



PUBLIC ACCOUNTS AND ESTIMATES COMMITTEE

**2015-16 FINANCIAL AND PERFORMANCE OUTCOMES
GENERAL QUESTIONNAIRE**

COURT SERVICES VICTORIA

9 December 2016

SECTION A: Output variances and program outcomes

Question 1 (all departments) Completed initiatives from past budgets

For the following initiatives that were due to be completed in 2015-16, please provide details of the outcomes expected to be achieved in the community¹ and the outcomes actually achieved to date. Please quantify outcomes where possible.

Initiative	Source	Actual date of completion (month and year)	Expected outcomes	Actual outcomes
Men's behaviour change programs	2015-16 BP3 (part of the 2015-16 Budget Family Violence package)	30 June 2016	<p>The Magistrates' Court was to expand the men's behaviour change programs (MBCP) for perpetrators of family violence. The expected outcomes of the MBCP were to:</p> <ul style="list-style-type: none"> • improve monitoring and perpetrator supervision; • enhance safety for victims through partner contact (engagement and support for the partners of men participating in the program); • educate men on family violence; and • reduce waiting times for MBCP participants. 	<p>Improved access (addressed backlog by providing 163 further places) to the MBCP at the following Magistrates' Courts:</p> <ul style="list-style-type: none"> • Ballarat • Heidelberg • Frankston • Moorabbin <p>The MBCP helps change perpetrator behaviour, thereby exposing victims to fewer incidents of violence, by enhanced engagement, supervision, monitoring and education.</p>
Victorian Court safety audit	2015-16 BP3 (part of the 2015-16 Budget Family Violence package)	30 June 2016	<p>The Victorian Court safety audit was established to assess the physical structure and operations of Magistrates' Court of Victoria facilities, to ensure that people attending for family violence matters can be safe while on court premises.</p>	<p>The Audit made recommendations to improve the safety and security of court locations. The Audit informed the government's investment in a range of safety and security enhancements at Magistrates' Court venues across the state, including in 16 regional (non-headquarter) venues and the development and implementation of the Court Security Officer model.</p> <p>This investment will improve the response to victims of family violence when they are accessing services from Magistrates' Court venues and enhance their safety.</p>

¹ 'Outcomes' are the impact of service delivery on the community rather than a description of the services delivered.

Initiative	Source	Actual date of completion (month and year)	Expected outcomes	Actual outcomes
Courts – safe waiting areas	2014 Victorian Pre-Election Budget Update	June 2017	This initiative was established to identify and undertake spatial refurbishment in a number of courts to ensure people attending family violence matters are safe on court sites and have an improved experience of the justice response to family violence. An additional component to the initiative was accommodation for additional family violence support workers on court sites.	Minor works across nine court venues have been approved. These will deliver improved access to family violence services (improving outcomes for victims) through changes or a reconfiguration of space to accommodate specialist family violence staff, interview room capacity, to incorporate child friendly and safe/secure waiting areas and dedicated family violence counters. These improvements have been delivered in varied combinations across different court venues with five sites complete (Bendigo, Geelong, Heidelberg, Horsham and Melbourne); Dandenong works are expected to be complete by early 2017 and a further three (Ringwood Werribee and Sunshine) venues to be completed by 31 December 2016.
Transport of Deceased Persons	2015-16 BP3, Output initiatives - Courts	June 2016	<p>The expected outcomes were to:</p> <ul style="list-style-type: none"> - enable the Coroners Court to address the budget shortfall for the removal and transport of deceased persons that facilitates the Court's statutory obligations under the <i>Coroners Act 2008</i>; - maintain a sustainable service for the transport of deceased persons while maintaining integrity of evidence; - provide answers regarding the identification and cause of death to finalise legal and financial matters, and provide closure for grieving families; - prevent similar deaths in the future; and - undertake a review to maintain an effective removal and transport of deceased persons service. 	<p>The actual outcomes were that the Coroners Court was able to:</p> <ul style="list-style-type: none"> - ensure the timely removal and transport of deceased persons from the place of death to one of the three coronial mortuaries across Victoria to enable a medical examination to establish the cause of death and for the coroners to conduct and complete their investigations; - meet its statutory obligations under the <i>Coroners Act 2008</i> to investigate certain deaths and fires for the purpose of finding their causes and contribute to reducing preventable deaths; and - develop a more sustainable service delivery model and commence a comprehensive procurement process to meet longer term contractual arrangements. <p>The benefits delivered through this funding have allowed a sustainable service for the transport of deceased persons across Victoria whilst maintaining</p>

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Initiative	Source	Actual date of completion (month and year)	Expected outcomes	Actual outcomes
				the integrity of evidence. The continued operation of the Coroners Court benefits the community in providing answers regarding the death of a loved one, which assists in finalising legal and financial matters for the families. The funding has continued to help gather information through the coronial investigation which assists towards the prevention of similar deaths.

Question 2 (departments only) Treasurer's advances and other budget supplementation

Please identify all outputs (and relate them to departmental programs) for which the department received additional funding after the initial budget (as described in *BFMG-42: Budget Supplementation*) in 2015-16. For each output, please quantify the additional funding, indicate the source of the additional funding (e.g. 'Treasurer's Advance', 'appropriations that would otherwise be unapplied', 'accumulated surplus') and explain why additional funding was required:

Output	Program	Additional funding (\$ million)	Source of funding	Reasons why additional funding was required
Courts	ITS Desktop Refresh	3.2	Prior year surplus S33 FMA	Completion of the ITS Desktop Refresh project
Courts	Various	4.8	Output S32 FMA	Funding for projects continued from 2014-15.
Courts	Broadmeadows Children's Court	5.0	ATNAB S32 FMA	Completion of the new Broadmeadows Children's Court.
Courts	Various	1.0	Output S35 FMA	\$0.3 million for remediation of Heidelberg Court flooding damage; and \$ 0.7 million for land tax on County Court site.
Courts	Various	2.8	ATNAB S35 FMA	\$1.3 million for Heidelberg Court remediation; and \$1.5 million for <i>Courts - safe waiting areas</i> initiative.

Question 3 (Department of Treasury and Finance only) Revenue certification

BFMG-51 explains that ‘Revenue claimed by Departments is rejected when outputs do not meet their performance measures and service delivery has not occurred. This means that revenue certified will be less than the invoice received from departments.’ Please detail all outputs which DTF assessed as not having met their measures for 2015-16, indicating for each:

- (a) the amount of the initial invoice;
- (b) any adjusted invoice amount;
- (c) the amount of revenue certified; and
- (d) if the full amount of the invoice was paid, why.

Department	Outputs which were considered not to meet their measures	The amount of the department's initial invoice	The amount of the department's final invoice	The amount of revenue certified	If the full amount of the initial invoice was paid, why
		(\$ million)	(\$ million)	(\$ million)	

SECTION B: Asset investment (departments only)**Question 4 Details of actual investment and variance against budget – current projects**

Please provide the following details about each of the selected asset investment projects:

Project	Estimated expenditure in 2015-16 (2015-16 budget papers) (\$ million)	Actual expenditure in 2015-16 (\$ million)	Explanation for any variances greater than ± 10 per cent or \$100 million between estimated and actual expenditure	Estimated practical completion date in 2015-16 budget papers	Estimated practical completion date in 2016-17 budget papers	Explanation for any changes to the estimated practical completion date	Estimated TEI in 2015-16 budget papers (\$ million)	Estimated TEI in 2016-17 budget papers (\$ million)
Video conferencing (statewide)	7.597	3.505	Due to complexities arising from multiple site delivery, works were delayed and expenditure deferred to 2016-17.	qtr. 4 2016-17	qtr. 4 2016-17	N/A	10.0	10.0
Shepparton Law Courts (Shepparton)	37.208	4.789	Cash flow variance due to need for more comprehensive design consultation with jurisdictions and key parties and to ensure the facilities will meet service delivery needs and requirements and deliver maximum benefits to the Shepparton district.	qtr. 4 2017-18	qtr. 4 2017-18	N/A	67.84	68.09

Question 5 Details of actual investment and variance against budget – projects completed (or expected to be completed)

Please provide the following details for all of the asset projects listed below, which were reported as ‘completed or expected to be completed’ prior to 30 June 2016 in the 2016-17 budget papers:

Project	TEI in the 2015-16 budget papers	Total actual investment	Actual expenditure in 2015-16	Explanation for any variances greater than ± 10 per cent or \$100 million	Impact of any variances	Estimated practical completion date	Actual practical completion date	Explanation for any variance in completion date
	(\$ million)	(\$ million)	(\$ million)					
New Children's Court at Broadmeadows (Broadmeadows)	11.44	11.32	4.66	N/A	N/A	qtr.1 2015-16	qtr. 2 2015-16	Facility commenced operations in qtr. 2 2015-16. Variance reflects the defects rectification period.

Question 6 Major Projects Victoria and high-value high-risk projects

- (a) Please list all projects included in the 2015-16 budget papers that were allocated to your department, and had an involvement from Major Projects Victoria. Please give a brief description of the involvement that Major Projects Victoria had in the project.

Project	Involvement of Major Projects Victoria
N/A	N/A

- (b) Please list all projects included in the 2015-16 budget papers that were allocated to your department, and were classified as high-value and high-risk. Please also specify which gateway reviews, if any, were undertaken or completed.

Project	Gateway review(s) undertaken	Gateway review(s) completed
N/A	N/A	N/A

Question 7 PPP expenditure and line items

Please indicate the amount included in the following line items in your financial statements for 2015-16 (using the budget portfolio outcomes for departments) which related to payments for commissioned public private partnerships (PPPs).

Line item	Amount within this line item reflecting payments for PPPs (\$ million)
	2015-16
<i>Operating statement</i>	
Interest expense	8.1
'Other operating expenses'	16.3
Other line items within expenses from transactions	-
<i>(Cash flow statement)</i>	
Payments to suppliers and employees	16.3
Interest and other costs of finance paid	8.1
Repayment of finance leases	10.2
Other line items in the cash flow statement	-
<i>Administered items statement</i>	
Expenses on behalf of the State	-
Interest and depreciation expense	-
Other line items within 'administered expenses'	-

Question 8 Net cash flows from investments in financial assets for policy purposes – GGS

Regarding the ‘net cash flows from investments in financial assets for policy purposes’ in the general government sector cash flow statement for 2015-16, please provide the following details about any sources of cash inflows and cash outflows included in that line item which are connected with your department or its controlled entities:

- (a) the project related to the cash flow (using the same project names as are used in Budget Paper No.4 where possible)
- (b) the initial budget estimate (**not** the revised estimate) for cash flow in 2015-16
- (c) the actual cash flow in 2015-16
- (d) explanation for variances between estimates and actuals cash flows; and
- (e) for cash flows associated with projects in BP4, provide the capital contribution made through the Department and the actual expenditure made by the PNFC entity.

Cash inflows

Project	Estimated cash inflow in 2015-16	Actual cash inflow in 2015-16	Explanation for any variances greater than ± 10 per cent or \$100 million between estimated and actual cash inflows	Capital contribution made through the Department	Capital expenditure made by the PNFC entity
	(\$ million)	(\$ million)		(\$ million)	(\$ million)
Not applicable					

Cash outflows

Project	Estimated cash outflow in 2015-16	Actual cash outflow in 2015-16	Explanation for any variances greater than ± 10 per cent or \$100 million between estimated and actual cash outflows	Capital contribution made through the Department	Capital expenditure made by the PNFC entity
	(\$ million)	(\$ million)		(\$ million)	(\$ million)
Not applicable					

Question 9 Net cash flows from investments in financial assets for policy purposes – SoV

Regarding the 'net cash flows from investments in financial assets for policy purposes' in the State of Victoria cash flow statement for 2015-16, please provide the following details about any sources of cash inflows and cash outflows included in that line item which are connected with your department or its controlled entities:

- (a) the project related to the cash flow (using the same project names as are used in Budget Paper No.4 where possible)
- (b) the initial budget estimate (**not** the revised estimate) cash flow in 2015-16
- (c) the actual cash flow in 2015-16
- (d) explanation for variances between estimates and actuals cash flows; and
- (e) for cash flows associated with projects in BP4, provide the capital contribution made through the Department and the actual expenditure made by the PNFC entity.

Cash inflows

Project	Estimated cash inflow in 2015-16	Actual cash inflow in 2015-16	Explanation for any variances greater than ± 10 per cent or \$100 million between estimated and actual cash inflows	Capital contribution made through the Department	Capital expenditure made by the PNFC entity
	(\$ million)	(\$ million)		(\$ million)	(\$ million)

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Project	Estimated cash inflow in 2015-16	Actual cash inflow in 2015-16	Explanation for any variances greater than ± 10 per cent or \$100 million between estimated and actual cash inflows	Capital contribution made through the Department	Capital expenditure made by the PNFC entity
Not applicable					

Cash outflows

Project	Estimated cash outflow in 2015-16	Actual cash outflow in 2015-16	Explanation for any variances greater than ± 10 per cent or \$100 million between estimated and actual cash outflows	Capital contribution made through the Department	Capital expenditure made by the PNFC entity
	(\$ million)	(\$ million)		(\$ million)	(\$ million)
Not applicable					

Question 10 (DTF only) Purchases of non-financial assets – government purpose classification

Regarding the ‘purchases of non-financial assets’ by the general government sector in 2015-16, please compare the initial budget estimate for each of the government purpose classifications (note 19a in Budget Paper No.5) to the actual value of ‘purchases of non-financial assets’ in each classification, explaining any variances greater than ± 10 per cent or \$100 million (please fill all blank spaces).

Government purpose classification	Initial budget estimate for 2015-16 (BP5 p.39)	Actual for 2015-16 (AFR p.48)	Variance from budget estimate	Explanation for any variance greater than ± 10 per cent or \$100 million
	(\$ million)	(\$ million)	(per cent)	

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General public services	127.5	52	-59	
Public order and safety	799.0	677	-15	
Education	493.4	355	-28	
Health	692.4	919	33	
Social security and welfare	114.0	75	-34	
Housing and community amenities	42.3	44	4	n/a
Recreation and culture	120.9	78	-35	
Fuel and energy	3.0	15	400	
Agriculture, forestry, fishing, and hunting	17.5	6	-66	
Transport and communications	2,365.6	2046	-14	
Other economic affairs	131.2	129	-2	n/a
Other purposes	1.0	0	-100	

SECTION B: Asset investment (non-departments only) Question 11 Details of actual investment and variance against budget for projects Please provide the following details for any asset investment project

where actual expenditure in 2015-16 varied by \$±10 million or more from the initial budget estimate at the start of the relevant year (not the revised estimate).

If there were no asset investment projects for your agency where the actual expenditure varied by \$±10 million or more from the budget estimate, you do not need to answer this question. If this is the case, please indicate 'no relevant projects' in the table(s) below.

Project	Estimated expenditure in 2015-16 (2015-16 budget papers) (\$ million)	Actual expenditure in 2015-16 (\$ million)	Explanation for variance	Estimated financial completion date in 2015-16 budget papers	Estimated financial completion date in 2016-17 budget papers	Explanation for any changes to the estimated financial completion date

Question 12 Details of actual investment and variance against budget for entities Please detail the initial budget estimates (not the revised estimate) for 'purchases of non-financial assets' for 2015-16 (or equivalent line items in the cash flow statements) for your entity, the actual amounts of those line item in your annual reports and an explanation for any variances greater than ±10 per cent or \$100 million. Initial budget estimates for departments are listed in Department of Treasury and Finance, Budget Paper No.5: 2015-16 Statement of Finances (2015), p.40

Initial budget estimate for 2015-16 (\$ million)	Actual for 2015-16 (\$ million)	Explanation for any variance greater than ±10 per cent or \$100 million

SECTION C: Revenue and appropriations

Question 13 (all departments and entities) Changes from previous year by revenue/income category

Please explain any changes greater than ± 10 per cent or \$100 million between the actual result for 2014-15 and the actual result for 2015-16 for each revenue/income category detailed in your operating statement. Please also indicate what any additional revenue was used for or how any reduced amounts of revenue affected service delivery.

For departments, please provide data consolidated on the same basis as the budget portfolios outcomes statement in your annual reports.

If there were no revenue/income categories for your department/agency for which the 2015-16 expenditure changed from the prior year's expenditure by more than ± 10 per cent or \$100 million, you do not need to answer this question. If this is the case, please indicate 'no relevant line items' in the table(s) below.

Revenue category	2014-15 actual (\$ million)	2015-16 actual (\$ million)	Explanations for changes greater than ± 10 per cent or \$100 million	How the additional revenue was used/the impact of reduced revenue
Output appropriations	297.2	309.6	N/A	N/A
Special Appropriations	115.2	123.1	N/A	N/A
Grants	35.4	21.9	The 2014-15 actual included Machinery of Government transactions for the establishment of CSV.	Variation incurred mainly in grants for project-based activities. No impact on outputs.
Other income	1.6	3.2	Variance due to funds received for Heidelberg Court flooding damage insurance claim.	No impact on operations.

Question 14 (all departments and entities) Variances from budget/target by revenue/income category

Please explain any variances greater than ± 10 per cent or \$100 million between the initial budget estimate (**not** the revised estimate) and the actual result for 2015-16 for each revenue/income category detailed in your operating statement. Please also identify any actions taken in response to the variations, either to mitigate or take advantage of the impact.

For departments, please provide data consolidated on the same basis as the budget portfolios outcomes statement in your annual reports.

If there were no revenue/income categories for your department/agency for which the 2015-16 expenditure varied from the initial budget estimate by more than ± 10 per cent or \$100 million, you do not need to answer this question. If this is the case, please indicate 'no relevant line items' in the table(s) below.

Revenue category	2015-16 budget estimate (\$ million)	2015-16 actual (\$ million)	Explanations for variances greater than ± 10 per cent or \$100 million	Actions taken in response
Output appropriations	311.8	309.6	N/A	N/A
Special Appropriations	137.7	123.1	CSV delivered its agreed outputs within the respective Special Appropriations warrants which mainly cover judicial expenses (salaries, etc). Variance partly caused by anticipated increases in judicial remuneration not occurring.	No action required.
Grants	16.6	21.9	Short-term (1 year) funding agreements from other government departments to support additional services, service enhancements and projects (mainly within the Magistrates' Court).	Funds were expended for the purposes provided or are held for the purposes provided per agreements.
Other income	0	3.2	Variance due to funds received for Heidelberg Court flooding damage insurance claim.	The court is now operating again following extensive building works.

Question 15 (departments only)

Please provide a break-down of the Department's total parliamentary authority (as calculated for the Department's comprehensive operating statement in the departmental financial statements in Budget Paper No.5 and in the budget portfolio outcomes in the annual report) into the following sources. If the variance between any budget and actual exceeds ± 10 per cent or \$100.0 million, please provide reasons for the variance. Part of the budget column table has been pre-filled from the 2015-16 budget papers – please fill all blank spaces, including zero where appropriate.

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	2015-16 initial budget estimate (\$ million)	2015-16 Actual (\$ million)	Explanation for variance (please relate these changes to the 'summary of compliance with annual parliamentary appropriations' note in your department's annual report).
Annual appropriations	295.3	241.2	
<ul style="list-style-type: none"> Provision of outputs 	247.7	238.4	
<ul style="list-style-type: none"> Additions to the net asset base 	47.6	2.8	Variance due to a) unapplied appropriation phased into 2016-17 and forward estimates to continue with implementation of initiatives Video Conferencing, Shepparton Law Courts Redevelopment, Minor Works \$36.7m; b) Depreciation Equivalent applied to TEI per Departmental Funding Model \$10.9m; c) a) & b) offset by \$2.8m inflow for Treasurer's Advance Heidelberg Court remediation and Family Violence initiative <i>Courts – safe waiting areas</i> .
<ul style="list-style-type: none"> Payments made on behalf of the State 	0.0	0.0	
Receipts credited to appropriations	64.1	66.4	
<ul style="list-style-type: none"> Provision of outputs 	64.1	66.4	
<ul style="list-style-type: none"> Additions to the net asset base 	0.0	0.0	
<ul style="list-style-type: none"> Payments made on behalf of the State 	0.0	0.0	
Unapplied previous year's appropriation	0.0	9.8	
<ul style="list-style-type: none"> Provision of outputs 	0.0	4.8	Carry over is a post Published Budget approval and as such does not form part of the initial budget estimate.
<ul style="list-style-type: none"> Additions to the net asset base 	0.0	5.0	Carry over is a post Published Budget approval and as such does not form part of the initial budget estimate.
<ul style="list-style-type: none"> Payments made on behalf of the State 	0.0	0.0	
Total (new) appropriation (sum of above three)	359.4	317.4	

	2015-16 initial budget estimate (\$ million)	2015-16 Actual (\$ million)	Explanation for variance (please relate these changes to the 'summary of compliance with annual parliamentary appropriations' note in your department's annual report).
• Provision of outputs	311.8	309.6	
• Additions to the net asset base	47.6	7.8	Variance due to a) unapplied appropriation phased into 2016-17 and forward estimates to continue with implementation of initiatives Video Conferencing, Shepparton Law Courts Redevelopment, Minor Works) \$36.7m; b) Depreciation Equivalent applied to TEI per Departmental Funding Model \$10.9m. Offset by ATNAB inflow of \$5.0m capital carry over 2014-15 into 2015-16 and Treasurer's Advance for Heidelberg Court remediation and for <i>Courts – safe waiting areas</i> initiative.
• Payments made on behalf of the State	0.0	0.0	
Accumulated surplus – previously applied appropriation	0.0	3.2	Prior year surplus to complete ITS projects (desktop refresh)
Gross annual appropriation	359.4	320.6	(Includes prior year surplus)
Special appropriations	199.3	161.5	
• Provision of outputs	199.3	159.3	Controlled output: \$14.5m below warrant due to deferral of judicial leave entitlements into future years; Administered output: \$25.5m below Criminal Injuries Assistance Awards warrant due to general volume and price factors.
• Additions to the net asset base	0.0	2.2	Special Appropriations ATNAB is used to cover judicial motor vehicles lease payments and forms part of the warrant for provision of outputs.
• Payments made on behalf of the State	0.0	0.0	

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	2015-16 initial budget estimate (\$ million)	2015-16 Actual (\$ million)	Explanation for variance (please relate these changes to the 'summary of compliance with annual parliamentary appropriations' note in your department's annual report).
Funds received through Trust funds	16.6	27.9	Short-term (1 year) funding agreements totalling around \$3.8m supporting additional services, service enhancements and projects were provided mainly to the Magistrates' Court by other government departments. \$3.0m insurance (accounted for as "Grants and Other Donations" per financial reporting requirements) received to offset flooding damage costs to Heidelberg Court. \$1.2m additional funding of certain VCAT lists was provided by CAV; \$3m in non-cash inflows that were matched off by non-cash outflows representing reallocations within CSV.
• Provision of outputs	16.6	27.9	
• Additions to the net asset base	0.0	0.0	
• Payments made on behalf of the State	0.0	0.0	
Total parliamentary authority	575.3	506.8	
• Provision of outputs	527.7	496.8	Refer to Annual Report, Notes 21a, 21b 1-7 & 13, 23a.
• Additions to the net asset base	47.6	10.0	Refer to Annual Report, Notes 21a, 21b 8-12.
• Payments made on behalf of the State	0.0	0.0	

For the last three rows, please advise where this appears in the department's annual report.

Question 16 Revenue from trust accounts passed to other bodies

Regarding funds received through trust accounts, please identify any payments that were passed directly to other bodies without being counted in your entity's comprehensive operating statement. For each payment, please identify:

- (a) the value of payments;
- (b) the recipients of the payments; and
- (c) the purpose of the payments.

Trust account	Total payments from the account to bodies other than the Department, 2015-16 (\$ million)	Recipient of the payment	Purpose of the payment
Nil			

Question 17 (Department of Treasury and Finance only) Revenue initiatives

Regarding the Absentee Landowner Surcharge and the Land Transfer Duty Surcharge on Foreign Buyers of Residential Property:

- (d) Please advise how much revenue was raised via each of these initiatives in 2015-16
- (e) Please provide a breakdown of the surcharge payees' country of origin.

SECTION D: Expenses**Question 18 Expenses changed from previous year**

Please explain any changes greater than ± 10 per cent or \$100 million between the prior year's actual result and the actual result for 2015-16 for each category of expenses detailed in your operating statement. Please also detail the outcomes in the community² achieved by any additional expenses or the impact on the community of reduced expenses (if there was no impact, please explain how that was achieved).

For departments, please provide data consolidated on the same basis as the budget portfolios outcomes statement in your annual reports.

If there were no categories of expenses for your department/agency for which the 2014-15 expenditure differed from the prior year's expenditure by more than ± 10 per cent or \$100 million, you do not need to answer this question. If this is the case, please indicate 'no relevant line items' in the table(s) below.

Expenses category	2014-15 actual (\$ million)	2015-16 actual (\$ million)	Explanations for variances greater than ± 10 per cent or \$100 million	Outcomes achieved by additional expenses/impact of reduced expenses
Employee expenses	251.6	264.3	N/A	N/A
Depreciation & amortisation	30.2	30.5	N/A	N/A
Interest expense	9.1	8.2	Interest expense relates primarily to the finance lease interest paid for the County Court PPP contract. The	No impact on services.

² That is, the impact of service delivery on the community rather than a description of the services delivered.

Expenses category	2014-15 actual (\$ million)	2015-16 actual (\$ million)	Explanations for variances greater than ± 10 per cent or \$100 million	Outcomes achieved by additional expenses/impact of reduced expenses
			interest expense has declined as the lease principal has reduced over the term of the contract	
Grants and other transfers	2.9	1.6	The variance is due to a reduction in grants payments to non-profit sector organisations for various support services to persons before courts or persons who are affected by others being before courts.	No impact on services as expenditure is demand driven.
Capital asset charge	40.6	40.6	N/A	N/A
Supplies & Services	101.0	106.0	N/A	N/A

Question 19 Expenses varying from budget

Please explain any variances greater than ± 10 per cent or \$100 million between the initial budget estimate (**not** the revised budget) and the actual result for 2015-16 for each category of expenses detailed in your operating statement. Please also detail the outcomes in the community³ achieved by any additional expenses or the impact on the community of reduced expenses (if there was no impact, please explain how that was achieved).

For departments, please provide data consolidated on the same basis as the budget portfolios outcomes statement in your annual reports.

If there were no categories of expenses for your department/agency for which the 2015-16 expenditure varied from the initial budget estimate by more than ± 10 per cent or \$100 million, you do not need to answer this question. If this is the case, please indicate 'no relevant line items' in the table(s) below.

³ That is, the impact of service delivery on the community rather than a description of the services delivered.

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Expenses category	2015-16 budget estimate (\$ million)	2015-16 actual (\$ million)	Explanations for variances greater than ±10 per cent or \$100 million	Outcomes achieved by additional expenses/impact of reduced expenses
Employee expenses	279.9	264.3	N/A	Nil impact as reduced expenses against published budget mainly reflect lower than anticipated judicial remuneration growth.
Depreciation & amortisation	31.2	30.5	N/A	N/A
Interest expense	11.4	8.2	Interest expense relates primarily to the finance lease interest paid for the County Court PPP contract. The interest expense has declined as the lease principal has reduced over the term of the contract.	Reduction in interest expense on PPP is being offset by increases in lease expense and the accommodation services fee expense in the PPP per the contract.
Grants and other transfers	0.3	1.6	The source of funding for the Grants payments is mainly other Departments and is negotiated often during the financial year.	The higher than estimated grants payments supported support services for persons before the courts or persons affected by another's court appearance(s).
Capital asset charge	40.6	40.6	N/A	N/A
Supplies & Services	102.5	106.0	N/A	N/A

Question 20 (departments only) Expenditure reduction targets

Please provide the following details about the realisation of expenditure reduction targets in 2015-16. In providing targets, please provide the cumulative target rather than the change in savings from one year to the next (i.e. provide the target on the same basis as the budget papers). Please provide figures for the Department including its controlled entities.⁴

Initiative	Total value of efficiencies/savings expected to be realised from that initiative in 2015-16 (\$ million)	Explanation for any variances greater than ± 10 per cent between estimated and actual expenditure reductions	How the efficiencies/savings have been achieved (i.e. what measures or changes have been introduced)
'Total savings' line item in 2012-13 Budget	9.7	N/A	CSV has deployed a number of strategies to maintain service levels while achieving budget savings: a) Redeployment of staff and other resources where appropriate to newly funded government initiatives; b) Recruitment controls; Reductions in discretionary non-salaries budgets; c) Maintaining service levels through jurisdictions accessing the Court Fee Pool.
Efficiency measures (2012-13 Budget Update)	3.9	N/A	
Efficiency and expenditure reduction measures (2013-14 Budget)	0	N/A	
Efficiency measures (2013-14 Budget Update)	5.9	N/A	
Application of an efficiency dividend to non-frontline departmental expenditure (2014-15 Budget)(BP3 p.79)	0.0	N/A	
Efficiency and expenditure reduction measures (2015-16 Budget)(BP3 p.105)	0.025	N/A	
Other	0.0		

⁴ That is, please provide this information for the Department on the same basis of consolidation as is used in the budget papers.

Question 21 Changes to service delivery from expenditure reduction initiatives

- (a) Please detail any changes to your department's/agency's service delivery as a result of expenditure reduction initiatives, e.g. changes to the timing and scope of specific programs or discontinued programs in 2015-16:

CSV has maintained service delivery.

- (b) As a result of the expenditure reduction initiative 'Reduce the use of labour hire firms' for 2015-16 (BP3 p.105), please detail any changes to your department's/agency's service delivery

N/A – was not applied to Courts.

Question 22 (departments only) Achievement of reprioritisation of existing resources

The 2015-16 budget papers include targets for 'funding from reprioritisation of existing resources' to fund new initiatives (2015-16 Budget Paper No.2, p.58). This is in addition to any savings or efficiencies resulting from expenditure reduction measures. For your department (including all controlled entities),⁵ please indicate:

- (c) what areas of expenditure (including projects and programs if appropriate) the funding was reprioritised from (i.e. what the funding was initially provided for);
- (d) for each area of expenditure (or project or program), how much funding was reprioritised in each year; and
- (e) the impact of the reprioritisation on those areas.

Area of expenditure originally funded	Value of funding reprioritised in 2015-16	Impact of reprioritisation of funding
	(\$ million)	
Transport of deceased persons	2.5	Reprioritisation funded from within the Coroner's Court base funding. Reprioritisation was for one year only, 2015-16. Impact was partly mitigated through procurement initiatives in transport of deceased persons. This formed part of the funding available to sustain the levels of services required for the transport of deceased persons in Victoria while two new tenders for services for metropolitan and regional areas were completed.
Coroners Court Death Review Unit	0.2	Reprioritisation funded from within the Coroner's Court base funding. Reprioritisation is for three years, concluding in 2017-18. Impact was mitigated through redirection of existing resources in the Coroner's Prevention Unit (preventable deaths).

⁵ That is, please provide this information for the Department on the same basis of consolidation as is used in the budget papers.

Question 23 (Department of Treasury and Finance only) Expenses by government purpose classifications

Regarding expenses of the general government sector in 2015-16, please compare the initial budget estimates (**not** the revised estimate) for each of the government purpose classifications (note 12a in Budget Paper No.5) to the actual expenses in that classification, explaining any variances greater than ± 10 per cent or \$100 million (please fill all blank spaces).

Government purpose classification	Initial budget estimate for 2015-16 (BP5 p.34)	Actual for 2015-16 (AFR p.48)	Variance from budget estimate	Explanation for any variance greater than ± 10 per cent or \$100 million
	(\$ million)	(\$ million)	(per cent)	
General public services	1,150.0	2,662	131	
Public order and safety	6,128.3	6,269	2	
Education	14,041.7	13,424	-4	
Health	15,264.5	15,331	0	n/a
Social security and welfare	4,352.2	4,539	4	n/a
Housing and community amenities	3,169.7	2,611	-18	
Recreation and culture	647.4	800	24	
Fuel and energy	184.5	128	-31	
Agriculture, forestry, fishing, and hunting	375.9	414	10	n/a
Transport and communications	6,312.8	6,245	-1	n/a
Other economic affairs	819.6	857	5	n/a
Other purposes	1,870.3	1,350	-28	

Question 24 (PNFC and PFC entities only) Dividends paid to the general government sector

Please detail the value of dividends paid by your agency to the general government sector over the last three years, explaining the reasons for any significant changes over that period and the impact of any changes on the agency.

Total dividends paid in 2013-14	Total dividends paid in 2014-15	Total dividends paid in 2015-16	Explanation for any variance greater than ± 10 per cent or \$100 million	Impact of changes to dividends on the agency
(\$ million)	(\$ million)	(\$ million)		

SECTION E: Public sector workforce**Question 25 Full-time equivalent staff by level**

Please fully complete the table below, providing actual FTE staff numbers at 30 June 2016, at 30 June 2015 and 30 June 2014 (broken down by the categories listed below) for the Department. Please provide figures consolidated on the same basis as the expenditure for the Department in the budget papers.

Grade	30 June 2014 (Actual FTE number)	30 June 2015 (Actual FTE number)	30 June 2016 (Actual FTE number)
Secretary			
EO-1	1	1	1
EO-2	3	3	6
EO-3	5	5	5
VPS Grade 7 (STS)	1	3	6
VPS Grade 6	117.4	129.0	125.6

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VPS Grade 5	169.3	171.3	173.3
VPS Grade 4	229.4	223.4	215.0
VPS Grade 3	468.4	478.4	465.3
VPS Grade 2	611.1	649.1	640.8
VPS Grade 1	1.2	0.8	0.0
Government Teaching Service			
Health services			
Police			
Allied health professionals	1.5	1.7	1.3
Child protection			
Disability development and support			
Custodial officers			
Other	0.0	0.0	0.0
Total	1608.3	1665.7	1639.3

Question 26 FTE staff numbers by employment type

In the table below, please detail the salary costs for 2012-13, 2013-14 and 2014-15, broken down by ongoing, fixed-term and casual, and explain any variances greater than ± 10 per cent or \$100 million between the years for each category.

Employment category	Gross salary 2013-14 (\$ million)	Gross salary 2014-15 (\$ million)	Gross salary 2015-16 (\$ million)	Explanation for any year-on-year variances greater than ± 10 per cent or \$100 million
Ongoing	N/A (CSV was established on 1 July 2014. 2014-15 was its first financial year of operation.)	104.7	111.1	
Fixed-term		11.6	13.8	Increase is comprised of pay increases, performance payments and an increase in the number of fixed term employees.
Casual		0.5	0.6	Increase is comprised of an increase in the number of casual employees.
Total		116.8	125.5	

Question 27 Executive salary increases

Please detail the number of executives who received increases in their base remuneration in 2015-16, breaking that information down according to what proportion of their salary the increase was, and explaining the reasons for executives' salaries increasing in each bracket.

Increase in base remuneration	Number of executives receiving increases in their base rate of remuneration of this amount in 2015-16	Reasons for these increases
0-3 per cent	5	Increase in line with guidelines recommended by the Premier for the Executive Officer annual review process.
3-5 per cent		
5-10 per cent		
10-15 per cent		
greater than 15 per cent	1	Package renegotiation following review of role requirements.

Question 28 Enterprise bargain agreements (EBA)(Department of Treasury and Finance only)

Please list the EBAs concluded in 2015-16 that had an impact for each department/agency. For each EBA, please show the number of employees affected and the growth in employee expenses attributable to the EBA

Enterprise bargain agreement	Number of employees affected	Growth in employee expenses attributable to the EBA (\$ million)
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SECTION F: Inter-sector flows**Question 29 (Department of Treasury and Finance only) Inter-sector flows**

For each of the following line items in the general government sector comprehensive operating statement (or its notes), please quantify the amount of the line item that is received from or provided to the PNFC sector or PFC sector. Please also identify any other line items in the revenue from transactions or expenses from transactions or their notes in which more than \$100 million flows from the general government sector to the PNFC or PFC sector or vice versa.

- (a) revenue from transactions

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Line item	Amount coming from PNFC sector (\$ million)	Amount coming from the PFC sector (\$ million)
	2015-16	2015-16
Taxation revenue		
Interest revenue		
Dividends		
Income tax equivalent and local government rate equivalent revenue		
Grants		
Sales of goods and services – inter-sector capital assets charge		
Sales of goods and services – provision of services		
Total revenue from transactions		
Other line items with >\$100 million coming from the PNFC or PFC sector (please specify)		

(b) expenses from transactions

Line item	Amount going to PNFC sector (\$ million)	Amount going to the PFC sector (\$ million)
	2015-16	2015-16
Interest expense		

Grants and other transfers

Other operating expenses – purchase of supplies and consumables

Other operating expenses – purchase of services

Total expenses from transactions

Other line items with >\$100 million going to the PNFC or PFC sector
(please specify)

SECTION G: Government decisions impacting on the finances

Question 30 Machinery-of-government changes

(a) Please detail the final costs incurred in the following categories as a result of machinery-of-government changes. Also provide a description of any relevant machinery-of-government changes during 2015-16.

	Final costs as a result of machinery-of-government-changes (\$ million)
Consultants and contractors (including legal advice)	Not applicable
Relocation	
Telephony	
IT and records management	
Rebranding	
Furniture and fit-out	
Other	

(b) If these costs were met out of existing budgets, please indicate what projects, programs or areas the money was originally budgeted for.

Not applicable

(c) Please identify any benefits achieved during 2015-16 as a result of machinery-of-government changes, quantifying the benefits where possible.

Not applicable

(d) Please provide a description of any relevant machinery-of-government changes during 2015-16

Not applicable

Question 31 Commonwealth Government decisions

Please identify any Commonwealth Government decisions during 2015-16 which had not been anticipated in the State budget but which impacted on your entity's finances or activities during those years (including new funding agreements, discontinued agreements and changes to funding levels). Please quantify the impact on income and expenses where possible.

Commonwealth Government decision	Impact in 2015-16	
	on income (\$ million)	on expenses (\$ million)
None		

Question 32 COAG decisions

Please identify any COAG decisions during 2015-16 which had not been anticipated in the State budget but which impacted on your entity's finances or activities during those years (including new funding agreements, discontinued agreements and changes to agreements). Please quantify the impact on income and expenses where possible.

COAG decision	Impact in 2015-16	
	on income (\$ million)	on expenses (\$ million)
Nil		

SECTION H: Fiscal and financial management strategies (Department of Treasury and Finance only)

Question 33 Financial measures

Please comment on what evidence for 2015-16 indicates the achievement of the three financial measures and targets for the 2015-16 Budget:

Goal	Evidence	2015-16 result	How the results indicate achievement
General government net debt as a percentage of GSP to be maintained at a sustainable level over the medium-term.			
Fully fund the unfunded superannuation liability by 2035			
A net operating surplus consistent with maintaining general government net debt at a sustainable level over the medium term.			

Question 34 Long-term financial management objectives

Please provide any quantified results from 2015-16 which indicate progress towards the four goals of the Government's long-term financial objectives, and discuss what these and other results indicate about progress towards the long-term objectives:

Objectives	2013-14 result	2014-15 result	What the results indicate
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Sound financial management

Victoria's finances will be managed in a responsible manner to provide capacity to fund services and infrastructure at levels consistent with maintaining a triple-A credit rating

Improving services

Public services will improve over time

Building infrastructure

Public infrastructure will grow steadily over time to meet the needs of a growing population.

Efficient use of public resources

Public sector resources will be invested in services and infrastructure to maximise the economic, social and environmental benefits

SECTION I: Economic environment

Question 35 (Department of Treasury and Finance only) Economic variables

Where not pre-filled in the tables below, please indicate the estimated and actual result for the following economic variables. For the estimate, please use the initial estimate used in preparing the 2015-16 budget papers (**not** revised estimates). For any variance equal to or greater than ± 0.5 percentage points, please provide an explanation for the variance. Please fill all blank spaces.

Economic variable	Initial 2015-16 budget estimate	Actual 2015-16 result	Variance	Explanation for variances equal to or greater than ± 0.5 percentage points
Real gross state product growth	2.50			
Employment growth	1.50			
Unemployment rate	6.25			
Consumer price index growth	2.75			
Wage price index growth	3.25			
Population growth	1.8			
Interest rates ^(a)				
Household consumption growth				
Property prices growth ^(a)				
Property transaction volume growth ^(a)				
Enterprise bargaining agreement increases ^(a)				

Exchange rate

- (a) As defined for the sensitivity analysis in Budget Paper No.2.

Question 36 (Department of Treasury and Finance only) Actual impact on GGS of variances in economic variables

Please quantify the impact on the revenue and expenses for 2015-16 and net debt at 30 June 2016 for the general government sector of any variances equal to greater than ± 0.5 percentage points identified in response to Question 36:

Economic variable	Variance between budget estimate and actual (from Question 33)	Impact on revenue (\$ million)	Impact on expenses (\$ million)	Impact on net debt (\$ million)
Real gross state product growth				
Employment growth				
Unemployment rate				
Consumer price index growth				
Wage price index growth				
Population growth				
Interest rates				
Household consumption growth				
Property prices growth				
Property transaction volume growth				
Enterprise bargaining agreement increases				
Exchange rate				

Question 37 (Department of Treasury and Finance only) Impact on PFC net result of variances in economic variables

Please quantify the impact on the net result of the public financial corporations sector of any variances equal to greater than ± 0.5 percentage points identified in response to the Question 36 in relation to the following factors. Please also describe major decisions that had not been anticipated at the time of the initial budget that were made in response to the impact (either to mitigate the impact of the variance or take advantage of it).

Economic variable	Variance between budget estimate and actual (from Question 36)	Impact on net result (\$ million)	Major decisions taken in response
Interest rates			
Exchange rate			

Question 38 (Department of Treasury and Finance only) Impact on PNFC net result of variances in economic variables

Please quantify the impact on the net result from transactions of the public non-financial corporations sector of any variances equal to greater than ± 0.5 percentage points identified in response to the Question 36 in relation to the following factors. Please also describe major decisions that had not been anticipated at the time of the initial budget that were made in response to the impact (either to mitigate the impact of the variance or take advantage of it).

Economic variable	Variance between budget estimate and actual (from Question 36)	Impact on net result from transactions (\$ million)	Impact on asset investment (\$ million)	Major decisions taken in response
Real gross state product growth				
Consumer price index growth				
Population growth				

Household
consumption
growth

Question 39 (all entities) Effects of variances in economic variables

Please identify any key economic variables for which there were variances in 2015-16 between what was estimated in the initial budget for each year (**not** the revised estimate) and what actually occurred which had a significant impact on your department’s/agency’s finances, service delivery or asset investment. For each variance, please indicate:

- (a) what had been expected at budget time
- (b) what actually occurred
- (c) how the variance impacted on the budget outcomes (quantifying the impact where possible)
- (d) what decisions were made in response (including changes to service delivery, asset investment, borrowings etc.).

Expected economic result in 2015-16	Actual result in 2015-16	Impact of the variance on budget outcomes	Impact of the variance on service delivery
Not applicable			