

# ATTACHMENT F

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## ANALYSIS OF RELATIVITIES

- 1 This attachment presents an analysis of the relativities the Commission assessed in the 2009 Update.
- 2 The analysis of relativities shows the effects of the Commission's assessments on the distribution of the goods and services tax (GST). It does so by comparing the effects of the total assessments (or parts of them) with a benchmark distribution<sup>1</sup>. The benchmark that has been used in the analysis is the equal per capita (EPC) distribution — that is, a distribution that would arise if each State had the same revenue raising capacity and the same costs of providing services.
- 3 At a more disaggregated level, the analysis in this attachment shows the contribution of each revenue category, each expense category and each Commonwealth payment treated by the inclusion method<sup>2</sup> to the movement from the equal per capita distribution. Analysis is also done to show the effects of each disability that the Commission assessed<sup>3</sup>.
- 4 The following tables provide the analysis:
  - Tables F-1 and F-2 show the contribution of each revenue category, in \$ million and in \$ per capita;
  - Tables F-3 and F-4 show the contribution of each expense category, in \$ million and in \$ per capita;
  - Tables F-5 and F-6 show the contribution of each Commonwealth payment, in \$ million and in \$ per capita; and

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<sup>1</sup> Differences in the two distributions reflect the underlying differences in assessed relativities from 1.0.

<sup>2</sup> The dissection of the total difference between an equalisation distribution and an EPC distribution to identify the effects of each category is done by calculating the average of the needs assessed for each State in the five assessment years and scaling the result by the growth in the GST and HCG pool between those years and 2008-09.

<sup>3</sup> The analysis of the effects of disability factors can be done in several ways. In this report, the effects of each disability are measured as the difference between a distribution of the pool that would arise from the total assessed relativities and an alternative distribution when that disability is not assessed (but all other disabilities are assessed).

- Tables F-7 and F-8 provide an alternative dissection of the contribution of each disability assessed by the Commission, in \$ million and in \$ per capita.

**Table F-1 Contribution to difference between equalisation and equal per capita distributions of the 2008-09 GST, revenue categories**

Contribution	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Total (a)
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Mining revenue	712.6	957.9	-547.7	-1 366.7	158.6	68.0	65.1	-47.7	1 962.1
Stamp duty on conveyances	-86.4	572.9	-701.5	-325.8	355.7	125.8	12.0	47.3	1 113.7
Payroll taxation	-578.0	-190.2	419.7	-57.3	199.1	116.3	52.5	37.9	825.5
Land revenue	-495.5	139.3	96.6	-27.7	173.9	83.1	9.7	20.6	523.2
Insurance taxation	-147.0	16.7	61.3	14.5	14.4	20.2	12.5	7.4	147.0
Light vehicle registration fees and taxes	118.3	-32.0	-24.6	-44.3	-18.1	-9.7	1.5	9.0	128.7
Stamp duty on motor vehicle registrations and transfers	79.5	-14.1	-58.8	-48.9	27.8	7.3	6.8	0.3	121.7
Heavy vehicle registration fees and taxes	82.1	-18.5	-23.9	-37.8	-9.0	0.7	9.3	-2.9	92.1
Gambling taxation	-31.6	-14.5	47.9	-1.8	12.9	8.8	-21.6	-0.2	69.6
Financial transaction taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other revenue	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Contributions from trading enterprises	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Total revenue</b>	<b>-346.1</b>	<b>1 417.6</b>	<b>-731.0</b>	<b>-1 895.8</b>	<b>915.3</b>	<b>420.4</b>	<b>147.8</b>	<b>71.6</b>	<b>2 972.8</b>

(a) Total redistribution. It is the sum of the positive (or the negative) items in the row.

**Table F-2 Contribution to difference between equalisation and equal per capita distributions of the 2008-09 GST, revenue categories, per capita**

Contribution	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Total (a)
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
Mining revenue	101.7	179.7	-126.6	-626.9	98.6	136.1	187.9	-215.5	91.2
Stamp duty on conveyances	-12.3	107.5	-162.2	-149.4	221.1	251.7	34.7	213.7	51.8
Payroll taxation	-82.5	-35.7	97.0	-26.3	123.8	232.7	151.6	171.2	38.4
Land revenue	-70.7	26.1	22.3	-12.7	108.1	166.3	28.0	93.0	24.3
Insurance taxation	-21.0	3.1	14.2	6.6	8.9	40.4	36.1	33.4	6.8
Light vehicle registration fees and taxes	16.9	-6.0	-5.7	-20.3	-11.3	-19.5	4.3	40.5	6.0
Stamp duty on motor vehicle registrations and transfers	11.4	-2.6	-13.6	-22.4	17.3	14.7	19.5	1.3	5.7
Heavy vehicle registration fees and taxes	11.7	-3.5	-5.5	-17.4	-5.6	1.5	26.9	-12.9	4.3
Gambling taxation	-4.5	-2.7	11.1	-0.8	8.0	17.6	-62.3	-1.1	3.2
Financial transaction taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other revenue	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Contributions from trading enterprises	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Total revenue</b>	<b>-49.4</b>	<b>265.9</b>	<b>-169.0</b>	<b>-869.5</b>	<b>569.0</b>	<b>841.5</b>	<b>426.7</b>	<b>323.5</b>	<b>138.2</b>

(a) Total redistribution (in Table F-1) divided by the Australian population.

**Table F-3 Contribution to difference between equalisation and equal per capita distributions of the 2008-09 GST, expense categories and user charges**

Contribution (a)	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Total (b)
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Preschools education	1.9	- 7.7	2.4	0.5	- 2.9	0.2	- 0.6	6.1	11.1
Preschools education (UC)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Government primary school education	47.4	- 140.5	15.9	6.5	- 83.6	37.2	- 18.4	135.4	242.5
Government primary school education (UC)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Non-government primary school education	12.9	8.1	- 22.9	- 6.6	1.1	- 2.7	7.2	2.9	32.2
Government secondary school education	- 51.2	- 311.6	165.7	125.0	- 25.0	15.6	5.6	76.0	387.8
Government secondary school education (UC)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Non-government secondary school education	- 24.1	- 13.8	2.6	29.7	- 2.2	- 5.6	10.2	3.3	45.7
Vocational education and training	- 35.6	- 69.7	29.3	20.7	- 11.1	6.6	16.3	43.5	116.4
Vocational education and training (UC)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Higher education	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Transport of rural school children	- 25.8	- 43.1	53.9	- 3.4	7.8	16.5	- 12.9	7.0	85.2
<b>Education</b>	<b>- 74.5</b>	<b>- 578.4</b>	<b>246.9</b>	<b>172.4</b>	<b>- 115.9</b>	<b>67.9</b>	<b>7.3</b>	<b>274.3</b>	<b>768.8</b>
Inpatient services	93.2	- 208.8	- 30.0	- 49.7	121.5	14.6	- 69.0	128.1	357.5
Inpatient services (UC)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Hospital patient fees	- 8.0	4.7	- 0.4	2.8	- 2.7	- 1.5	2.6	2.5	12.6
Non-inpatient and community health services	- 34.1	- 138.5	1.1	68.3	- 35.5	7.1	- 2.9	134.4	210.9
Non-inpatient and community health services (UC)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Population and preventative health	- 21.7	- 35.0	10.6	6.6	- 0.1	3.4	3.1	33.2	56.8
Population and preventative health (UC)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Health</b>	<b>29.4</b>	<b>- 377.6</b>	<b>- 18.8</b>	<b>27.9</b>	<b>83.3</b>	<b>23.6</b>	<b>- 66.1</b>	<b>298.3</b>	<b>462.5</b>
Family and child services	- 33.3	- 170.0	43.7	33.6	- 24.8	5.1	- 11.0	156.7	239.1
Family and child services (UC)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Aged and disabled services	38.7	- 15.3	- 44.9	- 16.5	15.9	5.7	- 0.6	17.0	77.3
Aged and disabled services (UC)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Homeless and general welfare	1.5	- 54.4	- 0.6	3.1	- 1.2	5.6	- 5.8	51.7	62.0
Homeless and general welfare (UC)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Housing	- 24.0	- 134.6	- 2.2	33.0	16.9	6.9	- 10.6	114.7	171.4
Housing (UC)	2.4	43.4	- 2.6	- 10.1	- 15.8	- 2.2	6.3	- 21.4	52.1
First home owners scheme	- 25.7	16.1	2.0	17.6	- 6.0	- 3.5	0.2	- 0.7	35.8
Services to Indigenous communities	- 94.3	- 81.1	- 29.7	2.4	- 17.8	- 6.5	- 5.3	232.4	234.8
<b>Community services</b>	<b>- 134.7</b>	<b>- 395.9</b>	<b>- 34.4</b>	<b>63.2</b>	<b>- 32.8</b>	<b>11.1</b>	<b>- 26.9</b>	<b>550.4</b>	<b>624.8</b>

**Table F-3 Contribution to difference between equalisation and equal per capita distributions of the 2008-09 GST, expense categories and user charges (continued)**

Contribution (a)	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Total (b)
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Police	8.8	-94.8	-23.5	20.3	-34.5	-3.6	20.5	106.8	156.4
Police (UC)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Administration of justice	-16.5	-44.2	-13.6	18.8	-11.6	1.8	8.9	56.5	86.0
Fees and fines	-2.2	-5.8	4.3	1.0	1.9	0.4	0.4	0.0	8.0
Property titles	35.5	20.1	-46.4	-18.4	6.4	0.1	1.3	1.5	64.8
Corrective services	22.4	-105.4	-8.7	10.9	-35.2	-0.7	7.0	109.6	150.0
Corrective services (UC)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Public safety	-3.4	-39.2	47.2	-3.5	-20.0	-3.0	3.7	18.3	69.2
Public safety (UC)	-88.4	-14.9	49.8	16.8	8.0	10.0	9.2	9.5	103.2
<b>Law, order and public safety</b>	<b>-43.7</b>	<b>-284.1</b>	<b>9.0</b>	<b>46.0</b>	<b>-85.0</b>	<b>4.9</b>	<b>50.9</b>	<b>302.1</b>	<b>412.9</b>
Culture and recreation	-15.6	-26.1	-22.7	6.9	3.9	10.3	23.1	20.2	64.4
Culture and recreation (UC)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
National parks and wildlife services	10.5	-58.0	-64.8	44.9	-4.8	9.1	21.6	41.5	127.5
National parks and wildlife services (UC)	2.0	-0.7	0.2	-1.0	0.5	-0.3	-0.3	-0.5	2.7
<b>Culture and recreation</b>	<b>-3.1</b>	<b>-84.8</b>	<b>-87.2</b>	<b>50.7</b>	<b>-0.5</b>	<b>19.1</b>	<b>44.4</b>	<b>61.2</b>	<b>175.5</b>
Electricity and gas	-25.6	-41.4	26.8	25.1	3.9	6.0	-6.1	11.2	73.0
Water sanitation and protection of the environment	-30.2	-170.6	-30.9	119.5	100.9	-5.4	-21.9	38.4	258.9
Non-urban transport	10.1	-11.6	3.8	-1.2	-1.0	5.3	-10.4	5.0	24.2
Primary industry (c)	-126.2	-27.1	40.5	52.9	57.5	18.1	-23.1	7.5	176.5
Primary industry (UC)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Mining, fuel and energy	-71.7	-57.9	-4.2	125.5	-11.8	-0.9	-2.9	24.0	149.5
Mining, fuel and energy (UC)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Tourism	-10.0	-8.8	-1.7	1.8	1.2	4.3	4.7	8.5	20.4
Tourism (UC)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Manufacturing and other industry	-6.3	-4.4	-4.6	1.1	1.3	3.5	4.6	4.9	15.3
Manufacturing and other industry (UC)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Subsidies - petroleum products	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Subsidies - alcohol products	-1.9	-0.8	-3.6	1.4	4.9	0.4	-0.3	-0.2	6.8
<b>Economic activities</b>	<b>-261.8</b>	<b>-322.6</b>	<b>26.1</b>	<b>326.1</b>	<b>157.0</b>	<b>31.3</b>	<b>-55.5</b>	<b>99.3</b>	<b>639.9</b>
Roads (c)	-42.9	-335.0	27.2	223.6	-23.8	8.8	-26.8	168.9	428.4
Roads (UC)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Urban transit	143.1	59.7	-54.6	-27.6	-37.1	-52.9	-5.3	-25.4	202.9
<b>Transport</b>	<b>100.3</b>	<b>-275.2</b>	<b>-27.4</b>	<b>196.0</b>	<b>-60.8</b>	<b>-44.2</b>	<b>-32.1</b>	<b>143.4</b>	<b>439.7</b>

**Table F-3 Contribution to difference between equalisation and equal per capita distributions of the 2008-09 GST, expense categories and user charges (continued)**

Contribution (a)	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Total (b)
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Superannuation	- 35.9	- 157.1	- 9.6	63.6	9.4	27.8	- 14.0	115.7	216.5
GST administration costs	0.8	- 0.2	- 0.4	0.0	- 0.1	0.0	- 0.1	0.0	0.8
General public services	- 86.9	- 107.4	- 81.2	56.8	2.8	46.0	69.9	99.9	275.5
General public services (UC)	- 2.0	4.3	10.7	- 27.0	9.9	5.3	0.9	- 2.2	31.2
<b>General public services</b>	<b>- 123.9</b>	<b>- 260.3</b>	<b>- 80.5</b>	<b>93.4</b>	<b>22.0</b>	<b>79.1</b>	<b>56.8</b>	<b>213.4</b>	<b>464.7</b>
Debt charges	0.4	- 1.4	0.2	1.6	- 0.1	- 0.9	0.6	- 0.4	2.8
Depreciation	- 12.0	- 31.8	10.0	5.6	- 3.9	9.3	1.2	21.6	47.7
<b>Debt charges and depreciation</b>	<b>- 11.6</b>	<b>- 33.2</b>	<b>10.2</b>	<b>7.2</b>	<b>- 4.0</b>	<b>8.4</b>	<b>1.8</b>	<b>21.2</b>	<b>48.8</b>
<b>Total expenses and user charges</b>	<b>- 523.7</b>	<b>- 2 612.0</b>	<b>44.0</b>	<b>983.0</b>	<b>- 36.7</b>	<b>201.3</b>	<b>- 19.4</b>	<b>1 963.7</b>	<b>3 191.9</b>

(a) UC indicates user charges.

(b) Total redistribution. It is the sum of the positive (or the negative) items in the row.

(c) These are the net effects of APC assessments of the relevant expenses and the SPPs that fund them.

**Table F-4 Contribution to difference between equalisation and equal per capita distributions of the 2008-09 GST pool, expense categories and user charges, per capita**

Contribution (a)	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Total (b)
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
Preschools education	0.3	- 1.4	0.6	0.2	- 1.8	0.4	- 1.7	27.7	0.5
Preschools education (UC)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Government primary school education	6.8	- 26.4	3.7	3.0	- 51.9	74.4	- 53.1	612.1	11.3
Government primary school education (UC)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Non-government primary school education	1.8	1.5	- 5.3	- 3.0	0.7	- 5.4	20.9	13.2	1.5
Government secondary school education	- 7.3	- 58.5	38.3	57.3	- 15.6	31.3	16.1	343.5	18.0
Government secondary school education (UC)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Non-government secondary school education	- 3.4	- 2.6	0.6	13.6	- 1.4	- 11.2	29.4	14.7	2.1
Vocational education and training	- 5.1	- 13.1	6.8	9.5	- 6.9	13.3	47.0	196.7	5.4
Vocational education and training (UC)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Higher education	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Transport of rural school children	- 3.7	- 8.1	12.5	- 1.6	4.8	33.0	- 37.4	31.9	4.0
<b>Education</b>	<b>- 10.6</b>	<b>- 108.5</b>	<b>57.1</b>	<b>79.1</b>	<b>- 72.1</b>	<b>135.8</b>	<b>21.2</b>	<b>1 239.8</b>	<b>35.7</b>
Inpatient services	13.3	- 39.2	- 6.9	- 22.8	75.5	29.3	- 199.2	579.2	16.6
Inpatient services (UC)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Hospital patient fees	- 1.1	0.9	- 0.1	1.3	- 1.7	- 3.1	7.6	11.4	0.6
Non-inpatient and community health services	- 4.9	- 26.0	0.3	31.3	- 22.0	14.3	- 8.3	607.5	9.8
Non-inpatient and community health services (UC)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Population and preventative health	- 3.1	- 6.6	2.4	3.0	0.0	6.7	8.9	150.1	2.6
Population and preventative health (UC)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Health</b>	<b>4.2</b>	<b>- 70.8</b>	<b>- 4.3</b>	<b>12.8</b>	<b>51.8</b>	<b>47.2</b>	<b>- 191.0</b>	<b>1 348.2</b>	<b>21.5</b>
Family and child services	- 4.8	- 31.9	10.1	15.4	- 15.4	10.2	- 31.8	708.2	11.1
Family and child services (UC)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Aged and disabled services	5.5	- 2.9	- 10.4	- 7.6	9.9	11.5	- 1.6	77.0	3.6
Aged and disabled services (UC)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Homeless and general welfare	0.2	- 10.2	- 0.1	1.4	- 0.7	11.2	- 16.8	233.8	2.9
Homeless and general welfare (UC)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Housing	- 3.4	- 25.3	- 0.5	15.1	10.5	13.7	- 30.6	518.2	8.0
Housing (UC)	0.3	8.1	- 0.6	- 4.6	- 9.8	- 4.3	18.1	- 96.6	2.4
First home owners scheme	- 3.7	3.0	0.5	8.1	- 3.7	- 7.0	0.5	- 3.2	1.7
Services to Indigenous communities	- 13.5	- 15.2	- 6.9	1.1	- 11.0	- 13.1	- 15.4	1 050.3	10.9
<b>Community services</b>	<b>- 19.2</b>	<b>- 74.3</b>	<b>- 8.0</b>	<b>29.0</b>	<b>- 20.4</b>	<b>22.3</b>	<b>- 77.6</b>	<b>2 487.9</b>	<b>29.0</b>

**Table F-4 Contribution to difference between equalisation and equal per capita distributions of the 2008-09 GST, expense categories and user charges, per capita (continued)**

Contribution (a)	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Total (b)
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
Police	1.3	- 17.8	- 5.4	9.3	- 21.4	- 7.3	59.1	482.8	7.3
Police (UC)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Administration of justice	- 2.4	- 8.3	- 3.1	8.6	- 7.2	3.5	25.8	255.2	4.0
Fees and fines	- 0.3	- 1.1	1.0	0.5	1.2	0.8	1.1	0.0	0.4
Property titles	5.1	3.8	- 10.7	- 8.5	3.9	0.1	3.6	6.7	3.0
Corrective services	3.2	- 19.8	- 2.0	5.0	- 21.9	- 1.5	20.3	495.3	7.0
Corrective services (UC)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Public safety	- 0.5	- 7.4	10.9	- 1.6	- 12.4	- 6.0	10.6	82.6	3.2
Public safety (UC)	- 12.6	- 2.8	11.5	7.7	5.0	20.0	26.5	43.1	4.8
<b>Law, order and public safety</b>	<b>- 6.2</b>	<b>- 53.3</b>	<b>2.1</b>	<b>21.1</b>	<b>- 52.9</b>	<b>9.7</b>	<b>147.0</b>	<b>1 365.8</b>	<b>19.2</b>
Culture and recreation	- 2.2	- 4.9	- 5.2	3.2	2.4	20.6	66.7	91.5	3.0
Culture and recreation (UC)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
National parks and wildlife services	1.5	- 10.9	- 15.0	20.6	- 3.0	18.2	62.4	187.5	5.9
National parks and wildlife services (UC)	0.3	- 0.1	0.1	- 0.5	0.3	- 0.5	- 0.8	- 2.2	0.1
<b>Culture and recreation</b>	<b>- 0.4</b>	<b>- 15.9</b>	<b>- 20.2</b>	<b>23.3</b>	<b>- 0.3</b>	<b>38.3</b>	<b>128.3</b>	<b>276.8</b>	<b>8.2</b>
Electricity and gas	- 3.7	- 7.8	6.2	11.5	2.4	11.9	- 17.6	50.8	3.4
Water sanitation and protection of the environment	- 4.3	- 32.0	- 7.1	54.8	62.7	- 10.7	- 63.3	173.7	12.0
Non-urban transport	1.4	- 2.2	0.9	- 0.6	- 0.6	10.6	- 30.1	22.6	1.1
Primary industry (c)	- 18.0	- 5.1	9.4	24.3	35.7	36.3	- 66.8	33.7	8.2
Primary industry (UC)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Mining, fuel and energy	- 10.2	- 10.9	- 1.0	57.6	- 7.3	- 1.9	- 8.4	108.4	6.9
Mining, fuel and energy (UC)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Tourism	- 1.4	- 1.6	- 0.4	0.8	0.7	8.6	13.5	38.5	1.0
Tourism (UC)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Manufacturing and other industry	- 0.9	- 0.8	- 1.1	0.5	0.8	7.0	13.3	22.1	0.7
Manufacturing and other industry (UC)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Subsidies - petroleum products	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Subsidies - alcohol products	- 0.3	- 0.1	- 0.8	0.7	3.1	0.9	- 0.9	- 0.9	0.3
<b>Economic activities</b>	<b>- 37.4</b>	<b>- 60.5</b>	<b>6.0</b>	<b>149.6</b>	<b>97.6</b>	<b>62.7</b>	<b>- 160.3</b>	<b>448.8</b>	<b>29.7</b>
Roads (c)	- 6.1	- 62.8	6.3	102.6	- 14.8	17.6	- 77.4	763.2	19.9
Roads (UC)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Urban transit	20.4	11.2	- 12.6	- 12.7	- 23.0	- 106.0	- 15.3	- 115.0	9.4
<b>Transport</b>	<b>14.3</b>	<b>- 51.6</b>	<b>- 6.3</b>	<b>89.9</b>	<b>- 37.8</b>	<b>- 88.4</b>	<b>- 92.6</b>	<b>648.3</b>	<b>20.4</b>

**Table F-4 Contribution to difference between equalisation and equal per capita distributions of the 2008-09 GST, expense categories and user charges, per capita (continued)**

Contribution (a)	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Total (b)
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
Superannuation	- 5.1	- 29.5	- 2.2	29.2	5.8	55.7	- 40.4	523.0	10.1
GST administration costs	0.1	0.0	- 0.1	0.0	- 0.1	0.0	- 0.3	- 0.2	0.0
General public services	- 12.4	- 20.1	- 18.8	26.0	1.7	92.0	202.0	451.7	12.8
General public services (UC)	- 0.3	0.8	2.5	- 12.4	6.2	10.6	2.5	- 9.9	1.4
<b>General public services</b>	<b>- 17.7</b>	<b>- 48.8</b>	<b>- 18.6</b>	<b>42.8</b>	<b>13.7</b>	<b>158.4</b>	<b>163.9</b>	<b>964.6</b>	<b>21.6</b>
Debt charges	0.1	- 0.3	0.0	0.7	0.0	- 1.8	1.7	- 1.8	0.1
Depreciation	- 1.7	- 6.0	2.3	2.6	- 2.4	18.7	3.4	97.8	2.2
<b>Debt charges and depreciation</b>	<b>- 1.7</b>	<b>- 6.2</b>	<b>2.4</b>	<b>3.3</b>	<b>- 2.5</b>	<b>16.9</b>	<b>5.1</b>	<b>96.0</b>	<b>2.3</b>
<b>Total expenses and user charges</b>	<b>- 74.8</b>	<b>- 490.0</b>	<b>10.2</b>	<b>450.9</b>	<b>- 22.8</b>	<b>402.8</b>	<b>- 56.1</b>	<b>8 876.1</b>	<b>148.3</b>

(a) UC indicates user charges.

(b) Total redistribution (in Table F-3) divided by the Australian population.

(c) These are the net effects of APC assessments of the relevant expenses and the SPPs that fund them.

**Table F-5 Contribution to difference between equalisation and equal per capita distributions of the 2008-09 GST, Commonwealth payments**

Contribution	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Total (a)
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Auslink - State Roads component (b)	- 84.2	125.1	- 87.2	0.9	31.1	7.1	25.2	- 17.9	189.3
Health Care Grants	- 42.7	54.3	37.4	4.6	- 74.0	13.7	29.4	- 22.7	139.4
Housing	16.0	27.3	- 1.0	- 4.4	- 3.2	- 3.1	- 4.2	- 27.3	43.3
Government schools	- 12.5	27.9	- 1.0	3.6	1.2	- 10.1	3.1	- 12.3	35.8
Disabilities services	- 2.0	15.3	3.8	11.3	- 20.9	- 6.5	1.0	- 2.1	31.4
Home and community care	20.9	- 3.6	- 13.4	- 0.3	- 8.9	- 2.0	4.2	3.1	28.3
Skilling Australia's workforce	- 13.8	2.9	20.3	4.1	- 6.6	- 2.6	- 2.1	- 2.1	27.3
Health infrastructure grants	4.3	5.8	- 15.6	2.5	1.8	0.5	0.4	0.2	15.6
Supported accommodation assistance	1.0	7.2	6.3	0.1	- 3.8	- 3.7	- 3.5	- 3.7	14.7
National public health	- 5.7	8.2	5.8	0.1	0.2	- 2.9	- 1.6	- 4.1	14.3
Vocational education and training	- 3.0	- 2.1	12.4	1.2	- 2.9	- 1.2	- 2.7	- 1.8	13.6
Extension of fringe benefits	- 2.9	0.7	4.3	2.3	- 4.7	- 1.7	1.6	0.4	9.3
National secondary schools computer fund	- 6.9	3.2	2.2	1.1	0.1	0.2	0.2	0.0	6.9
National water initiative - living Murray	- 1.3	- 4.1	3.1	1.6	0.0	0.4	0.2	0.2	5.4
Australian technical colleges	2.2	- 5.1	1.4	0.7	0.5	0.2	0.1	0.1	5.1
Elective surgery waiting list reduction	- 1.0	1.4	3.0	- 0.4	- 0.6	- 0.6	- 1.2	- 0.6	4.4
Strengthening Tasmania	1.4	1.0	0.9	0.4	0.3	- 4.1	0.1	0.0	4.1
Plant disease and eradication	1.9	1.5	- 2.7	- 0.1	- 0.8	0.1	0.1	- 0.1	3.7
Family violence partnership	1.4	1.1	0.2	0.1	- 1.2	0.1	0.1	- 1.7	2.9
Aged care assessment service	- 1.1	0.4	1.8	0.2	- 1.1	- 0.2	0.4	- 0.3	2.7
Skilling farmers for the future	1.7	0.1	- 1.3	0.1	- 0.6	0.0	0.1	- 0.1	2.1
Debt redemption assistance	0.8	0.6	- 1.8	0.3	0.2	- 0.2	0.0	0.0	2.0
Strengthening cancer care - Melbourne	0.8	- 1.8	0.5	0.2	0.2	0.1	0.0	0.0	1.8
Agriculture - advancing Australia - FarmBis	1.1	0.6	- 0.4	- 0.3	- 0.8	- 0.2	0.1	- 0.1	1.7
Social housing subsidy program	- 1.4	0.5	0.4	0.2	0.2	0.1	0.0	0.0	1.5
Emergency services	0.7	0.5	- 0.2	- 0.4	- 0.2	- 0.2	0.1	- 0.2	1.3
Supporting Western Sydney - PET scanner	- 1.1	0.4	0.3	0.2	0.1	0.0	0.0	0.0	1.1
Farm assistance	- 0.6	0.6	0.3	- 0.1	- 0.2	0.1	0.0	0.0	1.0
Helping public patients in hospitals waiting for nursing home places	- 0.1	0.5	0.2	- 0.2	- 0.6	0.0	0.1	0.0	0.8
Road safety blackspots - States	0.3	- 0.6	0.3	0.0	- 0.1	0.1	0.0	- 0.1	0.7
Improving policing in very remote areas	0.2	0.3	0.0	- 0.1	- 0.1	0.0	0.0	- 0.4	0.6
Youth health services	0.0	0.0	0.2	0.1	0.0	0.0	0.0	- 0.1	0.2
Young people with disabilities	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1

**Table F-5 Contribution to difference between equalisation and equal per capita distributions of the 2008-09 GST, Commonwealth payments (continued)**

Contribution	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Total (a)
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Organ and tissue donation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Gold Coast light rail	0.0	0.0	-0.1	0.0	0.0	0.0	0.0	0.0	0.1
Organ transplantation services	-0.4	0.2	0.2	0.1	-0.1	0.0	0.0	0.0	0.5
NAP - Social cohesion, harmony and security	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Supporting nurses into workforce - training payments	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Road program (b)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NAPSWQ payment (c)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
National aerial firefighting strategy	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Non-Government Schools	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Assistance for housing	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Blood transfusion services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Total Commonwealth payments</b>	<b>-125.8</b>	<b>270.5</b>	<b>-19.5</b>	<b>29.8</b>	<b>-95.6</b>	<b>-17.0</b>	<b>51.2</b>	<b>-93.5</b>	<b>351.4</b>

- (a) Total redistribution. It is the sum of the positive (or the negative) items in the row.  
(b) Effects of payments for national highways are included in the roads expense category.  
(c) Effects are included in the primary industry expense category.

**Table F-6 Contribution to difference between equalisation and equal per capita distributions of the 2008-09 GST, Commonwealth payments, per capita**

Contribution	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Total (a)
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
Auslink - State Roads component (b)	- 12.0	23.5	- 20.2	0.4	19.3	14.1	72.7	- 81.1	8.8
Health Care Grants	- 6.1	10.2	8.6	2.1	- 46.0	27.3	85.0	- 102.7	6.5
Housing	2.3	5.1	- 0.2	- 2.0	- 2.0	- 6.3	- 12.2	- 123.4	2.0
Government schools	- 1.8	5.2	- 0.2	1.6	0.8	- 20.2	8.9	- 55.4	1.7
Disabilities services	- 0.3	2.9	0.9	5.2	- 13.0	- 12.9	2.9	- 9.3	1.5
Home and community care	3.0	- 0.7	- 3.1	- 0.1	- 5.6	- 4.0	12.2	14.1	1.3
Skilling Australia's workforce	- 2.0	0.5	4.7	1.9	- 4.1	- 5.2	- 6.1	- 9.5	1.3
Health infrastructure grants	0.6	1.1	- 3.6	1.1	1.1	1.1	1.1	1.1	0.7
Supported accommodation assistance	0.1	1.3	1.5	0.1	- 2.4	- 7.4	- 10.2	- 16.5	0.7
National public health	- 0.8	1.5	1.3	0.1	0.1	- 5.8	- 4.7	- 18.6	0.7
Vocational education and training	- 0.4	- 0.4	2.9	0.6	- 1.8	- 2.5	- 7.7	- 8.0	0.6
Extension of fringe benefits	- 0.4	0.1	1.0	1.1	- 2.9	- 3.3	4.5	1.9	0.4
National secondary schools computer fund	- 1.0	0.6	0.5	0.5	0.1	0.3	0.6	0.2	0.3
National water initiative - living Murray	- 0.2	- 0.8	0.7	0.7	0.0	0.7	0.7	0.7	0.3
Australian technical colleges	0.3	- 0.9	0.3	0.3	0.3	0.3	0.3	0.3	0.2
Elective surgery waiting list reduction	- 0.1	0.3	0.7	- 0.2	- 0.4	- 1.2	- 3.6	- 2.8	0.2
Strengthening Tasmania	0.2	0.2	0.2	0.2	0.2	- 8.3	0.2	0.2	0.2
Plant disease and eradication	0.3	0.3	- 0.6	- 0.1	- 0.5	0.3	0.3	- 0.4	0.2
Family violence partnership	0.2	0.2	0.1	0.0	- 0.7	0.2	0.3	- 7.9	0.1
Aged care assessment service	- 0.2	0.1	0.4	0.1	- 0.7	- 0.4	1.2	- 1.5	0.1
Skilling farmers for the future	0.2	0.0	- 0.3	0.1	- 0.4	- 0.1	0.4	- 0.5	0.1
Debt redemption assistance	0.1	0.1	- 0.4	0.1	0.1	- 0.4	0.1	0.1	0.1
Strengthening cancer care - Melbourne	0.1	- 0.3	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Agriculture - advancing Australia - FarmBis	0.2	0.1	- 0.1	- 0.1	- 0.5	- 0.4	0.2	- 0.4	0.1
Social housing subsidy program	- 0.2	0.1	0.1	0.1	0.1	0.1	- 0.1	0.1	0.1
Emergency services	0.1	0.1	- 0.1	- 0.2	- 0.2	- 0.4	0.3	- 1.0	0.1
Supporting Western Sydney - PET scanner	- 0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Farm assistance	- 0.1	0.1	0.1	- 0.1	- 0.1	0.1	0.1	0.1	0.0
Helping public patients in hospitals waiting for nursing home places	0.0	0.1	0.1	- 0.1	- 0.3	0.0	0.2	0.1	0.0
Road safety blackspots - States	0.0	- 0.1	0.1	0.0	0.0	0.1	0.1	- 0.3	0.0
Improving policing in very remote areas	0.0	0.1	0.0	0.0	- 0.1	0.0	0.0	- 1.9	0.0
Youth health services	0.0	0.0	0.0	0.0	0.0	- 0.1	- 0.1	- 0.6	0.0
Young people with disabilities	0.0	0.0	0.0	0.0	0.0	0.0	0.0	- 0.2	0.0

**Table F-6 Contribution to difference between equalisation and equal per capita distributions of the 2008-09 GST, Commonwealth payments, per capita (continued)**

Contribution	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Total (a)
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
Organ and tissue donation	0.0	0.0	0.0	0.0	0.0	0.0	-0.1	0.0	0.0
Gold Coast light rail	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Organ transplantation services	-0.1	0.0	0.0	0.0	-0.1	0.0	0.0	0.0	0.0
NAP - Social cohesion, harmony and security	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Supporting nurses into workforce - training payments	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Road program (b)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NAPSWQ payment (c)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
National aerial firefighting strategy	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Non-Government Schools	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Assistance for housing	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Blood transfusion services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Total Commonwealth payments</b>	<b>-18.0</b>	<b>50.7</b>	<b>-4.5</b>	<b>13.6</b>	<b>-59.4</b>	<b>-34.0</b>	<b>147.8</b>	<b>-422.7</b>	<b>16.3</b>

- (a) Total redistribution (in Table F-5) divided by the Australian population.  
 (b) Effects of payments for national highways are included in the roads expense category.  
 (c) Effects are included in the primary industry expense category.

**Table F-7 Contribution to difference between equalisation and equal per capita distributions of the 2008-09 GST, disability factors**

Contribution	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Total (a)
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Indigenous influences	- 376.6	- 884.1	307.6	213.2	- 123.8	14.7	- 38.9	887.8	1 423.3
Other socio-demographic composition influences	63.3	- 364.5	187.2	- 91.1	136.5	130.8	- 172.0	109.7	627.6
Cross border	- 69.6	1.3	1.2	0.6	0.4	0.1	65.7	0.2	69.6
Land rights	- 2.9	- 2.2	- 1.8	- 0.9	- 0.7	- 0.2	- 0.1	8.7	8.7
Native title	- 19.3	- 12.2	3.1	22.4	3.5	- 1.6	- 1.1	5.3	34.3
Non-government costs - schools	6.4	- 19.9	- 4.5	8.7	- 2.0	- 0.1	1.0	10.4	26.5
Grade cost - schools	7.2	8.7	- 14.6	- 5.3	1.7	1.3	1.4	- 0.3	20.2
ACT phase in adjustment - debt charges	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Quantity of borrowings -debt charges	1.5	- 0.6	0.9	1.1	- 0.8	- 1.3	0.0	- 0.8	3.5
Concessional passenger use - concessional subsidies	- 9.0	7.5	- 3.4	2.2	6.5	- 2.5	2.3	- 3.6	18.5
<b>Socio-demographic composition influences - total</b>	<b>- 399.0</b>	<b>-1 266.0</b>	<b>475.7</b>	<b>150.9</b>	<b>21.4</b>	<b>141.2</b>	<b>- 141.7</b>	<b>1 017.5</b>	<b>1 806.7</b>
Wages levels	746.8	- 96.8	- 444.3	- 83.1	- 124.4	- 76.7	32.0	46.6	825.3
Other input costs	69.9	- 35.9	20.7	8.1	- 38.5	- 23.7	0.7	- 1.3	99.4
Isolation	- 65.0	- 47.9	- 37.0	16.8	1.3	10.0	0.7	121.1	149.9
Cost of borrowing - superannuation and debt charges	- 1.2	- 0.9	- 0.7	0.6	0.9	0.4	0.6	0.3	2.8
Accrued expenses - superannuation	- 19.8	- 116.0	- 16.6	24.1	- 10.5	8.6	30.3	100.0	163.0
Historical costs - superannuation	- 13.2	- 38.8	8.9	38.1	17.7	18.0	- 45.2	14.5	97.2
<b>Input costs - total</b>	<b>717.5</b>	<b>- 336.4</b>	<b>- 469.0</b>	<b>4.5</b>	<b>- 153.5</b>	<b>- 63.4</b>	<b>19.1</b>	<b>281.2</b>	<b>1 022.4</b>
Administrative scale	- 341.3	- 199.9	- 116.6	43.9	78.8	157.8	174.1	203.3	657.8
Service delivery scale	- 75.8	- 53.5	- 4.3	14.8	14.9	14.9	- 9.4	98.4	143.0
<b>Scale of service provision - total</b>	<b>- 417.1</b>	<b>- 253.5</b>	<b>- 120.9</b>	<b>58.6</b>	<b>93.7</b>	<b>172.6</b>	<b>164.7</b>	<b>301.8</b>	<b>791.4</b>
Urban influences - public safety, roads and depreciation	30.0	37.2	- 30.3	- 20.4	- 9.6	- 4.5	7.7	- 10.0	74.9
Urban complexity - police	45.8	43.1	- 40.6	- 21.3	- 14.0	- 4.4	- 3.3	- 5.3	88.9
Capital subsidy factor - urban transit	131.8	59.9	- 44.8	- 40.1	- 52.8	- 26.3	- 15.6	- 12.1	191.7
Pricing subsidy factor - urban transit	- 6.2	- 0.4	13.3	13.2	13.4	- 23.1	2.8	- 13.1	42.8
Urban traffic management - roads	9.1	0.1	- 2.5	- 1.6	- 1.2	- 2.2	- 0.7	- 1.0	9.1
<b>Urban Influences - total</b>	<b>210.5</b>	<b>139.8</b>	<b>- 104.8</b>	<b>- 70.3</b>	<b>- 64.1</b>	<b>- 60.5</b>	<b>- 9.2</b>	<b>- 41.4</b>	<b>350.4</b>
Dispersion	- 240.2	- 332.6	109.2	184.3	- 29.7	- 26.7	- 39.9	375.6	669.1
Dispersion construction costs - depreciation	- 1.4	- 7.0	10.6	0.5	- 8.5	- 0.6	- 2.7	9.1	20.2
Local roads	- 26.3	- 23.1	8.0	22.4	8.0	- 1.0	- 1.4	13.6	51.9
Cost of inpatient transport	- 3.8	- 19.1	20.8	1.9	- 1.1	- 1.0	- 2.7	5.0	27.7
Hospital costs	- 34.7	12.7	- 3.0	6.1	12.9	- 15.5	8.5	12.9	53.1
<b>Population Dispersion - total</b>	<b>- 306.3</b>	<b>- 369.1</b>	<b>145.6</b>	<b>215.0</b>	<b>- 18.3</b>	<b>- 44.7</b>	<b>- 38.3</b>	<b>416.2</b>	<b>776.9</b>

**Table F-7 Contribution to difference between equalisation and equal per capita distributions of the 2008-09 GST, disability factors (continued)**

Contribution	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Total (a)
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Economic environment	- 235.6	- 33.0	- 13.0	244.3	- 6.8	14.7	- 15.2	44.7	303.7
Road use	- 7.9	11.0	1.8	9.5	1.3	4.2	- 18.9	- 0.7	27.6
National capital	- 9.9	- 7.5	- 6.1	- 3.1	- 2.3	- 0.7	29.9	- 0.3	29.9
Cellar door subsidy	- 1.9	- 0.8	- 3.6	1.4	4.9	0.4	- 0.3	- 0.2	6.8
Low alcohol wine subsidy	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other alcohol subsidies	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NAPSWQ State expenses - primary industry (b)	- 6.8	- 3.8	- 9.4	16.8	6.5	- 0.9	- 2.0	- 0.4	23.3
<b>Economic environment - total</b>	<b>- 262.1</b>	<b>- 34.2</b>	<b>- 30.4</b>	<b>268.9</b>	<b>3.6</b>	<b>17.6</b>	<b>- 6.6</b>	<b>43.1</b>	<b>333.3</b>
Physical environment	- 29.7	- 37.8	75.5	- 6.7	- 13.5	1.4	- 2.0	12.8	89.6
Road length	- 178.3	- 184.6	64.2	168.2	20.4	13.1	- 27.1	124.0	390.0
Bridge operations - roads	94.8	- 79.4	- 39.1	35.0	- 27.0	0.1	6.7	8.8	145.5
Salinity - roads	- 8.5	0.1	- 3.7	14.4	- 1.0	- 0.7	- 0.5	- 0.3	14.5
National highways (b)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Natural hazards	- 9.2	- 3.5	- 1.1	6.9	3.5	2.6	- 1.2	1.9	14.9
Conservation contiguous population - national parks and wildlife services	62.0	- 22.2	- 48.5	- 7.0	- 18.0	8.2	19.8	5.9	95.8
Marine parks - national parks and wildlife services	0.2	0.1	0.1	0.1	0.0	0.0	- 0.5	0.0	0.5
General subsidies water and sewerage cost	- 28.0	- 171.1	- 27.5	125.8	93.6	- 10.4	- 19.1	36.7	256.1
<b>Physical environment - total</b>	<b>- 96.6</b>	<b>- 498.3</b>	<b>20.0</b>	<b>336.7</b>	<b>58.1</b>	<b>14.3</b>	<b>- 23.9</b>	<b>189.8</b>	<b>618.8</b>
<b>Expenditure – others (c)</b>	<b>29.4</b>	<b>5.4</b>	<b>127.7</b>	<b>18.7</b>	<b>22.5</b>	<b>24.2</b>	<b>16.4</b>	<b>- 244.3</b>	<b>244.3</b>
<b>Total expenditure</b>	<b>- 523.7</b>	<b>- 2 612.2</b>	<b>44.0</b>	<b>983.1</b>	<b>- 36.7</b>	<b>201.3</b>	<b>- 19.5</b>	<b>1 963.8</b>	<b>3 192.2</b>

(a) Total redistribution. It is the sum of the positive (or the negative) items in the row.

(b) These are the net effects of APC assessments of the relevant expenses and the SPPs that fund them.

(c) Includes some miscellaneous small factors and interactions between factors.

**Table F-8 Contribution to difference between equalisation and equal per capita distributions of the 2008-09 GST, disability factors, per capita**

Contribution	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Total (a)
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
Indigenous influences	- 53.8	- 165.9	71.1	97.8	- 76.9	29.4	- 112.2	4 013.1	66.1
Other socio-demographic composition influences	9.0	- 68.4	43.3	- 41.8	84.8	261.9	- 496.5	495.9	29.2
Cross border	- 9.9	0.2	0.3	0.3	0.3	0.3	189.8	0.9	3.2
Land rights	- 0.4	- 0.4	- 0.4	- 0.4	- 0.4	- 0.4	- 0.4	39.5	0.4
Native title	- 2.8	- 2.3	0.7	10.3	2.2	- 3.3	- 3.3	24.0	1.6
Non-government costs - schools	0.9	- 3.7	- 1.1	4.0	- 1.3	- 0.2	2.8	47.0	1.2
Grade cost - schools	1.0	1.6	- 3.4	- 2.4	1.1	2.5	4.0	- 1.6	0.9
ACT phase in adjustment - debt charges	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Quantity of borrowings -debt charges	0.2	- 0.1	0.2	0.5	- 0.5	- 2.6	0.1	- 3.4	0.2
Concessional passenger use - concessional subsidies	- 1.3	1.4	- 0.8	1.0	4.1	- 4.9	6.5	- 16.2	0.9
<b>Socio-demographic composition influences - total</b>	<b>- 57.0</b>	<b>- 237.5</b>	<b>110.0</b>	<b>69.2</b>	<b>13.3</b>	<b>282.6</b>	<b>- 409.2</b>	<b>4 599.2</b>	<b>84.0</b>
Wages levels	106.6	- 18.2	- 102.7	- 38.1	- 77.3	- 153.4	92.3	210.5	38.4
Other input costs	10.0	- 6.7	4.8	3.7	- 23.9	- 47.4	2.1	- 5.8	4.6
Isolation	- 9.3	- 9.0	- 8.5	7.7	0.8	20.0	2.1	547.3	7.0
Cost of borrowing - superannuation and debt charges	- 0.2	- 0.2	- 0.2	0.3	0.5	0.8	1.8	1.6	0.1
Accrued expenses - superannuation	- 2.8	- 21.8	- 3.8	11.0	- 6.5	17.2	87.6	451.9	7.6
Historical costs - superannuation	- 1.9	- 7.3	2.1	17.5	11.0	36.0	- 130.5	65.6	4.5
<b>Input costs - total</b>	<b>102.4</b>	<b>- 63.1</b>	<b>- 108.4</b>	<b>2.1</b>	<b>- 95.4</b>	<b>- 126.9</b>	<b>55.2</b>	<b>1 271.0</b>	<b>47.5</b>
Administrative scale	- 48.7	- 37.5	- 27.0	20.1	49.0	315.8	502.6	919.1	30.6
Service delivery scale	- 10.8	- 10.0	- 1.0	6.8	9.3	29.8	- 27.2	444.9	6.6
<b>Scale of service provision - total</b>	<b>- 59.6</b>	<b>- 47.5</b>	<b>- 27.9</b>	<b>26.9</b>	<b>58.3</b>	<b>345.5</b>	<b>475.4</b>	<b>1 364.0</b>	<b>36.8</b>
Urban influences - public safety, roads and depreciation	4.3	7.0	- 7.0	- 9.4	- 5.9	- 9.1	22.2	- 45.4	3.5
Urban complexity - police	6.5	8.1	- 9.4	- 9.8	- 8.7	- 8.7	- 9.7	- 23.9	4.1
Capital subsidy factor - urban transit	18.8	11.2	- 10.3	- 18.4	- 32.8	- 52.7	- 45.1	- 54.5	8.9
Pricing subsidy factor - urban transit	- 0.9	- 0.1	3.1	6.1	8.3	- 46.3	8.1	- 59.0	2.0
Urban traffic management - roads	1.3	0.0	- 0.6	- 0.7	- 0.8	- 4.3	- 2.0	- 4.4	0.4
<b>Urban Influences - total</b>	<b>30.1</b>	<b>26.2</b>	<b>- 24.2</b>	<b>- 32.2</b>	<b>- 39.8</b>	<b>- 121.2</b>	<b>- 26.4</b>	<b>- 187.2</b>	<b>16.3</b>
Dispersion	- 34.3	- 62.4	25.2	84.5	- 18.4	- 53.4	- 115.3	1 697.8	31.1
Dispersion construction costs - depreciation	- 0.2	- 1.3	2.5	0.2	- 5.3	- 1.2	- 7.9	41.2	0.9
Local roads	- 3.8	- 4.3	1.8	10.3	5.0	- 2.0	- 4.1	61.4	2.4
Cost of inpatient transport	- 0.5	- 3.6	4.8	0.9	- 0.7	- 1.9	- 7.9	22.4	1.3
Hospital costs	- 4.9	2.4	- 0.7	2.8	8.0	- 31.0	24.6	58.3	2.5
<b>Population Dispersion - total</b>	<b>- 43.7</b>	<b>- 69.2</b>	<b>33.7</b>	<b>98.6</b>	<b>- 11.4</b>	<b>- 89.6</b>	<b>- 110.5</b>	<b>1 881.1</b>	<b>36.1</b>

**Table F-8 Contribution to difference between equalisation and equal per capita distributions of the 2008-09 GST, disability factors, per capita (continued)**

Contribution	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Total (a)
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
Economic environment	- 33.6	- 6.2	- 3.0	112.0	- 4.2	29.3	- 43.9	202.3	14.1
Road use	- 1.1	2.1	0.4	4.3	0.8	8.3	- 54.7	- 3.2	1.3
National capital	- 1.4	- 1.4	- 1.4	- 1.4	- 1.4	- 1.4	86.4	- 1.4	1.4
Cellar door subsidy	- 0.3	- 0.1	- 0.8	0.7	3.1	0.9	- 0.9	- 0.9	0.3
Low alcohol wine subsidy	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other alcohol subsidies	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NAPSWQ State expenses - primary industry (b)	- 1.0	- 0.7	- 2.2	7.7	4.0	- 1.8	- 5.9	- 1.8	1.1
<b>Economic environment - total</b>	<b>- 37.4</b>	<b>- 6.4</b>	<b>- 7.0</b>	<b>123.3</b>	<b>2.3</b>	<b>35.3</b>	<b>- 19.0</b>	<b>194.9</b>	<b>15.5</b>
Physical environment	- 4.2	- 7.1	17.4	- 3.1	- 8.4	2.7	- 5.6	58.0	4.2
Road length	- 25.5	- 34.6	14.9	77.1	12.7	26.2	- 78.2	560.6	18.1
Bridge operations - roads	13.5	- 14.9	- 9.0	16.1	- 16.8	0.3	19.4	39.6	6.8
Salinity - roads	- 1.2	0.0	- 0.8	6.6	- 0.6	- 1.3	- 1.3	- 1.4	0.7
National highways (b)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Natural hazards	- 1.3	- 0.7	- 0.2	3.2	2.2	5.2	- 3.3	8.5	0.7
Conservation contiguous population - national parks and wildlife services	8.9	- 4.2	- 11.2	- 3.2	- 11.2	16.3	57.0	26.5	4.5
Marine parks - national parks and wildlife services	0.0	0.0	0.0	0.0	0.0	0.0	- 1.6	0.0	0.0
General subsidies water and sewerage cost	- 4.0	- 32.1	- 6.4	57.7	58.2	- 20.9	- 55.2	165.9	11.9
<b>Physical environment - total</b>	<b>- 13.8</b>	<b>- 93.5</b>	<b>4.6</b>	<b>154.4</b>	<b>36.1</b>	<b>28.5</b>	<b>- 68.9</b>	<b>857.8</b>	<b>28.8</b>
<b>Expenditure – others (c)</b>	<b>4.2</b>	<b>1.0</b>	<b>29.5</b>	<b>8.6</b>	<b>14.0</b>	<b>48.5</b>	<b>47.3</b>	<b>-1 104.1</b>	<b>11.4</b>
<b>Total expenditure</b>	<b>- 74.8</b>	<b>- 490.0</b>	<b>10.2</b>	<b>450.9</b>	<b>- 22.8</b>	<b>402.8</b>	<b>- 56.2</b>	<b>8 876.8</b>	<b>148.4</b>

(a) Total redistribution (in Table F-7) divided by the Australian population.

(b) These are the net effects of APC assessments of the relevant expenses and the SPPs that fund them.

(c) Includes some miscellaneous small factors and interactions between factors.