

COMPLIANCE INDEX

The Annual Report of the Department of Justice is prepared in accordance with the *Financial Management Act 1994* and the Directions of the Minister for Finance. This index facilitates identification of the Department's compliance with the Directions of the Minister for Finance by listing references to disclosures in this financial report.

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AUDITOR-GENERAL'S REPORT



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 the Department of Justice for the financial year ended 30 June 2001, comprising statement of financial performance, statement of financial position, statement of cash flows and notes to the financial statements, has been audited. The Secretary of the Department 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 2001 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*.

J.W. CAMERON
Auditor-General

MELBOURNE
12 September 2001

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Years of Auditing in the Public Interest

BUDGET PORTFOLIO OUTCOMES

FOR THE YEAR ENDED 30 JUNE 2001

The Budget Portfolio Outcomes statements are prepared in order to provide a means of comparative analysis between the actual financial performance of all entities within the portfolio with the forecasts published in Budget Paper No.3 "Budget Estimates".

The Budget Portfolio Outcomes statements are prepared on a consolidated basis. Entities are consolidated within a budget portfolio when 50 per cent or more of their funding is received through appropriations and which are directly accountable through Ministers to Parliament.

Budget Portfolio Outcomes statements are not prepared on the same basis as the Department's financial report and are not subject to audit by the Victorian Auditor-General's Office.

STATEMENT OF FINANCIAL PERFORMANCE

DEPARTMENT OF JUSTICE – FOR THE YEAR ENDED 30 JUNE 2001

	2000–01 Actual \$ million	2000–01 Budget \$ million	Variation ^(a) %
Operating Revenue			
Revenue from State Government ^(b)	1,593.1	1,544.6	3.1%
Section 29 receipts			
– Commonwealth	0.8	0.8	0.0%
– Other	76.2	69.3	10.0%
Other Commonwealth grants	0.4	0.0	100.0%
Other revenue ^(c)	81.6	44.5	83.4%
Total	1,752.1	1,659.2	5.6%
Operating expenses			
Employee related expenses ^(d)	1,009.1	979.5	3.0%
Purchases of supplies and services ^(e)	533.5	495.7	7.6%
Depreciation and amortisation	33.6	32.6	3.1%
Capital assets charge	55.5	55.1	0.7%
Other expenses	116.0	86.2	34.6%
Total	1,747.7	1,649.1	6.0%
Operating surplus/deficit before revenue for increase in net assets	4.4	10.1	(56.4%)
<i>Add:</i>			
Revenue for increase in net assets	35.6	65.4	(45.6%)
Section 29 Receipts – asset sales	0.2	0.3	(33.3%)
Operating surplus/deficit	40.2	75.8	(47.0%)
<i>Administered items</i>			
Operating revenue			
Revenue from State Government ^(b)	19.0	21.2	(10.4%)
Other Commonwealth grants	41.4	67.6	(38.8%)
Other revenue ^(c)	394.3	180.0	119.1%
Less revenue transferred to Consolidated Fund	(293.0)	(213.7)	37.1%
Total	161.7	55.1	193.5%
Operating expenses			
Employee related expenses ^(d)	2.1	0.7	200.0%
Purchases of supplies and services	160.5	5.2	2,986.5%
Other expenses	12.7	48.6	(73.9%)
Total	175.3	54.5	221.7%
Operating surplus/deficit	(13.6)	0.6	(2,266.67%)

Notes:

- (a) Variation between 2000-01 Actual and 2000-01 Budget.
- (b) Budget includes estimated carryover of 2000-01 appropriation amounts. Actual carryover is subject to approval by the Treasurer prior to 30 June pursuant to Section 32 of the Financial Management Act, 1994.
- (c) Includes revenue for services delivered to parties outside government.
- (d) Includes salaries and allowances, superannuation contributions and payroll tax.
- (e) Includes payments to non-government organisations for delivery of services.

STATEMENT OF FINANCIAL POSITION

DEPARTMENT OF JUSTICE – AS AT 30 JUNE 2001

	2000–01 Actual \$ thousand	2000–01 Budget \$ thousand	Variation ^(a) %
Assets			
Current Assets			
Cash	163,141	(15,008)	(1,187.0%)
Investments	1,815	99,575	(98.2%)
Receivables	71,217	11,063	543.7%
Prepayments	4,036	27,308	(85.2%)
Inventories	8,407	8,575	(2.0%)
Other Assets	0	0	0.0%
Total Current Assets	248,616	131,513	89.0%
Non-Current Assets			
Investments	0	0	0.0%
Receivables ^(b)	75,320	205,143	(63.3%)
Fixed Assets	736,135	695,863	5.8%
Other Assets	0	0	0.0%
Total Non-Current Assets	811,455	901,006	(9.9%)
Total Assets	1,060,071	1,032,519	2.7%
Liabilities			
Current Liabilities			
Payables	(69,065)	(55,640)	24.1%
Borrowing	(532)	0	0.0%
Employee Entitlements	(72,245)	(45,547)	58.6%
Superannuation	0	0	0.0%
Other Liabilities	(4,477)	(20,146)	(77.8%)
Total Current Liabilities	(146,319)	(121,333)	20.6%
Non-Current Liabilities			
Payables	0	(15,378)	(100.0%)
Borrowing	0	0	0.0%
Employee Entitlements	(241,432)	(269,319)	(10.4%)
Superannuation	0	0	0.0%
Other Liabilities	(10,689)	0	100.0%
Total Non-Current Liabilities	(252,121)	(284,697)	(11.4%)
Total Liabilities	(398,440)	(406,030)	(1.9%)
Net Assets	661,631	626,489	5.6%

Notes:

(a) Variation between 2001 Actual and 2001 Budget.

(b) Includes cash balances held in trust in the Public Account.

STATEMENT OF FINANCIAL POSITION

DEPARTMENT OF JUSTICE – AS AT 30 JUNE 2001

Administered Items	2000–01 Actual \$ thousand	2000–01 Budget \$ thousand	Variation ^(a) %
Assets			
Current Assets			
Cash	100,597	66,300	51.7%
Investments	340	657	(48.2%)
Receivables	87,756	68,297	28.5%
Prepayments	23	0	100.0%
Total Current Assets	188,716	135,254	39.5%
Non-Current Assets			
Investments	0	0	0.0%
Receivables	0	65,175	(100.0%)
Fixed Assets	1,141	1,028	11.0%
Total Non-Current Assets	1,141	66,203	(98.3%)
Total Assets	189,857	201,457	(5.8%)
Liabilities			
Current Liabilities			
Payables	(94,955)	(124,382)	(23.7%)
Employee Entitlements	(60)	(366)	(83.6%)
Other Liabilities	(26,263)	(16,046)	63.7%
Total Current Liabilities	(121,278)	(140,794)	(13.9%)
Non-Current Liabilities			
Non-Current Payables	0	8,609	(100.0%)
Employee Entitlements	(163)	(769)	(78.8%)
Total Non-Current Liabilities	(163)	7,840	(102.1%)
Total Liabilities	(121,441)	(132,954)	(8.7%)
Net Assets	68,416	68,503	(0.1%)

Notes:

(a) Variation between 2001 Actual and 2001 Budget.

STATEMENT OF CASH FLOWS

DEPARTMENT OF JUSTICE – FOR THE YEAR ENDED 30 JUNE 2001

	2000–01 Actual \$ million	2000–01 Budget \$ million	Variation ^(a) %
Cash flows from operating activities			
<i>Operating receipts</i>			
Receipts from State Government – provision of outputs	1,508.3	1,544.6	(2.4%)
Receipts from State Government – increase in net asset base	35.6	65.4	(45.6%)
Section 29 Receipts			
– Commonwealth	0.8	0.8	0.0%
– Other	77.0	69.3	11.1%
– Asset Sales	0.3	0.3	0.0%
Other Commonwealth grants	0.4	0.0	100.0%
Other	81.6	44.1	85.0%
	1,704.0	1,724.5	(1.2%)
<i>Operating payments</i>			
Employee Related Expenses	(994.9)	(956.6)	4.0%
Purchases of Supplies and Services	(438.4)	(495.7)	(11.6%)
Interest and finance expenses	(3.7)	(0.5)	640.0%
Capital Assets Charge	(54.9)	(55.1)	(0.4%)
Current grants and transfer payments	(101.6)	(85.3)	19.1%
Capital grants and transfer payments	(0.4)	(0.4)	0.0%
Other	0.0	0.0	0.0%
Net Cash flows from operating activities	110.1	130.9	(15.9%)
Cash flows from investing activities			
Purchases of investments	(0.6)	(0.5)	20.0%
Receipts from sale of land, fixed assets and investments (incl S29 FMA)	0.0	0.5	(100.0%)
Purchases of non-current assets	(67.6)	(97.9)	(30.9%)
Net Cash flows from investing activities	(68.2)	(97.9)	(30.3%)
Cash flows from financing activities			
Receipts from appropriations – increase in net asset base	0.0	0.0	0.0%
Capital repatriation to Government	0.0	(0.3)	(100.00%)
Net increases in balances held with Government	(2.2)	(32.7)	(93.3%)
Net borrowings and advances	(2.9)	0.0	100.0%
Net Cash flows from financing activities	(5.1)	(33.0)	(84.5%)
Net Increase/Decrease in Cash Held	36.8	0.0	100.0%
Cash at beginning of period	126.3	(15.0)	(942.0%)
Cash at end of period	163.1	(15.0)	(1187.3%)

Notes:

(a) Variation between 2000-01 Actual and 2000-01 Budget.

STATEMENT OF CASH FLOWS

DEPARTMENT OF JUSTICE – FOR THE YEAR ENDED 30 JUNE 2001

Administered Items	2000–01 Actual \$ million	2000–01 Budget \$ million	Variation ^(a) %
Cash flows from operating activities			
<i>Operating receipts</i>			
Receipts from State Government – payments on behalf of state	19.0	21.2	(10.4)
Other Commonwealth grants	41.4	67.6	(38.8)
Other	387.7	180.0	115.4%
	448.1	268.8	66.7%
<i>Operating payments</i>			
Employee Related Expenses	(2.1)	(0.7)	200.0%
Purchases of Supplies and Services	(162.9)	10.4	(1,666.3%)
Interest and finance expenses	0.0	0.0	0.0%
Current grants and transfer payments	0.0	(48.6)	(100.0%)
Capital grants and transfer payments	0.0	0.0	0.0%
Other	(280.3)	(213.7)	31.2%
Net Cash flows from operating activities	2.8	16.2	(82.7%)
Cash flows from investing activities			
Receipts from sale of land, fixed assets and investments (incl S29 FMA)	0.0	0.0	0.0
Net Movement in Investments	0.1	0.0	100.0%
Purchases of non-current assets	(0.1)	0.0	100.0%
Net Cash flows from investing activities	0.0	0.0	0.0%
Cash flows from financing activities			
Net increases in balances held with Government	2.8	16.2	(82.7%)
Net Cash flows from financing activities	2.8	16.2	(82.7%)

Notes:

(a) Variation between 2000-01 Actual and 2000-01 Budget.

