

GOVERNMENT FINANCE STATISTICS

TASMANIA

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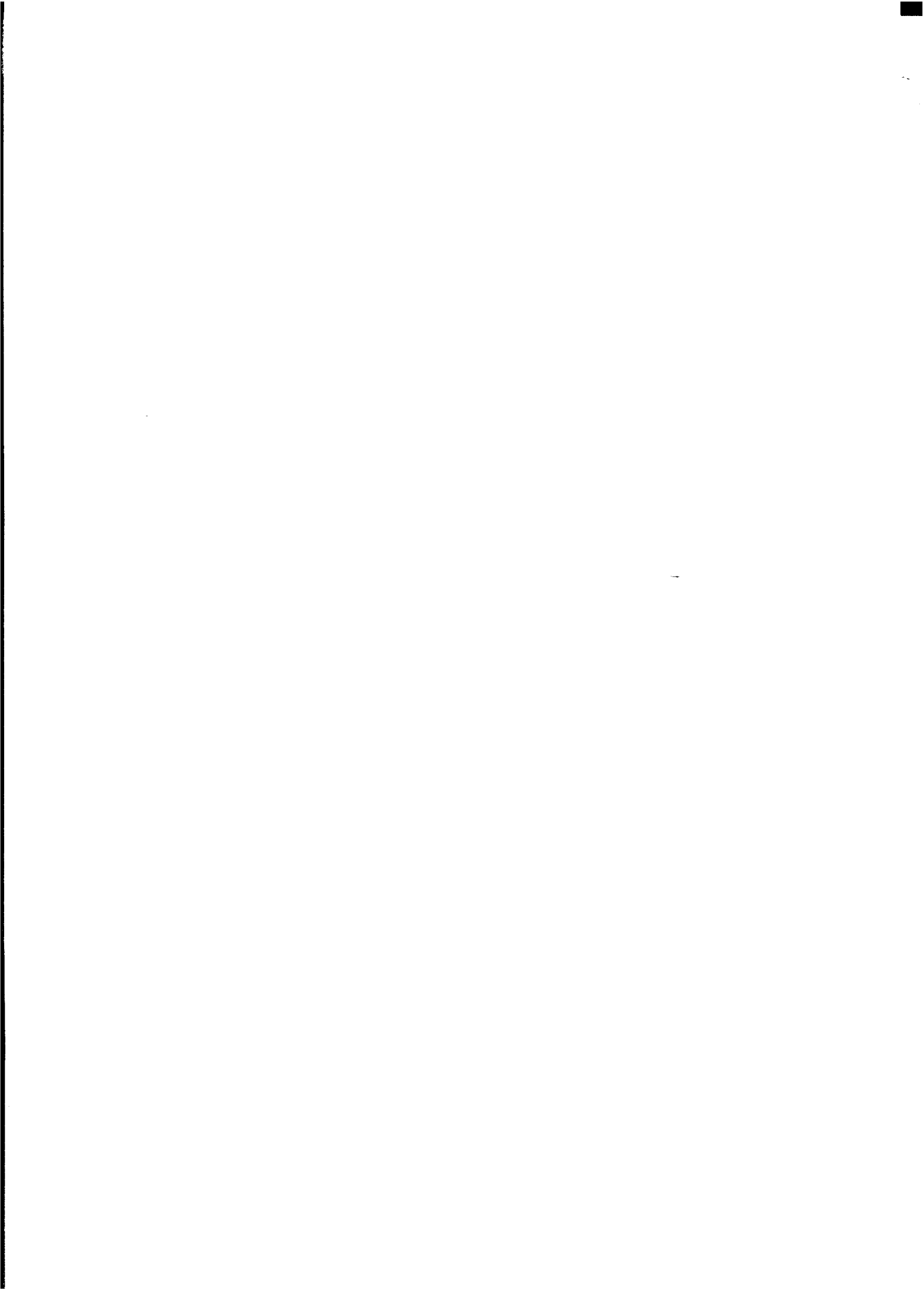


**GOVERNMENT FINANCE STATISTICS
TASMANIA
1996-97**

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AUSTRALIAN BUREAU OF STATISTICS

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MAIN FEATURES

ECONOMIC TRANSACTIONS

State general government The general government sector returned a \$22 million deficit in 1996–97. This follows deficits of \$4 million in 1995–96 and \$33 million in 1994–95.

PTE repayment of advances back to the general government sector continue to reflect accelerated repayments. Since 1994–95 arrangements have been made with PTEs to repay advances from general government which were sourced from Financial Agreement funds. These repayments, from 1994–95 to 2005–06, are in accordance with a formula relating to Financial Agreement debt maturing each year.

Total general government revenues increased by 2.0% in 1996–97 to \$2,080 million (from \$2,039 million). Grants received from the Commonwealth Government constituted the largest revenue item, increasing \$11 million, from \$1,113 million in 1995–96 to \$1,124 million in 1996–97. The proportion of total general government revenue attributable to this source is virtually unchanged, having declined marginally, from 54.6% to 54.0% between 1995–96 and 1996–97.

The most notable change in taxes, fees and fines was a 47.6% increase in revenue from casino taxes, from \$21 million to \$31 million, attributable to the introduction of video gaming machines into clubs and casinos, from 1 January 1997.

State Public Trading Enterprises The PTE sector returned a surplus of \$82 million, the third consecutive surplus. A deficit of \$82 million in 1993–94 was influenced by capital outlays in that year of \$155 million for the purchase of the Bass Strait Ferry, *Spirit of Tasmania*.

Income transferred to general government has increased significantly in each of the last three periods, due primarily to significant changes in both dividend and tax equivalent payments, by the Hydro-Electric Corporation. Before 1995–96 prior year tax losses were being offset against taxes payable. These accumulated losses were eliminated in 1995–96.

State Government outlays
by purpose Current outlays for 1996–97 totalled \$2,171 million. Public debt (interest) accounted for \$475 million or 21.9% of total current outlays (23.2% in 1995–96), education (\$473 million or 21.8%), and health (\$377 million or 17.4%).

Capital outlays for 1996–97 totalled \$256 million, a decrease of \$36 million or 12.3% over the 1995–96 figure of \$292 million. The overall reduction results from decreased expenditure in the areas of general public services, housing and community amenities, transport and communications and public order and safety. These decreases were partially offset by increased capital expenditure by the Hydro-Electric Corporation on its distribution system.

Local government finance

During 1996–97, the Hobart Regional Water Board was reconstituted as the Hobart Regional Water Authority, and transferred from the State PTE sector to the local government PTE sector. Although the transfer took effect on 1 January 1997, the ABS has treated the transfer as if it had occurred at the beginning of the financial year, to lessen the impact of the change in series. The inclusion of the Hobart Regional Water Authority in the local government PTE sector is reflected in tables 4, 5, 6 and 8. Other local government tables present data relating solely to operations of local government councils.

Overall, total outlays in the local government sector increased by \$23 million (8.5%). Current outlays grew by \$12 million, because of increased final consumption expenditure (\$8 million) and the inclusion of Hobart Regional Water Authority interest payments (\$4 million).

Capital outlays increased by \$11 million, mainly due to major construction projects by the Hobart City Council, on the Hobart Aquatic Centre and the Sandy Bay sewerage treatment project. However, revenue increased only marginally, by \$2 million or 0.8%. As a result, the local government sector returned a deficit of \$9 million, after surpluses in the preceding six periods.

Tasmanian Local Government Authorities raised \$148 million in taxes, fees and fines in 1996–97, compared to \$142 million in the previous year. Municipal rates was the largest contributor to this total, increasing by \$5 million to \$140 million, in 1996–97. The total proportion of revenue attributable to municipal rates in 1996–97 was 53.7%.

FINANCIAL ASSETS AND LIABILITIES

State Government Between 30 June 1996 and 30 June 1997 the net debt of the PTE sector decreased by \$85 million to \$1,808 million, while the net debt of the general government sector increased by \$2 million to \$1,373 million. The consolidated result is a decrease in Tasmanian State Government net debt of \$83 million (from \$3,264 million in 1995–96 to \$3,181 million in 1996–97), consisting of a decrease in gross debt of \$247 million offset by a decrease of \$164 million in cash, deposits and lending.

Local government Between 30 June 1996 and 30 June 1997, the net debt of the total Tasmanian local government sector increased by \$46 million, to \$80 million. This increase consisted of an increase in gross debt of \$34 million together with a decrease in total cash, deposits and lending of \$12 million. The increase in net debt is mainly due to the inclusion of the Hobart Regional Water Authority, in the Local Government PTE sector, from 1996–97. It should be noted that, although contributing to net debt, the statement of financial position, as at 30 June 1997, in the audited financial statements of the Hobart Regional Water Authority, discloses fixed assets to the value of \$173 million, which is excluded from the net debt tables.

COUNCIL BALANCE SHEETS

This issue contains a new table relating to full balance sheet data of local government councils, replacing the table, in previous issues, which was only concerned with financial assets and liabilities. Information relating to the full range of assets (including non financial assets), liabilities and net worth, are presented, together with information on the net worth per head of estimated resident population.

Users should take care when interpreting this figure, as it can be influenced by the extent to which councils have recognised and valued their fixed assets, particularly roads, and variable arrangements related to road funding and construction. For example, councils with a heavy investment in roads relative to their population are likely to show a high net worth per head of resident population.

At 30 June 1997, Flinders Council had the highest net worth per head of estimated resident population, while Huon Valley had the lowest. Launceston Council, with the highest level of non financial assets (46.4% above that of Hobart City Council), had comparable net worth per head of population (10.0% above that of Hobart). This is because Launceston's population of 63,580 was greater than that of Hobart with 46,721.

Clarence and Glenorchy councils had the highest levels of borrowing and advances received (Flinders and Tasman, the lowest), whilst Clarence and Launceston had the highest level of cash, deposits and lending (West Coast and Derwent Valley the lowest).

1 ECONOMIC TRANSACTIONS OF TASMANIA STATE GOVERNMENT

	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
Item	\$m	\$m	\$m	\$m	\$m	\$m
GENERAL GOVERNMENT						
Outlays						
Current expenditure	1,158	1,299	1,357	1,383	1,453	1,536
<i>less</i> Sales of goods and services	59	148	157	145	172	165
<i>equals</i> Final consumption expenditure	1,099	1,151	1,200	1,238	1,281	1,371
Interest payments	307	327	393	384	331	318
Subsidies paid to PTEs	56	63	56	51	45	40
Current grants to other governments	107	80	42	42	45	49
Other transfer payments	117	134	141	163	176	191
Total Current outlays	1,686	1,755	1,832	1,878	1,878	1,969
Expenditure on new fixed assets	123	157	138	145	165	139
<i>plus</i> Expenditure on second hand fixed assets (net)	-27	-7	-31	-34	-38	-47
<i>equals</i> Gross fixed capital expenditure	96	150	107	111	127	92
Expenditure on land and intangible assets (net)	0	3	3	0	1	4
Capital grants to PTEs	63	50	77	21	32	32
Capital grants to other governments	10	3	3	2	5	0
Capital grants to other sectors	0	0	0	0	0	5
Other capital outlays	0	0	-1	1	0	0
Total Capital outlays	169	206	189	135	165	133
Total Outlays	1,855	1,961	2,021	2,013	2,043	2,102
Revenue						
Taxes, fees and fines	540	563	602	646	660	670
Interest received from PTEs	74	72	71	67	55	47
Interest received from other enterprises	85	110	166	162	139	131
Grants received —	1,076	1,111	1,029	1,035	1,113	1,124
for own use	939	1,001	954	955	1,032	1,038
for onpassing	137	110	75	80	81	86
Other revenue	46	55	56	70	72	108
Total Revenue	1,821	1,911	1,924	1,980	2,039	2,080
Financing and deficit measures (a)						
Advances received (net)	-185	-149	-120	-142	-82	-116
Advances paid to PTEs (net)	21	13	13	104	45	84
Other advances paid (net)	-5	18	170	-4	19	2
Borrowing (net)	301	43	959	-253	-60	77
Increase in provisions	—	—	—	—	—	—
Other financing transactions	-98	125	-925	328	82	-25
Total Financing	34	50	97	33	4	22
<i>less</i> Increase in provisions	—	—	—	—	—	—
<i>equals</i> Deficit	34	50	97	33	4	22
Of which						
Current deficit	34	16	28	-33	-76	-42
Capital deficit	0	34	69	66	80	64

(a) See Glossary on page 29

	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
<i>Item</i>	\$m	\$m	\$m	\$m	\$m	\$m
PUBLIC TRADING ENTERPRISES						
Outlays						
Interest payments —	250	241	226	220	209	204
to general government	73	71	70	67	55	47
to other enterprises	177	170	156	153	154	157
Income transferred to general government	33	39	44	63	86	112
Other transfer payments	1	2	2	2	2	2
Total Current outlays	284	282	272	285	297	318
Expenditure on new fixed assets	160	148	304	116	161	166
<i>plus</i> Expenditure on secondhand fixed assets (net)	0	-1	-28	-6	-4	-9
<i>equals</i> Gross fixed capital expenditure	160	147	276	110	157	157
Expenditure on land and intangible assets (net)	-1	-1	-1	0	-2	-1
Capital grants to other sectors	1	1	2	2	6	1
Other capital outlays	0	-4	2	0	0	-2
Total Capital outlays	160	143	279	112	161	155
Total Outlays	444	425	551	397	458	473
Revenue						
Sales of goods and services	684	738	775	814	845	864
<i>plus</i> Subsidies received	52	59	55	52	43	38
<i>less</i> Operating expenditure	495	557	575	596	614	614
<i>equals</i> Net operating surplus	241	240	255	270	274	288
Interest received	22	16	12	11	10	12
Capital grants received	69	53	77	23	30	30
Other revenue	3	5	5	5	4	7
Total Revenue	335	314	349	309	318	337
Financing and deficit measures (a)						
Advances received (net)	-22	-13	-13	-109	-51	-82
Advances paid (net)	5	6	4	5	2	1
Borrowing (net)	15	16	56	29	-42	2
Increase in provisions —	117	137	120	171	214	218
for depreciation	55	122	123	136	147	153
other	62	15	-3	35	67	65
Other financing transactions	-6	-35	35	-8	17	-3
Total Financing	109	111	202	88	140	136
<i>less</i> Increase in provisions	117	137	120	171	214	218
<i>equals</i> Deficit	-8	-26	82	-83	-74	-82
<i>Of which</i>						
Current deficit	-95	-112	-115	-168	-200	-200
Capital deficit	87	86	197	85	126	118

(a) See Glossary on page 29

	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
<i>Item</i>	\$m	\$m	\$m	\$m	\$m	\$m
CONSOLIDATED TOTAL						
Outlays						
Current expenditure	1,158	1,299	1,357	1,383	1,453	1,536
<i>less</i> Sales of goods and services	59	148	157	145	172	165
<i>equals</i> Final consumption expenditure	1,099	1,151	1,200	1,238	1,281	1,371
Interest payments	480	494	547	534	483	475
Subsidies paid to PTEs	56	63	56	51	45	40
Current grants to other governments	107	80	42	42	45	49
Other transfer payments	133	155	162	198	231	236
<i>Total Current outlays</i>	1,875	1,943	2,007	2,063	2,085	2,171
Expenditure on new fixed assets	284	306	442	261	326	305
<i>plus</i> Expenditure on secondhand fixed assets (net)	-27	-7	-59	-40	-42	-56
<i>equals</i> Gross fixed capital expenditure	257	299	383	221	284	249
Expenditure on land and intangible assets (net)	-1	2	2	0	-1	3
Capital grants to other governments	10	2	3	2	5	0
Capital grants to other sectors	1	1	2	2	5	5
Other capital outlays	-2	-5	2	0	-1	-1
<i>Total Capital outlays</i>	265	299	392	225	292	256
Total Outlays	2,140	2,242	2,399	2,288	2,377	2,427
Revenue						
Taxes, fees and fines	539	561	600	644	659	670
Net operating surplus of public trading enterprises	240	240	255	270	274	288
Interest received	104	123	176	169	145	142
Grants received —	1,079	1,114	1,030	1,037	1,109	1,124
for own use	942	1,004	955	957	1,028	1,038
for onpassing	137	110	75	80	81	86
Other revenue	25	34	27	37	33	45
Total Revenue	1,987	2,072	2,088	2,157	2,220	2,269
Financing and deficit measures (a)						
Advances received (net)	-185	-149	-120	-141	-81	-116
Advances paid (net)	1	24	175	1	20	5
Borrowing (net)	317	59	1,015	-224	-103	104
Increase in provisions —	117	137	120	171	214	218
for depreciation	55	122	123	136	147	153
other	62	15	-3	35	67	65
Other financing transactions	-97	99	-879	324	107	-53
Total Financing	153	170	311	131	157	158
<i>less</i> Increase in provisions	117	137	120	171	214	218
<i>equals</i> Deficit	36	33	191	-40	-57	-60
<i>Of which</i>						
Current deficit	-53	-87	-75	-189	-263	-241
Capital deficit	89	120	266	149	206	181

(a) See Glossary on page 29

2

CURRENT OUTLAYS BY PURPOSE FOR THE TASMANIA STATE GOVERNMENT

Purpose	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
	\$m	\$m	\$m	\$m	\$m	\$m
General public services	133	126	151	173	166	155
Public order and safety	110	110	114	118	124	163
Education	432	441	429	438	454	473
Primary and secondary education	283	310	321	322	329	344
Tertiary education, of which	107	82	51	57	57	69
University education	73	43	3	3	4	4
Technical and further education	34	38	48	53	54	65
Other tertiary	—	1	—	1	-1	—
Other education	42	49	57	59	68	60
Health	328	361	329	339	375	377
Hospital and other institutional services	267	291	269	282	317	328
Clinics and other non-institutional services	23	25	27	29	30	21
Other health	38	45	33	28	28	28
Social security and welfare	53	56	89	105	118	120
Housing and community amenities	29	35	37	38	32	33
Housing and community development	18	23	26	25	20	25
Water supply	4	4	4	8	8	1
Sanitation and protection of the environment	6	7	7	5	4	7
Other community amenities	1	1	—	—	—	—
Recreation and culture	45	52	47	50	55	72
Fuel and energy	16	21	22	34	55	36
Agriculture, forestry, fishing and hunting	41	45	39	44	40	51
Mining, manufacturing and construction	8	9	6	10	8	9
Transport and communication	93	85	90	92	99	108
Road transport	87	82	84	90	96	105
Water transport	1	2	4	2	2	3
Other transport and communication	5	1	2	—	1	—
Other economic affairs	55	57	52	55	55	57
Other purposes	532	545	603	567	503	517
Public debt	480	494	547	534	483	475
Other	52	51	56	33	20	42
Total	1,875	1,943	2,007	2,063	2,085	2,171

3

CAPITAL OUTLAYS BY PURPOSE FOR THE TASMANIA STATE GOVERNMENT

	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
<i>Purpose</i>	\$m	\$m	\$m	\$m	\$m	\$m
General public services	6	3	-1	-7	2	-12
Public order and safety	6	13	12	16	16	12
Education	25	24	23	33	33	38
Primary and secondary education	16	14	16	23	21	29
Tertiary education, of which	8	7	6	9	10	7
University education	2	—	—	—	—	—
Technical and further education	6	7	6	9	10	7
Other education	1	3	1	1	2	2
Health	15	35	16	17	27	15
Hospital and other institutional services	14	31	9	13	21	14
Clinics and other non-institutional services	1	1	1	1	1	—
Other health	—	3	6	3	5	1
Social security and welfare	1	1	0	-1	—	1
Housing and community amenities	40	28	43	26	39	21
Housing and community development	34	24	32	19	31	19
Water supply	6	4	10	7	7	1
Sanitation and protection of the environment	—	—	—	—	—	1
Other community amenities	—	—	1	—	1	—
Recreation and culture	10	13	11	12	10	15
Fuel and energy	107	91	73	57	95	106
Agriculture, forestry, fishing and hunting	2	3	6	7	9	14
Mining, manufacturing and construction	—	1	—	—	—	—
Transport and communication	52	89	208	62	61	48
Road transport	46	74	58	51	45	42
Water transport	6	15	150	11	16	6
Other transport and communication	—	—	—	—	—	—
Other economic affairs	—	-1	—	—	—	-2
Other purposes	—	—	—	—	—	—
Total	265	299	392	225	292	256

4 ECONOMIC TRANSACTIONS OF TASMANIA LOCAL GOVERNMENT

	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
Item	\$m	\$m	\$m	\$m	\$m	\$m
Outlays						
Current expenditure	149	155	160	172	194	204
<i>less</i> Sales of goods and services	43	43	39	42	47	49
<i>equals</i> Final consumption expenditure	106	112	122	129	147	155
Interest payments	27	25	20	19	16	20
Other transfer payments	7	8	10	11	12	12
Total Current outlays	140	145	152	159	175	187
Expenditure on new fixed assets	69	86	91	96	110	123
<i>plus</i> Expenditure on secondhand fixed assets (net)	-6	-7	-10	-12	-12	-13
<i>equals</i> Gross fixed capital expenditure	63	79	81	85	97	110
Other capital outlays	2	—	1	2	2	—
Total Capital outlays	65	80	83	87	100	111
Total Outlays	205	225	235	246	275	298
Revenue						
Taxes, fees and fines	117	123	125	132	142	148
Net operating surpluses of public trading enterprises	31	29	27	25	25	30
Interest received	12	9	9	11	12	10
Grants received	50	62	61	57	65	64
Other revenue	3	5	7	11	14	10
Total Revenue	214	228	229	236	259	261
Financing and deficit measures (a)						
Advances received (net)	—	-5	—	-2	—	-3
Advances paid (net)	—	—	—	—	1	—
Borrowing (net)	-6	1	-1	-13	-7	-11
Increase in provisions —	8	9	17	19	19	27
for depreciation	8	9	17	19	19	28
for other	—	—	—	—	—	-1
Other financing transactions	-10	-7	-11	6	4	23
Total Financing	-9	-2	5	10	16	37
<i>less</i> Increase in provisions	8	9	17	19	19	27
<i>equals</i> Deficit	-17	-12	-12	-9	-4	9
<i>Of which</i>						
Current deficit	-83	-72	-78	-83	-89	-90
Capital deficit	66	63	66	74	85	99

(a) See Glossary on page 29

5

CURRENT OUTLAYS BY PURPOSE FOR TASMANIA LOCAL GOVERNMENT

Purpose	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
	\$m	\$m	\$m	\$m	\$m	\$m
General public services	29	34	38	41	43	44
Public order and safety	2	2	2	2	2	3
Health	3	5	5	5	6	6
Welfare	7	7	7	9	10	11
Sanitation and protection of the environment	11	12	8	8	10	11
Housing, community development and amenities	12	13	16	17	19	21
Recreation and culture	23	22	25	28	32	32
Transport and communication	28	30	27	27	29	32
Other purposes	24	20	23	22	23	27
Total	140	145	152	159	175	187

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CAPITAL OUTLAYS BY PURPOSE FOR TASMANIA LOCAL GOVERNMENT

Purpose	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
	\$m	\$m	\$m	\$m	\$m	\$m
General public services	5	4	5	11	10	5
Water supply	9	9	8	10	10	13
Sewerage	16	21	19	15	19	21
Other sanitation and protection of the environment	2	2	6	7	7	8
Housing, community development and amenities	3	3	2	1	1	—
Recreation and culture	3	6	7	6	10	19
Transport and communication	25	33	35	38	44	42
Other purposes	2	2	—	—	—	4
Total	65	80	83	87	100	111

1994-95 1995-96 1996-97 1994-95 1995-96 1996-97 1994-95 1995-96 1996-97

Item	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
	STATE AUTHORITIES			LOCAL AUTHORITIES			STATE & LOCAL AUTHORITIES		
2 Employers' payroll taxes	137	142	148	—	—	—	137	142	148
3 Taxes on property	156	153	141	125	135	140	281	288	281
31 Taxes on immovable property	47	46	45	125	135	140	172	182	184
311 Land taxes	31	30	27	—	—	—	31	30	27
312 Municipal rates	—	—	—	125	135	140	125	135	140
314 Property owners' contribution to fire brigades	16	17	17	—	—	—	16	17	17
33 Taxes on financial and capital transactions	109	106	97	—	—	—	109	106	97
336 Stamp duties	63	60	53	—	—	—	63	60	53
332 Financial institutions' taxes	39	40	38	—	—	—	39	40	38
333 Government borrowing guarantee levies	7	7	5	—	—	—	7	7	5
4 Taxes on provision of goods and services	93	98	105	—	—	—	93	98	105
42 Excises (levies on statutory corporations)	14	14	14	—	—	—	14	14	14
44 Taxes on gambling	51	55	62	—	—	—	51	55	62
442 Taxes on private lotteries	22	21	19	—	—	—	22	21	19
444 Casino taxes	16	21	31	—	—	—	16	21	31
445 Race betting taxes	12	12	11	—	—	—	12	12	11
449 Taxes on gambling n.e.c.	1	1	1	—	—	—	1	1	1
45 Taxes on insurance	28	29	28	—	—	—	28	29	28
451 Insurance co's' contributions to fire brigades	9	9	7	—	—	—	9	9	7
452 Third party insurance taxes	2	2	2	—	—	—	2	2	2
459 Taxes on insurance n.e.c.	17	18	19	—	—	—	17	18	19
5 Taxes on use of goods and performance of activities	217	233	242	—	—	—	217	233	242
51 Motor vehicle taxes	76	85	92	—	—	—	76	85	92
515/516 Vehicle registration fees and taxes	48	53	60	—	—	—	48	53	60
512 Stamp duty on vehicle registration	26	29	27	—	—	—	26	29	27
513 Drivers' licences	3	2	5	—	—	—	3	2	5
514 Road transport and maintenance taxes	—	—	—	—	—	—	—	—	—
52 Franchise taxes	141	149	150	—	—	—	141	149	150
522 Petroleum products franchise taxes	47	48	47	—	—	—	47	48	47
523 Tobacco franchise taxes	76	83	85	—	—	—	76	83	85
524 Liquor franchise taxes	17	18	19	—	—	—	17	18	19
53 Other taxes on use of goods etc.	—	—	—	—	—	—	—	—	—
9 Fees and fines	41	33	34	7	8	8	48	41	42
91-93 Fees from regulatory services	32	25	26	4	5	5	36	30	30
94 Fines	9	8	8	2	3	3	11	11	12
Taxes, fees and fines	646	660	670	132	142	148	777	801	818

<i>Item</i>	<i>State</i>	<i>State</i>	<i>Total</i>	<i>Local</i>	<i>Total</i>
	<i>General</i>	<i>Public</i>	<i>State</i>	<i>Government</i>	<i>State and</i>
	<i>Government</i>	<i>Trading</i>	<i>Government</i>		<i>Local</i>
		<i>Enterprises</i>			<i>Government</i>
	<i>\$m</i>	<i>\$m</i>	<i>\$m</i>	<i>\$m</i>	<i>\$m</i>
AT 30 June 1996					
<i>Liabilities</i>					
Cash and deposits	338	6	261	2	234
Advances received	849	616	849	4	849
Other borrowing	2,177	1,496	3,611	168	3,779
Gross debt	3,363	2,118	4,721	174	4,862
<i>Financial assets</i>					
Cash and deposits	81	106	104	121	196
Advances paid	734	25	144	4	144
Other lending and investments	1,178	94	1,210	15	1,225
Total cash, deposits and lending	1,993	225	1,458	140	1,565
Net debt	1,371	1,893	3,264	34	3,298
AT 30 June 1997					
<i>Liabilities</i>					
Cash and deposits	228	3	184	4	158
Advances received	733	522	733	13	733
Other borrowing	2,123	1,450	3,558	191	3,749
Gross debt	3,084	1,975	4,474	208	4,641
<i>Financial assets</i>					
Cash and deposits	24	78	54	105	129
Advances paid	648	22	148	4	141
Other lending and investments	1,039	68	1,092	19	1,111
Total cash, deposits and lending	1,711	168	1,294	128	1,381
Net debt	1,373	1,808	3,181	80	3,260

<i>Local government council</i>	<i>Rates</i>	<i>Licences fees and fines</i>	<i>Sales of goods and, services</i>	<i>Sales of land and fixed assets</i>	<i>Interest received</i>	<i>Grants received</i>	<i>Other revenue</i>	<i>Total revenue and grants received</i>
	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>
Break O'Day	1,610	51	117	494	116	1,494	-	3,883
Brighton	2,280	93	727	114	96	2,196	670	6,177
Burnie	7,401	405	4,304	858	1,288	3,183	118	17,559
Central Coast	5,562	117	1,987	362	759	2,142	899	11,829
Central Highlands	946	237	605	384	58	1,602	232	4,064
Circular Head	3,027	159	1,051	493	82	1,687	122	6,621
Clarence	12,448	499	1,981	869	948	4,342	81	21,167
Derwent Valley	2,392	111	685	252	71	1,400	8	4,919
Devonport	6,581	520	2,569	871	546	1,632	87	12,806
Dorset	1,664	78	388	138	224	1,844	-	4,336
Flinders	343	6	403	-	157	844	-	1,754
George Town	2,366	85	441	233	6	959	-	4,090
Glamorgan/ Spring Bay	1,138	71	957	263	92	1,875	-	4,396
Glenorchy	10,703	496	3,082	1,514	332	3,817	1,185	21,130
Hobart	23,672	2,194	10,421	2,532	1,014	4,201	190	44,224
Huon Valley	3,906	144	1,233	305	192	2,817	40	8,636
Kentish	819	65	593	100	72	1,225	-	2,874
King Island	766	23	1,054	113	75	923	-	2,953
Kingborough	6,686	259	1,870	521	541	2,501	2,657	15,036
Latrobe	1,875	109	1,045	355	78	809	-	4,271
Launceston	21,931	1,137	7,488	1,149	1,191	4,319	227	37,442
Meander Valley	3,928	235	545	304	153	1,992	440	7,597
Northern Midlands	3,106	267	408	415	436	3,011	6	7,649
Sorell	3,152	259	1,254	176	342	1,514	145	6,842
Southern Midlands	1,327	82	406	289	80	3,227	116	5,527
Tasman	753	63	557	120	24	1,459	-	2,976
Waratah/Wynyard	3,755	61	965	456	222	2,052	-	7,512
West Coast	1,953	53	815	79	28	1,652	-	4,580
West Tamar	3,500	141	1,284	279	257	2,430	827	8,718
TASMANIA	139,589	8,022	49,237	14,038	9,478	63,153	8,049	291,565

<i>Local government council</i>	<i>Current expenditure on goods and services</i>	<i>Interest paid</i>	<i>Levies paid to other government authorities</i>	<i>Purchase of land and fixed assets</i>	<i>Other outlays</i>	<i>Total outlays</i>	<i>Deficit(a)</i>
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
Break O'Day	2,917	3	97	986	-	4,003	120
Brighton	4,400	130	155	1,547	543	6,776	599
Burnie	12,773	372	351	5,275	68	18,840	1,281
Central Coast	7,097	306	341	4,489	108	12,341	512
Central Highlands	2,615	-	61	923	-	3,599	-465
Circular Head	4,700	446	149	1,661	16	6,970	349
Clarence	13,557	1,283	777	3,594	510	19,721	-1,446
Derwent Valley	3,394	160	151	1,167	239	5,110	192
Devonport	10,252	758	445	4,675	285	16,414	3,608
Dorset	3,186	13	123	842	-	4,163	-173
Flinders	1,425	2	18	799	10	2,254	500
George Town	3,157	276	78	154	17	3,682	-408
Glamorgan/Spring Bay	3,587	21	104	718	-	4,430	34
Glenorchy	19,256	1,503	841	10,723	94	32,418	11,289
Hobart	29,031	475	1,453	21,455	535	52,949	8,725
Huon Valley	6,004	108	187	744	-	7,043	-1,593
Kentish	2,237	34	77	434	5	2,787	-87
King Island	2,357	54	45	299	-	2,754	-199
Kingborough	8,049	241	430	5,621	72	14,414	-622
Latrobe	3,624	89	144	583	78	4,518	248
Launceston	24,983	589	1,331	12,045	144	39,091	1,650
Meander Valley	5,124	173	255	1,932	-	7,485	-112
Northern Midlands	4,274	51	178	2,916	18	7,437	-212
Sorell	4,531	102	181	1,059	254	6,127	-715
Southern Midlands	4,295	180	92	739	-	5,306	-222
Tasman	2,359	10	41	397	1	2,808	-167
Waratah/Wynyard	5,255	384	191	2,140	21	7,991	479
West Coast	4,275	124	68	616	12	5,096	516
West Tamar	5,554	98	182	2,648	638	9,120	402
TASMANIA	204,268	7,985	8,545	91,183	3,668	315,648	24,083

(a) See Glossary on page 29

LOCAL GOVERNMENT COUNCILS ORDINARY SERVICES, CURRENT EXPENDITURE ON GOODS & SERVICES BY PURPOSE, 1996-97

<i>Local government council</i>	<i>Legislative, executive, financial and fiscal affairs</i>	<i>Public order and safety</i>	<i>Health</i>	<i>Welfare</i>	<i>Garbage, sanitation, urban stormwater and environment</i>	<i>Housing, community planning and amenities</i>
	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>
Break O'Day	439	48	48	-	223	539
Brighton	1,934	17	7	421	520	273
Burnie	2,620	159	132	1,822	934	895
Central Coast	1,191	82	174	633	1,190	934
Central Highlands	580	30	20	154	276	404
Circular Head	1,245	19	63	-	715	195
Clarence	3,845	462	155	1,368	1,914	597
Derwent Valley	1,127	87	102	217	588	230
Devonport	1,709	232	215	231	1,666	1,230
Dorset	729	45	42	1	333	287
Flinders	625	32	9	23	34	66
George Town	896	94	16	137	281	180
Glamorgan/Spring Bay	646	49	1,028	-	246	120
Glenorchy	6,710	230	419	2,939	1,990	1,411
Hobart	6,338	100	347	1,047	3,849	3,437
Huon Valley	661	42	1,062	103	497	495
Kentish	453	10	51	24	67	110
King Island	782	12	37	19	201	160
Kingborough	1,674	144	148	890	994	462
Latrobe	722	45	37	-	349	172
Launceston	3,205	339	374	15	3,539	2,084
Meander Valley	1,311	191	199	24	801	559
Northern Midlands	1,885	11	47	130	349	164
Sorell	667	91	177	430	409	368
Southern Midlands	878	40	1,190	203	220	386
Tasman	465	6	1,029	29	51	146
Waratah/Wynyard	1,110	84	136	395	807	456
West Coast	1,196	63	248	529	403	344
West Tamar	1,889	66	22	201	541	965
TASMANIA	47,530	2,827	7,534	11,985	23,986	17,666

<i>Local government council</i>	<i>Public halls and civic centres</i>	<i>Other recreation and culture</i>	<i>Transport and communication</i>	<i>Street lighting</i>	<i>Other purposes</i>	<i>TOTAL</i>
	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>
Break O'Day	35	95	1,351	62	78	2,917
Brighton	126	378	618	74	32	4,400
Burnie	955	1,725	1,784	231	1,515	12,773
Central Coast	168	1,255	1,134	171	166	7,097
Central Highlands	-	190	689	21	251	2,615
Circular Head	13	591	1,504	43	313	4,700
Clarence	266	3,061	1,439	425	25	13,557
Derwent Valley	45	350	537	64	48	3,394
Devonport	31	2,419	1,404	454	660	10,252
Dorset	78	288	1,180	83	121	3,186
Flinders	32	55	518	3	30	1,425
George Town	66	340	608	77	463	3,157
Glamorgan/Spring Bay	48	169	1,045	46	191	3,587
Glenorchy	8	1,994	2,365	430	762	19,256
Hobart	115	4,905	6,300	669	1,924	29,031
Huon Valley	64	544	645	70	1,820	6,004
Kentish	21	245	1,051	34	171	2,237
King Island	16	80	945	13	93	2,357
Kingborough	82	1,392	1,770	177	317	8,049
Latrobe	14	354	1,480	53	398	3,624
Launceston	193	7,435	6,288	705	806	24,983
Meander Valley	81	491	1,267	157	45	5,124
Northern Midlands	62	441	964	69	151	4,274
Sorell	29	176	2,072	66	46	4,531
Southern Midlands	61	101	1,008	46	162	4,295
Tasman	16	103	388	4	122	2,359
Waratah/Wynyard	27	702	1,083	83	373	5,255
West Coast	32	420	540	90	411	4,275
West Tamar	70	541	896	158	206	5,554
TASMANIA	2,755	30,838	42,872	4,577	11,697	204,268

<i>Local government council</i>	<i>Rates</i>	<i>Sales of goods and services</i>	<i>Subsidies received</i>	<i>Interest received</i>	<i>Sales of land and fixed assets</i>	<i>Other revenue and grants</i>	<i>Total revenue and grants</i>
	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>
Break O'Day	695	21	-	-	-	-	716
Brighton	584	1,046	-	-	-	-1	1,629
Burnie	2,692	204	16	-	54	-	2,965
Central Coast	1,868	924	1	-	-	31	2,826
Central Highlands	142	-	-	-	-	18	160
Circular Head	409	757	15	-	-	-	1,182
Clarence	5,203	320	-	-	23	32	5,578
Derwent Valley	1,176	141	-	-	52	-	1,369
Devonport	2,068	1,925	-	-	25	28	4,046
Dorset	496	131	-	-	12	-	638
Flinders	84	2	-	-	-	-	86
George Town	689	16	-	-	-	-	704
Glamorgan/Spring Bay	814	30	-	-	-	-	845
Glenorchy	7,242	1,718	-	-	-	-	8,960
Hobart	6,816	288	-	-	13	128	7,245
Huon Valley	1,150	8	-	-	-	10	1,167
Kentish	281	28	-	-	-	-	309
King Island	139	8	-	5	-	-	152
Kingborough	3,031	92	-	-	-	-223	3,346
Latrobe	1,282	30	-	-	-	-	1,312
Launceston	7,517	1,391	1	34	-	10	8,954
Meander Valley	1,370	300	1	36	-	25	1,732
Northern Midlands	818	80	4	-	91	-	993
Sorell	589	257	-	-	-	8	854
Southern Midlands	407	46	33	-	-	-	486
Tasman	-	-	-	-	-	-	-
Waratah/Wynyard	1,351	233	-	-	44	18	1,646
West Coast	442	88	-	-	-	-	530
West Tamar	-	-	-	-	-	-	-
TASMANIA	49,356	10,083	72	75	314	531	60,432

Local government council	Current expenditure on goods and services	Depreciation charges	Interest paid	Purchase of land and fixed assets	Total expenditure	Increases in provisions	Total financing transactions	Deficit(a)
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Break O'Day	416	115	46	12	589	115	-128	-242
Brighton	1,006	275	197	128	1,606	275	-24	-298
Burnie	1,060	1,143	187	1,159	3,550	1,143	584	-559
Central Coast	2,501	216	60	186	2,963	216	138	-78
Central Highlands	349	49	-	41	439	49	279	230
Circular Head	941	87	-	15	1,043	87	-139	-225
Clarence	4,512	1,050	363	846	6,771	1,050	1,193	143
Derwent Valley	837	205	72	365	1,480	205	111	-95
Devonport	3,703	984	-	277	4,964	984	918	-66
Dorset	362	265	6	238	870	265	232	-33
Flinders	27	15	7	-	48	15	-38	-53
George Town	737	-	35	17	789	-	84	84
Glamorgan/Spring Bay	288	94	90	65	537	44	-308	-353
Glenorchy	5,600	876	44	708	7,228	876	-1,732	-2,608
Hobart	6,333	1,380	95	783	8,591	1,380	1,346	-34
Huon Valley	531	91	219	1,498	2,339	91	1,172	1,081
Kentish	248	13	-	-	261	13	-48	-61
King Island	71	31	-	-	102	31	-50	-81
Kingborough	2,087	429	52	1,269	3,836	429	490	61
Latrobe	799	72	-	20	891	72	-421	-493
Launceston	7,065	1,901	105	1,256	10,328	1,901	1,373	-528
Meander Valley	947	217	35	236	1,436	217	-296	-513
Northern Midlands	354	292	94	168	908	292	-86	-378
Sorell	630	78	100	1,388	2,196	78	1,342	1,265
Southern Midlands	257	122	-	316	695	122	209	87
Tasman	-	-	-	-	-	-	-	-
Waratah/Wynyard	1,365	118	8	126	1,617	118	-29	-147
West Coast	486	300	3	72	861	300	331	31
West Tamar	-	-	-	-	-	-	-	-
TASMANIA	43,511	10,417	1,817	11,190	66,936	10,367	6,504	-3,864

(a) See Glossary on page 29

12 LOCAL GOVERNMENT COUNCILS TRADING ACTIVITY, SEWERAGE : ECONOMIC TRANSACTIONS, 1996-97

<i>Local government council</i>	<i>Rates</i>	<i>Sales of goods and services</i>	<i>Subsidies received</i>	<i>Interest received</i>	<i>Sales of land and fixed assets</i>	<i>Other revenue and grants</i>	<i>Total revenue and grants</i>
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Break O'Day	518	13	-	-	-	-	531
Brighton	1,237	18	1	-	-	11	1,267
Burnie	1,626	51	18	-	1	216	1,913
Central Coast	1,482	647	3	-	-	168	2,300
Central Highlands	53	10	-	-	-	4	67
Circular Head	794	395	159	-	-	-	1,348
Clarence	5,435	48	-	-	69	12	5,564
Denwent Valley	801	90	-	-	35	-	925
Devonport	6,750	730	-	-	38	-	7,518
Dorset	398	320	-	-	12	-	730
Flinders	-	-	-	-	-	-	-
George Town	536	676	-	-	-	325	1,538
Glamorgan/Spring Bay	412	56	-	-	-	-	468
Glenorchy	5,849	75	-	-	-	-	5,924
Hobart	5,458	63	-	-	30	15	5,565
Huon Valley	710	48	175	-	-	45	977
Kentish	160	3	-	-	-	-	163
King Island	106	-	-	15	-	-	121
Kingborough	2,989	46	-	-	-	395	3,430
Latrobe	746	3	-	-	-	-	749
Launceston	9,794	227	-	200	-	641	10,863
Meander Valley	722	19	-	-	-	32	773
Northern Midlands	750	72	-	-	91	-	913
Sorell	532	6	-	-	-	-	538
Southern Midlands	235	-	13	-	-	-	248
Tasman	-	-	-	-	-	-	-
Waratah/Wynyard	963	122	-	-	14	-	1,099
West Coast	203	147	-	-	-	-	350
West Tamar	1,362	16	-	-	-	439	1,817
TASMANIA	50,624	3,900	368	215	289	2,302	57,700

Local government council	Current expenditure on goods and services	Depreciation charges	Interest paid	Purchase of land and fixed assets	Total expenditure	Increases in provisions	Total financing transactions	Deficit(a)
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Break O'Day	676	98	190	32	996	98	465	367
Brighton	541	265	207	243	1,256	265	-11	-276
Burnie	1,149	885	14	559	2,607	885	694	-190
Central Coast	991	408	452	218	2,068	408	-232	-640
Central Highlands	109	28	2	14	153	28	86	58
Circular Head	395	230	-	49	674	230	-675	-905
Clarence	2,203	962	992	1,165	5,322	962	-242	-1,204
Derwent Valley	350	172	118	131	773	172	-153	-325
Devonport	817	1,171	961	959	3,909	1,171	-3,609	-4,780
Dorset	320	254	41	28	643	254	-87	-341
Flinders	-	-	-	-	-	-	-	-
George Town	519	136	503	-	1,158	136	-380	-515
Glamorgan/Spring Bay	189	33	45	28	295	28	-172	-201
Glenorchy	1,176	1,351	667	451	3,645	1,351	-2,279	-3,630
Hobart	3,225	1,795	395	11,313	16,728	1,795	11,163	9,367
Huon Valley	194	32	223	679	1,128	32	151	119
Kentish	181	36	24	-	241	36	78	42
King Island	17	27	-	13	57	27	-65	-91
Kingborough	1,689	938	150	1,175	3,952	938	522	-416
Latrobe	206	119	79	14	418	119	-331	-450
Launceston	5,916	4,249	412	2,516	13,093	4,249	2,231	-2,019
Meander Valley	303	255	42	61	661	255	-111	-367
Northern Midlands	331	230	70	153	785	230	-128	-359
Sorell	315	74	103	56	547	74	10	-64
Southern Midlands	106	31	-	147	285	31	36	5
Tasman	-	-	-	-	-	-	-	-
Waratah/Wynyard	514	216	152	134	1,016	216	-83	-299
West Coast	199	328	15	10	552	328	202	-126
West Tamar	560	320	158	665	1,704	333	-113	-446
TASMANIA	23,191	14,643	6,018	20,813	64,665	14,651	6,966	-7,685

(a) See Glossary on page 29

13 LOCAL GOVERNMENT COUNCILS ECONOMIC TRANSACTIONS, CONSOLIDATED TOTAL, 1996-97

Local government council	Rates	Other revenue and grants received	Total revenue and grants received	Current expenditure on goods and services	Purchase of land and fixed assets	Other outlays	Total outlays	Deficit (a)
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Break O'Day	2,823	2,307	5,130	4,009	1,030	549	5,588	245
Brighton	4,101	4,972	9,073	5,947	1,918	1,773	9,638	25
Burnie	11,719	10,718	22,437	14,982	6,993	3,022	24,997	532
Central Coast	8,912	8,043	16,955	10,589	4,893	1,890	17,372	-206
Central Highlands	1,141	3,150	4,291	3,073	978	140	4,191	-177
Circuiar Head	4,230	4,921	9,151	6,036	1,725	926	8,687	-781
Clarence	23,086	9,223	32,309	20,272	5,605	5,937	31,814	-2,507
Derwent Valley	4,369	2,844	7,213	4,581	1,663	1,119	7,363	-228
Devonport	15,399	8,971	24,370	14,772	5,911	4,604	25,287	-1,238
Dorset	2,558	3,146	5,704	3,868	1,108	700	5,676	-547
Flinders	427	1,413	1,840	1,452	799	51	2,302	447
George Town	3,591	2,741	6,332	4,413	171	1,045	5,629	-839
Glamorgan/Spring Bay	2,364	3,345	5,709	4,064	811	387	5,262	-520
Glenorchy	23,794	12,220	36,014	26,032	11,882	5,377	43,291	5,051
Hobart	35,946	21,088	57,034	38,589	33,551	6,128	78,268	18,058
Huon Valley	5,766	5,014	10,780	6,729	2,921	860	10,510	-393
Kentish	1,260	2,086	3,346	2,666	434	189	3,289	-106
King Island	1,011	2,215	3,226	2,445	312	156	2,913	-371
Kingborough	12,706	9,106	21,812	11,825	8,065	2,312	22,202	-977
Latrobe	3,903	2,429	6,332	4,629	617	581	5,827	-695
Launceston	39,242	18,017	57,259	37,964	15,817	8,731	62,512	-897
Meander Valley	6,020	4,082	10,102	6,374	2,229	979	9,582	-992
Northern Midlands	4,674	4,881	9,555	4,959	3,237	934	9,130	-949
Sorell	4,273	3,961	8,234	5,476	2,503	891	8,870	486
Southern Midlands	1,969	4,292	6,261	4,658	1,202	426	6,286	-130
Tasman	753	2,223	2,976	2,359	397	52	2,808	-167
Waratah/Wynyard	6,069	4,188	10,257	7,134	2,400	1,090	10,624	33
West Coast	2,598	2,862	5,460	4,960	698	851	6,509	421
West Tamar	4,862	5,673	10,535	6,114	3,313	1,397	10,824	-44
TASMANIA	239,569	170,128	409,697	270,970	123,186	53,093	447,249	12,534

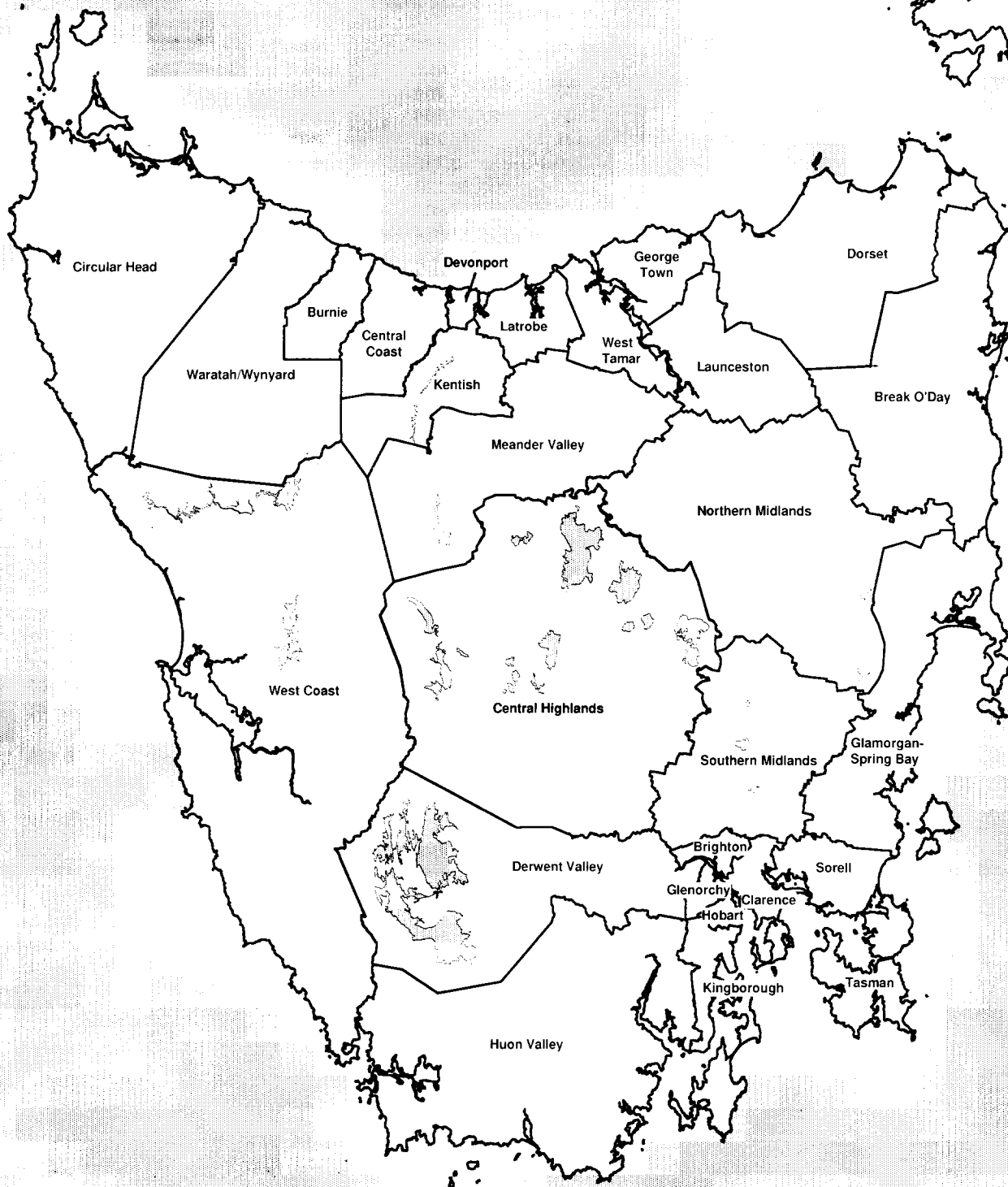
(a) See Glossary on page 29

Local government council	Assets			Liabilities		Net worth	
	Cash deposits and lending	Non-financial assets	Accounts receivable and other assets	Borrowing and advances received	Accounts payable and other liabilities	Net worth	Net worth per head of estimated resident population
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$
AT 30 June 1997							
Break O'Day	1,528	51,278	523	2,695	797	49,837	8,493
Brighton	664	56,291	778	7,057	1,417	49,259	3,855
Burnie	14,180	209,445	1,503	7,364	4,510	213,252	10,747
Central Coast	9,563	148,395	1,114	7,584	1,560	149,928	7,049
Central Highlands	903	40,323	131	185	378	40,794	16,266
Circular Head	803	55,884	700	3,735	841	52,811	6,238
Clarence	20,844	259,146	1,655	30,129	4,011	247,505	5,009
Derwent Valley	197	24,831	649	4,902	933	19,842	2,016
Devonport	9,873	209,380	1,713	17,354	3,319	200,292	8,082
Dorset	3,511	71,151	330	641	768	73,583	9,957
Flinders	2,151	40,762	173	167	397	42,523	43,613
George Town	3,070	31,333	1,630	9,253	906	25,874	3,772
Glamorgan/Spring Bay	1,616	44,125	475	1,573	728	43,915	10,526
Glenorchy	1,944	221,934	1,277	26,387	3,087	195,681	4,421
Hobart	7,717	381,321	6,581	10,681	9,306	375,632	8,040
Huon Valley	2,541	20,626	1,042	5,466	911	17,832	1,316
Kentish	1,183	25,585	92	553	578	25,729	4,691
King Island	1,591	19,605	210	598	498	20,310	11,002
Kingborough	6,638	156,330	411	3,463	2,041	157,875	5,585
Latrobe	562	36,555	577	1,510	1,314	34,870	4,428
Launceston	19,630	558,083	4,242	8,479	11,073	562,403	8,846
Meander Valley	1,259	86,239	667	1,637	1,025	85,503	4,942
Northern Midlands	5,818	99,090	427	1,042	970	103,323	8,726
Sorell	2,318	36,429	1,281	4,085	935	35,008	3,244
Southern Midlands	1,501	41,871	365	1,959	624	41,154	7,369
Tasman	596	18,762	231	170	559	18,860	8,473
Waratah/Wynyard	2,400	63,744	491	5,811	1,144	59,680	4,267
West Coast	1	47,294	654	1,573	671	45,705	7,460
West Tamar	2,518	62,396	969	3,880	1,495	60,508	3,041
TASMANIA	127,119	3,118,208	30,891	169,933	56,796	3,049,488	6,440

Tasmanian Municipalities 1997



Flinders



EXPLANATORY NOTES

CHANGES TO THIS ISSUE

1 Net advances (covering loans and repayments of loans made for policy purposes and purchases/sales of equity) have been reclassified from capital outlays to financing transactions. This change results in a more useful measure of total outlays and removes the necessity to calculate the deficit adjusted for net advances.

2 Universities have been reclassified from individual State or Commonwealth jurisdictions to a new multi-jurisdictional public sector. Consequently, Tasmania State Government statistics in this issue exclude the University of Tasmania.

3 Forestry Tasmania has been reclassified from the general government sector to the public trading enterprise (PTE) sector. Users of this publication should note that this has consequently affected the composition of data in general government and PTE tables. Care should be taken in the comparison of these tables with the same tables in previous issues of this publication.

Examples of the effect on the tables, of this reclassification are;

- revenue relating to royalties, previously classified to other revenue in general government is now classified as revenue from sale of goods and services in the PTE sector, and contributes to the net operating surplus of PTEs, and
- operating expenses, previously classified to current expenditure in general government, and contributing to final consumption expenditure, is now classified in the PTE sector as operating expenditure, and contributes to (offsets) the net operating surplus of PTEs.

FORTHCOMING CHANGES

4 In order to provide a more complete view of government activity the ABS intends to extend the scope of Government Finance Statistics (GFS) to include public financial enterprises (PFEs). This will bring into coverage of GFS a number of PFEs which carry out government social policies (e.g. home and rural finance schemes) as well as the Reserve Bank and State and Territory Central Borrowing Authorities (CBAs). The reclassification of CBA's from the general government sector to the public financial sector will be made at the same time as inclusion of PFE's in GFS. The ABS also intends to change GFS to reflect new principles contained in the 1993 System of National Accounts (SNA). More information on changes to Government Finance Statistics is provided in the *Information Paper: Developments in Government Finance Statistics* (Cat. no. 5516.0).

SCOPE AND COVERAGE

5 Statistics in this publication are shown for outlays, revenue and financing transactions, and stocks of financial assets and liabilities of enterprise units classified to the non-financial public sector and owned and/or controlled by State and local government. Government financial enterprises are currently excluded from the scope of GFS (see **4** above).

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

- general government units — include statutory authorities, government departments and local government ordinary services areas that are mainly engaged in the production of goods and services outside the normal market mechanism. Costs of production are financed predominantly from public revenues, and goods and services are provided to the general public free of charge or at nominal charges well below costs of production; CBAs are currently also classified as general government in GFS. (see **3** above, and concepts and definitions);

CONCEPTS AND DEFINITIONS

- public trading enterprises (PTEs) — are resident publicly-owned and/or controlled enterprises engaged in the production of goods and services for sale in the market. PTEs operate with the intention of maximising profits and financial returns, or at least recovering a significant proportion of their incurred costs. PTEs in Tasmania include the MTT, TT-Line, HEC, port authorities, water boards, and water and sewerage operations of councils.

7 The major transactions classifications used in this publication are:

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

8 When examining government finance statistics for the Tasmanian State Government, it is important to be aware of the impact on the data of Tascorp, the central borrowing authority. The function of Tascorp, as a CBA, is to undertake borrowings on behalf of bodies within the Tasmanian public sector (“on lending”). In fulfilling its role as the State’s CBA, Tascorp endeavours to maintain the optimal level of liquidity given prevailing market conditions. The arbitrage activity in which it is engaged is dependent upon opportunities in the volatile financial markets, and the requirements of Tascorp’s clients. As a result of this, there is considerable fluctuation from year to year in the quantity of funds borrowed by Tascorp but not yet distributed to clients. In GFS, the borrowing transactions and attendant interest flows from the on-lending process are effectively attributed only to the client body.

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

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

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

COMPARABILITY OF DATA

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

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

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

SOURCES

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

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

RELATED PUBLICATIONS

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

Government Financial Estimates, Australia (5501.0)

Local Government Finance, Victoria (5501.2)

Taxation Revenue, Australia (5506.0)

Expenditure on Education, Australia (5510.0)

Government Finance Statistics, Australia (5512.0)

Public Sector Financial Assets and Liabilities, Australia (5513.0)

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

Information Paper: Developments in Government Finance Statistics (5516.0)

SYMBOLS AND OTHER USAGES

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

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

GLOSSARY

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

Advances paid (net) Lending by public authorities with the aim of achieving government policy objectives less repayment of past lending. This category includes the purchase of shares or other increases in equity in enterprises for the purposes of funding the activities of those enterprises. Conversely, sales of shares or a reduction of government equity in public or private enterprises are recorded as a reduction in advances paid. Most major asset sales involve sale of equity in government business undertakings and result in reductions in advances paid.

Commencing with this issue, a revised treatment of net advances paid has been introduced. Previously, net advances paid were included in capital outlays. These have been removed from capital outlays and are now included in financing measures.

Advances received (net) Borrowing, net of repayments, from other public authorities. The bulk of this item relates to borrowings formerly carried out by the Commonwealth on behalf of State and Territory Governments and passed on to those governments as advances from the Commonwealth. The Commonwealth government no longer borrows on behalf of other governments and State and Territory Governments are repaying past advances, giving rise to negative values for advances received in recent years.

Borrowing (net) Borrowing, net of repayments, from both domestic and overseas sources.

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

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

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

Commencing with this issue, net advances paid have been excluded from capital outlays. This item, which includes most asset sales as well as other government lending for policy purposes, is now included in financing measures.

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

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

Current grants paid	Unrequited payments (see definition below) intended to finance the current operations of the recipients, except trading enterprises where all such transfers to finance current operations are classified as subsidies. This category mainly comprises grants to non-profit institutions (e.g. non-government schools), foreign governments and other general government authorities (e.g. universities). Commonwealth current grants are split to show whether the grants are to the private or public sector. Grants to State Governments are split further to show whether they were retained by the State Government or were onpassed to other recipients.
Current outlays	Net current expenditure on goods and services plus current transfer payments. Current expenditure on goods and services is expenditure by general government authorities which does not result in the creation of fixed assets or acquisition of land, buildings, intangible assets or second-hand plant and equipment. Sales of goods and services are offset against gross expenditure in calculating current outlays. Current transfer payments include payments for property rights (e.g. interest payments) and unrequited transfers for which there are no returns for payment, such as subsidies, personal benefit payments and current grants.
Deficit	The sum of all outlays less revenue less increases (decreases) in provisions. Deficits are subdivided into current and capital deficits. The current deficit is equal to current outlays less current revenues less current grants received less increase in provisions. The capital deficit is made up of capital outlays less capital revenues and capital grants received. Commencing with this issue, the deficit measure has been replaced with the previous measure of the deficit adjusted for net advances. This has removed from the deficit the effect of net injections/acquisitions or sales of equity as well as repayment of other government lending for policy purposes.
Expenditure on land and intangible assets (net)	Purchases less sales of land and intangible assets such as patents and copyrights.
Expenditure on new fixed assets	Expenditure on tangible assets which are intended to be used in the production process for longer than a year. Such assets cover construction work and equipment (including transport equipment) but exclude defence equipment (which is classified by convention as current), land, mineral deposits and expenditure on goods or buildings which are intended for sale.
Expenditure on second-hand assets (net)	Purchase of second-hand assets less sales of used capital assets. It generally comprises the acquisition and disposal of non-residential buildings, previously rented dwellings and used plant and equipment. A negative value indicates that sales exceed purchases.
Final consumption expenditure	General government's expenditure on provision of goods and services less the value of its output sold to others.
Financing	The sum of transactions by which governments finance their deficits or invest their surpluses. Financing represents the difference between total outlays and revenue and grants.

Commencing with this issue, a revised treatment of net advances paid has been introduced. Previously, net advances paid were included in capital outlays. These have been removed from capital outlays and are now included in financing measures.

General government	See Explanatory Notes.
Grants received	Current and capital unrequited payments (see definition below) received from other units in the non-financial public sector. This category is further classified for State and Territory governments to indicate whether grants received are used to fund those governments' operations or are Commonwealth grants to be onpassed to designated government authorities (e.g. universities) or other bodies (e.g. non-government schools).
Gross fixed capital expenditure	Expenditure on new fixed assets less net sales of second-hand assets. The term gross in the title indicates that no depreciation allowances have been deducted in this category.
Income transferred to general government	That part of the income of public trading enterprises which is paid to their parent bodies or governments in the nature of dividends, transfers of profit, income tax equivalents and wholesale sales tax equivalents.
Increase in provisions	Increase in public trading enterprise provisions for depreciation and increase in provisions for superannuation, long service leave and the like.
Interest payments	Payments for the use of borrowed money. Interest payments include discounts and premiums incorporated into the sale price of securities. Interest payments by public trading enterprises to the general government sector are identified separately.
Interest received	Current receipts from government bank balances, investments and advances.
Levies paid to other government authorities	Compulsory contributions to other government authorities. Includes the library levy, the planning levy and levies paid to port authorities. Excludes the fire levy which is treated as having been a collection service on behalf of the State Fire Commission (see Rates below).
Net operating surplus	The excess of the value of a public trading enterprise's sales receipts over costs incurred in producing its output. These costs include depreciation charges and indirect taxes less subsidies but exclude interest, dividends, land rent, royalties and direct taxes.
Other capital outlays	This category includes capital outlays not shown elsewhere. It mainly comprises unrequited capital transfers and the net increase in stocks.
Other financing transactions	Net changes in balances of financial assets and liabilities other than borrowing, advances received, advances paid and provisions.
Other revenue	This category includes revenue not shown elsewhere. It mainly comprises income transfers from public trading and financial enterprises, land rent and royalties received, dividends from investments and reimbursements for work done on behalf of private bodies.

Other transfer payments	Unrequited payments (see definition below) not already included in current outlay categories. These include land rent and royalty payments, income transfers from trading enterprises to general government and taxes and levies paid by government authorities.
Public trading enterprises	See Explanatory Notes.
Rates	The annual revenue demands, including penalties, by local government councils from property owners. Also includes amounts received from State Government for pensioner rate remissions. Consists of water rates, sewerage rates, and that part of general rates not relating to garbage or the fire levy. Garbage rates are excluded from the general rates as they are treated as a charge for service rather than a tax (see Taxes, fees and fines below) while the fire levy is treated as not being council revenue, and is collected on behalf of the State Fire Commission.
Sales of goods and services	The value of current government output sold to other public and private bodies.
Subsidies paid to Public Trading Enterprises	Grants paid by general government to public trading enterprises to offset losses that are a consequence of government policy to maintain prices at a level that does not cover the cost of production.
Subsidies received	Unrequited payments (see definition below) made by public authorities to public trading enterprises to allow them to provide goods or services at reduced cost.
Taxes, fees and fines	Taxes are compulsory levies imposed by government to raise revenue. There is usually no clear and direct link between payment of taxes and the provision of goods and services. Council general rates based on the assessed annual property values are included as taxes. Fees are levies which are related to the regulation of an activity or where payment is associated with provision of goods and services but which do not correspond to the sale of goods and services. Fines are civil and criminal penalties imposed on law breakers (other than tax penalties which are included with taxes).
Unrequited payments	Payments made for which nothing is received directly in return.



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