

GOVERNMENT FINANCE STATISTICS

AUSTRALIA

EMBARGO: 11:30AM (CANBERRA TIME) TUES 28 APR 1998

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- For further information about these and related statistics, contact Anthony Krauss on Canberra (02) 6252 5739 or Frances Pollard on (02) 6252 5834, or any ABS office shown on the back cover of this publication.

NOTES

TERMINOLOGY

By convention, the consolidated total of transactions of general government and public trading enterprises is referred to as government throughout this publication (e.g. the term *Commonwealth Government* refers to the consolidated total of Commonwealth general government and public trading enterprises). It would be more precise to label this total non-financial public sector, as it excludes transactions of government-owned financial institutions. See *Scope* in the Explanatory Notes for further explanation.

CHANGES TO THIS ISSUE

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

ABOUT THIS ISSUE

A number of purpose tables have not been published but these are available as a special data service. Purpose data for the Australian Capital Territory (ACT) have also not been published because the ACT Office of Financial Management was unable to provide data classified by purpose. Therefore, totals in purpose tables have been derived using Australian Bureau of Statistics (ABS) estimates for the ACT.

FORTHCOMING CHANGES

In order to provide a more complete view of government activity the ABS intends to extend the scope of Government Finance Statistics (GFS) to include public financial enterprises (PFEs). This will bring into coverage of GFS a number of PFEs which carry out government social policies (e.g. home and rural finance schemes) as well as the Reserve Bank and State and Territory Central Borrowing Authorities (CBAs). The reclassification of CBAs from the general government sector to the public financial sector will be made at the same time as inclusion of PFEs in GFS. The ABS also intends to change GFS to reflect the new principles contained in the 1993 System of National Accounts (SNA). These changes will be implemented in the 1998-99 issue of *Government Financial Estimates, Australia* (Cat. no. 5501.0). The release date of this publication is scheduled for 27 November 1998, some two weeks later than usual, to allow the ABS to implement these changes. More information on changes to Government Finance Statistics is provided in the *Information Paper: Developments in Government Finance Statistics* (Cat. no. 5516.0).

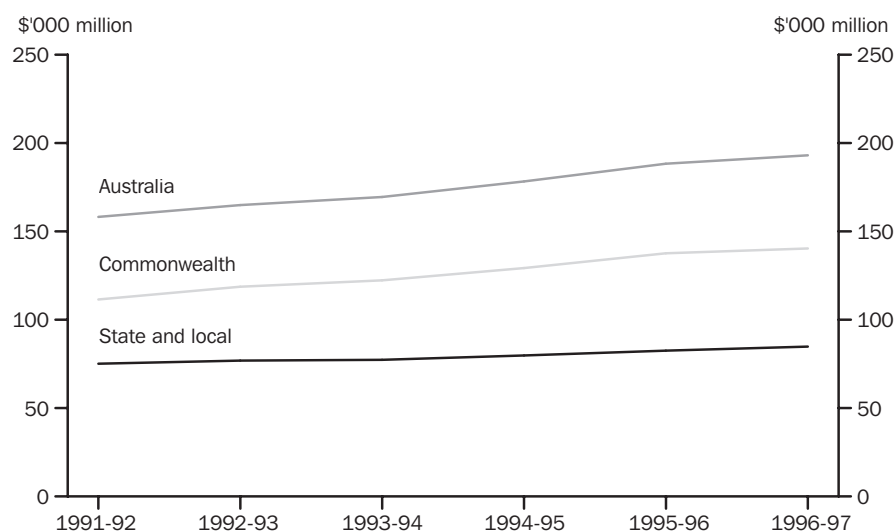
W. McLennan
Australian Statistician

SUMMARY OF FINDINGS

OUTLAYS

Total outlays of Australian governments rose 2.5% from \$188,265 million in 1995–96 to \$193,023 million in 1996–97. Current outlays rose 3.1% from \$168,006 million in 1995–96 to \$173,216 million in 1996–97, while capital outlays fell 2.2% from \$20,259 million in 1995–96 to \$19,807 million in 1996–97. This was primarily due to increased sales of second-hand fixed assets.

OUTLAYS BY LEVEL OF GOVERNMENT

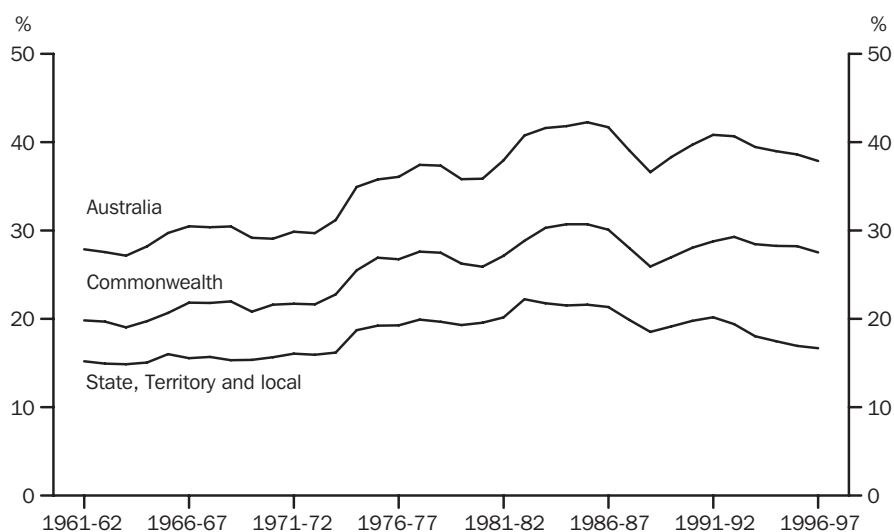


Note: Outlays are not additive across sectors.

The increase in outlays is made up of a rise of 2.0% in Commonwealth government outlays (from \$137,578 million in 1995–96 to \$140,304 million in 1996–97) and a 2.8% increase in State, Territory and local government outlays (from \$82,630 million in 1995–96 to \$84,967 million in 1996–97). Outlays increased in all States and Territories except Victoria (which fell 2.3%), with the highest increases occurring in the Northern Territory, Western Australia and the Australian Capital Territory (9.2%, 8.8% and 6.7% respectively).

Total outlays, as a percentage of Gross Domestic Product (GDP), fell from 38.6% in 1995–96 to 37.9% in 1996–97, comprising falls in the Commonwealth government from 28.2% in 1995–96 to 27.5% in 1996–97 and in State, Territory and local governments from 17.0% in 1995–96 to 16.7% in 1996–97.

OUTLAYS, ALL AUSTRALIAN GOVERNMENTS AND UNIVERSITIES AS A PERCENTAGE OF GDP

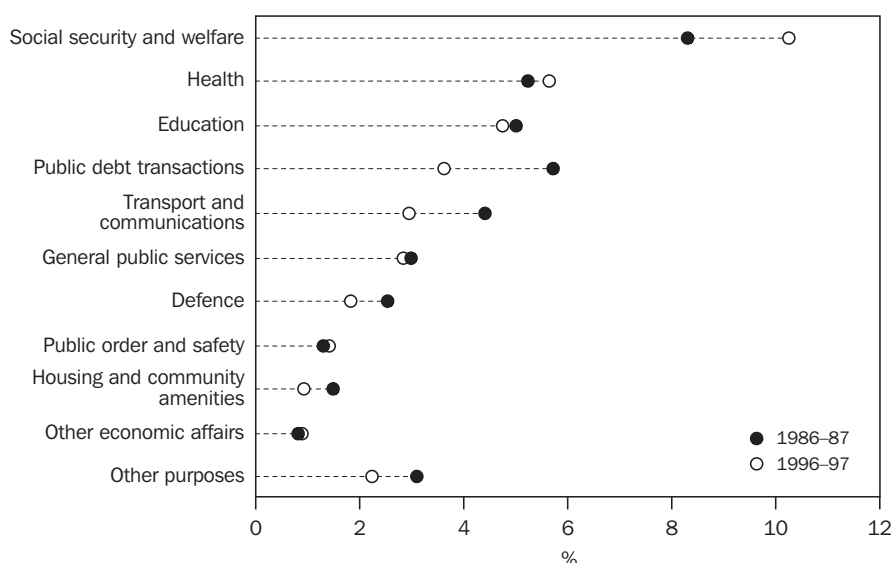


The graph below shows outlays by purpose, for all levels of government combined, as a percentage of GDP for 1986–87 and 1996–97. Over this period, outlays on social security and welfare increased from 8.3% of GDP in 1986–87 to 10.3% in 1996–97. For the latest two years, outlays in this category increased as a percentage of GDP from 10.1% to 10.3%.

Outlays on education, as a percentage of GDP, fell from 5.0% in 1986–87 to 4.8% in 1996–97. This percentage was 4.7% in 1995–96. There was an increase of 0.4% of GDP in outlays on health, from 5.3% in 1986–87 to 5.7% in 1996–97. In 1995–96 outlays in health as a percentage of GDP were 5.6%.

Public debt servicing declined sharply as a percentage of GDP, from 5.8% in 1986–87 to 3.7% in 1996–97 due to recent low interest rates combined with less State, Territory and local government debt.

OUTLAYS OF ALL AUSTRALIAN GOVERNMENTS AND UNIVERSITIES BY PURPOSE AS A PERCENTAGE OF GDP



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

OUTLAYS *continued*

Commonwealth government current outlays increased 2.6% from \$129,219 million in 1995–96 to \$132,601 million in 1996–97, while State, Territory and local government current outlays rose 3.2% from \$68,511 million in 1995–96 to \$70,668 million in 1996–97. Current outlays rose in all States and Territories except Victoria, which fell by 1.2%. The highest increases occurred in the Northern Territory, Australian Capital Territory, and Western Australia (9.4%, 8.0%, and 7.4% respectively).

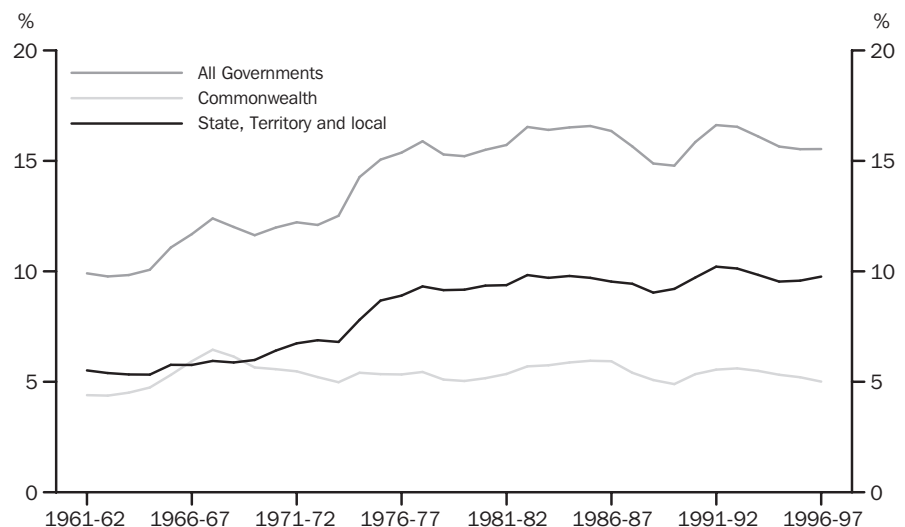
FINAL CONSUMPTION EXPENDITURE

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. Final consumption expenditure is net of government charges and can therefore be affected by movements in user charges.

Total general government final consumption expenditure for all levels of government rose 4.6% from \$75,732 million in 1995–96 to \$79,196 million in 1996–97, reflecting a 0.6% rise for the Commonwealth government from \$25,376 million in 1995–96 to \$25,530 million in 1996–97 and a rise of 6.6% for the State, Territory and local governments from \$46,699 million in 1995–96 to \$49,773 million in 1996–97.

General government final consumption expenditure remained constant (15.5%) as a percentage of GDP for the last two years. Commonwealth government final consumption expenditure fell from 5.2% of GDP in 1995–96 to 5.0% in 1996–97, while State, Territory and local government final consumption expenditure rose from 9.6% of GDP in 1995–96 to 9.8% in 1996–97.

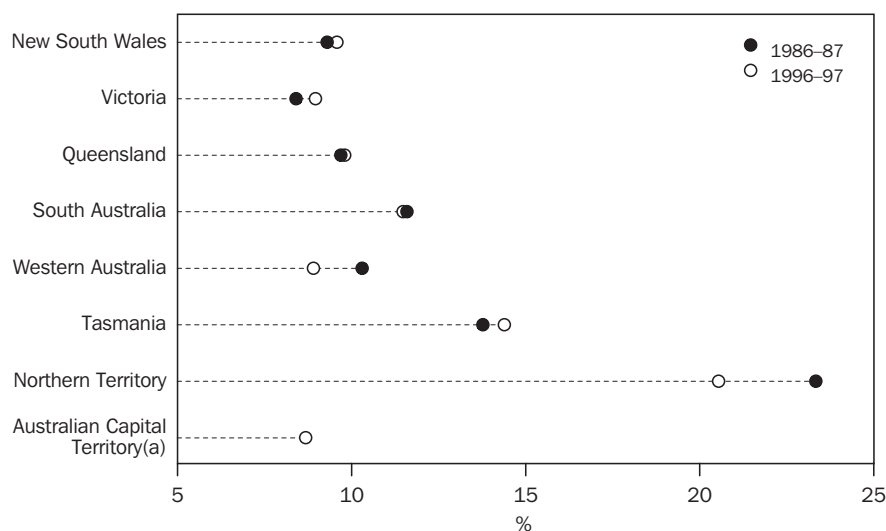
GENERAL GOVERNMENT FINAL CONSUMPTION EXPENDITURE AS A PERCENTAGE OF GDP



FINAL CONSUMPTION EXPENDITURE *continued*

The percentage of each State or Territory's government final consumption expenditure to its Gross State Product (GSP) provides an indication of each State or Territory's expenditure, relative to income generated by production within its domestic territory. The following graph shows each State or 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 Northern Territory.

FINAL CONSUMPTION EXPENDITURE BY STATE, TERRITORY AND LOCAL GOVERNMENTS AS A PERCENTAGE OF GSP



(a) Australian Capital Territory is included with the Commonwealth sector to 1988-89 and with the State and Territory sector from 1989-90.

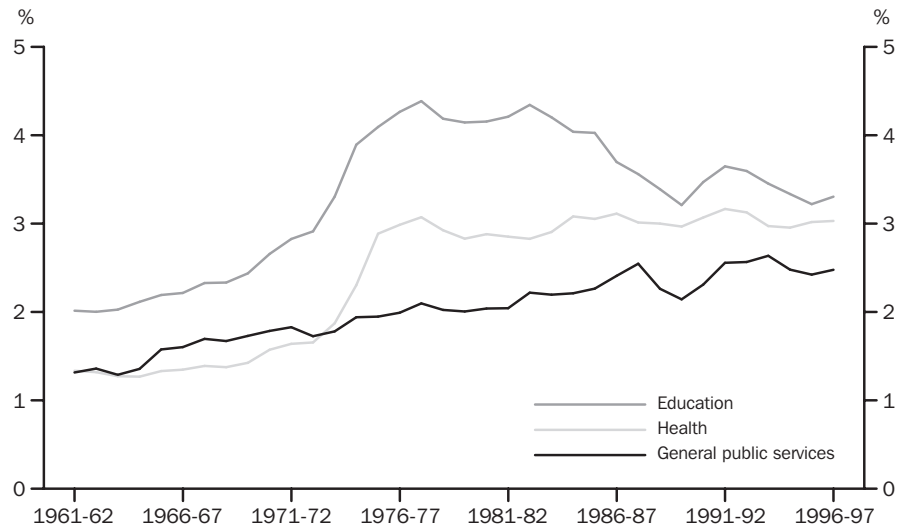
Note: Where values are the same or very close only one 'dot' appears in the graph.

Final consumption expenditure on defence fell as a percentage of GDP from 2.6% in 1986-87 to 1.8% in 1996-97, and on education from 3.7% in 1986-87 to 3.3% in 1996-97. Social security and welfare increased over this period, from 0.7% to 1.0% of GDP.

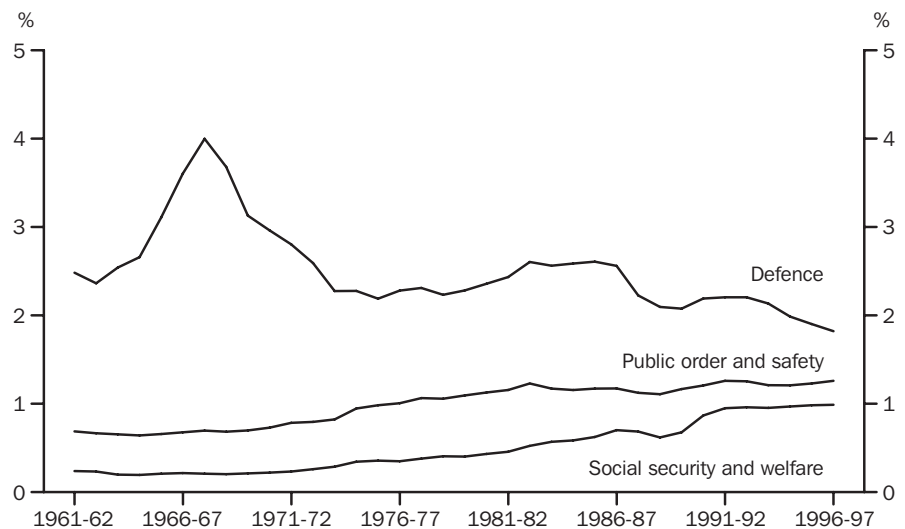
FINAL CONSUMPTION EXPENDITURE *continued*

The following graphs illustrate final consumption expenditure of all Australian governments for selected purposes.

FINAL CONSUMPTION EXPENDITURE OF ALL AUSTRALIAN GOVERNMENTS AND UNIVERSITIES BY SELECTED PURPOSES AS A PERCENTAGE OF GDP



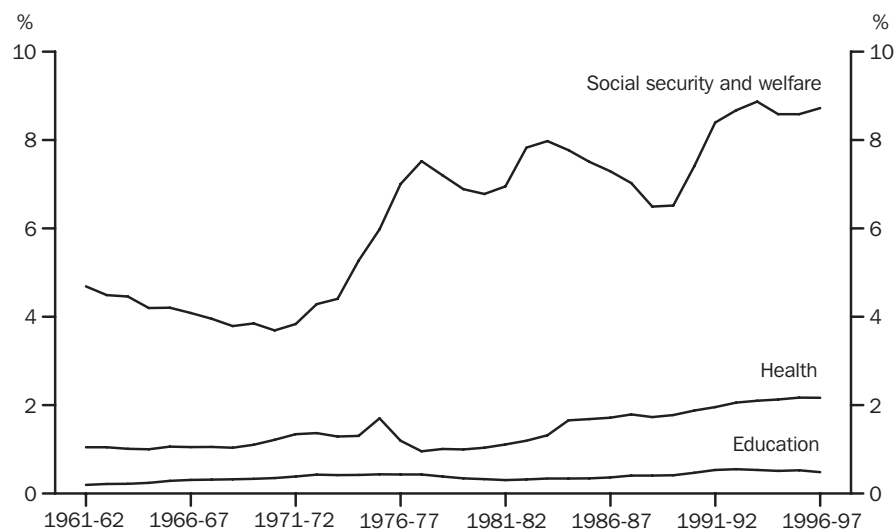
FINAL CONSUMPTION EXPENDITURE, ALL AUSTRALIAN GOVERNMENTS AND UNIVERSITIES BY SELECTED PURPOSES AS A PERCENTAGE OF GDP



PERSONAL BENEFIT PAYMENTS

Personal benefit payments are unrequited current transfers from general government made for the benefit of individuals or households. The graph below illustrates the pattern of such payments from 1961–62 to 1996–97.

PERSONAL BENEFIT PAYMENTS, ALL AUSTRALIAN GOVERNMENTS AND UNIVERSITIES BY SELECTED PURPOSES AS A PERCENTAGE OF GDP



NET INTEREST PAID

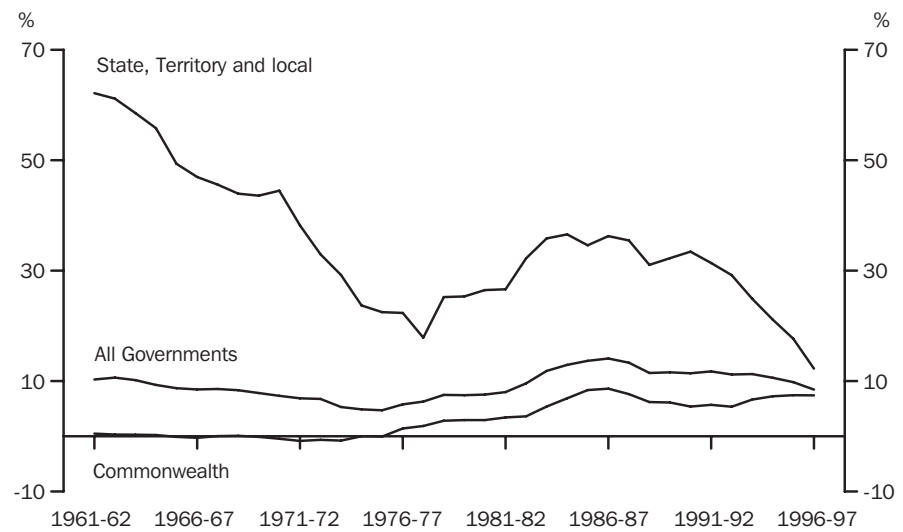
Interest paid on public debt comprises a significant part of current outlays of government. However, each government also earns interest on funds it advances to, or invests, with bodies outside the non-financial public sector. Interest received is offset against interest paid to provide a measure of the net cost of debt servicing for the Commonwealth and for State, Territory and local governments. Net interest paid by Australian Governments fell 7.1% from \$15,015 million in 1995–96 to \$13,956 million in 1996–97.

This result was due to a 25.8% reduction in net interest paid by State, Territory and local governments (\$6,608 million in 1995–96 to \$4,901 million in 1996–97), partially offset by a 7.2% increase in net interest paid by the Commonwealth Government (\$8,614 million in 1995–96 to \$9,237 million in 1996–97). The drop in net interest paid by State, Territory and local governments was due to repayments of past borrowings made possible by the sale of assets, combined with recent low interest rates.

NET INTEREST PAID *continued*

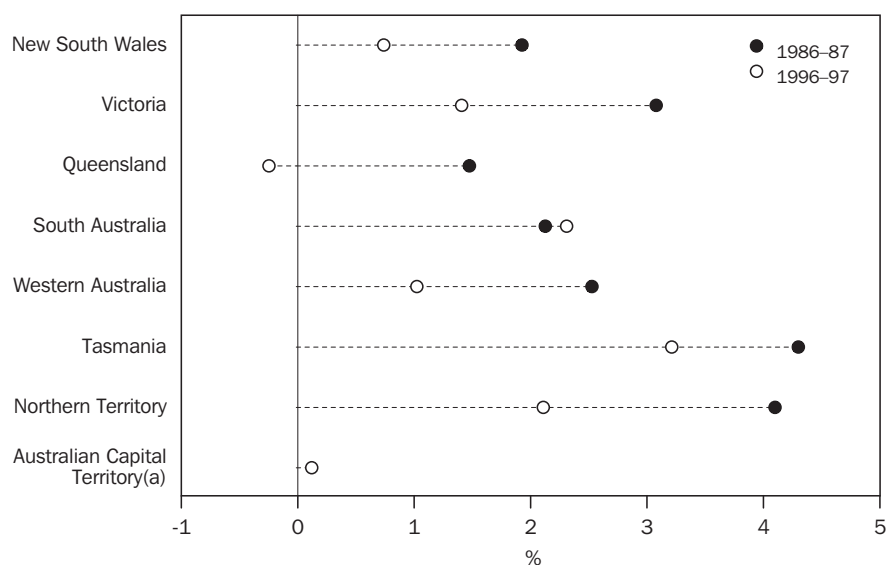
Net interest paid by the Commonwealth government increased substantially between 1975–76 and 1996–97, reflecting ongoing borrowing to finance deficits. State, Territory and local government net interest paid fell markedly between 1961–62 and 1977–78, but rose in the period 1978–79 through 1989–90 due to increased borrowing undertaken to finance infrastructure development. The reduction in net interest paid for State, Territory and local government post 1989–90 was due to repayment of debt, made possible by asset sales, as mentioned above.

NET INTEREST PAID AS A PERCENTAGE OF TAXES, FEES AND FINES AND OTHER REVENUE



In the period 1986–87 to 1996–97, net interest paid as a percentage of GSP fell in each State and Territory except South Australia. For all States and Territories combined, net interest paid as a percentage of GSP fell from 2.3% in 1986–87 to 1.0% in 1996–97. In 1995–96 this percentage was 1.4%.

NET INTEREST PAID BY STATE, TERRITORY AND LOCAL GOVERNMENTS AS A PERCENTAGE OF GSP



(a) Australian Capital Territory is included with the Commonwealth sector to 1988-89 and with the State and Territory sector from 1989-90.

CAPITAL OUTLAYS

Capital outlays for all levels of government fell 2.2% from \$20,259 million in 1995-96 to \$19,807 million in 1996-97.

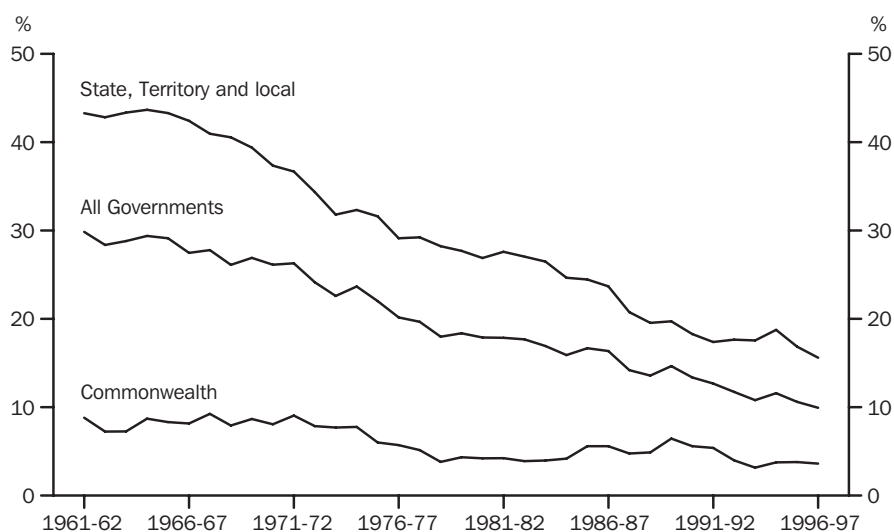
Commonwealth government capital outlays fell 7.8% from \$8,359 million in 1995-96 to \$7,703 million in 1996-97. State, Territory and local government capital outlays increased 1.3% from \$14,119 million in 1995-96 to \$14,299 million in 1996-97.

Gross fixed capital expenditure for all Australian governments, which comprises purchases of new and second-hand fixed assets less disposals, fell 4.0% from \$19,968 million in 1995-96 to \$19,173 million in 1996-97.

Commonwealth government gross fixed capital expenditure fell 2.7% from \$5,196 million in 1995-96 to \$5,054 million in 1996-97, while State, Territory and local government gross fixed capital expenditure fell 4.8% from \$13,924 million in 1995-96 to \$13,258 million in 1996-97.

Gross fixed capital expenditure as a percentage of total outlays decreased from 29.8% in 1961-62 to 9.9% in 1996-97. In 1995-96 this percentage was 10.6%.

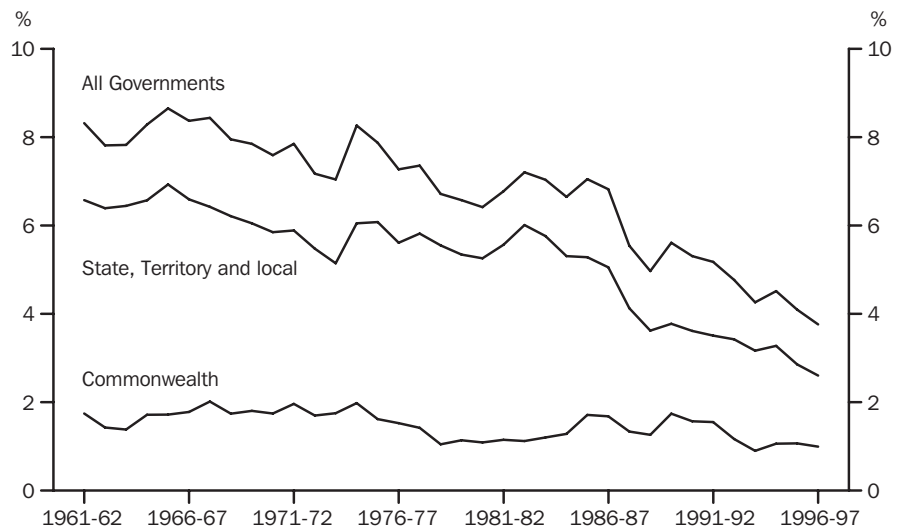
GROSS FIXED CAPITAL EXPENDITURE AS A PERCENTAGE OF TOTAL OUTLAYS



Gross fixed capital expenditure, as a percentage of GDP for all Australian governments, fell from 4.1% in 1995–96 to 3.8% in 1996–97, reflecting a drop in State, Territory and local government from 2.9% in 1995–96 to 2.6% in 1996–97. Gross fixed capital expenditure, as a percentage of GDP, fell marginally for the Commonwealth government from 1.1% in 1995–96 to 1.0% in 1996–97 and remained steady at 0.2% for universities in 1995–96 and 1996–97.

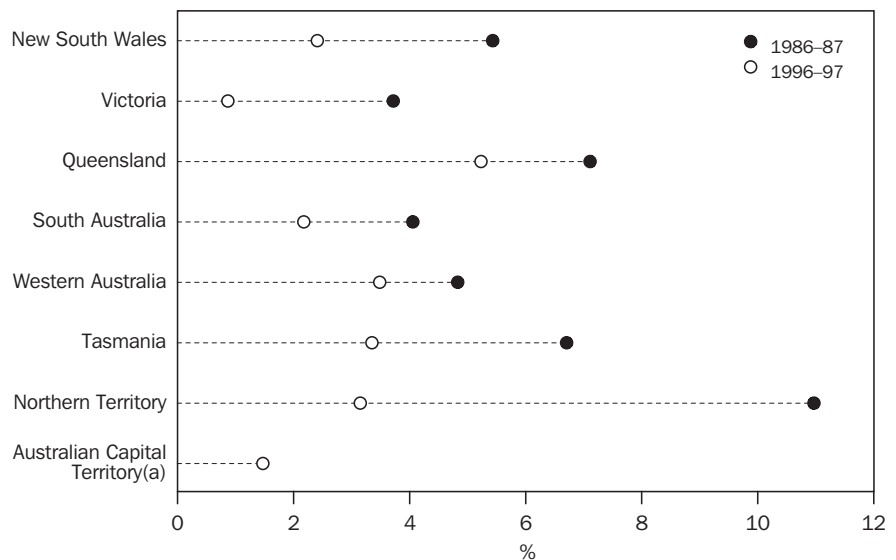
Despite growing capital expenditure in New South Wales on the Sydney 2000 Olympic games, total gross fixed capital expenditure for New South Wales state and local government decreased by 10.2% from \$4,832 million in 1995–96 to \$4,339 million in 1996–97. A decrease in gross fixed capital expenditure also occurred in Victoria, where it fell from \$2,400 million in 1995–96 to \$1,176 million in 1996–97 due to the sale of the remaining 49% of Loy Yang B Power Station. There were increases in gross fixed capital expenditure in all other states except Tasmania. In Queensland, gross fixed capital expenditure increased by 16.7% due to expenditure on primary schools, hospitals and roads and 18.1% in Western Australia due to the building of the Collie Power Station and the upgrading of railway lines.

GROSS FIXED CAPITAL EXPENDITURE, ALL AUSTRALIAN GOVERNMENTS AND UNIVERSITIES AS A PERCENTAGE OF GDP



Over the period 1986–87 to 1996–97 gross fixed capital expenditure, as a percentage of GSP, fell markedly in all States and Territories with the largest drop occurring in the Northern Territory (11.0% to 3.2%). Gross fixed capital expenditure fell, as a percentage of GSP, between 1995–96 and 1996–97 in New South Wales, Victoria, Tasmania and the Northern Territory.

GROSS FIXED CAPITAL EXPENDITURE BY STATE, TERRITORY AND LOCAL GOVERNMENTS AS A PERCENTAGE OF GSP

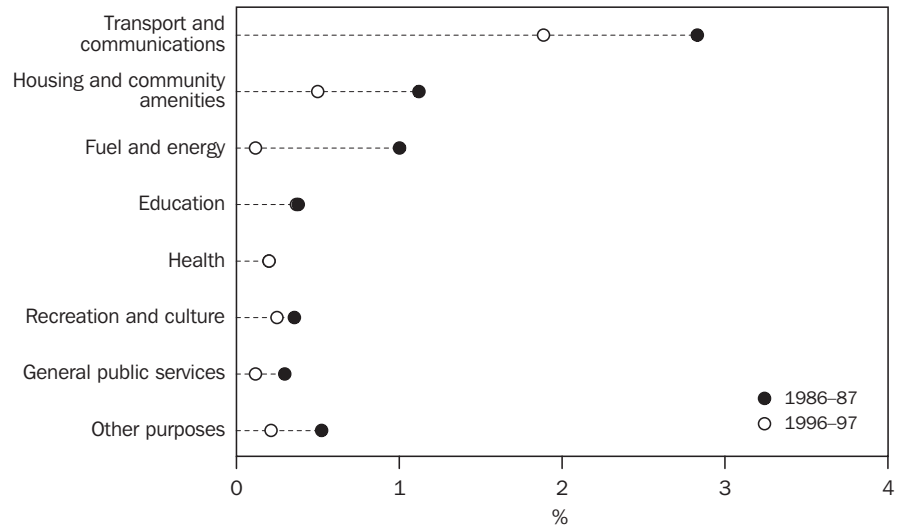


(a) Australian Capital Territory is included with the Commonwealth Sector to 1988-89 and with the State and Territory sector from 1989-90.

CAPITAL OUTLAYS *continued*

The graph below shows gross fixed capital expenditure by purpose, as a percentage of GDP. Decreases occurred in all purpose categories, except health (which remained constant) between 1986–87 to 1996–97.

GROSS FIXED CAPITAL EXPENDITURE, ALL AUSTRALIAN GOVERNMENTS AND UNIVERSITIES BY PURPOSE AS A PERCENTAGE OF GDP



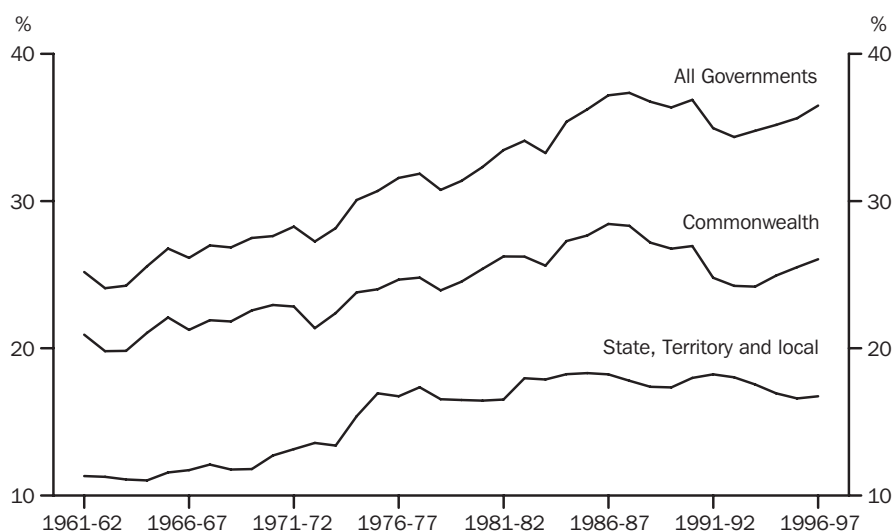
Note: Where values are the same or very close only one 'dot' appears in the graph.

REVENUE

Total revenue of all Australian governments rose 7.1% from \$173,734 million in 1995–96 to \$185,992 million in 1996–97, mainly reflecting higher receipts from taxation revenue. Commonwealth government taxation receipts rose 7.9% from \$115,648 million in 1995–96 to \$124,741 million in 1996–97. State, Territory and local government taxation revenue increased 7.2% from \$35,833 million in 1995–96 to \$38,405 million in 1996–97.

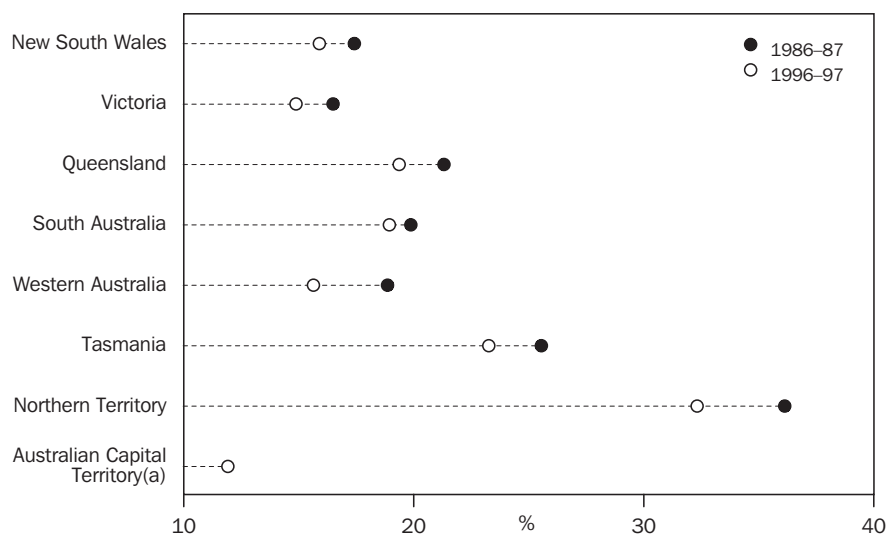
In 1996–97 total revenue, as a percentage of GDP, for all Australian governments rose to 36.5%, from 35.6% in 1995–96. This reflected an increase in the Commonwealth government from 25.5% to 26.1% and an increase in State, Territory and local governments from 16.6% to 16.8%. Between 1986–87 and 1996–97, revenue as a percentage of GDP dropped from 37.2% to 36.5%.

REVENUE AS A PERCENTAGE OF GDP



Over the period 1986–87 to 1996–97, revenue, as a percentage of GSP, fell in all States and Territories. Between 1995–96 and 1996–97 revenue fell, as a percentage of GSP, in Victoria, Queensland and the Northern Territory, increased in New South Wales, South Australia and the Australian Capital Territory and remained constant in Western Australia and Tasmania.

REVENUE OF STATE, TERRITORY AND LOCAL GOVERNMENTS AS A PERCENTAGE OF GSP



(a) Australian Capital Territory is included with the Commonwealth Sector to 1988–89 and with the State and Territory sector from 1989–90.

Further details on revenue raised from taxes, fees and fines for 1990–91 to 1996–97 are included in the 1996–97 issue of *Taxation Revenue, Australia* (Cat. no. 5506.0).

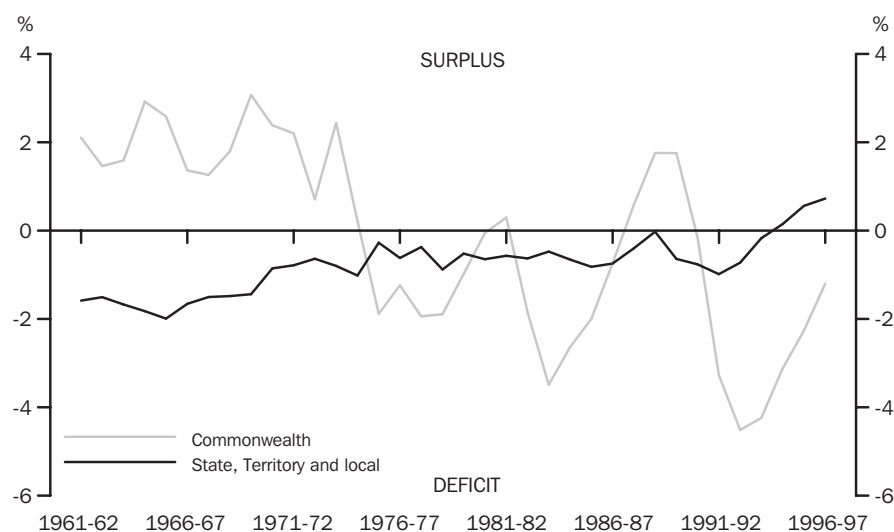
DEFICIT/SURPLUS

The deficit for all levels of government fell from \$7,568 million in 1995–96 to \$674 million in 1996–97. The reduction in the deficit was primarily due to a decrease of 52.7% in the Commonwealth government deficit, from \$11,599 million in 1995–96 to \$5,486 million in 1996–97. The State, Territory and local government surplus increased 27.8% from \$3,857 million in 1995–96 to \$4,929 million in 1996–97.

The general government deficit for all levels of government fell from \$7,937 million in 1995–96 to \$2,318 million in 1996–97. This reduction was due to a 44.5% drop in the Commonwealth general government deficit, from \$11,044 million in 1995–96 to \$6,128 million in 1996–97 and an increase in the State, Territory and local general government surplus from \$2,944 million in 1995–96 to \$3,928 million in 1996–97.

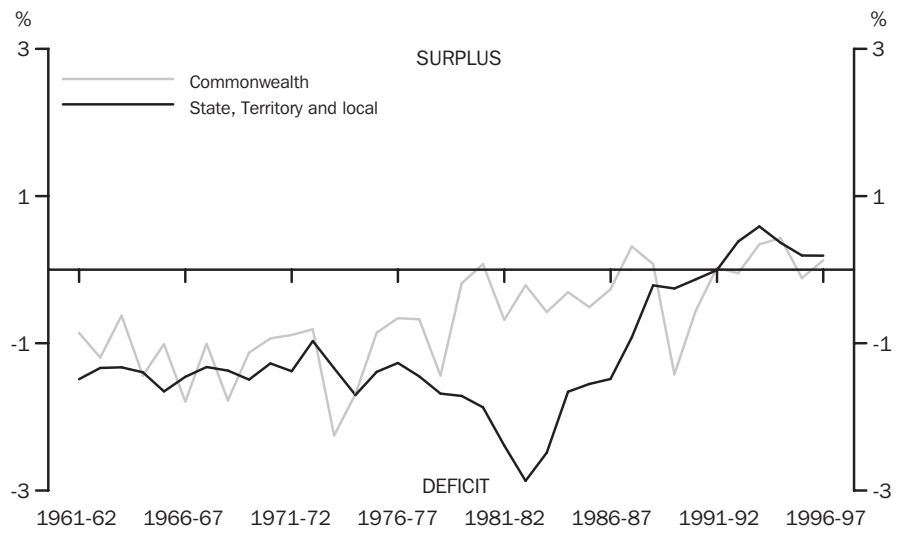
The total general government deficit fell as a percentage of GDP, from 1.6% in 1995–96 to 0.5% in 1996–97. The Commonwealth total general government deficit fell from 2.3% to 1.2% of GDP while the State, Territory and local total general government surplus increased from 0.6% to 0.8% of GDP.

GENERAL GOVERNMENT DEFICIT/SURPLUS, ALL AUSTRALIAN GOVERNMENTS (EXCLUDING UNIVERSITIES) AS A PERCENTAGE OF GDP



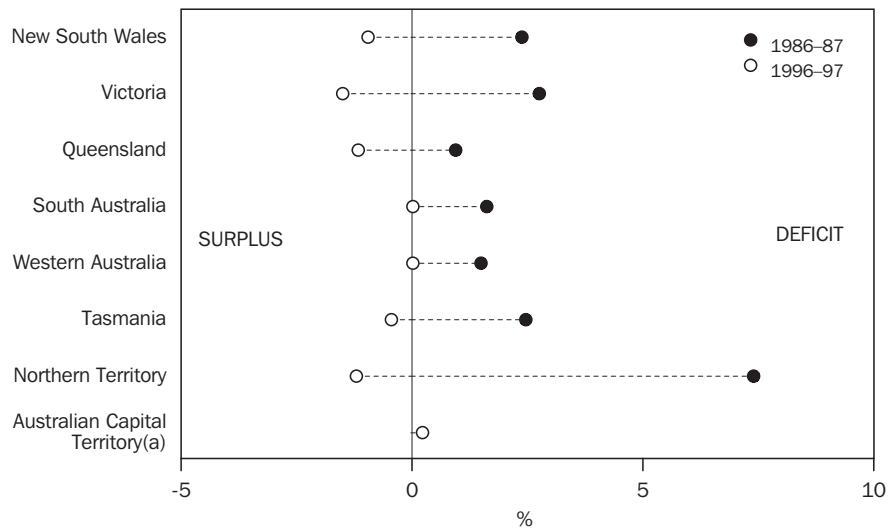
Commonwealth public trading enterprises moved from a deficit of 0.1% of GDP in 1995–96 to a surplus of 0.1% in 1996–97. The public trading enterprise surplus, as a percentage of GDP, for State, Territory and local governments remained constant at 0.2% in 1995–96 and 1996–97. For all Australian governments the public trading enterprise sector moved from a deficit of \$232 million in 1995–96 to a surplus of \$1,310 million in 1996–97.

PUBLIC TRADING ENTERPRISES DEFICIT/SURPLUS, ALL AUSTRALIAN GOVERNMENTS AS A PERCENTAGE OF GDP



Over the period 1986–87 to 1996–97 most State, Territory and local governments moved from a deficit to a surplus position. In 1996–97 only Western Australia and the Australian Capital Territory were marginally in deficit.

DEFICIT/SURPLUS, STATE, TERRITORY AND LOCAL GOVERNMENTS AS A PERCENTAGE OF GSP



(a) Australian Capital Territory is included with the Commonwealth sector to 1988–89 and with the State and Territory sector from 1989–90.

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

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ALL AUSTRALIAN GOVERNMENTS AND UNIVERSITIES — General Government

	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
<i>Economic transactions</i>	\$m	\$m	\$m	\$m	\$m	\$m
OUTLAYS						
Current						
Gross expenditure on goods and services	73 982	77 581	81 051	84 165	89 111	93 252
Less Sales of goods and services(a)	9 586	10 527	11 842	12 619	13 379	14 056
Equals Final consumption expenditure	64 396	67 054	69 209	71 546	75 732	79 196
Interest payments	11 368	11 478	12 895	14 354	15 438	14 489
Subsidies to public trading enterprises	3 211	2 908	2 919	2 596	2 507	3 207
Personal benefit payments	42 562	46 300	49 921	52 051	55 942	58 695
Other transfer payments	8 787	10 158	10 954	11 848	12 786	13 396
<i>Total</i>	130 324	137 898	145 898	152 395	162 405	168 983
Capital						
Expenditure on new fixed assets	9 654	10 447	10 302	10 688	11 130	11 811
Plus Expenditure on second-hand assets (net)(b)	-708	-1 012	-1 156	-1 128	-1 639	-1 603
Equals Gross fixed capital expenditure	8 946	9 435	9 146	9 560	9 491	10 208
Expenditure on land and intangible assets (net)(b)	-66	-292	-566	-431	-242	-61
Grants to public trading enterprises	1 822	1 965	2 080	2 006	1 891	2 410
Grants to other sectors	914	645	609	481	508	620
Other	49	58	62	40	130	129
<i>Total</i>	11 665	11 811	11 331	11 656	11 778	13 306
Total	141 989	149 709	157 229	164 051	174 183	182 289
REVENUE						
Taxes, fees and fines	115 509	118 566	125 972	139 091	152 386	164 045
Interest from public trading enterprises	1 296	1 046	938	891	627	558
Interest from other enterprises	3 682	3 391	3 234	3 694	4 096	3 848
Other	6 267	7 054	9 648	8 128	10 179	12 474
Total	126 754	130 057	139 792	151 804	167 288	180 925
FINANCING AND DEFICIT MEASURES						
Advances to public financial enterprises (receipts less payments)	-45	267	1 663	-12	302	282
Advances to public trading enterprises (receipts less payments)	-180	80	662	175	6 130	7 022
Advances to foreign governments and organisations (receipts less payments)	-181	-170	-150	-138	-266	-223
Other advances paid (receipts less payments)	-2 043	914	2 612	1 242	2 768	3 361
Borrowing (net)	20 815	23 591	19 495	12 868	-5 417	-7 994
Increase in provisions (net)	-1 055	-1 333	-1 198	-1 118	-1 042	-954
Other financing transactions (net)(c)	-2 076	-3 697	-5 647	-770	4 420	-130
<i>Total(c)</i>	15 235	19 652	17 437	12 247	6 895	1 364
Less Increase in provisions (net)	-1 055	-1 333	-1 198	-1 118	-1 042	-954
Equals deficit or surplus (-)	16 290	20 985	18 635	13 365	7 937	2 318
Of which						
Current deficit	4 797	9 439	7 697	2 097	-3 326	-10 258
Capital deficit	11 493	11 546	10 938	11 268	11 263	12 576

(a) This item provides an indication of the extent of government charges levied. The charges (excluding inter-agency charges) are offset against gross expenditure in calculating final consumption expenditure and mainly comprise sales to the private sector.

(b) See Glossary on page 72.

(c) See Measures of Government Financing on page 65.

2

ALL AUSTRALIAN GOVERNMENTS — Public Trading Enterprises

	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
<i>Economic transactions</i>	\$m	\$m	\$m	\$m	\$m	\$m
	OUTLAYS					
Current						
Interest payments to general government	1 300	1 054	937	896	630	561
Interest payments to other enterprises	7 068	6 041	5 247	5 086	4 519	4 242
Income transferred to general government	1 813	1 872	3 433	3 620	5 348	6 812
Other transfer payments	1 105	1 729	1 462	1 331	1 739	966
<i>Total</i>	11 286	10 696	11 079	10 933	12 236	12 581
Capital						
Expenditure on new fixed assets	12 033	11 420	10 954	11 927	11 528	11 762
Plus Expenditure on second-hand assets (net)(a)	-922	-1 523	-1 798	-839	-1 051	-2 797
Equals Gross fixed capital expenditure	11 111	9 897	9 156	11 088	10 477	8 965
Expenditure on land and intangible assets (net)(a)	124	72	-314	-171	-64	516
Grants to other levels of government	—	45	52	28	10	301
Grants to other sectors	20	114	44	58	55	—
Other	-351	360	-593	-550	3	-472
<i>Total</i>	10 904	10 488	8 345	10 453	10 481	9 310
Total	22 190	21 184	19 424	21 386	22 717	21 891
	REVENUE					
Sales of goods and services	60 342	62 170	68 272	70 965	67 857	66 799
Plus Subsidies received	3 088	2 929	2 967	2 630	2 643	3 294
Less Operating expenditure	52 557	53 517	58 123	61 410	59 052	58 118
Equals Net operating surplus	10 873	11 582	13 116	12 185	11 448	11 975
Interest received	1 120	781	587	844	848	930
Capital grants received	1 944	2 061	2 176	2 103	1 998	2 497
Other	787	764	938	1 158	808	783
Total	14 724	15 188	16 817	16 290	15 102	16 185
	FINANCING AND DEFICIT MEASURES					
Advances received (net)	186	-132	-660	-166	-6 123	-7 020
Advances paid (receipts less payments)	214	49	-254	72	10 002	6 973
Borrowing (net)	396	-429	-3 400	-3 367	-4 920	1 035
Increase in provisions for depreciation	7 466	7 158	7 153	7 670	7 094	7 157
Other increase in provisions (net)	57	219	-545	916	289	-141
Other financing transactions (net)(b)	-853	-869	313	-29	1 273	-2 298
<i>Total(b)</i>	7 466	5 996	2 607	5 096	7 615	5 706
Less Increase in provisions (net)	7 523	7 377	6 608	8 586	7 383	7 016
Equals deficit or surplus (-)	-57	-1 381	-4 001	-3 490	232	-1 310
Of which						
Current deficit	-8 264	-9 089	-9 342	-10 811	-7 532	-7 432
Capital deficit	8 207	7 708	5 341	7 321	7 764	6 122
(a) See Glossary on page 72.						
(b) See Measures of Government Financing on page 65.						

3

ALL AUSTRALIAN GOVERNMENTS AND UNIVERSITIES — Consolidated Government

	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
<i>Economic transactions</i>	\$m	\$m	\$m	\$m	\$m	\$m
OUTLAYS						
Current						
Gross expenditure on goods and services	73 982	77 581	81 051	84 165	89 111	93 252
Less Sales of goods and services	9 586	10 527	11 842	12 619	13 379	14 056
Equals Final consumption expenditure	64 396	67 054	69 209	71 546	75 732	79 196
Interest payments	18 293	17 461	18 382	19 495	19 897	18 657
Subsidies to public trading enterprises	3 211	2 908	2 919	2 596	2 507	3 207
Personal benefit payments	42 562	46 300	49 921	52 051	55 942	58 695
Other transfer payments	9 073	11 016	11 584	12 544	13 928	13 461
<i>Total</i>	137 535	144 739	152 015	158 232	168 006	173 216
Capital						
Expenditure on new fixed assets	21 687	21 867	21 256	22 615	22 658	23 573
Plus Expenditure on second-hand assets (net)	-1 631	-2 536	-2 954	-1 967	-2 690	-4 400
Equals Gross fixed capital expenditure	20 056	19 331	18 302	20 648	19 968	19 173
Expenditure on land and intangible assets (net)	58	-220	-879	-602	-306	455
Grants to other sectors	934	683	654	539	564	620
Other	-375	363	-595	-573	33	-441
<i>Total</i>	20 673	20 157	17 482	20 012	20 259	19 807
Total	158 208	164 896	169 497	178 244	188 265	193 023
REVENUE						
Taxes, fees and fines	114 677	117 729	125 105	138 310	151 166	162 841
Net operating surplus of public trading enterprises	10 873	11 583	13 116	12 185	11 448	11 976
Interest	4 657	4 115	4 060	4 595	4 882	4 701
Other	5 237	5 796	7 136	5 776	6 238	6 474
Total	135 444	139 223	149 417	160 866	173 734	185 992
FINANCING AND DEFICIT MEASURES						
Advances paid (receipts less payments)	-2 073	1 052	3 870	1 159	12 800	10 411
Borrowing (net)	21 128	22 559	17 005	9 673	-9 856	-6 721
Increase in provisions for depreciation	7 466	7 158	7 153	7 670	7 094	7 157
Other increase in provisions (net)	-982	-1 106	-1 721	-48	-131	-800
Other financing transactions (net)	-2 775	-3 990	-6 227	-1 076	4 624	-3 016
<i>Total</i>	22 764	25 673	20 080	17 378	14 531	7 031
Less Increase in provisions (net)	6 484	6 052	5 432	7 622	6 963	6 357
Equals deficit or surplus (-)	16 280	19 621	14 648	9 756	7 568	674
Of which						
Current deficit	-3 468	323	-1 668	-8 866	-11 467	-17 966
Capital deficit	19 748	19 298	16 316	18 622	19 035	18 640

4

CURRENT OUTLAYS, ALL AUSTRALIAN GOVERNMENTS AND UNIVERSITIES — Consolidated Government(a)

	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
<i>Purpose classification</i>	\$m	\$m	\$m	\$m	\$m	\$m
General public services	11 096	11 687	12 755	12 775	13 370	13 999
Defence	8 615	9 012	9 251	9 164	9 392	9 351
Public order and safety	4 966	5 187	5 351	5 681	6 162	6 872
Education						
Primary and secondary	10 802	11 151	11 446	11 673	12 366	13 077
University	3 750	3 820	3 845	4 189	4 180	4 409
Technical and further education	1 941	2 078	2 218	2 229	2 311	2 549
Other tertiary	24	14	22	48	83	103
Other	1 850	2 033	2 020	2 092	2 108	2 260
<i>Total</i>	18 367	19 096	19 551	20 231	21 048	22 398
Health						
Hospital and other institutional services	12 028	12 426	12 477	12 874	13 675	14 246
Community health services	5 524	6 138	6 551	7 277	8 016	8 466
Other	2 941	3 164	3 626	4 072	4 664	4 984
<i>Total</i>	20 493	21 728	22 654	24 223	26 355	27 696
Social security and welfare						
Social security	32 650	35 496	38 536	39 784	42 518	45 179
Welfare services	3 667	3 934	4 195	4 570	4 937	5 236
Other	1 291	1 286	1 378	1 401	1 496	1 634
<i>Total</i>	37 608	40 716	44 109	45 755	48 951	52 049
Housing and community amenities						
Housing and community development	886	747	801	1 032	998	889
Water supply	145	143	106	59	10	288
Sanitation and protection of the environment	569	560	568	707	1 017	1 065
Other community amenities	199	246	206	211	202	224
<i>Total</i>	1 799	1 696	1 681	2 009	2 227	2 466
Recreation and culture						
Recreational facilities and services	1 422	1 456	1 627	1 691	1 872	1 910
Cultural facilities and services	794	802	952	1 068	1 214	1 276
Broadcasting and film production	605	606	621	633	663	668
Other	112	118	5	3	2	8
<i>Total</i>	2 933	2 982	3 205	3 395	3 751	3 862
Fuel and energy	783	917	819	1 146	1 617	1 267
Agriculture, forestry and fishing	2 812	2 528	2 614	2 690	2 796	2 818
Mining, manufacturing and construction	839	807	757	806	783	735
Transport and communications						
Road transport	3 206	3 335	3 430	3 330	3 643	3 578
Water transport	384	232	183	186	132	124
Rail and multi-mode transport	1 433	1 427	1 550	1 284	1 580	2 157
Air transport	439	221	272	460	258	292
Communications and other transport	-188	496	167	85	229	-425
<i>Total</i>	5 274	5 711	5 602	5 345	5 842	5 726
Other economic affairs	3 180	4 683	4 571	4 837	5 245	4 535
Other purposes	18 770	17 991	19 096	20 173	20 468	19 440
Total	137 535	144 739	152 015	158 232	168 006	173 216

(a) Data disaggregated by purpose is unavailable for the ACT as the ACT Office of Financial Management was unable to provide the necessary detail. Where necessary, the ABS has estimated these data.

5

CAPITAL OUTLAYS, ALL AUSTRALIAN GOVERNMENTS AND UNIVERSITIES — Consolidated Government(a)

	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
<i>Purpose classification</i>	\$m	\$m	\$m	\$m	\$m	\$m
General public services	1 403	1 011	1 143	993	770	650
Defence	-8	-2	-14	-17	2	103
Public order and safety	665	455	414	502	534	534
Education						
Primary and secondary	683	692	581	649	670	831
University	471	729	862	862	869	895
Technical and further education and other tertiary	301	362	275	345	343	313
Other	66	51	27	18	37	43
Total	1 521	1 834	1 745	1 874	1 919	2 082
Health						
Hospital and other institutional services	809	850	896	798	832	998
Community health services	38	33	39	53	42	71
Other	34	57	56	100	76	112
Total	881	940	991	951	950	1 181
Social security and welfare						
Social security	10	10	10	11	5	5
Welfare services	280	319	230	217	197	239
Other	163	52	49	98	67	74
Total	453	381	289	326	269	318
Housing and community amenities						
Housing and community development	1 173	1 310	917	1 315	1 043	658
Water supply	776	688	626	724	631	772
Sanitation and protection of the environment	1 084	1 096	1 004	1 189	1 095	913
Other community amenities	66	113	75	104	157	105
Total	3 099	3 207	2 622	3 332	2 926	2 448
Recreation and culture						
Recreational facilities and services	520	649	488	188	544	985
Cultural facilities and services	136	137	187	299	304	314
Broadcasting and film production	95	85	-98	-21	68	42
Other	115	146	103	147	86	100
Total	866	1 017	680	613	1 002	1 441
Fuel and energy	2 592	1 707	1 297	2 329	1 800	1 528
Agriculture, forestry and fishing	-89	867	-208	-582	318	-226
Mining, manufacturing and construction	84	-52	83	-32	25	39
Transport and communications						
Road transport	2 483	3 177	2 784	2 794	3 095	3 454
Water transport	77	136	344	198	150	133
Rail and multi-mode transport	1 135	1 351	1 928	1 895	1 820	1 910
Air transport	1 776	1 079	537	840	308	288
Communications and other transport	2 721	2 401	2 306	3 559	3 967	3 691
Total	8 192	8 144	7 899	9 286	9 340	9 476
Other economic affairs	523	280	431	340	307	271
Other purposes	491	369	109	100	97	-37
Total	20 673	20 157	17 482	20 012	20 259	19 807

(a) Data disaggregated by purpose is unavailable for the ACT as the ACT Office of Financial Management was unable to provide the necessary detail. Where necessary, the ABS has estimated these data.

6

TOTAL OUTLAYS, ALL AUSTRALIAN GOVERNMENTS AND UNIVERSITIES — Consolidated Government(a)

	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
<i>Purpose classification</i>	\$m	\$m	\$m	\$m	\$m	\$m
General public services	12 499	12 698	13 898	13 768	14 140	14 649
Defence	8 607	9 010	9 237	9 147	9 394	9 454
Public order and safety	5 630	5 642	5 765	6 183	6 696	7 406
Education						
Primary and secondary	11 485	11 843	12 028	12 322	13 036	13 908
University	4 222	4 549	4 708	5 051	5 049	5 305
Technical and further education	2 241	2 436	2 492	2 569	2 652	2 860
Other tertiary	24	18	22	53	86	104
Other	1 916	2 084	2 046	2 109	2 144	2 303
Total	19 888	20 930	21 296	22 104	22 967	24 480
Health						
Hospital and other institutional services	12 839	13 276	13 373	13 671	14 506	15 244
Community health services	5 562	6 171	6 590	7 330	8 058	8 537
Other	2 974	3 220	3 682	4 172	4 741	5 097
Total	21 375	22 667	23 645	25 173	27 305	28 878
Social security and welfare						
Social security	32 660	35 506	38 545	39 795	42 523	45 184
Welfare services	3 948	4 253	4 424	4 787	5 134	5 476
Other	1 453	1 338	1 430	1 499	1 562	1 707
Total	38 061	41 097	44 399	46 081	49 219	52 367
Housing and community amenities						
Housing and community development	2 060	2 056	1 718	2 347	2 041	1 547
Water supply	921	830	732	783	640	1 060
Sanitation and protection of the environment	1 653	1 657	1 573	1 896	2 112	1 979
Other community amenities	264	360	281	316	360	329
Total	4 898	4 903	4 304	5 342	5 153	4 915
Recreation and culture						
Recreational facilities and services	1 942	2 106	2 115	1 878	2 415	2 895
Cultural facilities and services	931	940	1 139	1 367	1 518	1 590
Broadcasting and film production	700	691	522	612	731	710
Other	227	261	109	151	90	107
Total	3 800	3 998	3 885	4 008	4 754	5 302
Fuel and energy	3 375	2 624	2 115	3 475	3 417	2 795
Agriculture, forestry and fishing	2 723	3 395	2 406	2 108	3 114	2 592
Mining, manufacturing and construction	923	755	840	774	808	774
Transport and communications						
Road transport	5 690	6 513	6 215	6 124	6 738	7 032
Water transport	461	368	527	384	283	257
Rail and multi-mode transport	2 569	2 777	3 477	3 178	3 399	4 066
Air transport	2 214	1 300	809	1 300	566	579
Other transport	3	17	14	6	3	-65
Communications	2 529	2 880	2 459	3 639	4 194	3 333
Total	13 466	13 855	13 501	14 631	15 183	15 202
Other economic affairs	3 703	4 963	5 002	5 177	5 551	4 807
Other purposes	19 260	18 360	19 205	20 273	20 565	19 403
Total	158 208	164 897	169 498	178 244	188 266	193 023

(a) Data disaggregated by purpose is unavailable for the ACT as the ACT Office of Financial Management was unable to provide the necessary detail. Where necessary, the ABS has estimated these data.

7

CONSOLIDATION OF OUTLAYS, ALL AUSTRALIAN GOVERNMENTS AND UNIVERSITIES, 1996-97

	State and Territory(a)	Local	Transfers between State, Territory and local	State, Territory and local(a)	Common-wealth	Universities	Transfers between all sectors	Australia(a)
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
<i>Economic transactions</i>								
GENERAL PUBLIC SERVICES								
Current								
Final consumption expenditure	4 981	1 083	—	6 065	6 072	490	—	12 626
Personal benefit payments	19	—	—	19	20	—	—	39
Subsidies paid	-18	—	—	-18	—	—	—	-18
Grants to non-profit institutions	46	1	—	46	237	—	—	283
Grants to foreign governments and others	—	—	—	—	1 064	—	—	1 064
Grants to State, Territory or local governments	2	—	2	—	374	—	374	—
Other	17	8	7	18	—	—	14	5
<i>Total</i>	<i>5 047</i>	<i>1 092</i>	<i>9</i>	<i>6 130</i>	<i>7 767</i>	<i>490</i>	<i>388</i>	<i>13 999</i>
Capital								
Gross fixed capital expenditure	89	335	—	424	234	—	—	658
Grants	42	—	5	37	—	—	—	37
Other	-20	-29	—	-49	4	—	—	-45
<i>Total</i>	<i>111</i>	<i>306</i>	<i>5</i>	<i>412</i>	<i>238</i>	<i>—</i>	<i>—</i>	<i>650</i>
<i>Total</i>	<i>5 158</i>	<i>1 398</i>	<i>14</i>	<i>6 542</i>	<i>8 005</i>	<i>490</i>	<i>388</i>	<i>14 649</i>
DEFENCE								
Current								
Final consumption expenditure	—	—	—	—	9 279	—	—	9 279
Personal benefit payments	—	—	—	—	4	—	—	4
Subsidies paid	—	—	—	—	-1	—	—	-1
Grants to non-profit institutions	—	—	—	—	—	—	—	—
Grants to foreign governments and others	—	—	—	—	68	—	—	68
Grants to State, Territory or local governments	—	—	—	—	—	—	—	—
Other	—	—	—	—	1	—	—	1
<i>Total</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>9 351</i>	<i>—</i>	<i>—</i>	<i>9 351</i>
Capital								
Gross fixed capital expenditure	—	—	—	—	54	—	—	54
Grants	—	—	—	—	—	—	—	—
Other	—	—	—	—	49	—	—	49
<i>Total</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>103</i>	<i>—</i>	<i>—</i>	<i>103</i>
<i>Total</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>9 454</i>	<i>—</i>	<i>—</i>	<i>9 454</i>

(a) Data disaggregated by purpose is unavailable for the ACT as the ACT Office of Financial Management was unable to provide the necessary detail. Where necessary, the ABS has estimated these data.

	State and Territory(a)	Local	Transfers between State, Territory and local	State, Territory and local(a)	Commonwealth	Universities	Transfers between all sectors	Australia(a)
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
<i>Economic transactions</i>								
PUBLIC ORDER AND SAFETY								
Current								
Final consumption expenditure	5 534	189	—	5 722	698	—	—	6 421
Personal benefit payments	74	—	—	74	—	—	—	74
Subsidies paid	—	—	—	—	—	—	—	—
Grants to non-profit institutions	128	—	—	129	15	—	—	143
Grants to foreign governments and others	—	—	—	—	1	—	—	1
Grants to State, Territory or local governments	22	1	23	—	453	—	453	—
Other	252	51	52	251	—	—	18	233
<i>Total</i>	6 010	241	75	6 176	1 167	—	471	6 872
Capital								
Gross fixed capital expenditure	462	37	—	499	27	—	—	525
Grants	42	—	41	1	—	—	—	1
Other	8	—	—	7	—	—	—	8
<i>Total</i>	512	37	42	507	27	—	—	534
<i>Total</i>	6 522	278	117	6 683	1 194	—	471	7 406
EDUCATION								
Current								
Final consumption expenditure	13 056	32	—	13 087	350	3 404	—	16 842
Personal benefit payments	590	—	—	590	1 833	34	—	2 457
Subsidies paid	18	—	—	18	12	—	—	31
Grants to non-profit institutions	2 942	—	—	2 942	115	4	—	3 061
Grants to foreign governments and others	—	—	—	—	—	—	—	—
Grants to State, Territory or local governments	177	—	8	169	7 535	—	7 704	—
Other	20	—	—	21	1	234	247	7
<i>Total</i>	16 803	32	8	16 827	9 846	3 676	7 951	22 398
Capital								
Gross fixed capital expenditure	1 095	6	—	1 101	—	861	—	1 962
Grants	150	—	—	150	550	1	584	117
Other	-31	—	—	-31	—	33	-1	3
<i>Total</i>	1 214	6	—	1 220	550	895	583	2 082
<i>Total</i>	18 017	38	8	18 047	10 396	4 571	8 534	24 480

(a) Data disaggregated by purpose is unavailable for the ACT as the ACT Office of Financial Management was unable to provide the necessary detail. Where necessary, the ABS has estimated these data.

	State and Territory(a)	Local	Transfers between State, Territory and local	State, Territory and local(a)	Commonwealth	Universities	Transfers between all sectors	Australia(a)
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
<i>Economic transactions</i>								
HEALTH								
Current								
Final consumption expenditure	12 924	199	—	13 123	2 327	—	—	15 450
Personal benefit payments	9	—	—	9	11 036	—	—	11 044
Subsidies paid	1	—	—	1	210	—	—	211
Grants to non-profit institutions	690	—	—	691	332	—	—	1 023
Grants to foreign governments and others	—	—	—	—	—	—	—	—
Grants to State, Territory or local governments	37	—	37	—	5 342	—	5 342	—
Other	-30	1	1	-31	—	—	2	-32
<i>Total</i>	<i>13 631</i>	<i>200</i>	<i>38</i>	<i>13 793</i>	<i>19 247</i>	<i>—</i>	<i>5 344</i>	<i>27 696</i>
Capital								
Gross fixed capital expenditure	1 089	10	—	1 100	21	—	—	1 120
Grants	20	—	—	20	36	—	6	50
Other	10	—	—	10	—	—	—	10
<i>Total</i>	<i>1 120</i>	<i>10</i>	<i>—</i>	<i>1 130</i>	<i>56</i>	<i>—</i>	<i>5</i>	<i>1 181</i>
<i>Total</i>	<i>14 751</i>	<i>210</i>	<i>38</i>	<i>14 923</i>	<i>19 303</i>	<i>—</i>	<i>5 349</i>	<i>28 877</i>
SOCIAL SECURITY AND WELFARE								
Current								
Final consumption expenditure	1 714	548	—	2 262	2 773	—	—	5 035
Personal benefit payments	1 028	2	—	1 030	43 432	—	—	44 462
Subsidies paid	16	—	—	16	-2	—	—	14
Grants to non-profit institutions	988	4	—	992	1 545	—	—	2 537
Grants to foreign governments and others	—	—	—	—	—	—	—	—
Grants to State, Territory or local governments	111	—	111	—	1 304	—	1 304	—
Other	3	—	—	3	2	—	4	1
<i>Total</i>	<i>3 860</i>	<i>554</i>	<i>111</i>	<i>4 303</i>	<i>49 054</i>	<i>—</i>	<i>1 308</i>	<i>52 049</i>
Capital								
Gross fixed capital expenditure	55	58	—	114	89	—	—	203
Grants	39	—	2	37	146	—	65	118
Other	—	-2	—	-3	—	—	—	-3
<i>Total</i>	<i>94</i>	<i>56</i>	<i>2</i>	<i>148</i>	<i>235</i>	<i>—</i>	<i>65</i>	<i>318</i>
<i>Total</i>	<i>3 954</i>	<i>610</i>	<i>113</i>	<i>4 451</i>	<i>49 289</i>	<i>—</i>	<i>1 373</i>	<i>52 367</i>

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	State and Territory(a)	Local	Transfers between State, Territory and local	State, Territory and local(a)	Commonwealth	Universities	Transfers between all sectors	Australia(a)
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
<i>Economic transactions</i>								
HOUSING AND COMMUNITY AMENITIES								
Current								
Final consumption expenditure	563	1 116	—	1 679	-38	—	—	1 642
Personal benefit payments	54	—	—	54	31	—	—	85
Subsidies paid	577	—	—	577	—	—	—	577
Grants to non-profit institutions	93	—	—	93	12	—	—	105
Grants to foreign governments and others	—	—	—	—	—	—	—	—
Grants to State, Territory or local governments	20	—	20	—	17	—	17	—
Other	59	11	11	59	2	—	3	57
<i>Total</i>	<i>1 366</i>	<i>1 127</i>	<i>31</i>	<i>2 462</i>	<i>24</i>	<i>—</i>	<i>20</i>	<i>2 466</i>
Capital								
Gross fixed capital expenditure	1 876	769	—	2 646	-54	—	—	2 591
Grants	350	1	189	162	917	—	899	180
Other	-311	-10	—	-322	-1	—	1	-323
<i>Total</i>	<i>1 915</i>	<i>760</i>	<i>189</i>	<i>2 486</i>	<i>862</i>	<i>—</i>	<i>900</i>	<i>2 448</i>
<i>Total</i>	<i>3 281</i>	<i>1 887</i>	<i>220</i>	<i>4 948</i>	<i>886</i>	<i>—</i>	<i>920</i>	<i>4 914</i>
RECREATION AND CULTURE								
Current								
Final consumption expenditure	954	1 283	—	2 237	911	—	—	3 148
Personal benefit payments	1	—	—	1	11	—	—	12
Subsidies paid	100	—	—	100	9	—	—	109
Grants to non-profit institutions	479	4	—	483	155	—	—	638
Grants to foreign governments and others	—	—	—	—	—	—	—	—
Grants to State, Territory or local governments	62	—	62	—	11	—	11	—
Other	-43	6	6	-43	1	—	3	-45
<i>Total</i>	<i>1 553</i>	<i>1 293</i>	<i>68</i>	<i>2 778</i>	<i>1 098</i>	<i>—</i>	<i>14</i>	<i>3 862</i>
Capital								
Gross fixed capital expenditure	854	434	—	1 288	47	—	—	1 334
Grants	73	—	17	56	17	—	12	61
Other	19	30	1	48	-3	—	—	46
<i>Total</i>	<i>946</i>	<i>464</i>	<i>18</i>	<i>1 392</i>	<i>61</i>	<i>—</i>	<i>12</i>	<i>1 441</i>
<i>Total</i>	<i>2 499</i>	<i>1 757</i>	<i>86</i>	<i>4 170</i>	<i>1 159</i>	<i>—</i>	<i>26</i>	<i>5 303</i>

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	State and Territory(a)	Local	Transfers between State, Territory and local	State, Territory and local(a)	Commonwealth	Universities	Transfers between all sectors	Australia(a)
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
<i>Economic transactions</i>								
FUEL AND ENERGY								
Current								
Final consumption expenditure	91	—	—	91	135	—	—	226
Personal benefit payments	—	—	—	—	—	—	—	—
Subsidies paid	186	—	—	186	805	—	—	990
Grants to non-profit institutions	1	—	—	1	—	—	—	1
Grants to foreign governments and others	—	—	—	—	—	—	—	—
Grants to State, Territory or local governments	—	—	—	—	1	—	1	—
Other	50	—	—	50	-1	—	—	50
<i>Total</i>	328	—	—	328	940	—	1	1 267
Capital								
Gross fixed capital expenditure	665	-65	—	600	83	—	—	683
Grants	—	—	—	—	—	—	—	—
Other	842	—	—	842	3	—	—	845
<i>Total</i>	1 507	-65	—	1 442	86	—	—	1 528
<i>Total</i>	1 835	-65	—	1 770	1 026	—	1	2 795
AGRICULTURE, FORESTRY, FISHING AND HUNTING								
Current								
Final consumption expenditure	1 034	4	—	1 037	500	—	—	1 537
Personal benefit payments	5	—	—	5	—	—	—	5
Subsidies paid	171	—	—	171	1 038	—	—	1 209
Grants to non-profit institutions	45	—	—	45	9	—	—	54
Grants to foreign governments and others	—	—	—	—	—	—	—	—
Grants to State, Territory or local governments	9	—	9	—	162	—	162	—
Other	19	9	10	19	—	—	6	13
<i>Total</i>	1 283	13	19	1 277	1 709	—	168	2 818
Capital								
Gross fixed capital expenditure	191	1	—	193	-39	—	—	154
Grants	—	—	-3	3	49	—	49	3
Other	71	—	-1	71	-454	—	—	-383
<i>Total</i>	262	1	-4	267	-444	—	49	-226
<i>Total</i>	1 545	14	15	1 544	1 265	—	217	2 592

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	State and Territory(a)	Local	Transfers between State, Territory and local	State, Territory and local(a)	Commonwealth	Universities	Transfers between all sectors	Australia(a)
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
<i>Economic transactions</i>								
MINING AND MINERAL RESOURCES								
Current								
Final consumption expenditure	179	110	—	289	200	—	—	489
Personal benefit payments	19	—	—	19	—	—	—	19
Subsidies paid	54	—	—	54	164	—	—	219
Grants to non-profit institutions	7	—	—	8	—	—	—	8
Grants to foreign governments and others	—	—	—	—	1	—	—	1
Grants to State, Territory or local governments	—	—	—	—	4	—	4	—
Other	2	—	—	1	—	—	1	-1
<i>Total</i>	<i>261</i>	<i>110</i>	<i>—</i>	<i>371</i>	<i>369</i>	<i>—</i>	<i>5</i>	<i>735</i>
Capital								
Gross fixed capital expenditure	29	—	—	29	6	—	—	35
Grants	8	—	1	7	3	—	—	10
Other	-6	—	—	-7	—	—	—	-6
<i>Total</i>	<i>31</i>	<i>—</i>	<i>2</i>	<i>29</i>	<i>9</i>	<i>—</i>	<i>-1</i>	<i>39</i>
<i>Total</i>	<i>292</i>	<i>110</i>	<i>2</i>	<i>400</i>	<i>378</i>	<i>—</i>	<i>4</i>	<i>774</i>
TRANSPORT AND COMMUNICATION								
Current								
Final consumption expenditure	2 021	1 195	—	3 216	489	—	—	3 705
Personal benefit payments	8	—	—	8	8	—	—	16
Subsidies paid	2 238	—	—	2 238	113	—	—	2 351
Grants to non-profit institutions	15	—	—	15	—	—	—	15
Grants to foreign governments and others	—	—	—	—	7	—	—	7
Grants to State, Territory or local governments	398	—	398	—	778	—	778	—
Other	172	—	—	172	-537	—	3	-368
<i>Total</i>	<i>4 852</i>	<i>1 195</i>	<i>398</i>	<i>5 649</i>	<i>858</i>	<i>—</i>	<i>781</i>	<i>5 726</i>
Capital								
Gross fixed capital expenditure	3 972	1 197	—	5 169	4 483	—	—	9 652
Grants	139	2	139	2	846	—	837	11
Other	-19	—	—	-19	-168	—	—	-187
<i>Total</i>	<i>4 092</i>	<i>1 199</i>	<i>139</i>	<i>5 152</i>	<i>5 161</i>	<i>—</i>	<i>837</i>	<i>9 476</i>
<i>Total</i>	<i>8 944</i>	<i>2 394</i>	<i>537</i>	<i>10 801</i>	<i>6 019</i>	<i>—</i>	<i>1 618</i>	<i>15 202</i>

(a) Data disaggregated by purpose is unavailable for the ACT as the ACT Office of Financial Management was unable to provide the necessary detail. Where necessary, the ABS has estimated these data.

	State and Territory(a)	Local	Transfers between State, Territory and local	State, Territory and local(a)	Commonwealth	Universities	Transfers between all sectors	Australia(a)
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
<i>Economic transactions</i>								
OTHER ECONOMIC AFFAIRS								
Current								
Final consumption expenditure	826	53	—	879	1 455	—	—	2 334
Personal benefit payments	13	—	—	13	349	—	—	362
Subsidies paid	320	—	—	320	829	—	—	1 149
Grants to non-profit institutions	143	2	—	145	519	—	—	664
Grants to foreign governments and others	—	—	—	—	2	—	—	2
Grants to State, Territory or local governments	1	—	1	—	22	—	22	—
Other	-1	—	—	-1	30	—	5	24
<i>Total</i>	1 302	55	1	1 356	3 206	—	27	4 535
Capital								
Gross fixed capital expenditure	74	37	—	111	77	—	—	189
Grants	15	—	—	15	19	—	2	32
Other	46	5	—	50	1	—	—	50
<i>Total</i>	135	42	1	176	97	—	2	271
<i>Total</i>	1 437	97	2	1 532	3 303	—	29	4 806
OTHER PURPOSES								
Current								
Final consumption expenditure	76	9	—	85	378	—	—	463
Interest payments	8 283	568	-69	8 920	10 621	20	904	18 657
Personal benefit payments	5	—	—	5	111	—	—	116
Subsidies paid	179	—	—	179	—	—	—	179
Grants to non-profit institutions	24	1	—	25	—	—	—	25
Grants to foreign governments and others	—	—	—	—	—	—	—	—
Grants to State, Territory or local governments	871	—	871	—	16 854	—	16 854	—
Other	—	4	-1	5	—	—	5	—
<i>Total</i>	9 438	582	801	9 219	27 964	20	17 763	19 440
Capital								
Gross fixed capital expenditure	-124	111	—	-13	25	—	—	12
Grants	61	—	60	1	638	—	638	1
Other	-43	-7	—	-50	—	—	—	-50
<i>Total</i>	-106	104	60	-62	663	—	638	-37
<i>Total</i>	9 332	686	861	9 157	28 627	20	18 401	19 403

(a) Data disaggregated by purpose is unavailable for the ACT as the ACT Office of Financial Management was unable to provide the necessary detail. Where necessary, the ABS has estimated these data.

7

CONSOLIDATION OF OUTLAYS, ALL AUSTRALIAN GOVERNMENTS AND UNIVERSITIES, 1996-97 — cont'd

	State and Territory(a)	Local	Transfers between State, Territory and local	State, Territory and local(a)	Commonwealth	Universities	Transfers between all sectors	Australia(a)
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
TOTAL								
Current								
Final consumption expenditure	43 952	5 821	—	49 773	25 529	3 894	—	79 196
Interest payments	8 283	568	-69	8 920	10 621	20	904	18 657
Personal benefit payments	1 822	2	—	1 824	56 836	34	—	58 695
Subsidies paid	3 842	—	—	3 842	3 178	—	—	7 020
Grants to non-profit institutions	5 601	13	—	5 614	2 939	4	—	8 557
Grants to foreign governments and others	—	—	—	—	1 143	—	—	1 143
Grants to State, Territory or local governments	1 711	1	1 543	169	32 860	—	33 029	—
Other	524	89	87	526	-505	234	306	-52
Total	65 735	6 494	1 561	70 668	132 601	4 186	34 239	173 216
Capital								
Gross fixed capital expenditure	10 328	2 930	—	13 258	5 054	861	—	19 173
Grants	939	3	453	489	3 221	1	3 090	621
Other	567	-15	—	552	-572	33	—	13
Total	11 834	2 918	453	14 299	7 703	895	3 090	19 807
Total	77 569	9 412	2 014	84 967	140 304	5 081	37 329	193 023

(a) Data disaggregated by purpose is unavailable for the ACT as the ACT Office of Financial Management was unable to provide the necessary detail. Where necessary, the ABS has estimated these data.

	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
<i>Economic transactions</i>	\$m	\$m	\$m	\$m	\$m	\$m
OUTLAYS						
Current						
Gross expenditure on goods and services	23 070	24 558	25 682	26 376	27 571	27 764
Less Sales of goods and services(a)	1 573	1 833	2 083	2 050	2 195	2 234
Equals Final consumption expenditure	21 497	22 725	23 599	24 326	25 376	25 530
Interest payments	5 748	5 413	6 630	8 162	9 292	9 625
Subsidies to public trading enterprises	685	480	464	462	528	427
Personal benefit payments	41 127	44 747	48 320	50 267	54 089	56 836
Grants to State governments	20 546	21 480	22 326	23 483	24 706	25 445
Grants onpassed through State governments	5 155	3 848	2 524	2 764	2 908	3 089
Grants to private sector	1 576	1 901	2 011	2 479	3 098	2 939
Grants to universities	225	1 748	3 657	4 003	4 129	4 115
Grants to local governments	155	190	186	196	212	210
Other transfer payments	2 936	3 257	3 596	3 640	3 793	3 925
<i>Total</i>	99 650	105 789	113 313	119 782	128 131	132 141
Capital						
Expenditure on new fixed assets	1 642	1 174	1 342	1 287	1 323	1 008
Plus Expenditure on second-hand assets (net)(b)	-110	-184	-428	-504	-397	-358
Equals Gross fixed capital expenditure	1 532	990	914	783	926	650
Expenditure on land and intangible assets (net)(b)	46	-15	-201	-80	-30	10
Grants to public trading enterprises	70	30	29	97	6	332
Grants to other levels of government	3 726	5 236	3 791	3 108	3 028	3 054
Grants to other sectors	555	312	214	186	160	168
Other(b)	-14	3	-24	-34	5	5
<i>Total</i>	5 915	6 556	4 723	4 060	4 095	4 219
Total	105 565	112 345	118 036	123 842	132 226	136 360
REVENUE						
Taxes, fees and fines	88 395	89 702	94 238	105 944	116 859	125 944
Interest from public trading enterprises	504	306	243	159	129	90
Interest from other enterprises	2 505	2 195	1 838	1 693	1 335	1 074
Other	2 578	3 171	4 668	2 925	3 909	4 090
Total	93 982	95 374	100 987	110 721	122 232	131 198
FINANCING AND DEFICIT MEASURES						
Advances to public trading enterprises (receipts less payments)	-354	-19	420	11	617	3 091
Advances to foreign governments and organisations (receipts less payments)	-181	-170	-150	-138	-266	-223
Advances to other levels of government (receipts less payments)	2 753	2 669	1 314	2 017	4 128	1 012
Other advances paid (receipts less payments)	-162	24	1 811	-411	696	3 355
Borrowing (net)	9 597	16 206	14 829	12 775	4 172	-653
Increase in provisions (net)	-1 103	-1 330	-1 173	-1 157	-1 050	-966
Other financing transactions (net)(c)	1 033	-409	-2	24	1 697	-454
<i>Total(c)</i>	11 583	16 971	17 049	13 121	9 994	5 162
Less Increase in provisions (net)	-1 103	-1 330	-1 173	-1 157	-1 050	-966
Equals deficit or surplus (-)	12 686	18 301	18 222	14 278	11 044	6 128
Of which						
Current deficit	6 771	11 746	13 499	10 218	6 949	1 909
Capital deficit	5 915	6 555	4 723	4 060	4 095	4 219

(a) This item provides an indication of the extent of government charges levied. The charges (excluding inter-agency charges) are offset against gross expenditure in calculating final consumption expenditure and mainly comprise sales to the private sector.

(b) See Glossary on page 72.

(c) See Measures of Government Financing on page 65.

9

COMMONWEALTH — Public Trading Enterprises

	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
<i>Economic transactions</i>	\$m	\$m	\$m	\$m	\$m	\$m
OUTLAYS						
Current						
Interest payments to general government	504	306	243	159	129	90
Interest payments to other enterprises	2 123	1 807	1 639	1 518	950	997
Income transferred to general government	405	339	1 117	937	1 384	1 484
Other transfer payments	634	1 251	1 039	958	1 349	666
<i>Total</i>	3 666	3 703	4 038	3 572	3 812	3 237
Capital						
Expenditure on new fixed assets	4 959	4 039	3 357	4 331	4 419	4 685
Plus Expenditure on second-hand assets (net)(a)	-492	-304	-413	-262	-149	-281
Equals Gross fixed capital expenditure	4 467	3 735	2 944	4 069	4 270	4 404
Expenditure on land and intangible assets (net)(a)	12	14	-51	-16	28	-47
Grants to other levels of government	—	61	74	81	15	—
Other(a)	-432	306	-529	-388	-44	-540
<i>Total</i>	4 047	4 116	2 438	3 746	4 269	3 817
Total	7 713	7 819	6 476	7 318	8 081	7 054
REVENUE						
Sales of goods and services	24 098	24 773	27 174	28 259	24 767	26 664
Plus Subsidies received	549	469	468	468	504	369
Less Operating expenditure	21 226	21 184	22 762	23 974	20 745	23 008
Equals Net operating surplus	3 421	4 058	4 880	4 753	4 526	4 025
Interest	392	274	234	359	292	311
Capital grants	70	30	29	97	6	332
Other	16	23	35	53	31	38
Total	3 899	4 385	5 178	5 262	4 855	4 706
FINANCING AND DEFICIT MEASURES						
Advances received (net)	354	19	-408	15	-581	-3 053
Advances paid (receipts less payments)	-27	2	3	—	—	—
Borrowing (net)	109	955	-1 318	-1 734	-328	3 012
Increase in provisions for depreciation	3 834	2 863	2 898	3 009	2 578	2 826
Other increase in provisions (net)	82	374	-117	1 003	94	163
Other financing transactions (net)(b)	-538	-779	240	-237	1 463	-600
<i>Total(b)</i>	3 814	3 434	1 298	2 056	3 226	2 348
Less Increase in provisions (net)	3 916	3 237	2 781	4 012	2 672	2 989
Equals deficit or surplus (-)	-102	197	-1 483	-1 956	554	-641
Of which						
Current deficit	-4 079	-3 889	-3 892	-5 605	-3 709	-4 126
Capital deficit	3 977	4 086	2 409	3 649	4 263	3 485

(a) See Glossary on page 72.

(b) See Measures of Government Financing on page 65.

10

COMMONWEALTH — Consolidated Government

	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
<i>Economic transactions</i>	\$m	\$m	\$m	\$m	\$m	\$m
OUTLAYS						
Current						
Gross expenditure on goods and services	23 070	24 558	25 682	26 376	27 571	27 764
Less Sales of goods and services	1 573	1 833	2 083	2 050	2 195	2 234
Equals Final consumption expenditure	21 497	22 725	23 599	24 326	25 376	25 530
Interest payments	7 872	7 220	8 269	9 680	10 241	10 621
Subsidies to public trading enterprises	685	480	464	462	528	427
Personal benefit payments	41 127	44 747	48 320	50 267	54 089	56 836
Grants to State governments	20 546	21 480	22 326	23 483	24 706	25 445
Grants onpassed through State governments	5 155	3 848	2 524	2 764	2 908	3 089
Grants to private sector	1 576	1 901	2 011	2 479	3 098	2 939
Grants to universities	225	1 748	3 657	4 003	4 129	4 115
Grants to local governments	155	190	186	196	212	210
Other transfer payments	2 746	3 676	3 770	3 826	3 932	3 389
<i>Total</i>	<i>101 584</i>	<i>108 015</i>	<i>115 126</i>	<i>121 486</i>	<i>129 219</i>	<i>132 601</i>
Capital						
Expenditure on new fixed assets	6 601	5 214	4 700	5 618	5 742	5 693
Plus Expenditure on second-hand assets (net)	-602	-488	-841	-766	-546	-639
Equals Gross fixed capital expenditure	5 999	4 726	3 859	4 852	5 196	5 054
Expenditure on land and intangible assets (net)	58	—	-251	-96	-2	-36
Grants to other levels of government	3 726	5 297	3 865	3 188	3 043	3 053
Grants to other sectors	555	312	214	186	160	168
Other	-446	307	-555	-422	-38	-536
<i>Total</i>	<i>9 892</i>	<i>10 642</i>	<i>7 132</i>	<i>7 708</i>	<i>8 359</i>	<i>7 703</i>
Total	111 476	118 657	122 258	129 194	137 578	140 304
REVENUE						
Taxes, fees and fines	87 572	88 871	93 373	105 172	115 648	124 741
Net operating surplus of public trading enterprises	3 422	4 058	4 880	4 753	4 524	4 025
Interest received	2 897	2 469	2 073	2 052	1 627	1 384
Other	2 188	2 855	3 584	2 041	2 558	2 645
Total	96 079	98 253	103 910	114 018	124 357	132 795
FINANCING AND DEFICIT MEASURES						
Advances paid (receipts less payments)	2 383	2 524	2 978	1 468	4 559	4 144
Borrowing (net)	9 706	17 161	13 511	11 041	3 844	2 360
Increase in provisions for depreciation (net)	3 834	2 863	2 898	3 009	2 578	2 826
Other increase in provisions (net)	-1 021	-956	-1 290	-154	-956	-803
Other financing transactions (net)	495	-1 188	251	-188	3 196	-1 018
<i>Total</i>	<i>15 397</i>	<i>20 404</i>	<i>18 348</i>	<i>15 176</i>	<i>13 221</i>	<i>7 509</i>
Less Increase in provisions (net)	2 813	1 907	1 608	2 855	1 622	2 023
Equals deficit or surplus (-)	12 584	18 497	16 740	12 321	11 599	5 486
Of which						
Current deficit	2 692	7 856	9 608	4 613	3 240	-2 217
Capital deficit	9 892	10 641	7 132	7 708	8 359	7 703

<i>Purpose classification</i>	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
	\$m	\$m	\$m	\$m	\$m	\$m
	GENERAL GOVERNMENT FINAL CONSUMPTION EXPENDITURE					
General public services	4 569	4 985	5 253	5 366	5 710	6 072
Defence	8 539	8 934	9 170	9 084	9 276	9 279
Public order and safety	637	662	659	694	724	698
Education						
Primary and secondary	—	—	13	31	42	17
Tertiary	18	32	35	43	49	68
Other	220	247	255	253	191	265
<i>Total</i>	238	279	303	327	282	350
Health						
Hospital and other institutional services	1 083	1 073	1 106	1 189	1 086	1 084
Other	605	696	802	871	1 099	1 243
<i>Total</i>	1 688	1 769	1 908	2 060	2 185	2 327
Social security and welfare	1 906	2 104	2 262	2 440	2 622	2 773
Housing and community amenities	-46	-75	-46	-20	-18	-38
Recreation and culture						
Recreational facilities and services	112	131	144	128	129	111
Cultural facilities and services	93	93	134	147	166	166
Broadcasting and film production	594	590	604	618	627	634
<i>Total</i>	799	814	882	893	922	911
Fuel and energy	79	171	112	133	137	135
Agriculture, forestry, fishing and hunting	638	586	554	500	572	500
Mining, manufacturing and construction	153	147	168	175	195	200
Transport and communications	773	482	434	533	444	489
Other economic affairs	1 220	1 522	1 562	1 765	1 911	1 455
Other purposes	304	345	378	377	414	378
Total	21 497	22 725	23 599	24 327	25 376	25 529

	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
<i>Purpose classification</i>	\$m	\$m	\$m	\$m	\$m	\$m
PERSONAL BENEFIT PAYMENTS						
Education						
Primary and secondary	578	626	645	621	646	614
Tertiary	889	981	1 018	1 072	1 203	1 207
Other	5	5	6	6	9	12
<i>Total</i>	1 472	1 612	1 669	1 699	1 858	1 833
Health						
Hospital and institutional services	1 615	1 688	1 705	1 805	2 001	2 167
Other	5 941	6 644	7 305	7 920	8 579	8 869
<i>Total</i>	7 556	8 332	9 010	9 725	10 580	11 036
Social security and welfare						
Social security benefits						
Sickness	445	370	426	413	354	144
Ex-servicemen and their dependents	3 781	3 843	3 899	4 005	4 338	4 472
Invalid and other permanent disablement	3 596	3 928	4 367	4 556	4 952	5 270
Old age	9 924	10 588	11 734	11 884	12 441	13 355
Widows, deserted wives, divorcees and orphans	567	536	533	515	555	416
Unemployment	6 736	7 491	7 675	7 418	6 615	6 868
Families and children	3 157	4 332	5 611	6 434	8 369	9 337
Sole parents	3 205	3 064	2 772	2 853	3 117	3 410
Other	305	281	251	234	161	134
<i>Total</i>	31 716	34 433	37 268	38 312	40 902	43 406
Welfare services	100	29	23	23	33	26
Other	—	—	—	1	1	—
<i>Total</i>	31 816	34 462	37 291	38 336	40 936	43 432
Other purposes	283	341	350	507	715	535
Total	41 127	44 747	48 320	50 267	54 089	56 836

	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
<i>Purpose classification</i>	\$m	\$m	\$m	\$m	\$m	\$m
GRANTS TO STATES, TERRITORIES, LOCAL GOVERNMENTS AND UNIVERSITIES						
General public services	225	269	276	290	329	374
Public order and safety	121	124	130	130	140	453
Education						
Primary and secondary	2 309	2 436	2 600	2 800	2 887	3 071
Tertiary	2 987	3 253	3 782	4 212	4 367	4 380
Other	33	51	63	59	59	84
<i>Total</i>	5 329	5 740	6 445	7 071	7 313	7 535
Health						
Hospital and other institutional services	3 786	3 999	4 405	4 577	4 776	4 855
Other	203	208	292	355	441	487
<i>Total</i>	3 989	4 207	4 697	4 932	5 217	5 342
Social security and welfare	632	823	1 144	1 184	1 307	1 304
Agriculture, forestry, fishing and hunting	220	236	121	206	193	162
Transport and communications	387	398	530	711	764	778
Other economic affairs	66	86	61	56	76	22
Other current grants	15 111	15 383	15 289	15 865	16 616	16 887
Total	26 081	27 266	28 693	30 446	31 955	32 860
GRANTS TO NON-PROFIT INSTITUTIONS						
General public services	94	139	187	203	236	237
Education	46	55	56	67	64	115
Health						
Hospital and institutional services	117	91	58	67	63	65
Other	165	185	209	227	234	267
<i>Total</i>	282	276	267	294	297	332
Social security and welfare	872	1 004	1 099	1 264	1 409	1 545
Recreation and culture	93	107	108	141	164	155
Other economic affairs	179	301	260	463	880	519
Other purposes	9	20	33	47	48	36
Total	1 575	1 902	2 010	2 479	3 098	2 939

	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
<i>Purpose classification</i>	\$m	\$m	\$m	\$m	\$m	\$m
TOTAL CURRENT OUTLAYS						
General public services	5 944	6 513	6 915	7 076	7 497	7 767
Defence	8 615	9 012	9 251	9 164	9 392	9 351
Public order and safety	761	796	809	842	884	1 167
Education						
Primary and secondary	2 893	3 081	3 272	3 467	3 591	3 720
Tertiary	3 897	4 270	4 840	5 340	5 635	5 748
Other	296	345	372	360	292	378
<i>Total</i>	7 086	7 696	8 484	9 167	9 518	9 846
Health						
Hospital and other institutional services	6 601	6 852	7 275	7 638	7 926	8 173
Other	6 962	7 789	8 694	9 480	10 512	11 074
<i>Total</i>	13 563	14 641	15 969	17 118	18 438	19 247
Social security and welfare	35 226	38 390	41 794	43 222	46 272	49 054
Housing and community amenities	98	6	23	49	75	24
Recreation and culture						
Recreational facilities and services	145	174	179	183	198	178
Cultural facilities and services	166	176	218	248	278	272
Broadcasting and film production	596	596	609	622	651	648
<i>Total</i>	907	946	1 006	1 053	1 127	1 098
Fuel and energy	671	694	671	841	888	940
Agriculture, forestry, fishing and hunting	1 944	1 667	1 587	1 718	1 823	1 709
Mining, manufacturing and construction	492	472	436	413	400	369
Transport and communications	1 062	1 401	1 226	1 504	1 495	858
Other economic affairs	2 119	2 930	3 060	3 334	4 042	3 206
Other purposes						
Public debt	7 872	7 220	8 269	9 680	10 241	10 621
Other	15 223	15 631	15 626	16 303	17 127	17 343
<i>Total</i>	23 095	22 851	23 895	25 983	27 368	27 964
Total	101 584	108 015	115 126	121 486	129 219	132 603

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CAPITAL OUTLAYS, COMMONWEALTH — Consolidated Government

	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
<i>Purpose classification</i>	\$m	\$m	\$m	\$m	\$m	\$m
GROSS FIXED CAPITAL EXPENDITURE						
General public services	634	460	440	386	395	234
Defence	—	—	—	—	2	54
Public order and safety	142	87	42	42	30	27
Education	—	—	—	1	—	—
Health						
Hospital and other institutional services	99	30	-70	-182	5	10
Other	-16	3	9	1	—	11
<i>Total</i>	83	33	-61	-181	5	21
Social security and welfare	172	69	64	113	79	89
Housing and community amenities	215	98	91	60	38	-54
Recreation and culture						
Recreational facilities and services	6	2	3	3	13	4
Cultural facilities and services	8	3	8	3	12	4
Broadcasting and film production	94	81	105	71	61	39
<i>Total</i>	108	86	116	77	86	47
Fuel and energy	29	21	23	33	40	83
Agriculture, forestry, fishing and hunting	30	10	3	-4	-34	-39
Mining, manufacturing and construction	22	58	55	-80	—	6
Transport and communications	4 466	3 702	2 998	4 292	4 399	4 483
Other economic affairs	70	86	73	92	128	77
Other purposes	28	15	15	20	28	26
Total	5 999	4 725	3 859	4 851	5 196	5 054
GRANTS TO STATES, TERRITORIES AND LOCAL GOVERNMENTS						
Education						
Primary and secondary	305	361	361	313	322	291
Tertiary	431	559	361	283	262	259
Other	4	3	2	1	1	—
<i>Total</i>	740	923	724	597	585	550
Health	32	55	111	136	5	5
Social security and welfare	68	29	49	53	61	61
Housing and community amenities	972	1 280	1 077	1 014	1 008	900
Recreation and culture	27	9	59	62	84	12
Agriculture, forestry, fishing and hunting	12	18	20	24	20	49
Transport and communications	1 390	1 935	1 115	905	846	837
Other economic affairs	—	—	—	—	2	2
Other capital grants	485	1 048	710	397	432	637
Total	3 726	5 297	3 865	3 188	3 043	3 053

	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
<i>Purpose classification</i>	\$m	\$m	\$m	\$m	\$m	\$m
GRANTS TO NON-PROFIT INSTITUTIONS						
Education	1	—	1	3	2	—
Health	54	48	35	29	20	15
Social security and welfare	173	155	111	97	63	85
Recreation and culture	2	2	1	—	—	4
Other economic affairs	5	18	7	—	—	—
Other purposes	1	—	—	2	13	18
Total	236	223	155	131	98	122
TOTAL CAPITAL OUTLAYS						
General public services	647	470	446	409	389	238
Defence	-8	-2	-14	-17	2	103
Public order and safety	172	87	42	42	30	27
Education						
Primary and secondary	305	361	361	313	322	291
Tertiary	431	558	361	283	262	259
Other	5	5	3	5	3	—
<i>Total</i>	<i>741</i>	<i>924</i>	<i>725</i>	<i>601</i>	<i>587</i>	<i>550</i>
Health						
Hospital and other institutional services	171	113	38	-57	16	23
Other	8	31	42	40	30	33
<i>Total</i>	<i>179</i>	<i>144</i>	<i>80</i>	<i>-17</i>	<i>46</i>	<i>56</i>
Social security and welfare	412	252	224	263	204	235
Housing and community amenities	1 224	1 437	1 201	1 118	1 074	862
Recreation and culture						
Recreational facilities and services	7	2	53	53	62	4
Cultural facilities and services	34	11	17	15	46	15
Broadcasting and film production	95	85	-99	-25	65	42
<i>Total</i>	<i>136</i>	<i>98</i>	<i>-29</i>	<i>43</i>	<i>173</i>	<i>61</i>
Fuel and energy	30	23	1	-5	38	86
Agriculture, forestry, fishing and hunting	-416	436	-456	-579	-32	-444
Mining, manufacturing and construction	59	81	56	-77	5	9
Transport and communications	5 877	5 466	4 037	5 396	5 240	5 161
Other economic affairs	331	163	94	116	144	97
Other purposes	508	1 063	725	415	459	662
Total	9 892	10 642	7 132	7 708	8 359	7 703

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TOTAL OUTLAYS, COMMONWEALTH — Consolidated Government

	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
<i>Purpose classification</i>	\$m	\$m	\$m	\$m	\$m	\$m
General public services	6 591	6 984	7 361	7 485	7 886	8 005
Defence	8 607	9 010	9 237	9 147	9 394	9 454
Public order and safety	933	883	851	884	914	1 194
Education						
Primary and secondary	3 198	3 442	3 633	3 780	3 913	4 011
Tertiary	4 328	4 828	5 201	5 623	5 897	6 007
Other	302	350	375	365	295	378
<i>Total</i>	7 828	8 620	9 209	9 768	10 105	10 396
Health						
Hospital and other institutional services	6 773	6 964	7 313	7 580	7 943	8 196
Other	6 968	7 821	8 736	9 521	10 542	11 107
<i>Total</i>	13 741	14 785	16 049	17 101	18 485	19 303
Social security and welfare	35 639	38 643	42 018	43 486	46 476	49 289
Housing and community amenities	1 322	1 443	1 224	1 167	1 149	886
Recreation and culture						
Recreational facilities and services	153	175	233	236	260	183
Cultural facilities and services	199	188	235	263	324	286
Broadcasting and film production	691	681	510	597	716	690
<i>Total</i>	1 043	1 044	978	1 096	1 300	1 159
Fuel and energy	701	717	672	836	926	1 026
Agriculture, forestry, fishing and hunting	1 528	2 103	1 130	1 139	1 791	1 264
Mining, manufacturing and construction	552	553	493	336	405	378
Transport and communications	6 939	6 867	5 263	6 900	6 735	6 019
Other economic affairs	2 450	3 092	3 154	3 451	4 186	3 303
Other purposes						
Public debt	7 872	7 220	8 269	9 680	10 241	10 621
Other	15 731	16 694	16 350	16 719	17 587	18 006
<i>Total</i>	23 603	23 914	24 619	26 399	27 828	28 627
Total	111 476	118 657	122 259	129 195	137 578	140 304

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STATE, TERRITORY AND LOCAL — General Government, 1996–97

	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Total(a)
<i>Economic transactions</i>	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
OUTLAYS									
Current									
Gross expenditure on goods and services	19 653	13 937	9 900	4 812	6 385	1 740	1 215	1 086	58 728
Less Sales of goods and services(b)	2 518	2 021	1 763	660	1 503	215	106	168	8 955
Equals Final consumption expenditure	17 135	11 916	8 137	4 152	4 882	1 525	1 109	918	49 773
Interest payments	1 642	1 539	567	1 040	509	325	196	63	5 737
Subsidies to public trading enterprises	932	295	738	284	413	40	33	45	2 780
Other transfer payments	3 082	1 984	1 465	649	830	196	194	192	8 592
<i>Total</i>	22 791	15 734	10 907	6 125	6 634	2 086	1 532	1 218	66 882
Capital									
Expenditure on new fixed assets	3 266	1 653	2 631	730	1 084	226	163	112	9 865
Plus Expenditure on second-hand assets (net)(c)	-265	-174	-284	-107	-257	-58	-20	-3	-1 169
Equals Gross fixed capital expenditure	3 001	1 479	2 347	623	827	168	143	109	8 696
Expenditure on land and intangible assets (net)(c)	103	-94	-47	5	-36	4	-12	-32	-108
Grants to public trading enterprises	797	270	388	9	103	32	—	27	1 625
Grants to other sectors	100	97	141	37	32	5	40	—	451
Other(c)	—	11	52	—	-1	-1	—	—	63
<i>Total</i>	4 001	1 763	2 881	674	925	208	171	104	10 727
Total	26 792	17 497	13 788	6 799	7 559	2 294	1 703	1 322	77 609
REVENUE									
Taxes, fees and fines	14 430	10 492	5 702	2 714	3 298	818	342	611	38 405
Interest received from public trading enterprises	67	108	26	91	54	47	42	32	468
Interest received from other enterprises	984	235	1 374	389	391	139	77	23	3 466
Grants received	9 688	6 986	5 790	2 831	3 180	1 136	1 237	557	31 406
Other	2 223	2 052	1 909	514	884	107	60	32	7 780
Total	27 392	19 873	14 801	6 539	7 807	2 247	1 758	1 255	81 525
FINANCING AND DEFICIT MEASURES									
Advances received (net)	-458	-110	-54	-169	-23	-116	-62	-13	-1 005
Advances to public financial enterprises (receipts less payments)	73	139	—	2	—	—	5	—	218
Advances to public trading enterprises (receipts less payments)	345	2 738	92	509	183	84	—	9	3 961
Other advances paid (receipts less payments)	173	-105	-260	222	11	1	-1	—	41
Borrowing (net)	115	-5 280	-911	-1 640	-85	78	-31	43	-8 181
Increase in provisions (net)	—	—	—	—	—	—	—	11	12
Other financing transactions (net)(d)	-848	242	120	1 336	-334	—	34	17	1 038
<i>Total(d)</i>	-600	-2 376	-1 013	260	-248	47	-55	67	-3 916
Less Increase in provisions (net)	—	—	—	—	—	—	—	11	12
Equals deficit or surplus (-)	-600	-2 376	-1 013	260	-248	47	-55	56	-3 928
Of which									
Current deficit	-3 242	-3 636	-3 273	-274	-917	-85	-143	-19	-11 588
Capital deficit	2 642	1 260	2 260	534	669	132	88	75	7 660

(a) Sum of all individual State and Territory jurisdictions may not agree with total State and Territory figures, due to transfers between these jurisdictions.

(b) This item provides an indication of the extent of government charges levied. The charges (excluding inter-agency charges) are offset against gross expenditure in calculating final consumption expenditure and mainly comprise sales to the private sector.

(c) See Glossary on page 72.

(d) See Measures of Government Financing on page 65.

	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Total(a)
<i>Economic transactions</i>	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
OUTLAYS									
Current									
Interest payments to general government	70	109	26	92	51	48	42	32	469
Interest payments to other enterprises	923	776	659	206	512	168	2	—	3 247
Income transferred to general government	1 392	1 752	1 222	354	448	112	27	21	5 329
Other transfer payments	126	29	59	1	81	2	2	—	299
<i>Total</i>	2 511	2 666	1 966	653	1 092	330	73	53	9 344
Capital									
Expenditure on new fixed assets	2 072	1 004	2 120	275	1 265	199	60	82	7 077
Plus Expenditure on second-hand assets (net)(b)	-734	-1 306	-124	-97	-180	-10	-33	-31	-2 516
Equals Gross fixed capital expenditure	1 338	-302	1 996	178	1 085	189	27	51	4 561
Expenditure on land and intangible assets (net)(b)	-253	938	-3	-84	-34	-1	—	—	562
Grants to other levels of government	253	—	—	—	48	—	—	—	301
Grants to other sectors	—	—	—	—	—	1	—	—	—
Other(b)	-10	-11	19	46	24	-2	—	—	69
<i>Total</i>	1 328	625	2 012	140	1 123	187	27	51	5 493
Total	3 839	3 291	3 978	793	2 215	517	100	104	14 837
REVENUE									
Sales of goods and services	13 365	7 245	9 669	3 074	4 924	995	408	456	40 136
Plus Subsidies received	942	294	802	357	413	38	33	45	2 925
Less Operating expenditure	11 759	6 466	8 382	2 700	4 245	715	385	458	35 109
Equals Net operating surplus	2 548	1 073	2 089	731	1 092	318	56	43	7 952
Interest received	228	195	78	19	54	12	5	27	619
Capital grants received	778	831	387	9	103	31	—	27	2 164
Other	193	164	243	39	96	11	1	—	744
Total	3 747	2 263	2 797	798	1 345	372	62	97	11 479
FINANCING AND DEFICIT MEASURES									
Advances received (net)	-345	-2 737	-92	-503	-185	-85	—	-9	-3 955
Advances paid to the private sector (receipts less payments)	—	6 899	48	3	3	1	-3	-8	6 943
Other advances paid (receipts less payments)	—	21	—	4	4	—	—	—	30
Borrowing (net)	-707	-2 520	640	392	221	-14	11	—	-1 977
Increase in provisions for depreciation	1 554	758	915	339	491	180	50	42	4 330
Other increase in provisions (net)	-266	-56	256	-76	68	64	3	—	-8
Other financing transactions (net)(c)	-144	-1 337	-586	-164	268	-1	-23	-18	-2 005
<i>Total(c)</i>	92	1 028	1 181	-5	870	145	38	7	3 358
Less Increase in provisions (net)	1 288	702	1 171	263	559	244	53	42	4 322
Equals deficit or surplus (-)	-1 196	326	10	-268	311	-99	-15	-35	-964
Of which									
Current deficit	-1 568	677	-1 376	-364	-623	-246	-42	-59	-3 602
Capital deficit	372	-351	1 386	96	934	147	27	24	2 638

(a) Sum of all individual State and Territory jurisdictions may not agree with total State and Territory figures, due to transfers between these jurisdictions.

(b) See Glossary on page 72.

(c) See Measures of Government Financing on page 65.

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STATE, TERRITORY AND LOCAL — Consolidated Government, 1996–97

	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Total(a)
<i>Economic transactions</i>	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
OUTLAYS									
Current									
Gross expenditure on goods and services	19 653	13 937	9 900	4 812	6 385	1 740	1 215	1 086	58 728
Less Sales of goods and services	2 518	2 021	1 763	660	1 503	215	106	168	8 955
Equals Final consumption expenditure	17 135	11 916	8 137	4 152	4 882	1 525	1 109	918	49 773
Interest payments	2 498	2 249	1 189	1 236	996	492	197	63	8 920
Subsidies to public trading enterprises	932	295	738	284	413	40	33	45	2 780
Other transfer payments	3 209	2 012	1 698	648	998	241	197	192	9 195
<i>Total</i>	<i>23 774</i>	<i>16 472</i>	<i>11 762</i>	<i>6 320</i>	<i>7 289</i>	<i>2 298</i>	<i>1 536</i>	<i>1 218</i>	<i>70 668</i>
Capital									
Expenditure on new fixed assets	5 339	2 657	4 751	1 005	2 349	425	224	194	16 943
Plus Expenditure on second-hand assets (net)	-1 000	-1 481	-408	-204	-438	-69	-53	-34	-3 685
Equals Gross fixed capital expenditure	4 339	1 176	4 343	801	1 911	356	171	160	13 258
Expenditure on land and intangible assets (net)	-150	844	-50	-79	-70	3	-12	-32	454
Grants to other sectors	100	97	141	37	32	5	40	—	452
Other	-5	1	71	47	24	-1	-1	—	135
<i>Total</i>	<i>4 284</i>	<i>2 118</i>	<i>4 505</i>	<i>806</i>	<i>1 897</i>	<i>363</i>	<i>198</i>	<i>128</i>	<i>14 299</i>
Total	28 058	18 590	16 267	7 126	9 186	2 661	1 734	1 346	84 967
REVENUE									
Taxes, fees and fines	14 430	10 492	5 702	2 714	3 298	818	342	611	38 405
Net operating surplus of public trading enterprises	2 548	1 074	2 088	731	1 092	318	56	43	7 951
Interest received	1 144	362	1 415	397	421	151	82	47	4 019
Other	10 454	8 003	6 895	3 024	3 796	1 184	1 270	561	35 188
Total	28 576	19 931	16 100	6 866	8 607	2 471	1 750	1 262	85 563
FINANCING AND DEFICIT MEASURES									
Advances received (net)	-458	-110	-54	-169	-22	-116	-62	-13	-1 004
Advances paid (receipts less payments)	245	6 954	-212	232	14	2	1	-8	7 228
Borrowing (net)	-650	-8 084	-271	-1 249	136	91	-20	43	-9 974
Increase in provisions for depreciation (net)	1 554	758	915	339	491	180	50	42	4 330
Other increase in provisions (net)	-266	-56	256	-76	68	64	3	11	3
Other financing transactions (net)	-943	-803	-467	1 183	-108	-31	12	9	-1 179
<i>Total</i>	<i>-518</i>	<i>-1 341</i>	<i>167</i>	<i>260</i>	<i>579</i>	<i>190</i>	<i>-16</i>	<i>84</i>	<i>-596</i>
Less Increase in provisions (net)	1 288	702	1 171	263	559	244	53	53	4 333
Equals deficit or surplus (-)	-1 806	-2 043	-1 004	-3	20	-54	-69	31	-4 929
Of which									
Current deficit	-4 805	-2 959	-4 648	-634	-1 535	-332	-184	-68	-15 168
Capital deficit	2 999	916	3 644	631	1 555	278	115	99	10 239

(a) Sum of all individual State and Territory jurisdictions may not agree with total State and Territory figures, due to transfers between these jurisdictions.

	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT(a)	Total(b)
<i>Purpose classification</i>	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
General public services	2 006	1 776	597	641	645	198	159	n.a.	6 130
Public order and safety	2 082	1 375	1 051	513	703	166	159	n.a.	6 176
Education									
Primary and secondary	4 243	2 824	2 238	1 007	1 296	344	217	n.a.	12 438
University	1	149	9	1	—	4	28	n.a.	191
Technical and further education and other tertiary	882	469	297	170	244	65	42	n.a.	2 231
Other	756	415	377	135	166	59	31	n.a.	1 967
<i>Total</i>	5 882	3 857	2 921	1 313	1 706	472	318	n.a.	16 827
Health									
Hospital and other institutional services	3 796	2 697	1 810	868	1 025	331	161	n.a.	10 930
Community health services	736	299	403	161	182	21	69	n.a.	1 910
Other	292	127	119	118	209	30	61	n.a.	953
<i>Total</i>	4 824	3 123	2 332	1 147	1 416	382	291	n.a.	13 793
Social security and welfare	1 691	1 184	485	328	378	132	43	n.a.	4 303
Housing and community amenities									
Housing and community development	246	305	105	156	3	36	35	n.a.	926
Water supply	-22	10	—	2	284	1	14	n.a.	288
Sanitation and protection of the environment	553	203	87	88	47	17	4	n.a.	1 023
Other community amenities	59	39	52	25	37	7	3	n.a.	225
<i>Total</i>	836	557	244	271	371	61	56	n.a.	2 462
Recreation and culture									
Recreational facilities and services	598	307	354	145	182	72	54	n.a.	1 753
Cultural facilities and services	356	214	156	102	95	24	31	n.a.	1 005
Broadcasting and film production	6	12	—	1	2	—	—	n.a.	20
<i>Total</i>	960	533	510	248	279	96	85	n.a.	2 778
Fuel and energy	73	18	93	12	77	36	19	n.a.	328
Agriculture, forestry, fishing and hunting	332	260	413	88	93	50	41	n.a.	1 277
Mining, manufacturing and construction	100	68	82	47	51	9	14	n.a.	371
Transport and communications									
Road transport	1 230	846	758	226	235	117	68	n.a.	3 554
Water transport	-15	-2	-7	-2	15	3	—	n.a.	-8
Rail and multi-mode transport	813	220	776	143	127	—	1	n.a.	2 081
Communications and other transport	—	12	6	—	4	—	—	n.a.	22
<i>Total</i>	2 028	1 076	1 533	367	381	120	69	n.a.	5 649
Other economic affairs	439	191	326	97	168	60	58	n.a.	1 356
Other purposes									
Public debt	2 525	2 266	1 189	1 236	996	492	197	n.a.	8 964
Other	-4	189	-13	10	25	23	25	n.a.	255
<i>Total</i>	2 521	2 455	1 176	1 246	1 021	515	222	n.a.	9 219
Total	23 774	16 472	11 762	6 320	7 289	2 298	1 536	1 218	70 668

(a) Data disaggregated by purpose is unavailable for the ACT as the ACT Office of Financial Management was unable to provide the necessary detail. Where necessary, the ABS has estimated these data.

(b) Includes estimates for the ACT prepared by the ABS. Sum of all individual State and Territory jurisdictions may not agree with total State and Territory figures, due to transfers between these jurisdictions.

	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT(a)	Total(b)
<i>Purpose classification</i>	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
General public services	203	110	98	22	-65	-7	19	n.a.	412
Public order and safety	160	37	166	47	69	13	9	n.a.	507
Education									
Primary and secondary	138	124	278	90	132	29	20	n.a.	831
University	—	13	21	—	—	—	—	n.a.	33
Technical and further education and other tertiary	112	93	84	23	19	7	3	n.a.	345
Other	—	2	-5	8	1	2	1	n.a.	11
<i>Total</i>	250	232	378	121	152	38	24	n.a.	1 220
Health									
Hospital and other institutional services	406	138	267	71	56	14	10	n.a.	975
Community health services	15	1	45	5	—	—	4	n.a.	71
Other	1	34	7	32	10	1	—	n.a.	84
<i>Total</i>	422	173	319	108	66	15	14	n.a.	1 130
Social security and welfare	69	44	15	11	6	2	1	n.a.	148
Housing and community amenities									
Housing and community development	211	166	250	9	44	18	8	n.a.	696
Water supply	297	93	155	47	162	13	1	n.a.	772
Sanitation and protection of the environment	145	299	231	47	145	27	2	n.a.	913
Other community amenities	70	19	5	6	3	2	1	n.a.	105
<i>Total</i>	723	577	641	109	354	60	12	n.a.	2 486
Recreation and culture	650	228	278	59	113	33	18	n.a.	1 392
Fuel and energy	77	88	527	26	578	106	21	n.a.	1 442
Agriculture, forestry, fishing and hunting	88	17	108	57	-20	14	2	n.a.	267
Mining, manufacturing and construction	—	6	17	1	6	—	—	n.a.	29
Transport and communications									
Road transport	1 133	562	967	186	468	83	47	n.a.	3 453
Water transport	15	-110	155	1	16	6	25	n.a.	108
Rail and multi-mode transport	632	—	736	—	90	—	2	n.a.	1 459
Communications and other transport	—	129	-15	16	—	—	—	n.a.	132
<i>Total</i>	1 780	581	1 843	203	574	89	74	n.a.	5 152
Other economic affairs	33	21	43	18	58	-2	5	n.a.	176
Other purposes	-172	4	73	23	7	3	—	n.a.	-62
Total	4 284	2 118	4 505	806	1 897	363	198	128	14 299

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(b) Includes estimates for the ACT prepared by the ABS. Sum of all individual State and Territory jurisdictions may not agree with total State and Territory figures, due to transfers between these jurisdictions.

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TOTAL OUTLAYS, STATE, TERRITORY AND LOCAL — Consolidated Government, 1996–97

	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT(a)	Total(b)
<i>Purpose classification</i>	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
General public services	2 209	1 886	695	663	581	191	178	n.a.	6 542
Public order and safety	2 243	1 412	1 217	560	772	179	168	n.a.	6 683
Education									
Primary and secondary	4 380	2 947	2 516	1 098	1 428	373	237	n.a.	13 269
University	1	162	30	1	—	4	28	n.a.	224
Technical and further education and other tertiary	994	403	331	192	263	72	16	n.a.	2 341
Other	756	577	422	143	167	60	61	n.a.	2 213
<i>Total</i>	6 131	4 089	3 299	1 434	1 858	509	342	n.a.	18 047
Health									
Hospital and other institutional services	4 201	2 835	2 076	940	1 082	345	171	n.a.	11 904
Community health services	751	300	448	166	182	21	74	n.a.	1 981
Other	294	161	128	149	218	31	60	n.a.	1 039
<i>Total</i>	5 246	3 296	2 652	1 255	1 482	397	305	n.a.	14 924
Social security and welfare	1 760	1 228	500	340	384	133	44	n.a.	4 451
Housing and community amenities									
Housing and community development	457	472	354	165	46	54	43	n.a.	1 622
Water supply	275	103	155	49	445	14	16	n.a.	1 060
Sanitation and protection of the environment	698	502	318	135	192	44	6	n.a.	1 936
Other community amenities	129	58	58	32	42	9	2	n.a.	329
<i>Total</i>	1 559	1 135	885	381	725	121	67	n.a.	4 947
Recreation and culture									
Recreational facilities and services	1 211	450	530	188	241	102	72	n.a.	2 834
Cultural facilities and services	388	299	258	116	149	28	32	n.a.	1 309
Broadcasting and film production	10	12	—	3	2	—	—	n.a.	27
<i>Total</i>	1 609	761	788	307	392	130	104	n.a.	4 170
Fuel and energy	151	106	620	38	654	142	40	n.a.	1 770
Agriculture, forestry, fishing and hunting	420	277	521	146	73	64	43	n.a.	1 544
Mining, manufacturing and construction	100	73	99	47	57	9	15	n.a.	400
Transport and communications									
Road transport	2 363	1 408	1 725	412	703	200	115	n.a.	7 007
Water transport	—	-112	149	—	31	8	25	n.a.	101
Rail and multi-mode transport	1 375	11	1 505	—	208	—	3	n.a.	3 102
Communications and other transport	71	350	-3	159	13	1	—	n.a.	591
<i>Total</i>	3 809	1 657	3 376	571	955	209	143	n.a.	10 801
Other economic affairs	472	212	369	115	226	59	63	n.a.	1 532
Other purposes									
Public debt	2 526	2 266	1 189	1 236	996	492	197	n.a.	8 966
Other	-177	193	60	33	32	26	25	n.a.	191
<i>Total</i>	2 349	2 459	1 249	1 269	1 028	518	222	n.a.	9 157
Total	28 058	18 590	16 267	7 126	9 186	2 661	1 734	1 346	84 968

(a) Data disaggregated by purpose is unavailable for the ACT as the ACT Office of Financial Management was unable to provide the necessary detail. Where necessary, the ABS has estimated these data.

(b) Includes estimates for the ACT prepared by the ABS. Sum of all individual State and Territory jurisdictions may not agree with total State and Territory figures, due to transfers between these jurisdictions.

	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Total(a)
<i>Economic transactions</i>	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
OUTLAYS									
Current									
Gross expenditure on goods and services	16 864	11 597	8 299	4 246	5 620	1 536	1 157	1 086	50 405
Less Sales of goods and services(b)	1 703	1 371	1 202	522	1 232	165	90	168	6 453
Equals Final consumption expenditure	15 161	10 226	7 097	3 724	4 388	1 371	1 067	918	43 952
Interest payments	1 605	1 503	412	997	496	318	195	63	5 451
Subsidies to public trading enterprises	932	295	738	284	413	40	33	45	2 780
Grants to other governments	446	595	299	104	178	49	40	—	1 711
Other transfer payments	3 085	1 853	1 457	644	817	191	167	192	8 406
<i>Total</i>	<i>21 229</i>	<i>14 472</i>	<i>10 003</i>	<i>5 753</i>	<i>6 292</i>	<i>1 969</i>	<i>1 502</i>	<i>1 218</i>	<i>62 300</i>
Capital									
Expenditure on new fixed assets	2 381	1 133	1 744	523	694	139	155	112	6 882
Plus Expenditure on second-hand assets (net)(c)	-97	-53	-198	-85	-208	-47	-19	-3	-710
Equals Gross fixed capital expenditure	2 284	1 080	1 546	438	486	92	136	109	6 172
Expenditure on land and intangible assets (net)(c)	87	-59	-47	2	-35	4	-13	-32	-93
Grants to public trading enterprises	734	270	348	8	103	32	—	27	1 523
Grants to other levels of government	152	22	152	14	91	—	—	—	430
Grants to other sectors	100	97	141	37	32	5	40	—	451
Other(c)	-1	—	31	-1	—	—	—	—	29
<i>Total</i>	<i>3 356</i>	<i>1 410</i>	<i>2 171</i>	<i>498</i>	<i>677</i>	<i>133</i>	<i>163</i>	<i>104</i>	<i>8 512</i>
Total	24 585	15 882	12 174	6 251	6 969	2 102	1 665	1 322	70 812
REVENUE									
Taxes, fees and fines	12 280	9 189	4 541	2 233	2 751	670	309	611	32 585
Interest from public trading enterprises	67	108	26	91	54	47	42	32	468
Interest from other enterprises	842	173	1 313	354	352	131	78	23	3 125
Grants for own use	8 566	6 072	5 199	2 592	2 841	1 038	1 202	485	27 995
Grants for onpassing	1 043	821	571	233	332	86	35	72	3 193
Other	1 988	2 067	1 740	503	823	108	60	32	7 320
Total	24 786	18 430	13 390	6 006	7 153	2 080	1 726	1 255	74 686
FINANCING AND DEFICIT MEASURES									
Advances received (net)	-458	-108	-54	-169	-23	-116	-62	-13	-1 004
Advances to public financial enterprises (receipts less payments)	73	139	—	2	—	—	5	—	218
Advances to public trading enterprises (receipts less payments)	345	2 738	92	509	183	84	—	9	3 961
Other advances paid (receipts less payments)	177	-110	-262	220	11	2	-3	—	35
Borrowing (net)	140	-5 232	-972	-1 601	-80	77	-31	43	-8 165
Increase in provisions (net)	—	—	—	—	—	—	—	11	12
Other financing transactions (net)(d)	-478	25	-20	1 284	-275	-25	30	17	1 069
<i>Total(d)</i>	<i>-201</i>	<i>-2 548</i>	<i>-1 216</i>	<i>245</i>	<i>-184</i>	<i>22</i>	<i>-61</i>	<i>67</i>	<i>-3 874</i>
Less Increase in provisions (net)	—	—	—	—	—	—	—	11	12
Equals deficit or surplus (-)	-201	-2 548	-1 216	245	-184	22	-61	56	-3 886
Of which									
Current deficit	-2 437	-3 460	-2 946	-130	-617	-42	-141	-19	-9 792
Capital deficit	2 236	912	1 730	375	433	64	80	75	5 906

(a) Sum of all individual State and Territory jurisdictions may not agree with total State and Territory figures, due to transfers between these jurisdictions.

(b) This item provides an indication of the extent of government charges levied. The charges (excluding inter-agency charges) are offset against gross expenditure in calculating final consumption expenditure and mainly comprise sales to the private sector.

(c) See Glossary on page 72.

(d) See Measures of Government Financing on page 65.

	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Total(a)
<i>Economic transactions</i>	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
OUTLAYS									
Current									
Interest payments to general government	70	108	26	92	51	47	42	32	468
Interest payments to other enterprises	872	777	516	206	512	157	2	—	3 044
Income transferred to general government	1 392	1 752	1 222	354	448	112	27	21	5 328
Other transfer payments	127	29	59	—	81	2	2	—	299
<i>Total</i>	2 461	2 666	1 823	652	1 092	318	73	53	9 139
Capital									
Expenditure on new fixed assets	1 927	1 004	1 817	274	1 265	166	60	82	6 595
Plus Expenditure on second-hand assets (net)(b)	-661	-1 306	-122	-97	-180	-9	-33	-31	-2 440
Equals Gross fixed capital expenditure	1 266	-302	1 695	177	1 085	157	27	51	4 155
Expenditure on land and intangible assets (net)(b)	-253	938	-3	-84	-34	-1	—	—	562
Grants to other levels of government	253	—	—	—	48	—	—	—	301
Grants to other sectors	—	—	—	—	—	1	—	—	—
Other(b)	-11	-11	20	46	24	-2	—	—	70
<i>Total</i>	1 255	625	1 712	139	1 123	155	27	51	5 088
Total	3 716	3 291	3 535	791	2 215	473	100	104	14 227
REVENUE									
Sales of goods and services	12 844	7 245	8 697	3 071	4 924	864	408	456	38 508
Plus Subsidies received	942	294	770	355	413	38	33	45	2 889
Less Operating expenditure	11 304	6 466	7 720	2 696	4 245	614	385	458	33 886
Equals Net operating surplus	2 482	1 073	1 747	730	1 092	288	56	43	7 511
Interest	198	195	77	19	54	12	5	27	588
Capital grants	721	831	348	9	103	30	—	27	2 068
Other	133	164	62	38	96	7	1	—	500
Total	3 534	2 263	2 234	796	1 345	337	62	97	10 667
FINANCING AND DEFICIT MEASURES									
Advances received (net)	-345	-2 737	-92	-503	-185	-82	—	-9	-3 953
Advances to the private sector (receipts less payments)	—	6 899	48	3	3	1	-3	-8	6 943
Other advances paid (receipts less payments)	—	21	—	4	4	—	—	—	30
Borrowing (net)	-642	-2 520	693	392	221	2	11	—	-1 844
Increase in provisions for depreciation	1 417	758	801	339	491	153	50	42	4 051
Other increase in provisions (net)	-266	-56	255	-77	68	65	3	—	-8
Other financing transactions (net)(c)	18	-1 337	-404	-163	268	-3	-23	-18	-1 659
<i>Total(c)</i>	182	1 028	1 301	-5	870	136	38	7	3 560
Less Increase in provisions (net)	1 151	702	1 056	262	559	218	53	42	4 043
Equals deficit or surplus (-)	-969	326	245	-267	311	-82	-15	-35	-483
Of which									
Current deficit	-1 370	677	-1 061	-363	-623	-200	-42	-59	-3 041
Capital deficit	401	-351	1 306	96	934	118	27	24	2 558

(a) Sum of all individual State and Territory jurisdictions may not agree with total State and Territory figures, due to transfers between these jurisdictions.

(b) See Glossary on page 72.

(c) See Measures of Government Financing on page 65.

	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Total(a)
<i>Economic transactions</i>	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
OUTLAYS									
Current									
Gross expenditure on goods and services	16 864	11 597	8 299	4 246	5 620	1 536	1 157	1 086	50 405
Less Sales of goods and services(b)	1 703	1 371	1 202	522	1 232	165	90	168	6 453
Equals Final consumption expenditure	15 161	10 226	7 097	3 724	4 388	1 371	1 067	918	43 952
Interest payments	2 411	2 213	892	1 192	983	475	196	63	8 283
Subsidies to public trading enterprises	932	295	738	284	413	40	33	45	2 780
Grants to other governments	446	595	299	104	178	49	40	—	1 711
Other transfer payments	3 211	1 881	1 690	643	985	236	170	192	9 009
<i>Total</i>	<i>22 161</i>	<i>15 210</i>	<i>10 716</i>	<i>5 947</i>	<i>6 947</i>	<i>2 171</i>	<i>1 506</i>	<i>1 218</i>	<i>65 735</i>
Capital									
Expenditure on new fixed assets	4 307	2 137	3 562	798	1 960	305	216	194	13 478
Plus Expenditure on second-hand assets (net)	-759	-1 359	-320	-182	-388	-56	-52	-34	-3 150
Equals Gross fixed capital expenditure	3 548	778	3 242	616	1 572	249	164	160	10 328
Expenditure on land and intangible assets (net)	-166	879	-50	-83	-69	3	-13	-32	469
Grants to other levels of government	162	22	151	13	139	—	—	—	487
Grants to other sectors	100	97	141	37	32	5	40	—	452
Other	-10	-11	51	46	24	-1	—	—	98
<i>Total</i>	<i>3 634</i>	<i>1 765</i>	<i>3 535</i>	<i>629</i>	<i>1 698</i>	<i>256</i>	<i>191</i>	<i>128</i>	<i>11 834</i>
Total	25 795	16 975	14 251	6 576	8 645	2 427	1 697	1 346	77 569
REVENUE									
Taxes, fees and fines	12 280	9 189	4 541	2 233	2 751	670	309	611	32 585
Net operating surplus of public trading enterprises	2 482	1 074	1 746	730	1 092	288	56	43	7 512
Interest received	971	301	1 354	361	381	142	83	47	3 499
Grants received for own use	8 324	6 626	5 199	2 592	2 841	1 038	1 202	485	28 307
Grants received for onpassing	1 043	821	571	233	332	86	35	72	3 193
Other	725	476	754	183	556	45	33	4	2 776
Total	25 825	18 487	14 165	6 332	7 953	2 269	1 718	1 262	77 872
FINANCING AND DEFICIT MEASURES									
Advances received (net)	-458	-108	-54	-169	-22	-116	-62	-13	-1 003
Advances paid (receipts less payments)	250	6 950	-214	229	13	5	-1	-8	7 224
Borrowing (net)	-560	-8 037	-279	-1 210	142	104	-19	43	-10 326
Increase in provisions for depreciation	1 417	758	801	339	491	153	50	42	4 051
Other increase in provisions (net)	-266	-56	255	-77	68	65	3	11	4
Other financing transactions (net)	-413	-1 019	-423	1 132	—	-53	8	9	-253
<i>Total</i>	<i>-30</i>	<i>-1 512</i>	<i>86</i>	<i>244</i>	<i>692</i>	<i>158</i>	<i>-21</i>	<i>84</i>	<i>-303</i>
Less Increase in provisions (net)	1 151	702	1 056	262	559	218	53	53	4 055
Equals deficit or surplus (-)	-1 181	-2 214	-970	-18	133	-60	-74	31	-4 358
Of which									
Current deficit	-3 805	-2 782	-4 006	-490	-1 235	-241	-182	-68	-12 812
Capital deficit	2 624	568	3 036	472	1 368	181	108	99	8 454

TOTAL CURRENT OUTLAYS OF STATE AND TERRITORY — Consolidated Government, 1996–97

	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT(a)	Total(b)
<i>Purpose classification</i>	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
General public services	1 676	1 583	344	509	523	155	150	n.a.	5 047
Public order and safety	2 013	1 330	1 029	503	687	163	158	n.a.	6 010
Education									
Primary and secondary	4 243	2 824	2 238	1 007	1 296	344	217	n.a.	12 438
University	1	149	3	1	—	4	28	n.a.	185
Technical and further education and other tertiary	882	469	298	170	244	65	42	n.a.	2 230
Other	749	404	376	135	165	60	31	n.a.	1 950
<i>Total</i>	5 875	3 846	2 915	1 313	1 705	473	318	n.a.	16 803
Health									
Hospital and other institutional services	3 796	2 698	1 811	866	1 025	328	161	n.a.	10 927
Community health services	736	248	405	161	164	21	69	n.a.	1 843
Other	227	143	84	112	208	28	61	n.a.	861
<i>Total</i>	4 759	3 089	2 300	1 139	1 397	377	291	n.a.	13 631
Social security and welfare	1 541	984	460	316	334	120	42	n.a.	3 860
Housing and community amenities									
Housing and community development	131	215	42	138	—	25	34	n.a.	626
Water supply	35	10	—	2	284	1	14	n.a.	347
Sanitation and protection of the environment	198	31	28	42	55	7	3	n.a.	387
Other community amenities	6	1	—	1	—	—	—	n.a.	6
<i>Total</i>	370	257	70	183	339	33	51	n.a.	1 366
Recreation and culture	520	229	281	169	143	72	74	n.a.	1 553
Fuel and energy	73	18	93	12	77	36	19	n.a.	328
Agriculture, forestry, fishing and hunting	337	261	411	89	93	51	41	n.a.	1 283
Mining, manufacturing and construction	60	41	49	37	51	9	14	n.a.	261
Transport and communications									
Road transport	923	616	564	179	234	105	65	n.a.	2 760
Water transport	-15	10	-7	-2	15	3	—	n.a.	5
Rail and multi-mode transport	813	205	776	144	127	—	1	n.a.	2 065
Communications and other transport	1	11	7	—	4	—	1	n.a.	22
<i>Total</i>	1 722	842	1 340	321	380	108	67	n.a.	4 852
Other economic affairs	497	113	321	95	146	57	56	n.a.	1 302
Other purposes									
Public debt	2 437	2 231	892	1 192	983	475	196	n.a.	8 327
Other	282	386	213	69	90	42	30	n.a.	1 111
<i>Total</i>	2 719	2 617	1 105	1 261	1 073	517	226	n.a.	9 438
Total	22 161	15 210	10 716	5 947	6 947	2 171	1 506	1 218	65 735

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(b) Includes estimates for the ACT prepared by the ABS. Sum of all individual State and Territory jurisdictions may not agree with total State and Territory figures, due to transfers between these jurisdictions.

	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT(a)	Total(b)
<i>Purpose classification</i>	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
General public services	63	75	20	6	-91	-12	18	n.a.	111
Public order and safety	177	37	164	46	61	12	9	n.a.	512
Education									
Primary and secondary	138	124	278	90	132	29	20	n.a.	831
University	—	13	21	—	—	—	—	n.a.	33
Technical and further education	112	80	63	23	19	7	1	n.a.	311
Other	—	9	15	8	1	2	3	n.a.	39
<i>Total</i>	250	226	377	121	152	38	24	n.a.	1 214
Health									
Hospital and other institutional services	406	138	267	71	56	14	10	n.a.	975
Community health services	15	—	45	5	-2	—	4	n.a.	67
Other	-3	34	5	32	10	1	—	n.a.	78
<i>Total</i>	418	172	317	108	64	15	14	n.a.	1 120
Social security and welfare	35	35	12	9	—	1	1	n.a.	94
Housing and community amenities									
Housing and community development	230	167	238	15	88	19	8	n.a.	753
Water supply	298	93	33	44	162	1	1	n.a.	635
Sanitation and protection of the environment	75	267	4	27	132	1	1	n.a.	525
Other community amenities	—	4	-1	—	-3	—	—	n.a.	2
<i>Total</i>	603	531	274	86	379	21	10	n.a.	1 915
Recreation and culture	549	136	141	31	43	15	17	n.a.	946
Fuel and energy	144	88	527	25	578	106	21	n.a.	1 507
Agriculture, forestry, fishing and hunting	76	16	117	57	-20	14	2	n.a.	262
Mining, manufacturing and construction	4	5	15	1	6	—	—	n.a.	31
Transport and communications									
Road transport	798	414	615	105	365	42	42	n.a.	2 389
Water transport	15	-110	155	1	16	6	25	n.a.	108
Rail and multi-mode transport	641	125	743	15	90	—	2	n.a.	1 615
Communications and other transport	-1	1	-22	—	1	—	—	n.a.	-20
<i>Total</i>	1 453	430	1 491	121	472	48	69	n.a.	4 092
Other economic affairs	29	9	26	15	53	-2	5	n.a.	135
Other purpose	-168	5	53	3	1	—	—	n.a.	-106
Total	3 634	1 765	3 535	629	1 698	256	191	128	11 834

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(b) Includes estimates for the ACT prepared by the ABS. Sum of all individual State and Territory jurisdictions may not agree with total State and Territory figures, due to transfers between these jurisdictions.

	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Total(a)
<i>Purpose classification</i>	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
General public services	1 739	1 658	365	514	432	144	168	n.a.	5 159
Public order and safety	2 190	1 367	1 193	549	748	175	167	n.a.	6 522
Education									
Primary and secondary	4 380	2 947	2 516	1 098	1 428	373	237	n.a.	13 269
University	1	161	24	1	—	4	28	n.a.	218
Technical and further education	994	549	360	192	263	72	23	n.a.	2 520
Other	750	416	392	143	166	61	54	n.a.	2 010
<i>Total</i>	6 125	4 073	3 292	1 434	1 857	510	342	n.a.	18 017
Health									
Hospital and other institutional services	4 201	2 836	2 078	937	1 082	342	171	n.a.	11 902
Community health services	751	248	450	166	161	21	74	n.a.	1 910
Other	225	177	89	144	218	29	60	n.a.	939
<i>Total</i>	5 177	3 261	2 617	1 247	1 461	392	305	n.a.	14 751
Social security and welfare									
Welfare services	1 071	783	460	240	334	121	43	n.a.	3 114
Other	506	236	12	86	1	—	—	n.a.	840
<i>Total</i>	1 577	1 019	472	326	335	121	43	n.a.	3 954
Housing and community amenities									
Housing and community development	361	382	280	153	88	45	41	n.a.	1 380
Water supply	333	103	33	46	445	2	16	n.a.	982
Sanitation and protection of the environment	273	298	31	69	187	7	4	n.a.	912
Other community amenities	6	4	—	1	-2	—	—	n.a.	7
<i>Total</i>	973	787	344	269	718	54	61	n.a.	3 281
Recreation and culture									
Recreational facilities and services	857	164	295	111	73	62	61	n.a.	1 665
Cultural facilities and services	202	189	127	85	111	25	30	n.a.	807
Broadcasting and film production	10	12	—	3	2	—	—	n.a.	27
<i>Total</i>	1 069	365	422	199	186	87	91	n.a.	2 499
Fuel and energy	216	106	620	37	654	142	40	n.a.	1 835
Agriculture, forestry, fishing and hunting	414	277	528	147	73	65	43	n.a.	1 545
Mining, manufacturing and construction	64	45	64	38	57	9	15	n.a.	292
Transport and communications									
Road transport	1 721	1 030	1 179	284	599	147	107	n.a.	5 149
Water transport	—	-100	149	—	31	8	25	n.a.	113
Rail and multi-mode transport	1 454	331	1 518	159	216	—	3	n.a.	3 680
Communications and other transport	—	12	-15	—	5	1	1	n.a.	2
<i>Total</i>	3 175	1 273	2 831	443	851	156	136	n.a.	8 944
Other economic affairs	526	122	346	109	199	56	62	n.a.	1 437
Other purposes									
Public debt	2 438	2 231	892	1 192	983	475	196	n.a.	8 328
Other	113	391	266	72	91	42	30	n.a.	1 004
<i>Total</i>	2 551	2 622	1 158	1 264	1 074	517	226	n.a.	9 332
Total	25 795	16 975	14 251	6 576	8 644	2 427	1 697	1 346	77 569

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(b) Includes estimates for the ACT prepared by the ABS. Sum of all individual State and Territory jurisdictions may not agree with total State and Territory figures, due to transfers between these jurisdictions.

	NSW	Vic.	Qld	SA	WA	Tas.	NT	Total(a)
<i>Economic transactions</i>	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
OUTLAYS								
Current								
Gross expenditure on goods and services	2 789	2 340	1 601	566	765	204	57	8 322
Less Sales of goods and services(b)	815	650	561	138	271	50	16	2 501
Equals Final consumption expenditure	1 974	1 690	1 040	428	494	154	41	5 821
Interest payments	79	44	170	45	14	8	3	363
Other transfer payments	50	-1	9	15	19	13	—	105
<i>Total</i>	2 103	1 733	1 219	488	527	175	44	6 289
Capital								
Expenditure on new fixed assets	886	519	887	207	389	87	8	2 983
Plus Expenditure on second-hand assets (net)(c)	-168	-121	-86	-21	-50	-12	-1	-459
Equals Gross fixed capital expenditure	718	398	801	186	339	75	7	2 524
Expenditure on land and intangible assets (net)(c)	17	-35	—	3	-1	1	—	-15
Grants to other levels of government	1	—	—	—	2	—	—	3
Other(c)	-1	—	—	—	—	—	—	1
<i>Total</i>	735	363	801	189	340	76	7	2 513
Total	2 838	2 096	2 020	677	867	251	51	8 802
REVENUE								
Taxes, fees and fines	2 152	1 302	1 160	481	547	148	33	5 824
Interest received	144	69	76	37	40	9	1	377
Grants received	611	610	401	128	253	60	26	2 090
Other	280	3	180	17	59	8	—	545
Total	3 187	1 984	1 817	663	899	225	60	8 836
FINANCING AND DEFICIT MEASURES								
Advances received (net)	—	-6	2	-17	—	—	-3	-25
Advances paid (receipts less payments)	-4	—	—	2	1	—	—	-2
Borrowing (net)	-21	-49	61	-39	-5	—	-1	-53
Other financing transactions (net)(d)	-324	167	140	68	-28	26	-5	46
<i>Total(d)</i>	-349	112	203	14	-32	26	-9	-34
Equals deficit or surplus (-)(d)	-349	112	203	14	-32	26	-9	-34
Of which								
Current deficit	-756	-200	-329	-141	-337	-42	-6	-1 811
Capital deficit	407	312	532	155	305	68	-3	1 777

(a) Sum of all individual State and Territory jurisdictions may not agree with total State and Territory figures, due to transfers between these jurisdictions.

(b) This item provides an indication of the extent of government charges levied. The charges (excluding inter-agency charges) are offset against gross expenditure in calculating final consumption expenditure and mainly comprise sales to the private sector.

(c) See Glossary on page 72.

(d) See Measures of Government Financing on page 65.

	NSW	Vic.	Qld	SA	WA	Tas.	NT	Total
<i>Economic transactions</i>	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
OUTLAYS								
Current								
Interest payments	50	—	142	—	—	12	—	205
Income transferred to general government	—	—	—	1	—	—	—	1
Other transfer payments	—	—	—	—	—	—	—	-1
<i>Total</i>	50	—	142	1	—	12	—	205
Capital								
Expenditure on new fixed assets	146	—	302	1	—	33	—	482
Plus Expenditure on second-hand assets (net)(a)	-73	—	-2	—	—	-1	—	-76
Equals Gross fixed capital expenditure	73	—	300	1	—	32	—	406
Expenditure on land and intangible assets (net)(a)	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	-1
<i>Total</i>	73	—	300	1	—	32	—	405
Total	123	—	442	2	—	44	—	610
REVENUE								
Sales of goods and services	521	—	972	3	—	131	—	1,627
Plus Subsidies received	—	—	32	2	—	—	—	35
Less Operating expenditure	454	—	662	5	—	101	—	1,223
Equals Net operating surplus	67	—	342	—	—	30	—	439
Interest received	31	—	—	—	—	—	—	32
Capital grants received	57	—	39	—	—	1	—	97
Other	58	—	182	1	—	4	—	244
Total	213	—	563	1	—	35	—	812
FINANCING AND DEFICIT MEASURES								
Advances received (net)	—	—	—	—	—	-2	—	-2
Borrowing (net)	-65	—	-53	—	—	-15	—	-134
Increase in provisions for depreciation	137	—	115	—	—	28	—	280
Other increase in provisions (net)	—	—	—	—	—	-2	—	-1
Other financing transactions (net)(b)	-162	—	-183	1	—	—	—	-345
<i>Total(b)</i>	-90	—	-121	1	—	9	—	-202
Less Increase in provisions (net)	137	—	115	—	—	26	—	279
Equals deficit or surplus (-)	-227	—	-236	1	—	-17	—	-481
Of which								
Current deficit	-198	—	-315	1	—	-46	—	-560
Capital deficit	-29	—	79	—	—	29	—	79

(a) See Glossary on page 72.

(b) See Measures on Government Financing on page 65.

	NSW	Vic.	Qld	SA	WA	Tas.	NT	Total
<i>Economic transactions</i>	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
OUTLAYS								
Current								
Gross expenditure on goods and services	2 789	2 340	1 601	566	765	204	57	8 322
Less Sales of goods and services	815	650	561	138	271	50	16	2 501
Equals Final consumption expenditure	1 974	1 690	1 040	428	494	154	41	5 821
Interest payments	129	44	312	45	14	20	3	568
Other transfer payments	50	-1	10	15	19	13	—	105
<i>Total</i>	2 153	1 733	1 362	488	527	187	44	6 494
Capital								
Expenditure on new fixed assets	1 031	519	1 189	208	389	120	8	3 465
Plus Expenditure on second-hand assets (net)	-241	-121	-88	-21	-50	-13	-1	-535
Equals Gross fixed capital expenditure	790	398	1 101	187	339	107	7	2 930
Expenditure on land and intangible assets (net)	17	-35	—	3	-1	1	—	-15
Grants to other levels of government	1	—	—	—	2	—	—	3
Other	—	—	—	—	—	—	—	—
<i>Total</i>	808	363	1 101	190	340	108	7	2 918
Total	2 961	2 096	2 463	678	867	295	51	9 412
REVENUE								
Taxes, fees and fines	2 152	1 302	1 160	481	547	148	33	5 824
Net operating surplus of public trading enterprises	66	—	342	1	—	31	—	439
Interest received	175	69	77	37	40	10	1	409
Grants received	669	610	440	128	253	61	26	2 186
Other	338	3	360	17	59	10	—	789
Total	3 400	1 984	2 379	664	899	260	60	9 647
FINANCING AND DEFICIT MEASURES								
Advances received (net)	—	-6	2	-17	—	-2	-3	-27
Advances paid (receipts less payments)	-4	—	—	2	1	—	—	-2
Borrowing (net)	-86	-49	8	-39	-5	-15	-1	-186
Increase in provisions for depreciation (net)	137	—	115	—	—	28	—	280
Other increase in provisions (net)	—	—	—	—	—	-2	—	-1
Other financing transactions (net)	-486	167	-41	68	-28	26	-5	-299
<i>Total</i>	-439	112	84	14	-32	35	-9	-235
Less Increase in provisions (net)	137	—	115	—	—	26	—	279
Equals deficit or surplus (-)	-576	112	-31	14	-32	9	-9	-514
Of which								
Current deficit	-953	-200	-642	-142	-337	-88	-6	-2 370
Capital deficit	377	312	611	156	305	97	-3	1 856

TOTAL CURRENT OUTLAYS OF LOCAL — Consolidated Government, 1996–97

	NSW	Vic.	Qld	SA	WA	Tas.	NT	Total
<i>Purpose classification</i>	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
General public services	336	192	255	134	123	42	10	1 092
Public order and safety	122	50	23	19	24	3	1	241
Education	7	24	—	—	1	—	—	32
Health	65	64	38	8	19	6	—	200
Social security and welfare	149	303	29	16	43	12	2	554
Housing and community amenities								
Housing and community development	124	90	63	18	3	13	1	312
Water supply	-52	—	—	—	—	—	—	-53
Sanitation and protection of the environment	365	172	62	48	-8	11	1	651
Other community amenities	54	39	52	25	38	7	2	217
<i>Total</i>	491	301	177	91	33	31	4	1 127
Recreation and culture								
Recreational facilities and services	253	217	158	55	107	23	10	825
Cultural facilities and services	203	110	83	30	29	10	4	468
<i>Total</i>	456	327	241	85	136	33	14	1 293
Agriculture, forestry, fishing and hunting	—	-1	11	2	—	—	—	13
Mining, manufacturing and construction	40	27	33	10	—	—	—	110
Transport and communications	416	312	263	66	98	33	7	1 195
Other economic affairs	-58	78	5	3	22	4	1	55
Other	129	56	286	56	29	22	4	582
Total	2 153	1 733	1 362	488	527	187	44	6 494

TOTAL CAPITAL OUTLAYS OF LOCAL — Consolidated Government, 1996–97

	NSW	Vic.	Qld	SA	WA	Tas.	NT	Total
<i>Purpose classification</i>	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
General public services	145	35	77	17	26	5	1	306
Social security and welfare	34	11	3	2	6	—	—	56
Housing and community amenities								
Housing and community development	—	1	21	-4	4	-1	—	22
Water supply	57	—	134	3	—	12	—	206
Sanitation and protection of the environment	104	33	227	25	13	27	—	429
Other community amenities	70	16	6	5	5	1	1	103
<i>Total</i>	231	50	388	29	22	39	1	760
Recreation and culture	102	96	137	28	81	18	1	464
Fuel and energy	-66	—	—	1	—	—	—	-65
Agriculture, forestry, fishing and hunting	—	1	—	—	—	—	—	1
Mining, manufacturing and construction	-3	1	2	—	—	—	—	—
Transport and communications	335	150	400	83	185	41	4	1 199
Other economic affairs	4	12	17	3	5	—	—	42
Other	27	7	77	26	16	4	—	157
Total	808	363	1 101	190	340	108	7	2 918

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TOTAL OUTLAYS OF LOCAL — Consolidated Government, 1996–97

	NSW	Vic.	Qld	SA	WA	Tas.	NT	Total
<i>Purpose classification</i>	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
General public services	481	228	332	150	149	47	10	1 397
Public order and safety	145	51	24	22	32	4	1	278
Education	7	29	1	—	1	—	—	38
Health	69	66	40	8	21	6	—	210
Social security and welfare	183	313	32	18	49	12	2	610
Housing and community amenities								
Housing and community development	124	92	84	14	6	12	1	333
Water supply	5	—	134	3	—	12	—	153
Sanitation and protection of the environment	469	204	290	73	5	37	2	1 080
Other community amenities	124	54	56	30	44	9	3	321
<i>Total</i>	722	350	564	120	55	70	6	1 887
Recreation and culture								
Recreational facilities and services	355	290	236	76	168	41	11	1 179
Cultural facilities and services	203	133	142	37	49	10	4	578
<i>Total</i>	558	423	378	113	217	51	15	1 757
Fuel and energy	-66	—	—	1	—	—	—	-65
Agriculture, forestry, fishing and hunting	—	—	11	2	—	—	—	14
Mining, manufacturing and construction	37	28	35	10	—	—	—	110
Transport and communications	751	463	663	149	282	74	11	2 394
Other economic affairs	-54	90	23	6	27	4	2	96
Other purposes	129	55	359	79	35	26	4	687
Total	2 961	2 096	2 463	678	868	295	52	9 412

	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
<i>Economic transactions</i>	\$m	\$m	\$m	\$m	\$m	\$m
OUTLAYS						
Current						
Gross expenditure on goods and services	4 586	5 059	5 428	5 905	6 251	6 761
Less Sales of goods and services(a)	1 263	1 782	2 080	2 282	2 595	2 867
Equals Final consumption expenditure	3 323	3 277	3 348	3 623	3 656	3 894
Interest payments	8	9	10	12	16	20
Other transfer payments	151	209	225	237	265	272
<i>Total</i>	3 482	3 495	3 583	3 872	3 937	4 186
Capital						
Expenditure on new fixed assets	494	742	869	868	888	938
Plus Expenditure on second-hand assets (net)	-27	-17	-24	-49	-40	-76
Equals Gross fixed capital expenditure	467	725	845	819	848	862
Expenditure on land and intangible assets (net)	2	-5	7	44	-4	37
Grants	2	2	—	—	1	1
Other	-1	6	2	-6	-3	-5
<i>Total</i>	470	728	854	857	842	895
Total	3 952	4 223	4 437	4 729	4 779	5 081
REVENUE						
Interest received	259	209	225	199	253	235
Capital grants received	3 409	3 785	4 093	4 258	4 439	4 559
Other	341	332	334	325	349	350
Total	4 009	4 326	4 652	4 782	5 041	5 144
FINANCING AND DEFICIT MEASURES						
Advances received (net)	1	-2	—	—	19	22
Advances paid (receipts less payments)	1	-9	2	2	9	-1
Borrowing (net)	14	25	11	44	17	55
Other financing transactions (net)	-73	-117	-228	-99	-307	-139
<i>Total</i>	-57	-103	-215	-53	-262	-63
Equals deficit or surplus (-)	-57	-103	-215	-53	-262	-63
Of which						
Current deficit	-274	-469	-886	-851	-1 042	-874
Capital deficit	217	366	671	798	780	811

(a) 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 receipts under the Higher Education Contribution Scheme (HECS).

EXPLANATORY NOTES

INTRODUCTION

1 This publication shows final annual data for 1996–97 and replaces preliminary data published in *Government Financial Estimates, Australia 1997–98* (Cat. no. 5501.0).

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 on 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 the Commonwealth, each State and Territory government individually and local governments in total in each State and Territory and universities in total, 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 Statistics about the outlays and revenues of the Commonwealth government and State, Territory and local governments and their public trading enterprises are provided in this publication.

4 Also included are 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 1996–97. Separate tables classified by institutional sector are also provided showing data for the Commonwealth government, and all levels of government combined, for the years 1991–92 to 1996–97.

5 The treatment of universities has been changed in this issue. Previously, universities were classified to the government jurisdiction under which they were established. Therefore most university transactions were included in the State and Territory General Government sectors. From the last release of *Government Financial Estimates, Australia* (Cat. no. 5501.0) universities have been classified to a separate multi-jurisdictional universities sector to reflect the role that both State or Territory and Commonwealth Governments have in their financing and control. For more details on this change refer to *Information Paper: Developments in Government Finance Statistics* (Cat. no. 5516.0).

SCOPE

6 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, 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 (CBAs of State governments are also classified as general government).

7 Public financial enterprises (bodies primarily engaged in financial transactions in the market involving both incurring liabilities and acquiring financial assets) are currently excluded from the scope of government finance statistics and included with private financial institutions in a separate sector. This is because they have a separate and distinct role in the economy. However, the scope of GFS will be expanded to include these enterprises in the future.

CONCEPTS AND DEFINITIONS

8 To assist users in understanding the statistics presented in this and related publications, a separate manual, *Government Finance Statistics, Australia: Concepts, Sources and Methods* (Cat. no. 5514.0) has been produced. This manual is also available on CD-ROM as part of *Statistical Concepts Reference Library* (Cat. no. 1361.0). This manual replaces the *Classifications Manual for Government Finance Statistics, Australia* (Cat. no. 1217.0) (last issue 1989). GFS classifications applied in the tables of this publication are:

- *Economic Type Framework* (ETF) for Government Finance Statistics, which is used to:
 - categorise 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;
 - provide the basic building blocks for grouping transactions which need to be incorporated into the Australian National Accounts;
- Government Purpose Classification (GPC), which is used to group outlays with similar functions to facilitate the:
 - study of the broad purposes of public sector spending;
 - assessment of the effectiveness of outlays in meeting government policy objectives; and
- *Institutional Sector Classification* (INST), which classifies units into the general government or public trading enterprise sectors.

SOURCES OF DATA

9 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.

10 For the Commonwealth, 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 and Administration;
- annual reports of departments and authorities;
- budget papers; and
- reports of Auditors-General.

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

MEASURES OF GOVERNMENT FINANCING

12 Two main measures of government financing are presented in this publication — financing and deficit/surplus.

Financing

13 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 advances paid;
- net domestic borrowing;
- net borrowing from abroad;
- net deposits received;
- increase in investments;
- increase in currency and deposits;
- increase in provisions; and
- other funds available (net).

14 Data for net intra-sector advances received, net advances paid 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.

15 In this issue, a revised treatment of financing has been introduced. Net advances paid (covering loans and repayments of loans made for policy purposes and purchases/sales of equity) have been reclassified from capital outlays to financing transactions. This change results in a more useful measure of total outlays and removes the necessity to calculate the deficit adjusted for net advances.

Deficit/surplus

16 The 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.

17 The deficit/surplus is subdivided into current and capital components. The capital deficit/surplus is made up of capital outlays less capital grants received and other capital revenue. The current deficit/surplus is calculated by subtracting the capital deficit/surplus from the total deficit/surplus. It is equal to current outlays less current revenues and current grants received less increase in provisions.

Calculation as a residual

18 Note that although data are provided for items comprising government financing transactions, this information is generally less reliable than for outlay and revenue items. For this reason, the overall measures of government financing, i.e. total financing transactions and deficit/surplus, are calculated as a residual of outlay less revenue items. These measures, 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

19 Another measure of public sector financing transactions is net lending, published in the ANA 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.

20 This measure reflects national accounting concepts and practices 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 ANA, whereas in government finance statistics they are recorded on a cash basis.

21 In practice, a number of specific adjustments are made in the ANA to convert data to an approximate accruals basis. However, these adjustments generally do not substantially affect the comparison between the deficit and net lending measures.

22 For the Commonwealth government, a further difference arises because of the treatment of general government provisions. These are transactions carried out by general government in respect of superannuation for employees and past employees of Commonwealth public trading enterprises. In GFS these transactions add to (or reduce) the deficit, depending on whether they result in a net cash outflow or inflow for the general government sector. But they are not presently included as transactions of general government in the ANA and are therefore excluded from the measurement of net lending. This has caused the deficit to be approximately \$1,000 million higher than net lending for the Commonwealth government since 1991–92.

CONSOLIDATION

23 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 (subsector) have to be matched and eliminated to avoid double counting. The process of matching and eliminating the receipts and payments within the chosen subsector is known as consolidation.

24 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 ANA, 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).

25 Consolidation is particularly important at the State government level where about 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

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

27 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.

INTERSTATE COMPARISONS *continued*

28 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 ANA

29 Government final consumption in the publication *Australian National Accounts: National Income, Expenditure and Product* (Cat. no. 5204.0) is higher than that shown 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.

30 Statistics for government final consumption expenditure, advances paid and indirect taxes and subsidies in ANA 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* (Cat. no. 5216.0).

31 In determining a government's deficit, the statistics in this publication follow the treatment in the ANA which uses SNA standards and includes in financing all transactions affecting financial claims, including all lending by governments. This treatment differs to that used in previous issues of this publication which followed the IMF standard and included net advances paid in capital outlays.

RELATIONSHIP TO INFORMATION PUBLISHED IN BUDGET DOCUMENTS

32 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 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.

33 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 budget information on a GFS basis by jurisdictions has enabled the ABS to use information relating to the forward and immediate past year in preparing this publication, resulting in a much more timely release of the statistics.

34 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 of each year, 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. Variations between ABS statistics and those presented by each jurisdiction still remain, because ABS analysis can identify classification treatments with which ABS disagrees, and because some errors do not become apparent until ABS consolidates data for all jurisdictions. These differences are generally minor. Also, the ABS occasionally includes data not available when a jurisdiction's GFS presentations were published (e.g. major asset sales) and this can lead to major differences.

RELATED PUBLICATIONS

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

Australian National Accounts: Financial Accounts (Cat. no. 5232.0) — issued quarterly

Australian National Accounts: National Income, Expenditure and Product (Cat. no. 5204.0) — issued annually

Australian National Accounts: National Income, Expenditure and Product (Cat. no. 5206.0) — issued quarterly

Classifications Manual for Government Finance Statistics, Australia (Cat. no. 1217.0) — last issued 1989

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

Government Finance Statistics, Australia: Concepts, Sources and Methods (Cat. no. 5514.0) — issued January 1995

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

RELATED PUBLICATIONS *continued*

Public Sector Financial Assets and Liabilities, Australia (Cat. no. 5513.0)
— issued annually

Statistical Concepts Reference Library (Cat. no. 1361.0) — issued
annually on CD-ROM

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

UNPUBLISHED STATISTICS

36 In some cases, the ABS can make available information which is not published. This includes data for the years 1961–62 to 1996–97 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; CD-ROM and 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.

RECENT PUBLICATION

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

38 This paper provides information on significant developments in GFS which include:

- the planned adoption in GFS of accrual accounting principles;
- changes to the headline deficit measures used in GFS;
- changes in the treatment of CBAs and universities;
- extension of the scope of GFS to include public financial enterprises;
- the harmonisation of GFS with the whole of government accounts; and
- joint collection of data by the ABS and the Commonwealth Grants Commission.

SYMBOLS AND OTHER USAGES

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

ABS	Australian Bureau of Statistics
ANA	Australian National Accounts
CBA	Central Borrowing Authorities
ETF	Economic Type Framework
GDP	Gross Domestic Product
GFS	Government Financial Statistics
GPC	Government Purpose Classification
GSP	Gross State Product
IMF	International Monetary Fund
INST	Institutional Sector
n.a.	not available
PFE	Public financial enterprises
SNA	A System of National Accounts
—	nil or less than half the final digit shown

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

Financing	<p>The sum of transactions by which governments finance their deficits or invest their surpluses. Financing represents the difference between total outlays and revenue and grants.</p> <p>Commencing with this issue, a revised treatment of net advances paid has been introduced. Previously, net advances paid were included in capital outlays. These have been removed from capital outlays and are now included in financing measures.</p>
Grants received	<p>Current and capital unrequited payments (see definition below) received from other units in the non-financial public sector. This category is further classified for State and Territory governments to indicate whether grants received are used to fund those governments' operations or are Commonwealth grants to be onpassed to designated government authorities (e.g. universities) or other bodies (e.g. non-government schools).</p>
Gross Domestic Product (GDP)	<p>Unless otherwise stated, the GDP measure used in this publication is the current price measure GDP(I) which is the sum of factor incomes, consumption of fixed capital (depreciation) and indirect taxes.</p>
Gross fixed capital expenditure	<p>Expenditure on new fixed assets less net sales of second-hand assets. The term gross in the title indicates that no depreciation allowances have been deducted in this category.</p>
Gross State Product (GSP)	<p>The GSP measure used in this publication is the current price measure GSP which is the sum of all final expenditures, changes in stocks and exports less imports on a State by State basis.</p>
Income transferred to general government	<p>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 less 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.</p>
Increase in provisions	<p>Increase in public trading enterprise provisions for depreciation and increase in provisions for superannuation, long service leave and the like.</p>
Increase in stocks	<p>Increase (if negative, a decrease) in stocks of materials, stores, goods for sale (e.g. wool stocks) and spare parts.</p>
Interest payments	<p>Payments for the use of borrowed money. Interest payments include discounts and premiums incorporated into the sale price of securities. Interest payments by public trading enterprises to the general government sector are identified separately.</p>
Interest received	<p>Current receipts from government bank balances, investments and advances.</p>

Net operating surplus	The excess of the value of a public trading enterprise's sales receipts over costs incurred in producing its output. These costs include depreciation charges and indirect taxes less subsidies but exclude interest, dividends, land rent, royalties and direct taxes.
Other capital outlays	This category includes capital outlays not shown elsewhere. It mainly comprises unrequited capital transfers and the net increase in stocks.
Other financing transactions	Net changes in balances of financial assets and liabilities other than borrowing, advances received and provisions.
Other revenue	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.
Other transfer payments	Unrequited payments (see definition below) not already included in current outlay categories. These include land rent and royalty payments, income transfers from trading enterprises to general government and taxes and levies paid by government authorities.
Outlays	Total of current and capital outlays.
Personal benefit payments	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.
Revenue	The non-repayable receipts available to finance the outlays of public authorities. Revenue consists mainly of taxes, grants, interest, royalties and dividends and the operating surpluses of public trading enterprises.
Sales of goods and services	The value of current general government output sold to other public and private bodies.
Subsidies paid to Public Trading Enterprises	Grants paid by general government to public trading enterprises to offset recurring losses. 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.
Subsidies received	Unrequited payments (see definition below) made by public authorities to public trading enterprises to allow them to provide goods or services at reduced cost.
Taxes, fees and fines	Taxes are compulsory levies imposed by government to raise revenue. There is usually no clear and direct link between payment of taxes and the provision of goods and services. Fees are levies which are related to the regulation of an activity or where payment is associated with provision of goods and services but which do not correspond to the sale of goods and services. Fines are civil and criminal penalties imposed on law breakers (other than tax penalties which are included with taxes).
Unrequited payments	Payments made for which nothing is received directly in return.

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POST Client Services, ABS, PO Box 10, Belconnen, ACT 2616

EMAIL client.services@abs.gov.au



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