i>Assets</i>		
Prepayments – grants within Portfolio	0	18,956
	0	18,956

## 30 Financial instruments

### (a) Terms, conditions and accounting policies

These are the terms, conditions and accounting policies of the Department of Justice for each class of financial assets, financial liabilities and equity instruments as at the balance date.

Recognised financial instruments	Notes	Accounting policies	Terms and conditions
<i>(i) Financial assets</i>			
<i>Current assets</i>			
Cash and term deposits	1(i) 12	Cash and term deposits are carried at the principal amount	Cash is invested as funds permit at varying interest rates at an average of 4.97%
Receivables	13	Receivables are carried at nominal amounts due	Credit sales are on 30-day terms. The debts are long-term debts owed to the Department and could be in excess of 90 days before payment is forthcoming, based on past experience
Amounts due from Government	14	Amounts due from Government are carried amounts due	Amounts due are at non-interest bearing rate
Investments	15	Investments are carried at their principal amount	These are invested as funds permit at varying interest rates between 5.84% and 6.36%
Fines (administered)	32	Fines owing are carried at the amounts due to be paid	Fines can take up to two years to collect, based on past experience
Advances paid	34	Assets are held in accordance with government legislation	Advances are at a non-interest bearing rate
Trust fund cash	35.3 36	Cash held in trust	Monies are held at a floating interest rate, if and where required
<i>(ii) Financial liabilities</i>			
Bank overdraft	20	Monies paid on 30 June are not reimbursed until required in July	Monies are held at a floating interest rate, if and where required
Creditors and accrued liabilities	21	Liabilities are recognised for amounts to be paid in the future goods and services received, whether or not invoiced to the Department of Justice	Trade liabilities are settled at normal government terms; that is, 30 days
Trust fund liabilities	35.4 36	Monies are held in trust for various State trust funds and departmental clients	Monies are held at a floating interest rate, if and where required

**(b) Interest rate risk – 2000**

This represents the Department of Justice exposure to interest rate risks and the effective interest rates of financial assets and financial liabilities (recognised and unrecognised) as at the balance date:

	Floating interest rate	Fixed interest rate maturing in:			Non-interest bearing	Total carrying amounts as per balance sheet
		1 year or less	over 1 year to 5 year	more than 5 years		
	2000	2000	2000	2000	2000	2000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Controlled</b>						
<b>(i) Financial assets</b>						
<i>Current</i>						
Cash and term deposits	5,848	0	0	0	4	0 5,888
Receivables	0	0	0	0	7,994	7,994
Amounts due from Government	0	0	0	0	44,904	44,904
Investments	961	118,297	0	0	0	119,258
<b>Total</b>	<b>6,809</b>	<b>118,297</b>	<b>0</b>	<b>0</b>	<b>52,938</b>	<b>178,044</b>
<b>(ii) Financial liabilities</b>						
<i>Current</i>						
Bank overdraft	0	0	0	0	0	0
Creditors and accrued liabilities	0	0	0	0	34,209	34,209
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>34,209</b>	<b>34,209</b>
<b>Administered</b>						
<b>(i) Financial assets</b>						
<i>Current</i>						
Cash and term deposits	1,277	0	0	0	0	1,277
Receivables	0	0	0	0	90,775	90,775
Advances paid	0	0	0	0	453	453
Investments	254	0	0	0	0	254
Trust fund cash	92,310	0	0	0	0	92,310
<b>Total</b>	<b>93,841</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>91,228</b>	<b>185,069</b>
<b>(ii) Financial liabilities</b>						
<i>Current</i>						
Trust fund liabilities	86,693	0	0	0	0	86,693
Creditors and accrued liabilities	0	0	0	0	891	891
<b>Total</b>	<b>86,693</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>891</b>	<b>87,584</b>

**(b) Interest rate risk – 1999**

This represents the Department of Justice exposure to interest rate risks and the effective interest rates of financial assets and financial liabilities (recognised and unrecognised) as at the balance date:

	Floating interest rate	Fixed interest rate maturing in:			Non-interest bearing	Total carrying amounts as per balance sheet
		1 year or less	over 1 year to 5 year	more than 5 years		
	1999	1999	1999	1999	1999	1999
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Controlled</b>						
<b>(i) Financial assets</b>						
<i>Current</i>						
Cash and term deposits	0	0	0	0	50	50
Receivables	0	0	0	0	11,954	11,954
Amounts due from Government	0	0	0	0	25,496	25,496
Investments	1,174	98,798	0	0	0	99,972
<b>Total</b>	<b>1,174</b>	<b>98,798</b>	<b>0</b>	<b>0</b>	<b>37,500</b>	<b>137,472</b>
<b>(ii) Financial liabilities</b>						
<i>Current</i>						
Bank overdraft	11,302	0	0	0	0	11,302
Creditors and accrued liabilities	0	0	0	0	27,894	27,894
<b>Total</b>	<b>11,302</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>27,894</b>	<b>39,196</b>
<b>Administered</b>						
<b>(i) Financial assets</b>						
<i>Current</i>						
Cash and term deposits	0	0	0	0	0	0
Receivables	0	0	0	0	48,983	48,983
Advances paid	0	0	0	0	612	612
Investments	117	0	0	0	0	117
Trust fund cash	94,184	0	0	0	0	94,184
<b>Total</b>	<b>94,301</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>49,595</b>	<b>143,896</b>
<b>(ii) Financial liabilities</b>						
<i>Current</i>						
Trust fund liabilities	90,179	0	0	0	0	90,179
Creditors and accrued liabilities	0	0	0	0	303	303
<b>Total</b>	<b>90,179</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>303</b>	<b>90,482</b>

### (c) Net fair values

This represents the Department of Justice aggregate net fair values of financial assets and financial liabilities (recognised and unrecognised) as at the balance date:

	Total carrying amount as per the balance sheet 2000 \$'000	Aggregate net fair value 2000 \$'000	Total carrying amount as per the balance sheet 1999 \$'000	Aggregate net fair value 1999 \$'000
<b>Controlled</b>				
<b>(i) Financial assets</b>				
<i>Current</i>				
Cash and term deposits	5,888	5,888	50	50
Receivables	7,994	7,994	11,954	11,954
Amounts due from Government	44,904	44,904	25,496	25,496
Investments	119,258	119,258	99,972	99,972
<b>Total</b>	<b>178,044</b>	<b>178,044</b>	<b>137,472</b>	<b>137,472</b>
<b>(ii) Financial liabilities</b>				
<i>Current</i>				
Bank overdraft	0	0	11,302	11,302
Creditors and accrued liabilities	34,209	34,209	27,894	27,894
<b>Total</b>	<b>34,209</b>	<b>34,209</b>	<b>39,196</b>	<b>39,196</b>
<b>Administered</b>				
<b>(i) Financial assets</b>				
<i>Current</i>				
Cash and term deposits	1,277	1,277	0	0
Receivables	90,775	90,775	8,983	8,983
Advances paid	453	453	612	612
Investments	254	254	117	117
Trust fund cash	92,310	92,310	94,184	94,184
<b>Total</b>	<b>185,069</b>	<b>185,069</b>	<b>143,896</b>	<b>143,896</b>
<b>(ii) Financial liabilities</b>				
<i>Current</i>				
Trust fund liabilities	86,693	86,693	90,179	90,179
Creditors and accrued liabilities	891	891	303	303
<b>Total</b>	<b>87,584</b>	<b>87,584</b>	<b>90,482</b>	<b>90,482</b>

### (d) Credit risk exposures

The credit risk on financial assets, which have been recognised in the statement of financial position, is the carrying amount net of any provisions for doubtful debts.

## 31 Departmental and administered transactions

In addition to departmental (controlled) operations included in the statement of financial position, operating statement and statement of cash flows, the Department administers certain other activities on behalf of the Government.

These administered transactions are determined on an accrual basis and give rise to revenues, expenses, assets and liabilities.

Administered revenues include taxes, fees and fines. Administered expenses relate to payments for victims of crime assistance, trust fund expenses and transfers to the consolidated fund. Administered liabilities include government expenses incurred but not yet paid. Administered assets include government revenues earned but not yet collected.

These administered transactions are not recognised as revenues, expenses, assets or liabilities in either the operating statement or the statement of financial position. They are separately disclosed in the notes to the financial statements.

	Legal Services	Court & Tribunal Services	Consumer Affairs and Equity Services	Correctional Services	Community Safety	Total
	2000	2000	2000	2000	2000	2000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>(a) Controlled revenues and expenses by output group</b>						
<b>Revenues</b>						
<i>Government</i>						
Output revenue	126,147	125,021	32,118	205,712	68,603	557,601
Additions to net asset base	1,081	3,676	480	4,523	2,152	11,912
Special appropriations	33,126	35,362	98	0	1,310	69,896
Transfer payments from other departments	29	1,040	119	38	21	1,247
	<b>160,383</b>	<b>165,099</b>	<b>32,815</b>	<b>210,273</b>	<b>72,086</b>	<b>640,656</b>
<i>Operating</i>						
User charges	18,677	33,016	4,425	9,673	1,097	66,888
Less amounts paid to consolidated fund	(18,677)	(33,016)	(4,425)	(9,673)	(1,097)	(66,888)
Trust fund revenue	57	1,623	4,571	0	754	7,005
Resources received free of charge	1,908	6,634	2,400	4,358	1,049	16,349
Interest and other investment earnings	2	4	38,772	3	1	38,782
	<b>1,967</b>	<b>8,261</b>	<b>45,743</b>	<b>4,361</b>	<b>1,804</b>	<b>62,136</b>
<b>Total</b>	<b>162,350</b>	<b>173,360</b>	<b>78,558</b>	<b>214,634</b>	<b>73,890</b>	<b>702,792</b>
<b>Expenses</b>						
Employee costs	21,337	94,766	21,815	75,401	10,354	223,673
Supplies and services	45,617	42,550	21,292	23,528	12,414	245,401
Depreciation and amortisation	466	6,541	1,631	4,218	1,046	13,902
Resources provided free of charge	68	8,370	24	2	0	8,464
Capital assets charge	345	14,839	281	10,257	668	26,390
Transfer payments and grant expenses	83,744	11,59	57,181	0	44,745	147,265
Written-down value of assets sold	221	437	23	453	38	1,172
<b>Total</b>	<b>151,798</b>	<b>179,098</b>	<b>52,247</b>	<b>213,859</b>	<b>69,265</b>	<b>666,267</b>
<b>Operating result before abnormal items</b>						
Abnormal items	0	0	0	0	0	0
<b>Operating result</b>	<b>10,552</b>	<b>(5,738)</b>	<b>26,311</b>	<b>775</b>	<b>4,625</b>	<b>36,525</b>
<b>(b) Controlled assets and liabilities by output group</b>						
<b>Assets</b>						
Current assets	10,412	7,540	129,548	31,296	4,960	183,756
Non-current assets	3,693	224,875	2,935	135,296	8,997	375,796
<b>Total assets</b>	<b>14,105</b>	<b>232,415</b>	<b>132,483</b>	<b>166,592</b>	<b>13,957</b>	<b>559,552</b>
<b>Liabilities</b>						
Current liabilities	9,505	14,807	6,789	18,723	2,056	51,880
Non-current liabilities	3,840	24,866	3,481	14,934	1,495	48,616
<b>Total liabilities</b>	<b>13,345</b>	<b>39,673</b>	<b>10,270</b>	<b>33,657</b>	<b>3,551</b>	<b>100,496</b>
<b>Total equity</b>	<b>760</b>	<b>192,742</b>	<b>122,213</b>	<b>132,935</b>	<b>10,406</b>	<b>459,056</b>

	Legal & Court Services	Equity and Information Services	Correctional Services	Community Safety	Total
	1999	1999	1999	1999	1999
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>(a) Controlled revenues and expenses by output group</b>					
<b>Revenues</b>					
<i>Government</i>					
Output revenue	203,781	37,304	194,205	58,311	493,601
Additions to net asset base	16,304	0	661	0	16,965
Special appropriations	25,112	19,727	0	192	45,031
Transfer payments from other departments	3,635	2,183	4,789	1,216	11,823
	<b>248,832</b>	<b>59,214</b>	<b>199,655</b>	<b>59,719</b>	<b>567,420</b>
<i>Operating</i>					
User charges	43,103	4,036	11,449	1,052	59,640
Less amounts paid to consolidated fund	(43,103)	(4,036)	(11,449)	(1,052)	(59,640)
Trust fund revenue	1,207	4,670	10	899	6,786
Resources received free of charge	2,648	0	0	2,648	
Interest and other investment earnings	46	31,233	18	9	31,306
	<b>3,901</b>	<b>35,903</b>	<b>28</b>	<b>908</b>	<b>40,740</b>
<b>Total</b>	<b>252,733</b>	<b>95,117</b>	<b>199,683</b>	<b>60,627</b>	<b>608,160</b>
<b>Expenses</b>					
Employee costs	107,166	21,830	66,706	8,786	204,488
Supplies and services	82,685	33,748	109,200	8,968	234,601
Depreciation and amortisation	7,426	1,792	5,787	921	15,926
Resources provided free of charge	95	0	0	0	95
Capital assets charge	14,245	494	10,841	642	26,222
Transfer payments and grant expenses	24,017	20,682	0	39,802	84,501
Written-down value of assets sold	470	91	298	53	912
<b>Total</b>	<b>236,104</b>	<b>78,637</b>	<b>192,832</b>	<b>59,172</b>	<b>566,745</b>
<b>Operating result before abnormal items</b>					
Abnormal items	1,974	(741)	0	0	1,233
<b>Operating result</b>	<b>18,603</b>	<b>15,739</b>	<b>6,851</b>	<b>1,455</b>	<b>42,648</b>
<b>(b) Controlled assets and liabilities by output group</b>					
<b>Assets</b>					
Current assets	23,801	108,735	29,469	1,261	163,266
Non-current assets	168,768	2,160	145,907	7,238	324,073
<b>Total assets</b>	<b>92,569</b>	<b>110,895</b>	<b>175,376</b>	<b>8,499</b>	<b>487,339</b>
<b>Liabilities</b>					
Current liabilities	27,366	4,800	21,023	1,393	54,582
Non-current liabilities	28,973	3,890	10,798	1,279	44,940
<b>Total liabilities</b>	<b>56,339</b>	<b>8,690</b>	<b>31,821</b>	<b>2,672</b>	<b>99,522</b>
<b>Total equity</b>	<b>136,230</b>	<b>102,205</b>	<b>143,555</b>	<b>5,827</b>	<b>387,817</b>

	Notes	Legal Services	Court & Tribunal Services	Consumer Affairs and Equity Services	Correctional Services	Community Safety	Total
		2000 \$'000	2000 \$'000	2000 \$'000	2000 \$'000	2000 \$'000	2000 \$'000
<b>(c) Administered revenues and expenses</b>							
<b>Revenues</b>							
<i>Government revenues</i>							
Regulatory fees and fines		0	0	861	20	0	881
Traffic camera operations – fines*		59,637	0	0	0	0	59,637
On-the-spot fines*		79,077	0	0	0	0	79,077
Court fees and fines		33,106	11,298	8,626	66	0	53,096
Warrant execution costs		1,909	0	0	0	0	1,909
Rents, royalties and miscellaneous receipts		24,010	1,277	4,271	0	2,626	32,184
Commonwealth payments		0	573	9,202	0	0	39,259
Interest		0	2	0	0	0	2
Grants		18,727	0	0	0	0	18,727
Net proceeds – disposal/ revaluation assets		14	13	0	0	33	0
<b>Total government revenue</b>		<b>216,480</b>	<b>12,647</b>	<b>52,960</b>	<b>86</b>	<b>2,629</b>	<b>284,802</b>
<b>Special appropriations</b>							
Victims of Crime Assistance	26(b)	0	20,509	0	0	0	20,509
Melbourne City Link	26(b)	2	0	0	0	0	2
<b>Total special appropriations</b>		<b>2</b>	<b>20,509</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,511</b>
<b>Trust funds</b>							
Trust fund receipts	35.1	27,041	2,715	254	3,274	2,302	35,586
Total trust fund revenue		27,041	2,715	254	3,274	2,302	35,586
<b>Total revenue</b>		<b>243,523</b>	<b>35,871</b>	<b>53,214</b>	<b>3,360</b>	<b>4,931</b>	<b>340,899</b>
<b>Bad and doubtful debts</b>							
Regulatory fees and fines – Court fines and fees		31,722	0	0	0	0	31,722
Rent, royalties and miscellaneous receipts – Doubtful debts		0	0	0	0	0	0
Other expenses							
Depreciation/amortisation		0	1	0	0	0	1
Assistance to victims of crime		0	22,351	0	0	0	22,351
Supplies and consumables		3,856	0	0	0	0	3,856
Trust fund payments	35.2	24,402	1,091	29	2,998	1,990	30,510
Transfers to consolidated fund		140,879	12,647	52,960	86	2,629	209,201
<b>Total expenses</b>		<b>200,859</b>	<b>36,090</b>	<b>52,989</b>	<b>3,084</b>	<b>4,619</b>	<b>297,641</b>
<b>Operating result before abnormal items</b>		<b>42,664</b>	<b>(219)</b>	<b>225</b>	<b>276</b>	<b>312</b>	<b>43,258</b>
Abnormal items (reclassifications between administered and controlled entities)		0	0	0	0	0	0
<b>Operating result</b>		<b>42,664</b>	<b>(219)</b>	<b>225</b>	<b>276</b>	<b>312</b>	<b>43,258</b>

	Notes	Legal Services	Court & Tribunal Services	Consumer Affairs and Equity Services	Correctional Services	Community Safety	Total
		2000 \$'000	2000 \$'000	2000 \$'000	2000 \$'000	2000 \$'000	2000 \$'000
<b>(d) Administered assets and liabilities</b>							
<b>Assets</b>							
Cash		1,277	0	0	0	0	1,277
Receivables	32	278,833	0	7	0	70	278,910
Less doubtful debts	32	(190,329)	0	0	0	0	(190,329)
Other debtors		594	814	0	0	786	2,194
Advances paid	34	0	0	453	0	0	453
Trust fund cash	35.3	9,939	11,220	0	4,917	0	26,076
Third party trust fund assets	36	0	66,234	0	0	0	66,234
Trust fund investments	35.3	254	0	0	0	0	254
Other assets	35.3	0	1,855	0	0	193	2,048
<b>Total assets</b>		<b>100,568</b>	<b>80,123</b>	<b>460</b>	<b>4,917</b>	<b>1,049</b>	<b>187,117</b>
<b>Liabilities</b>							
Creditors and accrued liabilities		0	785	106	0	0	891
Provision for victims of crime		0	17,618	0	0	0	17,618
Third party trust fund liabilities	36	0	66,234	0	0	0	66,234
Trust fund liabilities	35.4	8,196	10,918	17	1,328	0	20,459
<b>Total liabilities</b>		<b>8,196</b>	<b>95,555</b>	<b>123</b>	<b>1,328</b>	<b>0</b>	<b>105,202</b>
<b>Net assets</b>		<b>92,372</b>	<b>(15,432)</b>	<b>337</b>	<b>3,589</b>	<b>1,049</b>	<b>81,915</b>

\* This amount is included for the first time in 1999–2000. The amount represents Police revenue from the Traffic Camera Office and Fixed Penalties Payments Office. The recording and reporting for Police revenue was outsourced from 1 July 1999 and is now included with Enforcement Management revenue in the Department of Justice financial statements.

	Notes	Legal & Court Services 2000 \$'000	Equity and Information Services 2000 \$'000	Correctional Services 2000 \$'000	Community Safety 2000 \$'000	Total 2000 \$'000
<b>(c) Administered revenues and expenses</b>						
<b>Revenues</b>						
<i>Government revenues</i>						
Regulatory fees and fines		1	1,041	9	0	1,051
Traffic camera operations – fines*		0	0	0	0	0
On-the-spot fines*		0	0	0	0	0
Court fees and fines		85,077	7,325	87	0	92,489
Warrant execution costs		2,049	0	0	0	2,049
Rents, royalties and miscellaneous receipts		4,072	4,504	364	2,030	10,970
Commonwealth payments		54	38,776	0	0	38,830
Interest		44	0	0	0	44
Grants		30	0	0	0	30
Net proceeds-disposal/revaluation assets		57	15	0	0	72
<b>Total government revenue</b>		<b>91,384</b>	<b>51,661</b>	<b>460</b>	<b>2,030</b>	<b>145,535</b>
<b>Special appropriations</b>						
Victims of Crime Assistance	26(b)	29,370	0	0	0	29,370
Melbourne City Link	26(b)	0	0	0	0	0
<b>Total special appropriations</b>		<b>29,370</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>29,370</b>
<b>Trust funds</b>						
Trust fund receipts	35.1	8,531	233	4,792	2,444	16,000
<b>Total trust fund revenue</b>		<b>8,531</b>	<b>233</b>	<b>4,792</b>	<b>2,444</b>	<b>16,000</b>
<b>Total revenue</b>		<b>129,285</b>	<b>51,894</b>	<b>5,252</b>	<b>4,474</b>	<b>190,905</b>
<b>Bad and doubtful debts</b>						
Regulatory fees and fines – Court fines and fees		37,059	0	0	0	37,059
Rent, royalties and miscellaneous receipts – Doubtful debts		464	0	0	0	464
Other expenses						
Depreciation/amortisation		0	0	0	0	0
Assistance to victims of crime		12,316	0	0	0	12,316
Trust Fund payments	35.2	7101	194	3989	2034	13,318
Transfers to consolidated fund		61,183	24,581	2,488	2,119	90,371
<b>Total expenses</b>		<b>118,123</b>	<b>24,775</b>	<b>6,477</b>	<b>4,153</b>	<b>153,528</b>
<b>Operating result before abnormal items</b>		<b>11,162</b>	<b>27,119</b>	<b>(1,225)</b>	<b>321</b>	<b>37,377</b>
Abnormal items (reclassifications between administered and controlled entities)		(32,829)	0	0	0	(32,829)
<b>Operating result</b>		<b>(21,667)</b>	<b>27,119</b>	<b>(1,225)</b>	<b>321</b>	<b>4,548</b>

	Notes	Legal & Court Services 2000 \$'000	Equity and Information Services 2000 \$'000	Correctional Services 2000 \$'000	Community Safety 2000 \$'000	Total 2000 \$'000
<b>(d) Administered assets and liabilities</b>						
<b>Assets</b>						
Cash		0	0	0	0	0
Receivables	32	224,776	5	0	56	224,837
Less doubtful debts	32	(175,854)	0	0	0	(175,854)
Advances paid	34	0	612	0	0	612
Trust fund cash	35.3	22,625	0	5,307	0	27,932
Third party trust fund assets	36	0	66,252	0	0	66,252
Trust fund investments	35.3	117	0	0	0	117
Other assets	35.3	1,029	0	0	0	1,029
<b>Total assets</b>		<b>72,693</b>	<b>66,869</b>	<b>5,307</b>	<b>56</b>	<b>144,925</b>
<b>Liabilities</b>						
Creditors and accrued liabilities		303	0	0	0	303
Provision for victims of crime		15,776	0	0	0	15,776
Third party trust fund liabilities	36	0	66,252	0	0	66,252
Trust fund liabilities	35.4	22,367	20	1,540	0	23,927
<b>Total liabilities</b>		<b>38,446</b>	<b>66,272</b>	<b>1,540</b>	<b>0</b>	<b>106,258</b>
<b>Net assets</b>		<b>34,247</b>	<b>597</b>	<b>3,767</b>	<b>56</b>	<b>38,667</b>

	2000 \$'000	1999 \$'000
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## 32 Administered debtors, provision for doubtful debts

<b>Debtors</b>		
General debtors (i)	5,186	5,742
Court fines and non-government fines (ii)	273,724	219,095
	<b>278,910</b>	<b>224,837</b>
<b>Provision for doubtful debts</b>		
General debtors (i)	5,174	5,174
Fines and regulatory fees (iii)	185,155	170,680
	190,329	175,854
<b>Total</b>	<b>88,581</b>	<b>48,983</b>

(i) The amount of general debtors primarily relates to the operations of the Asset Confiscation Office, which commenced operations in March 1998. It is an estimate of the value of assets confiscated.

(ii) Debtors outstanding represents the monetary value recorded on the Courtlink and PERIN systems. A large number of defendants will exercise the options to discharge their debt by seeking extended time for payment, or conversion of the fine to unpaid community work. In other instances, the penalty may be revoked on appeal, or served out as imprisonment on default of payment.

(iii) Section 58 of the *Magistrates' Court Act 1989* provides that warrants are valid for a period of five years, but can be re-issued if new information is found for an offender. The level of doubtful debts represents outstanding fines on warrants issued by the Courtlink and PERIN systems.

## 33 Administered bad debts written off

The administered bad debts written off by the Department as at 30 June 2000 were:

Court fines and warrant execution fees	17,695	13,799
<b>Total</b>	<b>17,695</b>	<b>13,799</b>
<b>Bad debts recovered</b>	<b>700</b>	<b>739</b>

## 34 Administered assets – advances paid

Residential Tenancy Bond Relocation Scheme	330	467
Residential Tenancy Bond Assistance Scheme	873	895
Less doubtful debts	(750)	(750)
<b>Total</b>	<b>453</b>	<b>612</b>

	2000 \$'000	1999 \$'000
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## 35 Administered trust funds

<b>35.1 Administered trust funds – revenue</b>		
Departmental Trust	7,226	13,597
Drug Rehabilitation and Research Fund	1,757	1,557
Revenue Trust	(311)	177
FBT Trust Account	583	552
Asset Confiscation Office	300	117
Treasury Trust Fund	34	0
Victorian Government Solicitors Trust	25,997	0
<b>Total</b>	<b>35,586</b>	<b>16,000</b>

<b>35.2 Administered trust funds – expenditure</b>		
Departmental Trust	5,871	12,726
Drug Rehabilitation and Research Fund	0	52
FBT Trust Account	434	542
Public Service Commuter Club	0	(2)
Treasury Trust Fund	47	0
Victorian Government Solicitors Trust	24,158	0
<b>Total</b>	<b>30,510</b>	<b>13,318</b>

	2000 \$'000	1999 \$'000
<b>35.3 Administered trust funds – assets</b>		
<i>Cash</i>		
Departmental Trust	0	4,177
Drug Rehabilitation and Research Fund	4,917	3,160
Revenue Trust	2,150	3,081
Courtlink Trust Account	877	877
CMC Melbourne Trust	300	300
FBT Trust Account	277	140
County Court Trust	100	100
Treasury Trust Fund	7,369	7,470
Public Service Commuter Club	(17)	19
Security Account	2	2
Asset Confiscation Office	162	0
Victorian Government Solicitors Trust	9,939	8,606
<b>Total</b>	<b>26,076</b>	<b>27,932</b>
<i>Investments</i>		
Asset Confiscation Office	254	117
<b>Total</b>	<b>254</b>	<b>117</b>
<i>Other Assets</i>		
Departmental Trust	2,046	1,029
Other	2	0
<b>Total</b>	<b>2,048</b>	<b>1,029</b>
<b>Total assets</b>	<b>28,378</b>	<b>29,078</b>
<b>35.4 Administered trust funds – liabilities</b>		
Departmental Trust	2,056	4,845
Revenue Trust	2,904	2,904
FBT Trust Account	107	125
Treasury Trust Fund	7,295	7,470
Public Service Commuter Club	(12)	24
Security Account	2	2
Public Support Accounts	0	(29)
Prisoner Welfare Amenities	7	(20)
Victorian Government Solicitors Trust	8,100	8,606
<b>Total</b>	<b>20,459</b>	<b>23,927</b>

	2000 \$'000	1999 \$'000
<b>36</b> Administered trust funds held on behalf of third parties		
<b>Cash</b>		
Courts Infant Investment Accounts	35,603	35,030
Crimes Compensation Infant Investment Accounts	30,631	31,222
<b>Total</b>	<b>66,234</b>	<b>66,252</b>
<b>Liabilities</b>		
Courts Infant Investment Accounts	35,603	35,030
Crimes Compensation Infant Investment Accounts	30,631	31,222
<b>Total liabilities</b>	<b>66,234</b>	<b>66,252</b>

Other court funds related to the Supreme Court Master's Funds are not disclosed as they are separately reported by the Master of the Supreme Court.

<b>2000</b>	<b>1999</b>
<b>\$'000</b>	<b>\$'000</b>

## 37 Non-government transactions

In addition to departmental (controlled) operations and administered transactions undertaken on behalf of the Government, the Department also administers trust fund monies on behalf of third parties. These transactions are not disclosed in the Department's statement of financial position.

### Non-government fines

Debtors	144,418	121,306
Less provision for doubtful debts	120,427	104,166
	23,991	17,140
Creditors	(23,991)	(17,140)
<b>Total</b>	<b>0</b>	<b>0</b>

### Residential Tenancies Bond money

Investments	196,352	175,758
Creditors	(196,352)	(175,758)
<b>Total</b>	<b>0</b>	<b>0</b>

### Prisoner Private Monies Account

Cash	434	172
Creditors	(434)	(172)
<b>Total</b>	<b>0</b>	<b>0</b>

## 38 Post-balance date events

On 3 October 2000, the Government appointed an administrator to carry out the functions of the general manager of the Metropolitan Women's Correctional Centre pursuant to section 8 of the *Corrections Act 1986* and section 27B of the prison contract. At this time, the impact of that occurrence cannot be determined.

## 39 Responsible person – related disclosures

### Responsible Ministers

Subsequent to the change in Government, the responsible persons were:

The Hon. Rob Hulls, MP	Attorney-General	21 October 1999 to 30 June 2000
The Hon. Robert Cameron, MP	Acting Attorney-General	21 December 1999 to 24 June 2000 24 December 1999 to 30 June 2000
The Hon. John Thwaites, MP	Acting Attorney-General	26 December 1999 to 9 January 2000 31 December 1999 to 17 January 2000
The Hon. Steve Bracks, MP	Acting Attorney-General	1 January 2000 to 8 January 2000
The Hon. Marsha Thomson, MLC	Minister for Consumer and Business Affairs	21 October 1999 to 30 June 2000
The Hon. John Brumby, MP	Acting Minister for Consumer and Business Affairs	17 January 2000 to 18 January 2000
The Hon. Sherryl Garbutt, MP	Acting Minister for Consumer and Business Affairs 2000	19 January 2000 to 22 January 2000
The Hon. Andre Haermeyer, MP	Acting Minister for Consumer and Business Affairs	23 January 2000 to 28 January 2000
The Hon. Andre Haermeyer, MP	Minister for Police and Emergency Services	21 October 1999 to 30 June 2000
The Hon. John Brumby, MP	Minister for Corrections	21 October 1999 to 30 June 2000
	Acting Minister for Police and Emergency Services	3 January 2000 to 16 January 2000
	Acting Minister for Corrections	3 January 2000 to 16 January 2000
The Hon. Marsha Thomson, MLC	Acting Minister for Police and Emergency Services	19 January 2000 to 22 January 2000
	Acting Minister for Corrections	19 January 2000 to 22 January 2000

Under the previous Government, the responsible persons were:

The Hon. Jan Wade, MLA	Attorney-General	1 July 1999 to 20 October 1999
	Minister for Fair Trading	
	Minister for Women's Affairs	
The Hon. Bill McGrath, MLA	Minister for Police and Emergency Services	1 July 1999 to 20 October 1999
	Minister for Corrections	

### Accountable Officer

Peter Harmsworth	Secretary to the Department of Justice	1 July 1999 to 30 June 2000
Fiona Hanlon	Acting Secretary to the Department of Justice	10 January 2000 to 28 January 2000

### Executive remuneration

The number of executive officers, other than Ministers and accountable officers, and their total remuneration during the reporting period is shown in the first two columns in the table below in their relevant income bands. The base remuneration of executive officers is exclusive of bonus payments, long service leave payments, redundancy payments and retirement benefits.

Several factors have affected the total remuneration payable to executives over the year. During the year, a number of employment contracts were completed and renegotiated, and a number of executives received bonus payments. These bonus payments depend on the terms of individual employment contracts. Some contracts provide for an annual bonus payment, whereas others only include the payment of bonuses on the successful completion of the full term of the contract. A number of these contract completion bonuses became payable during the year. Additionally, the total remuneration amount was increased as a result of the biennial executive remuneration review effective 1 July 1999, and executives (like all VPS employees) receive 27 fortnights' remuneration instead of 26, which occurs once every 11 years due to the cycle of calendar pay dates.

### Remuneration of executive officers

Income band	Total remuneration		Base remuneration	
	2000	1999	2000	1999
	No.	No.	No.	No.
Less than \$100,000	9	15	16	22
\$100,000–109,999	4	11	9	13
\$110,000–119,999	5	11	5	13
\$120,000–129,999	7	8	16	3
\$130,000–139,999	15	2	4	7
\$140,000–149,999	2	4	3	3
\$150,000–159,999	7	7	5	0
\$160,000–169,999	7	1	1	1
\$170,000–179,999	0	0	0	0
\$180,000–189,999	0	1	0	0
\$190,000–199,999	1	1	0	0
\$200,000–209,999	0	0	0	0
\$210,000–219,999	1	0	1	0
\$220,000–229,999	0	1	0	0
\$230,000–239,999	0	0	0	0
\$240,000–249,999	2	0	0	0
<b>Total number*</b>	<b>60</b>	<b>62</b>	<b>60</b>	<b>62</b>
<b>Total amount \$</b>	<b>8,058,683</b>	<b>6,892,432</b>	<b>6,571,026</b>	<b>6,137,443</b>

Note: Actual number of executive officers employed as at 30 June 2000 was 47.

### Remuneration of responsible persons

Remuneration received, or due and receivable, by the Secretary for:

	2000	1999
Management of the Department of Justice	\$240,000 – \$249,000	\$300,000 – \$310,000
Management of related parties	Nil	Nil

Ministerial remuneration is disclosed in the financial statements of the Department of the Premier and Cabinet.

### Retirement benefits of responsible persons

No responsible persons retired or were paid any retirement benefits during the financial year (1999 – nil).

### Other transactions and receivables of responsible persons and responsible person-related parties and entities

There were no significant transactions between the Department of Justice and any of the responsible persons and responsible person-related entities, nor are there other receivables from, and payables to, responsible persons or responsible person-related parties.

### Compliance index disclosure requirements

The annual report of the entity is prepared in accordance with the *Financial Management Act 1994* and the Directions of the Minister for Finance. This index has been prepared to facilitate identification of compliance with statutory disclosure and other requirements.

Clause	Disclosure	Page
<b>Report of operations</b>		
<i>Charter &amp; purpose</i>		
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AUDITOR GENERAL  
VICTORIA

Auditor-General's report

To the Members of the Parliament of Victoria, the responsible Ministers and the Secretary of the Department of Justice

**Audit scope**

The accompanying financial report of Department of Justice for the financial year ended 30 June 2000, comprising operating statement, statement of financial position, statement of cash flows and notes to the financial statements, has been audited. The Secretary of the Department of Justice is responsible for the preparation and presentation of the financial report and the information it contains. An independent audit of the financial report has been carried out in order to express an opinion on it to the Members of the Parliament of Victoria, the responsible Ministers and the Secretary of the Department as required by the *Audit Act 1994*.

The audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial report is free of material misstatement. The audit procedures included an examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial report is presented fairly in accordance with Australian Accounting Standards and other mandatory professional reporting requirements and complies with the requirements of the *Financial Management Act 1994*, so as to present a view which is consistent with my understanding of the Department's financial position, the results of its operations and its cash flows.

The audit opinion expressed in this report has been formed on the above basis.

**Audit opinion**

In my opinion, the financial report presents fairly the financial position of the Department of Justice as at 30 June 2000, and the results of its operations and its cash flows for the year ended on that date in accordance with Australian Accounting Standards and other mandatory professional reporting requirements and complies with the requirements of the *Financial Management Act 1994*.

Melbourne  
16 October 2000

J. W. Cameron  
Auditor General

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