



**Australian  
Bureau of  
Statistics**

**1993-94  
Government Finance Statistics  
Australia**

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**GOVERNMENT FINANCE STATISTICS  
AUSTRALIA  
1993-94**

**W. McLennan  
Australian Statistician**

**AUSTRALIAN BUREAU OF STATISTICS**

**CATALOGUE NO. 5512.0**

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**INQUIRIES**     • *for further information about statistics in this publication and related unpublished statistics, contact Elvie Yates on Canberra (06) 252 5834 or Jon Wade on (06) 252 5069 or any ABS State Office.*

                     • *for information about other ABS statistics and services please refer to the back of this publication*

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**Tables for State/Territory and local governments combined**

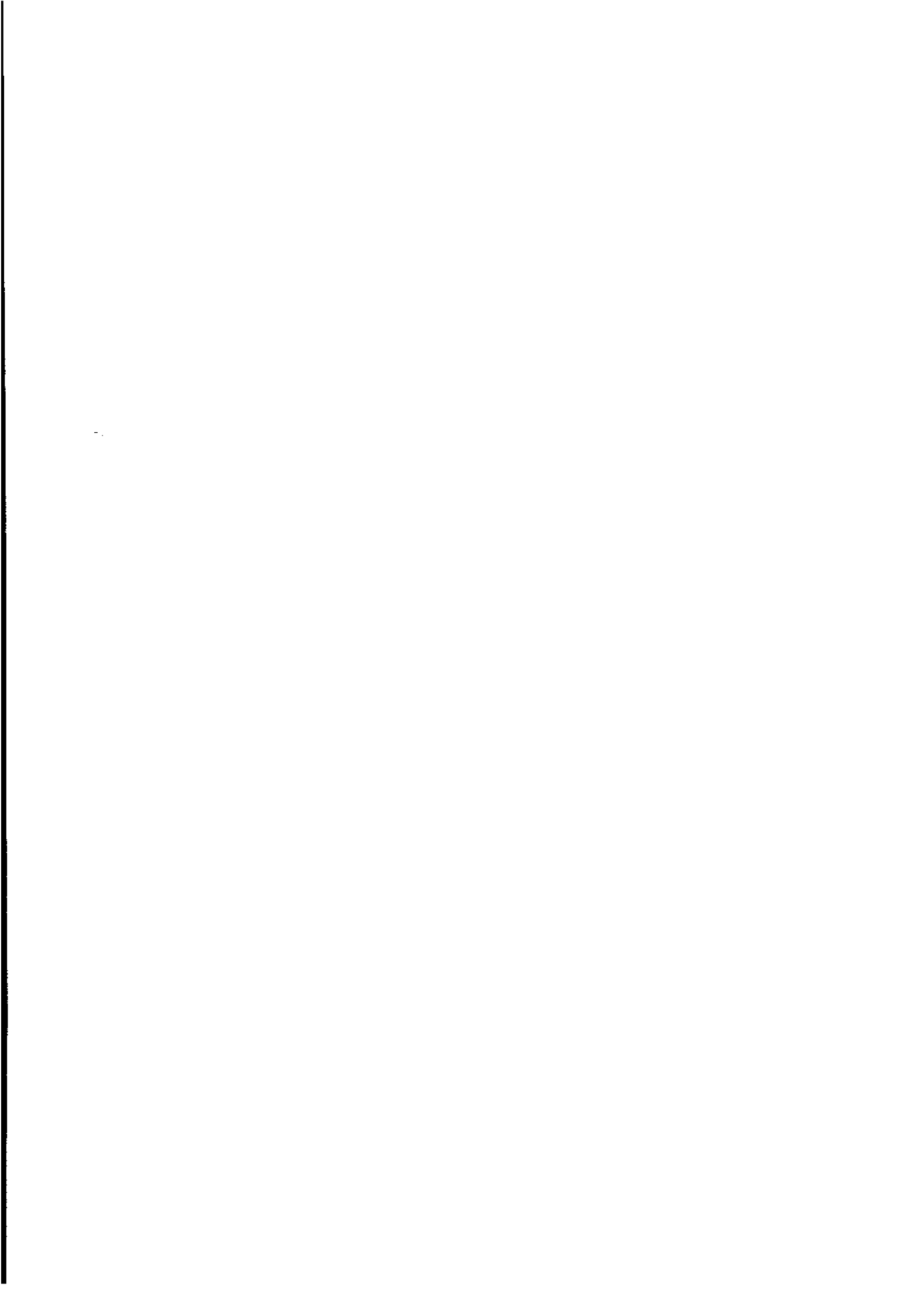
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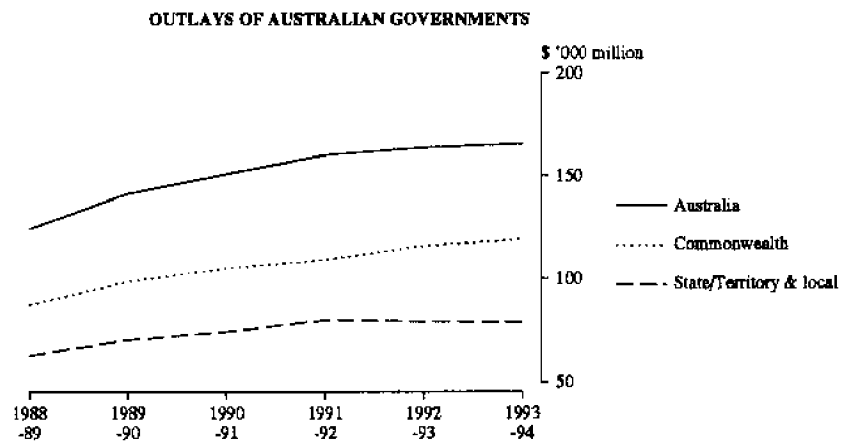
## SUMMARY OF FINDINGS

### Outlays

Total outlays of Australian governments rose 1.1 per cent from \$163,502 million in 1992-93 to \$165,222 million in 1993-94, reflecting a rise of 5.2 per cent in current outlays offset by a fall of 30.4 per cent in capital outlays. The fall in capital outlays reflects an increase in offsets to outlays in the form of capital receipts mainly from asset sales by both the Commonwealth and State/Territory governments.

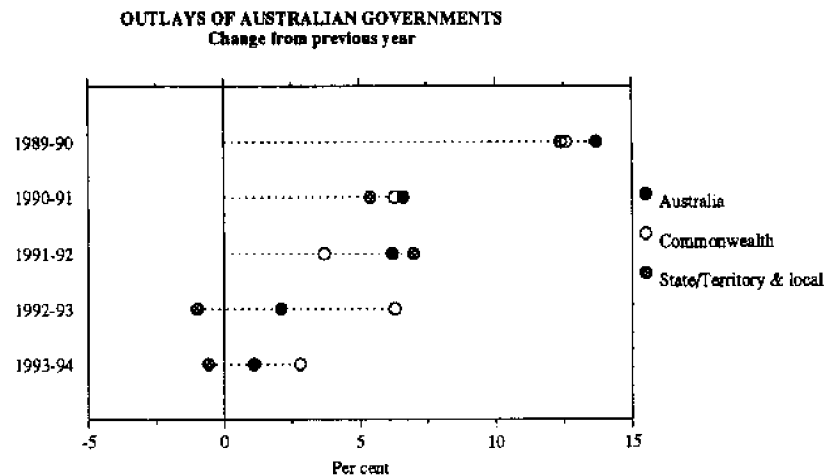
Commonwealth Government capital receipts included the sales of the Moomba-Sydney pipeline and the Commonwealth Serum Laboratory and the issue of shares in the Commonwealth Bank.

State/Territory government capital receipts included the sale of the New South Wales Grain Corporation, the repatriation of \$1,200 million from the Victorian Transport Accident Commission and the partial sale of Loy Yang B Power Station, the sale of Gladstone Power Station in Queensland, the sale of SAGASCO in South Australia and the sale of the Tasmania State Insurance Office.



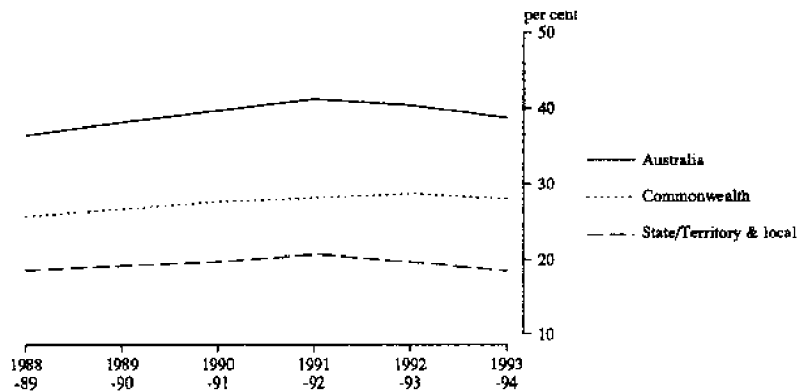
The 1.1 per cent rise in outlays comprises a 2.8 per cent rise in Commonwealth government outlays offset by a 0.7 per cent fall in State/Territory and local government outlays. Outlays fell in all States and Territories except New South Wales and Tasmania. Victoria and South Australia reported the highest falls of 7.3 per cent and 7.1 per cent respectively.

*Note: where values are the same or very close, only one 'dot' appears in the dot graphs in this publication.*



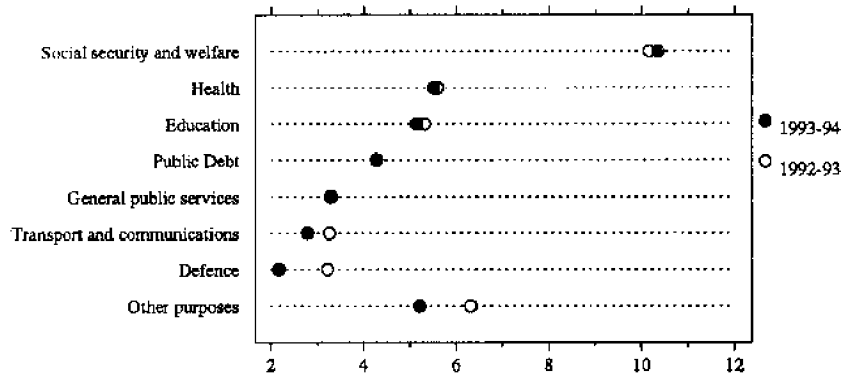
As a percentage of Gross Domestic Product (GDP), total outlays fell from 40.5 per cent in 1992-93 to 38.8 per cent in 1993-94.

OUTLAYS OF AUSTRALIAN GOVERNMENTS  
(as a percentage of GDP)



The graph below shows, combined for all levels of government, outlays by the purposes served as a percentage of GDP for 1992-93 and 1993-94. All categories except social security and welfare show a fall in outlays as a percentage of GDP; the latter reflects a rise in Commonwealth Government personal benefit payments to families and the aged.

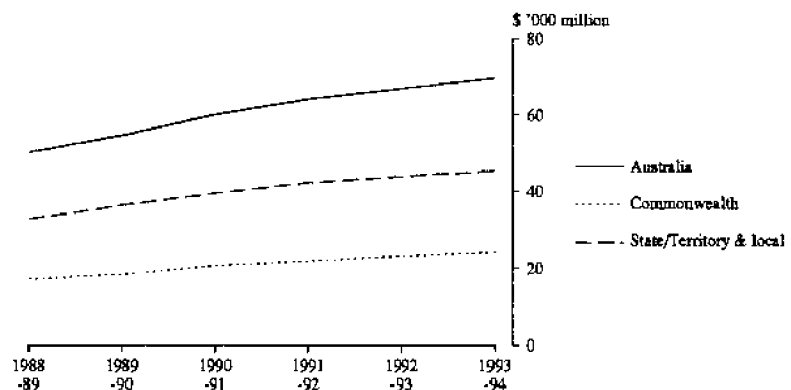
AUSTRALIA - OUTLAYS BY PURPOSE  
(as a percentage of GDP)



Current outlays rose 5.2 per cent, with Commonwealth Government outlays rising 6.6 per cent and State/Territory and local government outlays rising 2.1 per cent. Victoria, the Northern Territory and the Australian Capital Territory reported falls in current outlays.

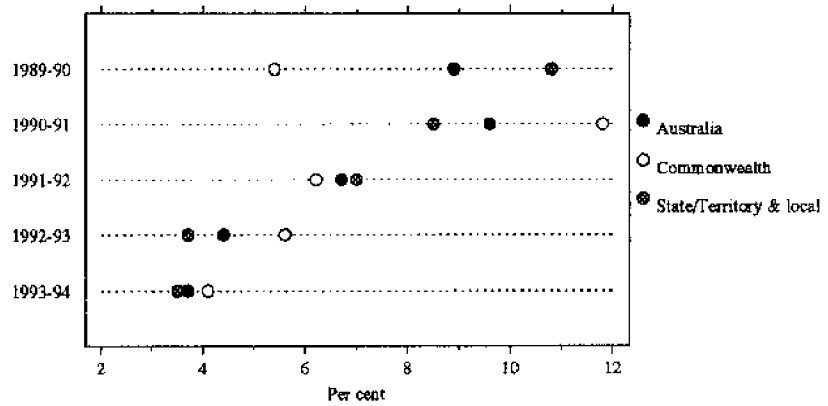
An important component of current outlays is **general government final consumption expenditure**, which provides a measure of the activity (output) of the general government sector. Total general government final consumption expenditure rose 3.6 per cent, from \$67,058 million in 1992-93 to \$69,479 million in 1993-94.

GENERAL GOVERNMENT FINAL CONSUMPTION EXPENDITURE



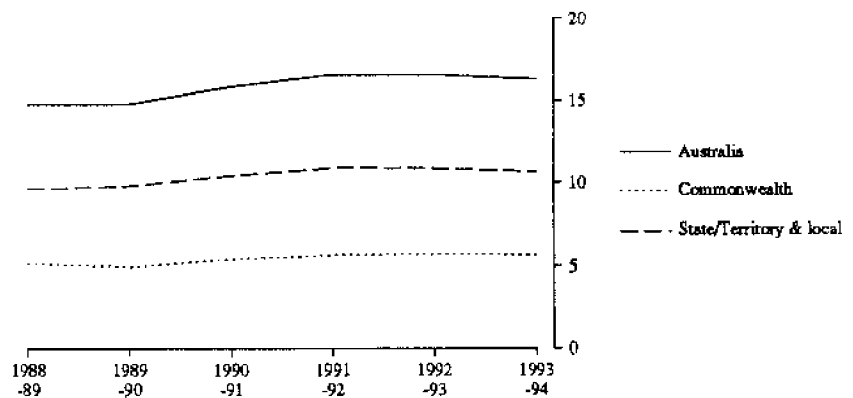
Commonwealth Government expenditure rose 4.1 per cent and State/Territory and local government expenditure rose 3.3 per cent.

**GENERAL GOVERNMENT FINAL CONSUMPTION EXPENDITURE**  
Change from previous year



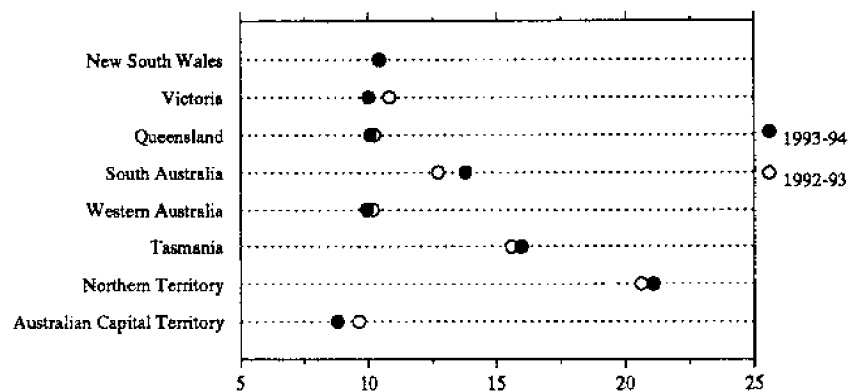
As a percentage of GDP, total general government final consumption expenditure fell from 16.6 per cent in 1992-93 to 16.3 per cent in 1993-94.

**GENERAL GOVERNMENT FINAL CONSUMPTION EXPENDITURE**  
(as a percentage of GDP)



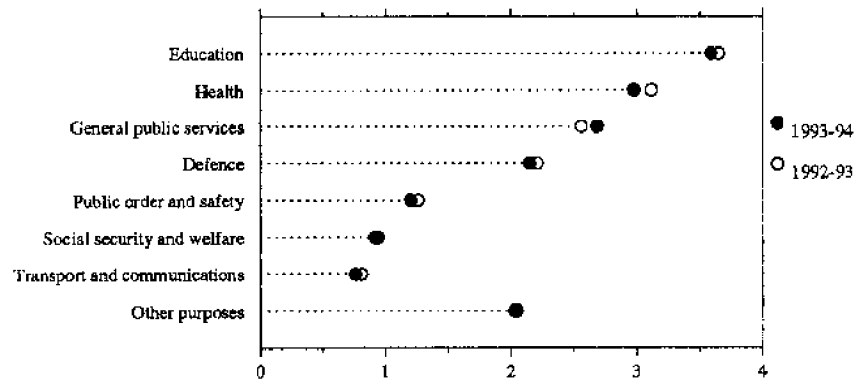
The ratio of each State/Territory's government expenditure as a percentage of its Gross State Product (GSP) provides an indication of each State/Territory's expenditure relative to income generated by production within its domestic territory. The following graph shows each State/Territory's general government final consumption expenditure as a percentage of its GSP. Higher expenditure in the Northern Territory is due to the relatively high cost of providing government services in the Territory.

**FINAL CONSUMPTION EXPENDITURE BY STATE/TERRITORY & LOCAL GOVERNMENTS**  
(as a percentage of Gross State Product)



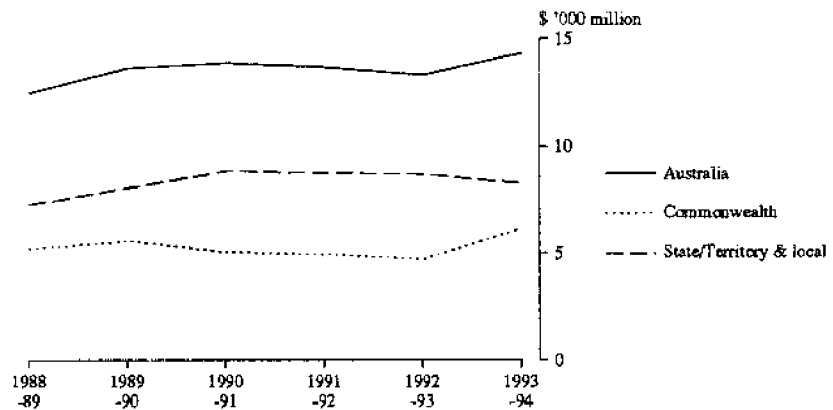
The main purpose category showing growth in general government final consumption expenditure for Australia from 1992-93 to 1993-94 was general public services. This mainly reflects growth in contributions to superannuation funds.

AUSTRALIA - GENERAL GOVERNMENT FINAL CONSUMPTION EXPENDITURE  
(as a percentage of GDP)

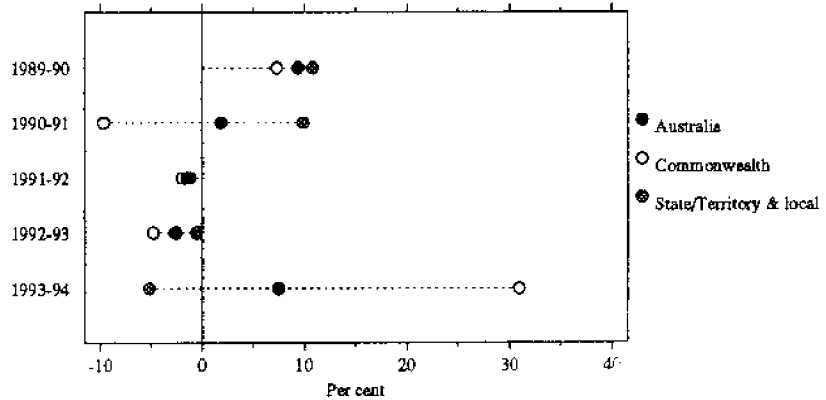


**Interest paid on public debt** comprises a significant part of current outlays of government. However, each government also earns interest on funds advanced to, or invested with, bodies outside the non-financial public sector. This income stream, *interest received*, is therefore offset against *interest paid* to provide a measure of the net cost of debt servicing for the Commonwealth and for each State and Territory. In 1993-94 *net interest paid* by Australian governments was \$14,329 million, a rise of 7.5 per cent on 1992-93. The Commonwealth Government is the main contributor to this rise, reflecting a high level of borrowing in recent years to finance large deficits.

NET INTEREST PAID BY AUSTRALIAN GOVERNMENTS

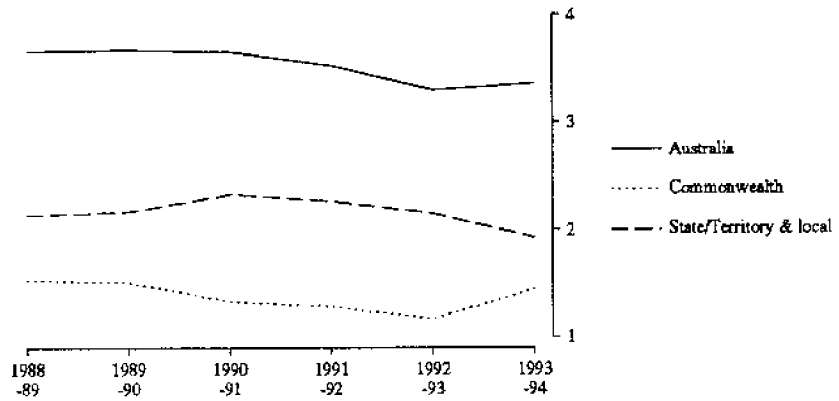


**NET INTEREST PAID BY AUSTRALIAN GOVERNMENTS**  
Change from previous year



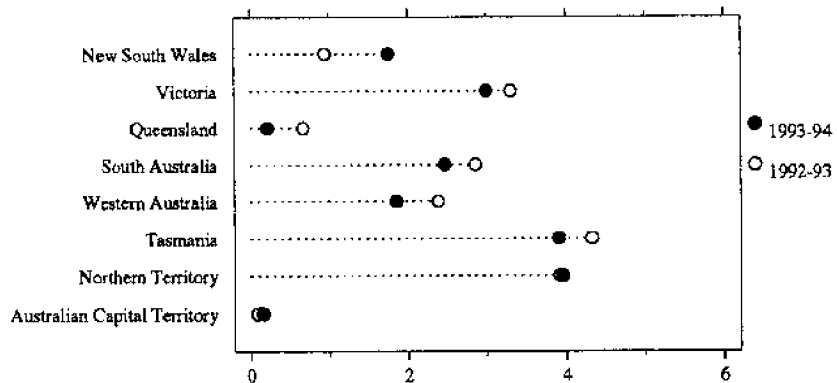
The graph below shows the change in net interest paid as a proportion of Gross Domestic Product.

**NET INTEREST PAID**  
(as a percentage of GDP)



Net interest paid for each State/Territory as a percentage of Gross State Product is shown in the following graph. This measure fell for all States except New South Wales. A small rise occurred in the Northern Territory and the Australian Capital Territory.

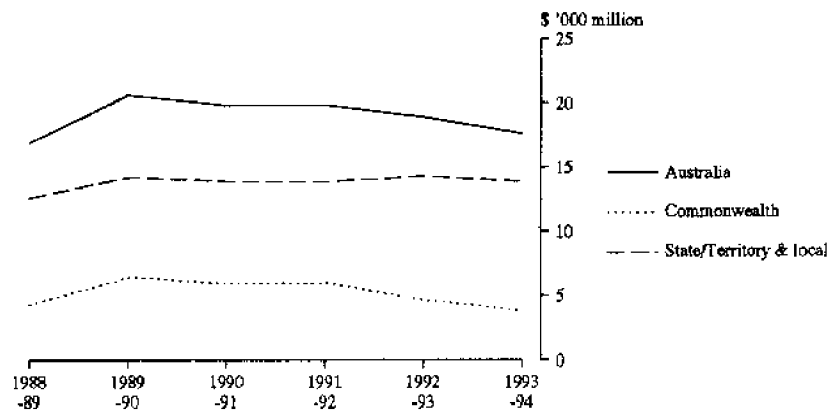
**NET INTEREST PAID BY STATE/TERRITORY & LOCAL GOVERNMENTS**  
(as a percentage of Gross State Product)



**Capital outlays** for all levels of government combined fell 30.4 per cent in 1993-94. Commonwealth government capital outlays fell 48.2 per cent, reflecting the offsetting effects of asset sales as well as reduced expenditure on fixed assets and lower capital grants to States and Territories. State/Territory and local government capital outlays fell 14.2 per cent, due mainly to further major assets sales in 1993-94 and a repatriation of capital from the Transport Accident Commission in Victoria.

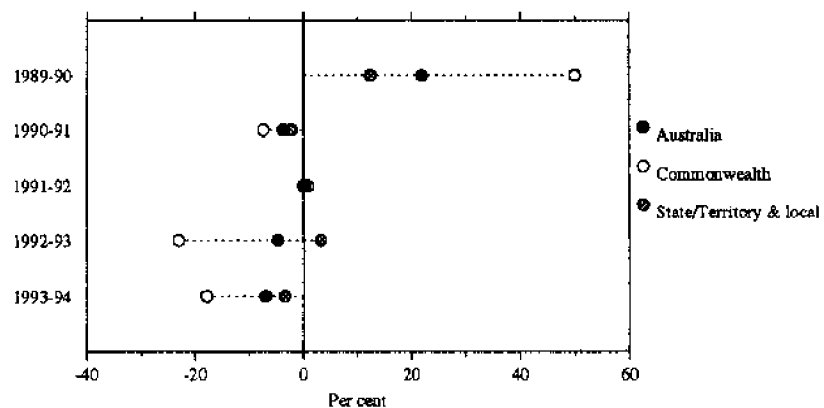
A component of capital outlays, **gross fixed capital expenditure**, is a measure of the expenditure on new and second-hand fixed assets less disposals of such assets. Total gross fixed capital expenditure by all governments fell 7.0 per cent, from \$18,951 million in 1992-93 to \$17,629 million in 1993-94.

GROSS FIXED CAPITAL EXPENDITURE BY AUSTRALIAN GOVERNMENTS



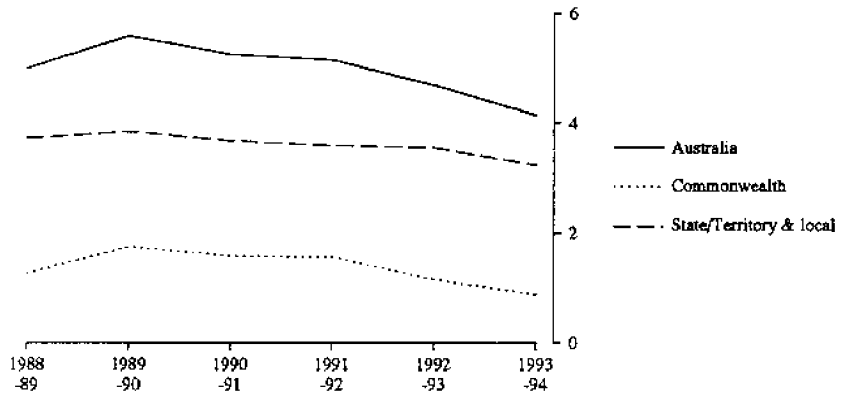
Commonwealth government expenditure fell 17.9 per cent, due mainly to a fall in expenditure on air transport and communications, while State/Territory and local government expenditure fell 3.4 per cent.

GROSS FIXED CAPITAL EXPENDITURE BY AUSTRALIAN GOVERNMENTS  
Change from previous year



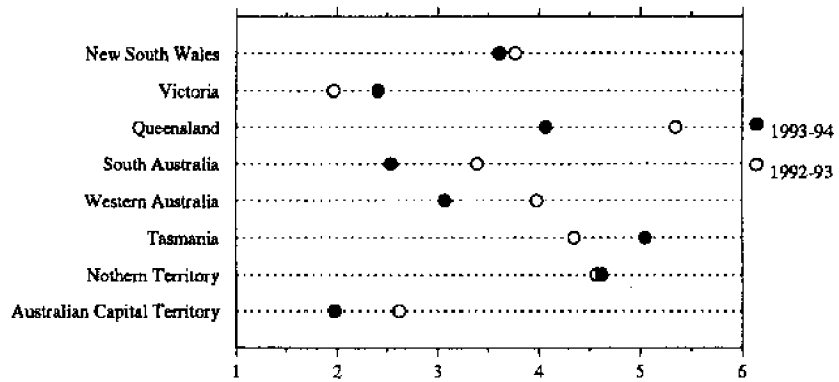
When expressed as a percentage of GDP, gross fixed capital expenditure of Australian governments fell from 4.7 per cent in 1992-93 to 4.1 per cent in 1993-94.

**GROSS FIXED CAPITAL EXPENDITURE OF AUSTRALIAN GOVERNMENTS**  
(as a percentage of GDP)



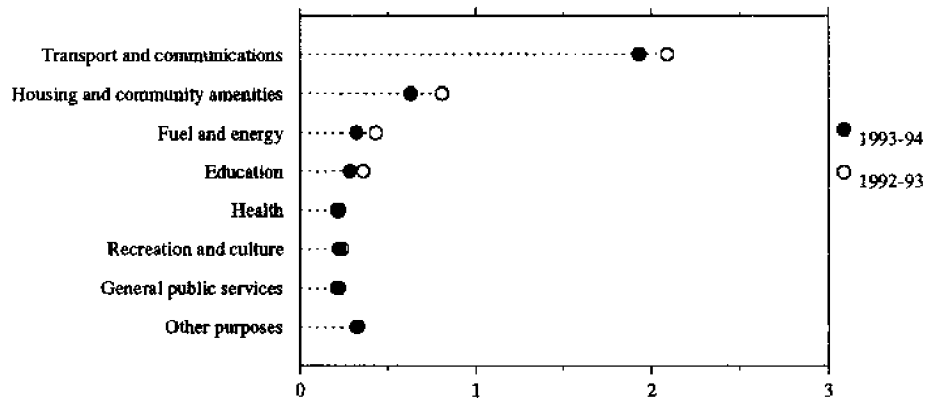
Gross fixed capital expenditure for each State/Territory is shown in the following graph as a percentage of its Gross State Product. Victoria and Tasmania are the only States to show significant increases in 1993-94.

**GROSS FIXED CAPITAL EXPENDITURE BY STATE/TERRITORY & LOCAL GOVERNMENTS**  
(as a percentage of Gross State Product)



The graph below shows gross fixed capital expenditure by purpose as a percentage of Gross Domestic Product. It reflects a reduction in expenditure across most categories.

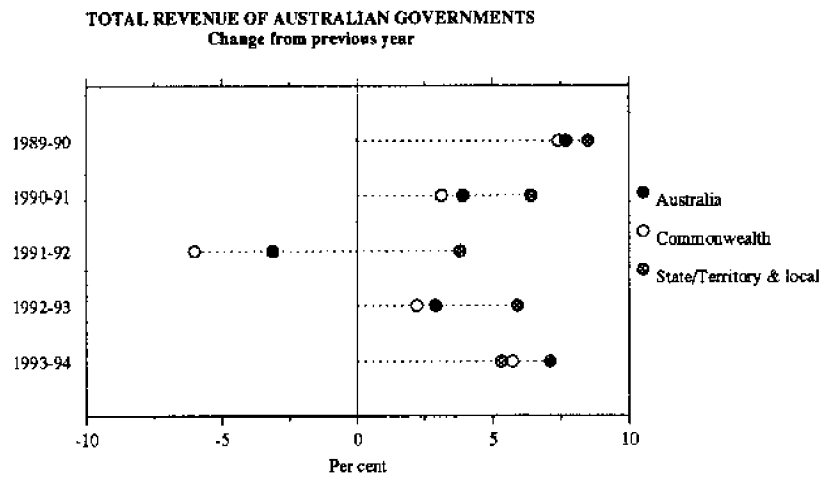
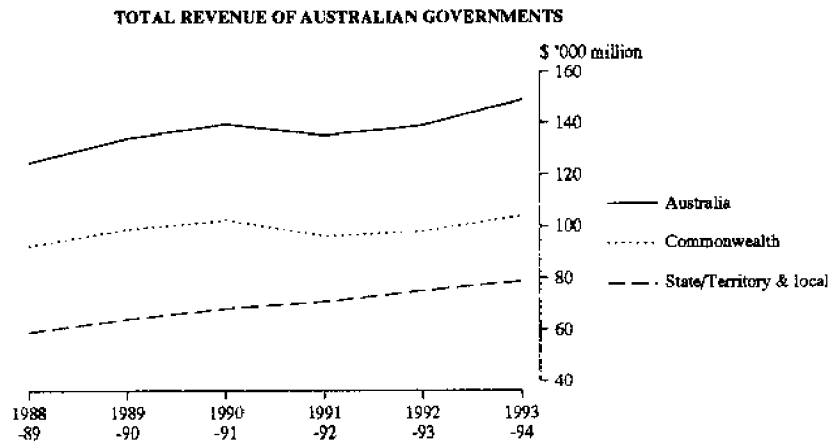
**AUSTRALIA - GROSS FIXED CAPITAL EXPENDITURE**  
(as a percentage of GDP)



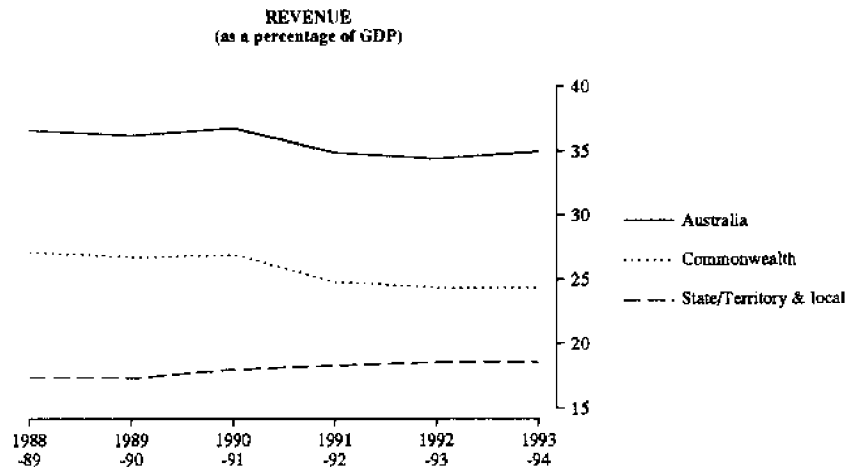
**Revenue**

Total revenue of all Australian governments rose 7.1 per cent, from \$139,087 million in 1992-93 to \$149,030 million in 1993-94, reflecting higher receipts from taxation revenue and larger operating surpluses of public trading enterprises.

*Note: Revenue of State, Territory and local governments includes grants received from the Commonwealth government.*

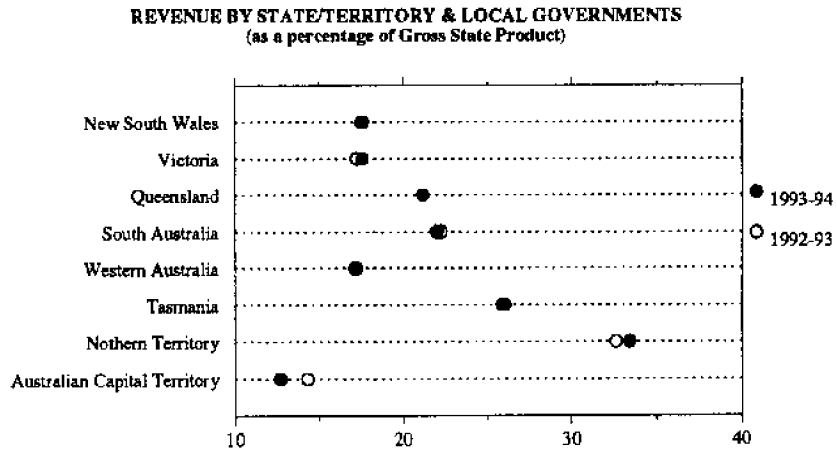


Measured as a percentage of Gross Domestic Product, revenue from all Australian governments grew slightly from 34.5 per cent in 1992-93 to 35.0 per cent in 1993-94.





Victoria and the Northern Territory were the only State/Territory governments to show an increase in revenue as a percentage of their Gross State Product between 1992-93 and 1993-94.

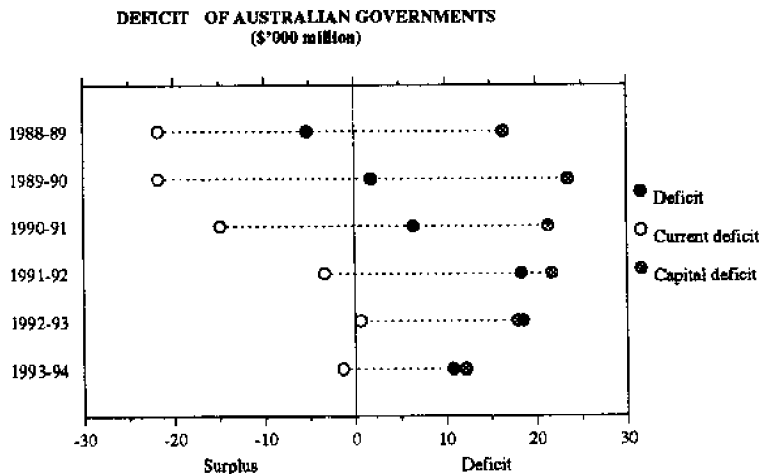


Further details on revenue raised from taxes, fees and fines for 1988-89 to 1993-94 is included in the 1993-94 issue of *Taxation Revenue, Australia* (cat 5506.0).

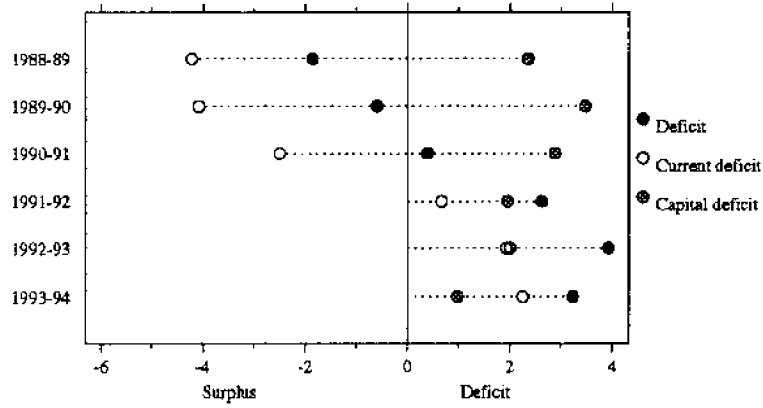
### Deficit/Surplus

The deficit for all levels of government combined fell from \$18,582 million in 1992-93 to \$10,777 million in 1993-94, moving from 4.6 per cent to 2.5 per cent of GDP. State, Territory and local governments had a surplus of \$4,177 million in 1993-94 whereas the Commonwealth had a deficit of \$13,740 million.

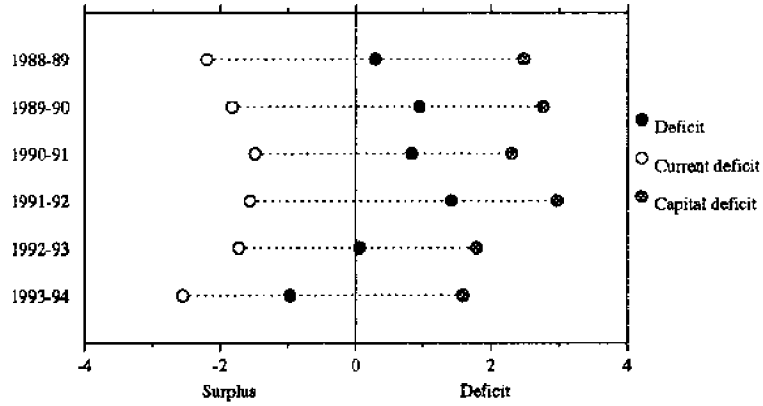
The current deficit improved from \$637 million in 1992-93 to a surplus of \$1,406 million in 1993-94, mainly reflecting higher revenue from taxation. The capital deficit improved from \$17,945 million in 1992-93 to \$12,184 million in 1993-94, mainly reflecting lower capital outlays by both the Commonwealth and State/Territory and local governments as a result of sales of major assets.



**DEFICIT OF THE COMMONWEALTH GOVERNMENT**  
(as a percentage of Gross Domestic Product)

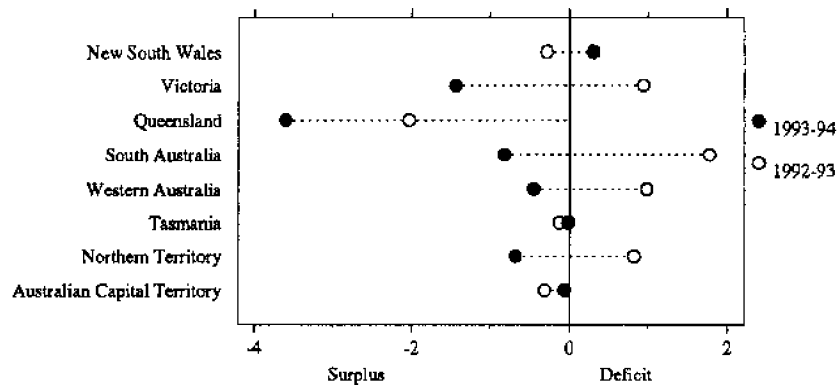


**DEFICIT OF STATE/TERRITORY AND LOCAL GOVERNMENTS**  
(as a percentage of Gross Domestic Product)



The deficit for each State/Territory as a percentage of its Gross State Product is shown in the following graph. All State, Territory and local governments except New South Wales reported a surplus in 1993-94. This is the first year on record since 1961-62 (the first available year of the current GFS time series) for which Victoria, South Australia, Western Australia or the Northern Territory achieved a surplus.

**DEFICIT BY STATE/TERRITORY & LOCAL GOVERNMENTS**  
(as a percentage of Gross State Product)



**Tables for combined Commonwealth,  
State/Territory and local governments**

TABLE 1. ECONOMIC TRANSACTIONS OF COMMONWEALTH, STATE, TERRITORY AND LOCAL GOVERNMENTS  
COMBINED  
(\$ million)

Item	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94
<b>GENERAL GOVERNMENT</b>						
Current expenditure	57,619	64,547	70,750	75,621	79,394	82,779
less Sales of goods and services(a)	7,200	9,648	10,558	11,377	12,336	13,300
<i>equals</i> Final consumption expenditure	50,420	54,900	60,193	64,244	67,058	69,479
Interest payments	10,833	12,471	12,159	11,448	11,583	13,195
Subsidies paid to PTEs	2,838	2,625	3,654	3,163	2,841	2,821
Personal benefit payments	29,466	32,578	37,351	42,385	45,944	49,614
Other transfer payments	6,373	7,131	7,566	9,181	10,628	11,358
<b>Total current outlays</b>	<b>99,929</b>	<b>109,704</b>	<b>120,922</b>	<b>130,421</b>	<b>138,054</b>	<b>146,466</b>
Expenditure on new fixed assets	8,125	9,353	9,421	9,386	10,174	9,779
plus Expenditure on secondhand assets (net)(b)	-559	-724	-638	-572	-921	-1,034
<i>equals</i> Gross fixed capital expenditure	7,566	8,629	8,783	8,813	9,253	8,745
Capital grants to PTEs	893	1,460	1,731	1,894	2,010	2,130
Advances paid to PTEs (net)	482	-296	-1,020	180	-64	-695
Other capital outlays(b)	395	330	1,178	3,152	-353	-3,496
<b>Total capital outlays</b>	<b>9,335</b>	<b>10,124</b>	<b>10,673</b>	<b>14,039</b>	<b>10,847</b>	<b>6,685</b>
<b>Total outlays</b>	<b>109,264</b>	<b>119,828</b>	<b>131,595</b>	<b>144,460</b>	<b>148,901</b>	<b>153,151</b>
Taxes, fees and fines	106,137	115,358	119,080	115,473	118,498	125,857
Interest received from PTEs	1,715	1,575	1,438	1,296	1,038	938
Interest received from other enterprises	3,409	3,874	4,243	3,588	3,447	3,440
Other revenue	3,405	3,869	4,686	6,298	7,121	9,575
<b>Total revenue</b>	<b>114,666</b>	<b>124,675</b>	<b>129,447</b>	<b>126,656</b>	<b>130,104</b>	<b>139,809</b>
Increase in provisions	-136	-45	-840	-1,025	-1,296	-1,161
Borrowing (net)	-2,732	-5,489	7,363	20,845	23,640	19,480
Other financing transactions(c)	-2,529	687	-4,371	-1,999	-3,536	-4,977
<b>Total financing(c)</b>	<b>-5,402</b>	<b>-4,847</b>	<b>2,148</b>	<b>17,804</b>	<b>18,797</b>	<b>13,342</b>
Current deficit(c)	-14,377	-14,588	-7,494	4,963	9,476	8,068
Capital deficit(c)	9,112	9,787	10,483	13,865	10,617	6,434
<b>Total deficit(c)</b>	<b>-5,266</b>	<b>-4,801</b>	<b>2,988</b>	<b>18,828</b>	<b>20,093</b>	<b>14,502</b>
<b>Net financing requirement(c)</b>	<b>-5,262</b>	<b>-4,802</b>	<b>2,992</b>	<b>18,846</b>	<b>20,104</b>	<b>14,503</b>
<b>PUBLIC TRADING ENTERPRISES</b>						
Interest payments to—	8,528	8,627	8,903	8,253	7,024	6,097
general government	1,733	1,587	1,438	1,294	1,054	942
other enterprises	6,795	7,040	7,465	6,960	5,970	5,155
Income transferred to general government	445	853	1,369	1,747	1,867	3,323
Other transfer payments	502	562	598	1,102	1,673	1,458
<b>Total current outlays</b>	<b>9,475</b>	<b>10,042</b>	<b>10,870</b>	<b>11,102</b>	<b>10,564</b>	<b>10,879</b>
Expenditure on new fixed assets	10,495	12,690	12,564	12,006	11,216	10,738
plus Expenditure on secondhand assets (net)	-1,124	-666	-1,487	-915	-1,518	-1,855
<i>equals</i> Gross fixed capital expenditure	9,372	12,024	11,077	11,092	9,698	8,884
Expenditure on land and intangible assets (net)	-139	128	206	123	86	-252
Other capital outlays	320	3,488	939	-561	212	-709
<b>Total capital outlays</b>	<b>9,552</b>	<b>15,641</b>	<b>12,222</b>	<b>10,654</b>	<b>9,996</b>	<b>7,923</b>
<b>Total outlays</b>	<b>19,027</b>	<b>25,683</b>	<b>23,091</b>	<b>21,756</b>	<b>20,560</b>	<b>18,802</b>
Sales of goods and services	48,898	53,744	57,384	60,127	62,637	68,964
plus Subsidies received	2,875	2,604	3,802	3,039	2,850	2,866
less Operating expenditure	41,881	46,697	50,120	52,418	53,983	58,720
<i>equals</i> Net operating surplus	9,892	9,651	11,067	10,748	11,504	13,110
Interest received	1,749	1,992	1,486	1,133	774	580
Capital grants received	872	1,478	1,697	1,934	2,086	2,171
Other revenue	880	802	722	787	778	840
<b>Total revenue</b>	<b>13,393</b>	<b>13,923</b>	<b>14,972</b>	<b>14,602</b>	<b>15,142</b>	<b>16,700</b>
Increase in provisions—	5,109	5,387	5,690	7,494	7,130	6,576
for depreciation	4,574	4,835	5,581	7,418	6,902	7,109
other	535	552	109	76	228	-533
Advances received (net)	410	-272	-1,021	170	-115	-697
Borrowing (net)	2,758	4,086	3,903	351	-627	-3,528
Other financing transactions(c)	-2,644	2,559	-452	-862	-969	-249
<b>Total financing(c)</b>	<b>5,634</b>	<b>11,760</b>	<b>8,119</b>	<b>7,154</b>	<b>5,418</b>	<b>2,102</b>
Current deficit(c)	-7,313	-7,021	-7,421	-8,308	-8,889	-9,485
Capital deficit(c)	7,838	13,394	9,851	7,967	7,177	5,011
<b>Total deficit(c)</b>	<b>525</b>	<b>6,373</b>	<b>2,430</b>	<b>-341</b>	<b>-1,712</b>	<b>-4,474</b>
<b>Net financing requirement(c)</b>	<b>114</b>	<b>6,645</b>	<b>3,451</b>	<b>-511</b>	<b>-1,596</b>	<b>-3,777</b>

TABLE 1. ECONOMIC TRANSACTIONS OF COMMONWEALTH, STATE, TERRITORY AND LOCAL GOVERNMENTS  
 COMBINED—continued  
 (\$ million)

Item	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94
CONSOLIDATED TOTAL						
Current expenditure	57,619	64,547	70,750	75,621	79,394	82,779
less Sales of goods and services(a)	7,200	9,648	10,558	11,377	12,336	13,300
<i>equals</i> Final consumption expenditure	50,420	54,900	60,193	64,244	67,058	69,479
Interest payments	17,490	19,346	19,448	18,193	17,339	18,240
Subsidies paid to PTEs	2,838	2,625	3,654	3,163	2,841	2,821
Personal benefit payments	29,466	32,578	37,351	42,385	45,944	49,614
Other transfer payments	6,655	7,479	7,958	9,445	11,460	11,944
<b>Total current outlays</b>	<b>106,868</b>	<b>116,927</b>	<b>128,604</b>	<b>137,430</b>	<b>144,643</b>	<b>152,098</b>
Expenditure on new fixed assets	18,620	22,042	21,984	21,392	21,389	20,517
plus Expenditure on secondhand assets (net)(b)	-1,683	-1,389	-2,124	-1,487	-2,438	-2,888
<i>equals</i> Gross fixed capital expenditure	16,937	20,653	19,860	19,905	18,951	17,629
Expenditure on land and intangible assets (net)(b)	-595	140	101	52	-186	-767
Other capital outlays(b)	1,159	3,666	2,221	2,680	93	-3,738
<b>Total capital outlays</b>	<b>17,501</b>	<b>24,459</b>	<b>22,182</b>	<b>22,636</b>	<b>18,859</b>	<b>13,124</b>
<b>Total outlays</b>	<b>124,370</b>	<b>141,386</b>	<b>150,785</b>	<b>160,067</b>	<b>163,502</b>	<b>165,222</b>
Taxes, fees and fines	106,009	115,201	118,891	114,642	117,662	124,992
Net operating surplus of public trading enterprises	9,892	9,651	11,067	10,748	11,504	13,110
Interest received	5,022	5,705	5,553	4,505	4,008	3,911
Other revenue	3,700	3,633	3,966	5,300	5,912	7,018
<b>Total revenue</b>	<b>124,622</b>	<b>134,191</b>	<b>139,477</b>	<b>135,196</b>	<b>139,087</b>	<b>149,030</b>
Increase in provisions—	4,973	5,341	4,850	6,470	5,833	5,415
for depreciation	4,574	4,835	5,581	7,418	6,902	7,109
other	399	506	-732	-948	-1,069	-1,694
Borrowing (net)	-488	-1,602	11,383	21,113	22,345	16,587
Other financing transactions(c)	-4,738	3,456	-4,924	-2,712	-3,764	-5,810
<b>Total financing(c)</b>	<b>-253</b>	<b>7,195</b>	<b>11,309</b>	<b>24,871</b>	<b>24,415</b>	<b>16,192</b>
Current deficit(c)	-21,687	-21,657	-14,869	-3,309	637	-1,406
Capital deficit(c)	16,461	23,510	21,328	21,710	17,945	12,184
<b>Total deficit(c)</b>	<b>-5,226</b>	<b>1,854</b>	<b>6,459</b>	<b>18,401</b>	<b>18,582</b>	<b>10,777</b>
<b>Net financing requirement(c)</b>	<b>-5,226</b>	<b>1,854</b>	<b>6,459</b>	<b>18,401</b>	<b>18,582</b>	<b>10,777</b>

(a) This item provides an indication of the extent of government charges levied. The charges are offset against gross expenditure in calculating final consumption expenditure and comprise mainly sales to the private sector. However note that it has not been possible to exclude all inter-agency charges and that some estimated data is included. (b) See *Asset tables* on pages 27 and 47. (c) See *Measures of government financing* in Explanatory Notes.

**TABLE 2. OUTLAYS BY PURPOSE  
FOR THE COMMONWEALTH, STATE, TERRITORY AND LOCAL GOVERNMENTS COMBINED**  
(\$ million)

<i>Purpose</i>	<i>1988-89</i>	<i>1989-90</i>	<i>1990-91</i>	<i>1991-92</i>	<i>1992-93</i>	<i>1993-94</i>
<b>CURRENT OUTLAYS</b>						
General public services	8,620	9,007	9,741	11,019	11,644	12,891
Defence	7,196	7,752	8,398	8,615	9,012	9,251
Public order and safety	3,837	4,404	4,659	4,969	5,185	5,317
Education	14,420	15,422	16,899	18,414	19,290	20,101
Primary and secondary education	8,695	9,235	10,042	10,894	11,186	11,444
Tertiary education, of which	4,183	4,525	5,089	5,740	6,059	6,627
University education	2,751	2,916	3,355	3,770	3,955	4,386
Technical and further education	1,402	1,586	1,709	1,950	2,089	2,220
Other education	1,543	1,662	1,768	1,780	2,045	2,030
Health	16,396	17,993	19,391	20,528	21,672	22,567
Hospital and other institutional services	10,116	10,905	11,653	11,990	12,227	12,196
Clinics and other non-institutional services	4,370	4,976	5,518	6,152	6,740	7,226
Other health	1,910	2,113	2,220	2,387	2,706	3,146
Social security and welfare	25,165	27,805	32,531	37,491	40,632	43,891
Social security benefits	21,996	24,066	28,004	32,504	35,301	38,286
Welfare services	2,234	2,750	3,370	3,696	4,044	4,290
Other social security and welfare	935	989	1,156	1,290	1,286	1,316
Housing and community amenities	1,119	1,505	1,716	1,788	1,694	1,729
Housing and community development	486	687	810	884	741	797
Water supply	125	123	174	149	155	95
Sanitation and protection of the environment	336	525	553	558	566	597
Other community amenities	172	170	179	196	232	240
Recreation and culture	2,512	2,601	2,796	2,915	2,975	3,073
Recreational facilities and services	1,116	1,291	1,297	1,408	1,444	1,513
Cultural facilities and services	814	707	776	794	805	866
Broadcasting and film production	570	598	617	600	599	620
Other recreation and culture	12	6	107	113	127	74
Fuel and energy	588	714	744	767	920	832
Agriculture, forestry, fishing and hunting	2,115	2,292	3,450	2,952	2,653	2,700
Mining, manufacturing, construction etc.	749	859	789	839	769	712
Transport and communication	4,577	4,790	5,281	5,251	5,616	5,501
Road transport	2,287	2,837	3,025	3,209	3,268	3,351
Water transport	181	197	265	362	209	203
Rail and multi-mode transport	1,710	1,307	1,490	1,396	1,388	1,481
Air transport	311	388	437	439	226	272
Other transport	71	25	38	36	30	31
Communications	18	36	27	-191	495	163
Other economic affairs	2,118	2,188	2,576	3,191	4,370	4,596
Other purposes	17,455	19,592	19,629	18,691	18,211	18,937
<b>Total</b>	<b>106,868</b>	<b>116,927</b>	<b>128,604</b>	<b>137,430</b>	<b>144,643</b>	<b>152,098</b>

TABLE 2. OUTLAYS BY PURPOSE  
FOR THE COMMONWEALTH, STATE, TERRITORY AND LOCAL GOVERNMENTS COMBINED—continued  
(\$ million)

Purpose	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94
CAPITAL OUTLAYS						
General public services	847	1,025	1,799	3,613	1,708	1,086
Defence	-7	-18	-72	-8	-2	-14
Public order and safety	617	626	701	673	453	395
Education	1,341	1,805	1,971	2,003	2,179	1,871
Primary and secondary education	618	725	734	703	691	606
Tertiary education, of which	698	1,017	1,158	1,233	1,425	1,222
University education	447	689	815	937	1,070	961
Technical and further education	252	328	341	294	351	260
Other education	25	63	79	67	63	42
Health	654	826	935	884	941	970
Hospital and other institutional services	579	711	800	808	831	855
Clinics and other non-institutional services	55	68	79	44	55	75
Other health	21	48	56	33	55	41
Social security and welfare	332	367	267	448	396	283
Social security benefits	20	18	13	10	10	10
Welfare services	265	275	201	275	334	222
Other social security and welfare	47	74	54	163	51	51
Housing and community amenities	2,716	3,368	2,746	2,793	2,944	2,145
Housing and community development	1,148	1,585	880	864	1,044	473
Water supply	542	693	701	776	686	584
Sanitation and protection of the environment	996	1,039	1,109	1,082	1,092	962
Other community amenities	31	50	55	72	123	126
Recreation and culture	770	984	885	942	1,060	688
Recreational facilities and services	537	511	426	520	623	433
Cultural facilities and services	81	192	145	138	140	191
Broadcasting and film production	152	207	188	163	147	-41
Other recreation and culture	1	73	125	120	150	105
Fuel and energy	2,524	2,620	2,471	2,603	1,709	863
Agriculture, forestry, fishing and hunting	574	3,560	1,652	-197	823	-262
Mining, manufacturing, construction etc.	132	258	97	59	-63	-180
Transport and communication	6,980	9,508	8,614	7,955	7,561	6,351
Road transport	2,762	2,949	3,015	2,714	3,420	1,816
Water transport	146	363	243	77	136	346
Rail and multi-mode transport	559	937	805	1,137	1,338	1,915
Air transport	733	1,897	1,517	1,810	406	596
Other transport	79	87	43	4	24	-456
Communications	2,702	3,275	2,990	2,213	2,237	2,133
Other economic affairs	422	417	458	544	119	275
Other purposes	-403	-885	-343	324	-969	-1,348
<b>Total</b>	<b>17,501</b>	<b>24,459</b>	<b>22,182</b>	<b>22,636</b>	<b>18,859</b>	<b>13,124</b>

**TABLE 2. OUTLAYS BY PURPOSE**  
**FOR THE COMMONWEALTH, STATE, TERRITORY AND LOCAL GOVERNMENTS COMBINED—continued**  
(\$ million)

<i>Purpose</i>	<i>1988-89</i>	<i>1989-90</i>	<i>1990-91</i>	<i>1991-92</i>	<i>1992-93</i>	<i>1993-94</i>
<b>TOTAL OUTLAYS</b>						
General public services	9,467	10,032	11,540	14,632	13,352	13,976
Defence	7,189	7,734	8,326	8,607	9,010	9,236
Public order and safety	4,454	5,030	5,361	5,642	5,638	5,713
Education	15,761	17,226	18,870	20,416	21,469	21,972
Primary and secondary education	9,313	9,960	10,776	11,598	11,877	12,050
Tertiary education, of which	4,881	5,541	6,248	6,972	7,484	7,850
University education	3,198	3,604	4,171	4,708	5,025	5,347
Technical and further education	1,654	1,914	2,049	2,244	2,441	2,480
Other education	1,567	1,725	1,847	1,846	2,108	2,072
Health	17,050	18,820	20,327	21,413	22,613	23,537
Hospital and other institutional services	10,695	11,615	12,453	12,797	13,057	13,050
Clinics and other non-institutional services	4,424	5,044	5,598	6,196	6,795	7,300
Other health	1,931	2,161	2,276	2,420	2,760	3,186
Social security and welfare	25,497	28,172	32,798	37,939	41,028	44,174
Social security benefits	22,016	24,084	28,017	32,514	35,311	38,295
Welfare services	2,499	3,025	3,572	3,972	4,378	4,512
Other social security and welfare	982	1,063	1,210	1,453	1,338	1,367
Housing and community amenities	3,835	4,872	4,462	4,581	4,638	3,874
Housing and community development	1,634	2,273	1,691	1,748	1,785	1,270
Water supply	667	816	875	925	840	679
Sanitation and protection of the environment	1,332	1,564	1,662	1,640	1,657	1,559
Other community amenities	203	220	235	268	355	366
Recreation and culture	3,282	3,585	3,681	3,856	4,035	3,761
Recreational facilities and services	1,653	1,802	1,723	1,928	2,067	1,946
Cultural facilities and services	895	899	921	932	945	1,057
Broadcasting and film production	722	805	805	763	746	579
Other recreation and culture	12	79	232	233	277	179
Fuel and energy	3,113	3,334	3,216	3,370	2,629	1,695
Agriculture, forestry, fishing and hunting	2,688	5,852	5,102	2,755	3,475	2,438
Mining, manufacturing, construction etc.	881	1,117	886	898	706	533
Transport and communication	11,557	14,298	13,895	13,206	13,177	11,852
Road transport	5,048	5,787	6,039	5,923	6,688	5,167
Water transport	327	559	508	439	345	549
Rail and multi-mode transport	2,269	2,243	2,295	2,533	2,726	3,396
Air transport	1,044	2,285	1,954	2,249	633	869
Other transport	149	112	81	40	54	-425
Communications	2,720	3,311	3,017	2,022	2,732	2,296
Other economic affairs	2,540	2,605	3,034	3,735	4,489	4,870
Other purposes	17,052	18,707	19,286	19,015	17,242	17,589
<b>Total</b>	<b>124,370</b>	<b>141,386</b>	<b>150,785</b>	<b>160,067</b>	<b>163,502</b>	<b>165,222</b>



**TABLE 3. GENERAL GOVERNMENT FINAL CONSUMPTION EXPENDITURE BY PURPOSE  
FOR THE COMMONWEALTH, STATE, TERRITORY AND LOCAL GOVERNMENTS COMBINED**  
(\$ million)

<i>Purpose</i>	<i>1988-89</i>	<i>1989-90</i>	<i>1990-91</i>	<i>1991-92</i>	<i>1992-93</i>	<i>1993-94</i>
General public services	7,684	7,920	8,728	9,830	10,351	11,452
Defence	7,106	7,678	8,305	8,539	8,934	9,170
Public order and safety	3,757	4,316	4,568	4,880	5,074	5,103
Education	11,347	11,993	13,120	14,080	14,725	15,285
Primary and secondary education	6,746	7,008	7,666	8,187	8,320	8,368
Tertiary education, of which	3,618	3,913	4,296	4,751	5,048	5,559
University education	2,316	2,457	2,744	3,023	3,213	3,605
Technical and further education	1,289	1,446	1,535	1,720	1,832	1,950
Other education	983	1,072	1,159	1,143	1,357	1,358
Health	10,137	10,955	11,703	12,323	12,606	12,700
Hospital and other institutional services	8,647	9,314	9,923	10,165	10,273	10,207
Clinics and other non-institutional services	846	966	1,023	1,349	1,507	1,590
Public health	394	390	418	446	568	704
Other health	250	285	339	363	258	199
Social security and welfare	2,100	2,502	3,196	3,463	3,785	3,933
Social security	49	49	72	87	98	110
Welfare services	1,126	1,478	2,023	2,161	2,462	2,523
Other social security and welfare	925	975	1,101	1,215	1,225	1,300
Housing and community amenities	723	855	942	983	1,008	1,119
Housing and community development	187	234	244	269	224	301
Sanitation and protection of the environment	325	417	506	508	530	554
Other amenities	211	205	191	205	253	264
Recreation and culture	2,018	2,098	2,242	2,323	2,392	2,453
Recreational facilities and services	838	941	920	995	1,053	1,098
Cultural facilities and services	616	567	609	625	619	668
Broadcasting and film production	561	589	612	594	588	609
Other recreation and culture	2	1	101	109	132	78
Fuel and energy	129	159	131	156	251	200
Agriculture, forestry, fishing and hunting	1,458	1,581	1,764	1,704	1,631	1,612
Mining, manufacturing, construction etc.	380	405	431	454	418	415
Transport and communication	2,343	2,889	3,303	3,497	3,263	3,256
Road transport	1,860	2,308	2,615	2,704	2,783	2,816
Water transport	84	112	170	259	135	120
Air transport	308	384	424	415	256	210
Other transport and communications	91	85	93	119	87	109
Other economic affairs	1,334	1,445	1,716	1,960	2,359	2,456
Other purposes	-95	103	41	52	263	326
<b>Total</b>	<b>50,420</b>	<b>54,900</b>	<b>60,193</b>	<b>64,244</b>	<b>67,058</b>	<b>69,479</b>

**TABLE 4. GROSS FIXED CAPITAL EXPENDITURE BY PURPOSE  
FOR THE COMMONWEALTH, STATE, TERRITORY AND LOCAL GOVERNMENTS COMBINED  
(\$ million)**

<i>Purpose</i>	<i>1988-89</i>	<i>1989-90</i>	<i>1990-91</i>	<i>1991-92</i>	<i>1992-93</i>	<i>1993-94</i>
<b>GENERAL GOVERNMENT</b>						
General public services	500	921	1,007	1,213	885	888
Defence	—	—	—	—	—	—
Public order and safety	607	600	700	636	458	380
Education	1,072	1,301	1,361	1,239	1,440	1,194
Primary and secondary education	519	624	644	590	563	546
Tertiary education, of which	528	621	667	609	814	603
University education	280	297	338	324	469	356
Technical and further education	248	324	327	284	341	246
Other education	24	55	50	40	63	45
Health	626	789	884	813	859	921
Hospital and other institutional services	555	682	768	757	785	831
Clinics and other non-institutional services	52	60	66	33	44	60
Other health	20	47	50	23	31	29
Social security and welfare	131	151	145	254	192	147
Housing and community amenities	423	492	487	548	536	539
Housing and community development	218	291	281	325	226	249
Water supply	20	24	18	23	18	15
Sanitation and protection of the environment	157	130	135	142	195	163
Other community amenities	29	47	53	59	97	112
Recreation and culture	684	694	629	655	829	841
Recreational facilities and services	362	305	257	332	494	481
Cultural facilities and services	257	171	122	110	105	158
Broadcasting and film production	66	147	126	94	81	106
Other recreation and culture	—	72	125	119	148	96
Fuel and energy	27	30	29	18	29	29
Agriculture, forestry, fishing and hunting	288	344	261	257	268	244
Mining, manufacturing, construction etc.	5	31	37	24	27	32
Transport and communication	2,783	2,934	2,846	2,689	3,323	3,081
Road transport	2,618	2,797	2,753	2,627	3,288	2,957
Other transport and communications	165	137	93	62	35	124
Other economic affairs	191	175	214	166	161	197
Other purposes	228	167	182	301	245	251
<b>Total</b>	<b>7,566</b>	<b>8,629</b>	<b>8,783</b>	<b>8,813</b>	<b>9,253</b>	<b>8,745</b>
<b>PUBLIC TRADING ENTERPRISES</b>						
Housing and community amenities, of which	2,312	2,852	2,675	2,572	2,742	2,162
Housing and community development	848	1,317	1,031	909	1,197	824
Water supply	615	660	695	748	669	569
Sanitation and protection of the environment	848	872	946	913	875	766
Fuel and energy	2,471	2,469	2,503	2,601	1,727	1,352
Agriculture, forestry, fishing and hunting	58	89	69	38	38	21
Mining, manufacturing, construction etc.	82	161	64	34	-101	67
Transport and communication	4,201	6,256	5,647	5,718	5,109	5,149
Road transport	77	95	78	71	61	67
Water transport	153	335	232	58	174	343
Rail and multi-mode transport	827	992	852	1,137	1,388	1,976
Air transport	534	1,687	1,358	1,720	1,084	542
Other transport and communications	2,610	3,147	3,127	2,734	2,402	2,220
Other economic affairs	152	82	29	3	24	42
Other purposes	96	114	91	125	158	91
<b>Total</b>	<b>9,372</b>	<b>12,024</b>	<b>11,077</b>	<b>11,092</b>	<b>9,698</b>	<b>8,884</b>

**TABLE 4. GROSS FIXED CAPITAL EXPENDITURE BY PURPOSE  
FOR THE COMMONWEALTH, STATE, TERRITORY AND LOCAL GOVERNMENTS COMBINED  
(\$ million)**

<i>Purpose</i>	<i>1988-89</i>	<i>1989-90</i>	<i>1990-91</i>	<i>1991-92</i>	<i>1992-93</i>	<i>1993-94</i>
General public services	500	922	1,008	1,214	885	888
Defence	—	—	—	—	—	—
Public order and safety	608	601	700	637	460	381
Education	1,072	1,301	1,361	1,239	1,440	1,194
Primary and secondary education	519	624	644	590	563	546
Tertiary education, of which	528	621	667	609	814	603
University education	280	297	338	324	469	356
Technical and further education	248	324	327	284	341	246
Other education	24	55	50	40	63	45
Health	626	789	884	813	859	921
Hospital and other institutional services	555	682	768	757	785	831
Clinics and other non-institutional services	52	60	66	33	44	60
Other health	20	47	50	23	31	29
Social security and welfare	133	154	145	254	192	147
Housing and community amenities	2,735	3,345	3,161	3,121	3,279	2,702
Housing and community development	1,066	1,608	1,312	1,234	1,423	1,074
Water supply	635	684	713	771	687	584
Sanitation and protection of the environment	1,005	1,002	1,081	1,055	1,070	929
Other community amenities	29	50	55	61	99	115
Recreation and culture	776	803	720	779	987	931
Recreational facilities and services	452	413	329	437	632	553
Cultural facilities and services	258	172	140	129	125	176
Broadcasting and film production	66	147	126	94	81	106
Other recreation and culture	—	72	125	119	148	96
Fuel and energy	2,498	2,499	2,532	2,619	1,756	1,381
Agriculture, forestry, fishing and hunting	346	433	329	295	306	266
Mining, manufacturing, construction etc.	87	192	101	58	-74	98
Transport and communication	6,984	9,190	8,493	8,407	8,432	8,230
Road transport	2,695	2,892	2,831	2,698	3,350	3,024
Water transport	170	356	244	66	197	367
Rail and multi-mode transport	834	1,001	858	1,159	1,384	1,976
Air transport	638	1,784	1,415	1,749	1,088	625
Other transport and communications	2,647	3,156	3,146	2,736	2,415	2,237
Other economic affairs	343	256	243	169	185	239
Other purposes	228	167	182	301	245	251
<b>Total</b>	<b>16,937</b>	<b>20,653</b>	<b>19,860</b>	<b>19,905</b>	<b>18,951</b>	<b>17,629</b>

**TABLE 5. CONSOLIDATION OF OUTLAYS BY LEVEL OF GOVERNMENT  
FOR THE COMMONWEALTH, STATE, TERRITORY AND LOCAL GOVERNMENTS COMBINED, 1993-94**  
(\$ million)

Purpose	State/ Territory governments	Local governments	Transfers between State/ Territory and local governments	State/ Territory and local governments	Common- wealth government	Transfers between Common- wealth, State/ Territory and local governments	Common- wealth, State/ Territory and local governments
	<b>GENERAL PUBLIC SERVICES</b>						
Final consumption expenditure	4,745	1,209	—	5,954	5,498	—	11,452
Interest payments	—	—	—	—	—	—	—
Personal benefit payments	—	—	—	—	3	—	3
Subsidies paid	31	—	—	31	6	—	37
Current grants to:	17	—	2	15	1,628	276	1,367
Non-profit institutions	15	—	—	15	187	—	202
Foreign governments and others	—	—	—	—	1,165	—	1,165
State/Territory or local governments	2	—	2	—	276	276	—
Other current outlays	15	1	1	15	25	8	33
<b>Total current outlays</b>	<b>4,808</b>	<b>1,211</b>	<b>4</b>	<b>6,015</b>	<b>7,160</b>	<b>284</b>	<b>12,891</b>
Gross fixed capital expenditure	264	182	—	446	442	—	888
Capital grants	2	—	—	2	—	—	2
Advances paid (net)	28	—	-2	30	154	—	185
Other capital outlays	8	-2	—	6	4	—	11
<b>Total capital outlays</b>	<b>301</b>	<b>181</b>	<b>-2</b>	<b>485</b>	<b>601</b>	<b>—</b>	<b>1,086</b>
<b>Total</b>	<b>5,110</b>	<b>1,392</b>	<b>1</b>	<b>6,500</b>	<b>7,761</b>	<b>284</b>	<b>13,976</b>
<b>DEFENCE</b>							
Final consumption expenditure	—	—	—	—	9,170	—	9,170
Interest payments	—	—	—	—	—	—	—
Personal benefit payments	—	—	—	—	1	—	1
Subsidies paid	—	—	—	—	—	—	—
Current grants to:	—	—	—	—	80	—	80
Non-profit institutions	—	—	—	—	—	—	—
Foreign governments and others	—	—	—	—	80	—	80
State/Territory or local governments	—	—	—	—	—	—	—
Other current outlays	—	—	—	—	1	—	1
<b>Total current outlays</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>9,251</b>	<b>—</b>	<b>9,251</b>
Gross fixed capital expenditure	—	—	—	—	—	—	—
Capital grants	—	—	—	—	—	—	—
Advances paid (net)	—	—	—	—	—	—	—
Other capital outlays	—	—	—	—	-14	—	-14
<b>Total capital outlays</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>-14</b>	<b>—</b>	<b>-14</b>
<b>Total</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>9,236</b>	<b>—</b>	<b>9,236</b>
<b>PUBLIC ORDER AND SAFETY</b>							
Final consumption expenditure	4,368	76	—	4,444	659	—	5,103
Interest payments	—	—	—	—	—	—	—
Personal benefit payments	130	—	—	130	—	—	130
Subsidies paid	—	—	—	—	—	—	—
Current grants to:	76	1	13	65	150	130	85
Non-profit institutions	64	—	—	65	19	—	84
Foreign governments and others	—	—	—	—	1	—	1
State/Territory or local governments	12	1	13	—	130	130	—
Other current outlays	11	43	43	11	—	11	—
<b>Total current outlays</b>	<b>4,585</b>	<b>120</b>	<b>55</b>	<b>4,650</b>	<b>809</b>	<b>141</b>	<b>5,317</b>
Gross fixed capital expenditure	330	8	—	338	42	—	381
Capital grants	24	—	23	1	—	—	1
Advances paid (net)	—	—	—	—	—	—	—
Other capital outlays	14	—	—	14	—	—	14
<b>Total capital outlays</b>	<b>367</b>	<b>8</b>	<b>23</b>	<b>353</b>	<b>42</b>	<b>—</b>	<b>395</b>
<b>Total</b>	<b>4,953</b>	<b>128</b>	<b>78</b>	<b>5,003</b>	<b>851</b>	<b>141</b>	<b>5,713</b>

TABLE 5. CONSOLIDATION OF OUTLAYS BY LEVEL OF GOVERNMENT  
FOR THE COMMONWEALTH, STATE, TERRITORY AND LOCAL GOVERNMENTS COMBINED, 1993-94 —continued  
(\$ million)

Purpose	State/ Territory governments	Local governments	Transfers between State/ Territory and local governments	State/ Territory and local governments	Common- wealth government	Transfers between Common- wealth, State/ Territory and local governments	Common- wealth, State/ Territory and local governments
	<b>EDUCATION</b>						
Final consumption expenditure	14,670	37	—	14,706	578	—	15,285
Interest payments	—	—	—	—	—	—	—
Personal benefit payments	577	—	—	577	1,646	—	2,224
Subsidies paid	31	—	—	31	10	—	40
Current grants to:	2,511	1	15	2,496	6,275	6,219	2,552
Non-profit institutions	2,496	1	—	2,496	56	—	2,552
Foreign governments and others	—	—	—	—	—	—	—
State/Territory or local governments	15	—	15	—	6,219	6,219	—
Other current outlays	8	—	—	8	1	9	—
<b>Total current outlays</b>	<b>17,797</b>	<b>37</b>	<b>15</b>	<b>17,819</b>	<b>8,509</b>	<b>6,227</b>	<b>20,101</b>
Gross fixed capital expenditure	1,145	6	—	1,152	42	—	1,194
Capital grants	136	—	5	131	722	721	131
Advances paid (net)	10	—	—	10	601	—	611
Other capital outlays	-68	—	—	-68	3	—	-66
<b>Total capital outlays</b>	<b>1,224</b>	<b>6</b>	<b>5</b>	<b>1,225</b>	<b>1,367</b>	<b>721</b>	<b>1,871</b>
<b>Total</b>	<b>19,021</b>	<b>44</b>	<b>21</b>	<b>19,044</b>	<b>9,877</b>	<b>6,949</b>	<b>21,972</b>
<b>HEALTH</b>							
Final consumption expenditure	10,633	155	—	10,788	1,911	—	12,700
Interest payments	—	—	—	—	—	—	—
Personal benefit payments	6	—	—	6	9,010	—	9,016
Subsidies paid	4	—	—	4	87	—	91
Current grants to:	501	—	7	494	4,964	4,697	761
Non-profit institutions	494	—	—	494	267	—	761
Foreign governments and others	—	—	—	—	—	—	—
State/Territory or local governments	7	—	7	—	4,697	4,697	—
Other current outlays	1	—	—	1	—	1	-1
<b>Total current outlays</b>	<b>11,145</b>	<b>156</b>	<b>7</b>	<b>11,293</b>	<b>15,972</b>	<b>4,699</b>	<b>22,567</b>
Gross fixed capital expenditure	976	6	—	982	-61	—	921
Capital grants	11	—	—	11	159	111	60
Advances paid (net)	—	-1	—	-1	—	—	-1
Other capital outlays	9	—	—	9	-18	—	-9
<b>Total capital outlays</b>	<b>996</b>	<b>5</b>	<b>—</b>	<b>1,001</b>	<b>80</b>	<b>110</b>	<b>970</b>
<b>Total</b>	<b>12,141</b>	<b>160</b>	<b>7</b>	<b>12,294</b>	<b>16,052</b>	<b>4,809</b>	<b>23,537</b>
<b>SOCIAL SECURITY AND WELFARE</b>							
Final consumption expenditure	1,320	356	—	1,676	2,257	—	3,933
Interest payments	—	—	—	—	—	—	—
Personal benefit payments	809	—	—	810	37,045	—	37,855
Subsidies paid	6	—	—	6	-2	—	4
Current grants to:	1,118	2	119	1,001	2,243	1,144	2,100
Non-profit institutions	999	2	—	1,001	1,099	—	2,100
Foreign governments and others	—	—	—	—	—	—	—
State/Territory or local governments	119	—	119	—	1,144	1,144	—
Other current outlays	1	—	—	1	—	1	—
<b>Total current outlays</b>	<b>3,254</b>	<b>358</b>	<b>119</b>	<b>3,494</b>	<b>41,543</b>	<b>1,145</b>	<b>43,891</b>
Gross fixed capital expenditure	47	35	—	83	64	—	147
Capital grants	15	—	3	12	160	49	123
Advances paid (net)	-4	—	—	-4	-6	—	-10
Other capital outlays	22	—	—	23	—	—	23
<b>Total capital outlays</b>	<b>80</b>	<b>36</b>	<b>3</b>	<b>113</b>	<b>219</b>	<b>49</b>	<b>283</b>
<b>Total</b>	<b>3,334</b>	<b>394</b>	<b>121</b>	<b>3,607</b>	<b>41,762</b>	<b>1,194</b>	<b>44,174</b>

TABLE 5. CONSOLIDATION OF OUTLAYS BY LEVEL OF GOVERNMENT  
FOR THE COMMONWEALTH, STATE, TERRITORY AND LOCAL GOVERNMENTS COMBINED, 1993-94—continued  
(\$ million)

Purpose	State/ Territory governments	Local governments	Transfers between State/ Territory and local governments	State/ Territory and local governments	Common- wealth government	Transfers between Common- wealth, State/ Territory and local governments	Common- wealth, State/ Territory and local governments
	<b>HOUSING AND COMMUNITY AMENITIES</b>						
Final consumption expenditure	468	722	—	1,189	-71	—	1,119
Interest payments	—	—	—	—	—	—	—
Personal benefit payments	11	—	—	11	43	—	54
Subsidies paid	457	2	—	459	—	—	459
Current grants to:	126	1	37	90	25	22	92
Non-profit institutions	89	1	—	90	2	—	92
Foreign governments and others	—	—	—	—	—	—	—
State/Territory or local governments	37	—	37	—	22	22	—
Other current outlays	6	48	48	6	1	1	5
<b>Total current outlays</b>	<b>1,067</b>	<b>773</b>	<b>85</b>	<b>1,755</b>	<b>-3</b>	<b>23</b>	<b>1,729</b>
Gross fixed capital expenditure	1,991	622	—	2,613	89	—	2,702
Capital grants	202	—	120	82	1,083	1,077	88
Advances paid (net)	-408	-3	-4	-408	-145	-129	-424
Other capital outlays	-294	9	—	-285	64	—	-221
<b>Total capital outlays</b>	<b>1,491</b>	<b>628</b>	<b>116</b>	<b>2,003</b>	<b>1,091</b>	<b>948</b>	<b>2,145</b>
<b>Total</b>	<b>2,558</b>	<b>1,400</b>	<b>201</b>	<b>3,757</b>	<b>1,088</b>	<b>971</b>	<b>3,874</b>
<b>RECREATION AND CULTURE</b>							
Final consumption expenditure	661	911	—	1,572	881	—	2,453
Interest payments	—	—	—	—	—	—	—
Personal benefit payments	—	—	—	—	4	—	4
Subsidies paid	47	—	—	47	1	—	48
Current grants to:	521	2	63	460	117	11	567
Non-profit institutions	457	2	—	459	107	—	566
Foreign governments and others	—	—	—	—	—	—	—
State/Territory or local governments	64	—	63	—	11	11	—
Other current outlays	2	5	5	2	—	2	—
<b>Total current outlays</b>	<b>1,231</b>	<b>918</b>	<b>68</b>	<b>2,081</b>	<b>1,004</b>	<b>12</b>	<b>3,073</b>
Gross fixed capital expenditure	425	390	—	815	116	—	931
Capital grants	99	3	28	73	60	59	74
Advances paid (net)	-2	1	-1	-1	57	—	56
Other capital outlays	-180	11	—	-169	-205	—	-374
<b>Total capital outlays</b>	<b>342</b>	<b>405</b>	<b>28</b>	<b>719</b>	<b>28</b>	<b>59</b>	<b>688</b>
<b>Total</b>	<b>1,573</b>	<b>1,323</b>	<b>96</b>	<b>2,799</b>	<b>1,033</b>	<b>71</b>	<b>3,761</b>
<b>FUEL AND ENERGY</b>							
Final consumption expenditure	91	1	—	92	109	—	200
Interest payments	—	—	—	—	—	—	—
Personal benefit payments	13	—	—	13	—	—	13
Subsidies paid	34	—	—	34	556	—	590
Current grants to:	2	—	—	2	3	3	2
Non-profit institutions	2	—	—	2	—	—	2
Foreign governments and others	—	—	—	—	—	—	—
State/Territory or local governments	—	—	—	—	3	3	—
Other current outlays	27	—	—	27	—	—	27
<b>Total current outlays</b>	<b>167</b>	<b>1</b>	<b>—</b>	<b>167</b>	<b>667</b>	<b>3</b>	<b>832</b>
Gross fixed capital expenditure	1,332	26	—	1,358	23	—	1,381
Capital grants	3	—	—	3	—	—	3
Advances paid (net)	-429	—	-1	-429	-63	-63	-429
Other capital outlays	-71	—	—	-71	-22	—	-92
<b>Total capital outlays</b>	<b>835</b>	<b>26</b>	<b>-1</b>	<b>862</b>	<b>-61</b>	<b>-63</b>	<b>863</b>
<b>Total</b>	<b>1,001</b>	<b>27</b>	<b>-1</b>	<b>1,029</b>	<b>606</b>	<b>-60</b>	<b>1,695</b>

TABLE 5. CONSOLIDATION OF OUTLAYS BY LEVEL OF GOVERNMENT  
FOR THE COMMONWEALTH, STATE, TERRITORY AND LOCAL GOVERNMENTS COMBINED, 1993-94 —continued  
(\$ million)

Purpose	State/ Territory governments	Local governments	Transfers between State/ Territory and local governments		Common- wealth government	Transfers between Common- wealth, State/ Territory and local governments	
			State/ Territory and local governments	State/ Territory and local governments		State/ Territory and local governments	Common- wealth, State/ Territory and local governments
<b>AGRICULTURE, FORESTRY, FISHING AND HUNTING</b>							
Final consumption expenditure	1,006	5	—	1,011	601	—	1,612
Interest payments	—	—	—	—	—	—	—
Personal benefit payments	4	—	—	4	—	—	4
Subsidies paid	138	—	—	138	901	—	1,039
Current grants to:	58	—	17	42	124	121	45
Non-profit institutions	40	—	—	40	3	—	43
Foreign governments and others	—	—	—	—	—	—	—
State/Territory or local governments	19	—	17	2	121	121	—
Other current outlays	3	8	8	3	—	3	—
<b>Total current outlays</b>	<b>1,210</b>	<b>12</b>	<b>24</b>	<b>1,198</b>	<b>1,626</b>	<b>124</b>	<b>2,700</b>
Gross fixed capital expenditure	260	—	—	260	6	—	266
Capital grants	11	—	6	5	20	20	5
Advances paid (net)	-69	—	—	-69	-42	-45	-66
Other capital outlays	16	—	—	16	-482	—	-466
<b>Total capital outlays</b>	<b>218</b>	<b>—</b>	<b>6</b>	<b>212</b>	<b>-499</b>	<b>-25</b>	<b>-262</b>
<b>Total</b>	<b>1,428</b>	<b>12</b>	<b>30</b>	<b>1,410</b>	<b>1,128</b>	<b>99</b>	<b>2,438</b>
<b>MINING AND MINERAL RESOURCES</b>							
Final consumption expenditure	138	109	—	248	168	—	415
Interest payments	—	—	—	—	—	—	—
Personal benefit payments	—	—	—	—	—	—	—
Subsidies paid	25	—	—	25	266	—	291
Current grants to:	9	—	2	7	5	4	8
Non-profit institutions	7	—	—	7	—	—	7
Foreign governments and others	—	—	—	—	1	—	1
State/Territory or local governments	2	—	2	—	4	4	—
Other current outlays	1	—	—	1	-2	1	-2
<b>Total current outlays</b>	<b>173</b>	<b>109</b>	<b>2</b>	<b>281</b>	<b>436</b>	<b>4</b>	<b>712</b>
Gross fixed capital expenditure	39	4	—	43	55	—	98
Capital grants	6	—	1	5	1	—	6
Advances paid (net)	-3	—	—	-2	-263	—	-265
Other capital outlays	-19	—	—	-19	1	—	-19
<b>Total capital outlays</b>	<b>23</b>	<b>4</b>	<b>1</b>	<b>27</b>	<b>-206</b>	<b>—</b>	<b>-180</b>
<b>Total</b>	<b>196</b>	<b>114</b>	<b>3</b>	<b>307</b>	<b>230</b>	<b>4</b>	<b>533</b>
<b>TRANSPORT AND COMMUNICATIONS</b>							
Final consumption expenditure	1,672	1,149	—	2,821	435	—	3,256
Interest payments	—	—	—	—	—	—	—
Personal benefit payments	5	—	—	5	—	—	5
Subsidies paid	1,967	—	—	1,967	77	—	2,045
Current grants to:	339	—	325	14	537	530	21
Non-profit institutions	14	—	—	14	—	—	14
Foreign governments and others	—	—	—	—	6	—	6
State/Territory or local governments	325	—	325	—	530	530	—
Other current outlays	1	—	—	1	176	2	175
<b>Total current outlays</b>	<b>3,984</b>	<b>1,150</b>	<b>325</b>	<b>4,809</b>	<b>1,225</b>	<b>532</b>	<b>5,501</b>
Gross fixed capital expenditure	4,258	1,066	—	5,324	2,906	—	8,230
Capital grants	63	—	65	-3	1,157	1,131	23
Advances paid (net)	-1,162	—	—	-1,162	-490	-7	-1,645
Other capital outlays	-155	5	—	-151	-106	—	-257
<b>Total capital outlays</b>	<b>3,004</b>	<b>1,070</b>	<b>66</b>	<b>4,009</b>	<b>3,467</b>	<b>1,124</b>	<b>6,351</b>
<b>Total</b>	<b>6,988</b>	<b>2,220</b>	<b>391</b>	<b>8,817</b>	<b>4,692</b>	<b>1,657</b>	<b>11,852</b>

TABLE 5. CONSOLIDATION OF OUTLAYS BY LEVEL OF GOVERNMENT  
FOR THE COMMONWEALTH, STATE, TERRITORY AND LOCAL GOVERNMENTS COMBINED, 1993-94—continued  
(\$ million)

Purpose	State/ Territory governments	Local governments	Transfers between State/ Territory and local governments		Common- wealth government	Transfers between Common- wealth, State/ Territory and local governments	
			State/ Territory and local governments	State/ Territory and local governments		Common- wealth, State/ Territory and local governments	Common- wealth, State/ Territory and local governments
<b>OTHER ECONOMIC AFFAIRS</b>							
Final consumption expenditure	842	49	—	891	1,565	—	2,456
Interest payments	—	—	—	—	—	—	—
Personal benefit payments	7	—	—	7	300	—	307
Subsidies paid	607	—	—	607	840	—	1,448
Current grants to:	90	1	1	90	324	62	352
Non-profit institutions	88	1	—	89	260	—	349
Foreign governments and others	—	—	—	—	3	—	3
State/Territory or local governments	2	—	1	1	61	62	—
Other current outlays	2	—	—	2	34	3	33
<b>Total current outlays</b>	<b>1,549</b>	<b>50</b>	<b>1</b>	<b>1,597</b>	<b>3,063</b>	<b>65</b>	<b>4,596</b>
Gross fixed capital expenditure	144	22	—	166	73	—	239
Capital grants	128	—	—	128	21	—	149
Advances paid (net)	-147	—	—	-147	—	—	-147
Other capital outlays	32	1	—	33	—	—	33
<b>Total capital outlays</b>	<b>158</b>	<b>23</b>	<b>—</b>	<b>180</b>	<b>94</b>	<b>—</b>	<b>275</b>
<b>Total</b>	<b>1,707</b>	<b>72</b>	<b>1</b>	<b>1,778</b>	<b>3,157</b>	<b>65</b>	<b>4,870</b>
<b>OTHER PURPOSES</b>							
Final consumption expenditure	37	-96	—	-59	385	—	326
Interest payments	11,101	664	42	11,723	8,267	1,750	18,240
Personal benefit payments	—	—	—	—	—	—	—
Subsidies paid	349	—	—	349	—	—	349
Current grants to:	766	—	746	21	15,249	15,249	21
Non-profit institutions	21	—	—	21	—	—	21
Foreign governments and others	—	—	—	—	—	—	—
State/Territory or local governments	746	—	746	—	15,249	15,249	—
Other current outlays	—	1	—	1	—	1	—
<b>Total current outlays</b>	<b>12,253</b>	<b>570</b>	<b>787</b>	<b>12,036</b>	<b>23,900</b>	<b>17,000</b>	<b>18,937</b>
Gross fixed capital expenditure	11	228	—	238	13	—	251
Capital grants	91	—	86	5	711	711	5
Advances paid (net)	-4	14	-5	15	-2,756	-1,069	-1,671
Other capital outlays	-4	73	—	68	—	—	68
<b>Total capital outlays</b>	<b>93</b>	<b>314</b>	<b>81</b>	<b>326</b>	<b>-2,032</b>	<b>-358</b>	<b>-1,348</b>
<b>Total</b>	<b>12,347</b>	<b>884</b>	<b>869</b>	<b>12,362</b>	<b>21,869</b>	<b>16,642</b>	<b>17,589</b>
<b>TOTAL</b>							
Final consumption expenditure	40,651	4,683	—	45,334	24,145	—	69,479
Interest payments	11,101	664	42	11,723	8,267	1,750	18,240
Personal benefit payments	1,562	—	—	1,562	48,052	—	49,614
Subsidies paid	3,697	2	—	3,700	2,742	—	6,442
Current grants to:	6,135	8	1,346	4,797	31,723	28,467	8,053
Non-profit institutions	4,786	7	—	4,793	2,000	—	6,793
Foreign governments and others	—	—	—	—	1,257	—	1,257
State/Territory or local governments	1,349	1	1,346	4	28,467	28,467	—
Other current outlays	78	107	105	80	235	44	271
<b>Total current outlays</b>	<b>63,224</b>	<b>5,464</b>	<b>1,493</b>	<b>67,195</b>	<b>115,164</b>	<b>30,261</b>	<b>152,098</b>
Gross fixed capital expenditure	11,222	2,595	—	13,818	3,811	—	17,629
Capital grants	790	3	337	456	4,094	3,879	670
Advances paid (net)	-2,189	10	-12	-2,167	-2,953	-1,314	-3,806
Other capital outlays	-691	98	—	-593	-777	—	-1,370
<b>Total capital outlays</b>	<b>9,132</b>	<b>2,706</b>	<b>325</b>	<b>11,513</b>	<b>4,176</b>	<b>2,565</b>	<b>13,124</b>
<b>Total</b>	<b>72,357</b>	<b>8,169</b>	<b>1,818</b>	<b>78,708</b>	<b>119,340</b>	<b>32,826</b>	<b>165,222</b>



## **Tables for Commonwealth Government**

TABLE 6. ECONOMIC TRANSACTIONS OF COMMONWEALTH GOVERNMENT  
(\$ million)

Item	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94
<b>GENERAL GOVERNMENT</b>						
Current expenditure	18,834	21,471	23,937	25,570	27,302	28,395
<i>less</i> Sales of goods and services(a)	1,299	2,994	3,278	3,623	4,119	4,250
<i>equals</i> Final consumption expenditure	17,535	18,477	20,659	21,946	23,184	24,145
Interest payments	7,465	7,361	6,189	5,746	5,409	6,627
Subsidies paid to PTEs	333	344	1,223	685	480	464
Personal benefit payments	28,410	31,360	36,022	40,973	44,535	48,052
Current grants—	23,289	25,167	26,434	28,550	30,137	31,723
to private sector	2,098	2,283	2,239	2,694	3,088	3,257
to State governments	17,251	18,624	19,563	20,546	21,420	22,309
on passed through State governments	3,860	4,163	4,535	5,155	5,439	5,972
to local governments	81	97	97	155	190	185
Other transfer payments	1,477	1,573	1,615	1,811	2,062	2,339
<b>Total current outlays</b>	<b>78,510</b>	<b>84,282</b>	<b>92,142</b>	<b>99,711</b>	<b>105,807</b>	<b>113,350</b>
Expenditure on new fixed assets	1,187	1,494	1,407	1,561	1,144	1,219
<i>plus</i> Expenditure on secondhand assets (net)(b)	-157	-124	-64	9	-89	-265
<i>equals</i> Gross fixed capital expenditure	1,030	1,371	1,343	1,570	1,055	954
Capital grants to other governments	3,093	3,556	4,357	3,721	5,229	3,789
Capital grants to PTEs	20	10	10	70	30	29
Advances paid to other governments (net)	-111	-485	-1,858	-2,753	-2,669	-1,314
Advances paid to PTEs (net)	-24	-225	-332	354	19	-434
Other capital outlays(b)	317	-39	1,088	941	481	-1,609
<b>Total capital outlays</b>	<b>4,326</b>	<b>4,187</b>	<b>4,607</b>	<b>3,903</b>	<b>4,145</b>	<b>1,415</b>
<b>Total outlays</b>	<b>82,836</b>	<b>88,469</b>	<b>96,749</b>	<b>103,614</b>	<b>109,952</b>	<b>114,765</b>
Taxes, fees and fines	84,075	91,368	93,480	88,207	89,445	93,927
Interest received from PTEs	808	643	575	504	306	243
Interest received from other enterprises	2,929	2,869	2,767	2,506	2,227	1,866
Other revenue	1,301	1,404	1,827	2,855	3,459	5,002
<b>Total revenue</b>	<b>89,113</b>	<b>96,284</b>	<b>98,649</b>	<b>94,072</b>	<b>95,437</b>	<b>101,038</b>
Increase in provisions	-179	-94	-914	-1,074	-1,294	-1,135
Borrowing (net)	-5,544	-8,298	434	9,597	16,219	14,705
Other financing transactions(c)	-554	577	-1,420	1,020	-409	157
<b>Total financing(c)</b>	<b>-6,277</b>	<b>-7,815</b>	<b>-1,899</b>	<b>9,543</b>	<b>14,515</b>	<b>13,727</b>
Current deficit(c)	-10,424	-11,884	-5,590	6,713	11,666	13,454
Capital deficit(c)	4,326	4,163	4,605	3,903	4,144	1,408
<b>Total deficit(c)</b>	<b>-6,098</b>	<b>-7,721</b>	<b>-985</b>	<b>10,617</b>	<b>15,810</b>	<b>14,862</b>
<b>Net financing requirement(c)</b>	<b>-6,098</b>	<b>-7,721</b>	<b>-985</b>	<b>10,617</b>	<b>15,810</b>	<b>14,862</b>
<b>PUBLIC TRADING ENTERPRISES</b>						
Interest payments to—	2,182	2,423	2,691	2,595	2,103	1,883
general government	807	643	575	504	306	243
other enterprises	1,374	1,781	2,115	2,091	1,797	1,640
Income transferred to general government	62	277	450	405	339	1,117
Other transfer payments	114	133	173	634	1,251	1,040
<b>Total current outlays</b>	<b>2,357</b>	<b>2,833</b>	<b>3,313</b>	<b>3,634</b>	<b>3,694</b>	<b>4,040</b>
Expenditure on new fixed assets	3,949	5,375	5,467	4,959	3,891	3,267
<i>plus</i> Expenditure on secondhand assets (net)	-670	-281	-823	-492	-304	-410
<i>equals</i> Gross fixed capital expenditure	3,279	5,094	4,644	4,467	3,587	2,857
Expenditure on land and intangible assets (net)	183	81	131	12	14	-53
Other capital outlays	214	3,313	1,261	-404	364	-447
<b>Total capital outlays</b>	<b>3,676</b>	<b>8,488</b>	<b>6,036</b>	<b>4,075</b>	<b>3,966</b>	<b>2,356</b>
<b>Total outlays</b>	<b>6,033</b>	<b>11,321</b>	<b>9,349</b>	<b>7,708</b>	<b>7,659</b>	<b>6,396</b>
Sales of goods and services	20,055	21,449	22,411	24,096	24,771	27,177
<i>plus</i> Subsidies received	350	319	1,349	549	469	468
<i>less</i> Operating expenditure	16,961	18,545	19,482	21,226	21,184	22,768
<i>equals</i> Net operating surplus	3,444	3,223	4,278	3,419	4,056	4,877
Interest received	705	688	494	389	273	234
Capital grants received	17	10	10	70	30	29
Other revenue	12	6	21	15	23	34
<b>Total revenue</b>	<b>4,177</b>	<b>3,926</b>	<b>4,803</b>	<b>3,894</b>	<b>4,382</b>	<b>5,174</b>
Increase in provisions—	2,115	2,135	2,407	3,923	3,241	2,777
for depreciation	2,077	2,075	2,418	3,834	2,863	2,898
other	38	60	-10	89	378	-120
Advances received (net)	-24	-225	-332	354	19	-434
Borrowing (net)	1,465	3,148	3,467	109	807	-1,409
Other financing transactions(c)	-1,700	2,337	-997	-571	-789	286
<b>Total financing(c)</b>	<b>1,856</b>	<b>7,395</b>	<b>4,546</b>	<b>3,815</b>	<b>3,277</b>	<b>1,222</b>
Current deficit(c)	-3,918	-3,218	-3,888	-4,112	-3,899	-3,884
Capital deficit(c)	3,660	8,479	6,026	4,004	3,936	2,328
<b>Total deficit(c)</b>	<b>-259</b>	<b>5,260</b>	<b>2,138</b>	<b>-108</b>	<b>36</b>	<b>-1,556</b>
<b>Net financing req</b>	<b>-235</b>	<b>5,485</b>	<b>2,470</b>	<b>-462</b>	<b>18</b>	<b>-1,122</b>

TABLE 6. ECONOMIC TRANSACTIONS OF COMMONWEALTH GOVERNMENT—continued  
(\$ million)

Item	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94
<b>CONSOLIDATED TOTAL</b>						
Current expenditure	18,834	21,471	23,937	25,570	27,302	28,395
less Sales of goods and services(a)	1,299	2,994	3,278	3,623	4,119	4,250
<i>equals</i> Final consumption expenditure	17,535	18,477	20,659	21,946	23,184	24,145
Interest payments	8,838	9,141	8,304	7,837	7,207	8,267
Subsidies paid to PTEs	333	344	1,223	685	480	464
Personal benefit payments	28,410	31,360	36,022	40,973	44,535	48,052
Current grants—	23,292	25,167	26,434	28,550	30,137	31,723
to private sector	2,100	2,283	2,239	2,694	3,088	3,257
to State governments	17,251	18,624	19,563	20,546	21,420	22,309
onpassed through State governments	3,860	4,163	4,535	5,155	5,439	5,972
to local governments	81	97	97	155	190	185
Other transfer payments	1,477	1,574	1,623	1,622	2,482	2,513
<b>Total current outlays</b>	<b>79,885</b>	<b>86,063</b>	<b>94,265</b>	<b>101,613</b>	<b>108,024</b>	<b>115,164</b>
Expenditure on new fixed assets	5,137	6,869	6,874	6,519	5,035	4,486
plus Expenditure on secondhand assets (net)(b)	-827	-404	-887	-483	-394	-675
<i>equals</i> Gross fixed capital expenditure	4,310	6,465	5,987	6,036	4,642	3,811
Expenditure on land and intangible assets (net)(b)	111	167	87	58	3	-219
Capital grants to other governments	3,093	3,556	4,357	3,721	5,290	3,879
Advances paid to other governments (net)	-111	-485	-1,858	-2,753	-2,669	-1,314
Other capital outlays(b)	603	3,188	2,393	492	796	-1,982
<b>Total capital outlays</b>	<b>8,006</b>	<b>12,891</b>	<b>10,965</b>	<b>7,554</b>	<b>8,062</b>	<b>4,176</b>
<b>Total outlays</b>	<b>87,891</b>	<b>98,953</b>	<b>105,230</b>	<b>109,167</b>	<b>116,087</b>	<b>119,340</b>
Taxes, fees and fines	83,963	91,235	93,315	87,385	88,615	93,061
Net operating surplus of public trading enterprises	3,444	3,223	4,278	3,419	4,056	4,877
Interest received	3,633	3,557	3,261	2,895	2,500	2,100
Other revenue	1,243	1,134	1,398	2,465	3,142	3,919
<b>Total revenue</b>	<b>92,283</b>	<b>99,148</b>	<b>102,252</b>	<b>96,164</b>	<b>98,313</b>	<b>103,957</b>
Increase in provisions—	1,936	2,041	1,493	2,848	1,946	1,642
for depreciation	2,077	2,075	2,418	3,834	2,863	2,898
other	-141	-34	-924	-986	-917	-1,256
Borrowing (net)	-4,079	-5,148	3,901	9,706	17,026	13,296
Other financing transactions(c)	-2,249	2,913	-2,416	449	-1,198	444
<b>Total financing(c)</b>	<b>-4,392</b>	<b>-195</b>	<b>2,978</b>	<b>13,003</b>	<b>17,774</b>	<b>15,383</b>
Current deficit(c)	-14,334	-15,102	-9,478	2,601	7,766	9,571
Capital deficit(c)	8,006	12,866	10,963	7,554	8,061	4,170
<b>Total deficit(c)</b>	<b>-6,328</b>	<b>-2,236</b>	<b>1,485</b>	<b>10,155</b>	<b>15,828</b>	<b>13,740</b>
<b>Net financing requirement(c)</b>	<b>-6,328</b>	<b>-2,236</b>	<b>1,485</b>	<b>10,155</b>	<b>15,828</b>	<b>13,740</b>

(a) This item provides an indication of the extent of government charges levied. The charges are offset against gross expenditure in calculating final consumption expenditure and comprise mainly sales to the private sector. However note that it has not been possible to exclude all inter-agency charges and that some estimated data is included. (b) See *Asset tables* on pages 27 and 47. (c) See *Measures of government financing* in Explanatory Notes.

TABLE 7. MAJOR ASSET SALES AND DEBT REDEMPTION OF COMMONWEALTH GENERAL GOVERNMENT(a)  
(\$ million)

Item	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94
Net financing requirement	-6,098	-7,721	-985	10,617	15,810	14,862
plus Major asset sales	698	1,067	199	-357	878	2,742
less Redemption of State debt	—	—	-966	-2,337	-2,370	-934
<b>Adjusted net financing requirement(b)</b>	<b>-5,400</b>	<b>-6,654</b>	<b>180</b>	<b>12,597</b>	<b>19,058</b>	<b>18,538</b>

(a) The sale of major assets and redemption of State/Territory debt to the Commonwealth Government affects the net financing requirement (NFR). This table shows an adjusted NFR when these effects are removed. Further explanation is provided in *Government Financial Estimates, Australia, 1994-95* (5501.0). (b) Net financing requirement adjusted to remove effects of major asset sales and redemption of State/Territory debt.

TABLE 8. CURRENT OUTLAYS BY PURPOSE FOR THE COMMONWEALTH GOVERNMENT  
(\$ million)

Purpose	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94
GENERAL GOVERNMENT FINAL CONSUMPTION EXPENDITURE						
General public services	4,031	3,899	4,421	4,751	5,202	5,498
Defence	7,106	7,678	8,305	8,539	8,934	9,170
Public order and safety	526	598	557	638	662	659
Education	515	320	363	475	486	578
Primary and secondary education	247	-1	-1	—	—	13
Tertiary education	129	157	174	255	239	310
Other education	139	163	190	221	247	255
Health	1,450	1,388	1,517	1,668	1,772	1,911
Hospital and other institutional services	1,023	926	1,021	1,083	1,073	1,107
Other health	426	461	496	585	699	805
Social security and welfare	1,002	1,259	1,765	1,906	2,098	2,257
Housing and community amenities	-21	-32	-53	-57	-100	-71
Recreation and culture, of which	769	761	798	794	807	881
Recreational facilities and services	50	68	85	111	131	145
Cultural facilities and services	167	111	107	93	93	134
Broadcasting and film production	552	583	606	589	583	603
Fuel and energy	78	82	74	77	167	109
Agriculture, forestry, fishing and hunting	602	662	753	676	629	601
Mining, manufacturing, construction etc.	127	134	148	153	147	168
Transport and communication	480	556	659	773	482	435
Other economic affairs	792	882	1,092	1,241	1,545	1,565
Other purposes	79	290	260	312	351	385
<b>Total</b>	<b>17,535</b>	<b>18,477</b>	<b>20,659</b>	<b>21,946</b>	<b>23,184</b>	<b>24,145</b>
PERSONAL BENEFIT PAYMENTS						
Education	878	961	1,196	1,464	1,593	1,646
Primary and secondary education	325	358	457	578	626	645
Tertiary education	540	589	721	881	961	995
Other education	13	14	17	5	5	6
Health	5,855	6,553	7,108	7,556	8,332	9,010
Hospital and other institutional services	1,323	1,441	1,566	1,615	1,688	1,705
Other health	4,532	5,112	5,542	5,941	6,643	7,305
Social security and welfare	21,570	23,591	27,450	31,670	34,270	37,045
Social security benefits	21,439	23,452	27,298	31,570	34,241	37,022
Sickness	553	611	651	445	370	426
Ex-servicemen and their dependents	3,179	3,393	3,673	3,781	3,843	3,899
Invalid and other permanent disablement	2,441	2,707	3,134	3,596	3,928	4,367
Old age	7,516	8,182	9,208	9,924	10,588	11,734
Widows, deserted wives, divorcees and orphans	537	555	578	567	536	533
Unemployment	3,136	3,068	4,561	6,736	7,491	7,675
Families and children	1,766	2,385	2,543	3,151	4,326	5,604
Sole parents	2,133	2,335	2,688	3,065	2,878	2,534
Other social security benefits	180	216	262	304	280	250
Welfare services	129	139	152	100	29	23
Other social security and welfare	1	—	—	—	—	—
Other purposes	108	255	268	282	341	350
<b>Total</b>	<b>28,410</b>	<b>31,360</b>	<b>36,022</b>	<b>40,973</b>	<b>44,535</b>	<b>48,052</b>

**TABLE 8. CURRENT OUTLAYS BY PURPOSE FOR THE COMMONWEALTH GOVERNMENT**  
(\$ million)

<i>Purpose</i>	<i>1988-89</i>	<i>1989-90</i>	<i>1990-91</i>	<i>1991-92</i>	<i>1992-93</i>	<i>1993-94</i>
<b>GRANTS TO STATES/TERRITORIES AND LOCAL GOVERNMENTS</b>						
General public services	—	77	169	225	269	276
Public order and safety	88	97	106	121	124	130
Education	3,927	4,308	4,712	5,104	5,522	6,219
Primary and secondary education	1,664	1,896	2,064	2,309	2,436	2,600
Tertiary education	2,242	2,393	2,601	2,762	3,036	3,555
Other education	21	19	47	33	50	63
Health	3,145	3,495	3,773	3,989	4,207	4,697
Hospital and other institutional services	3,066	3,370	3,631	3,786	3,999	4,406
Other health	79	125	142	202	208	291
Social security and welfare	405	485	511	632	823	1,144
Agriculture, forestry, fishing and hunting	114	134	130	220	236	121
Transport and communication	17	26	25	387	398	530
Other economic affairs	26	41	23	66	86	61
Other current grants	13,470	14,221	14,746	15,111	15,383	15,288
<b>Total</b>	<b>21,192</b>	<b>22,885</b>	<b>24,195</b>	<b>25,856</b>	<b>27,049</b>	<b>28,467</b>
<b>GRANTS TO NON-PROFIT INSTITUTIONS</b>						
General public services	66	73	55	94	139	187
Education	65	29	42	46	55	56
Health	251	253	251	282	276	267
Hospital and other institutional services	127	111	109	117	91	58
Other health	124	142	142	166	184	209
Social security and welfare	550	654	654	872	1,004	1,099
Recreation and culture	116	92	102	92	107	107
Other economic affairs	76	100	94	179	301	260
Other current grants	60	12	5	4	13	25
<b>Total</b>	<b>1,184</b>	<b>1,213</b>	<b>1,203</b>	<b>1,570</b>	<b>1,893</b>	<b>2,000</b>

TABLE 8. CURRENT OUTLAYS BY PURPOSE FOR THE COMMONWEALTH GOVERNMENT  
(\$ million)

Purpose	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94
TOTAL CURRENT OUTLAYS						
General public services	4,959	5,030	5,585	6,126	6,730	7,160
Defence	7,196	7,752	8,398	8,615	9,012	9,251
Public order and safety	630	698	666	762	796	809
Education	5,385	5,618	6,314	7,091	7,666	8,509
Primary and secondary education	2,284	2,262	2,521	2,893	3,081	3,272
Tertiary education	2,921	3,144	3,500	3,901	4,240	4,865
Other education	181	212	293	297	346	372
Health	10,701	11,688	12,670	13,543	14,645	15,972
Hospital and other institutional services	5,539	5,849	6,327	6,601	6,852	7,276
Other health	5,162	5,840	6,343	6,941	7,792	8,697
Social security and welfare	23,547	26,009	30,380	35,080	38,193	41,543
Housing and community amenities	65	169	125	87	-19	-3
Recreation and culture, of which	893	861	907	901	939	1,004
Recreational facilities and services	67	97	122	144	174	179
Cultural facilities and services	268	177	177	165	176	217
Broadcasting and film production	557	588	608	592	589	608
Fuel and energy	498	490	562	669	690	667
Agriculture, forestry, fishing and hunting	1,297	1,448	2,456	1,976	1,703	1,626
Mining, manufacturing, construction etc.	425	528	470	492	472	436
Transport and communication	585	682	800	1,062	1,401	1,225
Other economic affairs	1,430	1,494	1,725	2,141	2,952	3,063
Other purposes	22,274	23,592	23,206	23,067	22,841	23,900
Public debt	8,838	9,141	8,304	7,837	7,207	8,267
Other	13,436	14,451	14,902	15,230	15,634	15,634
<b>Total</b>	<b>79,885</b>	<b>86,063</b>	<b>94,265</b>	<b>101,613</b>	<b>108,024</b>	<b>115,164</b>

TABLE 9. CAPITAL OUTLAYS BY PURPOSE FOR THE COMMONWEALTH GOVERNMENT  
(\$ million)

<i>Purpose</i>	<i>1988-89</i>	<i>1989-90</i>	<i>1990-91</i>	<i>1991-92</i>	<i>1992-93</i>	<i>1993-94</i>
GROSS FIXED CAPITAL EXPENDITURE						
General public services	320	651	582	634	460	442
Defence	—	—	—	—	—	—
Public order and safety	53	67	83	142	87	42
Education	32	33	45	38	68	42
Primary and secondary education	2	—	—	—	—	—
Tertiary education	30	31	43	37	67	41
Other education	1	1	2	—	1	—
Health	45	51	90	83	33	-61
Hospital and other institutional services	34	30	79	99	30	-70
Other health	11	21	11	-16	2	9
Housing and community amenities	109	112	128	215	95	89
Social security and welfare	51	80	65	172	69	64
Recreation and culture, of which	73	172	139	108	86	116
Recreational facilities and services	—	5	5	7	2	3
Cultural facilities and services	8	22	9	8	3	8
Broadcasting and film production	66	146	125	94	81	105
Fuel and energy	38	35	26	29	21	23
Agriculture, forestry, fishing and hunting	63	52	41	30	10	6
Mining, manufacturing, construction etc.	37	104	21	22	58	55
Transport and communication	3,324	5,067	4,665	4,466	3,553	2,906
Other economic affairs	54	51	85	70	86	73
Other purposes	110	-12	17	27	16	13
<b>Total</b>	<b>4,310</b>	<b>6,465</b>	<b>5,987</b>	<b>6,036</b>	<b>4,642</b>	<b>3,811</b>

TABLE 9. CAPITAL OUTLAYS BY PURPOSE FOR THE COMMONWEALTH GOVERNMENT  
(\$ million)

<i>Purpose</i>	<i>1988-89</i>	<i>1989-90</i>	<i>1990-91</i>	<i>1991-92</i>	<i>1992-93</i>	<i>1993-94</i>
GRANTS TO STATES/TERRITORIES AND LOCAL GOVERNMENTS						
Education	561	581	706	734	917	721
Primary and secondary education	243	247	271	305	361	361
Tertiary education	318	328	429	426	553	359
Other education	—	7	6	4	3	1
Health	34	58	54	32	55	111
Social security and welfare	47	67	61	68	29	49
Housing and community amenities	736	991	971	972	1,280	1,077
Recreation and culture	11	4	8	27	9	59
Fuel and energy	—	—	—	—	—	—
Agriculture, forestry, fishing and hunting	14	20	16	12	18	20
Transport and communication	1,285	1,357	1,608	1,390	1,935	1,131
Other capital grants	405	478	933	486	1,047	711
<b>Total</b>	<b>3,093</b>	<b>3,556</b>	<b>4,357</b>	<b>3,721</b>	<b>5,290</b>	<b>3,879</b>
GRANTS TO NON-PROFIT INSTITUTIONS						
General public services	—	—	—	—	—	—
Education	1	7	3	1	—	1
Health	25	25	31	54	48	35
Social security and welfare	102	144	107	173	155	111
Recreation and culture	5	2	3	2	2	1
Other economic affairs	—	4	4	5	18	7
Other capital grants	35	—	—	—	—	—
<b>Total</b>	<b>168</b>	<b>182</b>	<b>148</b>	<b>236</b>	<b>223</b>	<b>155</b>



TABLE 9. CAPITAL OUTLAYS BY PURPOSE FOR THE COMMONWEALTH GOVERNMENT  
(\$ million)

<i>Purpose</i>	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94
TOTAL CAPITAL OUTLAYS						
General public services	512	744	746	832	643	601
Defence	-7	-20	-73	-9	-3	-15
Public order and safety	61	79	83	172	87	42
Education	820	1,056	1,237	1,391	1,594	1,367
Primary and secondary education	245	247	271	305	361	361
Tertiary education	574	794	954	1,081	1,228	1,004
Other education	1	15	11	5	4	2
Health	104	138	181	179	144	80
Hospital and other institutional services	89	111	155	172	113	38
Other health	15	27	25	7	31	42
Social security and welfare	289	353	233	412	262	219
Housing and community amenities	1,186	1,136	912	1,135	1,347	1,091
Recreation and culture, of which	169	236	209	204	160	28
Recreational facilities and services	1	5	8	29	7	56
Cultural facilities and services	18	26	12	12	7	14
Broadcasting and film production	150	206	189	163	146	-42
Fuel and energy	31	32	21	26	19	-61
Agriculture, forestry, fishing and hunting	222	3,179	1,460	-444	411	-499
Mining, manufacturing, construction etc.	55	127	23	52	78	-206
Transport and communication	4,832	6,751	6,265	5,401	4,646	3,467
Other economic affairs	60	59	323	333	163	94
Other purposes	-328	-979	-653	-2,129	-1,489	-2,032
<b>Total</b>	<b>8,006</b>	<b>12,891</b>	<b>10,965</b>	<b>7,554</b>	<b>8,062</b>	<b>4,176</b>

TABLE 10. TOTAL OUTLAYS BY PURPOSE FOR THE COMMONWEALTH GOVERNMENT  
(\$ million)

Purpose	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94
General public services	5,470	5,773	6,331	6,958	7,373	7,761
Defence	7,189	7,732	8,325	8,606	9,009	9,236
Public order and safety	690	777	749	934	883	851
Education	6,205	6,674	7,551	8,482	9,260	9,877
Primary and secondary education	2,529	2,508	2,792	3,198	3,442	3,633
Tertiary education	3,495	3,938	4,454	4,983	5,468	5,869
Other education	181	228	305	302	351	374
Health	10,805	11,827	12,851	13,722	14,788	16,052
Hospital and other institutional services	5,628	5,960	6,482	6,773	6,965	7,313
Other health	5,177	5,867	6,368	6,949	7,823	8,739
Social security and welfare	23,836	26,362	30,613	35,493	38,455	41,762
Housing and community amenities	1,251	1,306	1,037	1,223	1,328	1,088
Recreation and culture, of which	1,061	1,097	1,116	1,105	1,099	1,033
Recreational facilities and services	68	101	130	173	180	235
Cultural facilities and services	286	202	189	177	183	231
Broadcasting and film production	707	793	797	755	736	567
Fuel and energy	529	522	583	694	708	606
Agriculture, forestry, fishing and hunting	1,520	4,627	3,916	1,532	2,114	1,128
Mining, manufacturing, construction etc.	481	655	493	544	551	230
Transport and communication	5,417	7,433	7,064	6,463	6,047	4,692
Other economic affairs	1,490	1,553	2,048	2,473	3,115	3,157
Other purposes	21,946	22,613	22,553	20,938	21,352	21,869
Public debt	8,838	9,141	8,304	7,837	7,207	8,267
Other	13,108	13,472	14,249	13,101	14,145	13,602
<b>Total</b>	<b>87,889</b>	<b>98,951</b>	<b>105,229</b>	<b>109,165</b>	<b>116,085</b>	<b>119,340</b>

**Tables for State/Territory and local governments  
combined, 1993-94**

TABLE 11. ECONOMIC TRANSACTIONS OF STATE, TERRITORY AND LOCAL GOVERNMENTS COMBINED, 1993-94  
(\$ million)

Item	NSW	Vic	Qld	SA	WA	Tas	NT	ACT	Total
<b>GENERAL GOVERNMENT</b>									
Current expenditure	17,814	13,162	9,093	4,982	5,633	1,655	1,079	965	54,384
less Sales of goods and services(a)	2,615	2,125	2,135	591	1,089	195	147	154	9,051
<i>equals</i> Final consumption expenditure	15,199	11,037	6,959	4,392	4,544	1,460	932	812	45,334
Interest payments	2,492	2,403	1,179	1,330	540	399	215	58	8,262
Subsidies paid to PTEs	612	900	239	254	236	44	11	61	2,357
Other transfer payments	2,998	1,862	1,045	505	545	142	133	138	7,369
<b>Total current outlays</b>	<b>21,302</b>	<b>16,202</b>	<b>9,421</b>	<b>6,480</b>	<b>5,865</b>	<b>2,044</b>	<b>1,291</b>	<b>1,069</b>	<b>63,321</b>
Expenditure on new fixed assets	2,931	1,500	2,012	680	910	207	186	134	8,560
plus Expenditure on secondhand assets (net)(b)	-198	-120	-163	-106	-106	-45	-21	-11	-769
<i>equals</i> Gross fixed capital expenditure	2,733	1,380	1,849	575	804	163	164	122	7,791
Capital grants to PTEs	1,086	249	335	59	166	77	32	37	2,041
Advances paid to PTEs (net)	-111	57	-20	-41	-117	-13	-4	-12	-261
Other capital outlays(b)	52	-1,397	-10	-334	98	-170	-20	-44	-1,826
<b>Total capital outlays</b>	<b>3,760</b>	<b>288</b>	<b>2,154</b>	<b>259</b>	<b>951</b>	<b>57</b>	<b>171</b>	<b>104</b>	<b>7,745</b>
<b>Total outlays</b>	<b>25,061</b>	<b>16,490</b>	<b>11,576</b>	<b>6,740</b>	<b>6,816</b>	<b>2,101</b>	<b>1,463</b>	<b>1,173</b>	<b>71,066</b>
Taxes, fees and fines	11,829	8,936	4,558	2,303	2,825	724	238	519	31,930
Interest received from PTEs	83	93	40	182	99	71	52	31	650
Interest received from other enterprises	834	209	1,480	662	163	173	40	31	3,238
Grants received	9,894	7,228	5,884	3,156	3,313	1,144	1,125	574	32,317
Other revenue	1,592	927	853	567	480	81	35	25	4,560
<b>Total revenue</b>	<b>24,232</b>	<b>17,392</b>	<b>12,815</b>	<b>6,868</b>	<b>6,879</b>	<b>2,193</b>	<b>1,489</b>	<b>1,179</b>	<b>72,695</b>
Increase in provisions	—	-3	—	-31	—	—	—	8	-25
Advances received (net)	-394	-299	-291	-122	-133	-120	-26	-9	-1,396
Borrowing (net)	2,896	-2,323	-779	4,114	52	947	94	9	4,689
Other financing transactions(c)	-1,672	1,723	-169	-4,090	19	-918	-95	-15	-4,896
<b>Total financing(c)</b>	<b>829</b>	<b>-902</b>	<b>-1,239</b>	<b>-128</b>	<b>-63</b>	<b>-91</b>	<b>-27</b>	<b>-7</b>	<b>-1,628</b>
Current deficit(c)	-1,498	-392	-2,636	49	-676	-40	-74	-52	-5,318
Capital deficit(c)	2,327	-507	1,396	-147	613	-52	47	38	3,716
<b>Total deficit(c)</b>	<b>829</b>	<b>-899</b>	<b>-1,239</b>	<b>-98</b>	<b>-63</b>	<b>-91</b>	<b>-27</b>	<b>-14</b>	<b>-1,603</b>
<b>Net financing requirement(c)</b>	<b>1,223</b>	<b>-600</b>	<b>-948</b>	<b>24</b>	<b>71</b>	<b>29</b>	<b>—</b>	<b>-6</b>	<b>-207</b>
<b>PUBLIC TRADING ENTERPRISES</b>									
Interest payments to—	1,110	1,323	565	320	601	214	54	32	4,218
general government	88	93	39	181	96	70	53	30	653
other enterprises	1,022	1,230	526	138	505	143	1	2	3,566
Income transferred to general government	992	712	313	128	15	22	—	25	2,206
Other transfer payments	127	144	63	15	64	—	1	3	418
<b>Total current outlays</b>	<b>2,229</b>	<b>2,180</b>	<b>941</b>	<b>463</b>	<b>680</b>	<b>236</b>	<b>54</b>	<b>60</b>	<b>6,843</b>
Expenditure on new fixed assets	2,751	1,505	1,706	353	704	323	53	76	7,471
plus Expenditure on secondhand assets (net)	-214	-211	-745	-118	-104	-24	-14	-15	-1,445
<i>equals</i> Gross fixed capital expenditure	2,538	1,293	961	235	600	299	40	61	6,027
Expenditure on land and intangible assets (net)	-120	-49	-18	-3	-17	-2	—	10	-199
Other capital outlays	59	-134	3	-97	-4	—	4	-2	-171
<b>Total capital outlays</b>	<b>2,477</b>	<b>1,111</b>	<b>947</b>	<b>135</b>	<b>579</b>	<b>297</b>	<b>43</b>	<b>68</b>	<b>5,657</b>
<b>Total outlays</b>	<b>4,706</b>	<b>3,291</b>	<b>1,888</b>	<b>598</b>	<b>1,260</b>	<b>533</b>	<b>97</b>	<b>128</b>	<b>12,500</b>
Sales of goods and services	13,094	10,845	8,661	2,772	4,826	837	324	428	41,787
plus Subsidies received	617	928	246	256	233	45	11	61	2,398
less Operating expenditure	11,581	9,193	6,980	2,619	4,196	636	297	450	35,952
<i>equals</i> Net operating surplus	2,131	2,580	1,927	410	863	246	38	38	8,232
Interest received	103	98	70	19	32	12	1	14	350
Capital grants received	1,199	265	361	59	164	83	32	37	2,199
Other revenue	219	214	167	26	174	6	—	—	805
<b>Total revenue</b>	<b>3,650</b>	<b>3,157</b>	<b>2,525</b>	<b>515</b>	<b>1,233</b>	<b>347</b>	<b>71</b>	<b>89</b>	<b>11,587</b>
Increase in provisions—	1,564	816	653	287	286	115	34	43	3,798
for depreciation	1,727	1,013	645	296	318	139	33	40	4,211
other	-163	-197	8	-9	-31	-24	1	3	-413
Advances received (net)	-120	67	-20	-40	-121	-13	-4	-12	-264
Borrowing (net)	-194	-587	-1,155	-150	-106	57	—	-4	-2,142
Other financing transactions(c)	-194	-162	-115	-14	-32	26	-2	12	-480
<b>Total financing(c)</b>	<b>1,055</b>	<b>134</b>	<b>-637</b>	<b>83</b>	<b>27</b>	<b>186</b>	<b>27</b>	<b>39</b>	<b>913</b>
Current deficit(c)	-1,569	-1,371	-1,711	-254	-504	-138	-18	-36	-5,601
Capital deficit(c)	1,061	689	420	50	245	209	12	31	2,716
<b>Total deficit(c)</b>	<b>-508</b>	<b>-682</b>	<b>-1,290</b>	<b>-204</b>	<b>-259</b>	<b>71</b>	<b>-7</b>	<b>-4</b>	<b>-2,885</b>
<b>Net financing requirement(c)</b>	<b>-388</b>	<b>-749</b>	<b>-1,270</b>	<b>-164</b>	<b>-138</b>	<b>84</b>	<b>-3</b>	<b>7</b>	<b>-2,621</b>

TABLE 11. ECONOMIC TRANSACTIONS OF STATE, TERRITORY AND LOCAL GOVERNMENTS COMBINED, 1993-94—continued  
(\$ million)

Item	NSW	Vic	Qld	SA	WA	Tas	NT	ACT	Total
<b>CONSOLIDATED TOTAL</b>									
Current expenditure	17,814	13,162	9,093	4,982	5,633	1,655	1,079	965	54,384
less Sales of goods and services(a)	2,615	2,125	2,135	591	1,089	195	147	154	9,051
<i>equals</i> Final consumption expenditure	15,199	11,037	6,959	4,392	4,544	1,460	932	812	45,334
Interest payments	3,474	3,630	1,687	1,456	1,028	539	215	59	11,723
Subsidies paid to PTEs	612	900	239	254	236	44	11	61	2,357
Other transfer payments	3,120	2,006	1,107	521	609	142	134	142	7,781
<b>Total current outlays</b>	<b>22,406</b>	<b>17,573</b>	<b>9,992</b>	<b>6,622</b>	<b>6,417</b>	<b>2,185</b>	<b>1,292</b>	<b>1,073</b>	<b>67,195</b>
Expenditure on new fixed assets	5,682	3,005	3,718	1,033	1,614	530	239	209	16,031
plus Expenditure on secondhand assets (net)(b)	-412	-331	-908	-223	-210	-69	-35	-26	-2,214
<i>equals</i> Gross fixed capital expenditure	5,271	2,674	2,811	810	1,404	461	204	183	13,818
Expenditure on land and intangible assets (net)(b)	-6	-312	-112	-5	-70	2	-5	-39	-548
Capital grants to other governments	—	—	—	—	—	—	—	—	—
Other capital outlays(b)	-112	-1,267	87	-429	146	-174	-12	3	-1,757
<b>Total capital outlays</b>	<b>5,153</b>	<b>1,094</b>	<b>2,786</b>	<b>376</b>	<b>1,481</b>	<b>289</b>	<b>187</b>	<b>147</b>	<b>11,513</b>
<b>Total outlays</b>	<b>27,558</b>	<b>18,668</b>	<b>12,777</b>	<b>6,998</b>	<b>7,898</b>	<b>2,474</b>	<b>1,479</b>	<b>1,220</b>	<b>78,708</b>
Taxes, fees and fines	11,829	8,936	4,558	2,303	2,825	724	238	519	31,930
Net operating surplus of public trading enterprises	2,131	2,580	1,927	410	863	246	38	38	8,232
Interest received	897	304	1,533	669	178	182	40	44	3,483
Other revenue	10,702	7,657	6,593	3,621	3,951	1,209	1,160	574	35,466
<b>Total revenue</b>	<b>25,558</b>	<b>19,477</b>	<b>14,611</b>	<b>7,002</b>	<b>7,816</b>	<b>2,360</b>	<b>1,476</b>	<b>1,176</b>	<b>79,112</b>
Increase in provisions—	1,564	814	653	256	286	115	34	51	3,773
for depreciation	1,727	1,013	645	296	318	139	33	40	4,211
other	-163	-200	8	-40	-31	-24	1	11	-438
Advances received (net)	-394	-299	-291	-122	-133	-121	-26	-9	-1,395
Borrowing (net)	2,650	-2,629	-1,934	3,964	-59	1,004	94	5	3,072
Other financing transactions(c)	-1,820	1,305	-261	-4,103	-13	-884	-98	-3	-5,853
<b>Total financing(c)</b>	<b>2,000</b>	<b>-809</b>	<b>-1,834</b>	<b>-4</b>	<b>82</b>	<b>114</b>	<b>3</b>	<b>44</b>	<b>-404</b>
Current deficit(c)	-3,061	-1,764	-4,347	-205	-1,178	-175	-93	-87	-10,910
Capital deficit(c)	3,498	141	1,860	-56	973	174	63	81	6,734
<b>Total deficit(c)</b>	<b>436</b>	<b>-1,622</b>	<b>-2,487</b>	<b>-261</b>	<b>-205</b>	<b>-1</b>	<b>-30</b>	<b>-7</b>	<b>-4,177</b>
<b>Net financing requirement(c)</b>	<b>831</b>	<b>-1,324</b>	<b>-2,195</b>	<b>-139</b>	<b>-71</b>	<b>120</b>	<b>-4</b>	<b>2</b>	<b>-2,781</b>

(a) This item provides an indication of the extent of government charges levied. The charges are offset against gross expenditure in calculating final consumption expenditure and comprise mainly sales to the private sector. However note that it has not been possible to exclude all inter-agency charges and that some estimated data is included. (b) See *Asset tables* on pages 27 and 47. (c) See *Measures of government financing* in Explanatory Notes.

TABLE 12. CURRENT OUTLAYS BY PURPOSE  
FOR THE STATE, TERRITORY AND LOCAL GOVERNMENTS COMBINED, 1993-94  
(\$ million)

Purpose	NSW	Vic	Qld	SA	WA	Tas	NT	ACT	Total
GENERAL GOVERNMENT FINAL CONSUMPTION EXPENDITURE									
General public services	1,735	1,980	484	827	532	160	116	120	5,954
Public order and safety	1,502	960	761	379	506	118	118	99	4,444
Education	4,846	3,521	2,591	1,392	1,399	453	248	257	14,706
Primary and secondary education	2,577	2,007	1,487	799	848	264	166	206	8,355
Tertiary education, of which	1,902	1,317	887	496	400	133	65	51	5,249
University education	1,160	889	599	312	232	86	35	2	3,314
Technical and further education	742	428	288	181	167	47	30	49	1,931
Other education	367	197	217	98	151	56	17	—	1,103
Health	3,552	2,721	1,659	1,022	1,165	306	197	168	10,788
Hospital and other institutional services	3,243	2,326	1,133	818	1,004	276	133	167	9,100
Clinics and other non-institutional services	159	152	409	142	48	10	4	—	926
Other health	149	242	118	61	112	19	60	1	762
Social security and welfare	663	423	189	123	167	65	12	34	1,676
Housing and community amenities	424	310	137	140	78	42	37	21	1,189
Housing and community development	110	101	58	35	30	13	10	21	378
Water supply	—	21	-10	-1	—	2	13	—	24
Sanitation and protection of the environment	249	149	48	90	-38	20	13	—	530
Other community amenities	65	39	41	17	86	7	2	—	257
Recreation and culture	505	333	277	139	172	54	48	45	1,572
Fuel and energy	56	1	9	7	2	—	16	—	92
Agriculture, forestry, fishing and hunting	323	187	202	65	142	62	30	—	1,011
Mining, manufacturing, construction etc.	66	41	53	26	41	6	14	—	248
Transport and communication	1,201	517	495	191	223	85	50	60	2,821
Road transport	1,186	511	476	193	236	82	48	60	2,794
Rail and multi-mode transport	18	—	2	-1	—	—	—	—	20
Other transport and communications	-3	6	16	-2	-13	2	2	—	7
Other economic affairs	388	62	154	69	116	49	44	9	891
Other purposes	-61	-18	-52	10	—	61	1	—	-59
<b>Total</b>	<b>15,199</b>	<b>11,037</b>	<b>6,959</b>	<b>4,392</b>	<b>4,544</b>	<b>1,460</b>	<b>932</b>	<b>812</b>	<b>45,334</b>

TABLE 12. CURRENT OUTLAYS BY PURPOSE  
FOR THE STATE, TERRITORY AND LOCAL GOVERNMENTS COMBINED, 1993-94—continued  
(\$ million)

Purpose	NSW	Vic	Qld	SA	WA	Tas	NT	ACT	Total
TOTAL CURRENT OUTLAYS									
General public services	1,754	1,984	517	828	535	160	117	122	6,015
Public order and safety	1,579	1,039	774	405	515	119	120	99	4,650
Education	6,065	4,316	3,097	1,575	1,652	516	284	314	17,819
Primary and secondary education	3,371	2,687	1,908	959	1,078	321	193	263	10,779
Tertiary education, of which	1,906	1,348	890	496	421	137	70	52	5,319
University education	1,160	919	599	312	232	89	39	3	3,352
Technical and further education	746	429	291	181	188	48	31	49	1,963
Other education	788	282	299	120	153	58	21	—	1,721
Health	3,658	2,864	1,714	1,066	1,227	332	223	209	11,293
Hospital and other institutional services	3,309	2,385	1,156	818	1,038	278	133	208	9,326
Clinics and other non-institutional services	177	218	423	173	65	27	4	—	1,088
Other health	171	262	135	74	124	26	85	1	879
Social security and welfare	1,430	768	450	301	353	95	37	60	3,494
Housing and community amenities	647	498	158	223	86	67	40	36	1,755
Housing and community development	243	287	75	118	37	35	11	29	835
Water supply	65	23	-9	-1	1	5	13	—	95
Sanitation and protection of the environment	274	149	51	90	-38	20	14	7	567
Other community amenities	65	39	41	17	86	7	2	—	257
Recreation and culture	634	472	367	198	227	68	58	57	2,081
Fuel and energy	87	29	9	10	12	—	20	—	167
Agriculture, forestry, fishing and hunting	406	188	252	96	158	65	35	—	1,198
Mining, manufacturing, construction etc.	67	54	60	33	45	7	14	—	281
Transport and communication	1,704	1,289	770	340	436	102	63	105	4,809
Road transport	1,219	677	555	193	423	97	61	105	3,330
Rail and multi-mode transport	475	607	199	140	5	—	—	—	1,426
Other transport and communications	10	6	16	6	8	4	2	—	53
Other economic affairs	880	194	188	80	143	55	46	11	1,597
Other purposes	3,496	3,878	1,635	1,467	1,030	600	236	59	12,036
Public debt	3,474	3,633	1,687	1,456	1,028	539	215	59	11,727
Other	22	245	-52	11	2	61	22	—	310
<b>Total</b>	<b>22,406</b>	<b>17,573</b>	<b>9,992</b>	<b>6,622</b>	<b>6,417</b>	<b>2,185</b>	<b>1,292</b>	<b>1,073</b>	<b>67,195</b>

TABLE 13. GROSS FIXED CAPITAL EXPENDITURE BY PURPOSE  
FOR THE STATE, TERRITORY AND LOCAL GOVERNMENTS COMBINED, 1993-94  
(\$ million)

Purpose	NSW	Vic	Qld	SA	WA	Tas	NT	ACT	Total
GENERAL GOVERNMENT									
General public services	105	41	175	51	27	2	34	11	446
Public order and safety	116	52	66	39	29	15	11	10	338
Education	365	211	232	96	166	23	41	17	1,152
Primary and secondary education	154	95	138	43	70	16	18	12	546
Tertiary education, of which	192	110	82	54	92	6	22	5	561
University education	95	39	29	42	92	—	19	—	314
Technical and further education	96	71	53	12	—	6	2	5	246
Other education	20	6	13	—	4	1	1	—	44
Health	472	114	169	75	85	16	12	38	982
Hospital and other institutional services	450	129	127	62	83	1	11	38	902
Other health	22	-15	43	13	1	16	—	—	80
Social security and welfare	13	35	16	11	8	—	—	—	83
Housing and community amenities	107	92	122	48	43	7	6	26	451
Housing and community development	44	11	35	11	29	1	3	26	161
Water supply	—	3	10	—	—	—	1	—	15
Sanitation and protection of the environment	8	45	70	34	1	5	1	—	163
Other community amenities	55	32	7	4	13	1	—	—	112
Recreation and culture	259	183	138	36	75	16	10	8	725
Agriculture, forestry, fishing and hunting	62	22	89	26	18	5	2	—	224
Transport and communication	1,078	611	681	173	301	76	54	12	2,986
Road transport	1,089	599	666	173	289	75	54	12	2,957
Water transport	—	—	3	—	9	—	—	—	12
Rail and multi-mode transport	-11	1	5	—	—	—	—	—	-5
Other gross fixed capital expenditure	156	18	161	18	53	3	-4	—	406
<b>Total</b>	<b>2,733</b>	<b>1,380</b>	<b>1,849</b>	<b>575</b>	<b>804</b>	<b>163</b>	<b>164</b>	<b>122</b>	<b>7,791</b>
PUBLIC TRADING ENTERPRISES									
Housing and community amenities	788	441	440	56	332	67	20	18	2,162
Housing and community development	295	151	212	-8	133	31	11	—	824
Water supply	213	80	120	26	102	15	8	4	569
Sanitation and protection of the environment	280	210	108	37	96	20	1	14	766
Other community amenities	—	—	—	1	1	1	—	—	2
Recreation and culture	31	38	9	9	-4	2	1	2	90
Fuel and energy	623	595	-208	89	127	71	12	34	1,343
Agriculture, forestry, fishing and hunting	9	—	15	12	—	—	—	—	36
Mining, manufacturing, construction etc.	2	2	2	10	—	—	—	—	15
Transport and communication	1,073	200	703	59	135	158	1	7	2,338
Road transport	21	—	19	—	10	8	1	7	67
Water transport	17	12	114	11	37	150	—	—	342
Rail and multi-mode transport	1,035	187	561	46	88	—	—	—	1,918
Other transport and communications	—	—	9	2	—	—	—	—	11
Other economic affairs	11	19	—	—	7	—	6	—	42
Other purposes	—	—	—	1	—	—	—	—	1
<b>Total</b>	<b>2,538</b>	<b>1,293</b>	<b>961</b>	<b>235</b>	<b>600</b>	<b>299</b>	<b>40</b>	<b>61</b>	<b>6,027</b>



**TABLE 13. GROSS FIXED CAPITAL EXPENDITURE BY PURPOSE  
FOR THE STATE, TERRITORY AND LOCAL GOVERNMENTS COMBINED, 1993-94  
(\$ million)**

<i>Purpose</i>	<i>NSW</i>	<i>Vic</i>	<i>Qld</i>	<i>SA</i>	<i>WA</i>	<i>Tas</i>	<i>NT</i>	<i>ACT</i>	<i>Total</i>
<b>CONSOLIDATED TOTAL</b>									
General public services	105	41	175	51	27	2	34	11	446
Public order and safety	116	52	66	40	29	15	11	10	338
Education	365	211	232	96	166	23	41	17	1,152
Primary and secondary education	154	95	138	43	70	16	18	12	546
Tertiary education, of which	192	110	82	54	92	6	22	5	561
University education	95	39	29	42	92	—	19	—	314
Technical and further education	96	71	53	12	—	6	2	5	246
Other education	20	6	13	—	4	1	1	—	44
Health	472	114	169	75	85	16	12	38	982
Hospital and other institutional services	450	129	127	62	83	1	11	38	902
Clinics and other non-institutional services	10	2	27	9	1	2	—	—	50
Other health	12	-17	16	4	1	14	—	—	29
Social security and welfare	13	35	16	11	8	—	—	—	83
Housing and community amenities	895	532	562	104	375	74	26	44	2,613
Housing and community development	339	162	247	3	163	32	14	26	985
Water supply	213	83	130	26	102	15	10	4	584
Sanitation and protection of the environment	288	254	178	71	97	25	2	14	929
Other community amenities	55	32	7	4	13	2	—	—	115
Recreation and culture	291	221	147	45	74	19	10	10	815
Fuel and energy	635	595	-208	90	127	71	14	34	1,358
Agriculture, forestry, fishing and hunting	71	22	104	38	18	5	2	—	260
Mining, manufacturing, construction etc.	2	3	13	12	11	—	—	—	43
Transport and communication	2,151	810	1,384	232	437	234	55	19	5,324
Road transport	1,110	599	686	173	299	83	55	19	3,024
Water transport	17	12	117	11	45	150	—	—	353
Rail and multi-mode transport	1,025	189	566	46	88	—	—	—	1,914
Other transport and communications	—	11	15	2	4	1	—	—	33
Other economic affairs	29	34	72	3	29	—	-1	—	166
Other purposes	125	2	78	12	19	3	—	—	238
<b>Total</b>	<b>5,271</b>	<b>2,674</b>	<b>2,811</b>	<b>810</b>	<b>1,404</b>	<b>461</b>	<b>204</b>	<b>183</b>	<b>13,818</b>

**TABLE 14. TOTAL CAPITAL OUTLAYS BY PURPOSE  
FOR THE STATE, TERRITORY AND LOCAL GOVERNMENTS COMBINED, 1993-94  
(\$ million)**

<i>Purpose</i>	<i>NSW</i>	<i>Vic</i>	<i>Qld</i>	<i>SA</i>	<i>WA</i>	<i>Tas</i>	<i>NT</i>	<i>ACT</i>	<i>Total</i>
<b>GENERAL GOVERNMENT</b>									
General public services	107	17	196	124	27	-38	36	10	481
Public order and safety	127	54	67	39	29	15	11	10	352
Education	397	176	261	107	192	23	46	22	1,225
Primary and secondary education	179	56	164	54	97	16	24	17	606
Tertiary education, of which	199	118	84	54	91	6	22	5	578
University education	95	39	30	42	91	—	19	—	316
Technical and further education	103	79	53	12	—	6	2	5	260
Other education	20	2	13	—	4	2	1	—	41
Health	483	115	172	77	88	16	12	38	1,001
Hospital and other institutional services	461	133	129	62	83	1	11	38	918
Other health	22	-18	43	15	5	16	—	—	83
Social security and welfare	35	40	23	11	13	—	—	—	122
Housing and community amenities	522	216	305	63	59	-114	23	-4	1,071
Housing and community development	369	139	219	47	80	-119	19	-4	750
Water supply	50	-2	10	-21	-47	—	1	—	-10
Sanitation and protection of the environment	42	46	70	34	8	5	1	—	207
Other community amenities	61	33	7	4	18	1	1	—	123
Recreation and culture	296	80	164	45	81	17	11	8	703
Fuel and energy	-18	-31	—	-430	-69	-4	2	—	-550
Agriculture, forestry, fishing and hunting	71	24	46	27	16	8	1	—	192
Mining, manufacturing, construction etc.	—	5	-8	-6	12	3	—	—	5
Transport and communication	1,608	-390	789	185	342	133	54	24	2,744
Road transport	1,046	-594	696	175	300	79	54	24	1,780
Water transport	-1	—	-3	3	24	53	—	—	75
Rail and multi-mode transport	563	194	95	7	15	—	—	—	874
Other transport and communications	—	11	—	—	4	—	—	—	15
Other economic affairs	-94	12	73	5	146	-5	-29	—	108
Other purposes	225	-30	67	13	15	2	5	-4	292
<b>Total</b>	<b>3,760</b>	<b>288</b>	<b>2,154</b>	<b>259</b>	<b>951</b>	<b>57</b>	<b>171</b>	<b>104</b>	<b>7,745</b>
<b>PUBLIC TRADING ENTERPRISES</b>									
Housing and community amenities	779	343	408	41	326	66	21	24	2,009
Housing and community development	259	56	180	-20	126	30	12	6	648
Water supply	220	79	120	24	103	15	8	4	573
Sanitation and protection of the environment	300	209	108	37	96	20	1	14	785
Other community amenities	—	—	—	1	1	1	—	—	3
Recreation and culture	33	36	8	8	-2	2	1	2	88
Fuel and energy	590	536	-212	78	107	73	14	35	1,223
Agriculture, forestry, fishing and hunting	9	—	94	-66	—	—	—	—	37
Mining, manufacturing, construction etc.	2	-2	2	15	-1	—	—	—	15
Transport and communication	1,031	179	646	59	131	159	1	7	2,214
Road transport	3	—	19	—	10	9	1	7	49
Water transport	-26	12	116	11	36	150	—	—	300
Rail and multi-mode transport	1,054	167	506	46	85	—	—	—	1,858
Other transport and communications	—	—	5	2	—	—	—	—	7
Other economic affairs	32	18	—	—	17	—	6	—	74
Other purposes	—	—	—	1	—	-4	—	—	-4
<b>Total</b>	<b>2,477</b>	<b>1,111</b>	<b>947</b>	<b>135</b>	<b>579</b>	<b>297</b>	<b>43</b>	<b>68</b>	<b>5,657</b>

TABLE 14. TOTAL CAPITAL OUTLAYS BY PURPOSE  
FOR THE STATE, TERRITORY AND LOCAL GOVERNMENTS COMBINED, 1993-94  
(\$ million)

Purpose	NSW	Vic	Qld	SA	WA	Tas	NT	ACT	Total
CONSOLIDATED TOTAL									
General public services	107	16	196	124	27	-38	34	17	485
Public order and safety	127	54	67	40	29	15	11	10	353
Education	397	176	261	107	192	23	46	22	1,225
Primary and secondary education	179	56	164	54	97	16	24	17	606
Tertiary education, of which	199	118	84	54	91	6	22	5	578
University education	95	39	30	42	91	—	19	—	316
Technical and further education	103	79	53	12	—	6	2	5	260
Other education	20	2	13	—	4	2	1	—	41
Health	483	115	172	77	88	16	12	38	1,001
Hospital and other institutional services	461	133	129	62	83	1	11	38	918
Clinics and other non-institutional services	10	3	27	10	1	2	—	—	52
Other health	12	-20	16	5	4	14	—	—	31
Social security and welfare	35	40	23	11	8	-4	—	—	113
Housing and community amenities	730	443	476	100	301	-60	17	-5	2,003
Housing and community development	129	78	161	1	81	-102	5	-23	331
Water supply	220	78	130	24	103	15	10	4	584
Sanitation and protection of the environment	321	254	178	71	97	25	2	14	962
Other community amenities	61	33	7	4	19	2	1	—	126
Recreation and culture	317	59	172	51	80	19	12	10	719
Fuel and energy	654	539	-211	-352	107	73	16	35	862
Agriculture, forestry, fishing and hunting	73	22	140	-48	15	8	2	—	212
Mining, manufacturing, construction etc.	2	3	-7	15	11	3	—	—	27
Transport and communication	2,065	-403	1,357	234	443	237	55	19	4,009
Road transport	1,049	-594	715	175	310	87	55	19	1,816
Water transport	-27	12	119	11	44	150	—	—	310
Rail and multi-mode transport	1,043	169	511	46	85	—	—	—	1,854
Other transport and communications	—	11	12	2	4	1	—	—	29
Other economic affairs	-62	31	73	3	164	-5	-23	—	180
Other purposes	225	-1	67	13	15	2	5	—	326
<b>Total</b>	<b>5,153</b>	<b>1,094</b>	<b>2,786</b>	<b>376</b>	<b>1,481</b>	<b>289</b>	<b>187</b>	<b>147</b>	<b>11,513</b>

**TABLE 15. TOTAL OUTLAYS BY PURPOSE  
FOR THE STATE, TERRITORY AND LOCAL GOVERNMENTS COMBINED, 1993-94  
(\$ million)**

<i>Purpose</i>	<i>NSW</i>	<i>Vic</i>	<i>Qld</i>	<i>SA</i>	<i>WA</i>	<i>Tas</i>	<i>NT</i>	<i>ACT</i>	<i>Total</i>
<b>CONSOLIDATED TOTAL.</b>									
General public services	1,861	2,000	713	952	562	122	151	139	6,500
Public order and safety	1,706	1,093	842	445	544	133	130	109	5,003
Education	6,462	4,493	3,358	1,683	1,844	539	330	336	19,044
Primary and secondary education	3,549	2,743	2,073	1,013	1,175	337	217	280	11,386
Tertiary education, of which	2,105	1,466	973	549	512	143	92	57	5,896
University education	1,255	958	629	354	323	89	57	3	3,668
Technical and further education	849	508	344	193	188	54	33	54	2,224
Other education	808	284	311	120	157	59	22	—	1,762
Health	4,141	2,979	1,886	1,142	1,315	348	235	247	12,294
Hospital and other institutional services	3,770	2,518	1,285	880	1,121	279	145	246	10,244
Clinics and other non-institutional services	187	220	450	183	66	29	4	—	1,140
Other health	183	241	151	79	129	40	86	1	910
Social security and welfare	1,465	808	473	312	361	90	37	60	3,607
Welfare services	1,168	622	467	221	316	81	37	60	2,971
Other social security and welfare	298	187	6	91	45	10	—	—	636
Housing and community amenities	1,377	941	634	324	387	7	56	31	3,757
Housing and community development	372	365	237	119	119	-67	16	6	1,166
Water supply	285	101	120	23	104	20	22	4	679
Sanitation and protection of the environment	595	403	229	161	59	45	16	21	1,529
Other community amenities	125	72	48	21	105	9	2	—	383
Recreation and culture	950	531	539	249	307	87	70	67	2,799
Recreational facilities and services	523	305	397	161	232	59	47	52	1,776
Cultural facilities and services	242	222	142	86	75	28	23	15	832
Broadcasting and film production	3	4	2	2	1	—	—	—	12
Other recreation and culture	182	—	-2	1	-2	—	—	1	179
Fuel and energy	741	568	-202	-342	119	74	36	35	1,029
Agriculture, forestry, fishing and hunting	479	210	392	48	173	72	36	—	1,410
Mining, manufacturing, construction etc.	69	57	53	48	56	9	15	—	307
Transport and communication	3,769	886	2,127	574	879	339	118	125	8,817
Road transport	2,268	83	1,270	368	732	184	116	125	5,146
Water transport	-14	8	138	18	56	154	1	—	360
Rail and multi-mode transport	1,518	775	709	186	90	—	—	—	3,279
Other transport and communications	-3	20	9	2	—	1	1	—	32
Other economic affairs	818	225	261	83	307	50	23	11	1,778
Other purposes	3,721	3,877	1,702	1,480	1,045	602	241	59	12,362
Public debt	3,474	3,634	1,687	1,456	1,028	539	215	59	11,727
Other	247	244	15	24	17	63	26	—	636
<b>Total</b>	<b>27,558</b>	<b>18,668</b>	<b>12,777</b>	<b>6,998</b>	<b>7,898</b>	<b>2,474</b>	<b>1,479</b>	<b>1,220</b>	<b>78,708</b>

**Tables for State/Territory governments, 1993-94**

TABLE 16. ECONOMIC TRANSACTIONS OF STATE AND TERRITORY GOVERNMENTS, 1993-94  
(\$ million)

Item	NSW	Vic	Qld	SA	WA	Tas	NT	ACT	Total
<b>GENERAL GOVERNMENT</b>									
Current expenditure	15,346	11,062	7,801	4,507	5,015	1,486	1,029	965	47,211
less Sales of goods and services(a)	1,788	1,493	1,504	477	857	156	133	154	6,561
<i>equals</i> Final consumption expenditure	13,558	9,569	6,297	4,031	4,158	1,330	896	812	40,651
Interest payments	2,353	2,306	1,073	1,266	519	394	214	58	7,848
Subsidies paid to PTEs	612	900	237	254	236	44	11	61	2,355
Current grants to other governments	432	414	216	94	137	42	14	—	1,349
Other transfer payments	2,990	1,862	1,044	502	542	140	133	138	7,351
<b>Total current outlays</b>	<b>19,945</b>	<b>15,051</b>	<b>8,867</b>	<b>6,146</b>	<b>5,591</b>	<b>1,950</b>	<b>1,269</b>	<b>1,069</b>	<b>59,553</b>
Expenditure on new fixed assets	2,158	947	1,367	491	645	147	177	134	6,067
plus Expenditure on secondhand assets (net)(b)	-48	-42	-132	-88	-75	-36	-20	-11	-453
<i>equals</i> Gross fixed capital expenditure	2,110	905	1,235	403	570	111	157	122	5,614
Capital grants to other governments	156	36	77	17	49	—	3	—	337
Capital grants to PTEs	1,086	249	335	59	166	77	32	37	2,041
Advances paid to PTEs (net)	-111	57	-20	-41	-116	-13	-4	-12	-261
Other capital outlays(b)	-111	-1,410	-4	-338	95	-172	-21	-44	-2,004
<b>Total capital outlays</b>	<b>3,130</b>	<b>-163</b>	<b>1,623</b>	<b>101</b>	<b>764</b>	<b>4</b>	<b>166</b>	<b>104</b>	<b>5,727</b>
<b>Total outlays</b>	<b>23,075</b>	<b>14,888</b>	<b>10,490</b>	<b>6,247</b>	<b>6,355</b>	<b>1,954</b>	<b>1,434</b>	<b>1,173</b>	<b>65,280</b>
Taxes, fees and fines	10,164	7,398	3,630	1,887	2,376	592	210	519	26,776
Interest received from PTEs	83	93	40	182	98	71	52	31	649
Interest received from other enterprises	745	120	1,438	626	138	171	41	31	2,975
Grants received—	9,812	7,128	5,869	3,146	3,292	1,127	1,125	574	32,073
for own use	7,715	5,449	4,821	2,632	2,679	963	1,060	513	25,832
for onpassing	2,097	1,679	1,048	514	613	164	65	61	6,241
Other revenue	1,539	939	804	535	467	84	34	25	4,427
<b>Total revenue</b>	<b>22,343</b>	<b>15,678</b>	<b>11,781</b>	<b>6,375</b>	<b>6,371</b>	<b>2,044</b>	<b>1,462</b>	<b>1,179</b>	<b>66,899</b>
Increase in provisions	—	-3	—	-31	—	—	—	8	-25
Advances received (net)	-394	-303	-291	-122	-133	-120	-26	-9	-1,399
Borrowing (net)	2,939	-2,222	-736	4,156	66	955	95	9	4,928
Other financing transactions(c)	-1,813	1,738	-264	-4,132	51	-925	-96	-15	-5,122
<b>Total financing(c)</b>	<b>732</b>	<b>-790</b>	<b>-1,291</b>	<b>-129</b>	<b>-16</b>	<b>-91</b>	<b>-27</b>	<b>-7</b>	<b>-1,619</b>
Current deficit(c)	-1,034	146	-2,214	180	-454	7	-69	-52	-3,490
Capital deficit(c)	1,766	-933	922	-278	438	-97	41	38	1,897
<b>Total deficit(c)</b>	<b>732</b>	<b>-787</b>	<b>-1,291</b>	<b>-98</b>	<b>-16</b>	<b>-91</b>	<b>-27</b>	<b>-14</b>	<b>-1,593</b>
<b>Net financing requirement(c)</b>	<b>1,126</b>	<b>-484</b>	<b>-1,000</b>	<b>24</b>	<b>117</b>	<b>30</b>	<b>-1</b>	<b>-6</b>	<b>-194</b>
<b>PUBLIC TRADING ENTERPRISES</b>									
Interest payments to—	1,010	1,311	474	319	601	202	54	32	4,004
general government	84	93	39	181	95	70	53	30	646
other enterprises	927	1,218	435	138	506	132	1	2	3,358
Income transferred to general government	992	712	308	128	15	23	—	25	2,202
Other transfer payments	127	144	63	15	64	—	1	3	418
<b>Total current outlays</b>	<b>2,130</b>	<b>2,168</b>	<b>845</b>	<b>462</b>	<b>680</b>	<b>225</b>	<b>54</b>	<b>60</b>	<b>6,624</b>
Expenditure on new fixed assets	2,624	1,483	1,460	353	704	297	53	76	7,050
plus Expenditure on secondhand assets (net)	-214	-209	-745	-118	-104	-24	-14	-15	-1,442
<i>equals</i> Gross fixed capital expenditure	2,411	1,274	715	235	600	273	40	61	5,609
Expenditure on land and intangible assets (net)	-128	-49	-18	-3	-17	-2	—	10	-207
Other capital outlays	62	-134	3	-97	-4	—	4	-2	-168
<b>Total capital outlays</b>	<b>2,345</b>	<b>1,092</b>	<b>701</b>	<b>135</b>	<b>579</b>	<b>271</b>	<b>43</b>	<b>68</b>	<b>5,234</b>
<b>Total outlays</b>	<b>4,474</b>	<b>3,260</b>	<b>1,545</b>	<b>597</b>	<b>1,260</b>	<b>496</b>	<b>97</b>	<b>128</b>	<b>11,858</b>
Sales of goods and services	12,643	10,301	7,874	2,769	4,826	736	324	428	39,901
plus Subsidies received	617	928	213	254	233	41	11	61	2,359
less Operating expenditure	11,166	8,697	6,566	2,614	4,196	556	297	450	34,544
<i>equals</i> Net operating surplus	2,093	2,532	1,521	409	863	222	38	38	7,715
Interest received	88	95	61	19	32	11	1	14	322
Capital grants received	1,148	265	340	59	164	77	32	37	2,122
Other revenue	185	214	93	26	174	5	—	—	696
<b>Total revenue</b>	<b>3,514</b>	<b>3,105</b>	<b>2,015</b>	<b>514</b>	<b>1,233</b>	<b>314</b>	<b>71</b>	<b>89</b>	<b>10,855</b>
Increase in provisions—	1,486	805	653	286	286	99	34	43	3,693
for depreciation	1,649	1,002	645	296	318	123	33	40	4,106
other	-163	-197	8	-9	-31	-24	1	3	-413
Advances received (net)	-117	66	-20	-40	-121	-13	-4	-12	-261
Borrowing (net)	-172	-579	-1,082	-150	-106	56	—	-4	-2,039
Other financing transactions(c)	-238	-137	-21	-13	-32	40	-2	12	-390
<b>Total financing(c)</b>	<b>960</b>	<b>155</b>	<b>-470</b>	<b>83</b>	<b>27</b>	<b>182</b>	<b>27</b>	<b>39</b>	<b>1,003</b>
Current deficit(c)	-1,540	-1,319	-1,418	-253	-504	-106	-18	-36	-5,195
Capital deficit(c)	1,014	669	295	50	245	190	12	31	2,505
<b>Total deficit(c)</b>	<b>-526</b>	<b>-650</b>	<b>-1,123</b>	<b>-203</b>	<b>-259</b>	<b>83</b>	<b>-7</b>	<b>-4</b>	<b>-2,690</b>
<b>Net financing requirement</b>	<b>-410</b>	<b>-716</b>	<b>-1,103</b>	<b>-163</b>	<b>-138</b>	<b>96</b>	<b>-3</b>	<b>7</b>	<b>-2,429</b>

TABLE 16. ECONOMIC TRANSACTIONS OF STATE AND TERRITORY GOVERNMENTS, 1993-94—continued  
(\$ million)

Item	NSW	Vic	Qld	SA	WA	Tas	NT	ACT	Total
<b>CONSOLIDATED TOTAL</b>									
Current expenditure	15,346	11,062	7,801	4,507	5,015	1,485	1,029	965	47,211
less Sales of goods and services(a)	1,788	1,493	1,504	477	857	156	133	154	6,561
<i>equals</i> Final consumption expenditure	13,558	9,569	6,297	4,031	4,158	1,330	896	812	40,651
Interest payments	3,239	3,522	1,490	1,391	1,008	524	214	59	11,101
Subsidies paid to PTEs	612	900	237	254	236	44	11	61	2,355
Current grants to other governments	432	414	216	94	137	42	14	—	1,349
Other transfer payments	3,117	2,006	1,107	517	606	140	134	142	7,769
<b>Total current outlays</b>	<b>20,959</b>	<b>16,411</b>	<b>9,347</b>	<b>6,287</b>	<b>6,144</b>	<b>2,079</b>	<b>1,269</b>	<b>1,073</b>	<b>63,224</b>
Expenditure on new fixed assets	4,783	2,430	2,827	844	1,349	445	231	209	13,117
<i>plus</i> Expenditure on secondhand assets (net)(b)	-262	-251	-877	-205	-179	-61	-34	-26	-1,895
<i>equals</i> Gross fixed capital expenditure	4,521	2,179	1,950	638	1,170	384	196	183	11,222
Expenditure on land and intangible assets (net)(b)	-99	-324	-101	-8	-72	2	-5	-39	-646
Capital grants to other governments	156	36	77	17	49	—	3	—	337
Other capital outlays(b)	-127	-1,267	82	-430	146	-175	-13	3	-1,781
<b>Total capital outlays</b>	<b>4,451</b>	<b>623</b>	<b>2,008</b>	<b>217</b>	<b>1,293</b>	<b>211</b>	<b>181</b>	<b>147</b>	<b>9,132</b>
<b>Total outlays</b>	<b>25,411</b>	<b>17,035</b>	<b>11,355</b>	<b>6,504</b>	<b>7,437</b>	<b>2,291</b>	<b>1,450</b>	<b>1,220</b>	<b>72,357</b>
Taxes, fees and fines	10,164	7,398	3,630	1,887	2,376	592	210	519	26,776
Net operating surplus of public trading enterprises	2,093	2,532	1,521	409	863	222	38	38	7,715
Interest received	793	212	1,482	634	153	179	41	44	3,193
Grants received—	9,817	7,128	5,869	3,146	3,292	1,128	1,125	574	32,079
for own use	7,720	5,449	4,821	2,632	2,679	964	1,060	513	25,838
for onpassing	2,097	1,679	1,048	514	613	164	65	61	6,241
Other revenue	738	440	590	433	626	63	34	—	2,925
<b>Total revenue</b>	<b>23,606</b>	<b>17,710</b>	<b>13,092</b>	<b>6,509</b>	<b>7,309</b>	<b>2,184</b>	<b>1,448</b>	<b>1,176</b>	<b>72,687</b>
Increase in provisions—	1,486	803	653	256	286	99	34	51	3,667
for depreciation	1,649	1,002	645	296	318	123	33	40	4,106
other	-163	-200	8	-40	-31	-24	1	11	-438
Advances received (net)	-395	-303	-291	-122	-135	-120	-26	-9	-1,401
Borrowing (net)	2,716	-2,516	-1,817	4,006	-45	1,011	94	5	3,419
Other financing transactions(c)	-2,003	1,341	-281	-4,144	21	-882	-99	-3	-6,016
<b>Total financing(c)</b>	<b>1,804</b>	<b>-676</b>	<b>-1,737</b>	<b>-4</b>	<b>128</b>	<b>107</b>	<b>3</b>	<b>44</b>	<b>-331</b>
Current deficit(c)	-2,581	-1,174	-3,632	-73	-956	-97	-88	-87	-8,687
Capital deficit(c)	2,899	-304	1,242	-188	797	105	57	81	4,689
<b>Total deficit(c)</b>	<b>318</b>	<b>-1,478</b>	<b>-2,390</b>	<b>-260</b>	<b>-159</b>	<b>8</b>	<b>-31</b>	<b>-7</b>	<b>-3,998</b>
<b>Net financing requirement(c)</b>	<b>713</b>	<b>-1,175</b>	<b>-2,098</b>	<b>-138</b>	<b>-24</b>	<b>128</b>	<b>-5</b>	<b>2</b>	<b>-2,597</b>

(a) This item provides an indication of the extent of government charges levied. The charges are offset against gross expenditure in calculating final consumption expenditure and comprise mainly sales to the private sector. However note that it has not been possible to exclude all inter-agency charges and that some estimated data is included. (b) See *Asset tables* on pages 27 and 47. (c) See *Measures of government financing* in Explanatory Notes.

TABLE 17. MAJOR ASSET SALES AND DEBT REDEMPTION  
OF STATE AND TERRITORY GENERAL GOVERNMENTS, 1993-94(a)  
(\$ million)

Item	NSW	Vic	Qld	SA	WA	Tas	NT	ACT	Total
Net financing requirement	1,126	-484	-1,000	24	117	30	-1	-6	-194
<i>plus</i> Major asset sales	239	298	203	447	110	74	49	60	1,479
<i>less</i> Redemption of State debt	315	239	109	103	91	56	20	—	934
<b>Adjusted net financing requirement(b)</b>	<b>1,050</b>	<b>-425</b>	<b>-906</b>	<b>368</b>	<b>136</b>	<b>48</b>	<b>28</b>	<b>54</b>	<b>351</b>

(a) The sale of major assets and redemption of State/Territory debt to the Commonwealth Government affects the net financing requirement (NFR). This table shows an adjusted NFR when these effects are removed. Further explanation is provided in *Government Financial Estimates, Australia, 1994-95* (\$501.0). (b) Net financing requirement adjusted to remove effects of major asset sales and redemption of State/Territory debt.

**TABLE 18. CURRENT OUTLAYS BY PURPOSE  
FOR THE STATE AND TERRITORY GOVERNMENTS, 1993-94  
(\$ million)**

<i>Purpose</i>	<i>NSW</i>	<i>Vic</i>	<i>Qld</i>	<i>SA</i>	<i>WA</i>	<i>Tas</i>	<i>NT</i>	<i>ACT</i>	<i>Total</i>
GENERAL GOVERNMENT FINAL CONSUMPTION EXPENDITURE									
General public services	1,219	1,679	327	722	444	126	107	120	4,745
Public order and safety	1,502	920	749	370	495	115	117	99	4,368
Education	4,840	3,491	2,590	1,392	1,398	453	248	257	14,670
Primary and secondary education	2,577	2,007	1,487	799	847	264	166	206	8,354
Tertiary education, of which	1,902	1,317	887	496	400	133	65	51	5,249
University education	1,160	889	599	312	232	86	35	2	3,314
Technical and further education	742	428	288	181	167	47	30	49	1,931
Other education	361	167	216	98	151	56	17	—	1,066
Health	3,509	2,664	1,626	1,015	1,152	302	196	168	10,633
Hospital and other institutional services	3,243	2,326	1,133	818	1,004	276	133	167	9,100
Clinics and other non-institutional services	159	118	409	142	36	9	4	—	878
Other health	107	219	84	55	112	17	59	1	655
Social security and welfare	587	207	173	111	139	58	11	34	1,320
Housing and community amenities	157	97	27	70	48	15	33	21	468
Housing and community development	32	55	12	20	29	6	9	21	185
Water supply	—	21	—	—	—	2	13	—	36
Sanitation and protection of the environment	124	21	15	50	18	7	12	—	246
Other community amenities	1	—	—	-1	—	—	—	—	—
Recreation and culture	210	91	111	70	66	33	36	45	661
Fuel and energy	56	1	8	7	2	—	16	—	91
Agriculture, forestry, fishing and hunting	323	186	200	64	142	62	30	—	1,006
Mining, manufacturing, construction etc.	22	8	31	17	41	5	14	—	138
Transport and communication	761	190	308	125	129	55	44	60	1,672
Road transport	747	182	287	127	138	53	42	60	1,636
Rail and multi-mode transport	18	—	2	-1	—	—	—	—	20
Other transport and communications	-3	8	19	-2	-9	2	2	—	16
Other economic affairs	392	38	145	68	101	46	43	9	842
Other purposes	-20	-3	—	—	-1	60	—	—	37
<b>Total</b>	<b>13,558</b>	<b>9,569</b>	<b>6,297</b>	<b>4,031</b>	<b>4,158</b>	<b>1,330</b>	<b>896</b>	<b>812</b>	<b>40,651</b>



**TABLE 18. CURRENT OUTLAYS BY PURPOSE**  
**FOR THE STATE AND TERRITORY GOVERNMENTS, 1993-94—continued**  
(\$ million)

<i>Purpose</i>	<i>NSW</i>	<i>Vic</i>	<i>Qld</i>	<i>SA</i>	<i>WA</i>	<i>Tas</i>	<i>NT</i>	<i>ACT</i>	<i>Total</i>
<b>TOTAL CURRENT OUTLAYS</b>									
General public services	1,238	1,683	362	723	446	126	108	122	4,808
Public order and safety	1,589	999	763	397	504	115	119	99	4,585
Education	6,059	4,302	3,097	1,575	1,651	515	284	314	17,797
Primary and secondary education	3,371	2,687	1,908	959	1,077	321	193	263	10,779
Tertiary education, of which	1,906	1,348	890	496	421	137	70	52	5,319
University education	1,160	919	599	312	232	89	39	3	3,352
Technical and further education	746	429	291	181	188	48	31	49	1,963
Other education	782	267	298	120	153	57	21	—	1,699
Health	3,615	2,814	1,681	1,059	1,214	328	223	209	11,145
Hospital and other institutional services	3,309	2,386	1,156	818	1,038	278	133	208	9,327
Clinics and other non-institutional services	177	183	423	173	52	26	4	—	1,040
Other health	129	245	102	68	124	24	85	1	778
Social security and welfare	1,354	651	434	292	339	89	36	60	3,254
Housing and community amenities	414	286	46	153	56	39	36	36	1,067
Housing and community development	165	241	29	103	37	28	10	29	641
Water supply	85	23	—	—	1	5	13	—	125
Sanitation and protection of the environment	164	23	17	51	19	7	13	7	300
Other community amenities	1	—	—	-1	—	—	—	—	—
Recreation and culture	355	252	213	133	120	50	51	57	1,231
Fuel and energy	87	29	9	10	12	—	20	—	167
Agriculture, forestry, fishing and hunting	420	187	250	96	158	65	35	—	1,210
Mining, manufacturing, construction etc.	23	23	38	24	45	6	14	—	173
Transport and communication	1,360	1,037	645	293	393	90	61	105	3,984
Road transport	876	422	428	146	375	86	58	105	2,496
Rail and multi-mode transport	475	607	199	140	5	—	—	—	1,426
Other transport and communications	10	9	19	7	12	4	2	—	62
Other economic affairs	884	171	179	78	128	52	45	11	1,549
Other purposes	3,559	3,976	1,630	1,454	1,079	603	239	59	12,253
Public debt	3,239	3,525	1,490	1,392	1,008	524	214	59	11,104
Other	320	451	140	62	71	80	26	—	1,149
<b>Total</b>	<b>20,959</b>	<b>16,411</b>	<b>9,347</b>	<b>6,287</b>	<b>6,144</b>	<b>2,079</b>	<b>1,269</b>	<b>1,073</b>	<b>63,224</b>

TABLE 19. GROSS FIXED CAPITAL EXPENDITURE BY PURPOSE  
FOR THE STATE AND TERRITORY GOVERNMENTS, 1993-94  
(\$ million)

Purpose	NSW	Vic	Qld	SA	WA	Tas	NT	ACT	Total
<b>GENERAL GOVERNMENT</b>									
General public services	40	1	124	42	13	-2	33	11	264
Public order and safety	116	51	65	37	26	14	11	10	329
Education	365	207	230	96	166	23	41	17	1,145
Primary and secondary education	154	95	138	43	70	16	18	12	546
Tertiary education, of which	192	110	82	54	92	6	22	5	561
University education	95	39	29	42	92	—	19	—	314
Technical and further education	96	71	53	12	—	6	2	5	246
Other education	20	2	11	—	4	1	1	—	38
Health	472	112	167	75	84	16	12	38	976
Hospital and other institutional services	450	129	127	62	83	1	11	38	902
Other health	22	-17	41	13	1	15	—	—	74
Social security and welfare	13	11	13	8	3	—	—	—	47
Housing and community amenities	71	47	15	14	23	—	5	26	201
Recreation and culture	184	51	43	10	21	9	9	8	335
Fuel and energy	12	—	—	—	—	—	2	—	15
Agriculture, forestry, fishing and hunting	62	22	89	26	18	5	2	—	224
Mining, manufacturing, construction etc.	1	1	10	2	12	—	—	—	26
Transport and communication	757	401	410	94	171	46	49	12	1,940
Road transport	768	400	402	93	162	46	49	12	1,933
Other transport and communications	-11	1	7	—	9	—	—	—	6
Other economic affairs	18	2	68	—	21	—	-7	—	102
Other purposes	-2	—	—	—	13	—	—	—	11
<b>Total</b>	<b>2,110</b>	<b>905</b>	<b>1,235</b>	<b>403</b>	<b>570</b>	<b>111</b>	<b>157</b>	<b>122</b>	<b>5,614</b>
<b>PUBLIC TRADING ENTERPRISES</b>									
Housing and community amenities	669	441	214	56	332	42	20	18	1,790
Housing and community development	295	151	212	-8	133	31	11	—	824
Water supply	162	80	2	26	102	10	8	4	394
Sanitation and protection of the environment	212	210	—	37	96	—	1	14	569
Other community amenities	—	—	—	1	1	1	—	—	2
Recreation and culture	31	38	9	9	-1	2	1	2	90
Fuel and energy	618	575	-208	89	127	71	12	34	1,317
Agriculture, forestry, fishing and hunting	9	—	15	12	—	—	—	—	36
Mining, manufacturing, construction etc.	—	2	2	10	—	—	—	—	13
Transport and communication	1,073	200	684	59	135	158	1	7	2,319
Road transport	21	—	—	—	10	8	1	7	48
Water transport	17	12	114	11	37	150	—	—	342
Rail and multi-mode transport	1,035	187	561	46	88	—	—	—	1,918
Other transport and communications	—	—	9	2	—	—	—	—	11
Other economic affairs	11	19	—	—	7	—	6	—	42
Other purposes	—	—	—	1	—	—	—	—	1
<b>Total</b>	<b>2,411</b>	<b>1,274</b>	<b>715</b>	<b>235</b>	<b>600</b>	<b>273</b>	<b>40</b>	<b>61</b>	<b>5,609</b>

TABLE 19. GROSS FIXED CAPITAL EXPENDITURE BY PURPOSE  
FOR THE STATE AND TERRITORY GOVERNMENTS, 1993-94  
(\$ million)

<i>Purpose</i>	<i>NSW</i>	<i>Vic</i>	<i>Qld</i>	<i>SA</i>	<i>WA</i>	<i>Tas</i>	<i>NT</i>	<i>ACT</i>	<i>Total</i>
CONSOLIDATED TOTAL									
General public services	40	1	124	42	13	-2	33	11	264
Public order and safety	116	51	65	38	26	15	11	10	330
Education	365	207	230	96	166	23	41	17	1,145
Primary and secondary education	154	95	138	43	70	16	18	12	546
Tertiary education, of which	192	110	82	54	92	6	22	5	561
University education	95	39	29	42	92	—	19	—	314
Technical and further education	96	71	53	12	—	6	2	5	246
Other education	20	2	11	—	4	1	1	—	38
Health	472	112	167	75	84	16	12	38	976
Hospital and other institutional services	450	129	127	62	83	1	11	38	902
Clinics and other non-institutional services	10	1	27	9	—	1	—	—	48
Other health	12	-18	14	4	1	14	—	—	27
Social security and welfare	13	11	13	8	3	—	—	—	47
Housing and community amenities	739	488	229	70	355	42	25	44	1,991
Housing and community development	339	156	224	1	155	31	14	26	945
Water supply	162	83	2	26	102	10	10	4	399
Sanitation and protection of the environment	220	224	3	42	97	—	1	14	600
Other community amenities	19	24	—	1	1	1	—	—	46
Recreation and culture	216	89	52	18	20	11	9	10	425
Fuel and energy	630	575	-208	89	127	71	14	34	1,332
Agriculture, forestry, fishing and hunting	71	22	104	38	18	5	2	—	260
Mining, manufacturing, construction etc.	1	3	11	12	11	—	—	—	39
Transport and communication	1,831	601	1,094	153	306	204	51	19	4,258
Road transport	790	400	402	93	173	54	50	19	1,981
Water transport	17	12	117	11	45	150	—	—	353
Rail and multi-mode transport	1,025	189	566	46	88	—	—	—	1,914
Other transport and communications	—	—	9	2	—	—	—	—	11
Other economic affairs	29	21	68	—	27	—	-1	—	144
Other purposes	-2	—	—	—	13	—	—	—	11
<b>Total</b>	<b>4,521</b>	<b>2,179</b>	<b>1,950</b>	<b>638</b>	<b>1,170</b>	<b>384</b>	<b>196</b>	<b>183</b>	<b>11,222</b>

TABLE 20. TOTAL CAPITAL OUTLAYS BY PURPOSE  
FOR THE STATE AND TERRITORY GOVERNMENTS, 1993-94  
(\$ million)

Purpose	NSW	Vic	Qld	SA	WA	Tas	NT	ACT	Total
<b>GENERAL GOVERNMENT</b>									
General public services	43	-21	145	115	13	-42	34	10	298
Public order and safety	148	52	66	39	26	14	11	10	367
Education	402	172	259	107	192	23	46	22	1,224
Primary and secondary education	184	56	164	54	97	16	24	17	612
Tertiary education, of which	199	118	84	54	91	6	22	5	578
University education	95	39	30	42	91	—	19	—	316
Technical and further education	103	79	53	12	—	6	2	5	260
Other education	20	-2	11	—	4	2	1	—	35
Health	483	113	170	77	87	16	12	38	996
Hospital and other institutional services	461	133	129	63	83	1	11	38	919
Other health	22	-20	41	14	4	15	—	—	77
Social security and welfare	35	18	20	8	8	—	—	—	89
Housing and community amenities	504	170	208	43	52	-120	21	-4	875
Housing and community development	369	131	206	49	85	-120	19	-4	735
Water supply	50	-1	—	-21	-48	—	1	—	-18
Sanitation and protection of the environment	60	16	3	15	8	—	1	—	103
Other community amenities	24	25	—	—	7	—	—	—	55
Recreation and culture	243	-50	69	12	22	9	12	8	326
Fuel and energy	-18	-32	—	-431	-69	-4	2	—	-551
Agriculture, forestry, fishing and hunting	75	23	48	27	16	8	1	—	198
Mining, manufacturing, construction etc.	—	5	-10	-6	12	3	—	—	3
Transport and communication	1,299	-603	533	107	247	103	49	24	1,759
Road transport	726	-796	448	98	209	49	49	24	806
Water transport	-1	—	-3	3	24	53	—	—	75
Rail and multi-mode transport	574	194	95	7	15	—	—	—	885
Other transport and communications	—	—	-7	—	—	—	—	—	-7
Other economic affairs	-94	-2	69	1	144	-5	-29	—	85
Other purposes	11	-10	45	—	13	-1	7	-4	59
<b>Total</b>	<b>3,130</b>	<b>-163</b>	<b>1,623</b>	<b>101</b>	<b>764</b>	<b>4</b>	<b>166</b>	<b>104</b>	<b>5,727</b>
<b>PUBLIC TRADING ENTERPRISES</b>									
Housing and community amenities	655	343	182	41	326	41	21	24	1,633
Housing and community development	259	56	180	-20	126	30	12	6	648
Water supply	167	79	2	24	103	10	8	4	397
Sanitation and protection of the environment	229	209	—	37	96	—	1	14	585
Other community amenities	—	—	—	1	1	1	—	—	3
Recreation and culture	33	36	8	8	-2	2	1	2	88
Fuel and energy	584	517	-212	78	107	73	14	35	1,197
Agriculture, forestry, fishing and hunting	9	—	94	-66	—	—	—	—	37
Mining, manufacturing, construction etc.	—	-2	2	15	-1	—	—	—	14
Transport and communication	1,031	179	627	59	131	159	1	7	2,195
Road transport	3	—	—	—	10	9	1	7	30
Water transport	-26	12	116	11	36	150	—	—	300
Rail and multi-mode transport	1,054	167	506	46	85	—	—	—	1,858
Other transport and communications	—	—	5	2	—	—	—	—	7
Other economic affairs	32	18	—	—	17	—	6	—	74
Other purposes	—	—	—	1	—	-4	—	—	-4
<b>Total</b>	<b>2,345</b>	<b>1,092</b>	<b>701</b>	<b>135</b>	<b>579</b>	<b>271</b>	<b>43</b>	<b>68</b>	<b>5,234</b>

TABLE 20. TOTAL CAPITAL OUTLAYS BY PURPOSE  
FOR THE STATE AND TERRITORY GOVERNMENTS, 1993-94  
(\$ million)

Purpose	NSW	Vic	Qld	SA	WA	Tas	NT	ACT	Total
CONSOLIDATED TOTAL									
General public services	43	-23	145	115	13	-42	32	17	301
Public order and safety	148	52	66	40	26	15	11	10	367
Education	402	172	259	107	192	23	46	22	1,224
Primary and secondary education	184	56	164	54	97	16	24	17	612
Tertiary education, of which	199	118	84	54	91	6	22	5	578
University education	95	39	30	42	91	—	19	—	316
Technical and further education	103	79	53	12	—	6	2	5	260
Other education	20	-2	11	—	4	2	1	—	35
Health	483	113	170	77	87	16	12	38	996
Hospital and other institutional services	461	133	129	63	83	1	11	38	919
Clinics and other non-institutional services	10	1	27	10	—	1	—	—	49
Other health	12	-21	14	4	4	14	—	—	28
Social security and welfare	35	18	20	8	3	-4	—	—	80
Housing and community amenities	648	397	153	80	294	-92	16	-5	1,491
Housing and community development	129	70	149	3	86	-103	4	-23	315
Water supply	198	79	2	24	103	10	10	4	429
Sanitation and protection of the environment	298	224	3	52	97	—	1	14	689
Other community amenities	24	25	—	1	8	1	—	—	58
Recreation and culture	264	-72	77	19	20	11	13	10	342
Fuel and energy	648	519	-212	-353	107	73	16	35	835
Agriculture, forestry, fishing and hunting	76	22	143	-48	15	8	2	—	218
Mining, manufacturing, construction etc.	—	3	-9	14	11	3	—	—	23
Transport and communication	1,756	-616	1,082	157	348	207	51	19	3,004
Road transport	729	-796	448	98	219	57	50	19	823
Water transport	-27	11	119	11	44	150	—	—	309
Rail and multi-mode transport	1,054	169	511	46	85	—	—	—	1,865
Other transport and communications	—	—	5	2	—	—	—	—	7
Other economic affairs	-62	17	69	—	162	-5	-24	—	158
Other purposes	11	20	45	—	13	-1	7	—	93
<b>Total</b>	<b>4,451</b>	<b>623</b>	<b>2,008</b>	<b>217</b>	<b>1,293</b>	<b>211</b>	<b>181</b>	<b>147</b>	<b>9,132</b>

TABLE 21. TOTAL OUTLAYS BY PURPOSE  
FOR THE STATE AND TERRITORY GOVERNMENTS, 1993-94  
(\$ million)

Purpose	NSW	Vic	Qld	SA	WA	Tas	NT	ACT	Total
CONSOLIDATED TOTAL									
General public services	1,281	1,661	507	838	460	84	140	139	5,110
Public order and safety	1,737	1,051	829	437	530	130	129	109	4,953
Education	6,461	4,474	3,355	1,683	1,843	538	330	336	19,021
Primary and secondary education	3,555	2,743	2,073	1,013	1,174	337	217	280	11,390
Tertiary education, of which	2,105	1,466	973	549	512	143	92	57	5,896
University education	1,255	958	629	354	323	89	57	3	3,668
Technical and further education	849	508	344	193	188	54	33	54	2,224
Other education	802	265	309	120	157	59	22	—	1,734
Health	4,098	2,927	1,852	1,137	1,302	344	234	247	12,141
Hospital and other institutional services	3,770	2,518	1,285	881	1,121	279	145	246	10,246
Clinics and other non-institutional services	187	184	450	183	52	28	4	—	1,089
Other health	141	224	116	72	129	37	86	1	806
Social security and welfare	1,389	670	454	299	342	85	36	60	3,334
Welfare services	1,092	483	448	208	297	75	36	60	2,698
Other social security and welfare	298	187	6	91	45	10	—	—	636
Housing and community amenities	1,063	684	199	233	350	-53	51	31	2,558
Housing and community development	293	310	178	107	123	-76	15	6	957
Water supply	282	102	2	24	104	14	22	4	554
Sanitation and protection of the environment	462	246	19	103	115	7	14	21	988
Other community amenities	26	25	—	-1	8	1	—	—	58
Recreation and culture	619	181	290	152	141	61	64	67	1,573
Recreational facilities and services	333	38	217	88	66	36	41	52	870
Cultural facilities and services	176	140	73	61	75	25	23	15	586
Broadcasting and film production	3	4	2	2	1	—	—	—	12
Other recreation and culture	107	—	-2	1	-2	—	—	1	104
Fuel and energy	734	548	-203	-342	119	74	36	35	1,001
Agriculture, forestry, fishing and hunting	497	209	392	48	173	73	36	—	1,428
Mining, manufacturing, construction etc.	23	26	29	38	56	8	15	—	196
Transport and communication	3,116	421	1,727	450	740	297	111	125	6,988
Road transport	1,605	-374	875	244	594	143	109	125	3,319
Water transport	-14	14	138	18	56	154	1	—	366
Rail and multi-mode transport	1,529	775	709	186	90	—	—	—	3,290
Other transport and communications	-3	6	5	2	—	1	1	—	12
Other economic affairs	822	188	249	78	290	47	21	11	1,707
Other purposes	3,570	3,995	1,675	1,454	1,091	602	246	59	12,347
Public debt	3,239	3,525	1,490	1,392	1,008	524	214	59	11,104
Other	331	470	185	62	84	79	32	—	1,242
<b>Total</b>	<b>25,411</b>	<b>17,035</b>	<b>11,355</b>	<b>6,504</b>	<b>7,437</b>	<b>2,291</b>	<b>1,450</b>	<b>1,220</b>	<b>72,357</b>

**Tables for Local governments, 1993-94**

TABLE 22. ECONOMIC TRANSACTIONS OF LOCAL GOVERNMENTS, 1993-94  
(\$ million)

Item	NSW	Vic	Qld	SA	WA	Tas	NT	Total
<b>GENERAL GOVERNMENT</b>								
Current expenditure	2,468	2,100	1,293	475	618	170	49	7,173
less Sales of goods and services	827	632	630	114	232	40	14	2,490
<i>equals</i> Final consumption expenditure	1,641	1,468	662	361	386	130	35	4,683
Interest payments	142	100	106	69	21	8	3	449
Other transfer payments	35	—	12	12	10	9	—	78
<b>Total current outlays</b>	<b>1,818</b>	<b>1,568</b>	<b>781</b>	<b>442</b>	<b>417</b>	<b>146</b>	<b>39</b>	<b>5,210</b>
Gross fixed capital expenditure	623	475	614	171	234	52	7	2,177
Advances paid to PTEs (net)	—	—	—	—	—	—	—	—
Other capital outlays	100	12	-11	3	1	1	—	106
<b>Total capital outlays</b>	<b>723</b>	<b>487</b>	<b>603</b>	<b>175</b>	<b>235</b>	<b>53</b>	<b>8</b>	<b>2,283</b>
<b>Total outlays</b>	<b>2,541</b>	<b>2,055</b>	<b>1,383</b>	<b>616</b>	<b>652</b>	<b>199</b>	<b>46</b>	<b>7,493</b>
Taxes, fees and fines	1,664	1,538	928	416	448	132	28	5,155
Interest received	92	96	48	40	26	7	2	309
Grants received	558	544	332	130	209	60	20	1,852
Other revenue	64	4	58	38	19	5	1	189
<b>Total revenue</b>	<b>2,377</b>	<b>2,182</b>	<b>1,366</b>	<b>623</b>	<b>703</b>	<b>204</b>	<b>50</b>	<b>7,506</b>
Increase in provisions	—	—	—	—	—	—	—	—
Advances received (net)	-4	5	—	-1	—	1	-3	-2
Borrowing (net)	-45	-96	-43	-42	-14	-7	-1	-248
Other financing transactions(a)	213	-37	61	36	-37	1	—	237
<b>Total financing(a)</b>	<b>164</b>	<b>-128</b>	<b>18</b>	<b>-7</b>	<b>-51</b>	<b>-5</b>	<b>-4</b>	<b>-13</b>
Current deficit(a)	-332	-553	-437	-133	-226	-39	-4	-1,725
Capital deficit(a)	495	426	455	126	176	35	—	1,712
<b>Total deficit(a)</b>	<b>164</b>	<b>-128</b>	<b>18</b>	<b>-7</b>	<b>-51</b>	<b>-5</b>	<b>-4</b>	<b>-13</b>
<b>Net financing requirement(a)</b>	<b>168</b>	<b>-133</b>	<b>18</b>	<b>-6</b>	<b>-51</b>	<b>-6</b>	<b>-1</b>	<b>-11</b>
<b>PUBLIC TRADING ENTERPRISES</b>								
Interest payments	100	12	91	1	—	12	—	215
Income transferred to general government	—	—	5	—	—	-1	—	5
Other transfer payments	1	—	38	—	—	—	—	39
<b>Total current outlays</b>	<b>101</b>	<b>12</b>	<b>134</b>	<b>1</b>	<b>—</b>	<b>11</b>	<b>—</b>	<b>258</b>
Gross fixed capital expenditure	127	20	246	—	—	25	—	418
Expenditure on land and intangible assets (net)	8	—	—	—	—	—	—	8
Other capital outlays	-3	—	—	—	—	—	—	-3
<b>Total capital outlays</b>	<b>132</b>	<b>20</b>	<b>246</b>	<b>—</b>	<b>—</b>	<b>25</b>	<b>—</b>	<b>423</b>
<b>Total outlays</b>	<b>232</b>	<b>31</b>	<b>381</b>	<b>1</b>	<b>—</b>	<b>36</b>	<b>—</b>	<b>681</b>
Sales of goods and services <i>plus</i> subsidies received	452	544	820	5	—	104	—	1,925
less Operating expenditure	414	496	414	4	—	80	—	1,408
<i>equals</i> Net operating surplus	37	49	406	1	—	24	—	517
Interest received	14	4	9	—	—	1	—	28
Capital grants received	51	—	21	—	—	5	—	77
Other revenue	34	—	100	—	—	2	—	136
<b>Total revenue</b>	<b>136</b>	<b>52</b>	<b>537</b>	<b>1</b>	<b>—</b>	<b>33</b>	<b>—</b>	<b>759</b>
Increase in provisions	77	11	—	1	—	16	—	105
for depreciation	77	11	—	1	—	16	—	105
Borrowing (net)	-22	-8	-74	—	—	2	—	-103
Other financing transactions(a)	45	-25	-82	—	—	-14	—	-77
<b>Total financing(a)</b>	<b>96</b>	<b>-21</b>	<b>-156</b>	<b>—</b>	<b>—</b>	<b>4</b>	<b>—</b>	<b>-77</b>
Current deficit(a)	-28	-52	-281	-1	—	-32	—	-394
Capital deficit(a)	47	19	125	—	—	19	—	211
<b>Total deficit(a)</b>	<b>19</b>	<b>-32</b>	<b>-156</b>	<b>-1</b>	<b>—</b>	<b>-13</b>	<b>—</b>	<b>-182</b>
<b>Net financing requirement(a)</b>	<b>22</b>	<b>-33</b>	<b>-156</b>	<b>-1</b>	<b>—</b>	<b>-12</b>	<b>—</b>	<b>-180</b>



TABLE 22. ECONOMIC TRANSACTIONS OF LOCAL GOVERNMENTS, 1993-94—continued  
(\$ million)

Item	NSW	Vic	Qld	SA	WA	Tas	NT	Total
CONSOLIDATED TOTAL								
Current expenditure	2,468	2,100	1,293	475	618	170	49	7,173
less Sales of goods and services	827	632	630	114	232	40	14	2,490
<i>equals</i> Final consumption expenditure	1,641	1,468	662	361	386	130	35	4,683
Interest payments	242	111	197	70	21	19	3	664
Other transfer payments	36	—	50	12	10	9	—	117
<b>Total current outlays</b>	<b>1,919</b>	<b>1,579</b>	<b>910</b>	<b>442</b>	<b>417</b>	<b>158</b>	<b>39</b>	<b>5,464</b>
Gross fixed capital expenditure	750	494	861	172	234	77	7	2,595
Expenditure on land and intangible assets (net)	92	12	-11	2	2	1	—	98
Other capital outlays	12	—	—	1	-2	—	—	12
<b>Total capital outlays</b>	<b>854</b>	<b>506</b>	<b>849</b>	<b>175</b>	<b>235</b>	<b>78</b>	<b>8</b>	<b>2,706</b>
<b>Total outlays</b>	<b>2,773</b>	<b>2,086</b>	<b>1,759</b>	<b>617</b>	<b>652</b>	<b>236</b>	<b>46</b>	<b>8,169</b>
Taxes, fees and fines	1,664	1,538	928	416	448	132	28	5,155
Net operating surplus of public trading enterprises	37	49	406	1	—	24	—	517
Interest received	106	100	57	40	26	8	2	337
Grants received	608	544	353	130	209	65	20	1,930
Other revenue	97	4	153	38	19	8	1	320
<b>Total revenue</b>	<b>2,513</b>	<b>2,235</b>	<b>1,897</b>	<b>624</b>	<b>703</b>	<b>237</b>	<b>50</b>	<b>8,259</b>
Increase in provisions for depreciation	77	11	—	1	—	16	—	105
Borrowing (net)	-68	-104	-117	-42	-14	-5	-1	-350
Other financing transactions(a)	258	-62	-21	35	-37	-13	—	160
<b>Total financing(a)</b>	<b>260</b>	<b>-149</b>	<b>-138</b>	<b>-7</b>	<b>-51</b>	<b>-1</b>	<b>-4</b>	<b>-90</b>
Current deficit(a)	-360	-605	-718	-133	-226	-71	-4	-2,118
Capital deficit(a)	543	445	580	126	176	54	—	1,924
<b>Total deficit(a)</b>	<b>183</b>	<b>-160</b>	<b>-138</b>	<b>-8</b>	<b>-51</b>	<b>-17</b>	<b>-4</b>	<b>-195</b>
<b>Net financing requirement(a)</b>	<b>190</b>	<b>-166</b>	<b>-138</b>	<b>-7</b>	<b>-51</b>	<b>-18</b>	<b>-1</b>	<b>-190</b>

(a) See *Measures of government financing* in Explanatory Notes.

TABLE 23. CURRENT OUTLAYS BY PURPOSE  
FOR LOCAL GOVERNMENTS, 1993-94  
(\$ million)

Purpose	NSW	Vic	Qld	SA	WA	Tas	NT	Total
GENERAL GOVERNMENT FINAL CONSUMPTION EXPENDITURE								
General public services	516	301	157	105	88	34	8	1,209
Public order and safety	—	40	12	9	11	3	1	76
Education	6	30	—	—	1	—	—	37
Health	42	57	33	6	13	4	—	155
Social security and welfare	76	216	16	13	28	6	1	356
Housing and community amenities	267	213	110	70	30	28	4	722
Housing and community development	78	46	46	14	1	7	1	193
Water supply	—	—	-10	-1	—	—	—	-12
Sanitation and protection of the environment	125	128	33	39	-56	13	1	284
Other community amenities	63	39	41	18	86	7	2	256
Recreation and culture	295	241	166	69	106	21	12	911
Recreational facilities and services	213	157	116	46	106	18	9	664
Cultural facilities and services	82	84	50	23	—	3	4	246
Other recreation and culture	—	—	—	—	—	—	—	—
Transport and communication	440	327	187	66	94	30	6	1,149
Other final consumption expenditure	-1	43	-19	23	16	5	2	68
<b>Total</b>	<b>1,641</b>	<b>1,468</b>	<b>662</b>	<b>361</b>	<b>386</b>	<b>130</b>	<b>35</b>	<b>4,683</b>
TOTAL CURRENT OUTLAYS								
General public services	516	301	157	106	88	34	8	1,211
Public order and safety	30	40	12	16	17	3	1	120
Education	6	30	—	—	1	1	—	37
Health	42	57	33	6	13	4	—	156
Social security and welfare	76	216	16	14	28	7	1	358
Housing and community amenities	273	213	152	71	30	30	4	773
Housing and community development	78	46	46	14	1	9	1	195
Water supply	1	—	29	-1	—	—	—	29
Sanitation and protection of the environment	130	128	35	40	-56	13	1	292
Other community amenities	63	39	41	18	86	7	2	257
Recreation and culture	295	241	166	70	107	26	12	918
Recreational facilities and services	213	157	116	47	107	18	9	666
Cultural facilities and services	82	84	50	24	—	8	4	252
Other recreation and culture	—	—	—	—	—	—	—	—
Agriculture, forestry, fishing and hunting	—	1	10	2	—	—	—	12
Mining, manufacturing, construction etc.	44	33	22	9	—	1	—	109
Transport and communication	440	327	187	66	94	30	6	1,150
Other economic affairs	-4	24	9	2	15	3	1	50
Other current outlays	201	96	145	81	24	20	4	571
<b>Total</b>	<b>1,919</b>	<b>1,579</b>	<b>910</b>	<b>442</b>	<b>417</b>	<b>158</b>	<b>39</b>	<b>5,464</b>

TABLE 24. CAPITAL OUTLAYS BY PURPOSE  
FOR LOCAL GOVERNMENTS, 1993-94  
(\$ million)

Purpose	NSW	Vic	Qld	SA	WA	Tas	NT	Total
<b>GROSS FIXED CAPITAL EXPENDITURE</b>								
General public services	65	40	50	9	14	4	1	182
Social security and welfare	—	25	3	3	5	—	—	35
Housing and community amenities	156	45	334	34	20	32	1	622
Housing and community development	—	6	23	2	8	1	—	39
Water supply	51	—	128	—	—	5	—	185
Sanitation and protection of the environment	69	31	175	29	—	25	—	329
Other community amenities	36	8	7	4	12	1	—	68
Recreation and culture	75	132	95	27	54	7	1	390
Fuel and energy	6	20	—	—	—	—	—	26
Transport and communication	320	210	291	80	131	30	5	1,066
Other economic affairs	—	13	4	3	2	—	—	22
Other gross fixed capital expenditure	129	11	85	15	10	4	—	253
<b>Total</b>	<b>750</b>	<b>494</b>	<b>861</b>	<b>172</b>	<b>234</b>	<b>77</b>	<b>7</b>	<b>2,595</b>
<b>TOTAL CAPITAL OUTLAYS</b>								
General public services	65	38	50	9	14	4	1	181
Social security and welfare	—	25	3	3	5	—	—	36
Housing and community amenities	161	50	333	32	19	32	1	628
Housing and community development	—	10	22	-1	7	1	—	40
Water supply	53	—	128	—	—	5	—	187
Sanitation and protection of the environment	71	32	175	29	—	25	—	333
Other community amenities	36	8	7	4	11	1	1	68
Recreation and culture	75	135	95	32	60	7	1	405
Fuel and energy	6	20	—	—	—	—	—	26
Agriculture, forestry, fishing and hunting	—	—	—	—	—	—	—	—
Mining, manufacturing, construction etc.	2	—	2	—	—	—	—	4
Transport and communication	320	213	291	80	131	30	5	1,070
Other economic affairs	—	13	4	3	2	—	—	23
Other capital outlays	226	11	72	14	5	4	—	333
<b>Total</b>	<b>854</b>	<b>506</b>	<b>849</b>	<b>175</b>	<b>235</b>	<b>78</b>	<b>8</b>	<b>2,706</b>

TABLE 25. TOTAL OUTLAYS BY PURPOSE  
FOR LOCAL GOVERNMENTS, 1993-94  
(\$ million)

<i>Purpose</i>	<i>NSW</i>	<i>Vic</i>	<i>Qld</i>	<i>SA</i>	<i>WA</i>	<i>Tas</i>	<i>NT</i>	<i>Total</i>
General public services	580	339	207	115	102	38	9	1,392
Public order and safety	30	42	13	18	20	3	1	128
Education	6	34	2	—	1	1	—	44
Health	42	59	35	6	14	4	—	160
Social security and welfare	76	241	18	17	33	7	1	394
Housing and community amenities	433	264	485	103	49	61	5	1,400
Housing and community development	78	56	69	13	8	10	1	236
Water supply	54	—	157	-1	—	5	—	215
Sanitation and protection of the environment	201	160	211	69	-56	38	2	625
Other community amenities	100	47	48	21	97	8	2	325
Recreation and culture	370	376	261	103	166	33	13	1,323
Recreational facilities and services	213	272	180	72	166	24	10	937
Cultural facilities and services	82	104	81	30	—	9	4	311
Other recreation and culture	75	—	—	—	—	—	—	75
Fuel and energy	6	20	1	—	—	—	—	27
Agriculture, forestry, fishing and hunting	—	1	10	2	—	—	—	12
Mining, manufacturing, construction etc.	46	33	24	9	—	1	—	114
Transport and communication	760	540	478	146	226	60	10	2,220
Other economic affairs	-4	38	12	5	17	3	1	72
Other purposes	427	99	212	94	25	24	4	884
<b>Total</b>	<b>2,773</b>	<b>2,086</b>	<b>1,759</b>	<b>617</b>	<b>652</b>	<b>236</b>	<b>46</b>	<b>8,169</b>

## EXPLANATORY NOTES

### Introduction

This publication shows final annual data for 1993-94 and replaces preliminary data published in *Government Financial Estimates, Australia, 1994-95* (5501.0). Revisions applied since data was last published are mainly due to the replacement of estimated data with actual data gathered from published annual reports.

2. The system of government finance statistics (GFS) is designed to provide statistics about all public sector authorities such as government departments, statutory authorities and local government authorities in Australia except those regarded as financial institutions (e.g. government banks and insurance offices). The system is based on international standards set out in the International Monetary Fund's *A Manual of Government Finance Statistics* (IMF) and the United Nations' *A System of National Accounts* (SNA). The statistics show, for the *non-financial public sector*:

- consolidated transactions of the various public authorities presented so that their economic impact can be assessed;
- the purposes that are being served by government expenditure programs;
- the roles of the different levels of government in the undertaking and financing of their expenditure programs;
- the transactions of individual State, Territory and local governments, so that they may be used to indicate the comparative standing of each government in relation to its expenditure, its sources of revenue, and its financing transactions.

3. This publication provides statistics about outlays and revenue of Commonwealth, State, Territory and local governments and their public trading enterprises.

4. It includes summary tables which present data classified by institutional sector (see *Scope and Concepts and definitions* below) in respect of State and Territory governments, local governments, and State/Territory and local governments combined, for 1993-94. Separate tables classified by institutional sector are also provided showing data for the Commonwealth Government, and all levels of government combined, for the years 1988-89 to 1993-94.

### Scope

5. The statistics in this publication relate to the *non-financial public sector* in Australia. This sector comprises units which are owned and/or controlled by Commonwealth, State and local governments. These units are grouped into two institutional sectors as follows:

- *public trading enterprises* – undertakings which aim at covering most of their expenses by revenue from sales of goods and services (note that major *commodity marketing authorities* established under Commonwealth or State legislation are included as public trading enterprises in the statistics shown in this publication);
- *general government* – all of the agencies of government not classified as either public trading or financial enterprises, i.e. all government departments, offices and other bodies engaged in providing services free of charge or at prices significantly below their cost of production; *central borrowing authorities* of State governments are also classified as general government.

6. *Public financial enterprises* (bodies primarily engaged in financial transactions in the market involving both the incurring of liabilities and the acquisition of financial assets) are excluded from the scope of government finance statistics and included with private financial institutions in a separate sector. This is because they have a separate and distinct role in the economy. Further, combining the income, outlay and capital financing of public financial enterprises such as the Reserve Bank, the publicly owned trading and savings banks, and government insurance offices with the equivalent transactions of public trading enterprises and general government, would provide a less useful account of public sector activity. Home lending schemes, which were previously classified as either public trading enterprises or general government enterprises, have been reclassified as public financial enterprises.

## Concepts and definitions

7. To assist users in understanding the statistics presented in this and related publications, a separate manual, *Government Finance Statistics Australia: Concepts, Sources and Methods* (5514.0) has been produced. This manual replaces the *Classifications Manual for Government Finance Statistics, Australia* (1217.0) (last issue 1989).

8. GFS classifications applied in the tables of this publication are:

- the *Institutional Sector Classification* (INST) which classifies units into the general government or public trading enterprises sector;
- the *Economic Transactions Framework* (ETF) for Government Finance Statistics which categorises outlays, revenue and grants received and financing according to their economic character to facilitate study of the macro-economic effect of government activity on the economy and to provide the basic building blocks for grouping transactions to be incorporated into the Australian National Accounts;
- the *Government Purpose Classification* (GPC) which classifies outlays according to the purpose or function served.

### Concepts, Sources and Methods - a new release

9. *Government Finance Statistics Australia: Concepts, Sources and Methods* was released in January 1995. The manual is structured to provide a logical sequence of discussion of the concepts, sources and methods used in the compilation of GFS. Following is an overview of its contents:

- Section 1 provides a general introduction;
- Section 2 deals with the IMF standards on which the Australian version of GFS is based, with reference to the SNA where appropriate;
- Section 3 describes the ABS analytical framework for GFS, including the adaptations of the IMF framework which have been incorporated;
- Section 4 deals with data sources and collection methodology used in Australia's GFS;
- Section 5 covers methods used in compilation;
- Sections 6 and 7 respectively cover output, and accuracy, reliability and timeliness;
- Section 8 outlines in more detail the relationship of the ABS's GFS with other statistical systems such as the IMF's GFS and the Australian National Accounts.

10. Appendix 1 of the new manual contains what has been termed as a *maximum level of output matrix* as well as classification descriptions. This specifies the maximum level of classification detail which can be made available by the ABS on request from its GFS output database. The classification descriptions included are a subset of those used in the compilation of government finance statistics, previously published as the *Classifications Manual for Government Finance Statistics, Australia 1989* (Cat. No. 1217.0). That publication included the level of detail to which data could be classified but because of data limitations classification at that level is not always feasible.

11. The manual also contains additional appendices that illustrate the treatment of selected items. These appendices are designed to meet the needs of more technical users.

## Sources of data

12. The statistics shown in this publication are based on information given in, or underlying, the published accounting statements and reports of governments and their authorities plus additional dissections of reported transactions and balances.

13. For the Commonwealth and State/Territory governments, the primary data sources are:

- Public accounts and ledger systems of State and Territory Treasuries and the Commonwealth Department of Finance;
- annual reports of departments and authorities;
- budget papers;
- reports of Auditors-General.

14. For local government, the main data sources are annual statements of accounts and questionnaires completed by local authorities.

## Measures of government financing

15. Three main measures of government financing are presented in this publication – *financing*, *deficit/surplus* and *net financing requirement* (NFR).

### Financing

16. *Financing* is a measure of the means by which governments finance net outlays or invest net surpluses. It is the difference between total outlays and revenue and grants received. *Financing* comprises:

*Net intra-sector advances received*  
*Net domestic borrowing*  
*Net borrowing from abroad*  
*Net deposits received*  
*Increase in investments*  
*Increase in currency and deposits*  
*Increase in provisions*  
*Equity capital (net)*  
*Other funds available (net)*

17. In this publication, data for *net intra-sector advances received* and *increase in provisions* are presented separately, *net domestic borrowing* and *borrowing from abroad* are combined to form *net borrowing*, and a total is presented for the other items. This total is called *other financing* and is calculated as a residual.

## Deficit/surplus

18. *Deficit/surplus* comprises *financing less increase in provisions*. The *deficit/surplus* excludes *increase in provisions* because these financing transactions involve funds generated within the sector itself (e.g. depreciation charges). As such, *deficit/surplus* is the broadest measure of the financing requirement for each sector involving funds from outside that sector. For this reason, *deficit/surplus* is generally regarded as the preferred measure of financing, especially for State/Territory sectors where substantial *net advances* can be received from, or repaid to, the Commonwealth. However, inclusion of *net advances* in the *deficit/surplus* leads to this measure not being additive across all sectors. For this reason another measure of financing, the *net financing requirement*, is also provided.

19. In this publication the deficit/surplus is subdivided into *current* and *capital* components. The capital deficit/surplus is made up of *capital grants and other capital revenue less capital outlays*. The current deficit/surplus is calculated by subtracting the capital deficit/surplus from the total deficit/surplus. It is notionally equal to *total revenue less capital grants and other capital revenue plus increase in provisions minus current outlays*.

## Net financing requirement

20. The *net financing requirement* (NFR) comprises *deficit/surplus less net advances received*. It excludes net advances received from other parts of the non-financial public sector in order to provide an unduplicated measure of the sector's demand for financing from the rest of the economy and overseas. Net advances made to other parts of the non-financial public sector are shown as capital outlays of the lender sector and contribute to the deficit/ surplus and NFR of the lender. If such advances were included in the NFR of the borrower sector they would, in effect, be double counted. Unlike the other measures of financing used in this publication, the NFRs of individual sectors are additive. That is, in principle the NFR for the whole of the non-financial public sector or any of its component sectors can be obtained by adding the NFRs of the component sub-sectors.

21. However, in practice minor inconsistencies can exist between tabulations for different sectors due to differences in the timing of recording of payments and receipts, as well as unresolved errors and omissions in inter-sector transactions (such as grants, subsidies and advances). These inconsistencies will generally result in the NFR for consolidated groupings of sectors being only approximately equal to the sum of NFRs of component sectors.

22. The term *net* in NFR indicates that the measure includes the net result of changes in financial assets and liabilities, that borrowings are net of repayments, and that receipts are net of payments.

23. Note that the NFR and deficit/surplus are equal for Commonwealth general government which does not receive advances from other parts of the non-financial public sector. They are also equal for sectors where intra-sector advances paid and received all cancel out when consolidated data are presented. This occurs for the following groups of levels of government and/or institutional sectors:

- Commonwealth government (i.e. consolidation of general government and public trading enterprises);
- Commonwealth, State, Territory and local combined government (i.e. non-financial public sector in total).



### *Calculation as a residual*

24. It should be noted that although data is provided for items comprising government's financing transactions, this information is generally less reliable than for outlay and revenue items. For this reason the overall measures of government financing, viz:

- total financing transactions
- deficit/surplus
- net financing requirement

are calculated as a residual of outlay less revenue items and therefore reflect any errors or omissions contained in the data items used to derive them. This should be borne in mind when interpreting or using these measures.

### *Relationship to other terms and measures*

25. The concept of *net public sector borrowing requirement* (net PSBR) used in Commonwealth budget papers is the same as the ABS concept of NFR. The ABS prefers to use the term *financing* rather than *borrowing* because the measure covers both financing by borrowing and financing by running down of financial assets.

26. Another measure of public sector financing transactions is *net lending* published in the Australian National Accounts in tables for the general government and public trading enterprise sectors. Net lending is defined as the difference between the funds available to finance gross capital accumulation (e.g. provisions for consumption of fixed capital, surplus on current transactions) and the accumulation that has taken place (e.g. gross fixed capital expenditure, increase in stocks). A negative result indicates that capital accumulation exceeded the funds available and therefore the sector had to borrow.

27. This measure reflects national accounting concepts and practice which differ in several important respects from those applying in government finance statistics. The most important conceptual difference is that expenditures and receipts are recorded on an accruals basis (i.e. when goods are actually delivered or produced or when income is earned) in the national accounts, whereas in government finance statistics they are recorded on a cash basis for general government. In practice, a number of specific adjustments are made in the national accounts to convert data to an approximate accruals basis. Also, repayable advances are recorded as outlays of the lender (when made) or receipts (when repaid) in government finance statistics. The national accounts treat them as financing transactions. For these reasons, the national accounting concept of net lending is not directly comparable to the government finance statistics concepts of deficit and NFR.

### **Adjustments to data**

28. For all periods, the units and their transactions are classified according to GFS definitions and classifications (see *Scope* and *Concepts and definitions* above). Apart from this major process, a number of adjustments may be applied to the source data. The main types of adjustments made are:

- timing (e.g. off-June year to June year basis);
- valuation (e.g. cash to accruals for certain PTE transactions);
- net to gross (or vice versa);
- consolidation (elimination of intra-fund or inter-fund transfers).

## Consolidation

29. To compile statistics about the financial activities of a particular level of government, or any other grouping of public sector units, the receipts and payments for certain types of transactions between units within the chosen grouping (sub-sector) have to be matched and eliminated to avoid double counting. The process of matching and eliminating the receipts and payments within the chosen sub-sector is known as consolidation.

30. Only certain types of transactions (transfer payments, borrowing and lending) between units within the non-financial public sector are eliminated on consolidation. Transactions which, in the Australian National Accounts are part of *gross product* or *final demand* (i.e. final consumption or investment), are not eliminated. This is because these national accounting aggregates are *unduplicated measures* and to eliminate transactions which are components of them would result in their understatement. For example, purchases by general government of capital equipment produced by a public trading enterprise are not eliminated in the consolidation of general government with public trading enterprises. To do so would understate the net operating surplus of public trading enterprises (a component of *gross product*) and the gross fixed capital expenditure of general government (a component of *final demand*).

31. Consolidation is particularly important at the State government level where approximately forty per cent of total outlays are financed by Commonwealth government grants and advances. Similarly, an appreciable part of the expenditure undertaken by State and Territory public trading enterprises is financed by advances and grants made to them from State general government. These transactions have been eliminated in the tables in this publication where consolidation has occurred.

## Interstate comparisons

32. As mentioned earlier, government financial statistics aim to standardise the definitions, classifications, and treatment of government financial transactions to facilitate comparisons between levels of government and between States within a level of government.

33. However, the statistics also reflect real differences between the administrative and accounting arrangements of the various governments and these differences need to be taken into account when making interstate comparisons. For example, in the Australian Capital Territory only a *State* level of government exists and a number of functions performed by it are undertaken by local government authorities in other jurisdictions.

34. Interstate comparisons of data for State public trading enterprises may be significantly affected by differences between States in the mix of operations undertaken by State governments and local governments. For example:

- electricity undertakings in Western Australia, Queensland and Tasmania are operated exclusively by State authorities, whereas in the remaining States both State and local authorities are involved;
- water and sewerage undertakings in Victoria, Western Australia and South Australia are operated exclusively by State authorities but are run by local governments in other jurisdictions;
- government transport undertakings are operated exclusively by State authorities in all States except Queensland.

## Relationship to Australian National Accounts

35. Government final consumption in the publication *Australian National Accounts: National Income and Expenditure* (5204.0) is higher than in this publication because national account statistics include estimates of consumption of fixed capital (i.e. the economic equivalent of depreciation) for the general government sector.

36. Statistics for government final consumption expenditure, advances paid and indirect taxes and subsidies in Australian National Accounts publications contain adjustments to account for timing differences arising from different bases of recording in the public and private sectors. An explanation of these adjustments is given in *Australian National Accounts: Concepts, Sources and Methods* (5216.0).

37. In determining a government's deficit, the statistics in this publication follow IMF standards and group *net advances paid with capital outlays*. The assumption is that this type of acquisition of financial claims on others by general government is, like other government expenditure, actuated by motives of public policy rather than for reasons of profit or liquidity management. The advance liability is recorded as financing by the debtor entity. This differs from the treatment in the Australian National Accounts which follows the SNA standard and groups (in financing) all transactions affecting financial claims, including all lending by governments.

## Unpublished statistics

38. In some cases, the ABS can make available information which is not published. This includes data for the years 1961-62 to 1993-94 prepared on a basis consistent with the data in this publication. This information may be made available in one or more of the following forms: photocopy; computer printout; floppy disk; clerically-extracted tabulation. Generally, a charge is made for providing unpublished information. Inquiries should be made to the officer whose name appears in the *Inquiries* section of the publication, or to Information Services in the nearest ABS Office.

## Related publications

39. Users may wish to refer to the following publications (available on request) which contain related information:

*Government Finance Statistics Australia: Concepts, Sources and Methods* (5514.0) — issued January 1995

*Classifications Manual for Government Finance Statistics, Australia* (1217.0) — last issued 1989

*Government Financial Estimates, Australia* (5501.0) — issued annually

*Commonwealth Government Finance, Australia* (5502.0) — final issue 1987-88

*State and Local Government Finance, Australia* (5504.0) — final issue 1987-88

*Taxation Revenue, Australia* (5506.0) — issued annually

*Public Sector Financial Assets and Liabilities, Australia* (5513.0) — issued annually

*Financial Estimates of Commonwealth Public Trading Enterprises* (5515.0) — issued annually

*Australian National Accounts: National Income, Expenditure and Product (5204.0) — issued annually*

*Australian National Accounts: National Income, Expenditure and Product (5206.0) — issued quarterly*

*Australian National Accounts: State Accounts (5220.0) — issued annually*

*Budget Related Paper: National Income and Expenditure (5213.0) — issued annually*

*Local Government Finance, New South Wales (5502.1) — issued annually*

*Local Government Finance, Victoria (5501.2) — issued annually*

*Local Government, Queensland (5502.3) — issued annually*

*Local Government Finance, South Australia (5502.4) — issued annually*

*State and Local Authorities Finance, South Australia (5503.4) — issued annually*

*Government Finance Statistics, Tasmania (5501.6) — issued annually*

## **Symbols and other usages**

- n.a. not available
- nil or less than half the final digit shown
- p preliminary
- . . not applicable

40. 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 reduction of government equity in public or private enterprises is 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.
- 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.
- Capital deficit** Capital grants received and other capital revenue *less* capital outlays (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** Revenue *less* current outlays *plus* increase in provisions *less* capital grants received and other capital revenue (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), foreign governments and other general government authorities (e.g. universities).
- Commonwealth current grants are split to show whether the grants are to the private or public sector. Grants to State governments are split further to show whether they were retained by the State government or were onpassed to other recipients.
- Current outlays** Net current expenditure on goods and services *plus* current transfer payments.
- 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 is offset against gross expenditure in calculating current outlays.
- 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.

<b>Deficit</b>	<p>The sum of all financing transactions except for 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> <p>Deficits are subdivided into current and capital deficits. The current deficit is measured by subtracting current outlays from revenue <i>plus</i> increase in provisions <i>less</i> capital grants and other capital revenue. The capital deficit is made up of capital grants and other capital revenue less capital outlays.</p>
<b>Expenditure on land and intangible assets (net)</b>	Purchases <i>less</i> sales of land and intangible assets such as patents and copyrights.
<b>Expenditure on new fixed assets</b>	<p>Expenditure on tangible assets which are intended to be used in the production process for longer than a year.</p> <p>Such assets cover construction work and equipment (including transport equipment) but <i>exclude</i> defence equipment (which is classified by convention as current), land, mineral deposits and expenditure on goods or buildings which are intended for sale.</p>
<b>Expenditure on secondhand assets (net)</b>	<p>Purchase of secondhand assets <i>less</i> sales of used capital assets.</p> <p>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>
<b>Final consumption expenditure</b>	General government's expenditure on provision of goods and services <i>less</i> the value of its output sold to others.
<b>Financing</b>	The sum of transactions by which governments finance their deficits or invest their surpluses. Financing represents the difference between ' <i>revenue and grants</i> ' and ' <i>total outlays</i> '.
<b>Grants received</b>	<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 State and Territory governments to indicate whether grants received are used to fund those governments operations or are Commonwealth grants to be onpassed to designated government authorities (e.g. universities) or other bodies (e.g. non-government schools).</p>
<b>Gross fixed capital expenditure</b>	Expenditure on new fixed assets <i>less</i> net sales of secondhand assets. The term <i>gross</i> in the title indicates that no account is taken of depreciation in this category.
<b>Income transferred to general government</b>	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.

<b>Increase in provisions</b>	Increase in public trading enterprise provisions for depreciation and increase in provisions for superannuation, long service leave and the like.
<b>Interest payments</b>	<p>Payments for the use of borrowed money.</p> <p>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.</p>
<b>Interest received</b>	Current receipts from government bank balances, investments and advances.
<b>Net financing requirement</b>	<p>The <i>net financing requirement</i> (NFR) is a measure of the extent to which the sector or combination of sectors contributes to the overall requirement for funds from outside the non-financial public sector. This measure differs from the <i>deficit</i> because it excludes advances received as well as increases in provisions.</p> <p>Net advances received are excluded from the NFR to provide a measure of government financing which can be added across subsectors of government and across all governments in Australia to provide a consolidated measure of government financing requirements. Further information on NFRs of Australian governments is provided in the <b>Explanatory Notes</b> of this publication.</p>
<b>Net operating surplus</b>	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.
<b>Other capital outlays</b>	Unrequited payments (see definition below) made with the aim of meeting part of the cost of capital expenditure of the recipient.
<b>Other financing transactions</b>	Net changes in balances of financial assets and liabilities other than borrowing, advances received and provisions.
<b>Other revenue</b>	This category includes revenue not shown elsewhere. It mainly comprises dividends from public trading and financial enterprises, land rent and royalties received, dividends from investments and reimbursements for work done on behalf of private bodies.
<b>Other transfer payments</b>	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.
<b>Outlays</b>	Total of current and capital outlays.
<b>Personal benefit payments</b>	Unrequited payments (see definition below) from general government for the benefit of individuals or households. These include aged and disability pensions, medical and pharmaceutical benefits, unemployment benefits, family allowances and the like.
<b>Revenue</b>	<p>The non-repayable receipts available to finance the outlays of public authorities.</p> <p>Revenue consists mainly of taxes, grants, interest, royalties and dividends and the operating surpluses of public trading enterprises.</p>
<b>Sales of goods and services</b>	The value of current general government output sold to other public and private bodies.

**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).

**Unrequited payments**

Payments made for which nothing is received directly in return.











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The ABS publishes a wide range of statistics and other information on Australia's economic and social conditions. Details of what is available in various publications and other products can be found in the *ABS Catalogue of Publications and Products* available at all ABS Offices (see below for contact details).

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