

PUBLIC SAFETY – ASSESSMENT RESULTS

- 1 This working paper describes the expenses assessment for public safety and provides information on its impact on GST revenue distribution for the 2007 Update. Development of the assessment method is discussed in Volume 6 of the 2004 Review Working Papers.

DESCRIPTION OF THE CATEGORY

- 2 The Public Safety category comprised expenses on administration, planning, support and operation of public safety and emergency services. More specifically, the category included expenses on:
 - fire protection services (for example, contributions to volunteer fire brigades and operations of fire brigade boards);
 - immediate relief of victims of fires, floods, droughts, cyclones, other natural disasters and restoration of community service facilities;
 - laying of mesh or netting in coastal and estuarine water to provide protection from sharks and crocodiles; and
 - public order and safety services such as beach inspectors, life saving and beach patrols, animal control, emergency services and control of explosives.
- 3 Specific Purpose Payments (SPPs) included in the Public Safety category were: the Australian Emergency Management Institute (AEMI) Emergency Services (COPO) and National Aerial Fire Fighting Strategy.
- 4 The category excluded the following SPPs: Disaster Mitigation Package; Bushfire Recovery Appeals; Exceptional Circumstances Administration; Commonwealth Heads of Government meeting – payment to Queensland Police; Rural Adjustment Scheme; Natural Disaster Relief and Natural Disaster Risk Management Studies.
- 5 Table 1 shows the average expenses and user charges for the last six financial years. In 2005-06, the average expenses of \$87.24 per capita represented 1.44 per cent of total State average expenses. In 2005-06, user charges accounted for 75.70 per cent of the category average expenses. Public safety user charges are dealt with in more detail in the public safety user charges working paper.

Table 1 Public safety, average expenses and user charges, 2000-01 to 2005-06

	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06
Average expenses (\$pc)	66.62	73.47	86.36	75.68	85.67	87.24
% of total State average expenses	1.36	1.43	1.62	1.39	1.50	1.44
Average user charges (\$pc)	51.84	56.13	59.21	64.20	65.47	66.04
% of category average expenses	77.81	76.40	68.56	84.83	76.43	75.70

ASSESSMENT METHOD

Description of the assessment

- 6 The Public Safety assessment for the 2007 Update was carried out using six components: fixed costs; public order and safety; natural disaster relief; emergency management; national capital and isolation.
- 7 The expenses assessment method for the 2007 Update was the same as for the 2006 Update:
- the expenses for fixed costs and isolation were assessed using the general methods;
 - the expenses related to public order and safety were assessed on service provision associated with the spread of population;
 - the expenses relating to natural disaster relief were assessed on the basis of net actual expenses on natural disasters in each assessment year;
 - for the expenses related to emergency management, an urban complexity factor was assessed to recognise the greater management costs associated with highly urbanised areas. The assessment method was the same as the one used in the Police category; and
 - a national capital allowance was made to recognise the additional costs incurred by the ACT because of:
 - the higher risk of fires due to the ACT's greater bush-urban interface; and
 - the need to employ fire fighters to fight rural fires because of a limited capacity to recruit volunteer rural fire fighters.

Assessment structure

- 8 Table 2 summarises the assessment structure for the 2007 Update.
- 9 The proportions of expenses affected by fixed costs and isolation were calculated using the general method. The national capital component was based on the national capital allowance of \$2.06 million for the ACT for 2005-06.
- 10 Component weights for the public order and safety, natural disaster relief and emergency management components reflected the contribution of the relevant expenses to the category.

Table 2 Public safety, assessment structure, 2007 Update, 2005-06

Expense component	Component weight	Factors	Basis of calculation
	%		
Fixed costs	1.4	Administrative scale	General method.
		Fixed costs input costs	General method with weights of 80% for wages, 2% for accommodation and 0.5% for electricity.
Public order and safety	23.38	Dispersion	General method.
		Input costs	General method with weights of 80% for wages, 2% for accommodation and 0.5% for electricity.
Natural disaster relief	9.73	Physical environment	Based on actual net expenses of States on natural disasters in each assessment year.
Emergency management	65.19	Urban complexity	Cost weight of 1.1 applied to populations of Sydney and Melbourne.
		Dispersion	General method.
		Input costs	General method with weights of 80% for wages, 2% for accommodation and 0.5% for electricity.
National capital	0.12	National capital	Based on an assessed allowance of \$1.99 million.
Isolation	0.18	Isolation	General method.

- 11 In the 2004 Review, the Commission decided that, where data were available and the change was material, component weights would be reviewed (and updated if appropriate) on an annual basis. The component weight for the public order and safety component is based on Government Finance Statistics (GFS) expenses and the weight for the natural disaster relief component on State data. The weight for the emergency management component is calculated as the residual.

Calculating the category factor

- 12 Table 3 summarises the components, component weights and factors assessed for this category for the last year of the 2007 Update. It shows the calculation of the category factor for 2005-06.

Table 3 Public safety, derivation of category factor, 2006 Update, 2005-06

Factors	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
Fixed costs (component weight = 1.4 %)								
Administrative scale	0.37633	0.50595	0.63736	1.25990	1.65290	5.24912	7.81806	12.47610
Input costs	1.02885	0.99514	0.97511	0.98495	0.97832	0.96027	1.02142	1.02379
Component factor	0.38718	0.50349	0.62150	1.24094	1.61707	5.04058	7.98555	12.77287
A Wgtd comp factor	0.00545	0.00708	0.00874	0.01746	0.02275	0.07091	0.11235	0.17970
Public order and safety (component weight = 23.38 %)								
Dispersion	0.99646	0.98297	1.01340	1.02090	0.98666	0.97826	0.93964	1.31691
Input costs	1.02885	0.99514	0.97511	0.98495	0.97832	0.96027	1.02142	1.02379
Component factor	1.02530	0.97810	0.98851	1.00585	0.96498	0.93854	0.96106	1.34069
B Wgtd comp factor	0.23975	0.22871	0.23114	0.23520	0.22564	0.21946	0.22473	0.31350
Natural disaster relief (component weight = 9.73 %)								
Physical environment	0.42822	1.04488	2.53512	0.52945	0.18691	0.04932	0.00000	3.45200
Component factor	0.42822	1.04488	2.53512	0.52945	0.18691	0.04932	0.00000	3.45200
C Wgtd comp factor	0.04167	0.10168	0.24671	0.05152	0.01819	0.00480	0.00000	0.33593
Emergency management (component weight = 65.19 %)								
Urban influences	1.02243	1.03005	0.96465	0.96465	0.96465	0.96465	0.96465	0.96465
Dispersion	0.99646	0.98297	1.01340	1.02090	0.98666	0.97826	0.93964	1.31691
Input costs	1.02885	0.99514	0.97511	0.98495	0.97832	0.96027	1.02142	1.02379
Component factor	1.04830	1.00750	0.95356	0.97029	0.93087	0.90536	0.92708	1.29330
D Wgtd comp factor	0.68329	0.65670	0.62154	0.63245	0.60675	0.59012	0.60428	0.84298
National capital (component weight = 0.12 %)								
National capital	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	62.54449	0.00000
Component factor (a)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	62.54449	0.00000
E Wgtd comp factor	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.07199	0.00000
Isolation (component weight = 0.18 %)								
Isolation	0.04030	0.07374	0.11575	1.86107	1.08664	2.90754	1.21355	58.91048
Component factor	0.04030	0.07374	0.11575	1.86107	1.08664	2.90754	1.21355	58.91048
F Wgtd comp factor	0.00007	0.00013	0.00021	0.00334	0.00195	0.00521	0.00218	0.10563
Category factor	0.97024	0.99431	1.10834	0.93997	0.87528	0.89051	1.01552	1.77774

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.

Component factor rebased so that the average is 1.00000.

Category factor = (A + B + C + D + E + F).

13 The category factor was calculated as follows:

category factor = fixed costs + public order and safety + natural disaster relief + emergency management + national capital + isolation

Where

fixed costs = 0.014 [administrative scale * fixed costs input costs]

public order and safety = 0.2338 [dispersion + input costs - 1]

natural disaster relief = 0.0973 [physical environment]

emergency management = 0.6519 [urban complexity * (dispersion + input costs - 1)]

national capital = 0.0012 [national capital]

isolation = 0.0018 [isolation]

- 14 In each case, the contribution to the category factor was calculated as the expense component weight (the percentages in the table) multiplied by the component factors (the bracketed terms in the formulas). Each component's contribution to the category factor was then scaled to ensure that the sum of assessed expenses equalled the sum of actual expenses.

RESULTS FOR 2005-06

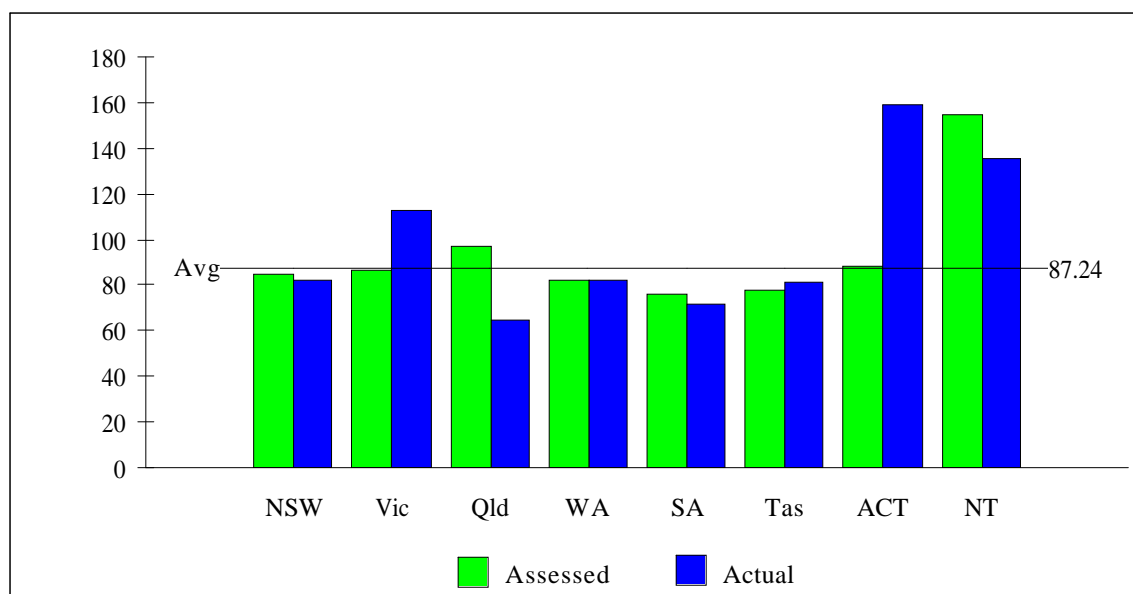
- 15 Table 4 shows actual, average and assessed gross expenses per capita and the assessed cost of service provision ratio for the assessment in 2005-06. The assessed cost of service provision ratio is equivalent to the category factor shown in Table 3.
- 16 Table 10 at the end of this working paper summarises the results of the assessment. It shows the average, actual and assessed expenses for each State for all years of the 2007 Update.

Table 4 Public safety, assessment results, 2005-06

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Avg
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
Actual expenses	82.08	112.93	64.59	82.44	71.48	80.83	159.13	135.56	87.24
Assessed expenses	84.65	86.75	96.69	82.00	76.36	77.69	88.60	155.09	87.24
	%	%	%	%	%	%	%	%	%
Assessed cost of providing services ratio (a)	97.02	99.43	110.83	94.00	87.53	89.05	101.55	177.77	100.00

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

- 17 Figure 1 illustrates the per capita assessed, actual and average expenses for public safety for 2005-06.

Figure 1 Public safety, gross expenses per capita — assessed, actual and average, 2005-06

CONTRIBUTION TO GST REVENUE DISTRIBUTION

18 Table 5 shows the category's contribution to the distribution of GST revenue and health care grants (hereafter GST revenue). It also shows the contribution of each factor and component to the GST revenue distribution.

Differences from an equal per capita assessment

- 19 Table 5 indicates that the disabilities that had the biggest impact on the assessment were:
- physical environment factor — recognising the unpredictable costs of providing natural disaster relief;
 - input costs factor — recognising the differences between States in the prices of labour, accommodation and electricity used in providing services, that arise for reasons beyond the control of individual States;
 - urban complexity factor — recognising the higher costs of providing emergency management in Victoria and New South Wales due to the higher risk of industrial accidents or terrorist threats in densely settled urban areas;
 - dispersion factor — to account for differences in per capita costs of service provision associated with the geographic dispersion of population; and
 - administrative scale factor — recognising the unavoidable costs each State incurred to have the policy and administrative infrastructure necessary to provide the service, regardless of the size of the population.

Table 5 Public safety, 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
Fixed costs									
Administrative scale	-5.8	-3.4	-1.9	0.8	1.3	2.8	3.0	3.2	11.1
Input costs	0.3	0.0	-0.2	0.0	-0.1	0.0	0.0	0.0	0.3
Component factor	-5.6	-3.4	-2.0	0.7	1.3	2.7	3.1	3.3	11.0
Emergency management									
Urban complexity	9.4	9.4	-8.8	-4.5	-3.4	-1.1	-0.7	-0.4	18.9
Dispersion	-1.5	-5.4	3.3	2.6	-1.3	-0.7	-1.2	4.1	10.0
Input costs	13.9	-1.0	-7.6	-2.2	-2.6	-1.2	0.5	0.3	14.7
Component factor	22.0	2.8	-13.0	-4.1	-7.1	-2.9	-1.5	3.8	28.6
Public order and safety									
Dispersion	-0.5	-1.9	1.2	0.9	-0.5	-0.2	-0.4	1.5	3.6
Input costs	5.0	-0.4	-2.7	-0.8	-0.9	-0.4	0.2	0.1	5.3
Component factor	4.4	-2.3	-1.5	0.1	-1.4	-0.7	-0.3	1.6	6.2
Natural disaster relief									
Physical environment	3.1	-19.2	38.0	-10.9	-13.6	-4.6	2.3	4.8	48.2
Component factor	3.1	-19.2	38.0	-10.9	-13.6	-4.6	2.3	4.8	48.2
National capital									
National capital	-0.8	-0.6	-0.5	-0.2	-0.2	-0.1	2.3	0.0	2.3
Component factor	-0.8	-0.6	-0.5	-0.2	-0.2	-0.1	2.3	0.0	2.3
Isolation									
Isolation	-1.1	-0.8	-0.6	0.3	0.0	0.2	0.0	2.0	2.6
Component factor	-1.1	-0.8	-0.6	0.3	0.0	0.2	0.0	2.0	2.6
Redistribution from EPC resulting from the 2006 Update assessment									
	22.0	-23.4	20.4	-14.0	-21.0	-5.3	5.9	15.5	63.8

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.

20 The category factors reflected the following on a State by State basis.

- *New South Wales* — New South Wales' positive GST revenue redistribution was primarily due to the extra emergency management costs of Sydney and its high labour costs.
- *Victoria* — Victoria had the largest negative GST revenue distribution reflecting its low per capita natural disaster relief costs, partly offset by the extra emergency management costs of Melbourne.

- *Queensland* — Queensland's positive redistribution resulted from higher than average natural disaster relief costs, which were partly offset by lower than average per capita costs for emergency management and labour.
- *Western Australia* — Western Australia's negative GST revenue redistribution reflected its lower than average natural disaster relief costs and lower than average per capita costs for emergency management.
- *South Australia* — South Australia's negative GST revenue redistribution reflected its lower than average natural disaster relief costs and lower than average per capita costs for emergency management.
- *Tasmania* — Tasmania's negative GST revenue redistribution reflected its lower than average natural disaster relief costs and lower than average per capita costs for emergency management.
- *ACT* — Its relatively large GST revenue redistribution reflected its above average natural disaster relief costs - especially after the ACT bushfire disaster in early 2003, supplemented by the ACT's higher risk due to greater urban-bush interface and above average per capita costs of providing administrative infrastructure.
- *Northern Territory* — The Northern Territory had high per capita natural disaster relief costs as well as a high-geographically dispersed population and above average per capita costs of providing administrative infrastructure.

CHANGES SINCE THE 2006 UPDATE

Major changes in this update

- 21 The major change in this update was a reduction in natural disaster relief expenses for New South Wales between 2000-01 and 2005-06.

Effect of assessment on the distribution of GST revenue

- 22 Table 6 shows the redistribution of GST revenue resulting from the assessments in the 2006 Update and the 2007 Update. It also shows the sources of changes.
- 23 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 other 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 on the services provided and recent trends in State demographic, and economic circumstances on the relative costs of those services.

- 24 Compared with an equal per capita assessment, the 2007 Update redistributed \$63.8 million away from Victoria, Western Australia, South Australia and Tasmania to the other States, \$1.7 million less than in the 2006 Update.

Table 6 Public safety, 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
Redistribution from EPC resulting from the 2006 Update assessment (a)	43.9	-31.7	0.1	-6.2	-22.2	-5.3	6.2	15.3	65.5
Effect of revising category averages and factors for 2000-01 to 2004-05									
Category average	-0.5	-0.5	0.4	0.5	0.1	0.0	-0.1	0.0	1.1
Category factors	12.2	-2.2	-0.7	-8.8	-0.4	-0.3	-0.1	0.2	12.5
Interactions	0.2	0.1	0.0	-0.3	0.0	0.0	0.0	0.0	0.3
Total	12.0	-2.7	-0.3	-8.6	-0.2	-0.2	-0.2	0.2	12.2
Effect of replacing 2000-01 category averages and factors with those for 2005-06									
Category average	-0.9	0.3	0.4	0.1	0.1	0.0	0.0	-0.1	1.0
Category factors	-34.0	10.9	20.9	0.7	1.3	0.1	-0.1	0.1	34.1
Interactions	1.0	-0.3	-0.6	0.0	0.0	0.0	0.0	0.0	1.0
Total	-33.9	11.0	20.7	0.8	1.4	0.2	-0.1	0.0	34.0
Redistribution from EPC resulting from the 2007 Update assessment (a)	22.0	-23.4	20.4	-14.0	-21.0	-5.3	5.9	15.5	63.8
Total effect of revisions and updating (b)	-21.9	8.3	20.3	-7.8	1.2	-0.1	-0.3	0.2	30.1

- 25 (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 Table 7 shows the changes in GST revenue attributable to changes in each factor arising from both revisions over 2000-01 to 2004-05 and replacing 2000-01 data with 2005-06 data.

Table 7 Public safety, 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
Fixed costs									
Administrative scale	0.3	0.2	0.0	-0.1	0.0	-0.1	-0.1	-0.1	0.5
Input costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Emergency management									
Urban influences	1.4	-0.5	-0.4	-0.2	-0.1	0.0	0.0	0.0	1.4
Dispersion	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Input costs	-1.5	-0.1	1.0	0.1	0.6	0.0	0.0	-0.1	1.7
Public order and safety									
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	0.0	0.6
Natural disaster relief									
Physical environment	-21.8	8.8	19.3	-7.7	0.6	0.1	0.0	0.7	29.5
National capital									
National capital	0.0	0.0	0.0	0.0	0.0	0.0	-0.1	0.0	0.1
Isolation									
Isolation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1

27 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

- 28 **Revising average expenses.** Revisions to expense data caused the national average per capita expense to increase for 2000-01, 2001-02 and 2002-03, decrease for 2003-04 and increase again for 2004-05. In total, these revisions were small, which resulted in an equally small change in GST revenue share.
- 29 **Revising category factors.** There were some significant revisions to State natural disaster relief expenses. Most notable, New South Wales revised its expense figure for 2002-03 from \$113 million to \$165 million. New South Wales previously provided interim figures. This revision, the largest of all States, increased New South Wales revenue share by \$12.2 million.
- 30 Western Australia made a downward revision to its 2004-05 expenses from \$37.6 million to \$3.7 million. This, coupled with the effect of New South Wales' revision, caused redistribution away from Western Australia of \$8.8 million.
- 31 The population of Sydney used to estimate the per capita assessed cost of providing emergency services was corrected. This resulted in higher expenses being assessed for New South Wales for all years.

- 32 Revisions to the assessed wages costs decreased New South Wales' revenue share relative to that of other States.

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

- 33 Table 8 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 8 Public safety, actual and assessed expenses and assessed cost of service provision, 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	63.20	72.76	77.81	39.56	65.50	63.35	87.40	69.76	66.62
2005-06	82.08	112.93	64.59	82.44	71.48	80.83	159.13	135.56	87.24
	%	%	%	%	%	%	%	%	%
Change between 2000-01 and 2005-06	29.87	55.20	-17.00	108.40	9.13	27.60	82.06	94.32	30.95
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
Assessed expenses									
2000-01	82.20	58.34	55.25	61.12	55.08	58.22	68.54	116.82	66.62
2005-06	84.65	86.75	96.69	82.00	76.36	77.69	88.60	155.09	87.24
	%	%	%	%	%	%	%	%	%
Assessed cost of providing services ratios									
2000-01	123.38	87.57	82.92	91.74	82.67	87.39	102.87	175.34	100.00
2005-06	97.02	99.43	110.83	94.00	87.53	89.05	101.55	177.77	100.00

- 34 **Replacing average expenses.** Between 2000-01 and 2005-06, per capita average expenses increased by 30.95 per cent, less than the increase in the per capita GST pool (43.3 per cent). This difference, in combination with the size of the category, was not sufficient to materially alter the importance of the category between the two updates. This resulted in little changes in GST revenue redistribution.
- 35 **Replacing category factors.** Table 4 shows the actual expenses and implied assessed cost of providing services for 2000-01, the year that drops out of the assessment period, and 2005-06, the year that comes into the assessment period. The main change came from New South Wales which had considerably less natural disaster relief expenses in 2005-06 (\$24.7 million) compared with 2000-01 (\$144.7 million). Table 9 compares expenses on natural disaster relief in 2000-01 and 2005-06 for each State.

Table 9 Net expenses, natural disaster relief, 2000-01 and 2005-06

Actual expenses	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Avg.
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
2000-01	144.7	2.4	0.5	6.9	0.0	0.0	0.0	3.5	158.0
2005-06	24.7	44.9	86.4	-9.1	3.5	0.2	0.0	6.0	173.8

Source: State data returns.

- 36 The overall effect of these changes was a large reduction in New South Wales' revenue share of \$21.9 million to the benefit of the other States.
- 37 Tasmania and the Australian Capital Territory had similar reductions but on a smaller scale. This resulted in a reduction in revenue share of \$0.1 and \$0.3 million respectively. Western Australia experienced a larger reduction in revenue share of \$7.8 million.
- 38 This working paper was prepared by the Expense — Law and Order section of the Commonwealth Grants Commission. If you have any questions about its content, please contact Marc Boisseau on (02) 6229 8889 or marc.boisseau@cgc.gov.au.

Date: 18/2/07

Table 10 Assessment of expenses, public safety

	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	\$
Average Expenses		73.47		86.36		75.68		85.67		87.24
New South Wales										
Assessed difference	96.333	14.58	14.899	2.24	5.317	0.79	- 27.425	- 4.07	- 17.660	- 2.60
Expenses - Assessed	581.843	88.05	590.021	88.60	512.568	76.47	550.425	81.60	575.650	84.65
Actual	492.952	74.60	531.146	79.76	519.913	77.57	574.678	85.20	558.195	82.08
Victoria										
Assessed difference	- 64.474	- 13.34	22.469	4.60	- 27.982	- 5.67	- 16.694	- 3.34	- 2.513	- 0.50
Expenses - Assessed	290.544	60.13	444.358	90.96	345.774	70.01	411.197	82.33	438.794	86.75
Actual	407.599	84.35	487.752	99.84	338.243	68.49	499.613	100.03	571.241	112.93
Queensland										
Assessed difference	4.284	1.17	- 5.025	- 1.34	15.001	3.90	39.335	10.00	37.954	9.45
Expenses - Assessed	273.852	74.64	319.498	85.02	306.047	79.58	376.164	95.67	388.270	96.69
Actual	236.396	64.43	288.098	76.67	281.116	73.10	271.327	69.01	259.349	64.59
Western Australia										
Assessed difference	- 17.734	- 9.27	- 22.658	- 11.70	1.597	0.81	- 5.591	- 2.80	- 10.639	- 5.24
Expenses - Assessed	122.869	64.20	144.577	74.66	150.270	76.49	165.279	82.87	166.580	82.00
Actual	108.717	56.81	109.295	56.44	132.968	67.68	147.251	73.83	167.460	82.44
South Australia										
Assessed difference	- 24.821	- 16.38	- 22.855	- 15.01	- 13.916	- 9.10	- 8.632	- 5.61	- 16.847	- 10.88
Expenses - Assessed	86.506	57.09	108.634	71.35	101.857	66.58	123.074	80.06	118.235	76.36
Actual	96.919	63.96	106.658	70.05	116.510	76.16	126.602	82.35	110.670	71.48
Tasmania										
Assessed difference	- 6.228	- 13.19	- 5.831	- 12.28	- 3.037	- 6.32	- 2.262	- 4.67	- 4.657	- 9.55
Expenses - Assessed	28.463	60.28	35.168	74.08	33.302	69.35	39.210	81.00	37.879	77.69
Actual	32.937	69.76	36.894	77.71	36.964	76.98	35.753	73.86	39.411	80.83
Australian Capital Territory										
Assessed difference	- 0.923	- 2.88	9.487	29.41	9.764	30.18	6.754	20.80	0.443	1.35
Expenses - Assessed	22.615	70.59	37.343	115.77	34.248	105.86	34.575	106.47	29.002	88.60
Actual	31.000	96.76	124.147	384.88	57.927	179.05	47.302	145.66	52.091	159.13
Northern Territory										
Assessed difference	13.563	68.45	9.513	47.98	13.255	66.64	14.517	72.04	13.919	67.85
Expenses - Assessed	28.120	141.92	26.634	134.34	28.309	142.32	31.779	157.71	31.815	155.09
Actual	28.293	142.79	22.243	112.19	28.734	144.45	29.177	144.80	27.808	135.56

Note: Refer to Attachment A of the 2006 Update, Relative Fiscal Capacity of States for how these figures are compiled.