

# HOSPITAL PATIENT FEES — ASSESSMENT RESULTS

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- 1 This working paper describes the assessment for Hospital patient fees<sup>1</sup> and provides information on its impact on the GST revenue distribution for the 2008 Update. The assessment method is discussed in Volume 3 of the 2004 Review Working Papers.

## DESCRIPTION OF THE CATEGORY

- 2 The Hospital patient fees category assessment recognises the capacity of States to raise revenue from patient fees received from private inpatients and non-inpatients in all public hospitals.
- 3 Table 1 shows the average user charges for the last six financial years. In 2006-07, the user charges for this category were \$41.08 per capita, which represented 5.77 per cent of total user charges revenue and 4.16 per cent of Inpatient average expenses.

**Table 1 Hospital Patient Fees, average user charges, 2001-02 to 2006-07**

	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07
Average user charges (\$pc)	30.85	30.59	33.19	35.75	39.26	41.08
% of total user charges	5.33	4.97	5.35	5.56	5.72	5.77
% of Inpatient average expenses	4.47	4.23	4.26	4.25	4.35	4.16

Source: Assessment System, U2008 GST/Expenses/User Charges/3410 Hospital Patient Fees/Tables and Chart/3410 Average User Charges.

## ASSESSMENT METHOD

### Description of the assessment

- 4 The hospital patient fees assessment for the 2008 Update used one factor — the hospital patient fees factor. The factor assessed the States' capacity to raise revenue from hospital patient fees.

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<sup>1</sup> Acknowledgements—The Commonwealth Grants Commission would like to thank: New South Wales Department of Health; Victorian Department of Human Services; Queensland Health; Western Australia Department of Health; South Australian Department of Human Services; Department of Health and Human Services, Tasmania; ACT Health; and Northern Territory Department of Health and Community Services, for access to their inpatient and hospital establishment data. The data are provided to the Commission via the National Hospital Morbidity Dataset and the National Public Hospital Establishment Dataset which are collated and produced by the Australian Institute of Health and Welfare.

States with above average numbers of people who were private patients in public hospitals were assessed as having an above average capacity to raise revenue.

### Assessment structure

5 Table 2 summarises the assessment structure for the 2008 Update.

**Table 2 Hospital Patient Fees, assessment structure for the 2008 Update, 2006-07**

Component	Component weight	Factor	Basis of calculation
	%		
Hospital patient fees	100	Hospital patient fees	Based on separations of private patients in public hospitals cross-classified by age, sex, Indigeneity, income and region, derived from National Hospital Morbidity Data, and 2001 Census for data before 2004-05 and 2006 Census for 2004-05 onwards

### Calculating the category factor

6 Table 3 shows the calculation of the category factor for the 2006-07 assessment year of the 2008 Update.

**Table 3 Hospital Patient Fees, derivation of category factor, 2008 Update, 2006-07**

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
<b>Hospital Patient Fees Component Weight = 100%</b>								
Hospital patient fees	1.02006	0.97501	1.00735	0.99544	1.01258	1.19359	0.76782	0.68937
Component factor	1.02006	0.97501	1.00735	0.99544	1.01258	1.19359	0.76782	0.68937
Cont. to category factor	1.02006	0.97501	1.00735	0.99544	1.01258	1.19359	0.76782	0.68937
<b>Category factor</b>	<b>1.02006</b>	<b>0.97501</b>	<b>1.00735</b>	<b>0.99544</b>	<b>1.01258</b>	<b>1.19359</b>	<b>0.76782</b>	<b>0.68937</b>

Source: Assessment System, U2008 GST/Expenses/User Charges/3410 Hospital Patient Fees/Tables and Chart/3410 R Derivation of Category Table.

Note: Component factor rebased so that the average is 1.00000.

7 The category revenue raising capacity was calculated as follows:

$$\text{category factor} = \text{hospital patient fees factor}$$

### RESULTS FOR 2006-07

8 Table 13 at the end of this working paper summarises the results of the assessment. It shows the average, actual and assessed user charges for each State for all years of the 2008 Update.

9 Table 4 shows actual, average and assessed user charges per capita and revenue raising capacity ratios for 2006-07.

**Table 4 Hospital Patient Fees, assessment results, 2006-07**

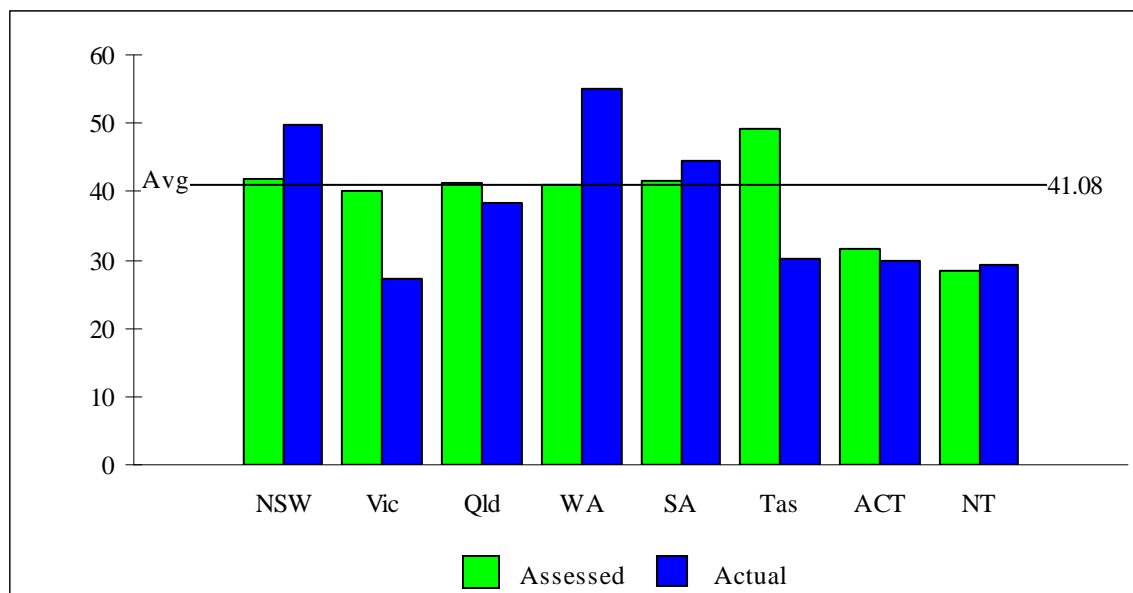
	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Avg
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
Actual user charges	49.87	27.25	38.24	55.12	44.42	30.23	29.94	29.16	41.08
Assessed user charges	41.90	40.05	41.38	40.89	41.59	49.03	31.54	28.32	41.08
	%	%	%	%	%	%	%	%	%
Assessed revenue raising capacity ratio (a)	102.01	97.50	100.73	99.54	101.26	119.36	76.78	68.94	100.00

Source: Assessment System, U2008 GST/Expenses/User Charges/3410 Hospital Patient Fees/Tables and Chart/3410 Assessment Results.

(a) The revenue raising capacity ratio is the ratio of assessed to average category user charges per capita.

10 Figure 1 illustrates the per capita assessed, actual and average user charges for Hospital Patient Fees for 2006-07. States with above average numbers of people in those groups that were higher users of public hospitals as private patients were assessed as having an above average capacity to raise revenue from hospital patient fees and consequently to have below average needs for GST revenue distribution.

11 It shows that the ACT and the Northern Territory have below average capacity to raise hospital patient fees as they have below average numbers of people in those groups that are higher users of public hospitals as private patients. Tasmania had an above average capacity to raise hospital patient fees, whilst other States have close to average capacity.

**Figure 1 Hospital Patient Fees, user charges revenue per capita, assessed, actual and average, 2006-07**

Source: Assessment System, U2008 GST/Expenses/User Charges/3410 Hospital Patient Fees/Tables and Chart/3410 User Charges per Capita - Assessed, Actual and Average.

## CONTRIBUTION TO GST REVENUE DISTRIBUTION

12 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 2008 Update.

**Table 5 Hospital Patient Fees, contribution of assessment to GST revenue distribution, 2008 Update**

Factor	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Total redist'd
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
<b>Hospital Patient Fees</b>									
Hospital Patient Fees	-7.4	5.6	-1.2	1.6	-1.3	-2.5	2.9	2.3	12.4
Component factor	-7.4	5.6	-1.2	1.6	-1.3	-2.5	2.9	2.3	12.4
<b>Redistribution from EPC resulting from the 2008 Update assessment</b>									
	-7.4	5.6	-1.2	1.6	-1.3	-2.5	2.9	2.3	12.4

Source: Assessment System, U2008 GST/Expenses/User Charges/3410 Hospital Patient Fees/Tables and Chart/3410 R Contribution of Assessment to GST Revenue Distribution.

### Differences from an equal per capita assessment

- 13 Compared with an equal per capita (EPC) assessment, the 2008 Update redistributed \$12.4 million away from New South Wales, Queensland, South Australia and Tasmania to Victoria, Western Australia, the ACT and the Northern Territory.
- 14 The hospital patient fees factor assessed the capacity of States to raise revenue from private patients in public hospitals. The assessment applied national average use rates of private patients using public hospitals, disaggregated by age, sex, region of residence, Indigeneity and socio-economic status<sup>2</sup>, to State population profiles.
- 15 Table 6 shows the use rates by these characteristics derived from the 2001-2002 to 2005-06 inclusive National Hospital Morbidity Data. As indicated in Table 6, relative to the national average, people who were non-Indigenous, low income earners<sup>3</sup>, 60 years and older, or living in the remote areas were higher users of public hospitals as private patients. States with above average numbers of people in these groups were assessed as having an above average capacity to raise revenue from hospital patient fees and consequently to have below average needs for GST revenue distribution.
- 16 Table 7 shows the proportions of people in a State with characteristics associated with the use of public hospitals as private patients.
- 17 New South Wales, South Australia and Tasmania had above the national average proportions of aged and low income people, who are high users of public hospitals as public patients, leading to a higher capacity to raise revenue.
- 18 Queensland had a higher capacity to raise revenue due to its above the national average proportion of people living in remote areas.

<sup>2</sup> Approximated by income levels.

<sup>3</sup> The majority of private patients aged over 60 years had a low income status. This was likely to be due to older populations having retired from the workforce.

- 19 Western Australia had above the national average of people with high incomes, combined with a relatively young population, resulting in a below average capacity to raise revenue.
- 20 The Northern Territory had relatively high proportions of Indigenous and young people who were low users of public hospital as private patients, leading to a lower capacity to raise revenue.
- 21 The ACT has a relatively high proportion of high income people as well as people living in non-remote areas along with a relatively low proportion of older people. This resulted in a below average capacity to raise revenue.
- 22 Victoria also had a relatively high proportion of people living in non-remote areas giving it a below average capacity to raise revenue.

**Table 6 Use rates of private patients in public hospitals by characteristic**

Characteristic/use rate	2001-02	2002-03	2003-04	2004-05	2005-06
	%	%	%	%	%
<b>Indigeneity</b>					
Indigenous	0.7	0.8	0.9	0.8	0.9
Non-Indigenous	2.1	2.1	2.2	2.1	2.2
<b>Income</b>					
High	1.8	1.8	1.9	1.8	1.9
Low	2.6	2.7	2.9	2.8	3.0
<b>Age in years</b>					
0 to 59	1.5	1.5	1.5	1.5	1.5
60 or over 60	4.6	4.7	5.3	4.7	5.2
<b>Sex</b>					
Male	2.0	2.0	2.2	2.1	2.2
Female	2.1	2.1	2.1	2.0	2.2
<b>Remote</b>					
Non-remote	2.0	2.0	2.2	2.0	2.2
Remote	2.7	2.5	2.7	2.5	2.4
<b>Overall</b>	2.1	2.1	2.2	2.1	2.2

Note: Figures are based on State-based Accessibility/Remoteness Index of Australia (SARIA) regional classification. For the 2001 Census, low income was defined as incomes less than \$31 200 for families/\$20 800 for individuals in non-family households, while for the 2006 Census it was defined as incomes less than \$33 800/\$20 800.

Source: Use of private patients in public hospitals derived from the National Hospital Morbidity Data (AIHW) and population counts from 2001 and 2006 Census of Population and Housing. The 2006 Census was used for 2004-05 onwards.

**Table 7 Proportion of population with certain characteristic in a State – 2006 Census**

Characteristic/use rate	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Aust
	%	%		%	%	%	%	%	%
<b>Indigeneity</b>									
Indigenous	2.2	0.6	3.6	3.8	1.7	3.4	1.2	31.6	2.5
Non-Indigenous	97.8	99.4	96.4	96.2	98.3	96.6	98.8	68.4	97.5
<b>Income</b>									
High	71.6	72.2	72.8	74.4	69.1	66.3	83.6	72.7	72.2
Low	28.4	27.8	27.2	25.6	30.9	33.7	16.4	27.3	27.8
<b>Age in years</b>									
0 to 59	81.3	81.6	82.7	83.4	79.4	79.5	85.9	92.0	81.8
60 or over 60	18.7	18.4	17.3	16.6	20.6	20.5	14.1	8.0	18.2
<b>Sex</b>									
Male	49.3	49.1	49.6	49.8	49.2	49.0	49.2	51.7	49.3
Female	50.7	50.9	50.4	50.2	50.8	51.0	50.8	48.3	50.7
<b>Remote</b>									
Non-remote	98.3	99.7	94.6	92.3	97.4	99.5	100.0	60.5	96.9
Remote	1.7	0.3	5.4	7.7	2.6	0.5	0.0	39.5	3.1

Note: For the 2006 Census, low income was defined as incomes less than \$33,800 for families/\$20,800 for individual in non-family households.

Source: 2006 Census of Population and Housing based on SARIA regional classifications.

## CHANGES SINCE THE 2007 UPDATE

### Effect of assessment on the distribution of GST revenue

- 23 Changes in the distribution of GST revenue between the 2007 Update and the 2008 Update were brought about because the Commission:
- used revised financial data in the average user charges and other revised data in factor calculations for the years 2001-02 to 2005-06; and
  - replaced 2001-02 average user charges and factors with those of 2006-07 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 With the availability of 2006 Census data, these have now been included in the socio-demographic composition factor calculations for the last two assessment years. 2001 Census data have continued to be used for earlier years.
- 25 Also for the 2008 Update hospital use and cost data for 2004-05 and 2005-06 were available along with the 2004-05 National Health Survey data which provided the income distribution of people using inpatients services.

- 26 Table 8 is a summary of the data for calculating use rates for each assessment year of the 2008 Update. The table shows that 2002 was the only assessment year that did not have a change in either the user population or the Census population.

**Table 8 Inpatient Services - summary of data for calculating use rates 2008 Update**

U2007	NHMD	CENSUS	NHS-Income	U2008	NHMD	CENSUS	NHS-Income
2001-02	2001-02	2001	2001				
2002-03	2001-02	2001	2001	2002-03	2001-02	2001	2001
2003-04	2001-02	2001	2001	2003-04	2002-03	2001	2001
2004-05	2002-03	2001	2001	2004-05	2003-04	2001	2001
2005-06	2003-04	2001	2001	2005-06	2004-05	2006	2004-05
				2006-07	2005-06	2006	2004-05

- 27 Table 9 shows the changes in GST revenue resulting from the assessments in the 2007 Update and the 2008 Update. It also shows the sources of the changes. The total effect of revisions and updating was to reduce the amount redistributed and to redistribute \$2.3 million across States. The biggest redistributions have been from Western Australia and Tasmania to New South Wales and South Australia.
- 28 The main reasons for the changes in GST revenue distribution are as follows.

**Changes due to revising category average revenue and user charges for years 2001-02 to 2005-06**

*Revisions to the importance of the category*

- 29 Revising average user charges for the category for 2001-02 to 2005-06 redistributed \$0.8 million. Overall, revisions to category averages were downward, so that GST revenue redistributions decreased for those States with below average assessed revenue raising capacity ratios for this category, as less of the GST pool was required for equalisation. There was a redistribution to New South Wales, Queensland, South Australia and Tasmania from Victoria, Western Australia, the ACT and the Northern Territory.
- 30 Table 10 shows the average expenses and user charges for the six financial years of this update and those of the previous update.
- 31 The revisions to average user charges generally reflected the removal of various categories of payments from user charges previously reported. In particular, the removal by Tasmania, the ACT and the Northern Territory of payments by the Department of Veterans Affairs.

**Table 9 Hospital patient fees, effect of assessment on GST revenue distribution, 2007 Update to 2008 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 2007 Update assessment (a)</b>	-8.9	5.7	-1.1	2.7	-1.8	-1.5	2.7	2.2	13.4
<b>Effect of revising category averages and revenue bases for 2001-02 to 2005-06</b>									
Category average	0.6	-0.4	0.1	-0.2	0.1	0.1	-0.2	-0.1	0.8
Revenue bases	0.5	0.2	-0.2	-0.5	0.2	-0.5	0.2	0.1	1.2
Interactions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Total</b>	<b>1.0</b>	<b>-0.2</b>	<b>-0.1</b>	<b>-0.6</b>	<b>0.3</b>	<b>-0.4</b>	<b>0.0</b>	<b>0.0</b>	<b>1.4</b>
<b>Effect of replacing 2001-02 category averages and revenue bases with those for 2006-07</b>									
Category average	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Revenue bases	0.5	0.0	0.0	-0.4	0.2	-0.6	0.2	0.2	1.0
Interactions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Total</b>	<b>0.5</b>	<b>0.0</b>	<b>0.0</b>	<b>-0.4</b>	<b>0.2</b>	<b>-0.6</b>	<b>0.2</b>	<b>0.2</b>	<b>1.0</b>
<b>Redistribution from EPC resulting from the 2008 Update assessment (a)</b>	-7.4	5.6	-1.2	1.6	-1.3	-2.5	2.9	2.3	12.4
<b>Total effect of revisions and updating (b)</b>	<b>1.5</b>	<b>-0.2</b>	<b>-0.1</b>	<b>-1.0</b>	<b>0.5</b>	<b>-1.0</b>	<b>0.1</b>	<b>0.1</b>	<b>2.3</b>

Source: Assessment System, U2008 GST/Expenses/User Charges/3410 Hospital Patient Fees/Tables and Chart/3410 Effect of Assessment of GST revenue distribution, Previous Inquiry to Current Inquiry

(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 2007 Update and the 2008 Update. It does not necessarily equal the difference in the total redistribution from EPC between the two inquiries.

**Table 10 Hospital patient fees, average user charges used in the 2007 and 2008 Updates**

	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
2008 Update		30.85	30.59	33.19	35.75	39.26	41.08
2007 Update	30.63	32.98	32.81	35.60	38.63	41.23	
<b>Difference</b>	<b>-</b>	<b>-2.13</b>	<b>-2.21</b>	<b>-2.41</b>	<b>-2.88</b>	<b>-1.97</b>	<b>-</b>

Source: Assessment System, U2008 GST/Expenses/User Charges/3410 Hospital Patient Fees/Tables and Chart/3410 Average User Charges used in the 2006-07 updates.

*Revisions in the capacity to raise revenue*

- 32 Revisions to use data, incorporating new data for 2004-05 including new census data as detailed in Table 8, redistributed \$1.2 million in GST revenue. The largest impact on the GST redistribution was for New South Wales, Western Australia and Tasmania.
- 33 As shown in Table 11 Western Australia and Tasmania's proportion of people aged 60 years and over increased by more than the national average between the 2001 Census and the 2006 Census. This resulted in an increase in their revenue raising capacity and a decrease in their share of GST revenue.
- 34 New South Wales' proportion of people aged 60 years and over increased by less than the Australian average, reducing its revenue raising capacity and increasing its share of GST revenue.

**Table 11 Comparison of proportion of population aged 60 years and over between 2001 and 2006**

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Aust
	%	%	%	%	%	%	%	%	%
<b>2001 Census</b>									
60 years and above	17.4	17.3	15.9	15.1	19.1	18.5	12.0	6.4	16.8
<b>2006 Census</b>									
60 years and above	18.7	18.4	17.3	16.6	20.6	20.5	14.1	8.0	18.2
Change 2001 to 2006	1.3	1.1	1.4	1.5	1.5	2.0	2.1	1.6	1.4

Source: 2006 Census and 2001 Census adjusted by Commonwealth Grants Commission.

**Changes in State circumstances — replacing 2001-02 with 2006-07 data**

- 35 Table 12 shows the actual user charges and implied revenue raising capacity for 2001-02, the year that drops out of the assessment period, and 2006-07, the year that comes in, for the 2008 Update assessment.

*Changes in the importance of the category*

- 36 The category average revenue increased by 42.2 per cent, which was less than the increase in the pool of 43.9 per cent. The impact of this on the distribution of GST revenue was negligible

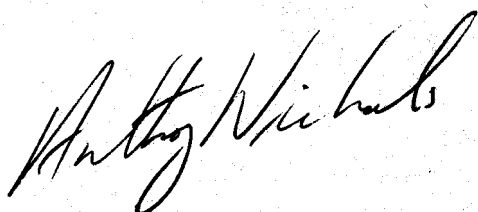
**Table 12 Hospital Patient Fees, 2001-02 and 2006-07**

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Avg
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
<b>Actual user charges</b>									
2001-02	38.65	21.49	28.52	34.74	30.89	32.98	23.18	12.15	30.85
2006-07	49.87	27.25	38.24	55.12	44.42	30.23	29.94	29.16	41.08
<b>Change between 2000-01 and 2005-06</b>									
	%	%	%	%	%	%	%	%	%
	29.04	26.80	34.08	58.69	43.82	-8.33	29.15	139.94	33.15
<b>Assessed user charges</b>									
2001-02	31.70	30.07	31.08	30.00	31.65	32.69	25.35	24.00	30.85
2006-07	41.90	40.05	41.38	40.89	41.59	49.03	31.54	28.32	41.08
<b>Assessed revenue raising capacity ratios</b>									
2001-02	102.76	97.46	100.73	97.26	102.59	105.97	82.18	77.78	100.00
2006-07	102.01	97.50	100.73	99.54	101.26	119.36	76.78	68.94	100.00

Source: Assessment System, U2008 GST/Expenses/User Charges/3410 Hospital Patient Fees/Tables and Chart/3410 Assessment Data, Year 0 to Year 5.

*Changes in the capacity to raise revenue*

- 37 Replacing 2001-02 revenue bases with those for 2006-07 had the effect of redistributing \$1.0 million of GST revenue.
- 38 The assessed revenue raising capacity ratios for Victoria, Western Australia and Tasmania increased between 2001-02 and 2006-07, due to replacing 2001-02 hospital patient fees factors with those for 2006-07. The assessed revenue raising capacity for the other States reduced.
- 39 The effects for most States were similar to those described previously for revising category factors.
- 40 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).



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**Table 13 Assessment of user charges, Hospital patient fees**

	2002-03		2003-04		2004-05		2005-06		2006-07	
	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita
	\$m	\$	\$m	\$	\$m	\$	\$m	\$	\$m	\$
<b>Average Revenue</b>		30.59		33.19		35.75		39.26		41.08
New South Wales										
Assessed difference	- 5.626	- 0.85	- 6.552	- 0.98	- 8.050	- 1.20	- 5.304	- 0.78	- 5.649	- 0.82
Revenue - Assessed	209.164	31.44	228.659	34.17	248.757	36.95	271.842	40.04	287.259	41.90
Actual	254.900	38.31	263.700	39.40	289.600	43.01	315.900	46.53	341.900	49.87
Victoria										
Assessed difference	3.802	0.78	3.958	0.80	4.783	0.95	5.923	1.16	5.305	1.03
Revenue - Assessed	145.966	29.82	160.521	32.39	174.670	34.80	193.951	38.10	206.957	40.05
Actual	94.486	19.30	111.529	22.50	131.528	26.20	136.693	26.85	140.794	27.25
Queensland										
Assessed difference	- 0.846	- 0.22	- 0.516	- 0.13	- 0.487	- 0.12	- 1.890	- 0.47	- 1.248	- 0.30
Revenue - Assessed	116.106	30.82	128.708	33.32	141.936	35.87	160.850	39.73	171.123	41.38
Actual	110.866	29.43	135.147	34.99	140.787	35.58	161.302	39.84	158.153	38.24
Western Australia										
Assessed difference	1.624	0.84	1.901	0.97	2.507	1.25	0.168	0.08	0.390	0.19
Revenue - Assessed	57.682	29.76	63.418	32.22	68.996	34.50	79.868	39.18	85.133	40.89
Actual	65.975	34.03	72.548	36.86	81.960	40.98	102.788	50.42	114.766	55.12
South Australia										
Assessed difference	- 1.209	- 0.79	- 1.270	- 0.83	- 1.444	- 0.93	- 0.673	- 0.43	- 0.815	- 0.52
Revenue - Assessed	47.905	31.39	52.255	34.01	56.740	36.69	61.938	39.69	65.577	41.59
Actual	52.047	34.10	52.438	34.13	54.641	35.33	59.078	37.86	70.037	44.42
Tasmania										
Assessed difference	- 0.868	- 1.83	- 1.163	- 2.42	- 1.490	- 3.07	- 3.491	- 7.15	- 3.910	- 7.95
Revenue - Assessed	15.401	32.42	17.116	35.61	18.822	38.82	22.668	46.41	24.105	49.03
Actual	15.549	32.73	16.922	35.20	12.219	25.20	14.752	30.20	14.862	30.23
Australian Capital Territory										
Assessed difference	1.767	5.45	2.003	6.14	2.357	7.18	3.019	9.09	3.211	9.54
Revenue - Assessed	8.150	25.14	8.823	27.05	9.389	28.58	10.025	30.17	10.619	31.54
Actual	6.803	20.99	6.810	20.88	8.997	27.39	10.150	30.55	10.080	29.94
Northern Territory										
Assessed difference	1.356	6.80	1.640	8.16	1.824	8.93	2.249	10.78	2.715	12.76
Revenue - Assessed	4.746	23.80	5.028	25.03	5.479	26.82	5.945	28.49	6.026	28.32
Actual	4.494	22.53	5.435	27.05	5.056	24.75	6.425	30.78	6.206	29.16

Source: Assessment System, U2008 GST/Expenses/User Charges/3410 Hospital Patient Fees/Tables and Chart/3410 R Assessment of User Charges.

Note: ACT user charges may include municipal user charges. Refer to Attachment A of the 2008 Update, *Relative Fiscal Capacity of States* for how these figures are compiled.