

DETAILS OF CONSOLIDATED FUND RECEIPTS AND EXPENDITURE AND OUTPUT EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2003.

The Quarterly Statement is prepared in accordance with section 9 of the *Financial Management and Audit Amendment Act 2003* which requires the publication of a Statement of the Consolidated Fund for the financial year ended 30 June 2003. 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 an agency 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 agencies, 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. Explanations are made where the variance is greater than \$15 million regardless of the percentage variance.

ADMINISTRATIVE RESTRUCTURE

This report has been prepared on the basis of the administrative structure in the *State Service (Restructuring) Order (No. 2) 2002*. Therefore, the financial data for the Department of Primary Industries, Water and Environment, the Department of Economic Development, the Department of Premier and Cabinet and the Department of Health and Human Services reflect the administrative and budget restructures applicable from 1 October 2002. Thus, the agency allocations in this report vary from those in *Budget Paper No 2 Operations of Government Departments 2002-03 Volumes 1 and 2*.

	Budget Estimate 2002-03 \$'000	Actual 2002-03 \$'000	Actual to Budget %
Receipts			
Recurrent Receipts	2 395 284	2 505 091	104.6
Capital Receipts	41 600	45 425	109.2
Total Receipts	2 436 884	2 550 516	104.7
Expenditure			
Recurrent Expenditure	2 289 807	2 336 895	102.1
Capital Expenditure	138 557	204 892	147.9
Total Expenditure	2 428 364	2 541 786	104.7
Consolidated Fund Outcome	(8 520)	(8 730)	102.5

2002-03 CONSOLIDATED FUND OUTCOME

The Budgeted Consolidated Fund Outcome for 2002-03 is a surplus of \$8.5 million. The actual Consolidated Fund Outcome for the year ended 30 June 2003 is a surplus of \$8.7 million.

Table 2: Statement of the Consolidated Fund for the Quarter Ended 30 June 2003

	Budget Estimate 2002-03 \$'000	June YTD 2002-03 Actual \$'000	June YTD 2002-03 Actual to Budget %
RECEIPTS			
Recurrent Receipts			
<i>Commonwealth Sources</i>			
General Purpose	1 269 600	1 297 155	102.2
Specific Purpose	346 768	358 127	103.3
	1 616 368	1 655 283	102.4
<i>State Sources</i>			
Taxation	494 492	567 223	114.7
Receipts from Government Business Enterprises, State-owned Companies and State Authorities	152 053	156 397	102.9
Departmental Fees and Recoveries	81 112	87 040	107.3
Recoveries of State Debt Charges	6 224	4 872	78.3
Sale and Rent of Government Property	11 603	2 413	20.8
Resource Rents and Royalties	12 908	7 980	61.8
Other Recurrent Receipts	20 524	23 884	116.4
	778 916	849 809	109.1
Total Recurrent Receipts	2 395 284	2 505 091	104.6
Capital Receipts			
<i>Commonwealth Sources</i>			
Specific Purpose Payments	40 765	44 152	108.3
<i>State Sources</i>			
Capital Repayments	835	1 273	152.4
Total Capital Receipts	41 600	45 425	109.2
TOTAL RECEIPTS	2 436 884	2 550 516	104.7
EXPENDITURE			
Recurrent Expenditure	2 289 807	2 336 895	102.1
Capital Expenditure	138 557	204 892	147.9
TOTAL EXPENDITURE	2 428 364	2 541 786	104.7
CONSOLIDATED FUND OUTCOME	(8 520)	(8 730)	102.5

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

Table 3: Commonwealth Specific Purpose Recurrent Receipts

	Budget Estimate 2002-03 \$'000	June YTD 2002-03 Actual \$'000	June YTD 2002-03 Actual to Budget %
COMMONWEALTH PAYMENT TOWARDS-			
<i>Health and Human Services</i>			
Commonwealth-State Housing Agreement	17 741	17 343	97.8
Health Care Grant	153 400	159 291	103.8
Blood Transfusion Service	1 855	2 001	107.9
Home and Community Care Program	15 860	17 303	109.1
Supported Accommodation Assistance Program	6 798	7 016	103.2
Public Health Outcomes Funding Agreement	3 931	3 931	100.0
Disability Services Grant	17 600	17 600	100.0
High Cost Drugs	4 850	6 190	127.6
<i>Education</i>			
Primary and Secondary Education	44 243	45 638	103.2
Technical and Further Education	22 235	23 016	103.5
National Child Care Strategy	217	215	99.2
<i>Primary Industries, Water and Environment</i>			
World Heritage Area	5 300	4 300	81.1
<i>Police and Public Safety</i>			
Natural Disasters Organisations	207	133	64.2
<i>Finance-General</i>			
Assistance for Concessions	5 531	5 662	102.4
Grant to the State for Local Government	47 000	48 488	103.2
TOTAL COMMONWEALTH SPECIFIC PURPOSE RECURRENT RECEIPTS	346 768	358 127	103.3

Table 4: State Taxation Receipts

	Budget Estimate 2002-03 \$'000	June YTD 2002-03 Actual \$'000	June YTD 2002-03 Actual to Budget %
Land Tax	24 990	25 502	102.1
Motor Taxation	43 466	45 775	105.3
Payroll Tax	220 290	230 897	104.8
Financial Transaction Taxes:			
Debits Duties	21 512	21 764	101.2
Financial Institutions Duty	...	663	...
Stamp Duties	116 245	169 193	145.5
Franchise Fees and Levies:			
Electricity Entities Levy	...	104	...
Gambling Taxes:			
Casino Tax and Licence Fees	47 031	50 396	107.2
Lottery Tax	20 490	22 109	107.9
Racing and Gaming Taxes	438	819	187.0
Other:			
Sundry Licences	30	...	...
TOTAL STATE TAXATION RECEIPTS	494 492	567 223	114.7

MAJOR VARIATIONS - RECEIPTS

Total receipts for the twelve months to 30 June 2003 were \$2 550.5 million, 104.7 per cent of Budget.

Commonwealth Sources***Recurrent Receipts*****General Purpose Receipts**

In 2002-03, Tasmania's General Purpose Payments (GPPs) were again determined by the State's Guaranteed Minimum Amount (GMA) rather than GST revenue. Actual GPPs were 2.2 per cent over the Budget estimate for the year to 30 June 2003, due to growth in a number of components of the GMA. In particular, the increase in the level of GPPs was due to growth in the national Financial Assistance Grants foregone pool, as a result of the effect of indexation and national population growth, a rise in the level of Revenue Replacement Payments foregone and an increase in demand for First Home Owner Scheme grants in Tasmania.

State Sources

Taxation

Actual total State taxation receipts are above Budget estimate for the year to 30 June 2003 primarily as a result of higher than expected levels of Stamp Duties.

State Taxation Receipts

Stamp Duties

The above Budget result for Stamp Duties is a consequence of greater than anticipated activity in the property market.

EXPENDITURE

Table 5: Consolidated Fund Expenditure

	Budget Estimate 2002-03 \$'000	June YTD 2002-03 Actual \$'000	June YTD 2002-03 Actual to Budget %
Economic Development			
Recurrent Expenditure	45 300	45 903	101.3
Capital Expenditure	...		
Total	45 300	45 903	101.3
Education			
Recurrent Expenditure	619 590	623 242	100.6
Capital Expenditure	25 189	24 487	97.2
Total	644 779	647 729	100.5
Finance-General			
Recurrent Expenditure	445 510	450 571	101.1
Capital Expenditure	...	61 256	...
Total	445 510	511 827	114.9
Health and Human Services			
Recurrent Expenditure	700 039	721 491	103.1
Capital Expenditure	25 664	25 664	100.0
Total	725 703	747 155	103.0
House of Assembly			
Recurrent Expenditure	4 631	4 658	100.6
Capital Expenditure	....	....	....
Total	4 631	4 658	100.6
Infrastructure, Energy and Resources			
Recurrent Expenditure	95 415	97 697	102.4
Capital Expenditure	69 360	75 645	109.1
Total	164 775	173 342	105.2
Justice and Industrial Relations			
Recurrent Expenditure	59 909	62 636	104.6
Capital Expenditure	4 309	4 309	100.0
Total	64 218	66 944	104.2
Legislative Council			
Recurrent Expenditure	3 394	3 342	98.5
Capital Expenditure	....	....	....
Total	3 394	3 342	98.5

	Budget Estimate 2002-03 \$'000	June YTD 2002-03 Actual \$'000	June YTD 2002-03 Actual to Budget %
Legislature-General			
Recurrent Expenditure	3 545	3 533	99.7
Capital Expenditure	....	....	....
Total	3 545	3 533	99.7
Ministerial and Parliamentary Support			
Recurrent Expenditure	11 059	12 559	113.6
Capital Expenditure	....	....	....
Total	11 059	12 559	113.6
Office of the Governor			
Recurrent Expenditure	1 961	2 010	102.5
Capital Expenditure	8	8	100.0
Total	1 969	2 018	102.5
Police and Public Safety			
Recurrent Expenditure	114 716	115 754	100.9
Capital Expenditure	1 562	1 562	100.0
Total	116 278	117 316	100.9
Premier and Cabinet			
Recurrent Expenditure	21 270	21 827	102.6
Capital Expenditure	...	...	...
Total	21 270	21 827	102.6
Primary Industries, Water and Environment			
Recurrent Expenditure	73 101	75 624	103.5
Capital Expenditure	154	154	100.0
Total	73 255	75 778	103.4
Tasmanian Audit Office			
Recurrent Expenditure	298	239	80.3
Capital Expenditure	...	...	...
Total	298	239	80.3
Tourism, Parks, Heritage and the Arts			
Recurrent Expenditure	56 739	62 888	110.8
Capital Expenditure	4 289	3 834	89.4
Total	61 028	66 723	109.3

	Budget Estimate 2002-03 \$'000	June YTD 2002-03 Actual \$'000	June YTD 2002-03 Actual to Budget %
Treasury and Finance			
Recurrent Expenditure	33 330	32 921	98.8
Capital Expenditure	8 022	7 973	99.4
Total	41 352	40 893	98.9
TOTAL	2 428 364	2 541 786	104.7

MAJOR VARIATIONS - EXPENDITURE

Total expenditure for the year to 30 June 2003 was \$2 541.8 million, which was \$113.4 million (4.7 per cent) above original Budget estimates.

Recurrent Expenditure

Health and Human Services

The additional expenditure of \$21.5 million is largely a result of the introduction of the nurses post graduate allowance (\$3.2 million), increasing nursing hours per patient (\$4 million), increases in the breast screening and air ambulance contracts (\$1.3 million), Aurora pensioner discounts, including a four year back claim (\$3 million) and increased expenditure funded by increased Commonwealth Special Purpose Payments for Disability Services, National Health Development Fund, High Cost Drugs, Home and Community Care and Supported Accommodation Assistance Program (\$7.7 million).

Tourism, Parks, Heritage and the Arts

Recurrent expenditure is, in total, \$6.2 million over Budget, partially due to additional funding of \$2.3 million provided to meet costs incurred in establishing the new agency, which was not reflected in the original Budget. Additional expenditure and funding, amounting to \$3.9 million, included amounts for wild fire fighting cost, reimbursement to the Department for the sale of property assets, costs for the Tasmanian Museum and Art Gallery to operate the new National Archives Building and support for additional AFL football matches and the Ten Days on the Island Festival.

Capital Expenditure

Tourism, Parks, Heritage and the Arts

Capital Expenditure was under Budget due to delays in completing the Cradle Mountain Infrastructure Project.

Table 6: Output Group Expenditure

	Budget Estimate 2002-03 \$'000	June YTD 2002-03 Actual \$'000	June YTD 2002-03 Actual to Budget %
Economic Development			
Investment Trade and Development	15 374	15 944	103.7
Centre Research, Industry and Strategic Planning	1 331	1 330	99.9
Recreation Industry Development	3 444	3 430	99.6
Administered Payments	59 361	86 807	146.2
Social Infrastructure Fund	...	448	...
Total	79 510	107 959	135.8
Education			
Delivery of Education Services	494 545	500 426	101.2
Delivery of Vocational Education and Training	72 618	72 091	99.3
Delivery of Information Services	23 020	23 013	99.9
Strategic Development and Evaluation Services	18 857	19 188	101.8
Administered Payments	146 967	141 807	96.5
Capital Investment Program	30 009	28 442	94.8
Social Infrastructure Fund	...	736	...
Total	786 016	785 702	99.9
Finance-General			
Debt Servicing and Management	147 908	144 066	97.4
Employee Related Costs	132 330	102 104	77.2
Government Business Enterprises	48 365	47 914	99.1
Miscellaneous	102 438	73 092	71.4
Administered Payments	126 561	129 429	102.3
2001-02 Infrastructure Fund	15 000	9 075	60.5
Social Infrastructure Fund	17 000	269	1.6
Major Projects Fund ¹	...	30 000	...
Economic and Social Infrastructure Fund	...	23 089	...
Total	589 602	559 038	94.8

Note:

1. Reflects the closure of the Major Projects Fund Account in the Special Deposits and Trust Fund and the transfer of the balance of the Account to the Economic and Social Infrastructure Fund.

	Budget Estimate 2002-03 \$'000	June YTD 2002-03 Actual \$'000	June YTD 2002-03 Actual to Budget %
Health and Human Services			
Community, Population and Rural Health	202 964	204 918	101.0
Children and Families	37 285	40 031	107.4
Hospitals and Ambulance Service	409 273	429 448	104.9
Housing Tasmania	75 452	90 580	120.1
Administered Payments	147 175	157 824	107.2
Capital Investment Program	49 794	28 687	57.6
Social Infrastructure Fund	...	1 581	...
Total	921 943	953 068	103.4
House of Assembly			
House of Assembly Support Services	1 759	1 759	100.0
Payments Administered by the House of Assembly	2 872	2 899	100.9
Administered Payments	67	70	104.4
Total	4 698	4 728	100.6
Infrastructure, Energy and Resources			
Development of Transport Policy Advice and Planning	1 691	2 609	154.3
Land Transport Safety Programs	18 687	18 205	97.4
Provision of Transport Services and Infrastructure	6 549	6 649	101.5
Provision of Energy Advisory and Regulatory Services	709	1 378	194.3
Workplace Standards	13 218	13 352	101.0
Mineral Resources Management and Administration	5 359	6 154	114.8
Economic Development and Business Support Management	542	807	148.9
Support for Racing Industry	1 446	1 892	130.8
Administered Payments	218 741	256 679	117.3
Capital Investment Program	69 710	73 647	105.6
Social Infrastructure Fund	...	3 768	...
Major Project Fund	...	3 639	...
Total	336 652	388 780	115.5
Justice and Industrial Relations			
Administration of Justice	22 502	24 686	109.7
Legal Services	6 080	6 477	106.5
Registration Services	710	1 146	161.4
Review Services	2 367	2 381	100.6
Electoral Services	4 358	4 085	93.7
Corrective Services	24 781	27 365	110.4
Other Services	586	609	104.0
Consumer Services	2 702	2 625	97.2
Industrial Relations Services	3 508	3 204	91.3
Administered Payments	7 970	9 523	119.5
Capital Investment Program	4 309	4 350	101.0
Total	79 873	86 452	108.2

	Budget Estimate 2002-03 \$'000	June YTD 2002-03 Actual \$'000	June YTD 2002-03 Actual to Budget %
Legislative Council			
Legislative Council Support Services	1 612	1 620	100.5
Payments Administered by the Legislative Council	1 782	1 730	97.1
Administered Payments	27	41	151.9
Total	3 421	3 391	99.1
Legislature-General			
Parliamentary Reporting Service	781	642	82.2
Parliamentary Library Service	572	591	103.3
Parliamentary Printing and Systems	550	572	104.0
Joint Services	1 770	2 159	122.0
Administered Payments	243	296	121.8
Total	3 916	4 260	108.8
Ministerial and Parliamentary Support			
Support for Members of Parliament	11 084	12 540	113.1
Administered Payments	330	334	101.1
Total	11 414	12 873	112.8
Office of the Governor			
The Office of the Governor	1 961	2 265	115.5
Administered Payments	60	62	103.3
Capital Investment Program	8	8	100.0
Total	2 029	2 336	115.1
Police and Public Safety			
Policing Support to the Community	63 888	64 651	101.2
Crime Detection and Investigation	28 032	29 673	105.9
Traffic Law Enforcement and Road Safety	13 019	13 288	102.1
Protection of Primary Industry and Fisheries Resources	5 025	4 852	96.6
Emergency Management	1 603	1 832	114.3
Support to Judicial Services	6 652	6 228	93.6
Ministerial Support and Information Services	2 274	2 159	94.9
Administered Payments	3 080	3 043	98.8
Capital Investment Program	1 562	1 859	119.0
Total	125 135	127 584	102.0

	Budget Estimate 2002-03 \$'000	June YTD 2002-03 Actual \$'000	June YTD 2002-03 Actual to Budget %
Premier and Cabinet			
Support for Executive Decision Making	3 590	3 539	98.6
Government Processes and Services	4 768	5 200	109.1
Electronic Services for Government Agencies and the Community	29 365	32 013	109.0
State Service Employment and Management	1 985	2 341	117.9
Aboriginal Affairs	485	508	104.6
Multicultural Tasmania	320	339	106.0
Development of Local Government	1 637	1 624	99.2
Women Tasmania	1 098	1 141	103.9
Tasmania <i>Together</i> Progress Board	614	673	109.6
Administered Payments	13 973	9 406	67.3
Total	57 835	56 784	98.2
Primary Industries, Water and Environment			
Information and Land Services	35 337	37 106	105.0
Food, Agriculture and Fisheries	28 074	32 212	114.7
Resource Management and Conservation	9 865	14 562	147.6
Environment Protection, Planning and Analytical Services	13 930	14 292	102.6
Water Resources	5 409	5 121	94.7
Administered Payments	224 820	250 434	111.4
Capital Investment Program	244	154	63.1
Social Infrastructure Fund	...	943	...
Total	317 679	354 824	111.7
Tasmanian Audit Office			
Public Sector Management and Accountability	3 245	3 463	106.7
Administered Payments	264	327	123.7
Total	3 509	3 789	108.0
Tourism, Parks, Heritage and the Arts			
Tourism	28 961	34 837	120.3
Parks and Wildlife Management	25 660	26 285	102.4
Heritage and the Arts	6 998	8 311	118.8
Administered Payments	59 592	55 620	93.3
Capital Investment Program	5 849	5 692	96.2
Social Infrastructure Fund	...	713	...
Total	127 060	131 394	103.4

	Budget Estimate 2002-03	June YTD 2002-03 Actual	June YTD 2002-03 Actual to Budget
	\$'000	\$'000	%
Treasury and Finance			
Financial and Resource Management Services	48 391	55 727	115.2
Economic and Fiscal Policy Advice	6 587	5 828	88.5
Revenue and Regulatory Management Services	14 139	13 889	98.2
Administered Payments	30 219	33 206	109.9
Capital Investment Program	8 022	7 843	97.8
Major Projects Fund	...	242	...
Total	107 358	116 735	108.7

MAJOR VARIATIONS - OUTPUT GROUP EXPENDITURE

There are three Infrastructure Funds: the 2001-02 Infrastructure Fund, the Social Infrastructure Fund and the Economic and Social Infrastructure Fund. The 2001-02 Infrastructure Fund is now expended other than a provision for the Government's proposed contribution to the Meander Dam project. Whilst the Budget for expenditure from the Social Infrastructure Fund was originally included in the Finance-General Budget, expenditure from the Fund is recorded by individual agencies. Total expenditure from the Social Infrastructure Fund in 2003-03 is significantly below Budget due to the considerable planning and start-up activities involved in the projects prior to major expenditure taking place. High levels of activity within the Tasmanian construction industry also caused delays in the commencement of projects. Unexpended funds at 30 June 2003 have been carried forward for expenditure in 2003-04 for ongoing projects.

Explanations for major variations in Output Group expenditure by agency are provided below.

Economic Development

Expenditure for the Administered Payments Output Group is above Budget due to higher than expected debt reduction repayments, as a result of the Incat loan repayment.

Finance-General

Expenditure for the Employee Related Costs Output Group is below Budget due to savings in the Provision for Wage Increases Output. Expenditure against this Output is incurred directly by other agencies and offset by savings in this Output.

Expenditure for the Miscellaneous Output Group is below Budget due to the method of application of funds from the Treasurer's Reserve, and the fact that such outflows are included in the expenditure of other agencies and offset by savings in this Output Group.

Health and Human Services

The Hospitals and Ambulance Services Output Group is above Budget as a result of increased funding provided to meet the cost of introducing the nurses post graduate allowance, increased nursing hours and increased costs under the air ambulance contract, together with additional expenditure, funded by increased Commonwealth funding, for High Cost Drugs and from the National Health Development Fund. Other increased expenditure in this Output Group was funded by higher than anticipated Departmental revenues derived from the provision of services and sources other than the Consolidated Fund.

Expenditure for the Housing Services Output Group was above Budget partially due to a change in priorities between capital and recurrent expenditure. The increased expenditure for this Output Group is therefore partially reflected in the reduction in expenditure in the Capital Investment Program. Further increased expenditure under this Output Group was funded by higher than anticipated own source revenues.

The Capital Investment Program is below Budget partially due to the reallocation of funds, as explained above. The majority of the remaining funds unspent at 30 June 2003 have been carried forward to enable the completion of ongoing capital projects.

Infrastructure, Energy and Resources

Administered Payments are above Budget due to an increase in receipts, including stamp duties, which the Department collects on behalf of external bodies and forwards to the relevant organisations.

Justice and Industrial Relations

Expenditure for the Corrective Services Output Group is above Budget due to an increase in prisoner numbers.

Administered Payments are over Budget due to a higher than anticipated number of compensation claims and higher than anticipated payments for GST.

Premier and Cabinet

Administered Payments are below Budget due to uncertainties in the timing of distribution of the Regional Forest Agreement compensation across several years, and lower than anticipated payments for GST.

Primary Industries, Water and Environment

Expenditure for the Food, Agriculture and Fisheries Output Group is above Budget due to unanticipated receipt and subsequent expenditure of external funds which were not originally budgeted for.

Administered Payments are above Budget primarily due to higher than anticipated usage of *Service Tasmania* shop fronts resulting in increased expenditure in respect of *Service Tasmania Revenue Distribution*. Additionally, there has been increased expenditure in relation to the Natural Heritage Trust program.

Tourism, Parks, Heritage and the Arts

Total expenditure by the Department is over Budget partially due to additional one-off costs incurred in establishing the new agency, for which additional funding of \$2.3 million from the Consolidated Fund was approved, and this is reflected in the additional expenditure incurred in several Output Groups.

Expenditure for the Tourism Output Group is above Budget primarily due to additional costs incurred in establishing the new agency, which were not reflected in the original Budget. The over expenditure in the Tourism Output Group is offset by under expenditure in Administered Payments relating to Tourism Retail and Wholesale Direct Cost of Sales.

Expenditure for the Heritage and the Arts Output Group is above Budget primarily due to additional costs incurred in establishing the new agency, which were not reflected in the original Budget, and overhead allocation issues that remain to be resolved. Approximately \$570 000 of the over expenditure relates to a mismatch between the allocation of overhead funding in the Budget and overhead costs attributed to the Output Group. The over expenditure for overheads in the Heritage and the Arts Output Group is offset by an under expenditure on overheads for the Tourism Output Group.

Department of Treasury and Finance

Expenditure for the Financial and Resource Management Services Output Group is above Budget primarily due to higher than anticipated property sales resulting in increased transfers to the Crown Lands Administration Fund, administered by the Department of Primary Industries, Water and Environment, and increased expenditure due to higher than anticipated purchase of vehicles for the government light vehicle fleet.

Expenditure for the Economic and Fiscal Policy Advice Output Group is below Budget primarily due to delays in the staffing of the Economic Research Unit and lower than anticipated consultancy expenditure relating to the Commonwealth Grants Commission.