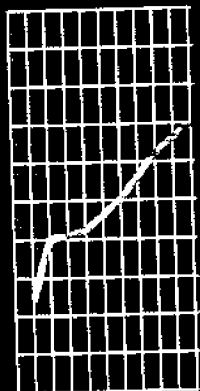


1994-95

# **Government Finance Statistics**

**Australia**





**EMBARGOED UNTIL 11.30 AM 18 APRIL 1996**

**GOVERNMENT FINANCE STATISTICS  
AUSTRALIA  
1994-95**

**Dennis Trewin  
Acting Australian Statistician**

**AUSTRALIAN BUREAU OF STATISTICS**

**CATALOGUE NO. 5512.0**

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## INQUIRIES

- *for further information about statistics in this publication and related unpublished statistics*, contact Jon Wade on (06) 252 5069 or Frances Pollard on (06) 252 5834 or any ABS State Office.
- *for information about other ABS statistics and services*, please refer to the back page of this publication.

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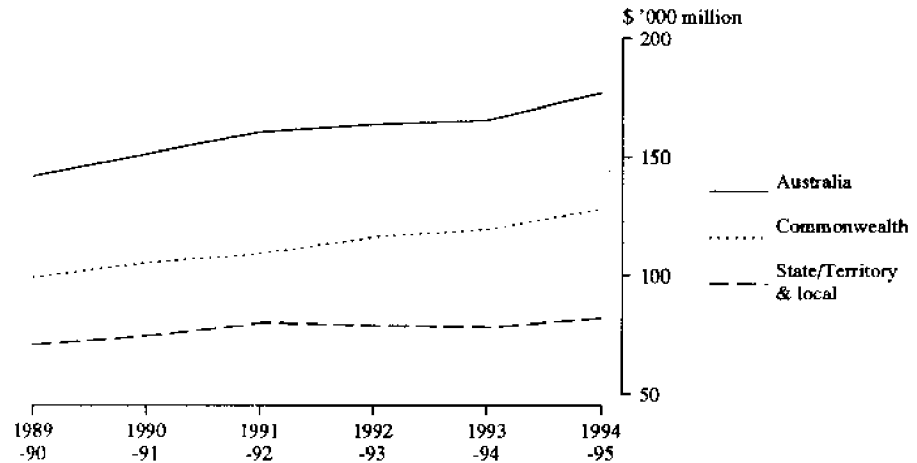
## SUMMARY OF FINDINGS

### OUTLAYS

Total outlays of Australian Governments rose 7.1% from \$165,322 million in 1993-94 to \$177,054 million in 1994-95, reflecting increases in current and capital outlays of 4.2% and 41.2% respectively. The 41.2% increase in capital outlays is due to lower capital outlays in 1993-94, primarily resulting from significant asset sales in that year.

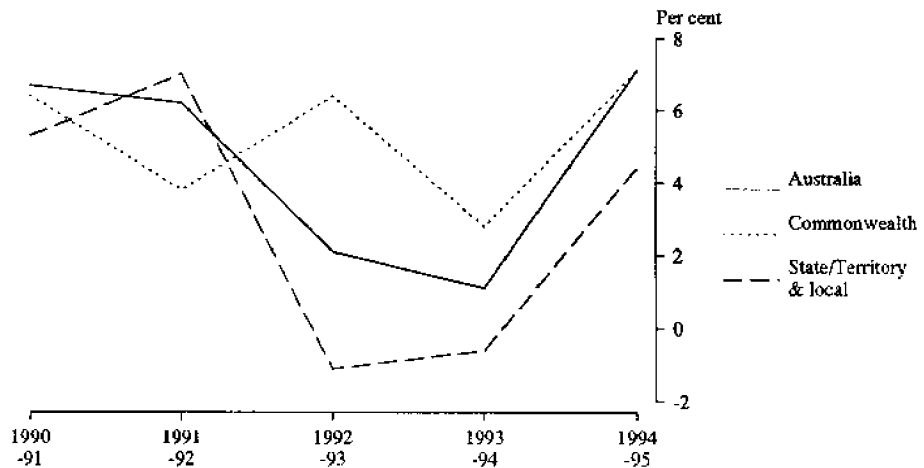
Asset sales continued during 1994-95, although to a lesser extent than during 1993-94. Offsets to outlays in the form of capital receipts were generated in the Commonwealth, New South Wales, Victorian, Queensland and South Australian governments.

### OUTLAYS OF AUSTRALIAN GOVERNMENTS



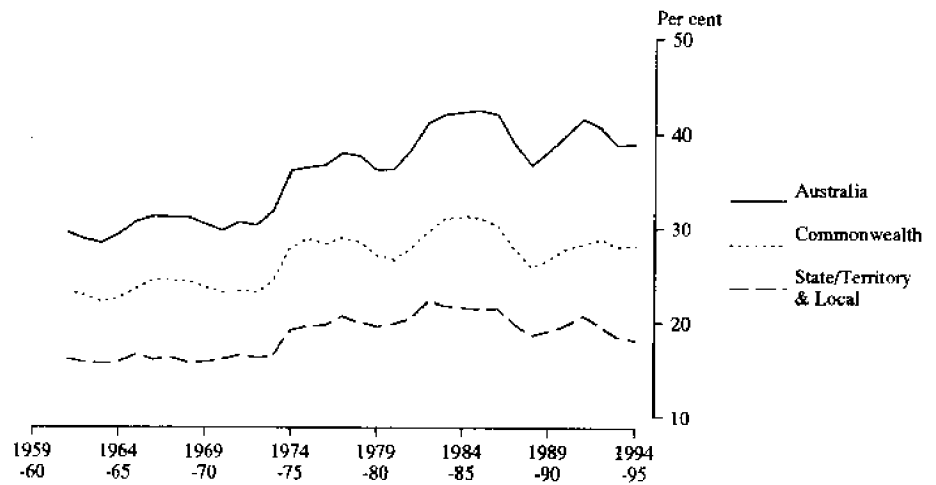
The rise in outlays is made up of increases in Commonwealth government outlays of 7.1% and State/Territory and local government outlays of 4.4%. Outlays rose in all States and Territories with Queensland and Victoria reporting the highest increases of 10.3% and 7.3% respectively.

### OUTLAYS OF AUSTRALIAN GOVERNMENTS Change from previous year



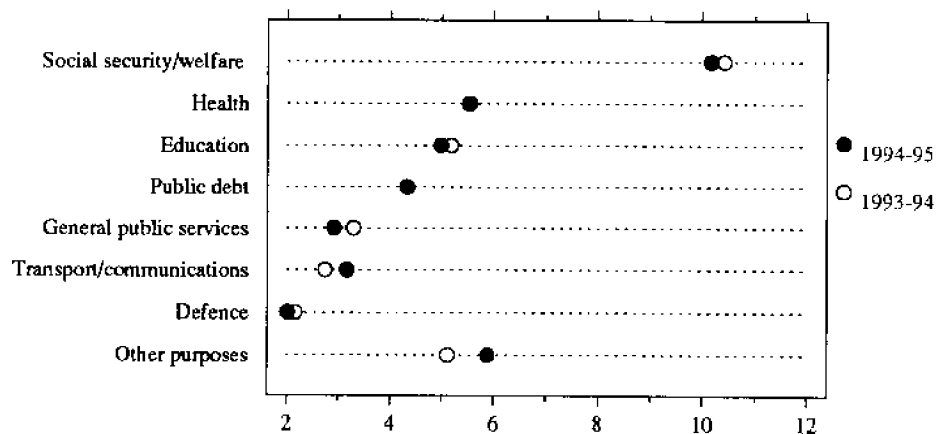
Total outlays increased as a percentage of Gross Domestic Product (GDP) from 38.8% in 1993-94 to 39.0% in 1994-95.

OUTLAYS OF AUSTRALIAN GOVERNMENTS  
Percentage of GDP



The graph below shows outlays by purpose, for all levels of government combined, as a percentage of GDP for 1993-94 and 1994-95. All categories except other purposes and transport and communications showed a fall in outlays as a percentage of GDP; the latter reflects Telstra's expansion of mobile analogue and digital networks and the modernisation of the fixed communications network with optical fibre and digital exchange equipment. The increase in State/Territory outlays, as a percentage of GDP in this purpose category, is mainly due to the one-off return of capital payment from the Victorian Transport Accident Commission during 1993-94.

OUTLAYS BY PURPOSE OF AUSTRALIAN GOVERNMENTS  
Percentage of GDP



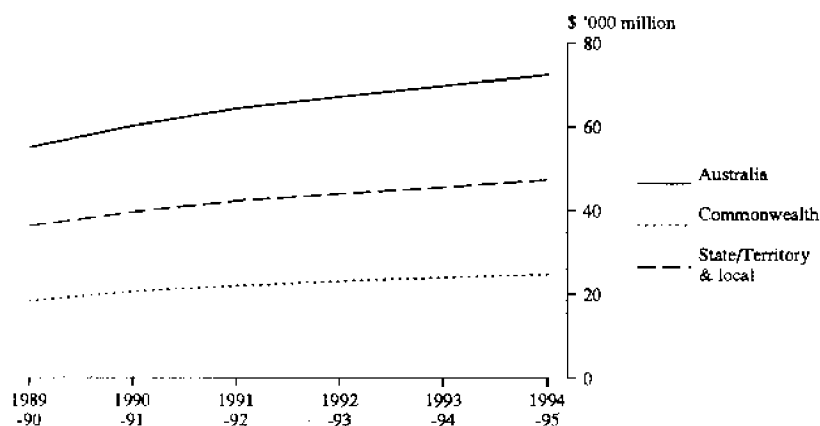
Note: Where values are the same or very close only one 'dot' appears in the graph.



Current outlays rose 4.2%, reflecting increases in Commonwealth Government of 5.5% and State/Territory and local government 2.5%. All States/Territories, except Victoria reported increases in current outlays.

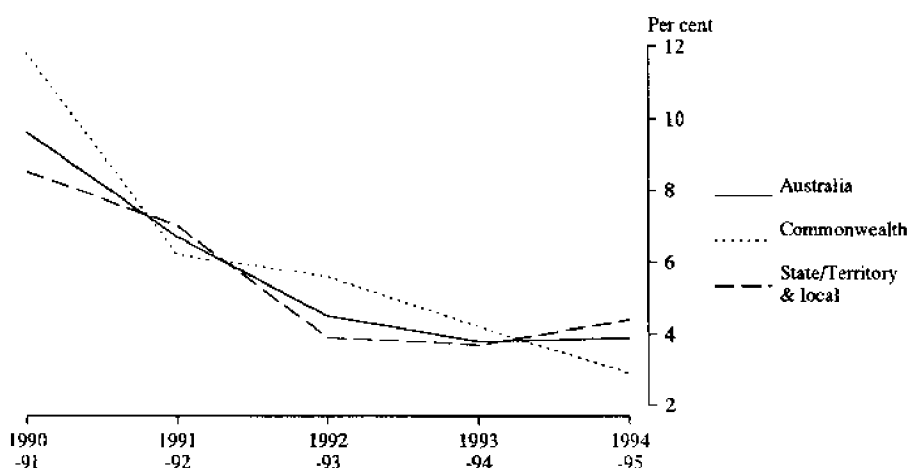
An important component of current outlays is general government final consumption expenditure, which provides a measure of the activity (output) of the general government sector. Note that final consumption expenditure is net of government charges and can therefore be affected by movements in user charges. Total general government final consumption expenditure rose 3.7%, from \$69,714 million in 1993-94 to \$72,316 million in 1994-95.

#### GENERAL GOVERNMENT FINAL CONSUMPTION EXPENDITURE



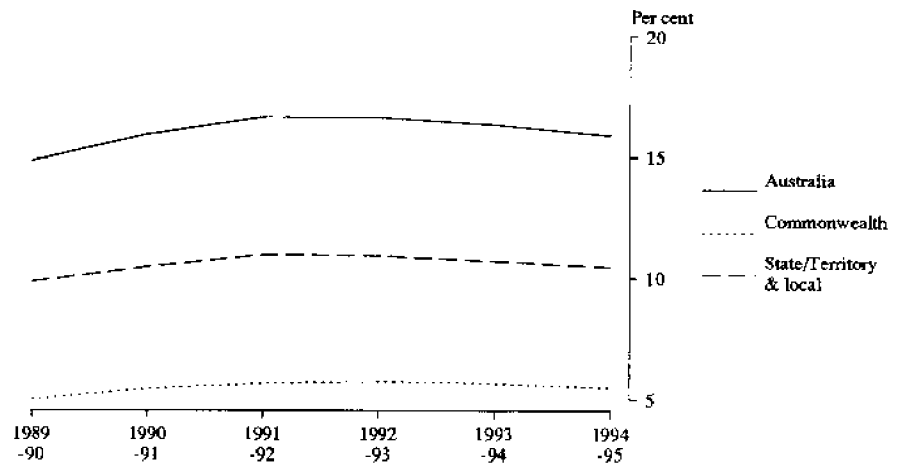
Commonwealth government final consumption expenditure increased by 2.9% and State/Territory and local government expenditure rose 4.2%.

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



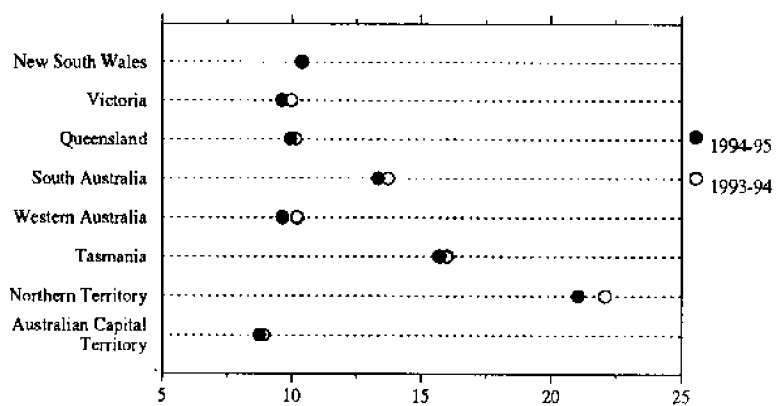
Total general government final consumption expenditure fell as a percentage of GDP from 16.3% in 1993-94 to 15.9% in 1994-95.

GENERAL GOVERNMENT FINAL CONSUMPTION EXPENDITURE  
Percentage of GDP



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

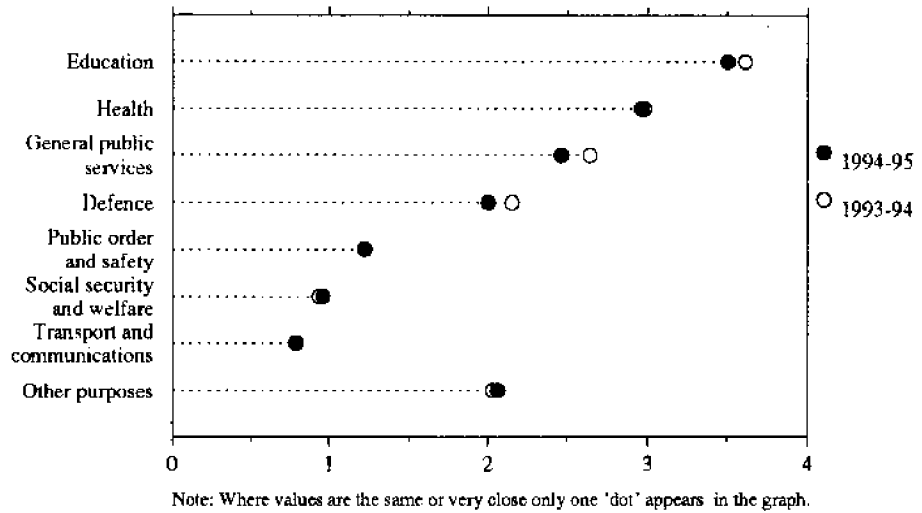
FINAL CONSUMPTION EXPENDITURE BY STATE, TERRITORY AND LOCAL GOVERNMENTS  
Percentage of Gross State Product



Note: Where values are the same or very close only one 'dot' appears in the graph.

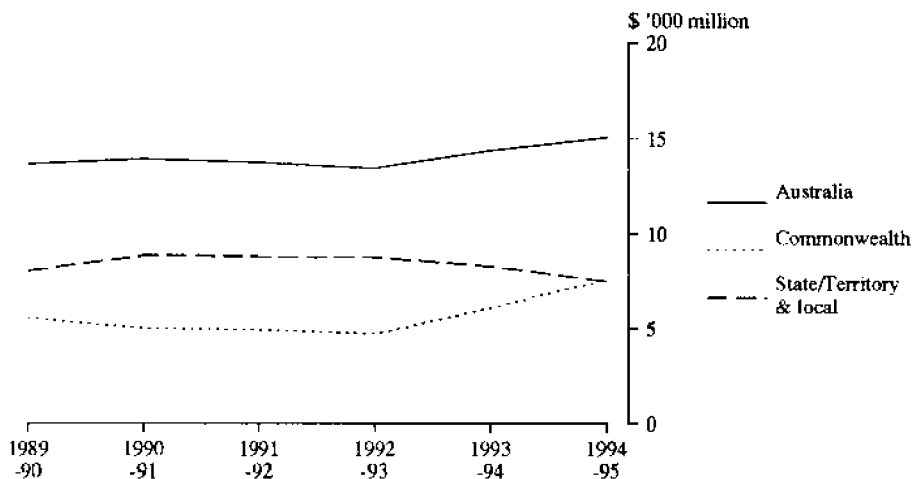
Reductions in final consumption expenditure on general public services were mainly due to lower redundancy payments in Victoria and the effect of twenty-seven paydays in 1993-94. The drop in defence expenditure resulted from a reduction in personnel flowing from the *Force Structure Review 1991 (FSR)*. The main purpose category showing moderate growth was social security and welfare.

**GENERAL GOVERNMENT FINAL CONSUMPTION EXPENDITURE OF AUSTRALIAN GOVERNMENTS**  
Percentage of GDP

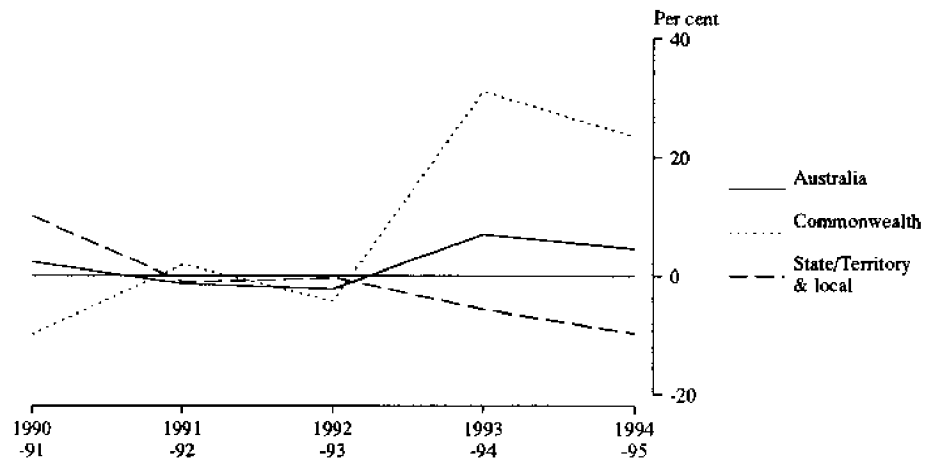


Interest paid on public debt comprises a significant part of current outlays of government. However, each government also earns interest on funds advanced to, or invested with, bodies outside the non-financial public sector. This income stream, interest received, can be offset against interest paid to provide a measure of the net cost of debt servicing for the Commonwealth and for each State and Territory. In 1994-95 net interest paid by Australian Governments was \$15,081 million, a rise of 4.7% on 1993-94. The Commonwealth Government is the main contributor to this rise, reflecting a high level of borrowing in recent years to finance deficits. Net interest paid fell in most States/Territories due to a reduction in borrowings combined with increased returns on investments.

**NET INTEREST PAID BY AUSTRALIAN GOVERNMENTS**

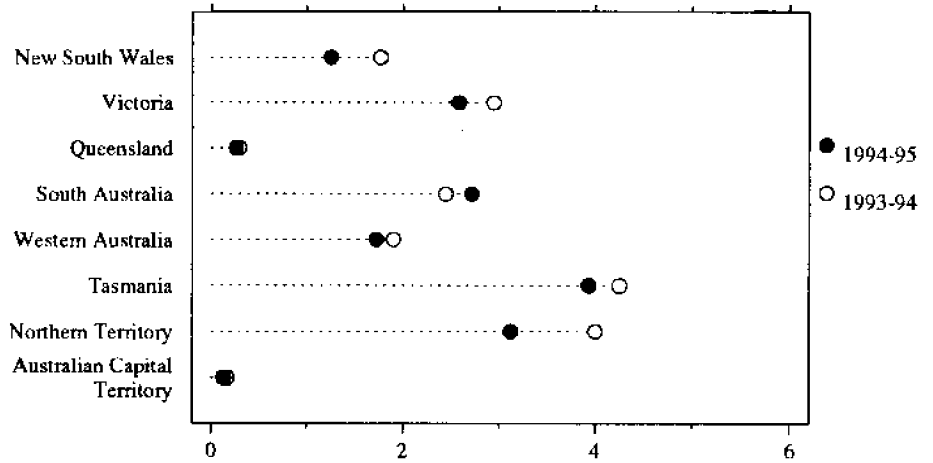


**NET INTEREST PAID BY AUSTRALIAN GOVERNMENTS**  
Change from previous year



Net interest paid for each State/Territory as a percentage of Gross State Product is shown in the following graph. Except for South Australia, this measure fell for all States/Territories during 1994-95.

**NET INTEREST PAID BY STATE, TERRITORY AND LOCAL GOVERNMENTS**  
Percentage of Gross State Product

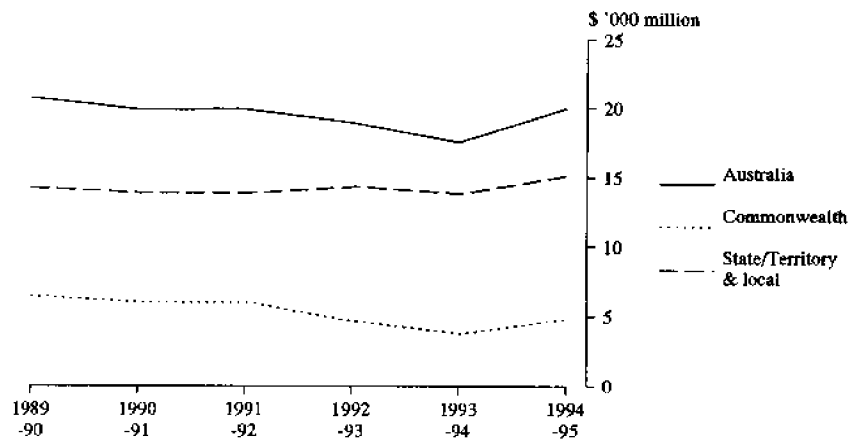


Note: Where values are the same or very close only one 'dot' appears in the graph.

Capital outlays for all levels of government combined rose 41.2% in 1994-95. Commonwealth government capital outlays rose 54.0%, reflecting the offsetting effects of asset sales during 1993-94 as well as increased expenditure on fixed assets during 1994-95. State/Territory and local government capital outlays rose 15.5%, due to increased gross fixed capital expenditure and lower capital receipts shown as offsets to capital outlays from major asset sales.

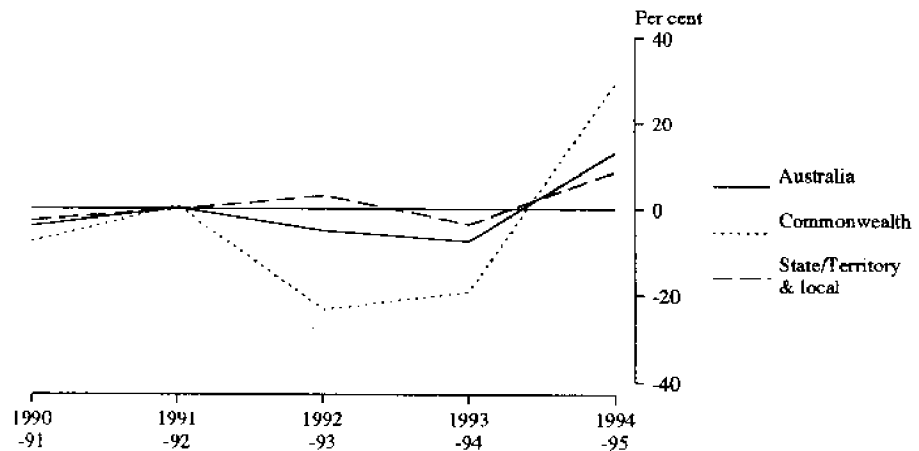
A component of capital outlays, gross fixed capital expenditure is a measure of the expenditure on new and second-hand fixed assets less disposals of such assets. Total gross fixed capital expenditure by all governments rose 13.6%, from \$17,579 million in 1993-94 to \$19,974 million in 1994-95.

#### GROSS FIXED CAPITAL EXPENDITURE BY AUSTRALIAN GOVERNMENTS



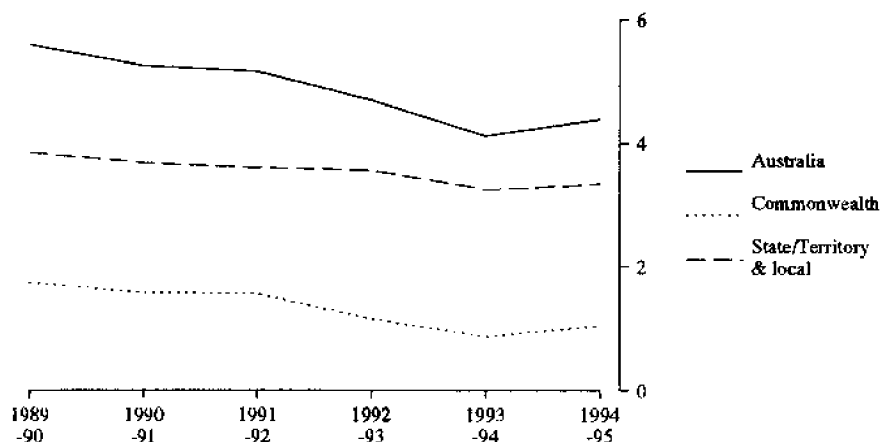
Commonwealth government expenditure rose 29.1%, primarily due to an increase in expenditure on transport and communications. State/Territory and local government expenditure rose 9.4%, mainly as a result of increased expenditure on housing and community amenities.

#### GROSS FIXED CAPITAL EXPENDITURE BY AUSTRALIAN GOVERNMENTS Change from previous year



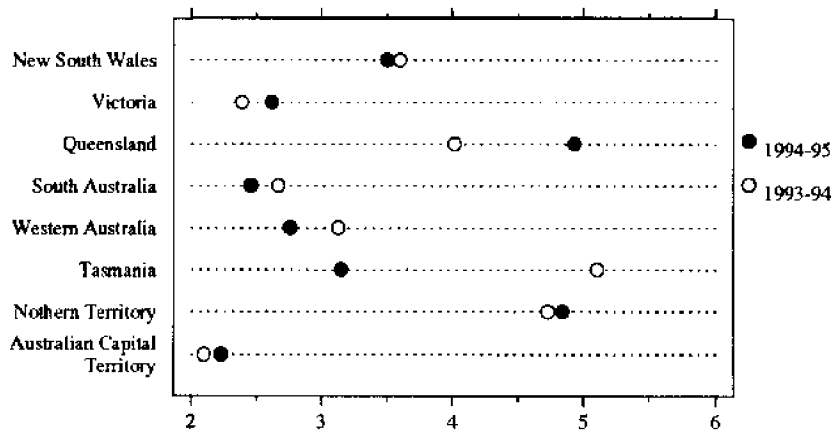
Gross fixed capital expenditure of Australian governments, expressed as a percentage of GDP, increased from 4.1% in 1993-94 to 4.4% in 1994-95.

GROSS FIXED CAPITAL EXPENDITURE OF AUSTRALIAN GOVERNMENTS  
Percentage of GDP



Gross fixed capital expenditure for each State/Territory is shown in the following graph as a percentage of its Gross State Product. The significant increase in Queensland was due to the offsetting effect of the sale of the Gladstone Power Station in 1993-94, while the decrease recorded for Tasmania was due to the purchase of the Spirit of Tasmania in 1993-94. Lower expenditure in all transport purpose categories was responsible for the drop in Western Australia.

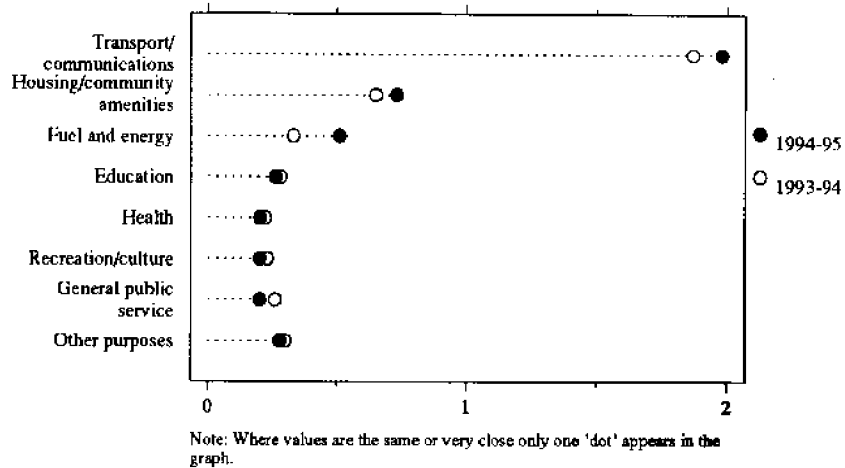
GROSS FIXED CAPITAL EXPENDITURE BY STATE, TERRITORY AND LOCAL GOVERNMENTS  
Percentage of Gross State Product



Note: Where values are the same or very close only one 'dot' appears in the graph.

The graph below shows gross fixed capital expenditure by purpose as a percentage of Gross Domestic Product. Increases occurred in transport and communications and fuel and energy. Expenditure in housing and community amenities also rose, primarily due to property acquisitions by the New South Wales Home Purchase Assistance Authority.

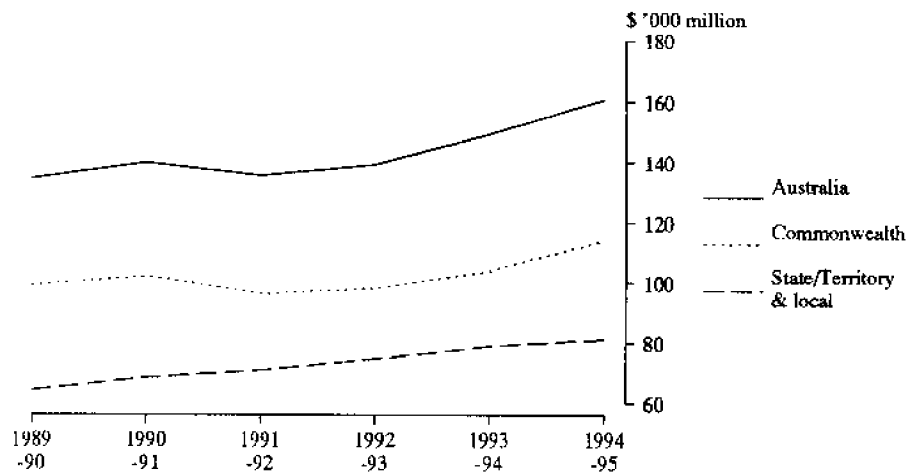
**GROSS FIXED CAPITAL EXPENDITURE OF AUSTRALIAN GOVERNMENTS**  
Percentage of GDP



**REVENUE**

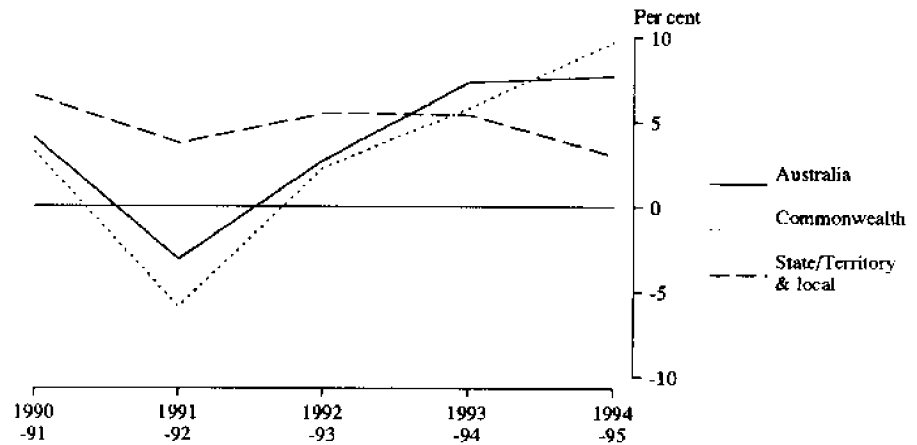
Total revenue of all Australian governments rose 7.7%, from \$149,505 million in 1993-94 to \$160,998 million in 1994-95, reflecting higher receipts from taxation revenue.

**TOTAL REVENUE OF AUSTRALIAN GOVERNMENTS**



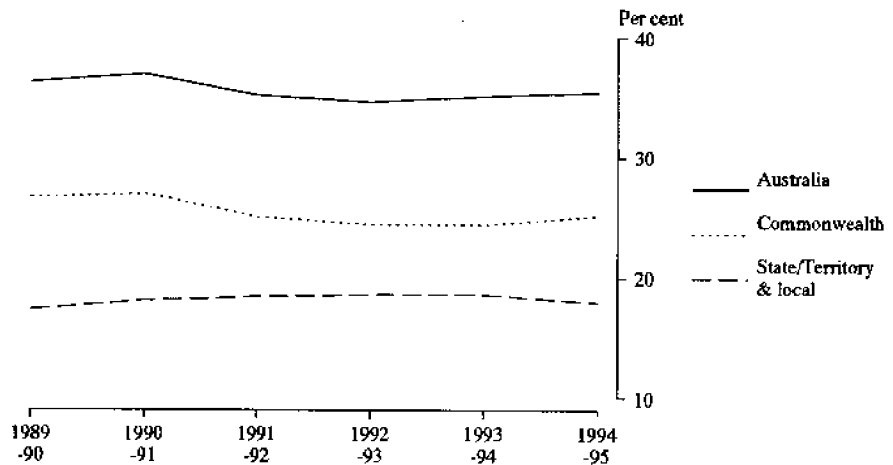
The main contributing factor to the rise in total revenue was the increase in Commonwealth Government receipts (up 9.7%) due to a 12.6% increase in taxation revenue.

**TOTAL REVENUE OF AUSTRALIAN GOVERNMENTS**  
Change from previous year



Measured as a percentage of Gross Domestic Product, revenue from all Australian governments grew slightly from 35.0% in 1993-94 to 35.4% in 1994-95.

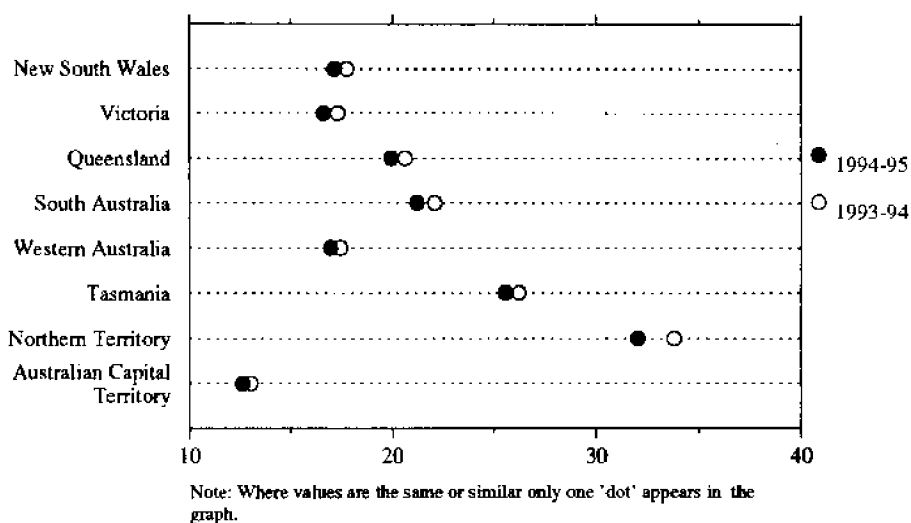
**REVENUE**  
Percentage of GDP





All State/Territory governments reported decreases in revenue, expressed as a percentage of Gross State Product, between 1993-94 and 1994-95.

REVENUE OF STATE, TERRITORY AND LOCAL GOVERNMENTS  
Percentage of Gross State Product



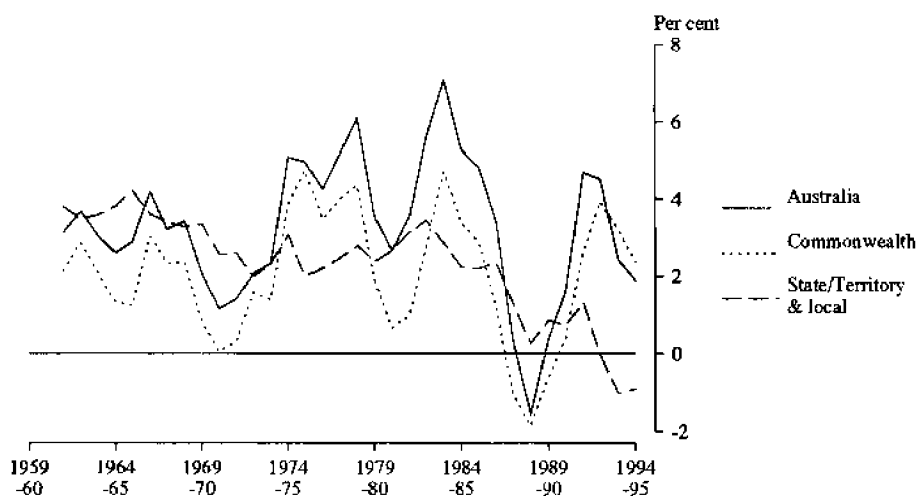
Further details on revenue raised from taxes, fees and fines for 1989-90 to 1994-95 is included in the 1994-95 issue of *Taxation Revenue, Australia* (5506.0).

DEFICIT/SURPLUS

The deficit for all levels of government combined fell from \$10,417 million in 1993-94 to \$8,591 million in 1994-95, moving from 2.4% to 1.9% of GDP. State/Territory and local governments generated a surplus of \$4,002 million in 1994-95 while the Commonwealth reported a deficit of \$10,809 million.

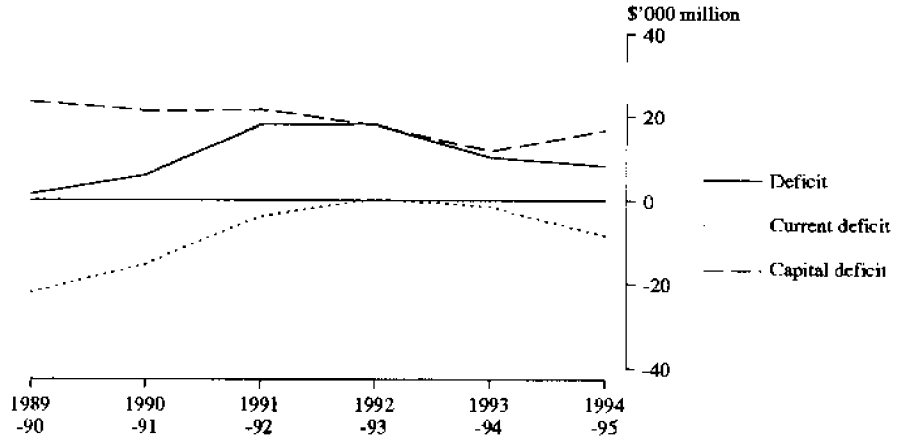
The following graph demonstrates the movement in the deficit since 1961-62.

DEFICIT OF AUSTRALIAN GOVERNMENTS  
Percentage of GDP

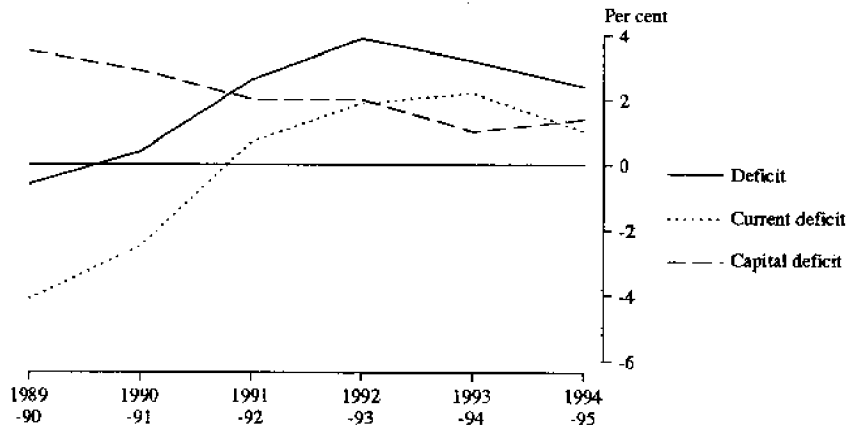


The current surplus increased from \$1,446 million in 1993-94 to \$8,427 million in 1994-95. The capital deficit rose from \$11,863 million in 1993-94 to \$17,018 million in 1994-95, mainly due to increased capital outlays by Commonwealth and State/Territory and local governments plus the effect of major assets sales during 1993-94.

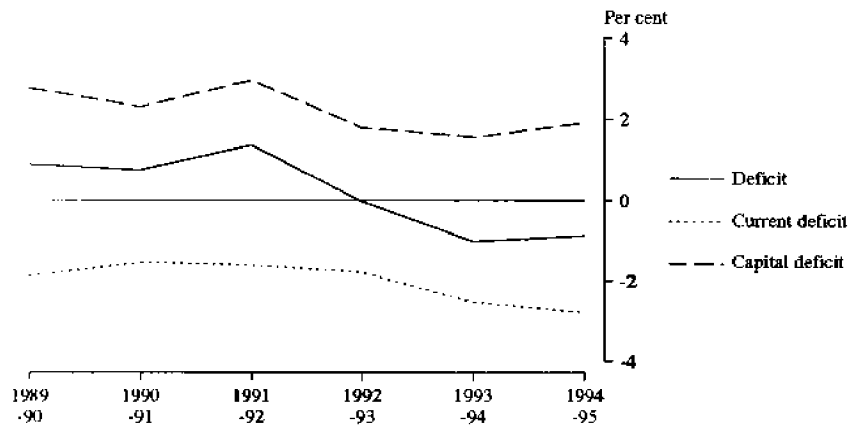
DEFICIT OF AUSTRALIAN GOVERNMENTS



DEFICIT OF THE COMMONWEALTH GOVERNMENT  
Percentage of GDP

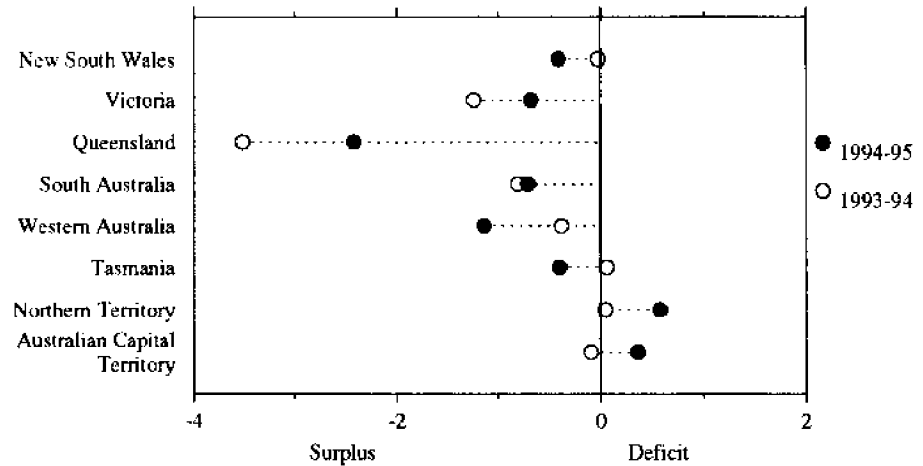


DEFICIT OF ALL STATE, TERRITORY AND LOCAL GOVERNMENTS  
Percentage of GDP



The deficit for each State and Territory as a percentage of its Gross State Product is shown in the following graph. All State Governments recorded a surplus while both Territories reported deficits.

DEFICIT OF STATE, TERRITORY AND LOCAL GOVERNMENTS  
Percentage of Gross State Product



Note: Where values are the same or very close only one 'dot' appears in the graph.

## ECONOMIC TRANSACTIONS OF COMMONWEALTH, STATE, TERRITORY AND LOCAL GOVERNMENTS COMBINED

Item	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
	\$m	\$m	\$m	\$m	\$m	\$m
GENERAL GOVERNMENT						
Current expenditure	64 554	70 717	75 417	78 962	82 465	85 585
less Sales of goods and services <sup>1</sup>	9 621	10 490	11 153	11 819	12 751	13 268
<b>equals</b> Final consumption expenditure	54 933	60 227	64 264	67 144	69 714	72 316
Interest payments	12 423	12 108	11 392	11 464	12 878	14 386
Subsidies paid to PTEs	2 649	3 677	3 201	2 875	2 883	2 571
Personal benefit payments	32 620	37 438	42 537	46 239	49 952	51 942
Other transfer payments	7 114	7 540	9 132	10 458	11 241	12 140
<b>Total current outlays</b>	<b>109 740</b>	<b>120 991</b>	<b>130 527</b>	<b>138 179</b>	<b>146 668</b>	<b>153 356</b>
Expenditure on new fixed assets	9 411	9 463	9 504	10 233	9 799	10 090
plus Expenditure on secondhand assets (net) <sup>2</sup>	- 782	- 682	- 690	- 1 000	- 1 138	- 1 063
<b>equals</b> Gross fixed capital expenditure	8 629	8 781	8 814	9 233	8 662	9 027
Capital grants to PTEs	1 463	1 734	1 896	2 022	2 143	2 086
Advances paid to PTEs (net)	- 296	- 1 020	180	- 81	- 686	- 210
Other capital outlays <sup>2</sup>	228	1 116	3 096	- 435	- 3 603	- 997
<b>Total capital outlays</b>	<b>10 024</b>	<b>10 611</b>	<b>13 986</b>	<b>10 739</b>	<b>6 516</b>	<b>9 906</b>
<b>Total outlays</b>	<b>119 764</b>	<b>131 603</b>	<b>144 512</b>	<b>148 918</b>	<b>153 184</b>	<b>163 262</b>
Taxes, fees and fines	115 408	119 179	115 627	118 724	126 146	139 350
Interest received from PTEs	1 575	1 438	1 296	1 046	938	890
Interest received from other enterprises	3 849	4 214	3 538	3 267	3 138	3 556
Other revenue	3 900	4 713	6 320	7 104	9 797	8 185
<b>Total revenue</b>	<b>124 731</b>	<b>129 544</b>	<b>126 782</b>	<b>130 142</b>	<b>140 019</b>	<b>151 980</b>
Increase in provisions	- 46	- 840	- 1 025	- 1 296	- 1 161	- 1 072
Borrowing (net)	- 5 592	7 300	20 789	23 627	19 652	13 533
Other financing transactions <sup>3</sup>	669	- 4 398	- 2 015	- 3 543	- 5 328	- 1 178
<b>Total financing<sup>3</sup></b>	<b>- 4 967</b>	<b>2 058</b>	<b>17 731</b>	<b>18 777</b>	<b>13 165</b>	<b>11 282</b>
Deficit adjusted for net advances <sup>4</sup>	- 4 150	3 436	16 312	20 952	18 675	13 636
Current deficit <sup>3</sup>	- 14 608	- 7 541	4 920	9 518	8 123	2 722
Capital deficit <sup>3</sup>	9 687	10 439	13 835	10 555	6 203	9 632
<b>Deficit<sup>3</sup></b>	<b>- 4 921</b>	<b>2 898</b>	<b>18 755</b>	<b>20 073</b>	<b>14 325</b>	<b>12 353</b>

## ECONOMIC TRANSACTIONS OF COMMONWEALTH, STATE, TERRITORY AND LOCAL GOVERNMENTS COMBINED

— continued

Item	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
	\$m	\$m	\$m	\$m	\$m	\$m
PUBLIC TRADING ENTERPRISES						
Interest payments to —	8 677	8 961	8 324	7 080	6 184	5 980
general government	1 587	1 438	1 294	1 054	937	882
other enterprises	7 090	7 523	7 031	6 026	5 247	5 098
Income transferred to general government	892	1 408	1 791	1 911	3 398	3 457
Other transfer payments	562	598	1 103	1 673	1 458	1 318
<b>Total current outlays</b>	<b>10 131</b>	<b>10 967</b>	<b>11 218</b>	<b>10 664</b>	<b>11 040</b>	<b>10 754</b>
Expenditure on new fixed assets	12 759	12 573	12 019	11 246	10 779	11 773
plus Expenditure on secondhand assets (net) <sup>2</sup>	-666	-1 486	-917	-1 518	-1 862	-826
<b>equals Gross fixed capital expenditure</b>	<b>12 093</b>	<b>11 087</b>	<b>11 103</b>	<b>9 728</b>	<b>8 917</b>	<b>10 947</b>
Expenditure on land and intangible assets (net) <sup>2</sup>	132	207	123	69	-276	-199
Other capital outlays <sup>2</sup>	3 488	939	-561	212	-698	-458
<b>Total capital outlays</b>	<b>15 714</b>	<b>12 233</b>	<b>10 665</b>	<b>10 009</b>	<b>7 944</b>	<b>10 289</b>
<b>Total outlays</b>	<b>25 845</b>	<b>23 200</b>	<b>21 883</b>	<b>20 674</b>	<b>18 983</b>	<b>21 044</b>
Sales of goods and services	53 805	57 480	60 254	62 264	68 429	71 108
plus Subsidies received	2 829	3 825	3 075	2 885	2 922	2 576
less Operating expenditure	46 478	49 835	52 221	53 389	58 012	61 311
<b>equals Net operating surplus</b>	<b>9 956</b>	<b>11 470</b>	<b>11 107</b>	<b>11 760</b>	<b>13 339</b>	<b>12 372</b>
Interest received	1 993	1 488	1 133	775	583	847
Capital grants received	1 481	1 699	1 936	2 087	2 184	2 106
Other revenue	802	722	787	764	938	1 154
<b>Total revenue</b>	<b>14 231</b>	<b>15 379</b>	<b>14 964</b>	<b>15 386</b>	<b>17 045</b>	<b>16 480</b>
Increase in provisions —	5 398	5 704	7 495	7 324	6 560	8 537
for depreciation	4 846	5 596	7 435	7 103	7 096	7 608
other	552	109	59	221	-537	928
Advances received (net)	-272	-1 021	170	-132	-689	-208
Borrowing (net)	4 184	3 955	352	-577	-3 623	-3 183
Other financing transactions <sup>3</sup>	2 304	-816	-1 097	-1 327	-310	-583
<b>Total financing<sup>3</sup></b>	<b>11 614</b>	<b>7 821</b>	<b>6 920</b>	<b>5 288</b>	<b>1 939</b>	<b>4 564</b>
Deficit adjusted for net advances <sup>4</sup>	6 263	2 341	-361	-1 823	-4 438	-3 987
Current deficit <sup>3</sup>	-7 248	-7 743	-8 551	-9 240	-9 553	-11 133
Capital deficit <sup>3</sup>	13 464	9 860	7 976	7 203	4 931	7 160
<b>Deficit<sup>3</sup></b>	<b>6 216</b>	<b>2 117</b>	<b>- 575</b>	<b>- 2 037</b>	<b>- 4 621</b>	<b>- 3 973</b>

ECONOMIC TRANSACTIONS OF COMMONWEALTH, STATE, TERRITORY AND LOCAL GOVERNMENTS COMBINED  
— continued

Item	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
	\$m	\$m	\$m	\$m	\$m	\$m
CONSOLIDATED TOTAL						
Current expenditure	64 554	70 717	75 417	78 962	82 465	85 585
less Sales of goods and services <sup>1</sup>	9 621	10 490	11 153	11 819	12 751	13 268
equals Final consumption expenditure	54 933	60 227	64 264	67 144	69 714	72 316
Interest payments	19 349	19 456	18 209	17 272	17 989	19 254
Subsidies paid to PTEs	2 646	3 676	3 198	2 875	2 883	2 571
Personal benefit payments	32 620	37 438	42 537	46 239	49 952	51 942
Other transfer payments	7 466	7 937	9 402	11 294	11 832	12 678
<b>Total current outlays</b>	<b>117 014</b>	<b>128 735</b>	<b>137 610</b>	<b>144 824</b>	<b>152 371</b>	<b>158 761</b>
Expenditure on new fixed assets	22 169	22 036	21 523	21 479	20 578	21 863
plus Expenditure on secondhand assets (net) <sup>2</sup>	-1 447	-2 168	-1 607	-2 518	-2 999	-1 889
equals Gross fixed capital expenditure	20 722	19 868	19 917	18 961	17 579	19 974
Expenditure on land and intangible assets (net) <sup>2</sup>	143	102	52	-221	-853	-628
Other capital outlays <sup>2</sup>	3 564	2 158	2 624	30	-3 774	-1 053
<b>Total capital outlays</b>	<b>24 430</b>	<b>22 128</b>	<b>22 592</b>	<b>18 770</b>	<b>12 951</b>	<b>18 293</b>
<b>Total outlays</b>	<b>141 444</b>	<b>150 863</b>	<b>160 203</b>	<b>163 593</b>	<b>165 322</b>	<b>177 054</b>
Taxes, fees and fines	115 252	118 991	114 796	117 889	125 281	138 571
Net operating surplus of public trading enterprises	9 957	11 474	11 107	11 761	13 339	12 372
Interest received	5 681	5 526	4 455	3 825	3 586	4 173
Other revenue	3 633	3 948	5 277	5 853	7 300	5 882
<b>Total revenue</b>	<b>134 524</b>	<b>139 938</b>	<b>135 636</b>	<b>139 328</b>	<b>149 505</b>	<b>160 998</b>
Increase in provisions —	5 352	4 864	6 470	6 028	5 399	7 465
for depreciation	4 846	5 596	7 435	7 103	7 096	7 608
other	506	-732	-965	-1 075	-1 697	-143
Borrowing (net)	-1 607	11 372	21 058	22 376	16 596	10 555
Other financing transactions <sup>3</sup>	3 175	-5 311	-2 961	-4 138	-6 178	-1 964
<b>Total financing<sup>3</sup></b>	<b>6 920</b>	<b>10 925</b>	<b>24 567</b>	<b>24 266</b>	<b>15 816</b>	<b>16 056</b>
Deficit adjusted for net advances <sup>4</sup>	2 092	5 798	16 030	19 242	14 263	9 649
Current deficit <sup>3</sup>	-21 913	-15 232	-3 592	322	-1 446	-8 427
Capital deficit <sup>3</sup>	23 481	21 292	21 689	17 916	11 863	17 018
<b>Deficit<sup>3</sup></b>	<b>1 568</b>	<b>6 061</b>	<b>18 097</b>	<b>18 238</b>	<b>10 417</b>	<b>8 591</b>

<sup>1</sup> This item provides an indication of the extent of government charges levied. The charges are offset against gross expenditure in calculating final consumption expenditure and comprise mainly sales to the private sector. However, note that it has not been possible to exclude all inter-agency charges and that some estimated data are included.

<sup>2</sup> See Glossary on page 72.

<sup>3</sup> See Measures of Government Financing on page 66.

<sup>4</sup> See Appendix on page 70.

## OUTLAYS BY PURPOSE FOR THE COMMONWEALTH, STATE, TERRITORY AND LOCAL GOVERNMENTS COMBINED

Purpose	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
	\$m	\$m	\$m	\$m	\$m	\$m
CURRENT OUTLAYS						
General public services	9 008	9 745	11 025	11 649	12 687	12 622
Defence	7 752	8 398	8 615	9 012	9 251	9 164
Public order and safety	4 404	4 660	4 966	5 211	5 397	5 755
Education	15 422	16 964	18 439	19 303	20 221	20 925
Primary and secondary education	9 235	10 042	10 899	11 174	11 491	11 617
Tertiary education, of which	4 523	5 081	5 703	6 012	6 616	7 003
University education	2 916	3 325	3 738	3 921	4 375	4 726
Technical and further education	1 584	1 723	1 941	2 078	2 219	2 229
Other education	1 664	1 841	1 838	2 116	2 115	2 305
Health	18 012	19 417	20 545	21 665	22 594	24 144
Hospital and other institutional services	10 889	11 653	11 990	12 225	12 194	12 479
Clinics and other non institutional services	4 994	5 544	6 168	6 733	7 247	8 052
Other health	2 129	2 220	2 386	2 706	3 152	3 613
Social security and welfare	27 846	32 547	37 584	40 771	44 163	45 862
Social security	24 108	28 093	32 656	35 499	38 541	39 793
Welfare services	2 749	3 298	3 638	3 986	4 243	4 668
Other social security and welfare	989	1 156	1 290	1 286	1 379	1 401
Housing and community amenities	1 508	1 722	1 793	1 723	1 718	2 047
Housing and community development	689	812	886	753	800	1 074
Water supply	116	168	150	156	116	68
Sanitation and protection of the environment	532	560	558	566	596	696
Other community amenities	172	182	198	248	206	209
Recreation and culture	2 601	2 793	2 923	2 976	3 162	3 370
Recreational facilities and services	1 291	1 297	1 408	1 447	1 579	1 661
Cultural facilities and services	707	776	798	808	950	1 058
Broadcasting and film production	598	613	605	606	621	632
Other recreation and culture	6	107	112	115	13	19
Fuel and energy	714	744	765	920	829	1 066
Agriculture, forestry, fishing and hunting	2 292	3 450	2 953	2 658	2 715	2 810
Mining, manufacturing and construction	857	787	839	768	703	751
Transport and communications	4 811	5 302	5 278	5 678	5 615	5 453
Road transport	2 837	3 024	3 213	3 298	3 426	3 489
Water transport	156	244	384	231	182	153
Rail and multi mode transport	1 307	1 490	1 396	1 396	1 491	1 241
Air transport	388	437	439	226	272	456
Other transport	87	80	37	32	79	31
Communications	36	27	- 191	495	165	83
Other economic affairs	2 191	2 576	3 195	4 670	4 663	4 865
Other purposes	19 597	19 631	18 691	17 821	18 651	19 926
<b>Total</b>	<b>117 014</b>	<b>128 735</b>	<b>137 610</b>	<b>144 824</b>	<b>152 371</b>	<b>158 761</b>

Purpose	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
	\$m	\$m	\$m	\$m	\$m	\$m
CAPITAL OUTLAYS						
General public services	1 025	1 933	3 785	1 811	1 335	658
Defence	- 18	- 72	- 8	- 2	- 14	- 17
Public order and safety	626	700	671	457	415	496
Education	1 805	1 971	2 003	2 179	1 858	1 688
Primary and secondary education	725	734	703	693	576	658
Tertiary education, of which	1 017	1 158	1 233	1 425	1 241	1 020
University education	685	811	932	1 063	966	672
Technical and further education	331	345	300	358	274	344
Other education	63	79	67	61	41	10
Health	826	929	879	933	980	963
Hospital and other institutional services	711	800	808	827	859	753
Clinics and other non institutional services	68	79	44	55	75	120
Other health	47	50	28	50	46	91
Social security and welfare	367	267	448	396	289	347
Social security	18	13	10	10	10	12
Welfare services	275	201	275	334	229	238
Other social security and welfare	74	54	163	51	50	97
Housing and community amenities	3 368	2 738	2 777	2 913	2 167	3 294
Housing and community development	1 586	881	864	1 035	451	1 351
Water supply	693	700	775	686	626	837
Sanitation and protection of the environment	1 039	1 109	1 082	1 095	994	1 015
Other community amenities	50	48	56	98	95	91
Recreation and culture	986	879	937	1 039	740	102
Recreational facilities and services	514	426	520	607	489	- 434
Cultural facilities and services	192	145	138	140	194	293
Broadcasting and film production	207	188	163	147	- 41	78
Other recreation and culture	73	119	115	145	99	164
Fuel and energy	2 620	2 471	2 603	1 706	866	2 313
Agriculture, forestry, fishing and hunting	3 560	1 652	- 197	799	- 274	- 708
Mining, manufacturing and construction	258	97	59	- 63	- 185	- 247
Transport and communications	9 475	8 390	7 752	7 389	6 061	8 950
Road transport	2 917	2 790	2 513	3 248	1 586	2 854
Water transport	363	244	77	136	347	206
Rail and multi mode transport	937	805	1 135	1 338	1 917	1 882
Air transport	1 897	1 517	1 810	406	533	843
Other transport	87	43	4	24	- 461	- 282
Communications	3 275	2 990	2 213	2 237	2 139	3 448
Other economic affairs	417	449	536	112	307	331
Other purposes	- 885	- 276	346	- 899	- 1 594	124
<b>Total</b>	<b>24 430</b>	<b>22 128</b>	<b>22 592</b>	<b>18 770</b>	<b>12 951</b>	<b>18 293</b>



## OUTLAYS BY PURPOSE FOR THE COMMONWEALTH, STATE, TERRITORY AND LOCAL GOVERNMENTS COMBINED

— continued

Purpose	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
	\$m	\$m	\$m	\$m	\$m	\$m
TOTAL OUTLAYS						
General public services	10 032	11 677	14 810	13 461	14 023	13 279
Defence	7 734	8 326	8 607	9 010	9 237	9 147
Public order and safety	5 030	5 359	5 638	5 668	5 812	6 251
Education	17 226	18 935	20 441	21 482	22 079	22 613
Primary and secondary education	9 960	10 776	11 602	11 867	12 067	12 275
Tertiary education, of which	5 540	6 239	6 935	7 438	7 857	8 023
University education	3 601	4 136	4 670	4 984	5 341	5 398
Technical and further education	1 916	2 068	2 241	2 435	2 493	2 573
Other education	1 726	1 920	1 904	2 177	2 156	2 315
Health	18 838	20 346	21 424	22 597	23 574	25 107
Hospital and other institutional services	11 600	12 453	12 798	13 052	13 053	13 231
Clinics and other non institutional services	5 062	5 623	6 212	6 789	7 322	8 172
Other health	2 176	2 270	2 414	2 756	3 199	3 704
Social security and welfare	28 213	32 814	38 032	41 167	44 453	46 209
Social security	24 126	28 106	32 666	35 509	38 551	39 805
Welfare services	3 024	3 499	3 913	4 320	4 473	4 905
Other social security and welfare	1 063	1 210	1 453	1 338	1 429	1 499
Housing and community amenities	4 876	4 460	4 571	4 636	3 885	5 341
Housing and community development	2 274	1 693	1 751	1 788	1 251	2 425
Water supply	809	868	925	842	742	905
Sanitation and protection of the environment	1 571	1 669	1 641	1 661	1 590	1 711
Other community amenities	222	230	255	346	301	299
Recreation and culture	3 587	3 672	3 859	4 014	3 902	3 472
Recreational facilities and services	1 805	1 723	1 928	2 054	2 067	1 227
Cultural facilities and services	899	921	936	948	1 144	1 351
Broadcasting and film production	805	801	768	753	579	710
Other recreation and culture	79	226	227	259	111	183
Fuel and energy	3 334	3 216	3 368	2 626	1 694	3 379
Agriculture, forestry, fishing and hunting	5 852	5 102	2 756	3 457	2 441	2 102
Mining, manufacturing and construction	1 115	883	897	705	518	504
Transport and communications	14 287	13 692	13 031	13 067	11 676	14 404
Road transport	5 754	5 814	5 726	6 546	5 012	6 343
Water transport	519	488	461	367	529	359
Rail and multi mode transport	2 243	2 295	2 532	2 734	3 409	3 123
Air transport	2 285	1 954	2 249	633	806	1 299
Other transport	174	124	42	56	-383	-251
Communications	3 311	3 017	2 022	2 732	2 303	3 531
Other economic affairs	2 607	3 026	3 731	4 782	4 970	5 196
Other purposes	18 712	19 355	19 038	16 922	17 058	20 050
<b>Total</b>	<b>141 444</b>	<b>150 863</b>	<b>160 203</b>	<b>163 593</b>	<b>165 322</b>	<b>177 054</b>

### 3 GENERAL GOVERNMENT FINAL CONSUMPTION EXPENDITURE BY PURPOSE FOR THE COMMONWEALTH, STATE, TERRITORY AND LOCAL GOVERNMENTS COMBINED

Purpose	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
	\$m	\$m	\$m	\$m	\$m	\$m
General public services	7 921	8 732	9 835	10 357	11 246	11 176
Defence	7 678	8 305	8 539	8 934	9 170	9 084
Public order and safety	4 316	4 568	4 877	5 101	5 184	5 540
Education	11 993	13 114	14 048	14 691	15 383	15 901
Primary and secondary education	7 008	7 666	8 191	8 307	8 411	8 433
Tertiary education, of which	3 912	4 287	4 714	5 014	5 577	5 916
University education	2 457	2 713	2 990	3 191	3 625	3 921
Technical and further education	1 444	1 549	1 711	1 820	1 948	1 973
Other education	1 074	1 160	1 143	1 370	1 396	1 552
Health	10 991	11 749	12 362	12 624	12 724	13 443
Hospital and other institutional services	9 298	9 923	10 166	10 271	10 203	10 392
Clinics and other non institutional services	1 002	1 068	1 388	1 526	1 612	2 086
Public health	406	418	445	556	689	494
Other health	285	339	363	271	220	470
Social security and welfare	2 501	3 195	3 462	3 790	3 970	4 347
Social security	49	72	87	98	111	157
Welfare services	1 477	2 022	2 160	2 467	2 554	2 880
Other social security and welfare	975	1 101	1 215	1 225	1 304	1 309
Housing and community amenities	859	947	988	1 029	1 065	1 328
Housing and community development	236	246	272	228	275	436
Sanitation and protection of the environment	417	506	508	530	552	654
Other community amenities	207	195	208	271	237	238
Recreation and culture	2 098	2 236	2 327	2 392	2 542	2 765
Recreational facilities and services	941	920	994	1 056	1 162	1 284
Cultural facilities and services	567	606	625	621	752	842
Broadcasting and film production	589	608	599	594	609	624
Other recreation and culture	1	101	108	120	19	15
Fuel and energy	159	130	153	249	197	225
Agriculture, forestry, fishing and hunting	1 578	1 761	1 699	1 632	1 619	1 558
Mining, manufacturing and construction	404	429	454	417	406	451
Transport and communications	2 889	3 303	3 503	3 302	3 366	3 450
Road transport	2 308	2 615	2 708	2 813	2 913	2 967
Water transport	50	128	259	135	84	62
Air transport	384	424	415	256	210	305
Other transport and communications	147	136	120	97	158	116
Other economic affairs	1 445	1 717	1 965	2 364	2 476	2 693
Other purposes	102	41	53	263	367	354
<b>Total</b>	<b>54 933</b>	<b>60 227</b>	<b>64 264</b>	<b>67 144</b>	<b>69 714</b>	<b>72 316</b>

## GROSS FIXED CAPITAL EXPENDITURE BY PURPOSE FOR THE COMMONWEALTH, STATE, TERRITORY AND LOCAL GOVERNMENTS COMBINED

Purpose	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
	\$m	\$m	\$m	\$m	\$m	\$m
GENERAL GOVERNMENT						
General public services	921	1 104	1 346	987	1 094	918
Defence	—	—	—	—	—	—
Public order and safety	600	698	635	462	399	492
Education	1 301	1 361	1 239	1 440	1 186	1 192
Primary and secondary education	624	644	590	565	517	570
Tertiary education, of which	621	667	609	814	626	599
University education	294	333	318	463	365	264
Technical and further education	327	331	290	347	259	330
Other education	55	50	40	60	44	23
Health	789	878	808	851	931	910
Hospital and other institutional services	683	768	757	781	835	737
Clinics and other non institutional services	60	66	33	44	61	94
Other health	46	44	18	26	35	78
Social security and welfare	151	145	254	192	153	197
Housing and community amenities	493	479	532	505	527	716
Housing and community development	291	281	325	217	256	413
Water supply	24	17	22	18	15	13
Sanitation and protection of the environment	130	135	142	198	174	202
Other community amenities	47	46	43	72	82	88
Recreation and culture	694	623	650	824	885	829
Recreational facilities and services	305	257	332	494	524	391
Cultural facilities and services	171	122	110	105	160	247
Broadcasting and film production	147	126	94	81	106	72
Other recreation and culture	72	119	114	143	96	119
Fuel and energy	30	29	18	29	27	50
Agriculture, forestry, fishing and hunting	344	261	257	245	228	187
Mining, manufacturing and construction	31	37	23	27	31	29
Transport and communications	2 934	2 674	2 531	3 204	2 872	3 068
Road transport	2 797	2 580	2 469	3 152	2 739	2 842
Other transport and communications	137	93	62	52	133	227
Other economic affairs	175	205	158	153	206	303
Other purposes	167	286	363	314	122	136
<b>Total</b>	<b>8 629</b>	<b>8 781</b>	<b>8 814</b>	<b>9 233</b>	<b>8 662</b>	<b>9 027</b>

GROSS FIXED CAPITAL EXPENDITURE BY PURPOSE FOR THE COMMONWEALTH, STATE, TERRITORY AND LOCAL GOVERNMENTS COMBINED — *continued*

Purpose	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
	\$m	\$m	\$m	\$m	\$m	\$m
PUBLIC TRADING ENTERPRISES						
Housing and community amenities of which	2 852	2 675	2 572	2 742	2 242	2 596
Housing and community development	1 317	1 031	909	1 197	838	960
Water supply	660	695	748	669	612	828
Sanitation and protection of the environment	872	946	913	875	790	806
Fuel and energy	2 469	2 503	2 601	1 724	1 359	2 284
Agriculture, forestry, fishing and hunting	89	69	38	38	23	27
Mining, manufacturing and construction	161	64	34	- 101	62	- 62
Transport and communications	6 322	5 657	5 729	5 141	5 098	6 011
Road transport	161	86	84	93	80	15
Water transport	335	233	58	174	343	160
Rail and multi mode transport	992	852	1 135	1 388	1 978	1 822
Air transport	1 687	1 358	1 720	1 084	477	695
Other transport and communications	3 147	3 127	2 734	2 402	2 220	3 319
Other economic affairs	82	29	3	24	42	- 12
Other purposes	117	92	125	160	91	103
<b>Total</b>	<b>12 093</b>	<b>11 087</b>	<b>11 103</b>	<b>9 728</b>	<b>8 917</b>	<b>10 947</b>

GROSS FIXED CAPITAL EXPENDITURE BY PURPOSE FOR THE COMMONWEALTH, STATE, TERRITORY AND LOCAL GOVERNMENTS COMBINED — *continued*

Purpose	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
	\$m	\$m	\$m	\$m	\$m	\$m
CONSOLIDATED TOTAL						
General public services	922	1 105	1 346	987	1 094	918
Defence	—	—	—	—	—	—
Public order and safety	601	699	635	463	400	493
Education	1 301	1 361	1 239	1 440	1 186	1 192
Primary and secondary education	624	644	590	565	517	570
Tertiary education, of which	621	667	609	814	626	599
University education	294	333	318	463	365	264
Technical and further education	327	331	290	347	259	330
Other education	55	50	40	60	44	23
Health	789	878	808	851	931	910
Hospital and other institutional services	683	768	757	781	835	737
Clinics and other non institutional services	60	66	33	44	61	94
Other health	46	44	18	26	35	78
Social security and welfare	154	145	254	192	153	197
Housing and community amenities	3 345	3 154	3 104	3 247	2 768	3 312
Housing and community development	1 609	1 312	1 234	1 414	1 093	1 373
Water supply	684	712	770	687	627	841
Sanitation and protection of the environment	1 002	1 081	1 055	1 073	964	1 008
Other community amenities	50	48	45	73	84	90
Recreation and culture	806	714	774	983	975	930
Recreational facilities and services	416	330	437	633	596	468
Cultural facilities and services	172	140	129	125	178	271
Broadcasting and film production	147	126	94	81	106	72
Other recreation and culture	72	119	114	143	96	119
Fuel and energy	2 499	2 532	2 619	1 753	1 387	2 334
Agriculture, forestry, fishing and hunting	433	329	295	283	250	214
Mining, manufacturing and construction	192	101	57	- 74	93	- 33
Transport and communications	9 256	8 330	8 260	8 345	7 970	9 080
Road transport	2 958	2 667	2 553	3 245	2 819	2 857
Water transport	356	245	66	197	368	172
Rail and multi mode transport	1 001	858	1 157	1 400	1 990	1 898
Air transport	1 784	1 415	1 749	1 088	562	817
Other transport and communications	3 156	3 146	2 736	2 415	2 232	3 336
Other economic affairs	256	234	161	177	248	291
Other purposes	167	286	363	313	122	136
<b>Total</b>	<b>20 722</b>	<b>19 868</b>	<b>19 917</b>	<b>18 961</b>	<b>17 579</b>	<b>19 974</b>

**5** CONSOLIDATION OF OUTLAYS BY LEVEL OF GOVERNMENT FOR THE COMMONWEALTH, STATE, TERRITORY AND LOCAL GOVERNMENTS COMBINED, 1994-95

	State/ Territory Govern- ments	Local govern- ments	Transfers between State/ Territory and local govern- ments	State/ Territory and local govern- ments	Common- wealth Govern- ment	Transfers between Common- wealth, State/ Territory and local govern- ments	Common- wealth, State/ Territory and local govern- ments
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
<b>GENERAL PUBLIC SERVICES</b>							
Final consumption expenditure	4 613	967	—	5 580	5 596	—	11 176
Interest payments	—	—	—	—	—	—	—
Personal benefit payments	—	—	—	—	6	—	6
Subsidies paid	7	—	—	7	5	—	12
Current grants to:	14	—	2	13	1 699	290	1 422
Non-profit institutions	12	—	—	13	203	—	216
Foreign governments and others	—	—	—	—	1 206	—	1 206
State/Territory or local governments	2	—	2	—	290	290	—
Other current outlays	9	7	7	9	—	4	5
<b>Total current outlays</b>	<b>4 644</b>	<b>975</b>	<b>9</b>	<b>5 609</b>	<b>7 306</b>	<b>294</b>	<b>12 622</b>
Gross fixed capital expenditure	192	340	—	532	387	—	918
Capital grants	7	—	—	7	—	—	7
Advances paid (net)	-444	-22	-11	-455	142	—	-313
Other capital outlays	-4	26	—	22	24	—	45
<b>Total capital outlays</b>	<b>-249</b>	<b>344</b>	<b>-11</b>	<b>106</b>	<b>552</b>	<b>—</b>	<b>658</b>
<b>Total outlays</b>	<b>4 394</b>	<b>1 319</b>	<b>-2</b>	<b>5 715</b>	<b>7 858</b>	<b>294</b>	<b>13 279</b>
<b>DEFENCE</b>							
Final consumption expenditure	—	—	—	—	9 084	—	9 084
Interest payments	—	—	—	—	—	—	—
Personal benefit payments	—	—	—	—	1	—	1
Subsidies paid	—	—	—	—	—	—	—
Current grants to:	—	—	—	—	78	—	78
Non-profit institutions	—	—	—	—	—	—	—
Foreign governments and others	—	—	—	—	78	—	78
State/Territory or local governments	—	—	—	—	—	—	—
Other current outlays	—	—	—	—	—	—	—
<b>Total current outlays</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>9 164</b>	<b>—</b>	<b>9 164</b>
Gross fixed capital expenditure	—	—	—	—	—	—	—
Capital grants	—	—	—	—	—	—	—
Advances paid (net)	—	—	—	—	-1	-1	—
Other capital outlays	—	—	—	—	-17	—	-17
<b>Total capital outlays</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>-18</b>	<b>-1</b>	<b>-17</b>
<b>Total outlays</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>9 146</b>	<b>-1</b>	<b>9 147</b>
<b>PUBLIC ORDER AND SAFETY</b>							
Final consumption expenditure	4 696	150	—	4 846	694	—	5 540
Interest payments	—	—	—	—	—	—	—
Personal benefit payments	115	—	—	115	—	—	115
Subsidies paid	—	—	—	—	—	—	—
Current grants to:	97	1	17	82	148	130	100
Non-profit institutions	81	1	—	82	18	—	100
Foreign governments and others	—	—	—	—	—	—	—
State/Territory or local governments	16	1	17	—	130	130	—
Other current outlays	18	43	43	18	—	18	—
<b>Total current outlays</b>	<b>4 927</b>	<b>194</b>	<b>60</b>	<b>5 061</b>	<b>842</b>	<b>147</b>	<b>5 755</b>
Gross fixed capital expenditure	424	27	—	451	42	—	493
Capital grants	30	—	27	3	—	—	3
Advances paid (net)	-2	—	—	-2	—	—	-2
Other capital outlays	1	—	—	1	—	—	1
<b>Total capital outlays</b>	<b>454</b>	<b>27</b>	<b>27</b>	<b>454</b>	<b>42</b>	<b>—</b>	<b>496</b>
<b>Total outlays</b>	<b>5 381</b>	<b>221</b>	<b>87</b>	<b>5 515</b>	<b>884</b>	<b>147</b>	<b>6 251</b>

	State/ Territory Govern- ments	Local govern- ments	Transfers between State/ Territory and local govern- ments	State/ Territory and local govern- ments	Common- wealth Govern- ment	Transfers between Common- wealth, State/ Territory and local govern- ments	Common- wealth, State/ Territory and local govern- ments
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
EDUCATION							
Final consumption expenditure	15 319	31	—	15 350	551	—	15 901
Interest payments	—	—	—	—	—	—	—
Personal benefit payments	553	—	—	553	1 673	—	2 226
Subsidies paid	17	—	—	17	3	—	20
Current grants to:	2 729	—	17	2 712	6 899	6 832	2 778
Non-profit institutions	2 712	—	—	2 712	67	—	2 778
Foreign governments and others	—	—	—	—	—	—	—
State/Territory or local governments	17	—	17	—	6 832	6 832	—
Other current outlays	12	—	—	12	1	13	1
<b>Total current outlays</b>	<b>18 630</b>	<b>32</b>	<b>17</b>	<b>18 644</b>	<b>9 126</b>	<b>6 845</b>	<b>20 925</b>
Gross fixed capital expenditure	1 152	4	—	1 156	36	—	1 192
Capital grants	118	—	—	118	600	597	122
Advances paid (net)	5	—	—	5	402	—	407
Other capital outlays	- 30	—	—	- 30	- 3	—	- 33
<b>Total capital outlays</b>	<b>1 245</b>	<b>4</b>	<b>—</b>	<b>1 249</b>	<b>1 036</b>	<b>597</b>	<b>1 688</b>
<b>Total outlays</b>	<b>19 875</b>	<b>35</b>	<b>17</b>	<b>19 893</b>	<b>10 162</b>	<b>7 442</b>	<b>22 613</b>
HEALTH							
Final consumption expenditure	11 186	185	—	11 371	2 072	—	13 443
Interest payments	—	—	—	—	—	—	—
Personal benefit payments	7	—	—	7	9 725	—	9 732
Subsidies paid	—	—	—	—	107	—	107
Current grants to:	585	1	16	570	5 226	4 932	864
Non-profit institutions	570	1	—	570	294	—	864
Foreign governments and others	—	—	—	—	—	—	—
State/Territory or local governments	16	—	16	—	4 932	4 932	—
Other current outlays	- 1	—	—	- 1	—	1	- 3
<b>Total current outlays</b>	<b>11 778</b>	<b>186</b>	<b>16</b>	<b>11 947</b>	<b>17 130</b>	<b>4 933</b>	<b>24 144</b>
Gross fixed capital expenditure	1 083	8	—	1 091	- 181	—	910
Capital grants	19	—	—	19	183	136	66
Advances paid (net)	—	22	—	22	—	—	22
Other capital outlays	- 16	—	—	- 16	- 19	—	- 35
<b>Total capital outlays</b>	<b>1 086</b>	<b>30</b>	<b>—</b>	<b>1 116</b>	<b>- 17</b>	<b>136</b>	<b>963</b>
<b>Total outlays</b>	<b>12 863</b>	<b>216</b>	<b>16</b>	<b>13 063</b>	<b>17 113</b>	<b>5 070</b>	<b>25 107</b>
SOCIAL SECURITY AND WELFARE							
Final consumption expenditure	1 472	436	—	1 908	2 439	—	4 347
Interest payments	—	—	—	—	—	—	—
Personal benefit payments	899	2	—	901	38 339	—	39 240
Subsidies paid	4	—	—	4	—	—	4
Current grants to:	1 110	2	101	1 011	2 445	1 183	2 272
Non-profit institutions	1 009	2	—	1 011	1 261	—	2 272
Foreign governments and others	—	—	—	—	—	—	—
State/Territory or local governments	101	—	101	—	1 183	1 183	—
Other current outlays	5	—	—	5	—	6	—
<b>Total current outlays</b>	<b>3 491</b>	<b>440</b>	<b>101</b>	<b>3 829</b>	<b>43 222</b>	<b>1 189</b>	<b>45 862</b>
Gross fixed capital expenditure	43	41	—	83	113	—	197
Capital grants	19	—	2	17	152	53	117
Advances paid (net)	- 6	—	—	- 6	19	—	13
Other capital outlays	17	4	—	20	—	—	20
<b>Total capital outlays</b>	<b>72</b>	<b>45</b>	<b>2</b>	<b>115</b>	<b>284</b>	<b>53</b>	<b>347</b>
<b>Total outlays</b>	<b>3 563</b>	<b>485</b>	<b>103</b>	<b>3 945</b>	<b>43 506</b>	<b>1 242</b>	<b>46 209</b>

	State/ Territory Govern- ments	Local govern- ments	Transfers between State/ Territory and local govern- ments	State/ Territory and local govern- ments	Common- wealth Govern- ment	Transfers between Common- wealth, State/ Territory and local govern- ments	Common- wealth, State/ Territory and local govern- ments
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
<b>HOUSING AND COMMUNITY AMENITIES</b>							
Final consumption expenditure	646	708	—	1 354	- 25	—	1 328
Interest payments	—	—	—	—	—	—	—
Personal benefit payments	98	—	—	98	47	—	145
Subsidies paid	453	6	—	459	—	—	459
Current grants to:	119	—	12	107	22	16	112
Non-profit institutions	107	—	—	107	5	—	112
Foreign governments and others	—	—	—	—	—	—	—
State/Territory or local governments	12	—	12	—	16	16	—
Other current outlays	8	61	65	4	1	2	3
<b>Total current outlays</b>	<b>1 324</b>	<b>774</b>	<b>77</b>	<b>2 021</b>	<b>44</b>	<b>18</b>	<b>2 047</b>
Gross fixed capital expenditure	2 502	735	—	3 237	75	—	3 312
Capital grants	220	9	128	102	1 017	1 014	105
Advances paid (net)	32	—	- 3	35	- 111	- 91	15
Other capital outlays	- 166	2	—	- 164	26	—	- 138
<b>Total capital outlays</b>	<b>2 588</b>	<b>745</b>	<b>124</b>	<b>3 209</b>	<b>1 007</b>	<b>922</b>	<b>3 294</b>
<b>Total outlays</b>	<b>3 912</b>	<b>1 519</b>	<b>201</b>	<b>5 230</b>	<b>1 051</b>	<b>940</b>	<b>5 341</b>
<b>RECREATION AND CULTURE</b>							
Final consumption expenditure	784	1 082	—	1 866	899	—	2 765
Interest payments	—	—	—	—	—	—	—
Personal benefit payments	1	—	—	1	5	—	5
Subsidies paid	51	—	—	51	1	—	52
Current grants to:	479	3	74	409	148	9	547
Non-profit institutions	406	3	—	409	139	—	547
Foreign governments and others	—	—	—	—	—	—	—
State/Territory or local governments	74	—	74	—	9	9	—
Other current outlays	10	6	6	10	—	10	—
<b>Total current outlays</b>	<b>1 325</b>	<b>1 091</b>	<b>80</b>	<b>2 336</b>	<b>1 052</b>	<b>19</b>	<b>3 370</b>
Gross fixed capital expenditure	452	402	—	854	76	—	930
Capital grants	84	—	13	70	62	62	70
Advances paid (net)	- 598	—	—	- 598	99	—	- 499
Other capital outlays	- 361	57	—	- 305	- 96	—	- 400
<b>Total capital outlays</b>	<b>- 423</b>	<b>459</b>	<b>13</b>	<b>22</b>	<b>142</b>	<b>62</b>	<b>102</b>
<b>Total outlays</b>	<b>902</b>	<b>1 550</b>	<b>93</b>	<b>2 359</b>	<b>1 194</b>	<b>81</b>	<b>3 472</b>
<b>FUEL AND ENERGY</b>							
Final consumption expenditure	91	1	—	91	134	—	225
Interest payments	—	—	—	—	—	—	—
Personal benefit payments	12	—	—	12	—	—	12
Subsidies paid	106	—	—	107	706	—	813
Current grants to:	—	—	—	—	2	2	—
Non-profit institutions	—	—	—	—	—	—	—
Foreign governments and others	—	—	—	—	—	—	—
State/Territory or local governments	—	—	—	—	2	2	—
Other current outlays	16	—	—	16	—	—	16
<b>Total current outlays</b>	<b>225</b>	<b>1</b>	<b>—</b>	<b>226</b>	<b>842</b>	<b>2</b>	<b>1 066</b>
Gross fixed capital expenditure	2 298	3	—	2 301	33	—	2 334
Capital grants	—	—	—	—	—	—	—
Advances paid (net)	- 5	—	—	- 4	—	—	- 4
Other capital outlays	22	—	—	22	- 39	—	- 16
<b>Total capital outlays</b>	<b>2 315</b>	<b>3</b>	<b>—</b>	<b>2 319</b>	<b>- 6</b>	<b>—</b>	<b>2 313</b>
<b>Total outlays</b>	<b>2 540</b>	<b>4</b>	<b>—</b>	<b>2 545</b>	<b>836</b>	<b>2</b>	<b>3 379</b>



**5** CONSOLIDATION OF OUTLAYS BY LEVEL OF GOVERNMENT FOR THE COMMONWEALTH, STATE, TERRITORY AND LOCAL GOVERNMENTS COMBINED, 1994-95 — *continued*

	State/ Territory Govern- ments	Local govern- ments	Transfers between State/ Territory and local govern- ments	State/ Territory and local govern- ments	Common- wealth Govern- ment	Transfers between Common- wealth, State/ Territory and local govern- ments	Common- wealth, State/ Territory and local govern- ments
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
<b>AGRICULTURE, FORESTRY, FISHING</b>							
Final consumption expenditure	1 010	4	—	1 014	544	—	1 558
Interest payments	—	—	—	—	—	—	—
Personal benefit payments	1	—	—	1	—	—	1
Subsidies paid	200	—	—	200	998	—	1 197
Current grants to:	47	—	7	40	220	206	55
Non-profit institutions	40	—	—	40	15	—	54
Foreign governments and others	—	—	—	—	—	—	—
State/Territory or local governments	8	—	7	—	206	206	—
Other current outlays	5	9	9	5	—	5	—
<b>Total current outlays</b>	<b>1 262</b>	<b>13</b>	<b>16</b>	<b>1 259</b>	<b>1 762</b>	<b>211</b>	<b>2 810</b>
Gross fixed capital expenditure	217	—	—	217	-3	—	214
Capital grants	15	—	4	11	24	25	11
Advances paid (net)	-127	—	—	-127	-20	-23	-124
Other capital outlays	-209	—	—	-209	-600	—	-809
<b>Total capital outlays</b>	<b>-104</b>	<b>—</b>	<b>4</b>	<b>-108</b>	<b>-598</b>	<b>2</b>	<b>-708</b>
<b>Total outlays</b>	<b>1 158</b>	<b>13</b>	<b>20</b>	<b>1 151</b>	<b>1 163</b>	<b>213</b>	<b>2 102</b>
<b>MINING AND MINERAL RESOURCES</b>							
Final consumption expenditure	152	124	—	276	175	—	451
Interest payments	—	—	—	—	—	—	—
Personal benefit payments	—	—	—	—	—	—	—
Subsidies paid	51	—	—	51	232	—	283
Current grants to:	22	—	3	19	6	5	19
Non-profit institutions	18	—	—	18	—	—	18
Foreign governments and others	—	—	—	—	1	—	1
State/Territory or local governments	4	—	3	1	4	5	—
Other current outlays	-1	—	—	-1	—	1	-2
<b>Total current outlays</b>	<b>223</b>	<b>124</b>	<b>3</b>	<b>344</b>	<b>413</b>	<b>6</b>	<b>751</b>
Gross fixed capital expenditure	43	4	—	47	-80	—	-33
Capital grants	—	—	—	—	6	—	6
Advances paid (net)	-210	—	—	-210	—	—	-210
Other capital outlays	-7	—	—	-7	-3	—	-10
<b>Total capital outlays</b>	<b>-174</b>	<b>4</b>	<b>—</b>	<b>-170</b>	<b>-77</b>	<b>—</b>	<b>-247</b>
<b>Total outlays</b>	<b>49</b>	<b>128</b>	<b>3</b>	<b>174</b>	<b>336</b>	<b>6</b>	<b>504</b>
<b>TRANSPORT AND COMMUNICATIONS</b>							
Final consumption expenditure	1 735	1 182	—	2 917	533	—	3 450
Interest payments	—	—	—	—	—	—	—
Personal benefit payments	6	—	—	6	—	—	6
Subsidies paid	1 729	—	—	1 729	68	—	1 797
Current grants to:	335	—	323	12	717	711	18
Non-profit institutions	12	—	—	12	—	—	12
Foreign governments and others	—	—	—	—	6	—	6
State/Territory or local governments	323	—	323	—	711	711	—
Other current outlays	2	—	—	2	183	3	182
<b>Total current outlays</b>	<b>3 807</b>	<b>1 182</b>	<b>323</b>	<b>4 667</b>	<b>1 501</b>	<b>715</b>	<b>5 453</b>
Gross fixed capital expenditure	3 941	915	—	4 856	4 223	—	9 080
Capital grants	67	—	50	17	911	905	22
Advances paid (net)	-273	—	—	-272	-83	-8	-347
Other capital outlays	-45	15	—	-31	227	—	196
<b>Total capital outlays</b>	<b>3 690</b>	<b>930</b>	<b>50</b>	<b>4 570</b>	<b>5 278</b>	<b>898</b>	<b>8 950</b>
<b>Total outlays</b>	<b>7 497</b>	<b>2 112</b>	<b>373</b>	<b>9 236</b>	<b>6 780</b>	<b>1 612</b>	<b>14 404</b>

	State/ Territory Govern- ments	Local govern- ments	Transfers between State/ Territory and local govern- ments	State/ Territory and local govern- ments	Common- wealth Govern- ment	Transfers between Common- wealth, State/ Territory and local govern- ments	Common- wealth, State/ Territory and local govern- ments
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
OTHER ECONOMIC AFFAIRS							
Final consumption expenditure	928	-12	—	916	1 777	—	2 693
Interest payments	—	—	—	—	—	—	—
Personal benefit payments	5	—	—	5	363	—	367
Subsidies paid	548	—	—	548	655	—	1 203
Current grants to:	107	1	1	107	523	57	573
Non-profit institutions	105	1	—	106	463	—	569
Foreign governments and others	—	—	—	—	4	—	4
State/Territory or local governments	2	—	1	1	56	57	—
Other current outlays	5	—	—	5	29	5	29
<b>Total current outlays</b>	<b>1 593</b>	<b>-11</b>	<b>1</b>	<b>1 580</b>	<b>3 347</b>	<b>62</b>	<b>4 865</b>
Gross fixed capital expenditure	173	26	—	198	92	—	291
Capital grants	6	—	2	3	24	—	27
Advances paid (net)	-13	—	—	-13	—	—	-13
Other capital outlays	23	4	—	27	—	—	27
<b>Total capital outlays</b>	<b>187</b>	<b>30</b>	<b>2</b>	<b>215</b>	<b>116</b>	<b>—</b>	<b>331</b>
<b>Total outlays</b>	<b>1 780</b>	<b>19</b>	<b>4</b>	<b>1 795</b>	<b>3 463</b>	<b>62</b>	<b>5 196</b>
OTHER PURPOSES							
Final consumption expenditure	27	-55	—	-28	383	—	354
Interest payments	10 630	586	60	11 157	9 681	1 585	19 254
Personal benefit payments	4	—	—	4	82	—	86
Subsidies paid	205	-6	—	198	—	—	198
Current grants to:	832	1	810	23	15 844	15 834	33
Non-profit institutions	22	1	—	23	9	—	33
Foreign governments and others	—	—	—	—	—	—	—
State/Territory or local governments	810	—	810	—	15 834	15 834	—
Other current outlays	1	3	—	4	—	3	1
<b>Total current outlays</b>	<b>11 699</b>	<b>529</b>	<b>870</b>	<b>11 358</b>	<b>25 990</b>	<b>17 422</b>	<b>19 926</b>
Gross fixed capital expenditure	16	101	—	117	19	—	136
Capital grants	72	—	68	4	396	396	4
Advances paid (net)	-6	—	-4	-1	-1 894	-1 894	-1
Other capital outlays	-7	-7	—	-14	—	—	-14
<b>Total capital outlays</b>	<b>75</b>	<b>94</b>	<b>64</b>	<b>105</b>	<b>-1 479</b>	<b>-1 498</b>	<b>124</b>
<b>Total outlays</b>	<b>11 774</b>	<b>623</b>	<b>934</b>	<b>11 463</b>	<b>24 511</b>	<b>15 924</b>	<b>20 050</b>
TOTAL							
Final consumption expenditure	42 659	4 803	—	47 462	24 855	—	72 316
Interest payments	10 630	586	60	11 157	9 681	1 585	19 254
Personal benefit payments	1 701	2	—	1 702	50 240	—	51 942
Subsidies paid	3 371	-1	—	3 370	2 774	—	6 145
Current grants to:	6 478	10	1 385	5 104	33 977	30 208	8 873
Non-profit institutions	5 092	9	—	5 102	2 475	—	7 577
Foreign governments and others	—	—	—	—	1 295	—	1 295
State/Territory or local governments	1 386	1	1 385	2	30 207	30 208	1
Other current outlays	88	129	130	87	215	71	231
<b>Total current outlays</b>	<b>64 927</b>	<b>5 530</b>	<b>1 574</b>	<b>68 883</b>	<b>121 741</b>	<b>31 863</b>	<b>158 761</b>
Gross fixed capital expenditure	12 536	2 606	—	15 141	4 833	—	19 974
Capital grants	657	9	295	372	3 377	3 189	560
Advances paid (net)	-1 647	—	-20	-1 627	-1 447	-2 017	-1 057
Other capital outlays	-784	100	—	-684	-500	—	-1 184
<b>Total capital outlays</b>	<b>10 763</b>	<b>2 715</b>	<b>275</b>	<b>13 202</b>	<b>6 263</b>	<b>1 172</b>	<b>18 293</b>
<b>Total outlays</b>	<b>75 689</b>	<b>8 245</b>	<b>1 849</b>	<b>82 085</b>	<b>128 004</b>	<b>33 035</b>	<b>177 054</b>

	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
Item	\$m	\$m	\$m	\$m	\$m	\$m
GENERAL GOVERNMENT						
Current expenditure	21 469	23 937	25 568	27 302	28 393	28 987
less Sales of goods and services <sup>1</sup>	2 970	3 248	3 603	4 105	4 234	4 132
equals Final consumption expenditure	18 499	20 689	21 965	23 196	24 159	24 855
Interest payments	7 361	6 189	5 746	5 409	6 627	8 161
Subsidies paid to PTEs	344	1 223	685	480	464	462
Personal benefit payments	31 402	36 110	41 125	44 733	48 304	50 240
Current grants —	25 170	26 437	28 556	30 145	31 734	33 977
to private sector	2 285	2 243	2 700	3 097	3 267	3 770
to State governments	18 624	19 563	20 546	21 420	22 309	23 440
onpassed through State governments	4 163	4 535	5 155	5 439	5 972	6 571
to local governments	97	97	155	190	185	196
Other transfer payments	1 573	1 615	1 811	2 062	2 339	2 344
<b>Total current outlays</b>	<b>84 348</b>	<b>92 264</b>	<b>99 887</b>	<b>106 025</b>	<b>113 627</b>	<b>120 038</b>
Expenditure on new fixed assets	1 553	1 451	1 682	1 241	1 386	1 302
plus Expenditure on secondhand assets (net) <sup>2</sup>	- 182	- 108	- 112	- 186	- 432	- 469
equals Gross fixed capital expenditure	1 371	1 343	1 570	1 055	954	833
Capital grants to other governments	3 556	4 357	3 721	5 229	3 789	3 108
Capital grants to PTEs	10	10	70	30	29	97
Advances paid to other governments (net)	- 485	- 1 858	- 2 753	- 2 669	- 1 314	- 2 017
Advances paid to PTEs (net)	- 225	- 332	354	19	- 434	- 11
Other capital outlays <sup>2</sup>	- 39	1 088	942	482	- 1 643	665
<b>Total capital outlays</b>	<b>4 187</b>	<b>4 607</b>	<b>3 904</b>	<b>4 146</b>	<b>1 381</b>	<b>2 675</b>
<b>Total outlays</b>	<b>88 536</b>	<b>96 871</b>	<b>103 791</b>	<b>110 171</b>	<b>115 008</b>	<b>122 713</b>
Taxes, fees and fines	91 416	93 578	88 353	89 661	94 194	105 904
Interest received from PTEs	643	575	504	306	243	159
Interest received from other enterprises	2 892	2 797	2 528	2 226	1 866	1 698
Other revenue	1 404	1 827	2 855	3 459	5 001	3 241
<b>Total revenue</b>	<b>96 355</b>	<b>98 777</b>	<b>94 240</b>	<b>95 652</b>	<b>101 304</b>	<b>111 002</b>
Increase in provisions	- 94	- 914	- 1 074	- 1 294	- 1 135	- 1 111
Borrowing (net)	- 8 298	434	9 597	16 219	14 831	13 347
Other financing transactions <sup>3</sup>	573	- 1 425	1 029	- 406	8	- 525
<b>Total financing<sup>3</sup></b>	<b>- 7 819</b>	<b>- 1 905</b>	<b>9 551</b>	<b>14 519</b>	<b>13 704</b>	<b>11 711</b>
Deficit adjusted for net advances <sup>4</sup>	- 6 504	558	12 668	18 288	18 223	14 280
Current deficit <sup>3</sup>	- 11 888	- 5 596	6 722	11 668	13 465	10 147
Capital deficit <sup>3</sup>	4 163	4 605	3 904	4 145	1 375	2 675
<b>Deficit<sup>3</sup></b>	<b>- 7 725</b>	<b>- 991</b>	<b>10 625</b>	<b>15 813</b>	<b>14 839</b>	<b>12 821</b>

Item	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
	\$m	\$m	\$m	\$m	\$m	\$m
PUBLIC TRADING ENTERPRISES						
Interest payments to —	2 423	2 691	2 595	2 103	1 885	1 679
general government	643	575	504	306	243	159
other enterprises	1 781	2 115	2 091	1 797	1 642	1 520
Income transferred to general government	277	450	405	339	1 117	919
Other transfer payments	133	173	634	1 251	1 040	955
<b>Total current outlays</b>	<b>2 833</b>	<b>3 313</b>	<b>3 634</b>	<b>3 693</b>	<b>4 042</b>	<b>3 553</b>
Expenditure on new fixed assets	5 375	5 467	4 959	3 891	3 202	4 262
plus Expenditure on secondhand assets (net) <sup>2</sup>	- 281	- 823	- 492	- 304	- 413	- 262
<b>equals Gross fixed capital expenditure</b>	<b>5 094</b>	<b>4 644</b>	<b>4 467</b>	<b>3 587</b>	<b>2 789</b>	<b>4 000</b>
Expenditure on land and intangible assets (net) <sup>2</sup>	81	131	12	14	- 51	- 16
Other capital outlays <sup>2</sup>	3 313	1 251	- 404	364	- 458	- 309
<b>Total capital outlays</b>	<b>8 488</b>	<b>6 036</b>	<b>4 075</b>	<b>3 966</b>	<b>2 280</b>	<b>3 674</b>
<b>Total outlays</b>	<b>11 321</b>	<b>9 349</b>	<b>7 708</b>	<b>7 659</b>	<b>6 322</b>	<b>7 227</b>
Sales of goods and services	21 449	22 411	24 096	24 771	27 171	28 263
plus Subsidies received	319	1 349	549	469	468	466
less Operating expenditure	18 545	19 482	21 226	21 184	22 759	23 985
<b>equals Net operating surplus</b>	<b>3 223</b>	<b>4 278</b>	<b>3 419</b>	<b>4 056</b>	<b>4 880</b>	<b>4 744</b>
Interest received	688	494	389	273	234	359
Capital grants received	10	10	70	30	29	97
Other revenue	6	21	15	23	34	53
<b>Total revenue</b>	<b>3 926</b>	<b>4 803</b>	<b>3 894</b>	<b>4 382</b>	<b>5 178</b>	<b>5 254</b>
Increase in provisions —	2 135	2 407	3 915	3 237	2 781	3 997
for depreciation	2 075	2 418	3 834	2 863	2 898	3 009
other	60	- 10	80	374	- 117	988
Advances received (net)	- 225	- 332	354	19	- 434	- 11
Borrowing (net)	3 148	3 467	109	807	- 1 473	- 1 567
Other financing transactions <sup>3</sup>	2 337	- 997	- 563	- 786	271	- 446
<b>Total financing<sup>3</sup></b>	<b>7 395</b>	<b>4 546</b>	<b>3 815</b>	<b>3 277</b>	<b>1 145</b>	<b>1 973</b>
Deficit adjusted for net advances <sup>4</sup>	5 261	2 139	- 127	42	- 1 633	- 2 024
Current deficit <sup>3</sup>	- 3 218	- 3 888	- 4 104	- 3 896	- 3 888	- 5 601
Capital deficit <sup>3</sup>	8 479	6 026	4 004	3 936	2 252	3 577
<b>Deficit<sup>3</sup></b>	<b>5 260</b>	<b>2 138</b>	<b>- 100</b>	<b>40</b>	<b>- 1 636</b>	<b>- 2 024</b>

Item	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
	\$m	\$m	\$m	\$m	\$m	\$m
CONSOLIDATED TOTAL						
Current expenditure	21 469	23 937	25 568	27 302	28 393	28 987
less Sales of goods and services <sup>1</sup>	2 970	3 248	3 603	4 105	4 234	4 132
equals Final consumption expenditure	18 499	20 689	21 965	23 196	24 159	24 855
Interest payments	9 141	8 304	7 837	7 207	8 270	9 681
Subsidies paid to PTEs	344	1 223	685	480	464	462
Personal benefit payments	31 402	36 110	41 125	44 733	48 304	50 240
Current grants —	25 170	26 437	28 556	30 145	31 734	33 977
to private sector	2 285	2 243	2 700	3 097	3 267	3 770
to State governments	18 624	19 563	20 546	21 420	22 309	23 440
onpassed through State governments	4 163	4 535	5 155	5 439	5 972	6 571
to local governments	97	97	155	190	185	196
Other transfer payments	1 574	1 623	1 622	2 482	2 513	2 527
<b>Total current outlays</b>	<b>86 129</b>	<b>94 387</b>	<b>101 790</b>	<b>108 242</b>	<b>115 443</b>	<b>121 741</b>
Expenditure on new fixed assets	6 927	6 918	6 640	5 132	4 588	5 564
plus Expenditure on secondhand assets (net) <sup>2</sup>	- 463	- 931	- 604	- 490	- 845	- 731
equals Gross fixed capital expenditure	6 465	5 987	6 036	4 642	3 744	4 833
Expenditure on land and intangible assets (net) <sup>2</sup>	167	87	58	3	- 249	- 73
Capital grants to other governments	3 556	4 357	3 721	5 290	3 863	3 188
Advances paid to other governments (net)	- 485	- 1 858	- 2 753	- 2 669	- 1 314	- 2 017
Other capital outlays <sup>2</sup>	3 188	2 393	492	796	- 1 977	332
<b>Total capital outlays</b>	<b>12 891</b>	<b>10 965</b>	<b>7 554</b>	<b>8 063</b>	<b>4 067</b>	<b>6 263</b>
<b>Total outlays</b>	<b>99 020</b>	<b>105 352</b>	<b>109 344</b>	<b>116 305</b>	<b>119 510</b>	<b>128 004</b>
Taxes, fees and fines	91 283	93 413	87 530	88 830	93 329	105 132
Net operating surplus of public trading enterprises	3 223	4 278	3 419	4 056	4 880	4 744
Interest received	3 580	3 291	2 917	2 499	2 100	2 058
Other revenue	1 134	1 398	2 466	3 142	3 918	2 376
<b>Total revenue</b>	<b>99 219</b>	<b>102 380</b>	<b>96 332</b>	<b>98 528</b>	<b>104 227</b>	<b>114 309</b>
Increase in provisions —	2 041	1 493	2 840	1 943	1 645	2 886
for depreciation	2 075	2 418	3 834	2 863	2 898	3 009
other	- 34	- 924	- 994	- 920	- 1 252	- 123
Borrowing (net)	- 5 148	3 901	9 706	17 026	13 358	11 780
Other financing transactions <sup>3</sup>	2 908	- 2 422	466	- 1 191	280	- 972
<b>Total financing<sup>3</sup></b>	<b>- 200</b>	<b>2 972</b>	<b>13 012</b>	<b>17 777</b>	<b>15 283</b>	<b>13 695</b>
Deficit adjusted for net advances <sup>4</sup>	- 1 243	2 697	12 541	18 330	16 591	12 256
Current deficit <sup>3</sup>	- 15 107	- 9 484	2 618	7 773	9 578	4 546
Capital deficit <sup>3</sup>	12 866	10 963	7 554	8 062	4 060	6 262
<b>Deficit<sup>3</sup></b>	<b>- 2 240</b>	<b>1 479</b>	<b>10 172</b>	<b>15 835</b>	<b>13 638</b>	<b>10 809</b>

<sup>1</sup> This item provides an indication of the extent of government charges levied. The charges are offset against gross expenditure in calculating final consumption expenditure and comprise mainly sales to the private sector. However, note that it has not been possible to exclude all inter-agency charges and that some estimated data are included.

<sup>2</sup> See Glossary on page 72.

<sup>3</sup> See Measures of Government Financing on page 66.

<sup>4</sup> See Appendix on page 70.

## CURRENT OUTLAYS BY PURPOSE FOR THE COMMONWEALTH GOVERNMENT

Purpose	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
	\$m	\$m	\$m	\$m	\$m	\$m
GENERAL GOVERNMENT FINAL CONSUMPTION EXPENDITURE						
General public services	3 900	4 425	4 747	5 195	5 505	5 596
Defence	7 678	8 305	8 539	8 934	9 170	9 084
Public order and safety	598	557	637	662	659	694
Education	320	363	475	486	553	551
Primary and secondary education	- 1	- 1	—	—	13	31
Tertiary education	157	174	255	239	285	267
Other education	163	190	221	247	255	253
Health	1 410	1 547	1 690	1 772	1 911	2 072
Hospital and other institutional services	911	1 021	1 083	1 073	1 107	1 189
Other health	500	526	608	699	805	883
Social security and welfare	1 259	1 765	1 906	2 104	2 263	2 439
Housing and community amenities	- 30	- 50	- 55	- 83	- 54	- 25
Recreation and culture	761	794	799	814	882	899
Recreational facilities and services	68	85	111	131	145	135
Cultural facilities and services	111	107	93	93	134	147
Broadcasting and film production	582	603	594	590	604	617
Fuel and energy	82	74	77	167	108	134
Agriculture, forestry, fishing and hunting	659	750	671	622	592	544
Mining, manufacturing and construction	134	148	153	147	168	175
Transport and communications	556	659	773	482	434	533
Other economic affairs	883	1 092	1 240	1 543	1 583	1 777
Other purposes	290	260	312	351	385	383
<b>Total</b>	<b>18 499</b>	<b>20 689</b>	<b>21 965</b>	<b>23 196</b>	<b>24 159</b>	<b>24 855</b>
PERSONAL BENEFIT PAYMENTS						
Education	961	1 196	1 464	1 593	1 646	1 673
Primary and secondary education	358	457	578	626	645	621
Tertiary education	589	721	881	961	995	1 046
Other education	14	17	5	5	6	7
Health	6 553	7 108	7 556	8 332	9 010	9 725
Hospital and other institutional services	1 441	1 566	1 615	1 688	1 705	1 805
Other health	5 112	5 542	5 941	6 643	7 305	7 920
Social security and welfare	23 633	27 538	31 822	34 468	37 297	38 339
Social security benefits	23 494	27 387	31 722	34 439	37 274	38 315
Sickness	611	651	445	370	426	413
Ex-servicemen and their dependents	3 393	3 673	3 781	3 843	3 899	4 005
Invalid and other permanent disablement	2 707	3 134	3 596	3 928	4 367	4 556
Old age	8 182	9 208	9 924	10 588	11 734	11 884
Widows, deserted wives, divorcees and orphans	555	578	567	536	533	515
Unemployment	3 068	4 561	6 736	7 491	7 675	7 418
Families and children	2 385	2 543	3 157	4 332	5 611	6 434
Sole parents	2 377	2 777	3 211	3 070	2 779	2 856
Other social security benefits	216	262	304	280	250	235
Welfare services	139	152	100	29	23	23
Other social security and welfare	—	—	—	—	—	—
Other purposes	255	268	282	341	350	503
<b>Total</b>	<b>31 402</b>	<b>36 110</b>	<b>41 125</b>	<b>44 733</b>	<b>48 304</b>	<b>50 240</b>

Purpose	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
	\$m	\$m	\$m	\$m	\$m	\$m
GRANTS TO STATES/TERRITORIES AND LOCAL GOVERNMENTS						
General public services	77	169	225	269	276	290
Public order and safety	97	106	121	124	130	130
Education	4 308	4 712	5 104	5 522	6 219	6 832
Primary and secondary education	1 896	2 064	2 309	2 436	2 600	2 800
Tertiary education	2 393	2 601	2 762	3 036	3 555	3 973
Other education	19	47	33	50	63	59
Health	3 495	3 773	3 989	4 207	4 697	4 932
Hospital and other institutional services	3 370	3 631	3 786	3 999	4 407	4 579
Other health	125	142	202	208	290	353
Social security and welfare	485	511	632	823	1 144	1 183
Agriculture, forestry, fishing and hunting	134	130	220	236	121	206
Transport and communications	26	25	387	398	530	711
Other economic affairs	41	23	66	86	61	56
Other current grants	14 221	14 746	15 111	15 383	15 288	15 866
<b>Total</b>	<b>22 885</b>	<b>24 195</b>	<b>25 856</b>	<b>27 049</b>	<b>28 467</b>	<b>30 207</b>
GRANTS TO NON-PROFIT INSTITUTIONS						
General public services	73	55	94	139	187	203
Education	29	42	46	55	56	67
Health	253	251	282	276	267	294
Hospital and other institutional services	111	109	117	91	58	67
Other health	142	142	166	184	209	227
Social security and welfare	654	654	872	1 004	1 099	1 261
Recreation and culture	92	102	93	107	108	139
Other economic affairs	100	94	179	301	260	463
Other purposes	15	9	9	20	34	48
<b>Total</b>	<b>1 216</b>	<b>1 207</b>	<b>1 576</b>	<b>1 901</b>	<b>2 011</b>	<b>2 475</b>

CURRENT OUTLAYS BY PURPOSE FOR THE COMMONWEALTH GOVERNMENT — *continued*

Purpose	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
	\$m	\$m	\$m	\$m	\$m	\$m
TOTAL CURRENT OUTLAYS						
General public services	5 030	5 588	6 121	6 724	7 167	7 306
Defence	7 752	8 398	8 615	9 012	9 251	9 164
Public order and safety	698	666	761	796	809	842
Education	5 618	6 314	7 091	7 666	8 484	9 126
Primary and secondary education	2 262	2 521	2 893	3 081	3 272	3 467
Tertiary education	3 144	3 500	3 901	4 240	4 840	5 299
Other education	212	293	297	346	372	360
Health	11 711	12 700	13 565	14 645	15 972	17 130
Hospital and other institutional services	5 833	6 327	6 601	6 852	7 277	7 640
Other health	5 878	6 373	6 964	7 792	8 695	9 490
Social security and welfare	26 051	30 469	35 232	38 396	41 800	43 222
Housing and community amenities	171	128	90	- 2	14	44
Recreation and culture	861	903	907	946	1 006	1 052
Recreational facilities and services	97	122	144	174	179	183
Cultural facilities and services	177	177	166	176	218	248
Broadcasting and film production	587	604	596	596	609	621
Fuel and energy	490	562	669	690	667	842
Agriculture, forestry, fishing and hunting	1 448	2 456	1 976	1 703	1 625	1 762
Mining, manufacturing and construction	528	470	492	472	436	413
Transport and communications	682	800	1 082	1 401	1 226	1 501
Other economic affairs	1 494	1 725	2 140	2 950	3 081	3 347
Other purposes	23 594	23 208	23 069	22 843	23 903	25 990
Public debt	9 141	8 304	7 837	7 207	8 270	9 681
Other	14 453	14 904	15 232	15 637	15 634	16 309
<b>Total</b>	<b>86 129</b>	<b>94 387</b>	<b>101 790</b>	<b>108 242</b>	<b>115 443</b>	<b>121 741</b>



## CAPITAL OUTLAYS BY PURPOSE FOR THE COMMONWEALTH GOVERNMENT

Purpose	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
	\$m	\$m	\$m	\$m	\$m	\$m
<b>GROSS FIXED CAPITAL EXPENDITURE</b>						
General public services	651	582	634	460	441	387
Defence	—	—	—	—	—	—
Public order and safety	67	83	142	87	42	42
Education	33	45	38	68	42	36
Primary and secondary education	—	—	—	—	—	—
Tertiary education	31	43	37	67	41	36
Other education	1	2	—	1	—	1
Health	51	90	83	33	- 61	- 181
Hospital and other institutional services	31	79	99	30	- 70	- 182
Other health	20	11	- 16	2	9	2
Social security and welfare	80	65	172	69	64	113
Housing and community amenities	112	128	215	95	89	75
Recreation and culture	172	139	108	86	116	76
Recreational facilities and services	5	5	7	2	3	3
Cultural facilities and services	22	9	8	3	8	3
Broadcasting and film production	146	125	94	81	105	70
Fuel and energy	35	26	29	21	23	33
Agriculture, forestry, fishing and hunting	52	41	30	10	3	- 3
Mining, manufacturing and construction	104	21	22	58	55	- 80
Transport and communications	5 067	4 665	4 466	3 553	2 843	4 223
Other economic affairs	51	85	70	86	73	92
Other purposes	- 12	17	27	16	13	19
<b>Total</b>	<b>6 465</b>	<b>5 987</b>	<b>6 036</b>	<b>4 642</b>	<b>3 744</b>	<b>4 833</b>
<b>GRANTS TO STATES/TERRITORIES AND LOCAL GOVERNMENTS</b>						
Education	581	706	734	917	721	597
Primary and secondary education	247	271	305	361	361	313
Tertiary education	328	429	426	553	359	283
Other education	7	6	4	3	1	1
Health	58	54	32	55	111	136
Social security and welfare	67	61	68	29	49	53
Housing and community amenities	991	971	972	1 280	1 077	1 014
Recreation and culture	4	8	27	9	59	62
Fuel and energy	—	—	—	—	—	—
Agriculture, forestry, fishing and hunting	20	16	12	18	20	24
Transport and communications	1 357	1 608	1 390	1 935	1 115	905
Other economic affairs	1	—	—	—	—	—
Other capital grants	478	933	486	1 047	711	396
<b>Total</b>	<b>3 556</b>	<b>4 357</b>	<b>3 721</b>	<b>5 290</b>	<b>3 863</b>	<b>3 188</b>

Purpose	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
	\$m	\$m	\$m	\$m	\$m	\$m
GRANTS TO NON-PROFIT INSTITUTIONS						
General public services	—	—	—	—	—	—
Education	7	3	1	—	1	3
Health	25	31	54	48	35	29
Social security and welfare	144	107	173	155	111	99
Recreation and culture	2	3	2	2	1	—
Other economic affairs	4	4	5	18	7	—
Other purposes	—	—	—	—	—	2
<b>Total</b>	<b>182</b>	<b>148</b>	<b>236</b>	<b>223</b>	<b>155</b>	<b>133</b>
TOTAL CAPITAL OUTLAYS						
General public services	744	746	832	643	601	552
Defence	- 20	- 73	- 9	- 3	- 15	- 18
Public order and safety	79	83	172	87	42	42
Education	1 056	1 237	1 391	1 594	1 367	1 036
Primary and secondary education	247	271	305	361	361	313
Tertiary education	794	954	1 081	1 228	1 004	718
Other education	15	11	5	4	2	5
Health	138	181	179	144	80	- 17
Hospital and other institutional services	112	155	172	113	38	- 58
Other health	27	25	7	31	42	41
Social security and welfare	353	234	412	262	219	284
Housing and community amenities	1 136	911	1 135	1 347	1 057	1 007
Recreation and culture	236	209	204	160	28	142
Recreational facilities and services	5	8	29	7	56	61
Cultural facilities and services	26	12	12	7	14	7
Broadcasting and film production	206	189	163	146	- 42	74
Fuel and energy	32	21	26	19	- 62	- 6
Agriculture, forestry, fishing and hunting	3 179	1 460	- 444	411	- 499	- 598
Mining, manufacturing and construction	127	23	52	78	- 206	- 77
Transport and communications	6 751	6 265	5 401	4 646	3 392	5 278
Other economic affairs	59	323	333	163	94	116
Other purposes	- 979	- 653	- 2 129	- 1 489	- 2 031	- 1 479
<b>Total</b>	<b>12 891</b>	<b>10 965</b>	<b>7 554</b>	<b>8 063</b>	<b>4 067</b>	<b>6 263</b>

## 9

## TOTAL OUTLAYS BY PURPOSE FOR THE COMMONWEALTH GOVERNMENT

Purpose	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
	\$m	\$m	\$m	\$m	\$m	\$m
General public services	5 774	6 335	6 953	7 367	7 768	7 858
Defence	7 732	8 325	8 606	9 009	9 236	9 146
Public order and safety	777	749	933	883	851	884
Education	6 674	7 551	8 482	9 260	9 852	10 162
Primary and secondary education	2 508	2 792	3 198	3 442	3 633	3 780
Tertiary education	3 938	4 454	4 983	5 468	5 844	6 017
Other education	228	305	302	351	374	365
Health	11 849	12 881	13 744	14 788	16 052	17 113
Hospital and other institutional services	5 944	6 482	6 773	6 965	7 314	7 582
Other health	5 905	6 399	6 971	7 823	8 738	9 531
Social security and welfare	26 404	30 702	35 644	38 659	42 019	43 506
Housing and community amenities	1 307	1 040	1 225	1 345	1 071	1 051
Recreation and culture	1 097	1 112	1 111	1 106	1 035	1 194
Recreational facilities and services	101	130	173	180	235	244
Cultural facilities and services	202	189	178	183	232	255
Broadcasting and film production	793	793	759	743	567	695
Fuel and energy	522	583	694	708	605	836
Agriculture, forestry, fishing and hunting	4 627	3 916	1 532	2 114	1 126	1 163
Mining, manufacturing and construction	655	493	544	551	230	336
Transport and communications	7 433	7 064	6 463	6 047	4 618	6 780
Other economic affairs	1 553	2 048	2 472	3 113	3 176	3 463
Other purposes	22 615	22 554	20 941	21 355	21 872	24 511
Public debt	9 141	8 304	7 837	7 207	8 270	9 681
Other	13 474	14 250	13 104	14 148	13 602	14 830
<b>Total</b>	<b>99 020</b>	<b>105 352</b>	<b>109 344</b>	<b>116 305</b>	<b>119 510</b>	<b>128 004</b>

	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Total <sup>1</sup>
Item	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
GENERAL GOVERNMENT									
Current expenditure	18 700	13 581	9 217	5 177	6 163	1 667	1 143	951	56 598
less Sales of goods and services <sup>2</sup>	2 551	2 119	1 821	678	1 544	167	131	126	9 136
equals Final consumption expenditure	16 150	11 462	7 396	4 499	4 619	1 500	1 012	825	47 462
Interest payments	2 392	2 184	820	1 444	585	387	212	52	7 784
Subsidies paid to PTEs	530	602	329	270	268	44	8	56	2 109
Other transfer payments	3 065	2 022	1 121	513	621	165	140	147	7 794
<b>Total current outlays</b>	<b>22 137</b>	<b>16 270</b>	<b>9 666</b>	<b>6 727</b>	<b>6 073</b>	<b>2 096</b>	<b>1 372</b>	<b>1 080</b>	<b>65 148</b>
Expenditure on new fixed assets	2 965	1 699	2 037	667	888	216	172	145	8 788
plus Expenditure on secondhand assets (net) <sup>3</sup>	- 155	- 93	- 193	- 27	- 66	- 43	- 14	- 2	- 594
equals Gross fixed capital expenditure	2 809	1 606	1 844	640	821	173	157	143	8 194
Capital grants to PTEs	1 074	192	434	22	118	21	27	43	1 929
Advances paid to PTEs (net)	- 11	96	- 51	- 67	- 32	- 104	- 16	- 14	- 199
Other capital outlays <sup>3</sup>	- 694	- 430	- 213	- 251	- 2	10	2	- 24	- 1 602
<b>Total capital outlays</b>	<b>3 178</b>	<b>1 464</b>	<b>2 014</b>	<b>344</b>	<b>903</b>	<b>101</b>	<b>170</b>	<b>148</b>	<b>8 322</b>
<b>Total outlays</b>	<b>25 316</b>	<b>17 734</b>	<b>11 680</b>	<b>7 070</b>	<b>6 976</b>	<b>2 197</b>	<b>1 542</b>	<b>1 228</b>	<b>73 470</b>
Taxes, fees and fines	12 300	9 176	4 982	2 384	3 025	774	265	540	33 446
Interest received from PTEs	82	95	122	196	86	67	44	30	721
Interest received from other enterprises	1 185	263	1 123	618	215	164	63	25	3 384
Grants received	10 156	7 452	5 965	3 329	3 400	1 142	1 149	572	33 165
Other revenue	1 765	889	1 104	510	550	99	42	21	4 981
<b>Total revenue</b>	<b>25 488</b>	<b>17 875</b>	<b>13 296</b>	<b>7 036</b>	<b>7 276</b>	<b>2 246</b>	<b>1 563</b>	<b>1 189</b>	<b>75 697</b>
Increase in provisions	—	31	—	—	—	1	—	8	39
Advances received (net)	- 673	- 554	- 238	- 219	- 180	- 142	- 68	- 16	- 2 088
Borrowing (net)	1 706	273	1 854	- 4 380	78	- 253	79	53	309
Other financing transactions <sup>4</sup>	- 1 206	109	- 3 233	4 633	- 196	344	- 32	- 6	- 487
<b>Total financing<sup>4</sup></b>	<b>- 173</b>	<b>- 141</b>	<b>- 1 616</b>	<b>34</b>	<b>- 300</b>	<b>- 50</b>	<b>- 21</b>	<b>39</b>	<b>- 2 227</b>
Deficit adjusted for net advances <sup>5</sup>	393	189	- 1 310	471	- 258	49	- 3	46	- 424
Current deficit <sup>4</sup>	- 2 176	- 951	- 3 021	67	- 936	- 75	- 115	- 83	- 7 291
Capital deficit <sup>4</sup>	2 004	779	1 405	- 33	637	25	94	115	5 025
<b>Deficit<sup>4</sup></b>	<b>- 173</b>	<b>- 172</b>	<b>- 1 616</b>	<b>34</b>	<b>- 300</b>	<b>- 50</b>	<b>- 21</b>	<b>32</b>	<b>- 2 266</b>

Item	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Total <sup>1</sup>
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
<b>PUBLIC TRADING ENTERPRISES</b>									
Interest payments to —	1 027	1 350	710	309	600	230	48	30	4 304
general government	83	101	122	196	69	67	44	30	713
other enterprises	943	1 249	588	113	531	163	4	—	3 591
Income transferred to general government	1 012	581	513	329	43	29	10	21	2 538
Other transfer payments	146	74	50	16	72	—	1	4	363
<b>Total current outlays</b>	<b>2 184</b>	<b>2 005</b>	<b>1 273</b>	<b>654</b>	<b>715</b>	<b>259</b>	<b>58</b>	<b>55</b>	<b>7 205</b>
Expenditure on new fixed assets	2 828	1 454	1 877	379	664	133	85	92	7 512
plus Expenditure on secondhand assets (net) <sup>3</sup>	- 198	72	- 52	- 189	- 163	- 3	- 9	- 22	- 564
<b>equals Gross fixed capital expenditure</b>	<b>2 631</b>	<b>1 526</b>	<b>1 825</b>	<b>189</b>	<b>501</b>	<b>129</b>	<b>76</b>	<b>70</b>	<b>6 947</b>
Expenditure on land and intangible assets (net) <sup>3</sup>	- 86	- 44	16	- 42	- 26	- 2	—	1	- 183
Other capital outlays <sup>3</sup>	25	- 54	75	- 165	45	- 4	7	3	- 68
<b>Total capital outlays</b>	<b>2 569</b>	<b>1 427</b>	<b>1 915</b>	<b>- 17</b>	<b>520</b>	<b>123</b>	<b>83</b>	<b>75</b>	<b>6 696</b>
<b>Total outlays</b>	<b>4 753</b>	<b>3 432</b>	<b>3 188</b>	<b>637</b>	<b>1 235</b>	<b>383</b>	<b>141</b>	<b>130</b>	<b>13 901</b>
Sales of goods and services	12 477	10 261	9 491	2 962	6 000	876	348	431	42 845
plus Subsidies received	523	607	329	278	265	44	8	56	2 110
less Operating expenditure	11 311	8 539	7 889	2 644	5 531	641	325	448	37 327
<b>equals Net operating surplus</b>	<b>1 690</b>	<b>2 329</b>	<b>1 931</b>	<b>596</b>	<b>735</b>	<b>279</b>	<b>30</b>	<b>39</b>	<b>7 628</b>
Interest received	207	88	91	23	53	11	3	15	491
Capital grants received	1 190	188	462	22	114	27	28	42	2 072
Other revenue	408	234	194	44	213	8	—	—	1 101
<b>Total revenue</b>	<b>3 495</b>	<b>2 839</b>	<b>2 678</b>	<b>684</b>	<b>1 115</b>	<b>325</b>	<b>61</b>	<b>96</b>	<b>11 293</b>
Increase in provisions —	1 722	1 124	769	292	387	154	48	45	4 540
for depreciation	1 895	992	725	285	459	153	48	42	4 599
other	- 173	132	44	6	- 73	1	—	3	- 59
Advances received (net)	- 12	101	- 53	- 67	- 28	- 109	- 16	- 14	- 197
Borrowing (net)	- 469	- 930	43	- 203	- 126	28	43	—	- 1 614
Other financing transactions <sup>4</sup>	18	299	- 249	- 69	- 112	- 15	6	2	- 121
<b>Total financing<sup>4</sup></b>	<b>1 259</b>	<b>594</b>	<b>511</b>	<b>- 47</b>	<b>120</b>	<b>58</b>	<b>80</b>	<b>34</b>	<b>2 608</b>
Deficit adjusted for net advances <sup>5</sup>	- 463	- 482	- 321	- 354	- 249	- 91	26	- 13	- 1 946
Current deficit <sup>4</sup>	- 1 451	- 1 587	- 1 520	- 256	- 467	- 186	- 22	- 44	- 5 532
Capital deficit <sup>4</sup>	987	1 057	1 262	- 83	200	90	55	33	3 600
<b>Deficit<sup>4</sup></b>	<b>- 463</b>	<b>- 530</b>	<b>- 259</b>	<b>- 339</b>	<b>- 267</b>	<b>- 96</b>	<b>32</b>	<b>- 11</b>	<b>- 1 932</b>

Item	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Total <sup>1</sup>
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
CONSOLIDATED TOTAL									
Current expenditure	18 700	13 581	9 217	5 177	6 163	1 667	1 143	951	56 598
less Sales of goods and services <sup>2</sup>	2 551	2 119	1 821	678	1 544	167	131	126	9 136
equals Final consumption expenditure	16 150	11 462	7 396	4 499	4 619	1 500	1 012	825	47 462
Interest payments	3 259	3 433	1 367	1 544	1 061	547	214	51	11 157
Subsidies paid to PTEs	530	602	329	270	268	44	8	56	2 109
Other transfer payments	3 210	2 096	1 171	528	693	165	140	151	8 155
<b>Total current outlays</b>	<b>23 149</b>	<b>17 593</b>	<b>10 263</b>	<b>6 842</b>	<b>6 640</b>	<b>2 257</b>	<b>1 374</b>	<b>1 083</b>	<b>68 883</b>
Expenditure on new fixed assets	5 793	3 154	3 914	1 045	1 551	349	257	237	16 300
plus Expenditure on secondhand assets (net) <sup>3</sup>	- 353	- 21	- 245	- 216	- 229	- 46	- 24	- 24	- 1 158
equals Gross fixed capital expenditure	5 440	3 133	3 669	829	1 322	302	233	213	15 141
Expenditure on land and intangible assets (net) <sup>3</sup>	- 385	- 83	- 47	27	- 34	3	- 9	- 27	- 554
Capital grants to other governments	—	—	—	—	—	—	—	—	—
Other capital outlays <sup>3</sup>	- 445	- 446	- 87	- 484	51	1	18	8	- 1 385
<b>Total capital outlays</b>	<b>4 611</b>	<b>2 604</b>	<b>3 534</b>	<b>372</b>	<b>1 340</b>	<b>306</b>	<b>242</b>	<b>194</b>	<b>13 202</b>
<b>Total outlays</b>	<b>27 760</b>	<b>20 197</b>	<b>13 797</b>	<b>7 214</b>	<b>7 981</b>	<b>2 562</b>	<b>1 616</b>	<b>1 278</b>	<b>82 085</b>
Taxes, fees and fines	12 300	9 176	4 982	2 384	3 025	774	265	540	33 446
Net operating surplus of PTEs	1 690	2 329	1 931	596	735	279	30	39	7 628
Interest received	1 316	351	1 175	627	234	171	64	39	3 657
Other revenue	11 368	7 993	6 743	3 553	4 145	1 222	1 181	573	36 777
<b>Total revenue</b>	<b>26 673</b>	<b>19 848</b>	<b>14 830</b>	<b>7 160</b>	<b>8 138</b>	<b>2 446</b>	<b>1 541</b>	<b>1 191</b>	<b>81 508</b>
Increase in provisions —	1 722	1 155	769	292	387	154	48	53	4 579
for depreciation	1 895	992	725	285	459	153	48	42	4 599
other	- 173	163	44	6	- 73	1	—	11	- 20
Advances received (net)	- 673	- 554	- 238	- 219	- 179	- 141	- 68	- 16	- 2 086
Borrowing (net)	1 191	- 763	1 904	- 4 583	- 51	- 218	121	53	- 1 374
Other financing transactions <sup>4</sup>	- 1 154	511	- 3 468	4 563	- 314	321	- 25	- 3	- 542
<b>Total financing<sup>4</sup></b>	<b>1 086</b>	<b>348</b>	<b>- 1 032</b>	<b>54</b>	<b>- 158</b>	<b>116</b>	<b>76</b>	<b>87</b>	<b>577</b>
Deficit adjusted for net advances <sup>5</sup>	- 82	- 301	- 1 609	116	- 517	- 37	23	32	- 2 375
Current deficit <sup>4</sup>	- 3 627	- 2 543	- 4 544	- 189	- 1 412	- 259	- 138	- 127	- 12 839
Capital deficit <sup>4</sup>	2 991	1 737	2 742	- 49	868	221	166	161	8 836
<b>Deficit<sup>4</sup></b>	<b>- 636</b>	<b>- 806</b>	<b>- 1 802</b>	<b>- 238</b>	<b>- 544</b>	<b>- 38</b>	<b>28</b>	<b>34</b>	<b>- 4 002</b>

<sup>1</sup> Sum of all individual State/Territory jurisdictions may not agree with total States/Territories figure due to consolidation of transfers between these jurisdictions.

<sup>2</sup> This item provides an indication of the extent of government charges levied. The charges are offset against gross expenditure in calculating final consumption expenditure and comprise mainly sales to the private sector. However note that it has not been possible to exclude all inter-agency charges and that some estimated data is included.

<sup>3</sup> See Glossary on page 72.

<sup>4</sup> See Measures of Government Financing on page 66.

<sup>5</sup> See Appendix on page 70.

Group	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Total
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
GENERAL GOVERNMENT FINAL CONSUMPTION EXPENDITURE									
General public services	1 497	1 937	403	724	578	206	145	90	5 580
Public order and safety	1 742	988	813	412	531	119	127	113	4 846
Education	5 160	3 614	2 621	1 463	1 505	465	261	261	15 350
Primary and secondary education	2 739	1 919	1 480	837	783	272	178	193	8 402
Tertiary education, of which	2 042	1 427	919	505	495	148	64	51	5 650
University education	1 270	994	644	339	275	96	37	—	3 655
Technical and further education	772	433	275	164	220	52	7	51	1 973
Other education	380	267	221	121	227	46	19	17	1 299
Health	3 951	2 752	1 816	1 092	1 040	317	214	189	11 371
Hospital and other institutional services	3 321	2 389	1 278	880	754	283	143	156	9 203
Clinics and other non-institutional services	400	191	410	155	134	9	4	29	1 332
Other health	229	172	128	58	152	24	66	5	835
Social security and welfare	789	508	219	103	172	79	12	26	1 908
Housing and community amenities	501	331	156	135	124	36	29	42	1 354
Housing and community development	172	104	66	36	55	12	10	25	481
Water supply	- 3	28	- 12	- 1	—	5	12	—	30
Sanitation and protection of the environment	287	160	56	77	21	13	4	17	634
Other community amenities	45	39	46	23	48	6	2	—	209
Recreation and culture	645	360	324	163	204	50	62	59	1 866
Fuel and energy	55	1	13	5	3	—	14	—	91
Agriculture, forestry, fishing and hunting	299	209	242	67	96	65	37	—	1 014
Mining, manufacturing and construction	82	45	59	27	43	4	15	—	276
Transport and communications	1 137	591	608	204	205	88	52	31	2 917
Road transport	1 115	579	623	213	240	87	52	31	2 940
Water transport	—	- 8	- 15	6	- 34	1	—	—	- 49
Rail and multi-mode transport	24	—	2	—	—	—	—	—	25
Other transport and communications	- 1	20	- 2	- 15	- 1	—	—	—	—
Other economic affairs	270	160	175	91	112	50	43	14	916
Other purposes	23	- 36	- 53	12	6	19	1	—	- 28
Public debt	—	- 18	—	—	—	—	—	—	- 18
Other	23	- 17	- 53	12	6	19	1	—	- 10
<b>Total</b>	<b>16 150</b>	<b>11 462</b>	<b>7 396</b>	<b>4 499</b>	<b>4 619</b>	<b>1 500</b>	<b>1 012</b>	<b>825</b>	<b>47 462</b>

Group	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Total
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
TOTAL CURRENT OUTLAYS									
General public services	1 504	1 943	419	725	574	207	147	90	5 609
Public order and safety	1 805	1 072	832	439	551	120	128	113	5 061
Education	6 511	4 404	3 160	1 861	1 751	533	299	326	18 644
Primary and secondary education	3 619	2 628	1 934	1 009	1 018	291	206	255	10 960
Tertiary education, of which	2 042	1 429	921	505	506	152	72	53	5 679
University education	1 270	994	644	339	275	99	40	—	3 662
Technical and further education	772	435	276	164	231	53	12	53	1 996
Other education	850	347	305	147	227	90	20	18	2 005
Health	4 050	2 892	1 882	1 138	1 170	346	238	232	11 947
Hospital and other institutional services	3 399	2 455	1 306	881	754	285	144	194	9 418
Clinics and other non-institutional services	413	228	427	185	149	29	5	31	1 466
Other health	237	210	149	72	267	32	89	7	1 063
Social security and welfare	1 550	956	499	278	340	113	38	55	3 829
Housing and community amenities	712	615	179	228	135	61	32	59	2 021
Housing and community development	342	388	82	112	63	34	13	34	1 068
Water supply	9	28	- 7	15	3	8	13	—	68
Sanitation and protection of the environment	316	160	59	77	21	13	4	25	675
Other community amenities	45	39	46	23	48	6	2	—	209
Recreation and culture	784	431	420	228	265	68	72	70	2 336
Fuel and energy	84	54	51	8	14	—	14	—	226
Agriculture, forestry, fishing and hunting	407	210	337	80	112	68	45	—	1 259
Mining, manufacturing and construction	82	72	67	42	56	10	15	—	344
Transport and communications	1 605	1 102	900	370	451	105	61	71	4 667
Road transport	1 140	768	673	213	436	104	61	71	3 465
Water transport	14	1	- 14	8	- 9	1	—	—	1
Rail and multi-mode transport	453	314	244	163	24	—	—	—	1 197
Other transport and communications	- 2	20	- 2	- 14	1	—	—	—	3
Other economic affairs	744	267	203	96	149	58	48	15	1 580
Other purposes <sup>1</sup>	3 310	3 574	1 314	1 551	1 072	567	237	51	11 358
Public debt	3 259	3 414	1 367	1 544	1 061	548	214	51	11 458
Other <sup>1</sup>	51	160	- 53	7	12	19	23	—	- 100
<b>Total<sup>1</sup></b>	<b>23 149</b>	<b>17 593</b>	<b>10 263</b>	<b>6 842</b>	<b>6 640</b>	<b>2 257</b>	<b>1 374</b>	<b>1 083</b>	<b>68 883</b>

<sup>1</sup> Sum of individual State/Territory jurisdictions does not agree with total States/Territories figure due to consolidation of transfers between these jurisdictions.



GROSS FIXED CAPITAL EXPENDITURE BY PURPOSE FOR THE STATE, TERRITORY AND LOCAL GOVERNMENTS  
COMBINED, 1994-95

Group	NSW \$m	Vic. \$m	Qld \$m	SA \$m	WA \$m	Tas. \$m	NT \$m	ACT \$m	Total \$m
GENERAL GOVERNMENT									
General public services	246	62	90	38	22	-1	34	39	532
Public order and safety	138	95	107	25	37	16	17	15	450
Education	307	170	266	116	202	33	34	29	1 156
Primary and secondary education	149	80	152	54	85	22	12	15	570
Tertiary education, of which	158	86	102	62	112	9	21	14	563
University education	26	10	39	36	102	—	16	—	229
Technical and further education	132	76	63	26	10	9	1	14	330
Other education	-1	4	12	—	4	2	—	—	23
Health	447	207	173	104	106	17	8	30	1 091
Hospital and other institutional services	411	193	110	89	81	—	7	28	920
Other health	36	13	62	15	25	16	1	1	171
Social security and welfare	18	23	14	15	10	-1	—	4	83
Housing and community amenities	338	71	121	59	15	11	8	19	641
Housing and community development	242	22	36	21	7	5	4	1	339
Water supply	1	-1	10	—	—	—	2	—	13
Sanitation and protection of the environment	29	40	69	36	5	5	1	18	202
Other community amenities	65	10	6	2	4	1	—	—	88
Recreation and culture	188	280	155	42	55	16	12	6	753
Agriculture, forestry, fishing and hunting	31	22	78	20	19	3	1	—	175
Transport and communications	1 053	630	602	198	340	73	39	2	2 937
Road transport	1 030	611	595	156	337	73	39	2	2 842
Water transport	—	2	1	—	—	—	—	—	3
Rail and multi-mode transport	23	10	—	42	—	—	—	—	75
Other transport and communications	—	6	6	1	3	1	—	—	17
Other economic affairs	25	20	150	5	3	4	2	—	210
Other gross fixed capital expenditure	18	27	89	19	11	1	3	—	166
<b>Total</b>	<b>2 809</b>	<b>1 606</b>	<b>1 844</b>	<b>640</b>	<b>821</b>	<b>173</b>	<b>157</b>	<b>143</b>	<b>8 194</b>
PUBLIC TRADING ENTERPRISES									
Housing and community amenities	1 080	582	428	80	322	45	25	33	2 596
Housing and community development	407	213	186	13	91	15	20	13	960
Water supply	312	241	129	37	87	15	3	4	828
Sanitation and protection of the environment	361	128	113	29	142	15	1	17	806
Other community amenities	—	—	—	—	2	—	—	—	2
Recreation and culture	63	7	10	8	10	1	—	1	101
Fuel and energy	637	796	484	76	162	58	30	32	2 275
Agriculture, forestry, fishing and hunting	15	4	12	10	2	—	—	—	43
Mining, manufacturing and construction	1	2	4	22	-7	—	—	—	23
Transport and communications	827	172	886	-8	4	24	10	4	1 919
Road transport	26	—	34	—	-62	13	1	4	15
Water transport	14	6	115	-14	15	11	9	—	158
Rail and multi-mode transport	788	165	729	4	50	—	—	—	1 736
Other transport and communications	—	—	8	2	—	—	—	—	10
Other economic affairs	6	-37	—	—	9	—	10	—	-12
Other purposes	—	—	—	2	—	—	—	—	2
<b>Total</b>	<b>2 631</b>	<b>1 526</b>	<b>1 825</b>	<b>189</b>	<b>501</b>	<b>129</b>	<b>76</b>	<b>70</b>	<b>6 947</b>

GROSS FIXED CAPITAL EXPENDITURE BY PURPOSE FOR THE STATE, TERRITORY AND LOCAL GOVERNMENTS  
COMBINED, 1994-95 — *continued*

Group	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Total
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
CONSOLIDATED TOTAL									
General public services	246	62	90	38	22	- 1	34	39	532
Public order and safety	138	95	107	26	37	16	17	15	451
Education	307	170	266	116	202	33	34	29	1 156
Primary and secondary education	149	80	152	54	85	22	12	15	570
Tertiary education, of which	158	86	102	62	112	9	21	14	563
University education	26	10	39	36	102	—	16	—	229
Technical and further education	132	76	63	26	10	9	1	14	330
Other education	- 1	4	12	—	4	2	—	—	23
Health	447	207	173	104	106	17	8	30	1 091
Hospital and other institutional services	411	193	110	89	81	—	7	28	920
Clinics and other non-institutional services	19	2	50	9	12	1	—	1	93
Other health	18	12	12	6	13	16	1	1	78
Social security and welfare	18	23	14	15	10	- 1	—	4	83
Housing and community amenities	1 418	654	549	138	337	56	32	52	3 237
Housing and community development	650	235	222	34	98	20	25	14	1 299
Water supply	313	241	139	37	87	15	5	4	841
Sanitation and protection of the environment	390	168	181	65	147	20	2	34	1 008
Other community amenities	65	10	6	2	5	1	—	—	90
Recreation and culture	251	287	165	50	65	17	12	7	854
Fuel and energy	656	796	486	77	163	58	33	32	2 301
Agriculture, forestry, fishing and hunting	47	26	90	30	20	3	1	—	217
Mining, manufacturing and construction	2	6	14	24	1	—	—	—	47
Transport and communications	1 880	802	1 488	190	343	98	49	6	4 856
Road transport	1 056	611	628	156	275	86	40	6	2 857
Water transport	14	9	116	- 14	15	11	9	—	161
Rail and multi-mode transport	811	175	729	46	50	—	—	—	1 810
Other transport and communications	—	6	15	2	4	1	—	—	28
Other economic affairs	31	- 17	150	5	12	5	12	—	198
Other purposes	- 1	23	77	16	3	—	—	—	117
<b>Total</b>	<b>5 440</b>	<b>3 133</b>	<b>3 669</b>	<b>829</b>	<b>1 322</b>	<b>302</b>	<b>233</b>	<b>213</b>	<b>15 141</b>

Group	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Total
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
<b>GENERAL GOVERNMENT</b>									
General public services	- 264	189	129	- 56	16	- 4	34	23	67
Public order and safety	134	98	107	25	39	16	17	15	452
Education	343	161	304	123	215	33	38	31	1 249
Primary and secondary education	198	62	182	61	98	22	17	18	658
Tertiary education, of which	160	95	110	62	115	9	21	14	585
University education	26	11	43	36	105	—	16	—	237
Technical and further education	135	84	67	26	10	9	1	14	344
Other education	- 16	4	12	—	3	2	—	—	6
Health	422	212	185	136	107	17	8	30	1 116
Hospital and other institutional services	378	208	119	119	81	—	5	28	938
Other health	44	4	65	18	26	16	3	1	178
Social security and welfare	42	30	18	15	14	—	1	4	125
Housing and community amenities	870	180	305	117	130	38	24	24	1 689
Housing and community development	686	125	221	75	120	32	21	7	1 285
Water supply	87	2	10	2	—	—	2	—	102
Sanitation and protection of the environment	33	44	69	39	8	6	1	17	215
Other community amenities	65	10	6	2	3	1	1	—	88
Recreation and culture	- 58	- 303	189	52	55	17	14	11	- 24
Fuel and energy	80	- 18	1	1	1	- 3	3	—	65
Agriculture, forestry, fishing and hunting	66	84	- 13	—	6	5	- 1	1	149
Mining, manufacturing and construction	—	3	- 211	2	7	—	—	—	- 198
Transport and communications	1 523	859	778	- 102	339	74	39	8	3 517
Road transport	1 003	644	614	163	335	73	39	8	2 878
Water transport	—	2	- 26	5	—	—	—	—	- 18
Rail and multi-mode transport	521	206	190	21	1	—	—	—	938
Other transport and communications	—	6	- 1	- 290	3	1	—	—	- 281
Other economic affairs	22	- 34	154	6	4	3	5	1	162
Other purposes	- 1	2	66	25	- 31	- 95	- 13	—	- 48
<b>Total</b>	<b>3 178</b>	<b>1 464</b>	<b>2 014</b>	<b>344</b>	<b>903</b>	<b>101</b>	<b>170</b>	<b>148</b>	<b>8 322</b>
<b>PUBLIC TRADING ENTERPRISES</b>									
Housing and community amenities	1 018	528	568	72	342	45	25	38	2 635
Housing and community development	343	164	324	8	111	15	21	18	1 003
Water supply	313	237	132	34	86	15	3	4	824
Sanitation and protection of the environment	362	127	113	29	142	15	1	17	806
Other community amenities	—	—	—	—	3	—	—	—	3
Recreation and culture	58	7	10	10	10	2	—	1	98
Fuel and energy	617	744	491	72	182	57	37	32	2 232
Agriculture, forestry, fishing and hunting	26	5	- 28	- 160	- 16	—	—	—	- 173
Transport and communications	822	175	870	- 38	2	24	10	4	1 870
Road transport	16	—	34	—	- 64	13	1	4	4
Water transport	14	6	125	- 14	15	11	9	—	167
Rail and multi-mode transport	792	169	704	- 26	50	—	—	—	1 688
Other transport and communications	—	—	8	2	—	—	—	—	10
Other capital outlays	26	- 32	3	29	1	- 5	10	—	33
<b>Total</b>	<b>2 569</b>	<b>1 427</b>	<b>1 915</b>	<b>- 17</b>	<b>520</b>	<b>123</b>	<b>83</b>	<b>75</b>	<b>6 696</b>

Group	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Total
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
CONSOLIDATED TOTAL									
General public services	- 265	188	153	- 56	16	- 4	34	39	106
Public order and safety	134	98	107	26	39	16	17	15	454
Education	343	161	304	123	215	33	38	31	1 249
Primary and secondary education	198	62	182	61	98	22	17	18	658
Tertiary education, of which	160	95	110	62	115	9	21	14	585
University education	26	11	43	36	105	—	16	—	237
Technical and further education	135	84	67	26	10	9	1	14	344
Other education	- 16	4	12	—	3	2	—	—	6
Health	422	212	185	136	107	17	8	30	1 116
Hospital and other institutional services	378	208	119	119	81	—	5	28	938
Clinics and other non-institutional services	19	2	53	12	12	1	—	1	100
Other health	25	2	12	6	13	16	3	1	78
Social security and welfare	42	30	18	15	10	- 5	1	4	115
Housing and community amenities	1 311	605	642	162	370	65	22	31	3 209
Housing and community development	537	190	313	58	132	29	15	- 6	1 266
Water supply	314	237	142	35	86	15	5	4	837
Sanitation and protection of the environment	395	168	181	68	147	20	2	34	1 015
Other community amenities	65	10	6	2	5	1	1	—	91
Recreation and culture	- 42	- 301	199	60	65	18	14	9	22
Fuel and energy	698	744	493	73	182	58	40	32	2 319
Agriculture, forestry, fishing and hunting	71	26	- 40	- 159	- 10	5	- 1	—	- 108
Mining, manufacturing and construction	2	8	- 208	29	- 1	—	—	—	- 170
Transport and communications	1 848	838	1 461	- 69	340	98	49	6	4 570
Road transport	1 019	644	626	163	271	86	40	6	2 854
Water transport	14	9	117	12	15	11	9	—	187
Rail and multi-mode transport	815	179	704	44	50	—	—	—	1 792
Other transport and communications	—	6	15	- 288	4	1	—	—	- 263
Other economic affairs	47	- 24	154	6	14	4	15	- 2	215
Other purposes	- 1	19	66	25	- 7	1	3	—	105
<b>Total</b>	<b>4 611</b>	<b>2 604</b>	<b>3 534</b>	<b>372</b>	<b>1 340</b>	<b>306</b>	<b>242</b>	<b>194</b>	<b>13 202</b>

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## TOTAL OUTLAYS BY PURPOSE FOR THE STATE, TERRITORY AND LOCAL GOVERNMENTS COMBINED, 1994-95

Group	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Total
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
General public services	1 240	2 131	572	669	590	204	180	129	5 715
Public order and safety	1 939	1 170	939	465	590	137	145	128	5 515
Education	6 853	4 565	3 464	1 783	1 966	566	337	357	19 893
Primary and secondary education	3 817	2 691	2 116	1 070	1 115	313	223	272	11 618
Tertiary education, of which	2 203	1 524	1 031	567	620	161	93	66	6 264
University education	1 296	1 005	688	375	380	99	56	—	3 898
Technical and further education	907	519	343	190	241	62	13	66	2 340
Other education	834	351	318	147	230	92	21	18	2 011
Health	4 472	3 104	2 067	1 274	1 277	362	246	262	13 063
Hospital and other institutional services	3 777	2 663	1 425	1 000	835	286	149	222	10 356
Clinics and other non-institutional services	432	230	480	197	162	29	5	32	1 566
Other health	263	212	161	77	280	48	92	8	1 141
Social security and welfare	1 592	987	517	293	350	108	39	59	3 945
Welfare services	1 155	765	517	197	340	98	39	59	3 170
Other social security and welfare	437	222	—	97	9	10	—	—	775
Housing and community amenities	2 023	1 220	821	390	505	126	55	90	5 230
Housing and community development	879	578	394	170	195	63	28	27	2 335
Water supply	323	265	135	50	90	23	18	4	905
Sanitation and protection of the environment	711	328	240	145	168	34	6	59	1 691
Other community amenities	110	50	52	25	53	7	3	—	299
Recreation and culture	742	129	619	288	330	86	86	78	2 359
Recreational facilities and services	208	-180	457	171	235	54	59	56	1 059
Cultural facilities and services	348	304	162	113	94	31	27	22	1 101
Broadcasting and film production	4	6	—	4	1	—	—	—	15
Other recreation and culture	183	—	—	—	—	—	—	—	183
Fuel and energy	782	797	544	80	196	58	54	32	2 545
Agriculture, forestry, fishing and hunting	479	236	297	-79	102	73	44	—	1 151
Mining, manufacturing and construction	83	81	-141	71	54	10	15	—	174
Transport and communications	3 453	1 940	2 360	300	791	203	110	77	9 236
Road transport	2 159	1 412	1 298	376	707	190	101	77	6 319
Water transport	27	10	102	20	6	13	9	—	188
Rail and multi-mode transport	1 269	492	948	207	74	—	—	—	2 989
Other transport and communications	-2	27	12	-303	4	1	—	—	-260
Other economic affairs	791	243	358	102	163	62	63	14	1 795
Other purposes <sup>1</sup>	3 309	3 593	1 380	1 576	1 065	567	241	51	11 463
Public debt	3 259	3 414	1 367	1 544	1 053	548	214	51	11 450
Other <sup>1</sup>	50	179	12	32	13	20	26	—	13
<b>Total<sup>1</sup></b>	<b>27 760</b>	<b>20 197</b>	<b>13 797</b>	<b>7 214</b>	<b>7 981</b>	<b>2 562</b>	<b>1 616</b>	<b>1 278</b>	<b>82 085</b>

<sup>1</sup> Sum of individual State/Territory jurisdictions does not agree with total States/Territories figure due to consolidation of transfers between these jurisdictions.

Item	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Total <sup>1</sup>
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
<b>GENERAL GOVERNMENT</b>									
Current expenditure	16 173	11 381	7 764	4 674	5 508	1 490	1 091	951	49 033
less Sales of goods and services <sup>2</sup>	1 600	1 414	1 118	559	1 320	123	116	126	6 375
<b>equals</b> Final consumption expenditure	14 574	9 967	6 646	4 115	4 189	1 368	975	825	42 659
Interest payments	2 306	2 116	694	1 389	546	385	211	52	7 461
Subsidies paid to PTEs	530	602	324	277	268	44	8	56	2 109
Current grants to other governments	406	433	228	96	171	41	12	—	1 386
Other transfer payments	3 063	2 021	1 121	508	618	162	140	147	7 779
<b>Total current outlays</b>	<b>20 879</b>	<b>15 140</b>	<b>9 012</b>	<b>6 386</b>	<b>5 791</b>	<b>2 000</b>	<b>1 345</b>	<b>1 080</b>	<b>61 394</b>
Expenditure on new fixed assets	2 194	1 149	1 391	478	616	152	164	145	6 288
plus Expenditure on secondhand assets (net) <sup>3</sup>	42	-16	-161	-5	-30	-32	-14	-2	-218
<b>equals</b> Gross fixed capital expenditure	2 236	1 133	1 230	473	586	119	150	143	6 070
Capital grants to other governments	129	22	83	13	29	1	5	—	282
Capital grants to PTEs	1 074	192	434	22	116	21	27	43	1 929
Advances paid to PTEs (net)	-11	96	-51	-67	-32	-104	-16	-14	-199
Other capital outlays <sup>3</sup>	-816	-446	-217	-287	2	7	—	-24	-1 781
<b>Total capital outlays</b>	<b>2 613</b>	<b>997</b>	<b>1 479</b>	<b>153</b>	<b>700</b>	<b>44</b>	<b>166</b>	<b>148</b>	<b>6 301</b>
<b>Total outlays</b>	<b>23 491</b>	<b>16 137</b>	<b>10 492</b>	<b>6 539</b>	<b>6 492</b>	<b>2 044</b>	<b>1 511</b>	<b>1 228</b>	<b>67 695</b>
Taxes, fees and fines	10 561	7 756	3 964	1 945	2 549	644	236	540	28 195
Interest received from PTEs	82	95	122	196	86	67	44	30	721
Interest received from other enterprises	1 073	172	1 076	573	186	162	64	25	3 091
Grants received —	10 157	7 452	5 950	3 313	3 368	1 132	1 149	572	33 092
for own use	7 919	5 634	4 794	2 765	2 707	958	1 080	506	26 362
for onpassing	2 238	1 818	1 156	548	661	174	69	66	6 730
Other revenue	1 610	900	1 053	482	520	102	42	21	4 730
<b>Total revenue</b>	<b>23 482</b>	<b>16 375</b>	<b>12 164</b>	<b>6 509</b>	<b>6 708</b>	<b>2 107</b>	<b>1 534</b>	<b>1 189</b>	<b>69 829</b>
Increase in provisions	—	31	—	—	—	1	—	8	39
Advances received (net)	-673	-566	-238	-218	-180	-142	-68	-16	-2 100
Borrowing (net)	1 767	344	1 887	-4 370	91	-253	79	53	508
Other financing transactions <sup>4</sup>	-1 085	-47	-3 322	4 619	-128	332	-34	-6	-581
<b>Total financing<sup>4</sup></b>	<b>9</b>	<b>-238</b>	<b>-1 672</b>	<b>30</b>	<b>-217</b>	<b>-63</b>	<b>-23</b>	<b>39</b>	<b>-2 134</b>
Deficit adjusted for net advances <sup>5</sup>	556	92	-1 351	486	-174	36	-3	46	-312
Current deficit <sup>4</sup>	-1 543	-585	-2 604	224	-665	-39	-113	-83	-5 407
Capital deficit <sup>4</sup>	1 552	317	931	-193	448	-25	90	115	3 234
<b>Deficit<sup>4</sup></b>	<b>9</b>	<b>-268</b>	<b>-1 672</b>	<b>30</b>	<b>-217</b>	<b>-63</b>	<b>-23</b>	<b>32</b>	<b>-2 173</b>

Item	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Total <sup>1</sup>
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
PUBLIC TRADING ENTERPRISES									
Interest payments to —	961	1 349	581	309	600	220	48	30	4 098
general government	83	101	122	196	69	67	44	30	713
other enterprises	878	1 249	460	112	531	153	4	—	3 385
Income transferred to general government	1 012	581	505	329	43	29	10	21	2 530
Other transfer payments	146	74	50	16	72	—	1	4	363
<b>Total current outlays</b>	<b>2 118</b>	<b>2 005</b>	<b>1 137</b>	<b>654</b>	<b>715</b>	<b>249</b>	<b>58</b>	<b>55</b>	<b>6 991</b>
Expenditure on new fixed assets	2 627	1 451	1 616	377	664	109	85	92	7 021
plus Expenditure on secondhand assets (net) <sup>3</sup>	- 193	72	- 49	- 189	- 163	- 3	- 9	- 22	- 556
equals Gross fixed capital expenditure	2 434	1 524	1 566	188	501	106	76	70	6 466
Expenditure on land and intangible assets (net) <sup>3</sup>	- 86	- 45	16	- 42	- 26	- 2	—	1	- 184
Other capital outlays <sup>3</sup>	25	- 54	75	- 165	45	- 4	7	3	- 68
<b>Total capital outlays</b>	<b>2 372</b>	<b>1 425</b>	<b>1 657</b>	<b>- 18</b>	<b>520</b>	<b>100</b>	<b>83</b>	<b>75</b>	<b>6 214</b>
<b>Total outlays</b>	<b>4 491</b>	<b>3 429</b>	<b>2 794</b>	<b>636</b>	<b>1 235</b>	<b>349</b>	<b>141</b>	<b>130</b>	<b>13 205</b>
Sales of goods and services	11 956	10 208	8 648	2 959	6 000	768	348	431	41 319
plus Subsidies received	523	607	298	276	265	44	8	56	2 076
less Operating expenditure	10 919	8 492	7 445	2 640	5 531	555	325	448	36 354
equals Net operating surplus	1 560	2 323	1 501	595	735	256	30	39	7 040
Interest received	183	87	82	23	53	10	3	15	456
Capital grants received	1 129	188	438	22	114	23	28	42	1 984
Other revenue	332	234	80	44	213	5	—	—	908
<b>Total revenue</b>	<b>3 205</b>	<b>2 833</b>	<b>2 101</b>	<b>683</b>	<b>1 115</b>	<b>294</b>	<b>61</b>	<b>96</b>	<b>10 389</b>
Increase in provisions —	1 640	1 123	769	291	387	135	48	45	4 438
for depreciation	1 812	991	725	285	459	135	48	42	4 497
other	- 173	132	44	6	- 73	1	—	3	- 59
Advances received (net)	- 12	101	- 53	- 67	- 28	- 109	- 16	- 14	- 197
Borrowing (net)	- 425	- 929	94	- 203	- 126	29	43	—	- 1 519
Other financing transactions <sup>4</sup>	84	303	- 118	- 69	- 112	- 1	6	2	95
<b>Total financing<sup>4</sup></b>	<b>1 286</b>	<b>597</b>	<b>693</b>	<b>- 47</b>	<b>120</b>	<b>54</b>	<b>80</b>	<b>34</b>	<b>2 816</b>
Deficit adjusted for net advances <sup>5</sup>	- 353	- 478	- 139	- 354	- 249	- 76	26	- 13	- 1 635
Current deficit <sup>4</sup>	- 1 266	- 1 580	- 1 217	- 255	- 467	- 153	- 22	- 44	- 5 004
Capital deficit <sup>4</sup>	913	1 054	1 141	- 84	200	72	55	33	3 383
<b>Deficit<sup>4</sup></b>	<b>- 353</b>	<b>- 526</b>	<b>- 77</b>	<b>- 339</b>	<b>- 267</b>	<b>- 81</b>	<b>32</b>	<b>- 11</b>	<b>- 1 621</b>

Item	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Total <sup>1</sup>
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
CONSOLIDATED TOTAL									
Current expenditure	16 173	11 381	7 764	4 674	5 508	1 490	1 091	951	49 033
less Sales of goods and services <sup>2</sup>	1 600	1 414	1 118	559	1 320	123	116	128	6 375
equals Final consumption expenditure	14 574	9 967	6 646	4 115	4 189	1 368	975	825	42 659
Interest payments	3 107	3 365	1 113	1 488	1 042	534	213	51	10 630
Subsidies paid to PTEs	530	602	324	277	268	44	8	56	2 109
Current grants to other governments	406	433	228	96	171	41	12	—	1 386
Other transfer payments	3 209	2 095	1 171	524	689	163	140	151	8 143
<b>Total current outlays</b>	<b>21 825</b>	<b>16 462</b>	<b>9 482</b>	<b>6 500</b>	<b>6 359</b>	<b>2 150</b>	<b>1 348</b>	<b>1 083</b>	<b>64 927</b>
Expenditure on new fixed assets	4 821	2 600	3 006	855	1 280	261	249	237	13 309
plus Expenditure on secondhand assets (net) <sup>3</sup>	-150	56	-211	-194	-193	-35	-23	-24	-773
equals Gross fixed capital expenditure	4 670	2 656	2 796	661	1 087	226	226	213	12 536
Expenditure on land and intangible assets (net) <sup>3</sup>	-465	-98	-36	11	-28	—	-9	-27	-651
Capital grants to other governments	133	23	83	13	29	1	5	—	286
Other capital outlays <sup>3</sup>	-427	-446	-102	-505	49	—	16	8	-1 408
<b>Total capital outlays</b>	<b>3 911</b>	<b>2 134</b>	<b>2 741</b>	<b>181</b>	<b>1 138</b>	<b>227</b>	<b>238</b>	<b>194</b>	<b>10 763</b>
<b>Total outlays</b>	<b>25 736</b>	<b>18 596</b>	<b>12 222</b>	<b>6 681</b>	<b>7 496</b>	<b>2 377</b>	<b>1 586</b>	<b>1 278</b>	<b>75 689</b>
Taxes, fees and fines	10 561	7 756	3 964	1 945	2 549	644	236	540	28 195
Net operating surplus of PTEs	1 560	2 323	1 501	595	735	256	30	39	7 040
Interest received	1 179	259	1 117	582	204	168	65	39	3 331
Grants received —	10 209	7 452	5 938	3 313	3 368	1 134	1 149	572	33 135
for own use	7 971	5 634	4 782	2 765	2 707	960	1 080	506	26 405
for onpassing	2 238	1 818	1 156	548	661	174	69	66	6 730
Other revenue	928	552	628	197	714	77	32	—	3 128
<b>Total revenue</b>	<b>24 438</b>	<b>18 342</b>	<b>13 148</b>	<b>6 632</b>	<b>7 571</b>	<b>2 280</b>	<b>1 511</b>	<b>1 191</b>	<b>74 830</b>
Increase in provisions —	1 640	1 154	769	291	387	136	48	53	4 477
for depreciation	1 812	991	725	285	459	135	48	42	4 497
other	-173	163	44	6	-73	1	—	11	-20
Advances received (net)	-673	-566	-238	-218	-179	-141	-68	-16	-2 098
Borrowing (net)	1 296	-696	1 987	-4 573	-36	-224	122	53	-1 091
Other financing transactions <sup>4</sup>	-964	362	-3 445	4 549	-246	326	-27	-3	-429
<b>Total financing<sup>4</sup></b>	<b>1 299</b>	<b>254</b>	<b>- 926</b>	<b>49</b>	<b>- 74</b>	<b>97</b>	<b>74</b>	<b>87</b>	<b>859</b>
Deficit adjusted for net advances <sup>5</sup>	195	-394	-1 487	132	-434	-38	24	32	-1 971
Current deficit <sup>4</sup>	-2 808	-2 171	-3 821	-31	-1 140	-190	-135	-127	-10 424
Capital deficit <sup>4</sup>	2 467	1 271	2 126	-211	679	151	161	161	6 806
<b>Deficit<sup>4</sup></b>	<b>- 341</b>	<b>- 900</b>	<b>- 1 695</b>	<b>- 242</b>	<b>- 461</b>	<b>- 39</b>	<b>26</b>	<b>34</b>	<b>- 3 618</b>

<sup>1</sup> Sum of all individual State/Territory jurisdictions may not agree with total States/Territories figure due to consolidation of transfers between these jurisdictions.

<sup>2</sup> This item provides an indication of the extent of government charges levied. The charges are offset against gross expenditure in calculating final consumption expenditure and comprise mainly sales to the private sector. However note that it has not been possible to exclude all inter-agency charges and that some estimated data is included.

<sup>3</sup> See Glossary on page 72.

<sup>4</sup> See Measures of Government Financing on page 66.

<sup>5</sup> See Appendix on page 70.



Group	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Total
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
GENERAL GOVT FINAL CONSUMPTION EXPENDITURE									
General public services	1 293	1 603	227	617	482	164	136	90	4 613
Public order and safety	1 674	948	799	402	518	117	126	113	4 696
Education	5 154	3 590	2 620	1 463	1 504	465	261	261	15 319
Primary and secondary education	2 739	1 919	1 480	837	782	272	178	193	8 401
Tertiary education, of which	2 042	1 427	919	505	495	148	64	51	5 650
University education	1 270	994	644	339	275	96	37	—	3 655
Technical and further education	772	433	275	164	220	52	7	51	1 973
Other education	374	244	220	121	227	46	19	17	1 269
Health	3 889	2 698	1 780	1 083	1 022	312	213	189	11 186
Hospital and other institutional services	3 321	2 389	1 278	880	754	281	143	156	9 202
Clinics and other non-institutional services	400	158	410	155	117	9	4	29	1 283
Other health	167	150	92	48	152	21	66	5	702
Social security and welfare	655	280	199	89	139	72	11	26	1 472
Housing and community amenities	256	117	34	61	97	15	25	42	646
Housing and community development	59	64	15	22	54	4	9	25	252
Water supply	13	28	—	—	—	5	12	—	58
Sanitation and protection of the environment	183	26	19	39	42	5	3	17	333
Other community amenities	1	—	—	1	—	—	—	—	2
Recreation and culture	244	102	136	85	80	29	49	59	784
Fuel and energy	55	1	12	5	3	—	14	—	91
Agriculture, forestry, fishing and hunting	299	208	240	65	96	65	37	—	1 010
Mining, manufacturing and construction	25	12	33	18	43	4	15	—	152
Transport and communications	666	286	399	139	110	58	46	31	1 735
Road transport	644	277	412	148	140	57	46	31	1 755
Water transport	—	1	-14	6	-34	1	—	—	-40
Rail and multi-mode transport	24	—	2	—	—	—	—	—	25
Other transport and communications	-1	7	—	-15	3	—	—	—	-6
Other economic affairs	341	134	166	88	95	48	42	14	928
Other purposes	23	-13	—	—	—	18	—	—	27
Public debt	—	-18	—	—	—	—	—	—	-18
Other	23	5	—	—	—	18	—	—	45
<b>Total</b>	<b>14 574</b>	<b>9 967</b>	<b>6 646</b>	<b>4 115</b>	<b>4 189</b>	<b>1 368</b>	<b>975</b>	<b>825</b>	<b>42 659</b>

Group	NSW \$m	Vic. \$m	Qld \$m	SA \$m	WA \$m	Tas. \$m	NT \$m	ACT \$m	Total \$m
TOTAL CURRENT OUTLAYS									
General public services	1 300	1 609	246	618	477	165	138	90	4 644
Public order and safety	1 752	1 031	817	430	537	118	127	113	4 927
Education	6 505	4 398	3 159	1 661	1 750	533	299	326	18 630
Primary and secondary education	3 619	2 628	1 934	1 009	1 017	291	206	255	10 959
Tertiary education, of which	2 042	1 429	921	505	506	152	72	53	5 679
University education	1 270	994	644	339	275	99	40	—	3 662
Technical and further education	772	435	276	164	231	53	12	53	1 996
Other education	843	341	305	147	227	90	20	18	1 992
Health	3 988	2 854	1 845	1 128	1 152	341	237	232	11 778
Hospital and other institutional services	3 399	2 456	1 306	881	754	283	143	194	9 417
Clinics and other non-institutional services	413	204	427	185	132	29	5	31	1 426
Other health	175	194	113	61	267	29	89	7	935
Social security and welfare	1 417	824	480	267	307	106	37	55	3 491
Housing and community amenities	479	401	51	154	112	39	28	59	1 324
Housing and community development	230	347	30	98	66	26	12	34	844
Water supply	25	28	—	16	3	8	13	—	92
Sanitation and protection of the environment	223	26	21	40	42	5	3	25	385
Other community amenities	1	—	—	1	—	—	—	—	2
Recreation and culture	399	205	245	156	140	48	62	70	1 325
Fuel and energy	84	54	50	8	14	—	14	—	225
Agriculture, forestry, fishing and hunting	412	210	335	80	112	68	45	—	1 262
Mining, manufacturing and construction	25	43	41	33	56	10	15	—	223
Transport and communications	1 232	872	754	323	402	93	58	71	3 807
Road transport	767	540	524	166	383	91	58	71	2 602
Water transport	14	11	-14	8	-9	1	—	—	11
Rail and multi-mode transport	453	314	244	163	24	—	—	—	1 197
Other transport and communications	-2	7	—	-14	5	—	—	—	-3
Other economic affairs	816	242	194	92	131	55	47	15	1 593
Other purposes <sup>1</sup>	3 416	3 720	1 263	1 550	1 168	573	240	51	11 699
Public debt	3 107	3 346	1 113	1 488	1 042	535	213	51	10 895
Other <sup>1</sup>	309	374	150	62	126	38	27	—	803
<b>Total<sup>1</sup></b>	<b>21 825</b>	<b>16 462</b>	<b>9 482</b>	<b>6 500</b>	<b>6 359</b>	<b>2 150</b>	<b>1 348</b>	<b>1 083</b>	<b>64 927</b>

<sup>1</sup> Sum of individual State/Territory jurisdictions does not agree with total States/Territories figure due to consolidation of transfers between these jurisdictions.

Group	NSW \$m	Vic. \$m	Qld \$m	SA \$m	WA \$m	Tas. \$m	NT \$m	ACT \$m	Total \$m
<b>GENERAL GOVERNMENT</b>									
General public services	27	20	36	31	13	- 7	34	39	192
Public order and safety	119	94	106	22	34	16	17	15	423
Education	307	168	264	116	202	33	34	29	1 152
Primary and secondary education	149	80	152	54	85	22	12	15	570
Tertiary education, of which	158	86	102	62	112	9	21	14	563
University education	26	10	39	36	102	—	16	—	229
Technical and further education	132	76	63	26	10	9	1	14	330
Other education	- 1	2	11	—	4	2	—	—	19
Health	445	205	171	102	106	16	8	30	1 083
Hospital and other institutional services	411	193	110	89	81	—	7	28	919
Other health	34	11	61	14	25	16	1	1	163
Social security and welfare	5	8	11	11	5	- 1	—	4	43
Housing and community amenities	283	6	18	25	- 2	5	7	19	360
Recreation and culture	94	141	57	21	11	11	11	6	351
Fuel and energy	22	—	1	1	1	—	3	—	28
Agriculture, forestry, fishing and hunting	31	22	78	20	19	3	1	—	174
Mining, manufacturing and construction	—	4	9	1	7	—	—	—	22
Transport and communications	878	444	332	120	193	38	35	2	2 042
Road transport	855	432	332	78	193	38	35	2	1 965
Other transport and communications	23	12	—	42	—	—	—	—	77
Other economic affairs	26	2	147	3	1	4	2	—	184
Other purposes	- 1	20	—	—	- 4	—	—	—	16
<b>Total</b>	<b>2 236</b>	<b>1 133</b>	<b>1 230</b>	<b>473</b>	<b>586</b>	<b>119</b>	<b>150</b>	<b>143</b>	<b>6 070</b>
<b>PUBLIC TRADING ENTERPRISES</b>									
Housing and community amenities	888	582	190	80	322	22	25	33	2 142
Housing and community development	407	213	186	13	91	15	20	13	960
Water supply	224	241	4	37	87	7	3	4	606
Sanitation and protection of the environment	256	128	—	29	142	—	1	17	574
Other community amenities	—	—	—	—	2	—	—	—	2
Recreation and culture	63	7	10	8	10	1	—	1	101
Fuel and energy	634	793	484	75	162	58	30	32	2 269
Agriculture, forestry, fishing and hunting	15	4	12	10	2	—	—	—	43
Mining, manufacturing and construction	—	2	4	22	- 7	—	—	—	22
Transport and communications	827	172	866	- 8	4	24	10	4	1 899
Road transport	26	—	13	—	- 62	13	1	4	- 5
Water transport	14	6	115	- 14	15	11	9	—	158
Rail and multi-mode transport	788	165	729	4	50	—	—	—	1 736
Other transport and communications	—	—	8	2	—	—	—	—	10
Other economic affairs	6	- 37	—	—	9	—	10	—	- 12
Other purposes	—	—	—	2	—	—	—	—	2
<b>Total</b>	<b>2 434</b>	<b>1 524</b>	<b>1 566</b>	<b>188</b>	<b>501</b>	<b>106</b>	<b>76</b>	<b>70</b>	<b>6 466</b>

Group	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Total
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
CONSOLIDATED TOTAL									
General public services	27	20	35	31	13	-7	34	39	192
Public order and safety	119	94	106	24	34	16	17	15	424
Education	307	168	264	116	202	33	34	29	1 152
Primary and secondary education	149	80	152	54	85	22	12	15	570
Tertiary education, of which	158	86	102	62	112	9	21	14	563
University education	26	10	39	36	102	—	16	—	229
Technical and further education	132	76	63	26	10	9	1	14	330
Other education	-1	2	11	—	4	2	—	—	19
Health	445	205	171	102	106	16	8	30	1 083
Hospital and other institutional services	411	193	110	89	81	—	7	28	919
Clinics and other non-institutional services	19	1	50	9	11	1	—	1	91
Other health	16	11	10	5	13	16	1	1	72
Social security and welfare	5	8	11	11	5	-1	—	4	43
Housing and community amenities	1 171	588	208	105	320	27	31	52	2 502
Housing and community development	650	217	201	31	89	20	25	14	1 246
Water supply	225	241	4	37	87	7	5	4	608
Sanitation and protection of the environment	284	130	3	37	143	—	1	34	633
Other community amenities	12	—	—	—	2	—	—	—	14
Recreation and culture	157	148	67	29	21	13	11	7	452
Fuel and energy	657	793	485	76	163	58	33	32	2 298
Agriculture, forestry, fishing and hunting	47	26	90	30	20	3	1	—	217
Mining, manufacturing and construction	—	6	13	24	1	—	—	—	43
Transport and communications	1 705	616	1 198	112	197	62	45	6	3 941
Road transport	881	432	345	78	131	51	36	6	1 960
Water transport	14	8	115	-14	15	11	9	—	160
Rail and multi-mode transport	811	175	729	46	50	—	—	—	1 810
Other transport and communications	—	—	8	2	—	—	—	—	10
Other economic affairs	31	-35	147	3	10	4	12	—	173
Other purposes	-1	20	—	—	-4	—	—	—	16
<b>Total</b>	<b>4 670</b>	<b>2 656</b>	<b>2 796</b>	<b>661</b>	<b>1 087</b>	<b>226</b>	<b>226</b>	<b>213</b>	<b>12 536</b>

Group	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Total
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
GENERAL GOVERNMENT									
General public services	- 501	159	64	- 61	6	- 10	33	23	- 288
Public order and safety	140	98	106	25	35	16	17	15	452
Education	343	159	303	123	215	33	38	31	1 245
Primary and secondary education	198	62	182	61	98	22	17	18	658
Tertiary education, of which	160	95	110	62	115	9	21	14	585
University education	26	11	43	36	105	—	16	—	237
Technical and further education	135	84	67	26	10	9	1	14	344
Other education	- 16	2	11	—	3	2	—	—	2
Health	420	210	183	113	106	16	8	30	1 086
Hospital and other institutional services	378	208	119	96	81	—	5	28	916
Other health	42	2	64	16	25	16	3	1	170
Social security and welfare	26	16	16	11	9	- 1	1	4	82
Housing and community amenities	839	116	217	92	115	31	23	24	1 459
Housing and community development	686	109	216	76	112	31	21	7	1 257
Water supply	87	2	—	2	—	—	2	—	92
Sanitation and protection of the environment	54	6	2	15	3	—	—	17	97
Other community amenities	12	—	—	—	—	—	—	—	12
Recreation and culture	- 186	- 448	91	26	12	11	13	11	- 470
Fuel and energy	84	- 19	1	1	1	- 3	3	—	67
Agriculture, forestry, fishing and hunting	66	85	- 9	—	6	5	- 1	1	153
Mining, manufacturing and construction	—	3	- 213	2	7	—	—	—	- 200
Transport and communications	1 348	661	524	- 181	220	38	39	8	2 658
Road transport	828	453	368	85	219	38	39	8	2 036
Water transport	—	2	- 26	5	—	—	—	—	- 19
Rail and multi-mode transport	521	206	190	21	1	—	—	—	938
Other transport and communications	—	—	- 7	- 291	—	—	—	—	- 298
Other economic affairs	23	- 53	151	3	2	2	5	1	134
Other purposes	12	11	44	—	- 36	- 95	- 14	—	- 77
<b>Total</b>	<b>2 613</b>	<b>997</b>	<b>1 479</b>	<b>153</b>	<b>700</b>	<b>44</b>	<b>166</b>	<b>148</b>	<b>6 301</b>
PUBLIC TRADING ENTERPRISES									
Housing and community amenities	825	528	330	72	342	21	25	38	2 182
Housing and community development	343	164	324	8	111	15	21	18	1 003
Water supply	225	237	7	34	86	7	3	4	603
Sanitation and protection of the environment	257	127	—	29	142	—	1	17	574
Other community amenities	—	—	—	—	3	—	—	—	3
Recreation and culture	58	7	10	10	10	2	—	1	98
Fuel and energy	615	741	491	71	182	57	37	32	2 226
Agriculture, forestry, fishing and hunting	26	5	- 28	- 160	- 16	—	—	—	- 173
Transport and communications	822	175	850	- 38	2	24	10	4	1 850
Road transport	16	—	13	—	- 64	13	1	4	- 16
Water transport	14	6	125	- 14	15	11	9	—	167
Rail and multi-mode transport	792	169	704	- 26	50	—	—	—	1 688
Other transport and communications	—	—	8	2	—	—	—	—	10
Other capital outlays	25	- 32	3	29	1	- 5	10	—	32
<b>Total</b>	<b>2 372</b>	<b>1 425</b>	<b>1 657</b>	<b>- 18</b>	<b>520</b>	<b>100</b>	<b>83</b>	<b>75</b>	<b>6 214</b>

Group	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Total
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
CONSOLIDATED TOTAL									
General public services	- 501	158	87	- 61	6	- 10	33	39	- 249
Public order and safety	140	98	106	26	35	16	17	15	454
Education	343	159	303	123	215	33	38	31	1 245
Primary and secondary education	198	62	182	61	98	22	17	18	658
Tertiary education, of which	160	95	110	62	115	9	21	14	585
University education	26	11	43	36	105	—	16	—	237
Technical and further education	135	84	67	26	10	9	1	14	344
Other education	- 16	2	11	—	3	2	—	—	2
Health	420	210	183	113	106	16	8	30	1 086
Hospital and other institutional services	378	208	119	96	81	—	5	28	916
Clinics and other non-institutional services	19	1	53	12	12	1	—	1	98
Other health	23	1	10	5	13	16	3	1	72
Social security and welfare	26	16	16	11	5	- 6	1	4	72
Housing and community amenities	1 151	540	316	138	355	36	21	31	2 588
Housing and community development	541	174	308	59	124	28	14	- 6	1 242
Water supply	285	237	7	34	86	7	5	4	665
Sanitation and protection of the environment	313	130	2	44	143	—	1	34	666
Other community amenities	12	—	—	—	3	—	—	—	15
Recreation and culture	- 170	- 445	101	34	22	12	14	9	- 423
Fuel and energy	699	741	492	72	182	58	40	32	2 315
Agriculture, forestry, fishing and hunting	71	26	- 37	- 159	- 10	5	- 1	—	- 104
Mining, manufacturing and construction	—	8	- 210	29	- 1	—	—	—	- 174
Transport and communications	1 673	840	1 187	- 148	221	62	49	6	3 690
Road transport	844	453	359	85	155	51	40	6	1 992
Water transport	14	8	116	12	15	11	9	—	186
Rail and multi-mode transport	815	179	704	44	50	—	—	—	1 792
Other transport and communications	—	—	8	- 289	—	—	—	—	- 280
Other economic affairs	48	- 43	151	3	12	3	15	- 2	187
Other purposes	12	27	44	—	- 11	1	2	—	75
<b>Total</b>	<b>3 911</b>	<b>2 134</b>	<b>2 741</b>	<b>181</b>	<b>1 138</b>	<b>227</b>	<b>238</b>	<b>194</b>	<b>10 763</b>

Group	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Total
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
General public services	799	1 767	333	557	483	155	171	129	4 394
Public order and safety	1 892	1 129	924	456	573	135	144	128	5 381
Education	6 847	4 557	3 462	1 783	1 965	566	337	357	19 875
Primary and secondary education	3 817	2 691	2 116	1 070	1 114	313	223	272	11 617
Tertiary education, of which	2 203	1 524	1 031	567	620	161	93	66	6 264
University education	1 296	1 005	688	375	380	99	56	—	3 898
Technical and further education	907	519	343	190	241	62	13	66	2 340
Other education	827	343	316	147	230	92	21	18	1 994
Health	4 408	3 064	2 029	1 241	1 259	357	245	262	12 863
Hospital and other institutional services	3 777	2 663	1 425	978	835	283	149	222	10 333
Clinics and other non-institutional services	432	206	480	197	144	29	5	32	1 524
Other health	198	195	123	66	280	44	92	8	1 007
Social security and welfare	1 442	841	495	277	312	100	38	59	3 563
Welfare services	1 006	619	495	180	303	90	38	59	2 789
Other social security and welfare	437	222	—	97	9	10	—	—	775
Housing and community amenities	1 630	941	367	292	468	75	50	90	3 912
Housing and community development	772	521	338	157	191	55	27	27	2 086
Water supply	309	265	7	50	90	15	18	4	757
Sanitation and protection of the environment	535	156	22	84	185	6	5	59	1 051
Other community amenities	14	—	—	1	3	—	—	—	18
Recreation and culture	229	-240	346	190	162	60	76	78	902
Recreational facilities and services	-27	-472	261	100	89	33	49	56	90
Cultural facilities and services	203	225	85	86	72	27	26	22	747
Broadcasting and film production	4	6	—	4	1	—	—	—	15
Other recreation and culture	48	—	—	—	—	—	—	—	49
Fuel and energy	783	794	543	79	196	58	54	32	2 540
Agriculture, forestry fishing and hunting	484	236	298	-79	102	73	44	—	1 158
Mining, manufacturing and construction	25	50	-168	62	54	10	15	—	49
Transport and communications	2 905	1 511	1 941	175	623	155	108	77	7 497
Road transport	1 611	993	884	251	538	142	98	77	4 594
Water transport	27	19	102	20	6	13	9	—	197
Rail and multi-mode transport	1 269	492	948	207	74	—	—	—	2 989
Other transport and communications	-2	7	8	-303	5	1	—	—	-283
Other economic affairs	864	199	346	96	143	58	62	14	1 780
Other purposes <sup>1</sup>	3 429	3 747	1 307	1 551	1 157	573	242	51	11 774
Public debt	3 107	3 346	1 113	1 488	1 034	535	213	51	10 887
Other <sup>1</sup>	322	401	194	63	122	39	29	—	887
<b>Total<sup>1</sup></b>	<b>25 736</b>	<b>18 596</b>	<b>12 222</b>	<b>6 681</b>	<b>7 496</b>	<b>2 377</b>	<b>1 586</b>	<b>1 278</b>	<b>75 689</b>

<sup>1</sup> Sum of individual State/Territory jurisdictions does not agree with total States/Territories figure due to consolidation of transfers between these jurisdictions.

Item	NSW	Vic.	Qld	SA	WA	Tas.	NT	Total
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
GENERAL GOVERNMENT								
Current expenditure	2 527	2 200	1 452	503	654	177	52	7 565
less Sales of goods and services <sup>1</sup>	951	705	703	119	224	44	15	2 762
equals Final consumption expenditure	1 576	1 494	749	384	430	132	37	4 803
Interest payments	97	69	126	59	18	8	3	380
Other transfer payments	50	—	18	8	14	11	—	100
<b>Total current outlays</b>	<b>1 723</b>	<b>1 563</b>	<b>893</b>	<b>451</b>	<b>463</b>	<b>151</b>	<b>40</b>	<b>5 284</b>
Expenditure on new fixed assets	771	550	647	189	272	64	8	2 501
plus Expenditure on secondhand assets (net) <sup>2</sup>	- 198	- 76	- 32	- 22	- 36	- 10	- 1	- 377
equals Gross fixed capital expenditure	573	474	615	167	236	54	7	2 124
Expenditure on land and intangible assets (net) <sup>2</sup>	80	15	- 12	15	- 6	3	—	97
Other capital outlays <sup>2</sup>	- 10	—	—	21	2	—	—	12
<b>Total capital outlays</b>	<b>644</b>	<b>489</b>	<b>603</b>	<b>203</b>	<b>231</b>	<b>56</b>	<b>7</b>	<b>2 233</b>
<b>Total outlays</b>	<b>2 366</b>	<b>2 052</b>	<b>1 496</b>	<b>654</b>	<b>694</b>	<b>207</b>	<b>47</b>	<b>7 517</b>
Taxes, fees and fines	1 739	1 420	1 018	439	475	130	30	5 251
Interest received	117	95	49	49	30	9	2	350
Grants received	471	576	358	129	218	56	22	1 828
Other revenue	192	4	60	33	38	6	1	334
<b>Total revenue</b>	<b>2 518</b>	<b>2 095</b>	<b>1 484</b>	<b>649</b>	<b>760</b>	<b>201</b>	<b>53</b>	<b>7 762</b>
Increase in provisions	—	—	—	—	—	—	—	—
Advances received (net)	—	14	—	—	—	—	- 3	11
Borrowing (net)	- 62	- 74	- 33	- 10	- 15	1	- 1	- 193
Other financing transactions <sup>3</sup>	- 90	16	44	15	- 51	5	- 2	- 63
<b>Total financing<sup>3</sup></b>	<b>- 152</b>	<b>- 43</b>	<b>11</b>	<b>5</b>	<b>- 66</b>	<b>6</b>	<b>- 6</b>	<b>- 245</b>
Deficit adjusted for net advances <sup>4</sup>	- 133	- 43	11	- 15	- 66	7	- 6	- 245
Current deficit <sup>3</sup>	- 617	- 481	- 440	- 150	- 255	- 41	- 5	- 1 989
Capital deficit <sup>3</sup>	465	437	451	155	189	48	- 1	1 744
<b>Deficit<sup>3</sup></b>	<b>- 152</b>	<b>- 43</b>	<b>11</b>	<b>5</b>	<b>- 66</b>	<b>6</b>	<b>- 6</b>	<b>- 245</b>



Item	NSW	Vic.	Qld	SA	WA	Tas.	NT	Total
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
PUBLIC TRADING ENTERPRISES								
Interest payments	66	—	129	1	—	11	—	206
Income transferred to general government	—	—	8	—	—	—	—	8
Other transfer payments	—	—	40	—	—	—	—	40
<b>Total current outlays</b>	<b>66</b>	<b>—</b>	<b>176</b>	<b>1</b>	<b>—</b>	<b>11</b>	<b>—</b>	<b>254</b>
Expenditure on new fixed assets	201	3	261	1	—	24	—	490
plus Expenditure on secondhand fixed assets (net) <sup>2</sup>	-4	—	-3	—	—	-1	—	-8
equals Gross fixed capital expenditure	197	3	258	1	—	23	—	482
Expenditure on land and intangible assets (net) <sup>2</sup>	—	—	—	—	—	—	—	—
Other capital outlays <sup>2</sup>	—	—	—	—	—	—	—	—
<b>Total capital outlays</b>	<b>197</b>	<b>3</b>	<b>258</b>	<b>1</b>	<b>—</b>	<b>23</b>	<b>—</b>	<b>482</b>
<b>Total outlays</b>	<b>262</b>	<b>3</b>	<b>435</b>	<b>2</b>	<b>—</b>	<b>34</b>	<b>—</b>	<b>736</b>
Sales of goods and services plus subsidies received	521	53	873	5	—	108	—	1 560
less Operating expenditure	392	47	443	4	—	86	—	972
equals Net operating surplus	129	6	429	1	—	23	—	588
Interest received	24	—	10	—	—	1	—	35
Capital grants received	60	—	24	—	—	3	—	88
Other revenue	76	—	113	—	—	4	—	193
<b>Total revenue</b>	<b>290</b>	<b>6</b>	<b>577</b>	<b>1</b>	<b>—</b>	<b>30</b>	<b>—</b>	<b>904</b>
Increase in provisions —	83	1	—	—	—	18	—	102
for depreciation	83	1	—	—	—	18	—	102
other	—	—	—	—	—	—	—	—
Borrowing (net)	-11	-1	-51	2	—	1	—	-94
Other financing transactions <sup>3</sup>	-45	-3	-91	-1	—	-15	—	-176
<b>Total financing<sup>3</sup></b>	<b>-28</b>	<b>-3</b>	<b>-142</b>	<b>1</b>	<b>—</b>	<b>4</b>	<b>—</b>	<b>-168</b>
Deficit adjusted for net advances <sup>4</sup>	-110	-4	-142	—	—	-15	—	-270
Current deficit <sup>3</sup>	-184	-7	-263	-1	—	-33	—	-487
Capital deficit <sup>3</sup>	74	3	121	1	—	18	—	217
<b>Deficit<sup>3</sup></b>	<b>-110</b>	<b>-4</b>	<b>-142</b>	<b>—</b>	<b>—</b>	<b>-15</b>	<b>—</b>	<b>-270</b>

Item	NSW	Vic.	Qld	SA	WA	Tas.	NT	Total
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
CONSOLIDATED TOTAL								
Current expenditure	2 527	2 200	1 452	503	654	177	52	7 585
less Sales of goods and services <sup>1</sup>	951	705	703	119	224	44	15	2 762
equals Final consumption expenditure	1 576	1 494	749	384	430	132	37	4 803
Interest payments	163	69	254	60	18	19	3	586
Other transfer payments	50	—	58	8	14	11	—	141
<b>Total current outlays</b>	<b>1 788</b>	<b>1 563</b>	<b>1 061</b>	<b>452</b>	<b>463</b>	<b>162</b>	<b>40</b>	<b>5 530</b>
Expenditure on new fixed assets	972	553	908	190	272	88	8	2 991
plus Expenditure on secondhand assets (net) <sup>2</sup>	- 202	- 77	- 35	- 23	- 36	- 11	- 1	- 385
equals Gross fixed capital expenditure	770	477	873	168	236	77	7	2 606
Expenditure on land and intangible assets (net) <sup>2</sup>	80	15	- 12	15	- 6	3	—	97
Other capital outlays <sup>2</sup>	- 10	—	—	21	2	—	—	12
<b>Total capital outlays</b>	<b>840</b>	<b>492</b>	<b>861</b>	<b>204</b>	<b>231</b>	<b>79</b>	<b>7</b>	<b>2 715</b>
<b>Total outlays</b>	<b>2 629</b>	<b>2 055</b>	<b>1 923</b>	<b>656</b>	<b>694</b>	<b>241</b>	<b>47</b>	<b>8 245</b>
Taxes, fees and fines	1 739	1 420	1 018	439	475	130	30	5 251
Net operating surplus of public trading enterprises	129	6	429	1	—	23	—	588
Interest received	141	95	58	49	30	10	2	385
Grants received	531	576	381	129	218	59	22	1 915
Other revenue	268	4	168	33	38	10	1	521
<b>Total revenue</b>	<b>2 808</b>	<b>2 101</b>	<b>2 055</b>	<b>651</b>	<b>760</b>	<b>231</b>	<b>53</b>	<b>8 660</b>
Increase in provisions	83	1	—	—	—	18	—	102
Advances received (net)	—	14	—	1	—	—	- 3	12
Borrowing (net)	- 107	- 75	- 84	- 8	- 15	2	- 1	- 287
Other financing transactions <sup>3</sup>	- 156	14	- 48	12	- 51	- 10	- 2	- 242
<b>Total financing<sup>3</sup></b>	<b>- 180</b>	<b>- 46</b>	<b>- 132</b>	<b>5</b>	<b>- 66</b>	<b>10</b>	<b>- 6</b>	<b>- 415</b>
Deficit adjusted for net advances <sup>4</sup>	- 243	- 47	- 132	- 15	- 66	- 8	- 6	- 518
Current deficit <sup>3</sup>	- 801	- 487	- 705	- 151	- 255	- 74	- 5	- 2 478
Capital deficit <sup>3</sup>	539	440	572	156	189	68	- 1	1 961
<b>Deficit<sup>3</sup></b>	<b>- 262</b>	<b>- 47</b>	<b>- 132</b>	<b>5</b>	<b>- 66</b>	<b>- 8</b>	<b>- 6</b>	<b>- 518</b>

<sup>1</sup> This item provides an indication of the extent of government charges levied. The charges are offset against gross expenditure in calculating final consumption expenditure and comprise mainly sales to the private sector. However, note that it has not been possible to exclude all inter-agency charges and that some estimated data is included.

<sup>2</sup> See Glossary on page 72.

<sup>3</sup> See Measures of Government Financing on page 66.

<sup>4</sup> See Appendix on page 70.

Group	NSW	Vic.	Qld	SA	WA	Tas.	NT	Total
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
GENERAL GOVT FINAL CONSUMPTION EXPENDITURE								
General public services	204	334	175	107	96	42	9	967
Public order and safety	68	40	14	10	14	2	1	150
Education	6	23	1	—	1	—	—	31
Health	62	54	36	9	17	5	—	185
Social security and welfare	133	228	19	15	33	7	1	436
Housing and community amenities	245	214	123	74	27	21	4	708
Housing and community development	113	40	51	14	1	8	1	229
Water supply	- 16	—	- 12	- 1	—	—	—	- 28
Sanitation and protection of the environment	104	134	37	38	- 21	8	1	301
Other community amenities	44	39	46	22	48	6	2	206
Recreation and culture	401	258	188	78	123	21	13	1 082
Recreational facilities and services	241	167	130	51	104	18	9	721
Cultural facilities and services	160	90	58	26	19	3	4	361
Other recreation and culture	—	—	—	—	—	—	—	—
Transport and communications	471	306	209	65	95	30	6	1 182
Other final consumption expenditure	- 15	37	- 15	26	24	4	2	63
<b>Total</b>	<b>1 576</b>	<b>1 494</b>	<b>749</b>	<b>384</b>	<b>430</b>	<b>132</b>	<b>37</b>	<b>4 803</b>
TOTAL CURRENT OUTLAYS								
General public services	210	334	175	108	97	42	9	975
Public order and safety	98	40	14	18	20	2	1	194
Education	6	23	1	—	1	—	—	32
Health	62	54	36	10	17	5	—	186
Social security and welfare	133	228	19	16	33	9	1	440
Housing and community amenities	259	214	171	75	27	24	4	774
Housing and community development	118	40	51	14	1	10	1	236
Water supply	- 16	—	34	- 1	—	—	—	17
Sanitation and protection of the environment	113	134	40	39	- 21	8	1	314
Other community amenities	44	39	46	22	48	6	2	207
Recreation and culture	401	258	188	79	125	27	13	1 091
Recreational facilities and services	241	167	130	52	105	18	9	723
Cultural facilities and services	160	90	58	27	20	9	4	369
Other recreation and culture	—	—	—	—	—	—	—	—
Fuel and energy	—	—	1	—	—	—	—	1
Agriculture, forestry, fishing and hunting	—	—	11	2	—	—	—	13
Mining, manufacturing and construction	57	33	26	9	—	—	—	124
Transport and communications	471	306	209	65	96	30	6	1 182
Other economic affairs	- 72	26	9	3	18	3	1	- 11
Other current outlays	163	46	202	67	28	20	4	530
<b>Total</b>	<b>1 788</b>	<b>1 563</b>	<b>1 061</b>	<b>452</b>	<b>463</b>	<b>162</b>	<b>40</b>	<b>5 530</b>

Group	NSW \$m	Vic. \$m	Qld \$m	SA \$m	WA \$m	Tas. \$m	NT \$m	Total \$m
GROSS FIXED CAPITAL EXPENDITURE								
General public services	219	42	54	7	10	6	1	340
Social security and welfare	14	15	3	4	5	—	—	41
Housing and community amenities	247	66	341	34	17	29	1	735
Housing and community development	—	18	22	3	9	—	—	52
Water supply	89	—	135	—	—	8	—	232
Sanitation and protection of the environment	106	37	178	29	5	20	—	375
Other community amenities	53	10	6	2	4	1	—	76
Recreation and culture	94	139	98	21	44	5	1	402
Fuel and energy	-1	3	—	1	—	—	—	3
Transport and communications	175	186	290	78	147	35	4	915
Other economic affairs	-1	18	4	2	2	1	—	26
Other gross fixed capital expenditure	22	8	83	20	11	—	—	144
<b>Total</b>	<b>770</b>	<b>476</b>	<b>873</b>	<b>168</b>	<b>236</b>	<b>77</b>	<b>7</b>	<b>2 606</b>
TOTAL CAPITAL OUTLAYS								
General public services	237	30	54	5	10	7	1	344
Social security and welfare	17	16	3	4	5	—	—	45
Housing and community amenities	256	69	341	33	16	30	1	745
Housing and community development	—	20	21	—	9	1	—	50
Water supply	93	—	135	—	—	8	—	236
Sanitation and protection of the environment	110	39	178	31	5	20	—	383
Other community amenities	53	10	6	2	3	1	1	75
Recreation and culture	135	150	98	26	44	5	1	459
Fuel and energy	-1	3	—	1	—	—	—	3
Agriculture, forestry, fishing and hunting	—	—	—	—	—	—	—	—
Mining, manufacturing and construction	1	—	2	—	—	—	—	4
Transport and communications	175	198	290	80	147	36	4	930
Other economic affairs	-1	21	4	3	2	1	—	30
Other capital outlays	21	5	70	51	9	1	—	155
<b>Total</b>	<b>840</b>	<b>492</b>	<b>861</b>	<b>204</b>	<b>231</b>	<b>79</b>	<b>7</b>	<b>2 715</b>

Group	NSW	Vic.	Qld	SA	WA	Tas.	NT	Total
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
General public services	447	364	230	113	106	49	9	1 319
Public order and safety	117	41	15	20	24	2	1	221
Education	6	26	2	—	1	—	—	35
Health	64	56	38	34	18	5	—	216
Social security and welfare	150	244	22	20	38	9	1	485
Housing and community amenities	515	283	512	108	43	54	5	1 519
Housing and community development	118	60	73	14	9	11	1	287
Water supply	77	—	169	—	—	8	—	254
Sanitation and protection of the environment	223	173	218	70	- 17	28	2	697
Other community amenities	97	49	52	24	50	7	3	282
Recreation and culture	536	407	286	106	169	32	14	1 550
Recreational facilities and services	241	296	196	73	146	23	10	985
Cultural facilities and services	161	111	90	33	22	10	4	431
Other recreation and culture	134	—	—	—	—	—	—	134
Fuel and energy	- 1	3	1	1	—	—	—	4
Agriculture, forestry, fishing and hunting	—	—	11	2	—	—	—	13
Mining, manufacturing and construction	58	33	28	9	—	—	—	128
Transport and communications	646	504	498	145	243	66	10	2 112
Other economic affairs	- 72	47	13	6	20	4	1	19
Other purposes	163	46	267	92	32	20	4	623
<b>Total</b>	<b>2 629</b>	<b>2 055</b>	<b>1 923</b>	<b>656</b>	<b>694</b>	<b>241</b>	<b>47</b>	<b>8 245</b>

## EXPLANATORY NOTES

### INTRODUCTION

**1** This publication shows final annual data for 1994–95 and replaces preliminary data published in *Government Financial Estimates, Australia, 1995–96* (5501.0). Revisions applied since data were last published are mainly due to the replacement of estimated data with actual data gathered from published annual reports.

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

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

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

**4** It includes summary tables which present data classified by institutional sector (see Scope and Concepts and Definitions below) in respect of State and Territory Governments, local governments, and State/Territory and local governments combined, for 1994–95. Separate tables classified by institutional sector are also provided showing data for the Commonwealth Government, and all levels of government combined, for the years 1989–90 to 1994–95.

### SCOPE

**5** This publication gives details of outlays, revenue and financing of the non-financial public sector in Australia. This sector comprises units which are owned and/or controlled by the Commonwealth Government and the State, Territory and local governments. These units are grouped into two institutional sectors as follows:

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

## CONCEPTS AND DEFINITIONS

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

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

- the Economic Transactions Framework (ETF) for Government Finance Statistics which categorises outlays, revenue and grants received and financing transactions according to their economic character to facilitate study of the macro-economic effect of government activity on the economy and to provide the basic building blocks for grouping transactions to be incorporated into the Australian National Accounts;
- the Government Purpose Classification (GPC) which is used to group outlays with similar functions to facilitate study of the broad purposes of public sector spending and assessment of the effectiveness of outlays in meeting government policy objectives; and
- the Institutional Sector Classification (INST) which classifies units into the general government or public trading enterprise sectors.

## SOURCES OF DATA

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

**9** For the Commonwealth Government and the State and Territory Governments, the primary data sources are:

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

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

MEASURES OF  
GOVERNMENT FINANCING

**11** Three main measures of government financing are presented in this publication — financing, deficit/surplus and adjusted deficit/surplus.

Financing **12** Financing is a measure of the means by which governments finance net outlays or invest net surpluses. It is the difference between total outlays and revenue and grants received. Financing comprises:

- net intra-sector advances received;
- net domestic borrowing;
- net borrowing from abroad;
- net deposits received;
- increase in investments;
- increase in currency and deposits;
- increase in provisions;
- equity capital (net); and
- other funds available (net).

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

Deficit/surplus **14** Deficit/surplus comprises financing less increase in provisions. The deficit/surplus excludes increase in provisions because these financing transactions involve funds generated within the sector itself (e.g. depreciation charges). As such, deficit/surplus is the broadest measure of the financing requirement for each sector involving funds from outside that sector.

**15** In this publication the deficit/surplus is subdivided into current and capital components. The capital deficit/surplus is made up of capital outlays *less* capital revenues and capital grants received. The current deficit/surplus can be calculated by subtracting the capital deficit/surplus from the total deficit/surplus. It is notionally equal to total current outlays *less* current revenues and current grants received *less* increase in provisions.

Deficit adjusted for net advances **16** The deficit adjusted for net advances is a new addition to the tables of this publication. It provides the deficit/surplus measure excluding the effects of most assets sales and debt refinancing. Further details about this measure can be found in the Appendix to these explanatory notes.

Calculation as a residual **17** It should be noted that although data are provided for items comprising government's financing transactions, this information is generally less reliable than for outlay and revenue items. For this reason the overall measures of government financing, viz:

- total financing transactions
- deficit/surplus
- adjusted deficit/surplus

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



Relationship to other terms and measures

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

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

CONSOLIDATION

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

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

**22** Consolidation is particularly important at the State government level where approximately 40% of total outlays are financed by Commonwealth government grants and advances. Similarly, an appreciable part of the expenditure undertaken by State and Territory public trading enterprises is financed by advances and grants made to them from State general government. These transactions have been eliminated in the tables in this publication where consolidation has occurred.

INTERSTATE COMPARISONS

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

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

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

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

RELATIONSHIP TO  
AUSTRALIAN NATIONAL  
ACCOUNTS

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

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

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

RELATIONSHIP TO  
INFORMATION PUBLISHED  
IN BUDGET DOCUMENTS

**29** Following a resolution of the May 1991 Premiers' Conference, the Commonwealth Government and the State and Territory Governments have, since budget year 1992-93, presented information in their budget documents on the ABS's GFS basis. The information presented in the budget documents of each jurisdiction is compiled with the advice and assistance of ABS officers and generally conforms with the standards applied by the ABS. Jurisdictions may present the information based on their interpretation of the GFS classifications but must provide a reconciliation of this information with information reflecting the ABS decision on these issues.

**30** The main purpose of the Premiers' Conference resolution was to introduce uniformity into the presentation of budget information so that users of the information could make valid comparisons of information presented by each jurisdiction. The compilation of information on a GFS basis by jurisdictions has enabled the ABS to use this information relating to the forward and immediate past year in preparing this publication, with the result that much more timely release of the publication has been achieved.

**31** The application of the agreement on uniform presentation has been modified to take account of the decision by several jurisdictions to move forward the date of their budgets. The data available for inclusion in time for early budgets are less comprehensive and accurate than those available for later budgets and this has resulted in greater differences between ABS statistics, which are based on data supplied on or about 15 September 1995, and those included in early budget presentations. However, ABS statistics remain consistent with GFS presentations included in the later budgets or, for those jurisdictions with early budgets, with post-budget GFS presentations. There still remain variations between ABS statistics and those presented by the jurisdictions, because ABS analysis can identify classification treatments with which ABS disagrees, and some errors do not become apparent until ABS consolidates data for all jurisdictions. These differences are generally minor. Also, occasionally ABS includes in this publication data not available when jurisdiction's GFS presentations were published (e.g. major asset sales) and this can lead to major differences.

#### UNPUBLISHED STATISTICS

**32** In some cases, the ABS can make available information which is not published. This includes data for the years 1961-62 to 1988-89 prepared on a basis consistent with the data in this publication. This information may be made available in one or more of the following forms: photocopy; computer printout; floppy disk; clerically-extracted tabulation. Generally, a charge is made for providing unpublished information. Inquiries should be made to the officer whose name appears in the Inquiries section of the publication, or to Information Services in the nearest ABS office.

#### RELATED PUBLICATIONS

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

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

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

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

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

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

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

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

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

*Australian National Accounts: State Accounts* (5242.0) — issued quarterly

*Australian National Accounts: Financial Accounts* (5232.0) — issued quarterly

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

#### SYMBOLS AND OTHER USAGES

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

## APPENDIX — DEFICIT MEASURES IN GFS

### INTRODUCTION

A number of different 'bottom line measures' could be used to assist in the analysis of Government Finance Statistics. This appendix lists most of the possibilities that might be considered, together with a brief discussion of the perceived advantages and disadvantages of each.

In essence the deficit measures the extent to which each government is increasing or decreasing its financial position with units outside of that government sector. On the cash basis which is currently used in GFS the financial position referred to relates to net financial assets and liabilities, and excludes increases in provisions as these are internally generated.

All of the measures described below can be calculated in at least two different ways. For example, any deficit measure may be compiled using the result of either the activity that drives the deficit (receipts and outlays) or the means used to finance the deficit (net borrowing or net use of investments). The ABS considers that, after examining the reliability of the source data, the deficit is most reliably calculated using the activity data. This is the methodology that is used in ABS GFS publications and, although a case could be made for the publication of both measures together with a statistical discrepancy, there are no plans at present to move to this type of presentation.

### FINANCING MEASURE

This measure is defined as the sum of current and capital outlays, less revenue. It is not used in GFS, although it is used as the headline deficit in Commonwealth Budget Papers. The deficit measure recommended by the International Monetary Fund's Manual of Government Finance Statistics is more compatible with this measure than the cash based deficit, due to the treatment of special arrangements that have been made in the ABS GFS system to accommodate the use of PTE provisions by general government.

### CASH BASED DEFICIT

This is the main deficit measure currently used in GFS. It is defined as the sum of current and capital outlays, less revenue, less increase in provisions. It is therefore quite similar to the Financing Measure described above. The only difference is that the net increase in provisions, which reflects internally generated funds and some transactions undertaken on behalf of other sectors, is subtracted.

To the extent that the cash based deficit reflects the net call on financing, it will remain an important measure for use in macroeconomic analysis, as it is the main broad level instrument used in the implementation of fiscal policy. However, it has been a troublesome tool when applied to the task of comparing the performance of jurisdictions, as it suffers from a number of serious disadvantages. The cash based deficit does not present a complete picture of a jurisdiction's activities, as it excludes, for example, the increase in unfunded superannuation liabilities. It is also seriously distorted by events such as major asset sales and the refinancing of State debt under the National Debt Sinking Fund agreement.

With regard to asset sales, a government may finance its deficit by selling off a part of itself. Due to the fact that the sale of equity is classified as an offset to capital outlays, this receipt is shown as a reduction in the deficit, rather than as a means of financing the deficit. This means that a government may achieve a balanced budget result simply by selling off its productive enterprises. Clearly, this sort of activity should be reflected in any measure of a government's financial performance.

### NET FINANCING REQUIREMENT

This may be defined as the cash based deficit less net advances received from other sub-sectors of the non-financial public sector. It is broadly equivalent to the public sector borrowing requirement, and reflects that portion of the call on financing which is met by non-government sources.

This measure has substantially the same advantages and disadvantages as the cash based deficit. It does have one other advantage, which is that

(apart from timing differences in the recording of transactions) the measure is additive across sub-sectors. That is, the sum of the NFRs for component sub-sectors equals the consolidated NFR for aggregate sectors. This is not the case for the financing measure or the cash based deficit, as some consolidatable transfers cross the deficit boundary.

However, this measure can be distorted by payments or repayments between sectors more easily than the cash based deficit, and its use is no longer favoured by the ABS.

#### 'OWN' SAVING

This may be defined as the excess of current revenue over current expenditure, less current grants received. It represents that portion of saving that is funded from the sector's own resources. This measure has limited usefulness in the GFS context.

#### OTHER CASH BASED MEASURES

Some other cash based measures may be used to assess government activity in GFS. These measures are the Operational Deficit, the Primary Deficit and the Structural Deficit. These measures have not been given serious consideration for use in GFS as they are considered to be either too difficult to produce, not sufficiently meaningful to the majority of users, or otherwise inappropriate in the GFS context.

##### Operational deficit (inflation corrected deficit)

This measure is defined as the net financing requirement less that portion of interest which may be viewed as attributable to the effects of inflation. That is, it is equivalent to an NFR that has been compiled using interest calculated based on a real interest rate rather than the nominal interest rate.

##### Primary deficit (non-interest deficit)

This is a measure of the deficit which excludes interest payments. It may be used to assess the current policy stance of a government, as it excludes the effects of past deficits.

##### Structural deficit

This is the underlying deficit after removing the effects of external and extraordinary factors. These would include movements in interest rates, inflation, deviations in domestic incomes and asset sales. It represents the deficit that is likely to persist unless corrective measures are undertaken.

#### DEFICIT ADJUSTED FOR NET ADVANCES

This is defined as the cash based deficit/surplus less net advances paid. Net advances paid includes equity sales and repayment of past policy lending, less equity injections/purchases and new policy lending.

This measure therefore excludes the effects of most asset sales, and the refinancing of State government debt to the Commonwealth Government. However, major asset sales which do not involve the sale of equity (e.g. Loy Yang B and Gladstone Power Station or casino licences) are not taken into account. Information is provided in the analysis of asset sales on pages 8 to 10 of this publication which enables users to assess significant changes in non-equity asset sales.

The deficit adjusted for net advances can be used to provide an indicator of the structural deficit, although it should be used with some caution as the ABS is unable, at this time, to remove the effects of the economic cycle from the adjusted deficit.

#### ACCRUAL BASED MEASURES

The ABS is currently considering appropriate accrual based 'bottom line' measures for use in the proposed accruals GFS presentation (for details on the proposal to shift GFS to an accruals basis see *Exposure Draft: Introduction of an Accruals Basis in Government Finance Statistics*, available from the ABS on request).

## 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.

**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.

**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 or negative income transfers. This category mainly comprises grants to non-profit institutions (e.g. non-government schools), foreign governments and other general government authorities (e.g. universities).

Commonwealth current grants are split to show whether the grants are to the private or public sector. Grants to State Governments are split further to show whether they were retained by the State Government or were onpassed to other recipients.

<b>Current outlays</b>	<p>Net current expenditure on goods and services <i>plus</i> current transfer payments.</p> <p>Current expenditure on goods and services is expenditure by general government authorities which does not result in the creation of fixed assets or acquisition of land, buildings, intangible assets or secondhand plant and equipment. Sales of goods and services are offset against gross expenditure in calculating current outlays.</p> <p>Current transfer payments include payments for property rights (e.g. interest payments) and unrequited transfers for which there is no return for payment, such as subsidies, personal benefit payments and current grants.</p>
<b>Deficit</b>	<p>The sum of all outlays less revenue less increases (decreases) in provisions.</p> <p>In essence the deficit measures the extent to which each government, or its subsectors, is increasing or decreasing its debt related financial position (i.e. net financial assets and liabilities excluding equity) with units outside that government or subsector. Increases in provisions are excluded because they are generated within the subsector.</p> <p>Deficits are subdivided into current and capital deficits. The current deficit is equal to current outlays <i>less</i> current revenues <i>less</i> current grants received <i>less</i> increase in provisions. The capital deficit is made up of capital outlays <i>less</i> capital revenues and capital grants received.</p>
<b>Deficit adjusted for net advances</b>	<p>This measure is the deficit <i>less</i> net advances paid (which includes net injections/acquisitions or sales of equity as well as other government lending for policy purposes).</p>
<b>Expenditure on land and intangible assets (net)</b>	<p>Purchases <i>less</i> sales of land and intangible assets such as patents and copyrights.</p>
<b>Expenditure on new fixed assets</b>	<p>Expenditure on tangible assets which are intended to be used in the production process for longer than a year. 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.</p>
<b>Expenditure on secondhand assets (net)</b>	<p>Purchase of secondhand assets <i>less</i> sales of used capital assets.</p> <p>It generally comprises the acquisition and disposal of non-residential buildings, previously rented dwellings and used plant and equipment.</p> <p>A negative value indicates that sales exceed purchases.</p>
<b>Final consumption expenditure</b>	<p>General government's expenditure on provision of goods and services <i>less</i> the value of its output sold to others.</p>
<b>Financing</b>	<p>The sum of transactions by which governments finance their deficits or invest their surpluses. Financing represents the difference between revenue and grants and total outlays.</p>

<b>Grants received</b>	<p>Current and capital unrequited payments (see definition below) received from other units in the non-financial public sector.</p> <p>This category is further sub-classified for State and Territory Governments to indicate whether grants received are used to fund those governments operations or are Commonwealth grants to be onpassed to designated government authorities (e.g. universities) or other bodies (e.g. non-government schools).</p>
<b>Gross fixed capital expenditure</b>	Expenditure on new fixed assets <i>less</i> net sales of secondhand assets. The term <i>gross</i> in the title indicates that no depreciation allowances have been deducted in this category.
<b>Income transferred to general government</b>	That part of the income of public trading enterprises which is paid to their parent bodies or governments in the nature of dividends, transfers of profit or similar transactions <i>less</i> amounts received to cover current deficits other than amounts received to offset recurring losses (which are classified as subsidies — see definition below). Amounts received to cover current but non-recurring losses are included as offsets to income transferred to general government because they are regarded as negative income transfers.
<b>Increase in provisions</b>	Increase in public trading enterprise provisions for depreciation and increase in provisions for superannuation, long service leave and the like.
<b>Increase in stocks</b>	Increase (if negative, a decrease) in stocks of materials, stores, goods for sale (e.g. wool stocks) and spare parts.
<b>Interest payments</b>	<p>Payments for the use of borrowed money.</p> <p>Interest payments include discounts and premiums incorporated into the sale price of securities. Interest payments by PTEs to the general government sector are identified separately.</p>
<b>Interest received</b>	Current receipts from government bank balances, investments and advances.
<b>Net operating surplus</b>	The excess of the value of a public trading enterprise's sales receipts over costs incurred in producing its output. These costs include depreciation charges and indirect taxes <i>less</i> subsidies but exclude interest, dividends, land rent, royalties and direct taxes.
<b>Other capital outlays</b>	This category includes capital outlays not shown elsewhere. It mainly comprises unrequited capital transfers and the net increase in stocks.
<b>Other financing transactions</b>	Net changes in balances of financial assets and liabilities other than borrowing, advances received and provisions.
<b>Other revenue</b>	This category includes revenue not shown elsewhere. It mainly comprises dividends from public trading and financial enterprises, land rent and royalties received, dividends from investments and reimbursements for work done on behalf of private bodies.
<b>Other transfer payments</b>	Unrequited payments (see definition below) not already included in current outlay categories. These include land rent and royalty payments, income transfers from trading enterprises to general government and taxes and levies paid by government authorities.
<b>Outlays</b>	Total of current and capital outlays.
<b>Personal benefit payments</b>	Unrequited payments (see definition below) from general government for the benefit of individuals or households. These include aged and disability pensions, medical and pharmaceutical benefits, unemployment benefits, family allowances and the like.



<b>Revenue</b>	<p>The non-repayable receipts available to finance the outlays of public authorities.</p> <p>Revenue consists mainly of taxes, grants, interest, royalties and dividends and the operating surpluses of public trading enterprises.</p>
<b>Sales of goods and services</b>	<p>The value of current general government output sold to other public and private bodies.</p>
<b>Subsidies paid to PTEs</b>	<p>Grants paid by general government to public trading enterprises to offset recurring losses.</p> <p>Recurring losses are those losses that are a consequence of government policy to maintain prices at a level that does not cover the cost of production.</p>
<b>Subsidies received</b>	<p>Unrequited payments (see definition below) made by public authorities to public enterprises to allow them to provide goods or services at reduced cost.</p>
<b>Taxes, fees and fines</b>	<p>Taxes are compulsory levies imposed by government to raise revenue.</p> <p>There is usually no clear and direct link between payment of taxes and the provision of goods and services. Fees are levies which are related to the regulation of an activity or where payment is associated with provision of goods and services but which do not correspond to the sale of goods and services. Fines are civil and criminal penalties imposed on law breakers (other than tax penalties which are included with taxes).</p>
<b>Unrequited payments</b>	<p>Payments made for which nothing is received directly in return.</p>

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The ABS publishes a wide range of statistics and other information on Australia's economic and social conditions. Details of what is available in various publications and other products can be found in the ABS Catalogue of Publications and Products available from all ABS Offices.

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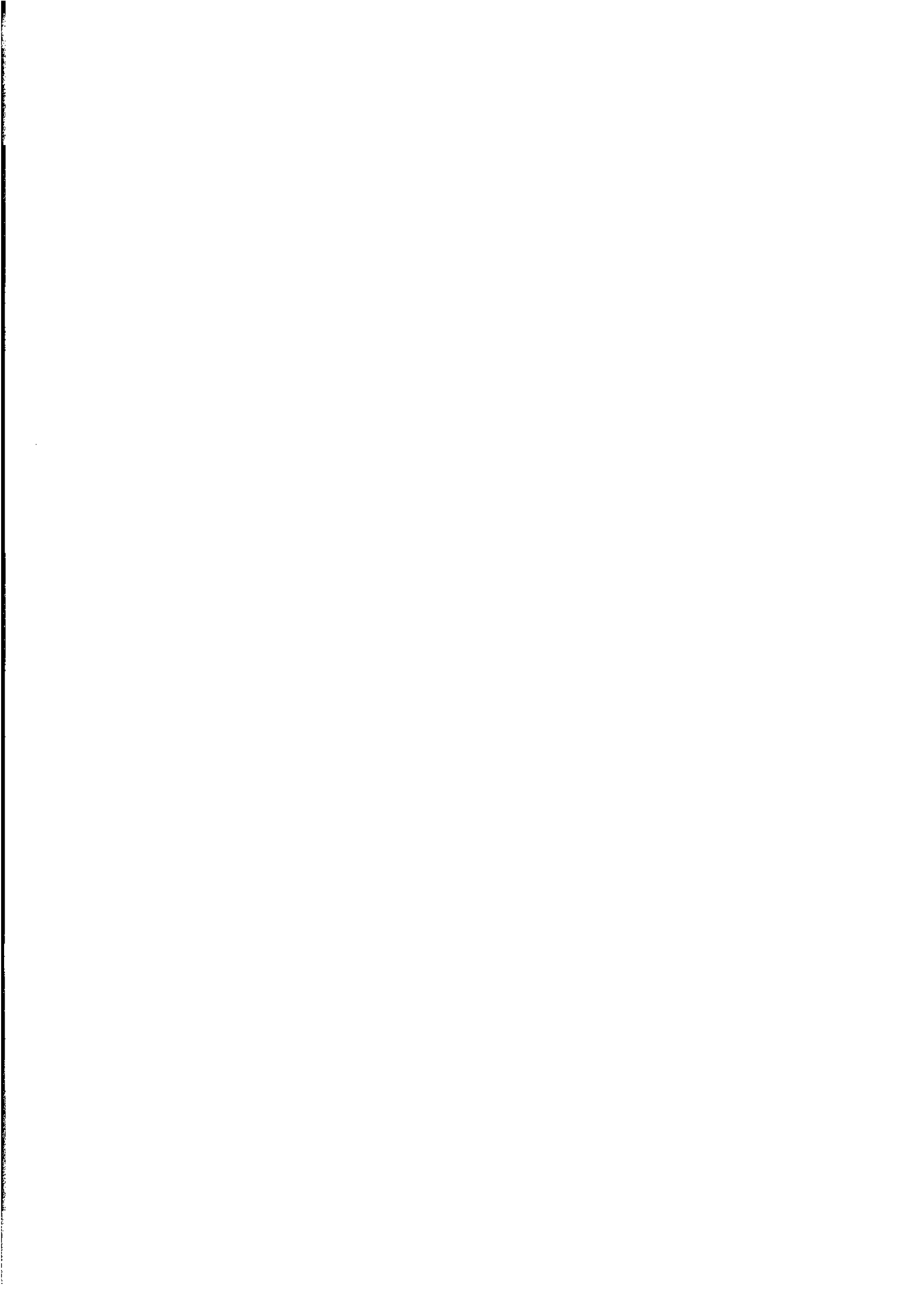
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