

# **HOMELESS AND GENERAL WELFARE — ASSESSMENT RESULTS**

- 1 This Working Paper describes the expenses assessment for Homeless and General Welfare and provides information on its impact on the GST revenue distribution for the 2007 Update. The assessment method is discussed in Volume 4 of the 2004 Review Working Papers.

## **DESCRIPTION OF THE CATEGORY**

- 2 The Homeless and General Welfare category comprises expenses on administration, inspection, support and operation of general welfare services, not specifically classified to the other welfare categories. More specifically, the category includes expenses on:
  - supported accommodation services for people (other than children and youths — included in the Family and Child Services category) who are homeless and those who are at risk of homelessness;
  - various concessions in the form of assistance with rates, income assistance, and other concessions for people (other than the elderly and the disabled — included in Aged and Disabled Services) with inadequate earnings capacity; and
  - alcohol and other drug rehabilitation programs, other welfare services such as prisoners aid, care of refugees, pre-marital education, Indigenous welfare, women's shelters, and miscellaneous social security and welfare services.
- 3 Table 1 shows the average gross expenses for the last six financial years. In 2005-06, the Australian average expense for this category was \$81.92 per capita, which represented 1.36 per cent of total State average expenses. In 2005-06, user charges accounted for 1.80 per cent of average gross expenses associated with this category. User charges for this category are assessed by the equal per capita method.

**Table 1 Homeless and General Welfare, average gross expenses and user charges, 2000-01 to 2005-06**

	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06
Average expenses (\$pc)	75.41	77.75	81.05	89.07	83.03	81.92
% of total State average expenses	1.54	1.51	1.52	1.64	1.46	1.36
Average user charges (\$pc)	2.75	2.09	2.43	2.52	1.59	1.47
% of average category expenses	3.64	2.68	3.00	2.82	1.92	1.80

## **ASSESSMENT METHOD**

### **Description of the assessment**

- 4 The Homeless and General Welfare assessment for the 2007 Update was undertaken using three components: fixed costs, supported accommodation assistance program (SAAP) and other welfare services.
- 5 The expenses assessment method for the 2007 Update was the same as for the 2004 Review.
  - Fixed costs were assessed using the general method. (For more information, please refer to the Working papers on Administrative scale and Input costs.)
  - The expenses for the SAAP were assessed using four factors: socio-demographic composition (with use rates based on SAAP users data for all Australia dissected by age, gender and Indigeneity, and Census data on the age, gender, Indigeneity, English fluency and remoteness characteristics of the low income population of each State); the use of ACT services by New South Wales residents; population dispersion; and input costs.
  - The expenses for other welfare services were assessed using the same factors as for the SAAP, but with an additional cost weight in the socio-demographic composition factor to take account of the humanitarian refugee settler profile in each State.

### **Assessment structure**

- 6 Table 2 summarises the assessment structure for the 2007 Update. It summarises the components, component weights and factors assessed for this category in 2005-06.
- 7 The proportions of expenses affected by fixed costs were estimated using the general method.
- 8 Component weights for the SAAP and other welfare services components were derived from ABS GFS data and Commonwealth SAAP Specific Purpose Payments (SPP).

### **Calculating the category factor**

- 9 Table 3 shows the calculation of the category factor for 2005-06.

**Table 2 Homeless and General Welfare, assessment structure for the 2007 Update, 2005-06**

Expense component	Component weight	Factors	Basis of calculation
	%		
Fixed costs	0.40	Administrative scale	General method
		Input costs	General method with weights of 80% for wages, 2% for accommodation and 0.5% for electricity.
Supported accommodation assistance program (SAAP)	26.19	Socio-demographic composition	Based on the low income population aged 12-14, 15-19, 20-24, 25-29, 30-39 and 40 plus years. Differential age/sex and Indigeneity use weights were applied for each sub-group population. Cost weights were applied for remote Indigeneity and low English fluency.
		Dispersion	General method
		Input costs	General method with weights of 70% for wages, 2% for accommodation and 0.5% for electricity.
		Cross-border	Assessed for New South Wales and the ACT by the general method.
Other welfare services	73.41	Socio-demographic composition	Based on low income population aged 0-14, 15-59 and 60 plus years. Differential use weights were used for each sub-group population. Cost weights were applied for remote Indigeneity, low English fluency and humanitarian refugees.
		Dispersion	General method
		Input costs	General method with weights of 70% for wages, 2% for accommodation and 0.5% for electricity.
		Cross-border	Assessed for New South Wales and the ACT by the general method.

**Table 3 Homeless and General Welfare, derivation of category factor for the 2007 Update, 2005-06**

Factors	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
<b>Fixed costs (component weight = 0.4 %)</b>								
Administrative scale	0.36850	0.49543	0.62412	1.23372	1.61855	5.14002	7.65557	14.29119
Input costs	1.02885	0.99514	0.97511	0.98495	0.97832	0.96027	1.02142	1.02379
Component factor	0.37913	0.49302	0.60858	1.21515	1.58346	4.93582	7.81958	14.63113
<b>A Wgtd comp factor</b>	0.00152	0.00198	0.00245	0.00488	0.00636	0.01984	0.03143	0.05881
<b>SAAP (component weight = 26.19 %)</b>								
Socio-demographic composition								
	0.93106	0.85222	1.11891	1.11490	1.02351	1.21776	0.71069	3.36636
Cross border	0.99149	1.00000	1.00000	1.00000	1.00000	1.00000	1.17648	1.00000
Dispersion	0.99988	0.99943	1.00046	1.00073	0.99950	0.99937	0.99780	1.01047
Input costs	1.02569	0.99552	0.97811	0.98674	0.98041	0.96430	1.01885	1.02114
Component factor	0.94674	0.84791	1.09494	1.10093	1.00294	1.17353	0.85003	3.47277
<b>B Wgtd comp factor</b>	0.24797	0.22209	0.28679	0.28836	0.26269	0.30737	0.22264	0.90959
<b>Other welfare (component weight = 73.4 %)</b>								
Socio-demographic composition								
	0.92809	0.84544	1.12569	1.11484	1.02195	1.24722	0.67757	3.35917
Cross border	0.99141	1.00000	1.00000	1.00000	1.00000	1.00000	1.17837	1.00000
Dispersion	0.99988	0.99943	1.00046	1.00073	0.99950	0.99937	0.99780	1.01047
Input costs	1.02569	0.99552	0.97811	0.98674	0.98041	0.96430	1.01885	1.02114
Component factor	0.94365	0.84116	1.10158	1.10087	1.00142	1.20192	0.81173	3.46534
<b>C Wgtd comp factor</b>	0.69367	0.61833	0.80976	0.80924	0.73614	0.88353	0.59670	2.54736
<b>Category factor</b>	0.94317	0.84240	1.09900	1.10248	1.00519	1.21074	0.85077	3.51575

Note: For each component, the component factor is calculated using the formula in the following paragraph. The weighted component factor is the component factor multiplied by the component weight. This is then population weighted to ensure that the sum of assessed expenses equals average expenses. The category factor = (A + B + C).

10 The category factor was calculated as follows:

$$\text{category factor} = \text{fixed costs} + \text{supported accommodation assistance program} + \text{other welfare.}$$

where

$$\text{fixed costs} = 0.0040 * [\text{administrative scale} * \text{input costs}]$$

$$\text{SAAP} = 0.2619 * [\text{SAAP socio-demographic composition factor} * \text{SAAP cross border factor} * (\text{dispersion} + \text{input costs} - 1)]$$

$$\text{other welfare} = 0.7341 * [\text{other welfare socio-demographic composition factor} * \text{other welfare cross border factor} * (\text{dispersion} + \text{input costs} - 1)]$$

- 11 In each case, the component contributions to the category factor were calculated as the expense component weight multiplied by the component factors (the bracketed terms in the formulas). Each contribution to the category factor was then rescaled to ensure that the sum of assessed expenses equalled the sum of actual expenses.

**RESULTS FOR 2005-06**

- 12 Table 11 at the end of this Working Paper summarises the results of the assessment. It shows the actual and assessed expenses for each State, as well as average expenses, for all years of the 2007 Update.
- 13 Table 4 shows actual, average and assessed gross expenses per capita and the assessed cost of providing services ratio for the assessment in 2005-06. A State's assessed cost of providing services ratio is the ratio of assessed gross expenses per capita to average gross expenses per capita. The assessed cost of service provision ratios are equivalent to the category factors shown in Table 3.

**Table 4 Homeless and General Welfare, assessment results, 2005-06**

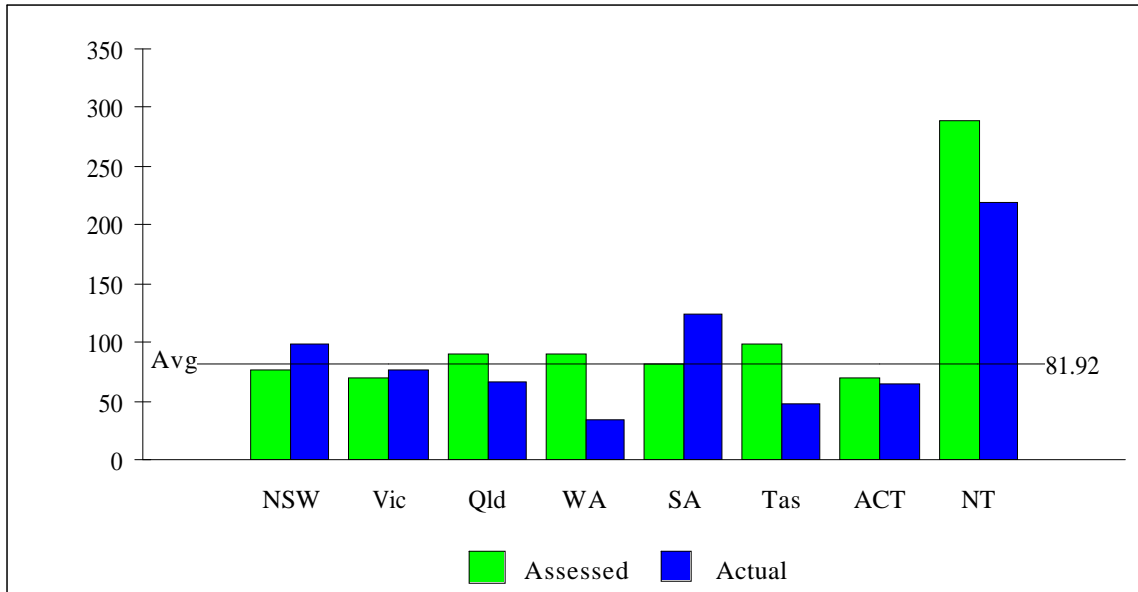
	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Avg
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
Actual expenses	98.64	76.71	66.47	34.36	124.69	46.75	64.36	218.55	81.92
Assessed expenses	77.27	69.01	90.03	90.32	82.35	99.19	69.70	288.02	81.92
	%	%	%	%	%	%	%	%	%
Assessed cost of providing services ratio (a)	94.32	84.24	109.90	110.25	100.52	121.07	85.08	351.58	100.00

Note: ACT expenses may include municipal expenses

(a) The assessed cost of providing services ratio is the ratio of assessed to average gross expenses per capita.

- 14 Figure 1 illustrates the per capita assessed, actual and average expenses for Homeless and General Welfare for 2005-06.

**Figure 1 Homeless and General Welfare, gross expenses per capita — assessed, actual and average, 2005-06**



**CONTRIBUTION TO GST REVENUE DISTRIBUTION**

15 Table 5 shows the category’s contribution to the distribution of GST revenue and health care grants (hereafter described as GST revenue) implied by the 2007 Update. It also shows the contribution of each factor and component to the total GST revenue distribution.

**Table 5 Homeless and General Welfare, contribution of assessment to GST revenue distribution, 2007 Update**

Factor	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Total redist'd
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
<b>Fixed costs</b>									
Administrative scale	-1.6	-0.9	-0.5	0.2	0.3	0.7	0.8	1.0	3.0
Input costs	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Component factor	-1.5	-0.9	-0.6	0.2	0.3	0.7	0.8	1.0	3.0
<b>Other welfare</b>									
Socio-demographic composition	-35.4	-57.0	36.8	17.0	2.0	8.5	-7.4	35.5	99.8
Cross-border	-4.1	0.0	0.0	0.0	0.0	0.0	4.1	0.0	4.1
Dispersion	-0.1	-0.2	0.1	0.1	-0.1	0.0	-0.1	0.2	0.4
Input costs	14.2	-1.0	-7.8	-2.3	-2.7	-1.2	0.5	0.3	15.0
Component factor	-25.4	-57.4	28.7	14.8	-0.6	7.0	-4.3	37.3	87.7
<b>Supported Accommodation Assistance Program</b>									
Socio-demographic composition	-12.5	-19.6	12.2	6.1	0.7	2.6	-2.3	12.7	34.4
Cross-border	-1.4	0.0	0.0	0.0	0.0	0.0	1.4	0.0	1.4
Dispersion	0.0	-0.1	0.0	0.0	0.0	0.0	0.0	0.1	0.1
Input costs	5.1	-0.3	-2.8	-0.8	-1.0	-0.4	0.2	0.1	5.4
Component factor	-8.9	-19.7	9.3	5.3	-0.2	2.1	-1.2	13.3	30.0
<b>Redistribution from EPC resulting from the 2007 Update assessment</b>									
	-35.8	-78.1	37.4	20.3	-0.5	9.8	-4.7	51.6	119.1

Note: The redistribution due to the component factors includes the effect of interactions between factors. Therefore the component factor figure may not equal the sum of its factors' redistribution.

### Differences from an equal per capita assessment

- 16 Compared with an equal per capita (EPC) assessment, the 2007 Update redistributed \$119.1 million away from New South Wales, Victoria, South Australia and the ACT to Queensland, Western Australia, Tasmania and the Northern Territory.
- 17 Table 5 indicates that the main drivers of the assessment were:
- the socio-demographic profile of each State, notably:
    - numbers of low income people, in particular those aged 15-39 years, who are Indigenous or female; and
    - numbers of Indigenous people in remote areas;
  - the need to pay different amounts for wages, electricity and accommodation in each State captured in the input costs factors; and

- differences in the per capita cost of providing head office services captured in the administrative scale factor.
- 18 The GST redistribution shown in Table 5 is consistent with the socio-demographic composition of the relevant population in each State shown in Table 6.
- 19 Table 6 shows the population sub-groups relevant to the Homeless and General Welfare assessment as a percentage of State/Australian population. The percentages were derived from the 2001 Census data.

**Table 6 Low income population with particular characteristics as a percentage of all people, 2001**

Sub-groups of the low income population	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Aust
	%	%	%	%	%	%	%	%	%
Indigenous people	1.10	0.29	1.73	1.92	0.95	1.85	0.43	16.92	1.25
Indigenous females	0.58	0.15	0.92	1.00	0.50	0.97	0.22	8.56	0.66
Remote Indigenous people	0.09	0.00	0.41	0.92	0.20	0.02	0.00	13.50	0.35
Females	17.00	16.94	18.73	17.59	19.53	21.84	11.48	15.68	17.58
People aged 25-39 years	4.42	4.34	5.11	4.96	5.10	5.69	3.29	6.96	4.67
People aged 15-39 years	8.63	8.68	10.37	9.96	9.56	11.22	8.30	12.81	9.27

- 20 The main driver of the high assessed cost of providing services ratio for the Northern Territory was its far greater than average proportion of low income Indigenous people, and in particular a very high proportion of low income Indigenous females. The Northern Territory also had a vastly higher than average proportion of Indigenous people living in remote areas — where the cost of service provision was above average.
- 21 Both Queensland and Western Australia had above average cost ratios, due to having above average proportions of their populations in all groups targeted for homeless and general welfare services.
- 22 Tasmania’s above average ratio was mainly due to its above average proportion of females on low incomes and its high proportion of Indigenous people, particularly Indigenous females from low income backgrounds.
- 23 New South Wales, Victoria and the ACT’s ratios were below average, due to having below average proportions of their populations in all groups targeted for homeless and general welfare services.
- 24 South Australia’s ratio was very close to average because, while it did have above average proportions of some target groups, this was offset by its below average proportion of low income Indigenous people, including females and those in remote areas.

## CHANGES SINCE THE 2006 UPDATE

## Effect of assessment on the distribution of GST revenue

25 Table 7 shows the distribution of GST revenue resulting from the assessments in the 2006 Update and the 2007 Update. It also shows the sources of the changes.

**Table 7 Homeless and General Welfare, effect of assessment on GST revenue distribution, 2006 Update to 2007 Update**

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Total redist'd
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
<b>Redistribution from EPC resulting from the 2006 Update assessment (a)</b>	-34.8	-78.6	36.6	20.4	-1.3	9.9	-4.6	52.4	119.4
<b>Effect of revising category averages and factors for 2000-01 to 2004-05</b>									
Category average	-1.1	-2.4	1.1	0.6	0.0	0.3	-0.1	1.6	3.7
Category factors	-1.3	0.2	0.9	0.0	0.5	0.0	0.0	-0.2	1.7
Interactions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	-2.4	-2.2	2.1	0.6	0.5	0.3	-0.2	1.4	4.9
<b>Effect of replacing 2000-01 category averages and factors with those for 2005-06</b>									
Category average	1.6	3.2	-1.6	-0.8	0.0	-0.4	0.2	-2.2	5.0
Category factors	-0.1	-0.5	0.4	0.1	0.3	0.0	-0.1	0.0	0.8
Interactions	0.0	0.1	-0.1	0.0	-0.1	0.0	0.0	0.0	0.2
Total	1.5	2.8	-1.3	-0.8	0.3	-0.4	0.1	-2.2	4.6
<b>Redistribution from EPC resulting from the 2007 Update assessment (a)</b>	-35.8	-78.1	37.4	20.3	-0.5	9.8	-4.7	51.6	119.1
<b>Total effect of revisions and updating (b)</b>	-1.0	0.5	0.8	-0.2	0.8	-0.1	-0.1	-0.8	2.1

(a) Assuming same pool and a constant population.

(b) The total redistributed amount shows the change in the amount redistributed among the States between the 2006 Update and the 2007 Update. It does not necessarily equal the difference in the total redistribution from EPC between the two inquiries.

26 Changes in the distribution of GST revenue between the 2006 Update and the 2007 Update were brought about because the Commission:

- used revised financial data in the average expenses and revised data in factor calculations for the years 2000-01 to 2004-05; and
- replaced 2000-01 average expenses and factors with those of 2005-06 to move forward the five-year period on which GST revenue distribution was based. Moving the

five-year period forward in this way ensures the assessments reflect recent trends in State priorities regarding the services provided and recent trends in State demographic, and economic circumstances which affect the relative costs of providing those services.

- 27 Table 8 shows the changes in GST revenue attributable to changes in each factor arising from both revisions over the period 2000-01 to 2004-05 and replacing 2000-01 data with 2005-06 data.

**Table 8 Homeless and General Welfare, effect of assessment on GST revenue distribution by factor, 2006 Update to 2007 Update**

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Total redist'd
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
<b>Fixed costs</b>									
Administrative scale	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Input costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Other welfare</b>									
Socio-demographic composition	0.4	0.4	-0.4	-0.2	-0.1	-0.2	0.0	0.0	0.8
Cross-border	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Dispersion	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Input costs	-1.4	-0.2	1.1	0.1	0.6	0.0	0.0	-0.2	1.8
<b>Supported Accommodation Assistance Program</b>									
Socio-demographic composition	0.2	0.1	-0.1	-0.1	0.0	0.0	0.0	0.0	0.4
Cross-border	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Dispersion	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Input costs	-0.5	-0.1	0.4	0.0	0.2	0.0	0.0	-0.1	0.7

- 28 The 2007 Update has resulted in a \$2.1 million change in the redistribution among the States compared with the 2006 Update. The main reasons for the changes in GST revenue distribution were as follows.

**Changes due to revising average expenses and factors for years 2000-01 to 2004-05**

- 29 *Revising average expenses.* Modest upward revisions to the average expenses in most years — mainly for Western Australia and the Northern Territory — meant that the GST revenue shares increased for those States with above average assessed costs of providing services for this category (Queensland, Western Australia, Tasmania and the Northern Territory).
- 30 Table 9 shows the average expenses for the six financial years of this update and those of the previous update.

**Table 9 Homeless and General Welfare, average expenses used in the 2006 and 2007 Updates**

	1999-2000	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
2007 Update		75.41	77.75	81.05	89.07	83.03	81.92
2006 Update	73.56	73.28	74.74	76.92	86.29	83.81	
Difference	-	2.1	3.0	4.1	2.8	-0.8	-

31 **Revising category factors.** Revising the category factors has resulted in a \$1.7 million redistribution, in per capita terms mainly to Queensland and South Australia and away from New South Wales and the Northern Territory. These redistributions were primarily a result of updating the input costs factor.

32 Supported accommodation assistance program use data are used in calculating the socio-demographic composition factors. There is a lag of one year in the available data, and so 2003-04 data were used for 2004-05 in the 2006 Update. This was replaced with the actual 2004-05 data in the 2007 Update. The revisions were relatively minor however.

#### Changes in State circumstances — replacing 2000-01 with 2005-06 data

33 Table 10 shows the actual expenses and implied costs of service provision for 2000-01, the year that drops out of the assessment period, and 2005-06, the year that comes in, for the 2007 Update assessment.

**Table 10 Homeless and General Welfare, actual expenses and assessed cost of providing services, 2000-01 and 2005-06**

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Avg
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
Actual expenses									
2000-01	93.67	73.94	65.94	27.39	85.78	86.95	38.32	91.57	75.41
2005-06	98.64	76.71	66.47	34.36	124.69	46.75	64.36	218.55	81.92
	%	%	%	%	%	%	%	%	%
Change between 2000-01 and 2005-06									
	5.31	3.74	0.81	25.47	45.37	-46.23	67.95	138.67	8.64
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
Assessed expenses									
2000-01	71.27	63.98	82.63	83.03	75.13	91.40	65.21	265.69	75.41
2005-06	77.27	69.01	90.03	90.32	82.35	99.19	69.70	288.02	81.92
	%	%	%	%	%	%	%	%	%
Assessed cost of providing services ratio									
2000-01	94.51	84.84	109.57	110.10	99.62	121.21	86.48	352.32	100.00
2005-06	94.32	84.24	109.90	110.25	100.52	121.07	85.08	351.58	100.00

Note: ACT expenses may include municipal expenses

- 34 ***Replacing average expenses.*** Between 2000-01 and 2005-06, per capita average expenses increased by just 8.6 per cent. Modest growth was experienced by all States over the period. Outlays dropped off in later years in New South Wales and South Australia after strong growth in prior years. This modest growth contrasts with an increase in the per capita GST pool of 43.3 per cent. The category therefore became less important to the calculation of relativities, resulting in a lesser redistribution of GST revenue. This change increased the GST revenue shares of New South Wales, Victoria and the ACT — States assessed to have a lower than average need for spending in this area — and decreased the GST revenue shares of Queensland, Western Australia, Tasmania and the Northern Territory.
- 35 ***Replacing category factors.*** For Queensland, Western Australia and South Australia, the 2005-06 cost of providing services ratios were marginally higher than their 2000-01 ratios. Replacing the category factors therefore increased their shares of GST revenue (by \$0.8 million). Replacing the category factors reduced the shares of New South Wales, Victoria and the ACT. The small changes stemmed mainly from changes in input costs.

This Working Paper was prepared by the Expense — Health and Welfare section of the Commonwealth Grants Commission. If you have any questions about its content please contact Anthony Nichols on (02) 6229 8858 or [anthony.nichols@cgc.gov.au](mailto:anthony.nichols@cgc.gov.au).

A handwritten signature in black ink, reading "Anthony Nichols". The signature is written in a cursive style and is positioned above a faint, light-colored rectangular stamp or watermark.

Date: 23/2/07

**Table 11 Assessment of expenses, Homeless and General Welfare**

	2001-02		2002-03		2003-04		2004-05		2005-06	
	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita
	\$m	\$	\$m	\$	\$m	\$	\$m	\$	\$m	\$
<b>Average Expenses</b>		77.75		81.05		89.07		83.03		81.92
New South Wales										
Assessed difference	- 26.284	- 3.98	- 29.093	- 4.37	- 31.241	- 4.66	- 30.749	- 4.56	- 31.663	- 4.66
Expenses - Assessed	487.529	73.78	510.660	76.68	565.778	84.41	529.313	78.47	525.470	77.27
Actual	676.315	102.34	734.921	110.36	789.373	117.77	669.850	99.31	670.850	98.64
Victoria										
Assessed difference	- 59.898	- 12.40	- 65.975	- 13.51	- 68.606	- 13.89	- 64.622	- 12.94	- 65.309	- 12.91
Expenses - Assessed	315.816	65.36	329.969	67.54	371.294	75.18	350.097	70.09	349.089	69.01
Actual	317.000	65.60	222.000	45.44	301.000	60.95	385.000	77.08	388.007	76.71
Queensland										
Assessed difference	27.033	7.37	30.014	7.99	32.584	8.47	31.952	8.13	32.565	8.11
Expenses - Assessed	312.315	85.12	334.580	89.04	375.136	97.54	358.413	91.16	361.521	90.03
Actual	224.917	61.30	236.985	63.07	236.000	61.37	223.000	56.72	266.892	66.47
Western Australia										
Assessed difference	15.629	8.17	17.365	8.97	17.701	9.01	16.508	8.28	17.054	8.40
Expenses - Assessed	164.429	85.92	174.315	90.02	192.685	98.08	182.119	91.31	183.467	90.32
Actual	48.681	25.44	50.215	25.93	57.215	29.12	66.885	33.53	69.797	34.36
South Australia										
Assessed difference	- 1.151	- 0.76	- 1.117	- 0.73	0.069	0.05	0.398	0.26	0.659	0.43
Expenses - Assessed	116.666	76.99	122.285	80.32	136.331	89.12	128.050	83.29	127.505	82.35
Actual	164.791	108.75	249.784	164.06	282.732	184.82	248.191	161.44	193.067	124.69
Tasmania										
Assessed difference	7.690	16.29	8.107	17.08	8.968	18.68	8.412	17.38	8.417	17.26
Expenses - Assessed	44.404	94.04	46.584	98.13	51.737	107.75	48.608	100.41	48.360	99.19
Actual	43.000	91.07	52.000	109.53	54.000	112.46	20.000	41.31	22.796	46.75
Australian Capital Territory										
Assessed difference	- 3.472	- 10.84	- 3.935	- 12.20	- 4.417	- 13.65	- 4.056	- 12.49	- 4.002	- 12.23
Expenses - Assessed	21.438	66.92	22.208	68.85	24.400	75.42	22.909	70.54	22.816	69.70
Actual	15.290	47.72	22.000	68.20	22.000	68.00	23.000	70.82	21.070	64.36
Northern Territory										
Assessed difference	40.451	204.16	44.634	225.14	44.942	225.93	42.156	209.22	42.278	206.10
Expenses - Assessed	55.857	281.91	60.702	306.19	62.660	315.00	58.887	292.25	59.083	288.02
Actual	28.462	143.65	33.398	168.46	37.701	189.53	42.471	210.78	44.833	218.55

Note: ACT expenses may include municipal expenses. Refer to Attachment A, 2007 Update, *Relative Fiscal Capacity of States* for how these figures are compiled.