



Annual Report 2008-09

Department of Parliamentary Services
Parliament of Victoria

Governance. Service. Sustainability.

Department of Parliamentary Services

Annual Report 2008-09

DEPARTMENT OF PARLIAMENTARY SERVICES

14 October 2009

*The Hon. Robert Smith, MLC
President
Legislative Council
Parliament House
Melbourne Vic 3002*

*The Hon. Jenny Lindell, MP
Speaker
Legislative Assembly
Parliament House
Melbourne Vic 3002*

Dear President and Speaker,

*I have pleasure in forwarding to you my report on the operations of the
Department of Parliamentary Services for the year ended 30 June 2009.*

Yours sincerely,



*Dr Stephen O'Kane
Secretary
Department of Parliamentary Services*

Department of Parliamentary Services Annual Report 2008-09
Tabled in the Legislative Council and Legislative Assembly, 14 October 2009

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Annual Report 2008-09



**Department of Parliamentary Services
Parliament of Victoria**



Our mission:

To deliver apolitical, professional and innovative services and advice to Members of the Victorian Parliament and to support the Parliament as an institution.

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Secretary's foreword

As Secretary, I am pleased to present our annual report which records and provides a summary of the many activities and projects carried out by Department of Parliamentary Services (DPS) units and the achievement of our operational and financial targets for the period 2008-09.

The provision of services to the Victorian Parliament and its Members is the core business of DPS. Our day to day business as well as our longer term planning and projects are all performed with reference to this central function. This report demonstrates our continued commitment to providing professional, effective service, and our ongoing dedication to advancement, reliability and creativity. The achievements highlighted in this report are testament to the unwavering ability of DPS and its staff to innovate in order to sustain relevance while preserving the traditional aspects of the Parliament.

Falling in the middle of the election cycle, this past year has been all about consolidating the systems we have in place to ensure the smooth operation of Parliament. It has also been about beginning to plan and prepare for the next election, scheduled for November 2010. As the provider of many of the essential infrastructure services to Parliament, forward planning within DPS is vital, especially with an election looming. For example, the department's Information Technology (IT) Unit is focused on providing the most current and reliable technologies to provide ease of communication from Members to the public. Electorate offices will inevitably change hands as the make-up of the Parliament changes post-election, so the Security and Electorate Properties Unit has begun preparing for this. The Organisation Development Unit has also been reviewing its processes and looking at how they can best assist the transitions that some staff will be making at the end of 2010.

A number of projects were completed which resulted in significant improvements to the parliamentary infrastructure, enhancing the level

and quality of service to Members of Parliament.

The Catering Unit, in consultation with Members, has revised its menus and streamlined its services and opening hours. The unit has consistently catered for a number of sizable events and has received favourable publicity in a number of publications.

In 2008-09, the DPS Library Fellowship Scheme was extended to all Victorian tertiary institutions. The Library's second Fellow examined the history of legislation and parliamentary debates concerning mental health in Victoria from the 1860s to the late 20th century.

A major development in Hansard this year was the commencement of live audio broadcasting. This milestone is the first phase in a project that will eventually allow the video broadcasting and webcasting of chamber proceedings. This initiative has required significant upgrading of sound equipment, as well as collaboration with the IT Unit and the house departments. It provides increased accessibility to Parliamentary proceedings, which is a goal that many Parliaments across the country and around the world are striving to achieve.

The management of Parliament House is an ongoing project requiring specialist skills and expertise. This year saw substantial progress made in the development of a Precinct Master Plan which will guide and plan the development of the whole of the parliamentary precinct into the future.

Stage two of the Stone Restoration Works and window refurbishment project has been completed. The work done to date is of outstanding quality and will do much to ensure the ongoing stability and preservation of the building. Sample replacement floor tiles for the heritage tile conservation project have been received. Part of the Heritage Asset Management Strategy, the tile replacements will ensure that the heritage floor tiles of Parliament House are conserved in keeping with their historic significance.

In October 2008 a Security Charter was developed which clearly specifies the parameters and areas of responsibility for security, recognising that security is everybody's business. Outcomes of this process include the completion and implementation of a physical security review of the parliamentary precinct, and the development of a Security Incident Database. This has already resulted in improved notification and management of the Parliament's security processes.

This report also provides details of our accounts for the financial year ending 30 June 2009. I am pleased to report that all of the Parliament's accounting and reporting deadlines have been met throughout the year.

My Directors and the Senior Leadership Group have been instrumental in modelling behaviours which reflect the Parliament's values of responsiveness, integrity, impartiality, accountability, respect and leadership. The workplace will continually evolve and change over time, and it is therefore essential that people are given room to enhance and grow their skills to meet new challenges. Leadership and training opportunities have been made available across the organisation to both Members and staff, and it is heartening to see the level of commitment to personal and professional development among managers and staff.

Networking and collaboration with other Parliaments continued this year. The department has hosted a number of staff and managers from other parliaments and in turn have visited other parliaments to learn and to share information and knowledge. I attended the annual Secretaries' conference at the New South Wales Parliament in May, which was attended by my counterparts from interstate and New Zealand. The conferences provide a welcome opportunity to discuss challenges, strengthen networks and share knowledge. We all have different ways of approaching challenges, but the challenges themselves are similar across all parliamentary jurisdictions.



The department hosted the biannual Finance and Building Managers' Forum in November 2008. Nine parliaments were represented by 33 attendees, and topics covered included sustainability, risk management, budgeting, and government funding processes.

The Library successfully ran two intern programs this year. Each semester the Parliament hosts 32 student interns who are matched with Members of Parliament with the object of working on a research report on a topic of the Member's choosing. The students are drawn from politics and public policy majors at Monash University, the University of Melbourne and Victoria University, and entry to the program is highly competitive. The program is a formal unit of study within each student's degree, and remains one of the most innovative of its kind in Australia.

We were also delighted to work in partnership with Swinburne University of Technology on enhancing our Parliamentary fellowship which helped facilitate further research into parliamentary activities.

We will sustain the achievements of this year and build on them as we move ahead into the next year. Tasks and projects for the next year include the implementation of a new risk management framework, continuing work on the redevelopment of Parliament's public website, a possible review of structural arrangements within DPS, an increased focus on security, and planning and bedding down systems to support the next state election.

This annual report demonstrates the breadth and quality of our work and it also shows how the department's people have continued to reinforce the excellence of DPS through their efforts. My Directors and I extend our gratitude to them. We are committed to supporting staff in their personal and career goals through formal and informal mentoring and through the Parliament's professional development program.

I believe that the department's success is due to the goodwill and contributions made by its people. I wish to take this opportunity to thank all staff for their commitment and dedication to their roles in ensuring that DPS continued in 2008-09

to be effective in what is a particularly important function. I am confident that we have delivered effectively on our mandate.

Dr Stephen O'Kane
Secretary
Department of Parliamentary Services

Highlights 2008-09

JULY 2008

- » Hansard completed the chamber sound project with final formatting of the new media matrix and control system.
- » The Organisation Development Unit completed the upgrade of Empower, Parliament's Human Resources Management System.
- » The Buildings and Grounds Services Unit commenced stage two of the Stone Restoration Works project.
- » The Library's Parliamentary Internship program commenced for second semester 2008.

AUGUST

- » Hansard launched the audio broadcasting of Parliamentary proceedings, with the website link going live on 19 August.
- » The Buildings and Grounds Services Unit oversaw the completion of the scaffolding and gantry work for the Stone Restoration Works project.
- » A redesign of all menus was completed by the Catering Unit.
- » The Accounting and Administration Unit completed year end tasks, including audit clearance by the office of the Auditor-General.

SEPTEMBER

- » The Education and Community Engagement Unit distributed their new DVDs, targeted to Year 12 VCE legal studies students, first year tertiary students and government departments.
- » The Accounting and Administration Unit converted the dining room budgets to Oracle software.
- » The Parliament of Victoria hosted the sixth biannual Building and Finance Managers' Forum, attended by representatives from Australia and New Zealand.



OCTOBER

- » The Security Charter was developed by the Security and Electorate Properties Unit.
- » Dr Dolly MacKinnon completed her Fellowship with the Library, having conducted a study of the history of mental health legislation in Victoria from the 1860s.



NOVEMBER

- » The Education and Community Engagement Unit provided education sessions to school groups attending Parliament's regional sittings in Churchill and Lakes Entrance.
- » The Library held a Graduation ceremony for interns who completed their Parliamentary Internship.

DECEMBER

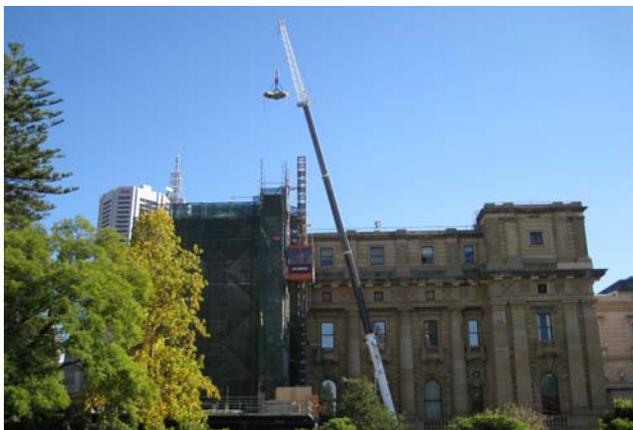
- » The Catering Unit managed Christmas season events for internal and external departments ranging in size from ten to 500 guests.
- » The Library published its first electronic newsletter, which was distributed to Members and made available on the Library's intranet page.

JANUARY 2009

- » A new DVD on the Westminster system was developed by the Education and Community Engagement Unit.
- » Email archiving by the IT Unit enabled substantial savings in disk space.

FEBRUARY

- » The IT Unit began deploying new notebooks for Members and replacing electorate office printers.
- » The Catering Unit serviced the annual Kokoda Dinner for over 150 guests.
- » The Budgets and Risks Unit completed the mid-year review of all budgets for parliamentary units.



MARCH

- » The Security and Electorate Properties Unit completed the testing phase of the Security Incident Database.
- » The Buildings and Grounds Services Unit engaged an architect for the Precinct Master Plan, initially to be concerned with information gathering and stakeholder consultations.



APRIL

- » The Budgets and Risks Unit completed the process for the publication of the financial information for the Victorian state budget papers.
- » The Buildings and Grounds Services Unit continued to oversee the Stone Restoration Works project which was ongoing over weekends.

MAY

- » Hansard installed digital audio recording software, the last building block needed for video broadcasting.
- » The Accounting and Administration Unit completed the scanning of all invoices for the current year.
- » The Budgets and Risks Unit successfully coordinated all briefing papers for the Public Accounts and Estimates Committee 2009-10 Budget Estimates hearing.

JUNE

- » The Security and Electorate Properties Unit launched the Security Incident Database.
- » The parliamentary officers' new enterprise agreement was under negotiation with the Organisation Development Unit, and negotiations were finalised on varying and extending the *Members of State Parliament (Victoria) Staff Certified Agreement 2005*.
- » The IT Unit began installing new desktop PCs for the parliamentary precinct, donating old PCs to charity.

Our structure 2008-09

Presiding Officers

Secretary, Parliamentary Services

Dr Stephen O'Kane

Director

Organisation Development & Finance
Peter Lochert

Manager, Budgets & Risks
Charu Saxena

Manager, Organisation Development
Richard Jordan

Manager, Accounting & Administration
John Mascarenhas

Director

Precinct & Property Management
Hilton Barr

Managers, Buildings & Grounds Services
Brian Bourke & Paul Gallagher

Manager, Security & Electorate Properties
Samantha Matthews

Manager, Catering
Luke Jordan

Director

Library, Hansard & Information Technology
Charles Gentner

Parliamentary Librarian
Marion King

Manager, Hansard
Joanne Truman

Manager, Information Technology
John Lovell

Senior Education Projects Officer
Rod Espie



Our activities



Organisation Development & Finance

- » Accounting & Administration
- » Organisation Development
- » Budgets & Risks



PROFILE

MICHELLE TRAN
ACCOUNTS OFFICER
ACCOUNTING & ADMINISTRATION UNIT

"Working in the accounting and administration unit is busy and challenging and no two days are the same", says Michelle Tran. As Accounts Officer, Michelle's role includes processing invoices, payment runs, updating electronic funds transactions and ensuring invoices are correct and compliant. The job also involves a lot of interaction with other departments, external contractors and suppliers.

Michelle's career at Parliament began in the Organisation Development Unit, where she worked as a payroll officer for 14 months. When the opportunity to work in accounts came up, she grabbed it with both hands. Her degree in business, majoring in accounting, stood her in good stead for the role.

"I wanted to get a foot in the door to do something with accounting, as it will give me the experience to pursue a career in this area. It's a good stepping stone to achieve something higher".

Before she started at Parliament, Michelle worked as a payroll officer for a government agency where she received good training and experience.

Michelle says that the variety of the work and the people she works with are the best things about her job.

"I like the team I work with. They're helpful, friendly and approachable, and I enjoy the contact and communication with other people both within and outside the organisation. It's a good place to work".

Accounting & Administration

The Accounting and Administration Unit maintains the financial management system of the Parliament to ensure integrity of data and accurate reporting. The unit prepares monthly financial information for the parliamentary departments and for Members of Parliament. Monthly financial information is also submitted to the Department of Treasury and Finance (DTF). The Accounting and Administration Unit works with DTF in implementing budgetary decisions, monitoring actual outcomes and reporting. Each year the unit prepares the annual financial statements for the Parliament.

All payments for supplies and services to the Parliament, including all supplies to Members and electorate offices, are made by the Accounting and Administration Unit. The unit works to ensure that all financial transactions comply with relevant accounting standards, financial and taxation legislation, and regulatory frameworks.

The unit provides information to Members and makes payments with regard to the usage of their budget and allowances. This includes the setting up of electorate office accounts, postage administration, consolidated invoicing and travel documentation.

The role of the Accounting and Administration Unit also includes preparing the annual Fringe Benefits Tax (FBT) and monthly Goods and Services Tax returns for submission to the Australian Taxation Office (ATO). Other tasks include recording and monitoring cash flow, providing advice to stakeholders on financial and related issues, implementing changes in accounting standards and accounting policy, maintaining records of capital assets, calculating depreciation and coordinating revaluations.

Achievements

The Accounting and Administration Unit successfully completed the annual financial statements within the timelines required by DTF. The financial statements were audited by the office of the Auditor-

General, confirming that they are in accordance with applicable Australian accounting standards as well as the *Financial Management Act 1994*.

All supplier invoices were paid on time as a result of the continued streamlining of processes between the Accounting and Administration Unit, the electorate offices and the departments within Parliament. Approximately 74,000 transactions have been processed during the 2008-09 financial year.

Monthly management reports to parliamentary departments continue to be issued electronically, which has resulted in a significant ongoing saving in paper usage. The reports were produced and delivered to departments within agreed timeframes. Overall the unit met 100% of its reporting and compliance deadlines. This included all taxation reporting to the ATO as well as the reporting requirements of DTF.

The Accounting and Administration Unit continues to capture information about electricity consumption at the 128 electorate offices and within the parliamentary precinct. The information has been aggregated and provided to Parliament's Sustainability Committee with a view to achieving greater sustainability in electricity consumption.

During the year a significant number of suppliers, Members and staff have taken up the option to receive payment of invoices and claims by Electronic Funds Transfer (EFT), and to receive emailed remittance advice. The EFT system avoids the delays associated with postage and cheque clearances. Approximately 63% of payments made this year were made by EFT.

Payment documents make up 99% of the paper processed by the unit, and are retained for seven years to meet statutory requirements. They are frequently retrieved for analysis by both internal and external customers. To address the inefficiencies of the manual retrieval process, the unit has successfully implemented a scanned documents

project. Electronic copies of invoices and claim forms are now captured at the time of processing and saved in a database. Payment documents for the last two financial years have been scanned in order to meet the immediate needs of auditors and other users of financial information. The database is backed up daily in compliance with the department's disaster recovery plan.

Fringe Benefits Tax policies and procedures were further refined during the year. Over the last 12 months the Accounting and Administration Unit has worked closely with other departments to promote FBT awareness with a view to collecting more relevant information leading to greater compliance.

Several Accounting and Administration Unit staff have undertaken training during the year in order to stay informed about changes to accounting and taxation legislation.

Emerging trends and the year ahead

The International Accounting Standards Board is investigating the feasibility of introducing a substantial change to the way in which operating leases are accounted. The change involves disclosing the value of the leased asset on the balance sheet of the lessee. This could have a significant impact in terms of the way in which lease transactions are entered in the future, as well as the quantum of lease transactions and the look and feel of balance sheets.

To meet the financial and taxation reporting requirements of the Parliament, the Accounting and Administration Unit is required to collect and collate significant amounts of information from Members and staff. The unit is currently in the planning stages of identifying technological solutions to improve the efficiency of these processes. It is anticipated that the benefits will include an overall improvement in the timeliness and accuracy of data collection and collation.

In line with strategic risk management processes, the internal control framework



of the Parliament forms the basis of ensuring accurate financial information and compliance with relevant laws and regulations. Effective internal controls provide better assurance to auditors and the ATO and reduce the likelihood of additional substantive procedures by those offices. With this in mind, several changes were implemented during the year and the unit plans to further enhance procedures in the future.

QUICK FACT

Approximately 100,000 pages of documents covering two years of transactions have been scanned by the Accounting and Administration Unit.

The global financial crisis (GFC) has had significant repercussions during the 2008-09 financial year. One of these has been the sharp reduction in interest rates, which in turn has led to an increase in the value of long service leave liability. The impact was thought to be over and above what might be considered normal and has been accounted for accordingly. During the next year further consequences of the GFC may emerge, so the Accounting and Administration Unit will keep abreast of changes and deal with developments as they arise.

Organisation Development

The Organisation Development Unit provides strategic and operational consultancy and advice in the areas of human resources, payroll, Occupational Health and Safety (OH&S) and Learning and Development to a diverse customer group encompassing the two houses of Parliament, Members of Parliament, senior management, parliamentary officers and electorate officers.

The functions of the unit include delivering services and providing advice related to conditions of employment and remuneration, including the administration and processing of pay and allowances for staff and Members. The unit's employees are the primary coordination team for developing collective agreements and undertaking negotiations with the union and consulting with staff. Organisation Development staff provide advice and support on employee and industrial relations matters, as well as on OH&S issues and employee welfare.

The Organisation Development Unit oversees and supports recruitment for the Parliament, whilst ensuring that human resource and OH&S policies are current and reflecting both legislative requirements and industry best practice. The unit also organises and coordinates Parliament's orientation, induction, corporate training and annual training calendar.

Achievements

Following an intensive consultation and negotiation process with the Community and Public Sector Union (CPSU) which commenced in June 2008 and was successfully concluded in May 2009, the *Members of Parliament Staff (Victoria) Certified Agreement 2005* has been extended to 30 June 2012. The agreement contains a new three grade classification structure for electorate officers based on work value and salary increases that comply with the state government wages policy. Following a staff ballot, a 92% 'yes' vote was recorded. The agreement was lodged with the Australian Industrial Relations Commission in June 2009.

A new parliamentary officers' enterprise agreement remains under negotiation with the CPSU to replace the previous agreement that expired on 1 March 2009. The proposed agreement maintains parity with the Victorian Public Service classification and salary increases and incorporates specific provisions to provide employment flexibility to meet the requirements of Parliament.

Parliament's Human Resources Management System, Empower, was upgraded from version seven through to version nine during the reporting period. This upgrade will ensure that business processes reflect best practice and improve human resources information and reporting to all users. Improved monthly management reporting has been developed and all managers now have access to the improved functionality of the Manager Self Service program, which allows them to better plan leave absences and track leave liabilities.

Throughout 2008-09 a wide range of learning and development activities were undertaken across the organisation. A high-level training needs analysis was conducted in consultation with the Senior Management Group and a training calendar was developed for 2009. The training calendar offered many courses in computer software and systems, desktop publishing, professional development, OH&S and new staff orientations. The Organisation Development Unit also designed and delivered a range of new training programs for parliamentary officers, including performance management, timesheets and manual handling.

Emerging trends and the year ahead

The implementation of the new *Members of State Parliament Staff (Victoria) Certified Agreement 2005* will involve extensive consultation with Members and electorate officers on the transition process to the new three grade structure and development of grade descriptors.

The Organisation Development Unit will implement Recruit ASP software to provide e-recruitment and improved

functionality for management of recruitment processes for parliamentary officers, and will deliver training and support for selection panels later in 2009.

The Parliamentary Executive Group has endorsed a revised Code of Conduct for parliamentary officers that will be implemented from 1 July 2009 and the Organisation Development Unit will deliver training support. The code has been developed to be consistent with the values contained in section 5 of the *Parliamentary Administration Act 2005*, and will promote adherence to these values.

Online compliance training modules that focus on the area of workplace behaviour and OH&S have been developed during the reporting year and will be made available to all employees in the coming months. This initiative ensures that all new and existing staff have an understanding and appreciation of OH&S issues and workplace behaviour standards.

The OH&S Incident Database will be introduced during 2009 to replace existing manual processes and will provide material for assessing and addressing OH&S risk across the Parliament.

In the lead up to the state election in 2010, the Organisation Development Unit will be focused on planning for pre- and post-election delivery of programs and services.

QUICK FACT

481 people participated in 70 courses coordinated through the Organisation Development Unit's Learning and Development calendar. Six of the courses were conducted by DPS staff in regional areas including Geelong and Shepparton.



CASE STUDY

ORGANISATION DEVELOPMENT UNIT LEARNING AND DEVELOPMENT

The challenge

The role of the Learning and Development function, located within the Organisation Development Unit, is to identify courses and provide training to staff on topics relevant to them. For electorate officers, writing media releases and finding community grants are important skills that assist them in their roles in providing useful support to Members of Parliament. However the geographic spread of electorate offices across the state presents specific challenges to the efficient delivery of training, requiring a coordinated and collaborative approach.

The solution

In the interests of efficiency and teamwork, the Learning and Development team joined up with Library staff, who had identified similar training delivery needs based on an analysis of queries received. The resulting strategy was one in which joint training sessions were held in regional areas, with the content delivered by Library staff.

The results

The training sessions were well received and attended by almost 100 electorate officers and both courses have been re-run due to popular demand. Based on this initiative, the Learning and Development team have been asked by the parliamentary committees to design and deliver a media releases training program to meet their specific needs. As a result of the training courses, electorate officers are now more informed about how to find and access community grants, how to use advanced internet search techniques and other research methods, and how to write effective press releases. Links have also been established with providers of training facilities in regional areas.

This initiative has been an effective way of reaching electorate officers who may feel removed from the central hub of the parliamentary precinct. Enhanced communication with and knowledge of the services provided by the Department of Parliamentary Services will help them to provide practical support to the Members of Parliament and their constituents.

Budgets & Risks

The Budgets and Risks Unit is responsible for managing the internal and external budget processes for the Parliament, the coordination of Public Accounts and Estimates Committee (PAEC) reporting, Members' services and Parliament's risk management framework.

The unit manages external budget processes and works with other business units of the Parliament to ensure that all budgeting and reporting requirements of the Department of Treasury and Finance (DTF) are met. The unit collates submissions for the Expenditure Review Committee and prepares Parliament-related information annually for publication in the state budget papers.

The unit also provides services to Members such as mobile phone purchasing and servicing, management of the Member of Parliament Motor Vehicle Plan with VicFleet, and provides monthly reports to enable monitoring of electorate office, communications and training budgets allocated to Members. The Budgets and Risks Unit also works with the Victorian Managed Insurance Authority on all insurance matters.

Parliament's internal budget processes are coordinated by the unit so that expenses are managed within allocated resources. This includes annual allocation of budgets, monitoring and reporting of variances, mid-year review of budgets, initiation of budget management strategies and financial process improvements. The unit also conducts an annual client satisfaction survey on behalf of the three departments of the Parliament.

Achievements

A key achievement of the Budgets and Risks Unit in 2008-09 was the successful completion of the internal and external budget processes within the timeframes prescribed by DTF. There has been a significant increase in reporting and compliance requirements from DTF, which the unit has met through improved systems and planning. There has been an increasing need to deliver services and



capital projects in a climate of diminishing resources.

In conjunction with the Organisation Development Unit, the unit produced estimates of the increases in salary-related costs as a result of enterprise bargaining negotiations for parliamentary officers and electorate officers. The development of Parliament's risk management framework has also been a priority this year.

Significant changes were made to the Members' budgets in 2008-09 requiring a targeted communication strategy and management of funding. A review of the *Member's Guide* was also undertaken to reflect changes that come into effect from 1 July 2009. The ongoing systems improvements have enabled electronic reporting to Members and associated reductions in paper consumption, supporting environmental sustainability.

The annual client satisfaction survey was reviewed and revised, which resulted in an increased response rate. The results will be collated and analysed, and the Budgets and Risks Unit will collaborate with all stakeholders to address the survey results constructively.

Emerging trends and the year ahead

Managing risk effectively and embedding internal controls into the related processes is a priority for the organisation. The Budgets and Risks Unit is responsible for ensuring that the system of internal control is effective in managing risks.

The unit will continue to enhance Parliament's risk management profile by further developing the risk management framework and the associated risk register.

Accurate budgeting and forecasting is essential for the organisation to maintain operational efficiencies and to assist with planning, development and reporting. The implementation of budgeting tools such as Budget Wand will allow phasing of budgets and better overall budget management. It will assist with ensuring budget forecasting and consistency, streamline the budgeting process and improve decision making.

As 2010 approaches, the Budgets and Risks Unit will be involved in preparing for, and managing processes related to, the forthcoming state election.

QUICK FACT

The Budgets and Risks Unit prepared 1,536 reports during the year to enable Members of Parliament to monitor and manage their budgets.

Precinct & Property Management

- » Security & Electorate Properties
- » Buildings & Grounds Services
- » Catering



PROFILE

GRAHAM WINDOW

CHEF

CATERING UNIT

The Catering Unit provides an essential service at Parliament and, in 21 years as a chef in Parliament's kitchens, Graham has seen a lot of changes. One thing that hasn't changed though is the scone recipe, which is a closely guarded secret that has been handed down through the ages. As well as baking Parliament's famous scones (numbering 600,000 to date), Graham is also responsible for soups (two million serves at last count), keeping a general overview of what's happening in the kitchen and preparing the High Tea offerings for over 1,500 visitors a year.

After an adventurous time backpacking overland from his native England, Graham eventually settled in Melbourne. After working as a pantry hand, he studied for a Catering Management Diploma at William Angliss Institute. He was offered the position of chef soon after graduating, which he's been doing ever since. Graham says he was attracted to working at Parliament for its unique environment, the quality of the people working here and the variety and independence of the role.

"There's a good sense of autonomy and freedom working in the kitchen, and I can be creative and in charge of what I do. What I love about my role is that no two days are ever the same, there's always something different."

Graham also enjoys the teamwork in the kitchen, and the camaraderie with his colleagues.

"There's a marvellous group of people at Parliament and I work with a great team in the kitchen. We all get on well working in a very busy environment."

Security & Electorate Properties

The Security and Electorate Properties Unit provides support to Members of Parliament and their staff on all property related matters concerning their electorate offices. The unit's responsibilities include the sourcing of new properties, the management of existing properties and reconciliation of the rent roll, and lease administration and negotiation.

The unit coordinates structural assessments, along with office fit-outs and refurbishments. It manages telecommunications infrastructure and equipment, as well as security equipment, peripherals and security monitoring. The unit also oversees the assessment of electorate office furniture and equipment.

The Security and Electorate Properties Unit provides authoritative advice to Members and staff regarding the interpretation of guidelines and procedures relating to their electorate offices. In late 2008 the unit began to assume security responsibilities for the parliamentary precinct (excluding chamber security for the Legislative Assembly and Legislative Council).

Achievements

Between July 2008 and June 2009 the unit has delivered ten electorate office relocations and four refurbishment projects on time and on budget. In addition the unit also managed the activities relating to the resignation of a Member in early 2009, and successfully organised the handover of property and the initial induction for the incoming Member.

After an audit of fire extinguisher maintenance, the unit is working towards a consolidated approach to fire servicing and equipment needs at electorate offices to comply with the current Australian standards.

A review of the structure of the unit was completed, and this process clarified the future direction of the unit. A significant change has been the permanent retention of the property search function in-house

after a successful trial period. Lease terms have also been standardised, and a relocation and refurbishment approval process has been developed.

In October 2008 a Security Charter was developed. The charter, which was endorsed by the Presiding Officers and the Parliamentary Executive Group, establishes a management and reporting structure for security in the parliamentary precinct. In accordance with the charter, the unit has established a consultative forum, the Parliamentary Security Group, and the Security Operations Group, whose membership consists of those involved in operational decision making. Since then the unit has actively progressed items for transition with the house departments.

An early exercise in the security transition process was the completion of a physical security review of the parliamentary precinct, the recommendations of which are being implemented. An audit of the access control system at 55 St Andrews Place has also been completed.

The development of a Security Incident Database has provided a central repository for security related incidents. Implemented in June 2009, it is envisaged that this information will be used to assist in future planning and the targeting of prevention strategies in the area of safety and security.

Emerging trends and the year ahead

An increased focus on security is a trend that will continue into the coming year. The transition of the security function to the unit and the various capital works projects associated with the transition will feature strongly in the work of the unit in 2009-10.

Challenges for the Security and Electorate Properties Unit in the year ahead include an increased focus on compliance and a tight property market which is limiting the supply of suitable properties for lease. These and other factors will increasingly influence the work of the unit.

The successful implementation of the Security Incident Database will continue to ensure that the Security and Electorate Properties Unit security team is notified of any events and that security incidents are managed in a timely and effective manner. It will also ensure that agencies such as Victoria Police and the Security Intelligence Group are notified and involved where appropriate, and that complete and accurate data about security incidents is available centrally. This will support future planning and ensure that future prevention strategies are targeted appropriately.

QUICK FACT

The Security and Electorate Properties Unit actioned 384 security incidents between July 2008 to June 2009, with over one-third of incidents related to demonstrations held at Parliament House.



CASE STUDY

SECURITY & ELECTORATE PROPERTIES UNIT

SECURITY INCIDENT DATABASE

The challenge

Providing security for the Parliament of Victoria presents unique challenges due to the relationship the Parliament and its Members have with the wider community. Members of Parliament must be accessible to the public, and there is a strong public interest in ensuring that community engagement with the Parliament is open and encouraged. However, this brings with it security concerns. Ensuring adequate protection to Members, staff and visitors without impediment is a delicate balancing act. During a review of Parliament's security, the need to develop a central repository of data for security incidents relating to the parliamentary precinct and electorate offices was identified. This would enable the security team to record incidents, identify and respond to any patterns or problem areas, undertake future planning using complete and accurate data, and ensure that prevention strategies are appropriately targeted.

The solution

The Security Incident Database was developed in October 2008 and it has been fully operational since 1 June 2009. A communications strategy targeting electorate offices was launched including detailed instructions on how to use the database. Users access the database electronically through the Lotus Notes system. Incidents relating to the parliamentary precinct are entered into the system by Security and Electorate Properties Unit staff for consistency. The security team notifies agencies such as Victoria Police and the Security Intelligence Group where appropriate, and forthcoming events such as planned demonstrations and delegation visits are recorded.

The results

Electorate office staff in particular have embraced the use of the database. The improved availability and quality of information has resulted in better early warning of possible incidents, and allows for greater planning and coordination of responses. It is also now possible to capture incident information that may be relevant and applicable to other locations. This cross matching of information has greatly enhanced communication between electorate offices and the security team.

Buildings & Grounds Services

The Buildings and Grounds Services Unit is responsible for maintaining and developing the historically significant Parliament House and surrounding gardens. The unit provides a range of building support services to Members, staff and visitors to the Parliament. The parliamentary gardens are used throughout the year for functions, events and tours. The unit also manages the bowling green, tennis court and car parking facilities at Parliament House.

The Buildings and Grounds Services Unit manages the operations of contractors who carry out a range of building services on a daily basis. Project management is a key focus of the unit as it oversees a range of building maintenance and restoration projects each year.

Achievements

The development of a Precinct Master Plan for the Parliament is continuing, with architectural firm Woodhead being engaged to provide principal consultancy services for the project. The intention of the master planning process is to conduct a much needed review of all accommodation within the precinct that will enable strategic decisions to be made about the provision of office accommodation, facilities and infrastructure.

The second stage of the Stone Restoration Works project has now been completed. Works undertaken in this stage were considerably more complex and larger in scale than during the previous stage, and included stone mortar repairs, stone indent repairs, stone block replacements, entire cornice replacements, replacement of lead flashing with copper flashing, and the repair and repainting of windows.

Sample replacement floor tiles for the heritage tile conservation project have been received. Part of the Heritage Asset Management Strategy, the tile replacements will ensure that the heritage floor tiles of Parliament House are conserved in keeping with their historic significance.



Other projects in 2008-09 include the completion of the first stage of the Legislative Council chamber refurbishment project, which included the recarpeting of the Council chamber. The first stage of the Parliament House shop and front of house security project has also been completed. With the planning and consultation process complete, building work will commence in the coming financial year.

Three of the electrical switchboards in Parliament House were upgraded during the year. Upgrade works will continue in the new financial year.

Emerging trends and the year ahead

Sustainable building management practices have been incorporated into all Buildings and Grounds Services Unit operations. Recent initiatives include the roll-out of paper and cardboard recycling bins. Zero or low VOC (volatile organic compounds) paints are now used, and the recycling of materials from the Stone Restoration Works project has been expanded.

The proposed Heritage Collection Management Strategy is a joint initiative between the Buildings and Grounds Services Unit and the Library which will audit and oversee the Parliament's extensive heritage collections.

Installation of the gantry for stages three and four of the Stone Restoration Works project has been completed and work

on the next phase will commence and continue according to schedule.

Analysis of the results of the accommodation review within the precinct will further inform the direction of the Precinct Master Plan.

QUICK FACT

The weight of the heaviest block of sandstone lifted onto the building during the second stage of the Stone Restoration Works project was three tonnes.

Heritage Asset Management Strategy

The Victorian Heritage Register lists the state's most significant heritage places and objects. Heritage Victoria maintains both the Victorian Heritage Register and the Heritage Inventory. The Heritage Council of Victoria determines what places and objects are included in the Victorian Heritage Register; only those places and objects considered to be of outstanding significance are added to the Register.

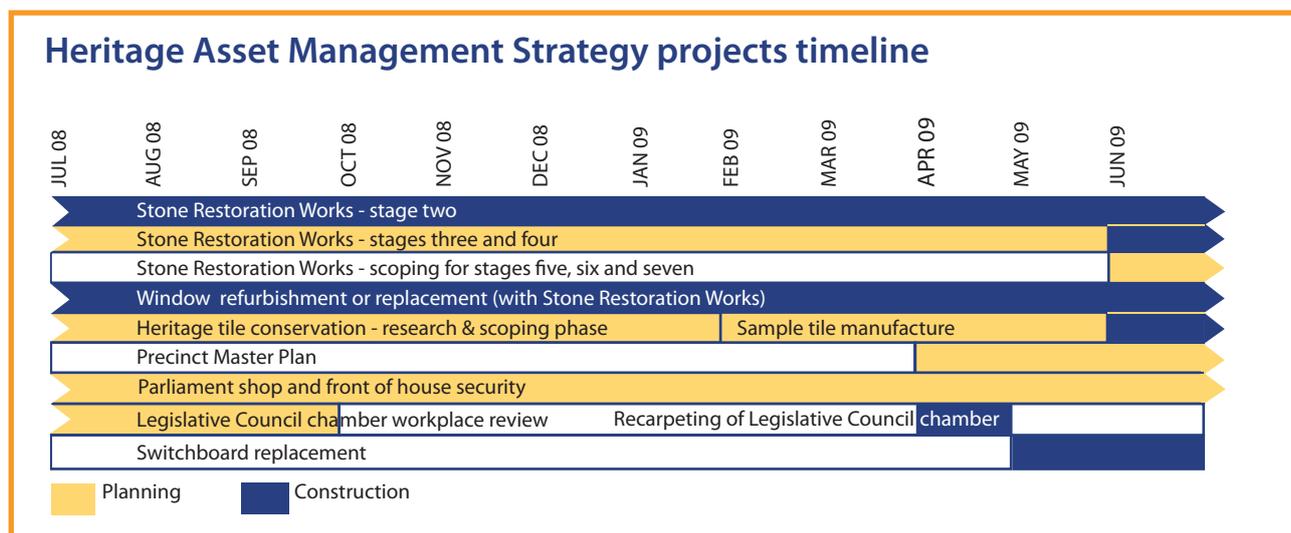
Places on the Register are considered to have special character and value and assist in documenting Victoria's history. Registered heritage places are considered to have 'state-wide' cultural heritage significance. The Victorian Heritage Register is established under the Victorian Heritage Act 1995 and provides the highest level of protection for heritage places and objects in Victoria.

Parliament House and its surrounds are listed on the Victorian Heritage Register in recognition of its outstanding significance, special character and value in Victoria's history. Parliament House has undergone many alterations and modifications in its 150 year history. The combined effects of weather, pollution and age are taking their toll on the external fabric of the building. Advances in technology and changes to building regulations and standards have necessitated the constant review and modification of office accommodation and building infrastructure, while increased staff numbers have placed a strain on the existing facilities and services of the building.

A Heritage Asset Management Strategy for Parliament has been developed to present a consolidated list of prioritised works and estimated expenditure in order to maintain the parliamentary precinct as a place of outstanding significance. In addition to the many internal building and refurbishment projects, the strategy has a strong focus on the external fabric of the building.

The strategy identifies six projects that are considered to require immediate attention:

- » Restoration of the external stone façade of the building
- » Restoration of external stone balusters and balustrades
- » Roof water-proofing works over the Library dome
- » Window refurbishment or replacement
- » Floor and tile audit
- » Restoration of plaster and finishes



Catering

The Catering Unit provides Members of Parliament, their staff and guests and the general public with a high standard of service in relation to food, beverages, and event coordination and management. Catering services for functions and events of all sizes at Parliament House are primarily delivered through the Members' Dining Room, Strangers' Corridor, Sessions Café and Queen's Hall.

Achievements

A notable event catered at Parliament House in October 2008 was a dinner held to welcome the new Director of the Office of Public Prosecutions, Mr Jeremy Rapke QC. The dinner was attended by over 150 guests from political, legal and law enforcement agencies.

The Christmas period was again a busy time for the Catering Unit, with a number of Member, parliamentary and departmental Christmas lunches and parties, ranging in size from ten to 500 guests, held around the building and in the parliamentary gardens. The Peter MacCallum volunteers' Christmas lunch has been an annual event held at Parliament since 2003. The lunch is seen as the highlight of the year for the volunteers who work with patients at the Peter MacCallum Centre, and the group has already rebooked through to 2010.

The Australian Unity Australia Day Breakfast is a long-standing reservation at Parliament which looks set to continue with bookings received until 2010. It is estimated that this event has been held at Parliament for 15 consecutive years. The Australian Business Forum held a two day conference in the Legislative Assembly chamber and Queen's Hall in February 2009 to promote business links and trade between Australia, the United States and China. Among the 150 guests were senior political and business figures from all three countries.

For the second year the Parliament held a dinner in March 2009 to assist in raising funds to go towards the maintenance and improvement of the Kokoda track and the families and communities who live and work on the track. This year's event



was attended by over 150 guests. In April 2009 Parliament hosted the launch of the John Button Literary Foundation, with Prime Minister Kevin Rudd and Premier John Brumby in attendance. Over 200 guests heard the Prime Minister deliver the keynote address and conduct the official foundation launch.

Favourable press attention was a feature of 2008-09, with Strangers' Corridor starring in *The Age's* 'Top 5 cloak and dagger lunch spots'. The article praised the atmosphere and culinary offerings available. Strangers' Corridor also received favourable coverage in the Herald Sun's Sunday Magazine and it then appeared again in the Epicure section of *The Age* under the heading 'Cuppa anyone?' just before Mother's Day. Both articles promoted the ever-popular High Teas served at Parliament House.

Emerging trends and the year ahead

The continuing Global Financial Crisis means that there is a need to maintain the current pricing structures while offering greater services to all users. Increasingly, people are becoming less likely to use an event coordinator which often results in this task being taken on by the Catering Unit on their behalf. As such there is a need for the Catering Unit to maintain, develop and grow its relationships with external providers and contractors to enable the smooth delivery of all services managed by the unit.

QUICK FACT

2,034 community, Rotary and Probus members' lunches were served by the Catering Unit in 2008-09 and 1,157 High Teas were served in Strangers' Corridor.

Library, Hansard & Information Technology

- » Education & Community Engagement
- » Hansard
- » Information Technology
- » Library



PROFILE

DAVID COUSINS

TECHNICAL OFFICER
INFORMATION TECHNOLOGY UNIT

David has been with the Parliament of Victoria for 11 years and is currently in the role of Technical Officer in the Information Technology (IT) Unit. David has witnessed many changes within the IT environment. The most notable is the focus to align business needs with available technologies such as the centralisation of the IT function. Hardware upgrades, system and server maintenance and researching for future directions are all in a day's work.

Degrees in IT and hospitality serve him well as the combination of technical and customer service skills is a good mix when dealing with the varied clientele within Parliament. Working and dealing with a diverse group of people is the best part of the job for David.

Working in IT also means being at the forefront of innovation and new technology. Parliament's IT system requires tight security along with remote access to the network for Members and their staff, so it's imperative to keep up with the latest developments.

"Because technology changes so fast, if you fail to stay contemporary, tasks can become more difficult. Technologies become obsolete very quickly and the training provided at Parliament is priceless in achieving this goal. I remember offices before the computer, and witnessing the impact it's had is amazing. In the past, people had difficulty imagining Bill Gates' dream of a PC on every desk."

David enjoys working with the IT team and finds that brainstorming ideas and problem solving as a team always results in positive outcomes. "It's not about the situation, it is how the situation is managed."

Education & Community Engagement

The Education and Community Engagement Unit develops and implements programs that link Parliament with the community and help to establish Parliament's place in school curricula and adult education. These programs comprise professional development for teachers and student teachers in all education sectors, specific programs for students, and print and audio-visual resources produced for specific audiences and the community as a whole.

Members of Parliament are provided with copies of all education resources produced by the unit, and advice and assistance is regularly given to electorate officers and to Members making school or community visits.

Achievements

The DVD *Making the Law*, designed to meet the requirements of VCE Legal Studies Unit 3 *Making and Changing the Law*, was completed in 2008 and distributed to all schools, tertiary institutions and public libraries. This DVD covers the complete legislative process. Starting with the identification of a need in the community, it traces a bill's path through Cabinet and both houses of Parliament through to Royal Assent. It also covers the role of a parliamentary committee in framing legislation. The DVD is being used extensively in legal studies classes and has also been taken up by tertiary teachers in university and TAFE courses that require students to understand the legislative process.

The Civics and Citizenship Network is an alliance of providers of civics and citizenship resources for schools and the community. It includes the Law Institute of Victoria, the Victorian Electoral Commission, Social Education Victoria, the Public Record Office Victoria, the Department of Education and Early Childhood Learning, the City Museum, the Crime and Justice Museum and the Parliament of Victoria. In May 2009 the network provided a professional development day for teachers at Parliament House, presenting the resources that the network provides.

Professional development for teachers in the adult education sector has continued in 2008-09 with courses for the Adult Multicultural Education Service and the Centre for Adult Education as well as presentations at the annual conferences of both the Victorian Adult Literacy and Basic Education Council and the Victorian Adult Learning Association. An extensive set of activities has also been developed for English as a Second Language (ESL) and adult literacy students and teachers. The activities are designed to comply with the syllabus requirements of the adult education sector and activities are specifically linked to the Certificate of Spoken and Written English, ESL Frameworks and the Certificate of General Education for Adults.

Parliament continued to join the Victoria Law Foundation in its *Law Talks* program in regional Victoria. Presentations were provided to legal studies students as part of the program in Wangaratta in 2008 and Horsham in 2009.

Programs for tertiary students have been trialled in 2009 in classes from RMIT University's city campus. Students had a detailed tour of Parliament which covered the role of each house and the progress of legislation, followed by a specialist presentation relevant to their area of study. Second year journalism students had a talk from an experienced member of the press gallery, as well as an opportunity to ask questions. Fourth year social work students had a session with the Chair of the Drugs and Crime Prevention Committee, and environmental studies students were addressed by staff from the Environment and Natural Resources Committee.

The Senior Education Project Officer provided education sessions to school groups attending the Parliament's Gippsland regional sittings in November 2008, which were held in Churchill for the Legislative Assembly and in Lakes Entrance for the Legislative Council.

Emerging trends and the year ahead

A DVD about Victoria's system of government is in production. It

covers aspects such as the role of the Governor and responsible government in the context of Victoria's history and Westminster origins. Interviews and filming have been completed and this DVD will be distributed in 2009.

Parliament's public website is in the process of redesign and the content of the education section will be updated and extended accordingly. Activities for the adult education sector will be placed in the education section of the new public website. In response to requests from the sector, these materials will also be produced in hard copy as well as in separate books for ESL and adult literacy students. These items will also be distributed later in 2009.

Preliminary discussions have taken place with the Victorian Electoral Commission regarding the production of an additional educational resource on the topic of parliament and voting for new arrivals with very limited English language skills.

Professional development for adult education teachers will continue, as it will for school teachers in conjunction with the Civics and Citizenship Network. Further presentations during the Victoria Law Foundation's *Law Talks* series are planned, with the first to be held in Sale in September 2009.

The Parliament of Victoria is hosting the Australasian Parliamentary Education Conference in October 2009. These conferences have been taking place for 18 years and provide an excellent opportunity for people working in parliamentary education to get together and compare notes while attending seminars and workshops that enhance their own professional development.

QUICK FACT

Parliament hosted the 2008 State Schools Constitutional Convention where 106 student delegates from across Victoria debated whether 'the Australian citizenship test should be abolished'. The delegates voted to abolish the test.



CASE STUDY

EDUCATION & COMMUNITY ENGAGEMENT UNIT EXPANDING EDUCATIONAL VISITS TO PARLIAMENT

The challenge

The Education and Community Engagement Unit this year identified a need to extend the Parliament's educational tours into the tertiary sector. It was recognised that many tertiary courses could be enhanced by a visit to Parliament House if a presentation on the role of Parliament could be customised for students at this level of study.

In 2008 all university libraries were sent the DVD *Making the Law* which covers the legislative process from the inception of a bill through to Royal Assent. Customised tours of Parliament would complement this DVD and provide university lecturers and tutors the option of including a tour of Parliament House in their course curriculum.

The solution

A communications strategy was developed targeting the relevant academic and administrative staff at tertiary institutions in Victoria, beginning with a targeted trial at RMIT University. They were given information about the potential benefits to students of a tour of Parliament, how to arrange a tour for themselves and how it could be customised to suit their specific needs. They were advised that talks by relevant staff within the Parliament could be arranged to address specific areas of interest, for example how a committee works, or the policy development process.

The results

Lecturers and tutors have responded to this initiative by using the tours to consolidate classroom learning. The feedback to date has been positive. Educators have told of their appreciation of the resource, and how it has benefited themselves and their students and many have tailored their tours to include a presentation from a relevant parliamentary committee or other parliamentary staff. The communications strategy is now in place to coincide with university semesters, and information will be available on the Parliament of Victoria's new public website.

Hansard's primary role is to accurately and promptly report the proceedings of the Parliament, the parliamentary committees and other forums in accordance with Victorian Hansard's editorial policy. Hansard produces and publishes *Daily Hansard*, *Weekly Hansard*, including answers to questions on notice, and also publishes sessional volumes of *Hansard* in both paper and electronic formats as enduring records and references.

Hansard produces sessional indexes for distribution and inclusion in the sessional volumes. Hansard is also responsible for providing sound amplification for the two parliamentary chambers.

Hansard staff are actively involved in exchanging information on professional and technology-related issues with other Australian and international Hansard groups such as the Commonwealth Hansard Editors' Association and the Commonwealth Hansard Reporters' Forum.

Achievements

Hansard delivered on a key milestone with the commencement of live audio webcasting of proceedings on 19 August 2008. This project, covering all sessions of the Legislative Assembly and Legislative Council, was announced by the Premier in 2008 and provides increased accessibility to parliamentary proceedings. Hansard produced this project on time, building on the significant work undertaken over the past three financial years to upgrade the information technology and audio infrastructure within the chambers.

Hansard also finalised the remaining stages of the chamber sound replacement project, in preparation for audio and video broadcasting of proceedings. The elements of this project completed during 2008-09 were the finalisation of the control system for the chamber sound system and the replacement of the digital audio recording and replay systems.

Hansard completed a major upgrade to its production system that automated and streamlined a number of technical



processes involved in the production of *Hansard*. The new production system went live in May 2009.

The roll-out of electronic distribution of Members' proofs is ongoing, and will continue in the next financial year. Electronic proofs reduce paper usage by 30% and facilitate rapid feedback from Members.

Over the last year Hansard staff have undertaken research visits to the parliaments of Tasmania and South Australia to gather information for the broadcasting and digital audio recording and replay systems. Hansard staff have also hosted visits from staff of the parliaments of South Australia and Vanuatu, and they have assisted the Nauru Parliament with information on digital audio recording equipment.

Emerging trends and the year ahead

A significant trend that may impact on the operation of Hansard is the continuing development of voice recognition software. Hansard currently uses voice recognition software as part of the transcription process. Future developments over the next five to ten years with this software may make this process more efficient, and Hansard will maintain a watching brief on developments in this area.

Hansard will continue to work towards video broadcasting the proceedings of the chambers, with the Legislative Assembly scheduled to go live in May

2010, and the Legislative Council to follow. After some initial delays, work on the project is progressing well. Following on from the work undertaken in delivering the live audio webcasting of proceedings and the final stages of the chamber sound replacement project, staff are at the detailed design stage of the video webcasting project.

During the coming year, Hansard will continue to develop the *Hansard* production system to deliver efficiencies in the production process.

QUICK FACT

The total number of words produced in Hansard for the year was 8,228,031. An edition of Daily Hansard contains an average of 80,406 words.

Information Technology

The Information Technology (IT) Unit provides professional, high quality and impartial IT services to Members, electorate officers and parliamentary staff within the parliamentary precinct and across Victoria.

The goal of the unit is to provide innovative solutions using the best available and, where possible, environmentally sensitive technologies. The IT Unit is also responsible for the procurement and installation of hardware and software and the provision of a Wide Area Network (WAN) linking 128 electorate offices, Parliament House and 55 St Andrews Place.

The IT Unit aims to build strategies to constantly improve the delivery of services to Members and staff and to guide the development of future requirements in consultation with its customer base. A strong commitment to the environment underpins the unit's service delivery and this is applied to all IT procurement decisions and to the socially responsible recycling of older equipment.

Achievements

During 2008-09 the unit continued implementing the IT Strategic Plan objectives. Several major projects were completed.

- » The Members' notebook replacement project has been completed. All Members' Acer notebooks were replaced with new HP 6930P notebooks, which have additional memory and features.
- » A new wireless broadband service has been provided to all Members. 'PovNet Remote' replaced the ageing, expensive and slow dial up service. This fast, reliable internet access allows Members to stay connected with their electorate offices and their constituents no matter where they are in Australia.
- » All electorate office secondary printers were replaced by new HP printers, providing more functionality and reliability.
- » All electorate office multi-function devices were installed with Optical Character Recognition (OCR) capability.
- » Implementation of the automated email and data archiving system was



completed. This project was initiated to improve the performance of Lotus Notes and to enhance and improve system integrity and stability. The archiving system minimises the potential for catastrophic systems failure, improves security and frees system capacity.

» The installation of Category 7 cabling has continued within Parliament House. This new cabling standard provides increased data transmission capability and is a major prerequisite for all future IT systems enhancements including Voice Over Internet Protocol (VOIP) within Parliament House.

» The data switching network at Parliament House has been redesigned and implemented.

» The research, development and testing of IPTV (PoVNet TV) has been completed. This project allows for the transmission of digital TV over desktop PCs, and is a necessary step in the Parliament's broadcasting and webcasting project.

» The enterprise data backup system has been upgraded.

» The Domino server back end has been upgraded in preparation for the Lotus Notes client upgrade.

Emerging trends and the year ahead

During the coming year the IT Unit will focus on maintaining the stability of the systems in preparation for the 2010 state election.

Prior to that, the most significant project for the IT Unit during 2009-10 will be the upgrade of Lotus Notes to the latest

version (8.5). This version of Notes will incorporate many new features and will greatly improve the look and feel of the application. This will be a logistically complex project that, when completed, will deliver to users the capacity for greater efficiencies and improved functionality.

Additionally, the IT Unit will be building on the work done in the past year to establish the foundation infrastructure supporting the strategic objective of 'converged and collaborative technologies'. This strategic objective plans to take advantage of the merger of a number of individual technology platforms into a single entity. One example of converged technology is a mobile phone that contains a digital camera, web browsing capability, GPS and other functionality.

The first objective is the implementation of VOIP technologies within Parliament House, with the longer term aim being to deliver this technology to all electorate offices. Once the individual projects of the Lotus Notes upgrade and VOIP are implemented, then convergence can occur, effectively merging both the telephony system and Lotus Notes into one system.

QUICK FACT

Every month approximately 2 million emails are sent to Parliament, of which 1.9 million are filtered by the security system as being spam.

The Parliamentary Library provides timely, accurate, and confidential information to clients through its Reference Service and confidential briefings through the Research Service. Major publications containing original research are developed by the Research Service to support the activities of the legislature, including papers on upcoming bills, statistical surveys and briefing papers.

The Library's Research Service also runs the Parliamentary Internship Program, which involves the coordination and placement of over 60 students with Members during the year, in collaboration with Monash University, Victoria University and the University of Melbourne. During the course of one semester, each third-year student produces a research report on an agreed topic for their Member of Parliament.

The Library meets the critical needs of Members to stay up-to-date with the latest developments by tailoring a range of media monitoring services and providing an expanding collection of digital and print resources. The Library's E-Services team ensures that information databases are developed and maintained to meet the evolving needs of Members and staff for easily accessible, current and relevant electronic information resources and services.

The Library also assists Members and staff to develop the knowledge and skills required to access, evaluate and use information effectively through its Client Support programs. Individual and group orientation and training sessions are conducted at Parliament House and in electorate offices throughout the state.

The Library assists with the organisation of Parliament's publications and knowledge through the management of the intranet which is a source of corporate and general information for staff and clients. The intranet is accessible from electorate offices around Victoria and within the parliamentary precinct.

The Library also plays a pivotal role in the development and maintenance of the Parliament's public website, engaging with the broader community through the provision of key information on all aspects of the parliamentary system.

Achievements

In September 2008 the Library Learning and Development Group was established with the aim of effectively planning and coordinating both internal and external learning and development activities. An online skills audit and training needs analysis of all Library staff was conducted in October 2008 and an annual plan was subsequently established based on the outcomes.

The Client Support team continued its program of delivering orientation and training programs and developing new courses. Targeted support and extensive on-site training was delivered to 322 Members and staff. In conjunction with the Organisation Development Unit, courses on *Finding Community Grants* and *Writing Media Releases* were developed and 13 training sessions for 177 staff were conducted in Melbourne and at three regional locations.

The E-Services team developed an electronic petitioning system in conjunction with staff from the Legislative Assembly and the Standing Orders Committee. The e-petition process will enable the Victorian public to initiate or join a petition online. Implementation of e-petitions is contingent upon the recommendations of the Standing Orders Committee being passed by the Legislative Assembly.

The team also re-organised the home page of the intranet to better reflect commonly accessed and sought-after information. This was largely achieved through the creation of a 'quick links' section highlighting tasks of most significance to users.

The Library took delivery of a portrait of former Premier John Allan, which was given to the Parliament on permanent loan by his family and was subsequently

displayed in the Premiers' Corridor. The Library also provided assistance with the move of numerous portraits and paintings in Queen's Hall, the Premiers' Corridor, and the second floor corridor of Parliament House.

The Research Service produced an important collective research paper on the *Abortion Law Reform Bill 2008*. In addition to research papers on bills, the Research Service also produced two significant research reports on climate change and refugee experiences in Victoria.

The Library's Bills Analysis Group met regularly to review new bills before parliament, resulting in the creation of ten new *Bills Backgrounders* during the year. *Bills Backgrounders* were made available on Parliament's public website in November 2008.

In 2008-09, the DPS Library Fellowship Scheme was extended to all tertiary Victorian institutions. The Library's second Fellow, Dr Dolly MacKinnon, completed her Fellowship in September 2008. Dr MacKinnon, Senior Fellow in the School of Historical Studies at the University of Melbourne, examined the history of legislation and parliamentary debates concerning mental health in Victoria from the 1860s to the late 20th century. She gave a presentation on her research to the DPS Senior Leadership Group in April 2009.

Emerging trends and the year ahead

The E-Services team has completed a 12 month business and user requirement analysis for a new public website for the Parliament of Victoria. This review included recommendations for new information architecture and a new visual design. Work has commenced on implementing these recommendations. Initiatives include the creation of new content, modifications to existing content and the development of an editorial style guide. The redevelopment of Parliament's public website will continue into 2009-10.



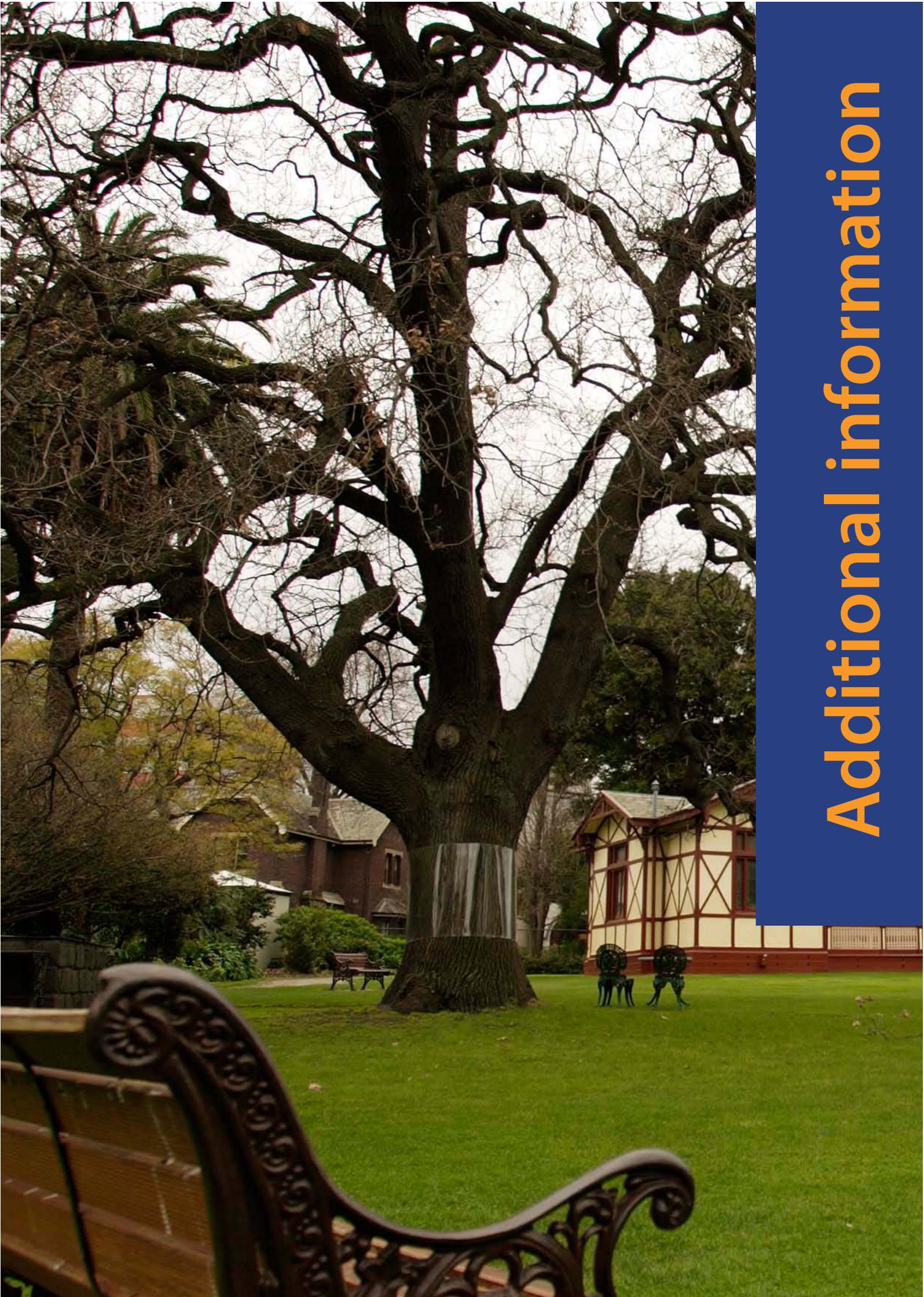
Other projects planned for the coming year include exploring a more efficient, high technology option for managing audio and video media in the Library's collection. Consisting of several components, the commercial product under consideration offers solutions for the encoding, storage, management and distribution of broadcast media resources.

QUICK FACT

Over 4,000 individual reference requests were delivered to client desktops in 2008-09. Staff also created over 25,000 media press articles, TV and radio news clips, journal articles and media releases for the Library's four key databases: NewsArchive, Broadcast News, INFORM and Media Releases.

Currently library users requiring information from media releases need to access the Premier's website and the Library's government media releases database, as well as a separate Opposition and Independents database. Next year, the Library will release an in-house single searchable database which will access and retrieve information from all media release databases simultaneously. This innovation will significantly enhance services provided to Members and staff.





Additional information

Our people 2008-09

Department of Parliamentary Services Office of the Secretary

O'Kane, Stephen *Secretary - Parliamentary Services*
Luddon, Suzie *Executive Administrative Officer*

Organisation Development & Finance

Barresi, Fran *Senior Organisation Development Officer
- HR & Policy*
Clifford, Naomi *Learning and Development Coordinator*
Cull, Barry *Senior Organisation Development Officer -
Payroll & Systems*
D'Souza, Richard *Senior Accounts Officer - Accounts Payable*
Fernandez, Andrei *Budget Analyst*
Goh, Taryn *Financial Accountant*
Jordan, Richard *Manager - Organisation Development*
Kandola, Harry *Budget & Telecomm Officer*
Langley, Erryn *Organisation Development Officer*
Lee, Holly *Senior Accounts Officer*
Lochert, Peter *Director*
Mandic, Mario *Accounts Payable Officer*
Mascarenhas, John *Manager - Accounting & Administration*
McCutcheon, Rachelle *Organisation Development Officer*
Ridge, Allison *Organisation Development Officer - Payroll*
Saxena, Charu *Manager - Budgets & Risks*
Simpson, Natalie *Organisation Development Officer - Payroll*
Smirniotis, Vittoria *Budget & Telecomm Officer*
Tjan, Evelyn *Accounts Payable Officer*
Tran, Michelle *Accounts Officer*
Whitmore, David *Organisation Development Officer -
Systems Analyst*

Precinct & Property Management

Attard, Manny *Assistant Maintenance Manager*
Barr, Hilton *Director*
Bourke, Brian *Manager - Buildings & Grounds Services*
Chan, Leslie *Sous Chef*
Clarke, Joanna *Electorate Properties Officer*
Diesbecq, Clarisse *Special Projects Officer*
Fothergill, John *Team Leader - Building Services*
Fotheringham, Nicole *Team Leader - Security & Electorate
Properties*
Gallagher, Paul *Manager - Buildings & Grounds Services*
Gatewood, Rachel *Project & Administration Officer*
Greene, Lynette *Electorate Properties Officer*
Haddow, Linda *Horticulturist*
Herbert, Neil *Security Liaison Officer*
Hurle, John *Senior Horticulturist - Turf*
Jordan, Luke *Manager - Catering*
Kelly, Glenn *Electrician - A Grade*
Matthews, Samantha *Manager - Security & Electorate Properties*
Molnar, Jennifer *Electorate Properties Officer*
North, John *Security Coordinator*
Olive, Geoffrey *Team Leader - Grounds & Gardens*
Pettenon, Michael *Carpenter & Maintenance Officer*
Robertson, Rachel *Horticulturist*
Rogers, Robyn *Catering Office Manager*
Schober, Bill *Car Park Attendant*
Sellar, Malcolm *Executive Chef*
Shields, Marion *Electorate Properties Officer*
Tremoulas, John *Electrician*
Urosevic, Susan *Security Coordinator*
Vella, Amanda-Jane *Painter*
Window, Graham *Chef*

Library, Hansard & Information Technology

Altair, Angelo	<i>Business Support Officer - Sessional Publishing & CIT</i>	Lee, Royce	<i>Planning & Development Officer - IT</i>
Anastasopoulos, Con	<i>Services Officer - IT</i>	Lesman, Bella	<i>Statistical Research Analyst</i>
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Bilic, Giuliana	<i>Sessional Monitor/Keyboarder</i>	Mackenzie, Michael	<i>Indexing Librarian</i>
Breukel, Jon	<i>Senior Reference Librarian</i>	Macreadie, Rachel	<i>Research Officer</i>
Brown, Tim	<i>Government Information Librarian</i>	Magarey, Jeremy	<i>Sessional Reporter</i>
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Clements, Francesca	<i>Sessional Reporter</i>	Mamouney, Michael	<i>Print Media Librarian</i>
Clifford, Phil	<i>Technical Services Librarian</i>	Martyn, Jennifer	<i>Sessional Reporter</i>
Cousins, David	<i>Technical Officer - IT</i>	McCarthy, Catherine	<i>Sessional Reporter</i>
Cullen, David	<i>Sub Editor</i>	McFarlane, Eithne	<i>Sessional Reporter</i>
Cummings, Sally	<i>Client Support Librarian</i>	McGlinchey, Stephanie	<i>Intranet Librarian</i>
Delahunt, Deb	<i>Desktop Publisher & Administration Assistant</i>	McGregor, James	<i>Sessional Reporter</i>
Denton, Jenny	<i>Sessional Reporter</i>	McIntyre, Andrew	<i>Sessional Reporter</i>
Ellis, Benjamin R	<i>Services Officer - IT</i>	Menadue, Carolyn	<i>Sessional Reporter</i>
Espie, Rod	<i>Senior Education Project Officer</i>	Neish, Peter	<i>Systems Officer</i>
Federico, Annie	<i>Planning & Development Officer - IT</i>	Nilon, Patricia	<i>Reporter</i>
Ferry, Vicki	<i>Reporter</i>	Nugent, John	<i>Editor</i>
Fewings, Tim	<i>Broadcast Media Officer</i>	O'Connell, Emma	<i>Heritage Databases Officer</i>
Galbally, Margaret	<i>Print Media Technician</i>	Raciti, Joe	<i>Team Leader - Planning & Development</i>
Gallagher, Robin	<i>Intranet Librarian</i>	Reeves, Debra	<i>Lending Services Librarian</i>
Gardiner, Greg	<i>Senior Research Officer</i>	Rissotto, Daisy	<i>Print Media Assistant</i>
Gardner, Julie	<i>E-Services Senior Officer</i>	Roberts, Karina	<i>Sessional Reporter</i>
Gentner, Charles	<i>Director</i>	Robertson, Stephen	<i>Planning & Development Officer - IT</i>
Glavan, Mirjana	<i>Team Leader - IT Services</i>	Rosman, Stephen	<i>Web Development Officer</i>
Greatorex, Mark	<i>Business Support Officer - Publishing & CIT</i>	Sablyak, Patricia	<i>Sessional Sub Editor</i>
Greig, Patricia	<i>Sub Editor</i>	Sandford, Emma	<i>Sessional Reporter</i>
Hansen, Maria	<i>Senior Reporter</i>	Scott, James	<i>Audiovisual Supervisor</i>
Harnath, Margaret	<i>Sub Editor</i>	Sekulic, Radmila	<i>Library Technician</i>
Harris, Linda	<i>Reporter</i>	Sholl, Stephen	<i>Sessional Monitor/Keyboarder</i>
Head, Peter	<i>Broadcast Media Officer</i>	Smith, Heather	<i>Reporter</i>
Henson, Richard	<i>Library Technician</i>	Spicer, Victoria	<i>Senior Client Support Librarian</i>
Higgins, Claire	<i>Research Officer</i>	Spillane, Patrick	<i>Reporter</i>
Kebbe, Sue	<i>Reporter</i>	Stone, David	<i>Serials Officer</i>
Kendall, Gillian	<i>Sessional Reporter</i>	Sutherland, Maggie	<i>Sessional Sub Editor</i>
Kenny, Andrea	<i>Reporter</i>	Syer, Robert	<i>Sessional Reporter</i>
Kim, Louise	<i>Sessional Reporter</i>	Taucer, Carl	<i>Senior Technical Officer - IT</i>
King, Marion	<i>Parliamentary Librarian</i>	Taylor, Linden	<i>Reporter</i>
Lauder, Stephen	<i>Cataloguing Officer</i>	Thorpe, April	<i>Sessional Monitor/Keyboarder</i>
Lawson, Lucy	<i>Sessional Reporter</i>	Toller, Annie	<i>Sessional Reporter</i>
		Truman, Joanne	<i>Manager - Hansard</i>
		Williams, Gregory	<i>Services Officer - IT</i>

Summary of staffing and full-time equivalents

Staffing

	Parliamentary officers	Electorate officers	Total
Full-time	102	127	229
Part-time	14	223	237
Sessional	16	0	16
Total	132	350	482

Full-time equivalents (FTE)

	Permanent	Fixed term	Total
Parliamentary officers	106.60	9.6	116.20
Electorate officers	244.62	4.4	249.02
Total	351.22	14.0	365.22

Notes:

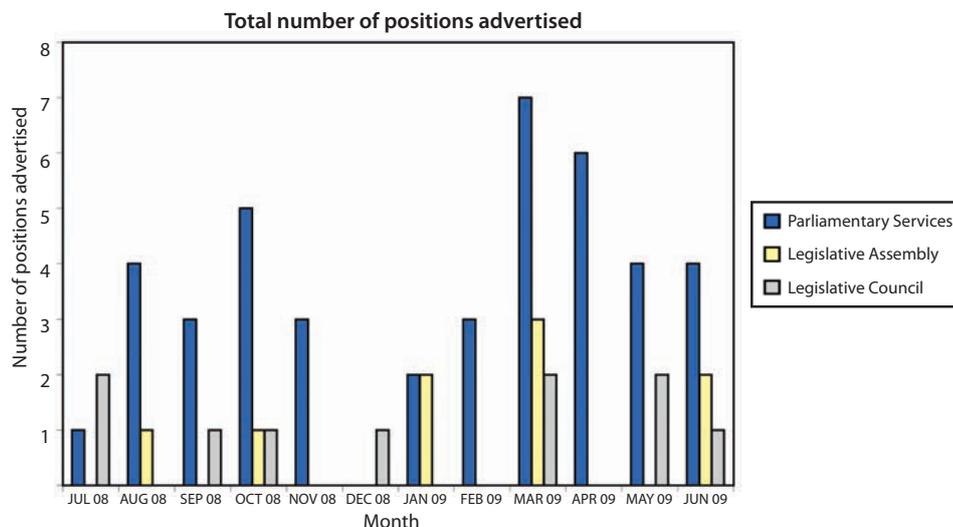
The figures in the staffing table represent a head count of the number of parliamentary and electorate officers.

The figures in the FTE table represent the total number of full-time positions occupied by staff when expressing the hours each employee works as a fraction of a 38-hour working week (eg. a person employed for 19 hours a week would count as 0.5 FTE). All full-time staff are assumed to work a 38-hour week regardless of hours worked during sitting periods, etc.

NB – Permanent parliamentary officer FTE figures include Hansard sessional hours worked divided by full-time equivalent hours.

Staff movements

Throughout the year, the Organisation Development Unit supported the recruitment activities of parliamentary officers. The unit assisted with the recruitment and selection of 61 positions during the year. The following is a graphical representation of the breakdown of these positions per month and per department.



A formal exit interview process is coordinated by the Organisation Development Unit and all parliamentary officers are invited to participate on a voluntary and confidential basis. The data that is gathered from these interviews is provided directly to the relevant department head and helps to identify staffing related concerns and issues for further workforce planning and attraction and retention strategies.

Professional development

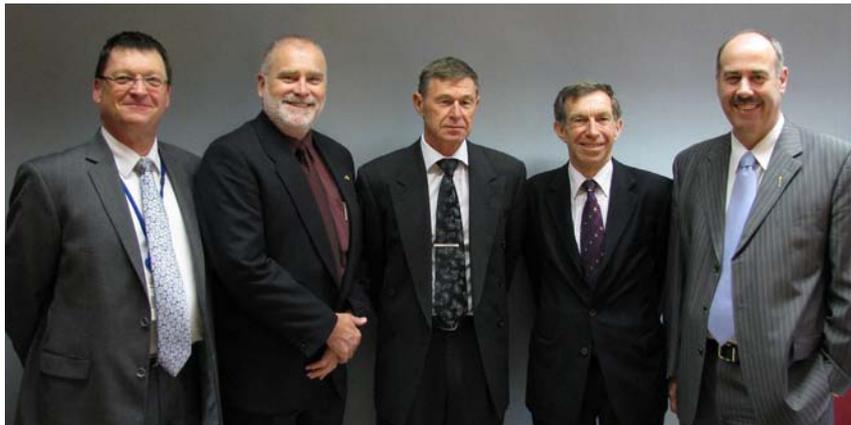
Secretaries' Conference

The annual meeting of the heads of Parliamentary Services departments was held in Sydney in late April 2009. I attended the conference along with my counterparts from the New South Wales, Western Australian, Australian and New Zealand parliaments.

The two day event included formal presentations by managers of various units from the New South Wales Parliament on topics such as catering, community engagement, building management and ecological sustainability. There were also opportunities for general discussion as well as agenda items contributed from the group. We discussed our ideas and experiences in such areas as security, secondments and exchanges, child care facilities and risk management.

As a long time advocate of networking and creating opportunities to share information between jurisdictions, I attended this conference anticipating a collegial exchange on how and what we're all doing, and I wasn't disappointed. The sharing of common issues and information with others in similar roles elsewhere was highly beneficial in charting future directions and in maximising opportunities. The longer term benefits include the willingness and ability by all attendees to ask each other for ideas and help when it's needed, which is how I believe it should be.

Dr Stephen O'Kane
Secretary
Department of Parliamentary Services



Australia New Zealand Parliamentary IT Forum

Sponsored by the Australian Parliament and the ACT Legislative Assembly, the Australia New Zealand Parliamentary IT Forum was held in Canberra in September 2008.

The forum covered a wide range of information technology topics and included lectures, workshops and presentations. I gave a presentation on the Victorian Parliament's PoVNet TV project, which was well received. Other IT Managers presented on sustainability, broadcasting, business applications and infrastructure projects. Future resources for Members, Wiki technology, resourcing and new media monitoring technology were other subjects that were discussed.

Overall it was a well organised forum which was well represented by parliaments across Australia and New Zealand. Networking opportunities were a major benefit for all delegates who discussed priorities and tried to assess pitfalls in projects. These forums are an ideal opportunity for the IT sections of all Australian and New Zealand parliaments to share information and assess the opportunities for shared projects.

John Lovell
Manager
Information Technology Unit

Sixth Biannual Building and Finance Managers' Forum

In November 2008, 33 parliamentary building and finance managers from Australian and New Zealand met for the sixth biannual Building and Finance Managers' Forum held at the Parliament of Victoria.

Topics covered included sustainability and its impact on finance, information technology and the precinct, risk management, business travel and financial reporting. The finance managers and the building managers were separated for workshops and presentations relevant to their areas, and both groups participated together in general interest seminars.

Managers from both the Buildings and Grounds Services Unit and the Accounting and Administration Unit delivered presentations on current issues and projects, and some of the delegates from other parliaments also spoke formally and chaired discussions on pertinent topics.

The forum was a great success in terms of the sharing of knowledge and ideas, the building of networks and relationships, and the informative discussions that were generated. Parliaments share common issues and challenges, and it was constructive to be able to compare notes and brainstorm with our interstate and New Zealand colleagues.

Hilton Barr
Director
Precinct and Property

(L-R): Brian Ward (Parliament of New South Wales), Russell Bremner (Parliament of Western Australia), Geoff Thorn (New Zealand Parliament), Alan Thompson (Parliament of Australia) and Dr Stephen O'Kane (Parliament of Victoria)

Occupational Health and Safety and employee welfare

The Parliament of Victoria continued to place a high priority on providing a safe, supportive and productive work environment during this period through the delivery of a number of initiatives.

A variety of Occupational Health and Safety (OH&S) training courses were offered to employees during the reporting year. This included a focus on manual handling training which was made available to all parliamentary officers in May/June 2009. A total of 13 sessions were delivered onsite by an external provider with 161 employees attending the training aimed at increasing their skills and knowledge to identify, assess and mitigate manual handling hazards.

The Parliament of Victoria's Occupational Health and Safety Committee held eight meetings during the year and all committee members participated in OH&S representative training during this period.

In promoting preventative health and wellbeing activities the Organisation Development Unit continued to develop the Corporate Wellness Program which is now recognised as a positive 'health check' for employees. Employees were offered a range of activities including personal health testing, online personal fitness programs, 12 week lunch time exercise classes led by a fitness instructor, and healthy posture treatment massages. A monthly online wellness newsletter continued to be offered via email to all electorate and parliamentary staff.

This informative newsletter provides nutritional, fitness and physiological information and advice.

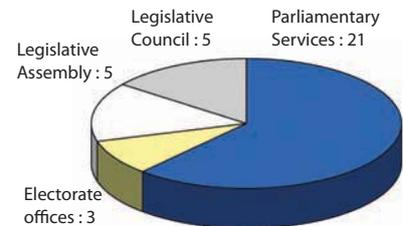
During the year employees also participated in a range of activities such as flu vaccinations, vision screening and audiometric screening. Workplace assessments continued to be offered to both parliamentary officers and electorate officers to ensure that all employees are appropriately supported at their workstations.

The Employee Assistance Program usage rate for 2008-09 was 2.39% which compares favourably to the ideal annual usage rates of between 4% and 6% as suggested by the program provider.



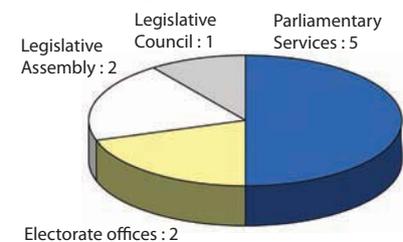
Occupational Health and Safety reporting for 2008-09

Incidents reported in 2008-09 by department



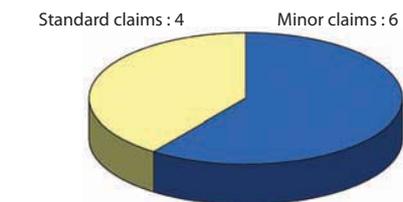
Source: Parliament of Victoria Register of Injuries

Number of registered WorkCover claims in 2008-09 by department



Source: Parliament of Victoria Claims Register

Status of registered WorkCover claims in 2008-09



*Note: 'Minor' claim = a claim that does not pass the threshold of \$564 in medical and like expenses and / or 10 lost days. 'Standard' claim = a claim that exceeds the thresholds stated.

Occupational Health and Safety reporting

Overview of claims history

	2005-06	2006-07	2007-08	2008-09
No. of new standard claims	9	9	10	7
Claims frequency	0.19	0.19	0.21	0.13
Average cost*	\$9,432	\$6,845	\$5,465	\$8,532

Source: Cambridge Integrated Services (Insurance Provider)

*Note: Statistics include total paid for the claims received in the reporting period and paid during the same period.

Compliance issues

Consultancies and contractors

Under the *Financial Management Act 1994* the following delineation is made between consultants and contractors.

Consultancies are arrangements where an individual or organisation is engaged to:

- » provide expert analysis and advice that facilitates decision making;
- » perform a specific, one-off task; or
- » perform a task involving skills or perspectives that would not normally be expected to reside within the department.

Contractors are an individual or organisation engaged to:

- » provide goods, works or services that implement a decision;
- » perform all or part of a new or existing ongoing function to assist the department to carry out its defined activities and operational functions; or
- » perform a function involving skills or perspectives that would normally be expected to reside within the department but at that time are not currently available.

Contracts in excess of \$10,000,000 : Nil

Consultancies in excess of \$100,000 : Nil

Consultancies less than \$100,000 : Four engaged, totalling \$58,319 (excluding GST)

Topics included: organisational structure review, organisational planning, education and community engagement, and information technology consultancies.

Compliance with the provisions of the Building Act

Parliament undertakes a variety of building and maintenance projects associated with Parliament House and ensures all works comply with the building and maintenance provisions of the Building Act. Consultation is undertaken with Heritage Victoria and permits are issued for all works.



Corporate governance

Statement of corporate intent

The Parliament of Victoria through its elected representatives is accountable to the Victorian community for the provision and conduct of representative government in the interests of Victorians.

The departments of the Parliament deliver support to their elected representatives and the institution of Parliament through operational business plans which are underpinned by the following values:

- » Effective corporate governance
Accountability, impartiality, integrity, learning environment.
- » Excellent service delivery and responsiveness
Responsiveness, teamwork, performance management, effective systems and techniques.
- » Sustainability with a focus on the medium to long-term view
Long-term planning, excellent communication, developing our people, safeguarding our physical infrastructure.

Parliamentary values

The *Parliamentary Administration Act 2005* also defines the values that should be demonstrated by parliamentary officers as being:

- » Responsiveness
- » Integrity
- » Impartiality
- » Accountability
- » Respect
- » Leadership

Employment framework

Two enterprise agreements outline conditions of employment for all parliamentary employees (excluding executives). They are the *Parliamentary Officers (Non Executive Officer Staff – Victoria) Union Collective Agreement 2007* and the *Members of State Parliament Staff (Victoria) Certified Agreement 2005*.

Major Acts administered

The Department of Parliamentary Services is involved in the administration of a number of Acts, including:

- » *Constitution Act 1975*
- » *Heritage Act 1995*
- » *Parliamentary Administration Act 2005*
- » *Parliamentary Salaries and Superannuation Act 1968*

Output measures

The Department of Parliamentary Services provides consultancy, advisory and support services for the Parliament of Victoria from its ten business units, comprising the Library, Hansard, Education and Community Engagement, Information Technology, Accounting and Administration, Budgets and Risks, Organisation Development, Security and Electorate Properties, Catering, and Buildings and Grounds Services.

Major outputs/deliverables	Target	Actuals
Performance measures	2008-09	As at 30 June 09
Provision of information and resources to Parliament		
Quantity		
Briefings provided ^(a)	140	181
IT system up time	99%	99%
Items processed for retrieval ^(a)	27,000	43,894
Parliamentary audio system transmission availability	99%	99%
Provision of fully resourced electorate offices outside the parliamentary precinct	128	128
Service requests satisfied	8,500	8,225
Uptake of class visits to Parliament House	600	625
Visitor sessions on library intranet site ^(b)	40,000	52,573
Quality		
Accuracy of transcripts, records and reports	99%	99%
Audibility of parliamentary audio transmission	99%	99%
Client satisfaction with the quality of information provided	85%	90%
Members, staff and officers satisfied or better with the services provided	80%	89%
Timeliness		
Indexes, records, speeches and transcripts provided within agreed time frames and in required formats	99%	99%
Members, staff and officers satisfied or better with the time frame of service delivery	96%	96%
Satisfaction with timeliness of information provided	85%	90%

Notes:

(a) Actual performance exceeded target due to increased demand on the Parliamentary Library for reference inquiries from Members and electorate officers with regard to newspaper clippings, audio and video clips and journal articles, as well as high quality research analysis and advice to Members.

(b) Due to the Library providing intranet training the usage of the intranet site has increased.





Financial statements

PARLIAMENT OF VICTORIA

Financial Report - 30 June 2009

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This financial report covers the Parliament of Victoria as an individual entity.

The Parliament is the law-making body of the State and provides the base from which the government is formed. Its principal address is:

Parliament of Victoria
Parliament House
Spring Street
Melbourne
Victoria 3002

PARLIAMENT OF VICTORIA
Comprehensive Operating Statement
for the financial year ended 30 June 2009

	Notes	2009 \$	2008 \$
Income from transactions			
Output appropriations	4(a)	78,789,451	73,238,988
Special appropriations	4(a)	38,452,291	19,048,213
Other income	4(b)	1,285,345	1,163,563
Fair value of services received free of charge	4(c)	101,431	102,571
Total income from transactions		118,628,518	93,553,335
Expenses from transactions			
Employee benefits	5(a)	(75,215,859)	(54,550,419)
Depreciation and amortisation	5(b)	(4,036,337)	(3,656,732)
Interest expense		(281,906)	(245,137)
Capital asset charge		(1,422,106)	(1,414,106)
Parliament Refreshment Rooms	5(c)	(1,490,984)	(1,383,247)
Other operating expenses	5(d)	(32,521,574)	(28,416,152)
Total expenses from transactions		(114,968,766)	(89,665,793)
Net result from transactions (net operating balance)		3,659,752	3,887,542
Other economic flows included in net result			
Net gain / (loss) on non-financial assets	6(a)	(185,391)	(132,227)
Other gains / (losses) from other economic flows	6(b)	(205,796)	-
Total other economic flows included in net result		(391,187)	(132,227)
Net result		3,268,565	3,755,315
Other economic flows - other non-owner changes in equity		-	-
Comprehensive result		3,268,565	3,755,315

The above Comprehensive Operating Statement should be read in conjunction with the accompanying Notes included on pages 6 to 52.

PARLIAMENT OF VICTORIA
Balance Sheet
as at 30 June 2009

	Notes	2009 \$	2008 \$
Assets			
Financial Assets			
Cash and deposits	20(a)	25,995	40,508
Receivables	7	46,868,766	41,181,190
		46,894,761	41,221,698
Non Financial Assets			
Inventories	8	58,720	50,291
Non-financial assets classified as held for sale, including disposal group assets	11	83,541	251,300
Property, plant and equipment	10	212,211,027	208,713,911
Other	9	989,644	713,296
		213,342,932	209,728,798
Total assets		260,237,693	250,950,496
Liabilities			
Payables	12	4,362,495	3,812,377
Bank overdraft	20(a)	993,766	835,234
Interest bearing liabilities	13	3,297,286	3,396,713
Provisions	14	8,127,749	7,140,266
Total liabilities		16,781,296	15,184,590
Net assets		243,456,397	235,765,906
Equity			
Accumulated surplus / (deficit)		22,922,738	19,654,173
Reserves	21	55,355,400	55,355,400
Contributed capital		165,178,259	160,756,333
Total equity		243,456,397	235,765,906
Commitments for expenditure	17		
Contingent assets and contingent liabilities	18		

The above Balance Sheet should be read in conjunction with the accompanying Notes included on pages 6 to 52.

PARLIAMENT OF VICTORIA
Statement of Changes in Equity
for the financial year ended 30 June 2009

	Notes	Equity at 1 July 2008	Total comprehensive result	Transactions with owners in their capacity as owners	Equity at 30 June 2009
Accumulated surplus / (deficit)		19,654,173	3,268,565	-	22,922,738
Contributions by owners		160,756,333	-	-	160,756,333
Capital appropriations		-	-	4,421,926	4,421,926
		160,756,333	-	4,421,926	165,178,259
Physical asset revaluation reserve	21	55,355,400	-	-	55,355,400
Total equity at end of financial year		235,765,906	3,268,565	4,421,926	243,456,397

	Notes	Equity at 1 July 2007	Total comprehensive result	Transactions with owners in their capacity as owners	Equity at 30 June 2008
Accumulated surplus / (deficit)		15,898,858	3,755,315	-	19,654,173
Contributions by owners		158,027,333	-	-	158,027,333
Capital appropriations		-	-	2,729,000	2,729,000
		158,027,333	-	2,729,000	160,756,333
Physical asset revaluation reserve	21	55,355,400	-	-	55,355,400
Total equity at end of financial year		229,281,591	3,755,315	2,729,000	235,765,906

The above Statement of Changes in Equity should be read in conjunction with the accompanying Notes included on pages 6 to 52.

PARLIAMENT OF VICTORIA
Cash Flow Statement
for the financial year ended 30 June 2009

	Notes	2009 \$	2008 \$
Cash flows from operating activities			
Receipts			
Receipts from Government		111,817,120	85,834,005
Receipts from Parliament Refreshment Rooms		1,379,405	1,324,803
Goods and Services Tax recovered from the ATO		3,821,271	3,021,129
		<hr/>	<hr/>
Total Receipts		117,017,796	90,179,937
Payments			
Payments to suppliers and employees		(110,621,893)	(84,695,901)
Payments by Parliament Refreshment Rooms		(1,533,263)	(1,416,830)
Goods and Services Tax paid to the ATO		(103,084)	(106,569)
Capital asset charge		(1,422,106)	(1,414,106)
Interest paid		(281,906)	(245,137)
		<hr/>	<hr/>
Total Payments		(113,962,252)	(87,878,543)
Net cash flows from / (used in) operating activities	20(c)	<hr/> 3,055,544 <hr/>	<hr/> 2,301,394 <hr/>
Cash flows from investing activities			
Payments for non-financial assets		(6,430,140)	(3,929,546)
Proceeds from sale of non-financial assets		1,259,545	1,026,105
		<hr/>	<hr/>
Net cash flows from / (used in) investing activities		(5,170,595)	(2,903,441)
Cash flows from financing activities			
Owner contributions by State Government		4,421,926	2,729,000
Disposal of motor vehicles under finance lease		(1,193,637)	(1,154,081)
Repayment of interest bearing liabilities		(1,286,283)	(1,002,096)
		<hr/>	<hr/>
Net cash flows from / (used in) financing activities		1,942,006	572,823
Net increase / (decrease) in cash and cash equivalents		<hr/> (173,045) <hr/>	<hr/> (29,224) <hr/>
Cash and cash equivalents at the beginning of the financial year		(794,726)	(765,502)
Cash and cash equivalents at the end of the financial year	20(a)	<hr/> (967,771) <hr/>	<hr/> (794,726) <hr/>
Non cash transactions	20(b)		

The above Cash Flow Statement should be read in conjunction with the accompanying Notes included on pages 6 to 52.

PARLIAMENT OF VICTORIA
Notes to the financial statements
30 June 2009

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Note 1 - Summary of significant accounting policies

(a) Statement of compliance

The financial report is a general purpose financial report which has been prepared on an accrual basis in accordance with the *Financial Management Act 1994* and applicable Australian Accounting Standards and Interpretations (AASs). AASs include Australian equivalents to International Financial Reporting Standards.

In complying with AASs, the entity has, where relevant, applied those paragraphs applicable to not-for-profit entities.

The financial report also complies with relevant Financial Reporting Directions (FRDs) and relevant Standing Directions (SDs) authorised by the Minister for Finance.

(b) Basis of preparation

The financial statements have been prepared on a historical cost basis, except for the revaluation of certain non-financial assets and financial instruments. Cost is based on the fair values of the consideration given in exchange for assets.

In the application of AASs, management is required to make judgements, estimates and assumptions about carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstance, the results of which form the basis of making the judgments. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision, and future periods if the revision affects both current and future periods.

Accounting policies are selected and applied in a manner which ensures that the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions or other events is reported.

The accounting policies set out below have been applied in preparing the financial statements for the year ended 30 June 2009 and the comparative information presented for the year ended 30 June 2008.

(c) Scope and presentation of financial statements

Early adoption of AASB 101 (September 2007)

As a result of a state wide policy to improve consistency in public sector reporting, the Parliament has revised the presentation of its complete set of financial statements to align with the AASB 1049 presentation format, used in the Financial Report for the State and the general government sector. In addition, the Parliament has also early adopted the September 2007 version of AASB 101.

In keeping with AASB 101 (September 2007) this complete set of financial statements includes the following changes:

(a) the notion of:

- 'a complete set of financial statements' rather than using 'financial report';
- 'changes in equity' rather than 'movements in equity'; and
- 'transactions with owners in their capacity as owners' rather than 'transactions with owners as owners'.

(b) references to equity holders as *owner*.

Note 1 - Summary of significant accounting policies (continued)

Some of the changes applied to the financial statements and notes as a result of alignment to AASB 1049 that are allowable under the AASB 101 (September 2007) include the following:

- extended operating statement incorporating non-owner changes in equity, which is now referred to as comprehensive operating statement;
- items being presented by liquidity order in the balance sheet;
- the inclusion of a limited number of Government Finance Statistics (GFS) classifications, such as income or expenses from transactions, and other economic flows; and
- a glossary of terms included in the notes explaining certain terms, including GFS terms adopted.

Comprehensive operating statement

The comprehensive operating statement includes items previously included in the statement of changes in equity.

Income and expenses in the comprehensive operating statement are separated into either 'transactions' or 'other economic flows'.

Balance sheet

Items of assets and liabilities in the balance sheet are:

- ranked in liquidity order;
- aggregated into financial and non-financial assets;
- classified according to GFS terminology, but retain measurement and disclosure rules under existing accounting standards applicable to the Parliament; and
- current versus non-current assets and liabilities are disclosed in the notes where relevant.

Statement of changes in equity

The statement of changes in equity presents reconciliations of each non-owner and owner equity opening balance at the beginning of the year to the closing balance at the end of the year, showing separately movements due to amounts recognised in the comprehensive result and amounts recognised in equity related to transactions with owners in their capacity as owners.

Cash flow statement

The cash flow statement classifies flows by operating, investing and financing activities in accordance with AASB 107 *Cash Flow Statements*. There were no significant changes due to alignment of the Parliament's financial statements presentation formats to AASB 1049.

(d) Reporting entity

The financial statements include all the controlled activities of the Parliament of Victoria. The Parliament has no controlled entities.

A description of the nature of the Parliament's operations and its principal activities is included in the Report of Operations, which does not form part of these financial statements.

Objectives and funding

The Parliament's functions may be broadly described as legislative, financial and representational. It authorises expenditure, debates Government policy and scrutinises Government administration.

The Parliament is predominantly funded by accrual-based parliamentary appropriations for the provision of outputs.

Note 1 - Summary of significant accounting policies (continued)

Outputs of the Parliament

Information about the Parliament's output activities, and the expenses, incomes, assets and liabilities which are reliably attributable to those output activities, is set out in the output activities schedule (Note 2).

Information about expenses, incomes, assets and liabilities administered by the Parliament is set out in the schedule of administered expenses and revenues and the schedule of administered assets and liabilities (see also Note 3).

(e) Administered activities

Administered items

The Parliament administers but does not control certain resources on behalf of the Victorian Government. It is accountable for the transactions involving those administered resources, but does not have the discretion to deploy the resources for achievement of the Parliament's objectives. For these resources, the Parliament acts only on behalf of the Victorian Government. Administered resources are accounted for using the accrual basis of accounting.

Transactions and balances relating to these administered resources are not recognised as Parliament revenues, expenses, assets or liabilities within the body of the financial statements, but are disclosed in the administered items schedule (see Note 3). Except as otherwise disclosed, administered items are accounted for on the same basis and using the same accounting policies as for Parliament items.

(f) Events after reporting date

Assets, liabilities, income or expenses arise from past transactions or other past events. Where the transactions result from an agreement between the Parliament and other parties, the transactions are only recognised when the agreement is irrevocable at or before balance date. Adjustments are made to amounts recognised in the financial statements for events which occur after the reporting date and before the date the statements are authorised for issue, where those events provide information about conditions which existed at the reporting date. Note disclosure is made about events between the reporting date and the date the statements are authorised for issue where the events relate to condition which arose after the reporting date and which may have a material impact on the results of subsequent years.

(g) Goods and Services Tax (GST)

Income, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the taxation authority. In this case it is recognised as part of the cost of acquisition of the asset or as part of the expense.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the taxation authority is included with other receivables or payables in the balance sheet.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the taxation authority, are presented as operating cash flow.

Commitments and contingent assets or liabilities are presented on a gross basis.

Note 1 - Summary of significant accounting policies (continued)

(h) Income from transactions

All income received by the Parliament is generally required to be paid into the Consolidated Fund.

Income becomes controlled and is recognised by the Parliament when it is appropriated from the Consolidated Fund by the Victorian Parliament and applied to the purposes defined under relevant Appropriations Act.

Additionally, the Parliament is permitted under Section 29 of the *Financial Management Act 1994* to have certain revenue annotated to the annual appropriation. The revenue which forms part of a Section 29 agreement is recognised by the Parliament and the receipts paid into the Consolidated Fund as an administered item. At the point of revenue recognition, Section 29 provides for an equivalent amount to be added to the annual appropriation. Examples of receipts which can form part of a Section 29 agreement are the proceeds from the sale of assets and revenue from the sale of products and services.

Amounts disclosed as income are, where applicable, net of returns, allowances and duties and taxes. All amounts of revenue over which the Parliament does not have control are disclosed as administered income in the schedule of administered income and expenses (see Note 3). Revenue is recognised for each of the Parliament's major activities as follows:

Output appropriations

Revenue from the outputs the Parliament provides to Government is recognised when those outputs have been delivered and the Treasurer has certified delivery of those outputs in accordance with specified performance criteria.

Special appropriations

The following special appropriations are recognised when the amount appropriated for that particular purpose is due and payable by the Parliament:

- salary for the Clerk of the Parliaments (under the *Constitution Act No. 8750*)
- salaries for the Legislative Assembly (under the *Constitution Act No. 8750*)
- salaries for the Legislative Council (under the *Constitution Act No. 8750*)
- parliamentary benefits and superannuation (under the *Parliamentary Contributory Superannuation Act No. 89*).
- parliamentary salaries and superannuation (under the *Parliamentary Salaries & Superannuation Act No. 7723*).

Fair value of assets and services received free of charge or for nominal consideration

Contributions of resources received free of charge or for nominal consideration are recognised at their fair value when the transferee obtains control over them, irrespective of whether restrictions or conditions are imposed over the use of the contributions, unless received from another government department or agency as a consequence of a restructuring of administrative arrangements. In the latter case, such a transfer will be recognised at carrying value. Contributions in the form of services are only recognised when a fair value can be reliably determined and the services would have been purchased if not donated.

(i) Expenses from transactions

Employee benefits

Expenses for employee benefits are recognised when incurred, except for contributions in respect of defined benefit plans.

Note 1 - Summary of significant accounting policies (continued)

Superannuation – defined benefit plans

The amount charged to the comprehensive operating statement in respect of defined benefit superannuation plans represents the contributions made by the Parliament to the superannuation plan in respect to the current services of current Parliamentary staff. Superannuation contributions are made to the plans based on the relevant rules of each plan.

The Department of Treasury and Finance centrally recognises the defined benefit liability or surplus of most Victorian government employees in such funds.

Depreciation and amortisation

Depreciation is provided on property, plant and equipment, including freehold buildings but excluding land. Depreciation is generally calculated on a straight-line basis so as to write off the net cost or other revalued amount of each asset over its expected useful life to its estimated residual value.

Leasehold improvements are depreciated over the period of the lease or estimated useful life, whichever is the shorter, using the straight-line method. The estimated useful lives, residual values and depreciation method are reviewed at the end of each annual reporting period. Note 10 provides details on the estimated useful lives that are used in the calculation of depreciation on property, plant and equipment.

In addition, an assessment is made at each reporting date to determine whether there are indicators that assets are impaired. If so, the assets concerned are tested as to whether their carrying value exceeds their recoverable amount.

Interest expense

Interest expenses are recognised as expenses in the period in which they are incurred.

Capital asset charge

Capital asset charge is calculated on the budgeted carrying amount of applicable non-current physical assets.

Other operating expenses

Supplies and services

Supplies and services expenses are recognised as an expense in the reporting period in which they are incurred. The carrying amounts of any inventories held for distribution are expensed when distributed.

(j) Other economic flows included in net result

Other economic flows measure the change in volume or value of assets or liabilities that do not result from transactions.

Net gain / (loss) on non-financial assets

Net gain / (loss) on non-financial assets and liabilities includes realised and unrealised gains and losses from revaluations, impairments, and disposals of all physical assets and intangible assets.

Disposal of non-financial assets

Any gain or loss on the sale of non-financial assets is recognised at the date that control of the asset is passed to the buyer and is determined after deducting from the proceeds the carrying value of the asset at that time.

Note 1 - Summary of significant accounting policies (continued)

Impairment of non-financial assets

All assets (except non-current physical assets held for sale, refer to Note 11) are assessed annually for indicators of impairment (i.e. as to whether their carrying value exceeds their recoverable amount), and whenever there is an indication that an asset may be impaired.

If there is an indication of impairment, the assets concerned are tested as to whether their carrying value exceeds their recoverable amount. Where an asset's carrying value exceeds its recoverable amount, the difference is written off by a charge to the operating statement except to the extent that the write-down can be debited to an asset revaluation reserve amount applicable to that class of asset.

It is deemed that, in the event of the loss of an asset, the future economic benefits arising from the use of the asset will be replaced unless a specific decision to the contrary has been made. The recoverable amount for most assets is measured at the higher of depreciated replacement cost and fair value less costs to sell.

Impairment of financial assets

Bad and doubtful debts are assessed on a regular basis. Those bad debts considered as written off by mutual consent are classified as a transaction expense. The allowance for doubtful receivables and bad debts not written off by mutual consent are adjusted as 'other economic flows'.

Other gains / (losses) from other economic flows

Other gains / (losses) from other economic flows include the gains or losses from reclassifications of amounts from reserves and / or accumulated surplus to net result, and from the revaluation of the present value of the long service leave liability due to changes in the bond interest rates.

(k) Financial assets

Cash and deposits

Cash and deposits, including cash equivalents, comprise cash on hand and cash at bank, deposits at call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value.

For the cash flow statement presentation purposes, cash and cash equivalents includes bank overdrafts.

Receivables

Receivables consist predominantly of debtors in relation to goods and services, accrued investment income and GST input tax credits recoverable.

Receivables are recognised initially at fair value and subsequently measured at amortised cost, using the effective interest rate method, less any accumulated impairment.

The effective interest method is a method of calculating the amortised cost of a financial asset and of allocating interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset, or, where appropriate, a shorter period.

A provision for doubtful receivables is made when there is objective evidence that the debts may not be collected and bad debts are written off when identified (refer to Note 1(j)).

Leases

Leases of property, plant and equipment are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases are classified as operating leases.

Note 1 - Summary of significant accounting policies (continued)

Parliament of Victoria as lessee

Finance leases are recognised as assets and liabilities at amounts equal to the fair value of the lease property or, if lower, the present value of the minimum lease payment, each determined at the inception of the lease. The lease asset is depreciated over the shorter of the estimated useful life of the asset or the term of the lease.

Minimum lease payments are allocated between the principal component of the lease liability, and the interest expense calculated using the interest rate implicit in the lease, and charged directly to the comprehensive operating statement. Contingent rentals associated with finance leases are recognised as an expense in the period in which they are incurred.

Operating lease payments, including any contingent rentals, are recognised as an expense in the comprehensive operating statement on a straight-line basis over the lease term, except where another systematic basis is more representative of the time pattern of the benefits derived from the use of the leased asset.

(I) Non-financial assets

Inventories

Inventories include goods and other property held either for sale or for distribution at no or nominal cost in the ordinary course of business operations.

Inventories held for distribution are measured at cost, adjusted for any loss of service potential. All other inventories are measured at the lower of cost and net realisable value.

Cost for all other inventory is measured on the basis of weighted average cost.

Inventories acquired for no cost or nominal consideration are measured at current replacement cost at the date of acquisition.

Non-current physical assets classified as held for sale, including disposal group assets

Non-current physical assets (and disposal group) classified as held for sale are measured at the lower of carrying amount and fair value less costs to sell, and are not subject to depreciation.

Non-current physical assets and disposal groups, related liabilities and financial assets are treated as current and classified as held for sale if their carrying amount will be recovered through a sale transaction rather than through continuing use. This condition is regarded as met only when the sale is highly probable and the asset's sale (or disposal group sale) is expected to be completed within twelve months from the date of classification.

Property, plant and equipment

All non-current physical assets except land under declared roads are measured initially at cost and subsequently revalued at fair value less accumulated depreciation and impairment.

Non-current physical assets such as national parks, other Crown land, and heritage assets are measured at fair value with regard to the property's highest and best use after due consideration is made for any legal or constructive restrictions imposed on the asset, public announcements or commitments made in relation to the intended use of the asset. Theoretical opportunities that may be available in relation to the asset are not taken into account until it is virtually certain that the restrictions will no longer apply.

The fair value of cultural depreciated assets and collections, heritage assets and other non-current physical assets that the State intends to preserve because of their unique historical, cultural or environmental attributes, is measured at the replacement cost of the asset less, where applicable, accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset and any accumulated impairment.

Note 1 - Summary of significant accounting policies (continued)

Restrictive nature of cultural and heritage assets, Crown land and infrastructures

During the reporting period, the Parliament may hold cultural assets, heritage assets, Crown land and infrastructures, which are deemed worthy of preservation because of the social rather than financial benefits they provide to the community. Consequently, there are certain limitations and restrictions imposed on their use and/or disposal.

Revaluations of non-current physical assets

Non-current physical assets measured at fair value are revalued in accordance with FRDs issued by the Minister for Finance. This revaluation process normally occurs every five years, based upon the asset's Government Purpose Classification, but may occur more frequently if fair value assessments indicate material changes in values. Revaluation increases or decreases arise from differences between an asset's carrying value and fair value.

Revaluation increases are credited directly to equity in the revaluation reserve, except to the extent that an increase reverses a revaluation decrease in respect of that class of property, plant and equipment, previously recognised as an expense (other economic flows) in the net result, the increase is recognised as income (other economic flows) in determining the net result.

Revaluation decreases are recognised immediately as expenses (other economic flows) in the net result, except to the extent that a credit balance exists in the revaluation reserve in respect of the same class of property, plant and equipment, they are debited to the revaluation reserve.

Revaluation increases and decreases relating to individual assets within a class of property, plant and equipment, are offset against one another within that class but are not offset in respect of assets in different classes.

Revaluation reserves are not normally transferred to accumulated funds on de-recognition of the relevant asset.

(m) Liabilities

Payables

Payables represent liabilities for goods and services provided to the Parliament that are unpaid at the end of the financial year. Payables are initially measured at fair value, being the cost of the goods and services, and then subsequently measured at amortised cost.

Interest bearing liabilities

Interest bearing liabilities are initially measured at fair value, being the cost of the interest bearing liabilities, net of transaction costs.

Subsequent to initial recognition, interest bearing liabilities are measured at amortised cost with any difference between the initial recognised amount and the redemption value being recognised in profit and loss over the period of the interest bearing liability using the effective interest rate method.

Provisions

Provisions are recognised when the Parliament has a present obligation, the future sacrifice of economic benefits is probable, and the amount of the provision can be measured reliably.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at reporting date, taking into account the risks and uncertainties surrounding the obligation. Where a provision is measured using the cashflows estimated to settle the present obligation, its carrying amount is the present value of those cashflows.

Note 1 - Summary of significant accounting policies (continued)

Employee benefits

(i) Wages and salaries, annual leave and sick leave

Liabilities for wages and salaries, including non-monetary benefits, annual leave and accumulating sick leave expected to be settled within 12 months of the reporting date are recognised in the provision for employee benefits in respect of employee services up to the reporting date, classified as current liabilities and measured at their nominal values.

Those liabilities that are not expected to be settled within 12 months are recognised in the provision for employee benefits as current liabilities, measured at present value of the amounts expected to be paid when the liabilities are settled using the remuneration rate expected to apply at the time of settlement.

(ii) Long service leave

Liability for long service leave (LSL) is recognised in the provision for employee benefits.

Current liability – unconditional LSL is disclosed in the notes to the financial statements as a current liability even where the Parliament does not expect to settle the liability within 12 months because it will not have the unconditional right to defer the settlement of the entitlement should an employee take leave within 12 months.

The components of this current LSL liability are measured at:

- present value - component that the Parliament does not expect to settle within 12 months; and
- nominal value - component that the Parliament expects to settle within 12 months.

Non-current liability – conditional LSL is disclosed as a non-current liability. There is an unconditional right to defer the settlement of the entitlement until the employee has completed the requisite years of service.

This non-current LSL liability is measured at present value. Gain or loss following revaluation of the present value of non-current LSL liability due to changes in bond interest rates is recognised as an other economic flow (refer to Note 1(j)).

(iii) Termination benefits

Termination benefits are payable when employment is terminated before the normal retirement date, or when an employee accepts voluntary redundancy in exchange for these benefits. The Parliament recognises termination benefits when it is demonstrably committed to either terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal or providing termination benefits as a result of an offer made to encourage voluntary redundancy. Benefits falling due more than 12 months after balance sheet date are discounted to present value.

Employee benefits on-costs

Employee benefits on-costs (payroll tax, workers compensation, superannuation, annual leave and LSL accrued while on LSL taken in service) are recognised separately from provision for employee benefits.

(n) Commitments

Commitments are disclosed at their nominal value and inclusive of the GST payable.

PARLIAMENT OF VICTORIA
Notes to the financial statements
30 June 2009

Note 1 - Summary of significant accounting policies (continued)

(o) Contingent assets and liabilities

Contingent assets and contingent liabilities are not recognised in the balance sheet, but are disclosed by way of a note and, if quantifiable, are measured at nominal value. Contingent assets and liabilities are presented inclusive of GST receivable or payable respectively.

(p) Equity

Contributions by owners

Additions to net assets which have been designated as contributions by owners are recognised as contributed capital. Other transfers that are in the nature of contributions or distributions have also been designated as contributions by owners.

Transfers of net assets arising from administrative restructurings are treated as distributions to or contributions by owners.

(q) Functional and presentation currency

The functional currency of the Parliament is the Australian dollar, which has also been identified as the presentation currency.

(r) New accounting standards and interpretations

Certain new accounting standards and interpretations have been published that are not mandatory for the 30 June 2009 reporting period. DTF assesses the impact of these new standards and advises departments and other entities of their applicability and early adoption where applicable.

As advised in Note 1(c) the Parliament has early adopted the September 2007 version of AASB 101.

As at 30 June 2009, the following standards and interpretations (applicable to departments) had been issued but were not mandatory for financial year ending 30 June 2009. The Parliament has not, and does not intend to, adopt these standards early.

<i>Standard / Interpretation</i>	<i>Summary</i>	<i>Applicable for annual reporting periods beginning / ending on</i>	<i>Impact on Parliament's financial statements</i>
AASB 8 Operating Segments	Supersedes AASB 114 Segment Reporting.	Beginning 1 Jan 2009	Not applicable.
AASB 2007-3 Amendments to Australian Accounting Standards arising from AASB 8 [AASB 5, AASB 6, AASB 102, AASB 107, AASB 119, AASB 127, AASB 134, AASB 136, AASB 1023 and AASB 1038].	An accompanying amending standard, also introduced consequential amendments into other Standards.	Beginning 1 Jan 2009	AASB 8 does not apply to not-for-profit entities therefore amendments arising from AASB 8 will have an insignificant impact.
AASB 123 Borrowing Costs	Option to expense borrowing cost related to a qualifying asset had been removed. Entities are now required to capitalise borrowing costs relevant to qualifying assets.	Beginning 1 Jan 2009	The Parliament continues to expense borrowing costs.

PARLIAMENT OF VICTORIA
Notes to the financial statements
30 June 2009

Note 1 - Summary of significant accounting policies (continued)

<i>Standard / Interpretation</i>	<i>Summary</i>	<i>Applicable for annual reporting periods beginning / ending on</i>	<i>Impact on Parliament's financial statements</i>
AASB 2007-6 Amendments to Australian Accounting Standards arising from AASB 123 [AASB 1, AASB 101, AASB 107, AASB 111, AASB 116 & AASB 138 and Interpretations 1 & 12].	An accompanying amending standard, also introduced consequential amendments into other Standards.	Beginning 1 Jan 2009	Standard will have no impact to not-for-profit public sector as departments have an exemption from capitalising borrowing costs.
AASB 2007-10 Further Amendments to Australian Accounting Standards arising from AASB 101.	This Amending Standard changes the term 'general purpose financial report' to 'general purpose financial statements' and the term 'financial report' to 'financial statements'.	Beginning 1 Jan 2009	Impact is insignificant.
AASB 2008-5 Amendments to Australian Accounting Standards arising from the Annual Improvements Project [AASBs 5, 7, 101, 102, 107, 108, 110, 116, 118, 119, 120, 123, 127, 128, 129, 131, 132, 134, 136, 138, 139, 140, 141, 1023 & 1038].	Some amendments result in accounting changes for presentation, recognition and measurement purposes, while some other amendments that relate to terminology and editorial changes are expected to have no or minimal effect on Department's accounting.	Beginning 1 Jan 2009	Impact is being evaluated.
AASB 2008-9 Amendments to AASB 1049 for Consistency with AASB 101.	Amendments to AASB 1049 for consistency with AASB 101 (September 2007) version.	Beginning 1 Jan 2009	Not applicable to public sector entities except for certain presentation formats.
AASB 2009-1 Amendments to Australian Accounting Standards – Borrowing Costs of Not-for-Profit Public Sector Entities [AASB 1, AASB 111 & AASB 123].	The amendments arise from the AASB's review of the requirement in AASB 123 to capitalise borrowing costs. In February 2009, the AASB decided that not-for-profit public sector entities could continue to expense borrowing costs attributable to qualifying assets pending the outcome of various IPSASB/AASB projects.	Operative for periods beginning on or after 1 Jan 2009 that end on or after 30 Apr 2009	The Parliament continues to expense borrowing costs.
AASB 2009-2 Amendments to Australian Accounting Standards – Improving Disclosures about Financial Instruments [AASB 4, AASB 7, AASB 1023 & AASB 1038].	These amendments arise from the issuance of Improving Disclosures about Financial Instruments (Amendments to IFRS 7) by the IASB in March 2009. The amendments require enhanced disclosures about fair value measurements and liquidity risk.	Operative for periods beginning on or after 1 Jan 2009 that end on or after 30 Apr 2009	Impact is being evaluated.

PARLIAMENT OF VICTORIA
Notes to the financial statements
30 June 2009

Note 1 - Summary of significant accounting policies (continued)

<i>Standard / Interpretation</i>	<i>Summary</i>	<i>Applicable for annual reporting periods beginning / ending on</i>	<i>Impact on Parliament's financial statements</i>
AASB 2009-6 Amendments to Australian Accounting Standards	This standard makes numerous editorial amendments as a consequence of the issuance in September 2007 of a revised AASB 101. For example, the term 'revaluation reserve' is changed to 'revaluation surplus'.	Operative for periods beginning on or after 1 Jan 2009 that end on or after 30 Jun 2009	Impact is expected to be insignificant.
AASB 2009-7 Amendments to Australian Accounting Standards [AASB 5, 7, 107, 112, 136 & 139 and Interpretation 17].	A suite of amendments as a result of editorial corrections by the AASB and by the IASB, some of which relate to correcting errors made in AASB 2008-12.	Beginning 1 Jul 2009	Impact is being evaluated.
AASB 2009-5 Further Amendments to Australian Accounting Standards arising from the Annual Improvements Project [AASB 5, 8, 101, 107, 117, 118, 136 & 139].	Some amendments will result in accounting changes for presentation, recognition or measurement purposes, while other amendments will relate to terminology and editorial changes.	Beginning 1 Jan 2010	Impact is being evaluated.

(s) Prospective accounting changes

Borrowing costs

In May 2007, the AASB agreed on amendments to AASB 123 Borrowing Costs in respect of both for-profit entities and not-for-profit entities for application to annual reporting periods beginning on or after 1 January 2009. These amendments removed the option of recognising borrowing costs immediately as an expense, to the extent that they are directly attributable to the acquisition, construction or production of a qualifying asset.

In 2008, the IPSASB considered whether to withdraw the expensing option and proposed in Exposure Draft 35 *Borrowing Costs*, retention of the expense option. In February 2009, the AASB decided to extend the option to expense borrowing cost attributable to qualifying assets for another two years while AASB continues to observe developments from IPSASB. This extension is applicable to not-for-profit public sector entities only. Pending resolution of this matter, the State is continuing with its existing policy of expensing borrowing costs in the period in which they are incurred.

PARLIAMENT OF VICTORIA
Notes to the financial statements
30 June 2009

Note 2 - Parliament (controlled) outputs

A description of the Parliament of Victoria outputs performed during the year ended 30 June 2009, and the objectives of these outputs, are summarised below.

Legislative Council Outputs

Description of outputs

Provision of procedural advice to Members of the Legislative Council, processing of legislation, preparation of the records of the proceedings and documentation required for the sittings of the Council, provision of assistance to parliamentary committees, provision of information relating to the proceedings of the Council and enhancement of public awareness of Parliament.

Objectives

To ensure that the business of the Upper House and committees is conducted in accordance with the law, standing orders, and / or resolutions of the Parliament.

Legislative Assembly Outputs

Description of outputs

Provision of procedural advice to Members of the Legislative Assembly, preparation of the records of the proceedings and documentation required for the sittings of the Assembly, provision of assistance to parliamentary committees, provision of information relating to the proceedings of the Assembly and the promotion of public awareness of Parliament.

Objectives

To ensure that the business of the Lower House and committees is conducted in accordance with the law, standing orders, and / or resolutions of the Parliament.

Department of Parliamentary Services

Description of outputs

Provision of information and resources to Members of Parliament, parliamentary officers and parliamentary committees as well as members of the public, including the production of Hansard and library research services. It also includes the provision of ancillary services such as human resources, training, education, information technology, accounting & administration, budgets, property and facilities management.

Objectives

To provide high quality support services which enable the Parliament and State electorate offices to operate at optimum efficiency and effectiveness.

Parliamentary Investigatory Committees

Description of outputs

Inquire into matters either referred by the Governor-in-Council or the Parliament, or which may be self-generated by a Committee. Committees can be joint investigatory, specific purpose or select.

Objectives

To provide quality advice, support and information services to Members and other clients.

Victorian Auditor-General's Office

Description of outputs

Separate financial statements have been prepared by the Victorian Auditor-General's Office for presentation to Parliament, as required by the *Audit Act 1994*. Accordingly, the transactions and balances of the Office are not included in the Parliament's financial statements.

PARLIAMENT OF VICTORIA
Notes to the financial statements
30 June 2009

Note 2 - Parliament (controlled) outputs (continued)

Schedule A - Controlled income and expenses for the year ended 30 June 2009

	Legislative Council	Legislative Assembly	Department of Parliamentary Services	Parliamentary Investigatory Committees	Parliament Total
	\$	\$	\$	\$	\$
Income from transactions					
Output appropriations	2,706,408	4,210,932	65,549,780	6,322,331	78,789,451
Special appropriations	12,694,425	25,757,866	-	-	38,452,291
Other income	-	-	1,285,345	-	1,285,345
Fair value of services received free of charge	-	-	101,431	-	101,431
Total income from transactions	15,400,833	29,968,798	66,936,556	6,322,331	118,628,518
Expenses from transactions					
Employee benefits	(14,544,214)	(27,782,340)	(28,824,435)	(4,064,870)	(75,215,859)
Depreciation and amortisation	-	-	(4,036,337)	-	(4,036,337)
Interest expense	-	-	(281,906)	-	(281,906)
Capital asset charge	-	-	(1,422,106)	-	(1,422,106)
Parliament Refreshment Rooms	-	-	(1,490,984)	-	(1,490,984)
Other operating expenses	(491,619)	(916,457)	(29,276,037)	(1,837,461)	(32,521,574)
Total expenses from transactions	(15,035,833)	(28,698,797)	(65,331,805)	(5,902,331)	(114,968,766)
Net result from transactions (net operating balance)	365,000	1,270,001	1,604,751	420,000	3,659,752
Other economic flows included in net result					
Net gain / (loss) on non-financial assets	-	-	(185,391)	-	(185,391)
Other gains / (losses) from other economic flows	(7,573)	(13,994)	(161,368)	(22,861)	(205,796)
Total economic flows included in net result	(7,573)	(13,994)	(346,759)	(22,861)	(391,187)
Net result	357,427	1,256,007	1,257,992	397,139	3,268,565
Comprehensive result	357,427	1,256,007	1,257,992	397,139	3,268,565

The comparative Parliament Outputs schedule for the year ended 30 June 2008 appears on the following page.

PARLIAMENT OF VICTORIA
Notes to the financial statements
30 June 2009

Note 2 - Parliament (controlled) outputs (continued)

Schedule B - Controlled income and expenses for the year ended 30 June 2008

	Legislative Council	Legislative Assembly	Department of Parliamentary Services	Parliamentary Investigatory Committees	Parliament Total
	\$	\$	\$	\$	\$
Income from transactions					
Output appropriations	2,647,448	4,083,782	60,380,627	6,127,131	73,238,988
Special appropriations	6,532,092	12,516,121	-	-	19,048,213
Other income	-	-	1,163,563	-	1,163,563
Fair value of services received free of charge	-	-	102,571	-	102,571
Total income from transactions	9,179,540	16,599,903	61,646,761	6,127,131	93,553,335
Expenses from transactions					
Employee benefits	(8,535,619)	(15,021,846)	(27,091,873)	(3,901,081)	(54,550,419)
Depreciation and amortisation	-	-	(3,656,732)	-	(3,656,732)
Interest expense	-	-	(245,137)	-	(245,137)
Capital asset charge	-	-	(1,414,106)	-	(1,414,106)
Parliament Refreshment Rooms	-	-	(1,383,247)	-	(1,383,247)
Other operating expenses	(518,921)	(828,057)	(25,593,124)	(1,476,050)	(28,416,152)
Total expenses from transactions	(9,054,540)	(15,849,903)	(59,384,219)	(5,377,131)	(89,665,793)
Net result from transactions (net operating balance)	125,000	750,000	2,262,542	750,000	3,887,542
Other economic flows included in net result					
Net gain / (loss) on non-financial assets	-	-	(132,227)	-	(132,227)
Other gains / (losses) from other economic flows	-	-	-	-	-
Total economic flows included in net result	-	-	(132,227)	-	(132,227)
Net result	125,000	750,000	2,130,315	750,000	3,755,315
Comprehensive result	125,000	750,000	2,130,315	750,000	3,755,315

PARLIAMENT OF VICTORIA
Notes to the financial statements
30 June 2009

Note 2 - Parliament (controlled) outputs (continued)

Schedule C - Controlled assets and liabilities as at 30 June 2009

	Legislative Council	Legislative Assembly	Department of Parliamentary Services	Parliamentary Investigatory Committees	Parliament Total
Assets	\$	\$	\$	\$	\$
Financial assets	371,171	1,270,450	44,828,913	424,227	46,894,761
Non-financial assets	-	12,064	213,330,381	487	213,342,932
Total assets	371,171	1,282,514	258,159,294	424,714	260,237,693
Liabilities	(1,067,625)	(1,343,923)	(13,374,147)	(995,601)	(16,781,296)
Total liabilities	(1,067,625)	(1,343,923)	(13,374,147)	(995,601)	(16,781,296)
Net assets / (liabilities)	(696,454)	(61,409)	244,785,147	(570,887)	243,456,397

The comparative Parliament Outputs schedule for the year ended 30 June 2008 appears on the following page.

PARLIAMENT OF VICTORIA
Notes to the financial statements
30 June 2009

Note 2 - Parliament (controlled) outputs (continued)

Schedule D - Controlled assets and liabilities as at 30 June 2008

	Legislative Council	Legislative Assembly	Department of Parliamentary Services	Parliamentary Investigatory Committees	Parliament Total
Assets	\$	\$	\$	\$	\$
Financial assets	125,300	750,790	39,584,053	761,555	41,221,698
Non-financial assets	3,741	2,582	209,717,951	4,524	209,728,798
Total assets	129,041	753,372	249,302,004	766,079	250,950,496
Liabilities	(954,281)	(1,320,008)	(11,988,523)	(921,778)	(15,184,590)
Total liabilities	(954,281)	(1,320,008)	(11,988,523)	(921,778)	(15,184,590)
Net assets / (liabilities)	(825,240)	(566,636)	237,313,481	(155,699)	235,765,906

PARLIAMENT OF VICTORIA
Notes to the financial statements
30 June 2009

Note 3 - Administered (non controlled) items

In addition to the specific Parliamentary operations which are included in the financial statements (balance sheet, comprehensive operating statement and cash flow statement), the Parliament administers or manages activities on behalf of the State. The transactions relating to these State activities are reported as administered items in this note. Administered transactions give rise to income, expenses, assets and liabilities and are determined on an accrual basis. Administered revenues include the proceeds from the sale of non-current assets and other miscellaneous income. Although presented here as administered items, they are consolidated and presented within the financial results of the whole of government and general government sector.

	Department of Parliamentary Services		Parliament Total	
	2009	2008	2009	2008
	\$	\$	\$	\$
Administered income from transactions				
Sale of goods and services	28,615	26,416	28,615	26,416
Receipts towards Public Service Commuter Club	89,217	96,723	89,217	96,723
Sale of non-current assets	4,263	-	4,263	-
Total administered income from transactions	122,095	123,139	122,095	123,139
Administered expenses from transactions				
Payments towards Public Service Commuter Club	(91,013)	(94,470)	(91,013)	(94,470)
Payments into the Consolidated Fund	(32,878)	(26,416)	(32,878)	(26,416)
Total administered expenses from transactions	(123,891)	(120,886)	(123,891)	(120,886)
Total administered net result from transactions (net operating balance)	(1,796)	2,253	(1,796)	2,253
Administered other economic flows included in the administered net result	-	-	-	-
Total administered other economic flows	-	-	-	-
Administered net result	(1,796)	2,253	(1,796)	2,253
Administered other economic flows - other non- owner changes in equity				
Total administered other economic flows - other non-owner changes in equity	-	-	-	-
Total administered comprehensive result	-	-	-	-
Administered financial assets				
Receivables	48,955	51,209	48,955	51,209
Total administered assets	48,955	51,209	48,955	51,209
Administered liabilities				
Funds held in trust	(48,955)	(51,209)	(48,955)	(51,209)
Total administered liabilities	(48,955)	(51,209)	(48,955)	(51,209)
Total administered net assets	-	-	-	-

PARLIAMENT OF VICTORIA
Notes to the financial statements
30 June 2009

	2009	2008
	\$	\$
Note 4 - Income from transactions		
(a) Revenue from Government		
Output appropriations		
Output appropriations for continuing operations	78,789,451	73,238,988
Special Appropriations		
Special appropriations for continuing operations	38,452,291	19,048,213
	117,241,742	92,287,201
(b) Other income		
Parliament Refreshment Rooms	1,285,345	1,163,563
(c) Fair value of services received free of charge		
Services received free of charge	101,431	102,571

Note 5 - Expenses from transactions

(a) Employee benefit expense		
Salaries and wages ^(a)	46,659,460	44,354,607
Annual leave and long service leave expense	3,642,921	3,561,042
Superannuation contribution	21,142,882	3,028,519
State Employees Retirement Benefits Scheme - contribution	18,964	18,968
Work cover premiums	377,147	285,099
Payroll tax	2,670,054	2,595,900
Fringe benefits tax	704,431	706,284
Total employee benefits	75,215,859	54,550,419

(a) Salaries and wages includes all salaries and allowances paid to Members of Parliament, however, excludes Ministers' salaries and allowances which are paid by the Department of Premier and Cabinet.

(b) Depreciation & Amortisation expense

(i) Depreciation of non-current assets:

Depreciation - Buildings	1,192,901	1,180,369
Depreciation - Plant & equipment	1,275,369	1,007,506
Depreciation - Cultural assets	162,414	162,148
	2,630,684	2,350,023

(ii) Amortisation of non-current assets:

Amortisation - Leasehold improvements	365,342	306,771
Amortisation - Plant & equipment under finance lease	1,040,311	999,938
	1,405,653	1,306,709

Total depreciation & amortisation expense

	4,036,337	3,656,732
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PARLIAMENT OF VICTORIA
Notes to the financial statements
30 June 2009

2009 2008
\$ \$

Note 5 - Expenses from transactions (continued)

(c) Parliament Refreshment Rooms

The Parliament Refreshment Rooms operate within the Parliamentary complex:

Cost of goods sold	440,331	386,384
Other expenditure	1,050,653	996,863
	1,490,984	1,383,247

(d) Other operating expenses

Acts, bills and statutory rules	371,791	418,676
Advertising	319,112	355,045
Cleaning expenses	552,138	529,751
Committee operating costs	852,624	766,345
Communication expenses	4,125,270	3,523,212
Computer consulting and contractors	408,355	564,068
Computer software purchases	685,313	521,949
Computer support services	266,623	409,611
Consulting services	263,625	591,815
Electorate office expenses	874,217	891,079
Equipment rental	1,617,940	1,932,175
Garden expenses	136,757	108,014
Insurance	359,710	303,060
Maintenance consulting and contractors	222,919	249,428
Maintenance department consumables	583,136	574,147
Minor equipment purchase and repair	555,966	604,148
Motor vehicle lease cost	-	583
Motor vehicle running costs	773,491	886,980
Office expenses	574,385	732,447
Office requisites and stationery	487,397	438,383
Online data base expenses	227,428	224,792
Other expenses	1,656,018	1,295,026
Postage	3,469,305	1,526,196
Printing and copying	3,762,293	2,389,287
Property rental cost	6,789,793	5,980,231
Relocations and maintenance	1,234,472	1,556,002
Travel and subsistence	720,433	468,872
Utilities	631,063	574,830
	32,521,574	28,416,152

PARLIAMENT OF VICTORIA
Notes to the financial statements
30 June 2009

	2009	2008
	\$	\$
Note 6 - Other economic flows included in net result		
(a) Net gain / (loss) on non financial assets		
Net gain / (loss) from sale of property, plant and equipment	(185,391)	(132,227)
Total net gain / (loss) on non-financial assets and liabilities	(185,391)	(132,227)
(b) Other gains / (losses) from other economic flows		
Net gain / (loss) arising from revaluation of long service leave liability ^(a)	(205,796)	-
Total other gains / (losses) from other economic flows	(205,796)	-

(a) Revaluation gain / (loss) due to changes in bond rates.

PARLIAMENT OF VICTORIA
Notes to the financial statements
30 June 2009

	2009	2008
	\$	\$
Note 7 - Receivables		
Current receivables		
Contractual		
Debtors - Parliament Refreshment Rooms	119,582	65,119
less: Provision for doubtful debts	-	-
Other receivables	7,473	90,265
	127,055	155,384
Statutory		
Amounts owing from Victorian Government ^(a)	7,430,274	6,640,015
GST input tax credit recoverable	916,281	625,000
	8,346,555	7,265,015
Total current receivables	8,473,610	7,420,399
Non current receivables		
Statutory		
Amounts owing from Victorian Government ^(a)	38,395,156	33,760,791
	38,395,156	33,760,791
Total non current receivables	38,395,156	33,760,791
Total receivables	46,868,766	41,181,190

(a) The amounts recognised from Victorian Government represent funding for all commitments incurred through the appropriations and are drawn from the Consolidated Fund as the commitments fall due.

(a) Maturity analysis of contractual receivables

Please refer to Table 19.2 in Note 19 for the maturity analysis of receivables.

(b) Nature and extent of risk arising from contractual receivables

Please refer to Note 19 for the nature and extent of risks arising from contractual receivables.

PARLIAMENT OF VICTORIA
Notes to the financial statements
30 June 2009

2009	2008
\$	\$

Note 8 - Inventories

Current inventories

Stock on hand - Parliament Refreshment Rooms (at cost)	58,720	50,291
	58,720	50,291

Note 9 - Other assets

Current other assets

Prepayments	989,644	713,296
	989,644	713,296

PARLIAMENT OF VICTORIA
Notes to the financial statements
30 June 2009

Note 10 - Property, plant and equipment

Table 10.1: Public Administration Purpose group - carrying amounts

As at 30 June 2009 Description	At cost / valuation	Accumulated depreciation & amortisation	Written down value
At cost			
Buildings	2,752,541	23,280	2,729,261
Leasehold improvements	6,361,888	3,396,010	2,965,878
Buildings in the course of construction	4,746,447	-	4,746,447
Plant & equipment in the course of construction	103,891	-	103,891
Plant, equipment & vehicles under finance lease	4,305,511	1,119,452	3,186,059
At fair value			
Land	50,000,000	-	50,000,000
Buildings	133,453,000	2,349,990	131,103,010
Plant & equipment	14,357,230	8,218,207	6,139,023
Cultural assets - Library	7,674,162	262,947	7,411,215
Cultural assets - other	3,890,401	64,158	3,826,243
Total	227,645,071	15,434,044	212,211,027
<hr/>			
As at 30 June 2008 Description	At cost / valuation	Accumulated depreciation & amortisation	Written down value
At cost			
Buildings	2,589,816	5,374	2,584,442
Leasehold improvements	6,339,888	3,030,668	3,309,220
Plant & equipment	19,746,999	14,160,598	5,586,401
Cultural assets - other	26,500	-	26,500
Buildings in the course of construction	432,916	-	432,916
Plant & equipment in the course of construction	-	-	-
Plant, equipment & vehicles under finance lease	4,224,858	1,101,803	3,123,055
At fair value			
Land	50,000,000	-	50,000,000
Buildings	133,453,000	1,174,995	132,278,005
Cultural assets - Library	7,674,164	131,474	7,542,690
Cultural assets - other	3,863,901	33,219	3,830,682
Total	228,352,042	19,638,131	208,713,911

Valuation of assets

An independent valuation of the Parliament's land, buildings and Cultural assets was performed by The Australian Valuation Office and Kenneth Hince respectively. The revaluations were based on fair value basis as reflected by market evidence.

The effective date of the valuation is June 2007.

PARLIAMENT OF VICTORIA
Notes to the financial statements
30 June 2009

Note 10 - Property, plant and equipment (continued)

Table 10.2: Public Administration Purpose group - movements in carrying amounts

	Land	Buildings	Leasehold improvements	Plant & equipment	Cultural assets - Library	Cultural assets - other	Plant, equipment & vehicles under finance lease	In course of construction	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Year ended 30 June 2009									
Opening balance	50,000,000	134,862,447	3,309,220	5,586,401	7,542,690	3,857,182	3,123,055	432,916	208,713,911
Additions	-	15,544	22,000	254,505	-	-	2,380,492	6,138,089	8,810,630
Disposals	-	-	-	-	-	-	(1,193,636)	-	(1,193,636)
Revaluation increments (Note 21)	-	-	-	-	-	-	-	-	-
Transfers between classes	-	147,181	-	1,573,486	-	-	-	(1,720,667)	-
Classified as held for sale	-	-	-	-	-	-	(83,541)	-	(83,541)
Depreciation / amortisation expense (Note 5(b))	-	(1,192,901)	(365,342)	(1,275,369)	(131,475)	(30,939)	(1,040,311)	-	(4,036,337)
Closing balance	50,000,000	133,832,271	2,965,878	6,139,023	7,411,215	3,826,243	3,186,059	4,850,338	212,211,027
Year ended 30 June 2008									
Opening balance	50,000,000	133,453,000	3,012,527	4,396,803	7,674,164	3,861,356	3,501,792	1,920,252	207,819,894
Additions	-	-	13,260	108,657	-	26,500	1,912,494	3,781,131	5,842,042
Disposals	-	-	-	-	-	-	(1,158,332)	-	(1,158,332)
Revaluation increments (Note 21)	-	-	-	-	-	-	-	-	-
Transfers between classes	-	2,589,816	590,204	2,088,447	-	-	-	(5,268,467)	-
Classified as held for sale	-	-	-	-	-	-	-	-	(132,961)
Depreciation / amortisation expense (Note 5(b))	-	(1,180,369)	(306,771)	(1,007,506)	(131,474)	(30,674)	(999,938)	-	(3,656,732)
Closing balance	50,000,000	134,862,447	3,309,220	5,586,401	7,542,690	3,857,182	3,123,055	432,916	208,713,911

The following useful lives of assets are used in the calculation of depreciation:

	Depreciation Rate%
Buildings	2007-08
Leasehold improvements	0.5 to 10
Plant Equipment and Vehicles	10
Cultural Assets	10 to 33.3
	0 to 20

Restrictive assets

The Parliament of Victoria holds \$184 million worth of properties being listed as heritage assets.

Depreciation by class of asset

Aggregate depreciation allocated during the year is recognised as an expense and disclosed in Note 5 to the financial statements.

PARLIAMENT OF VICTORIA
Notes to the financial statements
30 June 2009

	2009	2008
	\$	\$
Note 11 - Non-current assets classified as held for sale		
Disposal group assets:		
Motor vehicles held for sale	83,541	251,300
	83,541	251,300
	83,541	251,300
Note 12 - Payables		
Current Payables		
<i>Contractual</i>		
Trade creditors	2,562,125	2,129,422
Other	1,371,021	1,227,661
	3,933,146	3,357,083
<i>Statutory</i>		
Taxes payable	429,349	455,294
	429,349	455,294
Total current payables	4,362,495	3,812,377
Total payables	4,362,495	3,812,377

(a) Maturity analysis of contractual payables

Please refer to Table 19.3 in Note 19 for the maturity analysis of payables.

(b) Nature and extent of risk arising from contractual receivables

Please refer to Note 19 for the nature and extent of risks arising from contractual payables.

PARLIAMENT OF VICTORIA
Notes to the financial statements
30 June 2009

	2009	2008
	\$	\$
Note 13 - Interest bearing liabilities		
Current interest bearing liabilities		
Finance lease liabilities ^(a) (Note 16)	2,031,483	2,149,721
	2,031,483	2,149,721
Non-current interest bearing liabilities		
Finance lease liabilities ^(a) (Note 16)	1,265,803	1,246,992
	1,265,803	1,246,992
	3,297,286	3,396,713

(a) Secured by the assets leased. Finance leases are effectively secured as the rights to the leased assets revert to the lessor in the event of default.

(a) Maturity analysis of interest bearing liabilities

Please refer to Table 19.3 in Note 19 for the maturity analysis of interest bearing liabilities.

(b) Nature and extent of risk arising from interest bearing liabilities

Please refer to Note 19 for the nature and extent of risks arising from interest bearing liabilities.

PARLIAMENT OF VICTORIA
Notes to the financial statements
30 June 2009

	2009 \$	2008 \$
Note 14 - Provisions		
Current provisions		
Employee benefits ^(a) (Note 14(a))		
Unconditional and expected to be settled within 12 months ^(b)	3,938,435	4,483,432
Unconditional and expected to be settled after 12 months ^(c)	2,465,886	1,208,596
	6,404,321	5,692,028
Provisions related to employee benefit on-costs		
Unconditional and expected to be settled within 12 months ^(b)	630,150	717,349
Unconditional and expected to be settled after 12 months ^(c)	394,541	193,375
	1,024,691	910,724
Total current provisions	7,429,012	6,602,752
Non-current provisions		
Employee benefits ^(a) (Note 14(a))	602,359	463,374
Provisions related to employee benefit on-costs	96,378	74,140
Total non-current provisions	698,737	537,514
Total provisions	8,127,749	7,140,266
 (a) Employee benefits and related on-costs ^(a)		
Current employee benefits		
Annual leave entitlements	2,834,408	2,609,847
Unconditional long service leave entitlements	3,569,913	3,082,181
Non-current employee benefits		
Conditional long service leave entitlements	602,359	463,374
Total employee benefits	7,006,680	6,155,402
Current on-costs	1,024,691	910,724
Non-current on-costs	96,378	74,140
Total on-costs	1,121,069	984,864
Total employee benefits and related on-costs	8,127,749	7,140,266

(a) Provisions for employee benefits consist of amounts for annual leave and long service leave accrued by employees, not including oncosts.

(b) The amounts disclosed are nominal amounts.

(c) The amounts disclosed are discounted to present values.

PARLIAMENT OF VICTORIA
Notes to the financial statements
30 June 2009

Note 14 - Provisions (continued)

(b) Movement in provisions

	2009			
	AL	LSL	On-costs	Total
Opening balance	2,609,847	3,545,555	984,864	7,140,266
Additional provisions recognised	2,399,297	712,766	530,858	3,642,921
Reduction arising from payments / other sacrifices of future economic benefits	(2,174,736)	(291,845)	(394,653)	(2,861,234)
Unwind of discount and effect of changes in the discount rate	-	205,796	-	205,796
Closing balance	2,834,408	4,172,272	1,121,069	8,127,749
Current	2,834,408	3,569,913	1,024,691	7,429,012
Non-current	-	602,359	96,378	698,737
	2,834,408	4,172,272	1,121,069	8,127,749

(c) Employee numbers

	2009	2008
Average number of employees during the financial year	754	723

Note 15 - Superannuation

Employees of the Parliament of Victoria are entitled to receive superannuation benefits and the Parliament contributes to both defined benefit and defined contribution plans. The defined benefit plan(s) provides benefits based on years of service and final average salary.

The Parliament does not recognise any defined benefit liability in respect of the plan(s) because the entity has no legal or constructive obligation to pay future benefits relating to its employees; its only obligation is to pay superannuation contributions as they fall due. The Department of Treasury and Finance recognises and discloses the State's defined benefit liabilities in its financial statements.

However, superannuation contributions paid or payable for the reporting period are included as part of employee benefits in the Comprehensive Operating Statement of the Parliament.

The name and details of the major employee superannuation funds and contributions made by Parliament are as follows:

Fund	Contribution for the 08/09 year \$	Contribution for the 07/08 year \$	Contribution outstanding at 08/09 year end \$	Contribution outstanding at 07/08 year end \$
Defined benefit plans:				
- Parliamentary Contributory Super Scheme	18,000,000	-	-	-
- Emergency Services and State Super Scheme:				
~ Emp New & Revised	363,738	370,552	26,841	28,385
~ Emp Serbs	18,987	17,487	1,459	1,482
Defined contribution plans:				
- Vic Super - Emp SG Contributions	2,355,621	2,257,750	188,752	190,134
- Other	171,700	152,195	15,784	10,534
Total	20,910,046	2,797,984	232,836	230,535

(a) The bases for contributions are determined by the various schemes.

(b) The above amounts were measured as at 30 June of each year, or in the case of employer contributions they relate to the years ended 30 June.

PARLIAMENT OF VICTORIA
Notes to the financial statements
30 June 2009

Note 16 - Leases

Disclosures for lessees - finance leases

Leasing arrangements

Finance leases relate to motor vehicles with lease terms of three years.

	Minimum future lease payments ^(a)		Present value of minimum future lease payments	
	2009	2008	2009	2008
Not longer than 1 year	2,193,231	2,293,330	2,031,483	2,149,721
Longer than 1 year and not longer than 5 years	1,344,055	1,303,423	1,265,803	1,246,992
Longer than 5 years	-	-	-	-
Minimum future lease payments ^(a)	3,537,286	3,596,753	3,297,286	3,396,713
Less future finance charges	(240,000)	(200,040)	-	-
Present value of minimum lease payments	3,297,286	3,396,713	3,297,286	3,396,713
Included in the financial statements as:				
Current interest bearing liabilities (Note 13)			2,031,483	2,149,721
Non-current interest bearing liabilities (Note 13)			1,265,803	1,246,992
			3,297,286	3,396,713

(a) Minimum future lease payments include the aggregate of all lease payments and any guaranteed residual.

(a) Maturity analysis of finance lease liabilities

Please refer to Table 19.3 in Note 19 for the maturity analysis of finance lease liabilities.

(b) Nature and extent of risk arising finance liabilities

Please refer to Note 19 for the nature and extent of risks arising from finance lease liabilities.

Disclosures for lessees - operating leases

Leasing arrangements

Operating leases consist of property rental agreements with options to extend and include market review clauses, in the event the Parliament exercises its option to renew. The Parliament does not have the option to purchase the leased asset at the expiry of the leased period.

The Parliament leases certain plant and equipment under operating leases. Leases of plant and equipment generally provide the Parliament with a right of renewal at which time all terms are renegotiated.

Not longer than 1 year	5,781,922	6,151,683
Longer than 1 year and not longer than 5 years	8,013,239	8,194,047
Longer than 5 years	825,736	984,005
	14,620,897	15,329,735

PARLIAMENT OF VICTORIA
Notes to the financial statements
30 June 2009

	2009	2008
	\$	\$

Note 17 - Commitments for expenditure

(a) Capital expenditure commitments

Commitments for the acquisition of property, plant and equipment contracted for at the reporting date but not recognised as liabilities, payable:

- Not longer than one year	7,445,381	3,641,726
Total capital expenditure commitments	7,445,381	3,641,726

(b) Lease commitments

Finance lease liabilities and non-cancellable operating lease commitments as disclosed in Note 16 of the financial statements.

Total commitments for expenditure (inclusive of GST)	7,445,381	3,641,726
Less GST recoverable from the Australian Taxation Office	(676,853)	(331,066)
Total commitments for expenditure (exclusive of GST)	6,768,528	3,310,660

All amounts shown in the commitments note are nominal amounts inclusive of GST.

Note 18 - Contingent assets and liabilities

Contingent assets

	-	-
--	---	---

Contingent liabilities

The Plaintiff alleges breaches of a Tender process Agreement and the Fair Trading Act by the Parliament of Victoria.

	2,158,936	1,840,901
	2,158,936	1,840,901

PARLIAMENT OF VICTORIA
Notes to the financial statements
30 June 2009

Note 19 - Financial instruments

(a) Financial risk management objectives and policies

The Parliament of Victoria's principal financial instruments comprise of:

- cash assets;
- receivables (excluding statutory receivables);
- payables (excluding statutory payables);
- finance lease payables.

Details of the significant accounting policies and methods adopted, including the criteria for recognition, the basis on which income and expenses are recognised, with respect to each class of financial asset, financial liability and equity instrument above are disclosed in Note 1 to the financial statements.

The main purpose in holding financial instruments is to prudentially manage the Parliament's financial risks within the Government policy parameters.

The carrying amounts of the Parliament's financial assets and financial liabilities by category are in Table 19.1 below:

Table 19.1: Categorisation of financial instruments - carrying amounts

		Category	2009	2008
Financial assets				
Cash and deposits	Cash and deposits		25,995	40,508
Contractual receivables ^(a)	Loans and receivables		127,055	155,384
Total financial assets			153,050	195,892
Financial liabilities				
Contractual payables ^(b)	Liabilities at amortised cost		2,562,125	3,642,776
Interest bearing liabilities	Liabilities at amortised cost		3,297,286	3,396,713
Total financial liabilities			5,859,411	7,039,489

(a) The amount of financial assets disclosed here excludes statutory receivables (i.e. amounts owing from Victorian Government and GST input tax credit recoverable).

(b) The amount of financial liabilities disclosed here excludes statutory payables (i.e. taxes payable).

Note 19 - Financial instruments (continued)

(b) Credit risk

Credit risk arises from the financial assets of the Parliament, which comprise cash and cash deposits, trade receivables and other receivables. The Parliament's exposure to credit risk arises from the potential default of a counter party on their contract.

Credit risk associated with the Parliament's financial assets is minimal because the main debtor is the Victorian Government. For debtors other than government, it is the Parliament's policy to only deal with entities with high credit ratings.

In addition, the Parliament does not engage in hedging for its financial assets and mainly obtains financial assets that are on fixed interest.

Provision of impairment for financial assets is calculated based on past experience, and current and expected changes in client credit ratings.

The carrying amount of financial assets recorded in the financial statements, net of any allowances for losses, represents the Parliament's maximum exposure to credit risk without taking account of the value of any collateral obtained.

Financial assets that are either past due or impaired

Currently the Parliament does not hold any collateral as security nor credit enhancements relating to any of its financial assets.

As at the reporting date, there is no event to indicate that any of the financial assets were impaired.

There are no financial assets that have had their terms renegotiated so as to prevent them from being past due or impaired, and they are stated at the carrying amounts as indicated. Table 19.2 discloses the ageing only of financial assets that are past due but not impaired.

PARLIAMENT OF VICTORIA
Notes to the financial statements
30 June 2009

Note 19 - Financial instruments (continued)

Table 19.2: Maturity analysis of financial assets ^(a)

	Carrying amount	Not past due and not impaired	Past due but not impaired				Impaired financial assets
			Less than 1 Month	1 - 3 months	3 months - 1 year	1-5 years	
2009							
Receivables:							
Debtors - Parliament Refreshment Rooms	119,582	90,998	10,967	5,179	12,438	-	-
Other receivables	7,473	7,473	-	-	-	-	-
	127,055	98,471	10,967	5,179	12,438	-	-
2008							
Receivables:							
Debtors - Parliament Refreshment Rooms	65,119	39,086	14,366	6,226	5,441	-	-
Other receivables	90,265	90,265	-	-	-	-	-
	155,384	129,351	14,366	6,226	5,441	-	-

(a) Aging analysis of financial assets must exclude the types of statutory financial assets (e.g. amounts owing from Victorian Government and GST input tax credit recoverable).

(c) Liquidity risk

Liquidity risk arises when the Parliament is unable to meet its financial obligations as they fall due. The Parliament operates under the Government fair payments policy of settling financial obligations within 30 days and in the event of a dispute, making payments within 30 days from the date of resolution. It also continuously manages risk through monitoring future cash flows and maturities planning to ensure adequate holding of high quality liquid assets and dealing in highly liquid markets.

The Parliament's exposure to liquidity risk is deemed insignificant based on prior periods' data and current assessment of risk. Maximum exposure to liquidity risk is the carrying amounts of financial liabilities as disclosed on the face of the Balance Sheet.

PARLIAMENT OF VICTORIA
Notes to the financial statements
30 June 2009

Note 19 - Financial instruments (continued)

The following table discloses the contractual maturity analysis for the Parliament's financial liabilities:

Table 19.3: Maturity analysis of financial liabilities

	Carrying amount	Nominal amount	Maturity dates ^(a)			
			Less than 1 Month	1 - 3 months	3 months - 1 year	1-5 years
2009						
Payables:						
Contractual payables	2,562,125	2,562,125	2,562,125	-	-	-
Interest bearing liabilities						
Finance lease liabilities	3,297,286	3,537,286	395,803	263,119	1,534,309	1,344,055
	5,859,411	6,099,411	2,957,928	263,119	1,534,309	1,344,055
2008						
Payables:						
Contractual payables	3,642,776	3,642,776	3,642,776	-	-	-
Interest bearing liabilities						
Finance lease liabilities	3,396,713	3,596,753	743,187	355,190	1,271,904	1,226,472
	7,039,489	7,239,529	4,385,963	355,190	1,271,904	1,226,472

(a) The amounts disclosed are the contractual undiscounted cash flows of each class of financial liabilities.

Note 19 - Financial instruments (continued)

(d) Market risk

The Parliament's exposures to market risk are primarily through interest rate risk with only insignificant exposure to foreign currency and other price risks. Objectives, policies and processes used to manage each of these risks are disclosed in the paragraphs below.

Foreign currency risk

The Parliament is exposed to insignificant foreign currency risk through its payables relating to purchases of supplies and consumables from overseas. This is because of a limited amount of purchases denominated in foreign currencies and a short timeframe between commitment and settlement.

Based on past and current activities of the Parliament, it is deemed unnecessary for the Parliament to enter into any hedging arrangements to manage the risk.

Interest rate risk

Exposure to interest rate risk is insignificant and might arise primarily through the Parliament's interest bearing liabilities. Minimisation of risk is achieved by mainly undertaking fixed rate or non-interest bearing financial instruments.

The carrying amounts of financial assets and financial liabilities that are exposed to interest rates are set out in Table 19.4.

Sensitivity disclosure analysis

The Parliament believes that its exposure and any impacts of future government expectations, economic forecasts and the legislative environment it operates in will not render itself to any significant exposures to changing market interest rates or exchange rates in the next 12 months.

(e) Fair value

The Parliament considers that the carrying amount of financial assets and financial liabilities recorded in the financial report approximates their fair values because of the short-term nature of the financial instruments and the expectation that they will be paid in full.

None of the classes of financial assets and liabilities are readily traded on organised markets in standardised form.

PARLIAMENT OF VICTORIA
Notes to the financial statements
30 June 2009

Note 19 - Financial instruments (continued)

Table 19.4: Interest rate exposure of financial statements

	Weighted average effective interest rate %	Carrying amount	Interest rate exposure		
			Fixed interest rate	Variable interest rate	Non interest bearing
2009					
Cash and deposits:					
Bank deposits	-	25,995	-	-	25,995
Receivables:					
Debtors - Parliament Refreshment Rooms	-	119,582	-	-	119,582
Other receivables	-	7,473	-	-	7,473
		153,050	-	-	153,050
Payables:					
Contractual payables at amortised cost	-	2,562,125	-	-	2,562,125
Interest bearing liabilities					
Finance lease liabilities	7.29	3,297,286	3,297,286	-	-
		5,859,411	3,297,286	-	2,562,125
2008					
Cash and deposits:					
Bank deposits	-	40,508	-	-	40,508
Receivables:					
Debtors - Parliament Refreshment Rooms	-	65,119	-	-	65,119
Other receivables	-	90,265	-	-	90,265
		195,892	-	-	195,892
Payables:					
Contractual payables at amortised cost	-	3,642,776	-	-	3,642,776
Interest bearing liabilities					
Finance lease liabilities	6.96	3,396,713	3,396,713	-	-
		7,039,489	3,396,713	-	3,642,776

PARLIAMENT OF VICTORIA
Notes to the financial statements
30 June 2009

2009 2008
 \$ \$

Note 20 - Cash flow information

(a) Reconciliation of cash and cash equivalents

For Cash Flow Statement purposes, cash includes cash on hand and in banks net of outstanding bank overdrafts. Cash at the end of the financial year as shown in the Cash Flow Statement is reconciled to the related items in the balance sheet as follows:

Cash on hand ^(a)	- Parliament of Victoria	4,475	4,475
	- Parliament Refreshment Rooms	2,500	2,500
Bank balance	- Parliament Refreshment Rooms	19,020	33,533
		25,995	40,508
Unpresented cheques		(993,766)	(784,025)
Funds held in trust		-	(51,209)
		(993,766)	(835,234)
		(967,771)	(794,726)

(a) Due to the State of Victoria's investment policy and government funding arrangements, government departments generally do not hold a large cash reserve in their bank accounts. Cash received by the Parliament from the generation of revenue is generally paid into the State's bank account, known as the Public Account. Similarly, any expenditure, including those in the form of cheques drawn by the Parliament for the payment of goods and services to its suppliers and creditors are made via the Public Account. The process is such that, the Public Account would remit to the Parliament the cash required for the amount drawn on the cheques. This remittance by the Public Account occurs upon the presentation of the cheques by the Parliament's suppliers or creditors.

The above funding arrangements often result in departments having a notional shortfall in the cash at bank required for payment of unpresented cheques at the reporting date.

At 30 June 2009, cash at bank includes the amount of a notional shortfall for the payment of unpresented cheques of \$993,766 (2008 - \$784,025).

(b) Non cash-services received

Non-cash services of seconded staff (valued at \$101,431 (2008 - \$102,571)) received from the Victorian Auditor-General's Office (an output group of the Parliament) during the year.

PARLIAMENT OF VICTORIA
Notes to the financial statements
30 June 2009

	2009	2008
	\$	\$
Note 20 - Cash flow information (continued)		
(c) Reconciliation of net result for the period to net cash flows from operating activities		
Net result for the period	3,268,565	3,755,315
Non-cash movements:		
(Gain) / loss on sale or disposal of non-current assets	185,391	132,227
Depreciation and amortisation of non-current assets	4,036,337	3,656,732
Movements in assets and liabilities:		
(Increase) / decrease in current receivables	(1,053,211)	(1,223,067)
Decrease / (increase) in current inventories	(8,429)	(10,395)
(Increase) / decrease in prepayments	(276,347)	(10,531)
(Increase) / decrease in non current receivables	(4,634,364)	(5,429,014)
Increase / (decrease) in current payables	550,118	350,694
Increase / (decrease) in current provisions	826,260	933,760
Increase / (decrease) in non current provisions	161,224	145,673
Net cash flows from / (used in) operating activities	3,055,544	2,301,394

Note 21 - Reserves

Physical asset revaluation reserve ^(a):

Balance at beginning of financial year	55,355,400	55,355,400
Revaluation increments / (decrements)	-	-
Impairment losses	-	-
Balance at end of financial year	55,355,400	55,355,400

(a) The assets revaluation reserve arises on the revaluation of land, buildings, library and cultural assets.

PARLIAMENT OF VICTORIA
Notes to the financial statements
30 June 2009

Note 22 - Summary of compliance with annual parliamentary and special appropriations

(a) Summary of compliance with annual parliamentary appropriations

The following table discloses the details of the various parliamentary appropriations received by the Parliament of Victoria for the year. In accordance with accrual output-based management procedures 'Provision for outputs' and 'Additions to net assets' are disclosed as 'controlled' activities of the Parliament. Administered transactions are those that are undertaken on behalf of the State over which the Parliament has no control or discretion.

	Appropriation Act						Financial Management Act 1994					Total Parliamentary Authority	Appropriations Applied	Variance	
	Annual Appropriation	Section 3(2)	Section 29	Section 31	Section 32	Section 35 Advances	\$	\$	\$	\$	\$				
2009															
		Payments from Advance to Treasurer													
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Controlled															
Provision for outputs	80,539,000	-	-	-	3,811,000	-	-	-	84,708,000	78,789,451	5,918,549 (a)				
Additions to net assets	860,000	-	-	-	4,549,000	-	-	-	5,409,000	4,421,926	987,074 (a)				
Administered															
Payments made on behalf of the state	-	-	-	-	-	-	-	-	-	-	-				
Total	81,399,000	358,000	-	-	8,360,000	-	-	-	90,117,000	83,211,377	6,905,623				
<i>(a) The variance is primarily related to agreed changes in committed projects being delivered in the next financial year.</i>															
2008															
Controlled															
Provision for outputs	75,100,000	-	-	-	3,564,000	-	-	-	78,664,000	73,238,988	5,425,012 (a)				
Additions to net assets	5,420,000	-	-	-	1,858,000	-	-	-	7,278,000	2,729,000	4,549,000 (a)				
Administered															
Payments made on behalf of the state	-	-	-	-	-	-	-	-	-	-	-				
Total	80,520,000	-	-	-	5,422,000	-	-	-	85,942,000	75,967,988	9,974,012				

(a) The variance is primarily related to agreed changes in committed projects being delivered in the next financial year.

PARLIAMENT OF VICTORIA
Notes to the financial statements
30 June 2009

Note 22 - Summary of compliance with annual parliamentary and special appropriations (continued)

(b) Summary of compliance with special appropriations

Authority	Purpose	Appropriations applied	
		2009 \$	2008 \$
Audit Act No. 2 of 1994	Audit of the Auditor General's Office	30,450	25,000
Constitution Act No. 8750 - Clerk of the Parliaments	Salaries	1,993	1,993
Constitution Act No. 8750 - Legislative Assembly	Salaries	550,000	550,000
Constitution Act No. 8750 - Legislative Council	Salaries	200,000	200,000
Parliamentary Contributory Superannuation Act No. 89	Benefits and allowances	18,000,000	-
Parliamentary Salaries and Superannuation Act No. 7723	Salaries and allowances	19,669,848	18,271,220
		38,452,291	19,048,213

Note 23 - Trust account balances

Trust account balances relating to Trust Accounts controlled and / or administered by the Parliament:

Cash and cash equivalents and investments

Controlled Trusts

-	-
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Administered Trusts

Public Service Commuter Club ^(a)

(48,955)	(51,209)
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Total Administered Trusts

(48,955)	(51,209)
-----------------	----------

(a) The Parliament of Victoria's portion of the Public Service Commuter Trust is temporarily in deficit due to the timing difference between the purchase of travel tickets and reimbursements from employees. The trust's working capital is funded by the Department of Treasury and Finance.

No Trust Accounts were opened or closed by the Parliament during 2008-09.

PARLIAMENT OF VICTORIA
Notes to the financial statements
30 June 2009

Note 24 - Responsible persons

In accordance with the Ministerial Directions issued by the Minister for Finance under the *Financial Management Act 1994*, the following disclosures are made regarding responsible persons for the reporting period.

Names

The persons who held the positions of Accountable Officers in the Parliament for the reporting period are as follows:

Presiding Officers:

The Hon Robert Smith MLC 1 July 2008 to 30 June 2009
 President of the Legislative Council

The Hon Jenny Lindell 1 July 2008 to 30 June 2009
 Speaker of the Legislative Assembly

Remuneration

Remuneration received or receivable by the Accountable Officers in connection with the management of the Parliament during the reporting period was in the range:

Salary Band \$	Number of Officers	
	2009	2008
250,000 - 259,999	-	1
260,000 - 269,999	1	-
270,000 - 279,999	-	-
280,000 - 289,999	-	-
290,000 - 299,999	-	-
300,000 - 309,999	1	1

Other transactions

Other related transactions and loans requiring disclosure under the Directions of the Minister for Finance have been considered and there are no matters to report.

PARLIAMENT OF VICTORIA
Notes to the financial statements
30 June 2009

Note 25 - Remuneration of executives

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

Income Band \$	Total Remuneration		Base Remuneration	
	2009	2008	2009	2008
	No.	No.	No.	No.
120,000 - 129,999	-	-	-	5
130,000 - 139,999	-	3	-	-
140,000 - 149,999	-	2	-	-
150,000 - 159,999	3	-	5	2
160,000 - 169,999	2	1	-	1
170,000 - 179,999	-	1	1	-
180,000 - 189,999	2	-	2	-
190,000 - 199,999	1	1	-	-
Total numbers	8	8	8	8
Total amount	\$ 1,372,339	\$ 1,224,315	\$ 1,343,384	\$ 1,101,032

Note 26 - Remuneration of auditors

Victorian Auditor General's Office

Audit of the financial statements	50,090	48,060
	50,090	48,060

Note 27 - Subsequent events

There have been no events after reporting date that have a material impact on these financial statements.

Note 28 - Glossary of terms

Comprehensive result

Total comprehensive result is the change in equity for the period other than changes arising from transactions with owners. It is the aggregate of net result and other non-owner changes in equity.

Capital asset charge

The capital asset charge represents the opportunity cost of capital invested in the non-current physical assets used in the provision of outputs.

Commitments

Commitments include those operating, capital and other outsourcing commitments arising from non-cancellable contractual or statutory sources.

Employee benefits expenses

Employee benefits expenses include all costs related to employment including wages and salaries, leave entitlements, redundancy payments and superannuation contributions.

Financial asset

A financial asset is any asset that is:

- (a) cash;
- (b) an equity instrument of another entity;
- (c) a contractual right:
 - to receive cash or another financial asset from another entity; or
 - to exchange financial assets or financial liabilities with another entity under conditions that are potentially favourable to the entity; or
- (d) a contract that will or may be settled in the entity's own equity instruments and is:
 - a non-derivative for which the entity is or may be obliged to receive a variable number of the entity's own equity instruments; or
 - a derivative that will or may be settled other than by the exchange of a fixed amount of cash or another financial asset for a fixed number of the entity's own equity instruments.

Financial statements

Depending on the context of the sentence where the term 'financial statements' is used, it may include only the main financial statements (i.e. comprehensive operating statement, balance sheet, cash flow statements, and statement of changes in equity); or it may also be used to replace the old term 'financial report' under the revised AASB 101 (Sept 2007), which means it may include the main financial statements and the notes.

Interest expense

Costs incurred in connection with the borrowing of funds. Interest expenses include interest on bank overdrafts and short-term and long-term borrowings, amortisation of discounts or premiums relating to borrowings, interest component of finance leases repayments, and the increase in financial liabilities and non-employee provisions due to the unwinding of discounts to reflect the passage of time.

Note 28 - Glossary of terms (continued)

Interest revenue

Interest revenue includes interest received on bank term deposits, interest from investments, and other interest received.

Net acquisition of non-financial assets (from transactions)

Purchases (and other acquisitions) of non-financial assets less sales (or disposals) of non-financial assets less depreciation plus changes in inventories and other movements in non-financial assets. Includes only those increases or decreases in non-financial assets resulting from transactions and therefore excludes write-offs, impairment write-downs and revaluations.

Net result

Net result is a measure of financial performance of the operations for the period. It is the net result of items of revenue, gains and expenses (including losses) recognised for the period, excluding those that are classified as 'other non-owner changes in equity'.

Net result from transactions / net operating balance

Net result from transactions or net operating balance is a key fiscal aggregate and is revenue from transactions minus expenses from transactions. It is a summary measure of the ongoing sustainability of operations. It excludes gains and losses resulting from changes in price levels and other changes in the volume of assets. It is the component of the change in net worth that is due to transactions and can be attributed directly to government policies.

Non-financial assets

Non-financial assets are all assets that are not 'financial assets'.

Other economic flows

Other economic flows are changes in the volume or value of an asset or liability that do not result from transactions. It includes gains and losses from disposals, revaluations and impairments of non-current physical and intangible assets; actuarial gains and losses arising from defined benefit superannuation plans; fair value changes of financial instruments and agricultural assets; and depletion of natural assets (non-produced) from their use or removal. In simple terms, other economic flows are changes arising from market re-measurements.

Payables

Includes short and long term trade debt and accounts payable, grants and interest payable.

Receivables

Includes short and long term trade credit and accounts receivable, grants, taxes and interest receivable.

Note 28 - Glossary of terms (continued)

Sale of goods and services

Refers to revenue from the direct provision of goods and services and includes fees and charges for services rendered, sales of goods and services, fees from regulatory services, work done as an agent for private enterprises. It also includes rental income under operating leases and on produced assets such as buildings and entertainment, but excludes rent income from the use of non-produced assets such as land. User charges includes sale of goods and services revenue.

Supplies and services

Supplies and services generally represent cost of goods sold and the day-to-day running costs, including maintenance costs, incurred in the normal operations of the Parliament.

Transactions

Transactions are those economic flows that are considered to arise as a result of policy decisions, usually an interaction between two entities by mutual agreement. They also include flows within an entity such as depreciation where the owner is simultaneously acting as the owner of the depreciating asset and as the consumer of the service provided by the asset. Taxation is regarded as mutually agreed interactions between the government and taxpayers. Transactions can be in kind (e.g. assets provided / given free of charge or for nominal consideration) or where the final consideration is cash. In simple terms, transactions arise from the policy decisions of the government.

PARLIAMENT OF VICTORIA
Accountable Officer's declaration
30 June 2009

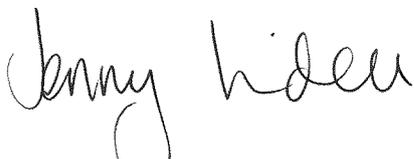
Accountable Officers' and Chief Finance and Accounting Officer's declaration

We certify that the attached financial statements for the Parliament of Victoria has been prepared in accordance with Standing Direction 4.2 of the *Financial Management Act 1994*, applicable Financial Reporting Directions, Australian accounting standards and other mandatory professional reporting requirements.

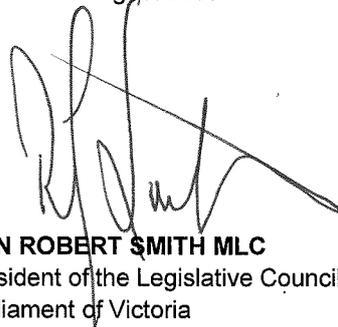
We further state that, in our opinion, the information set out in the Comprehensive Operating Statement, Balance Sheet, Statement of Changes in Equity, Cash Flow Statement and notes forming part of the financial statements, presents fairly the financial transactions during the year ended 30 June 2009 and financial position of the Parliament of Victoria at 30 June 2009.

We are not aware of any circumstances which would render any particulars included in the financial statements to be misleading or inaccurate.

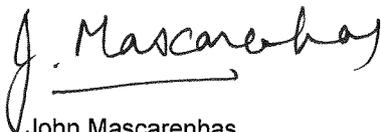
We authorise the attached financial statements for issue on 17 August 2009.



HON JENNY LINDELL MP
Speaker of the Legislative Assembly
Parliament of Victoria



HON ROBERT SMITH MLC
President of the Legislative Council
Parliament of Victoria



John Mascarenhas
Chief Finance and Accounting Officer
Parliament of Victoria

Melbourne

17 August 2009

INDEPENDENT AUDITOR'S REPORT

To the Presiding Officers, Parliament of Victoria

The Financial Report

The accompanying financial report for the year ended 30 June 2009 of the Parliament of Victoria which comprises the comprehensive operating statement, balance sheet, statement of change in equity, cash flow statement, a summary of significant accounting policies and other explanatory notes to and forming part of the financial report, and the Accountable Officers' and Chief Finance and Accounting Officer's declaration has been audited.

The Presiding Officers' Responsibility for the Financial Report

The Presiding Officer's are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the financial reporting requirements of the *Financial Management Act 1994*. This responsibility includes:

- establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error
- selecting and applying appropriate accounting policies
- making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

As required by the *Audit Act 1994*, my responsibility is to express an opinion on the financial report based on the audit, which has been conducted in accordance with Australian Auditing Standards. These Standards require compliance with relevant ethical requirements relating to audit engagements and that the audit be planned and performed to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The audit procedures selected depend on judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, consideration is given to the internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of the accounting policies used, and the reasonableness of accounting estimates made by the Presiding Officers, as well as evaluating the overall presentation of the financial report.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Independent Auditor's Report (continued)

Matters Relating to the Electronic Presentation of the Audited Financial Report

This auditor's report relates to the financial report published in both the annual report and on the website of the Parliament of Victoria for the year ended 30 June 2009. The Presiding Officer's are responsible for the integrity of the website. I have not been engaged to report on the integrity of the website. The auditor's report refers only to the statements named above. An opinion is not provided on any other information which may have been hyperlinked to or from these statements. If users of this report are concerned with the inherent risks arising from electronic data communications, they are advised to refer to the hard copy of the audited financial report to confirm the information included in the audited financial report presented on the Parliament of Victoria website.

Independence

The Auditor-General's independence is established by the *Constitution Act 1975*. The Auditor-General is not subject to direction by any person about the way in which his powers and responsibilities are to be exercised. In conducting the audit, the Auditor-General, his staff and delegates complied with all applicable independence requirements of the Australian accounting profession.

Auditor's Opinion

In my opinion, the financial report presents fairly, in all material respects, the financial position of Parliament of Victoria as at 30 June 2009 and its financial performance and cash flows for the year then ended in accordance with applicable Australian Accounting Standards (including the Australian Accounting Interpretations), and the financial reporting requirements of the *Financial Management Act 1994*.



D D R Pearson
Auditor-General

MELBOURNE
17 August 2009



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