

CHAPTER 3

SUMMARY OF STANDARDISED REVENUES AND EXPENSES — GST RELATIVITIES

1. The following tables summarise the per capita standard and assessed standardised revenues and expenses for each functional group of categories, for each State, for each year of the assessment period.

2. The per capita standard is calculated as the total revenue or gross expenses in the group of categories for the eight States, divided by their total population. The user charges group comprises revenues derived from costs recovered from associated expense functions.

3. The total standardised revenues and expenses for each State were used to derive the standardised deficits, which in turn were the basis of the assessed GST relativities¹.

4. Details of differences between the GST and FAG relativities, and the construction of the FAG expenditure and standard budgets, are in Chapter 6.

¹ Refer to Attachment B '*The distribution model: a mathematical presentation*' for an explanation of how the standardised revenues and expenses are used to calculate relativities.

Table 3-1 SUMMARY OF STANDARDISED REVENUES AND EXPENSES, 1999-2000

Item	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
REVENUE								
Taxation	10128.089	6696.833	4392.484	2541.870	1646.599	422.767	381.535	210.006
Other Revenue	2063.882	1319.117	1507.785	1209.771	489.489	140.515	86.080	101.356
Total Revenue	12191.971	8015.950	5900.269	3751.641	2136.088	563.283	467.616	311.362
EXPENSES								
Education	6208.151	4264.587	3657.295	1988.167	1416.628	518.345	317.903	369.566
Health and Community Services	8217.803	5843.049	4676.570	2586.214	2033.524	671.619	357.351	675.051
Law, Order and Public Safety	2591.193	1712.840	1387.247	813.674	532.849	186.053	149.628	246.953
Culture and Recreation	832.325	541.335	407.304	273.166	195.273	78.292	76.442	74.992
Economic Activities	4452.383	2918.165	2462.435	1571.759	1068.888	331.075	188.788	248.774
General Public Services	6314.996	4527.648	3475.149	1937.018	1508.377	529.979	337.783	330.956
Expenses sub-total	28616.851	19807.625	16065.999	9169.997	6755.538	2315.364	1427.893	1946.293
less: User Charges	2979.748	2167.260	1586.500	853.087	681.245	206.714	135.979	81.997
Total Expenses	25637.103	17640.365	14479.499	8316.910	6074.293	2108.649	1291.914	1864.296

Table 3-2 SUMMARY OF STANDARDISED REVENUES AND EXPENSES, PER CAPITA, 1999-2000

Item	Standard	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$	\$	\$	\$	\$	\$	\$	\$	\$
REVENUE									
Taxation	1387.52	1570.30	1420.23	1243.83	1364.27	1096.22	896.53	1215.93	1081.60
Other Revenue	363.32	319.99	279.75	426.96	649.31	325.88	297.98	274.33	522.02
Total Revenue	1750.84	1890.30	1699.98	1670.79	2013.58	1422.10	1194.50	1490.26	1603.62
EXPENSES									
Education	984.21	962.54	904.41	1035.64	1067.09	943.12	1099.21	1013.14	1903.39
Health and Community Services	1316.15	1274.12	1239.17	1324.27	1388.07	1353.82	1424.24	1138.85	3476.74
Law, Order and Public Safety	400.21	401.75	363.25	392.83	436.71	354.74	394.55	476.85	1271.89
Culture and Recreation	130.20	129.05	114.80	115.34	146.61	130.00	166.03	243.62	386.23
Economic Activities	695.45	690.32	618.87	697.29	843.59	711.61	702.08	601.65	1281.27
General Public Services	995.83	979.10	960.20	984.07	1039.63	1004.20	1123.88	1076.49	1704.54
Expenses sub-total	4522.06	4436.88	4200.70	4549.44	4921.71	4497.49	4909.99	4550.60	10024.07
less: User Charges	456.51	461.99	459.62	449.25	457.87	453.54	438.36	433.36	422.31
Total Expenses	4065.54	3974.890	3741.082	4100.192	4463.840	4043.951	4471.626	4117.248	9601.754

Table 3-3 SUMMARY OF STANDARDISED REVENUES AND EXPENSES, 2000-01

Item	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
REVENUE								
Taxation	10562.606	6976.012	4668.263	2554.663	1684.465	430.760	402.339	226.790
Other Revenue	1988.617	1260.881	1547.013	1531.140	496.217	131.984	82.188	111.137
Total Revenue	12551.223	8236.892	6215.276	4085.802	2180.681	562.744	484.527	337.927
EXPENSES								
Education	6600.783	4522.727	3898.302	2096.576	1482.835	541.385	337.636	385.207
Health and Community Services	8949.261	6253.604	5094.237	2773.958	2201.454	728.500	381.074	727.676
Law, Order and Public Safety	2905.392	1869.182	1461.978	830.137	574.665	199.070	161.178	262.592
Culture and Recreation	808.475	521.777	393.638	261.524	186.508	76.754	75.104	76.491
Economic Activities	4645.921	3049.064	2601.689	1619.873	1099.726	336.058	171.874	250.821
General Public Services	6952.806	4963.258	3830.927	2127.086	1643.598	576.271	367.180	363.830
Expenses sub-total	30862.638	21179.611	17280.771	9709.153	7188.786	2458.037	1494.046	2066.616
less: User Charges	3237.256	2341.024	1729.979	914.910	723.569	222.863	146.892	88.249
Total Expenses	27625.382	18838.587	15550.792	8794.243	6465.217	2235.174	1347.154	1978.368

Table 3-4 SUMMARY OF STANDARDISED REVENUES AND EXPENSES, PER CAPITA, 2000-01

Item	Standard	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$	\$	\$	\$	\$	\$	\$	\$	\$
REVENUE									
Taxation	1426.54	1617.30	1461.24	1298.75	1352.78	1116.71	913.52	1268.67	1154.16
Other Revenue	370.78	304.49	264.11	430.39	810.79	328.97	279.90	259.16	565.59
Total Revenue	1797.32	1921.78	1725.36	1729.14	2163.57	1445.68	1193.41	1527.83	1719.75
EXPENSES									
Education	1030.28	1010.68	947.36	1084.54	1110.21	983.04	1148.12	1064.65	1960.36
Health and Community Services	1406.00	1370.27	1309.92	1417.26	1468.90	1459.45	1544.93	1201.62	3703.22
Law, Order and Public Safety	428.61	444.86	391.53	406.73	439.58	380.97	422.17	508.23	1336.36
Culture and Recreation	124.49	123.79	109.30	109.51	138.49	123.65	162.77	236.82	389.27
Economic Activities	714.42	711.36	638.68	723.81	857.78	729.06	712.68	541.96	1276.46
General Public Services	1080.05	1064.58	1039.64	1065.79	1126.36	1089.62	1222.10	1157.81	1851.57
Expenses sub-total	4783.84	4725.54	4436.43	4807.65	5141.31	4765.79	5212.78	4711.09	10517.24
less: User Charges	487.76	495.67	490.37	481.29	484.47	479.69	472.63	463.18	449.11
Total Expenses	4296.08	4229.87	3946.06	4326.35	4656.84	4286.10	4740.15	4247.90	10068.13

Table 3-5 SUMMARY OF STANDARDISED REVENUES AND EXPENSES, 2001-02

Item	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
REVENUE								
Taxation	12116.321	7750.380	5205.391	2897.737	1816.251	476.883	441.644	243.317
Other Revenue	1862.641	1158.485	1546.264	1398.274	446.974	120.763	75.420	102.576
Total Revenue	13978.962	8908.866	6751.655	4296.011	2263.225	597.645	517.064	345.893
EXPENSES								
Education	7100.663	4848.149	4211.921	2233.913	1568.828	572.848	356.202	401.949
Health and Community Services	10016.559	6858.595	5751.812	3012.504	2391.799	769.406	423.284	811.710
Law, Order and Public Safety	3077.911	1981.526	1629.415	885.783	602.977	209.205	169.706	283.394
Culture and Recreation	794.581	527.521	383.025	268.203	179.258	73.374	74.408	75.771
Economic Activities	4736.789	3228.830	2617.569	1644.494	1110.737	320.641	187.369	244.237
General Public Services	7428.096	5296.311	4130.408	2269.718	1742.092	606.462	390.510	384.823
Expenses sub-total	33154.599	22740.932	18724.150	10314.615	7595.691	2551.936	1601.479	2201.885
less: User Charges	3460.529	2443.348	1820.792	945.021	746.169	229.395	151.425	91.568
Total Expenses	29694.070	20297.584	16903.359	9369.594	6849.522	2322.540	1450.054	2110.317

Table 3-6 SUMMARY OF STANDARDISED REVENUES AND EXPENSES, PER CAPITA, 2001-02

Item	Standard	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$	\$	\$	\$	\$	\$	\$	\$	\$
REVENUE									
Taxation	1584.71	1833.52	1603.93	1418.73	1514.18	1198.64	1009.96	1378.51	1228.01
Other Revenue	343.66	281.87	239.75	421.43	730.65	294.98	255.76	235.41	517.70
Total Revenue	1928.37	2115.39	1843.68	1840.16	2244.83	1493.62	1265.72	1613.92	1745.71
EXPENSES									
Education	1090.40	1074.52	1003.32	1147.96	1167.30	1035.35	1213.20	1111.82	2028.62
Health and Community Services	1538.00	1515.77	1419.38	1567.65	1574.15	1578.47	1629.48	1321.20	4096.67
Law, Order and Public Safety	452.65	465.77	410.07	444.10	462.85	397.94	443.06	529.71	1430.28
Culture and Recreation	121.67	120.24	109.17	104.39	140.15	118.30	155.39	232.25	382.41
Economic Activities	721.52	716.80	668.20	713.42	859.31	733.03	679.07	584.84	1232.66
General Public Services	1139.24	1124.07	1096.06	1125.74	1186.01	1149.70	1284.39	1218.90	1942.19
Expenses sub-total	5063.49	5017.17	4706.20	5103.26	5389.77	5012.80	5404.61	4998.72	11112.83
less: User Charges	506.33	523.67	505.65	496.26	493.81	492.44	485.82	472.64	462.14
Total Expenses	4557.15	4493.50	4200.56	4607.00	4895.96	4520.36	4918.78	4526.07	10650.69

Table 3-7 SUMMARY OF STANDARDISED REVENUES AND EXPENSES, 2002-03

Item	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
REVENUE								
Taxation	13334.226	8160.652	6056.289	3244.601	1995.121	527.511	506.450	260.856
Other Revenue	1819.901	1133.609	1555.157	1474.481	430.637	113.164	73.159	100.823
Total Revenue	15154.127	9294.261	7611.446	4719.081	2425.758	640.675	579.608	361.679
EXPENSES								
Education	7566.020	5186.840	4553.619	2376.219	1661.781	608.456	375.170	426.766
Health and Community Services	10620.735	7336.115	6173.603	3214.156	2522.615	816.535	446.435	874.857
Law, Order and Public Safety	3399.674	2311.359	1837.395	987.715	673.469	231.907	197.874	305.775
Culture and Recreation	871.792	568.415	416.626	307.627	193.313	80.987	82.112	84.426
Economic Activities	4983.336	3359.178	2760.617	1714.909	1142.120	336.963	182.236	247.067
General Public Services	7495.608	5363.630	4227.628	2296.661	1750.510	611.050	400.231	393.182
Expenses sub-total	34937.165	24125.536	19969.487	10897.286	7943.808	2685.899	1684.058	2332.073
less: User Charges	3763.463	2634.507	1997.579	1029.157	802.482	247.522	162.939	96.980
Total Expenses	31173.702	21491.029	17971.908	9868.129	7141.326	2438.377	1521.119	2235.092

Table 3-8 SUMMARY OF STANDARDISED REVENUES AND EXPENSES, PER CAPITA, 2002-03

Item	Standard	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$	\$	\$	\$	\$	\$	\$	\$	\$
REVENUE									
Taxation	1725.24	2002.28	1670.49	1611.68	1675.53	1310.39	1111.17	1570.11	1315.77
Other Revenue	339.17	273.28	232.05	413.85	761.43	282.84	238.37	226.81	508.56
Total Revenue	2064.41	2275.56	1902.54	2025.53	2436.96	1593.23	1349.54	1796.92	1824.33
EXPENSES									
Education	1151.74	1136.12	1061.75	1211.79	1227.09	1091.45	1281.67	1163.11	2152.63
Health and Community Services	1619.93	1594.82	1501.70	1642.89	1659.80	1656.84	1719.98	1384.05	4412.83
Law, Order and Public Safety	503.37	510.50	473.14	488.96	510.06	442.33	488.50	613.45	1542.35
Culture and Recreation	131.87	130.91	116.35	110.87	158.86	126.97	170.59	254.57	425.85
Economic Activities	745.38	748.30	687.62	734.64	885.59	750.14	709.79	564.97	1246.22
General Public Services	1140.78	1125.55	1097.94	1125.04	1186.01	1149.73	1287.14	1240.81	1983.23
Expenses sub-total	5293.07	5246.20	4938.50	5314.20	5627.41	5217.46	5657.67	5220.96	11763.11
less: User Charges	543.33	565.12	539.28	531.59	531.46	527.07	521.39	505.15	489.18
Total Expenses	4749.74	4681.07	4399.22	4782.61	5095.95	4690.39	5136.28	4715.81	11273.94

Table 3-9 SUMMARY OF STANDARDISED REVENUES AND EXPENSES, 2003-04

Item	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
REVENUE								
Taxation	14291.709	9003.157	7103.721	3649.449	2202.726	590.244	559.251	290.145
Other Revenue	1917.430	1222.105	1530.893	1412.841	451.874	121.968	78.250	104.232
Total Revenue	16209.139	10225.262	8634.614	5062.289	2654.600	712.212	637.501	394.377
EXPENSES								
Education	7891.062	5435.568	4816.081	2480.601	1725.909	639.179	393.937	445.316
Health and Community Services	11501.702	7928.461	6772.453	3516.449	2723.541	881.145	478.213	971.543
Law, Order and Public Safety	3372.277	2252.896	1870.625	1013.857	675.104	234.618	196.657	310.881
Culture and Recreation	935.383	622.394	463.401	324.854	208.948	86.314	83.532	81.535
Economic Activities	5619.350	3658.993	3091.965	1976.729	1309.475	364.677	198.901	274.521
General Public Services	6902.728	4939.501	3932.467	2121.405	1601.282	568.157	375.222	373.894
Expenses sub-total	36222.501	24837.814	20946.992	11433.895	8244.259	2774.089	1726.462	2457.691
less: User Charges	3884.159	2733.817	2096.129	1078.425	828.720	257.875	168.109	100.356
Total Expenses	32338.343	22103.997	18850.863	10355.471	7415.539	2516.215	1558.353	2357.334

Table 3-10 SUMMARY OF STANDARDISED REVENUES AND EXPENSES, PER CAPITA, 2003-04

Item	Standard	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$	\$	\$	\$	\$	\$	\$	\$	\$
REVENUE									
Taxation	1885.12	2130.68	1821.11	1848.71	1855.65	1439.17	1229.48	1729.06	1457.89
Other Revenue	342.09	285.86	247.20	398.41	718.39	295.24	254.06	241.93	523.73
Total Revenue	2227.21	2416.54	2068.31	2247.12	2574.04	1734.41	1483.55	1970.99	1981.62
EXPENSES									
Education	1191.76	1176.44	1099.48	1253.36	1261.32	1127.64	1331.42	1217.95	2237.58
Health and Community Services	1739.23	1714.73	1603.73	1762.50	1788.02	1779.45	1835.44	1478.51	4881.71
Law, Order and Public Safety	496.50	502.76	455.70	486.82	515.52	441.09	488.71	608.01	1562.08
Culture and Recreation	140.36	139.45	125.89	120.60	165.18	136.52	179.79	258.26	409.69
Economic Activities	824.99	837.76	740.12	804.67	1005.11	855.56	759.63	614.95	1379.39
General Public Services	1041.06	1029.10	999.14	1023.41	1078.68	1046.21	1183.48	1160.09	1878.70
Expenses sub-total	5433.92	5400.24	5024.06	5451.36	5813.83	5386.46	5778.46	5337.76	12349.15
less: User Charges	557.56	579.07	552.98	545.51	548.35	541.45	537.16	519.75	504.26
Total Expenses	4876.36	4821.17	4471.08	4905.85	5265.48	4845.01	5241.31	4818.01	11844.89