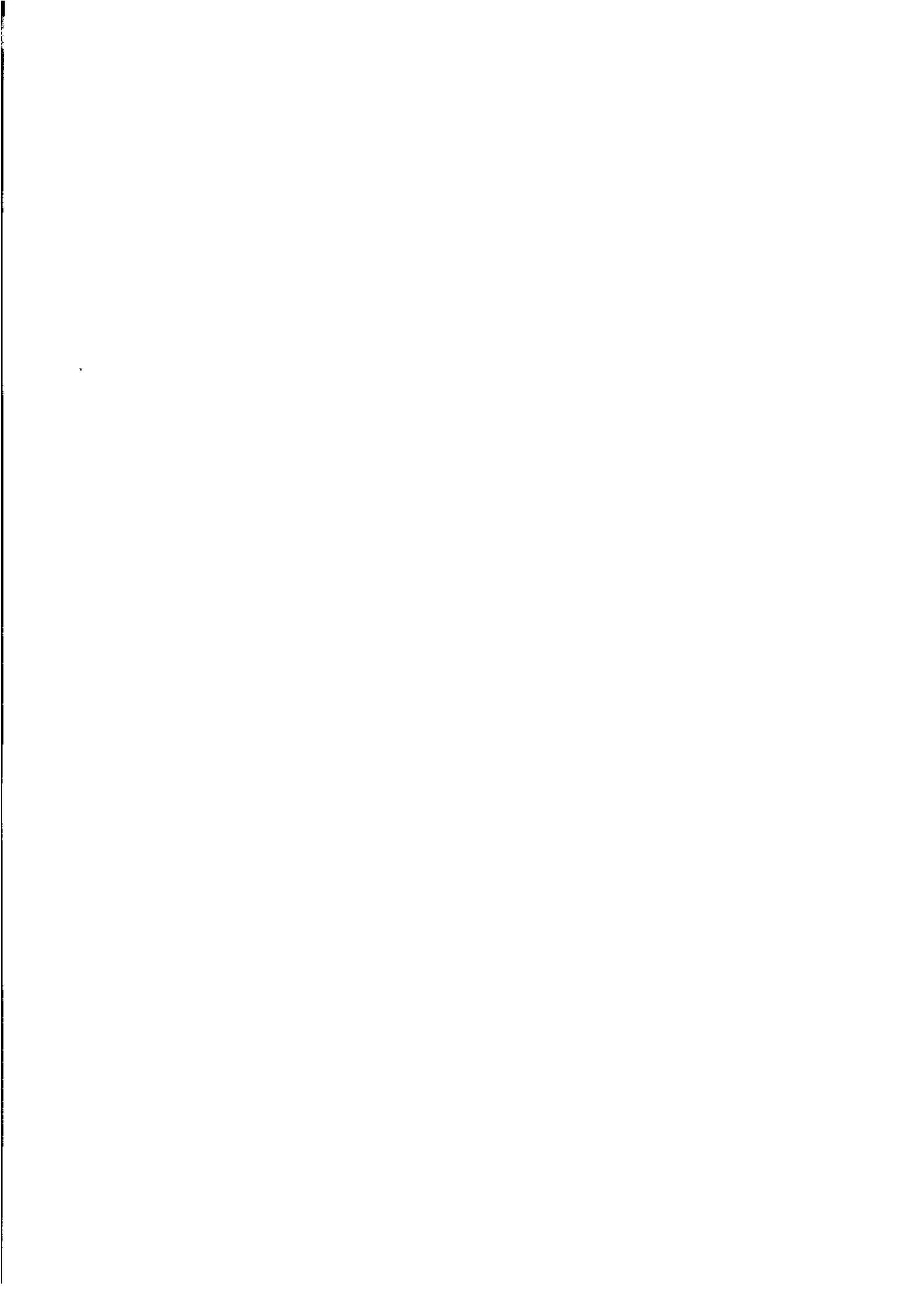




1993-94

Government Finance Statistics Tasmania





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**GOVERNMENT FINANCE STATISTICS
TASMANIA
1993-94**

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AUSTRALIAN BUREAU OF STATISTICS CATALOGUE NO. 5501.6

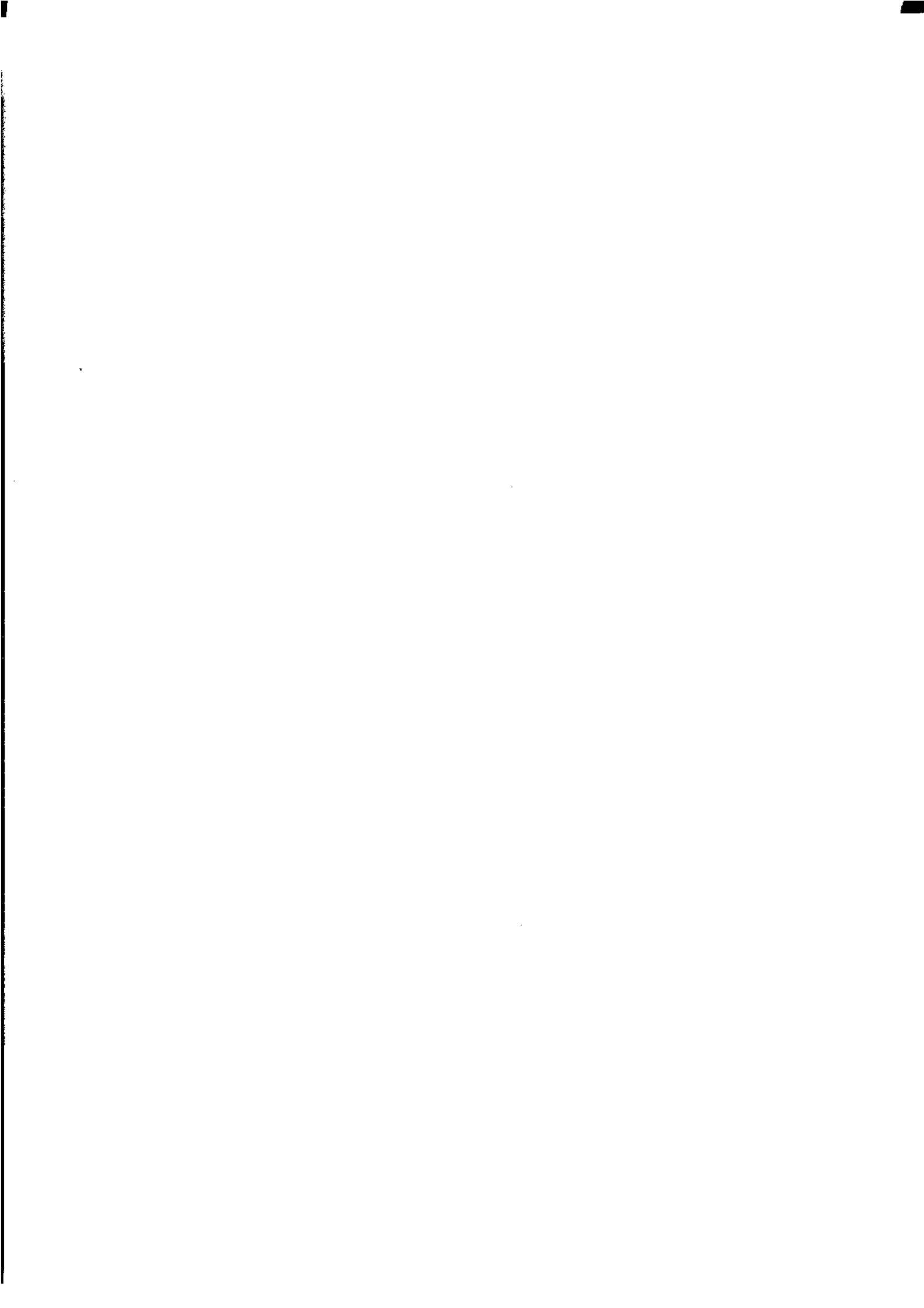


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INQUIRIES

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- Inquiries concerning these statistics may be made by telephoning Hobart (002) 20 5842 (Finance Statistics Section, Mr Ron Just).
 - For general inquiries, including copies of publications, telephone the Information Officer on Hobart (002) 20 5800.
 - The Tasmanian Office of the Australian Bureau of Statistics is located on the Ground Floor, 175 Collins Street, Hobart (GPO Box 66A, Hobart, 7001).
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INTRODUCTION

This publication presents statistics of the financial transactions of the Tasmanian State Government and Tasmanian local government authorities for the years 1988-89 to 1993-94.

These statistics relate to the non-financial public sector. This means that all agencies that are owned and/or controlled by government are included, except those that are classified as public financial enterprises, such as government owned or controlled banks, insurance companies, finance companies etc.

All tables are based on the system of Government Finance Statistics (GFS).

Tables 1 to 8 contain data for Tasmanian State and local governments. Tables 1 and 4 use the Economic Transaction Framework (ETF) and its classifications of outlays, revenue, and financing transactions. Tables 2, 3, 5 and 6 show expenditure classified by Government Purpose Classification (GPC). Table 7 contains State and local government financial data on revenue derived from taxes, fees and fines. Table 8 contains data on the levels of financial assets and liabilities of Tasmanian State and local government.

Tables 9 to 12 contain data on the financial transactions of individual local government authorities for the year 1993-94. The tables are split into Ordinary Services and Trading Activity (water and sewerage). This year these tables are produced under the GFS system, and are comparable with tables 1 to 8. In previous years they were produced under the Standardised Local Government Finance (SLGFS) System, which has been discontinued.

Additional published information on government finances can be found in :

Government Financial Estimates, Australia (ABS catalogue no. 5501.0)
Taxation Revenue, Australia (ABS catalogue no. 5506.0)
Government Finance Statistics, Australia (ABS catalogue no. 5512.0)
Public Sector Financial Assets and Liabilities, Australia (ABS catalogue no. 5513.0)
Expenditure on Education, Australia (ABS catalogue no. 5510.0)

The ABS is also able to provide additional unpublished data on State and local government finance statistics on request.

The 1992-93 issue of this publication was released in June 1994. The later release of the 1993-94 issue resulted from difficulties in compiling the individual council tables due to the change from SLGFS to GFS (see above), and the changes in source data following implementation of the new accounting standard, AAS27.

Australian Bureau of Statistics
Tasmania
September 1995

MAIN FEATURES

State Government Finance

General Government

The general government sector returned a \$91 million surplus in 1993-94, following deficits of \$8 million in 1992-93, and \$16 million in 1991-92. The surplus was due mainly to a fall of \$177 million in total capital outlays, attributable to the sale of two major assets. The Tasmanian Development Authority (TDA) housing mortgage portfolio was sold to Advance Bank Australia for \$98.1 million. Also, the Tasmanian Government Insurance Office was sold to the Dutch-based Fortis Group (which now operates it as TGIO Ltd.) for \$53.5 million, \$40 million of which was received in 1993-94. These asset sales were made as part of the State Government's debt retirement strategy, with the revenues obtained being used for this purpose.

When examining 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 (CBA). 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 dependant upon opportunities in the volatile financial markets, and the requirements of Tascorp's clients. Because 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. 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. However, borrowings of Tascorp not on-lent (but instead invested) will not be subjected to this treatment, nor will the related interest, and this will be 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. This series exhibits much less variation from year to year:

	Year (\$ million)					
	88-89	89-90	90-91	91-92	92-93	93-94
Interest paid	272	320	321	307	328	394
<i>minus</i> Interest received	174	209	193	159	181	242
<i>equals</i> Net interest paid	98	111	128	148	147	152

The figures for 1993-94 are of particular note, as both interest paid and interest received display very large increases (due primarily to Tascorp's reabsorption of Fintas, see below), yet net interest paid is consistent with previous years. This serves to illustrate the importance of understanding the role played by Tascorp in the dynamics of Tasmanian Government finance.

The exceptionally large increase in net borrowing from \$43 million to \$955 million for 1993-94 is also attributable to the activities of Tascorp. This occurred as a result of Tascorp closing the operations of Fintas, a wholly-owned subsidiary classified as a public financial enterprise, and hence not previously included in GFS. Tascorp assumed the outstanding debt of Fintas totalling \$746 million and reinvested these funds, which are reflected in "Other financing transactions".

Total general government revenues increased by 3 per cent to \$2044 million (from \$1985 million). Grants received from the Commonwealth Government was the largest revenue item, contributing 55 per cent of the total in 1993-94. Commonwealth grants to Tasmania actually fell by \$37 million in 1993-94, due mainly to the termination of the Gordon-below-Franklin compensation program. In addition, funding for roads returned to a more normal level after the large increase in 1992-93, due to the effect in that year of the One Nation Statement.

Public Trading Enterprises

Interest payments in 1993-94 fell 14 per cent from 1992-93, reflecting changes in interest rates. Capital outlays increased significantly. The expenditure on new fixed assets of \$297 million in 1993-94 included \$155 million for the purchase of the ferry Spirit of Tasmania which was offset by sales of assets, including the Abel Tasman. The Government's contribution of \$53 million towards the purchase of the new ferry is reflected in the capital grants received. Together these transactions contributed to the public trading enterprise sector deficit in 1993-94 following two years of surplus.

Increases in provisions for 1993-94 totalled \$99 million, compared with \$131 million in the previous year. A decrease of \$24 million in provisions other than depreciation was largely attributable to the Hydro-Electric Commission reducing provisions for retirement benefits and superannuation by \$23 million, as a result of unusually high payments made on behalf of superannuants.

State Government Outlays by Purpose

Current outlays for 1993-94 totalled \$2,079 million. Public debt (interest) accounted for \$524 million, or 25 per cent of total current outlays. Education (\$515 million or 25 per cent) and Health (\$328 million or 16 per cent) were the other major areas of spending.

Capital outlays fell significantly in 1993-94. The total of \$211 million was 24 per cent lower than the previous year (\$279 million). This result occurred despite the very large outlay on the Spirit of Tasmania, apparent in the Transport and communications category. Offsetting this were the sale of the TDA housing mortgage portfolio and the sale of TGIO as mentioned above, reflected in the categories Housing and community amenities, and General public services, respectively.

Outlays on fuel and energy decreased from \$91 million in 1992-93 to \$73 million in 1993-94. This coincided with the completion of the Anthony Power Scheme by the HEC in February 1994. This category has fallen for three consecutive years, as the HEC has gradually completed a number of major construction projects.

Local Government Finance

The local government sector has maintained a steady surplus over recent years, at the same time maintaining the level of capital outlays. Interest payments have declined steadily since 1990-91.

In 1993-94, total current outlays were \$149 million. The most significant areas of expenditure were general public services (\$37 million or 25 per cent), transport and communication (\$28 million or 19 per cent) and recreation and culture (\$25 million or 17 per cent).

Capital outlays of \$79 million were spent largely on transport and communication (\$33 million or 42 per cent) and sewerage (\$19 million or 24 per cent), which is consistent with the historic expenditure pattern.

State and Local Government Taxes, Fees and Fines

In 1993-94, the State Government raised \$592 million from taxes, fees and fines, representing 29 per cent of general government revenues. This was 6 per cent above the total for 1992-93, the comparatively large increase in 1993-94 being primarily attributable to substantial rises in tobacco franchise taxes, and stamp duties. Revenue from the tobacco franchise tax grew by 54 per cent following an increase in the ad valorem fee on wholesalers (or retailers purchasing from unlicensed sources) from 50 to 100 per cent, effective from August 1, 1993. Stamp duty revenues from conveyances increased notably due to higher levels of real estate activity, as did duties on motor vehicles from greater volume of ownership transfers.

The major offsetting effect in the taxes, fees and fines statistics was a fall of \$4 million revenue from the electricity consumption levy on bulk consumers (those with a contracted demand in excess of one megawatt). This was brought about by a substantial decrease in the rate at which the levy was applied.

Tasmanian local government authorities raised \$125 million in taxes, fees and fines in 1993-94, compared to \$122 million in the previous year. Municipal rates as usual were by far the largest component of this total, increasing by \$2 million to \$119 million in 1993-94. The change between the two years was impacted on by increased identification of the separate garbage rates in 1993-94 compared to previous years. In GFS this revenue source is treated as sales of goods and services rather than a tax. This is because it is a separately identified charge paid only by those who receive the service, and is set at a level designed to cover the cost of the service.

Financial Assets and Liabilities of State and Local Government

State Government

The net debt of the Tasmanian State Government increased by \$163 million from \$3,163 million to \$3,326 million between 30 June 1993 and 30 June 1994. This outcome consisted of an increase in gross debt of \$855 million which was partially offset by a \$691 million increase in total cash, deposits and lending. The relatively dramatic movements in these latter aggregates is attributable to Tascorp's assumption of the assets and liabilities of Fintas, as described above.

Of the \$3,326 million net debt existing at the end of the 1993-94 financial year, \$1,353 million was owed by general government and \$1,974 million by the public trading enterprises.

Public trading enterprise debt has a different impact on public finances from general government debt. Public trading enterprises tend to borrow to attain assets which are used to generate revenue to service the debt, whereas general government borrowing usually relates to assets used in the provision of services which do not directly generate revenue.

Local Government

The net debt position of Tasmanian local governments decreased by \$7 million from \$64 million to \$57 million between 30 June 1993 and 30 June 1994. This was made up of a decrease in gross debt of \$3 million and an increase in total cash, deposits and lending of \$4 million. The net debt of local government has decreased steadily over recent years, as a consequence of significant surpluses.

CHANGES IN PRESENTATION OF LOCAL GOVERNMENT FINANCE STATISTICS

Until the 1993-94 financial year, only five of the twenty nine local government councils in Tasmania provided annual financial data using accrual-based accounting procedures. These councils, Clarence, Glenorchy, Hobart, Kingborough and Launceston, did not follow identical accounting standards in the preparation of their financial statements. The remaining twenty four councils reported data in a standardised cash accounting format. Therefore, there existed no universally observed accounting reporting standards for Tasmanian local government authorities. However, as of July 1, 1993, they were all required to compile their annual statements in accordance with Australian Accounting Standard 27 (AAS27). The most significant impact of this standard in Tasmania is that it compels local authorities to follow accrual accounting procedures.

Accrual accounting involves all transactions and financial events being recorded against the period they relate to, regardless of when payments are made or received. Under cash accounting procedures, payments are brought to account when they are actually made or received, and accounting events not involving cash transactions are excluded. Although accounting statements of these two formats are very different, there is only marginal divergence in the statistics produced by the ABS using either as a source of information. The key distinction is the complete absence from cash accounting of certain items that are only relevant to accrual accounting, such as provisions (especially for depreciation). Depreciation charges are recorded for public trading enterprises (PTEs) at all levels of government. Therefore, with the adoption of AAS27, allowances for depreciation are now made for local government water and sewerage operations, all of which are considered to be trading activities. As yet, not all assets have been recognised and brought to account by some councils, so depreciation charges for them will be understated.

Government Finance Statistics (GFS) standards promulgated by the International Monetary Fund 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 authorities. As a result, the statistics for local general government presented in this publication are accrual measure proxies for the cash-based statistics. The major source of any discrepancy in the statistics will be due to 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.

The other notable change in the presentation of statistics in this issue is that local government data are now provided in a format more in line with the GFS-based presentation. This is the style followed by the ABS in publications containing national and State Government level financial statistics. Previously, the Standardised Local Government Financial System (SLGFS), essentially a customised and more detailed version of the GFS presentation, had been utilised to present data for individual municipalities. It is important to understand that the major difference between these is merely in the way the statistics are displayed, as both are derived from the one body of underlying data.

Although all tables in this publication are presented on a GFS basis, in the case of local government, a distinction needs to be made between the "sector level" tables and the "unit level" tables. The sector level tables relating to local government are those numbered 4, 5 and 6. These present data on a "net" basis, with some expenditure items being offset by revenues. The unit level tables are those numbered 9 to 12, in which all items (except net advances paid) are shown on a "gross" basis. As a result, some aggregates will differ between the sector and unit level tables as presented here, such as total current outlays, total capital outlays (and hence total outlays), and total revenues and grants received.

TABLE 1. ECONOMIC TRANSACTIONS OF TASMANIA STATE GOVERNMENT
(Smillion)

	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94
GENERAL GOVERNMENT						
Current expenditure	1,042	1,159	1,353	1,321	1,407	1,486
<i>less</i> Sales of goods and services(a)	72	80	139	122	145	156
<i>equals</i> Final consumption expenditure	970	1,078	1,214	1,199	1,263	1,330
Interest payments	272	320	321	307	328	394
Subsidies paid to PTEs	28	55	55	45	46	44
Current grants to other governments	25	25	26	34	40	42
Other transfer payments	95	111	128	121	135	140
Total Current outlays	1,390	1,590	1,743	1,706	1,812	1,950
Expenditure on new fixed assets	232	207	142	131	167	147
<i>plus</i> Expenditure on secondhand fixed assets (net)	-15	-41	-23	-29	-9	-36
<i>equals</i> Gross fixed capital expenditure	216	166	119	102	158	111
Capital grants to other governments	9	8	9	7	2	-
Capital grants to PTEs	47	72	71	63	50	77
Advances paid to PTEs (net)	14	-15	-21	-21	-13	-13
Other capital outlays	47	28	-6	5	-16	-172
Total Capital outlays	333	259	172	156	181	4
Total Outlays	1,723	1,849	1,915	1,863	1,993	1,954
Taxes, fees and fines	417	458	506	540	558	592
Interest received from PTEs	86	83	78	74	72	71
Interest received from other enterprises	88	126	115	85	109	171
Grants received -	883	1,014	989	1,077	1,164	1,127
for own use	783	903	867	940	1,013	963
for onpassing	100	111	122	137	151	164
Other revenue	56	73	73	72	81	84
Total Revenue and grants received	1,531	1,754	1,762	1,847	1,985	2,044
Advances received (net)	12	-19	-77	-185	-149	-120
Borrowing (net)	153	302	96	301	43	955
Other financing transactions	27	-187	135	-100	115	-925
Total Financing	192	96	153	16	8	-91
Current deficit	13	16	135	29	4	7
Capital deficit	179	79	19	-13	4	-97
Total deficit	192	96	153	16	8	-91

TABLE 1. ECONOMIC TRANSACTIONS OF TASMANIA STATE GOVERNMENT (cont.)
(\$million)

	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94
PUBLIC TRADING ENTERPRISES						
Interest payments to -	262	256	235	248	234	202
general government	85	80	76	73	71	70
other enterprises	176	176	159	175	163	132
Income transferred to general government	10	17	14	17	18	23
Other transfer payments	-	-	-	-	-	-
Total Current outlays	271	273	249	265	252	225
Expenditure on new fixed assets	193	175	201	156	145	297
plus Expenditure on secondhand fixed assets (net)	-31	-24	-8	2	1	-24
<i>equals</i> Gross fixed capital expenditure	162	152	193	159	147	273
Expenditure on land and intangible assets (net)	-2	2	-1	-1	-1	-2
Other capital outlays	2	-	-3	-5	-10	-
Total Capital outlays	162	153	189	152	136	271
Total Outlays	433	426	438	417	388	496
Sales of goods and services	528	567	643	646	706	736
plus Subsidies received	28	49	48	39	38	41
less Operating expenditure	347	397	498	451	521	556
<i>equals</i> Net operating surplus	210	219	192	233	223	222
Interest received	40	32	18	22	15	11
Capital grants received	46	74	77	69	53	77
Other revenue	3	4	5	4	4	5
Total Revenue and grants received	299	329	293	328	295	314
Increases in provisions -	88	90	102	101	131	99
for depreciation	45	50	62	55	122	123
other	43	39	40	46	9	-24
Advances received (net)	15	-14	-16	-22	-13	-13
Borrowing (net)	53	-57	70	15	16	56
Other financing transactions	-21	79	-11	-6	-42	40
Total Financing	134	97	145	89	93	182
Current deficit	-67	-68	-64	-92	-117	-106
Capital deficit	113	75	106	79	79	190
Total deficit	46	7	43	-12	-38	83

TABLE 1. ECONOMIC TRANSACTIONS OF TASMANIA STATE GOVERNMENT (cont.)
(Smillion)

	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94
CONSOLIDATED TOTAL						
Current expenditure	1,042	1,159	1,353	1,321	1,407	1,485
<i>less</i> Sales of goods and services	72	80	139	122	145	156
<i>equals</i> Final consumption expenditure	970	1,078	1,214	1,199	1,263	1,330
Interest payments	437	487	476	479	488	524
Subsidies paid to PTEs	28	55	55	45	46	44
Current grants to other governments	25	25	26	34	40	42
Other transfer payments	95	111	128	121	135	140
Total Current outlays	1,555	1,758	1,899	1,878	1,973	2,079
Expenditure on new fixed assets	425	383	342	287	312	445
<i>plus</i> Expenditure on secondhand fixed assets (net)	-46	-65	-31	-27	-7	-61
<i>equals</i> Gross fixed capital expenditure	379	318	312	260	305	384
Expenditure on land and intangible assets (net)	-	6	1	-1	2	2
Capital grants to other governments	9	8	10	7	2	-
Other capital outlays	46	24	-11	-	-30	-175
Total Capital outlays	434	356	311	266	279	211
Total Outlays	1,989	2,113	2,210	2,144	2,251	2,291
Taxes, fees and fines	417	458	506	540	558	592
Net operating surplus of public trading enterprises	210	219	192	233	223	222
Interest received	117	149	130	104	122	179
Grants received -	883	1,014	991	1,080	1,167	1,128
for own use	783	903	869	943	1,016	964
for onpassing	100	111	122	137	151	164
Other revenue	49	59	62	57	65	63
Total Revenue and grants received	1,676	1,899	1,882	2,013	2,135	2,184
Increase in provisions -	88	90	102	101	131	99
for depreciation	45	50	62	55	122	123
other	43	39	40	46	9	-24
Advances received (net)	12	-19	-77	-185	-149	-120
Borrowing (net)	171	286	166	317	60	1,011
Other financing transactions	41	-142	137	-102	75	-882
Total Financing	312	214	327	131	116	107
Current deficit	-52	-48	75	-60	-110	-97
Capital deficit	276	172	151	90	95	105
Total deficit	224	124	225	30	-15	8

TABLE 2. CURRENT OUTLAYS BY PURPOSE FOR THE TASMANIA STATE GOVERNMENT
(Smillion)

<i>Purpose</i>	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94
General public services	96	110	136	127	110	126
Public order and safety	95	102	109	110	109	115
Education	390	421	426	432	477	515
Primary and secondary education	259	278	285	283	310	321
Tertiary education, of which	94	105	101	107	117	137
University education	61	69	68	73	79	89
Technical and further education	33	37	33	34	38	48
Other education	37	38	41	42	50	57
Health	265	302	323	328	361	328
Hospital and other institutional services	218	251	283	270	304	278
Clinics and other non-institutional services	23	28	20	23	25	26
Other health	24	23	20	35	33	24
Social security and welfare	41	47	52	53	56	89
Housing and community amenities	18	36	29	29	37	39
Housing and community development	11	27	22	18	24	28
Water supply	4	5	4	4	5	5
Sanitation and protection of the environment	3	4	2	6	8	7
Recreation and culture	38	44	46	45	50	50
Agriculture, forestry, fishing and hunting	47	56	56	68	66	65
Mining, manufacturing and construction	8	12	8	8	9	6
Transport and communication	53	63	72	93	85	90
Road transport	46	55	62	87	83	86
Other transport and communication	8	8	10	6	2	4
Other economic affairs	48	57	48	55	57	52
Other purposes	455	506	594	530	556	603
Public debt	437	487	476	479	489	524
Other	18	19	117	51	68	80
Total	1,555	1,757	1,899	1,878	1,973	2,079

TABLE 3. CAPITAL OUTLAYS BY PURPOSE FOR THE TASMANIA STATE GOVERNMENT
(Smillion)

<i>Purpose</i>	<i>1988-89</i>	<i>1989-90</i>	<i>1990-91</i>	<i>1991-92</i>	<i>1992-93</i>	<i>1993-94</i>
General public services	9	8	-	6	3	-42
Public order and safety	13	-12	7	8	15	15
Education	46	52	33	25	28	23
Primary and secondary education	37	45	21	16	14	16
Tertiary education, of which	9	7	12	8	12	6
University education	3	3	7	2	4	-
Technical and further education	6	4	5	6	7	6
Other education	-	-1	-	1	3	2
Health	37	23	12	15	36	16
Hospital and other institutional services	34	1	11	14	32	1
Clinics and other non-institutional services	3	3	1	1	1	1
Other health	-	19	-	-	4	14
Social security and welfare	4	-	-1	-4	-5	-4
Housing and community amenities	44	58	29	43	10	-92
Housing and community development	36	47	22	37	7	-103
Water supply	5	9	6	5	3	10
Sanitation and protection of the environment	2	2	1	-	-	-
Recreation and culture	21	12	8	9	13	11
Fuel and energy	116	101	132	107	91	73
Agriculture, forestry, fishing and hunting	11	9	3	10	6	8
Mining, manufacturing and construction	17	3	1	-4	-2	3
Transport and communication	99	95	89	52	89	207
Road transport	93	83	65	46	74	57
Water transport	7	10	24	6	15	150
Other transport and communication	-	2	-	1	-	-
Other economic affairs	10	7	-1	3	-3	-5
Other purposes	6	-	-1	-4	-1	-1
Total	434	356	311	266	279	211

TABLE 4. ECONOMIC TRANSACTIONS OF TASMANIA LOCAL GOVERNMENT
(Smillion)

<i>Economic transactions</i>	<i>1988-89</i>	<i>1989-90</i>	<i>1990-91</i>	<i>1991-92</i>	<i>1992-93</i>	<i>1993-94</i>
Current Outlays						
Current expenditure	120	126	139	149	155	160
<i>less</i> Sales of goods and services	35	36	39	43	43	41
<i>equals</i> Final consumption expenditure	85	90	100	106	112	119
Interest payments	23	26	28	27	25	20
Other transfer payments	3	3	7	7	8	10
Total Current outlays	111	119	134	140	145	149
Capital Outlays						
Expenditure on new fixed assets	61	71	65	69	86	87
<i>plus</i> Expenditure on secondhand fixed assets (net)	-3	-3	-6	-6	-7	-10
<i>equals</i> Gross fixed capital expenditure	58	68	59	63	79	77
Other capital outlays	3	-1	3	2	1	1
Total Capital outlays	61	67	61	65	80	79
Total Outlays	172	186	195	205	225	228
Revenue and Grants Received						
Taxes, fees and fines	86	94	109	117	122	125
Net operating surpluses of public trading enterprises	29	27	30	31	29	24
Interest received	16	17	17	12	9	9
Grants received	35	36	42	50	62	60
Other revenue	4	5	4	3	5	5
Total Revenue and grants received	170	179	201	214	228	223
Financing Transactions						
Increase in provisions	3	5	6	8	10	17
Borrowing (net)	7	3	2	-6	1	-2
Other financing transactions	-10	-1	-14	-10	-7	-10
Total Financing transactions	2	8	-6	-9	-2	5
Deficit	-1	3	-12	-16	-12	-12

TABLE 5. CURRENT OUTLAYS BY PURPOSE FOR TASMANIA LOCAL GOVERNMENT
(Smillion)

<i>Purpose</i>	<i>1988-89</i>	<i>1989-90</i>	<i>1990-91</i>	<i>1991-92</i>	<i>1992-93</i>	<i>1993-94</i>
<i>General public services</i>	24	24	25	29	34	37
<i>Public order and safety</i>	1	1	2	2	2	2
<i>Health</i>	2	3	3	3	5	5
<i>Welfare</i>	3	4	5	7	7	7
<i>Sanitation and protection of the environment</i>	9	8	10	11	12	8
<i>Housing, community development and amenities</i>	6	6	8	10	11	15
<i>Recreation and culture</i>	19	20	24	23	22	25
<i>Transport and communication</i>	25	28	30	28	30	28
<i>Other purposes</i>	23	25	28	26	22	24
Total	111	119	134	140	145	149

TABLE 6. CAPITAL OUTLAYS BY PURPOSE FOR TASMANIA LOCAL GOVERNMENT
(Smillion)

<i>Purpose</i>	<i>1988-89</i>	<i>1989-90</i>	<i>1990-91</i>	<i>1991-92</i>	<i>1992-93</i>	<i>1993-94</i>
<i>General public services</i>	6	3	4	5	4	5
<i>Water supply</i>	4	4	5	9	9	7
<i>Sanitation and protection of the environment</i>	2	2	1	2	2	5
<i>Sewerage</i>	12	18	17	16	21	19
<i>Housing, community development and amenities</i>	1	2	1	2	3	2
<i>Recreation and culture</i>	11	7	4	3	6	8
<i>Transport and communication</i>	24	29	27	25	33	33
<i>Other purposes</i>	1	2	2	3	2	-
Total	61	67	61	65	80	79

TABLE 7. TASMANIA STATE AND LOCAL GOVERNMENT TAXES, FEES AND FINES
(*Smillion*)

	<i>State Authorities</i>			<i>Local Authorities</i>			<i>State & Local Authorities</i>		
	<i>1991-92</i>	<i>1992-93</i>	<i>1993-94</i>	<i>1991-92</i>	<i>1992-93</i>	<i>1993-94</i>	<i>1991-92</i>	<i>1992-93</i>	<i>1993-94</i>
Taxes, fees and fines	540	558	592	117	122	125	657	680	717
<i>2 Employers' payroll taxes</i>	<i>135</i>	<i>132</i>	<i>131</i>	-	-	-	<i>135</i>	<i>132</i>	<i>131</i>
<i>3 Taxes on property</i>	<i>131</i>	<i>139</i>	<i>143</i>	<i>111</i>	<i>117</i>	<i>119</i>	<i>242</i>	<i>256</i>	<i>262</i>
31 Taxes on immovable property	43	43	45	111	117	119	154	160	164
311 Land taxes	28	27	29	-	-	-	28	27	29
312 Municipal rates	-	-	-	111	117	119	111	117	119
314 Property owners' contribution to fire brigades	15	15	16	-	-	-	15	15	16
33 Taxes on financial and capital transactions	88	96	98	-	-	-	88	96	98
331 Stamp duties	47	55	61	-	-	-	47	55	61
332 Financial institutions' taxes	33	34	31	-	-	-	33	34	31
333 Government borrowing guarantee levies	8	7	6	-	-	-	8	7	6
<i>4 Taxes on provision of goods and services</i>	<i>76</i>	<i>80</i>	<i>83</i>	-	-	-	<i>76</i>	<i>80</i>	<i>83</i>
42 Excises (levies on statutory corporations)	13	13	13	-	-	-	13	13	13
44 Taxes on gambling	42	43	45	-	-	-	42	43	45
442 Taxes on private lotteries	22	22	22	-	-	-	22	22	22
444 Casino taxes	9	9	12	-	-	-	9	9	12
445 Race betting taxes	10	11	11	-	-	-	10	11	11
449 Taxes on gambling n.e.c.	1	1	1	-	-	-	1	1	1
45 Taxes on insurance	21	24	25	-	-	-	21	24	25
451 Insurance cos' contributions to fire brigades	4	7	6	-	-	-	4	7	6
452 Third party insurance taxes	2	2	2	-	-	-	2	2	2
459 Taxes on insurance n.e.c.	14	15	17	-	-	-	14	15	17
<i>5 Taxes on use of goods and performance of activities</i>	<i>176</i>	<i>183</i>	<i>205</i>	-	-	-	<i>176</i>	<i>183</i>	<i>205</i>
51 Motor vehicle taxes	64	66	69	-	-	-	64	66	69
511 Vehicle registration fees and taxes	39	39	42	-	-	-	39	39	42
512 Stamp duty on vehicle registration	20	21	22	-	-	-	20	21	22
513 Drivers' licences	5	6	4	-	-	-	5	6	4
514 Road transport and maintenance taxes	1	1	1	-	-	-	1	1	1
52 Franchise taxes	97	103	127	-	-	-	97	103	127
522 Petroleum products franchise taxes	46	45	47	-	-	-	46	45	47
523 Tobacco franchise taxes	34	41	63	-	-	-	34	41	63
524 Liquor franchise taxes	17	17	17	-	-	-	17	17	17
53 Other taxes on use of goods etc.	14	14	10	-	-	-	14	14	10
<i>9 Fees and fines</i>	<i>22</i>	<i>25</i>	<i>30</i>	<i>6</i>	<i>5</i>	<i>6</i>	<i>28</i>	<i>30</i>	<i>36</i>
91-93 Fees from regulatory services	17	18	23	3	3	4	20	21	27
94 Fines	5	6	7	3	2	2	8	8	9

TABLE 8. FINANCIAL ASSETS AND LIABILITIES OF TASMANIA STATE AND LOCAL GOVERNMENTS
(Smillion)

	<i>State General Government</i>	<i>State Public Trading Enterprises</i>	<i>Total State Government</i>	<i>Total Local Government</i>	<i>Total State and Local Government</i>
<i>at 30 June 1993</i>					
Liabilities					
Cash and deposits	166	4	83	2	50
Advances received	1,221	784	1,221	6	1,221
Other borrowing	1,620	1,419	2,953	192	3,140
Gross Debt	3,007	2,207	4,256	200	4,411
Financial Assets					
Cash and deposits	246	114	273	119	352
Advances paid	1,092	31	339	4	337
Other lending and investments	383	185	481	12	488
Total Cash, Deposits and Lending	1,721	331	1,093	136	1,182
Net Debt	1,287	1,877	3,163	64	3,229
<i>at 30 June 1994</i>					
Liabilities					
Cash and deposits	227	4	130	2	110
Advances received	1,070	773	1,070	6	1,070
Other borrowing	2,520	1,456	3,911	189	4,099
Gross Debt	3,817	2,234	5,111	197	5,279
Financial Assets					
Cash and deposits	259	118	276	128	382
Advances paid	928	30	185	4	183
Other lending and investments	1,277	111	1,323	8	1,330
Total Cash, Deposits and Lending	2,465	260	1,784	140	1,895
Net Debt	1,353	1,974	3,326	57	3,384

Tasmanian Municipalities 1994

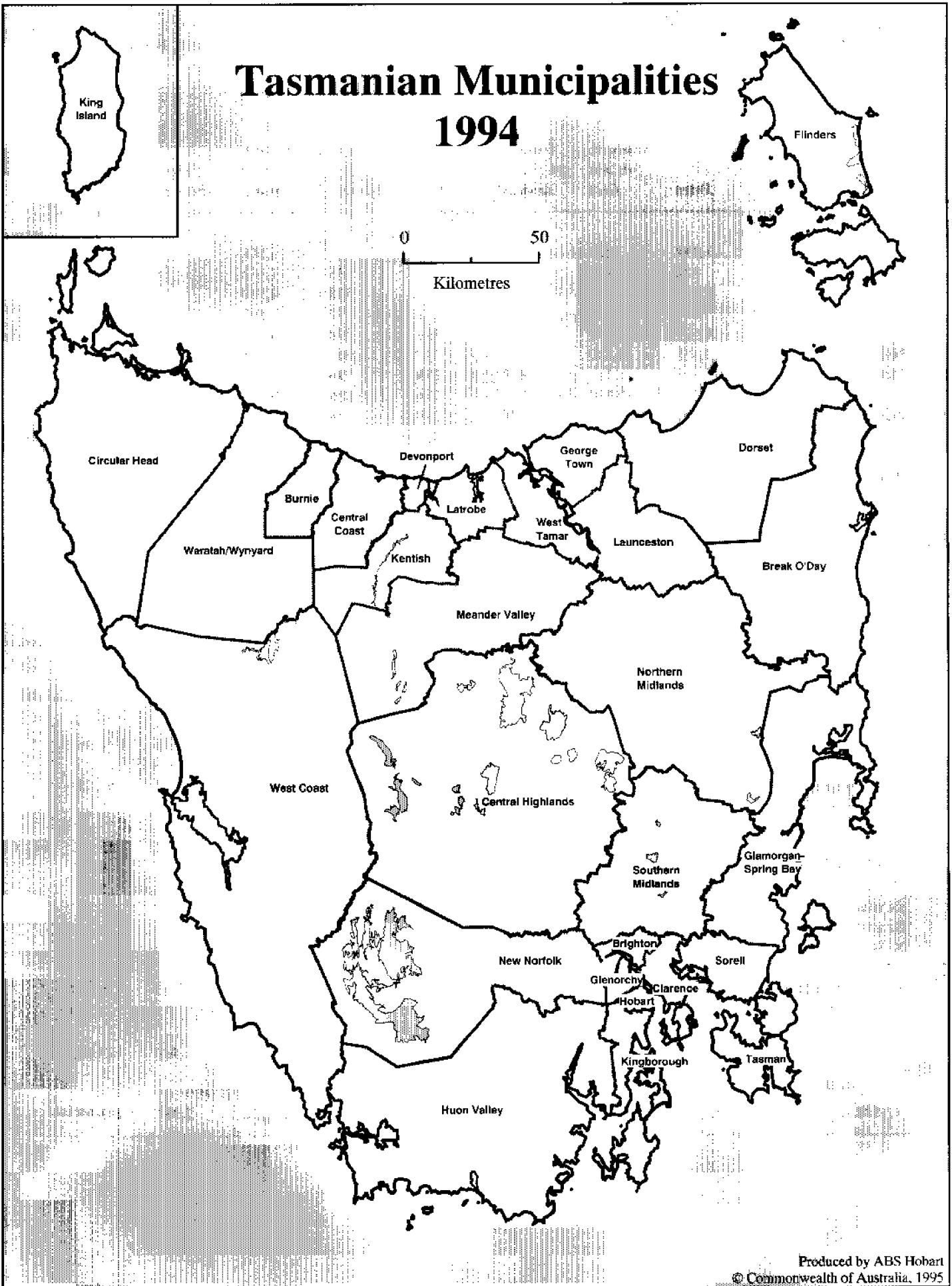


TABLE 9. LOCAL GOVERNMENT ORDINARY SERVICES, ECONOMIC TRANSACTIONS, 1993-94
(S'000)

<i>LGA</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>Govern- ment grants</i>	<i>Other revenue</i>	<i>Total revenue and grants</i>
Brighton	1,938	226	528	182	85	1,556	-	4,515
Central Highlands	882	132	236	176	31	1,153	-	2,610
Clarence	9,905	456	1,913	696	528	4,530	177	18,205
Glamorgan/Spring Bay	841	60	730	19	77	1,597	81	3,405
Glenorchy	8,507	343	2,093	393	898	4,076	223	16,533
Hobart	19,421	1,520	7,908	1,547	1,603	3,544	188	35,731
Huon Valley	3,298	135	873	379	96	1,937	-	6,718
Kingborough	5,665	334	1,947	776	386	2,421	438	11,967
New Norfolk	1,875	104	424	299	78	1,455	-	4,235
Sorell	2,352	134	1,298	310	294	1,122	498	6,008
Southern Midlands	1,199	90	669	133	68	1,816	17	3,992
Tasman	485	38	264	1	20	1,094	-	1,902
<i>Greater Hobart- Southern</i>	<i>56,368</i>	<i>3,572</i>	<i>18,883</i>	<i>4,911</i>	<i>4,164</i>	<i>26,301</i>	<i>1,622</i>	<i>115,821</i>
Break O'Day	1,336	113	470	385	89	1,543	-	3,936
Dorset	1,402	58	664	128	90	1,510	-	3,852
Flinders	323	2	491	173	144	655	47	1,835
George Town	2,002	29	490	135	24	971	77	3,728
Launceston	18,428	1,076	7,764	1,060	716	5,620	55	34,719
Meander Valley	2,713	80	468	264	86	1,703	408	5,722
Northern Midlands	2,941	171	513	395	224	2,148	-	6,392
West Tamar	2,725	120	945	422	235	2,136	386	6,969
<i>Northern</i>	<i>31,870</i>	<i>1,647</i>	<i>11,807</i>	<i>2,962</i>	<i>1,608</i>	<i>16,286</i>	<i>973</i>	<i>67,153</i>
Burnie	6,999	546	2,579	111	985	2,056	2	13,278
Central Coast	4,853	89	1,548	400	425	2,193	183	9,691
Circular Head	2,774	84	1,058	310	21	1,460	-	5,707
Devonport	7,403	365	2,091	1,080	396	1,725	83	13,143
Kentish	690	38	234	78	62	1,146	32	2,280
King Island	619	12	1,041	148	85	751	8	2,664
Latrobe	1,751	55	513	187	119	603	55	3,283
Waratah/Wynyard	3,501	58	675	243	110	1,967	23	6,577
West Coast	1,764	31	997	98	42	1,448	-	4,380
<i>Mersey-Lyell</i>	<i>30,354</i>	<i>1,278</i>	<i>10,736</i>	<i>2,655</i>	<i>2,245</i>	<i>13,349</i>	<i>386</i>	<i>61,003</i>
TASMANIA	118,592	6,497	41,426	10,528	8,017	55,936	2,981	243,977

TABLE 9. LOCAL GOVERNMENT ORDINARY SERVICES, ECONOMIC TRANSACTIONS, 1993-94 (cont.)
(\$'000)

	<i>Current expenditure on goods and services</i>	<i>Interest paid</i>	<i>Levies paid to government</i>	<i>Purchases of land and fixed assets</i>	<i>Other outlays and net advances</i>	<i>Total outlays and net advances</i>	<i>Deficit</i>
Brighton	3,671	153	133	1,206	418	5,581	1,066
Central Highlands	2,023	11	56	566	-	2,656	46
Clarence	10,491	1,253	589	4,642	1,023	17,998	-207
Glamorgan/Spring Bay	2,965	16	96	801	-	3,878	473
Glenorchy	14,281	1,309	763	6,278	-	22,631	6,098
Hobart	23,169	756	1,422	9,952	277	35,576	-155
Huon Valley	5,024	126	168	1,493	-	6,811	93
Kingborough	6,776	688	377	2,235	-23	10,053	-1,914
New Norfolk	3,394	133	129	1,408	-	5,064	829
Sorell	3,372	163	139	1,645	307	5,626	-382
Southern Midlands	2,918	40	82	814	-	3,854	-138
Tasman	1,676	-	36	286	91	2,089	187
<i>Greater Hobart- Southern</i>	<i>79,760</i>	<i>4,648</i>	<i>3,990</i>	<i>31,326</i>	<i>2,093</i>	<i>121,817</i>	<i>5,996</i>
Break O'Day	2,915	3	81	827	-	3,826	-110
Dorset	2,428	11	106	778	-	3,323	-529
Flinders	821	-	14	745	2	1,582	-253
George Town	2,755	346	104	855	-	4,060	332
Launceston	21,576	896	1,151	9,837	106	33,566	-1,153
Meander Valley	3,765	190	221	1,661	-	5,837	115
Northern Midlands	3,756	64	162	1,431	6	5,419	-973
West Tamar	3,821	97	238	2,257	436	6,849	-120
<i>Northern</i>	<i>41,837</i>	<i>1,607</i>	<i>2,077</i>	<i>18,391</i>	<i>550</i>	<i>64,462</i>	<i>-2,691</i>
Burnie	8,304	565	298	1,290	36	10,493	-2,785
Central Coast	5,591	252	276	3,548	-75	9,592	-99
Circular Head	4,845	93	169	603	32	5,742	35
Devonport	6,295	1,028	437	2,931	-	10,691	-2,452
Kentish	1,473	23	63	850	-	2,409	129
King Island	2,276	28	13	637	-	2,954	290
Latrobe	2,221	23	126	1,284	-	3,654	371
Waratah/Wynyard	4,160	418	241	1,565	47	6,431	-146
West Coast	3,693	41	67	412	-	4,213	-167
<i>Mersey-Lyell</i>	<i>38,858</i>	<i>2,471</i>	<i>1,690</i>	<i>13,120</i>	<i>40</i>	<i>56,179</i>	<i>-4,824</i>
TASMANIA	160,455	8,726	7,757	62,837	2,683	242,458	-1,519

TABLE 10. LOCAL GOVERNMENT ORDINARY SERVICES
CURRENT EXPENDITURE ON GOODS AND SERVICES BY PURPOSE, 1993-94
(\$'000)

<i>LGA</i>	<i>General public services</i>	<i>Public order and safety</i>	<i>Health</i>	<i>Welfare</i>	<i>Garbage, Sanitation, Stormwater and Environment</i>	<i>Housing, Community development and amenities</i>
Brighton	1,802	76	84	392	462	174
Central Highlands	756	-	58	-	89	287
Clarence	2,060	198	224	1,009	1,468	841
Glaimgorgan/Spring Bay	643	53	1,015	-	103	102
Glenorchy	6,440	160	452	2,008	1,054	881
Hobart	6,436	516	415	470	3,181	1,633
Huon Valley	2,025	16	755	40	236	306
Kingborough	2,464	171	141	438	507	476
New Norfolk	1,226	35	86	356	465	100
Sorell	894	44	108	300	201	114
Southern Midlands	540	19	646	120	103	122
Tasman	436	1	831	23	37	50
<i>Greater Hobart-Southern</i>	<i>25,722</i>	<i>1,289</i>	<i>4,815</i>	<i>5,156</i>	<i>7,906</i>	<i>5,086</i>
Break O'Day	604	134	64	-	103	200
Dorset	543	12	77	-	166	138
Flinders	282	-	24	1	11	28
George Town	859	46	48	244	230	115
Launceston	2,608	262	310	17	2,660	1,725
Meander Valley	1,251	114	135	60	384	120
Northern Midlands	996	41	83	149	365	142
West Tamar	717	49	12	141	464	747
<i>Northern</i>	<i>7,860</i>	<i>658</i>	<i>753</i>	<i>612</i>	<i>4,383</i>	<i>3,215</i>
Burnie	2,692	103	106	481	677	329
Central Coast	910	60	126	401	791	669
Circular Head	1,424	8	49	-	648	226
Devonport	891	88	104	248	661	406
Kentish	603	-	30	53	51	49
King Island	769	49	23	42	75	176
Latrobe	698	29	34	-	222	173
Waratah/Wynyard	1,253	28	135	329	522	272
West Coast	573	47	67	465	524	336
<i>Mersey-Lyell</i>	<i>9,813</i>	<i>412</i>	<i>674</i>	<i>2,019</i>	<i>4,171</i>	<i>2,636</i>
TASMANIA	43,395	2,359	6,242	7,787	16,460	10,937

TABLE 10. LOCAL GOVERNMENT ORDINARY SERVICES
CURRENT EXPENDITURE ON GOODS AND SERVICES BY PURPOSE, 1993-94 (cont.)
(\$'000)

<i>LGA</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 all purposes</i>
Brighton	82	256	283	60	-	3,671
Central Highlands	6	145	638	44	-	2,023
Clarence	43	2,000	2,263	359	26	10,491
Glamorgan/Spring Bay	6	216	635	44	148	2,965
Glenorchy	18	1,674	1,060	382	152	14,281
Hobart	117	4,103	4,711	714	873	23,169
Huon Valley	29	360	1,027	55	175	5,024
Kingborough	57	1,109	1,282	130	1	6,776
New Norfolk	29	282	573	55	187	3,394
Sorell	22	98	1,549	42	-	3,372
Southern Midlands	26	77	1,105	36	124	2,918
Tasman	4	28	202	4	60	1,676
<i>Greater Hobart- Southern</i>	<i>439</i>	<i>10,348</i>	<i>15,328</i>	<i>1,925</i>	<i>1,746</i>	<i>79,760</i>
Break O'Day	29	184	1,521	38	38	2,915
Dorset	87	269	1,047	52	37	2,428
Flinders	2	15	454	3	1	821
George Town	40	475	542	74	82	2,755
Launceston	266	7,352	4,851	664	861	21,576
Meander Valley	56	352	748	103	442	3,765
Northern Midlands	96	301	1,352	63	168	3,756
West Tamar	26	513	946	99	107	3,821
<i>Northern</i>	<i>602</i>	<i>9,461</i>	<i>11,461</i>	<i>1,096</i>	<i>1,736</i>	<i>41,837</i>
Burnie	720	1,256	1,509	224	207	8,304
Central Coast	118	1,005	911	141	459	5,591
Circular Head	36	418	1,927	33	76	4,845
Devonport	6	928	2,352	336	275	6,295
Kentish	14	34	564	21	54	1,473
King Island	21	104	1,006	9	2	2,276
Latrobe	36	307	578	41	103	2,221
Waratah/Wynyard	87	657	763	66	48	4,160
West Coast	58	478	929	68	148	3,693
<i>Mersey-Lyell</i>	<i>1,096</i>	<i>5,187</i>	<i>10,539</i>	<i>939</i>	<i>1,372</i>	<i>38,858</i>
TASMANIA	2,137	24,996	37,328	3,960	4,854	160,455

TABLE 11. LOCAL GOVERNMENT TRADING ACTIVITY, ECONOMIC TRANSACTIONS, 1993-94
WATER
(\$'000)

<i>LGA</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>
Brighton	1,375	133	-	-	29	-	1,537
Central Highlands	45	-	-	-	6	-	51
Clarence	4,807	416	-	16	-	9	5,248
Glamorgan/Spring Bay	592	25	-	-	8	2	627
Glenorchy	6,005	1,730	-	-	-	36	7,771
Hobart	6,506	355	-	-	-	122	6,983
Huon Valley	986	267	-	-	-	-	1,253
Kingborough	2,449	-	-	-	-	31	2,480
New Norfolk	924	161	-	-	-	19	1,104
Sorell	438	-	-	-	-	-	438
Southern Midlands	339	-	44	-	-	-	383
Tasman	-	-	-	-	-	-	-
<i>Greater Hobart- Southern</i>	<i>24,466</i>	<i>3,087</i>	<i>44</i>	<i>16</i>	<i>43</i>	<i>219</i>	<i>27,875</i>
Break O'Day	619	-	5	-	-	-	624
Dorset	417	-	3	-	-	-	420
Flinders	65	-	-	-	-	-	65
George Town	665	41	-	-	-	-	706
Launceston	7,092	1,286	4	229	89	1	8,701
Meander Valley	1,472	-	1	-	-	189	1,662
Northern Midlands	837	-	4	-	30	129	1,000
West Tamar	-	-	-	-	-	-	-
<i>Northern</i>	<i>11,167</i>	<i>1,327</i>	<i>17</i>	<i>229</i>	<i>119</i>	<i>319</i>	<i>13,178</i>
Burnie	2,495	184	19	-	-	-	2,698
Central Coast	1,845	974	-	-	-	53	2,872
Circular Head	663	475	-	-	-	-	1,138
Devonport	3,284	1,408	-	1	-	-	4,693
Kentish	232	-	-	-	-	-	232
King Island	115	-	-	-	-	-	115
Latrobe	996	-	-	-	11	96	1,103
Waratah/Wynyard	1,187	17	102	-	-	144	1,450
West Coast	469	-	13	-	18	-	500
<i>Mersey-Lyell</i>	<i>11,286</i>	<i>3,058</i>	<i>134</i>	<i>1</i>	<i>29</i>	<i>293</i>	<i>14,801</i>
TASMANIA	46,919	7,472	195	246	191	831	55,854

TABLE 11. LOCAL GOVERNMENT TRADING ACTIVITY, ECONOMIC TRANSACTIONS, 1993-94 (cont.)
WATER
(\$'000)

	<i>Current expenditure on goods and services</i>	<i>Depreci- ation charges</i>	<i>Interest paid</i>	<i>Purchases of land and fixed assets</i>	<i>Total expenditure</i>	<i>Increases in provisions</i>	<i>Total financing trans- actions</i>	<i>Deficit</i>
Brighton	866	-	175	199	1,240	-	-297	-297
Central Highlands	37	6	-	29	72	6	21	15
Clarence	4,615	66	340	551	5,572	66	324	258
Glamorgan/Spring Bay	447	14	85	482	1,028	14	401	387
Glenorchy	5,841	139	41	521	6,182	111	-1,589	-1,700
Hobart	5,661	1,331	255	844	8,091	1,331	1,108	-223
Huon Valley	383	-	168	315	866	-	-387	-387
Kingborough	1,520	168	153	395	2,236	168	-244	-412
New Norfolk	695	21	66	157	939	21	-165	-186
Sorell	481	63	22	17	583	63	145	82
Southern Midlands	279	1	66	114	460	1	77	76
Tasman	-	-	-	-	-	-	-	-
<i>Greater Hobart- Southern</i>	<i>20,465</i>	<i>1,809</i>	<i>1,371</i>	<i>3,624</i>	<i>27,269</i>	<i>1,781</i>	<i>-606</i>	<i>-2,387</i>
Break O'Day	130	3	69	131	333	3	-291	-294
Dorset	473	-	9	11	493	-2	73	75
Flinders	39	-	12	-	51	-	-14	-14
George Town	623	-	44	-	667	-	-39	-39
Launceston	6,510	1,801	211	1,227	9,749	1,801	1,048	-753
Meander Valley	1,016	296	107	416	1,835	296	173	-123
Northern Midlands	517	6	103	129	755	6	-245	-251
West Tamar	-	-	-	-	-	-	-	-
<i>Northern</i>	<i>9,308</i>	<i>2,106</i>	<i>555</i>	<i>1,914</i>	<i>13,883</i>	<i>2,104</i>	<i>705</i>	<i>-1,399</i>
Burnie	926	1,076	195	1,536	3,733	1,087	1,035	-52
Central Coast	2,555	170	70	62	2,857	170	-15	-185
Circular Head	855	-	12	62	929	-	-209	-209
Devonport	3,482	1,167	60	251	4,960	1,167	267	-900
Kentish	230	13	-	-	243	13	11	-2
King Island	76	-	9	-	85	-	-30	-30
Latrobe	807	77	-	-	884	77	-219	-296
Waratah/Wynyard	1,203	132	4	-	1,339	132	-111	-243
West Coast	507	-	9	-	516	-	16	16
<i>Mersey-Lyell</i>	<i>10,641</i>	<i>2,635</i>	<i>359</i>	<i>1,911</i>	<i>15,546</i>	<i>2,646</i>	<i>745</i>	<i>-1,901</i>
TASMANIA	40,414	6,550	2,285	7,449	56,698	6,531	844	-5,687

TABLE 12. LOCAL GOVERNMENT TRADING ACTIVITY, ECONOMIC TRANSACTIONS, 1993-94
SEWERAGE
(\$'000)

<i>LGA</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>Capital grants received</i>	<i>Other revenue</i>	<i>Total revenue and grants</i>
Brighton	1,099	-	60	-	13	-	-	1,172
Central Highlands	17	-	-	-	2	-	2	21
Clarence	4,093	59	-	15	-	1,218	15	5,400
Glamorgan/Spring Bay	340	2	-	-	8	-	6	356
Glencorchy	4,850	25	-	-	-	375	592	5,842
Hobart	7,640	5	-	-	-	675	3	8,323
Huon Valley	479	137	-	-	-	145	-	761
Kingborough	2,402	-	-	-	-	-	151	2,553
New Norfolk	730	60	-	-	2	-	-	792
Sorell	303	-	-	-	-	-	-	303
Southern Midlands	178	-	31	-	-	-	-	209
Tasman	-	-	-	-	-	-	-	-
<i>Greater Hobart- Southern</i>	<i>22,131</i>	<i>288</i>	<i>91</i>	<i>15</i>	<i>25</i>	<i>2,413</i>	<i>769</i>	<i>25,732</i>
Break O'Day	552	28	18	-	-	-	9	607
Dorset	358	-	-	-	-	-	-	358
Flinders	-	-	-	-	-	-	-	-
George Town	551	2	-	-	-	-	175	728
Launceston	10,777	276	-	340	124	1,999	1	13,517
Meander Valley	728	-	-	-	-	-	51	779
Northern Midlands	749	-	-	-	30	-	331	1,110
West Tamar	1077	18	-	-	-	-	89	1,184
<i>Northern</i>	<i>14,792</i>	<i>324</i>	<i>18</i>	<i>340</i>	<i>154</i>	<i>1,999</i>	<i>656</i>	<i>18,283</i>
Burnie	1,515	9	22	-	-	-	-	1,546
Central Coast	1,369	735	-	-	-	-	10	2,114
Circular Head	565	691	227	-	-	-	-	1,483
Devonport	2,773	740	-	146	429	-	-	4,088
Kentish	119	-	-	-	-	-	-	119
King Island	50	1	-	-	-	-	-	51
Latrobe	396	-	195	-	5	-	6	602
Waratah/Wynyard	813	5	-	-	24	-	131	973
West Coast	387	-	-	-	18	-	-	405
<i>Mersey-Lyell</i>	<i>7,987</i>	<i>2,181</i>	<i>444</i>	<i>146</i>	<i>476</i>	<i>-</i>	<i>147</i>	<i>11,381</i>
TASMANIA	44,910	2,793	553	501	655	4,412	1,572	55,396

TABLE 12. LOCAL GOVERNMENT TRADING ACTIVITY, ECONOMIC TRANSACTIONS, 1993-94 (cont.)

SEWERAGE

(\$'000)

	<i>Current expenditure on goods and services</i>	<i>Depreci- ation charges</i>	<i>Interest paid</i>	<i>Purchases of land and fixed assets</i>	<i>Total expenditure</i>	<i>Increases in provisions</i>	<i>Total financing trans- actions</i>	<i>Deficit</i>
Brighton	343	-	278	24	645	-	-527	-527
Central Highlands	12	1	-	103	116	1	95	94
Clarence	2,378	343	962	1,459	5,142	343	-258	-601
Glamorgan/Spring Bay	253	-	76	-	329	-	-27	-27
Glenorchy	979	668	579	4,012	6,238	643	396	-247
Hobart	2,236	1,759	761	838	5,594	1,759	-2,729	-4,488
Huon Valley	128	-	245	662	1,035	-	274	274
Kingborough	927	732	345	1,071	3,075	732	522	-210
New Norfolk	212	13	173	172	570	13	-222	-235
Sorell	126	5	128	325	584	5	281	276
Southern Midlands	38	-	82	26	146	-	-63	-63
Tasman	-	-	-	-	-	-	-	-
<i>Greater Hobart</i>								
<i>Southern</i>	7,632	3,521	3,629	8,692	23,474	3,496	-2,258	-5,754
<i>Break O'Day</i>	143	3	205	908	1,259	3	652	649
Dorset	229	-	71	15	315	-2	-43	-41
Flinders	-	-	-	-	-	-	-	-
George Town	312	69	314	1,640	2,335	69	1,607	1,538
Launceston	5,762	3,790	1,477	3,447	14,476	3,790	959	-2,831
Meander Valley	175	160	103	273	711	160	-68	-228
Northern Midlands	404	8	120	354	886	8	-224	-232
West Tamar	434	308	148	340	1,230	308	46	-262
<i>Northern</i>	7,459	4,338	2,438	6,977	21,212	4,336	2,929	-1,407
Burnie	995	896	108	125	2,124	904	578	-326
Central Coast	884	576	576	53	2,089	576	-25	-601
Circular Head	501	-	347	95	943	-	-540	-540
Devonport	2,720	1,341	1,403	3,156	8,620	1,341	4,532	3,191
Kentish	72	12	26	41	151	12	32	20
King Island	11	-	9	41	61	-	10	10
Latrobe	172	76	175	-	423	76	-179	-255
Waratah/Wynyard	443	120	192	135	890	120	-83	-203
West Coast	530	-	15	26	571	-	166	166
<i>Mersey-Lyell</i>	6,328	3,021	2,851	3,672	15,872	3,029	4,491	1,462
TASMANIA	21,419	10,880	8,918	19,341	60,558	10,861	5,162	-5,699

EXPLANATORY NOTES

Scope and coverage

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

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

General government units include statutory authorities and government departments that are mainly engaged in the production of goods and services outside the normal market mechanism. Costs of production are financed predominantly from public revenues and goods and services are provided to the general public free of charge or at nominal charges well below costs of production.

Central borrowing authorities (CBAs) are also classified as general government in GFS. CBAs are responsible for the coordination and administration of the borrowings of the State's own authorities.

Public trading enterprises (PTEs) are resident publicly-owned and/or controlled enterprises mainly engaged in the production of goods and services for sale in the market. PTEs operate with the intention of maximizing profits and financial returns, or at least recovering a significant portion of their incurred costs. PTEs in Tasmania include the MTT, IT-Line, HEC, the marine boards and the water boards.

Concepts and Definitions

3. The major transactions classifications used in this publication are:

The Economic Transactions Framework (ETF). This is a hierarchical structure 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). This is designed to facilitate the study of the impact of government transactions on the economy in terms of the purposes for which the transactions are made. In conjunction with the Economic Transaction Framework (ETF), it provides information for the study of the socio-economic effect of government transactions.

The Taxes Fees and Fines Classification (TFFC). This is used to provide further detail on transactions classified within ETF to taxes, fees and fines, according to the type of tax, fee or fine collected.

4. *Measures of government financing* used in this publication are:

Total financing	<i>equals</i> total outlays <i>less</i> revenue and grants received
Total deficit/surplus	<i>equals</i> total financing transactions <i>less</i> increase in provisions.
Capital deficit/surplus	<i>equals</i> capital revenue and grants received <i>less</i> capital outlays.
Current deficit/surplus	<i>equals</i> total deficit/surplus <i>less</i> capital deficit/surplus

Deficit/surplus excludes increase in provisions as these are internally generated financing items not involving funds from outside the particular sector.

5. 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

6. 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. Local government level data for both general government and PTEs are effected by the change to AAS 27 (*see page 5*).

7. Public sector financial assets and liabilities statistics are compiled on the basis of 'historical capital cost' which is defined as the present value of cash flows associated with the service and eventual payment of financial assets and liabilities, where present value is determined by discounting the cash flows at the rate implicit in the original contract or other arrangement.

8. 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

9. 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.

10. Data for local authorities are obtained from their annual statements of accounts supplemented where appropriate by additional dissections of reported transactions and balances.

Related Publications

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

Government Financial Estimates, Australia (5501.0).

Taxation Revenue, Australia (5506.0).

Expenditure on Education, Australia (5510.0).

Government Finance Statistics, Australia (5512.0).

Public Sector Financial Assets and Liabilities, Australia (5513.0).

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

Symbols and other usages

- nil or rounded to zero

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

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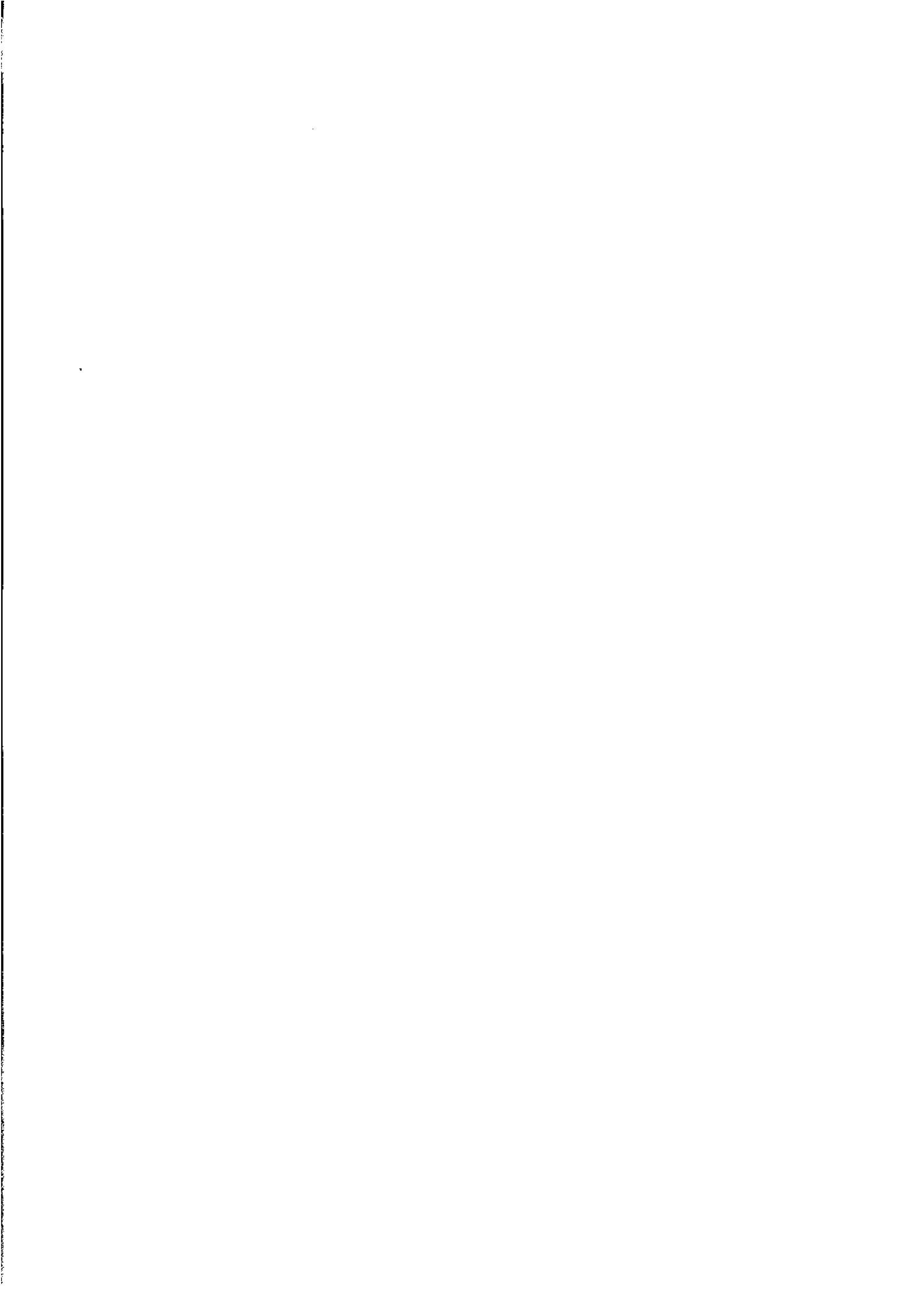
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