

ASSESSMENTS OF USER CHARGES — GST RELATIVITIES

- 1 This section summarises the assessment results for each user charges category for the GST relativities.
- 2 Table 1 shows the average and actual revenues per capita for each user charges category for the five years of the assessment period.
- 3 Table 2 shows average and assessed revenues per capita for each user charges category for the five years of the assessment period. Assessed revenues reflect the effect of advantages and/or disadvantages in raising revenue — revenue raising disabilities.
- 4 Table 3 shows revenue raising capacity ratios for each user charges category. Revenue raising capacity ratios compare each State's capacity to raise revenue given its revenue raising disabilities. Revenue raising capacity ratios are the ratio of a State's assessed revenue per capita to the average per capita. Equivalently, they are the ratio of a State's revenue base per capita to the Australian revenue base per capita. Table 3 also shows the percentage contribution of the average revenue for each user charges category to total own-source revenue, as a guide to the importance of the revenue raising capacity ratios for that category in shaping the overall per capita relativities.
- 5 Table 4 shows implied revenue raising effort ratios for user charges. They are the ratio of a State's actual revenue to its assessed revenue. Actual revenues reflect both revenue raising disabilities and differences in policies. Abnormal receipts, such as special dividends required of State-owned enterprises, affect the apparent effort of the State that receives them and reduce the apparent effort of other States (because they increase average revenue and assessed revenues).
- 6 Following the summary tables are the assessment results for each user charges factor. The details include:
 - a description of the category;
 - a summary of the 2008 Update assessment method including the data used and the calculation of the factors;
 - the results for 2006-07 and comments on them;
 - the contribution of the assessment to grant shares;

- the changes to the assessment since the 2007 Update and their effect on the distribution of GST revenue and Health Care Grants¹; and
- the results for all years of the assessment period.

7 The analysis of effects of the assessment on GST revenue distribution uses an illustrative GST revenue pool. The size of the illustrative pool changes from one inquiry to the next. To ensure that only the effects of changes in Commission assessments are shown, the analysis measures all redistribution effects using the 2006-07 pool of GST revenue and health care grants of \$50 994.2 million from the Commonwealth of Australia's *Mid-Year Economic and Fiscal Outlook*.

¹ Hereafter described as GST revenue.

Table 1 Actual and average^(a) user charges per capita — GST relativities

	Avg	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
Hospital Patient Fees - ACAT 3410									
2001-02	-30.85	-38.65	-21.49	-28.52	-34.74	-30.89	-32.98	-23.18	-12.15
2002-03	-30.59	-38.31	-19.30	-29.43	-34.03	-34.10	-32.73	-20.99	-22.53
2003-04	-33.19	-39.40	-22.50	-34.99	-36.86	-34.13	-35.20	-20.88	-27.05
2004-05	-35.75	-43.01	-26.20	-35.58	-40.98	-35.33	-25.20	-27.39	-24.75
2005-06	-39.26	-46.53	-26.85	-39.84	-50.42	-37.86	-30.20	-30.55	-30.78
2006-07	-41.08	-49.87	-27.25	-38.24	-55.12	-44.42	-30.23	-29.94	-29.16
Law and Order Fees and Fines - ACAT 3420									
2001-02	-53.05	-68.41	-41.93	-24.65	-62.90	-79.46	-61.02	-50.77	-25.39
2002-03	-56.38	-69.24	-56.60	-29.61	-57.26	-68.13	-58.56	-52.66	-29.76
2003-04	-49.47	-69.45	-41.09	-29.80	-64.89	-23.38	-47.35	-46.54	-27.57
2004-05	-57.87	-75.14	-60.85	-35.00	-66.52	-26.80	-48.42	-60.79	-26.65
2005-06	-58.98	-75.75	-68.52	-28.82	-72.21	-23.68	-41.81	-60.24	-39.26
2006-07	-60.12	-76.25	-74.26	-25.39	-77.77	-21.09	-37.38	-59.57	-42.36
Property Titles - ACAT 3430									
2001-02	-23.65	-13.94	-31.48	-25.73	-23.97	-38.58	-21.55	-20.91	-9.87
2002-03	-27.84	-14.48	-38.18	-34.36	-25.17	-45.87	-21.43	-21.38	-10.35
2003-04	-30.66	-15.13	-37.20	-43.73	-27.33	-54.73	-25.46	-20.90	-12.24
2004-05	-29.65	-15.32	-34.58	-40.32	-28.55	-55.96	-25.84	-18.35	-12.51
2005-06	-31.49	-15.28	-35.39	-44.04	-33.25	-61.55	-25.75	-18.01	-13.44
2006-07	-34.61	-15.46	-37.77	-51.62	-34.18	-71.85	-26.41	-20.50	-13.42
Public Safety - ACAT 4470									
2001-02	-55.85	-54.19	-68.73	-56.10	-36.04	-56.54	-69.87	-18.70	-5.03
2002-03	-58.86	-57.42	-74.23	-57.76	-38.17	-57.79	-77.89	-3.09	-4.92
2003-04	-63.74	-59.02	-85.24	-59.97	-57.92	-43.30	-87.38	-12.26	-3.74
2004-05	-65.28	-64.31	-74.71	-60.81	-63.00	-64.07	-88.69	-18.26	-3.88
2005-06	-69.79	-69.52	-80.53	-64.36	-67.69	-64.24	-94.17	-21.07	-3.94
2006-07	-74.71	-75.05	-86.75	-68.25	-72.59	-66.19	-100.09	-22.87	-4.02
National Parks and Wildlife Services - ACAT 4720									
2001-02	-7.00	-5.45	-0.98	-3.54	-23.51	-2.64	-67.76	-3.12	-5.02
2002-03	-3.32	-5.26	-0.76	-2.38	-1.03	-2.62	-18.95	-3.09	-9.94
2003-04	-2.86	-5.08	-1.08	-3.36	-1.02	0.00	-2.04	0.00	-9.93
2004-05	-4.44	-5.50	-1.00	-3.03	-16.00	0.00	-4.13	0.00	-9.76
2005-06	-4.38	-5.60	-0.98	-2.96	-16.67	0.00	0.00	0.00	-4.77
2006-07	-4.46	-5.69	-0.97	-2.90	-17.34	0.00	0.00	0.00	-4.21

Table 1 Actual and average^(a) user charges per capita — GST relativities (continued)

	Avg	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
General Public Services - ACAT 5525									
2001-02	-83.94	-73.69	-54.39	-152.33	-66.89	-24.52	-99.52	-308.50	-98.16
2002-03	-86.90	-90.33	-51.48	-136.98	-79.06	-50.44	-82.10	-222.12	-43.35
2003-04	-89.07	-88.30	-51.05	-133.81	-56.98	-130.04	-30.17	-229.91	-105.93
2004-05	-106.39	-90.45	-53.79	-155.82	-67.54	-273.07	-23.95	-222.20	-94.15
2005-06	-107.29	-90.44	-67.70	-158.04	-81.63	-198.87	-92.84	-222.73	-52.47
2006-07	-106.65	-90.29	-73.36	-160.59	-71.23	-177.15	-101.46	-222.80	-46.32
Other User Charges - nec									
2001-02	-240.27	-176.25	-312.74	-187.30	-293.78	-300.55	-295.21	-406.85	-208.05
2002-03	-265.22	-189.28	-328.22	-237.05	-329.76	-321.40	-347.60	-432.51	-259.05
2003-04	-269.30	-191.15	-355.23	-239.23	-313.65	-331.70	-240.34	-463.47	-173.67
2004-05	-258.80	-198.07	-334.15	-217.78	-287.25	-280.39	-315.30	-480.93	-270.07
2005-06	-286.87	-220.60	-351.28	-242.09	-313.74	-376.96	-296.06	-571.43	-329.61
2006-07	-298.92	-232.82	-356.76	-252.81	-325.82	-408.03	-310.53	-603.61	-340.23
Total User Charges^(b)									
2001-02	-494.60	-430.59	-531.75	-478.17	-541.82	-533.17	-647.91	-832.01	-363.67
2002-03	-529.11	-464.32	-568.77	-527.56	-564.49	-580.35	-639.26	-755.83	-379.90
2003-04	-538.30	-467.53	-593.39	-544.88	-558.65	-617.29	-467.94	-793.97	-360.15
2004-05	-558.17	-491.80	-585.27	-548.35	-569.83	-735.62	-531.52	-827.91	-441.77
2005-06	-598.06	-523.72	-631.25	-580.15	-635.61	-763.16	-580.83	-924.04	-474.28
2006-07	-620.55	-545.43	-657.11	-599.80	-654.05	-788.73	-606.10	-959.29	-479.72

(a) Population weighted average of States.

(b) Excluding Housing User Charges which were offset against the Housing expense assessment.

Table 2 Average^(a) and assessed user charges per capita — GST relativities

	Avg	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
Hospital Patient Fees - ACAT 3410									
2001-02	-30.85	-31.70	-30.07	-31.08	-30.00	-31.65	-32.69	-25.35	-24.00
2002-03	-30.59	-31.44	-29.82	-30.82	-29.76	-31.39	-32.42	-25.14	-23.80
2003-04	-33.19	-34.17	-32.39	-33.32	-32.22	-34.01	-35.61	-27.05	-25.03
2004-05	-35.75	-36.95	-34.80	-35.87	-34.50	-36.69	-38.82	-28.58	-26.82
2005-06	-39.26	-40.04	-38.10	-39.73	-39.18	-39.69	-46.41	-30.17	-28.49
2006-07	-41.08	-41.90	-40.05	-41.38	-40.89	-41.59	-49.03	-31.54	-28.32
Law and Order Fees and Fines - ACAT 3420									
2001-02	-53.05	-53.76	-53.75	-51.82	-52.61	-51.48	-52.90	-51.85	-52.98
2002-03	-56.38	-56.96	-57.28	-55.12	-56.21	-54.68	-55.73	-55.56	-56.16
2003-04	-49.47	-49.65	-50.47	-48.60	-49.31	-48.30	-48.73	-48.72	-49.36
2004-05	-57.87	-58.17	-58.76	-57.03	-57.46	-56.74	-57.19	-56.94	-57.79
2005-06	-58.98	-59.06	-59.23	-58.76	-58.82	-58.74	-58.78	-58.73	-59.00
2006-07	-60.12	-60.21	-60.37	-59.89	-59.95	-59.87	-59.93	-59.86	-60.13
Property Titles - ACAT 3430									
2001-02	-23.65	-25.52	-22.26	-27.74	-17.11	-20.69	-19.35	-25.50	-12.37
2002-03	-27.84	-29.07	-23.92	-35.89	-22.76	-23.39	-28.19	-26.40	-16.03
2003-04	-30.66	-29.51	-26.41	-40.78	-29.05	-26.31	-33.35	-30.16	-22.47
2004-05	-29.65	-24.56	-28.70	-38.43	-34.19	-27.40	-29.36	-28.07	-26.13
2005-06	-31.49	-25.67	-27.25	-39.93	-50.19	-27.39	-28.77	-24.65	-26.28
2006-07	-34.61	-30.21	-29.39	-44.15	-47.51	-30.31	-34.00	-31.07	-29.97
Public Safety - ACAT 4470									
2001-02	-55.85	-68.39	-56.14	-45.72	-47.13	-49.30	-40.87	-34.59	-23.33
2002-03	-58.86	-78.34	-57.34	-41.97	-48.90	-50.56	-35.65	-35.03	-19.54
2003-04	-63.74	-75.11	-68.78	-51.18	-54.95	-57.05	-44.49	-40.77	-23.19
2004-05	-65.28	-77.58	-69.59	-52.15	-56.33	-59.38	-46.00	-41.64	-24.74
2005-06	-69.79	-80.51	-71.91	-59.85	-62.56	-67.28	-52.34	-45.97	-29.98
2006-07	-74.71	-86.42	-74.76	-65.59	-56.15	-89.04	-55.68	-48.27	-34.44
National Parks and Wildlife Services - ACAT 4720									
2001-02	-7.00	-6.53	-7.19	-7.06	-7.46	-6.67	-7.47	-8.44	-11.59
2002-03	-3.32	-3.10	-3.34	-3.33	-3.74	-3.15	-3.68	-3.99	-5.19
2003-04	-2.86	-2.68	-2.87	-2.87	-3.19	-2.73	-3.26	-3.47	-4.43
2004-05	-4.44	-4.12	-4.61	-4.41	-4.84	-4.20	-4.97	-5.14	-6.63
2005-06	-4.38	-4.15	-4.49	-4.32	-4.78	-4.11	-4.75	-5.06	-6.09
2006-07	-4.46	-4.23	-4.58	-4.39	-4.86	-4.19	-4.85	-5.16	-6.19

Table 2 Average^(a) and assessed user charges per capita — GST relativities (continued)

	Avg	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
General Public Services - ACAT 5525									
2001-02	-83.94	-85.11	-84.97	-79.76	-89.87	-80.70	-74.41	-81.45	-91.88
2002-03	-86.90	-88.24	-87.62	-82.40	-93.78	-83.45	-77.36	-85.46	-94.59
2003-04	-89.07	-90.23	-90.05	-84.80	-95.75	-85.18	-80.29	-87.72	-95.97
2004-05	-106.39	-107.39	-106.75	-102.44	-116.01	-100.90	-95.61	-104.81	-116.29
2005-06	-107.29	-107.24	-106.64	-104.43	-121.10	-101.37	-96.63	-104.49	-118.76
2006-07	-106.65	-105.94	-104.80	-104.06	-124.70	-100.38	-97.83	-102.35	-121.90
Other User Charges - nec									
2001-02	-240.27	-240.27	-240.27	-240.27	-240.27	-240.27	-240.27	-240.27	-240.27
2002-03	-265.22	-265.22	-265.22	-265.22	-265.22	-265.22	-265.22	-265.22	-265.22
2003-04	-269.30	-269.30	-269.30	-269.30	-269.30	-269.30	-269.30	-269.30	-269.30
2004-05	-258.80	-258.80	-258.80	-258.80	-258.80	-258.80	-258.80	-258.80	-258.80
2005-06	-286.87	-286.87	-286.87	-286.87	-286.87	-286.87	-286.87	-286.87	-286.87
2006-07	-298.92	-298.92	-298.92	-298.92	-298.92	-298.92	-298.92	-298.92	-298.92
Total User Charges^(b)									
2001-02	-494.60	-511.28	-494.63	-483.44	-484.46	-480.75	-467.96	-467.45	-456.41
2002-03	-529.11	-552.36	-524.53	-514.76	-520.36	-511.85	-498.25	-496.81	-480.52
2003-04	-538.30	-550.64	-540.28	-530.87	-533.77	-522.89	-515.03	-507.19	-489.74
2004-05	-558.17	-567.56	-562.01	-549.14	-562.13	-544.10	-530.76	-523.98	-517.20
2005-06	-598.06	-603.54	-594.49	-593.89	-623.50	-585.46	-574.55	-555.94	-555.47
2006-07	-620.55	-627.84	-612.87	-618.39	-632.99	-624.31	-600.24	-577.18	-579.88

(a) Population weighted average of States.

(b) Excluding Housing User Charges which were offset against the Housing expense assessment.

Table 3 Capacity to raise revenue ratio^(a) — GST relativities

	Percentage of total user charges	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	%	%	%	%	%	%	%	%	%
Hospital Patient Fees - ACAT 3410									
2001-02	6.24	102.76	97.46	100.73	97.26	102.59	105.97	82.18	77.78
2002-03	5.78	102.76	97.46	100.73	97.26	102.59	105.97	82.18	77.78
2003-04	6.17	102.95	97.59	100.40	97.09	102.49	107.29	81.50	75.41
2004-05	6.41	103.34	97.33	100.34	96.49	102.61	108.59	79.93	75.02
2005-06	6.56	101.99	97.04	101.19	99.79	101.10	118.20	76.86	72.55
2006-07	6.62	102.01	97.50	100.73	99.54	101.26	119.36	76.78	68.94
Law and Order Fees and Fines - ACAT 3420									
2001-02	10.72	101.36	101.33	97.69	99.18	97.06	99.72	97.75	99.88
2002-03	10.66	101.03	101.60	97.78	99.70	96.99	98.85	98.55	99.61
2003-04	9.19	100.36	102.01	98.23	99.66	97.63	98.50	98.47	99.76
2004-05	10.37	100.51	101.55	98.56	99.29	98.05	98.84	98.40	99.87
2005-06	9.86	100.14	100.41	99.63	99.73	99.58	99.66	99.57	100.03
2006-07	9.69	100.15	100.41	99.62	99.72	99.59	99.67	99.57	100.02
Property Titles - ACAT 3430									
2001-02	4.78	107.92	94.13	117.29	72.37	87.47	81.84	107.83	52.29
2002-03	5.26	104.41	85.92	128.90	81.74	84.02	101.24	94.83	57.58
2003-04	5.70	96.25	86.14	133.03	94.77	85.81	108.77	98.38	73.29
2004-05	5.31	82.85	96.80	129.63	115.32	92.43	99.02	94.68	88.14
2005-06	5.27	81.49	86.53	126.80	159.35	86.98	91.34	78.26	83.45
2006-07	5.58	87.30	84.93	127.58	137.29	87.58	98.24	89.77	86.59
Public Safety - ACAT 4470									
2001-02	11.29	122.44	100.51	81.86	84.39	88.27	73.17	61.94	41.78
2002-03	11.12	133.10	97.42	71.31	83.07	85.90	60.57	59.51	33.20
2003-04	11.84	117.82	107.90	80.29	86.20	89.50	69.80	63.96	36.38
2004-05	11.70	118.83	106.59	79.88	86.29	90.96	70.47	63.78	37.89
2005-06	11.67	115.37	103.05	85.76	89.64	96.41	75.00	65.87	42.96
2006-07	12.04	115.68	100.07	87.80	75.16	119.19	74.53	64.62	46.09
National Parks and Wildlife Services - ACAT 4720									
2001-02	1.42	93.25	102.69	100.87	106.66	95.25	106.68	120.55	165.65
2002-03	0.63	93.43	100.50	100.43	112.56	94.97	110.94	120.26	156.23
2003-04	0.53	93.49	100.34	100.46	111.52	95.38	113.74	121.14	154.91
2004-05	0.80	92.85	103.91	99.46	108.98	94.57	112.04	115.76	149.36
2005-06	0.73	94.84	102.67	98.66	109.23	93.98	108.44	115.62	139.21
2006-07	0.72	94.93	102.66	98.50	109.01	94.06	108.71	115.67	138.90

Table 3 Capacity to raise revenue ratio^(a) — GST relativities (continued)

	Percentage of total user charges	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	%	%	%	%	%	%	%	%	%
General Public Services - ACAT 5525									
2001-02	16.97	101.39	101.22	95.02	107.06	96.14	88.64	97.02	109.45
2002-03	16.42	101.54	100.82	94.82	107.91	96.03	89.02	98.34	108.84
2003-04	16.55	101.30	101.10	95.21	107.50	95.63	90.14	98.48	107.74
2004-05	19.06	100.94	100.34	96.29	109.05	94.84	89.87	98.52	109.31
2005-06	17.94	99.96	99.40	97.34	112.88	94.49	90.07	97.39	110.69
2006-07	17.19	99.33	98.27	97.57	116.92	94.12	91.73	95.97	114.30
Other User Charges - nec									
2001-02	48.58	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2002-03	50.13	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2003-04	50.03	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2004-05	46.37	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2005-06	47.97	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2006-07	48.17	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Total User Charges^(b)									
2001-02	100.00	103.37	100.01	97.74	97.95	97.20	94.61	94.51	92.28
2002-03	100.00	104.39	99.13	97.29	98.34	96.74	94.17	93.89	90.82
2003-04	100.00	102.29	100.37	98.62	99.16	97.14	95.68	94.22	90.98
2004-05	100.00	101.68	100.69	98.38	100.71	97.48	95.09	93.87	92.66
2005-06	100.00	100.92	99.40	99.30	104.25	97.89	96.07	92.96	92.88
2006-07	100.00	101.18	98.76	99.65	102.00	100.61	96.73	93.01	93.45

(a) The ratio of standardised user charges per capital to standard user charges per capita.

(b) Excluding Housing User Charges which were offset against the Housing expense assessment.

Table 4 Revenue raising effort ratio^(a) — GST relativities

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	%	%	%	%	%	%	%	%
Hospital Patient Fees - ACAT 3410								
2001-02	121.91	71.47	91.78	115.77	97.59	100.87	91.43	50.65
2002-03	121.87	64.73	95.49	114.38	108.65	100.96	83.47	94.69
2003-04	115.32	69.48	105.00	114.40	100.35	98.87	77.18	108.10
2004-05	116.42	75.30	99.19	118.79	96.30	64.92	95.83	92.28
2005-06	116.21	70.48	100.28	128.70	95.38	65.08	101.24	108.07
2006-07	119.02	68.03	92.42	134.81	106.80	61.66	94.92	102.99
Law and Order Fees and Fines - ACAT 3420								
2001-02	127.25	78.02	47.57	119.55	154.33	115.36	97.90	47.93
2002-03	121.57	98.82	53.71	101.88	124.61	105.08	94.79	53.00
2003-04	139.87	81.42	61.31	131.60	48.40	97.17	95.54	55.87
2004-05	129.18	103.55	61.36	115.76	47.22	84.65	106.76	46.11
2005-06	128.24	115.69	49.04	122.76	40.31	71.12	102.58	66.54
2006-07	126.63	123.00	42.40	129.72	35.23	62.38	99.52	70.44
Property Titles - ACAT 3430								
2001-02	54.61	141.43	92.75	140.04	186.49	111.37	81.99	79.80
2002-03	49.82	159.60	95.74	110.59	196.06	76.02	80.96	64.55
2003-04	51.26	140.84	107.22	94.06	208.06	76.36	69.29	54.50
2004-05	62.37	120.49	104.93	83.51	204.23	88.02	65.37	47.89
2005-06	59.55	129.86	110.28	66.26	224.70	89.51	73.08	51.15
2006-07	51.18	128.52	116.92	71.93	237.06	77.67	65.98	44.77
Public Safety - ACAT 4470								
2001-02	79.25	122.45	122.70	76.47	114.69	170.98	54.05	21.54
2002-03	73.29	129.45	137.62	78.07	114.30	218.49	8.81	25.17
2003-04	78.58	123.93	117.16	105.41	75.90	196.38	30.07	16.14
2004-05	82.90	107.36	116.60	111.83	107.90	192.80	43.86	15.67
2005-06	86.35	111.99	107.54	108.21	95.48	179.93	45.83	13.15
2006-07	86.84	116.04	104.04	129.29	74.34	179.76	47.38	11.67
National Parks and Wildlife Services - ACAT 4720								
2001-02	83.50	13.62	50.14	314.90	39.57	907.45	36.93	43.27
2002-03	169.59	22.85	71.32	27.60	83.11	514.32	77.26	191.57
2003-04	189.88	37.48	116.99	31.84	0.00	62.82	0.00	224.00
2004-05	133.35	21.60	68.69	330.70	0.00	82.96	0.00	147.17
2005-06	134.85	21.86	68.58	348.73	0.00	0.00	0.00	78.32
2006-07	134.48	21.14	65.97	356.76	0.00	0.00	0.00	68.01

Table 4 Revenue raising effort ratio^(a) — GST relativities (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	%	%	%	%	%	%	%	%
General Public Services - ACAT 5525								
2001-02	86.58	64.01	190.99	74.43	30.39	133.74	378.78	106.84
2002-03	102.37	58.75	166.23	84.30	60.44	106.13	259.91	45.83
2003-04	97.86	56.69	157.78	59.51	152.66	37.57	262.11	110.39
2004-05	84.23	50.39	152.12	58.22	270.64	25.05	212.00	80.96
2005-06	84.33	63.48	151.34	67.40	196.18	96.07	213.17	44.18
2006-07	85.23	70.00	154.33	57.12	176.48	103.72	217.68	38.00
Other User Charges - nec								
2001-02	73.36	130.17	77.96	122.27	125.09	122.87	169.33	86.59
2002-03	71.37	123.75	89.38	124.33	121.18	131.06	163.07	97.67
2003-04	70.98	131.91	88.83	116.47	123.17	89.24	172.10	64.49
2004-05	76.53	129.11	84.15	110.99	108.34	121.83	185.83	104.35
2005-06	76.90	122.45	84.39	109.37	131.40	103.20	199.19	114.90
2006-07	77.88	119.35	84.57	109.00	136.50	103.88	201.93	113.82
Total User Charges^(b)								
2001-02	84.22	107.50	98.91	111.84	110.90	138.46	177.99	79.68
2002-03	84.06	108.43	102.49	108.48	113.38	128.30	152.14	79.06
2003-04	84.91	109.83	102.64	104.66	118.05	90.86	156.54	73.54
2004-05	86.65	104.14	99.86	101.37	135.20	100.14	158.01	85.42
2005-06	86.77	106.18	97.69	101.94	130.35	101.09	166.21	85.38
2006-07	86.87	107.22	96.99	103.33	126.34	100.98	166.20	82.73

(a) The ratio of actual user charges per capita to standardised user charges per capita.

(b) Excluding Housing User Charges which were offset against the Housing expense assessment.

8 This chapter was prepared by the Expense – Law and Order section of the Commonwealth Grants Commission. If you have any questions about its content please contact Daniel Dwyer on (02) 6229 8856 or daniel.dwyer@cg.gov.au.

Date: 29/02/08