

DETAILS OF CONSOLIDATED FUND RECEIPTS AND EXPENDITURE AND OUTPUT EXPENDITURE FOR THE QUARTER ENDED 30 SEPTEMBER 2000

The Quarterly Statement is prepared in accordance with section 25 of the *Financial Management and Audit Act 1990* which requires the publication, on a quarterly basis, of a Statement of the Consolidated Fund. This Statement is to be published within one month of the end of the quarter.

Included as a supplement are additional details in respect of receipts and payments of the Consolidated Fund at a more disaggregated level. A summary, by Division, of expenditure on an Output Group basis is also provided.

The Output methodology encourages consideration of the full cost of the Government's Outputs, and focuses on the total Government resourcing of Outputs within the Public Account. The methodology shows the total resources available to a Department to produce its Outputs, of which the Consolidated Fund is one of the sources of funding.

CONSOLIDATED FUND

The Consolidated Fund contributes to the operations of all on-Budget departments, is the source of funding for Reserved by Law payments, and may make some contribution to the operations of off-Budget entities. The Fund receives all State taxation revenue, the majority of Commonwealth payments to Tasmania, territorial revenue and certain other classes of revenue.

There are two types of expenditure from the Consolidated Fund:

- Recurrent Services expenditure that meets the cost of the ordinary annual services provided by the Government; and
- Works and Services expenditure which provides for the construction, purchase and maintenance of major capital assets such as roads, public housing, schools and hospitals.

VARIANCE REPORTING

Reporting on variances between estimates and actual results is subject to guidance contained in Australian Accounting Standard AAS 5 "Materiality".

While AAS 5 provides guidance on quantitative thresholds, situations will arise whereby it is appropriate to report on variances for qualitative, public interest, or other reasons to ensure potential users of the report are fully informed on activities for the reporting period. As a general rule no explanations have been made where the variance is less than 10 per cent or, in those instances where the variance is greater than 10 per cent, the variance in dollar terms is less than \$1 million.

Table 1: Consolidated Fund Net Financing Requirement

	Budget Estimate 2000-01	September YTD 2000-01 Actual	September YTD 2000-01 Actual to Budget
	\$'000	\$'000	%
Receipts			
Recurrent Receipts	2 142 224	458 570	21.4
Capital Receipts	54 801	7 417	13.5
Total Receipts	2 197 025	465 988	21.2
Expenditure			
Recurrent Expenditure	2 054 412	557 460	27.1
Capital Expenditure	140 033	23 439	16.7
Total Expenditure	2 194 445	580 899	26.5
<i>Net Financing Requirement</i>	<i>(2 580)</i>	<i>114 911</i>	<i>N/A</i>

2000-01 NET FINANCING REQUIREMENT

The budgeted Net Financing Requirement (NFR) for 2000-01 is a surplus of \$2.6 million. The actual NFR for the quarter ended 30 September 2000 is a deficit of \$114.9 million. This has been funded by a reduction in the Government's cash reserves. The outcome is consistent with previous September quarters and is the result of cyclic variations in revenue collections and expenditure through the Consolidated Fund and does not provide an accurate indication of the NFR for the full financial year.

Table 2: Statement of the Consolidated Fund for the Quarter Ended 30 September 2000

	Budget Estimate 2000-01 \$'000	September YTD 2000-01 Actual \$'000	September YTD 2000-01 Actual to Budget %
RECEIPTS			
Recurrent Receipts			
<i>Commonwealth Sources</i>			
General Purpose Payments	1 074 500	222 760	20.7
Specific Purpose Payments	307 486	73 731	24.0
	1 381 986	296 491	21.5
<i>State Sources</i>			
Taxation	520 631	125 899	24.2
Receipts from Government Business Enterprises, State-owned Companies and State Authorities	112 053	7 967	7.1
Departmental Fees and Recoveries	72 766	14 163	19.5
Recoveries of State Debt Charges	13 224	3 336	25.2
Sale and Rent of Government Property	12 060	146	1.2
Resource Rents and Royalties	15 961	4 342	27.2
Other Recurrent Receipts	13 543	6 226	46.0
	760 238	162 079	21.3
Total Recurrent Receipts	2 142 224	458 570	21.4
Capital Receipts			
<i>Commonwealth Sources</i>			
Specific Purpose Payments	53 985	7 097	13.1
<i>State Sources</i>			
Capital Repayments	816	320	39.2
Total Capital Receipts	54 801	7 417	13.5
TOTAL RECEIPTS	2 197 025	465 988	21.2
EXPENDITURE			
Recurrent Expenditure	2 054 412	557 460	27.1
Capital Expenditure	140 033	23 439	16.7
TOTAL EXPENDITURE	2 194 445	580 899	26.5
NET FINANCING REQUIREMENTS	(2 580)	114 911	N/A
Financed By:			
Reduction in Cash Reserves	....	114 911	N/A
Gross Financing Requirement	(920)	....	N/A
Less Loan Repayments	1 660	....	N/A
	(2 580)	114 911	N/A

Note: For details of major categories of revenue and expenditure refer to supplementary tables

RECEIPTS

Table 3: Commonwealth Specific Purpose Recurrent Receipts

	Budget Estimate 2000-01 \$'000	September YTD 2000-01 Actual \$'000	September YTD 2000-01 Actual to Budget %
COMMONWEALTH PAYMENT TOWARDS-			
<i>Health and Human Services</i>			
Commonwealth-State Housing Agreement	15 601	4 111	26.4
Health Care Grant	135 700	34 110	25.1
Blood Transfusion Service	1 495	228	15.3
Home and Community Care Program	13 913	3 456	24.8
Supported Accommodation Assistance Program	5 566	1 110	19.9
Public Health Outcomes Funding Agreement	3 931	983	25.0
National Child Care Strategy	195	65	33.4
Disability Services Grant	13 047	....	....
High Cost Drugs	4 850	1 525	31.4
<i>Education</i>			
Primary and Secondary Education	38 591	9 441	24.5
Technical and Further Education	18 950	5 015	26.5
<i>Primary Industries, Water and Environment</i>			
World Heritage Area	5 200	1 300	25.0
<i>Police and Public Safety</i>			
Natural Disasters Organisations	197	58	29.6
<i>Finance General</i>			
Assistance for Concessions	5 150	1 300	25.2
Grant to the State for Local Government	45 100	11 029	24.5
TOTAL COMMONWEALTH SPECIFIC PURPOSE RECURRENT RECEIPTS	307 486	73 731	24.0

Table 4: State Taxation Receipts

	Budget Estimate 2000-01 \$'000	September YTD 2000-01 Actual \$'000	September YTD 2000-01 Actual to Budget %
Land Tax	27 271	714	2.6
Motor Taxation	42 834	10 382	24.2
Payroll Tax	217 753	58 726	27.0
Financial Transaction Taxes:			
Financial Institutions Duty	25 527	6 734	26.4
Stamp Duties	127 904	34 866	27.3
Franchise Fees and Levies:			
Electricity Entities Levy	15 711	(4)	....
Safety Net Revenue	2 109	2 109	100.0
Gambling Taxes:			
Casino Tax and Licence Fees	36 754	7 003	19.1
Lottery Tax	20 182	4 994	24.7
Racing and Gaming Taxes	4 556	368	8.1
Other:			
Sundry Licences	30	6	19.7
TOTAL STATE TAXATION RECEIPTS	520 631	125 899	24.2

MAJOR VARIATIONS - RECEIPTS

The timing of receipts paid into the Consolidated Fund is such that a comparatively greater proportion of receipts is collected in the later part of the year. Total receipts for the three months to 30 September 2000 were \$465.9 million, 21.2 per cent of Budget.

Receipts from Government Business Enterprises, State-owned Companies and State Authorities

Receipts from Government Business Enterprises, State-owned Companies and State Authorities are below pro rata Budget due to the timing of dividend payments. The majority of dividends are received in the second half of the financial year.

Land Tax

Land tax receipts are below pro rata Budget as assessment notices for 2000-01 have not yet been issued. Assessment notices will be issued in the December quarter. Receipts for the September quarter reflect compliance activities and the receipt of late payments for 1999-00.

Electricity Entities Levy

Receipts from the Electricity Entities Levy are below pro rata Budget because the first quarter payment is not due until mid October. The \$4 000 deficit is due to a refund of revenue received in the previous financial year.

Safety Net Revenue

Safety Net Revenue arrangements between the State and Commonwealth Governments expired on 30 June 2000. The receipts represent the balance of payments due from the Commonwealth relating to the 1999-00 financial year.

Commonwealth Specific Purpose Capital Receipts

Commonwealth Specific Purpose Capital Receipts are below pro rata Budget due to the timing of payments made by the Commonwealth for the National Roads program.

EXPENDITURE

Table 5: Consolidated Fund Expenditure

	Budget Estimate 2000-01 \$'000	September YTD 2000-01 Actual \$'000	September YTD 2000-01 Actual to Budget %
Education			
Recurrent Expenditure	566 364	170 698	30.1
Capital Expenditure	19 137	3 222	16.8
Total	585 501	173 920	29.7
Finance-General			
Recurrent Expenditure	375 619	98 317	26.2
Capital Expenditure	....	....	....
Total	375 619	98 317	26.2
Health and Human Services			
Recurrent Expenditure	623 770	170 714	27.4
Capital Expenditure	27 821	5 972	21.5
Total	651 591	176 687	27.1
House of Assembly			
Recurrent Expenditure	4 295	1 090	25.4
Capital Expenditure	....	....	....
Total	4 295	1 090	25.4
Infrastructure, Energy and Resources			
Recurrent Expenditure	87 285	22 879	26.2
Capital Expenditure	81 030	12 798	15.8
Total	168 315	35 677	21.2
Justice and Industrial Relations			
Recurrent Expenditure	53 092	13 885	26.2
Capital Expenditure	394	80	20.2
Total	53 486	13 965	26.1
Legislative Council			
Recurrent Expenditure	2 982	824	27.6
Capital Expenditure	....	....	....
Total	2 982	824	27.6
Legislature-General			
Recurrent Expenditure	3 508	1 001	28.5
Capital Expenditure	225	....	....
Total	3 733	1 001	26.8

	Budget Estimate 2000-01 \$'000	September YTD 2000-01 Actual \$'000	September YTD 2000-01 Actual to Budget %
Ministerial and Parliamentary Support			
Recurrent Expenditure	10 498	2 402	22.9
Capital Expenditure	....	....	....
Total	10 498	2 402	22.9
Office of the Governor			
Recurrent Expenditure	1 851	539	29.1
Capital Expenditure	8	8	102.5
Total	1 859	547	29.4
Police and Public Safety			
Recurrent Expenditure	105 999	29 618	27.9
Capital Expenditure	526	96	18.3
Total	106 525	29 714	27.9
Premier and Cabinet			
Recurrent Expenditure	18 048	5 235	29.0
Capital Expenditure	....	....	....
Total	18 048	5 235	29.0
Primary Industries, Water & Environment			
Recurrent Expenditure	88 565	19 987	22.6
Capital Expenditure	1 179	65	5.5
Total	89 744	20 052	22.3
State Development			
Recurrent Expenditure	81 456	12 673	15.6
Capital Expenditure	2 732	1 050	38.4
Total	84 188	13 723	16.3
Tasmanian Audit Office			
Recurrent Expenditure	257	54	21.0
Capital Expenditure	....	....	....
Total	257	54	21.0
Treasury and Finance			
Recurrent Expenditure	30 823	7 546	24.5
Capital Expenditure	6 981	147	2.1
Total	37 804	7 693	20.3
TOTAL	2 194 445	580 899	26.5

MAJOR VARIATIONS - EXPENDITURE

Total expenditure for the three months to 30 September 2000 was \$580.8 million, 26.5 per cent of Budget.

Capital Expenditure

Treasury and Finance

Capital expenditure is below pro rata Budget due to the expenditure against the Capital Investment Program projects anticipated to occur later in the financial year.

Table 6: Output Group Expenditure

	Budget Estimate 2000-01 \$'000	September YTD 2000-01 Actual \$'000	September YTD 2000-01 Actual to Budget %
Education			
Delivery of Education Services	450 085	125 621	27.9
Delivery of Vocational Education and Training	65 364	18 780	28.7
Delivery of Information Services	20 508	9 513	46.4
Strategic Development and Evaluation Services	15 483	4 855	31.4
Administered Payments	116 799	44 098	37.8
Capital Investment Program	21 698	4 132	19.0
Total	689 937	207 000	30.0
Finance-General			
Debt Servicing and Management	200 210	50 663	25.3
Employee Related Costs	140 407	25 824	18.4
Government Business Enterprises	5 379	776	14.4
Miscellaneous	84 769	12 716	15.0
Administered Payments	104 924	31 683	30.2
Total	535 689	121 663	22.7
Health and Human Services			
Health Advancement	36 736	8 794	23.9
Community and Rural Health	152 676	35 452	23.2
Child, Youth and Family Support	27 120	6 658	24.5
Hospitals and Ambulance Service	356 215	99 257	27.9
Housing Services	73 068	23 148	31.7
Administered Payments	129 204	25 739	19.9
Capital Investment Program	48 369	10 358	21.4
Total	823 388	209 406	25.4
House of Assembly			
House of Assembly Support Services	1 698	421	24.8
Payments Administered by the House of Assembly	2 597	669	25.8
Administered Payments	72	3	3.7
Total	4 367	1 092	25.0

	Budget Estimate 2000-01 \$'000	September YTD 2000-01 Actual \$'000	September YTD 2000-01 Actual to Budget %
Infrastructure, Energy and Resources			
Development of Transport Policy Advice and Planning	1 769	441	24.9
Land Transport Safety Programs	20 954	4 260	20.3
Provision of Transport Services and Infrastructure	4 822	911	18.9
Provision of Energy Advisory and Regulatory Services	839	81	9.7
Workplace Standards	12 267	2 968	24.2
Mineral Resources Management and Administration	4 863	1 349	27.7
Support for the Minister in Infrastructure Development and Business Management	294	19	6.4
Support for Racing Industry	1 387	395	28.5
Administered Payments	211 451	57 603	27.2
Capital Investment Program	81 380	12 884	15.8
Total	340 026	80 909	23.8
Justice and Industrial Relations			
Administration of Justice	18 876	4 982	26.4
Legal Services	6 663	2 423	36.4
Registration Services	662	140	21.2
Review Services	2 018	498	24.7
Electoral Services	2 759	360	13.1
Corrective Services	23 204	6 670	28.7
Other Services	554	132	23.8
Consumer Services	2 492	671	26.9
Industrial Relations Services	3 684	917	24.9
Administered Payments	8 080	1 723	21.3
Capital Investment Program	394	80	20.2
Total	69 386	18 596	26.8
Legislative Council			
Legislative Council Support Services	1 336	412	30.8
Payments Administered by the Legislative Council	1 646	417	25.4
Administered Payments	27	2	6.5
Total	3 009	831	27.6
Legislature-General			
Parliamentary Reporting Service	737	158	21.4
Parliamentary Library Service	540	101	18.8
Parliamentary Printing and Systems	549	87	15.9
Joint Services	1 735	586	33.8
Administered Payments	318	124	39.0
Capital Investment Program	225	....	....
Total	4 104	1 057	25.7

	Budget Estimate 2000-01 \$'000	September YTD 2000-01 Actual \$'000	September YTD 2000-01 Actual to Budget %
Ministerial and Parliamentary Support			
Support for Members of Parliament	10 498	2 404	22.9
Administered Payments	330	10	2.9
Total	10 828	2 413	22.3
Office of the Governor			
The Office of the Governor	1 851	538	29.1
Administered Payments	32	11	33.0
Capital Investment Program	8	8	102.5
Total	1 891	557	29.5
Police and Public Safety			
Policing Support to the Community	59 492	16 731	28.1
Crime Detection and Investigation	24 539	7 153	29.1
Traffic Law Enforcement and Road Safety	12 350	2 731	22.1
Protection of Primary Industry and Fisheries Resources	4 984	1 364	27.4
Emergency Management	1 364	344	25.2
Support to Judicial Services	6 330	1 400	22.1
Ministerial Support and Information Services	3 231	555	17.2
Administered Payments	8 400	572	6.8
Capital Investment Program	526	....	....
Total	121 216	30 850	25.5
Premier and Cabinet			
Support for Executive Decision Making	3 872	619	16.0
Support for Administration of Executive Government	3 554	964	27.1
Support for Government Agencies	26 991	6 701	24.8
Support for the Public Sector Employer	1 808	413	22.9
Aboriginal Affairs	481	88	18.3
Multicultural Tasmania	220	65	29.6
Support for Local Government	905	232	25.6
Women Tasmania	967	270	28.0
Administered Payments	11 807	1 539	13.0
Total	50 605	10 892	21.5
Primary Industries, Water & Environment			
Information and Land Services	24 769	5 960	24.1
Food, Agriculture and Fisheries	27 723	6 092	22.0
Resource Management and Conservation	44 910	10 812	24.1
Environment Protection, Planning and Analytical Services	16 699	3 392	20.3
Administered Payments	219 635	55 226	25.1
Capital Investment Program	2 052	139	6.8
Total	335 788	81 621	24.3

	Budget Estimate 2000-01 \$'000	September YTD 2000-01 Actual \$'000	September YTD 2000-01 Actual to Budget %
State Development			
Investment Trade and Development	8 345	1 741	20.9
State Industries	5 578	1 616	29.0
Centre for Research Industry and Strategic Planning	1 808	444	24.6
Tourism Marketing and Development	28 231	5 325	18.9
Cultural, Heritage and Recreation Industry Development	7 382	2 222	30.1
Administered Payments	134 561	7 673	5.7
Capital Investment Program	2 732	1 050	38.4
Total	188 637	20 070	10.6
Tasmanian Audit Office			
Public Sector Management and Accountability Administered Payments	3 232 270	702	21.7
Total	3 502	702	20.0
Treasury and Finance			
Financial and Resource Management Services	45 399	11 917	26.3
Economic and Fiscal Policy Advice	7 745	1 365	17.6
Revenue and Regulatory Management Services	12 439	2 293	18.4
Administered Payments	33 495	3 118	9.3
Capital Investment Program	6 981	147	2.1
Total	106 059	18 839	17.8

MAJOR VARIATIONS - OUTPUT GROUP EXPENDITURE

Expenditure in some Output Groups within Departments is significantly below or above pro rata Budget. These variations largely reflect the timing of payments made by agencies in relation to these Output Groups. For example, expenditure on the Capital Investment Program and Administered Payments generally accord with the timing of major projects and specific grant programs.

Education

Expenditure for the Administered Payments Output Group is above pro rata Budget due to timing differences in the payment of grants and allowances. The majority of payments are made in the first half of the financial year.

Finance-General

Expenditure for the Miscellaneous Output Group is below pro rata Budget due to the timing of payments, the majority of which are made in the last quarter of the financial year.

Justice and Industrial Relations

Expenditure for the Legal Services Output Group is above pro rata Budget largely due to costs associated with the Commission of Inquiry into the Death of Joseph Gilewicz.

Police and Public Safety

Expenditure for the Administered Payments is below pro rata Budget largely due to GST payments being less than anticipated.

Premier and Cabinet

Expenditure for the Administered Payments Output Group is above pro rata Budget due to the timing of the distribution of Commonwealth funds under the Regional Forest Agreement and payment of grants from the various grants programs.

State Development

Expenditure for the Administered Payments Output Group is below pro rata Budget due to the timing of Industry Development and Assistance grant payments.

Treasury and Finance

Expenditure for the Administered Payments Output Group is below pro rata Budget due to the majority of payments associated with Government office accommodation and other various grants being made in the second half of the financial year.

Capital expenditure is below pro rata Budget due to the expenditure against the Capital Investment Program projects anticipated to occur later in the financial year.