

## ASSESSMENT OF EXPENSE — GST RELATIVITIES

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- 1 This section contains the assessments for each expense category for the GST relativities. The assessments are summarised in Table 1 to Table 4.
- 2 Table 1 shows the per capita average and actual expenses for each category for the five years of the assessment period.
- 3 Table 2 shows average and assessed expenses per capita for each category for the five years of the assessment period. Assessed expenses reflect the effect of expense disabilities.
- 4 Table 3 shows cost of service provision ratios for each category. Cost of service provision ratios measure the overall disabilities assessed for the category relative to the Australian average. They are calculated as the ratio of a State's assessed per capita expenses to the average per capita expenses for the category. Table 3 also shows the percentage contribution of the average expenses for each category to total expenses, as a guide to the importance of the assessments for the category in shaping the overall per capita relativities.
- 5 Table 4 shows implied level of service provision ratios. They are the ratio of a State's actual expenses to its assessed expenses. These ratios reflect the extent to which State policies manner of service provision differ from the average.
- 6 Following the summary tables are the assessment results for each expense category. The details include:
  - a description of the category;
  - a summary of the 2008 Update assessment method including the assessment data and calculations of the factors;
  - the results for 2006-07 and comments on them;
  - the effect of the assessment for that category on the distribution of GST revenue; and
  - the difference between the 2008 Update results and the 2007 Update results.
- 7 The analysis of effects of the assessment for each category on relativities uses an illustrative grant pool. The size of the grant pool changes from one inquiry to the next. To ensure only the effects of changes in Commission assessments are shown, the analysis measures all grant 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*.

- 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@cgc.gov.au](mailto:daniel.dwyer@cgc.gov.au).

Date: 29/02/08

**Table 1 Actual and average<sup>(a)</sup> per capita expenses — GST relativities**

	Avg	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
<b>Education</b>									
Pre-school Education - ACAT 4010									
2001-02	16.15	2.14	16.61	29.69	11.78	29.55	48.12	31.16	60.25
2002-03	16.97	2.57	18.68	31.04	12.07	30.04	44.21	18.51	70.19
2003-04	19.10	2.56	21.23	32.06	17.46	34.44	49.82	30.66	74.65
2004-05	19.82	3.15	21.91	34.12	19.28	26.58	55.69	39.57	78.31
2005-06	22.01	3.09	22.79	38.78	21.28	29.54	69.61	45.15	95.80
2006-07	22.91	3.06	24.60	40.86	21.22	29.46	70.55	45.92	94.25
Government Schools Education - ACAT 4020 and 4040									
2001-02	774.33	726.26	728.77	784.70	881.02	856.70	893.63	818.74	1 278.17
2002-03	811.49	816.17	735.49	808.62	886.03	835.74	930.75	860.22	1 301.25
2003-04	842.07	840.40	765.36	816.60	931.34	907.64	978.54	974.69	1 361.45
2004-05	894.29	900.32	784.37	879.76	1 004.66	974.85	965.35	1 014.43	1 625.38
2005-06	923.67	904.45	819.60	893.23	1 058.85	1 073.30	1 050.93	1 009.54	1 803.89
2006-07	963.61	929.18	884.71	941.16	1 114.07	1 070.34	1 072.42	1 002.65	1 848.82
Non-government Schools Education - ACAT 4030 and 4050									
2001-02	90.25	83.28	109.77	83.79	102.88	63.10	83.77	91.75	64.35
2002-03	87.05	80.04	80.48	101.61	107.01	76.00	85.90	101.47	76.94
2003-04	90.19	94.73	70.89	108.45	123.12	53.30	74.02	84.07	71.82
2004-05	102.94	103.31	80.89	115.53	164.24	75.13	48.16	109.37	118.79
2005-06	110.58	117.92	81.85	137.10	134.54	74.21	93.13	103.92	147.85
2006-07	115.34	121.14	88.35	144.46	141.56	74.00	87.22	103.21	151.53
Vocational Education and Training - ACAT 4060									
2001-02	200.15	214.82	201.23	161.92	203.78	199.60	179.86	242.89	340.84
2002-03	208.37	212.47	224.24	165.34	238.92	188.32	184.46	240.36	356.58
2003-04	209.63	216.20	230.65	161.29	211.17	214.00	173.24	264.53	350.86
2004-05	212.41	224.43	256.58	144.57	189.30	201.85	156.91	275.25	381.45
2005-06	219.02	212.11	260.94	169.56	212.61	223.20	197.95	280.50	363.49
2006-07	224.24	216.16	281.67	178.66	191.18	211.39	200.64	273.66	370.36
Higher Education - ACAT 4065									
2001-02	13.82	0.00	38.22	7.64	7.12	12.55	4.23	10.76	96.32
2002-03	15.73	0.00	39.77	1.00	24.43	16.99	2.11	38.06	130.97
2003-04	17.26	0.00	41.23	1.72	26.11	17.63	16.64	67.44	130.07
2004-05	21.63	0.00	41.85	1.19	57.47	18.80	26.81	109.58	150.18
2005-06	17.63	0.00	42.95	1.84	25.61	19.27	18.42	57.19	125.44
2006-07	16.80	0.00	46.36	1.93	9.03	25.53	18.68	24.62	124.14

**Table 1 Actual and average<sup>(a)</sup> per capita expenses — GST relativities (continued)**

	Avg	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
<b>Transport of Rural School Children - ACAT 4070</b>									
2001-02	30.55	34.21	30.92	31.86	29.26	15.41	50.71	0.00	5.04
2002-03	32.16	37.97	30.14	33.44	30.44	16.27	52.81	0.00	5.01
2003-04	35.30	40.52	40.51	31.07	31.50	17.09	53.13	0.00	4.98
2004-05	33.68	39.11	34.27	31.85	33.50	14.27	62.70	0.00	9.79
2005-06	35.10	37.41	34.96	34.82	41.70	20.51	58.46	3.01	9.58
2006-07	37.41	41.28	37.74	36.69	39.86	20.45	67.12	0.00	10.80
<b>Education - Sub-total</b>									
2001-02	1 125.25	1 060.71	1 125.51	1 099.60	1 235.84	1 176.91	1 260.33	1 195.31	1 844.98
2002-03	1 171.77	1 149.21	1 128.80	1 141.05	1 298.90	1 163.36	1 300.23	1 258.62	1 940.94
2003-04	1 213.54	1 194.42	1 169.88	1 151.20	1 340.70	1 244.11	1 345.38	1 421.38	1 993.83
2004-05	1 284.76	1 270.31	1 219.87	1 207.02	1 468.44	1 311.48	1 315.63	1 548.20	2 363.90
2005-06	1 328.01	1 274.98	1 263.08	1 275.33	1 494.59	1 440.02	1 488.49	1 499.30	2 546.04
2006-07	1 380.30	1 310.82	1 363.43	1 343.76	1 516.92	1 431.18	1 516.64	1 450.06	2 599.89
<b>Health and Community Services</b>									
<b>Inpatient Services - ACAT 4110</b>									
2001-02	690.87	705.22	715.57	563.85	677.85	786.50	896.41	593.57	1 024.90
2002-03	723.82	727.82	774.60	580.07	720.74	818.39	922.36	571.86	1 139.95
2003-04	779.30	793.31	831.93	608.52	767.77	909.53	971.74	619.66	1 213.43
2004-05	842.06	849.42	905.55	661.79	798.20	1 012.05	1 070.05	730.44	1 311.52
2005-06	901.68	858.84	954.32	792.00	846.95	1 127.55	1 247.68	763.51	1 394.76
2006-07	988.16	934.25	1 032.17	928.78	915.97	1 211.37	1 289.35	821.33	1 431.31
<b>Non-Inpatient and Community Health Services - ACAT 4115</b>									
2001-02	337.58	331.44	325.64	322.52	372.49	375.75	188.34	367.71	789.10
2002-03	359.45	364.22	330.72	336.04	415.65	399.59	196.32	453.50	730.10
2003-04	380.98	392.46	330.50	361.69	439.71	449.91	205.96	468.07	789.74
2004-05	403.31	416.85	342.12	360.39	480.08	522.39	229.59	526.57	852.62
2005-06	434.17	434.41	365.25	419.79	536.51	517.02	267.75	598.77	895.02
2006-07	462.29	434.10	391.00	492.29	553.45	555.45	322.43	663.96	940.10
<b>Population and Preventive Health - ACAT 4120</b>									
2001-02	56.74	44.22	35.88	54.98	135.81	41.01	37.19	208.78	172.21
2002-03	60.92	43.41	55.82	62.85	114.52	45.35	38.76	212.87	137.34
2003-04	63.98	51.82	55.62	67.78	100.09	39.83	40.71	272.83	149.84
2004-05	65.43	53.07	53.53	65.41	106.42	45.60	45.44	319.60	152.56
2005-06	77.06	67.90	60.02	75.28	118.01	67.64	53.12	319.05	166.59
2006-07	84.14	81.10	60.03	88.28	131.99	72.67	59.99	198.67	178.50

**Table 1 Actual and average<sup>(a)</sup> per capita expenses — GST relativities (continued)**

	Avg	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
Family and Community Services - ACAT 4130									
2001-02	73.32	80.17	75.41	48.65	69.28	68.77	109.68	148.65	116.53
2002-03	80.62	86.49	85.36	52.52	70.09	85.92	114.59	144.83	176.20
2003-04	85.89	97.14	83.91	59.06	76.96	88.95	120.37	128.58	188.43
2004-05	97.06	90.60	90.42	98.12	83.01	106.07	136.25	234.37	208.02
2005-06	106.18	97.31	98.75	121.18	87.24	98.36	159.39	231.76	204.48
2006-07	114.77	101.19	99.15	134.08	98.75	150.06	178.10	180.13	201.98
Aged and Disabled Services - ACAT 4135									
2001-02	178.19	184.97	249.06	119.27	178.33	89.63	152.35	158.65	84.89
2002-03	200.51	200.05	275.22	154.21	190.49	109.10	158.80	191.27	168.11
2003-04	211.65	218.85	287.60	159.47	201.48	94.68	166.75	220.72	188.29
2004-05	230.94	224.43	314.95	164.53	220.74	180.25	188.41	249.59	221.81
2005-06	245.42	238.83	326.43	185.69	246.87	168.91	220.54	234.77	276.10
2006-07	253.94	248.36	327.73	205.45	262.07	153.08	251.29	233.88	289.60
Homeless and General Welfare - ACAT 4140									
2001-02	70.90	102.36	52.32	50.08	25.43	108.66	33.52	44.50	143.36
2002-03	68.00	110.42	26.37	31.85	25.90	163.65	35.52	33.94	167.46
2003-04	76.08	117.80	39.49	32.10	29.07	184.04	38.27	67.44	174.22
2004-05	74.99	118.67	40.66	29.07	33.44	160.47	44.51	70.01	207.92
2005-06	74.37	113.27	44.49	34.57	33.81	150.21	53.80	60.20	209.44
2006-07	77.64	117.79	44.67	38.25	32.76	150.82	64.66	108.67	227.67
Housing - ACAT 4160									
2001-02	145.33	136.87	124.06	113.86	142.35	293.28	155.60	164.98	369.04
2002-03	147.87	143.89	121.17	127.01	151.02	230.73	194.72	161.66	531.30
2003-04	156.21	155.01	103.93	116.60	201.97	258.60	226.07	313.90	593.44
2004-05	149.02	144.59	103.30	117.63	165.49	265.73	248.04	297.79	507.46
2005-06	170.29	154.72	112.49	123.50	197.17	407.07	226.25	292.44	635.76
2006-07	161.31	151.74	112.94	112.68	198.55	340.03	231.47	270.18	566.42
Housing - User Charges									
2001-02	-84.25	-81.14	-91.82	-53.65	-73.65	-133.20	-97.40	-162.04	-140.99
2002-03	-86.86	-78.61	-95.40	-54.68	-95.95	-137.58	-98.94	-163.51	-130.37
2003-04	-82.35	-86.36	-61.14	-55.14	-100.09	-145.16	-101.90	-180.87	-134.39
2004-05	-84.40	-88.82	-63.15	-57.88	-105.00	-141.82	-98.99	-185.67	-140.37
2005-06	-88.26	-92.06	-64.62	-64.47	-117.24	-139.92	-102.36	-192.63	-134.13
2006-07	-91.50	-95.28	-66.08	-69.42	-126.27	-137.85	-105.95	-199.43	-128.45

**Table 1 Actual and average<sup>(a)</sup> per capita expenses — GST relativities (continued)**

	Avg	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
<b>Housing - Net</b>									
2001-02	61.07	55.73	32.24	60.21	68.70	160.08	58.20	2.94	228.05
2002-03	61.01	65.28	25.77	72.33	55.07	93.15	95.78	-1.84	400.93
2003-04	73.86	68.64	42.80	61.45	101.88	113.45	124.17	133.04	459.05
2004-05	64.62	55.77	40.14	59.75	60.49	123.92	149.05	112.12	367.09
2005-06	82.03	62.66	47.87	59.04	79.93	267.16	123.89	99.80	501.63
2006-07	69.81	56.46	46.86	43.26	72.28	202.18	125.51	70.74	437.97
<b>First Home Owners Scheme - ACAT 4164</b>									
2001-02	71.46	65.26	67.07	84.93	79.66	68.59	76.35	76.89	57.72
2002-03	47.45	42.27	45.62	55.06	55.81	43.81	57.19	49.17	42.32
2003-04	38.75	35.06	38.54	41.84	47.78	37.36	39.21	32.22	39.27
2004-05	44.40	38.26	51.06	40.35	62.39	39.88	35.16	42.63	44.12
2005-06	47.70	43.09	51.78	46.17	60.35	44.04	38.39	50.67	48.66
2006-07	48.97	47.71	50.30	54.26	41.95	46.50	42.64	58.14	41.45
<b>Services to Indigenous Communities - ACAT 4180</b>									
2001-02	8.29	1.86	0.00	11.61	14.35	8.13	0.51	0.00	337.16
2002-03	9.77	2.90	0.28	14.76	19.46	4.97	0.48	0.00	358.58
2003-04	11.35	4.03	0.31	15.35	19.96	5.65	0.00	0.00	454.89
2004-05	12.87	3.56	0.02	14.02	23.17	18.41	0.00	0.00	521.17
2005-06	15.66	5.18	0.14	16.44	37.28	20.25	3.06	0.00	529.13
2006-07	14.65	4.05	0.00	16.45	37.06	13.76	1.47	0.00	518.46
<b>Health and Community Services - Sub-total</b>									
2001-02	1 548.42	1 571.23	1 553.19	1 316.10	1 621.90	1 707.12	1 552.53	1 601.69	2 953.92
2002-03	1 611.56	1 642.86	1 619.76	1 359.69	1 667.73	1 763.94	1 619.79	1 655.58	3 320.98
2003-04	1 721.84	1 779.11	1 710.69	1 407.26	1 784.69	1 923.39	1 707.19	1 942.55	3 657.15
2004-05	1 835.67	1 850.65	1 838.46	1 493.42	1 867.94	2 209.05	1 898.46	2 285.33	3 886.84
2005-06	1 984.28	1 921.49	1 949.04	1 750.16	2 046.95	2 461.14	2 167.63	2 358.53	4 225.79
2006-07	2 114.37	2 025.01	2 051.92	2 001.08	2 146.29	2 555.88	2 335.44	2 335.53	4 267.03
<b>Law, Order and Public Safety</b>									
<b>Police - ACAT 4440</b>									
2001-02	211.17	223.11	187.16	197.16	214.45	224.26	209.62	230.59	498.62
2002-03	223.82	230.67	211.42	203.02	243.25	224.77	218.93	243.72	476.05
2003-04	236.27	243.58	216.50	215.13	264.40	238.03	235.08	260.57	561.21
2004-05	239.14	249.33	200.33	222.66	279.29	242.08	288.77	270.90	592.34
2005-06	258.55	249.82	248.87	246.70	290.31	262.39	266.14	279.92	618.22
2006-07	282.63	268.63	294.71	267.97	315.41	253.06	264.01	299.06	640.14

**Table 1 Actual and average<sup>(a)</sup> per capita expenses — GST relativities (continued)**

	Avg	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
<b>Administration of Justice - ACAT 4450</b>									
2001-02	96.32	79.59	85.48	91.58	122.78	158.06	97.41	123.57	231.15
2002-03	103.59	88.37	99.89	92.37	109.40	185.05	92.28	138.14	204.88
2003-04	102.33	90.72	93.47	96.40	110.72	164.71	92.68	149.18	209.07
2004-05	110.02	104.33	105.76	105.87	124.79	120.79	105.45	133.84	228.82
2005-06	116.49	108.12	119.03	101.76	129.70	131.58	96.42	136.01	386.34
2006-07	128.95	116.40	140.96	110.53	140.91	153.08	80.57	140.33	397.54
<b>Corrective Services - ACAT 4465</b>									
2001-02	83.72	91.89	48.19	79.78	139.99	80.05	65.64	115.30	227.79
2002-03	87.35	98.15	51.68	82.17	139.28	74.92	82.10	98.72	285.27
2003-04	91.84	101.51	62.95	79.83	143.78	84.24	62.38	116.49	293.26
2004-05	104.43	111.48	91.34	81.24	156.50	94.35	74.25	79.14	321.72
2005-06	102.60	109.74	71.30	81.50	178.55	102.09	88.03	123.41	306.37
2006-07	111.61	116.69	84.44	88.53	193.99	99.50	120.77	111.79	318.52
<b>Public Safety - ACAT 4470</b>									
2001-02	72.88	74.62	81.81	64.37	56.79	63.91	69.74	99.72	142.51
2002-03	86.31	79.84	99.64	76.47	56.38	69.88	77.66	386.08	111.53
2003-04	75.53	77.69	68.25	72.78	67.56	75.84	76.90	177.58	143.02
2004-05	81.52	85.36	83.78	68.58	73.63	81.85	73.75	143.98	142.83
2005-06	82.76	81.50	94.91	62.20	81.82	82.77	81.40	146.48	136.60
2006-07	85.79	68.26	112.39	67.56	88.89	92.59	94.63	167.75	128.05
<b>Law, Order and Public Safety - Sub-total</b>									
2001-02	464.09	469.22	402.64	432.88	534.01	526.27	442.40	569.18	1 100.07
2002-03	501.08	497.02	462.63	454.03	548.32	554.62	470.97	866.66	1 077.72
2003-04	505.97	513.49	441.17	464.15	586.46	562.81	467.04	703.81	1 206.56
2004-05	535.11	550.49	481.21	478.35	634.22	539.08	542.21	627.85	1 285.72
2005-06	560.40	549.17	534.12	492.16	680.38	578.83	531.99	685.82	1 447.53
2006-07	608.98	569.98	632.51	534.59	739.20	598.23	559.98	718.93	1 484.25
<b>Culture and Recreation - ACAT 4710</b>									
2001-02	99.02	83.79	99.65	85.21	90.27	156.48	114.63	152.43	367.50
2002-03	98.42	80.29	106.82	83.85	91.31	131.70	117.61	187.94	395.34
2003-04	101.76	80.80	105.71	87.74	96.13	149.23	111.94	205.12	471.86
2004-05	101.82	76.11	108.53	76.04	114.67	154.91	144.89	206.51	485.14
2005-06	109.40	87.21	123.33	91.26	105.10	158.73	120.79	83.79	530.53
2006-07	117.72	109.99	104.85	108.67	118.83	145.23	148.28	195.34	447.25

**Table 1 Actual and average<sup>(a)</sup> per capita expenses — GST relativities (continued)**

	Avg	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
<b>National Parks and Wildlife Services - ACAT 4720</b>									
2001-02	29.71	36.86	9.30	22.51	64.21	11.61	65.45	49.77	109.73
2002-03	31.23	41.29	10.83	24.94	56.23	14.46	75.78	40.11	80.13
2003-04	30.02	37.06	4.44	27.96	56.40	16.98	95.66	64.38	94.55
2004-05	30.03	36.56	3.98	27.04	64.50	16.86	87.85	54.79	97.87
2005-06	30.54	34.17	7.66	24.94	65.23	25.63	73.31	57.19	134.13
2006-07	32.60	39.38	6.51	29.70	69.33	21.12	83.39	24.69	124.70
<b>Culture and Recreation - Sub-total</b>									
2001-02	128.73	120.66	108.96	107.72	154.48	168.10	180.08	202.20	477.24
2002-03	129.65	121.58	117.65	108.79	147.54	146.16	193.40	228.05	475.48
2003-04	131.77	117.85	110.15	115.70	152.53	166.20	207.61	269.49	566.40
2004-05	131.85	112.67	112.51	103.08	179.16	171.77	232.75	261.29	583.02
2005-06	139.94	121.38	130.99	116.21	170.33	184.36	194.10	140.98	664.66
2006-07	150.32	149.37	111.36	138.37	188.16	166.35	231.66	220.03	571.95
<b>Economic Activities</b>									
<b>Electricity and Gas - ACAT 5415</b>									
2001-02	22.52	3.97	23.93	59.49	15.38	-9.58	45.12	46.61	142.41
2002-03	22.59	3.49	19.55	59.33	23.83	0.82	37.37	-0.18	195.86
2003-04	26.29	6.15	21.90	66.22	27.82	4.05	45.54	0.00	189.42
2004-05	24.78	3.27	21.84	62.22	30.97	-2.69	37.81	0.00	237.11
2005-06	33.68	3.32	20.52	102.52	35.50	0.43	36.65	0.00	283.88
2006-07	30.76	2.73	18.56	92.27	37.64	-4.36	38.90	0.00	257.49
<b>Water Sanitation and Protection of the Environment - ACAT 5420</b>									
2001-02	69.25	65.99	43.02	27.78	160.78	156.85	33.24	6.23	219.81
2002-03	77.50	70.67	74.74	15.40	167.14	166.90	33.05	6.17	212.23
2003-04	72.97	59.55	63.13	14.81	183.41	170.16	34.53	24.52	226.78
2004-05	87.54	79.46	89.31	17.11	191.00	191.14	14.03	-12.18	211.90
2005-06	89.83	72.59	82.70	14.08	209.95	249.17	32.76	12.04	186.85
2006-07	116.37	105.02	104.51	42.03	242.49	250.70	38.33	105.63	182.65
<b>Non-Urban Transport - ACAT 5425</b>									
2001-02	49.59	51.74	33.09	73.37	67.42	27.61	7.33	0.00	116.59
2002-03	49.92	52.90	27.17	70.19	69.62	57.06	16.24	0.00	41.47
2003-04	51.23	59.17	41.56	60.86	71.63	20.75	12.13	0.00	49.92
2004-05	46.61	39.93	47.21	69.68	59.00	16.70	16.74	0.00	56.37
2005-06	61.77	60.78	88.78	58.08	55.92	28.73	16.83	0.00	14.35
2006-07	58.72	27.86	116.61	66.63	56.40	15.91	18.85	0.00	18.45

**Table 1 Actual and average<sup>(a)</sup> per capita expenses — GST relativities (continued)**

	Avg	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
Urban Transit - ACAT 5435									
2001-02	133.62	208.65	69.99	102.80	134.17	108.56	37.77	157.62	132.28
2002-03	134.70	228.67	34.82	117.32	139.67	110.18	42.32	149.01	116.44
2003-04	161.11	254.69	113.04	118.05	126.91	96.20	43.20	185.77	130.96
2004-05	187.95	298.99	98.21	161.00	156.70	162.84	43.95	158.66	140.57
2005-06	188.00	312.79	72.41	163.26	183.95	129.97	49.54	202.70	202.50
2006-07	250.96	477.04	80.43	187.31	235.81	93.20	50.89	200.01	205.40
Roads - ACAT 5430									
2001-02	267.84	255.67	230.79	348.12	279.85	220.63	245.41	148.21	582.03
2002-03	282.52	274.95	263.16	325.20	288.87	244.24	287.48	200.23	557.39
2003-04	292.28	309.31	276.72	332.11	260.62	175.50	295.05	250.41	607.54
2004-05	300.35	342.36	264.85	314.32	271.77	180.36	370.06	230.59	652.27
2005-06	312.00	352.87	282.31	330.78	289.39	167.53	392.40	224.94	593.53
2006-07	350.47	396.43	319.18	379.51	311.35	237.44	308.13	228.71	575.26
Primary Industry - ACAT 5440									
2001-02	96.89	75.47	82.36	146.71	117.83	96.05	113.19	4.42	156.83
2002-03	89.50	80.20	61.02	135.24	115.78	72.72	125.33	0.00	168.18
2003-04	99.74	89.35	81.32	137.86	128.57	80.72	96.71	3.87	193.43
2004-05	87.60	57.40	62.43	160.73	130.15	78.90	41.58	0.00	184.77
2005-06	104.17	79.15	66.27	176.86	165.62	91.95	71.46	3.69	160.03
2006-07	134.17	116.44	83.87	240.20	159.92	97.41	110.01	1.64	152.41
Mining, Fuel and Energy - ACAT 5450									
2001-02	16.72	17.41	5.58	12.74	50.15	15.00	11.10	0.00	69.98
2002-03	12.55	10.10	2.25	12.39	42.82	11.68	10.17	0.00	88.39
2003-04	21.93	21.18	22.19	13.65	50.12	7.02	14.40	0.00	91.34
2004-05	17.28	10.62	7.17	15.40	55.25	27.23	22.69	0.00	89.73
2005-06	19.32	4.68	26.12	13.95	54.13	25.05	12.28	0.00	98.26
2006-07	20.95	8.44	16.49	18.56	71.32	23.69	23.08	0.00	93.50
Tourism - ACAT 5455									
2001-02	20.66	9.47	8.48	29.41	33.92	28.45	65.64	81.02	136.30
2002-03	22.72	9.53	13.89	33.18	34.47	24.32	73.68	46.28	195.47
2003-04	20.36	8.13	9.08	25.96	35.53	29.38	60.33	45.98	243.69
2004-05	23.16	7.04	9.16	28.05	44.95	36.96	115.51	57.83	210.37
2005-06	20.07	5.88	9.82	17.94	42.64	32.76	94.17	60.20	220.35
2006-07	19.65	5.34	11.67	18.49	46.32	22.62	84.39	26.75	252.62

**Table 1 Actual and average<sup>(a)</sup> per capita expenses — GST relativities (continued)**

	Avg	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
<b>Manufacturing and Other Industry - ACAT 5490</b>									
2001-02	10.54	15.88	2.27	6.26	10.45	29.11	1.40	0.00	10.85
2002-03	7.66	6.50	2.25	6.64	14.44	26.95	1.40	0.00	12.69
2003-04	10.21	11.15	2.22	8.80	16.26	32.00	1.38	0.00	15.52
2004-05	12.63	17.53	1.39	8.59	18.44	36.31	1.37	0.00	16.11
2005-06	15.02	13.70	1.37	23.71	18.64	44.96	1.36	0.00	19.16
2006-07	12.97	12.45	1.35	20.00	17.48	32.61	1.95	0.00	31.28
<b>Subsidies - Petroleum Products - ACAT 5491</b>									
2001-02	27.90	5.68	6.67	119.61	2.18	10.66	26.59	0.00	15.86
2002-03	29.30	5.71	6.93	125.09	2.49	9.89	27.54	0.00	16.70
2003-04	29.69	5.94	7.17	124.59	3.28	9.74	27.94	0.00	15.82
2004-05	31.04	6.00	7.37	129.68	3.45	9.41	29.01	0.00	16.46
2005-06	30.68	5.94	7.07	127.33	3.82	9.16	27.84	0.00	15.03
2006-07	30.97	5.98	7.25	127.80	4.03	8.73	27.98	0.00	14.37
<b>Subsidies - Alcohol Products - ACAT 5492</b>									
2001-02	1.55	1.07	1.55	0.06	2.37	6.25	2.28	0.21	1.60
2002-03	1.46	0.83	1.44	0.00	2.57	6.49	2.11	0.26	1.23
2003-04	1.46	1.01	1.24	0.36	2.47	5.81	2.40	0.06	0.00
2004-05	1.17	0.76	0.92	0.14	1.94	5.76	1.47	0.03	0.00
2005-06	0.71	0.45	0.47	0.00	0.93	4.35	0.94	0.00	0.00
2006-07	0.78	0.40	0.59	0.00	0.91	3.60	5.80	0.00	0.00
<b>Economic Activities - Sub-total</b>									
2001-02	717.07	710.99	507.74	926.34	874.49	689.58	589.08	444.32	1 584.55
2002-03	730.41	743.55	507.22	899.99	901.71	731.23	656.67	401.77	1 606.03
2003-04	787.29	825.63	639.58	903.27	906.61	631.34	633.61	510.62	1 764.43
2004-05	820.12	863.36	609.87	966.93	963.63	742.91	694.22	434.94	1 815.66
2005-06	875.24	912.14	657.85	1 028.50	1 060.49	784.05	736.23	503.56	1 793.95
2006-07	1 026.75	1 158.12	760.52	1 192.80	1 183.67	781.54	708.32	562.75	1 783.43
<b>General Public Services</b>									
<b>Superannuation - ACAT 5505</b>									
2001-02	589.63	460.05	638.26	625.06	603.21	633.63	838.26	950.43	1 420.09
2002-03	620.72	503.13	689.21	616.04	624.66	711.62	833.39	697.21	1 585.46
2003-04	665.31	524.15	690.10	739.63	628.94	752.40	854.82	1 275.25	1 573.95
2004-05	670.26	537.61	675.81	746.12	655.83	773.10	866.11	1 211.43	1 464.22
2005-06	686.39	573.93	667.20	740.06	637.19	784.97	935.70	1 513.79	1 614.29
2006-07	682.77	546.88	604.04	838.21	665.39	780.90	979.29	1 387.03	1 594.84

**Table 1 Actual and average<sup>(a)</sup> per capita expenses — GST relativities (continued)**

	Avg	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
<b>GST Administration Costs - ACAT 5520</b>									
2001-02	26.47	26.54	26.49	26.36	26.43	26.44	26.47	26.49	26.70
2002-03	28.24	28.32	28.27	28.11	28.27	28.17	28.21	28.07	28.08
2003-04	28.52	28.64	28.49	28.37	28.55	28.45	28.50	28.20	28.37
2004-05	29.01	29.20	28.95	28.84	29.05	28.90	29.08	28.61	28.88
2005-06	29.36	29.58	29.29	29.17	29.38	29.22	29.48	28.89	28.75
2006-07	29.65	29.65	29.65	29.64	29.63	29.62	29.70	29.70	29.60
<b>General Public Services - ACAT 5525</b>									
2001-02	208.31	128.95	107.91	351.67	213.16	204.44	377.40	860.50	1 168.34
2002-03	211.83	152.57	117.45	316.45	295.57	119.43	382.58	837.12	998.78
2003-04	228.45	146.84	151.76	324.11	259.15	227.19	422.22	795.71	1 323.60
2004-05	233.62	162.83	173.84	326.11	239.62	178.60	427.01	912.32	1 051.55
2005-06	256.88	183.29	209.72	385.40	274.38	96.29	507.69	809.40	871.04
2006-07	278.03	196.36	187.86	432.82	326.56	188.38	614.66	719.64	803.59
<b>Debt Charges - ACAT 5530</b>									
2001-02	95.32	88.14	40.50	187.66	46.39	90.77	134.10	-108.97	705.49
2002-03	63.05	55.15	36.11	89.31	43.72	102.53	111.71	-161.53	626.29
2003-04	-111.66	-10.55	31.85	-662.79	17.32	50.92	74.86	-107.02	615.17
2004-05	-136.49	-33.51	16.20	-697.81	4.96	39.59	-19.90	-97.28	531.56
2005-06	-162.93	-22.72	5.22	-798.70	-36.09	62.82	-68.23	-154.93	347.48
2006-07	-155.50	-12.98	21.15	-765.86	-64.31	23.73	-63.89	-176.88	427.51
<b>Depreciation - ACAT 5540</b>									
2001-02	174.79	170.88	141.66	192.53	201.11	161.22	135.51	274.22	566.37
2002-03	186.20	178.33	157.50	206.24	209.44	168.71	151.56	317.76	551.52
2003-04	188.50	182.27	159.40	211.77	205.77	185.92	147.71	208.45	582.36
2004-05	198.25	188.95	163.17	224.45	227.50	204.87	138.20	261.77	562.97
2005-06	208.38	206.36	183.46	231.18	215.34	188.18	194.49	270.89	455.15
2006-07	224.74	219.23	181.91	263.55	239.93	216.81	212.60	312.45	487.82
<b>General Public Services - Sub-total</b>									
2001-02	1 094.52	874.57	954.82	1 383.28	1 090.30	1 116.50	1 511.73	2 002.67	3 886.98
2002-03	1 110.03	917.50	1 028.54	1 256.15	1 201.66	1 130.46	1 507.45	1 718.62	3 790.12
2003-04	999.11	871.35	1 061.60	641.10	1 139.73	1 244.87	1 528.11	2 200.59	4 123.45
2004-05	994.65	885.07	1 057.96	627.72	1 156.96	1 225.07	1 440.51	2 316.86	3 639.19
2005-06	1 018.08	970.44	1 094.88	587.11	1 120.21	1 161.48	1 599.12	2 468.04	3 316.71
2006-07	1 059.69	979.14	1 024.61	798.36	1 197.21	1 239.44	1 772.36	2 271.95	3 343.36

**Table 1 Actual and average<sup>(a)</sup> per capita expenses — GST relativities (continued)**

	Avg	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
<b>Total Expenses</b>									
2001-02	5 078.07	4 807.37	4 652.85	5 265.92	5 511.01	5 384.48	5 536.16	6 015.37	11 847.73
2002-03	5 254.51	5 071.73	4 864.59	5 219.70	5 765.86	5 489.76	5 748.52	6 129.30	12 211.27
2003-04	5 359.53	5 301.86	5 133.07	4 682.67	5 910.72	5 772.72	5 888.94	7 048.46	13 311.82
2004-05	5 602.16	5 532.56	5 319.88	4 876.52	6 270.35	6 199.36	6 123.77	7 474.47	13 574.33
2005-06	5 905.95	5 749.61	5 629.96	5 249.46	6 572.94	6 609.89	6 717.55	7 656.24	13 994.69
2006-07	6 340.40	6 192.44	5 944.35	6 008.96	6 971.45	6 772.62	7 124.39	7 559.24	14 049.91
<b>User Charges</b>									
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 UC - 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

**Table 1 Actual and average<sup>(a)</sup> per capita expenses — GST relativities (continued)**

	Avg	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
National Parks and Wildlife Services UC - 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
General Public Services UC - 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
<b>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.

**Table 2** Average<sup>(a)</sup> and assessed per capita expenses — GST relativities

	Avg	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
<b>Education</b>									
Pre-school Education - ACAT 4010									
2001-02	16.15	16.23	15.02	16.64	16.60	14.91	16.83	15.10	37.16
2002-03	16.97	17.05	15.67	17.46	17.63	15.79	18.31	16.04	38.25
2003-04	19.10	19.27	17.64	19.75	19.63	17.61	20.20	17.61	42.69
2004-05	19.82	20.19	18.49	20.30	19.79	18.06	20.27	18.18	46.30
2005-06	22.01	22.34	20.65	22.50	22.07	20.23	22.23	19.86	50.63
2006-07	22.91	23.27	21.52	23.41	23.08	20.97	22.65	20.97	52.05
Government Schools Education - ACAT 4020 and 4040									
2001-02	774.33	770.74	705.39	809.79	838.30	724.27	857.16	765.80	1 499.30
2002-03	811.49	808.22	741.27	849.40	872.43	756.91	900.05	789.08	1 578.48
2003-04	842.07	838.87	771.13	880.43	899.08	785.41	937.52	821.07	1 641.58
2004-05	894.29	894.02	823.06	928.90	944.73	833.32	990.64	866.44	1 767.00
2005-06	923.67	925.23	848.38	957.01	976.24	862.56	1 024.55	892.24	1 819.55
2006-07	963.61	965.20	880.74	1 006.48	1 018.80	897.54	1 059.42	924.12	1 881.84
Non-government Schools Education - ACAT 4030 and 4050									
2001-02	90.25	89.04	92.67	85.84	94.94	85.66	77.31	126.59	114.69
2002-03	87.05	85.76	88.21	82.98	93.74	84.05	73.93	121.98	110.74
2003-04	90.19	89.44	90.82	85.29	96.59	88.31	77.18	128.54	114.18
2004-05	102.94	102.40	102.65	97.73	110.70	101.70	87.14	147.39	128.05
2005-06	110.58	109.64	109.45	105.91	119.88	110.18	94.10	158.17	134.33
2006-07	115.34	113.52	113.66	111.58	126.25	115.25	99.41	165.55	138.75
Vocational Education and Training - ACAT 4060									
2001-02	200.15	193.65	186.97	214.57	208.11	193.62	223.38	230.29	339.52
2002-03	208.37	202.88	194.84	220.75	218.69	200.14	226.75	236.09	364.01
2003-04	209.63	203.58	199.49	217.37	216.68	204.94	227.56	245.27	378.31
2004-05	212.41	206.56	201.60	219.61	223.99	202.15	224.87	254.08	398.72
2005-06	219.02	215.98	206.17	225.48	225.39	209.91	234.84	263.13	404.67
2006-07	224.24	219.65	210.26	230.06	236.48	218.51	233.97	273.32	420.60
Higher Education - ACAT 4065									
2001-02	13.82	13.82	13.82	13.82	13.82	13.82	13.82	13.82	13.82
2002-03	15.73	15.73	15.73	15.73	15.73	15.73	15.73	15.73	15.73
2003-04	17.26	17.26	17.26	17.26	17.26	17.26	17.26	17.26	17.26
2004-05	21.63	21.63	21.63	21.63	21.63	21.63	21.63	21.63	21.63
2005-06	17.63	17.63	17.63	17.63	17.63	17.63	17.63	17.63	17.63
2006-07	16.80	16.80	16.80	16.80	16.80	16.80	16.80	16.80	16.80

**Table 2 Average<sup>(a)</sup> and assessed per capita expenses — GST relativities (continued)**

	Avg	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
<b>Transport of Rural School Children - ACAT 4070</b>									
2001-02	30.55	27.41	24.31	41.06	29.79	34.39	57.10	0.73	55.90
2002-03	32.16	28.94	25.54	43.02	31.25	36.20	60.01	0.76	59.27
2003-04	35.30	31.85	27.98	47.02	34.15	39.72	66.00	0.84	65.31
2004-05	33.68	30.47	26.66	44.72	32.42	37.93	62.84	0.79	62.00
2005-06	35.10	31.80	27.73	46.49	33.74	39.59	65.49	0.82	64.17
2006-07	37.41	33.93	29.50	49.54	35.84	42.27	69.79	0.87	68.09
<b>Education - Sub-total</b>									
2001-02	1 125.25	1 110.89	1 038.18	1 181.72	1 201.57	1 066.68	1 245.60	1 152.34	2 060.39
2002-03	1 171.77	1 158.58	1 081.27	1 229.33	1 249.49	1 108.83	1 294.78	1 179.69	2 166.48
2003-04	1 213.54	1 200.27	1 124.31	1 267.12	1 283.39	1 153.25	1 345.73	1 230.58	2 259.33
2004-05	1 284.76	1 275.27	1 194.08	1 332.89	1 353.27	1 214.79	1 407.38	1 308.52	2 423.70
2005-06	1 328.01	1 322.63	1 230.02	1 375.04	1 394.95	1 260.11	1 458.85	1 351.87	2 490.99
2006-07	1 380.30	1 372.38	1 272.49	1 437.87	1 457.26	1 311.35	1 502.04	1 401.63	2 578.13
<b>Health and Community Services</b>									
<b>Inpatient Services - ACAT 4110</b>									
2001-02	690.87	693.99	661.39	693.77	674.29	754.13	714.92	546.35	1 104.76
2002-03	723.82	726.04	693.21	728.14	706.67	792.32	748.47	570.86	1 152.25
2003-04	779.30	782.17	745.72	784.45	761.74	853.12	806.51	611.09	1 228.35
2004-05	842.06	844.84	806.78	847.06	823.18	920.74	883.98	646.09	1 325.62
2005-06	901.68	922.12	863.72	886.35	889.03	938.54	982.96	702.67	1 434.20
2006-07	988.16	1 007.50	941.90	981.90	983.33	1 019.53	1 091.69	751.17	1 560.98
<b>Non-Inpatient and Community Health Services - ACAT 4115</b>									
2001-02	337.58	331.93	312.10	348.82	358.62	327.45	364.07	296.82	815.53
2002-03	359.45	353.26	332.69	372.10	379.09	351.01	391.84	321.82	841.52
2003-04	380.98	373.73	354.62	390.81	403.26	374.58	418.85	346.97	878.95
2004-05	403.31	400.37	386.27	400.94	425.73	379.14	403.02	410.61	917.14
2005-06	434.17	432.28	414.22	427.95	462.18	410.41	436.30	440.76	991.44
2006-07	462.29	458.76	439.79	459.25	494.86	436.23	462.95	467.48	1 045.45
<b>Population and Preventive Health - ACAT 4120</b>									
2001-02	56.74	55.53	51.66	57.35	59.81	53.58	62.49	61.89	181.91
2002-03	60.92	58.96	55.84	62.85	62.10	60.04	67.80	65.98	184.89
2003-04	63.98	61.87	59.09	65.52	65.53	63.26	71.70	72.12	184.12
2004-05	65.43	63.73	60.50	66.01	67.99	64.42	70.25	73.67	188.73
2005-06	77.06	75.33	71.37	77.84	79.01	76.00	83.07	85.43	218.81
2006-07	84.14	80.72	76.99	87.91	86.10	85.69	89.18	92.31	239.11

**Table 2 Average<sup>(a)</sup> and assessed per capita expenses — GST relativities (continued)**

	Avg	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
Family and Community Services - ACAT 4130									
2001-02	73.32	69.75	53.78	80.85	86.31	63.66	83.27	56.92	480.38
2002-03	80.62	76.42	58.43	89.37	95.39	69.87	91.43	61.43	544.14
2003-04	85.89	81.28	62.27	95.39	101.59	74.61	97.31	65.24	577.81
2004-05	97.06	93.68	71.97	104.29	110.96	83.29	102.01	70.68	683.52
2005-06	106.18	101.81	76.94	114.89	122.90	90.54	111.55	76.02	782.17
2006-07	114.77	109.57	82.85	125.14	133.61	97.51	119.93	81.77	839.72
Aged and Disabled Services - ACAT 4135									
2001-02	178.19	182.68	178.36	168.46	170.75	184.42	185.03	180.76	208.44
2002-03	200.51	205.12	199.76	190.79	193.12	207.40	208.74	201.57	246.67
2003-04	211.65	216.30	210.72	201.85	203.87	219.41	220.60	212.03	262.98
2004-05	230.94	236.28	229.84	220.16	222.56	239.36	238.70	232.36	288.04
2005-06	245.42	251.00	244.25	234.12	236.85	255.35	254.19	246.89	298.81
2006-07	253.94	259.10	252.06	244.01	246.12	263.75	262.76	254.81	308.35
Homeless and General Welfare - ACAT 4140									
2001-02	70.90	67.24	59.57	77.62	78.39	70.26	85.87	61.20	257.33
2002-03	68.00	64.28	56.63	74.69	75.56	67.44	82.52	58.07	257.35
2003-04	76.08	72.06	64.19	83.28	83.77	76.13	92.18	64.68	269.48
2004-05	74.99	76.44	67.72	72.47	74.84	73.70	82.16	60.00	272.77
2005-06	74.37	75.56	66.59	72.14	74.88	73.04	81.55	59.43	280.34
2006-07	77.64	78.60	69.33	75.94	78.69	76.10	84.81	61.89	290.81
Housing - ACAT 4160									
2001-02	145.33	139.80	122.18	149.76	163.76	151.58	155.78	123.02	596.63
2002-03	147.87	142.50	125.25	151.68	166.69	154.14	156.60	125.73	594.23
2003-04	156.21	150.32	132.46	160.96	175.35	163.55	165.81	133.26	617.92
2004-05	149.02	147.72	128.92	145.73	159.53	157.74	159.75	123.74	596.11
2005-06	170.29	168.71	146.64	167.56	182.27	180.99	182.93	138.70	674.87
2006-07	161.31	158.68	138.23	160.65	173.61	171.23	174.73	132.40	640.04
Housing - User Charges									
2001-02	-84.25	-82.27	-75.82	-88.03	-91.42	-92.64	-87.51	-69.10	-169.43
2002-03	-86.86	-85.00	-78.64	-90.20	-94.20	-95.13	-89.12	-71.81	-172.20
2003-04	-82.35	-80.51	-74.57	-85.74	-88.98	-90.27	-84.74	-68.63	-161.57
2004-05	-84.40	-84.79	-77.67	-83.65	-87.67	-93.17	-87.70	-68.00	-171.48
2005-06	-88.26	-88.59	-80.90	-87.88	-91.58	-97.64	-92.29	-70.83	-179.96
2006-07	-91.50	-91.59	-83.77	-91.56	-94.95	-101.26	-96.30	-73.37	-186.85

**Table 2 Average<sup>(a)</sup> and assessed per capita expenses — GST relativities (continued)**

	Avg	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
<b>Housing - Net</b>									
2001-02	61.07	57.54	46.36	61.72	72.34	58.94	68.26	53.92	427.21
2002-03	61.01	57.51	46.61	61.48	72.50	59.01	67.48	53.92	422.03
2003-04	73.86	69.80	57.90	75.22	86.37	73.27	81.07	64.63	456.35
2004-05	64.62	62.92	51.25	62.08	71.86	64.57	72.05	55.73	424.63
2005-06	82.03	80.12	65.75	79.68	90.69	83.36	90.63	67.87	494.91
2006-07	69.81	67.09	54.47	69.09	78.66	69.97	78.43	59.04	453.19
<b>First Home Owners Scheme - ACAT 4164</b>									
2001-02	71.46	65.26	67.07	84.93	79.66	68.59	76.35	76.89	57.72
2002-03	47.45	42.27	45.62	55.06	55.81	43.81	57.19	49.17	42.32
2003-04	38.75	35.06	38.54	41.84	47.78	37.36	39.21	32.22	39.27
2004-05	44.40	38.26	51.06	40.35	62.39	39.88	35.16	42.63	44.12
2005-06	47.70	43.09	51.78	46.17	60.35	44.04	38.39	50.67	48.66
2006-07	48.97	47.71	50.30	54.26	41.95	46.50	42.64	58.14	41.45
<b>Services to Indigenous Communities - ACAT 4180</b>									
2001-02	8.29	1.01	0.15	4.77	9.54	2.63	1.78	0.00	573.61
2002-03	9.77	1.20	0.15	5.75	13.24	3.09	1.81	0.00	660.30
2003-04	11.35	1.42	0.16	6.85	13.54	3.60	1.88	0.00	783.25
2004-05	12.87	1.60	0.16	7.06	14.55	3.41	2.02	0.00	910.31
2005-06	15.66	1.93	0.17	8.57	17.63	4.04	2.10	0.00	1102.19
2006-07	14.65	1.79	0.17	8.03	16.51	3.80	2.12	0.00	1023.89
<b>Health and Community Services - Sub-total</b>									
2001-02	1 548.42	1 524.92	1 430.43	1 578.31	1 589.69	1 583.67	1 642.04	1 334.75	4 106.89
2002-03	1 611.56	1 585.07	1 488.94	1 640.22	1 653.48	1 653.99	1 717.25	1 382.82	4 351.45
2003-04	1 721.84	1 693.70	1 593.21	1 745.21	1 767.45	1 775.34	1 829.32	1 468.98	4 680.56
2004-05	1 835.67	1 818.13	1 725.57	1 820.41	1 874.07	1 868.50	1 889.35	1 591.77	5 054.87
2005-06	1 984.28	1 983.22	1 854.79	1 947.72	2 033.52	1 975.32	2 080.75	1 729.74	5 651.55
2006-07	2 114.37	2 110.85	1 967.87	2 105.53	2 159.84	2 099.08	2 234.51	1 826.61	5 802.94
<b>Law, Order and Public Safety</b>									
<b>Police - ACAT 4440</b>									
2001-02	211.17	214.01	198.30	204.58	217.00	193.00	207.10	249.52	582.48
2002-03	223.82	226.46	210.43	217.40	230.10	205.28	218.86	263.98	613.23
2003-04	236.27	238.60	222.21	229.99	242.76	217.34	230.72	282.97	644.75
2004-05	239.14	240.61	224.19	233.60	246.55	219.89	231.77	292.96	669.94
2005-06	258.55	259.93	242.15	253.27	267.38	238.34	250.28	309.34	719.70
2006-07	282.63	283.28	263.99	279.36	294.08	259.71	271.75	334.13	778.79

**Table 2 Average<sup>(a)</sup> and assessed per capita expenses — GST relativities (continued)**

	Avg	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
<b>Administratiion of Justice - ACAT 4450</b>									
2001-02	96.32	95.85	89.97	92.64	101.99	90.74	101.30	119.21	273.51
2002-03	103.59	102.53	97.01	100.64	110.37	97.74	106.92	127.29	288.47
2003-04	102.33	100.34	96.50	99.06	109.03	98.76	105.26	126.78	289.81
2004-05	110.02	108.40	104.56	106.13	116.99	103.61	111.10	135.07	310.23
2005-06	116.49	114.28	107.83	114.15	125.32	108.92	118.89	140.04	372.04
2006-07	128.95	125.89	119.23	126.60	143.13	119.94	129.96	154.48	394.70
<b>Corrective Services - ACAT 4465</b>									
2001-02	83.72	85.94	70.35	80.22	89.20	68.22	81.10	99.96	446.14
2002-03	87.35	89.79	73.43	84.19	92.78	71.48	85.11	103.73	455.48
2003-04	91.84	94.22	76.62	89.28	97.51	74.85	90.27	108.31	488.82
2004-05	104.43	107.48	86.85	102.03	110.62	82.57	98.98	123.76	568.90
2005-06	102.60	105.38	84.16	100.87	109.51	81.14	98.62	121.18	568.64
2006-07	111.61	114.30	90.69	110.83	119.70	87.93	106.95	130.59	624.94
<b>Public Safety - ACAT 4470</b>									
2001-02	72.88	87.43	59.53	74.09	63.66	56.58	59.76	70.03	140.94
2002-03	86.31	88.56	90.88	84.98	74.66	71.36	74.07	115.54	133.97
2003-04	75.53	76.34	69.88	79.40	76.34	66.45	69.19	105.40	141.51
2004-05	81.52	77.28	78.21	91.59	78.81	76.14	77.15	102.22	151.61
2005-06	82.76	79.12	81.60	92.17	81.72	71.52	73.56	83.52	161.22
2006-07	85.79	86.03	72.82	103.14	82.58	69.60	85.03	82.56	213.87
<b>Law, Order and Public Safety - Sub-total</b>									
2001-02	464.09	483.23	418.14	451.52	471.86	408.53	449.26	538.71	1 443.07
2002-03	501.08	507.34	471.75	487.21	507.91	445.86	484.95	610.53	1 491.15
2003-04	505.97	509.51	465.22	497.72	525.64	457.40	495.44	623.47	1 564.90
2004-05	535.11	533.78	493.82	533.35	552.96	482.21	519.01	654.01	1 700.68
2005-06	560.40	558.70	515.73	560.45	583.93	499.92	541.35	654.08	1 821.60
2006-07	608.98	609.50	546.73	619.93	639.50	537.18	593.68	701.76	2 012.31
<b>Culture and Recreation</b>									
<b>Culture and Recreation - ACAT 4710</b>									
2001-02	99.02	97.82	95.13	93.57	100.73	100.02	116.30	155.99	176.81
2002-03	98.42	97.07	94.59	93.16	100.18	99.78	115.68	154.92	176.46
2003-04	101.76	100.22	97.86	96.51	103.55	103.49	119.56	159.97	182.02
2004-05	101.82	100.00	97.80	96.88	103.59	103.89	120.13	161.08	184.11
2005-06	109.40	107.48	105.04	104.39	111.59	111.79	128.50	171.06	193.37
2006-07	117.72	115.43	112.83	113.40	120.76	119.91	137.06	181.39	202.79

**Table 2** Average <sup>(a)</sup> and assessed per capita expenses — GST relativities (continued)

	Avg	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
<b>National Parks and Wildlife Services - ACAT 4720</b>									
2001-02	29.71	30.74	20.15	17.13	46.13	27.08	44.68	85.20	197.22
2002-03	31.23	32.49	20.80	17.54	50.63	28.41	47.77	89.52	202.90
2003-04	30.02	31.28	19.90	16.77	48.81	27.50	46.69	86.49	195.85
2004-05	30.03	31.12	20.63	16.48	48.23	27.10	46.61	85.81	202.52
2005-06	30.54	32.01	20.67	16.77	49.20	27.65	46.80	87.32	201.13
2006-07	32.60	34.09	21.98	17.94	53.31	29.46	49.68	92.79	213.00
<b>Culture and Recreation - Sub-total</b>									
2001-02	128.73	128.56	115.28	110.70	146.86	127.10	160.98	241.20	374.03
2002-03	129.65	129.55	115.39	110.70	150.80	128.19	163.45	244.45	379.36
2003-04	131.77	131.49	117.76	113.28	152.36	130.99	166.25	246.45	377.87
2004-05	131.85	131.12	118.42	113.36	151.82	130.99	166.74	246.89	386.63
2005-06	139.94	139.49	125.71	121.17	160.79	139.44	175.31	258.37	394.50
2006-07	150.32	149.53	134.81	131.34	174.08	149.36	186.74	274.18	415.80
<b>Economic Activities</b>									
<b>Electricity and Gas - ACAT 5415</b>									
2001-02	22.52	20.24	18.69	26.15	28.51	24.13	30.47	14.51	48.03
2002-03	22.59	20.37	18.74	26.13	28.59	24.11	30.63	14.54	47.99
2003-04	26.29	24.03	22.63	29.72	31.38	28.82	35.74	16.52	49.88
2004-05	24.78	22.87	21.73	27.28	28.99	27.30	33.74	16.27	46.27
2005-06	33.68	30.55	27.00	39.07	43.47	36.26	44.94	17.81	77.31
2006-07	30.76	27.59	23.54	36.48	41.40	32.83	41.26	15.11	77.99
<b>Water Sanitation and Protection of the Environment - ACAT 5420</b>									
2001-02	69.25	67.58	55.96	66.62	91.29	95.03	66.85	43.89	134.61
2002-03	77.50	75.92	64.18	74.69	99.56	103.52	75.88	51.35	142.84
2003-04	72.97	70.49	54.60	69.31	104.51	109.24	69.12	37.04	160.73
2004-05	87.54	82.64	64.81	83.46	129.28	134.67	79.72	40.45	215.23
2005-06	89.83	84.55	63.94	84.77	137.51	142.97	78.82	38.03	236.19
2006-07	116.37	109.15	78.90	109.07	185.58	191.65	96.80	43.67	325.82
<b>Non-Urban Transport - ACAT 5425</b>									
2001-02	49.59	50.56	48.03	50.29	49.82	49.59	56.54	25.12	62.80
2002-03	49.92	50.90	48.36	50.63	50.16	49.93	56.91	25.28	63.16
2003-04	51.23	52.29	49.36	52.17	51.34	50.71	59.60	25.94	68.05
2004-05	46.61	47.86	45.15	47.05	45.71	46.19	54.80	23.70	62.34
2005-06	61.77	63.46	59.78	62.47	60.55	61.06	72.60	31.31	82.21
2006-07	58.72	60.29	56.75	59.50	57.61	57.99	69.22	29.79	78.67

**Table 2** Average<sup>(a)</sup> and assessed per capita expenses — GST relativities (continued)

	Avg	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
Urban Transit - ACAT 5435									
2001-02	133.62	147.72	140.98	123.96	123.79	116.11	67.59	124.66	63.65
2002-03	134.70	148.73	142.20	125.21	124.83	117.43	68.10	125.43	63.92
2003-04	161.11	176.19	169.63	150.84	150.89	143.92	83.88	152.52	76.25
2004-05	187.95	206.58	198.31	175.98	175.11	166.22	94.66	173.42	86.66
2005-06	188.00	203.63	196.55	178.15	178.55	172.50	98.41	181.49	90.59
2006-07	250.96	280.13	266.82	233.87	229.88	213.49	116.66	215.89	107.93
Roads - ACAT 5430									
2001-02	267.84	260.30	237.73	279.32	331.73	230.93	269.41	233.99	756.66
2002-03	282.52	281.46	243.29	292.26	350.79	245.62	296.05	206.72	806.98
2003-04	292.28	300.97	236.07	302.53	361.73	266.83	290.02	207.78	849.25
2004-05	300.35	302.41	247.33	310.66	373.11	272.85	324.57	216.92	907.90
2005-06	312.00	299.94	257.54	314.14	414.40	309.13	331.06	254.47	1059.08
2006-07	350.47	337.44	287.73	354.36	466.32	345.72	371.79	285.14	1173.70
Primary Industry - ACAT 5440									
2001-02	96.89	84.28	93.17	102.54	110.38	133.43	120.23	45.12	120.91
2002-03	89.50	77.85	84.49	93.59	106.53	123.76	117.47	39.94	110.10
2003-04	99.74	83.73	94.84	101.99	133.53	138.43	122.66	41.98	123.15
2004-05	87.60	74.66	83.17	93.46	108.97	115.74	109.94	37.29	115.09
2005-06	104.17	87.20	98.58	108.05	139.60	143.41	127.26	41.47	123.29
2006-07	134.17	113.24	127.56	144.02	167.53	177.02	170.41	55.41	175.05
Mining, Fuel and Energy - ACAT 5450									
2001-02	16.72	9.03	10.37	14.32	57.04	11.69	16.33	11.07	131.30
2002-03	12.55	6.86	7.00	9.91	44.60	9.86	13.95	9.20	99.62
2003-04	21.93	12.24	13.00	17.71	80.04	15.55	20.54	13.51	142.79
2004-05	17.28	9.49	9.32	14.08	64.09	12.79	17.85	11.49	115.61
2005-06	19.32	10.56	10.26	17.31	70.39	14.13	19.02	12.57	115.64
2006-07	20.95	11.31	10.94	17.97	78.27	15.17	21.59	13.39	124.73
Tourism - ACAT 5455									
2001-02	20.66	19.51	19.23	20.39	21.39	21.11	27.41	32.32	53.75
2002-03	22.72	21.52	21.24	22.56	23.29	23.26	29.83	34.05	56.52
2003-04	20.36	19.08	19.01	20.01	21.07	21.06	27.81	32.22	54.09
2004-05	23.16	21.89	21.56	22.96	23.99	23.72	30.61	35.19	58.38
2005-06	20.07	18.77	18.60	19.66	20.73	20.85	27.99	32.59	55.24
2006-07	19.65	18.33	18.11	19.22	20.42	20.34	27.78	32.60	55.53

**Table 2** Average <sup>(a)</sup> and assessed per capita expenses — GST relativities (continued)

	Avg	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
<b>Manufacturing and Other Industry - ACAT 5490</b>									
2001-02	10.54	9.76	9.84	9.60	10.85	11.23	16.58	21.90	29.75
2002-03	7.66	6.81	6.94	6.83	8.04	8.45	13.86	18.92	26.84
2003-04	10.21	9.39	9.50	9.29	10.56	10.97	16.47	21.84	29.96
2004-05	12.63	11.82	11.92	11.64	12.94	13.36	18.95	24.66	32.78
2005-06	15.02	14.22	14.29	13.98	15.37	15.73	21.50	27.40	35.44
2006-07	12.97	12.05	12.13	12.05	13.53	13.76	19.84	25.53	33.80
<b>Subsidies - Petroleum Products - ACAT 5491</b>									
2001-02	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90
2002-03	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30
2003-04	29.69	29.69	29.69	29.69	29.69	29.69	29.69	29.69	29.69
2004-05	31.04	31.04	31.04	31.04	31.04	31.04	31.04	31.04	31.04
2005-06	30.68	30.68	30.68	30.68	30.68	30.68	30.68	30.68	30.68
2006-07	30.97	30.97	30.97	30.97	30.97	30.97	30.97	30.97	30.97
<b>Subsidies - Alcohol Products - ACAT 5492</b>									
2001-02	1.55	1.03	1.50	0.46	2.74	5.35	1.85	0.18	0.85
2002-03	1.46	0.89	1.51	0.34	2.52	5.50	1.53	0.43	0.26
2003-04	1.46	1.16	1.40	0.46	2.72	4.27	1.76	0.14	0.18
2004-05	1.17	0.83	0.97	0.20	2.03	5.22	0.64	0.09	0.07
2005-06	0.71	0.53	0.49	0.08	1.01	3.85	0.08	0.08	0.08
2006-07	0.78	0.47	0.61	0.08	0.99	3.20	4.76	0.08	0.08
<b>Economic Activities - Sub-total</b>									
2001-02	717.07	697.91	663.43	721.55	855.45	726.50	701.16	580.66	1 430.20
2002-03	730.41	720.61	667.24	731.44	868.21	740.75	733.52	555.16	1 447.53
2003-04	787.29	779.25	699.72	783.73	977.47	819.48	757.29	579.18	1 584.03
2004-05	820.12	812.10	735.33	817.82	995.25	849.11	796.53	610.54	1 671.38
2005-06	875.24	844.10	777.71	868.36	1 112.27	950.57	852.36	667.89	1 905.73
2006-07	1 026.75	1 000.97	914.04	1 017.58	1 292.48	1 102.14	971.08	747.56	2 184.26
<b>General Public Services</b>									
<b>Superannuation - ACAT 5505</b>									
2001-02	589.63	584.35	565.34	590.62	618.63	599.34	651.73	509.28	967.44
2002-03	620.72	615.17	596.01	621.40	648.91	628.74	681.54	554.51	1 026.85
2003-04	665.31	659.68	638.25	665.85	694.87	674.14	725.28	607.01	1 104.31
2004-05	670.26	665.34	644.71	668.68	697.09	675.84	724.79	622.70	1 133.18
2005-06	686.39	681.10	657.63	682.38	716.40	689.64	742.98	657.40	1 234.08
2006-07	682.77	678.61	653.71	679.38	712.33	684.04	735.64	652.40	1 215.20

**Table 2 Average<sup>(a)</sup> and assessed per capita expenses — GST relativities (continued)**

	Avg	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
<b>GST Administration Costs - ACAT 5520</b>									
2001-02	26.47	26.54	26.49	26.36	26.43	26.44	26.47	26.49	26.70
2002-03	28.24	28.32	28.27	28.11	28.27	28.17	28.21	28.07	28.08
2003-04	28.52	28.64	28.49	28.37	28.55	28.45	28.50	28.20	28.37
2004-05	29.01	29.20	28.95	28.84	29.05	28.90	29.08	28.61	28.88
2005-06	29.36	29.58	29.29	29.17	29.38	29.22	29.48	28.89	28.75
2006-07	29.65	29.65	29.65	29.64	29.63	29.62	29.70	29.70	29.60
<b>General Public Services - ACAT 5525</b>									
2001-02	208.31	196.66	195.08	192.68	220.65	212.58	290.47	383.26	576.82
2002-03	211.83	201.73	198.72	192.75	226.50	215.16	291.23	385.51	591.08
2003-04	228.45	218.76	214.45	209.34	241.82	231.16	310.18	407.90	624.83
2004-05	233.62	223.14	218.02	215.52	249.20	236.78	317.72	418.79	639.09
2005-06	256.88	245.52	239.13	238.51	278.70	260.34	342.94	445.35	675.47
2006-07	278.03	265.53	257.12	260.71	308.24	279.79	367.69	467.46	709.62
<b>Debt Charges - ACAT 5530</b>									
2001-02	95.32	96.05	96.30	96.29	98.92	94.77	80.85	86.48	46.93
2002-03	63.05	63.50	63.52	63.39	65.15	62.80	54.31	62.04	33.52
2003-04	-111.66	-111.66	-111.66	-111.66	-111.66	-111.66	-111.66	-111.66	-111.66
2004-05	-136.49	-136.49	-136.49	-136.49	-136.49	-136.49	-136.49	-136.49	-136.49
2005-06	-162.93	-162.93	-162.93	-162.93	-162.93	-162.93	-162.93	-162.93	-162.93
2006-07	-155.50	-155.50	-155.50	-155.50	-155.50	-155.50	-155.50	-155.50	-155.50
<b>Depreciation - ACAT 5540</b>									
2001-02	174.79	172.80	169.97	177.47	177.70	173.62	191.02	178.28	245.64
2002-03	186.20	184.25	181.15	189.01	189.18	184.72	202.71	188.67	261.04
2003-04	188.50	186.59	183.51	191.01	191.16	187.21	205.35	191.38	265.85
2004-05	198.25	196.56	193.21	200.27	200.80	196.43	215.09	201.42	282.05
2005-06	208.38	207.13	202.95	209.93	210.98	205.32	227.02	211.48	299.93
2006-07	224.74	223.49	218.87	226.46	227.56	221.51	244.13	227.29	322.16
<b>General Public Services - Sub-total</b>									
2001-02	1 094.52	1 076.40	1 053.18	1 083.42	1 142.34	1 106.74	1 240.53	1 183.78	1 863.52
2002-03	1 110.03	1 092.98	1 067.68	1 094.65	1 158.01	1 119.59	1 258.00	1 218.80	1 940.58
2003-04	999.11	982.02	953.04	982.91	1 044.74	1 009.30	1 157.65	1 122.83	1 911.71
2004-05	994.65	977.75	948.40	976.82	1 039.64	1 001.47	1 150.20	1 135.03	1 946.71
2005-06	1 018.08	1 000.40	966.06	997.07	1 072.53	1 021.59	1 179.49	1 180.20	2 075.30
2006-07	1 059.69	1 041.78	1 003.84	1 040.70	1 122.27	1 059.46	1 221.66	1 221.36	2 121.09

**Table 2 Average<sup>(a)</sup> and assessed per capita expenses — GST relativities (continued)**

	Avg	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
<b>Total Expenses</b>									
2001-02	5 078.07	5 021.91	4 718.64	5 127.23	5 407.76	5 019.22	5 439.57	5 031.45	11 278.11
2002-03	5 254.51	5 194.13	4 892.27	5 293.56	5 587.90	5 197.20	5 651.95	5 191.45	11 776.55
2003-04	5 359.53	5 296.24	4 953.26	5 389.98	5 751.03	5 345.77	5 751.68	5 271.49	12 378.41
2004-05	5 602.16	5 548.15	5 215.62	5 594.67	5 967.00	5 547.06	5 929.21	5 546.76	13 183.97
2005-06	5 905.95	5 848.56	5 470.02	5 869.81	6 358.00	5 846.95	6 288.11	5 842.16	14 339.68
2006-07	6 340.40	6 285.01	5 839.79	6 352.95	6 845.43	6 258.57	6 709.72	6 173.10	15 114.53
<b>User Charges</b>									
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 UC - 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

**Table 2 Average<sup>(a)</sup> and assessed per capita expenses — GST relativities (continued)**

	Avg	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
<b>National Parks and Wildlife Services UC - ACAT 4720</b>									
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
<b>General Public Services UC - ACAT 5525</b>									
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
<b>Other User Charges nec</b>									
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
<b>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.

**Table 3 Cost of service provision<sup>(a)</sup> — GST relativities**

	Percentage of total	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	expenses/user charges								
	%	%	%	%	%	%	%	%	%
<b>Education</b>									
Pre-school Education - ACAT 4010									
2001-02	0.32	100.48	92.99	103.04	102.82	92.35	104.22	93.53	230.10
2002-03	0.32	100.46	92.32	102.84	103.87	93.03	107.88	94.47	225.36
2003-04	0.36	100.90	92.38	103.42	102.77	92.22	105.76	92.18	223.50
2004-05	0.35	101.85	93.29	102.43	99.84	91.13	102.25	91.70	233.57
2005-06	0.37	101.49	93.82	102.24	100.27	91.89	101.01	90.22	230.04
2006-07	0.36	101.56	93.93	102.16	100.72	91.52	98.85	91.52	227.16
Government Schools Education - ACAT 4020 and 4040									
2001-02	15.25	99.54	91.10	104.58	108.26	93.53	110.70	98.90	193.63
2002-03	15.44	99.60	91.35	104.67	107.51	93.28	110.91	97.24	194.52
2003-04	15.71	99.62	91.58	104.56	106.77	93.27	111.34	97.51	194.95
2004-05	15.96	99.97	92.04	103.87	105.64	93.18	110.77	96.89	197.59
2005-06	15.64	100.17	91.85	103.61	105.69	93.38	110.92	96.60	196.99
2006-07	15.20	100.17	91.40	104.45	105.73	93.14	109.94	95.90	195.29
Non-government Schools Education - ACAT 4030 and 4050									
2001-02	1.78	98.67	102.68	95.12	105.20	94.92	85.66	140.27	127.09
2002-03	1.66	98.52	101.33	95.33	107.69	96.55	84.93	140.14	127.22
2003-04	1.68	99.17	100.70	94.57	107.10	97.92	85.58	142.52	126.60
2004-05	1.84	99.48	99.71	94.94	107.54	98.80	84.65	143.18	124.40
2005-06	1.87	99.15	98.98	95.78	108.41	99.64	85.09	143.04	121.48
2006-07	1.82	98.42	98.55	96.74	109.46	99.93	86.19	143.53	120.30
Vocational Education and Training - ACAT 4060									
2001-02	3.94	96.75	93.42	107.21	103.98	96.74	111.61	115.06	169.64
2002-03	3.97	97.36	93.51	105.94	104.95	96.05	108.82	113.30	174.69
2003-04	3.91	97.12	95.16	103.69	103.36	97.76	108.56	117.00	180.47
2004-05	3.79	97.25	94.91	103.39	105.45	95.17	105.87	119.62	187.72
2005-06	3.71	98.61	94.13	102.95	102.91	95.84	107.22	120.14	184.76
2006-07	3.54	97.96	93.77	102.60	105.46	97.45	104.34	121.89	187.57
Higher Education - ACAT 4065									
2001-02	0.27	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2002-03	0.30	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2003-04	0.32	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2004-05	0.39	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2005-06	0.30	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2006-07	0.27	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

**Table 3 Cost of service provision<sup>(a)</sup> — GST relativities (continued)**

	Percentage of total expenses/user charges	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	%	%	%	%	%	%	%	%	%
<b>Transport of Rural School Children - ACAT 4070</b>									
2001-02	0.60	89.73	79.56	134.39	97.50	112.56	186.91	2.39	182.97
2002-03	0.61	89.99	79.43	133.77	97.19	112.58	186.60	2.37	184.30
2003-04	0.66	90.23	79.26	133.21	96.75	112.54	187.00	2.37	185.04
2004-05	0.60	90.47	79.15	132.78	96.27	112.62	186.57	2.36	184.09
2005-06	0.59	90.61	79.00	132.47	96.12	112.80	186.59	2.35	182.83
2006-07	0.59	90.70	78.86	132.43	95.81	112.99	186.56	2.34	182.02
<b>Education - Sub-total</b>									
2001-02	22.16	98.72	92.26	105.02	106.78	94.80	110.70	102.41	183.11
2002-03	22.30	98.87	92.28	104.91	106.63	94.63	110.50	100.68	184.89
2003-04	22.64	98.91	92.65	104.42	105.76	95.03	110.89	101.40	186.18
2004-05	22.93	99.26	92.94	103.75	105.33	94.55	109.54	101.85	188.65
2005-06	22.49	99.59	92.62	103.54	105.04	94.89	109.85	101.80	187.57
2006-07	21.77	99.43	92.19	104.17	105.58	95.00	108.82	101.54	186.78
<b>Health and Community Services</b>									
<b>Inpatient Services - ACAT 4110</b>									
2001-02	13.60	100.45	95.73	100.42	97.60	109.16	103.48	79.08	159.91
2002-03	13.78	100.31	95.77	100.60	97.63	109.46	103.40	78.87	159.19
2003-04	14.54	100.37	95.69	100.66	97.75	109.47	103.49	78.42	157.62
2004-05	15.03	100.33	95.81	100.59	97.76	109.34	104.98	76.73	157.43
2005-06	15.27	102.27	95.79	98.30	98.60	104.09	109.02	77.93	159.06
2006-07	15.59	101.96	95.32	99.37	99.51	103.17	110.48	76.02	157.97
<b>Non-Inpatient and Community Health Services - ACAT 4115</b>									
2001-02	6.65	98.33	92.45	103.33	106.23	97.00	107.85	87.93	241.58
2002-03	6.84	98.28	92.56	103.52	105.46	97.65	109.01	89.53	234.11
2003-04	7.11	98.10	93.08	102.58	105.85	98.32	109.94	91.07	230.71
2004-05	7.20	99.27	95.78	99.41	105.56	94.01	99.93	101.81	227.40
2005-06	7.35	99.57	95.40	98.57	106.45	94.53	100.49	101.52	228.35
2006-07	7.29	99.24	95.13	99.34	107.05	94.36	100.14	101.12	226.15
<b>Population and Preventive Health - ACAT 4120</b>									
2001-02	1.12	97.87	91.05	101.08	105.41	94.44	110.13	109.09	320.61
2002-03	1.16	96.79	91.67	103.17	101.94	98.55	111.30	108.30	303.50
2003-04	1.19	96.70	92.35	102.41	102.41	98.86	112.06	112.72	287.78
2004-05	1.17	97.41	92.47	100.90	103.92	98.46	107.38	112.60	288.47
2005-06	1.30	97.75	92.62	101.01	102.52	98.62	107.80	110.85	283.94
2006-07	1.33	95.94	91.50	104.48	102.34	101.85	105.99	109.71	284.19

**Table 3 Cost of service provision<sup>(a)</sup> — GST relativities (continued)**

	Percentage of total expenses/user charges	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	%	%	%	%	%	%	%	%	%
Family and Community Services - ACAT 4130									
2001-02	1.44	95.13	73.35	110.27	117.71	86.82	113.57	77.63	655.17
2002-03	1.53	94.79	72.48	110.85	118.33	86.67	113.40	76.20	674.93
2003-04	1.60	94.64	72.50	111.06	118.28	86.87	113.30	75.96	672.72
2004-05	1.73	96.52	74.15	107.45	114.33	85.81	105.10	72.82	704.23
2005-06	1.80	95.88	72.46	108.20	115.74	85.27	105.06	71.60	736.62
2006-07	1.81	95.47	72.19	109.03	116.42	84.96	104.50	71.25	731.65
Aged and Disabled Services - ACAT 4135									
2001-02	3.51	102.52	100.10	94.54	95.82	103.50	103.84	101.44	116.98
2002-03	3.82	102.30	99.63	95.15	96.31	103.44	104.10	100.53	123.02
2003-04	3.95	102.20	99.56	95.37	96.33	103.67	104.23	100.18	124.25
2004-05	4.12	102.31	99.53	95.33	96.37	103.65	103.36	100.62	124.73
2005-06	4.16	102.27	99.52	95.39	96.51	104.04	103.57	100.60	121.75
2006-07	4.01	102.03	99.26	96.09	96.92	103.86	103.47	100.34	121.43
Homeless and General Welfare - ACAT 4140									
2001-02	1.40	94.83	84.02	109.48	110.56	99.10	121.11	86.31	362.94
2002-03	1.29	94.53	83.28	109.83	111.11	99.18	121.35	85.40	378.45
2003-04	1.42	94.71	84.37	109.46	110.10	100.06	121.16	85.01	354.21
2004-05	1.34	101.93	90.31	96.65	99.80	98.28	109.57	80.01	363.75
2005-06	1.26	101.60	89.54	97.01	100.69	98.22	109.66	79.91	376.97
2006-07	1.22	101.24	89.30	97.82	101.36	98.02	109.24	79.72	374.58
Housing - ACAT 4160									
2001-02	2.86	96.20	84.07	103.05	112.68	104.30	107.19	84.65	410.54
2002-03	2.81	96.37	84.70	102.58	112.73	104.24	105.90	85.03	401.87
2003-04	2.91	96.23	84.80	103.04	112.25	104.69	106.14	85.31	395.56
2004-05	2.66	99.12	86.51	97.79	107.05	105.85	107.20	83.03	400.01
2005-06	2.88	99.07	86.12	98.40	107.03	106.29	107.42	81.45	396.31
2006-07	2.54	98.37	85.69	99.59	107.63	106.15	108.32	82.08	396.77
Housing - User Charges <sup>(b)</sup>									
2001-02		97.64	89.99	104.49	108.50	109.96	103.87	82.02	201.09
2002-03		97.85	90.53	103.85	108.45	109.52	102.60	82.68	198.25
2003-04		97.77	90.55	104.11	108.05	109.62	102.90	83.34	196.19
2004-05		100.46	92.02	99.12	103.88	110.39	103.91	80.57	203.18
2005-06		100.38	91.66	99.57	103.77	110.62	104.57	80.25	203.90
2006-07		100.10	91.55	100.07	103.77	110.66	105.24	80.18	204.21

**Table 3** Cost of service provision <sup>(a)</sup> — GST relativities (continued)

	Percentage of total expenses/user charges	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	%	%	%	%	%	%	%	%	%
<b>Housing - Net</b>									
2001-02	1.20	94.21	75.91	101.07	118.44	96.50	111.77	88.29	699.49
2002-03	1.16	94.26	76.40	100.77	118.83	96.73	110.60	88.38	691.75
2003-04	1.38	94.51	78.39	101.84	116.94	99.20	109.76	87.50	617.85
2004-05	1.15	97.37	79.31	96.06	111.20	99.92	111.49	86.24	657.09
2005-06	1.39	97.67	80.15	97.14	110.55	101.62	110.49	82.74	603.33
2006-07	1.10	96.11	78.02	98.97	112.68	100.24	112.35	84.57	649.18
<b>First Home Owners Scheme - ACAT 4164</b>									
2001-02	1.41	91.32	93.86	118.86	111.48	95.98	106.84	107.61	80.78
2002-03	0.90	89.07	96.13	116.03	117.62	92.33	120.52	103.62	89.18
2003-04	0.72	90.48	99.44	107.97	123.30	96.40	101.19	83.13	101.33
2004-05	0.79	86.18	115.01	90.88	140.52	89.82	79.19	96.02	99.38
2005-06	0.81	90.33	108.56	96.80	126.52	92.33	80.48	106.23	102.02
2006-07	0.77	97.43	102.72	110.79	85.66	94.96	87.08	118.73	84.64
<b>Services to Indigenous Communities - ACAT 4180</b>									
2001-02	0.16	12.21	1.81	57.57	115.11	31.79	21.53	0.00	6 921.55
2002-03	0.19	12.30	1.55	58.84	135.47	31.60	18.47	0.00	6 755.04
2003-04	0.21	12.50	1.39	60.37	119.36	31.76	16.57	0.00	6 903.46
2004-05	0.23	12.44	1.27	54.87	113.11	26.53	15.71	0.00	7 074.44
2005-06	0.27	12.30	1.09	54.70	112.59	25.79	13.38	0.00	7 037.64
2006-07	0.23	12.23	1.17	54.80	112.67	25.92	14.50	0.00	6 986.69
<b>Health and Community Services - Sub-total<sup>(c)</sup></b>									
2001-02	30.49	98.48	92.38	101.93	102.67	102.28	106.05	86.20	265.23
2002-03	30.67	98.36	92.39	101.78	102.60	102.63	106.56	85.81	270.01
2003-04	32.13	98.37	92.53	101.36	102.65	103.11	106.24	85.31	271.83
2004-05	32.77	99.04	94.00	99.17	102.09	101.79	102.92	86.71	275.37
2005-06	33.60	99.95	93.47	98.16	102.48	99.55	104.86	87.17	284.82
2006-07	33.35	99.83	93.07	99.58	102.15	99.28	105.68	86.39	274.45
<b>Law, Order and Public Safety</b>									
<b>Police - ACAT 4440</b>									
2001-02	4.16	101.34	93.90	96.88	102.76	91.39	98.07	118.16	275.83
2002-03	4.26	101.18	94.02	97.13	102.80	91.72	97.78	117.94	273.98
2003-04	4.41	100.99	94.05	97.34	102.75	91.99	97.65	119.76	272.89
2004-05	4.27	100.61	93.75	97.68	103.10	91.95	96.92	122.50	280.14
2005-06	4.38	100.53	93.66	97.96	103.41	92.18	96.80	119.64	278.36
2006-07	4.46	100.23	93.41	98.85	104.05	91.89	96.15	118.22	275.56

**Table 3** Cost of service provision <sup>(a)</sup> — GST relativities (continued)

	Percentage of total expenses/user charges	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	%	%	%	%	%	%	%	%	%
<b>Administratiion of Justice - ACAT 4450</b>									
2001-02	1.90	99.52	93.41	96.18	105.89	94.20	105.17	123.76	283.97
2002-03	1.97	98.98	93.65	97.15	106.54	94.36	103.21	122.88	278.47
2003-04	1.91	98.06	94.31	96.81	106.55	96.52	102.87	123.90	283.23
2004-05	1.96	98.53	95.04	96.47	106.33	94.18	100.99	122.77	281.98
2005-06	1.97	98.11	92.57	97.99	107.58	93.50	102.06	120.22	319.39
2006-07	2.03	97.62	92.46	98.18	111.00	93.01	100.78	119.80	306.09
<b>Corrective Services - ACAT 4465</b>									
2001-02	1.65	102.65	84.02	95.81	106.55	81.49	96.86	119.39	532.89
2002-03	1.66	102.78	84.06	96.37	106.21	81.82	97.43	118.74	521.41
2003-04	1.71	102.59	83.43	97.20	106.17	81.50	98.28	117.93	532.24
2004-05	1.86	102.92	83.17	97.70	105.92	79.07	94.79	118.51	544.77
2005-06	1.74	102.70	82.03	98.31	106.73	79.09	96.12	118.10	554.21
2006-07	1.76	102.41	81.26	99.30	107.25	78.78	95.82	117.01	559.94
<b>Public Safety - ACAT 4470</b>									
2001-02	1.44	119.97	81.68	101.65	87.34	77.63	81.99	96.08	193.38
2002-03	1.64	102.60	105.29	98.45	86.50	82.67	85.81	133.85	155.21
2003-04	1.41	101.08	92.52	105.12	101.07	87.98	91.61	139.55	187.36
2004-05	1.46	94.80	95.94	112.36	96.68	93.41	94.64	125.39	185.98
2005-06	1.40	95.60	98.60	111.38	98.75	86.42	88.89	100.92	194.82
2006-07	1.35	100.28	84.88	120.23	96.26	81.13	99.12	96.23	249.29
<b>Law, Order and Public Safety - Sub-total</b>									
2001-02	9.14	104.12	90.10	97.29	101.67	88.03	96.80	116.08	310.95
2002-03	9.54	101.25	94.15	97.23	101.36	88.98	96.78	121.84	297.59
2003-04	9.44	100.70	91.95	98.37	103.89	90.40	97.92	123.22	309.29
2004-05	9.55	99.75	92.28	99.67	103.34	90.11	96.99	122.22	317.82
2005-06	9.49	99.70	92.03	100.01	104.20	89.21	96.60	116.72	325.06
2006-07	9.60	100.09	89.78	101.80	105.01	88.21	97.49	115.24	330.44
<b>Culture and Recreation</b>									
<b>Culture and Recreation - ACAT 4710</b>									
2001-02	1.95	98.79	96.08	94.50	101.72	101.01	117.46	157.54	178.56
2002-03	1.87	98.63	96.11	94.66	101.79	101.38	117.54	157.41	179.30
2003-04	1.90	98.49	96.17	94.85	101.76	101.71	117.50	157.21	178.88
2004-05	1.82	98.22	96.05	95.16	101.74	102.04	117.99	158.20	180.83
2005-06	1.85	98.24	96.01	95.42	102.00	102.19	117.46	156.36	176.75
2006-07	1.86	98.06	95.85	96.33	102.58	101.86	116.43	154.09	172.27

**Table 3 Cost of service provision<sup>(a)</sup> — GST relativities (continued)**

	Percentage of total expenses/user charges	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	%	%	%	%	%	%	%	%	%
<b>National Parks and Wildlife Services - ACAT 4720</b>									
2001-02	0.59	103.48	67.83	57.65	155.29	91.16	150.39	286.81	663.86
2002-03	0.59	104.02	66.61	56.18	162.10	90.96	152.95	286.64	649.66
2003-04	0.56	104.19	66.30	55.87	162.61	91.62	155.54	288.12	652.45
2004-05	0.54	103.63	68.68	54.88	160.61	90.24	155.21	285.75	674.39
2005-06	0.52	104.83	67.69	54.92	161.12	90.54	153.26	285.93	658.62
2006-07	0.51	104.59	67.44	55.04	163.54	90.37	152.39	284.63	653.39
<b>Culture and Recreation - Sub-total</b>									
2001-02	2.53	99.87	89.56	86.00	114.09	98.74	125.06	187.37	290.56
2002-03	2.47	99.92	89.00	85.39	116.31	98.87	126.07	188.54	292.60
2003-04	2.46	99.79	89.37	85.97	115.62	99.41	126.16	187.03	286.76
2004-05	2.35	99.45	89.82	85.98	115.15	99.35	126.46	187.25	293.24
2005-06	2.37	99.68	89.83	86.59	114.90	99.65	125.27	184.63	281.91
2006-07	2.37	99.47	89.69	87.37	115.80	99.36	124.23	182.40	276.61
<b>Economic Activities</b>									
<b>Electricity and Gas - ACAT 5415</b>									
2001-02	0.44	89.89	83.03	116.13	126.60	107.17	135.32	64.46	213.33
2002-03	0.43	90.17	82.97	115.68	126.57	106.76	135.63	64.40	212.46
2003-04	0.49	91.41	86.09	113.05	119.36	109.61	135.96	62.82	189.75
2004-05	0.44	92.30	87.70	110.08	117.00	110.16	136.16	65.67	186.70
2005-06	0.57	90.73	80.19	116.00	129.10	107.67	133.45	52.89	229.56
2006-07	0.49	89.69	76.54	118.61	134.60	106.73	134.14	49.11	253.54
<b>Water Sanitation and Protection of the Environment - ACAT 5420</b>									
2001-02	1.36	97.58	80.81	96.20	131.83	137.22	96.54	63.38	194.37
2002-03	1.47	97.97	82.81	96.37	128.47	133.57	97.92	66.26	184.32
2003-04	1.36	96.59	74.82	94.98	143.22	149.70	94.72	50.76	220.25
2004-05	1.56	94.40	74.04	95.34	147.68	153.84	91.07	46.21	245.87
2005-06	1.52	94.13	71.18	94.37	153.08	159.16	87.75	42.33	262.93
2006-07	1.84	93.80	67.80	93.73	159.48	164.69	83.19	37.52	279.99
<b>Non-Urban Transport - ACAT 5425</b>									
2001-02	0.98	101.97	96.87	101.41	100.48	100.00	114.02	50.65	126.65
2002-03	0.95	101.97	96.87	101.42	100.48	100.02	114.00	50.64	126.53
2003-04	0.96	102.06	96.34	101.84	100.22	98.98	116.33	50.64	132.84
2004-05	0.83	102.67	96.87	100.95	98.06	99.09	117.56	50.84	133.73
2005-06	1.05	102.74	96.77	101.13	98.02	98.85	117.53	50.69	133.09
2006-07	0.93	102.67	96.65	101.32	98.11	98.76	117.89	50.74	133.97

**Table 3** Cost of service provision <sup>(a)</sup> — GST relativities (continued)

	Percentage of total expenses/user charges	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	%	%	%	%	%	%	%	%	%
Urban Transit - ACAT 5435									
2001-02	2.63	110.56	105.51	92.77	92.65	86.90	50.59	93.30	47.63
2002-03	2.56	110.41	105.57	92.95	92.67	87.18	50.56	93.12	47.45
2003-04	3.01	109.36	105.29	93.63	93.66	89.33	52.06	94.67	47.33
2004-05	3.36	109.91	105.51	93.63	93.16	88.44	50.36	92.27	46.11
2005-06	3.18	108.31	104.55	94.76	94.97	91.76	52.34	96.54	48.18
2006-07	3.96	111.62	106.32	93.19	91.60	85.07	46.49	86.02	43.01
Roads - ACAT 5430									
2001-02	5.27	97.19	88.76	104.29	123.85	86.22	100.58	87.36	282.50
2002-03	5.38	99.62	86.11	103.44	124.16	86.94	104.79	73.17	285.63
2003-04	5.45	102.97	80.77	103.51	123.76	91.29	99.23	71.09	290.56
2004-05	5.36	100.69	82.35	103.43	124.23	90.84	108.07	72.22	302.29
2005-06	5.28	96.13	82.55	100.69	132.82	99.08	106.11	81.56	339.45
2006-07	5.53	96.28	82.10	101.11	133.06	98.65	106.09	81.36	334.90
Primary Industry - ACAT 5440									
2001-02	1.91	86.99	96.17	105.84	113.93	137.72	124.09	46.57	124.80
2002-03	1.70	86.98	94.40	104.57	119.03	138.28	131.25	44.62	123.01
2003-04	1.86	83.94	95.08	102.25	133.87	138.78	122.98	42.09	123.47
2004-05	1.56	85.23	94.94	106.68	124.39	132.12	125.49	42.57	131.38
2005-06	1.76	83.71	94.63	103.73	134.01	137.67	122.17	39.81	118.36
2006-07	2.12	84.40	95.07	107.34	124.86	131.93	127.01	41.29	130.47
Mining, Fuel and Energy - ACAT 5450									
2001-02	0.33	54.02	62.02	85.64	341.13	69.94	97.67	66.18	785.28
2002-03	0.24	54.64	55.75	78.99	355.47	78.54	111.21	73.31	793.96
2003-04	0.41	55.81	59.26	80.77	364.97	70.90	93.64	61.59	651.08
2004-05	0.31	54.91	53.94	81.46	370.79	74.00	103.26	66.47	668.89
2005-06	0.33	54.67	53.11	89.59	364.32	73.14	98.45	65.04	598.48
2006-07	0.33	53.99	52.21	85.79	373.67	72.41	103.07	63.92	595.49
Tourism - ACAT 5455									
2001-02	0.41	94.40	93.08	98.67	103.52	102.17	132.64	156.40	260.13
2002-03	0.43	94.75	93.51	99.31	102.53	102.41	131.30	149.88	248.82
2003-04	0.38	93.68	93.35	98.26	103.47	103.44	136.60	158.21	265.61
2004-05	0.41	94.54	93.11	99.14	103.60	102.44	132.19	151.96	252.14
2005-06	0.34	93.53	92.70	97.95	103.31	103.89	139.49	162.38	275.22
2006-07	0.31	93.29	92.19	97.85	103.93	103.55	141.39	165.92	282.68

**Table 3 Cost of service provision<sup>(a)</sup> — GST relativities (continued)**

	Percentage of total expenses/user charges	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	%	%	%	%	%	%	%	%	%
<b>Manufacturing and Other Industry - ACAT 5490</b>									
2001-02	0.21	92.59	93.42	91.09	102.98	106.55	157.29	207.85	282.27
2002-03	0.15	88.87	90.56	89.17	104.88	110.28	180.80	246.88	350.13
2003-04	0.19	91.96	93.00	90.97	103.37	107.39	161.21	213.79	293.32
2004-05	0.23	93.63	94.37	92.19	102.44	105.79	150.09	195.28	259.61
2005-06	0.25	94.68	95.12	93.09	102.33	104.71	143.15	182.40	235.92
2006-07	0.20	92.90	93.53	92.88	104.34	106.12	153.01	196.83	260.67
<b>Subsidies - Petroleum Products - ACAT 5491</b>									
2001-02	0.55	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2002-03	0.56	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2003-04	0.55	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2004-05	0.55	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2005-06	0.52	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2006-07	0.49	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
<b>Subsidies - Alcohol Products - ACAT 5492</b>									
2001-02	0.03	66.62	97.07	29.82	177.22	345.59	119.72	11.94	54.78
2002-03	0.03	61.36	103.37	23.51	172.96	377.73	105.22	29.79	17.89
2003-04	0.03	79.09	95.88	31.35	185.55	291.74	120.21	9.30	12.62
2004-05	0.02	70.74	83.03	17.32	172.99	445.81	54.70	7.95	5.59
2005-06	0.01	75.26	68.93	11.63	141.88	542.07	11.31	11.31	11.31
2006-07	0.01	61.13	78.03	10.17	127.09	412.23	613.04	10.17	10.17
<b>Economic Activities - Sub-total</b>									
2001-02	14.12	97.33	92.52	100.62	119.30	101.31	97.78	80.98	199.45
2002-03	13.90	98.66	91.35	100.14	118.87	101.41	100.43	76.01	198.18
2003-04	14.69	98.98	88.88	99.55	124.16	104.09	96.19	73.57	201.20
2004-05	14.64	99.02	89.66	99.72	121.35	103.53	97.12	74.44	203.80
2005-06	14.82	96.44	88.86	99.21	127.08	108.61	97.39	76.31	217.74
2006-07	16.19	97.49	89.02	99.11	125.88	107.34	94.58	72.81	212.74
<b>General Public Services</b>									
<b>Superannuation - ACAT 5505</b>									
2001-02	11.61	99.10	95.88	100.17	104.92	101.65	110.53	86.37	164.08
2002-03	11.81	99.11	96.02	100.11	104.54	101.29	109.80	89.33	165.43
2003-04	12.41	99.15	95.93	100.08	104.44	101.33	109.01	91.24	165.98
2004-05	11.96	99.27	96.19	99.76	104.00	100.83	108.14	92.90	169.06
2005-06	11.62	99.23	95.81	99.42	104.37	100.47	108.24	95.78	179.79
2006-07	10.77	99.39	95.74	99.50	104.33	100.19	107.74	95.55	177.98

**Table 3** Cost of service provision <sup>(a)</sup> — GST relativities (continued)

	Percentage of total expenses/user charges	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	%	%	%	%	%	%	%	%	%
<b>GST Administration Costs - ACAT 5520</b>									
2001-02	0.52	100.24	100.07	99.57	99.84	99.88	99.97	100.05	100.84
2002-03	0.54	100.27	100.11	99.53	100.10	99.75	99.88	99.40	99.42
2003-04	0.53	100.45	99.91	99.50	100.13	99.75	99.95	98.90	99.49
2004-05	0.52	100.64	99.77	99.40	100.12	99.61	100.24	98.61	99.55
2005-06	0.50	100.75	99.76	99.36	100.09	99.54	100.42	98.43	97.92
2006-07	0.47	100.02	100.00	99.99	99.96	99.91	100.17	100.18	99.86
<b>General Public Services - ACAT 5525</b>									
2001-02	4.10	94.41	93.65	92.50	105.93	102.05	139.44	183.99	276.91
2002-03	4.03	95.23	93.81	90.99	106.93	101.57	137.48	181.99	279.04
2003-04	4.26	95.76	93.87	91.64	105.85	101.19	135.78	178.56	273.51
2004-05	4.17	95.51	93.32	92.25	106.67	101.35	136.00	179.26	273.56
2005-06	4.35	95.58	93.09	92.85	108.49	101.35	133.50	173.37	262.95
2006-07	4.39	95.50	92.48	93.77	110.87	100.63	132.25	168.13	255.23
<b>Debt Charges - ACAT 5530</b>									
2001-02	1.88	100.77	101.03	101.02	103.78	99.42	84.83	90.73	49.23
2002-03	1.20	100.73	100.75	100.54	103.34	99.61	86.15	98.40	53.17
2003-04	-2.08	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2004-05	-2.44	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2005-06	-2.76	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2006-07	-2.45	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
<b>Depreciation - ACAT 5540</b>									
2001-02	3.44	98.86	97.24	101.53	101.66	99.33	109.28	102.00	140.53
2002-03	3.54	98.95	97.29	101.51	101.60	99.20	108.86	101.33	140.19
2003-04	3.52	98.99	97.35	101.33	101.41	99.32	108.94	101.53	141.04
2004-05	3.54	99.15	97.46	101.02	101.29	99.08	108.50	101.60	142.27
2005-06	3.53	99.40	97.40	100.75	101.25	98.53	108.95	101.49	143.94
2006-07	3.54	99.44	97.39	100.76	101.26	98.56	108.63	101.13	143.35
<b>General Public Services - Sub-total</b>									
2001-02	21.55	98.34	96.22	98.99	104.37	101.12	113.34	108.16	170.26
2002-03	21.13	98.46	96.18	98.61	104.32	100.86	113.33	109.80	174.82
2003-04	18.64	98.29	95.39	98.38	104.57	101.02	115.87	112.38	191.34
2004-05	17.75	98.30	95.35	98.21	104.52	100.68	115.64	114.11	195.72
2005-06	17.24	98.26	94.89	97.94	105.35	100.35	115.85	115.92	203.85
2006-07	16.71	98.31	94.73	98.21	105.91	99.98	115.28	115.26	200.16

**Table 3** Cost of service provision<sup>(a)</sup> — GST relativities (continued)

	Percentage of total expenses/user charges	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	%	%	%	%	%	%	%	%	%
<b>Total Expenses</b>									
2001-02	100.00	98.89	92.92	100.97	106.49	98.84	107.12	99.08	222.09
2002-03	100.00	98.85	93.11	100.74	106.34	98.91	107.56	98.80	224.12
2003-04	100.00	98.82	92.42	100.57	107.30	99.74	107.32	98.36	230.96
2004-05	100.00	99.04	93.10	99.87	106.51	99.02	105.84	99.01	235.34
2005-06	100.00	99.03	92.62	99.39	107.65	99.00	106.47	98.92	242.80
2006-07	100.00	99.13	92.10	100.20	107.97	98.71	105.82	97.36	238.38
<b>User Charges</b>									
Hospital Patient Fees - ACAT 3410 <sup>(b)</sup>									
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 <sup>(b)</sup>									
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 <sup>(b)</sup>									
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 UC - ACAT 4470 <sup>(b)</sup>									
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

**Table 3 Cost of service provision<sup>(a)</sup> — GST relativities (continued)**

	Percentage of total expenses/user charges	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	%	%	%	%	%	%	%	%	%
National Parks and Wildlife Services UC - ACAT 4720 <sup>(b)</sup>									
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
General Public Services UC - ACAT 5525 <sup>(b)</sup>									
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 <sup>(b)</sup>									
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
<b>Total User Charges<sup>(b)</sup></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 expenses per capita to standard expenses per capita.

(b) These are revenue raising capacity ratios.

(c) Includes net adjustment for Housing.

**Table 4** Level of service provision<sup>(a)</sup> — GST relativities

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	%	%	%	%	%	%	%	%
<b>Education</b>								
Pre-school Education - ACAT 4010								
2001-02	13.18	110.60	178.39	70.93	198.15	285.89	206.32	162.15
2002-03	15.08	119.18	177.83	68.48	190.23	241.42	115.43	183.48
2003-04	13.29	120.34	162.32	88.95	195.53	246.62	174.12	174.88
2004-05	15.59	118.51	168.05	97.40	147.16	274.78	217.69	169.15
2005-06	13.85	110.34	172.31	96.43	146.06	313.07	227.34	189.19
2006-07	13.16	114.29	174.55	91.96	140.51	311.52	218.98	181.08
Government Schools Education - ACAT 4020 and 4040								
2001-02	94.23	103.31	96.90	105.10	118.28	104.26	106.91	85.25
2002-03	100.98	99.22	95.20	101.56	110.41	103.41	109.01	82.44
2003-04	100.18	99.25	92.75	103.59	115.56	104.38	118.71	82.94
2004-05	100.70	95.30	94.71	106.34	116.98	97.45	117.08	91.99
2005-06	97.75	96.61	93.34	108.46	124.43	102.57	113.15	99.14
2006-07	96.27	100.45	93.51	109.35	119.25	101.23	108.50	98.25
Non-government Schools Education - ACAT 4030 and 4050								
2001-02	93.53	118.45	97.62	108.37	73.66	108.36	72.48	56.11
2002-03	93.33	91.23	122.44	114.16	90.43	116.19	83.18	69.48
2003-04	105.91	78.06	127.15	127.46	60.35	95.90	65.41	62.90
2004-05	100.89	78.80	118.21	148.36	73.88	55.26	74.20	92.77
2005-06	107.55	74.78	129.45	112.23	67.35	98.97	65.70	110.06
2006-07	106.71	77.73	129.47	112.13	64.21	87.74	62.35	109.21
Vocational Education and Training - ACAT 4060								
2001-02	110.93	107.63	75.46	97.92	103.09	80.52	105.47	100.39
2002-03	104.73	115.09	74.90	109.25	94.09	81.35	101.81	97.96
2003-04	106.20	115.62	74.20	97.46	104.42	76.13	107.85	92.74
2004-05	108.65	127.27	65.83	84.51	99.85	69.78	108.33	95.67
2005-06	98.21	126.57	75.20	94.33	106.33	84.29	106.60	89.82
2006-07	98.41	133.97	77.66	80.84	96.74	85.76	100.12	88.05
Higher Education - ACAT 4065								
2001-02	0.00	276.45	55.23	51.50	90.78	30.63	77.86	696.76
2002-03	0.00	252.79	6.33	155.27	107.96	13.38	241.92	832.41
2003-04	0.00	238.88	9.99	151.29	102.15	96.43	390.74	753.57
2004-05	0.00	193.48	5.52	265.72	86.93	123.98	506.64	694.37
2005-06	0.00	243.53	10.41	145.20	109.26	104.48	324.29	711.34
2006-07	0.00	275.88	11.51	53.74	151.95	111.14	146.53	738.75

**Table 4** Level of service provision<sup>(a)</sup> — GST relativities (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	%	%	%	%	%	%	%	%
<b>Transport of Rural School Children - ACAT 4070</b>								
2001-02	124.79	127.23	77.60	98.24	44.82	88.81	0.00	9.01
2002-03	131.19	118.00	77.75	97.38	44.95	88.01	0.00	8.46
2003-04	127.24	144.81	66.07	92.24	43.03	80.49	0.00	7.62
2004-05	128.35	128.55	71.22	103.33	37.62	99.79	0.00	15.79
2005-06	117.63	126.10	74.90	123.59	51.79	89.26	365.37	14.93
2006-07	121.66	127.93	74.07	111.22	48.38	96.18	0.00	15.85
<b>Education - Sub-total</b>								
2001-02	95.48	108.41	93.05	102.85	110.33	101.18	103.73	89.54
2002-03	99.19	104.40	92.82	103.95	104.92	100.42	106.69	89.59
2003-04	99.51	104.05	90.85	104.47	107.88	99.97	115.51	88.25
2004-05	99.61	102.16	90.56	108.51	107.96	93.48	118.32	97.53
2005-06	96.40	102.69	92.75	107.14	114.28	102.03	110.91	102.21
2006-07	95.51	107.15	93.46	104.09	109.14	100.97	103.46	100.84
<b>Health and Community Services</b>								
<b>Inpatient Services - ACAT 4110</b>								
2001-02	101.62	108.19	81.27	100.53	104.29	125.39	108.64	92.77
2002-03	100.25	111.74	79.66	101.99	103.29	123.23	100.18	98.93
2003-04	101.42	111.56	77.57	100.79	106.61	120.49	101.40	98.79
2004-05	100.54	112.24	78.13	96.97	109.92	121.05	113.05	98.94
2005-06	93.14	110.49	89.35	95.27	120.14	126.93	108.66	97.25
2006-07	92.73	109.58	94.59	93.15	118.82	118.11	109.34	91.69
<b>Non-Inpatient and Community Health Services - ACAT 4115</b>								
2001-02	99.85	104.34	92.46	103.87	114.75	51.73	123.88	96.76
2002-03	103.10	99.41	90.31	109.64	113.84	50.10	140.92	86.76
2003-04	105.01	93.20	92.55	109.04	120.11	49.17	134.90	89.85
2004-05	104.12	88.57	89.89	112.77	137.78	56.97	128.24	92.96
2005-06	100.49	88.18	98.09	116.08	125.98	61.37	135.85	90.27
2006-07	94.62	88.91	107.19	111.84	127.33	69.65	142.03	89.92
<b>Population and Preventive Health - ACAT 4120</b>								
2001-02	79.63	69.45	95.87	227.10	76.54	59.51	337.32	94.67
2002-03	73.63	99.96	100.01	184.41	75.54	57.17	322.64	74.28
2003-04	83.75	94.14	103.44	152.75	62.97	56.78	378.28	81.38
2004-05	83.27	88.48	99.09	156.52	70.79	64.68	433.84	80.84
2005-06	90.15	84.10	96.71	149.37	89.00	63.95	373.47	76.13
2006-07	100.46	77.97	100.42	153.29	84.80	67.26	215.22	74.65

**Table 4** Level of service provision<sup>(a)</sup> — GST relativities (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	%	%	%	%	%	%	%	%
Family and Community Services - ACAT 4130								
2001-02	114.94	140.23	60.17	80.27	108.03	131.72	261.18	24.26
2002-03	113.17	146.07	58.77	73.47	122.97	125.33	235.74	32.38
2003-04	119.50	134.74	61.91	75.75	119.21	123.70	197.09	32.61
2004-05	96.71	125.63	94.08	74.80	127.36	133.57	331.59	30.43
2005-06	95.58	128.35	105.48	70.98	108.63	142.89	304.86	26.14
2006-07	92.35	119.67	107.14	73.91	153.88	148.50	220.30	24.05
Aged and Disabled Services - ACAT 4135								
2001-02	101.25	139.64	70.80	104.44	48.60	82.34	87.77	40.73
2002-03	97.53	137.77	80.83	98.64	52.60	76.08	94.89	68.15
2003-04	101.18	136.48	79.00	98.83	43.15	75.59	104.09	71.60
2004-05	94.99	137.03	74.73	99.18	75.31	78.93	107.41	77.01
2005-06	95.15	133.65	79.31	104.23	66.15	86.76	95.09	92.40
2006-07	95.86	130.02	84.20	106.48	58.04	95.63	91.79	93.92
Homeless and General Welfare - ACAT 4140								
2001-02	152.24	87.83	64.52	32.44	154.65	39.03	72.71	55.71
2002-03	171.78	46.57	42.64	34.28	242.65	43.04	58.44	65.07
2003-04	163.48	61.52	38.55	34.70	241.75	41.51	104.27	64.65
2004-05	155.25	60.04	40.11	44.69	217.74	54.17	116.69	76.22
2005-06	149.92	66.81	47.92	45.15	205.65	65.97	101.30	74.71
2006-07	149.87	64.43	50.37	41.64	198.20	76.24	175.57	78.29
Housing - ACAT 4160								
2001-02	97.90	101.54	76.03	86.93	193.48	99.88	134.10	61.85
2002-03	100.97	96.74	83.73	90.60	149.69	124.34	128.57	89.41
2003-04	103.12	78.46	72.44	115.18	158.12	136.35	235.55	96.04
2004-05	97.89	80.12	80.72	103.73	168.46	155.26	240.66	85.13
2005-06	91.71	76.71	73.70	108.17	224.91	123.69	210.84	94.20
2006-07	95.63	81.70	70.14	114.36	198.58	132.47	204.06	88.50
Housing User Charges <sup>(b)</sup>								
2001-02	98.63	121.10	60.94	80.57	143.78	111.30	234.49	83.22
2002-03	92.49	121.31	60.62	101.86	144.63	111.02	227.68	75.71
2003-04	107.27	81.99	64.32	112.49	160.79	120.26	263.54	83.18
2004-05	104.75	81.32	69.19	119.76	152.22	112.87	273.03	81.86
2005-06	103.91	79.88	73.36	128.01	143.31	110.91	271.97	74.53
2006-07	104.03	78.88	75.82	132.98	136.14	110.03	271.84	68.75

**Table 4** Level of service provision<sup>(a)</sup> — GST relativities (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	%	%	%	%	%	%	%	%
<b>Housing - Net</b>								
2001-02	96.86	69.54	97.55	94.97	271.60	85.25	5.46	53.38
2002-03	113.51	55.29	117.64	75.96	157.85	141.94	-3.42	95.00
2003-04	98.34	73.92	81.69	117.95	154.84	153.16	205.84	100.59
2004-05	88.64	78.32	96.25	84.17	191.90	206.87	201.17	86.45
2005-06	78.21	72.81	74.09	88.14	320.50	136.70	147.05	101.36
2006-07	84.16	86.04	62.61	91.89	288.93	160.03	119.83	96.64
<b>First Home Owners Scheme - ACAT 4164</b>								
2001-02	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2002-03	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2003-04	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2004-05	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2005-06	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2006-07	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
<b>Services to Indigenous Communities - ACAT 4180</b>								
2001-02	184.08	0.00	243.31	150.42	308.60	28.72	0.00	58.78
2002-03	241.28	187.76	256.58	146.95	160.97	26.43	0.00	54.31
2003-04	284.54	195.39	224.14	147.38	156.76	0.00	0.00	58.08
2004-05	222.60	13.11	198.57	159.20	539.39	0.00	0.00	57.25
2005-06	268.99	79.15	191.87	211.41	501.49	146.16	0.00	48.01
2006-07	226.01	0.00	204.78	224.44	362.29	69.23	0.00	50.64
<b>Health and Community Services - Sub-total<sup>(c)</sup></b>								
2001-02	103.04	108.58	83.39	102.03	107.80	94.55	120.00	71.93
2002-03	103.65	108.79	82.90	100.86	106.65	94.32	119.73	76.32
2003-04	105.04	107.37	80.64	100.98	108.34	93.32	132.24	78.13
2004-05	101.79	106.54	82.04	99.67	118.23	100.48	143.57	76.89
2005-06	96.89	105.08	89.86	100.66	124.59	104.18	136.35	74.77
2006-07	95.93	104.27	95.04	99.37	121.76	104.52	127.86	73.53
<b>Law, Order and Public Safety</b>								
<b>Police - ACAT 4440</b>								
2001-02	104.25	94.38	96.37	98.82	116.20	101.21	92.41	85.60
2002-03	101.86	100.47	93.38	105.72	109.50	100.03	92.32	77.63
2003-04	102.09	97.43	93.54	108.91	109.52	101.89	92.08	87.04
2004-05	103.62	89.36	95.32	113.28	110.09	124.59	92.47	88.42
2005-06	96.11	102.78	97.40	108.57	110.09	106.34	90.49	85.90
2006-07	94.83	111.64	95.92	107.25	97.44	97.15	89.50	82.20

**Table 4** Level of service provision<sup>(a)</sup> — GST relativities (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	%	%	%	%	%	%	%	%
<b>Administratiion of Justice - ACAT 4450</b>								
2001-02	83.03	95.01	98.85	120.38	174.19	96.16	103.66	84.51
2002-03	86.19	102.97	91.78	99.13	189.32	86.31	108.53	71.02
2003-04	90.41	96.86	97.32	101.55	166.77	88.05	117.67	72.14
2004-05	96.24	101.15	99.75	106.67	116.58	94.91	99.09	73.76
2005-06	94.61	110.39	89.15	103.49	120.80	81.10	97.12	103.84
2006-07	92.46	118.23	87.31	98.45	127.63	62.00	90.84	100.72
<b>Corrective Services - ACAT 4465</b>								
2001-02	106.93	68.50	99.45	156.94	117.33	80.94	115.35	51.06
2002-03	109.32	70.38	97.60	150.12	104.82	96.46	95.17	62.63
2003-04	107.73	82.16	89.42	147.46	112.54	69.11	107.55	59.99
2004-05	103.72	105.16	79.63	141.48	114.26	75.01	63.94	56.55
2005-06	104.14	84.72	80.80	163.04	125.82	89.26	101.84	53.88
2006-07	102.09	93.10	79.88	162.06	113.16	112.92	85.60	50.97
<b>Public Safety - ACAT 4470</b>								
2001-02	85.35	137.43	86.89	89.21	112.95	116.70	142.40	101.12
2002-03	90.15	109.64	89.99	75.52	97.92	104.86	334.16	83.25
2003-04	101.76	97.66	91.66	88.50	114.13	111.13	168.48	101.07
2004-05	110.45	107.12	74.87	93.42	107.50	95.59	140.85	94.21
2005-06	103.02	116.32	67.48	100.12	115.73	110.66	175.39	84.73
2006-07	79.34	154.34	65.50	107.64	133.03	111.29	203.20	59.87
<b>Law, Order and Public Safety - Sub-total</b>								
2001-02	97.10	96.29	95.87	113.17	128.82	98.47	105.66	76.23
2002-03	97.97	98.07	93.19	107.96	124.39	97.12	141.95	72.27
2003-04	100.78	94.83	93.25	111.57	123.05	94.27	112.89	77.10
2004-05	103.13	97.45	89.69	114.69	111.79	104.47	96.00	75.60
2005-06	98.29	103.57	87.81	116.52	115.79	98.27	104.85	79.46
2006-07	93.51	115.69	86.23	115.59	111.36	94.32	102.45	73.76
<b>Culture and Recreation</b>								
<b>Culture and Recreation - ACAT 4710</b>								
2001-02	85.66	104.75	91.06	89.62	156.46	98.56	97.72	207.85
2002-03	82.72	112.93	90.01	91.15	131.99	101.67	121.31	224.04
2003-04	80.62	108.02	90.91	92.84	144.19	93.63	128.22	259.23
2004-05	76.11	110.97	78.48	110.70	149.11	120.62	128.20	263.51
2005-06	81.14	117.42	87.42	94.18	141.99	94.00	48.99	274.35
2006-07	95.28	92.92	95.83	98.40	121.12	108.18	107.69	220.55

**Table 4** Level of service provision<sup>(a)</sup> — GST relativities (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	%	%	%	%	%	%	%	%
<b>National Parks and Wildlife Services - ACAT 4720</b>								
2001-02	119.93	46.18	131.41	139.19	42.87	146.50	58.41	55.64
2002-03	127.11	52.05	142.15	111.07	50.90	158.65	44.80	39.50
2003-04	118.48	22.30	166.71	115.54	61.73	204.89	74.43	48.28
2004-05	117.48	19.32	164.09	133.72	62.20	188.48	63.85	48.33
2005-06	106.75	37.06	148.72	132.58	92.71	156.63	65.49	66.69
2006-07	115.51	29.62	165.54	130.05	71.70	167.85	26.61	58.54
<b>Culture and Recreation - Sub-total</b>								
2001-02	93.85	94.51	97.31	105.19	132.26	111.86	83.83	127.59
2002-03	93.85	101.95	98.27	97.84	114.02	118.32	93.29	125.34
2003-04	89.63	93.54	102.13	100.11	126.88	124.88	109.35	149.89
2004-05	85.93	95.01	90.93	118.01	131.13	139.59	105.83	150.79
2005-06	87.02	104.20	95.91	105.93	132.21	110.72	54.57	168.48
2006-07	99.89	82.60	105.36	108.09	111.37	124.05	80.25	137.56
<b>Economic Activities</b>								
<b>Electricity and Gas - ACAT 5415</b>								
2001-02	19.61	128.02	227.51	53.94	-39.69	148.10	321.16	296.50
2002-03	17.16	104.35	227.10	83.38	3.40	121.99	-1.23	408.17
2003-04	25.58	96.78	222.83	88.65	14.05	127.41	0.00	379.73
2004-05	14.31	100.49	228.09	106.82	-9.84	112.06	0.00	512.49
2005-06	10.87	75.99	262.43	81.65	1.18	81.54	0.00	367.21
2006-07	9.88	78.82	252.93	90.92	-13.29	94.28	0.00	330.17
<b>Water Sanitation and Protection of the Environment - ACAT 5420</b>								
2001-02	97.65	76.87	41.69	176.12	165.05	49.72	14.20	163.30
2002-03	93.09	116.46	20.61	167.87	161.23	43.55	12.02	148.57
2003-04	84.48	115.63	21.37	175.49	155.77	49.96	66.21	141.10
2004-05	96.15	137.80	20.50	147.75	141.93	17.59	-30.10	98.45
2005-06	85.85	129.33	16.61	152.68	174.28	41.56	31.66	79.11
2006-07	96.22	132.46	38.53	130.67	130.81	39.60	241.91	56.06
<b>Non-Urban Transport - ACAT 5425</b>								
2001-02	102.32	68.89	145.90	135.31	55.69	12.96	0.00	185.66
2002-03	103.93	56.18	138.63	138.80	114.27	28.54	0.00	65.65
2003-04	113.17	84.22	116.65	139.51	40.92	20.35	0.00	73.36
2004-05	83.44	104.56	148.09	129.08	36.15	30.55	0.00	90.42
2005-06	95.77	148.53	92.97	92.36	47.05	23.18	0.00	17.46
2006-07	46.20	205.48	112.00	97.89	27.43	27.24	0.00	23.45

**Table 4** Level of service provision<sup>(a)</sup> — GST relativities (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	%	%	%	%	%	%	%	%
Urban Transit - ACAT 5435								
2001-02	141.24	49.64	82.93	108.38	93.49	55.88	126.44	207.82
2002-03	153.74	24.48	93.70	111.90	93.82	62.14	118.79	182.16
2003-04	144.55	66.64	78.26	84.11	66.84	51.50	121.80	171.75
2004-05	144.73	49.53	91.49	89.49	97.97	46.43	91.49	162.21
2005-06	153.61	36.84	91.64	103.02	75.34	50.35	111.68	223.54
2006-07	170.30	30.14	80.09	102.58	43.66	43.63	92.65	190.30
Roads - ACAT 5430								
2001-02	98.22	97.08	124.63	84.36	95.54	91.09	63.34	76.92
2002-03	97.69	108.17	111.27	82.35	99.44	97.10	96.86	69.07
2003-04	102.77	117.22	109.77	72.05	65.77	101.73	120.52	71.54
2004-05	113.21	107.08	101.18	72.84	66.10	114.02	106.30	71.84
2005-06	117.65	109.62	105.30	69.83	54.20	118.53	88.40	56.04
2006-07	117.48	110.93	107.10	66.77	68.68	82.88	80.21	49.01
Primary Industry - ACAT 5440								
2001-02	89.55	88.39	143.07	106.75	71.98	94.14	9.79	129.71
2002-03	103.01	72.22	144.50	108.68	58.76	106.69	0.00	152.76
2003-04	106.72	85.75	135.17	96.29	58.32	78.84	9.21	157.07
2004-05	76.87	75.06	171.99	119.44	68.17	37.82	0.00	160.54
2005-06	90.76	67.23	163.68	118.64	64.11	56.15	8.89	129.79
2006-07	102.83	65.75	166.78	95.46	55.03	64.55	2.96	87.07
Mining, Fuel and Energy - ACAT 5450								
2001-02	192.74	53.84	88.94	87.92	128.31	67.97	0.00	53.29
2002-03	147.34	32.12	125.06	95.99	118.47	72.90	0.00	88.73
2003-04	173.01	170.77	77.06	62.62	45.12	70.14	0.00	63.96
2004-05	111.95	76.94	109.35	86.21	212.89	127.13	0.00	77.61
2005-06	44.31	254.60	80.58	76.90	177.23	64.57	0.00	84.97
2006-07	74.59	150.81	103.28	91.12	156.17	106.89	0.00	74.97
Tourism - ACAT 5455								
2001-02	48.54	44.09	144.25	158.56	134.75	239.49	250.71	253.58
2002-03	44.27	65.39	147.07	148.00	104.52	247.01	135.92	345.81
2003-04	42.64	47.77	129.73	168.64	139.51	216.90	142.73	450.57
2004-05	32.17	42.51	122.19	187.38	155.80	377.36	164.35	360.32
2005-06	31.31	52.79	91.27	205.65	157.09	336.39	184.72	398.93
2006-07	29.15	64.46	96.16	226.88	111.20	303.82	82.08	454.91

**Table 4** Level of service provision<sup>(a)</sup> — GST relativities (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	%	%	%	%	%	%	%	%
<b>Manufacturing and Other Industry - ACAT 5490</b>								
2001-02	162.77	23.11	65.25	96.27	259.23	8.47	0.00	36.48
2002-03	95.48	32.37	97.10	179.68	318.81	10.07	0.00	47.29
2003-04	118.67	23.36	94.72	153.97	291.68	8.38	0.00	51.81
2004-05	148.26	11.70	73.82	142.53	271.77	7.21	0.00	49.14
2005-06	96.31	9.62	169.55	121.24	285.82	6.31	0.00	54.08
2006-07	103.35	11.17	166.02	129.19	236.99	9.84	0.00	92.54
<b>Subsidies - Petroleum Products - ACAT 5491</b>								
2001-02	20.35	23.92	428.71	7.80	38.21	95.30	0.00	56.83
2002-03	19.47	23.64	426.98	8.51	33.74	93.99	0.00	56.99
2003-04	20.01	24.14	419.60	11.03	32.81	94.09	0.00	53.29
2004-05	19.34	23.73	417.73	11.10	30.33	93.45	0.00	53.03
2005-06	19.36	23.03	415.05	12.46	29.85	90.77	0.00	49.01
2006-07	19.29	23.42	412.68	13.03	28.19	90.36	0.00	46.42
<b>Subsidies - Alcohol Products - ACAT 5492</b>								
2001-02	103.81	103.01	12.70	86.22	116.82	123.23	113.88	188.83
2002-03	92.87	95.90	0.00	102.00	117.95	137.41	60.53	473.62
2003-04	87.59	88.57	79.04	90.81	136.16	136.56	45.03	0.00
2004-05	91.33	94.25	67.17	95.95	110.22	229.24	29.43	0.00
2005-06	85.02	95.11	0.00	92.08	113.07	1171.88	0.00	0.00
2006-07	83.36	97.87	0.00	92.00	112.46	121.94	0.00	0.00
<b>Economic Activities - Sub-total</b>								
2001-02	101.87	76.53	128.38	102.23	94.92	84.02	76.52	110.79
2002-03	103.18	76.02	123.04	103.86	98.72	89.52	72.37	110.95
2003-04	105.95	91.41	115.25	92.75	77.04	83.67	88.16	111.39
2004-05	106.31	82.94	118.23	96.82	87.49	87.15	71.24	108.63
2005-06	108.06	84.59	118.44	95.34	82.48	86.38	75.40	94.13
2006-07	115.70	83.20	117.22	91.58	70.91	72.94	75.28	81.65
<b>General Public Services</b>								
<b>Superannuation - ACAT 5505</b>								
2001-02	78.73	112.90	105.83	97.51	105.72	128.62	186.62	146.79
2002-03	81.79	115.64	99.14	96.26	113.18	122.28	125.73	154.40
2003-04	79.46	108.12	111.08	90.51	111.61	117.86	210.09	142.53
2004-05	80.80	104.82	111.58	94.08	114.39	119.50	194.54	129.21
2005-06	84.27	101.45	108.45	88.94	113.82	125.94	230.27	130.81
2006-07	80.59	92.40	123.38	93.41	114.16	133.12	212.60	131.24

**Table 4** Level of service provision<sup>(a)</sup> — GST relativities (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	%	%	%	%	%	%	%	%
<b>GST Administration Costs - ACAT 5520</b>								
2001-02	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2002-03	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2003-04	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2004-05	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2005-06	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2006-07	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
<b>General Public Services - ACAT 5525</b>								
2001-02	65.57	55.32	182.51	96.60	96.17	129.93	224.52	202.55
2002-03	75.63	59.10	164.18	130.49	55.51	131.37	217.15	168.97
2003-04	67.12	70.77	154.83	107.17	98.28	136.12	195.07	211.83
2004-05	72.97	79.74	151.31	96.16	75.43	134.40	217.85	164.54
2005-06	74.65	87.70	161.59	98.45	36.99	148.04	181.75	128.95
2006-07	73.95	73.06	166.01	105.94	67.33	167.17	153.95	113.24
<b>Debt Charges - ACAT 5530</b>								
2001-02	91.76	42.05	194.89	46.89	95.79	165.86	-126.01	1 503.43
2002-03	86.84	56.84	140.90	67.11	163.25	205.68	-260.38	1 868.18
2003-04	9.45	-28.53	593.57	-15.51	-45.60	-67.04	95.84	- 550.92
2004-05	24.55	-11.87	511.26	-3.64	-29.01	14.58	71.27	- 389.45
2005-06								
2006-07								
<b>Depreciation - ACAT 5540</b>								
2001-02	98.89	83.34	108.49	113.17	92.86	70.94	153.81	230.57
2002-03	96.79	86.94	109.11	110.71	91.33	74.77	168.42	211.27
2003-04	97.68	86.86	110.87	107.64	99.31	71.93	108.92	219.05
2004-05	96.13	84.45	112.07	113.30	104.30	64.25	129.96	199.60
2005-06	99.63	90.40	110.12	102.07	91.65	85.67	128.09	151.75
2006-07	98.10	83.11	116.38	105.43	97.88	87.08	137.47	151.42
<b>General Public Services - Sub-total</b>								
2001-02	81.25	90.66	127.68	95.44	100.88	121.86	169.18	208.58
2002-03	83.95	96.33	114.75	103.77	100.97	119.83	141.01	195.31
2003-04	88.73	111.39	65.22	109.09	123.34	132.00	195.99	215.69
2004-05	90.52	111.55	64.26	111.28	122.33	125.24	204.12	186.94
2005-06	97.01	113.33	58.88	104.44	113.69	135.58	209.12	159.82
2006-07	93.99	102.07	76.71	106.68	116.99	145.08	186.02	157.62

**Table 4** Level of service provision<sup>(a)</sup> — GST relativities (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	%	%	%	%	%	%	%	%
<b>Total Expenses</b>								
2001-02	95.73	98.61	102.71	101.91	107.28	101.78	119.56	105.05
2002-03	97.64	99.43	98.60	103.18	105.63	101.71	118.07	103.69
2003-04	100.11	103.63	86.88	102.78	107.99	102.39	133.71	107.54
2004-05	99.72	102.00	87.16	105.08	111.76	103.28	134.75	102.96
2005-06	98.31	102.92	89.43	103.38	113.05	106.83	131.05	97.59
2006-07	98.53	101.79	94.59	101.84	108.21	106.18	122.45	92.96
<b>User Charges</b>								
Hospital Patient Fees - ACAT 3410 <sup>(b)</sup>								
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 <sup>(b)</sup>								
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 <sup>(b)</sup>								
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 UC - ACAT 4470 <sup>(b)</sup>								
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

**Table 4** Level of service provision<sup>(a)</sup> — GST relativities (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	%	%	%	%	%	%	%	%
National Parks and Wildlife Services UC - ACAT 4720 <sup>(b)</sup>								
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
General Public Services UC - ACAT 5525 <sup>(b)</sup>								
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 <sup>(b)</sup>								
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
<b>Total User Charges<sup>(b)</sup></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 expenses per capita to standardised expenses per capita.

(b) These are revenue raising effort ratios.

(c) Includes net adjustment for Housing.