



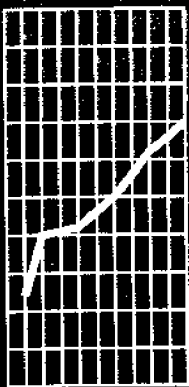
1995-96

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Government Finance Statistics

Tasmania

Statistics ■





**GOVERNMENT FINANCE STATISTICS
TASMANIA
1995-96**

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INQUIRIES

- *for further information about statistics in this publication and the availability of related unpublished statistics, contact Ron Just at the Hobart office of the ABS on (03) 6222 5842.*
 - *for information about other ABS statistics and services, please refer to the back page of this publication.*
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MAIN FEATURES

STATE GOVERNMENT

General government The general government sector returned a \$59 million surplus in 1995-96. When, however, this surplus is adjusted for net advances, a small underlying deficit of \$5 million is revealed. The deficit adjusted for net advances was \$31 million in 1994-95 and \$93 million in 1993-94.

The net advances figure comprises new advances made, less any repayments that are received. It will therefore become negative when the repayments back exceed the new advances made in any particular year. The net advances figure is affected by accelerated repayments of advances by public trading enterprises (PTEs). Since 1994-95, arrangements have been made with the PTEs to repay advances from general government, which were sourced from Financial Agreement funds. These repayments, from 1994-95 to 2005-06, are in accordance with a formula relating to the Financial Agreement debt maturing each year.

In 1994-95 PTE repayment of advances back to the general government sector increased from \$13 million to \$104 million. In 1995-96 PTE repayments back to the general government sector declined to \$45 million, which is however, significantly higher than in the years preceding 1994-95.

Total general government revenues increased by 3% to \$2,173 million (from \$2,106 million). Grants received from the Commonwealth Government constituted the largest revenue item, increasing \$81 million, from \$1,133 million in 1994-95 to \$1,214 million in 1995-96. The proportion of total general government revenue attributable to grants increased from 54% in 1994-95 to 56% in 1995-96. In comparison, revenue from taxes fees and fines increased only marginally, from \$645 million in 1994-95 to \$657 million in 1995-96 (an increase of 2%). The proportion of revenue attributable to this source has decreased slightly from 31% to 30% between 1994-95 and 1995-96.

The increase in revenue from taxes, fees and fines is due primarily to:

- increased revenue from payroll tax of \$5 million due to very modest wages growth during the year and some growth in employment in the payroll tax paying sector.
- increased revenue from gambling of \$4 million due to growth in gaming machine activity and the increased number of clubs and hotels that have introduced Tas Keno during the year (\$5 million). There has, however, been a \$1 million reduction in tax receipts from private lotteries reflecting the effect of increasing competition from other gambling forms, particularly the expansion in gaming machines and Tas Keno.
- increased revenue from motor vehicles of \$7 million, due primarily to the full year effect of the increase in the tax payable for class A vehicles and the removal of exemptions applicable to statutory authorities, together with the indexation of tax rates applicable to all vehicles from 1 July 1995.
- increased revenue from tobacco business franchises of \$7 million due to two rises in the Commonwealth excise. This flowed through to retailers and had the effect of increasing the value of tobacco products sold. As the Tasmanian Government franchise fees are calculated on this basis, receipts in 1995-96 were commensurably higher.

These increases are offset by a decrease in fees from regulatory services of \$7 million primarily attributable to the discontinuation of the Electricity Consumption Levy which was \$10 million in 1994-95.

Public Trading Enterprises

Interest payments in 1995-96 decreased 5% to \$209 million. This is the fourth period in which interest payments have declined.

The PTE sector returned a surplus of \$69 million in 1995-96, compared with a surplus of \$80 million in 1994-95. This follows a deficit of \$82 million in 1993-94 and surpluses for 1992-93 and 1991-92. The deficit in 1993-94 was however, influenced by capital outlays in that year of \$155 million, for the purchase of the *Spirit of Tasmania*.

Net advances have had little impact on the PTE surplus. An adjustment for advances paid (net) of \$2 million in 1995-96 reveals an underlying surplus of \$67 million.

Notable movements in 1995-96 include an increase in expenditure on new fixed assets of \$42 million which can be attributed to increased capital expenditure by the Hydro-Electric Corporation on transmission and distribution.

Increases in provisions for 1995-96 totalled \$154 million, compared with \$135 million in 1994-95 and \$99 million in 1993-94. The low 1993-94 figure was mainly due to reductions to provisions for retirement benefits and superannuation, by the Hydro-Electric Corporation, as a result of unusually high payments made to superannuants in that year.

State Government outlays by purpose

Current outlays for 1995-96 totalled \$2,157 million. Public debt (interest) accounted for \$483 million or 22% of total current outlays (25% in 1994-95), Education (\$553 million, or 26%), and Health (\$375 million, or 17%) were the other major areas of spending.

Capital outlays totalled \$272 million, an increase of \$47 million or 21% over the 1994-95 figure of \$225 million. This increase is attributable to an increase in expenditure on fuel and energy of \$37 million, due to an increase in capital expenditure by the Hydro-Electric Corporation for transmission and distribution. Capital outlays for the purpose of fuel and energy had been declining in the four years prior to 1995-96 reflecting the completion of Hydro-Electric Corporation construction projects in those years.

LOCAL GOVERNMENT FINANCE

The local government sector returned a surplus of \$4 million in 1995-96, compared with \$9 million in 1994-95, while capital outlays have increased by \$13 million. This is also the sixth consecutive year in which the local government sector has returned a surplus. Interest payments show a slight decline over the prior period and have shown a steady decline over the past five periods.

Tasmanian Local Government authorities raised \$142 million in taxes, fees and fines in 1995-96 compared to \$132 million in the previous year. Municipal rates was the largest contributor to this total, increasing by \$9 million to \$134 million in 1995-96.

In 1995-96, total current outlays were \$175 million. The most significant areas of expenditure were general public services (\$43 million or 25%), recreation and culture (\$32 million or 18%) and transport and communications (\$29 million or 17%).

Capital outlays of \$100 million were largely spent on transport and communication (\$44 million), which is consistent with the historic expenditure pattern, and sewerage (\$19 million), which has increased by \$4 million.

FINANCIAL ASSETS AND
LIABILITIES OF STATE AND
LOCAL GOVERNMENT

State Government Between 30 June 1995 and 30 June 1996 the net debt of the PTE sector decreased by \$75 million to \$1,891 whilst the net debt of the general government sector increased by \$33 million to \$1,383 million. The consolidated result is a decrease in Tasmanian State Government net debt of \$42 million (from \$3,316 million in 1994-95 to \$3,274 million in 1995-96), consisting of a decrease in gross debt of \$402 million offset by a decrease of \$359 million in cash, deposits and lending.

Local government The net debt position of individual local government authorities varies, with some authorities in a net asset position and others in a net liability position. Between 30 June 1995 and 30 June 1996, the net debt position of the total Tasmanian local government sector improved \$5 million, to \$34 million. The improvement consists of a decrease in gross debt of \$8 million offset by a decrease in total cash, deposits and lending of \$3 million. The net debt of the local government sector has decreased steadily over recent years, as a consequence of recurring surpluses.



Item	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96	
	\$m	\$m	\$m	\$m	\$m	\$m	
GENERAL GOVERNMENT							
Outlays							
	Current expenditure	1,319	1,290	1,374	1,437	1,484	1,549
<i>less</i>	Sales of goods and services	105	83	111	120	122	135
<i>equals</i>	Final consumption expenditure	1,214	1,207	1,263	1,316	1,362	1,413
	Interest payments	321	307	327	393	384	331
	Subsidies paid to PTEs	55	45	45	45	43	40
	Current grants to other governments	26	34	40	42	42	45
	Other transfer payments	128	121	135	141	163	175
	Total Current outlays	1,743	1,715	1,811	1,938	1,995	2,005
	Expenditure on new fixed assets	140	129	165	148	154	175
<i>plus</i>	Expenditure on second hand fixed assets (net)	-23	-29	-9	-35	-37	-41
<i>equals</i>	Gross fixed capital expenditure	117	100	156	113	117	134
	Capital grants to other governments	9	7	2	3	2	4
	Capital grants to PTEs	72	63	50	77	21	32
	Advances paid to PTEs (net)	-21	-21	-13	-13	-104	-45
	Other capital outlays	-6	5	-15	-166	7	-16
	Total Capital outlays	171	155	181	13	43	109
	Total Outlays	1,915	1,869	1,992	1,951	2,038	2,114
Revenue							
	Taxes, fees and fines	506	540	560	598	645	657
	Interest received from PTEs	78	74	72	71	67	55
	Interest received from other enterprises	115	85	109	166	162	138
	Grants received —	989	1,077	1,151	1,120	1,133	1,214
	for own use	867	940	1,000	956	959	1,036
	for onpassing	122	137	151	164	174	178
	Other revenue	73	72	81	86	100	108
	Total Revenue	1,762	1,847	1,974	2,041	2,106	2,173
Financing and deficit measures (a)							
	Advances received (net)	-77	-185	-149	-120	-142	-82
	Borrowing (net)	96	301	43	959	-253	-60
	Increase in provisions	—	—	—	—	—	—
	Other financing transactions	135	-93	124	-929	327	83
	Total Financing	153	22	18	-90	-68	-59
<i>less</i>	Increase in provisions	—	—	—	—	—	—
<i>equals</i>	Deficit	153	22	18	-90	-68	-59
Of which							
	Current deficit	135	37	13	21	-41	-83
	Capital deficit	18	-15	4	-111	-28	25
<i>less</i>	Advances paid (net)	-30	-16	-31	-183	-100	-63
<i>equals</i>	Deficit adjusted for net advances	183	39	49	93	31	5

(a) See Glossary on page 29

	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96
<i>Item</i>	\$m	\$m	\$m	\$m	\$m	\$m
PUBLIC TRADING ENTERPRISES						
Outlays						
Interest payments to —	235	249	240	226	220	209
general government	76	73	71	70	67	55
other enterprises	159	176	169	156	153	154
Income transferred to general government	14	17	18	23	30	31
Other transfer payments	—	—	—	—	—	—
Total Current outlays	249	266	258	249	249	240
Expenditure on new fixed assets	201	156	145	297	109	151
<i>plus</i> Expenditure on secondhand fixed assets (net)	-8	2	1	-24	-3	-1
<i>equals</i> Gross fixed capital expenditure	193	159	147	273	106	150
Expenditure on land and intangible assets (net)	-1	-1	-1	-2	-2	-2
Other capital outlays	-3	-5	-10	1	-4	3
Total Capital outlays	189	152	136	271	100	150
Total Outlays	438	419	394	520	349	390
Revenue						
Sales of goods and services	644	647	706	735	767	790
<i>plus</i> Subsidies received	49	40	40	43	44	37
<i>less</i> Operating expenditure	498	450	515	532	555	566
<i>equals</i> Net operating surplus	195	237	231	247	256	261
Interest received —	18	22	16	12	10	9
Capital grants received	77	69	53	77	23	30
Other revenue	5	4	4	5	5	5
Total Revenue	296	332	304	340	294	305
Financing and deficit measures (a)						
Advances received (net)	-16	-22	-13	-13	-109	-51
Borrowing (net)	70	15	16	56	29	-43
Increase in provisions —	102	101	131	99	135	154
for depreciation	62	55	122	123	135	143
other	40	46	9	-24	1	12
Other financing transactions	-14	-8	-45	39	—	25
Total Financing	142	87	89	180	55	85
<i>less</i> Increase in provisions	102	101	131	99	135	154
<i>equals</i> Deficit	40	-15	-41	82	-80	-69
Of which						
Current deficit	-66	-94	-120	-108	-153	-184
Capital deficit	106	79	79	190	72	116
<i>less</i> Advances paid (net)	-3	-5	-6	-4	-5	-2
<i>equals</i> Deficit adjusted for net advances	43	-9	-36	86	-75	-67

(a) See Glossary on page 29

Item	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96
	\$m	\$m	\$m	\$m	\$m	\$m
CONSOLIDATED TOTAL						
Outlays						
Current expenditure	1,319	1,290	1,374	1,437	1,484	1,549
less Sales of goods and services	105	83	111	120	122	135
equals Final consumption expenditure	1,214	1,207	1,263	1,316	1,362	1,413
Interest payments	476	480	494	547	534	483
Subsidies paid to PTEs	55	45	45	45	43	40
Current grants to other governments	26	34	40	42	42	45
Other transfer payments	128	121	135	141	163	175
Total Current outlays	1,899	1,888	1,978	2,091	2,145	2,157
Expenditure on new fixed assets	341	286	310	445	263	326
plus Expenditure on secondhand fixed assets (net)	-31	-27	-7	-59	-40	-42
equals Gross fixed capital expenditure	310	259	303	386	223	284
Expenditure on land and intangible assets (net)	1	-1	2	2	—	-1
Capital grants to other governments	11	9	3	5	4	10
Other capital outlays	-12	-2	-29	-172	-2	-21
Total Capital outlays	309	265	279	220	225	272
Total Outlays	2,208	2,152	2,256	2,312	2,370	2,429
Revenue						
Taxes, fees and fines	506	540	560	598	645	657
Net operating surplus of public trading enterprises	195	237	231	247	256	261
-Interest received	130	104	123	175	169	145
Grants received —	991	1,080	1,154	1,121	1,135	1,210
for own use	869	943	1,003	957	961	1,032
for onpassing	122	137	151	164	174	178
Other revenue	62	57	65	63	75	78
Total Revenue	1,885	2,017	2,134	2,204	2,279	2,352
Financing and deficit measures (a)						
Advances received (net)	-77	-185	-149	-120	-141	-81
Borrowing (net)	166	317	60	1,015	-224	-103
Increase in provisions —	102	101	131	99	135	154
for depreciation	62	55	122	123	135	143
other	40	46	9	-24	1	12
Other financing transactions	132	-98	81	-886	320	107
Total Financing	323	135	123	108	91	77
less Increase in provisions	102	101	131	99	135	154
equals Deficit	221	34	-8	9	-45	-77
Of which						
Current deficit	72	-54	-104	-82	-193	-264
Capital deficit	149	89	96	91	148	187
less Advances paid (net)	-12	-1	-24	-175	-1	-20
equals Deficit adjusted for net advances	233	35	16	184	-44	-57

(a) See Glossary on page 29

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CURRENT OUTLAYS BY PURPOSE FOR THE TASMANIA STATE GOVERNMENT

Purpose	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96
	\$m	\$m	\$m	\$m	\$m	\$m
General public services	174	135	126	151	173	166
Public order and safety	109	110	110	114	118	124
Education	426	432	477	509	531	553
Primary and secondary education	281	277	302	313	315	321
Tertiary education, of which	101	107	117	130	150	156
University education	68	73	79	82	97	103
Technical and further education	33	34	38	48	53	54
Other education	45	48	57	65	67	76
Health	323	328	361	329	339	375
Hospital and other institutional services	277	267	291	269	283	316
Clinics and other non-institutional services	20	23	25	27	29	30
Other health	26	38	45	33	27	29
Social security and welfare	52	53	56	89	105	118
Housing and community amenities	29	29	35	37	38	32
Housing and community development	22	18	23	26	25	20
Water supply	4	4	4	4	8	8
Sanitation and protection of the environment	2	6	7	7	5	4
Other community amenities	—	—	—	—	—	—
Recreation and culture	46	45	52	47	50	55
Fuel and energy	—	—	—	—	1	—
Agriculture, forestry, fishing and hunting	56	68	66	65	67	68
Mining, manufacturing and construction	8	8	9	6	10	8
Transport and communication	72	93	85	90	92	99
Road transport	62	87	82	84	90	96
Water transport	1	1	2	4	2	2
Other transport and communication	9	5	1	2	—	—
Other economic affairs	48	55	57	52	55	55
Other purposes	556	532	545	603	567	503
Public debt	476	480	494	547	534	483
Other	80	51	51	56	33	20
Total	1,899	1,888	1,978	2,091	2,145	2,157

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CAPITAL OUTLAYS BY PURPOSE FOR THE TASMANIA STATE GOVERNMENT

	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96
Purpose	\$m	\$m	\$m	\$m	\$m	\$m
General public services	—	6	3	-41	-10	-12
Public order and safety	6	6	13	12	16	16
Education	33	25	28	27	35	33
Primary and secondary education	21	16	14	16	23	21
Tertiary education, of which	12	8	12	9	10	10
University education	7	2	4	3	1	—
Technical and further education	5	6	7	6	9	10
Other education	—	1	3	2	2	2
Health	12	15	36	16	17	26
Hospital and other institutional services	11	14	31	9	13	21
Clinics and other non-institutional services	1	1	1	1	1	1
Other health	—	—	4	5	4	4
Social security and welfare	-1	-4	-5	-4	-6	-2
Housing and community amenities	32	43	11	-90	35	40
Housing and community development	25	37	7	-102	28	33
Water supply	6	5	4	10	7	7
Sanitation and protection of the environment	1	—	—	—	—	—
Other community amenities	—	—	—	1	—	—
Recreation and culture	8	9	13	11	12	9
Fuel and energy	132	107	91	73	58	95
Agriculture, forestry, fishing and hunting	—	7	6	8	6	9
Mining, manufacturing and construction	1	-4	-2	3	—	-8
Transport and communication	89	52	89	208	62	61
Road transport	65	46	74	58	51	45
Water transport	24	6	15	150	11	16
Other transport and communication	—	1	—	—	—	—
Other economic affairs	-2	3	-2	—	-1	5
Other purposes	-1	-1	-1	-1	1	—
Total	309	265	279	220	225	272

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ECONOMIC TRANSACTIONS OF TASMANIA LOCAL GOVERNMENT

	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96
Item	\$m	\$m	\$m	\$m	\$m	\$m
Current outlays						
Current expenditure	139	149	161	160	172	194
less Sales of goods and services	39	43	43	39	43	47
equals Final consumption expenditure	100	106	118	122	129	147
Interest payments	28	27	24	20	19	16
Other transfer payments	7	7	9	10	11	12
Total Current outlays	134	140	151	152	159	175
Capital outlays						
Expenditure on new fixed assets	65	69	92	91	96	110
plus Expenditure on secondhand fixed assets (net)	-6	-6	-8	-10	-12	-12
equals Gross fixed capital expenditure	59	63	84	81	85	98
Other capital outlays	3	2	—	1	2	2
Total Capital outlays	61	65	85	83	87	100
Total Outlays	195	205	236	235	246	275
Revenue						
Taxes, fees and fines	109	117	124	125	132	142
Net operating surpluses of public trading enterprises	30	31	26	27	25	25
Interest received	17	12	10	9	11	12
Grants received	42	50	65	61	57	65
Other revenue	4	3	6	7	11	14
Total Revenue	201	214	231	229	236	259
Financing and deficit measures (a)						
Advances received (net)	—	—	-5	—	-2	—
Borrowing (net)	2	-6	-2	-1	-13	-7
Increase in provisions —	6	8	14	17	19	19
for depreciation	6	8	14	17	19	19
for other	—	—	—	—	—	—
Other financing transactions	-14	-10	-3	-11	6	4
Total Financing	-6	-9	5	5	10	16
less Increase in provisions	6	8	14	17	19	19
equals Deficit	-13	-17	-9	-12	-9	-4
Of which						
Current deficit	-59	-83	-72	-78	-83	-88
Capital deficit	47	66	63	66	74	84
less Advances paid (net)	1	—	—	—	—	1
equals Deficit adjusted for net advances	-13	-17	-9	-11	-9	-4

(a) See Glossary on page 29

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CURRENT OUTLAYS BY PURPOSE FOR TASMANIA LOCAL GOVERNMENT

	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96
<i>Purpose</i>	\$m	\$m	\$m	\$m	\$m	\$m
TOTAL CURRENT OUTLAYS						
General public services	25	29	34	38	41	43
Public order and safety	2	2	2	2	2	2
Health	3	3	4	5	5	6
Welfare	5	7	7	7	9	10
Sanitation and protection of the environment	10	11	13	8	8	10
Housing, community development and amenities	10	12	15	16	17	19
Recreation and culture	24	23	23	25	28	32
Transport and communication	30	28	31	27	27	29
Other purposes	24	22	21	23	22	23
Total	134	140	151	152	159	175

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CAPITAL OUTLAYS BY PURPOSE FOR TASMANIA LOCAL GOVERNMENT

	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96
<i>Purpose</i>	\$m	\$m	\$m	\$m	\$m	\$m
TOTAL CAPITAL OUTLAYS						
General public services	4	5	4	5	11	9
Water supply	5	9	10	8	10	10
Sewerage	17	16	24	19	15	19
Other sanitation and protection of the environment	1	2	2	6	7	7
Housing, community development and amenities	1	2	3	2	1	1
Recreation and culture	4	3	7	7	5	10
Transport and communication	27	25	32	35	38	44
Other purposes	2	2	3	—	—	—
Total	61	65	85	83	87	100

	1993-94	1994-95	1995-96	1993-94	1994-95	1995-96	1993-94	1994-95	1995-96
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
	STATE AUTHORITIES			LOCAL AUTHORITIES			STATE & LOCAL AUTHORITIES		
2 Employers' payroll taxes	131	137	142	—	—	—	131	137	142
3 Taxes on property	148	155	153	119	125	134	267	280	287
31 Taxes on immovable property	45	47	46	119	125	134	164	172	180
311 Land taxes	29	31	30	—	—	—	29	31	30
312 Municipal rates	—	—	—	119	125	134	119	125	134
314 Property owners' contribution to fire brigades	16	16	17	—	—	—	16	16	17
33 Taxes on financial and capital transactions	103	108	106	—	—	—	103	108	106
336 Stamp duties	61	63	60	—	—	—	61	63	60
332 Financial institutions' taxes	36	39	40	—	—	—	36	39	40
333 Government borrowing guarantee levies	6	7	7	—	—	—	6	7	7
4 Taxes on provision of goods and services	83	93	98	—	—	—	83	93	98
42 Excises (levies on statutory corporations)	13	14	14	—	—	—	13	14	14
44 Taxes on gambling	45	51	55	—	—	—	45	51	55
442 Taxes on private lotteries	22	22	21	—	—	—	22	22	21
444 Casino taxes	12	16	21	—	—	—	12	16	21
445 Race betting taxes	11	12	12	—	—	—	11	12	12
449 Taxes on gambling n.e.c.	1	1	1	—	—	—	1	1	1
45 Taxes on insurance	25	28	29	—	—	—	25	28	29
451 Insurance co's' contributions to fire brigades	6	9	9	—	—	—	6	9	9
452 Third party insurance taxes	2	2	2	—	—	—	2	2	2
459 Taxes on insurance n.e.c.	17	17	18	—	—	—	17	17	18
5 Taxes on use of goods and performance of activities	197	217	231	—	—	—	197	217	231
51 Motor vehicle taxes	70	76	83	—	—	—	70	76	83
516/517 Vehicle registration fees and taxes	42	48	53	—	—	—	42	48	53
512 Stamp duty on vehicle registration	22	26	27	—	—	—	22	26	27
513 Drivers' licences	4	3	2	—	—	—	4	3	2
514 Road transport and maintenance taxes	1	—	—	—	—	—	1	—	—
52 Franchise taxes	127	141	149	—	—	—	127	141	149
522 Petroleum products franchise taxes	47	47	48	—	—	—	47	47	48
523 Tobacco franchise taxes	63	76	83	—	—	—	63	76	83
524 Liquor franchise taxes	17	17	18	—	—	—	17	17	18
53 Other taxes on use of goods etc.	—	—	—	—	—	—	—	—	—
9 Fees and fines	39	41	33	6	7	8	45	48	41
91-93 Fees from regulatory services	32	32	25	4	4	5	36	36	30
94 Fines	7	9	8	2	2	3	9	11	11
Taxes, fees and fines	598	645	657	125	132	142	721	777	799

	State General Government	State Public Trading Enterprises	Total State Government	Local Government	Total State and Local Government
	\$m	\$m	\$m	\$m	\$m
AT 30 June 1995					
Liabilities					
Cash and deposits	401	8	298	2	263
Advances received	929	665	929	3	929
Other borrowing	2,339	1,554	3,832	175	3,996
Gross debt	3,669	2,228	5,060	180	5,188
Financial assets					
Cash and deposits	17	147	53	115	131
Advances paid	808	26	170	4	171
Other lending and investments	1,494	88	1,520	21	1,530
Total cash, deposits and lending	2,319	261	1,743	140	1,832
Net debt	1,350	1,966	3,316	40	3,356
AT 30 June 1996					
Liabilities					
Cash and deposits	333	4	252	2	225
Advances received	852	615	852	4	852
Other borrowing	2,099	1,493	3,553	165	3,707
Gross debt	3,284	2,111	4,658	172	4,784
Financial assets					
Cash and deposits	79	113	107	123	201
Advances paid	733	26	146	5	147
Other lending and investments	1,089	81	1,131	9	1,129
Total cash, deposits and lending	1,901	220	1,384	137	1,477
Net debt	1,383	1,891	3,274	34	3,308

Local government authority	Rates	Licences fees and fines	Sales of goods and services	Sales of land and fixed assets	Interest received	Grants received	Other revenue	Total revenue and grants received
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Break O'Day	1,583	175	147	736	175	1,477	4	4,298
Brighton	2,163	85	635	210	122	2,230	153	5,598
Burnie	7,218	452	3,982	640	1,464	2,685	44	16,485
Central Coast	5,400	151	1,785	570	776	2,086	2,348	13,115
Central Highlands	912	145	179	395	64	1,869	7	3,571
Circular Head	2,874	122	1,137	373	36	1,804	45	6,390
Clarence	11,551	548	2,177	328	966	4,110	78	19,757
Derwent Valley	2,156	83	510	251	49	1,457	15	4,521
Devonport	6,457	509	2,424	484	569	1,453	34	11,929
Dorset	1,580	61	373	305	207	1,697	37	4,261
Flinders	334	11	719	50	190	805	—	2,109
George Town	2,343	105	659	303	38	938	66	4,451
Glamorgan/ Spring Bay	1,032	68	736	119	107	1,876	350	4,288
Glenorchy	9,900	316	2,556	665	998	3,710	2,167	20,312
Hobart	23,998	2,048	10,743	1,832	2,228	4,261	435	45,545
Huon Valley	3,790	151	1,236	288	218	2,965	57	8,705
Kentish	805	91	511	89	84	1,192	142	2,914
King Island	691	24	1,061	248	126	888	5	3,043
Kingborough	5,913	244	2,067	613	693	2,634	2,642	14,805
Latrobe	2,000	66	902	421	45	826	191	4,451
Launceston	21,180	1,181	6,719	1,394	1,358	4,600	693	37,126
Meander Valley	3,501	192	436	485	134	1,919	860	7,527
Northern Midlands	3,068	267	725	222	456	2,913	8	7,659
Sorell	3,093	246	1,148	185	272	1,406	279	6,630
Southern Midlands	1,332	83	455	378	101	3,190	56	5,594
Tasman	701	39	322	73	25	1,857	—	3,017
Waratah/ Wynyard	3,700	65	804	444	252	2,046	—	7,311
West Coast	1,927	33	790	322	30	1,621	108	4,831
West Tamar	3,231	116	1,257	415	260	2,548	511	8,340
TASMANIA	134,432	7,672	47,195	12,841	12,043	63,065	11,335	288,582

Local government authority	Current expenditure on goods and services	Interest paid	Levies paid to other government	Purchase of land and fixed assets	Other outlays and net advances	Total outlays and net advances	Deficit(a)
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
Break O'Day	3,196	3	92	1,422	—	4,714	417
Brighton	4,758	117	150	662	528	6,215	617
Burnie	11,523	417	462	4,384	32	16,818	333
Central Coast	6,383	301	284	4,386	154	11,508	-1,607
Central Highlands	2,448	—	60	652	—	3,160	-411
Circular Head	5,185	436	193	930	18	6,762	372
Clarence	12,899	1,218	777	3,388	479	18,762	-995
Derwent Valley	3,556	147	148	1,419	221	5,492	971
Devonport	9,661	838	425	4,329	317	15,571	3,642
Dorset	2,842	14	121	669	—	3,647	-615
Flinders	1,694	3	17	735	10	2,460	351
George Town	2,675	273	96	1,140	10	4,194	-257
Glamorgan/Spring Bay	3,929	16	103	586	14	4,648	360
Glenorchy	16,677	1,533	827	11,192	105	30,334	10,023
Hobart	28,211	464	1,550	12,225	540	42,990	-2,555
Huon Valley	5,738	114	185	875	—	6,912	-1,793
Kentish	1,973	23	76	834	8	2,914	—
King Island	2,230	71	44	1,303	18	3,666	623
Kingborough	7,346	339	422	5,431	39	13,577	-1,228
Latrobe	3,324	32	135	1,650	38	5,178	727
Launceston	23,778	546	1,304	13,006	553	39,188	2,062
Meander Valley	4,514	170	250	2,437	—	7,370	-157
Northern Midlands	4,658	54	171	2,311	18	7,212	-447
Sorell	4,040	96	158	875	254	5,423	-1,207
Southern Midlands	4,593	182	91	1,163	21	6,050	456
Tasman	2,377	7	43	383	1	2,811	-206
Waratah/ Wynyard	4,674	427	180	1,630	22	6,934	-377
West Coast	3,936	47	51	975	—	5,009	178
West Tamar	5,064	85	179	2,641	568	8,537	197
TASMANIA	193,882	7,975	8,596	83,634	3,968	298,055	9,473

(a) See Glossary on page 29

<i>Local government authority</i>	<i>Legislative executive financial and fiscal affairs \$'000</i>	<i>Public order and safety \$'000</i>	<i>Health \$'000</i>	<i>Welfare \$'000</i>	<i>Garbage sanitation stormwater and environment \$'000</i>	<i>Housing community development and amenities \$'000</i>
Break O'Day	793	21	54	—	211	729
Brighton	1,522	58	143	486	476	358
Burnie	1,909	148	292	1,152	1,019	792
Central Coast	943	65	145	608	1,140	814
Central Highlands	546	28	275	—	42	377
Circular Head	1,295	24	70	—	802	453
Clarence	3,662	440	147	1,305	1,822	568
Derwent Valley	1,124	47	72	197	538	196
Devonport	1,736	165	193	211	1,676	1,174
Dorset	602	20	75	25	259	258
Flinders	613	32	16	23	21	98
George Town	996	48	31	160	315	109
Glamorgan/ Spring Bay	638	82	1,068	—	232	139
Glenorchy	5,929	233	393	2,832	1,637	1,377
Hobart	8,801	87	232	717	3,557	2,355
Huon Valley	642	41	1,031	100	483	481
Kentish	360	14	23	21	56	117
King Island	811	14	49	18	191	147
Kingborough	1,750	113	148	738	773	357
Latrobe	907	38	56	46	480	364
Launceston	2,884	301	349	21	3,298	1,944
Meander Valley	1,270	148	197	90	598	393
Northern Midlands	2,028	12	52	137	384	178
Sorell	508	88	172	418	397	357
Southern Midlands	806	33	1,111	181	316	360
Tasman	502	4	928	—	59	151
Waratah/ Wynyard	1,070	81	115	357	785	350
West Coast	965	49	108	484	463	226
West Tamar	994	37	25	160	515	1,009
TASMANIA	46,607	2,470	7,571	10,485	22,546	16,226

— continued

<i>Local government authority</i>	<i>Public halls and civic centres \$'000</i>	<i>Other recreation and culture \$'000</i>	<i>Transport and communication \$'000</i>	<i>Street lighting \$'000</i>	<i>Other purposes \$'000</i>	<i>TOTAL \$'000</i>
Break O'Day	19	72	1,202	53	41	3,196
Brighton	127	773	677	80	59	4,758
Burnie	953	1,828	1,743	246	1,441	11,523
Central Coast	134	1,111	1,158	163	99	6,383
Central Highlands	—	232	932	16	—	2,448
Circular Head	27	610	1,622	43	239	5,185
Clarence	253	2,903	1,370	405	24	12,899
Derwent Valley	36	410	816	61	59	3,556
Devonport	17	2,132	1,275	376	706	9,661
Dorset	120	227	984	70	203	2,842
Flinders	5	110	756	2	16	1,694
George Town	82	373	433	88	42	2,675
Glamorgan/ Spring Bay	48	189	1,183	45	305	3,929
Glenorchy	14	2,298	1,338	418	211	16,677
Hobart	99	4,317	4,268	732	3,047	28,211
Huon Valley	63	528	626	68	1,677	5,738
Kentish	24	208	874	21	255	1,973
King Island	18	53	824	13	93	2,230
Kingborough	101	1,314	1,581	174	296	7,346
Latrebe	40	353	686	52	301	3,324
Launceston	136	7,625	5,471	686	1,066	23,778
Meander Valley	63	422	1,170	124	37	4,514
Northern Midlands	69	484	1,071	77	166	4,658
Sorell	29	171	1,792	64	45	4,040
Southern Midlands	64	208	1,332	34	146	4,593
Tasman	15	23	262	6	426	2,377
Waratah/ Wynyard	31	658	1,064	80	84	4,674
West Coast	25	415	928	62	211	3,936
West Tamar	48	448	1,477	147	204	5,064
TASMANIA	2,660	30,496	38,916	4,406	11,498	193,882

<i>Local government authority</i>	<i>Rates</i>	<i>Sales of goods and services</i>	<i>Subsidies received</i>	<i>Interest received</i>	<i>Sales of land and fixed assets</i>	<i>Other revenue and grants</i>	<i>Total revenue and grants</i>
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Break O'Day	652	34	—	—	25	—	712
Brighton	904	533	—	—	19	25	1,481
Burnie	2,646	383	—	—	162	—	3,191
Central Coast	1,905	912	33	—	97	2	2,950
Central Highlands	137	—	—	—	—	—	137
Circular Head	404	844	30	—	—	—	1,278
Clarence	4,909	352	—	—	9	28	5,297
Derwent Valley	1,026	115	—	—	17	19	1,177
Devonport	2,888	1,513	—	—	31	3	4,436
Dorset	475	125	—	—	—	—	601
Flinders	80	14	—	—	—	—	95
George Town	679	8	—	—	—	—	687
Glamorgan/ Spring Bay	722	41	—	—	84	—	847
Glenorchy	6,646	1,817	—	—	—	411	8,874
Hobart	5,999	238	6	—	98	109	6,450
Huon Valley	1,116	8	—	—	—	11	1,135
Kentish	267	29	—	—	—	3	299
King Island	134	7	—	5	—	5	151
Kingborough	2,915	83	—	—	—	191	3,188
Latrobe	1,010	76	—	—	6	—	1,092
Launceston	7,222	1,335	1	62	—	—	8,619
Meander Valley	1,217	233	1	34	—	201	1,686
Northern Midlands	814	167	4	—	49	—	1,034
Sorell	554	251	—	—	—	7	813
Southern Midlands	403	28	34	—	—	—	465
Tasman	—	—	—	—	—	—	—
Waratah/ Wynyard	1,432	190	—	—	20	33	1,674
West Coast	500	28	—	—	—	—	527
West Tamar	—	—	—	—	—	—	—
TASMANIA	47,655	9,364	109	100	618	1,048	58,895

Local government authority	Current expenditure on		Interest paid	Purchase of land and fixed assets	Total expenditure	Increases in provisions	Total financing transactions	Deficit(a)
	goods and services	Depreciation charges						
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Break O'Day	207	105	51	77	440	105	-272	-377
Brighton	1,044	227	156	872	2,300	227	819	592
Burnie	1,415	1,130	197	452	3,193	1,130	2	-1,127
Central Coast	2,589	161	63	327	3,140	161	190	28
Central Highlands	287	9	—	52	348	9	211	202
Circular Head	1,320	2	—	—	1,322	2	44	42
Clarence	4,297	205	342	742	5,587	205	290	85
Derwent Valley	793	25	67	197	1,082	25	-95	-120
Devonport	3,659	825	—	157	4,641	825	205	-620
Dorset	464	4	9	45	522	4	-79	-83
Flinders	20	—	9	—	29	—	-65	-65
George Town	737	2	43	—	782	2	95	93
Glamorgan/ Spring Bay	427	89	89	152	757	100	-90	-190
Glenorchy	5,247	189	45	1,047	6,527	189	-2,347	-2,536
Hobart	5,607	1,384	121	605	7,718	1,384	1,268	-116
Huon Valley	516	14	230	1,762	2,522	14	1,387	1,372
Kentish	234	13	—	—	247	13	-52	-65
King Island	58	32	—	—	90	32	-61	-92
Kingborough	2,088	411	80	366	2,946	411	-242	-653
Latrobe	825	77	—	127	1,029	77	-64	-140
Launceston	6,838	1,687	135	1,240	9,900	1,687	1,281	-407
Meander Valley	954	213	79	204	1,450	213	-236	-448
Northern Midlands	379	297	106	138	920	297	-114	-411
Sorell	558	77	94	1,290	2,019	77	1,206	1,129
Southern Midlands	259	122	—	91	472	122	7	-114
Tasman	—	—	—	—	—	—	—	—
Waratah/ Wynyard	1,317	116	9	141	1,584	116	-91	-207
West Coast	481	—	3	83	567	—	40	40
West Tamar	—	—	—	—	—	—	—	—
TASMANIA	42,620	7,415	1,930	10,167	62,131	7,426	3,236	-4,190

(a) See Glossary on page 29

<i>Local government authority</i>	<i>Rates</i>	<i>Sales of goods and services</i>	<i>Subsidies received</i>	<i>Interest received</i>	<i>Sales of land and fixed assets</i>	<i>Other revenue and grants</i>	<i>Total revenue and grants</i>
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Break O'Day	608	13	—	—	—	—	621
Brighton	1,193	17	1	—	36	2	1,248
Burnie	1,601	82	15	—	216	—	1,915
Central Coast	1,445	591	—	—	16	235	2,287
Central Highlands	51	6	—	—	—	9	66
Circular Head	895	228	—	—	—	402	1,526
Clarence	5,128	53	—	—	26	10	5,217
Derwent Valley	805	97	—	—	13	—	914
Devonport	5,753	672	—	—	51	—	6,477
Dorset	387	349	—	—	—	—	736
Flinders	—	—	—	—	—	—	—
George Town	566	622	—	—	13	—	1,201
Glamorgan/ Spring Bay	359	53	—	—	32	—	444
Glenorchy	5,418	24	—	—	—	470	5,911
Hobart	4,925	29	—	—	28	—	4,983
Huon Valley	689	50	175	—	—	45	958
Kentish	150	—	—	—	—	—	150
King Island	103	1	—	14	—	—	118
Kingborough	2,864	37	—	—	—	466	3,367
Latrobe	659	1	84	—	6	—	750
Launceston	9,436	226	—	210	—	1,941	11,814
Meander Valley	552	11	—	—	—	99	662
Northern Midlands	743	150	—	—	49	—	941
Sorell	499	5	—	—	—	—	504
Southern Midlands	222	—	15	—	—	—	237
Tasman	—	—	—	—	—	—	—
Waratah/ Wynyard	963	146	—	—	14	10	1,133
West Coast	262	80	—	—	—	—	342
West Tamar	1,271	22	—	—	—	—	1,293
TASMANIA	47,548	3,565	290	225	499	3,689	55,816

Local government authority	Current expenditure on goods and services	Depreciation charges	Interest paid	Purchase of land and fixed assets	Total expenditure	Increases in provisions	Total financing transactions	Deficit(a)
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Break O'Day	125	83	209	188	605	83	-16	-99
Brighton	431	240	201	434	1,306	240	57	-183
Burnie	1,506	900	16	239	2,661	900	746	-154
Central Coast	941	393	496	387	2,217	393	-70	-463
Central Highlands	53	2	3	23	81	2	15	13
Circular Head	513	2	—	421	936	2	-589	-591
Clarence	2,098	779	936	1,022	4,835	779	-383	-1,161
Derwent Valley	308	22	123	15	469	22	-445	-468
Devonport	696	1,037	992	330	3,055	1,037	-3,421	-4,458
Dorset	485	—	48	185	718	—	-18	-18
Flinders	—	—	—	—	—	—	—	—
George Town	603	136	499	29	1,267	136	66	-70
Glamorgan/ Spring Bay	215	26	45	86	372	31	-72	-103
Glenorchy	1,199	813	628	613	3,253	813	-2,658	-3,471
Hobart	2,202	1,785	457	9,200	13,645	1,785	8,662	6,876
Huon Valley	189	20	235	798	1,242	20	284	264
Kentish	267	15	21	45	348	15	198	183
King Island	32	27	—	21	80	27	-39	-65
Kingborough	1,501	841	218	937	3,497	841	130	-711
Latrobe	136	121	100	111	469	121	-281	-402
Launceston	5,640	3,625	528	3,010	12,804	3,625	990	-2,635
Meander Valley	190	174	83	173	621	174	-41	-215
Northern Midlands	358	226	77	86	746	226	-195	-421
Sorell	278	73	98	46	495	73	-9	-82
Southern Midlands	44	31	—	34	109	31	-128	-159
Tasman	—	—	—	—	—	—	—	—
Waratah/ Wynyard	489	198	182	149	1,018	198	-115	-314
West Coast	297	—	22	8	327	—	-15	-15
West Tamar	511	312	157	554	1,534	335	241	-95
TASMANIA	21,307	11,880	6,376	19,145	58,708	11,908	2,893	-9,016

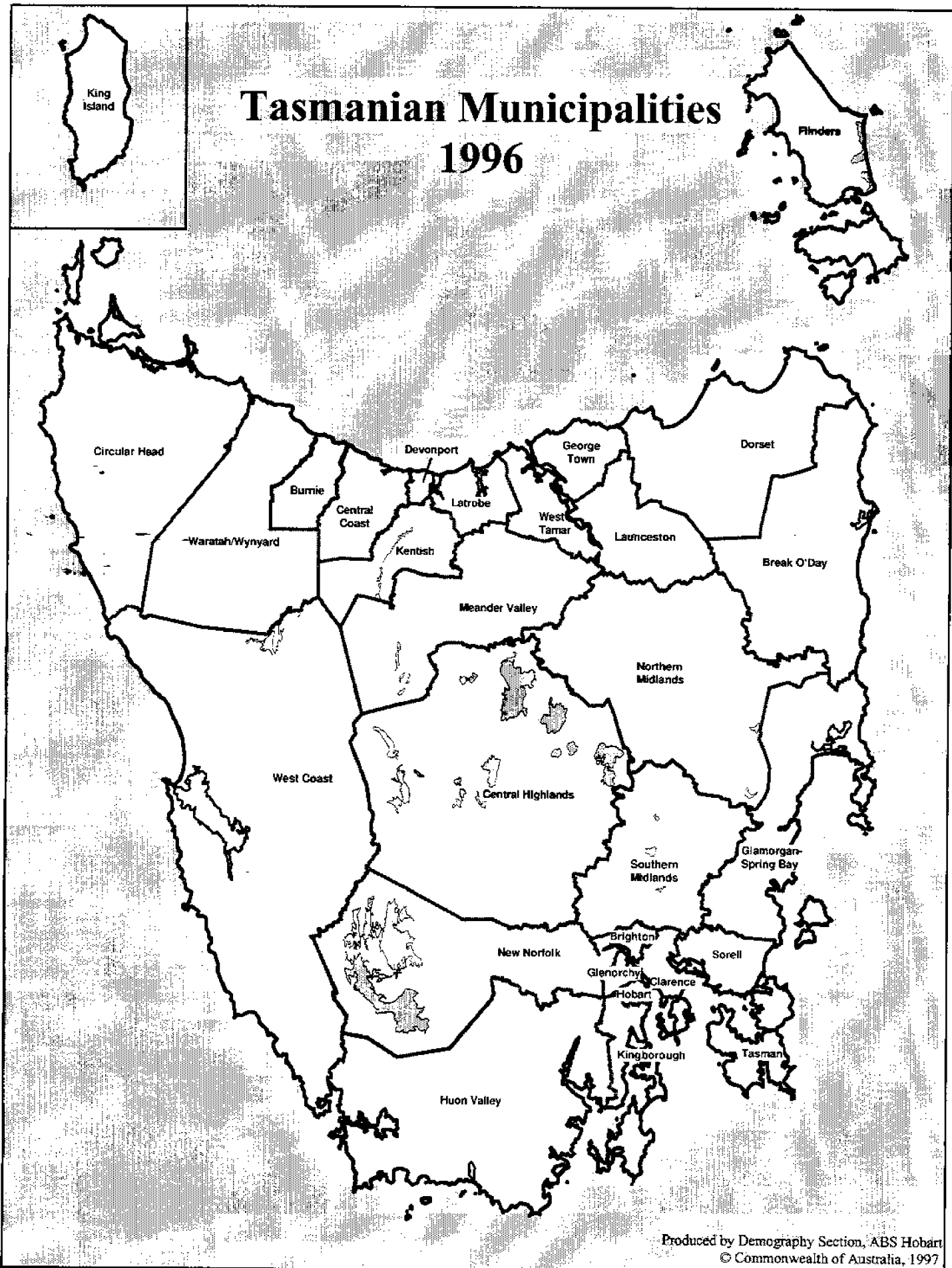
(a) See Glossary on page 29

Local government authority	Rates	Other revenue	Total revenue and grants received	Current expenditure on goods and services	Purchase of land and fixed assets	Other outlays and net advances	Total outlays and net advances	Deficit (a)
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Break O'Day	2,843	2,786	5,631	3,528	1,687	543	5,759	-59
Brighton	4,260	4,068	8,327	6,233	1,968	1,619	9,821	1,026
Burnie	11,465	10,125	21,591	14,444	5,075	3,154	22,672	-948
Central Coast	8,750	9,602	18,352	9,913	5,100	1,852	16,865	-2,042
Central Highlands	1,100	2,674	3,774	2,788	727	74	3,589	-196
Circular Head	4,173	5,021	9,194	7,018	1,351	651	9,020	-177
Clarence	21,588	8,685	30,271	19,294	5,152	4,736	29,184	-2,071
Derwent Valley	3,987	2,626	6,612	4,657	1,631	753	7,043	383
Devonport	15,098	7,743	22,842	14,016	4,816	4,434	23,267	-1,436
Dorset	2,442	3,154	5,598	3,791	899	196	4,887	-716
Flinders	414	1,789	2,204	1,714	735	39	2,489	286
George Town	3,588	2,752	6,339	4,015	1,169	1,059	6,243	-234
Glamorgan/ Spring Bay	2,113	3,466	5,579	4,571	824	382	5,777	67
Glenorchy	21,964	13,134	35,097	23,123	12,852	4,140	40,114	4,016
Hobart	34,922	22,055	56,978	36,020	22,030	6,301	64,353	4,205
Huon Valley	5,595	5,204	10,798	6,443	3,435	798	10,676	-157
Kentish	1,222	2,141	3,363	2,474	879	156	3,509	118
King Island	928	2,384	3,312	2,320	1,324	192	3,836	466
Kingborough	11,692	9,670	21,360	10,935	6,734	2,350	20,020	-2,592
Latrobe	3,669	2,624	6,293	4,285	1,888	568	6,676	185
Launceston	37,838	19,720	57,559	36,256	17,256	8,380	61,892	-980
Meander Valley	5,270	4,605	9,875	5,658	2,814	969	9,441	-820
Northern Midlands	4,625	5,010	9,634	5,395	2,535	949	8,878	-1,279
Sorell	4,146	3,799	7,947	4,876	2,211	850	7,937	-160
Southern Midlands	1,957	4,340	6,296	4,896	1,288	447	6,631	183
Tasman	701	2,316	3,017	2,377	383	51	2,811	-206
Waratah/ Wynyard	6,095	4,024	10,118	6,480	1,920	1,134	9,536	-898
West Coast	2,689	3,012	5,700	4,714	1,066	123	5,903	203
West Tamar	4,502	5,129	9,633	5,575	3,195	1,301	10,071	102
TASMANIA	229,635	173,658	403,293	257,809	112,946	48,140	418,894	-3,733

(a) See Glossary on page 29

Local government authority	Gross	Total Cash, Deposits, and	Net	Gross	Total Cash, Deposits, and	Net
	Debt	Lending	Debt	Debt	Lending	Debt
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	AT 30 June 1995			AT 30 June 1996		
Break O'Day	3,083	2,231	852	2,853	1,904	949
Brighton	5,848	603	5,245	6,780	186	6,594
Burnie	10,810	16,136	-5,326	8,106	14,394	-6,288
Central Coast	9,279	8,696	583	8,548	9,995	-1,447
Central Highlands	63	511	-448	247	739	-492
Circular Head	4,020	122	3,898	4,007	206	3,801
Clarence	26,725	12,133	14,592	27,394	15,576	11,818
Derwent Valley	4,726	396	4,330	4,911	207	4,704
Devonport	18,123	8,526	9,597	17,054	8,574	8,480
Dorset	952	2,437	-1,485	809	2,995	-2,186
Flinders	161	2,706	-2,545	223	2,444	-2,221
George Town	10,009	76	9,933	9,590	284	9,306
Glamorgan/ Spring Bay	1,364	1,160	204	1,736	1,391	345
Glenorchy	23,031	9,312	13,719	23,992	5,521	18,471
Hobart	11,685	29,611	-17,926	11,846	26,912	-15,066
Huon Valley	5,591	2,453	3,138	5,593	2,372	3,221
Kentish	699	1,194	-495	588	938	-350
King Island	906	2,006	-1,100	859	1,301	-442
Kingborough	6,927	7,666	-739	4,622	7,857	-3,235
Latrobe	1,762	218	1,544	1,661	150	1,511
Launceston	11,178	16,455	-5,277	9,033	17,417	-8,384
Meander Valley	3,087	1,472	1,615	2,120	1,311	809
Northern Midlands	2,268	4,711	-2,443	1,916	5,505	-3,589
Sorell	4,080	2,609	1,471	4,012	2,553	1,459
Southern Midlands	1,834	1,585	249	1,992	1,368	624
Tasman	80	135	-55	77	350	-273
Waratah/ Wynyard	6,734	1,959	4,775	6,089	2,228	3,861
West Coast	725	161	564	1,104	96	1,008
West Tamar	3,792	2,621	1,171	3,756	2,432	1,324
TASMANIA	179,542	139,901	39,641	171,518	137,206	34,312

Tasmanian Municipalities 1996



Produced by Demography Section, ABS Hobart
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EXPLANATORY NOTES

SCOPE AND COVERAGE

1 Statistics in this publication are shown for outlays, revenue and financing transactions, and stocks of financial assets and liabilities of enterprise units classified to the non-financial public sector and owned and/or controlled by State and local government. Government financial enterprises are excluded from the scope of Government Finance Statistics (GFS) as they have a separate and distinct role in the economy, and their inclusion would provide a less useful account of public sector activity.

2 The non-financial public sector is comprised of general government units and public trading enterprises as follows:

- general government units — include statutory authorities and government departments that are mainly engaged in the production of goods and services outside the normal market mechanism. Costs of production are financed predominantly from public revenues, and goods and services are provided to the general public free of charge or at nominal charges well below costs of production; central borrowing authorities (CBAs) — are also classified as general government in GFS. (see concepts and definitions);
- public trading enterprises (PTEs) — are resident publicly-owned and/or controlled enterprises engaged in the production of goods and services for sale in the market. PTE's operate with the intention of maximising profits and financial returns, or at least recovering a significant proportion of their incurred costs. PTE's in Tasmania include the MTT, TT-Line HEC, the marine boards and the water boards.

CONCEPTS AND DEFINITIONS

3 The major transactions classifications used in this publication are:

- the economic transactions framework (ETF) — this is a hierarchical framework which categorises current and capital outlays, revenue and grants received and financing transactions according to economic character. This facilitates study of the macro-economic effect of government activity on the economy and provides the basic building blocks for grouping transactions to be incorporated into the Australian National Accounts;
- the government purpose classification (GPC) — is designed to facilitate the study of the impact of government transactions on the economy in terms of the purposes for which the transactions are made. In conjunction with the Economic Transaction Framework (ETF), it provides information for the study of the socio-economic effect of government transactions;
- the taxes fees and fines classification (TFFC) — is used to provide further detail on transactions classified within ETF taxes, fees and fines, according to the type of tax, fee or fine collected.

4 When examining government finance statistics for the Tasmanian State Government, it is important to be aware of the impact on the data of Tascorp, the central borrowing authority. The function of Tascorp, as a CBA, is to undertake borrowings on behalf of bodies within the Tasmanian public sector (on lending). In fulfilling its role as the State's CBA, Tascorp endeavours to maintain the optimal level of liquidity given prevailing market conditions. The arbitrage activity in which it is engaged is dependent upon opportunities in the volatile financial markets, and the requirements of Tascorp's clients. As a result of this, there is considerable fluctuation from

year to year in the quantity of funds borrowed by Tascorp but not yet distributed to clients. In GFS, the borrowing transactions and attendant interest flows from the on-lending process are effectively attributed only to the client body.

5 The purpose of this is to prevent double counting, and to convey a more useful portrayal of the government's financing activities. This is achieved by netting off Tascorp's on-lending to clients against its own borrowing, with the associated interest flows treated in the same fashion.

6 However, borrowings of Tascorp not on-lent (but instead invested) are not subject to this treatment, nor is the related interest, and this is reflected in the statistics. As a result, both the interest paid and interest received figures, viewed in isolation, are distorted by Tascorp's impact upon them. By looking at the difference between the annual interest paid and received totals (net interest paid) for the general government sector, this distortion is removed.

7 More detailed explanations of the full range of concepts and definitions can be found in the *Classifications Manual for Government Finance Statistics* (1217.0) and *Government Finance Statistics Australia, Concepts, Sources and Methods* (5514.0), and in the publications listed under the heading of "Related Publications" below.

COMPARABILITY OF DATA

8 In general, for the State government level, transaction statistics are compiled on a cash basis for general government and on an accrual basis for PTEs, and care should be taken in comparing data for the two sectors.

9 Government Finance Statistics (GFS) standards promulgated by the International Monetary Fund (IMF) specify that general government should be shown on a cash basis. However, due to the implementation of AAS27, cash data are no longer available in sufficient detail from Local Government Authorities. As a result, the statistics for local general government presented in this publication are accrual measure proxies for the cash based statistics. Any discrepancy in the statistics would be mainly caused by timing, such as the number of pay days occurring during a year, goods purchased or sold on account, and the occurrence of interest payments and receipts. In practice, the overall result of the differing treatments of these events, occurring for all councils at either end of the year, should be immaterial.

10 Changes in levels of financial assets and liabilities can be affected by revaluations and debt transfers which do not appear in the transaction statistics. The 'historical capital cost' valuation basis used for debt statistics is also different to the cash accounting basis of transaction statistics for the general government sector. As a result, full reconciliation between changes in debt levels and corresponding transaction statistics cannot be done.

SOURCES

11 Since 1989, Tasmanian Treasury has prepared state GFS tables for presentation in Tasmanian Budget Papers. ABS has played a major role in assisting the Treasury to produce these tables, particularly in classification of data and editing tables. Data are obtained directly from the Treasury ledger system, from budget statements and from questionnaires completed by authorities. In turn, after the Tasmanian Budget has been brought down these data are provided to the ABS for use in its national GFS series, and are subjected to further editing and updating from finalised accounts.

12 Local Government Authority data are collected electronically from their

financial systems or through questionnaires completed by authorities based on their annual statements of accounts. These data are supplemented where appropriate by additional dissections of reported transactions and balances.

RELATED PUBLICATIONS

11 Users may also wish to refer to the following annual finance statistics publications:

Government Financial Estimates, Australia (5501.0)

Taxation Revenue, Australia (5506.0)

Expenditure on Education, Australia (5510.0)

Government Finance Statistics, Australia (5512.0)

Public Sector Financial Assets and Liabilities, Australia (5513.0)

Government Finance Statistics Australia, Concepts, Sources and Methods (5514.0)

Information Paper: Developments in Government Finance Statistics (5516.0)

SYMBOLS AND OTHER
USAGES

n.a. not available
— nil or rounded to zero

Where figures have been rounded, discrepancies may occur between sums of the component items and totals.



GLOSSARY

The major economic transaction categories used in this publication are defined below.

Advances paid (net) Lending by public authorities with the aim of achieving government policy objectives *less* repayment of past lending.

This category includes the purchase of shares or other increases in equity in enterprises for the purposes of funding the activities of those enterprises. Conversely, sales of shares or a reduction of government equity in public or private enterprises are recorded as a reduction in advances paid. Most major asset sales involve sale of equity in government business undertakings and result in reductions in advances paid.

Advances received (net) Borrowing, net of repayments, from other public authorities, which are motivated by policy considerations of the lender.

The bulk of this item relates to borrowings formerly carried out by the Commonwealth on behalf of State and Territory Governments and passed on to those governments as advances from the Commonwealth. The Commonwealth Government no longer borrows on behalf of other governments and State and Territory Governments are repaying past advances giving rise to negative values for advances received in recent years.

Borrowing (net) Borrowing, net of repayments, from both domestic and overseas sources. Includes borrowing from the non-financial public sector enterprises where the lender is motivated by liquidity management considerations.

Capital deficit Capital outlays *less* capital revenues and capital grants received (see *Deficit* below).

Capital grants Unrequited payments (see definition below) intended to contribute towards the cost of capital expenditure of the recipients.

Capital outlays Expenditure on new fixed assets *plus* net purchases of other capital assets *plus* increase in stocks *plus* transfers to other bodies to fund capital expenditure.

Current deficit Current outlays *less* current revenues and current grants received *less* increase in provisions (see *Deficit* below).

Current expenditure Non-capitalised expenditure on wages, salaries and supplements *plus* purchases of goods and services *plus* employer contributions to superannuation schemes.

Current grants paid Unrequited payments (see definition below) intended to finance the current operations of the recipients, except trading enterprises where all such transfers to finance current operations are classified as subsidies or negative income transfers. This category mainly comprises grants to non-profit institutions (e.g. non-government schools), and other general government authorities (e.g. universities).

Grants to State Governments are split to show whether they were retained by the State Government or were onpassed to other recipients.

Current outlays	<p>Net current expenditure on goods and services <i>plus</i> current transfer payments.</p> <p>Current expenditure on goods and services is expenditure by general government authorities which does not result in the creation of fixed assets or acquisition of land, buildings, intangible assets or secondhand plant and equipment. Sales of goods and services are offset against gross expenditure in calculating current outlays.</p> <p>Current transfer payments include payments for property rights (e.g. interest payments) and unrequited transfers for which there is no return for payment, such as subsidies, personal benefit payments and current grants.</p>
Deficit	<p>The sum of all outlays less revenue less increases (decreases) in provisions.</p> <p>In essence the deficit measures the extent to which each government, or its subsectors, is increasing or decreasing its debt related financial position (i.e. net financial assets and liabilities excluding equity) with units outside that government or subsector. Increases in provisions are excluded because they are generated within the subsector.</p>
Deficit adjusted for net advances	<p>This measure is the deficit less net advances paid (which includes net injections/acquisitions or sales of equity as well as other government lending for policy purposes).</p>
Expenditure on land and intangible assets (net)	<p>Purchases <i>less</i> sales of land and intangible assets such as patents and copyrights.</p>
Expenditure on new fixed assets	<p>Expenditure on tangible assets which are intended to be used in the production process for longer than a year. Such assets cover construction work and equipment (including transport equipment), land, mineral deposits and expenditure on goods or buildings which are intended for sale.</p>
Expenditure on secondhand assets (net)	<p>Purchase of secondhand assets <i>less</i> sales of used capital assets.</p> <p>It generally comprises the acquisition and disposal of non-residential buildings, previously rented dwellings and used plant and equipment.</p> <p>A negative value indicates that sales exceed purchases.</p>
Final consumption expenditure	<p>General government's expenditure on provision of goods and services <i>less</i> the value of its output sold to others.</p>
Financing	<p>The sum of transactions by which governments finance their deficits or invest their surpluses. Financing represents the difference between revenue and grants and total outlays.</p>
Grants received	<p>Current and capital unrequited payments (see definition below) received from other units in the non-financial public sector.</p> <p>This category is further sub-classified for the State Government to indicate whether grants received are used to fund that government operation or are Commonwealth grants to be onpassed to designated government authorities (e.g. universities) or other bodies (e.g. non-government schools).</p>

Gross fixed capital expenditure	Expenditure on new fixed assets <i>less</i> net sales of secondhand assets. The term <i>gross</i> in the title indicates that no depreciation allowances have been deducted in this category.
Income transferred to general government	That part of the income of public trading enterprises which is paid to their parent bodies or governments in the nature of dividends, transfers of profit or similar transactions <i>less</i> amounts received to cover current deficits other than amounts received to offset recurring losses (which are classified as subsidies — see definition below). Amounts received to cover current but non-recurring losses are included as offsets to income transferred to general government because they are regarded as negative income transfers.
Increase in provisions	Increase in public trading enterprise provisions for depreciation and increase in provisions for superannuation, long service leave and the like.
Interest payments	Payments for the use of borrowed money. Interest payments include discounts and premiums incorporated into the sale price of securities. Interest payments by PTEs to the general government sector are identified separately.
Interest received	Current receipts from government bank balances, investments and advances.
Net operating surplus	The excess of the value of a public trading enterprise's sales receipts over costs incurred in producing its output. These costs include depreciation charges and indirect taxes <i>less</i> subsidies but exclude interest, dividends, land rent, royalties and direct taxes.
Other capital outlays	This category includes capital outlays not shown elsewhere. It mainly comprises unrequited capital transfers and the net increase in stocks.
Other financing transactions	Net changes in balances of financial assets and liabilities other than borrowing, advances received and provisions.
Other revenue	This category includes revenue not shown elsewhere. It mainly comprises dividends from public trading and financial enterprises, land rent and royalties received, and dividends from investments.
Other transfer payments	Unrequited payments (see definition below) not already included in current outlay categories. These include land rent and royalty payments, income transfers from trading enterprises to general government and taxes and levies paid by government authorities.
Total outlays	Total of current and capital outlays.
Total revenue and grants received	The non-repayable receipts available to finance the outlays of public authorities. Total revenue and grants received consists mainly of taxes, grants, interest, royalties and dividends and the operating surpluses of public trading enterprises.
Sales of goods and services	The value of current general government output sold to other public and private bodies. The charges are offset against gross expenditure in calculating final consumption expenditure and comprise mainly sales to the private sector.

Subsidies paid to PTEs Grants paid by general government to public trading enterprises to offset recurring losses.

Recurring losses are those losses that are a consequence of government policy to maintain prices at a level that does not cover the cost of production.

Subsidies received Unrequited payments (see definition below) made by public authorities to public enterprises to allow them to provide goods or services at reduced cost.

Taxes, fees and fines Taxes are compulsory levies imposed by government to raise revenue.

There is usually no clear and direct link between payment of taxes and the provision of goods and services. Fees are levies which are related to the regulation of an activity or where payment is associated with provision of goods and services but which do not correspond to the sale of goods and services. Fines are civil and criminal penalties imposed on law breakers (other than tax penalties which are included with taxes).

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