

PUBLIC FINANCE

ECONOMIC AND SOCIAL RESPONSIBILITIES OF GOVERNMENTS

General

Governments of developed countries seek to monitor and regulate their country's economy so that such adverse circumstances as recession, price inflation, and unemployment are mitigated if not avoided. At the same time they seek to provide a wide range of services, and to assist with substantial benefits those members of the community whose incomes are insufficient to support an acceptable standard of living or who are otherwise disadvantaged.

To help attain the objective of a reasonably stable level of economic activity, modern governments have recourse to a variety of taxation measures and expenditure programmes operated through budgetary policy. By the use of taxation powers governments are able to release or withdraw purchasing power, and redistribute income from one section of the community to another, while through a rise or fall in their levels of expenditure on current goods and services or capital assets they can exert further control over purchasing power. To reinforce such actions governments also implement monetary policy through the activities of central banking institutions, through changes in currency valuations, and tariff adjustments.

Within the framework of a satisfactory level of economic activity, modern governments customarily provide a wide range of services including, *inter alia*, defence, law and order, education, public health, welfare, and housing. In addition to providing these and other services free, or at nominal costs, they also conduct trading enterprises. These enterprises (or public utilities) produce goods and services at prices usually designed to substantially cover expenses although, in recent years, charges of certain public utilities have tended to fall well below operating costs. This development has implications for income distribution and affects taxpayers as a whole in providing finance to cover deficits. Services provided by public utilities are ordinarily those considered to be of an essential nature such as provision of electricity and gas, transport, water supply, and sewerage, which, experience has shown, can best be provided by government agencies.

Victorian public authority finance

In Victoria, governmental financial activity is carried out through:

- (1) State authorities comprising (a) the principal government of the State and (b) statutory bodies created by or under State legislation to carry out activities on behalf of the Victorian Government, and incorporated organisations in which the State Government has a controlling interest; and
- (2) local governing bodies set up under the Local Government Act to carry out certain functions in municipal areas. Included with these bodies are authorities and undertakings created or acquired by local governing bodies.

The financial transactions of the Victorian Government are itemised in the State Consolidated Fund or in Trust Funds so that a satisfactory coverage of its transactions can be obtained from a detailed analysis of the accounts published in the annual budget papers, the Treasurer's Statement, and the report of the Auditor-General. The statutory bodies and other publicly owned or controlled organisations maintain accounts entirely or largely separate from the public accounts, although there are some transactions between them and the Victorian Government which affect the public accounts (e.g. interest payments and statutory contributions). Either the accounting reports of this group of organisations have to be analysed fully in order to present a complete statement of their transactions, or methods of analysis have to be adopted so that their transactions will be covered in principle. In tables

which follow in this section all expenditure by the Victorian Government on certain institutions, whether directly (e.g. a new building charged to the Works and Services Account) or indirectly by way of current or capital grants to the bodies administering them, has been treated as final expenditure on goods and services by State authorities; fees and gifts by persons to these institutions are not included, nor is the expenditure of the institutions from their own resources. Universities and public hospitals are examples of organisations for which this practice has been adopted.

Many State authorities have been granted a degree of financial autonomy by legislation and are vested with independent borrowing powers. A number of these are included in the category of public trading enterprises (or public utilities) who, for services provided, make charges designed to cover operating costs. Usually, they have been created to control a specific activity or provide specific services, including, *inter alia*, transport services, provision of water supply and sewerage services, electricity and gas, and harbour facilities. Details of the activities of the individual public utilities engaged in these fields can be found in other relevant chapters of the *Victorian Year Book*.

The system of local governing bodies (or municipal councils) is based on the principle of a grant of specified powers to them by the central government. Their autonomy, however, is limited in some degree by the provision for general supervision by a department of the central government, namely, the Local Government Department. Otherwise, within the scope of the Local Government Act and other Acts which they administer, municipal councils are responsible only to the ratepayers. Particulars of their receipts and outlay are based upon the detailed analysis of the accounts of councils.

The tables which follow comprise a set of economic accounts for the public sector of Victoria which complement and underlie the tables for the public sector provided in the *Australian National Accounts: National Income and Expenditure* (5204.0) published by the Australian Bureau of Statistics, Canberra, and in the annual Budget paper *National Income and Expenditure*.

These tables are intended to:

- (1) consolidate the transactions of the various public authorities in the State and present them so that their economic impact can be assessed; and
- (2) show the overall purposes being served by State and local government expenditure programmes.

A substantial proportion of governmental financial transactions consists of transfers between funds and between authorities. Such transfers have been identified where possible and cancelled out so that duplication is avoided.

Public financial enterprises (government savings banks, insurance offices, etc.) have been omitted from the following tables mainly to centre attention on the activities of general government and public trading enterprises. Further comment on this treatment may be found in the annual publication *State and Local Government Finance, Australia* (5504.0) issued by the Central Office of the Australian Bureau of Statistics.

STATE AND LOCAL AUTHORITIES, RECEIPTS AND OUTLAY, VICTORIA (\$m)

Item	1977-78	1978-79	1979-80	1980-81	1981-82	1982-83
CURRENT OUTLAYS						
Final consumption expenditure	2,537	2,845	3,194	3,620	4,169	4,948
Required current transfer payments –						
Interest payments to –						
Commonwealth Government	300	323	344	391	431	478
Other	275	339	416	526	718	945
Unrequited current transfer payments –						
Subsidies paid	199	216	225	267	332	450
Personal benefits	61	60	57	50	51	136
Grants	211	237	261	326	387	360
Other	8	10	12	13	12	17
Total current outlays	3,591	4,030	4,509	5,193	6,100	7,334
CAPITAL OUTLAYS						
Gross fixed capital expenditure	1,642	1,784	1,840	2,082	2,524	2,513
Increase in stocks	4	7	19	18	-12	17
Expenditure on land and						
intangible assets	18	19	27	16	17	50
Capital transfer payments	20	23	18	15	15	26
Advances paid to enterprises (net)	92	57	28	7	- 5	35
Total capital outlays	1,776	1,890	1,932	2,138	2,539	2,641
Total outlays	5,367	5,920	6,441	7,331	8,639	9,975

STATE AND LOCAL AUTHORITIES, RECEIPTS AND OUTLAY, VICTORIA — *continued*
(\$m)

Item	1977-78	1978-79	1979-80	1980-81	1981-82	1982-83
RECEIPTS						
Taxes, fees, and fines	1,655	1,810	2,064	2,333	2,761	3,334
Net operating surpluses of public enterprises	387	431	474	552	675	795
Property income	172	198	245	294	332	346
Other revenue	99	111	95	96	87	74
Grants from the Commonwealth Government —						
For current purposes	1,770	1,929	2,152	2,410	2,670	3,109
For capital purposes	362	358	352	380	418	495
Total revenue and grants received	4,445	4,837	5,382	6,065	6,943	8,153
ADDITIONAL FINANCING TRANSACTIONS						
Advances received	314	284	205	219	198	235
Net borrowing	472	569	745	767	1,097	1,350
Deposits received	- 5	-28	-14	- 4	- 40	6
Decrease in investments	-74	-17	22	88	- 1	- 5
Decrease in currency and deposits	97	76	-39	23	60	-42
Increase in provisions	124	129	131	183	201	276
Other funds available	- 6	70	9	- 9	181	2
Total financing items	922	1,083	1,059	1,267	1,696	1,822
Total receipts	5,367	5,920	6,441	7,331	8,639	9,975

STATE AND LOCAL AUTHORITIES, FINAL CONSUMPTION
EXPENDITURE BY PURPOSE, VICTORIA
(\$m)

Item	1977-78	1978-79	1979-80	1980-81	1981-82	1982-83
General public services	225	265	311	353	430	511
Public order and safety	193	222	263	302	351	440
Education —						
Primary and secondary	744	810	903	1,006	1,074	1,293
Tertiary	353	364	402	457	582	660
Other	77	124	137	153	180	215
Health —						
Hospital services	558	621	676	782	881	1,014
Clinical services	40	42	43	51	72	81
Other	20	24	31	38	44	53
Social security and welfare	47	58	62	72	87	105
Housing and community amenities	59	66	75	85	90	151
Recreation and culture	76	87	100	117	144	182
Fuel and energy (electricity and gas)	—	1	1	2	1	5
Agriculture, forestry, fishing, and hunting	70	78	85	91	108	116
Mining, manufacturing, and construction	12	13	15	17	21	24
Transport and communication	30	32	47	46	51	49
Other economic affairs and purposes	32	38	43	50	60	27
Total	2,537	2,845	3,194	3,623	4,176	4,925

STATE AND LOCAL AUTHORITIES, EXPENDITURE ON NEW
FIXED ASSETS CLASSIFIED BY PURPOSE, VICTORIA
(\$m)

Item	1977-78	1978-79	1979-80	1980-81	1981-82	1982-83
General public services	84	88	90	99	107	37
Public order and safety	25	28	19	25	24	31
Education —						
Primary and secondary	118	113	100	96	93	116
Tertiary	35	64	62	67	64	72
Other	18	13	11	8	8	9
Health —						
Hospital services	49	55	50	57	53	46
Clinical services	9	6	4	4	2	4
Other	13	7	6	2	2	1
Social security and welfare	4	5	6	7	6	6
Housing and community amenities	292	277	289	326	389	489
Recreation and culture	56	64	64	61	73	97
Fuel and energy (electricity and gas)	336	449	543	622	1,016	955
Agriculture, forestry, fishing, and hunting	60	55	50	63	65	40

STATE AND LOCAL AUTHORITIES, EXPENDITURE ON NEW FIXED ASSETS
CLASSIFIED BY PURPOSE, VICTORIA — *continued*
(\$m)

Item	1977-78	1978-79	1979-80	1980-81	1981-82	1982-83
Mining, manufacturing, and construction	3	3	3	3	3	2
Transport and communication	469	492	500	568	637	813
Other economic affairs and purposes	15	18	33	49	64	44
Total	1,587	1,737	1,830	2,057	2,606	2,762
Total —						
General government	870	918	909	1,010	1,078	1,301
Public trading enterprises	717	819	921	1,047	1,528	1,461

Further reference: Commonwealth-State financial relations under the Commonwealth Constitution, *Victorian Year Book* 1977, pp. 555-9

COMMONWEALTH GOVERNMENT PAYMENTS TO VICTORIA

General

The fiscal superiority of the Commonwealth Government is supported by present day acceptance of the role of national governments as agents of economic control and providers of social services on a large scale. In order to carry out these functions the central government requires a substantial measure of control over major types of taxation revenue and the level of public investment.

However, the lack of balance between the spending functions and the sources of revenue (mainly taxation) available to the Commonwealth and State Governments, respectively, has led to a system of grants from the Commonwealth Government to the States including, more recently, grants made to the States for passing on to local government authorities and to direct payments by the Commonwealth Government to individual local authorities within each State. Grants may be either unconditional or earmarked for specific purposes such as roads or universities. Important examples of the former are financial assistance grants and from 1976-77 tax sharing entitlements payable under the uniform tax system, and special grants payable under the provisions of section 96 of the Constitution which provide assistance to those States experiencing difficulty in raising revenue and providing services on a comparable level with other States.

The history and particulars of Commonwealth Government payments to States and local government authorities are comprehensively covered in the publication *Payments to or for the States, the Northern Territory, and Local Government Authorities* issued annually with the Commonwealth Government Budget. A summary of the principal Commonwealth Government payments to Victoria (other than Loan Council borrowing programmes, and direct payments to local government and non-government bodies) is given in the following pages. These payments include grants paid to the States for transmission to local government. More information on such payments is given in Chapter 6 of this *Year Book*.

Financial Agreements

General

Under the terms of the Financial Agreement of 1927 the Commonwealth Government undertook to share debt charges with the States. In 1929, the Commonwealth Government assumed responsibility for the payment of interest on debt, on the understanding that the States would reimburse these payments less a sum of \$15.2m which the Commonwealth Government agreed to contribute annually for a period of 58 years from 1 July 1927. Victoria's share of this is \$4.3m. The Financial Agreement also provided for the creation of sinking funds for the extinction of debt existing at 30 June 1927 or incurred subsequently. Contributions to these sinking funds are made jointly by the Commonwealth and State Governments on bases laid down. During 1975-76, amendments to the Financial Agreement provided for new sinking fund arrangements for State debt. The amendments had retrospective effect to 30 June 1975 and also gave effect to the transfer of \$1,000m of State debt to the Commonwealth from 30 June 1975. In 1982-83 and 1983-84, the sinking fund contributions made by the Commonwealth Government on account of debt incurred by Victoria were \$11.1m and \$11.4m, respectively.

Financial assistance grants

When the Commonwealth Government took over the States' income taxing powers during the Second World War in order to meet its wartime obligations, it became the sole authority for levying taxes on income. In return for vacating this field of taxation the States received an annual payment from the Commonwealth Government as reimbursement for the loss of income tax revenue. Over the

years a number of challenges to the validity of the income tax legislation have been made. These are discussed on pages 546-7 of the *Victorian Year Book* 1975 and in earlier editions. Previous *Year Books* have also covered the arrangements for tax reimbursement grants (or financial assistance grants as they became known after 1958-59) by the Commonwealth Government.

Tax sharing with the States

A formula system was used to make annual determinations of financial assistance grants up to the end of 1975-76. Commencing with the year 1976-77, financial assistance grants were replaced by arrangements under which State Governments became entitled to a specified share of Commonwealth net personal income tax collection. For tax sharing arrangements with local government see Chapter 6 of this *Year Book*. The arrangements for tax sharing with the States have been introduced in stages. Stage 1 of these arrangements commenced in 1976-77. The Commonwealth continued to be the sole government imposing taxes on incomes and the States were entitled to receive 33.6 per cent of net personal income tax collected for the year excluding the effects of any special tax levies or rebates. This proportion of 33.6 per cent was to apply in subsequent years and was determined by reference to the relationship between actual financial assistance grants in 1975-76 and an estimate of personal income tax collections in the same year.

Stage 2 of the arrangements came into effect in 1977-78. Each State became entitled to legislate to impose a surcharge on personal income tax in the State, or to give (at cost to the State) a rebate on personal income tax. Assessment provisions and the basic income tax rate structure were to remain uniform throughout Australia. There would continue to be one income tax collection form and the Commonwealth was to remain the sole collection agency.

Because of the uncertainty associated with the use of the current year's tax collections as the base of the tax sharing scheme, it was agreed at the July 1977 Premiers' Conference to adopt the preceding year's net personal income tax collection as the base in future. Following a report by Commonwealth and State officers, the October 1977 Premiers' Conference agreed to using 39.87 per cent, and not 33.6 per cent, as the appropriate percentage to calculate the States' entitlements.

In 1980-81, the guarantee provision for maintaining entitlements in real terms came into effect and the States' entitlement amounted to \$6,011.3m.

The arrangements under which State governments are entitled to a share of net personal income tax collection were reviewed at the May 1981 and June 1981 Premiers' Conferences. For 1981-82, the State's entitlements were to be 9 per cent higher than in the previous year. At the May 1981 Premiers' Conference it was also decided to move, after a transition year in 1981-82, to the use of a total tax base to calculate State tax sharing grants, instead of the former net personal income tax collections base. Pending a further review of relative shares by the Commonwealth Grants Commission, the Commonwealth Government provided some of the States with special additional grants, Victoria's share being \$15m, without prejudice to any future decisions about movement towards whatever new relativities may eventually be adopted. These grants were also conditional to there being no application by any State to the Commonwealth Grants Commission for special grants in respect of 1981-82.

Following the transitional year in 1981-82, 1982-83 was the first year of operation of the new tax sharing arrangements introduced by the Commonwealth Government at the May 1981 Premiers' Conference. Under those arrangements, for each of the years 1982-83 to 1984-85, the States are to share in a total grant equivalent to a fixed and predetermined percentage of total Commonwealth taxation collections in the preceding year. The predetermined percentage is the States' actual tax sharing grant in 1981-82 taken as a proportion of total tax collections in 1980-81.

This percentage was 20.72 per cent and, when applied to 1981-82 Commonwealth tax collections, gave a total tax sharing pool of \$7,772.5m for 1982-83, of which Victoria's share amounted to \$1,739.8m, comprising the basic tax sharing pool of \$1,713m and the supplementary tax sharing pool of \$26.8m.

The Commonwealth Grants Commission presented its second report on 31 May 1982, which confirmed the view expressed in its earlier report, that a change was desirable in the existing State factors which govern the distribution of shared tax revenue between the States. At the June 1982 Premiers' Conference it was decided that, among other things:

- (1) the Commission's 1982 assessed relativities be modified so that South Australia's and Tasmania's hospital cost sharing grants did not adversely affect their shares of the tax sharing grant;
- (2) the relativities so modified be phased in over the three years ending 1984-85 at the rate of 33 1/3 per cent each year; and

(3) there be a guarantee that each State's tax sharing grant would increase by at least 2 per cent in real terms in 1982-83 and a further 1 per cent in real terms in each of 1983-84 and 1984-85.

The Premiers' Conference in June-July 1983 agreed that a working group should examine the issue of the distribution of taxation powers between the States and the Commonwealth. The report of the Working Group will be considered at a meeting of Premiers in May 1985, so that the new arrangements for revenue sharing can be worked out in the light of the recommendation of this report before 30 June 1985 when the *States Act* 1981 ceases to have application.

**COMMONWEALTH GOVERNMENT GRANTS TO OR FOR THE STATE AND LOCAL
GOVERNMENT AUTHORITIES (a), VICTORIA
(\$'000)**

Nature of payment	1979-80	1980-81	1981-82	1982-83	1983-84
GENERAL REVENUE FUNDS					
Tax sharing grants	1,233,934	1,354,860	1,502,472	1,743,372	1,926,238
Special revenue assistance	—	—	—	19,500	62,800
Health grants	—	—	325,936	300,549	323,248
Total	1,233,934	1,354,860	1,828,408	2,063,421	2,312,286
GENERAL PURPOSE CAPITAL FUNDS					
Capital works grant	104,260	109,473	109,473	114,979	123,019
SPECIFIC PURPOSE GRANTS FOR RECURRENT AND CAPITAL PURPOSES					
Interest on State debt	4,254	4,254	4,254	4,254	4,254
Sinking fund on State debt (b)	9,649	10,100	10,586	11,078	11,398
Education —					
Colleges of advanced education	178,870	196,213	206,082	228,280	249,985
Universities	184,235	203,353	234,267	251,885	271,514
Technical and further education schools	31,554	46,513	49,390	60,444	62,514
Government —					
Capital grants	33,440	30,055	32,752	35,276	38,446
Recurrent grants	76,204	85,756	98,720	108,889	115,505
Non-government —					
Capital grants	10,478	10,460	15,940	14,201	14,783
Recurrent grants	93,410	116,292	149,456	190,964	214,886
Pre-school education	9,015	7,108	8,930	9,015	9,015
Other education	1,385	1,578	1,466	98	79
Health —					
Public hospitals, running costs	268,476	308,585	5,057	—	—
Medicare	—	—	—	—	80,045
Blood transfusion services	2,172	2,575	2,958	3,682	3,854
Community health programmes	13,134	16,323	—	—	—
School dental scheme	3,770	3,465	—	—	—
Other	1,504	1,592	1,409	1,271	973
Social security and welfare —					
Aboriginal advancement	1,837	2,005	1,475	1,618	1,864
Child care services	3,722	4,524	4,161	5,472	4,044
Home care	4,226	4,331	4,098	5,892	8,024
Senior citizens centres	1,433	1,738	1,373	2,921	2,095
Other	102	77	86	1,108	1,113
Housing grants —					
Assistance for housing	13,045	13,570	12,375	28,818	67,991
Housing assistance for Aborigines	2,000	2,100	2,522	2,527	3,417
Pensioner housing grants	7,186	7,409	7,447	7,371	7,793
Welfare housing, recurrent	1,347	1,347	1,347	1,347	1,347
Mortgage and rent relief	—	—	—	5,300	5,250
Transport and communications —					
Roads	113,683	126,359	137,828	147,671	156,523
Urban public and other transport	13,973	15,168	35,000	35,000	—
Bicentennial road development	—	—	—	20,467	72,604
Recreation and community amenities —					
International standard sports facilities	—	387	2,730	539	258
National estate	300	330	330	330	417
Water resources projects	1,779	2,072	2,287	2,392	2,480
Tanjil dam	—	—	1,700	2,092	2,018
Agriculture —					
Drought-fodder subsidy	—	—	—	41,663	6,274
Bovine Brucellosis and TB eradication	5,754	4,432	3,651	4,314	4,504

COMMONWEALTH GOVERNMENT GRANTS TO OR FOR THE STATE AND LOCAL GOVERNMENT
 AUTHORITIES (a), VICTORIA — *continued*
 (\$'000)

Nature of payment	1979-80	1980-81	1981-82	1982-83	1983-84
GENERAL REVENUE FUNDS					
<i>Agriculture — continued</i>					
Murray Valley salinity control	1,409	1,463	1,665	1,988	1,304
Rural adjustment scheme	594	745	608	642	1,261
Other agricultural grants	1,200	1,186	149	586	402
Local government tax sharing assistance	56,436	76,554	89,300	108,037	116,907
School to work transition	1,292	6,249	8,912	11,862	5,795
Community employment programme	—	—	—	—	64,012
Special employment programme	—	—	—	37,311	41,704
Participation and equity programme	—	—	—	—	7,771
Public safety grants	400	560	702	659	787
Natural disaster relief	—	—	1,087	18,491	9,464
Other Commonwealth grants	2,880	471	499	101	3,216
Specific purpose	1,156,148	1,317,299	1,142,599	1,415,856	1,677,890
General purpose	1,338,194	1,464,333	1,937,881	2,178,400	2,435,306
Total Commonwealth grants	2,494,342	2,781,632	3,080,479	3,594,256	4,113,196

(a) Excludes subsidies and bounties to primary producers, and cash benefit payments to persons in Victoria paid by Commonwealth departments.
 (b) Paid to National Debt Sinking fund.

Commonwealth advances to the States

In addition to grants to the States and direct payments to local government authorities, the Commonwealth Government also makes advances to the States, which are repayable, for various purposes. Particulars of these advances to Victoria, including Loan Council borrowings, for the years 1979-80 to 1983-84 are shown in the following tables:

COMMONWEALTH ADVANCES, DEBT CHARGES ON ADVANCES, AND NET
 ADVANCES, VICTORIA
 (\$'000)

Particulars	1979-80	1980-81	1981-82	1982-83	1983-84
ADVANCES					
Loan Council borrowings	208,521	218,947	218,947	229,959	246,036
Commonwealth Government loans —					
Housing for servicemen	45	400	—	467	—
Public housing	41,744	43,440	36,135	36,333	36,452
Growth centres	8,804	10,244	12,099	12,534	13,806
Land acquisition	3,267	3,649	—	—	—
Railway mainline upgrading	3,230	5,894	3,787	10,727	1,785
Softwood forestry	415	521	339	—14	—
Rural adjustment scheme	3,281	3,303	3,230	3,354	5,577
Natural disaster relief	—	—	48	21,868	7,855
Total Commonwealth loans	60,787	67,452	55,638	85,270	65,475
Total advances	269,308	286,399	274,585	315,229	311,511
REPAYMENT OF ADVANCES					
Sinking Fund payments on Loan Council borrowings (c)	48,195	50,313	52,878	55,469	57,525
Repayments of Commonwealth Government loans —					
Housing for servicemen	260	272	286	299	312
Unemployment relief works	2	2	2	2	4
Public housing	9,748	10,327	10,921	11,522	12,562
Growth centres	207	205	205	234	236
Land acquisition	—	—	6,000	6,000	4,000
Sewerage	248	273	300	329	361
Railway projects	96	96	96	—	192
Railway mainline upgrading	—	—	—	—	247
Softwood forestry	32	51	84	84	145
Dairy adjustment programme	1,513	1,427	1,515	1,266	1,181
Rural adjustment scheme	25	90	406	704	897

COMMONWEALTH ADVANCES, DEBT CHARGES ON ADVANCES, AND NET
ADVANCES, VICTORIA — *continued*
(\$'000)

Particulars	1979-80	1980-81	1981-82	1982-83	1983-84
REPAYMENT OF ADVANCES — <i>continued</i>					
Repayments of Commonwealth Government loans — <i>continued</i>					
Beef industry assistance	349	543	389	326	115
Rural reconstruction	1,687	1,515	1,528	1,620	1,721
Canned fruit industry	1,255	491	263	—	—
Dartmouth dam	—	—	—	—	45
War service land settlement	196	203	211	219	227
Natural disaster relief	343	369	369	299	360
Total repayments of Commonwealth Government loans	15,962	15,866	22,573	22,904	22,606
Total sinking fund payments and total of loan repayments	64,157	66,178	75,451	78,373	80,131
NET ADVANCES (Advances less repayments)					
Loan Council borrowings	160,326	168,634	166,069	174,490	188,511
Commonwealth Government loans	44,825	51,586	33,065	62,366	42,870
Total net advances	205,150	220,221	199,134	236,856	231,381

Further reference: *New Federalism Policy, Victorian Year Book 1979*, pp. 453-6

Capital assistance

From 1970-71, the Commonwealth Government has made interest free capital grants to support that part of the States' Loan Council programmes from which debt charges are not normally recoverable (e.g. schools, police buildings, etc.). These grants are distributed between the States in proportion to their respective borrowing programmes with Victoria receiving 25.12 per cent of total Loan Council Programmes. In 1982-83 they amounted to \$457.7m of which Victoria received \$115m. In 1983-84 the total was \$489.7m of which Victoria received \$123m.

Education

Grants to the States for education began with assistance for the recurrent expenditures of universities in 1951-52 and the area of assistance has been progressively extended. The magnitude of Commonwealth assistance in particular areas has also been increased, the most notable example being the assumption by the Commonwealth of full financial responsibility for universities and colleges of advanced education in 1973-74 with corresponding offsets in general purpose assistance to the States. Other examples are the substantially increased assistance for schools as from 1973-74 and for technical and further education as from 1974-75, and the provision of funds for school-to-work transition activities as from 1979-80. As a result of these developments, payments to the States for education have grown from \$259.4m in 1972-73 to \$3,079.8m in 1982-83, and \$3,343m in 1983-84.

Tertiary education

Programmes of assistance to the States are administered by the Tertiary Education Commission which was established in 1977 as a replacement for the three former commissions: the Universities Commission, the Commission on Advanced Education, and the Technical and Further Education Commission.

Assistance to the States for the recurrent expenditures of universities dates from 1951-52; in 1957-58 assistance was first given for expenditure on capital programmes. In 1973-74, the Commonwealth Government assumed full financial responsibility in this area. Total grants for universities in 1982-83 were \$970.3m of which Victoria received \$251.9m (\$238.8m for recurrent expenditure and \$13.1m for capital expenditure). Total grants for universities in 1983-84 were \$1,036.0m, of which Victoria received \$271.5m.

The Commonwealth Government has made grants to the States for colleges of advanced education

since 1965-66, for teachers colleges since 1967-68, and for pre-school teachers colleges since 1968-69. In 1982-83, the total grants made to the States for these institutions amounted to \$637.6m of which Victoria received \$228.3m (\$215.7m for recurrent expenditure and \$12.6m for capital expenditure). In 1983-84 the total to the States for these were \$709.6m, of which Victoria received \$250m.

Grants towards capital expenditure for technical and further education have been made by the Commonwealth Government since 1964-65 and towards recurrent expenditure since 1973-74. Grants to the States amounted to \$223m in 1982-83 and \$230m in 1983-84, of which Victoria received \$60m in 1982-83 and \$62m in 1983-84.

Schools

The Commonwealth Government has been providing assistance for schools since 1964-65. The range of assistance has been progressively extended and by 1975-76 the Commonwealth Government was providing grants for both government and non-government schools in a number of categories. The three-year rolling programme arrangements have applied to assistance for schools in the States since 1977. For 1981 and 1982, rolling programme planning guidelines allowed for maintenance of the same level of funds in real terms as those allocated for the 1980 base programme. In 1982-83, grants to the States for schools amounted to \$1,164.7m of which Victoria received \$349.3m. In 1983-84, grants to States were \$1,271m with Victoria receiving \$383.6m.

School-to-work transition

The Commonwealth Government is providing up to \$150m in real terms during the five years from the beginning of 1980 for a range of education, training, and counselling activities in schools and technical and further education institutions. These activities are directed particularly to young persons who have left or are likely to leave school early, and are intended to better equip them to move into the work force. In 1982-83, grants to the States amounted to \$40.5m of which Victoria received \$11.9m.

Pre-schools

Commonwealth grants to the States for pre-schools commenced in 1973-74 with the provision of funds for both capital and recurrent purposes. In 1977-78, assistance to the States for the recurrent costs of pre-school services was provided in the form of a block grant. From 1978-79, the block grants have represented the total Commonwealth contribution to the States towards capital and recurrent costs of pre-schools. The grants in 1982-83 and 1983-84 amounted to \$32.7m of which Victoria received \$9m.

Health Insurance Programme

The States entered into agreements in 1975 with the Commonwealth Government for the provision of free standard ward public hospital treatment without means test and free public hospital outpatient services. There were agreed arrangements in respect of charges in wards other than standard wards. In essence, the agreements provided that the Commonwealth Government meet 50 per cent of the net recurrent costs of hospitals referred to as 'recognised' hospitals in the agreements. When these agreements were found to be invalid, new cost-sharing agreements were negotiated and became effective on 1 October 1976. The main change from the previous arrangements was that the Commonwealth Government was now to meet 50 per cent of budgets as approved by the Commonwealth and the State Health Ministers. Agreements with Victoria were not renewed after a one year extension of their expiry date to 30 June 1981 during the course of the Commission of Inquiry into the Efficiency and Administration of Hospitals. Consequently, payments for public hospital have been replaced by identified health grants within the arrangements for general purpose payments for 1981-82 and later years. In 1982-83 and 1983-84 the States received \$1,017.3m and \$1,168.9m respectively of which Victoria's share was \$300.5m and \$323.2m.

Children's services

From 1972-73, grants for services for children were made by the Commonwealth Government direct to local government authorities and non-profit organisations. Payments to the States commenced in 1973-74 under a broader scheme of assistance providing capital and recurrent assistance for pre-school and child care projects including home care, vacation and after school care projects, and various other community initiated projects. Grants for pre-school were discussed earlier in this chapter. The grants in 1982-83 and 1983-84 for children's services other than pre-schools amounted to \$16m and \$14.8m respectively of which Victoria received \$5.5m and \$4m.

Home care services

Under the *States Grants (Home Care) Act 1969* the Commonwealth Government shares with participating States the cost of approved housekeeping or other domestic assistance provided wholly or mainly for aged persons in their own homes. Grants provided in 1982-83 and 1983-84 totalled \$17.7m and \$24.9m of which Victoria received \$5.9m and \$8m, respectively.

Pensioner housing

Since 1969-70, the Commonwealth Government has provided grants to the States to assist with the provision of self contained accommodation at reasonable rentals for certain categories of single aged and service pensioners who have little or no means of support apart from their pensions. This scheme is being continued under the *Housing Assistance Act 1978*, but with wider eligibility criteria and under conditions giving the States greater freedom in the way the funds can be allocated. Married as well as single pensioners are now being assisted. In 1982-83 and 1983-84, grants amounted to \$31.5m each financial year to all States.

Roads

The Commonwealth Government assistance for expenditure on roads has taken two main forms – general assistance, and assistance for specific road projects. Payments of the latter kind were included in the general programme of roads assistance introduced in 1974-75. An amount of \$709.3m was made available to the States in 1982-83 and \$751.8m in 1983-84. Victoria's share of this was \$147.7m and \$156.5m respectively.

VICTORIAN BUDGET SUMMARIES 1983-84 AND 1984-85**Highlights from the Budget speech 1983-84**

The Victorian Budget for 1983-84 was presented by the Treasurer in the Legislative Assembly of the Parliament of Victoria on 21 September 1983. Among the aspects of the Budget highlighted by the Treasurer were: (1) Victoria's revenue base for State taxation; (2) other State sources of revenue, especially the rates of return and dividends from services provided by Public Authorities; (3) the policy on recurrent expenditure from the current account of the Consolidated Fund; (4) provisions for major expenditure on community services, on health, education, and work training programmes, and on community welfare; and (5) the Government Works Programme and the policy for its finance.

Victoria's revenue base for State taxation

The Treasurer referred to the High Court's decision to invalidate the ESSO/BHP Pipeline Licence Fee, a loss of at least \$50m to revenue; the need for selective tax increases; direct incentives to boost private sector employment; and tax measures to improve the equity of the taxation system. The new tax measures in revenue terms included:

- (1) an increase in the tobacco franchise fee, with the rate of duty payable in respect of tobacco products increased from 12 per cent to 25 per cent. The estimated yield to Revenue is \$43m in a full year;
- (2) an increase in the franchise fee on petroleum from 5.4 to 7.8 per cent, which would add \$31m in 1983-84 and \$53m in a full year;
- (3) the liquor licence fee on wine increased from 9 to 20 per cent yielding an extra \$8m in 1983-84 and \$10m in a full year;
- (4) a continued campaign to eradicate tax avoidance and evasion; especially, the stamp duty on transfers of secondhand cars to be enforced on a monthly payment system for dealers, in order to reduce the understated values, and this should increase revenue by \$10m;
- (5) stamp duty on properties selling for \$100,000 or more increased by about 1 per cent, for example, for properties between \$125,000 and \$150,000 the duty payable rises from 2.7 per cent to 3.5 per cent. The benefit to revenue would be \$10m in 1983-84 and \$23m in a full year;
- (6) pay roll tax exemption level for employers rose from \$14,000 to \$200,000 freeing 18 per cent of all employers paying tax at a cost of \$9m in 1983-84 and \$21.5m in a full year.
- (7) under the new Tattersalls licence the present government share of subscriptions of 32.5 per cent would increase by between 2.5 and 3.5 per cent, depending on the level of turnover, and this would increase revenue to Victoria by \$10m in 1983-84 and \$20m in 1984-85;
- (8) an incentive for purchasing Australian-made cars of a \$250 grant to be paid to individuals who after 21 September 1983 purchase a car. This would cost \$7m in 1983-84;
- (9) from restructuring transport charges for passenger fares an increase in revenue was expected of \$14m.

Other State sources of revenue

The government had taken a decision to further extend the thrust of the policy on Public Authority Dividends announced in 1982-83. The dividend policy of the Government on Statutory Authorities in Victoria would be applied to two other profitable authorities, the State Bank and the Grain Elevators Board. These two sources would add \$14.4m to the \$190m revenue from SEC, MMBW, Gas and Fuel Corporation, and The Port of Melbourne Authority.

Policy on recurrent expenditure

Spending cuts in all Government Departments would be enforced, resulting in only a 6.6 per cent increase in 1983-84. Total expenditure would rise from \$4,864m in 1983-84 to \$5,217m in 1984-85. Priority would be given to Community Health facilities and mental retardation.

Expenditure on community services

Provisions for expenditure on community services included: (1) health services' estimated cost of \$1,466m in 1983-84 of which the major element was the increased contribution from State sources towards maintaining public hospital services; (2) the total provision in the Budget for Education was \$2,104m, including \$240m from the Works and Services account and \$114.7m for non-government schools; (3) Community Welfare Services included the expansion of the Dental Health Service for school children and pensioners with the provision of \$1.5m in 1983-84, and \$7.5m for rebates to pensioners on their electricity and gas bills for the winter months, additional funding for correctional services as a separate agency reporting to the Minister for Community Welfare Services, with the establishment of a pre-release programme; (4) Employment and Training to develop programmes to maximise the demand for apprentices in the coming year; and (5) in Arts a special provision of more than \$10m for infrastructure for the film industry in Victoria.

Government works programme

The total expenditure under the Government works programme was estimated to be \$1,699m in 1983-84, an increase of \$490m or 40 per cent, on expenditure in 1982-83. The major increases were in Transport and Roads, Education, Housing, and Police. The total Transport programme within the Government works programme was estimated at \$724m in 1983-84, an increase of \$279m or 63 per cent, but included \$60m for the Transport Early Retirement Plan. The Education Programme included the allocation of \$47m for new pupil places and \$38m for maintenance works on school buildings. The public housing programme has an allocation of \$180.5m from the Works and Services Account. For the semi-government authorities capital expenditure was expected to rise by only \$52m, or 3.6 per cent in 1983-84. However, with the provision of substantially increased funds from the Commonwealth, the expenditure on employment programmes was expected to rise from \$9m in 1982-83 to \$141m in 1983-84.

In addition to the above expenditures from the Consolidated Fund of \$7,859m, there was an additional amount of \$2,084m available and spent from Trust Funds and State Development Accounts.

The proposed sources of funds and the amounts of revenue to meet the total estimated outlays of \$7,859 were: State taxation \$2,497m, other receipts from State sources \$2,023m, tax sharing grants from the Commonwealth \$1,916m, Loan Council programmes \$369m, and other Commonwealth payments \$1,054m.

Highlights from the Budget speech 1984-85

The Victorian Budget for 1984-85 was presented by the Treasurer in the Legislative Assembly of the Parliament of Victoria on 18 September 1984. Aspects of the Budget highlighted by the Treasurer were: (1) State taxation; (2) other State sources of revenue; (3) recurrent expenditure (running costs); (4) expenditure on services by government departments; (5) development of the Budget process and programme; (6) Capital works programme; and (7) The Consolidated Fund and Commonwealth-State financial agreements.

State taxation

The tax measures introduced in the Budget were as follows:

(1) Stamp duty on workers compensation. The Victorian Workers Compensation system of insurance had become a major on-cost for the employers. The Victorian Government, to encourage employment, had decided to reduce the stamp duty on premiums by 50 per cent, that is, from 7 to 3.5 per cent, as from 1 January 1985. This was estimated to cost revenue \$9.2m in 1984-85 and \$22m in a full year;

(2) Pay roll tax. A further increase of the exemption level for employers from \$200,000 to \$215,000, and an increase of the pay roll threshold to \$1.1m from which the higher rate of 6 per cent is progressively phased in. These would cost \$2.6m in 1984-85 and \$6.4m in a full year. Victoria's pay roll tax receipts in 1983-84 were \$964m or 39 per cent of State taxation;

(3) Wine franchise fee. The Victorian Government decided to abolish the differential in the licence fee on wine by reducing the fee from 15 per cent to 9 per cent, which is the same as for beer and spirits. This reduction would cost revenue \$10.2m in 1984-85 and \$13m in a full year;

(4) Third party insurance surcharge. The abolition of the \$8 surcharge on Compulsory Third Party car insurance premiums would cost \$10m in 1984-85 and \$20m in a full year;

(5) The rebate of \$250 to car buyers of new Australian-made vehicles introduced in 1983-84 was discontinued;

(6) Extension of land tax taper zone. The exemption starts at \$51,750 and is decreased by \$2 for every \$5 increase in the land value. The reduction in land tax from this for the taxpayers affected ranges from \$6 to \$314 and would cost revenue \$3m in 1984-85 and \$72.5m in a full year.

The overall increase from State taxation (i.e. sources of revenue, from business and households) would be 7.8 per cent, from \$2,493m to \$2,688m.

Other State sources of revenue

The revenue from the public authorities and departments and any other State source would increase from \$1,421m to \$1,619m or 13.7 per cent. A significant amount of this comes from fees and charges for departmental services and public authorities, SEC, MMBW, and Gas and Fuel Corporation. Receipts from these sources would increase from \$573m to \$665m, or 16 per cent.

Recurrent expenditure

The policy of containing the running costs of Victorian Government departments would be maintained during 1984-85. The estimated increase was from \$5,263m to \$5,874m in 1984-85 or 16 per cent, but if the Medicare payments from the Commonwealth Government (\$80m in 1983-84 and \$229m in 1984-85) were allowed, the increase in recurrent expenditure would be only 8.9 per cent.

Expenditure on services by government departments

The Treasurer also highlighted the following social initiatives within the framework of fiscal responsibility and the strategy of government:

(1) Health – the Budget allocation for health services from State sources was \$1,516m, an increase of \$130m, or 9.4 per cent over last year. Major initiatives in the health area were: provision of \$14m for the employment of staff to perform domestic and other services within hospitals; funding of extra facilities in the critical care and intensive care areas to cost over \$7m in a full year; a further \$7m programme under joint Commonwealth-State arrangements to upgrade child-care facilities;

(2) Education – total spending on education for 1984-85 was estimated at \$2,329m, comprising \$2,093m for salaries and other recurrent items and \$236m for the works and services programme. Much of the increase of \$212m was directed at reducing the cost burden on parents and School Councils by increasing grants and allowances to Government schools, to the School Improvement Plan in general, and in particular to increase the number of clerical assistants in primary schools as well as a substantial allocation of funds to the programmes for the integration of disabled children into the mainstream school system.

(3) Community Welfare Services – Budget provisions for the Department of Community Welfare Services totalled \$175m, an increase of \$17m or 10.8 per cent, from the \$158m in 1983-84. A significant new initiative was an allocation of \$20m through the Ministry of Housing for a new form of home ownership assistance directed particularly to families affected by long-term unemployment, and families living in Ministry high rise estates. Additional funding provided for expansion of foster care services and non-parent assistance payments and other services for needy families.

(4) Employment and training – A Budget expenditure of \$32m in 1984-85, \$5m more than in 1983-84, for the programmes would be administered by the Ministry of Employment and Training. The programmes cover expansion of retraining schemes for persons already in the labour force and extension of the pilot employment training scheme, an additional \$1m expenditure on training for out-of-trade apprentices, and a large increase in funds allocated to TAFE institutions for apprenticeship training.

(5) Arts – the total Budget allocation including provision for Victoria's 150th Anniversary Celebrations, was \$84m. This allocation included \$11m on activities related to the Anniversary, \$16m

subsidies to municipal and regional libraries (55 per cent increase) and \$3.5m investment on Film Victoria in the film industry.

(6) Youth, Sport and Recreation – expenditure by the Department of Youth, Sport and Recreation was estimated to increase by \$7m to \$42m, a 20 per cent increase.

(7) Government and Justice – the Budget provided for a large increase in the funds available for the Office of Corrections for 1984-85 from \$50m to \$74m. The total allocation for Police Services in 1984-85 was \$342m, an increase of \$28m or 9 per cent; for the Emergency Services Section (Fire Authorities, etc), the allocation was \$29m.

(8) Planning and Environment – the Ministry would receive \$29.8m in 1984-85, almost \$6m more than in 1983-84, and the programme for Land use and Environmental Planning to spend \$10.9m.

(9) Industry, Commerce and Technology – The resources available to the Department in 1984-85 would increase from \$59m to \$66m, or 11.4 per cent. Within this Budget, total expenditure on industry development schemes in 1984-85 was estimated at \$48m, an increase of \$6m over 1983-84. The Ministry of Industry, Commerce and Technology had undergone significant change. Three programmes, Government Support, Business Support, and Industry and Regional Development Assistance are the vehicles through which economic assistance was being provided.

Development of the Budget process and programmes

Progress had been made in the programme of fundamental reform of the financial operations and accountability of the public sector. A key feature of the Government's budgetary reform was the review of the nature and degree of financial control to be exercised through Appropriation in order to improve the efficiency and effectiveness of the public sector. There was a need to show appropriations in line with the items within programmes. This required changes in the form of the Appropriation Bill and in the form of the information being provided on expenditure proposals. Under the new arrangements, the Works and Services Account was to cease to be the vehicle for the Works and Services Appropriation, which would now be made direct from the Consolidated Fund.

Capital works programme

The total capital funds available to the Victorian public sector for 1984-85 were estimated at \$3,577m.

The sources of these funds were as follows: Internal funds and State sources, \$955m; Specific Purpose Commonwealth payments, \$498m; Loan Council allocation for government purposes, \$393m; and Loan Council global borrowings limit for State authorities, \$1,731m.

The Government Departments capital works allocation for 1984-85 was \$1,783m, and for Public Authorities was \$1,794m.

The Government, under the Works and Services Program for 1984-85, spent \$1,783, an increase of \$405m. Transport expenditure was \$750m, Education \$236m, Health \$98m, Housing \$204m, and all other Departments, \$495m. The Public Authorities in 1984-85 would spend less on capital works for the third consecutive year. In the case of the State Electricity Commission and Gas and Fuel Corporation total capital requirements decreased by \$78m while all other authorities increased by \$53m.

Consolidated Fund and Commonwealth-State financial agreements

The Treasurer, after referring to the receipts side of the Consolidated Fund for the 1984-85 Budget which showed 42 per cent of the total receipts coming from Commonwealth Government controlled sources, went on to address constructively the fundamental imbalance in the distribution of financial resources between the Commonwealth and the States. States do not have access to revenue sources to match their expenditure responsibilities and they have little flexibility in raising necessary revenue in an equitable way which does not inhibit economic activity. From the Commonwealth Government controlled sources, \$3,705m or 42 per cent of total Consolidated Fund receipts was determined outside the control of the State Government and its Parliament. Tax sharing grants accounted for \$2,104m of the \$3,705m, that is, almost 57 per cent, but if Victoria were to receive its share of the 1984-85 tax sharing pool on a per capita basis (\$594) it would receive an additional \$412m. The Commonwealth Grants Commission in its 1982 report recognised that the existing distribution of tax grants should be revised in the near future in order to reduce the imbalance. On tax sharing relativities, the Commission was to report on the results of its current review in time to be considered at a Special Premier's Conference to be held during May 1985.

CONSOLIDATED FUND

From 1 July, 1970, legislation established the Consolidated Fund which was designed according to the provisions of the Constitution Act relating to the revenues of the States to show in a single statement the receipts and disbursements of all money, both revenue and loan, coming within the scope of the Budget (see *Victorian Year Book* 1976, pages 514 and 530).

The legislation also provided for the establishment of a Works and Services Account to be financed by appropriations from the Consolidated Fund. These appropriations were to be determined by the surplus of receipts available from time to time in the Consolidated Fund. Money to the credit of the Account was available to be expended on various works and services as approved by the Victorian Parliament.

Details of the principal sources of receipts are shown in the following table for each of the years 1979-80 to 1983-84:

CONSOLIDATED FUND, RECEIPTS, VICTORIA
(\$'000)

Source of receipts	1979-80	1980-81	1981-82	1982-83	1983-84
Taxation	1,366,866	1,601,587	1,945,861	2,286,065	2,492,811
Recoveries of debt charges	136,733	139,323	185,332	207,526	224,052
Land revenue	141,312	181,438	170,327	174,499	193,990
Harbour revenue	8,928	9,245	12,051	10,463	9,850
Fees and charges for departmental services	131,240	148,051	155,747	176,081	200,465
Forests Commission	18,857	24,649	26,919	25,104	31,721
State Rivers and Water	44,955	52,115	61,800	75,162	81,674
Public Authorities (a)	..	..	..	235,959	372,227
Miscellaneous receipts (b)	153,956	163,725	234,159	203,567	111,320
Railways (c)	228,704	252,272	264,123	242,377	..
Revenue previously paid directly to the Trust Fund (Current)	..	..	..	248,471	196,108
Commonwealth payments	1,372,228	1,501,809	2,008,504	2,297,932	2,568,045
Proceeds of loan raisings	208,521	218,947	218,947	229,959	246,036
Loan repayments	15,469	14,869	12,280	15,683	24,946
Works grant	104,260	109,473	109,473	114,979	123,019
School building grants	50,244	59,053	58,569	69,905	68,391
Transport (d)	3,230	5,213	2,260	176,536	229,127
Housing	..	..	..	81,816	121,899
Revenue previously paid directly to the Trust Fund (Capital)	..	..	..	40,164	27,012
Sale of railway assets	..	..	..	161,242	293,469
State development account	..	..	..	129,550	162,423
Other	..	..	..	100	2,400
Total	3,985,502	4,481,768	5,466,352	7,203,140	7,780,985

(a) From 1982-83 public authorities pay dividends into Consolidated Fund.

(b) Includes \$97.7m from Cash Management Account.

(c) Included under Transport from 1983-84.

(d) Includes receipts from the national railway network.

The principal payments for each of the years 1979-80 to 1983-84 are shown in the following table.

CONSOLIDATED FUND PAYMENTS, VICTORIA
(\$'000)

Purpose of payment	1979-80	1980-81	1981-82	1982-83	1983-84
Public debt charges (a) –					
Interest, including exchange	291,370	332,864	370,751	458,161	518,073
National debt sinking fund	37,469	39,350	41,376	44,335	45,706
Repayment of advances –					
Cash management and State development account	..	..	..	..	67,100
Commonwealth – State housing	10,158	10,753	11,364	11,982	12,627
Expenses on loan management floating	1,825	1,859	2,524	3,553	2,489
Payment to Commonwealth of share of royalties	43,337	54,567	52,321	39,671	..

CONSOLIDATED FUND PAYMENTS, VICTORIA — *continued*
(\$'000)

Purpose of payment	1979-80	1980-81	1981-82	1982-83	1983-84
Education	1,140,741	1,290,909	1,484,117	1,797,882	1,930,449
Health — annual appropriation	412,176	455,094	819,757	955,045	1,124,114
Hospital and Charities Fund (Totalizator)	48,727	54,656	59,455	65,042	72,907
Hospital and Charities and Mental Hospital (Tattersalls)	104,495	112,823	174,131	190,568	201,313
Hospital and Charities Fund — Hospital Benefits Levy	..	..	..	36,444	21,630
Pensions and Superannuation (other than Transport)	90,370	107,323	127,947	156,902	182,111
Transport — departmental authorities (b)	36,522	41,899	53,583	386,353	694,859
Roads and Special Projects Fund	42,227	101,472	129,054	..	..
Police and Emergency Services	192,762	222,976	244,401	312,405	325,976
Community Welfare Services	112,320	123,131	142,683	139,061	155,041
Office of Corrections	..	..	..	33,561	42,880
Conservation, Forests and Crown Lands (c)	71,755	85,333	94,517	101,840	107,221
Minerals and Energy	7,482	9,376	11,833	14,903	16,117
Water Resources	56,597	66,499	73,230	88,185	93,580
Agriculture (d)	53,583	53,845	63,263	123,780	81,989
Industry, Commerce and Technology, and Tourism (c)	34,652	41,581	50,438	58,452	67,096
Ministry for the Arts	29,072	33,341	37,806	39,430	46,007
Planning and Environment (c)	4,321	4,922	6,203	17,413	20,839
Treasurer	84,977	118,991	178,032	231,977	249,511
Public Works	62,230	69,590	77,037	91,165	82,679
Attorney-General — Law and Justice	46,163	54,412	63,667	76,331	86,653
Premier and Cabinet	17,080	21,451	22,437	26,411	27,792
Property and Services	11,447	13,154	15,587	17,915	19,769
Employment and Training	..	209	12,108	17,671	19,306
Youth, Sport and Recreation, and Racing	5,188	7,850	12,212	29,844	30,228
Parliament	5,332	6,895	8,088	9,209	10,350
Labour and Industry	10,476	12,210	7,981	9,419	9,224
Local Government	11,425	13,045	8,284	7,848	8,370
Railways	363,793	411,091	460,369	531,838	..
Melbourne Underground Rail Loop (special appropriation)	18,548	24,536	30,654	36,598	..
Other from annual appropriations	4,323	6,172	8,375	10,311	10,710
Railway debt charges (e)	27,919	31,896	36,158	..	..
Railway — State Transport Pensions, etc.	26,322	30,370	34,480	40,165	45,861
Works and Services Account	419,433	417,155	419,517	976,299	1,298,722
Other from special appropriations	16,489	18,140	26,917	21,291	23,558
Total	3,953,105	4,501,740	5,472,656	7,209,260	7,752,858

(a) Includes railways debt charges for 1982-83 and 1983-84.

(b) Includes Public Transport Authority from 1982-83, and Railways in 1983-84.

(c) New departments in second half of 1983.

(d) Includes drought assistance subsidy in 1982-83.

(e) Railway debt charges in 1982-83 and 1983-84 are shown in Public debt charges.

VICTORIAN TRUST FUNDS AND SPECIAL ACCOUNTS

General

Under the provisions of the Constitution Act revenues of the State are payable to the Consolidated Fund with the exception of certain revenues set aside by various Acts of Parliament for specific purposes and payable into special funds or accounts held at the Victorian Treasury and known collectively as the Trust Funds. The number of special funds or accounts is likely to be reduced in future with the integration of most financial resources.

The transactions recorded annually are numerous and of considerable magnitude in total. Debits to all funds and accounts in 1983-84 aggregated \$24,852.7m and credits \$24,940.1m. The aggregated accounts figure of Trust Funds includes the Cash Management Account of \$17,934m. At the end of the year, the liability of the State on account of all trust funds or accounts was \$332.9m.

Relevant figures of balances and transactions of funds and accounts within the Trust Fund are shown under broad classifications in the following table, in respect of the years 1981-82, 1982-83, and 1983-84.

CURRENT TRUST FUNDS AND ACCOUNTS, VICTORIA
(\$'000)

Particulars	Balance at 1 July 1981	1981-82		Balance at 30 June 1982
		Payments	Receipts	
State Government funds	247.5	4,592.2	4,531.0	186.3
Joint Commonwealth and State funds	9.9	13.7	6.8	3.1
Commonwealth Government funds	21.1	1,023.0	1,020.2	18.2
Bequests, deposits, etc.	24.5	30.3	12.6	6.8
Total	303.0	5,659.2	5,570.6	214.4
Particulars	Balance at 1 July 1982	1982-83		Balance at 30 June 1983
		Payments	Receipts	
State Government funds	167.9	14,450.5	14,481.0	198.4
Joint Commonwealth and State funds	2.9	78.0	85.6	10.5
Commonwealth Government funds	11.7	900.3	924.4	35.9
Prizes, scholarships, research, and private donations	0.8	0.8	0.6	0.7
Accounts closed	31.0	31.0	..	..
Total	214.4	15,460.5	15,491.6	245.5
Particulars	Balance at 1 July 1983	1983-84		Balance at 30 June 1984
		Payments	Receipts	
State Government funds	198.4	23,753.2	23,847.1	292.3
Joint Commonwealth and State funds	10.5	92.1	110.2	28.7
Commonwealth Government funds	35.9	1,006.4	981.7	11.1
Prizes, scholarships, research and private donations	0.7	1.0	1.1	0.8
Total	245.5	24,852.7	24,940.1	332.9

Specific accounts

Victorian Government funds

The accounts included in this category are those established to receive and expend money received under statutory provisions or Parliamentary appropriation, operating accounts of various authorities, and departmental suspense and clearing accounts. In terms of financial turnover the most important accounts in 1982-83, other than suspense and clearing accounts, and the Cash Management account, were: (1) Works and Services Account, credited (receipts) with \$1,041.5m; (2) Hospitals and Charities Fund, credited with \$877.1m; (3) The Country Roads Board Fund, credited with \$583.3m; and (4) The Licensing Fund, credited with \$57.8m. The major suspense and clearing accounts were: (1) The Railway Salaries and Wages in Suspense Account, credited with \$426.4m; (2) Motor Accidents and Insurance Premiums Suspense Account, with receipts of third party insurance premiums totalling \$303.6m for distribution to approved insurers and the Motor Accidents Board; and (3) Payroll Deduction Suspense Account, with credits of \$754.1m.

Joint Commonwealth and Victorian funds

The major accounts under this heading were the State Disaster Appeal Bushfires 1983 Account and the Victorian Natural Disasters Relief Account with receipts of \$21.8m and \$61.3m, respectively, in 1982-83.

Commonwealth Government funds

These accounts were created under the Public Account Act to receive and expend money received as a grant or payment under any Commonwealth Government Act. The main broad categories in 1982-83 were: (1) government education, \$487m; (2) non-government education, \$193.8m; and (3) home purchase assistance \$60.7m.

Works and Services Account

When the Victorian Government amalgamated the Consolidated Revenue Fund and the Loan Fund in 1970-71 into one account to be known as the Consolidated Fund, it created, at the same time, the Works and Services Account, which was to cater for expenditure by the Victorian government on capital works and services. In effect, therefore, this Account serves a similar purpose to that of the former Loan Fund.

WORKS AND SERVICES ACCOUNT PAYMENTS, VICTORIA
(\$'000)

Particulars	1979-80	1980-81	1981-82	1982-83	1983-84
General public services –					
General administration	13,545	11,255	15,145	15,374	17,696
Law, order, and public safety	15,123	15,561	16,075	20,515	35,027
Total	28,668	26,816	31,220	35,889	52,723
Social services –					
Education	143,885	146,091	142,438	169,970	207,114
Health	59,161	59,990	57,950	51,607	63,693
Community welfare	5,913	4,616	4,231	13,874	22,141
Housing	3,396	11,308	10,448	165,787	178,880
Total	212,355	222,005	215,067	401,238	471,828
Community development and amenities and the environment	5,918	6,117	6,284	5,631	5,839
Recreation and related cultural services –					
Recreation	3,117	3,492	7,408	13,698	9,758
Cultural	27,295	31,880	29,732	20,682	23,197
Historical and other	3,299	3,828	3,683	5,077	6,604
Total	33,711	39,200	40,823	39,457	39,559
Economic services –					
Transport—					
Road and rail transport	47,215	53,853	72,708	192,014	182,021
Sea transport	3,250	4,911	3,547	4,027	4,943
Other transport services	847	10,582	6,247	185,427	471,656
Power, sewerage, drainage, and water supply services	34,084	39,085	38,713	88,768	119,119
Agriculture, fishing, and rural development	4,749	5,072	6,763	11,481	12,120
Land resources management	3,098	4,145	4,868	5,557	4,113
Forests	13,502	17,368	14,549	25,007	25,548
Other economic services	5,601	6,981	11,280	8,113	12,425
Total	112,346	141,997	158,675	520,394	831,945
Other purposes	1,449	300	955	7,098	363
Total	394,447	436,435	453,024	1,009,707	1,402,257

VICTORIAN GOVERNMENT TAXATION

The Commonwealth Government alone exercises the right to impose customs and excise duties, and taxation on personal and company incomes. It also has exclusive access to sales tax. Before 1 September 1971, the Commonwealth Government was the sole collector of pay roll tax, but since that date the right to impose this tax within State boundaries has been given to the States. For the most part, the ambit of taxation now left to the States comprises motor taxation, stamp duties, liquor, land, lottery, racing, pay roll, and entertainments taxes. Estate and gift duties are shared between the Commonwealth and Victorian Governments.

In Victoria, taxation collections by the Victorian Government are allocated by statute either to the Consolidated Fund or to special funds. One of the principal items of Victorian taxation, taxes on the ownership and operation of motor vehicles, is allocated between the Consolidated Fund and special funds. (See page 456 for details of this allocation.)

STATE TAXATION, VICTORIA
(\$'000)

Particulars	1979-80	1980-81	1981-82	1982-83	1983-84
Pay roll tax	562,518	598,655	766,149	894,530	920,943
Taxes on property –					
Land tax and special tax	90,225	120,971	115,922	139,347	143,118
Inheritance and gift duties	52,212	52,382	56,207	43,014	30,234
Stamp duties on financial transactions –					
Insurance	56,713	63,419	76,647	101,072	114,699
Other finance	245,704	272,357	288,175	268,328	344,530
Financial institutions duty	..	..	..	39,498	80,869
Levies on statutory corporations	45,238	57,100	88,000	209,494	142,800
Taxes on lotteries	106,986	105,055	129,650	130,433	143,605
Race betting taxes	70,955	78,034	84,885	93,128	104,136
Taxes on other gambling	..	1,415	1,720	2,506	2,700
Taxes on insurance –					
Contributions to fire brigade	..	50,607	56,779	77,432	76,081
Motor vehicle third party insurance surcharge	12,531	16,906	18,026	18,880	19,023
Other taxes on insurance	..	1,661	2,150	39,652	25,130
Motor vehicle taxes –					
Registration fees	134,974	128,268	152,321	175,810	195,363
Stamp duty on motor vehicle registrations	53,550	64,580	75,394	80,029	83,016
Driver's licences	34,426	36,196	28,939	30,550	42,834
Franchise taxes (licence) –					
Petroleum products	48,366	68,928	88,684	109,457	151,647
Tobacco taxes	34,763	38,017	42,223	47,847	83,802
Liquor taxes	42,841	49,448	52,236	57,832	72,779
Other taxes (pipelines and energy resources levy)	..	..	30,140	73,456	13,625
Total	1,592,002	1,803,999	2,154,247	2,632,295	2,790,934

Specific collections

Pay roll tax

Commonwealth Government pay roll tax operated from 1 July 1942 to 31 August 1971. The tax was payable by employers on all wages and salaries paid or payable in excess of a general exemption. The rate of tax, 2.5 per cent, remained unchanged from its inception.

From 1 September 1971, in accordance with an agreement between the Commonwealth and State Governments, the Commonwealth Government vacated the pay roll tax field within State boundaries in favour of the States.

The Victorian *Pay-roll Tax Act* 1971, operative from 1 September 1971, imposed a pay roll tax at the rate of 3.5 per cent on all taxable wages and salaries paid or payable in this State. Amending legislation operative from 1 September 1973 increased the rate to 4.5 per cent. The rate was further increased to 5 per cent from 1 September 1974. An amendment came into operation on 1 October 1981, which provided for a surcharge tax of 1 per cent to be paid where the wages for the period 1 October to 30 June 1982 exceeded \$750,000, or in subsequent financial years exceeded \$1,000,000 per annum. Initially the tax was shown as an additional surcharge tax of 1 per cent, however, from July 1984 the effective rate of pay roll tax became 5 per cent where the annual wages bill does not exceed \$1,000,000 and 6 per cent where the annual wages bill exceeds that figure. As from 1 January 1985, the 6 per cent only applied where the annual wages exceeded \$1,050,000 for the year ended 30 June 1985, or \$1,000,000 in subsequent financial years. The main exemptions from pay roll tax are on wages and salaries paid by public benevolent institutions, public hospitals, non-profit private hospitals, non-government private schools (other than technical) of secondary level or below, and by municipalities other than in respect of their business activities. Exemptions from pay roll tax on wages and salaries paid by other employers are also provided.

Probate duties

The *Probate Duty Act* 1962 as amended fixes the rates of duty payable on the estates of deceased persons leaving property, whether real or personal, in the State of Victoria, and personal property wherever situated if the deceased was domiciled in Victoria at the date of death. The Act provides for discriminatory rates of duty in favour of estates passing to close relatives.

In essence, the amount of Probate Duty payable in respect of the estate of a person (Victorian or ex-Victorian) who died:

- (1) in 1982, was two-thirds of the amount otherwise payable;
- (2) in 1983, was one-third of the amount otherwise payable; and
- (3) on or after 1 January 1984, shall be nil.

For information on Probate Duties payable in earlier years refer to *Victorian Year Book* 1983, pages 432-3.

Land tax

The Land Tax Act provides for an annual tax on the unimproved value of all land owned by a taxpayer at 31 December in the year preceding the year of assessment. Prior to 1983 unimproved value was equal to the municipal site value for the purposes of the Land Tax Act and meant the sum which the land might in ordinary circumstances be expected to realise at the time of valuation if offered for sale on such reasonable terms and conditions as a bona fide seller might be expected to require and assuming the improvements (if any) had not been made. In 1983 the unimproved value of all land in Victoria was equal to the municipal site value increased by 10.6 per cent. This was an interim measure, pending the availability of the Valuer-General's equalisation factors. From 1984, the prescribed equalisation factor to be applied was to accord with levels of value within a prescribed area as at a date determined by the Treasurer.

Land Tax is assessed at the rate of 0.357 per cent on the total unimproved value up to \$47,163 with a graduated increase in the rate to reach 3 per cent where the unimproved value exceeds \$1,078,000. A surcharge of 1 per cent has been imposed on the taxable value of land in excess of \$1,078,000.

The main changes for Victorian Land Tax for 1984-85 which operated from 1 January 1985 include:

- (1) the general exemption level has been increased from \$51,750 to \$55,125. All landowners with aggregate holdings below this value are totally exempt from land tax.
- (2) equalization factors for 1984 apply to levels of value as at June 1981.

Exemptions from tax is provided for charities, municipalities, public statutory bodies, servicemen's associations, friendly societies, and trade unions, unless the land is leased or occupied for business purposes. Certain concessions are available under the *Decentralized Industry Incentive Payments Act* 1972 and to taxpayers in necessitous circumstances. Land used for primary production purposes is generally exempt, but within the metropolitan area exemption depends on the zoning of the land and whether the owner is substantially a full-time farmer. Where certain land ceases to be exempt from land tax a special land tax of 5 per cent of the unimproved value is payable. This applies only to land owned by statutory bodies, certain clubs, or land used for primary production.

In the following table details are shown of the assessments made during each of the years 1978 to 1983:

LAND TAX ASSESSMENTS, VICTORIA

Year	Number of taxpayers	Total tax payable	Average tax payable per taxpayer	Total unimproved value (a)
		\$'000	\$	\$'000
1978	60,840	97,860	1,608.48	6,119,197
1979	59,415	89,772	1,510.94	6,102,393
1980	57,974	92,251	1,591.25	6,382,539
1981	56,975	90,796	1,593.61	5,939,374
1982	177,932	120,180	675.43	11,112,088
1983	65,023	142,400	2,189.99	9,649,428

(a) Of land not exempted from land tax.

Liquor tax

The Liquor Control Commission, established under the provisions of the *Liquor Control Act* 1968, controls the issue of liquor licences in Victoria. The principal sources of taxation are the fees received for liquor licences and club certificates. All receipts of the Commission are paid into the Licensing Fund. After payments for compensations, administration, etc., have been met, the excess of receipts is transferred each year from the Licensing Fund to the Consolidated Fund.

LIQUOR TAX, VICTORIA
(\$'000)

Particulars	1977-78	1978-79	1979-80	1980-81	1981-82	1982-83
Licences –						
Victuallers	17,898	20,294	23,498	27,547	28,633	32,008
Spirit merchants and grocers	12,559	13,066	14,704	17,749	18,764	19,352
Others	911	865	1,176	1,478	1,647	1,922
Club certificates	1,727	1,913	2,256	2,752	2,759	3,077
Permits – extended hours, etc.	745	852	948	1,008	1,138	1,181
Fees	248	252	259	253	283	292
Total	34,088	37,243	42,841	50,787	53,224	57,832

Lottery tax

The Trustees of the estate of the late George Adams, founder of Tattersall's Consultations, conduct lotteries in Victoria, under the *Tattersall Consultations Act 1958*. They are also licensed to sell the lotteries in Tasmania, Northern Territory, and Australian Capital Territory. In addition to Sweepstakes, a consultation named 'Tattslotto' was introduced in 1972, 'Soccerpools' in 1974, 'Gold Lotteries' in 1977, 'Super 66' in 1979, 'Instant Lotteries' in 1981, 'Midweek Tattslotto' in 1983, and 'Tatts 2' in 1984. In 1984 the traditional Sweepstakes were reformatted (following necessary legislative changes) in order to provide for a \$2 Sweepstake drawn every week and a \$5 Sweepstake drawn every month. The traditional Melbourne Cup Sweep was retained in its past format. The object of the lotteries is to provide prizes, and additional finance for hospitals, charitable and mental institutions, recreational promotion, and historical and community projects.

In February 1981, the Trustees joined with Lottery Commissions of South Australia and Western Australia to form the Australian Lotto Bloc to combine and share in a common prize pool, commencing with the first draw on 7 March, 1981. In March 1981, the Trustees entered into an agreement with the Queensland Golden Casket Office, to co-operate and provide guidance in promoting Gold Lotto in that State and selling commenced on 1 July 1981. Queensland also joined the Australian Lotto Bloc. In October 1983, the Trustees joined with the Lottery Commissions of South Australia and Western Australia to share in a common prize pool for Midweek Lotto. Queensland joined this arrangement in April 1984.

The Trustees' licence to conduct lotteries expired on 31 December 1983. Late in 1982 the Victorian Government called for tenders to conduct the lotteries business, and in July 1983 announced that the licence of the Trustees of the Estate of the late George Adams would be renewed to June 30 1991. The Trustees thereupon introduced a computerised 'on-line' selling system. By September, 1984 more than 75 per cent of all lottery sales were on-line.

Amendments to the Tattersalls Consultations Act provides that of the first \$200m sales, 35 per cent is paid into the Consolidated Fund; for sales in excess of \$200m and less than or equal to \$600m, 35.5 per cent is paid into the Consolidated Fund, and for sales in excess of \$600m, 36 per cent is paid. Of their net profit, the Trustees retain 65 per cent and pay 25 per cent into the Consolidated Fund, and 10 per cent into a Lotteries Development Fund. The monies in the Lotteries Development Fund must be applied for the purposes of research and development or the acquisition of property. Each year an equivalent amount of this duty on consultations (other than Gold Lotteries) and one-third of the Soccerpools duty is paid out of the Consolidated Fund, in such proportions as the Treasurer determines, into both the Hospitals and Charities Fund and the Mental Hospitals Fund. The act also provides that, of the Soccerpools duty, two-thirds is paid out of the Consolidated Fund for the promotion of sport and recreation, at such intervals as the treasurer determines. The Act further provides that an equivalent of the duty on gold Lotteries is paid out of the Consolidated fund to the Historical and Community Projects Fund. Arrangements in respect of the conduct of Soccerpools are currently under review.

TATTERSALL LOTTERIES, DUTY COLLECTED AND CONTRIBUTIONS TO STATE TRUST FUNDS, VICTORIA
(\$'000)

Particulars	1978-79	1979-80	1980-81	1981-82	1982-83	1983-84
Duty received –						
Ordinary consultations	3,683	3,250	3,468	2,691	2,604	2,613
Tattslotto consultations	80,431	95,464	100,100	138,925	152,965	161,451

TATTERSALL LOTTERIES, DUTY COLLECTED AND CONTRIBUTIONS TO STATE
TRUST FUNDS, VICTORIA — *continued*
(\$m)

Particulars	1978-79	1979-80	1980-81	1981-82	1982-83	1983-84
Super 66	..	4,960	8,589	9,357	9,242	10,303
Soccer football pools	1,926	2,462	1,996	1,224	2,452	2,077
Instant lotteries and other	775	850	813	24,207	24,940	26,254
Duty paid to Consolidated fund	86,815	106,986	114,966	176,404	192,203	202,698
Consolidated Fund contributions to funds—						
Hospitals and Charities	77,114	94,515	101,133	161,072	172,901	177,113
Mental Hospitals	7,642	9,980	11,690	13,059	17,667	23,200
Historical and Community (a)	775	850	813	1,457	..	..
Sports and Recreation (a)	1,284	1,641	1,330	816	..	..
Total	86,815	106,986	114,966	176,404	190,568	200,313

(a) These two trust fund accounts ceased to receive funds from Tattersall consultations pursuant to the provisions of the *Public Account Act* 1982.

Racing taxes

The principal taxes levied on racing in Victoria are the percentage deducted from investments on the totalizator, the turnover tax on bookmakers' holdings, and stamp duty on betting tickets.

The *Racing Amendment Act* 1978 provided that the 15 per cent commission deducted from the on-course totalizator for win, place, quinella, double, and trifecta wagers from 5 December 1978 be divided as follows: double, quinella, trio, trifecta, and forecast investments, 6.75 per cent to the Consolidated Fund and 8.25 per cent to the club; win and place investments, 8.75 per cent to Consolidated Fund and 6.25 per cent to the club. In respect of country race meetings, double, quinella, trio, trifecta, and forecast investments are divided 4.75 per cent to the Consolidated Fund and 10.25 per cent to the club; win and place investments, 3.75 per cent to the Consolidated Fund and 11.25 per cent to the club.

The *Racing Financial Provisions Act* 1979 which came into operation on 19 December 1979 further amended the *Racing Act* 1958 by increasing the commission deducted from the trifecta totalizator from 15 to 17 per cent.

The trifecta commission is now divided as follows: for metropolitan meetings, 7.75 per cent to the Consolidated Fund, 9 per cent to the club, and 0.25 per cent to the Racecourses Development Fund; for country meetings, 5.75 per cent to the Consolidated Fund, 11 per cent to the Club, and 0.25 per cent to the Racecourses Development Fund.

The *Racing (Further Amendment) Act* 1980 which came into operation on 24 March 1981 provided that daily double (including feature double) and quadrella bet types be available at on-course totalizators with commission to be deducted at the rate of 17 per cent and 19 per cent, respectively. The commission is allocated in the same proportions as for the off-course totalizator except that the race club receives the 8.25 per cent commission instead of the Totalizator Agency Board. The Act also made provision for the introduction of jackpot and treble bet types.

Under the provisions of the *Racing (Totalizators Extension) Act* 1960 off-course betting is permitted on racecourse totalizators. The Totalizator Agency Board, appointed under the Act, conducts the off-course betting scheme which came into operation on 11 March 1961.

From investments on the off-course totalizator the following commission is deducted;

- (1) from investments for win, place, and quinella — 15 per cent;
- (2) from investments for daily doubles, feature doubles, and trifecta — 17 per cent;
- (3) from investments for quadrella — 19 per cent.

The commission is allocated in the following proportions:

INVESTMENTS ON OFF-COURSE TOTALIZATOR, PERCENTAGES OF COMMISSION
DEDUCTED, VICTORIA, EFFECTIVE FROM 2 AUGUST, 1982
(per cent)

Paid to —	Win, place, and quinella	Daily and feature doubles, trifecta	Quadrella
Consolidated Fund	5.75	4.75	4.75
Racecourses Development Fund or Greyhounds Racing Grounds Development Fund	0.25	1.25	1.25

INVESTMENTS ON OFF-COURSE TOTALIZATOR, PERCENTAGES OF COMMISSION DEDUCTED, VICTORIA,
EFFECTIVE FROM 2 AUGUST, 1982 — *continued*
(per cent)

Paid to —	Win, place, and quinella	Daily and feature doubles, trifecta	Quadralla
Totalizator Agency Board	8.25	8.25	8.25
Totalizator Agency Board Development Reserve	0.50	0.50	0.50
Department of Youth, Sport and Recreation	—	2.00	4.00
Country Assistance Fund	0.25	0.25	0.25
Total	15.00	17.00	19.00

TOTALIZATOR INVESTMENTS, INVESTMENTS WITH LICENSED BOOKMAKERS, AND
TOTAL RACING TAXATION, VICTORIA
(\$m)

Year	Totalizator investments		Investments with licensed book-makers (a)	Racing taxation		
	On-course	Off-course		Totalizator	Bookmakers' betting instruments	Total
1979-80	125.3	628.5	496.4	60.2	10.8	71.0
1980-81	137.0	688.4	509.7	67.0	11.0	78.0
1981-82	165.4	731.0	516.3	73.8	11.1	84.9
1982-83	r181.2	825.2	551.3	81.2	11.9	93.1
1983-84	r210.0	980.1	594.6	91.3	12.8	104.1

(a) Estimated.

Gift duty

The *Gift Duty Act 1971* and the *Gift Duty (Rates and Rebates) Act 1971* imposed gift duty, from 1 January 1972, on any disposition of property which is made, other than by will, without consideration in money or money's worth, or with any consideration to passing if the consideration is not fully adequate. There is no Gift Duty payable in respect of any gift made on or after 1 January 1983.

Taxes on ownership and operation of motor vehicles

TAXES ON OWNERSHIP AND OPERATION OF MOTOR VEHICLES
BY TYPE OF TAX, VICTORIA
(\$'000)

Type of tax	1979-80	1980-81	1981-82	1982-83	1983-84
Vehicle registration fees and taxes —					
Motor Car Act 1958 — section 7A fees	38,322	36,492	43,381	48,560	48,687
Fees — Motor Car Act	83,525	78,502	93,680	110,705	123,026
Registration surcharge	4,688	4,850	5,149	5,362	11,350
Transport Fund — other registration fees	8,437	8,424	10,111	11,183	12,300
Total registration	134,972	128,268	152,321	175,810	195,363
Stamp duty on vehicle registration	53,550	64,580	75,394	80,029	83,016
Drivers' licences	25,232	27,745	27,978	30,550	42,835
Road transport taxes	9,195	8,451	961	..	..
Third Party insurance taxes	12,531	16,906	18,026	18,880	19,023
Total other taxes	100,508	117,682	122,359	129,459	144,874
Total all taxes	235,480	245,950	274,680	305,269	340,237

Stamp duties

Under the provisions of the *Stamps Act 1958* and subsequent amendments thereto, stamp duty is imposed in Victoria on a wide range of legal and commercial documents.

In the 1982 Budget the Victorian Government announced the introduction of a financial institutions

duty at the rate of 3 cents per \$100 of receipts by financial institutions. *The Financial Institutions Duty Act 1982* was passed by the Parliament and the duty operated from 1 January 1983. As part of the package which introduced that duty, the *Stamps Act 1958* was amended to abolish a range of stamp duties such as those previously payable on cheques, bills of exchange, promissory notes, hire purchase agreements, credit card business, and credit business.

In the 1983 budget, the Victorian Government announced a number of proposals affecting stamp duty, namely the extension of the duty on transfer of real property to include chattels sold with the property, increases in the rates of duty on transfer of real property valued over \$100,000, an increase in the level of exemption from duty on rental business from \$2,000 to \$15,000 and a change in the method of collection of stamp duty on motor cars by placing the obligation on licensed motor car dealers to pay the duty in respect of all cars sold by them (with the right to recover from the purchaser). The amendments to the *Stamps Act 1958* operated from 1 January 1984.

In the 1984 budget, the Victorian Government announced further changes in rates of stamp duty, namely, reduction of the duty on workers compensation premiums from 7 per cent to 3.5 per cent (as from 1 January 1985), the exemption for the first \$15,000 of annual rental to be extended to all persons carrying on rental business, exemption from stamp duty in favour of residential tenancies where the rent is up to \$110 a week and the abolition of motor boat stamp duty.

The rates of stamp duty payable as at 1 January 1985 on the principal classes of documents etc., are shown in the following table:

STAMP DUTIES, RATES PAYABLE, VICTORIA, 1 JANUARY 1985

Dutiable class		Duty payable
SHARE TRANSFERS—Based on value—	up to \$100—per \$25 or part	14c
	over \$100—per \$100 or part	60c
TRANSFER OF REAL PROPERTY—	for each \$100 or part of the value —	
Based on value of the property	\$	\$
(including chattels being	over 20 to 7,000	1.45
transferred with the property)	„ 7,000 „ 15,000	1.70
	„ 15,000 „ 40,000	1.95
	„ 40,000 „ 100,000	2.20
	„ 100,000 „ 125,000	3.00
	„ 125,000 „ 150,000	3.50
	„ 150,000 „ 200,000	3.75
	„ 200,000 „ 300,000	4.25
	„ 300,000 „ 600,000	4.75
	„ 600,000 „ 1,000,000	5.25
	„ 1,000,000	5.50
LEASES AND ASSIGNMENTS OF LEASES OF REAL PROPERTY	variable scale according to nature	
INSURANCE COMPANIES (OTHER THAN LIFE)	based on annual premium income	
	—Workers' Compensation	3.5 per cent
	—Other	7 per cent
LIFE ASSURANCE POLICIES—On the sum insured	up to \$2,000—per \$200 or part	12c
	over \$2,000—\$1.20 for first \$2,000 plus	
	per \$200 or part of remainder	24c
POWER OF ATTORNEY OR APPOINTMENT OF AGENT		\$10
MORTGAGES, BONDS, DEBENTURES, AND COVENANTS—On amount secured	up to \$8,000	\$4
	up to \$10,000—\$4 for first	
	\$8,000 plus per \$200 or part	
	of remainder	70c
	over \$10,000—\$11 for first	
	part of remainder	80c
RENTAL BUSINESS	based on amount of rental	1.5 per cent
GUARANTEES AND INDEMNITIES		\$10
OTHER AGREEMENTS AND INSTRUMENTS—		
Partnerships, sale of business, etc. Caveats		} \$10
Licence to use real property, etc.		
Discharge of mortgage of real property		
Discharge of mortgage of personal		
property other than of a life policy		
Appointment of trustee		
Discharge of mortgage of a life policy		
DEEDS—not otherwise chargeable		

STAMP DUTIES, RATES PAYABLE, VICTORIA, 1 JANUARY 1985 — *continued*

Dutiable class	Duty payable
MOTOR CAR —	
On every application for registration of a motor car or trailer not previously registered in Victoria or elsewhere —	
For every \$200 and part of \$200 of the market value	\$5
On every other application for registration and every notice of acquisition of a motor car or trailer —	
For every \$200 and part of \$200 of the market value	\$8
MOTOR BOAT —	
On every application for registration and every notice of acquisition of a motor boat —	
For every \$200 and part of \$200 of the market value	\$5

NOTE. Exemptions from duty are allowed in certain specific cases.

Business franchise licences

The *Business Franchises (Tobacco) Act* 1974 requires every person carrying on the business of tobacco wholesaling or retailing to hold a licence issued under the Act. Licence fees are levied at the rate of \$50 plus 25 per cent of the value of tobacco sold for a wholesale merchant and \$50 a year for tobacco retailers.

The *Business Franchise (Petroleum Products) Act* 1979 requires petroleum wholesalers, group petroleum wholesalers, and petroleum retailers to acquire a licence under the Act. Licence fees are levied at the rate of \$50 plus 7.8 per cent of the value of motor spirit and 8.6 per cent of the value of diesel fuel sold for petroleum wholesalers and \$50 a year for petroleum retailers.

COMMONWEALTH GOVERNMENT TAXATION

Specific collections*Commonwealth income tax*

Uniform taxation of income throughout Australia was adopted in 1942 when the Commonwealth Government became the sole authority levying this tax. However, legislation has been passed which enables each State to legislate to impose a surcharge on personal income tax in the State, additional to that imposed by the Commonwealth or to give (at a cost to the States) a rebate on personal income tax payable under Commonwealth law. Details of these arrangements are given in 1982-83 *Budget Paper No. 7, Payments to or for the States, the Northern Territory and Local Government Authorities*.

INCOME TAX, INDIVIDUALS (a) (b), VICTORIA, 1980-81 INCOME YEAR

Grade of taxable income (c)	Number of taxpayers			Net income (d)	Taxable income	Net tax assessed
	Males	Females	Total			
\$				\$'000	\$'000	\$'000
Under 5,000	47,533	71,805	119,338	542,369	533,094	18,205
5,000- 5,999	45,373	60,773	106,146	594,528	582,828	47,350
6,000- 6,999	45,436	56,836	102,272	678,169	664,656	74,911
7,000- 7,999	46,607	53,555	100,162	767,160	751,385	102,510
8,000- 8,999	47,236	58,381	105,617	917,758	898,209	141,194
9,000- 9,999	54,600	59,146	113,746	1,105,825	1,081,780	186,807
10,000-10,999	67,771	60,883	128,654	1,381,535	1,352,210	250,026
11,000-11,999	77,046	56,543	133,589	1,569,370	1,535,958	298,625
12,000-12,999	81,347	42,869	124,216	1,587,659	1,551,400	313,579
13,000-13,999	76,821	30,261	107,082	1,479,702	1,444,068	301,537
14,000-14,999	68,405	22,641	91,046	1,352,849	1,318,800	283,224
15,000-15,999	62,058	17,265	79,323	1,260,706	1,228,487	270,062
16,000-16,999	53,753	13,646	67,399	1,139,950	1,111,229	249,425
17,000-17,999	47,129	11,458	58,587	1,050,167	1,023,447	236,357
18,000-18,999	37,586	7,550	45,136	855,903	833,938	200,573
19,000-19,999	30,482	5,206	35,688	714,397	695,393	173,886
20,000-21,999	44,472	6,978	51,450	1,104,880	1,075,808	282,411
22,000-23,999	27,686	4,005	31,691	747,326	726,805	202,132
24,000-25,999	18,685	2,795	21,480	550,336	535,436	156,091
26,000-27,999	12,441	1,956	14,397	399,942	387,894	117,513

INCOME TAX, INDIVIDUALS (a) (b), VICTORIA, 1980-81 INCOME YEAR — *continued*

Grade of taxable income (c)	Number of taxpayers			Net income (d)	Taxable income	Net tax assessed
	Males	Females	Total			
28,000-29,999	8,695	1,482	10,177	303,620	294,586	92,361
30,000-34,999	13,353	3,753	17,106	570,228	554,804	183,269
35,000-39,999	6,157	1,386	7,543	288,578	280,112	99,100
40,000-49,999	5,112	1,051	6,163	280,301	272,137	106,242
50,000-99,999	4,379	853	5,232	345,683	336,514	153,118
100,000 and over	692	164	856	152,174	145,289	79,227
Total	1,030,855	653,241	1,684,096	21,741,118	21,216,266	4,619,734

(a) Particulars shown in this table relate to individuals who were assessed for income tax in the Melbourne office of the Australian Taxation Office.

(b) Excludes trustee assessments.

(c) Taxable income is defined briefly, as 'total assessable income less all allowable deductions'.

(d) Net income is defined briefly as 'total assessable income less total deductions for expenses incurred in gaining assessable income'.

INCOME TAX, INDIVIDUALS (a) (b), VICTORIA, 1981-82 INCOME YEAR

Grade of taxable income (c)	Number of taxpayers			Net income (d)	Taxable income	Net tax assessed
	Males	Females	Total			
\$				\$'000	\$'000	\$'000
Under 5,000	33,071	55,787	88,858	414,164	406,397	10,457
5,000- 5,999	42,592	60,100	102,692	575,380	562,917	37,178
6,000- 6,999	40,420	53,447	93,867	623,982	609,763	61,614
7,000- 7,999	41,815	50,276	92,091	706,593	690,334	85,881
8,000- 8,999	41,738	48,351	90,089	784,589	765,772	111,697
9,000- 9,999	41,922	51,594	93,516	910,985	888,896	145,506
10,000-10,999	45,720	51,643	97,363	1,048,297	1,022,663	181,075
11,000-11,999	54,278	53,175	107,453	1,267,006	1,236,999	232,364
12,000-12,999	61,489	52,648	114,137	1,460,399	1,426,831	280,226
13,000-13,999	67,338	46,023	113,361	1,567,302	1,529,766	311,004
14,000-14,999	68,894	35,360	104,254	1,550,194	1,510,810	316,116
15,000-15,999	65,875	26,275	92,150	1,465,515	1,427,124	306,155
16,000-16,999	61,677	20,804	82,481	1,397,093	1,359,884	298,137
17,000-17,999	57,299	18,441	75,740	1,361,868	1,325,664	297,432
18,000-18,999	49,443	13,096	62,539	1,188,254	1,155,879	267,041
19,000-19,999	42,203	9,609	51,812	1,038,440	1,009,568	243,352
20,000-21,999	67,002	13,254	80,256	1,727,783	1,679,809	426,607
22,000-23,999	47,647	7,359	55,006	1,297,429	1,261,181	339,902
24,000-25,999	31,229	4,387	35,616	914,599	888,206	251,667
26,000-27,999	21,587	2,968	24,555	681,557	661,707	195,666
28,000-29,999	15,400	2,264	17,664	527,003	511,165	156,533
30,000-34,999	21,917	3,872	25,789	857,843	831,437	267,813
35,000-39,999	10,816	3,347	14,163	537,809	522,920	179,804
40,000-49,999	7,864	1,486	9,350	425,840	412,129	157,796
50,000-99,999	5,648	1,210	6,858	448,079	436,101	195,669
100,000 and over	798	205	1,003	165,010	160,939	86,947
Total	1,045,682	686,981	1,732,663	24,943,014	24,294,862	5,443,638

For footnotes see previous table.

SUPERANNUATION

Victorian pensions and gratuities

The following table shows details of Victorian Government expenditure on pensions, gratuities, etc., during each of the years 1977-78 to 1982-83:

GOVERNMENT EXPENDITURE ON PENSIONS, GRATUITIES, ETC., VICTORIA
(\$'000)

Particulars	1977-78	1978-79	1979-80	1980-81	1981-82	1982-83
State Superannuation Fund – Railways	19,591	22,582	25,437	29,359	39,020	40,088

GOVERNMENT EXPENDITURE ON PENSIONS, GRATUITIES, ETC., VICTORIA — *continued*
(\$'000)

Particulars	1977-78	1978-79	1979-80	1980-81	1981-82	1982-83
State Superannuation Fund — <i>continued</i>						
Other	61,317	73,436	86,212	102,864	121,726	150,438
Total	80,908	96,018	111,649	132,223	160,746	190,526
Police Superannuation Fund	4	4	4	4	4	4
Parliamentary Contributory Superannuation Fund	2,442	3,280	3,280	3,280	4,902	4,902
Married Women's Superannuation Fund	93	89	69	139	125	130
Other pensions, gratuities, etc.	668	739	804	1,036	1,191	1,557
Grand total	84,115	100,130	115,807	136,682	166,968	197,119

Victorian Superannuation Fund

This Fund was established under the *Superannuation Act* 1925 to provide superannuation benefits, on a contributory basis, for public servants, teachers, railway employees, and employees of certain statutory bodies. The scope of the Fund was widened by amending legislation in 1963 to include, *inter alia*, members of the Victoria Police (see page 569 of the *Victorian Year Book* 1975). In succeeding years amending Acts considerably increased the range of benefits available.

Substantial changes to the superannuation scheme were brought about by the *Superannuation Act* 1975. These changes in the main were introduced to deal with the problem of extremely high rates of contribution required to be paid in the years prior to retirement, to secure maximum pensions and to cope with inroads made into benefits by inflation.

Briefly stated the main provisions of the scheme are as follows:

- (1) a basic pension on retirement for ill-health, or at age 65, of 70 per cent of salary at retirement;
- (2) on age retirement before age 65, but after age 60, the pension will reduce pro rata to 66 ⅔ per cent of salary at age 60;
- (3) officers' contribution limited to a maximum of 9 per cent of salary;
- (4) surviving spouse pensions at the rate of two-thirds of officers' pensions;
- (5) right to convert part of the pension into a lump sum;
- (6) entry to the fund is subject to medical examination and classification by the Board.

STATE SUPERANNUATION FUND, VICTORIA
(\$'000)

Particulars	1977-78	1978-79	1979-80	1980-81 (a)	1981-82	1982-83
Receipts—						
Employees' Contributions	55,837	65,280	72,491	79,482	91,086	115,759
Consolidated Revenue share of pensions (b)	58,532	67,624	77,005	77,556	88,052	107,121
Interest on investments	26,245	30,155	36,050	47,870	45,271	21,669
Other income	5,470	6,139	6,915	2,689	7,059	10,494
Total revenue	146,085	169,197	192,461	207,597	231,468	255,043
Disbursements—						
Pension payments	61,547	69,886	79,275	90,375	104,562	122,830
Lump sum and cash options	23,510	24,098	24,781	9,623	12,026	19,601
Contributions refunded	5,093	5,719	9,671	8,988	9,999	7,571
Transfer to Pension Supplementation Fund	12,819	14,945	16,956	20,497	23,700	28,563
Administration	5,352	2,532	15	125	3,076	4,268
Total expenditure	108,321	117,182	130,698	129,608	153,363	182,833
Balance in Fund at 30 June	373,652	425,667	487,430	660,307	738,413	810,617

(a) Figures from 1980-81 are not comparable with figures for earlier years due to the revised accounting system of the State Superannuation Fund.

(b) These figures do not agree with those shown in the preceding table, as the latter include the Consolidated Fund's share of pensions accrued at the end of each year and contributions to the Pensions Supplementation Fund from 1972-73.

PUBLIC DEBT

The public debt chiefly comprises money raised and expended with the object of assisting the development of the resources of the State and is, to a large extent, represented by tangible assets.

Loan money has been used in Victoria principally for the construction of railways, roads, water supply and sewerage works, schools, hospitals, other public buildings, improvements to harbours and rivers, electricity supply, land settlement, and forestry.

A notable feature of the public debt of the State is that almost 100 per cent of indebtedness is now domiciled in Australia. There has been a gradual change from the situation which existed a century ago when nearly all loans were financed in London. Even at the beginning of the twentieth century, only 10 per cent of State indebtedness was domiciled in Australia.

In the tables in this section relating to the public debt of Victoria, loans domiciled in overseas countries have been converted to Australian currency at rates of exchange ruling at 30 June in each respective year.

The public debt of the State of Victoria as shown in the following table excludes certain liabilities due to the Commonwealth Government of which the most important liability is for housing with a debt of \$1,185m in 1984. For the other Victorian Government debt outstanding from Advances and Loan Council Borrowings see pages 441-2.

Public debt transactions

The following table shows particulars of the loans raised and redeemed under the financial Agreement during, and the amount outstanding at the end of, each of the years 1978-79 to 1983-84. The variations from year to year in the Australian currency equivalent of overseas loans, resulting from application of the rates of exchange ruling at 30 June in each year, are shown. At the bottom of the table has been added the liability to the Commonwealth under the Commonwealth-State Housing Agreement.

**STATE PUBLIC DEBT, CAPITAL LIABILITY TO THE COMMONWEALTH
OF AUSTRALIA, VICTORIA (a)
(\$A'000)**

Particulars	1978-79	1979-80	1980-81	1981-82	1982-83	1983-84
Liabilities to the Commonwealth —						
Debt at 1 July in Australia	3,222,352	3,417,227	3,575,959	3,752,441	3,930,795	4,044,112
New debt incurred from raisings	541,163	425,966	916,674	867,328	1,022,087	638,503
Total	3,763,515	3,843,193	4,492,633	4,619,768	4,952,882	4,682,615
Less net redemptions	346,288	267,235	740,192	688,974	908,770	479,003
Debt at 30 June, Australia	3,417,227	3,575,959	3,752,441	3,930,795	4,044,112	4,203,612
Debt maturing overseas —						
Debt outstanding at 1 July	22,294	10,327	8,915	5,694	1,620	1,216
Less net redemptions	11,967	1,412	3,221	4,074	404	701
Debt outstanding at 30 June, overseas	10,327	8,915	5,694	1,620	1,216	514
Debt outstanding in Australia	3,417,227	3,575,959	3,752,441	3,930,795	4,044,112	4,203,612
Debt outstanding overseas	10,327	8,915	5,694	1,620	1,216	514
Total	3,427,554	3,584,874	3,758,135	3,932,414	4,045,328	4,204,126
Less cash at credit of National Debt Sinking Fund	7,686	3,945	3,664	1,948	648	114
Liability under the Financial Agreement	3,419,868	3,580,929	3,754,470	3,930,466	4,044,680	4,204,012
Add liability under the Housing Agreement (b)	1,047,284	1,079,019	1,111,860	1,136,789	1,236,302	1,304,419
Total liability of Victoria	4,467,152	4,659,949	4,866,330	5,067,255	5,280,982	5,508,431

(a) Includes debts from Housing Agreements' loans.

(b) The Commonwealth-State Housing Agreements and *Works and Housing Assistance Act* 1982, as distinct from the 1927 Financial Agreement of the Commonwealth with the States.

The following table shows particulars of the loans outstanding in Australia, London, New York, Canada, and the Netherlands at the end of each of the years 1978-79 to 1983-84:

PUBLIC DEBT, LOANS OUTSTANDING, VICTORIA (a)
($\$A'000$)

At 30 June -	Amount					Total debt
	Australia	London	New York	Netherlands and Canada	Total overseas	
1979	3,417,227	4,347	3,915	2,065	10,327	3,427,554
1980	3,575,959	4,559	2,611	1,745	8,915	3,584,874
1981	3,752,441	3,802	1,711	181	5,694	3,758,134
1982	3,930,795	460	1,160	..	1,620	3,932,414
1983	4,044,112	472	743	..	1,216	4,045,328
1984	4,203,612	..	514	..	514	4,204,126

(a) Excluding debt from housing agreements' loans.

The actual interest and expenses paid on the public debt of Victoria for each of the years 1978-79 to 1983-84 are shown in the following table:

INTEREST AND EXPENSES OF PUBLIC DEPT, VICTORIA
($\$A'000$)

Year	Interest paid on loans maturing -				Total interest	Expenses on loan management and floatation	Grand total (a)
	In Australia	In London	In New York	Elsewhere overseas			
1978-79	256,231	772	273	128	257,403	1,587	258,990
1979-80	274,095	276	166	116	274,653	1,825	276,477
1980-81	318,103	247	131	91	318,572	1,859	320,431
1981-82	358,928	206	88	10	359,232	2,254	361,486
1982-83	401,792	28	52	..	401,873	3,553	405,426
1983-84	435,970	13	35	..	436,017	2,489	438,506

(a) Includes $\$A4,254,318$ contributed each year by the Commonwealth Government in accordance with the provisions of the Financial Agreement, but excludes interest paid on advances received from the Commonwealth Government for housing, soldier settlement, rural reconstruction, etc.

National Debt Sinking Fund

Under the Financial Agreement of 1927 between the Commonwealth Government and the States, it was arranged that the Commonwealth Government assume responsibility for the public debt of the States. The securities covering these debts would be redeemed or repurchased by payments from the National Debt Sinking Fund (which had been in existence from 1923) and the Commonwealth Government and the States were to make annual contributions to the Fund for this purpose.

Details of transactions of the National Debt Sinking Fund in respect of the public debt of the State of Victoria, for each of the years 1978-79 to 1983-84, are shown in the following tables. The first table shows particulars of the receipts of the Fund, and the second table shows details of the expenditure on, and face value of, securities repurchased and redeemed.

NATIONAL DEBT SINKING FUND, RECEIPTS, VICTORIA
(\$'000)

Particulars	1978-79	1979-80	1980-81	1981-82	1982-83	1983-84
Contributed under Financial Agreement –						
Victorian Government	35,849	38,208	40,141	42,224	44,336	45,706
Commonwealth Government	9,098	9,649	10,100	10,586	11,078	11,398
Total contributions under Financial Agreement	44,947	47,857	50,241	52,810	55,414	57,104
Interest on investments	922	338	72	69	56	58
Total	45,868	48,195	50,313	52,879	55,470	57,162
Total to date	673,562	721,757	772,070	824,949	880,419	937,581

**NATIONAL DEBT SINKING FUND, SECURITIES REPURCHASED
AND REDEEMED, VICTORIA**
(\$A'000)

Particulars	1978-79	1979-80	1980-81	1981-82	1982-83	1983-84
Australia –						
Face value	45,596	50,417	48,249	50,676	56,226	57,052
Net cost	45,544	50,413	48,243	50,361	56,222	57,040
London –						
Face value	10,746	—	1	3,344	..	472
Net cost	11,996	—	1	3,351	..	432
New York –						
Face value	1,673	1,219	914	678	525	236
Net cost	1,659	1,202	907	688	549	224
Canada –						
Face value	188	64	1,248	..	..	..
Net cost	181	63	1,212	..	..	..
Netherlands –						
Face value	217	245	250	181	..	..
Net cost	234	259	229	194	..	..
Total –						
Face value	58,421	51,945	50,662	54,879	56,751	57,760
Net cost	59,615	51,937	50,592	54,594	56,770	57,696
Total to date –						
Net cost	665,875	717,813	768,405	822,999	879,769	937,465

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