

ATTACHMENT A

THE ADJUSTED BUDGET

- 1 This attachment briefly explains how the adjusted budget used in calculating the GST relativities has been constructed.
- 2 The adjusted budget is a representation of State budgets used by the Commission to derive the average per capita revenues and expenses for each of the five years of an inquiry. It is not the same as the actual budget of any State. It is 'adjusted' to make it suitable for use in calculating relativities. This means that the transactions of the States are classified using a common framework of categories and other adjustments are made to achieve comparability between the States over time and to comply with the terms of reference for Commission inquiries.
- 3 The adjusted budgets for the years 2002-03 to 2006-07 are shown in this attachment. Details of revenues and expenses for each State and the Australian average revenues and expenses for each category are provided. Since the 2007 Update, municipal expenses for the ACT have been included. As a result expenses and user charges for some categories may include municipal transactions. Care should be taken in using information in this attachment for purposes other than deriving the Australian averages.
- 4 Detailed information on the adjusted budget, including the treatment of specific purpose payments (SPPs), is provided in Volume 1 of the working papers.

COVERAGE OF THE ADJUSTED BUDGET

- 5 Table A-1 summarises the scope of the adjusted budget for the 2008 Update.

Table A-1 Scope of the adjusted budget

	Included	Excluded
Level of government	State	Australian Government and local government ^(a) .
Sector	General government (including impact of PTEs on the general government sector), plus transactions of PTEs providing welfare rental housing services.	Internal transactions of PTEs and public financial enterprises, except housing.
Types of transactions	Recurrent operating expenses and revenues (including operating cost of capital namely depreciation and debt charges). Australian Government recurrent and capital specific purpose payments (SPPs) and Australian Government own purpose outlays (referred to as COPOs) paid to States. One-tenth of accumulated unfunded superannuation liabilities at beginning of 1998-99 in the superannuation category.	Capital outlays and revenues, assets donated; provisions for doubtful debts and losses (or profits) on assets.

(a) In the 2008 Update, ACT expenses include municipal transactions because the Commission used Australian Bureau of Statistics (ABS) GFS data which include both State and municipal transactions for the ACT.

HOW THE ADJUSTED BUDGET WAS COMPILED

- 6 **State own-source revenue.** Revenue data for all years were provided by the States. As required by the 2008 Update terms of reference, the Commission made adjustments to some revenue categories that were affected by the *Intergovernmental Agreement on the Reform of Commonwealth-State Financial Relations* (IGA). The Commission also made adjustments to backcast the phased abolition of some State taxes.
- 7 Adjustments were made for financial transaction taxes, gambling taxation, other revenue and contributions by trading enterprises. The stamp duties on shares and marketable securities revenue category was removed.
- 8 **State expenses and user charges.** The Commission compiled the adjusted expenses for all States for 2002-03 to 2005-06 from the latest Australian Bureau of Statistics (ABS) Government Finance Statistics (GFS)¹, supplemented by information collected from the States.
- 9 The Commission adjusted the GFS data where it seemed obvious the classification of expenses for categories within a functional group was very different from previous years. In the 2008 Update, adjustments were made mainly for the education group, health and community services group and the transport group for some States and for some years.

¹ That is, the data the States provided for the ABS *Government Finance Statistics* Catalogue No. 5512.0 publication. ABS provided data, classified by Commission categories, for 2001-02 to 2005-06 to the Commission.

- 10 For 2006-07, the Commission used the expense data prepared by the States in GFS Uniform Presentation Framework (UPF)². Data were collected direct from Victoria, Queensland, Tasmania and the Northern Territory using a standard model developed by Queensland. For the other States the data were obtained from their published financial reports.
- 11 As far as possible, the Commission used the 2006-07 UPF data provided to it³. Depreciation and superannuation expenses were removed from expenses allocated to each classification and functional smoothing⁴ was applied in cases where the data did not appear to be correctly classified or did not accord with historical trends. Some States said their UPF data were superior to the GFS data used as the base for the functional smoothing and asked the Commission not to smooth them. The Commission accepted that advice, but it has led to a discontinuity between the 2006-07 expenses and those for earlier years for some categories for some States.
- 12 The Commission will replace the 2006-07 UPF data with the ABS GFS data in the next update.
- 13 Because 2006-07 GFS UPF data provide expenses only, the Commission continued to estimate the user charges by applying the 2005 growth rate and other available data to the GFS figures for 2005-06.
- 14 *Specific purpose payments (SPPs)*. SPPs for all years were based on data from the Australian Government budget papers and information collected from Australian Government departments and agencies. The terms of reference for the 2008 Update specified how certain SPPs should be treated in the Commission's assessments. The Commission determined the treatment of all other SPPs by applying the SPP guidelines⁵ developed in the 2004 Review.

MAIN ADJUSTMENTS

- 15 When compiling the adjusted budget, the Commission made adjustments to revenue data provided by the States, and GFS expense data, to make them suitable for use in calculating the goods and services tax (GST) relativities. In addition to the adjustments to revenue data for the IGA and abolition of State taxes, other main adjustments were:

² The GFS UPF data provide details of State general government expenses prepared at the three or four digit Government Purpose Classification (GPC) level. GPCs are ABS codes given to each transaction to identify its function (for example, primary education, secondary education).

³ Because GFS classifications do not support some of the Commission's categories, the Commission used data provided by the States to compile the average expenses for the categories of services to Indigenous communities, subsidies — alcohol, and subsidies — petroleum; and the data provided by the Australian Treasury or published in the Australian Government's budget papers to compile the average expenses for first home owners scheme and GST administration costs.

⁴ A process of reallocating expenses among the expense categories used by the Commission, based on patterns observed in previous years or in other State data.

⁵ The SPP guidelines are described in Volume 1 of the working papers.

- 10 per cent of the unfunded superannuation liabilities of the States at 1 July 1998 was included as part of the transitional arrangements introduced to deal with the move from a cash to an accrual superannuation assessment;
- housing expenses and user charges of both general government and public trading enterprises sectors were included;
- some State revenue from the Australian Government, such as budget balancing assistance and national competition policy payments were excluded as required by the terms of reference; and
- expenses funded by SPPs treated by the exclusion method were excluded.

ADJUSTED BUDGET TABLES

- 16 The following tables provide details of the adjusted budgets used in the 2008 Update. They are:
- Tables A-2 to A-11 Adjusted budget summary;
 - Tables A-12 to A-21 Other Australian Government revenue payments;
 - Tables A-22 to A-31 State own-source revenue;
 - Tables A-32 to A-41 Estimated expenses; and
 - Tables A-42 to A-51 Estimated user charges.
- 17 The figures in these tables are for the Commission's calculations only. As already discussed, they are not the same as figures in the State budget documents or the ABS publications. It is especially so for the expenses and user charges data because the Commission has included municipal expenses and user charges for the ACT, removed expenses funded by the SPPs treated by the exclusion method from State expenses, made adjustments to the original data, and in some cases, estimated them.

Table A-2 Adjusted budget, summary (a), 2002-03

Item	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
General revenue assistance								
GST revenue	9 147.516	6 412.396	5 929.897	2 931.301	2 879.312	1 254.855	619.870	1 523.853
Health care grants (b)	2 412.035	1 725.968	1 324.650	689.227	601.176	154.674	90.885	77.928
Total general revenue assistance	11 559.551	8 138.364	7 254.547	3 620.528	3 480.488	1 409.529	710.755	1 601.781
Other Australian Government revenue payments	2 436.648	1 697.822	1 447.892	711.157	610.110	205.193	112.323	192.118
State own-source revenue	15 068.489	9 557.433	6 972.428	4 972.754	2 613.424	674.090	571.822	339.241
Total revenue	29 064.688	19 393.618	15 674.867	9 304.439	6 704.022	2 288.812	1 394.900	2 133.140
Estimated expenses								
Gross expenses	33 741.862	23 814.000	19 664.955	11 177.152	8 379.238	2 730.813	1 986.806	2 435.403
less: user charges	3 089.084	2 784.341	1 987.551	1 094.258	885.804	303.677	245.000	75.766
Total estimated expenses	30 652.778	21 029.659	17 677.404	10 082.894	7 493.434	2 427.136	1 741.806	2 359.637
Budget result (total revenue less total estimated expenses)	-1 588.089	-1 636.040	-2 002.537	- 778.454	- 789.412	- 138.324	- 346.906	- 226.497

Note: Footnotes to this table follow Table A-11.

Table A-3 Adjusted budget, summary (a), per capita, 2002-03

Item	Average	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$	\$	\$	\$	\$	\$	\$	\$	\$
General revenue assistance									
GST revenue	1 552.08	1 374.96	1 309.89	1 573.98	1 512.14	1 886.42	2 641.54	1 912.30	7 640.70
Health care grants (b)	357.78	362.55	352.57	351.60	355.55	393.87	325.60	280.38	390.74
Total general revenue assistance	1 909.86	1 737.51	1 662.46	1 925.59	1 867.69	2 280.29	2 967.14	2 192.68	8 031.43
Other Australian Government revenue payments	374.80	366.25	346.82	384.32	366.86	399.72	431.94	346.52	963.29
State own-source revenue	2 061.24	2 264.94	1 952.34	1 850.70	2 565.25	1 712.22	1 419.00	1 764.07	1 700.98
Total revenue	4 345.90	4 368.70	3 961.62	4 160.61	4 799.80	4 392.22	4 818.08	4 303.27	10 695.70
Estimated expenses									
Gross expenses	5 254.51	5 071.73	4 864.59	5 219.70	5 765.86	5 489.76	5 748.52	6 129.30	12 211.27
less: user charges	529.11	464.32	568.77	527.56	564.49	580.35	639.26	755.83	379.90
Total estimated expenses	4 725.40	4 607.41	4 295.82	4 692.15	5 201.37	4 909.42	5 109.26	5 373.47	11 831.37
Budget result (total revenue less total estimated expenses)	- 379.50	- 238.71	- 334.20	- 531.54	- 401.57	- 517.19	- 291.18	-1 070.20	-1 135.67

Note: Footnotes to this table follow Table A-11.

Table A-4 Adjusted budget, summary (a), 2003-04

Item	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
General revenue assistance								
GST revenue	9 660.007	6 955.894	6 548.225	3 155.648	3 144.213	1 393.549	657.610	1 679.854
Health care grants (b)	2 504.613	1 794.079	1 404.864	723.958	628.420	166.673	96.168	91.500
Total general revenue assistance	12 164.620	8 749.973	7 953.089	3 879.606	3 772.633	1 560.222	753.778	1 771.354
Other Australian Government revenue payments	2 569.939	1 632.473	1 459.420	713.918	609.246	193.397	104.853	196.499
State own-source revenue	16 237.903	10 114.281	7 882.212	5 654.463	3 014.718	761.529	634.119	368.667
Total revenue	30 972.462	20 496.727	17 294.720	10 247.987	7 396.596	2 515.148	1 492.750	2 336.520
Estimated expenses								
Gross expenses	35 482.939	25 439.976	18 087.736	11 633.578	8 868.533	2 830.725	2 299.277	2 674.439
less: user charges	3 128.980	2 940.890	2 104.702	1 099.537	948.330	224.931	259.000	72.356
Total estimated expenses	32 353.959	22 499.086	15 983.034	10 534.041	7 920.203	2 605.794	2 040.277	2 602.083
Budget result (total revenue less total estimated expenses)	-1 381.496	-2 002.358	1 311.687	-286.054	-523.607	-90.646	-547.527	-265.562

Note: Footnotes to this table follow Table A-11.

Table A-5 Adjusted budget, summary (a), per capita, 2003-04

Item	Average	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$	\$	\$	\$	\$	\$	\$	\$	\$
General revenue assistance									
GST revenue	1 657.79	1 443.40	1 403.50	1 695.25	1 603.30	2 046.64	2 899.09	2 015.91	8 361.35
Health care grants (b)	370.08	374.24	361.99	363.70	367.82	409.05	346.74	294.80	455.43
Total general revenue assistance	2 027.87	1 817.64	1 765.50	2 058.95	1 971.13	2 455.69	3 245.83	2 310.71	8 816.79
Other Australian Government revenue payments	373.55	384.00	329.39	377.82	362.72	396.57	402.34	321.43	978.06
State own-source revenue	2 230.76	2 426.27	2 040.78	2 040.60	2 872.89	1 962.34	1 584.26	1 943.90	1 835.01
Total revenue	4 632.17	4 627.91	4 135.66	4 477.37	5 206.74	4 814.60	5 232.42	4 576.04	11 629.86
Estimated expenses									
Gross expenses	5 359.53	5 301.86	5 133.07	4 682.67	5 910.72	5 772.72	5 888.94	7 048.46	13 311.82
less: user charges	538.30	467.53	593.39	544.88	558.65	617.29	467.94	793.97	360.15
Total estimated expenses	4 821.23	4 834.33	4 539.68	4 137.79	5 352.07	5 155.43	5 421.00	6 254.49	12 951.68
Budget result (total revenue less total estimated expenses)	- 189.05	- 206.42	- 404.02	339.58	- 145.34	- 340.83	- 188.58	-1 678.45	-1 321.82

Note: Footnotes to this table follow Table A-11.

Table A-6 Adjusted budget, summary (a), 2004-05

Item	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
General revenue assistance								
GST revenue	9 808.773	7 290.731	7 275.543	3 597.471	3 269.561	1 425.808	675.754	1 719.359
Health care grants (b)	2 624.800	1 886.795	1 491.984	769.031	656.584	174.274	100.679	96.507
Total general revenue assistance	12 433.573	9 177.526	8 767.527	4 366.502	3 926.145	1 600.082	776.433	1 815.866
Other Australian Government revenue payments	2 788.711	1 841.395	1 572.002	800.131	660.027	222.332	115.579	181.599
State own-source revenue	16 375.629	10 632.892	8 514.053	6 192.245	3 123.648	816.098	669.185	422.874
Total revenue	31 597.913	21 651.813	18 853.582	11 358.877	7 709.820	2 638.512	1 561.197	2 420.339
Estimated expenses								
Gross expenses	37 248.986	26 702.649	19 293.448	12 540.619	9 588.146	2 968.858	2 455.641	2 772.855
less: user charges	3 311.126	2 937.718	2 169.492	1 139.655	1 137.740	257.688	272.000	90.241
Total estimated expenses	33 937.860	23 764.931	17 123.956	11 400.964	8 450.406	2 711.170	2 183.641	2 682.614
Budget result (total revenue less total estimated expenses)	-2 339.947	-2 113.118	1 729.626	- 42.086	- 740.587	- 72.658	- 622.444	- 262.275

Note: Footnotes to this table follow Table A-11.

Table A-7 Adjusted budget, summary (a), per capita, 2004-05

Item	Average	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$	\$	\$	\$	\$	\$	\$	\$	\$
General revenue assistance									
GST revenue	1 729.56	1 456.89	1 452.51	1 838.93	1 798.75	2 113.98	2 940.97	2 056.86	8 417.01
Health care grants (b)	384.79	389.86	375.90	377.11	384.52	424.52	359.47	306.45	472.44
Total general revenue assistance	2 114.35	1 846.75	1 828.41	2 216.04	2 183.27	2 538.51	3 300.44	2 363.30	8 889.45
Other Australian Government revenue payments	403.59	414.20	366.86	397.33	400.07	426.75	458.60	351.80	889.00
State own-source revenue	2 305.89	2 432.26	2 118.36	2 151.97	3 096.14	2 019.64	1 683.34	2 036.86	2 070.15
Total revenue	4 823.82	4 693.21	4 313.62	4 765.34	5 679.48	4 984.90	5 442.37	4 751.97	11 848.61
Estimated expenses									
Gross expenses	5 602.16	5 532.56	5 319.88	4 876.52	6 270.35	6 199.36	6 123.77	7 474.47	13 574.33
less: user charges	558.17	491.80	585.27	548.35	569.83	735.62	531.52	827.91	441.77
Total estimated expenses	5 043.99	5 040.76	4 734.61	4 328.17	5 700.52	5 463.73	5 592.24	6 646.56	13 132.56
Budget result (total revenue less total estimated expenses)	- 220.17	- 347.55	- 420.99	437.17	- 21.04	- 478.84	- 149.87	-1 894.59	-1 283.95

Note: Footnotes to this table follow Table A-11.

Table A-8 Adjusted budget, summary (a), 2005-06

Item	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
General revenue assistance								
GST revenue	10 436.839	7 889.040	7 742.324	3 830.127	3 465.350	1 506.033	727.433	1 844.854
Health care grants (b)	2 748.982	1 983.232	1 579.071	810.609	687.041	182.523	105.880	102.129
Total general revenue assistance	13 185.821	9 872.272	9 321.395	4 640.736	4 152.391	1 688.556	833.313	1 946.983
Other Australian Government revenue payments	3 025.970	2 018.176	1 752.637	936.959	673.477	240.566	122.811	198.896
State own-source revenue	17 537.556	11 385.432	9 648.385	7 688.782	3 528.443	867.622	781.683	431.608
Total revenue	33 749.347	23 275.879	20 722.417	13 266.477	8 354.311	2 796.744	1 737.808	2 577.487
Estimated expenses								
Gross expenses	39 034.014	28 662.061	21 254.295	13 399.635	10 314.591	3 281.307	2 543.693	2 920.985
less: user charges	3 555.535	3 213.668	2 348.934	1 295.767	1 190.892	283.716	307.000	98.993
Total estimated expenses	35 478.479	25 448.393	18 905.361	12 103.868	9 123.699	2 997.591	2 236.693	2 821.992
Budget result (total revenue less total estimated expenses)	-1 729.132	-2 172.514	1 817.056	1 162.609	- 769.388	- 200.847	- 498.886	- 244.505

Note: Footnotes to this table follow Table A-11.

Table A-9 Adjusted budget, summary (a), per capita, 2005-06

Item	Average	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$	\$	\$	\$	\$	\$	\$	\$	\$
General revenue assistance									
GST revenue	1 821.35	1 537.32	1 549.61	1 912.23	1 878.80	2 220.70	3 083.18	2 189.49	8 838.85
Health care grants (b)	398.86	404.92	389.56	390.00	397.63	440.28	373.66	318.69	489.31
Total general revenue assistance	2 220.20	1 942.24	1 939.17	2 302.23	2 276.43	2 660.97	3 456.84	2 508.18	9 328.16
Other Australian Government revenue payments	436.32	445.72	396.42	432.87	459.61	431.58	492.49	369.65	952.93
State own-source revenue	2 523.16	2 583.24	2 236.39	2 382.99	3 771.59	2 261.13	1 776.21	2 352.78	2 067.87
Total revenue	5 179.68	4 971.19	4 571.98	5 118.09	6 507.62	5 353.68	5 725.54	5 230.61	12 348.96
Estimated expenses									
Gross expenses	5 905.95	5 749.61	5 629.96	5 249.46	6 572.94	6 609.89	6 717.55	7 656.24	13 994.69
less: user charges	598.06	523.72	631.25	580.15	635.61	763.16	580.83	924.04	474.28
Total estimated expenses	5 307.89	5 225.89	4 998.72	4 669.31	5 937.33	5 846.73	6 136.72	6 732.20	13 520.40
Budget result (total revenue less total estimated expenses)	- 128.21	- 254.70	- 426.74	448.78	570.30	- 493.05	- 411.18	-1 501.59	-1 171.45

Note: Footnotes to this table follow Table A-11.

Table A-10 Adjusted budget, summary (a), 2006-07

Item	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
General revenue assistance								
GST revenue	10 939.892	8 589.813	8 093.874	3 968.860	3 605.618	1 567.877	778.407	2 015.659
Health care grants (b)	2 899.679	2 101.146	1 683.068	865.017	725.547	192.426	112.067	108.794
Total general revenue assistance	13 839.571	10 690.959	9 776.942	4 833.877	4 331.165	1 760.303	890.474	2 124.453
Other Australian Government revenue payments	3 239.051	2 199.267	1 989.450	1 030.140	763.724	245.171	124.844	208.332
State own-source revenue	19 548.676	12 655.082	10 417.138	8 430.624	3 702.995	914.814	859.855	500.991
Total revenue	36 627.297	25 545.308	22 183.530	14 294.641	8 797.884	2 920.288	1 875.174	2 833.776
Estimated expenses								
Gross expenses	42 454.231	30 717.526	24 850.779	14 514.838	10 678.013	3 502.694	2 545.129	2 989.849
less: user charges	3 739.341	3 395.650	2 480.560	1 361.769	1 243.548	297.990	322.984	102.085
Total estimated expenses	38 714.890	27 321.876	22 370.219	13 153.069	9 434.464	3 204.704	2 222.145	2 887.764
Budget result (total revenue less total estimated expenses)	-2 087.592	-1 776.568	- 186.689	1 141.571	- 636.580	- 284.416	- 346.971	- 53.988

Note: Footnotes to this table follow Table A-11.

Table A-11 Adjusted budget, summary (a), per capita, 2006-07

Item	Average	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$	\$	\$	\$	\$	\$	\$	\$	\$
General revenue assistance									
GST revenue	1 896.56	1 595.71	1 662.27	1 957.11	1 906.24	2 286.89	3 189.02	2 311.93	9 471.99
Health care grants (b)	416.50	422.95	406.61	406.97	415.47	460.18	391.39	332.85	511.25
Total general revenue assistance	2 313.07	2 018.66	2 068.88	2 364.08	2 321.70	2 747.08	3 580.41	2 644.78	9 983.24
Other Australian Government revenue payments	469.83	472.45	425.59	481.05	494.77	484.40	498.67	370.80	978.99
State own-source revenue	2 734.11	2 851.40	2 448.97	2 518.88	4 049.21	2 348.66	1 860.71	2 553.84	2 354.26
Total revenue	5 517.00	5 342.52	4 943.44	5 364.02	6 865.69	5 580.13	5 939.79	5 569.42	13 316.49
Estimated expenses									
Gross expenses	6 340.40	6 192.44	5 944.35	6 008.96	6 971.45	6 772.62	7 124.39	7 559.24	14 049.91
less: user charges	620.55	545.43	657.11	599.80	654.05	788.73	606.10	959.29	479.72
Total estimated expenses	5 719.85	5 647.02	5 287.24	5 409.16	6 317.39	5 983.89	6 518.29	6 599.95	13 570.19
Budget result (total revenue less total estimated expenses)	- 202.85	- 304.50	- 343.80	- 45.14	548.29	- 403.76	- 578.49	-1 030.53	- 253.70

Note: Footnotes to this table follow Table A-11.

FOOTNOTES TO TABLES A-2 TO A-11

- (a) Data for all years are prepared on an accrual basis.
- Revenues for each year are estimated using revenue data provided by the Australian Government and the States. Other Australian Government revenue payments are the payments treated by the inclusion approach, and have been adjusted to exclude amounts quarantined by the terms of reference. State own-source revenues have been adjusted to implement the requirement of the terms of reference to take into account the reform under the *Intergovernmental Agreement on the Reform of Commonwealth-State Financial Relations* (the IGA), including the agreed abolition of taxes listed for review in the IGA.
 - Expenses for 2002-03 to 2005-06 are estimated using Government finance statistics prepared by the Australian Bureau of Statistics.
 - Expenses for 2006-07 are estimated using data prepared in uniform presentation framework (UPF) format published in State annual financial report documents or collected direct from the States. User charges for 2006-07 are calculated by projecting trends in the data for previous years. The 2006-07 expenses and user charges will be replaced in the next update.
 - ACT expenses and user charges for all years may include municipal transactions.
- (b) Figures have been adjusted to exclude the components of the payments under the Australian Health Care Agreements quarantined by the terms of reference.

Table A-12 Other Australian Government revenue payments (a), 2002-03

Item	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Education								
Vocational education and training (b)	359.269	262.213	183.516	99.261	86.399	31.362	20.503	15.948
Government schools (c)	675.819	469.253	400.857	195.230	156.089	55.187	33.202	29.314
Skilling Australia's workforce (b)	..	..	..	..	..	..	..	..
Australian technical colleges	..	..	..	..	..	..	..	..
Health								
National public health	126.737	87.267	70.406	36.644	31.179	11.791	7.047	12.136
Youth health services	0.776	0.650	0.403	0.208	0.190	0.059	0.053	0.053
Blood transfusion services	25.595	19.215	15.101	9.212	7.290	1.860	1.386	0.891
Supporting Western Sydney - PET scanner - Westmead	..	..	..	..	..	..	..	..
Strengthening cancer care - Royal Children's Hospital - Melbourne	..	..	..	..	..	..	..	..
Organ transplantation services	..	..	..	..	..	..	..	..
Social security and welfare								
Home and community care	209.522	178.703	131.375	66.289	58.556	17.303	7.779	4.559
Aged care assessment services	14.171	10.732	6.899	3.885	3.778	1.171	0.430	0.721
Disabilities services	167.672	120.302	102.256	42.558	59.587	18.680	7.396	5.534
Supported accommodation assistance	53.927	35.843	27.744	16.523	15.873	7.108	5.662	4.728
Extension of fringe benefits	61.994	44.320	30.946	15.583	17.631	5.662	1.259	0.863
Young people with disabilities	..	..	..	..	..	..	..	..
NAP - social cohesion, harmony and security	..	..	..	..	..	..	..	..
Housing and community amenities								
Commonwealth - State housing agreement (d)	319.666	222.431	201.712	106.711	81.997	27.325	24.593	43.399
Social housing subsidy program	1.926	..	..	..	..	..	0.121	..
National water initiative - living Murray	..	..	..	..	..	..	..	..
Law, order and public safety								
Improving policing in very remote areas	..	..	..	..	..	..	..	..

Note: Footnotes to this table follow Table A-21.

Table A-12 Other Australian Government revenue payments (a), 2002-03 (continued)

Item	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Recreation and culture								
Strengthening Tasmania	..	..	..	..	..	..	..	..
Agriculture, forestry and fishing								
Skilling farmers for the future	3.708	3.120	1.049	1.506	2.559	0.398	..	0.223
Farm assistance	0.891	0.001	0.100	1.299	0.733	..	..	..
Pant disease and eradication	..	..	-0.005	0.086	1.146	..	..	0.500
National action plan on salinity and water quality payment (e)	10.521	20.383	5.418	..	19.045	0.054	..	..
Agriculture - advancing Australia - FarmBis	..	..	..	..	..	..	..	..
Transport and communication								
Road safety blackspots (f)	6.851	8.134	3.694	2.514	1.762	0.486	0.602	0.284
Road program (f)	357.563	202.278	234.922	81.083	48.323	23.509	1.796	27.709
Auslink (f)	..	..	..	..	..	..	..	..
Gold Coast light rail	..	..	0.273	..	..	..	..	..
Other purposes								
Debt redemption assistance (g)	..	..	0.939	..	0.010	..	..	..
Emergency services (e)	1.989	1.434	1.853	1.249	0.902	0.440	0.023	0.329
National aerial firefighting strategy	..	6.633	..	0.273	0.227	..	..	..
Grants for Indigenous purposes (e)	38.051	4.910	28.434	31.043	16.836	2.799	0.471	44.927
Total other Australian Government revenue payments (SPPs)	2 436.648	1 697.822	1 447.892	711.157	610.110	205.193	112.323	192.118

Note: Footnotes to this table follow Table A-21.

Table A-13 Other Australian Government revenue payments (a), per capita, 2002-03

Item	Average	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Education									
Vocational education and training (b)	53.51	54.00	53.56	48.71	51.20	56.61	66.02	63.25	79.96
Government schools (c)	101.87	101.58	95.86	106.40	100.71	102.26	116.17	102.43	146.98
Skilling Australia's workforce (b)	..	..	..	..	..	..	..	..	..
Australian technical colleges	..	..	..	..	..	..	..	..	..
Health									
National public health	19.37	19.05	17.83	18.69	18.90	20.43	24.82	21.74	60.85
Youth health services	0.12	0.12	0.13	0.11	0.11	0.12	0.12	0.16	0.27
Blood transfusion services	4.07	3.85	3.93	4.01	4.75	4.78	3.92	4.28	4.47
Supporting Western Sydney - PET scanner - Westmead	..	..	..	..	..	..	..	..	..
Strengthening cancer care - Royal Children's Hospital - Melbourne	..	..	..	..	..	..	..	..	..
Organ transplantation services	..	..	..	..	..	..	..	..	..
Social security and welfare									
Home and community care	34.08	31.49	36.50	34.87	34.20	38.36	36.42	24.00	22.86
Aged care assessment services	2.11	2.13	2.19	1.83	2.00	2.48	2.47	1.33	3.62
Disabilities services	26.49	25.20	24.57	27.14	21.95	39.04	39.32	22.82	27.75
Supported accommodation assistance	8.46	8.11	7.32	7.36	8.52	10.40	14.96	17.47	23.71
Extension of fringe benefits	9.01	9.32	9.05	8.21	8.04	11.55	11.92	3.88	4.33
Young people with disabilities	..	..	..	..	..	..	..	..	..
NAP - social cohesion, harmony and security	..	..	..	..	..	..	..	..	..
Housing and community amenities									
Commonwealth - State housing agreement (d)	51.97	48.05	45.44	53.54	55.05	53.72	57.52	75.87	217.61
Social housing subsidy program	0.10	0.29	..	..	..	..	..	0.37	..
National water initiative - living Murray	..	..	..	..	..	..	..	..	..
Law, order and public safety									
Improving policing in very remote areas	..	..	..	..	..	..	..	..	..

Note: Footnotes to this table follow Table A-21.

Table A-13 Other Australian Government revenue payments (a), per capita, 2002-03 (continued)

Item	Average	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and culture									
Strengthening Tasmania	..	..	..	..	..	..	..	..	..
Agriculture, forestry and fishing									
Skilling farmers for the future	0.64	0.56	0.64	0.28	0.78	1.68	0.84	..	1.12
Farm assistance	0.15	0.13	0.00	0.03	0.67	0.48	..	..	..
Pant disease and eradication	0.09	..	..	-0.00	0.04	0.75	..	..	2.51
National action plan on salinity and water quality payment (e)	2.80	1.58	4.16	1.44	..	12.48	0.11	..	..
Agriculture - advancing Australia - FarmBis	..	..	..	..	..	..	..	..	..
Transport and communication									
Road safety blackspots (f)	1.23	1.03	1.66	0.98	1.30	1.15	1.02	1.86	1.43
Road program (f)	49.40	53.75	41.32	62.36	41.83	31.66	49.49	5.54	138.93
Auslink (f)	..	..	..	..	..	..	..	..	..
Gold Coast light rail	0.01	..	..	0.07	..	..	..	..	..
Other purposes									
Debt redemption assistance (g)	0.05	..	..	0.25	..	0.01	..	..	..
Emergency services (e)	0.42	0.30	0.29	0.49	0.64	0.59	0.93	0.07	1.65
National aerial firefighting strategy	0.36	..	1.35	..	0.14	0.15	..	..	..
Grants for Indigenous purposes (e)	8.47	5.72	1.00	7.55	16.01	11.03	5.89	1.45	225.26
Total other Australian Government revenue payments (SPPs)	374.80	366.25	346.82	384.32	366.86	399.72	431.94	346.52	963.29

Note: Footnotes to this table follow Table A-21.

Table A-14 Other Australian Government revenue payments (a), 2003-04

Item	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Education								
Vocational education and training (b)	364.614	276.433	185.331	100.487	85.674	28.007	21.262	14.971
Government schools (c)	728.231	510.607	421.100	209.353	162.717	59.894	32.897	29.882
Skilling Australia's workforce (b)	..	..	..	..	..	..	..	..
Australian technical colleges	..	..	..	..	..	..	..	..
Health								
National public health	105.309	72.904	51.794	28.085	23.483	8.493	6.331	5.490
Youth health services	0.792	0.661	0.060	0.060	0.212	0.193	0.053	0.411
Blood transfusion services	..	..	..	..	..	..	..	..
Supporting Western Sydney - PET scanner - Westmead	..	..	..	..	..	..	..	..
Strengthening cancer care - Royal Children's Hospital - Melbourne	..	..	..	..	..	..	..	..
Organ transplantation services	..	..	..	..	..	..	..	..
Social security and welfare								
Home and community care	228.726	189.879	145.883	72.497	63.086	18.743	8.516	5.058
Aged care assessment services	16.784	12.110	8.162	4.235	4.365	1.353	0.482	0.810
Disabilities services	193.798	124.329	105.352	43.971	61.263	19.300	7.603	5.676
Supported accommodation assistance	55.167	36.667	28.387	16.906	16.238	7.271	5.792	4.832
Extension of fringe benefits	64.340	45.995	32.116	16.172	18.297	5.876	1.306	0.895
Young people with disabilities	..	..	..	..	..	..	..	..
NAP - social cohesion, harmony and security	..	..	..	..	..	..	..	..
Housing and community amenities								
Commonwealth - State housing agreement (d)	292.115	205.252	181.752	97.971	71.601	24.025	18.438	38.302
Social housing subsidy program	1.926	..	..	..	..	..	0.121	..
National water initiative - living Murray	..	..	..	..	..	..	..	..
Law, order and public safety								
Improving policing in very remote areas	..	..	..	..	..	..	..	..

Note: Footnotes to this table follow Table A-21.

Table A-14 Other Australian Government revenue payments (a), 2003-04 (continued)

Item	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Recreation and culture								
Strengthening Tasmania	..	..	..	..	..	..	..	..
Agriculture, forestry and fishing								
Skilling farmers for the future	3.158	5.517	9.777	0.938	3.348	0.488	..	0.353
Farm assistance	1.965	-0.015	0.411	1.186	0.674	..	..	..
Pant disease and eradication	..	..	0.369	..	1.014	..	..	0.231
National action plan on salinity and water quality payment (e)	39.924	25.251	9.989	2.652	13.946	1.837	0.015	0.045
Agriculture - advancing Australia - FarmBis	..	..	..	..	..	..	..	..
Transport and communication								
Road safety blackspots (f)	6.756	8.267	3.723	2.344	2.084	0.340	0.278	0.540
Road program (f)	418.189	110.105	230.351	69.369	59.538	13.517	0.586	26.913
Auslink (f)	..	..	..	..	..	..	..	..
Gold Coast light rail	..	..	0.230	..	..	..	..	..
Other purposes								
Debt redemption assistance (g)	..	..	5.806	..	0.075	0.971	..	..
Emergency services (e)	2.201	1.587	2.050	1.382	0.998	0.486	0.025	0.364
National aerial firefighting strategy	..	..	..	..	..	..	..	..
Grants for Indigenous purposes (e)	45.945	6.924	36.775	46.309	20.633	2.602	1.147	61.727
Total other Australian Government revenue payments (SPPs)	2 569.939	1 632.473	1 459.420	713.918	609.246	193.397	104.853	196.499

Note: Footnotes to this table follow Table A-21.

Table A-15 Other Australian Government revenue payments (a), per capita, 2003-04

Item	Average	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Education									
Vocational education and training (b)	53.78	54.48	55.78	47.98	51.05	55.77	58.26	65.18	74.52
Government schools (c)	107.61	108.81	103.03	109.02	106.37	105.92	124.60	100.85	148.74
Skilling Australia's workforce (b)	..	..	..	..	..	..	..	..	..
Australian technical colleges	..	..	..	..	..	..	..	..	..
Health									
National public health	15.08	15.74	14.71	13.41	14.27	15.29	17.67	19.41	27.33
Youth health services	0.12	0.12	0.13	0.02	0.03	0.14	0.40	0.16	2.05
Blood transfusion services	0.00	..	..	..	..	..	..	..	..
Supporting Western Sydney - PET scanner - Westmead	..	..	..	..	..	..	..	..	..
Strengthening cancer care - Royal Children's Hospital - Melbourne	..	..	..	..	..	..	..	..	..
Organ transplantation services	..	..	..	..	..	..	..	..	..
Social security and welfare									
Home and community care	36.58	34.18	38.31	37.77	36.83	41.06	38.99	26.11	25.18
Aged care assessment services	2.41	2.51	2.44	2.11	2.15	2.84	2.81	1.48	4.03
Disabilities services	28.03	28.96	25.09	27.27	22.34	39.88	40.15	23.31	28.25
Supported accommodation assistance	8.55	8.24	7.40	7.35	8.59	10.57	15.13	17.76	24.05
Extension of fringe benefits	9.24	9.61	9.28	8.31	8.22	11.91	12.22	4.00	4.45
Young people with disabilities	..	..	..	..	..	..	..	..	..
NAP - social cohesion, harmony and security	..	..	..	..	..	..	..	..	..
Housing and community amenities									
Commonwealth - State housing agreement (d)	46.42	43.65	41.41	47.05	49.78	46.61	49.98	56.52	190.65
Social housing subsidy program	0.10	0.29	..	..	..	..	..	0.37	..
National water initiative - living Murray	..	..	..	..	..	..	..	..	..
Law, order and public safety									
Improving policing in very remote areas	..	..	..	..	..	..	..	..	..

Note: Footnotes to this table follow Table A-21.

Table A-15 Other Australian Government revenue payments (a), per capita, 2003-04 (continued)

Item	Average	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and culture									
Strengthening Tasmania	..	..	..	..	..	..	..	..	..
Agriculture, forestry and fishing									
Skilling farmers for the future	1.18	0.47	1.11	2.53	0.48	2.18	1.02	..	1.76
Farm assistance	0.21	0.29	-0.00	0.11	0.60	0.44	..	..	..
Pant disease and eradication	0.08	..	..	0.10	..	0.66	..	..	1.15
National action plan on salinity and water quality payment (e)	4.68	5.97	5.09	2.59	1.35	9.08	3.82	0.05	0.22
Agriculture - advancing Australia - FarmBis	..	..	..	..	..	..	..	..	..
Transport and communication									
Road safety blackspots (f)	1.22	1.01	1.67	0.96	1.19	1.36	0.71	0.85	2.69
Road program (f)	46.37	62.49	22.22	59.63	35.24	38.75	28.12	1.80	133.96
Auslink (f)	..	..	..	..	..	..	..	..	..
Gold Coast light rail	0.01	..	..	0.06	..	..	..	..	..
Other purposes									
Debt redemption assistance (g)	0.34	..	..	1.50	..	0.05	2.02	..	..
Emergency services (e)	0.45	0.33	0.32	0.53	0.70	0.65	1.01	0.08	1.81
National aerial firefighting strategy	..	..	..	..	..	..	..	..	..
Grants for Indigenous purposes (e)	11.09	6.87	1.40	9.52	23.53	13.43	5.41	3.52	307.24
Total other Australian Government revenue payments (SPPs)	373.55	384.00	329.39	377.82	362.72	396.57	402.34	321.43	978.06

Note: Footnotes to this table follow Table A-21.

Table A-16 Other Australian Government revenue payments (a), 2004-05

Item	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Education								
Vocational education and training (b)	382.230	277.084	193.365	111.880	94.945	29.930	25.536	14.127
Government schools (c)	785.151	556.174	460.863	226.767	174.709	64.589	35.339	33.120
Skilling Australia's workforce (b)	..	..	..	..	..	..	..	..
Australian technical colleges	..	..	..	..	..	..	..	..
Health								
National public health	172.542	95.917	87.543	47.293	37.245	13.511	9.039	8.552
Youth health services	0.810	0.600	0.421	0.217	0.198	0.060	0.055	0.057
Blood transfusion services	..	..	..	..	..	..	..	..
Supporting Western Sydney - PET scanner - Westmead	4.000	..	..	..	..	..	..	..
Strengthening cancer care - Royal Children's Hospital - Melbourne	..	10.000	..	..	..	..	..	..
Organ transplantation services	..	..	..	..	..	..	..	..
Social security and welfare								
Home and community care	247.836	201.241	161.275	78.775	67.619	20.307	9.329	5.476
Aged care assessment services	18.432	12.560	8.958	5.173	5.086	1.385	0.482	0.807
Disabilities services	188.210	129.555	107.991	45.743	62.669	19.697	7.830	5.927
Supported accommodation assistance	56.270	37.400	28.957	17.245	16.563	7.416	5.908	4.929
Extension of fringe benefits	66.318	47.410	33.105	16.670	18.862	6.058	1.347	0.923
Young people with disabilities	..	..	..	..	..	..	..	..
NAP - social cohesion, harmony and security	..	..	..	..	..	..	..	..
Housing and community amenities								
Commonwealth - State housing agreement (d)	294.371	207.297	185.926	99.393	72.043	24.613	18.468	38.811
Social housing subsidy program	1.926	..	..	..	..	..	0.118	..
National water initiative - living Murray	..	..	..	..	..	..	..	..
Law, order and public safety								
Improving policing in very remote areas	..	..	..	..	..	..	..	..

Note: Footnotes to this table follow Table A-21.

Table A-16 Other Australian Government revenue payments (a), 2004-05 (continued)

Item	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Recreation and culture								
Strengthening Tasmania	..	..	..	..	..	..	..	..
Agriculture, forestry and fishing								
Skilling farmers for the future	..	0.648	0.063	0.986	-0.014	0.111	..	0.126
Farm assistance	3.395	..	0.370	0.203	1.033	..	..	..
Pant disease and eradication	..	..	4.063	..	1.040	..	..	0.250
National action plan on salinity and water quality payment (e)	25.010	24.851	16.327	10.532	9.656	0.500	0.028	0.500
Agriculture - advancing Australia - FarmBis	..	..	..	..	..	..	..	..
Transport and communication								
Road safety blackspots (f)	..	..	..	..	..	..	..	..
Road program (f)	..	..	..	..	..	..	..	..
Auslink (f)	524.607	239.272	253.586	104.555	80.601	31.297	1.419	35.906
Gold Coast light rail	..	..	0.147	..	..	..	..	..
Other purposes								
Debt redemption assistance (g)	..	..	3.128	..	0.001	..	..	..
Emergency services (e)	1.203	0.868	1.121	0.756	0.545	0.266	0.014	0.199
National aerial firefighting strategy	..	..	..	..	..	..	..	..
Grants for Indigenous purposes (e)	16.399	0.518	24.793	33.944	17.226	2.592	0.667	31.889
Total other Australian Government revenue payments (SPPs)	2 788.711	1 841.395	1 572.002	800.131	660.027	222.332	115.579	181.599

Note: Footnotes to this table follow Table A-21.

Table A-17 Other Australian Government revenue payments (a), per capita, 2004-05

Item	Average	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Education									
Vocational education and training (b)	55.70	56.77	55.20	48.87	55.94	61.39	61.74	77.73	69.16
Government schools (c)	115.26	116.62	110.80	116.49	113.38	112.96	133.23	107.56	162.14
Skilling Australia's workforce (b)	..	..	..	..	..	..	..	..	..
Australian technical colleges	..	..	..	..	..	..	..	..	..
Health									
National public health	23.26	25.63	19.11	22.13	23.65	24.08	27.87	27.51	41.87
Youth health services	0.12	0.12	0.12	0.11	0.11	0.13	0.12	0.17	0.28
Blood transfusion services	0.00	..	..	..	..	..	..	..	..
Supporting Western Sydney - PET scanner - Westmead	0.20	0.59	..	..	..	..	..	..	..
Strengthening cancer care - Royal Children's Hospital - Melbourne	0.49	..	1.99	..	..	..	..	..	..
Organ transplantation services	..	..	..	..	..	..	..	..	..
Social security and welfare									
Home and community care	39.06	36.81	40.09	40.76	39.39	43.72	41.89	28.40	26.81
Aged care assessment services	2.61	2.74	2.50	2.26	2.59	3.29	2.86	1.47	3.95
Disabilities services	28.00	27.95	25.81	27.30	22.87	40.52	40.63	23.83	29.02
Supported accommodation assistance	8.62	8.36	7.45	7.32	8.62	10.71	15.30	17.98	24.13
Extension of fringe benefits	9.41	9.85	9.45	8.37	8.34	12.20	12.50	4.10	4.52
Young people with disabilities	..	..	..	..	..	..	..	..	..
NAP - social cohesion, harmony and security	..	..	..	..	..	..	..	..	..
Housing and community amenities									
Commonwealth - State housing agreement (d)	46.41	43.72	41.30	46.99	49.70	46.58	50.77	56.21	190.00
Social housing subsidy program	0.10	0.29	..	..	..	..	..	0.36	..
National water initiative - living Murray	..	..	..	..	..	..	..	..	..
Law, order and public safety									
Improving policing in very remote areas	..	..	..	..	..	..	..	..	..

Note: Footnotes to this table follow Table A-21.

Table A-17 Other Australian Government revenue payments (a), per capita, 2004-05 (continued)

Item	Average	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and culture									
Strengthening Tasmania	..	..	..	..	..	..	..	..	..
Agriculture, forestry and fishing									
Skilling farmers for the future	0.09	..	0.13	0.02	0.49	-0.01	0.23	..	0.62
Farm assistance	0.25	0.50	..	0.09	0.10	0.67	..	..	..
Pant disease and eradication	0.26	..	..	1.03	..	0.67	..	..	1.22
National action plan on salinity and water quality payment (e)	4.31	3.71	4.95	4.13	5.27	6.24	1.03	0.09	2.45
Agriculture - advancing Australia - FarmBis	..	..	..	..	..	..	..	..	..
Transport and communication									
Road safety blackspots (f)	..	..	..	..	..	..	..	..	..
Road program (f)	..	..	..	..	..	..	..	..	..
Auslink (f)	62.71	77.92	47.67	64.10	52.28	52.11	64.55	4.32	175.78
Gold Coast light rail	0.01	..	..	0.04	..	..	..	..	..
Other purposes									
Debt redemption assistance (g)	0.15	..	..	0.79	..	0.00	..	..	..
Emergency services (e)	0.25	0.18	0.17	0.28	0.38	0.35	0.55	0.04	0.97
National aerial firefighting strategy	..	..	..	..	..	..	..	..	..
Grants for Indigenous purposes (e)	6.32	2.44	0.10	6.27	16.97	11.14	5.35	2.03	156.11
Total other Australian Government revenue payments (SPPs)	403.59	414.20	366.86	397.33	400.07	426.75	458.60	351.80	889.00

Note: Footnotes to this table follow Table A-21.

Table A-18 Other Australian Government revenue payments (a), 2005-06

Item	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Education								
Vocational education and training (b)	..	..	..	..	..	..	..	..
Government schools (c)	912.981	603.647	532.057	268.509	185.766	75.916	43.665	40.701
Skilling Australia's workforce (b)	469.168	314.750	226.681	123.843	102.414	35.343	23.890	15.971
Australian technical colleges	..	2.022	..	..	..	..	..	..
Health								
National public health	141.577	98.300	72.310	40.469	29.983	12.801	7.773	6.471
Youth health services	0.827	0.612	0.430	0.223	0.203	0.062	0.057	0.057
Blood transfusion services	..	..	..	..	..	..	..	..
Supporting Western Sydney - PET scanner - Westmead	1.000	..	..	..	..	..	..	..
Strengthening cancer care - Royal Children's Hospital - Melbourne	..	..	..	..	..	..	..	..
Organ transplantation services	0.132	..	..	..	0.389	..	..	..
Social security and welfare								
Home and community care	265.707	215.469	179.737	85.594	73.111	22.142	10.131	5.944
Aged care assessment services	19.361	13.266	9.307	5.470	5.232	1.475	0.525	0.825
Disabilities services	196.375	136.323	115.946	48.575	67.390	20.398	8.503	6.258
Supported accommodation assistance	57.508	38.223	29.594	17.624	16.927	7.579	6.038	5.037
Extension of fringe benefits	68.700	49.113	34.293	17.268	19.538	6.275	1.394	0.957
Young people with disabilities	..	..	..	..	..	..	..	..
NAP - social cohesion, harmony and security	..	..	..	..	..	..	..	..
Housing and community amenities								
Commonwealth - State housing agreement (d)	297.230	210.181	187.645	98.749	72.029	24.842	18.589	34.256
Social housing subsidy program	1.926	..	..	..	..	..	..	..
National water initiative - living Murray	..	2.484	..	..	..	..	..	..
Law, order and public safety								
Improving policing in very remote areas	..	..	..	..	..	..	..	..

Note: Footnotes to this table follow Table A-21.

Table A-18 Other Australian Government revenue payments (a), 2005-06 (continued)

Item	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Recreation and culture								
Strengthening Tasmania	..	..	..	..	..	1.265	..	..
Agriculture, forestry and fishing								
Skilling farmers for the future	..	1.050	1.068	0.706	1.764	0.346	..	0.338
Farm assistance	..	..	..	..	..	..	..	..
Pant disease and eradication	..	..	9.457	..	1.066	..	..	0.086
National action plan on salinity and water quality payment (e)	42.048	36.715	23.228	43.913	13.457	0.777	..	0.500
Agriculture - advancing Australia - FarmBis	..	..	..	..	..	..	..	..
Transport and communication								
Road safety blackspots (f)	..	..	..	..	..	..	..	..
Road program (f)	..	..	..	..	..	..	..	..
Auslink (f)	475.034	284.350	247.115	106.497	62.149	27.085	1.025	27.055
Gold Coast light rail	..	..	..	..	..	..	..	..
Other purposes								
Debt redemption assistance (g)	..	..	..	..	..	..	..	..
Emergency services (e)	2.076	1.497	1.934	1.304	0.941	0.459	0.024	0.343
National aerial firefighting strategy	..	..	..	..	..	..	..	..
Grants for Indigenous purposes (e)	74.320	10.174	81.835	78.215	21.118	3.801	1.197	54.097
Total other Australian Government revenue payments (SPPs)	3 025.970	2 018.176	1 752.637	936.959	673.477	240.566	122.811	198.896

Note: Footnotes to this table follow Table A-21.

Table A-19 Other Australian Government revenue payments (a), per capita, 2005-06

Item	Average	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Education									
Vocational education and training (b)	0.00	..	..	..	..	..	..	..	..
Government schools (c)	129.55	134.48	118.57	131.41	131.71	119.04	155.42	131.43	195.00
Skilling Australia's workforce (b)	63.82	69.107	61.825	55.986	60.749	65.630	72.355	71.906	76.518
Australian technical colleges	0.10	..	0.397	..	..	..	..	..	..
Health									
National public health	19.93	20.85	19.31	17.86	19.85	19.21	26.21	23.40	31.00
Youth health services	0.12	0.12	0.12	0.11	0.11	0.13	0.13	0.17	0.27
Blood transfusion services	..	..	..	..	..	..	..	..	..
Supporting Western Sydney - PET scanner - Westmead	0.05	0.15	..	..	..	..	..	..	..
Strengthening cancer care - Royal Children's Hospital - Melbourne	..	..	..	..	..	..	..	..	..
Organ transplantation services	0.03	0.02	..	..	..	0.25	..	..	..
Social security and welfare									
Home and community care	41.73	39.14	42.32	44.39	41.99	46.85	45.33	30.49	28.48
Aged care assessment services	2.70	2.85	2.61	2.30	2.68	3.35	3.02	1.58	3.95
Disabilities services	29.18	28.93	26.78	28.64	23.83	43.19	41.76	25.59	29.98
Supported accommodation assistance	8.68	8.47	7.51	7.31	8.65	10.85	15.52	18.17	24.13
Extension of fringe benefits	9.61	10.12	9.65	8.47	8.47	12.52	12.85	4.20	4.59
Young people with disabilities	..	..	..	..	..	..	..	..	..
NAP - social cohesion, harmony and security	..	..	..	..	..	..	..	..	..
Housing and community amenities									
Commonwealth - State housing agreement (d)	45.90	43.78	41.28	46.35	48.44	46.16	50.86	55.95	164.12
Social housing subsidy program	0.09	0.28	..	..	..	..	..	..	..
National water initiative - living Murray	0.12	..	0.488	..	..	..	..	..	..
Law, order and public safety									
Improving policing in very remote areas	..	..	..	..	..	..	..	..	..

Note: Footnotes to this table follow Table A-21.

Table A-19 Other Australian Government revenue payments (a), per capita, 2005-06 (continued)

Item	Average	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and culture									
Strengthening Tasmania	0.06	..	..	..	..	..	2.59	..	..
Agriculture, forestry and fishing									
Skilling farmers for the future	0.26	..	0.21	0.26	0.35	1.13	0.71	..	1.62
Farm assistance	..	..	..	..	..	..	..	..	..
Pant disease and eradication	0.52	..	..	2.34	..	0.68	..	..	0.41
National action plan on salinity and water quality payment (e)	7.81	6.19	7.21	5.74	21.54	8.62	1.59	..	2.40
Agriculture - advancing Australia - FarmBis	..	..	..	..	..	..	..	..	..
Transport and communication									
Road safety blackspots (f)	..	..	..	..	..	..	..	..	..
Road program (f)	..	..	..	..	..	..	..	..	..
Auslink (f)	59.85	69.97	55.85	61.03	52.24	39.83	55.45	3.09	129.62
Gold Coast light rail	..	..	..	..	..	..	..	..	..
Other purposes									
Debt redemption assistance (g)	..	..	..	..	..	..	..	..	..
Emergency services (e)	0.42	0.31	0.29	0.48	0.64	0.60	0.94	0.07	1.64
National aerial firefighting strategy	..	..	..	..	..	..	..	..	..
Grants for Indigenous purposes (e)	15.80	10.95	2.00	20.21	38.37	13.53	7.78	3.60	259.18
Total other Australian Government revenue payments (SPPs)	436.32	445.72	396.42	432.87	459.61	431.58	492.49	369.65	952.93

Note: Footnotes to this table follow Table A-21.

Table A-20 Other Australian Government revenue payments (a), 2006-07

Item	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Education								
Vocational education and training (b)	..	..	..	..	..	..	..	..
Government schools (c)	936.398	725.117	566.607	280.985	231.137	73.515	40.718	36.992
Skilling Australia's workforce (b)	417.729	305.119	214.451	115.690	104.853	32.850	22.934	15.737
Australian technical colleges	..	12.191	..	..	..	..	..	..
Health								
National public health	164.361	124.234	104.073	50.638	41.912	15.244	10.260	10.655
Youth health services	0.818	0.621	0.439	0.226	0.205	0.063	0.058	0.058
Blood transfusion services	..	..	..	..	..	..	..	..
Supporting Western Sydney - PET scanner - Westmead	1.100	..	..	..	..	..	..	..
Strengthening cancer care - Royal Children's Hospital - Melbourne	..	..	..	..	..	..	..	..
Organ transplantation services	1.302	..	..	..	0.409	..	..	..
Social security and welfare								
Home and community care	284.522	230.422	200.069	92.889	78.952	24.114	10.989	6.444
Aged care assessment services	22.464	15.598	10.949	6.449	6.031	1.739	0.667	0.934
Disabilities services	209.225	139.612	117.588	50.017	68.442	20.755	8.686	6.470
Supported accommodation assistance	58.773	35.721	28.914	17.330	17.288	7.594	6.046	4.917
Extension of fringe benefits	70.194	50.181	35.039	17.644	19.963	6.411	1.425	0.977
Young people with disabilities	1.332	0.988	0.782	0.397	0.302	0.095	0.064	0.039
NAP - social cohesion, harmony and security	0.170	0.075	0.015	0.100	0.050	..	0.018	0.020
Housing and community amenities								
Commonwealth - State housing agreement (d)	299.489	212.494	191.479	100.272	72.539	25.011	18.709	34.644
Social housing subsidy program	1.926	..	..	..	..	..	..	..
National water initiative - living Murray	..	12.678	..	..	..	..	..	..
Law, order and public safety								
Improving policing in very remote areas	0.371	..	0.743	0.742	0.743	..	..	1.868

Note: Footnotes to this table follow Table A-21.

Table A-20 Other Australian Government revenue payments (a), 2006-07 (continued)

Item	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Recreation and culture								
Strengthening Tasmania	..	..	..	..	..	0.050	..	..
Agriculture, forestry and fishing								
Skilling farmers for the future	..	..	..	..	..	..	..	..
Farm assistance	0.358	..	..	..	..	..	..	..
Pant disease and eradication	..	..	1.542	1.512	1.154	..	..	..
National action plan on salinity and water quality payment (e)	45.047	15.494	7.801	44.143	13.366	1.166	1.268	0.510
Agriculture - advancing Australia - FarmBis	..	1.191	1.652	1.044	2.240	0.624	..	0.370
Transport and communication								
Road safety blackspots (f)	..	..	..	..	..	..	..	..
Road program (f)	..	..	..	..	..	..	..	..
Auslink (f)	658.204	312.010	452.905	196.407	81.934	31.610	1.412	24.927
Gold Coast light rail	..	..	..	..	..	..	..	..
Other purposes								
Debt redemption assistance (g)	..	..	..	..	..	..	..	..
Emergency services (e)	1.131	0.815	1.053	0.710	0.513	0.250	0.013	0.187
National aerial firefighting strategy	..	..	..	..	..	..	..	..
Grants for Indigenous purposes (e)	64.137	4.706	53.349	52.945	21.691	4.080	1.577	62.583
Total other Australian Government revenue payments (SPPs)	3 239.051	2 199.267	1 989.450	1 030.140	763.724	245.171	124.844	208.332

Note: Footnotes to this table follow Table A-21.

Table A-21 Other Australian Government revenue payments (a), per capita, 2006-07

Item	Average	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Education									
Vocational education and training (b)	..	..	..	..	..	..	..	..	..
Government schools (c)	138.62	136.58	140.32	137.01	134.96	146.60	149.53	120.94	173.83
Skilling Australia's workforce (b)	58.94	60.931	59.046	51.855	55.566	66.504	66.816	68.116	73.951
Australian technical colleges	0.58	..	2.359	..	..	..	..	..	..
Health									
National public health	25.00	23.97	24.04	25.17	24.32	26.58	31.01	30.47	50.07
Youth health services	0.12	0.12	0.12	0.11	0.11	0.13	0.13	0.17	0.27
Blood transfusion services	..	..	..	..	..	..	..	..	..
Supporting Western Sydney - PET scanner - Westmead	0.05	0.16	..	..	..	..	..	..	..
Strengthening cancer care - Royal Children's Hospital - Melbourne	..	..	..	..	..	..	..	..	..
Organ transplantation services	0.08	0.19	..	..	..	0.26	..	..	..
Social security and welfare									
Home and community care	44.51	41.50	44.59	48.38	44.61	50.08	49.05	32.64	30.28
Aged care assessment services	3.11	3.28	3.02	2.65	3.10	3.83	3.54	1.98	4.39
Disabilities services	29.76	30.52	27.02	28.43	24.02	43.41	42.22	25.80	30.40
Supported accommodation assistance	8.47	8.57	6.91	6.99	8.32	10.97	15.45	17.96	23.11
Extension of fringe benefits	9.68	10.24	9.71	8.47	8.47	12.66	13.04	4.23	4.59
Young people with disabilities	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.18
NAP - social cohesion, harmony and security	0.02	0.02	0.01	0.00	0.05	0.03	..	0.05	0.09
Housing and community amenities									
Commonwealth - State housing agreement (d)	45.77	43.68	41.12	46.30	48.16	46.01	50.87	55.57	162.80
Social housing subsidy program	0.09	0.28	..	..	..	..	..	..	..
National water initiative - living Murray	0.61	..	2.453	..	..	..	..	..	..
Law, order and public safety									
Improving policing in very remote areas	0.21	0.054	..	0.180	0.356	0.471	..	..	8.778

Note: Footnotes to this table follow Table A-21.

Table A-21 Other Australian Government revenue payments (a), per capita, 2006-07 (continued)

Item	Average	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and culture									
Strengthening Tasmania	0.00	..	..	..	..	..	0.10	..	..
Agriculture, forestry and fishing									
Skilling farmers for the future	..	..	..	..	..	..	..	..	..
Farm assistance	0.02	0.05	..	..	..	..	..	..	..
Pant disease and eradication	0.20	..	..	0.37	0.73	0.73	..	..	..
National action plan on salinity and water quality payment (e)	6.17	6.57	3.00	1.89	21.20	8.48	2.37	3.77	2.40
Agriculture - advancing Australia - FarmBis	0.34	..	0.23	0.40	0.50	1.42	1.27	..	1.74
Transport and communication									
Road safety blackspots (f)	..	..	..	..	..	..	..	..	..
Road program (f)	..	..	..	..	..	..	..	..	..
Auslink (f)	84.35	96.01	60.38	109.51	94.33	51.97	64.29	4.19	117.14
Gold Coast light rail	..	..	..	..	..	..	..	..	..
Other purposes									
Debt redemption assistance (g)	..	..	..	..	..	..	..	..	..
Emergency services (e)	0.22	0.16	0.16	0.25	0.34	0.33	0.51	0.04	0.88
National aerial firefighting strategy	..	..	..	..	..	..	..	..	..
Grants for Indigenous purposes (e)	12.71	9.36	0.91	12.90	25.43	13.76	8.30	4.69	294.09
Total other Australian Government revenue payments (SPPs)	469.83	472.45	425.59	481.05	494.77	484.40	498.67	370.80	978.99

Note: Footnotes to this table follow Table A-21.

FOOTNOTES TO TABLES A-12 TO A-21

- (a) The payments listed in these tables are recurrent and capital specific purpose payments (SPPs) treated by the inclusion approach. The data were provided in the Commonwealth of Australia, *Final Budget Outcome*, or collected from Australian government agencies.
- (b) Payments for vocational training were previously made under the *Vocational Education and Training Funding Act*. The Act was repealed and from 2005-06 onwards the payments were made under the *Skilling Australia's Workforce Act 2005*.
- (c) Includes payments under the joint schools programs and targeted programs.
- (d) Figures represent payments under the Commonwealth-State housing agreement (CSHA). They include payments for crisis accommodation assistance, pensioner housing grants, housing assistance for Indigenous people, community housing and CSHA block assistance.
- (e) Includes Australian Government own-purpose outlay payments to the States. Referred to as COPOs.
- (f) From 2004-05, Auslink payments were made to fund the development, construction and maintenance of land transport projects on a newly defined national land transport network. As a result, payments under the road safety blackspots and roads programs ceased.
- (g) Excludes the compensation payments for the reduced Australian Government contribution to the national debt sinking fund.

Table A-22 State own-source revenue, 2002-03

Item	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Taxation								
Payroll tax (a)	4 123.093	2 619.725	1 333.715	1 003.668	654.095	155.482	162.788	99.226
Land revenue	1 136.369	734.066	278.690	298.507	157.397	27.777	40.639	..
Stamp duty on conveyances	3 677.154	2 115.726	1 382.287	833.319	427.885	93.886	149.126	43.220
Financial transaction taxes (b)	85.128	..	105.333	15.867	19.795	..	3.989	..
Gambling taxation	1 262.227	1 325.690	639.203	118.783	339.677	71.759	49.701	37.731
Insurance taxation	442.427	591.441	321.966	238.576	200.572	29.000	27.396	18.800
Heavy vehicle registration fees and taxes (c)	140.875	140.499	105.308	90.341	66.908	13.432	3.163	8.959
Light vehicle registration fees and taxes	1 069.289	407.007	547.003	253.475	181.370	54.810	49.562	11.279
Stamp duty on motor vehicle registrations and transfers	534.080	502.589	234.194	231.685	126.434	35.533	23.563	14.596
Other revenue	953.843	319.629	238.314	131.827	72.911	10.555	14.195	8.303
Total taxation	13 424.485	8 756.372	5 186.013	3 216.048	2 247.044	492.234	524.122	242.114
Other revenue income								
Mining revenue (d)	234.909	20.665	690.656	1 117.712	81.565	3.422	..	41.248
Contributions by trading enterprises (e)	1 409.095	780.396	1 095.759	638.994	284.815	178.434	47.700	55.879
Total other revenue	1 644.004	801.061	1 786.415	1 756.706	366.380	181.856	47.700	97.127
Total State own-source revenue	15 068.489	9 557.433	6 972.428	4 972.754	2 613.424	674.090	571.822	339.241

Note: Footnotes to this table follow Table A-31.

Table A-23 State own-source revenue, per capita, 2002-03

Item	Average	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Taxation									
Payroll tax (a)	513.26	619.74	535.14	354.01	517.75	428.54	327.30	502.20	497.53
Land revenue	135.16	170.81	149.95	73.97	153.99	103.12	58.47	125.37	..
Stamp duty on conveyances	441.00	552.71	432.19	366.90	429.88	280.33	197.64	460.05	216.71
Financial transaction taxes (b)	11.63	12.80	..	27.96	8.19	12.97	..	12.31	..
Gambling taxation	194.38	189.72	270.80	169.66	61.28	222.54	151.06	153.33	189.19
Insurance taxation	94.55	66.50	120.82	85.46	123.07	131.41	61.05	84.52	94.26
Heavy vehicle registration fees and taxes (c)	28.79	21.17	28.70	27.95	46.60	43.84	28.28	9.76	44.92
Light vehicle registration fees and taxes	130.13	160.72	83.14	145.19	130.76	118.83	115.38	152.90	56.55
Stamp duty on motor vehicle registrations and transfers	86.08	80.28	102.67	62.16	119.52	82.83	74.80	72.69	73.19
Other revenue	88.46	143.37	65.29	63.26	68.00	47.77	22.22	43.79	41.63
Total taxation	1 723.45	2 017.83	1 788.70	1 376.53	1 659.03	1 472.18	1 036.18	1 616.92	1 213.98
Other revenue income									
Mining revenue (d)	110.73	35.31	4.22	183.32	576.58	53.44	7.20	..	206.82
Contributions by trading enterprises (e)	227.06	211.80	159.41	290.85	329.63	186.60	375.61	147.15	280.18
Total other revenue	337.79	247.11	163.64	474.17	906.22	240.04	382.82	147.15	487.00
Total State own-source revenue	2 061.24	2 264.94	1 952.34	1 850.70	2 565.25	1 712.22	1 419.00	1 764.07	1 700.98

Note: Footnotes to this table follow Table A-31.

Table A-24 State own-source revenue, 2003-04

Item	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Taxation								
Payroll tax (a)	4 350.208	2 714.297	1 479.120	1 119.928	713.865	169.752	172.209	90.503
Land revenue	1 355.432	831.477	313.434	322.663	197.815	27.411	49.600	..
Stamp duty on conveyances	3 916.067	2 441.627	1 862.941	1 207.218	578.319	129.248	187.976	64.322
Financial transaction taxes (b)	89.194	..	116.598	17.106	20.648	..	3.910	..
Gambling taxation	1 313.548	1 324.234	725.837	132.331	378.964	79.172	53.395	40.306
Insurance taxation	423.270	659.336	352.668	278.693	211.091	33.801	30.993	19.651
Heavy vehicle registration fees and taxes (c)	151.942	153.421	109.828	97.180	70.117	15.085	3.360	9.487
Light vehicle registration fees and taxes	1 146.660	465.026	597.608	272.464	195.593	60.742	56.540	11.680
Stamp duty on motor vehicle registrations and transfers	581.023	544.124	270.571	273.042	138.879	39.460	24.098	15.701
Other revenue	906.502	351.506	295.225	157.819	97.655	13.277	23.407	9.560
Total taxation	14 233.846	9 485.048	6 123.830	3 878.444	2 602.947	567.948	605.488	261.210
Other revenue income								
Mining revenue (d)	232.862	21.483	636.707	1 017.531	75.177	6.830	..	39.379
Contributions by trading enterprises (e)	1 771.195	607.750	1 121.675	758.488	336.594	186.751	28.631	68.078
Total other revenue	2 004.057	629.233	1 758.382	1 776.019	411.771	193.581	28.631	107.457
Total State own-source revenue	16 237.903	10 114.281	7 882.212	5 654.463	3 014.718	761.529	634.119	368.667

Note: Footnotes to this table follow Table A-31.

Table A-25 State own-source revenue, per capita, 2003-04

Item	Average	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Taxation									
Payroll tax (a)	539.86	650.01	547.67	382.92	569.01	464.67	353.15	527.91	450.47
Land revenue	154.71	202.53	167.77	81.14	163.94	128.76	57.02	152.05	..
Stamp duty on conveyances	518.77	585.14	492.65	482.29	613.36	376.44	268.88	576.24	320.16
Financial transaction taxes (b)	12.36	13.33	..	30.19	8.69	13.44	..	11.98	..
Gambling taxation	202.15	196.27	267.19	187.91	67.23	246.68	164.71	163.68	200.62
Insurance taxation	100.36	63.25	133.04	91.30	141.60	137.40	70.32	95.01	97.81
Heavy vehicle registration fees and taxes (c)	30.48	22.70	30.96	28.43	49.37	45.64	31.38	10.30	47.22
Light vehicle registration fees and taxes	140.15	171.33	93.83	154.71	138.43	127.32	126.36	173.33	58.14
Stamp duty on motor vehicle registrations and transfers	94.23	86.82	109.79	70.05	138.73	90.40	82.09	73.87	78.15
Other revenue	92.64	135.45	70.92	76.43	80.18	63.57	27.62	71.76	47.58
Total taxation	1 885.71	2 126.82	1 913.82	1 585.38	1 970.54	1 694.31	1 181.54	1 856.13	1 300.15
Other revenue income									
Mining revenue (d)	101.38	34.79	4.33	164.83	516.98	48.93	14.21	..	196.01
Contributions by trading enterprises (e)	243.67	264.65	122.63	290.39	385.37	219.10	388.51	87.77	338.85
Total other revenue	345.05	299.45	126.96	455.22	902.35	268.03	402.72	87.77	534.86
Total State own-source revenue	2 230.76	2 426.27	2 040.78	2 040.60	2 872.89	1 962.34	1 584.26	1 943.90	1 835.01

Note: Footnotes to this table follow Table A-31.

Table A-26 State own-source revenue, 2004-05

Item	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Taxation								
Payroll tax (a)	4 824.620	3 044.955	1 673.909	1 191.541	744.944	193.579	184.815	110.419
Land revenue	1 646.287	937.611	418.801	362.599	256.187	43.616	55.715	..
Stamp duty on conveyances	3 281.734	2 168.612	1 728.431	1 218.149	564.827	125.854	141.113	74.496
Financial transaction taxes (b)	93.986	..	125.284	17.586	22.494	..	4.125	..
Gambling taxation	1 429.146	1 368.987	805.978	134.264	400.783	81.006	51.459	47.860
Insurance taxation	422.522	678.939	356.669	298.988	227.115	33.577	31.530	21.453
Heavy vehicle registration fees and taxes (c)	162.686	160.950	119.608	100.854	71.624	16.235	3.237	10.966
Light vehicle registration fees and taxes	1 221.090	547.753	651.413	282.423	206.506	63.912	60.581	13.306
Stamp duty on motor vehicle registrations and transfers	570.414	555.586	266.635	302.525	139.410	42.152	23.712	17.362
Other revenue	679.637	143.023	285.283	175.931	85.434	14.938	11.985	8.635
Total taxation	14 332.122	9 606.416	6 432.011	4 084.860	2 719.324	614.869	568.272	304.497
Other revenue income								
Mining revenue (d)	396.348	22.066	993.290	1 336.797	101.002	18.501	..	45.149
Contributions by trading enterprises (e)	1 647.159	1 004.410	1 088.752	770.588	303.322	182.728	100.913	73.228
Total other revenue	2 043.507	1 026.476	2 082.042	2 107.385	404.324	201.229	100.913	118.377
Total State own-source revenue	16 375.629	10 632.892	8 514.053	6 192.245	3 123.648	816.098	669.185	422.874

Note: Footnotes to this table follow Table A-31.

Table A-27 State own-source revenue, per capita, 2004-05

Item	Average	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Taxation									
Payroll tax (a)	590.39	716.60	606.64	423.09	595.77	481.65	399.29	562.54	540.55
Land revenue	183.54	244.52	186.80	105.85	181.30	165.64	89.97	169.59	..
Stamp duty on conveyances	458.90	487.43	432.05	436.87	609.08	365.20	259.60	429.52	364.69
Financial transaction taxes (b)	13.00	13.96	..	31.67	8.79	14.54	..	12.56	..
Gambling taxation	213.07	212.27	272.74	203.72	67.13	259.13	167.09	156.63	234.30
Insurance taxation	102.15	62.76	135.26	90.15	149.50	146.84	69.26	95.97	105.02
Heavy vehicle registration fees and taxes (c)	31.87	24.16	32.07	30.23	50.43	46.31	33.49	9.85	53.68
Light vehicle registration fees and taxes	150.30	181.37	109.13	164.65	141.21	133.52	131.83	184.40	65.14
Stamp duty on motor vehicle registrations and transfers	94.60	84.72	110.69	67.39	151.26	90.14	86.95	72.17	84.99
Other revenue	69.30	100.95	28.49	72.11	87.97	55.24	30.81	36.48	42.27
Total taxation	1 907.11	2 128.74	1 913.86	1 625.72	2 042.44	1 758.22	1 268.27	1 729.70	1 490.64
Other revenue income									
Mining revenue (d)	143.70	58.87	4.40	251.06	668.40	65.30	38.16	..	221.02
Contributions by trading enterprises (e)	255.08	244.65	200.11	275.19	385.30	196.12	376.91	307.16	358.48
Total other revenue	398.77	303.52	204.50	526.25	1053.70	261.42	415.07	307.16	579.51
Total State own-source revenue	2 305.89	2 432.26	2 118.36	2 151.97	3 096.14	2 019.64	1 683.34	2 036.86	2 070.15

Note: Footnotes to this table follow Table A-31.

Table A-28 State own-source revenue, 2005-06

Item	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Taxation								
Payroll tax (a)	5 169.389	3 301.501	1 916.977	1 337.008	792.324	214.256	203.016	124.405
Land revenue	1 719.809	873.882	404.490	366.373	291.144	49.104	58.588	..
Stamp duty on conveyances	3 236.705	2 510.430	1 949.355	1 906.006	599.669	133.816	170.418	82.265
Financial transaction taxes (b)	99.435	..	135.943	19.259	22.946	..	4.421	..
Gambling taxation	1 519.388	1 459.948	841.121	146.328	400.582	79.028	50.852	57.984
Insurance taxation	523.406	704.723	370.787	326.292	227.593	37.442	32.983	21.223
Heavy vehicle registration fees and taxes (c)	171.018	171.364	129.725	104.126	72.978	16.203	3.427	11.240
Light vehicle registration fees and taxes	1 285.795	576.318	693.469	291.545	210.649	65.524	64.545	13.543
Stamp duty on motor vehicle registrations and transfers	548.068	546.912	268.590	342.244	133.546	39.847	24.332	18.034
Other revenue	799.690	128.098	320.121	207.996	60.514	16.211	12.057	7.274
Total taxation	15 072.703	10 273.176	7 030.578	5 047.177	2 811.945	651.431	624.639	335.968
Other revenue income								
Mining revenue (d)	512.487	29.588	1 484.115	1 804.045	122.575	23.988	..	54.712
Contributions by trading enterprises (e)	1 952.366	1 082.668	1 133.692	837.560	593.923	192.203	157.044	40.928
Total other revenue	2 464.853	1 112.256	2 617.807	2 641.605	716.498	216.191	157.044	95.640
Total State own-source revenue	17 537.556	11 385.432	9 648.385	7 688.782	3 528.443	867.622	781.683	431.608

Note: Footnotes to this table follow Table A-31.

Table A-29 State own-source revenue, per capita, 2005-06

Item	Average	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Taxation									
Payroll tax (a)	635.24	761.44	648.50	473.46	655.84	507.74	438.63	611.06	596.03
Land revenue	183.07	253.32	171.65	99.90	179.72	186.57	100.53	176.34	..
Stamp duty on conveyances	515.08	476.76	493.11	481.46	934.96	384.29	273.95	512.94	394.14
Financial transaction taxes (b)	13.72	14.65	..	33.58	9.45	14.70	..	13.31	..
Gambling taxation	221.59	223.80	286.77	207.74	71.78	256.70	161.79	153.06	277.81
Insurance taxation	109.18	77.10	138.43	91.58	160.06	145.85	76.65	99.28	101.68
Heavy vehicle registration fees and taxes (c)	33.08	25.19	33.66	32.04	51.08	46.77	33.17	10.31	53.85
Light vehicle registration fees and taxes	155.73	189.39	113.20	171.28	143.01	134.99	134.14	194.27	64.88
Stamp duty on motor vehicle registrations and transfers	93.47	80.73	107.43	66.34	167.88	85.58	81.58	73.24	86.40
Other revenue	75.49	117.79	25.16	79.06	102.03	38.78	33.19	36.29	34.85
Total taxation	2 035.65	2 220.17	2 017.92	1 736.44	2 475.80	1 801.98	1 333.62	1 880.09	1 609.65
Other revenue income									
Mining revenue (d)	196.11	75.49	5.81	366.55	884.94	78.55	49.11	..	262.13
Contributions by trading enterprises (e)	291.40	287.58	212.66	280.00	410.85	380.60	393.48	472.69	196.09
Total other revenue	487.51	363.07	218.48	646.55	1295.79	459.15	442.59	472.69	458.22
Total State own-source revenue	2 523.16	2 583.24	2 236.39	2 382.99	3 771.59	2 261.13	1 776.21	2 352.78	2 067.87

Note: Footnotes to this table follow Table A-31.

Table A-30 State own-source revenue, 2006-07

Item	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Taxation								
Payroll tax (a)	5 653.769	3 478.710	2 231.790	1 587.200	845.010	219.141	219.682	128.480
Land revenue	2 037.856	1 084.670	485.326	450.611	332.056	61.969	67.266	..
Stamp duty on conveyances	4 166.005	2 847.452	2 542.249	2 037.239	720.711	156.477	232.307	106.761
Financial transaction taxes (b)	99.695	..	150.774	23.078	23.256	..	4.344	..
Gambling taxation	1 652.531	1 508.390	825.202	164.272	422.485	86.253	52.247	64.327
Insurance taxation	598.361	726.530	418.082	335.445	243.659	37.987	34.494	23.101
Heavy vehicle registration fees and taxes (c)	184.862	182.106	141.263	114.227	77.753	18.767	3.451	11.308
Light vehicle registration fees and taxes	1 394.301	605.413	750.873	320.040	225.506	70.940	69.164	13.766
Stamp duty on motor vehicle registrations and transfers	553.809	552.150	286.623	392.613	132.590	38.832	25.435	19.779
Other revenue	626.394	132.860	323.706	146.012	68.532	10.126	18.352	5.511
Total taxation	16 967.583	11 118.281	8 155.888	5 570.737	3 091.558	700.492	726.742	373.033
Other revenue income								
Mining revenue (d)	507.142	38.081	1 366.123	2 127.225	144.219	37.470	..	80.589
Contributions by trading enterprises (e)	2 073.951	1 498.720	895.127	732.662	467.218	176.852	133.113	47.369
Total other revenue	2 581.093	1 536.801	2 261.250	2 859.887	611.437	214.322	133.113	127.958
Total State own-source revenue	19 548.676	12 655.082	10 417.138	8 430.624	3 702.995	914.814	859.855	500.991

Note: Footnotes to this table follow Table A-31.

Table A-31 State own-source revenue, per capita, 2006-07

Item	Average	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Taxation									
Payroll tax (a)	688.62	824.67	673.19	539.65	762.33	535.95	445.73	652.47	603.75
Land revenue	216.68	297.25	209.90	117.35	216.43	210.61	126.04	199.79	..
Stamp duty on conveyances	614.09	607.66	551.03	614.72	978.48	457.12	318.27	689.97	501.69
Financial transaction taxes (b)	14.44	14.54	..	36.46	11.08	14.75	..	12.90	..
Gambling taxation	228.95	241.04	291.90	199.54	78.90	267.96	175.44	155.18	302.29
Insurance taxation	115.91	87.28	140.60	101.09	161.11	154.54	77.26	102.45	108.56
Heavy vehicle registration fees and taxes (c)	35.18	26.96	35.24	34.16	54.86	49.32	38.17	10.25	53.14
Light vehicle registration fees and taxes	165.40	203.38	117.16	181.56	153.71	143.03	144.29	205.42	64.69
Stamp duty on motor vehicle registrations and transfers	95.97	80.78	106.85	69.31	188.57	84.10	78.98	75.54	92.95
Other revenue	63.83	91.37	25.71	78.27	70.13	43.47	20.60	54.51	25.90
Total taxation	2 239.07	2 474.92	2 151.57	1 972.11	2 675.61	1 960.85	1 424.78	2 158.48	1 752.96
Other revenue income									
Mining revenue (d)	206.19	73.97	7.37	330.33	1021.70	91.47	76.21	..	378.70
Contributions by trading enterprises (e)	288.85	302.51	290.03	216.44	351.90	296.34	359.71	395.36	222.60
Total other revenue	495.04	376.48	297.40	546.77	1373.60	387.81	435.93	395.36	601.30
Total State own-source revenue	2 734.11	2 851.40	2 448.97	2 518.88	4 049.21	2 348.66	1 860.71	2 553.84	2 354.26

Note: Footnotes to this table follow Table A-31.

FOOTNOTES TO TABLES A-22 TO A-31

- (a) Excludes payroll tax paid by State government departments and authorities providing services included in the adjusted budget.
- (b) Excludes bank accounts debits (BAD) tax abolished by all States from 1 July 2005 under the Intergovernmental Agreement (IGA). The revenue for this category was further reduced to remove the revenue from the additional taxes that will be abolished (by the majority of States) in 2007-08 and 2008-09. These additional taxes were classified to the other revenue category.
- (c) Includes interstate road transport SPPs.
- (d) For Western Australia and the Northern Territory, these figures include the royalties SPPs.
- (e) Includes State budget receipts of dividends, tax equivalent payments (other than wholesale sales tax) and tax-like contributions from all State trading enterprises.

Table A-32 Estimated expenses (a), 2002-03

Item	NSW	Vic	Qld	WA	SA	Tas	ACT (a)	NT
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Education								
Pre-school education	17.107	91.429	116.940	23.406	45.849	21.000	6.000	13.998
Government schools education	5 429.908	3 600.520	3 046.444	1 717.572	1 275.619	442.148	278.838	259.520
Non-government schools education (b)	532.486	393.956	382.794	207.445	116.009	40.807	32.892	15.345
Vocational education and training	1 413.543	1 097.735	622.928	463.148	287.436	87.628	77.913	71.116
Higher education (b)	..	194.705	3.753	47.356	25.925	1.000	12.338	26.120
Transport of rural school children (b)	252.581	147.556	126.000	59.000	24.840	25.088	..	1.000
Total education	7 645.625	5 525.901	4 298.859	2 517.927	1 775.679	617.671	407.981	387.099
Health and community services								
Inpatient services (c)	4 842.118	3 791.960	2 185.395	1 397.155	1 249.145	438.164	185.369	227.350
Non-inpatient and community health services	2 423.108	1 619.000	1 266.026	805.732	609.915	93.260	147.000	145.611
Population and preventive health	288.837	273.267	236.801	222.000	69.217	18.414	69.000	27.392
Family and child services	575.380	417.848	197.866	135.863	131.144	54.434	46.946	35.141
Aged and disabled services	1 330.946	1 347.283	580.963	369.268	166.523	75.439	62.000	33.528
Homeless and general welfare	734.636	129.100	119.985	50.215	249.784	16.872	11.000	33.398
Housing	957.278	593.163	478.492	292.753	352.179	92.500	52.402	105.961
less: user charges	-523.000	-467.000	-206.000	-186.000	-210.000	-47.000	-53.000	-26.000
Housing - net	434.278	126.163	272.492	106.753	142.179	45.500	-0.598	79.961
First home owners scheme (b)	281.203	223.315	207.438	108.190	66.869	27.167	15.939	8.440
Services to Indigenous communities (b)	19.300	1.391	55.597	37.723	7.588	0.227	..	71.514
Total health and community services	10 929.805	7 929.327	5 122.563	3 232.899	2 692.364	769.476	536.656	662.334
Law, order and public safety								
Police	1 534.604	1 035.000	764.871	471.541	343.077	104.000	79.000	94.942
Administration of justice (b)	587.918	489.000	348.000	212.081	282.443	43.839	44.779	40.861
Corrective services	652.996	253.000	309.566	270.000	114.359	39.000	32.000	56.893
Public safety	531.151	487.752	288.098	109.295	106.658	36.894	125.147	22.243
Total law, order and public safety	3 306.669	2 264.752	1 710.535	1 062.917	846.537	223.733	280.926	214.939

Note: Footnotes to this table follow Table A-41.

Table A-32 Estimated expenses (a), 2002-03 (continued)

Item	NSW	Vic	Qld	WA	SA	Tas	ACT (a)	NT
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Culture and recreation								
Culture and recreation	534.157	522.920	315.912	177.006	201.019	55.872	60.921	78.847
National parks and wildlife services	274.719	53.000	93.961	109.000	22.069	36.000	13.000	15.982
Total culture and recreation	808.877	575.920	409.873	286.006	223.088	91.872	73.921	94.829
Economic activities								
Electricity and gas (b)	23.247	95.726	223.535	46.203	1.251	17.752	- 0.058	39.062
Water, sanitation and protection of the environment (b)	470.187	365.900	58.000	324.000	254.744	15.700	2.000	42.326
Non-urban transport (b)	351.952	133.000	264.429	134.967	87.089	7.716	..	8.270
Urban transit (b)	1 521.298	170.444	442.000	270.760	168.169	20.102	48.301	23.222
Roads	1 829.200	1 288.289	1 225.187	559.969	372.797	136.565	64.904	111.164
Primary industry	533.565	298.708	509.521	224.435	110.997	59.539	..	33.541
Mining, fuel and energy	67.206	11.000	46.695	83.000	17.821	4.832	..	17.629
Tourism	63.397	68.000	125.000	66.821	37.117	35.000	15.000	38.984
Manufacturing and other industry	43.271	11.000	25.000	28.000	41.129	0.663	..	2.531
Subsidies - petroleum products (b)	37.955	33.902	471.280	4.835	15.089	13.081	..	3.330
Subsidies - alcohol products (b)	5.520	7.066	..	4.979	9.901	1.000	0.085	0.246
Total economic activities	4 946.797	2 483.035	3 390.647	1 747.969	1 116.103	311.950	130.232	320.305
General public services								
Superannuation (b) (d)	3 347.306	3 373.945	2 320.908	1 210.915	1 086.178	395.900	226.000	316.202
GST administration costs (b)	188.400	138.400	105.900	54.800	43.000	13.400	9.100	5.600
General public services	1 015.054	574.968	1 192.193	572.959	182.295	181.742	271.350	199.195
Debt charges (b) (e)	366.904	176.752	336.478	84.759	156.492	53.068	- 52.360	124.906
Depreciation (b)	1186.425	771.000	777.000	406.000	257.503	72.000	103.000	109.994
Total general public services	6 104.089	5 035.065	4 732.479	2 329.433	1 725.467	716.110	557.090	755.897
Total estimated expenses	33 741.862	23 814.000	19 664.955	11 177.152	8 379.238	2 730.813	1 986.806	2 435.403

Note: Footnotes to this table follow Table A-41.

Table A-33 Estimated expenses (a), per capita, 2002-03

Item	Average	NSW	Vic	Qld	WA	SA	Tas	ACT (a)	NT
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Education									
Pre-school education	16.97	2.57	18.68	31.04	12.07	30.04	44.21	18.51	70.19
Government schools education	811.49	816.17	735.49	808.62	886.03	835.74	930.75	860.22	1 301.25
Non-government schools education (b)	87.05	80.04	80.48	101.61	107.01	76.00	85.90	101.47	76.94
Vocational education and training	208.37	212.47	224.24	165.34	238.92	188.32	184.46	240.36	356.58
Higher education (b)	15.73	..	39.77	1.00	24.43	16.99	2.11	38.06	130.97
Transport of rural school children (b)	32.16	37.97	30.14	33.44	30.44	16.27	52.81	..	5.01
Total education	1 171.77	1 149.21	1 128.80	1 141.05	1 298.90	1 163.36	1 300.23	1 258.62	1 940.94
Health and community services									
Inpatient services (c)	723.82	727.82	774.60	580.07	720.74	818.39	922.36	571.86	1 139.95
Non-inpatient and community health services	359.45	364.22	330.72	336.04	415.65	399.59	196.32	453.50	730.10
Population and preventive health	60.92	43.41	55.82	62.85	114.52	45.35	38.76	212.87	137.34
Family and child services	80.62	86.49	85.36	52.52	70.09	85.92	114.59	144.83	176.20
Aged and disabled services	200.51	200.05	275.22	154.21	190.49	109.10	158.80	191.27	168.11
Homeless and general welfare	68.00	110.42	26.37	31.85	25.90	163.65	35.52	33.94	167.46
Housing	147.87	143.89	121.17	127.01	151.02	230.73	194.72	161.66	531.30
less: user charges	- 86.86	- 78.61	- 95.40	- 54.68	- 95.95	- 137.58	- 98.94	- 163.51	- 130.37
Housing - net	61.01	65.28	25.77	72.33	55.07	93.15	95.78	- 1.84	400.93
First home owners scheme (b)	47.45	42.27	45.62	55.06	55.81	43.81	57.19	49.17	42.32
Services to Indigenous communities (b)	9.77	2.90	0.28	14.76	19.46	4.97	0.48	..	358.58
Total health and community services	1 611.56	1 642.86	1 619.76	1 359.69	1 667.73	1 763.94	1 619.79	1 655.58	3 320.98
Law, order and public safety									
Police	223.82	230.67	211.42	203.02	243.25	224.77	218.93	243.72	476.05
Administration of justice (b)	103.59	88.37	99.89	92.37	109.40	185.05	92.28	138.14	204.88
Corrective services	87.35	98.15	51.68	82.17	139.28	74.92	82.10	98.72	285.27
Public safety	86.31	79.84	99.64	76.47	56.38	69.88	77.66	386.08	111.53
Total law, order and public safety	501.08	497.02	462.63	454.03	548.32	554.62	470.97	866.66	1 077.72

Note: Footnotes to this table follow Table A-41.

Table A-33 Estimated expenses (a), per capita, 2002-03 (continued)

Item	Average	NSW	Vic	Qld	WA	SA	Tas	ACT (a)	NT
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Culture and recreation									
Culture and recreation	98.42	80.29	106.82	83.85	91.31	131.70	117.61	187.94	395.34
National parks and wildlife services	31.23	41.29	10.83	24.94	56.23	14.46	75.78	40.11	80.13
Total culture and recreation	129.65	121.58	117.65	108.79	147.54	146.16	193.40	228.05	475.48
Economic activities									
Electricity and gas (b)	22.59	3.49	19.55	59.33	23.83	0.82	37.37	-0.18	195.86
Water, sanitation and protection of the environment (b)	77.50	70.67	74.74	15.40	167.14	166.90	33.05	6.17	212.23
Non-urban transport (b)	49.92	52.90	27.17	70.19	69.62	57.06	16.24	..	41.47
Urban transit (b)	134.70	228.67	34.82	117.32	139.67	110.18	42.32	149.01	116.44
Roads	282.52	274.95	263.16	325.20	288.87	244.24	287.48	200.23	557.39
Primary industry	89.50	80.20	61.02	135.24	115.78	72.72	125.33	..	168.18
Mining, fuel and energy	12.55	10.10	2.25	12.39	42.82	11.68	10.17	..	88.39
Tourism	22.72	9.53	13.89	33.18	34.47	24.32	73.68	46.28	195.47
Manufacturing and other industry	7.66	6.50	2.25	6.64	14.44	26.95	1.40	..	12.69
Subsidies - petroleum products (b)	29.30	5.71	6.93	125.09	2.49	9.89	27.54	..	16.70
Subsidies - alcohol products (b)	1.46	0.83	1.44	..	2.57	6.49	2.11	0.26	1.23
Total economic activities	730.41	743.55	507.22	899.99	901.71	731.23	656.67	401.77	1 606.03
General public services									
Superannuation (b) (d)	620.72	503.13	689.21	616.04	624.66	711.62	833.39	697.21	1 585.46
GST administration costs (b)	28.24	28.32	28.27	28.11	28.27	28.17	28.21	28.07	28.08
General public services	211.83	152.57	117.45	316.45	295.57	119.43	382.58	837.12	998.78
Debt charges (b) (e)	63.05	55.15	36.11	89.31	43.72	102.53	111.71	-161.53	626.29
Depreciation (b)	186.20	178.33	157.50	206.24	209.44	168.71	151.56	317.76	551.52
Total general public services	1 110.03	917.50	1 028.54	1 256.15	1 201.66	1 130.46	1 507.45	1 718.62	3 790.12
Total estimated expenses	5 254.51	5 071.73	4 864.59	5 219.70	5 765.86	5 489.76	5 748.52	6 129.30	12 211.27

Note: Footnotes to this table follow Table A-41.

Table A-34 Estimated expenses (a), 2003-04

Item	NSW	Vic	Qld	WA	SA	Tas	ACT (a)	NT
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Education								
Pre-school education	17.138	105.234	123.846	34.367	52.912	23.946	10.000	14.998
Government schools education	5 624.447	3 793.207	3 154.294	1 833.081	1 394.398	470.370	317.953	273.525
Non-government schools education (b)	634.002	351.359	418.914	242.324	81.881	35.580	27.425	14.430
Vocational education and training	1 446.934	1 143.112	623.031	415.621	328.761	83.273	86.292	70.491
Higher education (b)	..	204.339	6.657	51.394	27.086	8.000	22.000	26.131
Transport of rural school children (b)	271.189	200.778	120.000	62.000	26.262	25.537	..	1.000
Total education	7 993.711	5 798.029	4 446.742	2 638.787	1 911.299	646.706	463.670	400.575
Health and community services								
Inpatient services (c)	5 309.258	4 123.108	2 350.530	1 511.137	1 397.294	467.103	202.140	243.786
Non-inpatient and community health services	2 626.572	1 638.000	1 397.100	865.437	691.185	99.002	152.689	158.665
Population and preventive health	346.799	275.679	261.804	197.000	61.193	19.569	89.000	30.105
Family and child services	650.082	415.861	228.116	151.475	136.649	57.862	41.944	37.856
Aged and disabled services	1 464.660	1 425.357	615.976	396.563	145.460	80.155	72.000	37.828
Homeless and general welfare	788.363	195.700	124.000	57.215	282.732	18.395	22.000	35.001
Housing	1 037.383	515.106	450.374	397.515	397.290	108.670	102.398	119.226
less: user charges	-578.000	-303.000	-213.000	-197.000	-223.000	-48.983	-59.000	-26.999
Housing - net	459.383	212.106	237.374	200.515	174.290	59.687	43.398	92.227
First home owners scheme (b)	234.665	190.983	161.609	94.040	57.390	18.848	10.509	7.889
Services to Indigenous communities (b)	27.000	1.530	59.305	39.282	8.677	..	..	91.390
Total health and community services	11 906.783	8 478.324	5 435.814	3 512.664	2 954.871	820.621	633.680	734.747
Law, order and public safety								
Police	1 630.158	1 073.000	831.000	520.389	365.677	113.000	85.000	112.752
Administration of justice (b)	607.141	463.244	372.376	217.925	253.043	44.550	48.664	42.003
Corrective services	679.372	312.000	308.361	283.000	129.409	29.985	38.000	58.917
Public safety	519.911	338.243	281.116	132.968	116.510	36.964	57.927	28.734
Total law, order and public safety	3 436.582	2 186.487	1 792.853	1 154.282	864.639	224.499	229.591	242.406

Note: Footnotes to this table follow Table A-41.

Table A-34 Estimated expenses (a), 2003-04 (continued)

Item	NSW	Vic	Qld	WA	SA	Tas	ACT (a)	NT
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Culture and recreation								
Culture and recreation	540.729	523.911	338.910	189.205	229.255	53.810	66.911	94.799
National parks and wildlife services	248.002	22.000	107.991	111.000	26.082	45.983	21.000	18.995
Total culture and recreation	788.731	545.911	446.901	300.205	255.338	99.793	87.911	113.794
Economic activities								
Electricity and gas (b)	41.146	108.549	255.799	54.750	6.220	21.890	..	38.056
Water, sanitation and protection of the environment (b)	398.515	312.900	57.200	361.000	261.410	16.600	8.000	45.562
Non-urban transport (b)	396.004	206.000	235.087	140.983	31.881	5.830	..	10.030
Urban transit (b)	1 704.509	560.222	456.000	249.790	147.785	20.764	60.601	26.311
Roads	2 070.075	1 371.461	1 282.822	512.955	269.624	141.826	81.686	122.059
Primary industry	597.992	403.021	532.500	253.052	124.016	46.485	1.262	38.862
Mining, fuel and energy	141.722	110.000	52.726	98.649	10.779	6.924	..	18.350
Tourism	54.439	45.000	100.265	69.931	45.143	29.000	15.000	48.959
Manufacturing and other industry	74.602	11.000	34.000	32.000	49.155	0.663	..	3.119
Subsidies - petroleum products (b)	39.763	35.519	481.266	6.446	14.967	13.429	..	3.179
Subsidies - alcohol products (b)	6.786	6.160	1.401	4.854	8.932	1.155	0.020	..
Total economic activities	5 525.554	3 169.832	3 489.066	1 784.410	969.912	304.566	166.569	354.486
General public services								
Superannuation (b) (d)	3 507.903	3 420.183	2 856.960	1 237.890	1 155.894	410.900	416.000	316.217
GST administration costs (b)	191.700	141.200	109.600	56.200	43.700	13.700	9.200	5.700
General public services	982.715	752.134	1 251.954	510.054	349.027	202.956	259.567	265.921
Debt charges (b) (e)	- 70.586	157.876	-2 560.155	34.086	78.229	35.983	- 34.911	123.592
Depreciation (b)	1219.846	790.000	818.000	405.000	285.624	71.000	68.000	117.000
Total general public services	5 831.578	5 261.393	2 476.359	2 243.230	1 912.474	734.539	717.856	828.430
Total estimated expenses	35 482.939	25 439.976	18 087.736	11 633.578	8 868.533	2 830.725	2 299.277	2 674.439

Note: Footnotes to this table follow Table A-41.

Table A-35 Estimated expenses (a), per capita, 2003-04

Item	Average	NSW	Vic	Qld	WA	SA	Tas	ACT (a)	NT
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Education									
Pre-school education	19.10	2.56	21.23	32.06	17.46	34.44	49.82	30.66	74.65
Government schools education	842.07	840.40	765.36	816.60	931.34	907.64	978.54	974.69	1 361.45
Non-government schools education (b)	90.19	94.73	70.89	108.45	123.12	53.30	74.02	84.07	71.82
Vocational education and training	209.63	216.20	230.65	161.29	211.17	214.00	173.24	264.53	350.86
Higher education (b)	17.26	..	41.23	1.72	26.11	17.63	16.64	67.44	130.07
Transport of rural school children (b)	35.30	40.52	40.51	31.07	31.50	17.09	53.13	..	4.98
Total education	1 213.54	1 194.42	1 169.88	1 151.20	1 340.70	1 244.11	1 345.38	1 421.38	1 993.83
Health and community services									
Inpatient services (c)	779.30	793.31	831.93	608.52	767.77	909.53	971.74	619.66	1 213.43
Non-inpatient and community health services	380.98	392.46	330.50	361.69	439.71	449.91	205.96	468.07	789.74
Population and preventive health	63.98	51.82	55.62	67.78	100.09	39.83	40.71	272.83	149.84
Family and child services	85.89	97.14	83.91	59.06	76.96	88.95	120.37	128.58	188.43
Aged and disabled services	211.65	218.85	287.60	159.47	201.48	94.68	166.75	220.72	188.29
Homeless and general welfare	76.08	117.80	39.49	32.10	29.07	184.04	38.27	67.44	174.22
Housing	156.21	155.01	103.93	116.60	201.97	258.60	226.07	313.90	593.44
less: user charges	- 82.35	- 86.36	- 61.14	- 55.14	- 100.09	- 145.16	- 101.90	- 180.87	- 134.39
Housing - net	73.86	68.64	42.80	61.45	101.88	113.45	124.17	133.04	459.05
First home owners scheme (b)	38.75	35.06	38.54	41.84	47.78	37.36	39.21	32.22	39.27
Services to Indigenous communities (b)	11.35	4.03	0.31	15.35	19.96	5.65	..	..	454.89
Total health and community services	1 721.84	1 779.11	1 710.69	1 407.26	1 784.69	1 923.39	1 707.19	1 942.55	3 657.15
Law, order and public safety									
Police	236.27	243.58	216.50	215.13	264.40	238.03	235.08	260.57	561.21
Administration of justice (b)	102.33	90.72	93.47	96.40	110.72	164.71	92.68	149.18	209.07
Corrective services	91.84	101.51	62.95	79.83	143.78	84.24	62.38	116.49	293.26
Public safety	75.53	77.69	68.25	72.78	67.56	75.84	76.90	177.58	143.02
Total law, order and public safety	505.97	513.49	441.17	464.15	586.46	562.81	467.04	703.81	1 206.56

Note: Footnotes to this table follow Table A-41.

Table A-35 Estimated expenses (a), per capita, 2003-04 (continued)

Item	Average	NSW	Vic	Qld	WA	SA	Tas	ACT (a)	NT
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Culture and recreation									
Culture and recreation	101.76	80.80	105.71	87.74	96.13	149.23	111.94	205.12	471.86
National parks and wildlife services	30.02	37.06	4.44	27.96	56.40	16.98	95.66	64.38	94.55
Total culture and recreation	131.77	117.85	110.15	115.70	152.53	166.20	207.61	269.49	566.40
Economic activities									
Electricity and gas (b)	26.29	6.15	21.90	66.22	27.82	4.05	45.54	..	189.42
Water, sanitation and protection of the environment (b)	72.97	59.55	63.13	14.81	183.41	170.16	34.53	24.52	226.78
Non-urban transport (b)	51.23	59.17	41.56	60.86	71.63	20.75	12.13	..	49.92
Urban transit (b)	161.11	254.69	113.04	118.05	126.91	96.20	43.20	185.77	130.96
Roads	292.28	309.31	276.72	332.11	260.62	175.50	295.05	250.41	607.54
Primary industry	99.74	89.35	81.32	137.86	128.57	80.72	96.71	3.87	193.43
Mining, fuel and energy	21.93	21.18	22.19	13.65	50.12	7.02	14.40	..	91.34
Tourism	20.36	8.13	9.08	25.96	35.53	29.38	60.33	45.98	243.69
Manufacturing and other industry	10.21	11.15	2.22	8.80	16.26	32.00	1.38	..	15.52
Subsidies - petroleum products (b)	29.69	5.94	7.17	124.59	3.28	9.74	27.94	..	15.82
Subsidies - alcohol products (b)	1.46	1.01	1.24	0.36	2.47	5.81	2.40	0.06	..
Total economic activities	787.29	825.63	639.58	903.27	906.61	631.34	633.61	510.62	1 764.43
General public services									
Superannuation (b) (d)	665.31	524.15	690.10	739.63	628.94	752.40	854.82	1 275.25	1 573.95
GST administration costs (b)	28.52	28.64	28.49	28.37	28.55	28.45	28.50	28.20	28.37
General public services	228.45	146.84	151.76	324.11	259.15	227.19	422.22	795.71	1 323.60
Debt charges (b) (e)	-111.66	- 10.55	31.85	- 662.79	17.32	50.92	74.86	- 107.02	615.17
Depreciation (b)	188.50	182.27	159.40	211.77	205.77	185.92	147.71	208.45	582.36
Total general public services	999.11	871.35	1 061.60	641.10	1 139.73	1 244.87	1 528.11	2 200.59	4 123.45
Total estimated expenses	5 359.53	5 301.86	5 133.07	4 682.67	5 910.72	5 772.72	5 888.94	7 048.46	13 311.82

Note: Footnotes to this table follow Table A-41.

Table A-36 Estimated expenses (a), 2004-05

Item	NSW	Vic	Qld	WA	SA	Tas	ACT (a)	NT
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Education								
Pre-school education	21.185	110.000	134.999	38.552	41.113	27.000	13.000	15.997
Government schools education	6 061.583	3 937.088	3 480.687	2 009.297	1 507.736	468.012	333.279	332.020
Non-government schools education (b)	695.553	406.008	457.073	328.479	116.201	23.347	35.932	24.266
Vocational education and training	1 510.985	1 287.903	571.971	378.596	312.191	76.071	90.430	77.919
Higher education (b)	..	210.042	4.719	114.939	29.080	13.000	36.000	30.677
Transport of rural school children (b)	263.299	172.000	126.000	67.000	22.069	30.398	..	2.000
Total education	8 552.605	6 123.041	4 775.449	2 936.863	2 028.390	637.828	508.641	482.879
Health and community services								
Inpatient services (c)	5 718.896	4 545.323	2 618.316	1 596.398	1 565.275	518.771	239.977	267.908
Non-inpatient and community health services	2 806.536	1 717.262	1 425.838	960.153	807.951	111.307	172.998	174.166
Population and preventive health	357.330	268.684	258.784	212.839	70.531	22.029	105.000	31.164
Family and child services	609.967	453.854	388.218	166.011	164.056	66.056	77.000	42.494
Aged and disabled services	1 510.998	1 580.837	650.942	441.477	278.785	91.343	82.000	45.310
Homeless and general welfare	798.977	204.100	115.000	66.885	248.184	21.578	23.000	42.471
Housing	973.511	518.480	465.379	330.976	410.992	120.252	97.834	103.660
less: user charges	-598.000	-317.000	-229.000	-210.000	-219.340	-47.992	-61.000	-28.673
Housing - net	375.511	201.480	236.379	120.976	191.652	72.260	36.834	74.987
First home owners scheme (b)	257.611	256.306	159.631	124.774	61.675	17.045	14.006	9.013
Services to Indigenous communities (b)	24.000	0.108	55.471	46.343	28.480	..	..	106.460
Total health and community services	12 459.827	9 227.954	5 908.580	3 735.856	3 416.590	920.389	750.815	793.973
Law, order and public safety								
Police	1 678.659	1 005.544	880.914	558.583	374.412	140.000	89.000	120.999
Administration of justice (b)	702.405	530.876	418.859	249.588	186.826	51.121	43.971	46.741
Corrective services	750.548	458.456	321.434	313.000	145.921	35.996	26.000	65.719
Public safety	574.678	420.519	271.327	147.251	126.599	35.753	47.302	29.177
Total law, order and public safety	3 706.290	2 415.395	1 892.534	1 268.422	833.758	262.870	206.273	262.636

Note: Footnotes to this table follow Table A-41.

Table A-36 Estimated expenses (a), 2004-05 (continued)

Item	NSW	Vic	Qld	WA	SA	Tas	ACT (a)	NT
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Culture and recreation								
Culture and recreation	512.428	544.737	300.825	229.330	239.594	70.246	67.845	99.101
National parks and wildlife services	246.150	20.000	106.997	128.992	26.072	42.592	18.000	19.993
Total culture and recreation	758.578	564.737	407.822	358.322	265.666	112.839	85.845	119.094
Economic activities								
Electricity and gas (b)	22.043	109.626	246.174	61.942	- 4.157	18.331	..	48.435
Water, sanitation and protection of the environment (b)	534.960	448.300	67.700	382.000	295.620	6.800	- 4.000	43.286
Non-urban transport (b)	268.840	236.982	275.682	118.000	25.825	8.117	..	11.514
Urban transit (b)	2 012.978	492.969	637.000	313.401	251.850	21.308	52.127	28.714
Roads	2 305.016	1 329.379	1 243.569	543.539	278.946	179.411	75.758	133.240
Primary industry	386.439	313.343	635.931	260.306	122.035	20.156	..	37.743
Mining, fuel and energy	71.530	36.000	60.913	110.500	42.116	11.000	..	18.329
Tourism	47.414	46.000	110.982	89.899	57.157	56.000	19.000	42.973
Manufacturing and other industry	118.031	7.000	34.000	36.878	56.155	0.663	..	3.291
Subsidies - petroleum products (b)	40.417	36.983	513.080	6.894	14.561	14.065	..	3.363
Subsidies - alcohol products (b)	5.094	4.600	0.539	3.888	8.901	0.712	0.009	..
Total economic activities	5 812.761	3 061.182	3 825.570	1 927.247	1 149.009	336.563	142.894	370.888
General public services								
Superannuation (b) (d)	3 619.555	3 392.164	2 951.962	1 311.652	1 195.711	419.900	398.000	299.100
GST administration costs (b)	196.600	145.300	114.100	58.100	44.700	14.100	9.400	5.900
General public services	1 096.286	872.577	1 290.232	479.229	276.222	207.016	299.732	214.803
Debt charges (b) (e)	- 225.626	81.300	- 2 760.801	9.928	61.233	- 9.646	- 31.959	108.582
Depreciation (b)	1272.109	819.000	888.000	455.000	316.867	67.000	86.000	115.000
Total general public services	5 958.925	5 310.341	2 483.493	2 313.909	1 894.734	698.370	761.173	743.385
Total estimated expenses	37 248.986	26 702.649	19 293.448	12 540.619	9 588.146	2 968.858	2 455.641	2 772.855

Note: Footnotes to this table follow Table A-41.

Table A-37 Estimated expenses (a), per capita, 2004-05

Item	Average	NSW	Vic	Qld	WA	SA	Tas	ACT (a)	NT
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Education									
Pre-school education	19.82	3.15	21.91	34.12	19.28	26.58	55.69	39.57	78.31
Government schools education	894.29	900.32	784.37	879.76	1 004.66	974.85	965.35	1 014.43	1 625.38
Non-government schools education (b)	102.94	103.31	80.89	115.53	164.24	75.13	48.16	109.37	118.79
Vocational education and training	212.41	224.43	256.58	144.57	189.30	201.85	156.91	275.25	381.45
Higher education (b)	21.63	..	41.85	1.19	57.47	18.80	26.81	109.58	150.18
Transport of rural school children (b)	33.68	39.11	34.27	31.85	33.50	14.27	62.70	..	9.79
Total education	1 284.76	1 270.31	1 219.87	1 207.02	1 468.44	1 311.48	1 315.63	1 548.20	2 363.90
Health and community services									
Inpatient services (c)	842.06	849.42	905.55	661.79	798.20	1 012.05	1 070.05	730.44	1 311.52
Non-inpatient and community health services	403.31	416.85	342.12	360.39	480.08	522.39	229.59	526.57	852.62
Population and preventive health	65.43	53.07	53.53	65.41	106.42	45.60	45.44	319.60	152.56
Family and child services	97.06	90.60	90.42	98.12	83.01	106.07	136.25	234.37	208.02
Aged and disabled services	230.94	224.43	314.95	164.53	220.74	180.25	188.41	249.59	221.81
Homeless and general welfare	74.99	118.67	40.66	29.07	33.44	160.47	44.51	70.01	207.92
Housing	149.02	144.59	103.30	117.63	165.49	265.73	248.04	297.79	507.46
less: user charges	- 84.40	- 88.82	- 63.15	- 57.88	- 105.00	- 141.82	- 98.99	- 185.67	- 140.37
Housing - net	64.62	55.77	40.14	59.75	60.49	123.92	149.05	112.12	367.09
First home owners scheme (b)	44.40	38.26	51.06	40.35	62.39	39.88	35.16	42.63	44.12
Services to Indigenous communities (b)	12.87	3.56	0.02	14.02	23.17	18.41	..	..	521.17
Total health and community services	1 835.67	1 850.65	1 838.46	1 493.42	1 867.94	2 209.05	1 898.46	2 285.33	3 886.84
Law, order and public safety									
Police	239.14	249.33	200.33	222.66	279.29	242.08	288.77	270.90	592.34
Administration of justice (b)	110.02	104.33	105.76	105.87	124.79	120.79	105.45	133.84	228.82
Corrective services	104.43	111.48	91.34	81.24	156.50	94.35	74.25	79.14	321.72
Public safety	81.52	85.36	83.78	68.58	73.63	81.85	73.75	143.98	142.83
Total law, order and public safety	535.11	550.49	481.21	478.35	634.22	539.08	542.21	627.85	1 285.72

Note: Footnotes to this table follow Table A-41.

Table A-37 Estimated expenses (a), per capita, 2004-05 (continued)

Item	Average	NSW	Vic	Qld	WA	SA	Tas	ACT (a)	NT
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Culture and recreation									
Culture and recreation	101.82	76.11	108.53	76.04	114.67	154.91	144.89	206.51	485.14
National parks and wildlife services	30.03	36.56	3.98	27.04	64.50	16.86	87.85	54.79	97.87
Total culture and recreation	131.85	112.67	112.51	103.08	179.16	171.77	232.75	261.29	583.02
Economic activities									
Electricity and gas (b)	24.78	3.27	21.84	62.22	30.97	- 2.69	37.81	..	237.11
Water, sanitation and protection of the environment (b)	87.54	79.46	89.31	17.11	191.00	191.14	14.03	- 12.18	211.90
Non-urban transport (b)	46.61	39.93	47.21	69.68	59.00	16.70	16.74	..	56.37
Urban transit (b)	187.95	298.99	98.21	161.00	156.70	162.84	43.95	158.66	140.57
Roads	300.35	342.36	264.85	314.32	271.77	180.36	370.06	230.59	652.27
Primary industry	87.60	57.40	62.43	160.73	130.15	78.90	41.58	..	184.77
Mining, fuel and energy	17.28	10.62	7.17	15.40	55.25	27.23	22.69	..	89.73
Tourism	23.16	7.04	9.16	28.05	44.95	36.96	115.51	57.83	210.37
Manufacturing and other industry	12.63	17.53	1.39	8.59	18.44	36.31	1.37	..	16.11
Subsidies - petroleum products (b)	31.04	6.00	7.37	129.68	3.45	9.41	29.01	..	16.46
Subsidies - alcohol products (b)	1.17	0.76	0.92	0.14	1.94	5.76	1.47	0.03	..
Total economic activities	820.12	863.36	609.87	966.93	963.63	742.91	694.22	434.94	1 815.66
General public services									
Superannuation (b) (d)	670.26	537.61	675.81	746.12	655.83	773.10	866.11	1 211.43	1 464.22
GST administration costs (b)	29.01	29.20	28.95	28.84	29.05	28.90	29.08	28.61	28.88
General public services	233.62	162.83	173.84	326.11	239.62	178.60	427.01	912.32	1 051.55
Debt charges (b) (e)	-136.49	- 33.51	16.20	- 697.81	4.96	39.59	- 19.90	- 97.28	531.56
Depreciation (b)	198.25	188.95	163.17	224.45	227.50	204.87	138.20	261.77	562.97
Total general public services	994.65	885.07	1 057.96	627.72	1 156.96	1 225.07	1 440.51	2 316.86	3 639.19
Total estimated expenses	5 602.16	5 532.56	5 319.88	4 876.52	6 270.35	6 199.36	6 123.77	7 474.47	13 574.33

Note: Footnotes to this table follow Table A-41.

Table A-38 Estimated expenses (a), 2005-06

Item	NSW	Vic	Qld	WA	SA	Tas	ACT (a)	NT
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Education								
Pre-school education	21.000	116.000	157.000	43.389	46.102	34.000	15.000	19.995
Government schools education	6 140.284	4 172.569	3 616.552	2 158.574	1 674.862	513.344	335.407	376.509
Non-government schools education (b)	800.540	416.677	555.107	274.282	115.798	45.489	34.526	30.859
Vocational education and training	1 440.004	1 328.451	686.535	433.435	348.299	96.691	93.192	75.867
Higher education (b)	..	218.641	7.433	52.202	30.067	9.000	19.000	26.183
Transport of rural school children (b)	254.000	178.000	141.000	85.000	32.000	28.555	1.000	2.000
Total education	8 655.828	6 430.338	5 163.627	3 046.882	2 247.129	727.079	498.125	531.413
Health and community services								
Inpatient services (c)	5 830.621	4 858.408	3 206.675	1 726.597	1 759.524	609.450	253.667	291.115
Non-inpatient and community health services	2 949.196	1 859.488	1 699.667	1 093.741	806.793	130.788	198.933	186.809
Population and preventive health	461.000	305.583	304.792	240.579	105.549	25.949	106.000	34.770
Family and child services	660.609	502.734	490.653	177.843	153.483	77.859	77.000	42.679
Aged and disabled services	1 621.393	1 661.832	751.840	503.275	263.584	107.728	78.000	57.627
Homeless and general welfare	769.000	226.500	139.980	68.918	234.399	26.278	20.000	43.714
Housing	1 050.406	572.690	500.043	401.944	635.230	110.518	97.159	132.696
less: user charges	-625.000	-329.000	-261.012	-239.000	-218.340	-50.000	-64.000	-27.996
Housing - net	425.406	243.690	239.031	162.944	416.890	60.518	33.159	104.700
First home owners scheme (b)	292.530	263.622	186.944	123.028	68.723	18.753	16.835	10.157
Services to Indigenous communities (b)	35.185	0.688	66.548	75.994	31.606	1.496	..	110.440
Total health and community services	13 044.941	9 922.545	7 086.130	4 172.919	3 840.552	1 058.818	783.594	882.011
Law, order and public safety								
Police	1 696.000	1 267.000	998.836	591.823	409.461	130.000	93.000	129.036
Administration of justice (b)	734.000	606.000	412.000	264.404	205.323	47.096	45.188	80.638
Corrective services	744.991	363.000	329.998	364.000	159.313	43.000	41.000	63.945
Public safety	553.319	483.188	251.834	166.789	129.156	39.762	48.667	28.511
Total law, order and public safety	3 728.310	2 719.188	1 992.668	1 387.016	903.253	259.858	227.855	302.130

Note: Footnotes to this table follow Table A-41.

Table A-38 Estimated expenses (a), 2005-06 (continued)

Item	NSW	Vic	Qld	WA	SA	Tas	ACT (a)	NT
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Culture and recreation								
Culture and recreation	592.079	627.881	369.515	214.253	247.696	59.002	27.840	110.732
National parks and wildlife services	232.000	39.000	100.990	132.986	40.000	35.808	19.000	27.996
Total culture and recreation	824.079	666.881	470.505	347.239	287.696	94.810	46.840	138.728
Economic activities								
Electricity and gas (b)	22.538	104.466	415.086	72.368	0.671	17.900	..	59.251
Water, sanitation and protection of the environment (b)	492.815	421.000	57.000	428.000	388.826	16.000	4.000	39.000
Non-urban transport (b)	412.641	452.000	235.149	114.000	44.832	8.221	..	2.996
Urban transit (b)	2 123.517	368.637	661.000	375.000	202.811	24.200	67.343	42.265
Roads	2 395.616	1 437.242	1 339.294	589.952	261.428	191.674	74.734	123.883
Primary industry	537.317	337.395	716.075	337.640	143.486	34.904	1.225	33.401
Mining, fuel and energy	31.780	133.000	56.478	110.354	39.087	6.000	..	20.509
Tourism	39.900	50.000	72.646	86.929	51.114	46.000	20.000	45.992
Manufacturing and other industry	93.000	7.000	96.000	37.994	70.156	0.663	..	4.000
Subsidies - petroleum products (b)	40.324	35.969	515.521	7.790	14.290	13.601	..	3.138
Subsidies - alcohol products (b)	3.086	2.371	..	1.892	6.794	0.460	..	..
Total economic activities	6 192.534	3 349.080	4 164.249	2 161.919	1 223.494	359.623	167.302	374.435
General public services								
Superannuation (b) (d)	3 896.434	3 396.685	2 996.414	1 298.973	1 224.936	457.060	502.940	336.937
GST administration costs (b)	200.800	149.100	118.100	59.900	45.600	14.400	9.600	6.000
General public services	1 244.363	1 067.680	1 560.434	559.355	150.256	247.989	268.913	181.803
Debt charges (b) (e)	- 154.275	26.564	-3 233.833	- 73.568	98.023	- 33.330	- 51.475	72.527
Depreciation (b)	1401.000	934.000	936.000	439.000	293.653	95.000	90.000	95.000
Total general public services	6 588.322	5 574.029	2 377.115	2 283.660	1 812.467	781.119	819.978	692.267
Total estimated expenses	39 034.014	28 662.061	21 254.295	13 399.635	10 314.591	3 281.307	2 543.693	2 920.985

Note: Footnotes to this table follow Table A-41.

Table A-39 Estimated expenses (a), per capita, 2005-06

Item	Average	NSW	Vic	Qld	WA	SA	Tas	ACT (a)	NT
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Education									
Pre-school education	22.01	3.09	22.79	38.78	21.28	29.54	69.61	45.15	95.80
Government schools education	923.67	904.45	819.60	893.23	1 058.85	1 073.30	1 050.93	1 009.54	1 803.89
Non-government schools education (b)	110.58	117.92	81.85	137.10	134.54	74.21	93.13	103.92	147.85
Vocational education and training	219.02	212.11	260.94	169.56	212.61	223.20	197.95	280.50	363.49
Higher education (b)	17.63	..	42.95	1.84	25.61	19.27	18.42	57.19	125.44
Transport of rural school children (b)	35.10	37.41	34.96	34.82	41.70	20.51	58.46	3.01	9.58
Total education	1 328.01	1 274.98	1 263.08	1 275.33	1 494.59	1 440.02	1 488.49	1 499.30	2 546.04
Health and community services									
Inpatient services (c)	901.68	858.84	954.32	792.00	846.95	1 127.55	1 247.68	763.51	1 394.76
Non-inpatient and community health services	434.17	434.41	365.25	419.79	536.51	517.02	267.75	598.77	895.02
Population and preventive health	77.06	67.90	60.02	75.28	118.01	67.64	53.12	319.05	166.59
Family and child services	106.18	97.31	98.75	121.18	87.24	98.36	159.39	231.76	204.48
Aged and disabled services	245.42	238.83	326.43	185.69	246.87	168.91	220.54	234.77	276.10
Homeless and general welfare	74.37	113.27	44.49	34.57	33.81	150.21	53.80	60.20	209.44
Housing	170.29	154.72	112.49	123.50	197.17	407.07	226.25	292.44	635.76
less: user charges	- 88.26	- 92.06	- 64.62	- 64.47	- 117.24	- 139.92	- 102.36	- 192.63	- 134.13
Housing - net	82.03	62.66	47.87	59.04	79.93	267.16	123.89	99.80	501.63
First home owners scheme (b)	47.70	43.09	51.78	46.17	60.35	44.04	38.39	50.67	48.66
Services to Indigenous communities (b)	15.66	5.18	0.14	16.44	37.28	20.25	3.06	..	529.13
Total health and community services	1 984.28	1 921.49	1 949.04	1 750.16	2 046.95	2 461.14	2 167.63	2 358.53	4 225.79
Law, order and public safety									
Police	258.55	249.82	248.87	246.70	290.31	262.39	266.14	279.92	618.22
Administration of justice (b)	116.49	108.12	119.03	101.76	129.70	131.58	96.42	136.01	386.34
Corrective services	102.60	109.74	71.30	81.50	178.55	102.09	88.03	123.41	306.37
Public safety	82.76	81.50	94.91	62.20	81.82	82.77	81.40	146.48	136.60
Total law, order and public safety	560.40	549.17	534.12	492.16	680.38	578.83	531.99	685.82	1 447.53

Note: Footnotes to this table follow Table A-41.

Table A-39 Estimated expenses (a), per capita, 2005-06 (continued)

Item	Average	NSW	Vic	Qld	WA	SA	Tas	ACT (a)	NT
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Culture and recreation									
Culture and recreation	109.40	87.21	123.33	91.26	105.10	158.73	120.79	83.79	530.53
National parks and wildlife services	30.54	34.17	7.66	24.94	65.23	25.63	73.31	57.19	134.13
Total culture and recreation	139.94	121.38	130.99	116.21	170.33	184.36	194.10	140.98	664.66
Economic activities									
Electricity and gas (b)	33.68	3.32	20.52	102.52	35.50	0.43	36.65	..	283.88
Water, sanitation and protection of the environment (b)	89.83	72.59	82.70	14.08	209.95	249.17	32.76	12.04	186.85
Non-urban transport (b)	61.77	60.78	88.78	58.08	55.92	28.73	16.83	..	14.35
Urban transit (b)	188.00	312.79	72.41	163.26	183.95	129.97	49.54	202.70	202.50
Roads	312.00	352.87	282.31	330.78	289.39	167.53	392.40	224.94	593.53
Primary industry	104.17	79.15	66.27	176.86	165.62	91.95	71.46	3.69	160.03
Mining, fuel and energy	19.32	4.68	26.12	13.95	54.13	25.05	12.28	..	98.26
Tourism	20.07	5.88	9.82	17.94	42.64	32.76	94.17	60.20	220.35
Manufacturing and other industry	15.02	13.70	1.37	23.71	18.64	44.96	1.36	..	19.16
Subsidies - petroleum products (b)	30.68	5.94	7.07	127.33	3.82	9.16	27.84	..	15.03
Subsidies - alcohol products (b)	0.71	0.45	0.47	..	0.93	4.35	0.94	..	..
Total economic activities	875.24	912.14	657.85	1 028.50	1 060.49	784.05	736.23	503.56	1 793.95
General public services									
Superannuation (b) (d)	686.39	573.93	667.20	740.06	637.19	784.97	935.70	1 513.79	1 614.29
GST administration costs (b)	29.36	29.58	29.29	29.17	29.38	29.22	29.48	28.89	28.75
General public services	256.88	183.29	209.72	385.40	274.38	96.29	507.69	809.40	871.04
Debt charges (b) (e)	-162.93	- 22.72	5.22	- 798.70	- 36.09	62.82	- 68.23	- 154.93	347.48
Depreciation (b)	208.38	206.36	183.46	231.18	215.34	188.18	194.49	270.89	455.15
Total general public services	1 018.08	970.44	1 094.88	587.11	1 120.21	1 161.48	1 599.12	2 468.04	3 316.71
Total estimated expenses	5 905.95	5 749.61	5 629.96	5 249.46	6 572.94	6 609.89	6 717.55	7 656.24	13 994.69

Note: Footnotes to this table follow Table A-41.

Table A-40 Estimated expenses (a), 2006-07

Item	NSW	Vic	Qld	WA	SA	Tas	ACT (a)	NT
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Education								
Pre-school education	21.000	127.098	168.969	44.184	46.451	34.688	15.460	20.056
Government schools education	6 370.282	4 571.772	3 892.266	2 319.535	1 687.539	527.253	337.584	393.432
Non-government schools education (b)	830.526	456.542	597.427	294.735	116.675	42.882	34.750	32.246
Vocational education and training	1 481.939	1 455.548	738.874	398.035	333.291	98.647	92.139	78.813
Higher education (b)	..	239.559	8.000	18.803	40.257	9.182	8.290	26.417
Transport of rural school children (b)	283.000	195.030	151.749	83.000	32.242	33.000	..	2.297
Total education	8 986.747	7 045.549	5 557.285	3 158.292	2 256.456	745.651	488.224	553.261
Health and community services								
Inpatient services (c)	6 405.054	5 333.767	3 841.062	1 907.086	1 909.898	633.906	276.535	304.585
Non-inpatient and community health services	2 976.079	2 020.525	2 035.918	1 152.314	875.744	158.524	223.548	200.055
Population and preventive health	556.000	310.186	365.090	274.811	114.570	29.493	66.892	37.985
Family and child services	693.737	512.337	554.484	205.609	236.589	87.563	60.650	42.982
Aged and disabled services	1 702.701	1 693.575	849.649	545.641	241.348	123.545	78.744	61.627
Homeless and general welfare	807.563	230.826	158.190	68.217	237.792	31.789	36.587	48.448
Housing	1 040.300	583.629	466.012	413.382	536.105	113.800	90.966	120.536
less: user charges	-653.219	-341.454	-287.113	-262.900	-217.345	-52.092	-67.148	-27.335
Housing - net	387.081	242.175	178.899	150.482	318.761	61.708	23.818	93.201
First home owners scheme (b)	327.120	259.945	224.383	87.338	73.314	20.965	19.577	8.820
Services to Indigenous communities (b)	27.762	..	68.015	77.155	21.697	0.723	..	110.330
Total health and community services	13 883.097	10 603.335	8 275.691	4 468.653	4 029.713	1 148.214	786.350	908.033
Law, order and public safety								
Police	1 841.700	1 522.944	1 108.212	656.694	398.986	129.800	100.690	136.223
Administration of justice (b)	798.000	728.417	457.116	293.386	241.350	39.613	47.247	84.598
Corrective services	799.991	436.329	366.134	403.899	156.878	59.375	37.638	67.782
Public safety	467.957	580.796	279.411	185.071	145.983	46.526	56.481	27.248
Total law, order and public safety	3 907.648	3 268.485	2 210.873	1 539.050	943.197	275.314	242.056	315.851

Note: Footnotes to this table follow Table A-41.

Table A-40 Estimated expenses (a), 2006-07 (continued)

Item	NSW	Vic	Qld	WA	SA	Tas	ACT (a)	NT
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Culture and recreation								
Culture and recreation	754.058	541.802	449.428	247.402	228.968	72.900	65.768	95.177
National parks and wildlife services	270.000	33.653	122.831	144.356	33.304	40.997	8.314	26.536
Total culture and recreation	1 024.058	575.456	572.259	391.758	262.272	113.897	74.082	121.712
Economic activities								
Electricity and gas (b)	18.684	95.892	381.609	78.371	- 6.878	19.124	..	54.794
Water, sanitation and protection of the environment (b)	720.000	540.042	173.820	504.872	395.259	18.847	35.565	38.867
Non-urban transport (b)	190.974	602.581	275.572	117.421	25.082	9.269	..	3.926
Urban transit (b)	3 270.517	415.602	774.628	490.965	146.942	25.022	67.343	43.709
Roads	2 717.880	1 649.384	1 569.524	648.233	374.363	151.492	77.006	122.416
Primary industry	798.308	433.416	993.370	332.968	153.576	54.084	0.552	32.434
Mining, fuel and energy	57.834	85.227	76.752	148.489	37.347	11.346	..	19.898
Tourism	36.628	60.325	76.451	96.448	35.667	41.489	9.008	53.758
Manufacturing and other industry	85.372	7.000	82.702	36.398	51.421	0.960	..	6.657
Subsidies - petroleum products (b)	40.964	37.484	528.524	8.400	13.766	13.757	..	3.059
Subsidies - alcohol products (b)	2.711	3.062	..	1.889	5.672	2.852	..	..
Total economic activities	7 939.872	3 930.015	4 932.952	2 464.454	1 232.216	348.243	189.474	379.518
General public services								
Superannuation (b) (d)	3 749.300	3 121.410	3 466.517	1 385.373	1 231.203	481.464	467.000	339.385
GST administration costs (b)	203.300	153.200	122.600	61.700	46.700	14.600	10.000	6.300
General public services	1 346.230	970.765	1 789.959	679.912	297.014	302.197	242.297	171.005
Debt charges (b) (e)	- 89.022	109.308	-3 167.314	- 133.890	37.415	- 31.411	- 59.553	90.974
Depreciation (b)	1503.000	940.002	1089.957	499.535	341.827	104.524	105.200	103.810
Total general public services	6 712.808	5 294.685	3 301.719	2 492.630	1 954.158	871.375	764.944	711.474
Total estimated expenses	42 454.231	30 717.526	24 850.779	14 514.838	10 678.013	3 502.694	2 545.129	2 989.849

Note: Footnotes to this table follow Table A-41.

Table A-41 Estimated expenses (a), per capita, 2006-07

Item	Average	NSW	Vic	Qld	WA	SA	Tas	ACT (a)	NT
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Education									
Pre-school education	22.91	3.06	24.60	40.86	21.22	29.46	70.55	45.92	94.25
Government schools education	963.61	929.18	884.71	941.16	1 114.07	1 070.34	1 072.42	1 002.65	1 848.82
Non-government schools education (b)	115.34	121.14	88.35	144.46	141.56	74.00	87.22	103.21	151.53
Vocational education and training	224.24	216.16	281.67	178.66	191.18	211.39	200.64	273.66	370.36
Higher education (b)	16.80	..	46.36	1.93	9.03	25.53	18.68	24.62	124.14
Transport of rural school children (b)	37.41	41.28	37.74	36.69	39.86	20.45	67.12	..	10.80
Total education	1 380.30	1 310.82	1 363.43	1 343.76	1 516.92	1 431.18	1 516.64	1 450.06	2 599.89
Health and community services									
Inpatient services (c)	988.16	934.25	1 032.17	928.78	915.97	1 211.37	1 289.35	821.33	1 431.31
Non-inpatient and community health services	462.29	434.10	391.00	492.29	553.45	555.45	322.43	663.96	940.10
Population and preventive health	84.14	81.10	60.03	88.28	131.99	72.67	59.99	198.67	178.50
Family and child services	114.77	101.19	99.15	134.08	98.75	150.06	178.10	180.13	201.98
Aged and disabled services	253.94	248.36	327.73	205.45	262.07	153.08	251.29	233.88	289.60
Homeless and general welfare	77.64	117.79	44.67	38.25	32.76	150.82	64.66	108.67	227.67
Housing	161.31	151.74	112.94	112.68	198.55	340.03	231.47	270.18	566.42
less: user charges	-91.50	-95.28	-66.08	-69.42	-126.27	-137.85	-105.95	-199.43	-128.45
Housing - net	69.81	56.46	46.86	43.26	72.28	202.18	125.51	70.74	437.97
First home owners scheme (b)	48.97	47.71	50.30	54.26	41.95	46.50	42.64	58.14	41.45
Services to Indigenous communities (b)	14.65	4.05	..	16.45	37.06	13.76	1.47	..	518.46
Total health and community services	2 114.37	2 025.01	2 051.92	2 001.08	2 146.29	2 555.88	2 335.44	2 335.53	4 267.03
Law, order and public safety									
Police	282.63	268.63	294.71	267.97	315.41	253.06	264.01	299.06	640.14
Administration of justice (b)	128.95	116.40	140.96	110.53	140.91	153.08	80.57	140.33	397.54
Corrective services	111.61	116.69	84.44	88.53	193.99	99.50	120.77	111.79	318.52
Public safety	85.79	68.26	112.39	67.56	88.89	92.59	94.63	167.75	128.05
Total law, order and public safety	608.98	569.98	632.51	534.59	739.20	598.23	559.98	718.93	1 484.25

Note: Footnotes to this table follow Table A-41.

Table A-41 Estimated expenses (a), per capita, 2006-07 (continued)

Item	Average	NSW	Vic	Qld	WA	SA	Tas	ACT (a)	NT
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Culture and recreation									
Culture and recreation	117.72	109.99	104.85	108.67	118.83	145.23	148.28	195.34	447.25
National parks and wildlife services	32.60	39.38	6.51	29.70	69.33	21.12	83.39	24.69	124.70
Total culture and recreation	150.32	149.37	111.36	138.37	188.16	166.35	231.66	220.03	571.95
Economic activities									
Electricity and gas (b)	30.76	2.73	18.56	92.27	37.64	- 4.36	38.90	..	257.49
Water, sanitation and protection of the environment (b)	116.37	105.02	104.51	42.03	242.49	250.70	38.33	105.63	182.65
Non-urban transport (b)	58.72	27.86	116.61	66.63	56.40	15.91	18.85	..	18.45
Urban transit (b)	250.96	477.04	80.43	187.31	235.81	93.20	50.89	200.01	205.40
Roads	350.47	396.43	319.18	379.51	311.35	237.44	308.13	228.71	575.26
Primary industry	134.17	116.44	83.87	240.20	159.92	97.41	110.01	1.64	152.41
Mining, fuel and energy	20.95	8.44	16.49	18.56	71.32	23.69	23.08	..	93.50
Tourism	19.65	5.34	11.67	18.49	46.32	22.62	84.39	26.75	252.62
Manufacturing and other industry	12.97	12.45	1.35	20.00	17.48	32.61	1.95	..	31.28
Subsidies - petroleum products (b)	30.97	5.98	7.25	127.80	4.03	8.73	27.98	..	14.37
Subsidies - alcohol products (b)	0.78	0.40	0.59	..	0.91	3.60	5.80	..	..
Total economic activities	1 026.75	1 158.12	760.52	1 192.80	1 183.67	781.54	708.32	562.75	1 783.43
General public services									
Superannuation (b) (d)	682.77	546.88	604.04	838.21	665.39	780.90	979.29	1 387.03	1 594.84
GST administration costs (b)	29.65	29.65	29.65	29.64	29.63	29.62	29.70	29.70	29.60
General public services	278.03	196.36	187.86	432.82	326.56	188.38	614.66	719.64	803.59
Debt charges (b) (e)	-155.50	- 12.98	21.15	- 765.86	- 64.31	23.73	- 63.89	- 176.88	427.51
Depreciation (b)	224.74	219.23	181.91	263.55	239.93	216.81	212.60	312.45	487.82
Total general public services	1 059.69	979.14	1 024.61	798.36	1 197.21	1 239.44	1 772.36	2 271.95	3 343.36
Total estimated expenses	6 340.40	6 192.44	5 944.35	6 008.96	6 971.45	6 772.62	7 124.39	7 559.24	14 049.91

Note: Footnotes to this table follow Table A-41.

FOOTNOTES TO TABLES A-32 TO A-41

- (a) ACT expenses may include municipal transactions.
- (b) Net amounts (user charges have been offset against the expenses).
- (c) Excludes expenses funded by Australian Health Care Agreement payments quarantined by the terms of reference.
- (d) Includes 10 per cent of the unfunded superannuation liability as at 1 July 1998.
- (e) All interest earnings have been offset against debt charges expenses.

Table A-42 Estimated user charges (a) (b), 2002-03

Item	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
User charges								
Hospital patient fees	254.900	94.486	110.866	65.975	52.047	15.549	6.803	4.494
Law and order, fees and fines	460.641	277.090	111.546	111.007	103.993	27.820	17.071	5.936
Property titles	96.359	186.910	129.454	48.791	70.007	10.180	6.929	2.064
Public safety	382.000	363.372	217.597	74.000	88.208	37.000	1.000	0.981
National parks and wildlife services	35.000	3.733	8.961	2.000	4.000	9.000	1.000	1.982
General public services	600.940	252.000	516.046	153.252	76.987	39.000	72.000	8.645
Other user charges nec	1 259.244	1 606.750	893.081	639.233	490.562	165.128	140.197	51.664
Total estimated user charges	3 089.084	2 784.341	1 987.551	1 094.258	885.804	303.677	245.000	75.766

Note: Footnotes to this table follow Table A-51.

Table A-43 Estimated user charges (a) (b), per capita, 2002-03

Item	Average	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$	\$	\$	\$	\$	\$	\$	\$	\$
User charges									
Hospital patient fees	30.59	38.31	19.30	29.43	34.03	34.10	32.73	20.99	22.53
Law and order, fees and fines	56.38	69.24	56.60	29.61	57.26	68.13	58.56	52.66	29.76
Property titles	27.84	14.48	38.18	34.36	25.17	45.87	21.43	21.38	10.35
Public safety	58.86	57.42	74.23	57.76	38.17	57.79	77.89	3.09	4.92
National parks and wildlife services	3.32	5.26	0.76	2.38	1.03	2.62	18.95	3.09	9.94
General public services	86.90	90.33	51.48	136.98	79.06	50.44	82.10	222.12	43.35
Other user charges nec	265.22	189.28	328.22	237.05	329.76	321.40	347.60	432.51	259.05
Total estimated user charges	529.11	464.32	568.77	527.56	564.49	580.35	639.26	755.83	379.90

Note: Footnotes to this table follow Table A-51.

Table A-44 Estimated user charges (a) (b), 2003-04

Item	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
User charges								
Hospital patient fees	263.700	111.529	135.147	72.548	52.438	16.922	6.810	5.435
Law and order, fees and fines	464.765	203.651	115.094	127.711	35.913	22.760	15.183	5.540
Property titles	101.235	184.349	168.906	53.788	84.087	12.240	6.817	2.460
Public safety	395.000	422.481	231.630	114.000	66.520	42.000	4.000	0.752
National parks and wildlife services	34.000	5.333	12.991	2.000	..	0.983	..	1.995
General public services	590.972	253.000	516.860	112.158	199.783	14.500	75.000	21.283
Other user charges nec	1 279.308	1 760.547	924.074	617.332	509.589	115.526	151.190	34.891
Total estimated user charges	3 128.980	2 940.890	2 104.702	1 099.537	948.330	224.931	259.000	72.356

Note: Footnotes to this table follow Table A-51.

Table A-45 Estimated user charges (a) (b), per capita, 2003-04

Item	Average	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$	\$	\$	\$	\$	\$	\$	\$	\$
User charges									
Hospital patient fees	33.19	39.40	22.50	34.99	36.86	34.13	35.20	20.88	27.05
Law and order, fees and fines	49.47	69.45	41.09	29.80	64.89	23.38	47.35	46.54	27.57
Property titles	30.66	15.13	37.20	43.73	27.33	54.73	25.46	20.90	12.24
Public safety	63.74	59.02	85.24	59.97	57.92	43.30	87.38	12.26	3.74
National parks and wildlife services	2.86	5.08	1.08	3.36	1.02	0.00	2.04	0.00	9.93
General public services	89.07	88.30	51.05	133.81	56.98	130.04	30.17	229.91	105.93
Other user charges nec	269.30	191.15	355.23	239.23	313.65	331.70	240.34	463.47	173.67
Total estimated user charges	538.30	467.53	593.39	544.88	558.65	617.29	467.94	793.97	360.15

Note: Footnotes to this table follow Table A-51.

Table A-46 Estimated user charges (a) (b), 2004-05

Item	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
User charges								
Hospital patient fees	289.600	131.528	140.787	81.960	54.641	12.219	8.997	5.056
Law and order, fees and fines	505.876	305.440	138.461	133.031	41.443	23.473	19.972	5.444
Property titles	103.124	173.560	159.539	57.099	86.557	12.527	6.028	2.556
Public safety	433.000	375.000	240.589	125.999	99.094	43.000	6.000	0.792
National parks and wildlife services	37.000	5.000	11.997	31.992	..	2.000	..	1.993
General public services	608.995	269.969	616.497	135.077	422.337	11.611	73.000	19.233
Other user charges nec	1 333.531	1 677.221	861.622	574.497	433.668	152.858	158.003	55.167
Total estimated user charges	3 311.126	2 937.718	2 169.492	1 139.655	1 137.740	257.688	272.000	90.241

Note: Footnotes to this table follow Table A-51.

Table A-47 Estimated user charges (a) (b), per capita, 2004-05

Item	Average	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$	\$	\$	\$	\$	\$	\$	\$	\$
User charges									
Hospital patient fees	35.75	43.01	26.20	35.58	40.98	35.33	25.20	27.39	24.75
Law and order, fees and fines	57.87	75.14	60.85	35.00	66.52	26.80	48.42	60.79	26.65
Property titles	29.65	15.32	34.58	40.32	28.55	55.96	25.84	18.35	12.51
Public safety	65.28	64.31	74.71	60.81	63.00	64.07	88.69	18.26	3.88
National parks and wildlife services	4.44	5.50	1.00	3.03	16.00	0.00	4.13	0.00	9.76
General public services	106.39	90.45	53.79	155.82	67.54	273.07	23.95	222.20	94.15
Other user charges nec	258.80	198.07	334.15	217.78	287.25	280.39	315.30	480.93	270.07
Total estimated user charges	558.17	491.80	585.27	548.35	569.83	735.62	531.52	827.91	441.77

Note: Footnotes to this table follow Table A-51.

Table A-48 Estimated user charges (a) (b), 2005-06

Item	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
User charges								
Hospital patient fees	315.900	136.693	161.302	102.788	59.078	14.752	10.150	6.425
Law and order, fees and fines	514.238	348.832	116.689	147.204	36.948	20.421	20.015	8.194
Property titles	103.762	180.168	178.311	67.786	96.052	12.579	5.985	2.806
Public safety	472.000	410.000	260.582	137.999	100.246	46.000	7.000	0.823
National parks and wildlife services	38.000	5.000	11.990	33.986	..	..	..	0.996
General public services	613.984	344.637	639.884	166.408	310.337	45.349	74.000	10.952
Other user charges nec	1 497.651	1 788.338	980.176	639.596	588.231	144.615	189.850	68.797
Total estimated user charges	3 555.535	3 213.668	2 348.934	1 295.767	1 190.892	283.716	307.000	98.993

Note: Footnotes to this table follow Table A-51.

Table A-49 Estimated user charges (a) (b), per capita, 2005-06

Item	Average	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$	\$	\$	\$	\$	\$	\$	\$	\$
User charges									
Hospital patient fees	39.26	46.53	26.85	39.84	50.42	37.86	30.20	30.55	30.78
Law and order, fees and fines	58.98	75.75	68.52	28.82	72.21	23.68	41.81	60.24	39.26
Property titles	31.49	15.28	35.39	44.04	33.25	61.55	25.75	18.01	13.44
Public safety	69.79	69.52	80.53	64.36	67.69	64.24	94.17	21.07	3.94
National parks and wildlife services	4.38	5.60	0.98	2.96	16.67	0.00	0.00	0.00	4.77
General public services	107.29	90.44	67.70	158.04	81.63	198.87	92.84	222.73	52.47
Other user charges nec	286.87	220.60	351.28	242.09	313.74	376.96	296.06	571.43	329.61
Total estimated user charges	598.06	523.72	631.25	580.15	635.61	763.16	580.83	924.04	474.28

Note: Footnotes to this table follow Table A-51.

Table A-50 Estimated user charges (a) (b), 2006-07

Item	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
User charges								
Hospital patient fees	341.900	140.794	158.153	114.766	70.037	14.862	10.080	6.206
Law and order, fees and fines	522.738	383.715	105.020	161.924	33.253	18.379	20.058	9.013
Property titles	106.013	195.200	213.501	71.154	113.281	12.984	6.902	2.855
Public safety	514.513	448.267	282.236	151.142	104.362	49.209	7.700	0.855
National parks and wildlife services	39.027	5.000	11.983	36.104	..	..	..	0.896
General public services	619.014	379.101	664.158	148.309	279.303	49.884	75.014	9.857
Other user charges nec	1 596.136	1 843.573	1 045.508	678.370	643.312	152.672	203.230	72.402
Total estimated user charges	3 739.341	3 395.650	2 480.560	1 361.769	1 243.548	297.990	322.984	102.085

Note: Footnotes to this table follow Table A-51.

Table A-51 Estimated user charges (a) (b), per capita, 2006-07

Item	Average	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$	\$	\$	\$	\$	\$	\$	\$	\$
User charges									
Hospital patient fees	41.08	49.87	27.25	38.24	55.12	44.42	30.23	29.94	29.16
Law and order, fees and fines	60.12	76.25	74.26	25.39	77.77	21.09	37.38	59.57	42.36
Property titles	34.61	15.46	37.77	51.62	34.18	71.85	26.41	20.50	13.42
Public safety	74.71	75.05	86.75	68.25	72.59	66.19	100.09	22.87	4.02
National parks and wildlife services	4.46	5.69	0.97	2.90	17.34	0.00	0.00	0.00	4.21
General public services	106.65	90.29	73.36	160.59	71.23	177.15	101.46	222.80	46.32
Other user charges nec	298.92	232.82	356.76	252.81	325.82	408.03	310.53	603.61	340.23
Total estimated user charges	620.55	545.43	657.11	599.80	654.05	788.73	606.10	959.29	479.72

Note: Footnotes to this table follow Table A-51.

FOOTNOTES TO TABLES A-42 TO A-51

- (a) User charges associated with housing are shown separately under the health and community services group of categories. User charges assessed by the equal per capita method are grouped under 'other user charges nec'.
- (b) ACT user charges for all years may include municipal transactions.