



1998-99

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GOVERNMENT FINANCE STATISTICS

TASMANIA

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CONTENTS

	<i>page</i>
MAIN FEATURES	4
TABLES	
List of Tables	3
State Government	5
Local government	9
Taxes, State and local government	13
Local government councils, operating statement	14
Local government councils, operating expenses by purpose	16
Local government councils, gross fixed capital formation	18
Local government councils, assets, liabilities and net worth	19
ADDITIONAL INFORMATION	
Map, Tasmanian Local Government Areas	20
Explanatory notes	21
Abbreviations	27
Glossary	28

- For more information about these and related statistics, contact Ron Just on Hobart 03 6222 5842 or the National Information Service on 1300 135 070.

NOTES

FORTHCOMING ISSUES

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SYMBOLS AND OTHER USAGES

.. not applicable
— nil or rounded to zero
p preliminary

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CONTENTS

Page

MAIN FEATURES

4

TABLES

1	Tasmania State Government, operating statement	5
2	Tasmania State Government, cash flow statement	6
3	Tasmania State Government, balance sheet	7
4	Tasmania State Government, consolidated expenses by purpose	8
5	Tasmania local government, operating statement	9
6	Tasmania local government, cash flow statement	10
7	Tasmania local government, balance sheet	11
8	Tasmania local government, consolidated expenses by purpose	12
9	Tasmania State and local government taxes combined	13
10	Local government councils, operating statement	14
11	Local government councils, gross operating expenses by purpose	16
12	Local government councils, gross fixed capital formation	18
13	Local government councils, assets, liabilities and net worth	19

MAP, TASMANIA LOCAL GOVERNMENT AREAS

20

EXPLANATORY NOTES

21

ABBREVIATIONS

27

GLOSSARY

28

MAIN FEATURES

STATE GOVERNMENT

Tasmania State Government returned a Net Operating Balance (NOB), on a Government Finance Statistics (GFS) basis, of -\$41 million in 1998-99 (expenses, including depreciation, exceeded revenues by \$41 million). Commonwealth grants made up 37.1% of revenue, with the remainder raised from the State's own revenue raising effort. A further 37.6% of revenue was raised through charges for goods and services, principally by the Public Non-Financial Corporations (PNFCs). State tax collections constituted 19.6% of revenue, the main components being franchise taxes (26.8% of taxes) and payroll tax (21.3% of taxes). Franchise taxes have been collected by the Commonwealth and passed on to the States as 'safety net revenue' following the High Court decision on the States' constitutional right to raise excise duties. The Goods and Services Tax (GST) will replace the franchise taxes after 1 July 2000. Total expenses were \$3,280 million, largely attributed to education (17.9%), health (14.9%) and interest expense (14.6%).

The Net Worth of the State Government on a GFS basis was estimated at \$5,155 million at 30 June 1999, equating to 1.6 times the State's revenue for 1998-99. Net worth was made up of assets totalling \$13,213 million less liabilities totalling \$8,058 million. Land and fixed assets constituted 79.0% of assets, with borrowing and Commonwealth advances (57.0%) and unfunded superannuation liability and other employee entitlements (28.7%) making up the bulk of the liabilities.

LOCAL GOVERNMENT

The Tasmania local government sector returned a NOB of \$1 million in 1998-99. Launceston returned the highest NOB (\$7.2 million), while Hobart recorded the lowest (-\$9.3 million). The difference between Hobart and Launceston reflects Launceston's higher capital grants revenue (\$7.2 million compared to Hobart's \$0.5 million) and lower depreciation expense (\$14.8 million compared to Hobart's \$21.2 million). Sales of goods and services, including the water, sewerage and garbage components of rates, was the major local government revenue source, accounting for 41.6% of revenue. Taxes (the general rate component) was 35.1% of revenue, and grants and subsidies made up 17.4%. The largest expense area was transport and communication (25%) while interest comprised 3.5%, reflecting the low debt level of the local government sector.

The local government sector balance sheet shows a Net Worth of \$3,661 million at 30 June 1999, equating to 8.6 times the 1998-99 revenue. Net worth per head of estimated resident population averaged \$7,786. Flinders showed the highest net worth per head (\$43,533) reflecting its low population and the predominantly grant funding of its asset base, while Derwent Valley recorded the lowest (\$2,409 per head). Total local government sector net worth was made up of assets, \$3,939 million, of which 95.2% was land and fixed assets, less \$282 million in liabilities.

1

TASMANIA STATE GOVERNMENT, Operating Statement 1998–99p

	General Government	Public Non-financial Corporations	Consolidated Non-financial Public Sector	Public Financial Corporations	Consolidated State Government
	\$m	\$m	\$m	\$m	\$m
GFS Revenue					
Taxation revenue	654	..	634	..	634
Current grants and subsidies	1 170	82	1 171	—	1 171
Capital grants	24	27	31	—	31
Sales of goods and services	246	910	1 135	83	1 218
Interest income	44	11	19	378	133
Other	182	13	57	2	52
<i>Total</i>	2 321	1 042	3 047	463	3 239
<i>less</i>					
GFS Expenses					
Gross operating expenses					
Depreciation	73	168	241	—	241
Employee expenses	1 037	203	1 238	—	1 238
Other operating expenses	635	369	966	107	1 073
<i>Total</i>	1 745	740	2 445	107	2 552
Nominal superannuation interest expenses	65	..	65	..	65
Other interest expenses	186	174	325	350	413
Dividend, income tax equivalent and other property expenses	—	133	—	3	—
Current transfers					
Grant expenses	176	13	188	..	189
Subsidy expenses	116	..	36	..	36
Other current transfers	17	1	17	1	17
Capital transfers	27	—	7	—	7
<i>Total expenses</i>	2 333	1 061	3 084	461	3 280
<i>equals</i>					
GFS Net Operating Balance	-12	-19	-37	2	-41
<i>less</i>					
Net acquisition of non-financial assets					
Gross fixed capital formation	103	181	285	1	285
<i>less</i> Depreciation	73	168	241	—	241
<i>plus</i> Change in inventories	—	-1	-1	—	-1
<i>plus</i> Other transactions in non-financial assets	3	-26	-23	—	-23
<i>Total</i>	33	-13	19	1	20
<i>equals</i>					
GFS Net Lending (+)/Borrowing(-)	-45	-6	-56	2	-61

	General Government	Public Non-financial Corporations	Consolidated Non-financial Public Sector	Public Financial Corporations	Consolidated State Government
	\$m	\$m	\$m	\$m	\$m
CASH FLOW STATEMENT					
Cash receipts from operating activities					
Taxes received	654	..	634	..	634
Receipts from sales of goods and services	245	893	1 118	81	1 199
Grants and subsidies received	1 194	110	1 202	—	1 202
Other receipts	228	10	63	380	176
<i>Total</i>	2 322	1 013	3 017	461	3 211
Cash payments for operating activities					
Payments for goods and services	-1670	-528	-2178	-77	-2255
Grants and subsidies paid	-308	-10	-217	-1	-217
Interest paid	-186	-166	-316	-357	-414
Other payments	-14	-20	-24	—	-24
<i>Total</i>	-2178	-723	-2735	-435	-2911
<i>Net cash flows from operating activities</i>	144	290	283	27	301
Net cash flows from investments in non-financial assets					
Sales of non-financial assets	31	47	77	1	78
Purchases of new non-financial assets	-136	-190	-326	-2	-328
Purchases of secondhand non-financial assets	—	-13	-13	—	-13
<i>Total</i>	-106	-156	-262	-1	-263
Net cash flows from investments in financial assets for policy purposes	97	2	31	—	30
Net cash flows from investments in financial assets for liquidity purposes	1	22	23	-231	-213
Net cash flows from financing activities					
Advances received (net)	-14	-68	-14	—	-14
Borrowing (net)	-72	36	-36	147	110
Deposits received (net)	—	-1	-1	109	10
Other financing (net)	85	-125	112	-7	217
<i>Total</i>	-1	-157	61	249	324
Net Increase(+)/Decrease(-) in Cash Held	136	—	136	43	179
SURPLUS(+)/DEFICIT(-)					
Net cash flows from operating activities and net cash flows from investments in non-financial assets	38	-7	21	19	38
Acquisitions of assets under finance leases and similar arrangements	—	—	—	—	—
Surplus(+)/Deficit(-)	38	-7	21	19	38

Note: Negative figures denote cash outflows.

3

TASMANIA STATE GOVERNMENT, Balance Sheet 1998–99p

AT 30 JUNE 1999

	General Government	Public Non-financial Corporations	Consolidated Non-financial Public Sector	Public Financial Corporations	Consolidated State Government
	\$m	\$m	\$m	\$m	\$m
Assets					
Financial assets					
Cash and deposits	420	94	512	45	111
Advances paid	489	—	77	—	77
Investments, loans and placements	15	39	55	4 832	1 883
Other non-equity assets	17	190	200	167	287
Equity(a)	3 706	6	83	81	91
<i>Total</i>	<i>4 648</i>	<i>329</i>	<i>927</i>	<i>5 125</i>	<i>2 449</i>
Non-financial assets					
Land and fixed assets	4 723	5 658	10 382	57	10 439
Other non-financial assets	11	317	325	—	325
<i>Total</i>	<i>4 734</i>	<i>5 975</i>	<i>10 707</i>	<i>57</i>	<i>10 764</i>
<i>Total</i>	<i>9 382</i>	<i>6 305</i>	<i>11 634</i>	<i>5 182</i>	<i>13 213</i>
Liabilities					
Deposits held	29	4	31	587	173
Advances received	614	410	611	—	611
Borrowing	1 548	1 485	3 033	3 953	3 981
Unfunded superannuation liability and other employee entitlements	1 894	419	2 313	2	2 314
Other provisions	—	215	215	470	685
Other non-equity liabilities	142	144	277	96	294
<i>Total</i>	<i>4 227</i>	<i>2 676</i>	<i>6 479</i>	<i>5 108</i>	<i>8 058</i>
Shares and other contributed capital(a)	..	3 629	—	74	—
GFS Net Worth	5 155	—	5 155	—	5 155

(a) In GFS, the net assets of the PNFCs and PFCs are shown as 'Shares and other contributed capital', rather than as 'GFS Net Worth'. These net assets are then shown as part of the equity assets of the parent general government sector, and therefore reflected in the net worth of general government.

4

TASMANIA STATE GOVERNMENT, Consolidated Expenses By Purpose 1998–99p

<i>Purpose</i>	<i>\$m</i>
General public service	226
Public order and safety	181
Education	
Primary and secondary	401
Tertiary	87
Other education	99
<i>Total</i>	587
Health	
Acute care institutions	321
Other health institutions	46
Community health services	89
Other	34
<i>Total</i>	490
Social security and welfare	118
Housing and community amenities	102
Recreation and culture	125
Fuel and energy	326
Agriculture, forestry, fishing and hunting	151
Mining, manufacturing and construction	10
Transport and communication	
Road transport	129
Water transport	109
Other transport and communication	5
<i>Total</i>	244
Other economic affairs	80
Public debt transactions	478
Other purposes	162
Total Expenses	3 280

5

TASMANIA LOCAL GOVERNMENT, Operating Statement 1998–99

	General Government	Public Non-financial Corporations	Consolidated Local Government
	\$m	\$m	\$m
GFS Revenue			
Taxation revenue	149	..	149
Current grants and subsidies	63	—	63
Capital grants	11	—	11
Sales of goods and services	176	24	177
Interest income	8	—	8
Other	20	—	16
<i>Total</i>	427	24	425
<i>less</i>			
GFS Expenses			
Gross operating expenses			
Depreciation	114	7	121
Employee expenses	121	3	124
Other operating expenses	168	9	154
<i>Total</i>	403	18	399
Interest expenses	12	3	15
Other property and transfer expenses	10	4	10
<i>Total expenses</i>	426	25	424
<i>equals</i>			
GFS Net Operating Balance	1	-1	1
<i>less</i>			
Net acquisition of non-financial assets			
Gross fixed capital formation	99	5	104
<i>less</i> Depreciation	114	7	121
<i>plus</i> Change in inventories	—	—	—
<i>plus</i> Other transactions in non-financial assets	2	—	2
<i>Total</i>	-13	-2	-15
<i>equals</i>			
GFS Net Lending (+)/Borrowing(-)	14	1	16

6

TASMANIA LOCAL GOVERNMENT, Cash Flow Statement 1998–99

	<i>General Government</i>	<i>Public Non-financial Corporations</i>	<i>Consolidated State Government</i>
	\$m	\$m	\$m
CASH FLOW STATEMENT			
Cash receipts from operating activities			
Taxes received	153	..	153
Receipts from sales of goods and services	182	24	183
Grants and subsidies received	75	—	75
Other receipts	16	—	14
<i>Total</i>	426	25	425
Cash payments for operating activities			
Payments for goods and services	-308	-10	-295
Grants and subsidies paid	-1	—	-1
Interest paid	-13	-3	-16
Other payments	-12	—	-12
<i>Total</i>	-334	-14	-325
<i>Net cash flows from operating activities</i>	91	11	100
Net cash flows from investments in non-financial assets			
Sales of non-financial assets	12	—	13
Purchases of non-financial assets	-102	-5	-107
<i>Total</i>	-90	-5	-95
Net cash flows from investments in financial assets for policy purposes	1	—	1
Net cash flows from investments in financial assets for liquidity purposes	-6	—	-6
Net cash flows from financing activities			
Advances received (net)	—	-7	-7
Borrowing (net)	-3	2	-1
Deposits received (net)(b)	—	—	—
Other financing (net)(b)	5	-3	5
<i>Total</i>	1	-8	-4
Net Increase(+)/Decrease(-) in Cash Held	-2	-1	-4
SURPLUS(+)/DEFICIT(-)			
Net cash flows from operating activities and net cash flows from investments in non-financial assets	1	4	5
Acquisitions of assets under finance leases and similar arrangements	-3	—	-3
Surplus(+)/Deficit(-)	-2	4	2
Note: Negative figures denote cash outflows.			

7

TASMANIA LOCAL GOVERNMENT, Balance Sheet 1998–99

AT 30 JUNE 1999

	General Government	Public Non-financial Corporations	Consolidated Local Government
	\$m	\$m	\$m
Assets			
Financial assets			
Cash and deposits	53	7	60
Advances paid	4	—	4
Investments, loans and placements	79	—	79
Other non-equity assets	38	7	45
Equity(a)	217	—	—
<i>Total</i>	391	14	187
Non-financial assets			
Land and fixed assets	3 491	260	3 751
Other non-financial assets	1	—	1
<i>Total</i>	3 492	260	3 752
<i>Total</i>	3 882	274	3 939
Liabilities			
Deposits held	3	—	3
Advances received	1	—	1
Borrowing	160	48	209
Unfunded superannuation liability and other employee entitlements	29	5	34
Other provisions	1	1	1
Other non-equity liabilities	27	6	33
<i>Total</i>	221	61	282
Shares and other contributed capital(a)	..	213	..
GFS Net Worth	3 661	—	3 661

(a) In GFS, the net assets of the PNFCs and PFCs are shown as 'Shares and other contributed capital', rather than as 'GFS Net Worth'. These net assets are then shown as part of the equity assets of the parent general government sector, and therefore reflected in the net worth of general government.

8

TASMANIA LOCAL GOVERNMENT, Consolidated Expenses By Purpose 1998–99

<i>Purpose</i>	<i>\$m</i>
Legislative, executive, financial and fiscal affairs	64
Public order and safety	2
Health	13
Welfare	10
Garbage, sanitation, urban stormwater and environment	32
Housing, community development and amenities	27
Water supply	49
Sewerage	39
Recreation and culture	51
Transport and communications	106
Public debt transactions	15
Other purposes	16
Total Expenses	424

<i>Item</i>	<i>\$m</i>
Taxes on employers' payroll and labour force	
Employers' payroll taxes	135
Taxes on property	
Taxes on immovable property	
Land taxes	27
Municipal rates	149
Property owners' contribution to fire brigades	18
Taxes on financial and capital transactions	
Financial institutions' taxes	43
Stamp duties on conveyances	38
Other stamp duties	16
Taxes on provision of goods and services	
Taxes on gambling	
Taxes on private lotteries	20
Casino taxes	40
Race betting taxes	8
Taxes on gambling n.e.c.	1
Taxes on insurance	
Insurance companies' contributions to fire brigades	7
Third party insurance taxes	2
Taxes on insurance n.e.c.	19
Taxes on use of goods and performance of activities	
Motor vehicle taxes	
Vehicle registration fees and taxes	63
Stamp duty on vehicle registration	28
Franchise taxes	
Petroleum products franchise taxes	47
Tobacco franchise taxes	104
Liquor franchise taxes	19
Other taxes on use of goods etc.	—
Total	783
Taxes received from public corporations (a)	20
Taxes received from other levels of government	—

(a) General government taxation can be calculated by adding to total taxes the taxes received from public corporation.

10

LOCAL GOVERNMENT COUNCILS, Operating Statement 1998–99

<i>Local government council</i>	<i>Taxation revenue</i>	<i>Current grants and subsidies</i>	<i>Capital grants</i>	<i>Sales of goods and services</i>	<i>Interest income</i>	<i>Other revenue</i>	<i>Total GFS Revenue</i>
	<i>\$'000</i>	<i>\$'000</i>		<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>
Break O'Day	1 895	1 785	—	1 723	71	9	5 483
Brighton	2 430	1 721	—	3 978	70	906	9 105
Burnie	7 830	3 134	9	7 914	757	1 050	20 694
Central Coast	5 775	2 257	170	7 359	511	257	16 329
Central Highlands	1 030	1 603	—	860	104	1 077	4 674
Circular Head	3 142	1 780	—	3 889	153	1 372	10 336
Clarence	12 853	4 587	—	13 373	622	148	31 583
Derwent Valley	2 613	1 324	20	2 995	103	138	7 193
Devonport	8 281	2 249	949	13 542	413	319	25 754
Dorset	1 760	2 014	—	1 983	194	—	5 951
Flinders	398	859	—	581	113	3	1 953
George Town	2 641	1 047	11	2 610	44	359	6 712
Glamorgan/ Spring Bay	1 601	2 055	—	2 102	80	—	5 838
Glenorchy	9 525	4 375	—	21 111	314	1 221	36 546
Hobart	28 036	2 272	488	23 379	454	3 391	58 020
Huon Valley	4 054	2 921	46	3 933	160	—	11 114
Kentish	969	1 295	—	881	27	99	3 271
King Island	807	738	349	1 324	90	939	4 247
Kingborough	7 240	2 449	25	8 595	514	3 234	22 057
Latrobe	2 175	712	780	2 967	74	201	6 909
Launceston	21 329	4 323	7 173	28 703	1 623	920	64 071
Meander Valley	4 234	2 215	—	3 247	243	392	10 330
Northern Midlands	3 176	2 829	20	2 793	484	183	9 485
Sorell	3 501	1 637	857	2 805	208	553	9 561
Southern Midlands	1 467	3 317	162	1 252	85	95	6 378
Tasman	905	1 428	—	478	32	—	2 843
Waratah/Wynyard	3 557	1 850	121	4 058	175	52	9 813
West Coast	1 716	2 455	—	2 608	23	65	6 867
West Tamar	3 799	1 805	92	5 247	173	2 837	13 952
Tasmania	148 738	63 035	11 271	176 290	7 915	19 820	427 070

Total gross operating expenses

<i>Local government council</i>	<i>Depreciation</i>	<i>Other gross operating expenses</i>	<i>Interest expenses</i>	<i>Other expenses</i>	<i>Total GFS Expenses</i>	<i>GFS Net Operating Balance (a)</i>	<i>less Net acquisition of non-financial assets (b)</i>	<i>equals Net Lending/Borrowing</i>
	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>
Break O'Day	1 615	3 704	226	119	5 663	-181	-881	701
Brighton	2 225	6 139	493	211	9 068	37	-460	497
Burnie	7 904	13 327	395	308	21 933	-1 239	1 088	-2 327
Central Coast	5 024	11 081	556	396	17 056	-726	-1 301	575
Central Highlands	2 342	2 734	1	63	5 140	-466	-347	-119
Circular Head	1 927	6 564	341	175	9 007	1 329	737	592
Clarence	6 780	22 344	1 884	855	31 863	-280	4 537	-4 817
Derwent Valley	1 969	5 052	287	229	7 537	-344	-1 428	1 084
Devonport	6 152	15 578	1 295	571	23 596	2 158	2 131	27
Dorset	2 107	3 885	36	128	6 156	-205	182	-387
Flinders	921	1 295	2	28	2 246	-293	-852	560
George Town	1 061	4 158	679	198	6 096	617	409	208
Glamorgan/ Spring Bay	1 968	4 537	147	107	6 759	-921	-1 158	237
Glenorchy	7 108	31 802	1 884	1 018	41 812	-5 266	-6 075	808
Hobart	21 198	43 079	1 038	2 011	67 326	-9 307	-10 190	884
Huon Valley	2 365	7 914	476	207	10 962	152	-466	618
Kentish	737	2 461	76	108	3 382	-111	-166	55
King Island	1 092	2 337	24	48	3 501	746	452	294
Kingborough	5 695	13 058	278	509	19 539	2 518	2 329	189
Latrobe	1 121	3 908	101	201	5 331	1 578	636	942
Launceston	14 834	39 875	816	1 393	56 918	7 153	172	6 981
Meander Valley	3 077	6 612	91	271	10 050	280	-1 548	1 828
Northern Midlands	3 707	4 440	59	240	8 446	1 039	856	183
Sorell	1 825	5 270	258	208	7 561	2 000	1 513	487
Southern Midlands	1 938	4 800	139	106	6 983	-605	-1 190	585
Tasman	971	2 647	19	52	3 689	-846	-727	-119
Waratah/Wynyard	2 279	6 587	353	224	9 443	370	-491	861
West Coast	1 382	6 293	143	114	7 932	-1 066	-1 158	92
West Tamar	3 118	7 354	240	247	10 959	2 994	301	2 693
Tasmania	114 441	288 834	12 336	10 345	425 956	1 114	-13 096	14 210

(a) GFS Net Operating Balance equals GFS revenue less GFS Expenses

(b) Net acquisition of non-financial assets is made up of Gross fixed capital formation, less depreciation, plus change in inventories and other transactions in non-financial assets.

11

LOCAL GOVERNMENT COUNCILS, Gross Operating Expenses By Purpose 1998–99

<i>Local government council</i>	<i>Legislative, executive, financial and fiscal affairs</i>	<i>Public order and safety</i>	<i>Health</i>	<i>Welfare</i>	<i>Garbage, sanitation, urban stormwater and environment</i>	<i>Housing, community development and amenities</i>
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Break O'Day	596	35	64	—	612	616
Brighton	642	—	997	185	376	177
Burnie	5 647	102	121	551	1 916	1 059
Central Coast	3 222	10	181	373	1 175	1 517
Central Highlands	568	7	192	—	318	375
Circular Head	1 231	40	70	—	623	451
Clarence	3 055	95	—	1 640	2 908	1 432
Derwent Valley	1 488	100	153	340	506	154
Devonport	1 949	248	248	332	1 992	1 805
Dorset	644	17	60	—	329	466
Flinders	396	2	7	30	31	82
George Town	1 092	45	10	191	243	296
Glamorgan/ Spring Bay	880	—	886	106	294	407
Glenorchy	9 181	490	416	2 313	2 854	946
Hobart	8 128	59	435	1 291	6 286	4 778
Huon Valley	2 232	10	2 073	—	585	119
Kentish	520	8	43	8	145	218
King Island	1 019	12	21	—	209	145
Kingborough	1 657	157	178	980	1 692	765
Latrobe	822	29	228	—	262	215
Launceston	7 617	309	623	17	4 902	4 833
Meander Valley	1 278	—	1 357	59	—	458
Northern Midlands	1 140	19	236	—	779	437
Sorell	1 161	80	312	730	505	366
Southern Midlands	895	7	1 384	247	314	543
Tasman	628	—	1 061	—	100	141
Waratah/Wynyard	1 809	58	142	434	769	515
West Coast	1 680	34	1 448	210	565	299
West Tamar	1 833	60	54	2	866	1 137
Tasmania	63 011	2 032	13 000	10 040	32 155	24 754

11 LOCAL GOVERNMENT COUNCILS, Gross Operating Expenses By Purpose 1998–99 – *continued*

	Water	Sewerage	Recreation and culture	Transport and communication	Other purposes	TOTAL
<i>Local government council</i>	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Break O'Day	468	343	221	2 311	54	5 319
Brighton	1 576	792	311	2 486	822	8 364
Burnie	1 887	1 784	2 893	4 086	1 185	21 231
Central Coast	2 355	1 225	1 407	4 562	77	16 104
Central Highlands	135	81	312	3 086	2	5 076
Circular Head	957	753	944	3 297	126	8 491
Clarence	3 972	3 763	3 476	5 757	3 026	29 124
Derwent Valley	1 038	456	748	2 038	—	7 021
Devonport	4 839	1 723	3 457	4 290	846	21 730
Dorset	644	700	618	2 514	—	5 992
Flinders	69	—	136	1 308	154	2 216
George Town	837	733	464	1 077	230	5 219
Glamorgan/ Spring Bay	714	328	—	2 430	459	6 505
Glenorchy	6 948	4 661	2 035	6 396	2 672	38 911
Hobart	7 406	5 908	9 581	18 515	1 889	64 277
Huon Valley	1 073	687	448	3 053	—	10 279
Kentish	264	195	318	1 417	62	3 198
King Island	185	57	94	1 606	80	3 429
Kingborough	2 609	2 822	1 894	5 457	542	18 752
Latrobe	1 033	344	714	1 338	44	5 029
Launceston	8 305	7 949	9 698	9 715	741	54 709
Meander Valley	1 336	429	670	3 538	564	9 689
Northern Midlands	740	702	664	3 302	128	8 147
Sorell	585	259	274	2 659	164	7 095
Southern Midlands	374	77	171	2 483	241	6 738
Tasman	—	—	308	1 225	155	3 618
Waratah/Wynyard	1 268	506	923	2 326	116	8 866
West Coast	671	492	584	868	824	7 675
West Tamar	1 689	725	958	2 899	250	10 472
Tasmania	53 976	38 494	44 320	106 040	15 454	403 275

12

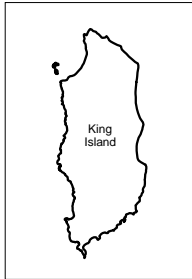
LOCAL GOVERNMENT COUNCILS, Gross Fixed Capital Formation 1998–99

	Water	Sewerage	Recreation and Culture	Transport and communication	Other	TOTAL
<i>Local government council</i>	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Break O'Day	319	51	5	226	133	734
Brighton	20	238	—	1 162	345	1 765
Burnie	108	82	1 495	5 507	1 684	8 876
Central Coast	151	984	525	1 657	373	3 690
Central Highlands	313	353	16	960	213	1 855
Circular Head	17	166	6	2 259	216	2 664
Clarence	487	7 463	571	2 951	-145	11 327
Derwent Valley	144	3	102	694	179	1 122
Devonport	342	4 877	210	1 861	584	7 874
Dorset	124	148	599	1 142	282	2 295
Flinders	—	—	—	57	34	91
George Town	69	48	481	730	134	1 461
Glamorgan/ Spring Bay	54	36	—	347	361	798
Glenorchy	77	241	48	298	-51	612
Hobart	1 170	977	2 108	4 306	2 591	11 153
Huon Valley	282	129	838	377	268	1 894
Kentish	11	193	13	353	1	571
King Island	224	346	—	622	118	1 310
Kingborough	695	1 997	264	2 465	2 419	7 840
Latrobe	86	717	247	693	5	1 748
Launceston	429	2 907	3 274	5 510	2 265	14 385
Meander Valley	61	270	—	1 055	-30	1 356
Northern Midlands	163	1 845	29	2 115	373	4 525
Sorell	61	1 408	24	1 673	46	3 212
Southern Midlands	93	236	76	262	24	691
Tasman	—	8	—	148	88	244
Waratah/Wynyard	110	386	93	955	152	1 696
West Coast	30	129	46	16	10	231
West Tamar	296	737	785	1 365	236	3 419
Tasmania	5 936	26 974	11 856	41 766	1 2908	99 439

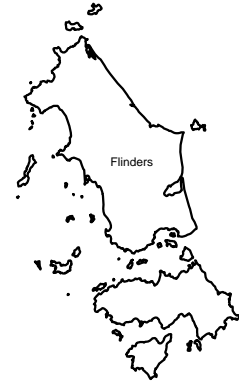
13

LOCAL GOVERNMENT COUNCILS, Assets, Liabilities and Net Worth 1998–99

Local government council	ASSETS.....				LIABILITIES.....		NET WORTH.....	
	Cash deposits and lending	Equity	Land and other fixed assets	Accounts receivable and other assets	Borrowing and advances received	Accounts payable and other liabilities	GFS Net worth	Net worth per head of estimated resident population
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$
AT 30 JUNE 1999								
Break O'Day	1 215	—	51 502	572	2 485	629	50 175	8 672
Brighton	679	6 873	54 502	1 283	7 016	1 174	55 147	4 280
Burnie	9 292	—	221 822	1 477	5 730	2 690	224 171	11 508
Central Coast	8 430	—	146 053	1 109	5 487	1 810	148 295	7 042
Central Highlands	1 937	—	37 140	273	—	662	38 688	15 426
Circular Head	1 912	—	55 656	1 758	2 839	1 171	55 316	6 496
Clarence	16 993	25 954	262 525	2 397	31 784	4 921	271 164	5 546
Derwent Valley	1 010	4 658	23 002	697	4 317	1 410	23 639	2 409
Devonport	8 830	—	240 783	1 940	14 974	3 310	233 269	9 536
Dorset	3 612	—	71 118	545	531	933	73 811	9 954
Flinders	2 649	—	39 212	166	79	287	41 661	43 533
George Town	737	8 485	32 333	3 484	7 942	864	36 233	5 344
Glamorgan/ Spring Bay	1 551	—	43 898	425	1 524	579	43 771	10 487
Glenorchy	2 876	39 231	232 905	2 217	26 495	4 864	245 870	5 606
Hobart	8 748	38 800	567 819	5 279	14 360	9 333	596 953	12 941
Huon Valley	2 305	—	103 374	1 058	4 509	957	101 271	7 473
Kentish	465	895	22 850	77	715	450	23 122	4 208
King Island	1 957	—	20 563	349	310	619	21 941	12 258
Kingborough	7 986	11 460	157 570	764	3 096	2 444	172 239	6 097
Latrobe	1 524	1 368	36 554	436	1 341	1 679	36 862	4 603
Launceston	29 532	51 324	561 972	4 404	8 361	11 158	627 713	9 980
Meander Valley	3 817	10 864	104 982	654	818	887	118 612	6 788
Northern Midlands	5 944	—	99 363	1 684	440	861	105 690	8 974
Sorell	3 202	2 978	38 554	1 269	3 673	921	41 409	3 790
Southern Midlands	1 956	1 103	39 501	517	1 589	776	40 711	7 257
Tasman	994	—	17 331	214	466	432	17 641	7 816
Waratah/Wynyard	2 976	—	70 721	743	5 287	1 315	67 838	4 885
West Coast	217	—	45 582	709	1 456	1 106	43 946	7 717
West Tamar	2 096	12 889	91 501	2 877	4 042	1 134	104 187	5 228
Tasmania	135 440	216 882	3 490 688	39 377	161 666	59 376	3 661 345	7 786



1999



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EXPLANATORY NOTES

INTRODUCTION

1 The system of Government Finance Statistics (GFS) is designed to provide statistical information on public sector entities in Australia classified in a uniform and systematic way. GFS enable policy makers and analysts to analyse the financial operations and the financial position of the public sector at either the level of a specific government, sector, or a particular set of transactions. The system is based on international standards set out in the System of National Accounts 1993 (SNA93) and the draft accrual version of the International Monetary Fund's *A Manual on Government Finance Statistics*.

2 GFS show, for the various components of the public sector:

- a consolidated operating statement containing details of transactions in GFS revenues, GFS expenses and the net acquisition of non-financial assets, which focuses on the sustainability and economic impact of fiscal policy;
- a consolidated statement of stocks and flows of government; and
- the roles of the different levels of government in undertaking and financing their fiscal programs.

CHANGES IN THIS ISSUE

3 The most fundamental changes in this issue are the adoption of an accrual accounting basis for recording general government finances and the use of a revised presentation format. GFS have been moved from a predominantly cash basis to an accrual basis of recording.

Presentation changes

4 The adoption of the new reporting basis has led to a new statistical presentation. GFS are now presented in the form of Operating Statements, Balance Sheets, Cash Flow Statements, Statements of Stocks and Flows and Reconciliation Statements. New GFS analytical measures are also presented. These are the Net Operating Balance (NOB), Net Lending/Borrowing (NLB), Net Worth (NW), and Surplus/Deficit (for the descriptions, see the 'GFS measures' part of these notes).

5 The Surplus/Deficit measure, while conceptually comparable to the old Deficit/Surplus measure, has undergone a change in the sign convention — a surplus is now shown as a positive value. The measure is no longer split into current and capital components and is included as an memorandum item to each cash flow statement.

Classification changes

6 A major consequence of the change in the GFS reporting basis is the replacement or revision of the main GFS classifications. The principal cash-based classification, the Economic Type Framework (ETF), has been replaced by an accrual version. The Type of Asset Classification (TAC) replaces the previous Fixed Asset Classification; the Taxes, Fees and Fines Classification (TFFC) has been replaced by the Taxes Classification (TC), and, the Source/Destination Classification (SDC) has been expanded. The changes are described below:

- *ETF* — this classification is the main classification of stocks and flows. The ETF resembles a set of financial statements, with sections for an operating statement, a cash flow statement and a balance sheet. In addition, there are sections to cater for the reconciliation of accounting net operating result measure with cash flows from operating activities and to capture items like assets acquired under finance leases, intra-unit transfers, and revaluations and other changes in the volume of assets.
- *TAC* — this classification incorporates the SNA93 distinction between produced assets (tangible and intangible) and non-produced (tangible and intangible) assets.
- *TC* — this classification is the old TFFC with the fees and fines group removed. This revision was done because fees have been reclassified as user charges and fines as other current revenue, following SNA93 recommendations.
- *SDC* — this classification has been expanded and now includes categories for resident private sector institutional units (private non-financial and financial corporations, households, non-profit institutions serving households (NPISHs)) and non-resident institutional units.

EXPLANATORY NOTES *continued*

Main differences between cash and accrual GFS

7 The following table summarises the main differences between cash GFS and accrual GFS for each component of the public sector.

MAIN DIFFERENCES BETWEEN CASH AND ACCRUAL GFS

<i>Cash based GFS</i>	<i>Accrual GFS</i>	<i>Main differences</i>
GENERAL GOVERNMENT		
Outlays and revenues compiled on a cash basis	Revenues and expenses compiled on an accrual basis	Change in accounting basis from cash to accrual.
Deficit(+)/Surplus(-) compiled on a cash basis	Surplus(+)/Deficit(-) compiled on a cash basis from the cash flow statement	Change in sign convention
Partial balance sheet (selected financial assets and liabilities)	Full balance sheet	Change to full balance sheet (includes non-financial assets)
PUBLIC NON-FINANCIAL CORPORATIONS		
Outlays and revenues compiled on an accrual basis	Revenues and expenses compiled on an accrual basis	No change in the accounting basis of revenues and expenses
Deficit(+)/Surplus(-) compiled on an approximate cash basis	Surplus(+)/Deficit(-) compiled on a cash basis from the cash flow statement	Change from an approximate cash basis to a cash basis. Change in sign convention
Partial balance sheet (selected financial assets and liabilities)	Full balance sheet	Change to full balance sheet (includes non-financial assets)
PUBLIC FINANCIAL CORPORATIONS		
Outlays and revenues compiled on an accrual basis	Revenues and expenses compiled on an accrual basis	No change in the accounting basis of revenues and expenses
Deficit(+)/Surplus(-) compiled on an approximate cash basis	Surplus(+)/Deficit(-) compiled on a cash basis from the cash flow statement	Change from an approximate cash basis to a cash basis. Change in sign convention
Partial balance sheet (selected financial assets and liabilities)	Full balance sheet	Change to full balance sheet (includes non-financial assets)

DATA IN THIS ISSUE

8 It has not been possible to compile either Statements of Stocks and Flows or Reconciliation Statements (i.e. reconciliations between GFS and ASNA and government financial statements produced under AAS31 (Australian Accounting Standard 31, Financial Reporting by Governments) for this issue. Because the Tasmanian Budget still is based on cash, almost all of the general government figures are 'converted' cash. These will be revised when AAS31 data are available. The Tasmanian Budget in early 2001, for year 2001–02, will be the first Tasmanian accrual budget.

CONCEPTS AND DEFINITIONS

9 An Information Paper (*Information Paper: Accruals-based Government Finance Statistics* (Cat. no. 5517.0)) aimed at helping users understand the statistics presented in this publication was issued on 13 March 2000. That Information Paper outlines the conceptual changes which have been implemented in moving from a cash to an accrual basis of recording.

10 Users analysing previous cash based GFS publications should refer to *Government Finance Statistics, Australia: Concepts, Sources and Methods* (Cat. no. 5514.0), which relates to cash based GFS.

11 The central feature of the new accruals GFS conceptual framework is that it is based on an integrated recording of stocks and flows. Stocks refer to the holdings of assets and liabilities at a point in time which are valued at current market prices. Flows are economic events and other occurrences, recorded in the period in which they occur, that cause changes in the value of stocks through the creation, transformation, exchange, transfer or extinction of value. Thus, the stock of assets and liabilities recorded at the beginning of a period changes as a result of flows during the period, moving to new levels at the end of the period.

Scope

12 The system of GFS provides details of revenues, expenses, cash flows and assets and liabilities of the Tasmanian public sector and comprises units which are owned and/or controlled by the State and local governments. These units are grouped as follows:

- *General government* — a sector which includes all of the agencies of government such as government departments, offices and other bodies engaged in providing services free of charge or at prices significantly below their cost of production and non-market non-profit institutions which are controlled and mainly financed by government;
- *Public non-financial corporations* — a subsector comprising public sector corporations which aim at covering most of their expenses from revenue from sales of non-financial goods and services. PNFCs in Tasmania include Metro, TT-Line, HEC and port authorities; and
- *Public financial corporations* — a subsector comprising public sector corporations which are engaged in providing financial intermediation services or auxiliary financial services (Tasmania's Central Borrowing Authority (TASCORP) is included).

EXPLANATORY NOTES *continued*

GFS measures

- 13** The analytical GFS measures are defined as follows:
- *Net Operating Balance* — the difference between GFS revenues and GFS expenses. This measure reflects the sustainability of government operations.
 - *Net Lending/Borrowing* — this is equal to NOB minus the total net acquisition of non-financial assets. It represents the government's call on the financial sector and reflects the economic impact of government operations. A positive result reflects a net lending position and a negative result reflects a net borrowing position.
 - *Net Worth* — is an economic measure of 'wealth' calculated as assets less liabilities for the GG sector and as assets less liabilities less shares and other contributed capital for the PNFC and PFC sectors. GFS net worth of unlisted corporations will always be zero because owners' equity (shares and other contributed capital) is taken to be the difference between total assets and liabilities. GFS net worth for listed corporations will be positive or negative depending upon the difference between the value of shares carried on the balance sheet and the value of traded shares. As the equity of PNFCs and PFCs held by the GG sector consolidate out at the total public sector level, only equity held outside the public sector will appear.
 - *Other financing* — although data are provided for items comprising government financing transactions, this information is generally less reliable than revenue, expense and net acquisition of non-financial assets data. For this reason, the overall measure of government financing is made up of known financing components plus the residual item 'other financing'. Other financing, therefore, reflects any errors or omissions contained in the data items used to derive this aggregate.
 - *Surplus/Deficit* — this cash-based measure is calculated as:
 - Net Cash flows from operating activities
 - plus* Net cash flows from investments in non-financial assets
 - less* Distributions paid
 - less* Acquisitions of assets under finance leases and similar arrangements

SOURCES AND METHODS

Data sources

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

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

EXPLANATORY NOTES *continued*

SOURCES AND METHODS *continued*

Consolidation

16 To compile statistics about the financial activities of a particular level of government, or any other grouping of public sector units, transactions and debtor/creditor relationships between units within the chosen grouping (sector or subsector) have to be matched and eliminated to avoid double counting. The process of matching and eliminating these items within the chosen group is known as consolidation.

UNPUBLISHED STATISTICS

17 GFS for the years 1961–62 to 1997–98 prepared on a cash basis only are also available. This information may be made available in one or more of the following forms: photocopy; computer printout; floppy disk; CD-ROM and clerically-extracted tabulation.

18 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

19 Users may also wish to refer to the following related finance statistics publications:

Government Financial Estimates, Australia
(Cat. no. 5501.0) — issued annually

Local Government Finance, Victoria
(Cat. no. 5501.2) — issued annually

Taxation Revenue, Australia
(Cat. no. 5506.0) — issued annually

Government Finance Statistics, Australia
(Cat. no. 5512.0) — issued annually

Government Finance Statistics Australia, Concepts, Sources and Methods
(Cat. no. 5514.0) — latest edition 1994

Information Paper: Developments in Government Finance Statistics
(Cat. no. 5516.0) — issued February 1997

Information Paper: Accruals-Based Government Finance Statistics
(Cat. no. 5517.0) — issued March 2000

ABBREVIATIONS

AAS31	Australian Accounting Standard 31, Financial Reporting by Governments
ABS	Australian Bureau of Statistics
ASNA	Australian System of National Accounts
CBA	central borrowing authorities
ETF	Economic Type Framework
GG	general government
GFS	Government Finance Statistics
NLB	net lending/borrowing
NOB	net operating balance
NPISH	non-profit institutions serving households
NW	net worth
PFC	public financial corporation
PNFC	public non-financial corporation
SDC	source/destination code
SNA93	A System of National Accounts 1993
TAC	Type of Asset Classification
TC	Taxes Classification
TFFC	Taxes, Fees and Fines Classification
e	estimate
n.a.	not available
n.p.	not published
p	preliminary
—	nil or rounded to zero
..	not applicable

GLOSSARY

Accrual recording	A recording method in which revenues, expenses, lending and borrowing are recorded as they are earned, accrued or incurred regardless of when payment is made or received.
Advances paid (net)	Lending by public authorities with the aim of achieving government policy objectives less repayment of past lending.
Advances received (net)	Borrowing, net of repayments, from other public authorities.
Assets	Instruments or entities over which ownership rights are enforced by institutional units and from which economic benefits may be derived by holding them, or using them, over a period of time. Assets are distinguished between non-financial and financial.
AAS31	Australian Accounting Standard 31 (Financial reporting by Governments) is the principal standard applicable to the Commonwealth and State Governments.
Balance sheet	A statement of an entity's financial position at a specific point in time. Contains information on assets, liabilities and owners' equity at a specific date. Also called Statement of Financial Position or Statement of Assets and Liabilities.
Borrowing (net)	Net borrowing by public authorities from public and private bodies and individuals within Australia and from abroad. Net borrowing is gross borrowing less the repayment of past borrowing.
Capital grant expenses	Unrequited payments by government to finance the acquisition of non-financial capital assets by the recipient, or compensate the recipient for damage or destruction of capital assets, or increase the financial capital of the recipient.
Current grant expenses	Transfers of funds for the provision of goods and services of a current nature by general government and public corporations.
Deposits received (net)	Net increase in cash held by a government unit as a result of a net change to its liabilities generated by taking deposits from a private body or other government unit.
Depreciation and amortisation	Allocations of the cost of assets over their useful life. Depreciation usually relates to non-current tangible assets which are written off because they wear out or become obsolete. Amortisation usually relates to assets on a fixed lease, non-current intangible assets or natural resources which are no longer available for use at the end of the period.
Distributions paid	Cash transfers by public enterprises to their parent entities and other shareholders in the form of dividends, transfer of profits or other similar distributions.
Expenditure on non-financial assets (net)	Net expenditure on new and second-hand fixed assets, land and intangible assets excluding capitalised interest. Fixed assets are durable goods intended to be employed in the production process for longer than a year.
Finance leases	Leases and other arrangements which effectively transfer most of the risks and benefits associated with ownership of the leased property from the lessor to the lessee.
Net lending/ borrowing (NLB)	This is defined as the NOB less net acquisition of non-financial assets.

GLOSSARY *continued*

Net worth (NW)	Defined as assets less liabilities and shares/contributed capital. For the general government sector, net worth is assets less liabilities since shares and contributed capital is zero.
Grants and subsidies received	Cash received from voluntary transfers by government and other entities.
Gross fixed capital formation	This is made up of expenditure on non-financial produced assets (net), assets acquired under finance leases and assets acquired without cost minus assets donate. This excludes non-produced assets (see Other movements in non-financial assets). Gross fixed capital formation excludes revaluations.
Interest expense	This is made up of nominal interest on unfunded superannuation and interest other than nominal interest on unfunded superannuation. Nominal interest on unfunded superannuation is the imputed interest accrued during the period on unfunded superannuation liabilities. See 'Superannuation expense' below.
Interest income	Income accrued by owners of financial assets such as deposits, securities other than shares, loans and accounts receivable in return for providing funds to other entities.
Liabilities	Obligations to provide economic value to other institutional units.
Net operating balance (NOB)	This is calculated as GFS revenue minus GFS expenses. It is equivalent to the change in net worth arising from transactions.
Other financing transactions	Total financing less advances received (net), less borrowing (net), less deposits received (net) plus distributions paid. This is a residual calculation within cash flow statements and hence encompasses any errors and omissions in the components used to derive it.
Other movements in non-financial assets	This is made up of expenditure on non-financial non-produced assets (net), assets acquired under finance leases and assets acquired without cost minus assets donate. This excludes produced assets (see Gross fixed capital formation). Other movements in non-financial assets excludes revaluations.
Sales of goods and services	Revenue from the direct provision of goods and services by general government and public corporations. Includes water, sewerage and garbage rates of local government councils.
Superannuation expense	In statistical terms, superannuation expense is a component of 'compensation of employees'. Superannuation expense in a period represents the increase in superannuation liability due to services provided by employees in that period. It includes nominal interest on unfunded liabilities accrued in prior periods.
Surplus(+)/Deficit(-)	Net cash flows from operating activities plus net cash flows from investments in non-financial assets, less distributions paid, less assets acquired under finance leases and similar arrangements.
Taxes	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. Council general rates based on the assessed annual property values are included as taxes.

FOR MORE INFORMATION...

- INTERNET* **www.abs.gov.au** the ABS web site is the best place to start for access to summary data from our latest publications, information about the ABS, advice about upcoming releases, our catalogue, and Australia Now—a statistical profile.
- LIBRARY* A range of ABS publications is available from public and tertiary libraries Australia-wide. Contact your nearest library to determine whether it has the ABS statistics you require, or visit our web site for a list of libraries.
- CPI INFOLINE* For current and historical Consumer Price Index data, call 1902 981 074 (call cost 75c per minute).
- DIAL-A-STATISTIC* For the latest figures for National Accounts, Balance of Payments, Labour Force, Average Weekly Earnings, Estimated Resident Population and the Consumer Price Index call 1900 986 400 (call cost 75c per minute).

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