

Tasmania

2000

P A R L I A M E N T O F T A S M A N I A

The Treasurer's Financial Statements

For Year Ended 30 June 2000

Presented to both Houses of Parliament by the Honourable Dr David Crean, MLC,
Treasurer, in accordance with Section 26 of the *Financial Management and Audit Act 1990*

By Authority: Government Printer, Tasmania

Contents

EXECUTIVE SUMMARY	4
CERTIFICATION.....	12
REPORT AND OPINION OF THE AUDITOR GENERAL	14
TREASURERS STATEMENTS	
Accounting Policies	
Policies and practices adopted in accounting and reporting activities recorded through the Public Account for year ended 30 June 1999	15
Public Account	
1 Summary of Balances	18
Consolidated Fund	
2 Summary of Transactions.....	19
3 Summary of Receipts.....	20
4 Summary of Expenditure.....	22
5 Summary of Expenditure by Division	23
Special Deposits and Trust Fund	
6 Summary of Balances, Receipts and Expenditure by Division.....	24
Output Expenditure	
7 Summary of Output Expenditure by Division.....	25
State Debt	
8 Summary.....	27
9 Summary by Maturity Date.....	29
Non-Financial Agreement Debt	
10 Loan Liability under Agreements outside the <i>Financial Agreement Act 1927</i>	30
Financial Assets	
11 Financial Assets	31
Contingent and Other Liabilities	
12 Contingent and Other Liabilities	33
APPENDICES	

A-1	Excess Expenditure as Authorised by Section 11 of the <i>Public Account Act 1986</i>	38
A-2	Excess Expenditure as Authorised by Section 12 of the <i>Public Account Act 1986</i>	39
A-3	Excess Expenditure as Authorised by other Acts of Parliament	40
B	Consolidated Fund Receipts	41
C	Consolidated Fund Expenditure	44
D	Special Deposits and Trust Fund Transactions	47
E	Output Expenditure by Output	53
F	Details of Indebtedness to the State of Statutory Authorities, Government Owned Corporations and Local Government Trading Enterprises	74

Executive Summary

Overview

A summary of the Treasurer's Statements for the year ended 30 June 2000 is provided, highlighting the more significant elements contained within the Statements.

Statutory Requirements

The Treasurer's Financial Statements are produced in accordance with Section 26 of the *Financial Management and Audit Act 1990* and Regulation 5 of the Financial Management and Audit Regulations.

Section 26 (1) of the Act requires that the Treasurer shall, before 31 August in each year, prepare in accordance with the regulations and submit to the Auditor-General, financial statements for the Public Account in respect of the preceding financial year.

Section 26 (2) of the Act requires that the Treasurer shall, on or before 30 September in each year, cause copies of the financial statements and the Auditor-General's report on those statements to be laid before both Houses of Parliament.

The Public Account

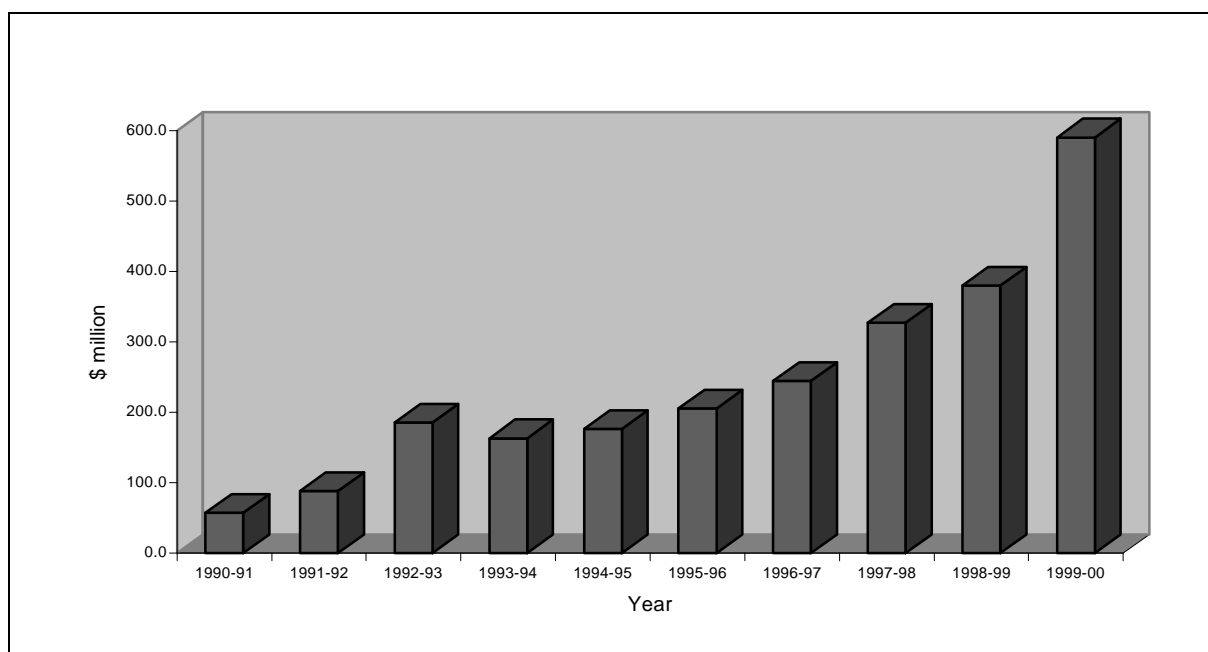
The Public Account, established pursuant to the *Public Account Act 1986*, comprises the Consolidated Fund and the Special Deposits and Trust Fund.

The Consolidated Fund is subject to annual appropriation and the end of year balance is brought to zero, whereas the Special Deposits and Trust Fund comprises a wide range of accounts of which the balances are carried forward from one financial year to the next.

The balance of the Public Account, being the balance of the Special Deposits and Trust Fund, increased by \$210.6 million to \$590.6 million during 1999-00.

Chart 1 illustrates the growth in the Public Account, through increasing Special Deposit and Trust Fund balances, since 1990-91.

Chart 1: The Public Account 1990-91 - 1999-00



The growth in the Public Account is mainly the result of:

- progressive funding of superannuation liabilities that commenced in 1994;
- progressive funding of workers' compensation liabilities for the Tasmanian State Service that commenced in 1995; and
- repayment of internal funds used for departmental restructuring in previous years.

Consolidated Fund

Receipts to the Consolidated Fund for the year ended 30 June 2000 of \$2 133.9 million were \$18.1 million (0.9 per cent) above the estimate of \$2 115.8 million, comprising \$2 072.3 million recurrent receipts and \$61.6 million capital receipts.

Expenditure from the Consolidated Fund for the year 1999–00 of \$2 132.6 million (net of loan repayments) was \$17.3 million (0.8 per cent) above the estimate of \$2 115.3 million, comprising \$1 981.1 million recurrent services expenditure and \$151.5 million expenditure on works and services.

Total receipts increased 3.8 per cent on 1998–99, whilst total expenditure increased by 2.9 per cent.

Detailed information on Consolidated Fund transactions and explanations for Consolidated Fund variances are provided in Statements 2 to 5 and Appendices A1 to C of the Statements.

Chart 2 shows the total sources of funds for the Consolidated Fund in 1999–00 and a percentage breakdown of the categories that make up the total.

Chart 2: Consolidated Fund - Total Sources of Funds 1999-00

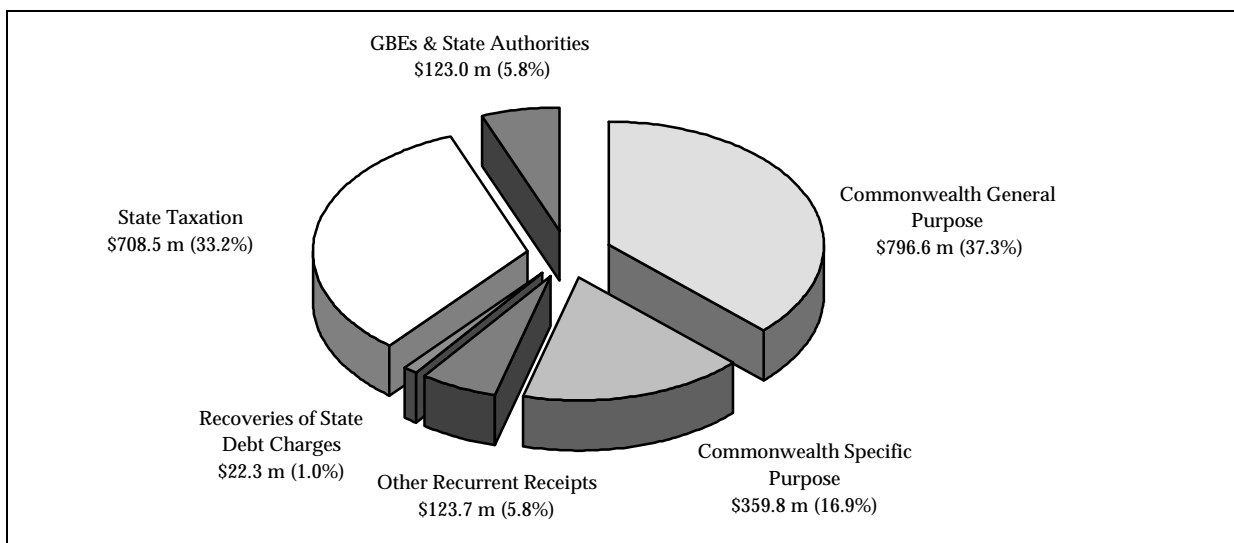
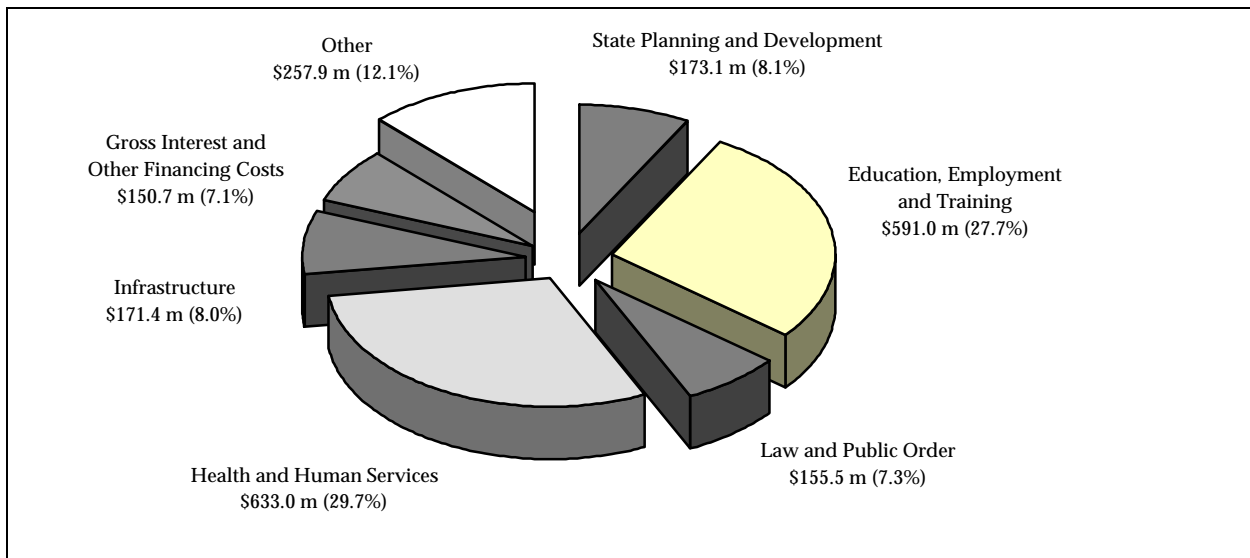


Chart 3 shows total Consolidated Fund expenditure for 1999-00 and a percentage breakdown of the categories that make up the total.

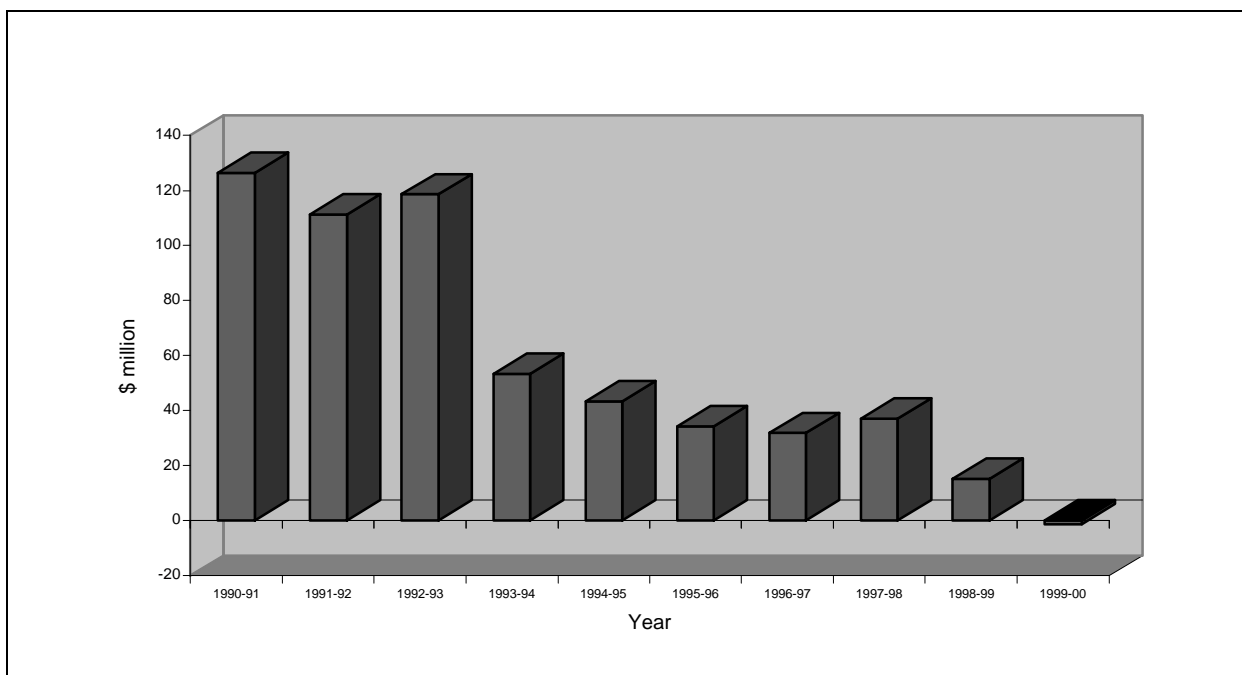
Chart 3: Consolidated Fund Expenditure 1999-00



Net Financing Requirement

The budgeted NFR for 1999-00 was a surplus of \$0.5 million. The actual NFR was a surplus of \$1.3 million, \$0.8 million more than estimate. The surplus was applied towards the repayment of debt. Chart 4 shows the Net Financing Requirement from 1990-91.

Chart 4: Net Financing Requirement 1990-91 - 1999-00



The reduction in the NFR is the result of the ongoing strategy of successive Governments to improve the State's financial position on a long-term and sustainable basis.

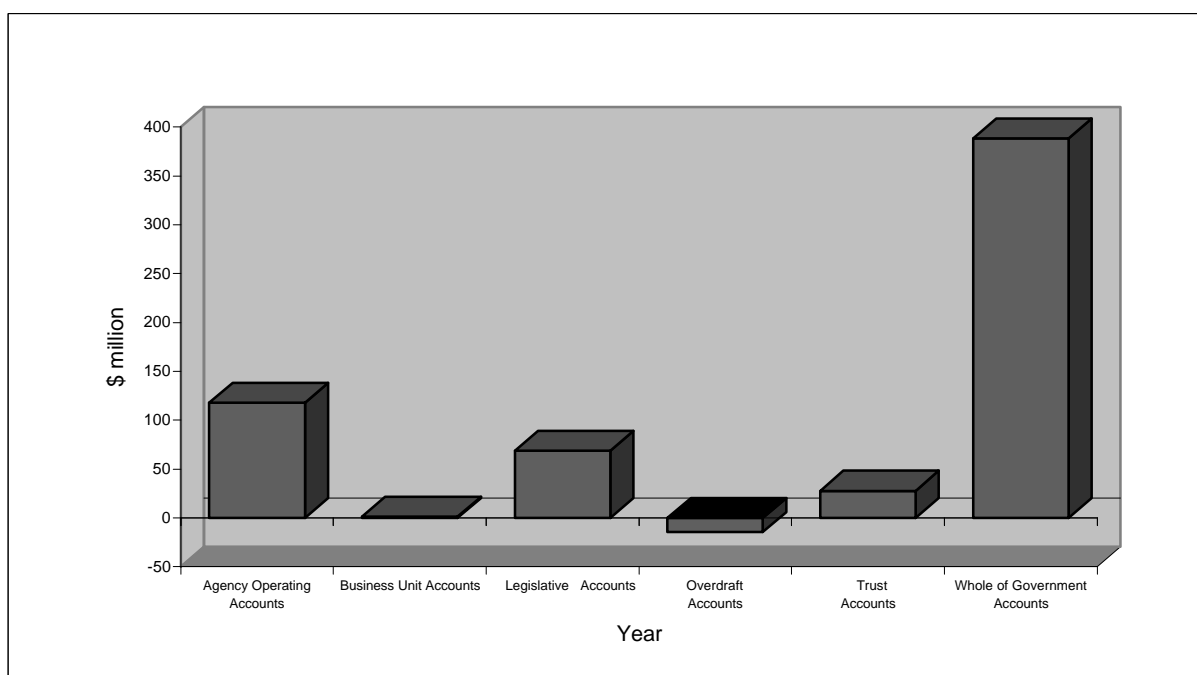
Special Deposits and Trust Fund

The Special Deposits and Trust Fund comprises various accounts, including operating, trust, overdraft, whole of Government, business unit accounts, and accounts established under legislation.

The balance of the Special Deposits and Trust Fund is the aggregate of the balances of the accounts comprising the Fund at any time. As at 30 June 2000, the balance of the Fund was \$590.6 million, an increase of \$210.6 million over the opening balance of \$380.0 million.

Chart 5 details the balances of accounts in the Special Deposits and Trust Fund as at 30 June 2000 according to type of account.

Chart 5: Special Deposits and Trust Fund Balances by Account Type at 30 June 2000



As at 30 June 2000, \$388.2 million was retained in whole of government accounts, mainly comprising \$287.6 million in the Superannuation Provision Account and \$58.5 million in the Tasmanian State Service Workers' Compensation Account.

As at 30 June 2000, \$118.1 million was retained in departmental operating accounts. Overdrawn accounts totalled \$36.7 million. The overdraft account balances largely reflect restructuring costs incurred in previous years. These costs are being progressively repaid from the Consolidated Fund.

A summary, by Division is provided in Statement 6. Details of individual accounts are provided in Appendix D.

Output Expenditure

Outputs are the goods and services provided by departments to external customers.

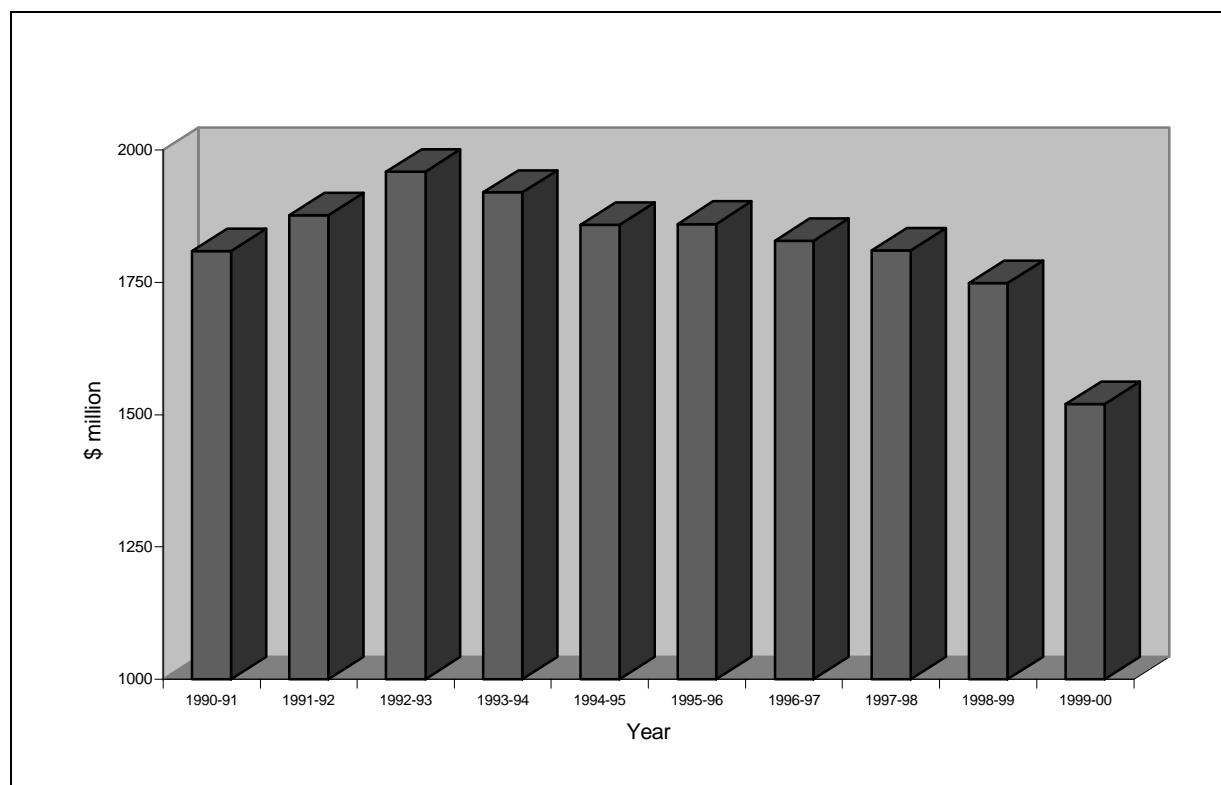
Actual Output expenditure in 1999-00 of \$3 523.1.8 million was \$188.8 million above the estimate of \$3 334.3 million. This is predominantly comprised of the application of Trust Bank and Softwood Forest Joint Venture sale proceeds to the repayment of State Debt.

A summary and variance analysis by Division is provided in Statement 7 for Output expenditure. Details of Output expenditure by individual Output is provided in Appendix E.

State Debt

State Debt comprises debt incurred by the Government and serviced from the Consolidated Fund, including borrowings on-lent to statutory authorities. State Debt as at 30 June 2000 was \$1 519.8 million, a decrease of \$228.7 million from debt owing as at 30 June 1999. Chart 6 illustrates movements in State Debt since 1990-91.

Chart 6: State Debt Balances 1990-91 - 1999-00



Debt held by the Government comprises borrowings from the following sources:

- borrowings by the Commonwealth, for and on behalf of the State, under the *Financial Agreement 1927*; and
- the Tasmanian Public Finance Corporation (Tascorp).

State Debt was reduced in 1999-00 as a result of the application of the surplus, the repayment of advances by State authorities and the application of Commonwealth compensation proceeds and asset sale proceeds.

In 1990, it was agreed that the States would progressively take over responsibility for Commonwealth debt issued on their behalf. As a result, loans raised by the Commonwealth for and on behalf of the State, are refinanced through Tascorp as they mature. In 1999-00, \$136.5 million was refinanced in this way, compared to \$11.0 million in 1998-99.

More information on State Debt can be found in Statements 8 and 9.

Financial Assets and Liabilities

Whilst a cash basis is adopted for accounting and reporting on the Public Account, the Statements contain information on certain financial assets of the State, in addition to details of contingent and other liabilities.

Financial assets identified as at 30 June 2000 totalled \$660.0 million compared with \$535.0 million as at 30 June 1999. The increase is primarily attributable to an increase in the level of deposits and securities, partially offset by the repayment of advances by State Authorities.

As at 30 June 2000, the net liability for Contingent and Other Liabilities totalled \$1 627.4 million, compared with \$1 386.2 million as at 30 June 1999. The increase is primarily attributable to changes in the methodology for measuring the unfunded superannuation liability. After taking account of the balance of the Superannuation Provision Account, there has been no increase in the liability.

The total net contingent liability as at 30 June 2000 comprises:

- guarantees given by the Government amounting to \$2.3 million;
- unfunded superannuation liability estimated at \$1 576.2 million; and
- other contingent liabilities of \$48.9 million.

More information on Financial Assets and Liabilities can be found in Statements 11 and 12.

Conclusion

The results for 1999-00 show that the Government is meeting its fiscal strategy objectives.

In particular, the reduction in the Net Financing Requirement from \$15.2 million in 1998-99 to a surplus of \$1.3 million in 1999-00 has meant that the State has not had to rely on borrowings to finance the annual Budget. This will bring stability and strength to the State's financial position and meets the key target of maintaining the annual Consolidated Fund Budget in surplus.

Another key strategy for the Government is to apply proceeds from major asset sales to retire State debt rather than to the funding of recurrent expenditure. In 1999-00, Trust Bank and Softwood Forest Joint Venture sale proceeds were used to repay \$138.1 million of State Debt. The burden of debt on the Tasmanian community reduced by \$228.7 million to \$1 519.8 million in 1999-00.

Revenue budgets were achieved without the introduction of any new taxes or increasing the rate of any existing State taxes, in accordance with the Government's Fiscal Strategy.

Certification and Audit Report

Certification

Treasurer's Financial Statements 1999-00

The accompanying financial statements of the Public Account for the year ended 30 June 2000 have been prepared in accordance with the provisions of the *Financial Management and Audit Act 1990* and are in agreement with the relevant accounts and records so as to present fairly the transactions for the year ended 30 June 2000 and the components of financial position as at 30 June 2000.

At the date of signing we are not aware of any circumstances which would render the particulars included in the financial statements misleading or inaccurate.



David Crean, MLC
TREASURER



D W Challen
SECRETARY
Department of Treasury and Finance

INDEPENDENT AUDIT REPORT

To the Treasurer

Scope

I have audited the special purpose financial report comprising financial statements prepared on the cash basis of accounting, and notes and supplementary information in respect of the Public Account for the year ended 30 June 2000. The Treasurer is responsible under section 26(1) of the Financial Management and Audit Act 1990 for the preparation of the financial report in accordance with the reporting framework prescribed in the Financial Management and Audit Regulations. I have conducted an independent audit of the financial report in order to express an opinion on it to the Treasurer.

The audit has been conducted in accordance with Australian Auditing Standards and used procedures which included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and the evaluation of significant accounting estimates. These procedures have been undertaken to form an opinion whether in all material respects, the financial report is presented fairly in accordance with the Financial Management and Audit Regulations and the accounting policies described in the report. Those Regulations and policies do not require the application of Accounting Standards and other mandatory professional reporting requirements.

The audit opinion expressed in this report has been formed on the above basis.

Audit Opinion

In my opinion the financial report presents fairly, in accordance with the Financial Management and Audit Regulations and the cash basis of accounting referred to in the notes to the report, the financial transactions of the Public Account for the year ended 30 June 2000 and such components of the financial position of the State at that date as are required to be disclosed under the Regulations.



A J McHugh
AUDITOR-GENERAL

15 September 2000

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Treasurer's Statements

Accounting Policies

Public Account Act 1986

In accordance with the *Public Account Act 1986*, the Public Account comprises two Funds, namely the Consolidated Fund and the Special Deposits and Trust Fund. The Public Account Act establishes the legislative framework within which accounting for transactions is undertaken for both the Consolidated Fund and the Special Deposits and Trust Fund.

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 contribute 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.

Expenditure from the Consolidated Fund is subject to appropriation by Parliament and actual expenditure and receipts are compared with the annual estimates.

Special Deposits and Trust Fund

The Special Deposits and Trust Fund consists of various accounts established by the Treasurer.

The majority of department related transactions are recorded through departmental operating accounts. These accounts receive funds appropriated from the Consolidated Fund by the annual Consolidated Fund Appropriation Act and retain certain revenues that are not identified for return to the Consolidated Fund. The amalgamation of departmental transactions through department operating accounts in the Special Deposits and Trust Fund has facilitated the consideration of the total resourcing of Government Outputs that is central to the successful implementation of the Output methodology.

Other accounts in the Special Deposits and Trust Fund include trust, overdraft, whole of Government, business unit accounts, and accounts established under legislation.

The Special Deposits and Trust Fund does not operate on an annual basis and the major sources of comparison are between receipts and expenditure for the year and opening and closing account balances.

Debt Statements

The Debt Statements detail all borrowings made by the State from the Commonwealth Government and the Tasmanian Public Finance Corporation, as well as moneys owed by agencies and authorities, but only to the extent that the transactions are recorded in the Public Account. Information regarding other borrowings by authorities may be obtained from the annual reports of the authorities.

Debt holdings are valued according to historic capital cost whereby debt securities are valued at face value adjusted for the unamortised discount or premium. The term historic capital cost equates with present value as prescribed in the Australian Accounting Research Foundation's "Accounting Guidance Release 10: Measurement of Monetary Assets and Liabilities" (AAG10).

Discounts and premiums are amortised over the life of the related instrument on the basis of yield at purchase, with the amortisation being taken to the Consolidated Fund as debt servicing costs.

The debt information presented in the Treasurer's Financial Statements is reported on a gross basis and only relates to debt that is serviced from the Consolidated Fund. This differs from the debt information presented in the 2000-01 Budget Papers which is reported on a Net Debt basis, in accordance with the uniform presentation guidelines endorsed by Governments at the May 1991 Premiers' Conference.

Cash Basis of Accounting

The Public Account is maintained on a cash basis. That is, revenue is recorded when it is received, and expenditure recorded when the payment is made, during the financial year. The Public Account, therefore, does not include revenue due but not collected, and invoices received but not paid for goods and services supplied during the financial year. The value of assets (other than financial assets) and liabilities (other than borrowings and contingent liabilities) are not included in the Treasurer's Financial Statements and no provision is made for depreciation.

While cash accounting is adopted for reporting on the Public Account, certain activities undertaken within the Public Account involve accrual accounting concepts. Such activities mainly relate to the establishment of 'provisions' in accounts in the Special Deposit and Trust Fund to fund the cost of certain transactions over more than one year. Funds accumulate in those accounts and are used to meet expenditure in future years. The main provision accounts relate to superannuation, debt management, workers' compensation and the 27th pay.

The Treasurer's Financial Statements are prepared on a cash basis to satisfy financial reporting against a cash Budget.

Inter-Fund Transactions

No attempt has been made to adjust for inter-Fund or inter-departmental transactions within the Public Account. Certain activities result in funds being transferred between accounts in the Special Deposits and Trust Fund or between the Consolidated Fund and the Special Deposits and Trust Fund. Consequently, expenditure and receipts in the Public Account are overstated to the extent of any inter-Fund and inter-departmental transfers.

Cash in Transit

Consistent with a cash basis of accounting, only cash receipted in the Public Account as at 30 June 2000 is brought to account and reported as revenue of the Public Account for the year.

Rounding

Amounts in the Treasurer's Financial Statements are rounded to the nearest thousand dollars. As a consequence, rounded figures may not add to totals. Accounting records are maintained, and controls apply to figures, in dollars and cents.

Reporting Format

The Treasurer's Financial Statements are prepared on a cash accounting basis to align with the 1999-00 Budget which was also produced on a cash basis. These Statements represent the primary accountability statements published by the Government.

The Treasurer's Financial Statements include details of actual expenditure by Output as well as Output Group. The annual Budget documents no longer contain this information.

Whole of Government Reporting Obligations

Australian Accounting Standard 31 "Financial Reporting by Governments" requires the preparation and publication of accrual based audited consolidated financial statements (whole of Government statement of financial position, operating statement and statement of cash flows).

The whole of Government consolidated financial statements are prepared as a separate financial report and do not form part of the Treasurer's Financial Statements.

STATEMENT 1

PUBLIC ACCOUNT

SUMMARY OF BALANCES FOR YEAR ENDED 30 JUNE 2000

1998-99 \$'000	The Public Account	Notes	1999-00 \$'000
....	Consolidated Fund	1	....
380 032	Special Deposits and Trust Fund	2	590 632
380 032	Balance 30 June	3	590 632

REPRESENTED BY:

(16 102)	Westpac Banking Corporation	(5 208)
381 000	Treasurer's Account Fixed Deposits	578 000
15 135	Specific Trust Account Fixed Deposits	17 840
380 032	Balance 30 June	590 632

Notes:

1. For details of Consolidated Fund transactions for 1999-00, refer to Statements 2, 3, 4 and 5, and Appendices A, B and C.
2. For details on the Special Deposits and Trust Fund for 1999-00, refer to Statement 6 and Appendix D.
3. Other Government assets, including shares in various corporations and advances to corporations and public bodies funded from the Consolidated Fund, are excluded due to the cash basis of accounting. These assets are reported separately in Statement 11.

STATEMENT 2

CONSOLIDATED FUND

SUMMARY OF TRANSACTIONS FOR YEAR ENDED 30 JUNE 2000

1998-99		1999-00		
Actual		Notes	Estimate	Actual
\$'000			\$'000	\$'000
....	BALANCE 1 JULY 1999		....	....
	Receipts	1		
1 995 230	Recurrent Services		2 057 695	2 072 266
61 200	Capital		58 130	61 631
2 056 430	Total		2 115 825	2 133 897
	Expenditure	2		
1 928 531	Recurrent Services		1 969 513	1 981 129
143 125	Works and Services		145 768	151 500
2 071 656	Total		2 115 281	2 132 629
(15 226)	Net Financing Requirement		544	1268
	Financing			
18 128	Borrowings		2 274	1 548
	<i>Less</i>			
2 901	Loan Repayments	3	2 818	2 816
15 226	Total		(544)	(1 268)
....	BALANCE 30 JUNE 2000		....	....

	Receipts Summary			
2 056 430	Receipts		2 115 825	2 133 897
18 128	Financing		2 274	1 548
2 074 557	Total		2 118 099	2 135 445
	Expenditure Summary			
2 071 656	Expenditure		2 115 281	2 132 629
2 901	Financing		2 818	2 816
2 074 557	Total		2 118 099	2 135 445

Notes:

1. For a summary of Consolidated Fund receipts refer to Statement 3.
2. For a summary of Consolidated Fund expenditure refer to Statement 4.
3. Loan repayments funded outside the Consolidated Fund, from Commonwealth monies and other sources, are excluded. Loan repayments are accounted for separately in Statement 8.

STATEMENT 3

CONSOLIDATED FUND

SUMMARY OF RECEIPTS FOR YEAR ENDED 30 JUNE 2000

1998-99		1999-00			
Actual	Item	Notes	Estimate	Actual	Variation
\$'000			\$'000	\$'000	\$'000
Recurrent					
<i>Commonwealth Sources</i>					
726 063	General Purpose		800 010	796 609	(3 401)
294 623	Specific Purpose	1	293 825	299 535	5 710
1 020 687	Total Commonwealth Sources		1 093 835	1 096 144	2 309
<i>State Sources</i>					
668 325	Taxation	2	686 804	708 455	21 651
141 288	Receipts from Government Business Enterprises, State Owned Companies and State Authorities	3	127 581	123 027	(4 554)
70 431	Departmental Fees and Recoveries		77 720	78 638	918
32 272	Recoveries of State Debt Charges		22 411	22 264	(147)
23 424	Sale and Rent of Government Property	4	15 870	8 838	(7 032)
11 318	Resource Rents and Royalties		12 867	14 668	1 801
27 484	Other		20 607	20 230	(377)
974 543	Total State Sources		963 860	976 121	12 261
1 995 230	Total Recurrent		2 057 695	2 072 266	14 571
Capital					
<i>Commonwealth Sources</i>					
56 084	Specific Purpose		57 342	60 303	2 961
56 084	Total Commonwealth Sources		57 342	60 303	2 961
<i>State Sources</i>					
5 116	Loan Repayments		788	1 328	540
5 116	Total State Sources		788	1 328	540
61 200	Total Capital		58 130	61 631	3 501
2 056 430	TOTAL RECEIPTS	5	2 115 825	2 133 897	18 072

Notes:

1. Commonwealth Specific Purpose Recurrent Payments are \$5.7 million above estimate. This is due to an increase of \$4.4 million in education grants and \$1.1 million in Health Care Grants.

STATEMENT 3

CONSOLIDATED FUND

SUMMARY OF RECEIPTS FOR YEAR ENDED 30 JUNE 2000

2. State Taxation receipts are above estimate due to the following:

Higher than estimated stamp duties (\$9.1 million) are a result of duties associated with the sale of the Trust Bank, duties payable by Forestry Tasmania's joint venture partner GMO Renewable Resources and an unanticipated rise in economic activity prior to the introduction of the GST.

Land tax receipts increased (\$1.5 million) as a result of increased recovery of outstanding tax amounts stemming from the improved market for long-term property developers.

Casino tax and licence fees increased (\$4.0 million), as a result of the continuation of the trend increase in the popularity of gaming machines and the first full year of increased betting limits in clubs and hotels.

Pay-Roll tax receipts increased (\$3.3 million) as a result of increased employment in the State combined with an increase in average weekly earnings.

Safety net revenue increased (\$5.6 million) as a result of a change in the Commonwealth's calculation of tobacco excise resulting in increased revenue replacement payments to the State.

These increases were offset by reduced revenues from motor tax (\$2.9 million) resulting from lower than expected growth in vehicle sales and registration renewals.
3. Receipts from Government Business Enterprises, State Owned Companies and State Authorities are below estimate. Lower than expected dividends, income tax equivalents and wholesale sales tax equivalents received from Transend Networks Pty Ltd and Forestry Tasmania (\$6.6 million) were partially offset by higher than expected dividends and income tax equivalents received from the Hydro-Electric Corporation (\$2.7 million).
4. Receipts for Sale and Rent of Government Property are \$7.0 million below estimate due to additional funds being retained in the Crown Lands Administration Fund account in the Special Deposits and Trust Fund to meet costs associated with the sale of Crown Land shack sites.
5. For details of receipts by item refer to Appendix B.

STATEMENT 4

CONSOLIDATED FUND

SUMMARY OF EXPENDITURE FOR YEAR ENDED 30 JUNE 2000

1998-99		1999-00		
Actual		Notes	Estimated	Actual
\$'000			\$'000	\$'000
Recurrent Services				
1 810 125	Annual Appropriation		1 848 001	1 869 964
118 406	Reserved by Law	1	121 512	111 165
1 928 531	Total Recurrent Services		1 969 513	1 981 129
Works and Services				
143 125	Capital Investment Program, Roads and Housing		145 768	151 500
143 125	Total Works and Services		145 768	151 500
2 071 656	TOTAL EXPENDITURE	2	2 115 281	2 132 629

Notes:

- Reserved by Law expenditure has been reduced by the amount of the contribution payable to the Debt Retirement Reserve Trust Account. This amount is shown as Loan Repayments in Statement 2.
- For details of the variation in expenditure by Department, refer to Statement 5.

STATEMENT 5

CONSOLIDATED FUND

SUMMARY OF EXPENDITURE BY DIVISION COMPARED WITH THE
AMOUNTS AS ESTIMATED IN AND VOTED BY THE CONSOLIDATED FUND
APPROPRIATION ACT 1999-00 (INCLUDING EXPENDITURE RESERVED BY LAW)
FOR YEAR ENDED 30 JUNE 2000

1998-99		Notes	1999-00		
Actual \$'000	Division		Estimate \$'000	Actual \$'000	Variation \$'000
562 132	Education	1	577 799	587 190	(9 391)
321 377	Finance-General	2	337 817	329 554	8 263
630 686	Health and Human Services	3	625 225	632 951	(7 726)
4 316	House of Assembly		4 286	4 187	99
166 696	Infrastructure, Energy and Resources	4	173 091	179 650	(6 559)
52 377	Justice and Industrial Relations		50 954	53 810	(2 856)
3 100	Legislative Council		3 056	2 920	136
3 695	Legislature-General		3 803	3 797	6
10 024	Ministerial and Parliamentary Support		10 359	10 323	36
1 791	Office of the Governor		2 101	2 095	6
97 207	Police and Public Safety		102 482	104 314	(1 832)
18 338	Premier and Cabinet		17 948	17 942	6
90 489	Primary Industries, Water and Environment		89 575	88 827	748
77 689	State Development		81 752	83 511	(1 759)
204	Tasmanian Audit Office		230	218	12
34 435	Treasury and Finance		37 621	34 155	3 466
2 074 557	TOTAL EXPENDITURE	5	2 118 099	2 135 445	(17 346)

Notes:

- Expenditure by the Department of Education was above estimate (\$9.4 million) due to increased Commonwealth recurrent and capital funding (\$5.0 million), the cost of the teachers' pay claim under the salary nexus arrangements (\$2.9 million) and the increased cost of the Hydro-Electric Corporation Bass Strait Islands Community Service Obligation (\$0.8 million).
- Expenditure by Finance-General was below estimate as a result of savings in Treasurer's Reserve (\$20.0 million), Provision for Wage Increases (\$6 million) and debt servicing costs (\$8.5 million). These savings were partially offset by additional expenditure from the Consolidated Fund to the Employment Rationalisation Account (\$19 million), the Payroll Provision Account (\$5 million) and the Tasmanian Community Fund Account (\$1.4 million).
- Expenditure by the Department of Health and Human Services was above estimate (\$7.7 million) principally due to unanticipated medical negligence claims (\$3.0 million) and additional expenditure on capital infrastructure improvements (\$4.4 million) funded from asset sale proceeds.
- Expenditure by the Department of Infrastructure, Energy and Resources was above estimate (\$6.6 million) principally due to additional costs for student transport services provided by private sector school bus operators (\$1.6 million), an increase in the Metro Tasmania Pty Ltd community service obligation (\$0.4 million), increased Commonwealth funded roads program expenditure (\$1.8 million), and additional funding for the Sorell Causeway reconstruction (\$2.5 million).
- For details of expenditure by Division, refer to Appendix C.

STATEMENT 6

SPECIAL DEPOSITS AND TRUST FUNDSUMMARY OF BALANCES, RECEIPTS AND EXPENDITURE BY DIVISION
FOR YEAR ENDED 30 JUNE 2000

Balance 30 June 1999 \$'000	Division	Notes	Receipts \$'000	Expenditure \$'000	Balance 30 June 2000 \$'000
12 325	Education		777 377	753 467	36 235
282 787	Finance-General		3 072 804	2 933 276	422 316
20 067	Health and Human Services		844 234	831 796	32 504
....	House of Assembly		4 188	4 188	....
3 854	Infrastructure, Energy and Resources		421 710	415 443	10 120
5 118	Justice and Industrial Relations		82 092	81 840	5 369
4	Legislative Council		2 997	2 996	4
117	Legislature-General		4 206	4 308	16
.... ¹	Office of the Governor		2 110	2 110	....
2 480	Police and Public Safety		110 212	110 937	1 755
15 144	Premier and Cabinet		81 080	78 246	17 978
34 505	Primary Industries, Water and Environment		401 682	383 867	52 320
11 211	State Development		166 013	162 357	14 868
1 012	Tasmanian Audit Office		2 950	2 896	1 066
(8 591)	Treasury and Finance		105 099	100 428	(3 920)
380 032	TOTAL SPECIAL DEPOSITS AND TRUST FUND	2	6 078 755	5 868 156	590 632

Notes:

1. Amounts less than \$500 are rounded to zero.
2. For details of movements in individual account balances refer to Appendix D.

STATEMENT 7

OUTPUT EXPENDITURECOMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE
BY DIVISION FOR YEAR ENDED 30 JUNE 2000

1998-99		Notes	1999-00		
Actual \$'000	Division		Estimate \$'000	Actual \$'000	Variation \$'000
637 042	Education	1	656 833	674 239	(17 406)
742 376	Finance-General	2	747 863	853 906	(106 043)
793 880	Health and Human Services	3	768 959	779 545	(10 586)
4 317	House of Assembly		4 286	4 188	98
358 404	Infrastructure, Energy and Resources	4	327 575	340 617	(13 042)
66 269	Justice and Industrial Relations		63 141	65 617	(2 476)
3 201	Legislative Council		3 056	2 996	60
3 888	Legislature-General		4 083	4 308	(225)
11 237	Ministerial and Parliamentary Support		10 664	10 444	220
1 952	Office of the Governor		2 101	2 110	(9)
105 304	Police and Public Safety		110 139	110 216	(77)
78 377	Premier and Cabinet		67 662	64 181	3 481
291 486	Primary Industries, Water and Environment	5	326 131	350 631	(24 500)
154 290	State Development	6	155 159	164 566	(9 407)
2 738	Tasmanian Audit Office		2 948	2 896	52
95 020	Treasury and Finance	7	83 746	92 636	(8 890)
3 349 782	TOTAL EXPENDITURE	8	3 334 346	3 523 096	(188 750)

Notes:

1. Expenditure by the Department of Education was above estimate (\$17.4 million) due to increased Commonwealth recurrent and capital funding (\$5.0 million), the cost of the teachers' pay claim under the salary nexus arrangements (\$2.9 million), the increased cost of the Hydro-Electric Corporation Bass Strait Islands Community Service Obligation (\$0.8 million), and additional expenditure as a result of Commonwealth Telstra Social Bonus funding (\$7.7 million).
2. Expenditure by Finance-General was above estimate due to the application of Trust Bank and Softwood Forest Joint Venture sale proceeds to the repayment of State Debt (\$138.1 million), a payment to the TB No 1 Limited (\$5.0 million) made as a result of the sale of the Trust Bank, and an increase in Safety Net Revenue payments (\$5.6 million). Offsetting amounts included interest savings (\$9.4 million), lower than anticipated expenditure from the Superannuation Provision Account (\$2.6 million), and savings from Provision for Wage Increases (\$6.0 million) and the Treasurer's Reserve (\$20.0 million). The above savings in the Treasurer's Reserve and Provision for Wage Increases were offset by additional expenditure by Departments.

STATEMENT 7

OUTPUT EXPENDITURE

COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE BY DIVISION FOR YEAR ENDED 30 JUNE 2000

3. Expenditure by the Department of Health and Human Services was above estimate (\$10.6 million) principally due to unanticipated medical negligence claims (\$3.0 million) and additional expenditure on capital infrastructure improvements (\$4.4 million) funded from asset sale proceeds. Expenditure under the CIP-Housing Outputs was also above estimate as a result of increased funds becoming available from asset sales proceeds (\$3.0 million) and an increase in the carry over of funds from 1998-99 (\$2.0 million).
4. Expenditure by the Department of Infrastructure, Energy and Resources was above estimate (\$13.0 million) principally due to additional costs associated with student transport services provided by private sector school bus operators (\$1.6 million), an increase in the cost of the Metro Tasmania Pty Ltd community service obligation (\$0.4 million), an increase in the Commonwealth funded roads program (\$1.8 million), and the provision of additional funding of \$2.5 million for the Sorell Causeway reconstruction. There was also increased expenditure in several Administered Payments (refer Appendix E for further details).
5. Expenditure by the Department of Primary Industries, Water and Environment was above estimate (\$24.5 million) due to additional Commonwealth funding becoming available for Natural Heritage Trust Projects and the commencement of land purchases under the Regional Forestry Agreement program.
6. Expenditure by the Department of State Development was above estimate (\$9.4 million). The additional expenditure was due to a higher than estimated debt repayments following increased unscheduled client loan repayments, and increased expenditure relating to conservation works at the Port Arthur Historic Site.
7. Expenditure by the Department of Treasury and Finance was above estimate (\$8.9 million). Increased expenditure resulted from additional costs being incurred in the evaluation of gaming equipment and systems (\$1.1 million) and in managing Crown property disposals, responsibility for which was transferred to Treasury after the 1999-00 Budget was delivered (\$7.4 million). The proposed transfer of ownership of the Government's light vehicle fleet to the private sector did not eventuate and the Department continued to purchase vehicles for the fleet (\$20.9 million). These increases were offset by savings in several areas of expenditure, namely costs associated with Basslink (\$3.3 million), management of office accommodation leases transferred from Treasury to agencies (\$15.4 million) and the Government Office Complex (\$1.0 million).
8. For details of Output expenditure, refer to Appendix E.

STATEMENT 8
STATE DEBT

SUMMARY FOR YEAR ENDED 30 JUNE 2000

	Notes	Tascorp \$'000	Common- wealth \$'000	Total \$'000
BALANCE AS AT 1 JULY 1999		1 417 036	331 487	1 748 523
<i>Add</i>				
New Cash Borrowings		1 548	....	1 548
Borrowings for Redemption of Maturing Loans		461 301	....	461 301
Amortisation of Net Discount/Premiums		(894)	....	(894)
Total Loans Raised		461 956	....	461 956
<i>Less</i>				
Loans Redeemed from Borrowings	1	328 585	132 716	461 301
Loans Redeemed from Debt Retirement Reserve Trust	2	....	3 828	3 828
Loans Redeemed from Commonwealth Compensation	3	10 665	....	10 665
Loans Redeemed from Trust Bank Sale Proceeds	4	98 239	....	98 239
Loans Redeemed from Asset Sale Proceeds	5	40 400	....	40 400
Loans Redeemed from Co-operative Housing Society Repayments		300	....	300
Authority Repayments	6	73 245	....	73 245
Loans Redeemed in connection with the <i>Spirit of Tasmania</i>	7	2 695	....	2 695
Total Loans Redeemed		554 130	136 544	690 674
BALANCE AS AT 30 JUNE 2000	8	1 324 862	194 943	1 519 805

Notes:

- Since 1 July 1990, maturing Commonwealth Debt has been refinanced through Tascorp, with the Commonwealth providing annual compensation referred to in Note 3.
- Loans redeemed from the Debt Retirement Reserve Trust Account of the Commonwealth include \$2.8 million contributed from the Consolidated Fund.
- Compensation of \$10.8 million was received from the Commonwealth in respect of the refinancing of maturing Commonwealth Debt during 1999-00, of which \$10.7 million was applied in the reduction of debt in 1999-00. The balance of compensation monies is held in the State Debt Management Account (T839) in the Special Deposits and Trust Fund.
- Proceeds amounting to \$144.3 million were received from the sale of the Trust Bank during 1999-00. The *Trust Bank Sale Act 1999* provides for the disbursement of the sale proceeds with \$40.9 million being held within the Trust Bank Sale – Indemnities and Obligations Fund (T424) in the Special Deposits and Trust Fund to fund any outstanding costs or liabilities, \$5 million being paid into the Consolidated Fund as stamp duty revenue, \$200 000 being paid to the Crown to reimburse costs associated with the sale and the balance of the proceeds, amounting to \$98.2 million, used to retire debt.

STATEMENT 8

STATE DEBT

SUMMARY FOR YEAR ENDED 30 JUNE 2000

5. Proceeds from other asset sales mainly consists of \$40 million from softwood forest joint venture proceeds as a result of Forestry Tasmania entering into a joint venture arrangement with GMO Renewable Resources LLC for the sale of 50 per cent of Forestry Tasmania's northern softwood plantation resource. Total joint venture proceeds received by Forestry Tasmania in 1999-00 were \$48.8 million. The balance of the proceeds (\$8.8 million) has been retained by Forestry Tasmania for the purposes of the Infrastructure Development Fund and to meet costs associated with the Joint Venture and softwood expansion.
6. Since 1994-95, State authorities are able to repay advances from the Government which were sourced from Financial Agreement funds.
7. The Government holds and services a proportion of the debt associated with the purchase of the Spirit of Tasmania which, as at 30 June 2000, stands at \$37.04 million. The outstanding liability will be repaid by 2009.
8. Internal borrowings amounting to \$36.7 million as at 30 June 2000 (\$71.8 million as at 30 June 1999), facilitated through the overdrawing of accounts held within the Special Deposits and Trust Fund, are not treated as borrowings for the purpose of this Statement.

STATEMENT 9
STATE DEBT

SUMMARY OF BORROWINGS AS AT 30 JUNE 2000

Total 30 June 1999 \$'000	Year of Maturity	Tascorp \$'000	Common- wealth \$'000	Total 30 June 2000 \$'000
469 700	1999-00	....	....	....
388 722	2000-01	522 582	111 379	633 961
376 619	2001-02	340 951	31 362	372 313
26 155	2002-03	25 863	943	26 806
170 675	2003-04	134 207	36 688	170 895
180 282	2004-05	172 601	7 355	179 956
57 217	2005-06	50 000	7 217	57 217
....	2006-07	....	....	....
49 242	2007-08	47 821	....	47 281
....	2008-09	....	....	....
....	2009-10	....	....	....
....	2010-11	....	....	....
3 569	2011-12	3 865	....	3 865
6 184	2012-13	6 455	....	6 455
....	2013-14	....	....	....
....	2014-15	....	....	....
20 158	2015-16	20 517	....	20 517
1 748 523	TOTAL	1 324 862	194 943	1 519 805

Note: The TASCORP debt portfolio includes 'zero coupon' loans with a face value of \$65.1 million that are shown at the historic capital cost of \$30.8 million. The discount on these loans is amortised over the life of the loan and charged to the Consolidated Fund as interest each year with a provision being set aside in the State Debt Management Account (T839) in the Special Deposits and Trust Fund to meet the accruing liability.

STATEMENT 10

NON-FINANCIAL AGREEMENT DEBT

LOAN LIABILITY TO THE COMMONWEALTH GOVERNMENT UNDER
 AGREEMENTS OUTSIDE THE FINANCIAL AGREEMENT ACT 1927
 AS AT 30 JUNE 2000

Liability 30 June 1999 \$'000	Agreement	Notes	Current Liability 30 June 2000 \$'000	Non- Current Liability 30 June 2000 \$'000	Total Liability 30 June 2000 \$'000
150 207	Commonwealth State Housing Agreement	1	3 214	143 910	147 124
131 509	State Works and Housing Assistance Acts	2	1 242	129 078	130 320
224	Housing Assistance Act 1973	3	5	214	219
281 940	TOTAL	4	4 461	273 203	277 664

Notes:

1. Accumulated repayments to 30 June 2000 for this agreement were \$51.94 million. Initial total loans raised were \$199.06 million.
2. Accumulated repayments to 30 June 2000 for this agreement were \$34.28 million. Initial total loans raised were \$164.60 million.
3. Accumulated repayments to 30 June 2000 for this agreement were \$0.08 million. Initial total loans raised were \$0.30 million.
4. Details of receipts and expenditure for each of the Special Deposits and Trust Fund Accounts – the Commonwealth/State Housing Agreement Account (T111), the State Works and Housing Assistance Acts Account (T112) and the Housing Assistance Act 1973 Account (T124) - are shown under the Finance-General Division of Appendix D.

STATEMENT 11
FINANCIAL ASSETS
AS AT 30 JUNE 2000

30 June 1999 \$'000	Description	Notes	30 June 2000 \$'000
	Investments		
380 032	Deposits and Securities	1	590 632
625	Salmon Enterprises of Tasmania Pty Ltd	2	625
10 000	Trust Bank	3	....
390 657	Total Investments	4	591 257
	Loans		
137 770	State Authorities	5	63 084
2 115	Loans to Public Bodies	6	1 937
2 448	Private Forestry Loans	7	2 173
823	Co-operative Housing Society Loans	8	529
1 184	Loans to Local Government for Development Purposes	9	1 084
144 340	Total Loans		68 806
534 997	TOTAL		660 062

Notes:

1. Includes \$17.8 million of trust funds specifically invested and not available to the State for liquidity purposes. For details of deposits and securities refer to Statement 1.
2. The State previously held 1 275 000 "A" class shares with a par value of \$1. During 1997-98, 650 000 shares were sold with the proceeds to be paid over four years in equal instalments of \$373 750, the first being paid on settlement and the remainder by three equal annual instalments. The last two instalments are recognised as a receivable by the Department of Primary Industries, Water and Environment. The remaining 625 000 shares are shown at par value.
3. The Government held a \$10 million Special Capital Note with the Trust Bank which paid an annual dividend to the State. This capital note was repaid in 1999-00 as part of the Trust Bank sale arrangements.
4. Ordinary shares held in State-owned Companies are not classified as a financial asset. The State's investment in such corporations is reported within the relevant departmental annual reports.

As at 30 June 2000, the State held 100 per cent of the issued share capital in the following corporations:

- TT-Line Pty Ltd;
 - Metro Tasmania Pty Ltd;
 - Burnie Port Corporation Pty Ltd;
 - Port of Devonport Corporation Pty Ltd;
 - Port of Launceston Pty Ltd;
 - Hobart Ports Corporation Pty Ltd;
 - Aurora Energy Pty Ltd;
 - Transend Networks Pty Ltd; and
 - TB No1 Ltd.
5. For details of amounts owed by individual authorities refer to Appendix F.

STATEMENT 11

FINANCIAL ASSETS

AS AT 30 JUNE 2000

6. Loans advanced under the *Tourism and Recreational Development Act 1977*, *State Loans and Guarantees Act 1976*, *Public Bodies Assistance Act 1971*, *Elderly Citizen's Clubs and Youth Centres Act 1966*, and the *Community Centres Loans Act 1959*. The balance represents that part of the total loans (\$12.4 million as at 30 June 2000) which is not subject to repayment by way of Government subsidy. Details of loans by Act are included in the Department of Treasury and Finance Annual Report.
7. Since 1980, funds have been appropriated to Private Forests Tasmania for the purpose of advancing funds to private forest owners for the promotion of softwood plantations on privately owned land.
8. Loans advanced under the *Co-operative Housing Societies Act 1963* for the purpose of purchasing or building dwellings.
9. Loans were advanced to local government between 1975 and 1978 under the *Urban and Regional Development (Financial Assistance) Act 1974* and the *Midway Point Improvement Act 1975*.

STATEMENT 12

CONTINGENT AND OTHER LIABILITIES

AS AT 30 JUNE 2000

Liability as at 30 June 1999 \$'000		Amount of Guarantee \$'000	Liability as at 30 June 2000 \$'000
Guarantees given by the Government			
987	<i>Co-operative Housing Societies Act 1963</i>	5 700	835
201	<i>State Loans and Loan Guarantees Act 1976</i>	290	186
1 311	<i>Tasmanian Development Act 1983</i>	1 311	1 311
2 498	Total	7 301	2 311

Unfunded Liability as at 30 June 1999 \$'000	Notes	Gross Liability as at 30 June 2000 \$'000	Scheme Assets as at 30 June 2000 \$'000	Unfunded Liability as at 30 June 2000 \$'000
Superannuation Liability				
1 347 504	1			
		2		
13 622	2	2 295 318	752 054	1 543 264
791	3	18 174	6 918	11 256
17 741	4	7 710	6 952	758
	5	20 934	....	20 934
1 379 658	Total	2 342 136	765 924	1 576 212
Other Contingent Liabilities				
50 786	6	48 922	....	48 922
50 786	Total	48 922	....	48 922

Notes:

- The methodology for calculating the unfunded superannuation liability has changed from 30 June 1999 to 30 June 2000. The 30 June 2000 reported liability shows the gross Accrued Benefit liability less fund assets for superannuation schemes in the General Government sector. The balance of the Superannuation Provision Account (\$287.6 million at 30 June 2000, \$237.0 million at 30 June 1999) held within the Special Deposits and Trust Fund, is no longer deducted from the superannuation liability. Previously the Retirement Benefits Fund (RBF) superannuation liability was calculated as the previous year's Past Service liability less fund assets and the current year's balance of the Superannuation Provision Account. As a result of these changes, the superannuation liabilities as at 30 June 1999 and 30 June 2000 are not directly comparable.

The Accrued Benefit liability represents the total of the present day (i.e. at 30 June 2000) discounted value of all employees' entitlements. Accrued Benefits liability is determined using a discounted cash flow technique similar to that used to calculate Past Service Liability, but the rate of discount is prescribed under the Australian Accounting Standards. The discount factor to be used is the risk free rate of return (the 10 year Commonwealth Government Bond rate), adjusted upwards to allow for risk. The change in methodology has been made in order to be consistent with the requirements prescribed by the Australian Accounting Standards.

STATEMENT 12

CONTINGENT AND OTHER LIABILITIES

AS AT 30 JUNE 2000

2. The RBF defined benefit scheme is an unfunded scheme that is closed to employees appointed on or after 15 May 1999. The superannuation liability is presented for the General Government sector, which includes agencies and some authorities and excludes most Government Business Enterprises, State-owned Companies, the three bulk water authorities, the University of Tasmania and the Retirement Benefits Fund Board. The value of the liability is based upon the actuarial assessment as at 30 June 2000.

The Superannuation Provision Account (T780) was established within the Special Deposits and Trust Fund in July 1994 to provide for superannuation liabilities of on-Budget agencies within the RBF defined benefit scheme. Agencies are currently required to pay into the SPA at a rate determined by the Treasurer for members of the closed defined benefit scheme. The employer share of pensions and lump sum benefits payable to RBF defined benefit scheme members employed in on-Budget agencies is reimbursed to the RBF Board from this account. The net unfunded liability after deducting the balance of the Superannuation Provision Account (\$287.6 million as at 30 June 2000) is \$1 255.6 million.

3. The Parliamentary Superannuation Fund is a defined benefit pension scheme. The scheme was closed to new members in 1985, but remained open to parliamentarians who, having been first elected before that date, were subsequently re-elected to Parliament after a period out of office. The 1999 reforms closed this scheme to parliamentarians re-elected as described above and therefore allows no parliamentarians to re-enter the scheme after 1 July 1999. The Parliamentary Superannuation Fund is an unfunded scheme, with the employer share of the benefits being met by the Government on an emerging cost basis. An actuarial valuation of the scheme was undertaken as at 30 June 2000. The liabilities of the scheme relate to seven members of Parliament and 32 pensioners.
4. The Parliamentary Retiring Benefits Fund (PRBF) is a defined benefit lump sum scheme. The scheme covers those members of Parliament first elected after 12 November 1985 and before 1 July 1999. New parliamentarians elected after 1 July 1999 become members of the RBF-TAS scheme unless they elect to join an alternative complying superannuation scheme.

The Government currently funds the PRBF scheme at the rate of 25.2 per cent of salary for each member of the scheme. This is above the scheme design level of 22.5 per cent of salary, and arises from the recommendation of the actuary made as part of the 30 June 1995 review of the scheme, where he recommended that the Government's contribution be increased to 2.8 times member contributions. However, there is a small liability associated with this scheme. An actuarial valuation of the scheme was undertaken as at 30 June 2000. The liabilities of the scheme relate to the 30 members of Parliament covered by these arrangements.

5. Superannuation arrangements for judges are specified in the *Judges' Contributory Pensions Act 1968* (Judges' Act). There is no Judges' Superannuation Fund as such, with the contributions made by judges (at the rate of five per cent of salary) being deposited in, and all benefits being met from, the Consolidated Fund. The judges' scheme is a defined benefit scheme that was closed to new entrants with effect from 1 July 1999. Prior to that date, the Solicitor-General, the Director of Public Prosecutions and the Master of the Supreme Court were also members of this scheme. Judges and statutory legal officers appointed after that date become members of the RBF-TAS scheme unless they elect to join an alternative complying superannuation scheme. The judges' scheme is an unfunded scheme in respect of employer contributions, with all the benefits being met by the Government on an emerging cost basis. An actuarial valuation of the scheme was undertaken as at 30 June 2000. The liabilities of the scheme relate to the five members and 11 pensioners covered by the provisions of the Judges' Act and the one member and one pensioner covered by the provisions of the *Solicitor-General Act 1983*.

STATEMENT 12

CONTINGENT AND OTHER LIABILITIES

AS AT 30 JUNE 2000

6. The Actuary for the Tasmanian State Service Workers' Compensation Scheme has assessed the liability of the Scheme to be \$48.9 million as at 30 June 2000. Of this amount, \$45.3 million comprises the present value of outstanding claims and \$3.6 million an expense provision for managing outstanding claims. Tasmanian State Service Workers' Compensation liability is no longer deducted from the balance of the account held within the Special Deposits and Trust Fund (T837). This is consistent with the requirements of the Australian Accounting Standards where the balance of the account is reported as a cash asset and not directly deducted from the liability. This change increases the reported workers' compensation liability as at 30 June 1999 by \$46.8 million, from \$4.0 million to \$50.8 million. Overall, the scheme has a net asset value of \$9.6 million.
7. The State has other known contingent liabilities which have not been included in this Statement as their value cannot be reliably measured. They are:
 - (a) a contingent liability for civil, arbitration and workers' compensation proceedings, the emerging costs of which are met annually from Agencies' budgets; and
 - (b) a contingent liability to the lessor in the event of defined losses arising from the sale of the Police Department Support Services Building situated at Bathurst Street, Hobart.

Appendices

APPENDIX A-1

CONSOLIDATED FUND

EXCESS RECURRENT SERVICES EXPENDITURE FOR YEAR ENDED 30 JUNE 2000
AS AUTHORISED BY SECTION 10 OF THE PUBLIC ACCOUNT ACT 1986

Division	Increase \$'000	Decrease \$'000	Expenditure \$'000
Education	18	....	18
Health and Human Services	895	....	895
Treasury and Finance	....	913	....
TOTAL	913	913	913

APPENDIX A-2

CONSOLIDATED FUND

EXCESS RECURRENT SERVICES EXPENDITURE FOR YEAR ENDED 30 JUNE 2000
AS AUTHORISED BY SECTION 11 OF THE PUBLIC ACCOUNT ACT 1986

Division	Existing Items	
	Authorised \$'000	Expenditure \$'000
Education	9 534	9 373
Finance-General	10 887	741
Health and Human Services	7 167	6 831
Infrastructure, Energy and Resources	4 578	4 449
Justice and Industrial Relations	3 924	3 923
Police and Public Safety	1 832	1 832
Primary Industries, Water and Environment	593	....
State Development	1 339	559
Treasury and Finance	396	....
TOTAL	40 250	27 708

APPENDIX A-3

CONSOLIDATED FUND

EXCESS WORKS AND SERVICES EXPENDITURE FOR YEAR ENDED 30 JUNE 2000
AS AUTHORISED BY SECTION 12 OF THE PUBLIC ACCOUNT ACT 1986

Division	Existing Items	
	Authorised	Expenditure
	\$'000	\$'000
Infrastructure, Energy and Resources	2 500	2 162
State Development	1 200	1 200
TOTAL	3 700	3 362

APPENDIX A-4

CONSOLIDATED FUND

EXPENDITURE OVER ESTIMATED EXPENDITURE FOR
RESERVED BY LAW ITEMS FOR YEAR ENDED 30 JUNE 2000
AS AUTHORISED BY ACTS OF PARLIAMENT

Division / Item	Expenditure Over Estimate \$'000
Finance-General	
R022 Payment to the Parliamentary Superannuation Fund and Parliamentary Retirement Benefits Fund	402
R024 Pensions payable under the <i>Judges' Contributory Pensions Act 1968</i>	167
R070 Payments to the Tasmanian Community Fund	1 400
R076 Pension payable under the <i>Governor of Tasmania Act 1982</i>	5
Total Finance-General	1 974
Justice and Industrial Relations	
R008 Salary, Solicitor-General	13
R009 Salary, Director of Public Prosecutions	114
R010 Salaries of Magistrates	26
R012 Salary and Travelling Allowance, Master of the Supreme Court	97
R075 Expenses under the <i>Legislative Council Electoral Boundaries Act 1995</i>	32
Total Justice and Industrial Relations	283
Office of the Governor	
R002 Salary, The Administrator	1
Total Office of the Governor	1
Primary Industries, Water and Environment	
R054 Contribution to Cressy-Longford Reserve Fund	23
Total Primary Industries, Water and Environment	23
TOTAL	2 281

APPENDIX B

CONSOLIDATED FUND
STATEMENT OF RECEIPTS TO THE CONSOLIDATED FUND
COMPARED WITH ESTIMATED RECEIPTS
FOR YEAR ENDED 30 JUNE 2000

Item	Estimated Receipts \$'000	Actual Receipts \$'000	Variation \$'000
RECEIPTS OF A RECURRENT NATURE			
Commonwealth Sources			
<i>General Purpose</i>			
Y001 Financial Assistance Grant	789 100	785 787	(3 313)
Y005 Competition Payments	10 910	10 823	(87)
Total General Purpose	800 010	796 609	(3 401)
<i>Specific Purpose</i>			
Y007 Assistance for Concessions	4 940	4 932	(8)
Y010 Commonwealth State Housing Agreement	14 592	14 592	(1)
Y012 Primary and Secondary Education	35 988	39 581	3 593
Y013 Technical and Further Education	18 950	19 781	831
Y020 Health Care Grant	128 510	129 654	1 144
Y021 Blood Transfusion Service	1 495	1 669	174
Y023 Home and Community Care Program	13 322	13 565	243
Y028 Supported Accommodation Assistance Program	5 566	5 656	90
Y031 Public Health Outcomes Funding Agreement	3 931	3 937	6
Y035 National Child Care Strategy	195	198	3
Y036 Disability Services Grant	13 465	13 549	84
Y039 High Cost Drugs	4 850	4 647	(203)
Y040 Natural Disaster Organisations	191	191	....
Y042 Grant to the State for Local Government	42 830	42 514	(316)
Y047 World Heritage Area	5 000	5 070	70
Total Specific Purpose	293 825	299 535	5 710
Total Commonwealth Sources	1 093 835	1 096 144	2 309
State Sources			
<i>State Taxation</i>			
Y052 Stamp Duties	127 149	136 279	9 130
Y053 Lottery Tax	20 918	21 655	737
Y054 Land Tax	26 068	27 522	1 454
Y055 Motor Taxation	41 210	38 322	(2 888)
Y057 Racing and Gaming Taxes	7 527	7 478	49
Y058 Casino Tax and Licence Fees	43 624	47 579	3 955
Y059 Payroll Tax	212 713	216 045	3 332
Y060 Electricity Entities Levy	14 892	14 428	(464)
Y064 Financial Institutions Duty	22 811	23 692	881
Y198 Safety Net Revenue	169 832	175 432	5 600
Y200 Sundry Licences	60	24	(36)
Total State Taxation	686 804	708 455	21 651

APPENDIX B

CONSOLIDATED FUND
STATEMENT OF RECEIPTS TO THE CONSOLIDATED FUND
COMPARED WITH ESTIMATED RECEIPTS
FOR YEAR ENDED 30 JUNE 2000

Item	Estimated Receipts \$'000	Actual Receipts \$'000	Variation \$'000
<i>Receipts from Government Business Enterprises, State Owned Companies and State Authorities</i>			
Y303 Printing Authority of Tasmania	20	18	(2)
Y304 Aurora Energy Pty Ltd	21 363	22 311	948
Y305 Hydro-Electric Corporation	61 000	63 691	2 691
Y306 Tasmanian Public Finance Corporation	2 765	3 009	244
Y308 Transend Networks Pty Ltd	26 730	22 518	(4 212)
Y314 Rivers and Water Supply Commission	94	107	13
Y315 Motor Accidents Insurance Board	1 949	29	(1 920)
Y316 Miscellaneous Statutory Authorities	4 572	4 248	(324)
Y317 Forestry Tasmania	7 668	5 265	(2 403)
Y320 Port Corporations	1 420	1 832	412
<i>Total Receipts from Government Business Enterprises, State Owned Companies and State Authorities</i>	127 581	123 027	(4 554)
<i>Departmental Fees and Recoveries</i>			
Y321 State Development	5 124	4 378	(746)
Y322 Treasury and Finance	6 719	7 034	315
Y328 Justice and Industrial Relations	8 232	7 719	(513)
Y329 Education	7 922	7 913	(9)
Y336 Primary Industries, Water and Environment	23 862	26 273	2 411
Y339 Health and Human Services	242	689	447
Y340 Infrastructure, Energy and Resources	25 349	24 378	(971)
Y341 Police and Public Safety	268	238	(30)
Y342 Premier and Cabinet	2	16	14
<i>Total Departmental Fees and Recoveries</i>	77 720	78 638	918
<i>Recoveries of State Debt Charges</i>			
Y600 Interest	21 225	21 181	(44)
Y700 Sinking Fund Recoveries	1 186	1 084	(102)
<i>Total Recoveries of State Debt Charges</i>	22 411	22 264	(147)
<i>Sale and Rent of Government Property</i>			
Y205 Rent of Police Quarters	515	293	(222)
Y206 Rent of Education Properties	250	225	(25)
Y823 Crown Lands Administration Fund	15 105	8 320	(6 785)
<i>Total Sale and Rent of Government Property</i>	15 870	8 838	(7 032)
<i>Resource Rents and Royalties</i>			
Y208 Rent and Fees from Mineral Lands	770	849	79
Y210 Storage of Explosives and Inflammable Liquids	226	228	2
Y212 Mineral Royalties	10 000	11 989	1 989
Y213 Water Royalties	1 871	1 602	(269)
<i>Total Resource Rents and Royalties</i>	12 867	14 668	1 801

APPENDIX B

CONSOLIDATED FUND
STATEMENT OF RECEIPTS TO THE CONSOLIDATED FUND
COMPARED WITH ESTIMATED RECEIPTS
FOR YEAR ENDED 30 JUNE 2000

Item	Estimated Receipts \$'000	Actual Receipts \$'000	Variation \$'000
Other			
Y802 Fines and Fees	3 000	2 728	(272)
Y803 Fines - Infringement Notices	5 500	5 777	277
Y806 Stamp Duties-Installment Payments	2 200	2 019	(181)
Y807 Interest on Investments - Treasury and Finance	2 000	5 941	3 941
Y808 Interest on Investments-Rivers and Water	19	....	(19)
Y819 Interest on Investments - Trust Bank	1 000	28	(972)
Y825 Government Prices Oversight Commission: Recoveries	424	511	87
Y826 Recoveries from Departmental Business Units	125	271	146
Y850 Miscellaneous	999	2 955	1 956
Y852 Funding for the 27 th Pay	5 340	....	(5 340)
Total Other	20 607	20 230	(377)
Total State Sources	963 860	976 121	12 261
TOTAL RECEIPTS OF A RECURRENT NATURE	2 057 695	2 072 266	14 571
RECEIPTS OF A CAPITAL NATURE			
Commonwealth Sources			
Specific Purpose			
L022 Primary and Secondary Education	6 010	6 254	244
L024 Technical and Further Education	4 185	5 270	1 085
L080 Housing	11 594	11 398	(197)
L090 National Highway System	35 553	37 382	1 829
Total Specific Purpose	57 342	60 303	2 961
Total Commonwealth Sources	57 342	60 303	2 961
State Sources			
Loan Repayments			
L510 Public Bodies Assistance Act 1971	590	893	303
L517 State Loans and Loan Guarantees Act 1976	48	27	(21)
L518 Tourism and Recreational Development Act 1977	10	12	2
L519 Midway Point Improvement Act 1975	35	25	(10)
L600 Closer Settlement Act 1957 - Capital Advance	5	....	(5)
L823 Private Forests Loans	100	371	271
Total Loan Repayments	788	1 328	540
Total State Sources	788	1 328	540
TOTAL RECEIPTS OF A CAPITAL NATURE	58 130	61 631	3 501
BORROWINGS			
L900 Borrowings	2 274	1 548	(726)
TOTAL BORROWINGS	2 274	1 548	(726)
TOTAL CONSOLIDATED FUND RECEIPTS	2 118 099	2 135 445	17 346

Note : Amounts less than \$500 are rounded to zero.

APPENDIX C

CONSOLIDATED FUND

DETAILS OF EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2000 COMPARED
WITH THE AMOUNTS AS ESTIMATED IN AND VOTED BY THE APPROPRIATION
ACT 1999-2000

(INCLUDING EXPENDITURE RESERVED BY LAW)

Division / Item	Estimated \$'000	Expenditure \$'000	Variation \$'000
Education			
Recurrent Services	557 666	565 885	(8 219)
Works and Services	20 133	21 305	(1 172)
Total Education	577 799	587 190	(9 391)
Finance-General			
Recurrent Services	227 422	228 163	(741)
Reserved by Law	110 395	101 391	9 004
Total Finance-General	337 817	329 554	8 263
Health and Human Services			
Recurrent Services	600 083	606 914	(6 831)
Works and Services	25 142	26 037	(895)
Total Health and Human Services	625 225	632 951	(7 726)
House of Assembly			
Recurrent Services	1 693	1 686	7
Reserved by Law	2 593	2 501	92
Total House of Assembly	4 286	4 187	99
Infrastructure, Energy and Resources			
Recurrent Services	86 423	88 709	(2 286)
Reserved by Law	52	....	52
Works and Services	86 616	90 941	(4 325)
Total Infrastructure, Energy and Resources	173 091	179 650	(6 559)
Justice and Industrial Relations			
Recurrent Services	42 359	46 282	(3 923)
Reserved by Law	8 501	7 437	1 064
Works and Services	94	92	2
Total Justice and Industrial Relations	50 954	53 810	(2 856)

APPENDIX C

CONSOLIDATED FUND

DETAILS OF EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2000 COMPARED
WITH THE AMOUNTS AS ESTIMATED IN AND VOTED BY THE APPROPRIATION
ACT 1999-2000

(INCLUDING EXPENDITURE RESERVED BY LAW)

Division / Item	Estimated \$'000	Expenditure \$'000	Variation \$'000
Legislative Council			
Recurrent Services	1 331	1 331	....¹
Reserved by Law	1 725	1 590	135
Total Legislative Council	3 056	2 920	136
Legislature-General			
Recurrent Services	3 473	3 467	6
Works and Services	330	330	....
Total Legislature-General	3 803	3 797	6
Ministerial and Parliamentary Support			
Recurrent Services	9 939	9 909	30
Reserved by Law	420	413	7
Total Ministerial and Parliamentary Support	10 359	10 323	36
Office of the Governor			
Recurrent Services	1 657	1 657	....
Reserved by Law	166	160	6
Works and Services	278	278	....
Total Office of the Governor	2 101	2 095	6
Police and Public Safety			
Recurrent Services	101 460	103 292	(1 832)
Works and Services	1 022	1 022	....
Total Police and Public Safety	102 482	104 314	(1 832)
Premier and Cabinet			
Recurrent Services	17 948	17 942	6
Total Premier and Cabinet	17 948	17 942	6

APPENDIX C

CONSOLIDATED FUND

DETAILS OF EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2000 COMPARED
WITH THE AMOUNTS AS ESTIMATED IN AND VOTED BY THE APPROPRIATION
ACT 1999-2000

(INCLUDING EXPENDITURE RESERVED BY LAW)

Division / Item	Estimated \$'000	Expenditure \$'000	Variation \$'000
Primary Industries, Water and Environment			
Recurrent Services	87 534	87 013	521
Reserved by Law	100	123	(23)
Works and Services	1 941	1 691	250
Total Primary Industries, Water and Environment	89 575	88 827	748
State Development			
Recurrent Services	79 493	80 052	(559)
Reserved by Law	148	148	....
Works and Services	2 111	3 311	(1 200)
Total State Development	81 752	83 511	(1 759)
Tasmanian Audit Office			
Reserved by Law	230	218	12
Total Tasmanian Audit Office	230	218	12
Treasury and Finance			
Recurrent Services	29 520	27 662	1 858
Works and Services	8 101	6 494	1 607
Total Treasury and Finance	37 621	34 155	3 466
TOTAL CONSOLIDATED FUND EXPENDITURE	2 118 099	2 135 445	(17 346)

Note :

1. Amounts less than \$500 are rounded to zero.

APPENDIX D

SPECIAL DEPOSITS AND TRUST FUND

DETAILS BY ACCOUNT OF BALANCES, RECEIPTS AND EXPENDITURE
FOR YEAR ENDED 30 JUNE 2000

Balance 30 June 1999 \$'000	Division / Account	Receipts \$'000	Expenditure \$'000	Balance 30 June 2000 \$'000
Education				
12 237	T511 Department of Education Operating Account	777 115	753 176	36 175
88	T648 State Library Service (Overdue Fines) Account	262	290	59
12 325	Total Education	777 377	753 467	36 235
Finance-General				
....	T111 Commonwealth/State Housing Agreement Account	9 607	9 607	....
....	T112 State Works and Housing Assistance Acts Account	7 107	7 107	....
....	T124 <i>Housing Assistance Act 1973</i> Account	14	14	....
3	T193 Petroleum Products Subsidies (Commonwealth) Suspense Account	....	....	3
5	T195 Liquid Petroleum Gas Subsidy Scheme Account	....	....	5
....	T196 Wheat Freight Subsidy Account	900	900	....
....	T423 Tasmanian Community Fund Account	2 991	1	2 990
....	T424 Trust Bank Sale: Indemnities and Obligations	40 860	5 000	35 860
3 479	T431 <i>Assurance Fund Land Titles Act 1980</i> Account	123	46	3 556
42	T433 <i>Lands Resumption Act 1957</i> (Section 46) Account	1	....	43
15	T437 Perpetual Trustees and National Executor of Tasmania Ltd Account	1	1	15
15	T439 Tasmanian Permanent Executors and Equity Trustees Ltd Account	1	1	15
1 425	T513 Finance-General Operating Account	2 318 306	2 319 431	300
178	T702 Unclaimed Moneys Account	463	16	625
7	T711 Forests and Forest Industry Strategy Account	....¹	7	....¹
6 387	T712 Helsham Agreement Grants Account	280	2 775	3 892
4 833	T737 Safety Net Revenue Administration Account	195 343	196 908	3 269
724	T768 The Mount Lyell Closure Trust Fund Account	....	....	724
27	T775 Rosetta Landslip Account	76	....	103

APPENDIX D

SPECIAL DEPOSITS AND TRUST FUND

DETAILS BY ACCOUNT OF BALANCES, RECEIPTS AND EXPENDITURE
FOR YEAR ENDED 30 JUNE 2000

Balance 30 June 1999 \$'000	Division / Account	Receipts \$'000	Expenditure \$'000	Balance 30 June 2000 \$'000
237 047	T780 Superannuation Provision Account	144 908	94 329	287 625
(56 569)	T795 Employment Rationalisation Account	37 201	3 742	(23 110)
4 932	T807 Structural and Performance Initiatives Program Account	1 519	1 163	5 288
6 973	T825 Payroll Provision Account	9 082	....	16 055
85	T828 Judges' Pension Fund Trust Account	74	100	58
84	T836 Treasurer's Suspense Account	39 797	39 852	29
46 750	T837 Tasmanian State Service Workers' Compensation Account	34 307	22 584	58 473
13 769	T839 State Debt Management Account	224 041	224 206	13 604
80	T840 Fringe Benefits Tax Suspense Account	2 196	2 903	(627)
12 603	T842 Forestry Tasmania Superannuation Provision Account	837	....	13 440
20	T846 Local Government Tax Equivalent Account	196	78	138
(130)	T847 Tasmanian State Service Risk Management Account	2 243	2 204	(92)
4	T884 Housing Societies Working Account	333	300	37
282 787	Total Finance-General	3 072 804	2 933 276	422 316
	Health and Human Services			
68	T453 Department of Health And Human Services Purchase Contract Homes Act 1935 Account	3	4	67
2 425	T470 Patient Trust and Hospital Bequest Account	7 792	6 073	4 144
15 092	T510 Department of Health And Human Services Operating Account	699 541	697 250	17 382
2 803	T592 Department of Health And Human Services Housing Services Operating Account	112 915	110 359	5 359
82	T647 Home Ownership Assistance Program Operating Account	14 262	14 213	131
30	T680 <i>New Town Mothercraft Home Agreement Act 1949</i> Account	1	....	32
(700)	T923 Royal Derwent Hospital Task Force Account	9 121	3 058	5 363
265	T924 Kosovo Project Account	600	838	27
20 067	Total Health and Human Services	844 234	831 796	32 504
	House of Assembly			
....	T515 House of Assembly Operating Account	4 188	4 188	....
....	Total House of Assembly	4 188	4 188	....

APPENDIX D

SPECIAL DEPOSITS AND TRUST FUND

DETAILS BY ACCOUNT OF BALANCES, RECEIPTS AND EXPENDITURE
FOR YEAR ENDED 30 JUNE 2000

Balance 30 June 1999 \$'000	Division / Account	Receipts \$'000	Expenditure \$'000	Balance 30 June 2000 \$'000
	Infrastructure, Energy and Resources			
.... ¹	T410 Meander Valley Taxi Area Trust Fund Account	....	....	....¹
.... ¹	T411 Break O'Day Taxi Area Trust Fund Account	....	....	....¹
1	T412 Circular Head Taxi Area Trust Fund Account	....	....	1
.... ¹	T413 West Tamar Taxi Area Trust Fund Account	....	....	....¹
.... ¹	T414 Penguin Taxi Area Trust Fund Account	....	....	....¹
.... ¹	T415 Huon Valley Taxi Area Trust Fund Account	....	....	....¹
.... ¹	T416 Dorset Taxi Area Trust Fund Account	....	....	....¹
.... ¹	T417 King Island Taxi Area Trust Fund Account	....	....	....¹
.... ¹	T418 Flinders Island Taxi Area Trust Fund Account	....	....	....¹
1	T419 West Coast Taxi Area Trust Fund Account	....	....	1
.... ¹	T420 Tasman Taxi Area Trust Fund Account	....	....	....¹
2	T421 Devonport Taxi Area Trust Fund Account	....	....	2
1	T422 Ulverstone Taxi Area Trust Fund Account	....	....	1
884	T435 Workers' Rehabilitation and Compensation Act 1988 Fund Account	3 072	3 217	740
280	T466 State Development Deposit Account	332	38	574
2 100	T524 Department of Infrastructure, Energy and Resources Operating Account	481 157	411 964	8 293
238	T661 Traffic Management Operating Account	61	165	135
135	T752 Mining Trust Fund Account	....	....	135
180	T760 Cab and Hire Car Trust Fund Account	3	....	182
2	T800 Burnie Taxi Area Trust Fund Account	....	....	2
3	T801 Taxi Industry General Administration Trust Fund Account	85	60	28
18	T802 Hobart Taxi Area Trust Fund Account	....	....	18
6	T803 Launceston Taxi Area Trust Fund Account	....	....	6
1	T811 New Norfolk Taxi Area Trust Fund Account	....	....	1
.... ¹	T812 Perth Taxi Area Trust Fund Account	....	....	....¹
1	T813 George Town Taxi Area Trust Fund Account	....	....	1
3 854	Total Infrastructure, Energy and Resources	421 710	415 443	10 120

APPENDIX D

SPECIAL DEPOSITS AND TRUST FUND

DETAILS BY ACCOUNT OF BALANCES, RECEIPTS AND EXPENDITURE
FOR YEAR ENDED 30 JUNE 2000

Balance 30 June 1999 \$'000	Division / Account	Receipts \$'000	Expenditure \$'000	Balance 30 June 2000 \$'000
Justice and Industrial Relations				
43	T404 Prisoners Earnings Deposit Account	528	520	50
16	T434 Magistrates Court (Civil Division) Litigation Account	21	9	27
84	T451 Appeal Costs Fund Deposit Account	69	119	34
3 923	T460 Supreme Court Suitors Fund Deposit Account	154	658	3 419
863	T516 Department of Justice and Industrial Relations Operating Account	78 219	77 537	1 544
162	T658 Local Government and Other Elections Operating Account	368	433	97
.... ¹	T740 Criminal Injuries Compensation Act - Victims Fund	....	....¹	....
28	T764 Crime (Confiscation of Profits) Account	170	198	....¹
....	T766 Criminal Injuries Compensation Fund Account	2 563	2 365	198
5 118	Total Justice and Industrial Relations	82 092	81 840	5 369
Legislative Council				
4	T517 Legislative Council Operating Account	2 997	2 996	4
4	Total Legislative Council	2 997	2 996	4
Legislature-General				
117	T518 Legislature-General Operating Account	4 206	4 308	16
117	Total Legislature-General	4 206	4 308	16
Office of the Governor				
.... ¹	T514 His Excellency the Governor's Establishment Account	2 110	2 110	....
.... ¹	Total Office of the Governor	2 110	2 110	....
Police and Public Safety				
2 480	T519 Department of Police and Public Safety Operating Account	110 212	110 937	1 755
2 480	Total Police and Public Safety	110 212	110 937	1 755

APPENDIX D

SPECIAL DEPOSITS AND TRUST FUND

DETAILS BY ACCOUNT OF BALANCES, RECEIPTS AND EXPENDITURE
FOR YEAR ENDED 30 JUNE 2000

Balance 30 June 1999 \$'000	Division / Account	Receipts \$'000	Expenditure \$'000	Balance 30 June 2000 \$'000
Premier and Cabinet				
12 254	T115 Regional Forest Agreement Account	27 263	24 526	14 992
1 749	T520 Department of Premier and Cabinet Operating Account	32 126	31 851	2 024
619	T631 Telecommunications Management Division Operating Account	14 507	14 779	347
112	T730 Tsuneichi Fujii Fellowship Account	5	25	92
59	T806 Port Arthur Victims Appeal Account	....	....	59
349	T816 Department of Premier and Cabinet <i>Service</i> Tasmania Account	6 899	6 785	462
2	T915 Telecommunications Management Division Suspense Account	281	281	2
15 144	Total Premier and Cabinet	81 080	78 246	17 978
Primary Industries, Water and Environment				
28 286	T512 Department of Primary Industries, Water and Environment Operating Account	201 548	191 506	38 328
4 578	T635 Crown Lands Administration Fund Account	18 893	11 881	11 590
131	T643 Valuation Services Operating Account	2 668	2 312	487
.... ¹	T706 Department of Primary Industries, Water and Environment Research Farms Account	1 386	1 295	91
84	T743 Environmental Incidents Trust Account	59	65	78
280	T750 Parks Development and Maintenance Account	1 726	1 548	458
379	T804 Department of Primary Industries, Water and Environment - Recreational Fishing Licences	268	171	476
731	T805 Wapping Redevelopment Trust Account	120	143	708
37	T814 Department of Primary Industries, Water and Environment <i>Service</i> Tasmania Account	175 013	179 947	103
34 505	Total Primary Industries, Water and Environment	401 682	383 867	52 320
State Development				
7 196	T522 State Development Operating Account	108 207	104 759	10 644
3 845	T659 Tourism Tasmania - Product Distribution and Sales Trading Account	57 028	57 251	3 623
25	T773 Sports Development Account	715	347	393
56	T790 Government Guarantees Reserve Account	22	....	78
89	T796 Abt Railway Account	40	....	130
11 211	Total State Development	166 013	162 357	14 868

APPENDIX D

SPECIAL DEPOSITS AND TRUST FUND

DETAILS BY ACCOUNT OF BALANCES, RECEIPTS AND EXPENDITURE
FOR YEAR ENDED 30 JUNE 2000

Balance 30 June 1999 \$'000	Division / Account	Receipts \$'000	Expenditure \$'000	Balance 30 June 2000 \$'000
	Tasmanian Audit Office			
1 012	T644 Tasmanian Audit Office Operating Account	2 950	2 896	1 066
1 012	Total Tasmanian Audit Office	2 950	2 896	1 066
	Treasury and Finance			
1 156	T525 Department of Treasury and Finance Operating Account	50 370	50 000	1 527
1 420	T615 Contract Management Account	1 591	260	2 750
1 117	T624 Community Support Levy Account	2 324	1 902	1 538
500	T654 Tasmanian Electricity Code Fund	669	698	471
1 613	T793 Agency Accommodation Charges Account	12 865	11 848	2 630
(14 397)	T905 Central Car Pool Account	37 281	35 719	(12 836)
(8 591)	Total Treasury and Finance	105 099	100 428	(3 920)
380 032	TOTAL SPECIAL DEPOSITS AND TRUST FUND	6 078 755	5 868 156	590 632

Note:

1. Amounts less than \$500 are rounded to zero.

APPENDIX E

OUTPUT EXPENDITURE

COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE
BY OUTPUT FOR YEAR ENDED 30 JUNE 2000

Division / Output Group/Output	Estimated \$'000	Expenditure \$'000	Variation \$'000
<i>Education</i>			
Delivery of Education Services			
In School Education	418 298	424 821	(6 523)
Schools and Colleges Delivery Support	16 085	16 125	(40)
Total Delivery of Education Services	434 383	440 946	(6 563)
Delivery of Vocational Education and Training (VET)			
Provision of VET by TAFE Tasmania under Agreement	47 630	48 271	(641)
Provision of VET – Apprentices, Trainees and Competitive Bids	18 284	18 008	276
Total Delivery of Vocational Education and Training	65 914	66 279	(365)
Delivery of Information Services			
Public Library and Information Services	20 937	22 533	(1 596)
Archival and Records Management Services	1 396	1 349	47
Total Delivery of Information Services	22 333	23 882	(1 549)
Strategic Development and Evaluation Services			
Equity Policy Development and Evaluation	3 037	3 400	(363)
Educational Review	573	574	(1)
Education Policy and Curriculum Development	1 128	1 172	(44)
Tasmanian Secondary Schools Assessment	1 995	1 968	27
Vocational Education and Training Regulation and Development	6 323	6 966	(643)
Child Care	1 043	782	261
Youth Affairs	423	604	(181)
Total Strategic Development and Evaluation Services	14 522	15 466	(944)
Administered Payments			
Subsidies: Apprentices and Trainees	1 600	1 045	555
Group Schemes for Apprentices and Trainees	640	640	....
Senior Secondary Students: Living Away from Home Allowance	450	384	66
Non-Government Schools: Grants	26 215	27 151	(936)
Non-Government Schools: Subsidy in Respect of Interest on Certain Loans	1 000	1 000	....
Sundry Grants Fees and Scholarships	1 118	801	317

APPENDIX E

OUTPUT EXPENDITURECOMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE
BY OUTPUT FOR YEAR ENDED 30 JUNE 2000

Division / Output Group/Output	Estimated \$'000	Expenditure \$'000	Variation \$'000
Accommodation Allowances for Tertiary Students	2 275	1 525	750
Non-Government Schools: Telstra Social Bonus Funding	....	7 674	(7 674)
Youth Network of Tasmania Grant	100	100	....
Bursaries, Allowances, Loan Issue Supplies	3 095	3 092	3
Industry Training Advisory Boards	1 321	1 306	15
Employment Rationalisation Program Repayment	237	237	....
Commonwealth Grants to Non-Government Schools	55 300	55 626	(326)
Scholarships: Centre for Precision Technology	121	90	31
Child Care Grants	863	863	....
Community Service Obligation: Hydro-Electric Corporation - Bass Strait Islands	4 100	4 917	(817)
Youth Services	176	76	100
Total Administered Payments	98 611	106 524	(7 913)
Capital Investment Program			
Perth Primary School	513	513	....
Geilston Bay High School	365	365	....
King Island District High School	311	427	(116)
New Town High School	400	290	110
Queechy High School	557	557	....
Library – multi site carpet repairs	174	84	90
Library – improvements and amalgamations	174	174	....
Clarence High School	290	290	....
Rosebery District High School	634	634	....
St Helens Library	21	111	(90)
Hagley Farm Primary School	100	100	....
Bridgewater High School	85	85	....
TAFE – Hobart Campus	4 420	4 420	....
Building Services Maintenance – Education	1 602	1 620	(18)
Building Services Maintenance – TAFE	492	492	....
Multi sites – Compliance with Tasmanian Fire Service	414	414	....
Multi sites – upgrade electricals	753	753	....
Multi sites – dust and fume extraction	501	501	....
Lilydale District High School	236	236	....
Brighton Primary School	241	241	....
Cosgrove High School	2 398	2 416	(18)
Port Dalrymple District High School	726	836	(110)
Glenora District High School	530	530	....
Lindisfarne North Primary School	231	231	....
Lindisfarne Primary School	501	501	....

APPENDIX E

OUTPUT EXPENDITURE

COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE
BY OUTPUT FOR YEAR ENDED 30 JUNE 2000

Division / Output Group/Output	Estimated \$'000	Expenditure \$'000	Variation \$'000
National Child Care Project	460	268	192
Sheffield District High School	945	1 055	(110)
Sorell District High School	1 055	1 055	....
The Don College	1 400	1 400	....
Westbury Primary School	541	541	....
Total Capital Investment Program	21 070	21 140	(70)
Total Education	656 833	674 239	(17 406)
<i>Finance-General</i>			
Debt Servicing and Management			
Debt Servicing	152 503	143 066	9 437
Interest on Sundry Deposits	19 280	19 955	(675)
Debt Management	102 788	240 933	(138 145)
Total Debt Servicing and Management	274 571	403 954	(129 383)
Employee Related Costs			
Superannuation and Pensions	100 609	98 046	2 563
Employee Separations	4 215	3 992	223
Workers' Compensation	22 000	22 584	(584)
Additional Pay 2003-04	5 340	....	5 340
Other	3 270	2 925	345
Provision for Wage Increases	6 000	....	6 000
Total Employee Related Costs	141 434	127 548	13 886
Government Business Enterprises			
Forestry Tasmania	3 051	3 631	(580)
State Fire Commission	2 471	2 901	(430)
Total Government Business Enterprises	5 522	6 531	(1 009)
Miscellaneous			
Structural and Performance Initiatives Program	1 000	1 163	(163)
Treasurer's Reserve	20 000	....	20 000
Miscellaneous	45 084	44 517	567
Total Miscellaneous	66 084	45 680	20 404

APPENDIX E

OUTPUT EXPENDITURECOMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE
BY OUTPUT FOR YEAR ENDED 30 JUNE 2000

Division / Output Group/Output	Estimated \$'000	Expenditure \$'000	Variation \$'000
Administered Payments			
Goods and Services Tax	....	....¹	....
Payments to the Tasmanian Community Fund	....	1	(1)
Payments to TB No. 1 Limited	....	5 000	(5 000)
Payroll Tax Assistance to the Tasmanian Symphony Orchestra	....	536	(536)
<i>Public Bodies Assistance Act 1971</i> : Subsidy on Debt Charges	2 270	2 343	(73)
Other Subsidies on Borrowings	12	9	3
Payroll Tax Assistance	3 235	4 448	(1 213)
Payments under <i>Local Government (Rates and Charges Remissions) Act 1977</i>	12 390	12 023	367
Payments under the <i>Stamp Duties Act 1931</i> (Section 18C)	2 100	1 853	247
Rosetta Landslip: Financial Assistance	900	....	900
Copper Mines of Tasmania: Government Assistance	800	1 076	(276)
Off-Road Diesel Fuel Subsidy	3 227	2 051	1 176
Other Grants and Subsidies	110	298	(188)
Local Government: Grants	42 830	42 514	316
Commonwealth Contribution for Extension of Pensioner Concessions	125	232	(107)
Wheat Freight Subsidy	1 200	900	300
Safety Net Revenue	191 053	196 908	(5 855)
Total Administered Payments	260 252	270 192	(9 940)
Total Finance-General	747 863	853 906	(106 043)
 <i>Health and Human Services</i>			
Health Advancement			
Public and Environmental Health	6 482	8 221	(1 739)
Scientific Services	619	765	(146)
Health and Well-being Outcomes	2 610	2 419	191
Family, Child and Youth Health	8 333	8 570	(237)
Dental Services	10 209	9 820	389
Alcohol and Drug Services	4 317	4 506	(189)
Cancer Screening and Control Service	3 443	3 036	407
Policy Advice	108	12	96
Total Health Advancement	36 121	37 348	(1 227)

APPENDIX E

OUTPUT EXPENDITURE

COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE
BY OUTPUT FOR YEAR ENDED 30 JUNE 2000

Division / Output Group/Output	Estimated \$'000	Expenditure \$'000	Variation \$'000
Community and Rural Health			
Aged, Rural and Community Health Services	70 808	71 179	(371)
Mental Health	36 537	38 662	(2 125)
Services for People with Disabilities	27 478	28 079	(601)
Palliative Care	4 565	4 123	442
Policy Advice	340	58	282
Total Community and Rural Health	139 728	142 100	(2 372)
Child, Youth and Family Support			
Alternative Care	10 234	8 988	1 246
Adoptions Services	562	425	137
Youth Justice Services	4 036	5 517	(1 481)
Family Services	5 425	5 723	(298)
Crisis Care	1 219	1 431	(212)
Policy Advice	146	284	(138)
Total Child, Youth and Family Support	21 622	22 368	(746)
Hospitals and Ambulance Service			
Admitted Patients	273 544	263 407	10 137
Non-admitted Patients - Outpatients	46 369	45 391	978
Non-admitted Patients - Accidents and Emergency	15 075	14 757	318
Emergency Transport and Related Care	13 033	13 209	(176)
Non-emergency Patient Transport	2 729	2 778	(49)
Clinical Research	5 083	5 624	(541)
Clinical Teaching	7 387	8 179	(792)
Policy Advice	652	682	(30)
Total Hospitals and Ambulance Service	363 872	354 026	9 846
Housing Services			
Public Rental Assistance	64 488	60 324	4 164
Private Rental Assistance	2 529	2 765	(236)
Community Sector Housing	737	1 227	(490)
Home Ownership Assistance	4 524	7 811	(3 287)
Service Development, Policy Advice and Ministerial Servicing	935	277	658
Total Housing Services	73 213	72 404	809

APPENDIX E

OUTPUT EXPENDITURECOMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE
BY OUTPUT FOR YEAR ENDED 30 JUNE 2000

Division / Output Group / Output	Estimated \$'000	Expenditure \$'000	Variation \$'000
Administered Payments			
Home Ownership Assistance Program	9 000	7 788	1 212
<i>New Town Mothercraft Home Agreement Act 1949</i>	1	....	1
Employment Rationalisation Program Repayment	1 385	1 783	(398)
Community Service Obligation - The Public Trustee – Non-commercial Services	300	300	....
Community Service Activity - Aurora Energy Pty Ltd – Pensioner Concessions	10 000	9 865	135
Supported Accommodation	9 313	9 464	(151)
Community Support	4 331	2 714	1 617
Heating Allowance	450	305	145
Mental Health	1 306	1 341	(35)
Disability Services	40 358	42 006	(1 648)
Palliative Care	375	389	(14)
Home and Community Care	11 396	11 511	(115)
Blood Transfusion Service	3 990	4 067	(77)
Other	10 096	8 536	1 560
Special Purpose and Trust Accounts	....	10 634	(10 634)
Total Administered Payments	102 301	110 702	(8 401)
Capital Investment Program			
Housing (Continuing Projects)	1 612	2 273	(661)
Housing (New Projects)	16 790	23 243	(6 453)
Ashley Youth Detention Centre Redevelopment	3 000	2 612	388
Burnie Renal Services	430	428	2
St Marys Community Health Centre In-Patient Facility	....	6	(6)
St Helens District Hospital Upgrade	791	777	14
Finance and HR Systems Upgrade	1 500	1 455	45
Ambulance Fleet Upgrade	1 000	999	1
Building Services Maintenance	78	50	28
Non-Works Housing	4 676	4 276	400
Ashley Detention Centre	....	118	(118)
Fire Services Statewide	....	289	(289)
Royal Hobart Hospital (Stage 2)	....	3 086	(3 086)
Triabunna Health and Community Care Centre	615	559	56
Dental Services – Statewide	810	406	404
Challenging Behaviour Residences	800	20	780
Total Capital Investment Program	32 102	40 597	(8 495)
Total Health and Human Services	768 959	779 545	(10 586)

APPENDIX E

OUTPUT EXPENDITURE

COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE BY OUTPUT FOR YEAR ENDED 30 JUNE 2000

Division / Output Group/Output	Estimated \$'000	Expenditure \$'000	Variation \$'000
<i>House of Assembly</i>			
House of Assembly Support Services			
House of Assembly Support Services	1 596	1 616	(20)
Select Committee Support Services	7	8	(1)
Investigatory Committee Support Services	90	63	27
Total House of Assembly Support Services	1 693	1 687	6
Payments Administered by the House of Assembly			
Payments Administered by the House of Assembly	2 593	2 501	92
Total Payments Administered by the House of Assembly	2 593	2 501	92
Total House of Assembly	4 286	4 188	98
<i>Infrastructure, Energy and Resources</i>			
Development of Transport Policy Advice and Planning			
Passenger Transport Policy Advice and Planning	942	808	134
Freight Transport Policy Advice and Planning	712	753	(41)
Transport System Policy Advice and Planning	560	574	(14)
Total Development of Transport Policy Advice and Planning	2 214	2 135	79
Land Transport Safety Programs			
Safety Interventions on the Road Network	2 588	2 715	(127)
Land Transport User Safety, Advice and Education	1 739	1 608	131
School Based Road Safety Education	694	709	(15)
Driver Licensing	4 549	3 895	654
Driver Licensing Standards	881	841	40
Vehicle Registration	4 641	4 002	639
Vehicle Standards and Compliance	3 093	3 194	(101)
Licencing of Commercial Vehicles	1 267	1 221	46
Total Land Transport Safety Programs	19 452	18 184	1 268
Provision of Transport Services and Infrastructure			
Driver Testing	1 505	1 299	206
Traffic Signal Maintenance	2 210	2 174	36
Island Shipping	550	521	29
Provision and Management of Public Passenger Transport	1 701	2 090	(389)
Adult Monitored Pedestrian Crossings	562	591	(29)
Total Provision of Transport Services and Infrastructure	6 528	6 676	(148)
Provision of Energy Advisory and Regulatory Services			
Energy Policy and Advice	438	403	35
Total Provision of Energy Advisory and Regulatory Services	438	403	35

APPENDIX E

OUTPUT EXPENDITURE

COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE
BY OUTPUT FOR YEAR ENDED 30 JUNE 2000

Division / Output Group/Output	Estimated \$'000	Expenditure \$'000	Variation \$'000
Workplace Standards			
Compliance with Legislation	6 192	5 969	223
Employer and Employee Services	3 431	4 042	(611)
Strategic Policy Advice	836	840	(4)
Building Standards and Regulations	262	253	9
Electricity Industry Regulation	570	491	79
Total Workplace Standards	11 291	11 595	(304)
Mineral Resources Management and Administration			
Minerals Exploration and Land Management	2 762	2 982	(220)
Tenement Management of the Exploration and Minerals Industry	2 125	2 397	(272)
Total Mineral Resources Management and Administration	4 887	5 379	(492)
Support for the Minister in Infrastructure Development and Business Management			
Support for the Minister in Infrastructure Development and Business Management	758	589	169
Total Support for the Minister in Infrastructure Development and Business Management	758	589	169
Support for Racing Industry			
Racing Industry	...	1 198	(1 198)
Total Support for Racing Industry	...	1 198	(1 198)
Administered Payments			
King Island Shipping Contract	236	228	8
Payments to School Bus Operators: Route Services	4 500	5 057	(557)
Payments to School Bus Operators: Contract Services	15 265	16 331	(1 066)
Contribution towards the Construction of Streets in Towns by Municipal Councils	52	....	52
National Road Transport Commission (NRTC): Local Government Contribution	1 500	1 621	(121)
Payments on Behalf of the Forest Practices Board	....	1 412	(1 412)
Project CODES	68	68	....
Rehabilitation of Degraded Mineral Lands	350	623	(273)
Conveyance Allowance	585	487	98
Pensioner Air Travel Subsidy	8	5	3
Transport Access Scheme	523	658	(135)
Pensioner Aged and Unemployed Concessions (Private Operators)	860	860	....
Furneaux Shipping Contract	216	201	16
Structural and Performance Initiatives Program	1 270	1 270	....
Contribution to Marine and Safety Authority	700	700	....
Community Service Obligation: Payment to Metro Tasmania Pty Ltd	18 300	18 730	(430)

APPENDIX E

OUTPUT EXPENDITURE

COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE

BY OUTPUT FOR YEAR ENDED 30 JUNE 2000

Division / Output Group/Output	Estimated \$'000	Expenditure \$'000	Variation \$'000
Community Service Obligation to the Civil Construction Corporation for the retention of the Finergpost Depot Waratah	....	54	(54)
Monies Received on Behalf of External Bodies	148 588	154 033	(5 445)
Tasmanian Racing: Assistance	1 000	1 000	....
Rail Infrastructure Fund	....	592	(592)
Private Forests Tasmania	995	995	....
Racing Tasmania: Interdominion Grant	25	25	....
Total Administered Payments	195 041	204 948	(9 907)
Capital Investment Program			
National Highway System	31 535	31 007	528
Highway Investment	9 101	9 102	(1)
Roads of National Importance	400	400	....
Federal Black Spot Program	963	963	....
Miscellaneous Safety Works	1 287	1 296	(9)
Asset Preservation - Reinstatement	8 532	8 556	(24)
Administration of the Roads Program	3 211	3 325	(114)
Asset Preservation - Maintenance	24 106	26 749	(2 643)
Mineral Core Store Extension	422	422	....
Assistance to Local Government	344	344	....
Program Management	365	366	(1)
Asset Management	4 300	4 427	(127)
Strategic Planning and Policy	2 400	2 554	(154)
Total Capital Investment Program	86 966	89 511	(2 545)
Total Infrastructure, Energy and Resources	327 575	340 617	(13 042)
 <i>Justice and Industrial Relations</i>			
Administration of Justice			
Supreme Court Services	4 793	4 916	(123)
Magisterial Court Services	6 465	7 052	(587)
Enforcement of Monetary Penalties	849	949	(100)
Support and Compensation for Victims of Crime and Others	139	140	(1)
Legal Aid	5 485	5 832	(347)
Mental Health Review Tribunal Guardianship Board Decisions	768	867	(99)
Total Administration of Justice	18 499	19 757	(1 258)
Legal Services			
Crown Law	5 235	5 611	(376)
Legal Policy Advice and Law Reform	663	849	(186)
Total Legal Services	5 898	6 460	(562)

APPENDIX E

OUTPUT EXPENDITURE

COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE
BY OUTPUT FOR YEAR ENDED 30 JUNE 2000

Division / Output Group/Output	Estimated \$'000	Expenditure \$'000	Variation \$'000
Registration Services			
Registration, Maintenance and Dissemination of Statutory Information	588	735	(147)
Total Registration Services	588	735	(147)
Review Services			
Decisions on Complaints Referred to the Ombudsman and Health Complaints Commissioner and Freedom of Information	1 283	1 366	(83)
Anti Discrimination Commission	306	309	(3)
Total Review Services	1 589	1 675	(86)
Electoral Services			
Elections and Referendums	1 879	1 882	(3)
Total Electoral Services	1 879	1 822	(3)
Corrective Services			
Prison Service	17 949	20 454	(2 505)
Community Corrective Service	3 177	3 207	(30)
Total Corrective Services	21 126	23 661	(2 535)
Other Services			
Supervision of Poppy and Hemp Crops	553	572	(19)
Total Other Services	553	572	(19)
Consumer Services			
Maintenance of a Fair Safe and Equitable Market Place	2 237	2 454	(217)
Total Consumer Services	2 237	2 454	(217)
Industrial Relations Services			
Industrial Relations and Policy Advocacy Service	615	529	86
Services of the Tasmanian Industrial Commission	1 431	1 487	(56)
Services of the Enterprise Commissioner	272	173	99
Workers Rehabilitation and Compensation Tribunal Decisions	1 113	972	141
Complaints Referred to Commissioner for Review	397	378	19
Total Industrial Relations Services	3 828	3 540	288
Administered Payments			
Criminal Injuries Compensation Fund Account	3 512	2 365	1 147
Employment Rationalisation Program Repayments	580	579	1
Prisoners Earnings Deposit Account	426	520	(94)
Local Courts Act 1896 Trust Fund Account	15	325	(310)
Appeal Costs Fund Deposit Account	100	119	(19)
Supreme Court Suitors Fund Deposit Account	2 165	658	1 507
Criminal Injuries Compensation Act Victims Fund	2	....¹	2

APPENDIX E

OUTPUT EXPENDITURE

COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE
BY OUTPUT FOR YEAR ENDED 30 JUNE 2000

Division / Output Group/Output	Estimated \$'000	Expenditure \$'000	Variation \$'000
Crime (Confiscation of Profits) Account	....	198	(198)
Residential Tenancy Code	50	6	44
Total Administered Payments	6 850	4 770	2 080
Capital Investment Program			
Hobart Magistrates Courts - Stage 2 Remand Centre	....	21	(21)
Building Services Maintenance	94	92	2
Total Capital Investment Program	94	113	(19)
Total Justice and Industrial Relations	63 141	65 617	(2 476)
<i>Legislative Council</i>			
Legislative Council Support Services			
Legislative Council Support Services	1 311	1 376	(65)
Committee Support Services	20	31	(11)
Total Legislative Council Support Services	1 331	1 407	(76)
Payments Administered by the Legislative Council			
Payments Administered by the Legislative Council	1 725	1 590	135
Total Payments Administered by the Legislative Council	1 725	1 590	135
Total Legislative Council	3 056	2 996	60
<i>Legislature-General</i>			
Parliamentary Reporting Service			
Production and Printing of Parliamentary Reports	732	701	31
Total Parliamentary Reporting Service	732	701	31
Parliamentary Library Service			
Parliamentary Library Service	535	535	....
Total Parliamentary Library Service	535	535	....
Parliamentary Printing and Systems			
Parliamentary Printing	398	400	(2)
Parliamentary Systems	153	154	(1)
Total Parliamentary Printing and Systems	551	555	(4)
Joint Services			
Buildings and Operations Management	1 022	1 240	(218)
Joint Management Services	159	152	7
Services to Members	530	574	(44)
Corporate Services for Parliament Agencies	57	57	....
Total Joint Services	1 768	2 023	(255)

APPENDIX E

OUTPUT EXPENDITURECOMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE
BY OUTPUT FOR YEAR ENDED 30 JUNE 2000

Division / Output Group/Output	Estimated \$'000	Expenditure \$'000	Variation \$'000
Administered Payments			
Goods and Services Tax	....	2	(2)
Commonwealth Parliamentary Association - London Subsidy	12	13	(1)
Commonwealth Parliamentary Association - Tasmanian Branch: Subsidy	39	39	....
Railway Passes to Eligible Members of Parliament	8	2	6
Total Administered Payments	59	56	3
Capital Investment Program			
Parliament House Maintenance	108	108	....
Conservation Works	330	330	....
Total Capital Investment Program	438	438	....
Total Legislature-General	4 083	4 308	(225)
<i>Ministerial and Parliamentary Support</i>			
Support for Members of Parliament			
Support for Ministers	8 598	8 393	205
Support for Other Members of Parliament	2 066	2 051	15
Total Support for Members of Parliament	10 664	10 444	220
Administered Payments			
Goods and Services Tax	....	....¹	....¹
Total Administered Payments	....	....¹	....¹
Total Ministerial and Parliamentary Support	10 664	10 444	220
<i>Office of the Governor</i>			
The Office of the Governor			
Support of the Governor	1 823	1 832	(9)
Total The Office of the Governor	1 823	1 832	(9)
Capital Investment Program			
Building Services Maintenance	8	8	....
Replacement of Carpet	150	150	....
Conservation Maintenance	120	120	....
Total Capital Investment Program	278	278	....
Total Office of the Governor	2 101	2 110	(9)

APPENDIX E

OUTPUT EXPENDITURE

COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE
BY OUTPUT FOR YEAR ENDED 30 JUNE 2000

Division / Output Group/Output	Estimated \$'000	Expenditure \$'000	Variation \$'000
<i>Police and Public Safety</i>			
Policing Support to the Community			
Support to the Community	60 552	60 808	(256)
Total Policing Support to the Community	60 552	60 808	(256)
Crime Detection and Investigation			
Investigation of Crime	21 221	21 503	(282)
Total Crime Detection and Investigation	21 221	21 503	(282)
Traffic Law Enforcement and Road Safety			
Accident Reduction and Road Safety	11 301	11 552	(251)
Total Traffic Law Enforcement and Road Safety	11 301	11 552	(251)
Protection of Primary Industry and Fisheries Resources			
Poppy Security	779	777	2
Fisheries Security - State and Commonwealth	4 170	4 067	103
Total Protection of Primary Industry and Fisheries Resources	4 949	4 843	106
Emergency Management			
State Emergency Management Services	1 346	1 467	(121)
Total Emergency Management	1 346	1 467	(121)
Support to Judicial Services			
Prosecution, Conferencing, Coronial and Bail/Warrant Processing	6 262	5 994	268
Total Support to Judicial Services	6 262	5 994	268
Ministerial Support and Information Services			
Ministerial Services, External Information and Policy Advice	2 156	1 970	186
Administration of Remus Consortium	970	657	313
Total Ministerial Support and Information Services	3 126	2 627	499
Administered Payments			
Interstate, National Police Organisations Contributions	100	92	8
Structural and Performance Initiatives Program	124	249	(125)
Proceeds from the Sale of Confiscated Assets Held in Trust	136	58	78
Total Administered Payments	360	399	(39)

APPENDIX E

OUTPUT EXPENDITURECOMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE
BY OUTPUT FOR YEAR ENDED 30 JUNE 2000

Division / Output Group/Output	Estimated \$'000	Expenditure \$'000	Variation \$'000
Capital Investment Program			
Marine Vessel Replacement and Refurbishment	205	211	(6)
Breathalyser Replacement Program	150	147	3
Pistol Range	291	291	....
Building Services Maintenance	376	373	3
Total Capital Investment Program	1 022	1 022	....
Total Police and Public Safety	110 139	110 216	(77)
 <i>Premier and Cabinet</i>			
Support for Executive Decision Making			
Strategic Policy and Advice	1 784	1 456	328
Management of Critical Issues	1 272	1 582	(310)
Total Support for Executive Decision Making	3 056	3 038	18
Support for Administration of Executive Government			
Management of Executive Government Processes	1 744	2 200	(456)
Parliamentary Bills and Subordinate Legislation	1 476	1 388	88
Total Support for Administration of Executive Government	3 220	3 588	(368)
Support for Government Agencies			
Coordinated Whole of Government E-services Policy Development and Management	1 890	1 265	625
Management of Whole of Government IT Based Projects	1 494	1 078	416
Management of <i>Service</i> Tasmania	8 550	8 107	443
Management of TASINET and Contract Management of Networking Tasmania	13 548	14 067	(519)
Computing Services including Facilities Management	1 045	1 101	(56)
Corporate Support to Ministerial and Parliamentary Support and Office of the Governor	846	737	109
Tasmanian Government Courier Service	414	413	1
Whole of Government E-Services Policy Development and Project Management	....	559	(559)
Total Support for Government Agencies	27 787	27 328	459
Support for the Public Sector Employer			
Support for the Public Sector Employer	1 911	1 634	277
Total Support for the Public Sector Employer	1 911	1 634	277
Aboriginal Affairs			
Aboriginal Affairs - Policy Advice, Community Consultation and Services	478	442	36
Total Aboriginal Affairs	478	442	36

APPENDIX E

OUTPUT EXPENDITURE

COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE
BY OUTPUT FOR YEAR ENDED 30 JUNE 2000

Division / Output Group/Output	Estimated \$'000	Expenditure \$'000	Variation \$'000
Multicultural and Ethnic Affairs			
Multicultural and Ethnic Affairs - Policy Advice, Community Consultation and Services	218	220	(2)
Total Multicultural and Ethnic Affairs	218	220	(2)
Support for Local Government			
Support for Local Government	789	912	(123)
Total Support for Local Government	789	912	(123)
Women Tasmania			
Women Tasmania - Policy Advice, Community Consultation and Services	1 014	949	65
Total Status of Women	1 014	949	65
Administered Payments			
Goods and Services Tax	....	....¹	....¹
University Scholarships	62	62	....
Sundry Grants	494	728	(234)
Family Assistance Program	350	350	....
Employment and Training Program	300	300	....
Sundry Grants - Multicultural and Ethnic Affairs	20	20	1
Aboriginal Land Council	85	85	....
Port Arthur Appeal	58	....	58
Other	20	....	20
Regional Forest Agreement	27 800	24 526	3 274
Total Administered Payments	29 189	26 070	3 119
Total Premier and Cabinet	67 662	64 181	3 481
 <i>Primary Industries, Water and Environment</i>			
Information and Land Services			
Land Services and Systems	5 854	7 580	(1 726)
Information Systems and Services	10 084	9 650	434
Government Valuation Services	1 874	1 818	56
Property Tasmania	2 936	576	2 360
Service Tasmania Services	6 636	6 490	146
Total Information and Land Services	27 384	26 114	1 270
Food, Agriculture and Fisheries			
Agriculture Industry Development Services	14 271	8 698	5 573
Quarantine, Plant and Animal Health Services	9 004	9 854	(850)
Marine Farming and Wild Fisheries Management	7 122	7 110	12
Total Food, Agriculture and Fisheries	30 397	25 662	4 735

APPENDIX E

OUTPUT EXPENDITURE

COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE
BY OUTPUT FOR YEAR ENDED 30 JUNE 2000

Division / Output Group/Output	Estimated \$'000	Expenditure \$'000	Variation \$'000
Resource Management and Conservation			
National Park and Public Land Management Services	24 339	42 464	(18 125)
Land, Water and Nature Conservation Services	16 598	16 708	(110)
Cultural Heritage Services	3 212	2 210	1 002
Total Resource Management and Conservation	44 149	61 381	(17 232)
Environment, Planning and Scientific Services			
Environmental Management and Pollution Control	8 059	9 469	(1 410)
Integrated Land Use Planning Services	2 063	1 934	129
Analytical Services	3 235	3 973	(738)
Resource Planning and Development Commission	2 102	1 691	411
Resource Management Planning Appeals Tribunal	687	689	(2)
Total Environment, Planning and Scientific Services	16 146	17 756	(1 610)
Administered Payments			
Launceston Flood Protection Scheme	150	....	150
Goods and Services Tax	....	56	(56)
Inland Fisheries - Government Contribution	1 194	594	600
Botanical Gardens - Government Contribution	1 487	1 756	(269)
Employment Schemes - Non-Departmental	....	586	(586)
Local Authority: Subsidies under the <i>Water Act 1957</i>	848	555	293
Construction of Irrigation Schemes: Loan Charges Contributions	2 763	2 648	115
Rural Adjustment Scheme and FarmBi\$ Subsidies	844	1 205	(361)
Water Supply Grants	1 482	....	1 482
Contribution to Commonwealth State and Industry Organisations	470	136	334
Wellington Park Contribution	110	110	....
Valuation Services to Government	740	8	732
National Estate Grants Program	250	70	180
Grants to the Royal Society for the Prevention of Cruelty to Animals	191	191	....
Grants to Rural Support Tasmania	30	37	(7)
Interest on Borrowings for Minor Works (Rivers and Water Supply Commission)	284	276	8
Contribution to Cressy-Longford Reserve Fund Section 3, <i>Cressy – Longford Irrigation Act 1969</i>	100	123	(23)
Grant to Tasmanian Institute of Agricultural Research	1 832	1 832	....
Savage River Remediation	1 702	550	1 152
Regional Forest Agreement Private Land Reserve System	5 500	486	5 014
<i>Service</i> Tasmania Revenue Distribution	168 000	168 799	(799)
Payments on Behalf of Royal Tasmanian Botanical Gardens	2 750	1 997	753

APPENDIX E

OUTPUT EXPENDITURE

COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE
BY OUTPUT FOR YEAR ENDED 30 JUNE 2000

Division / Output Group/Output	Estimated \$'000	Expenditure \$'000	Variation \$'000
Payments on behalf of Inland Fisheries Commission	2 500	3 639	(1 139)
Grant to the Tasmanian Aquaculture and Fisheries Institute	2 438	2 438	....
Nature Heritage Trust	9 789	30 059	(20 270)
Total Administered Payments	205 454	218 153	(12 699)
Capital Investment Program			
Inland Fisheries Commission – Tamar Eel Holding Facility	275	25	250
Red/Green Passenger Quarantine Clearance System	113	113	....
Inland Fisheries Commission – Lake Sorell Fishery Recovery Project	225	225	....
Government Analytical and Forensic Laboratories – Forensic Biology Extensions	243	243	....
Building Services Maintenance	212	260	(48)
Mt Field Visitors' Centre	713	497	216
Hastings Cave State Reserve Development	820	202	618
Total Capital Investment Program	2 601	1 565	1 036
Total Primary Industries, Water and Environment	326 131	350 631	(24 500)
<i>State Development</i>			
Investment Trade and Development			
Marketing and Export Support	1 465	1 405	60
Major Events	617	600	17
Industrial Supplies Office	779	724	55
Investment Attraction and Project Development	4 833	4 890	(57)
Property and Loan Portfolio Administration	512	518	(6)
Total Investment Trade and Development	8 206	8 136	70
State Industries			
Enterprise Improvement Services	1 482	1 464	18
Small Business Services	1 315	1 309	6
Enterprise Centres and Employment Initiatives	308	284	24
Antarctic Industry Support	784	756	28
Innovation and Technical Support Services	662	628	34
Industry Council Support	435	392	43
Film, Television and Multimedia Support	250	264	(14)
Total State Industries	5 236	5 098	138
Centre for Research Industry and Strategic Planning			
Industry Planning and Policy	915	891	24
Industry Research Services	878	877	1
Total Centre for Research Industry and Strategic Planning	1 793	1 768	25

APPENDIX E

OUTPUT EXPENDITURECOMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE
BY OUTPUT FOR YEAR ENDED 30 JUNE 2000

Division / Output Group/Output	Estimated \$'000	Expenditure \$'000	Variation \$'000
Tourism Marketing and Development			
Tourism Marketing	14 280	13 956	324
Tourism Development	3 397	3 241	156
Tourism Retail Travel Services	4 294	4 028	266
Tourism Wholesale Travel Services	6 331	7 143	(812)
Total Tourism Marketing and Development	28 302	28 367	(65)
Cultural, Heritage and Recreation Industry Development			
Museum Collection and Facilities Management	2 539	2 600	(61)
Museum Public Programs and Marketing	950	813	137
Art Industry Development	670	591	79
Sport and Recreation	3 659	3 385	274
Total Cultural, Heritage and Recreation Industry Development	7 818	7 390	428
Administered Payments			
Interest	9 450	7 891	1 559
Employment Assistance Grants	790	779	11
Industry Development Grants and Subsidies	22 748	22 190	558
Tourism Development Grants	50	50	....
Tasmanian International Velodrome	185	185	....
Sports Scholarships	292	472	(180)
Local Employment Initiatives	600	480	120
Museum and Art Gallery Grants	1 174	1 174	....
Sundry Arts Grants and Loans	2 635	2 024	611
Sport and Recreation Grants	1 355	1 414	(59)
Government Contribution to Tasmanian Symphony Orchestra	148	148	....
Tasmanian Film Corporation	9	9	....
Theatre Royal Grant	55	55	....
Major Events Grants and Assistance	910	920	(10)
Tasmanian Convention Bureau	480	480	....
Meet in Tasmania Incentive	195	195	....
Regional Gateway Marketing Groups	330	330	....
Tasmanian Travel Centres	376	376	....
Tasmanian Visitor Information Network	145	145	....
Employment Rationalisation Program Repayment	547	687	(140)
Client Advances	1 046	909	137
Debt Repayment	5 000	18 297	(13 297)
Retail and Wholesale Direct Cost of Sales	51 718	49 831	1 887
Tasmanian Icon Program	1 000	1 000	....
Total Administered Payments	101 238	110 040	(8 802)

APPENDIX E

OUTPUT EXPENDITURECOMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE
BY OUTPUT FOR YEAR ENDED 30 JUNE 2000

Division / Output Group/Output	Estimated \$'000	Expenditure \$'000	Variation \$'000
Capital Investment Program			
Inveresk Art Gallery	1 000	1 000	....
Building Services Maintenance	11	11	....
Mt Lyell Tailings Dam	600	600	....
Port Arthur Historic Site Management Authority - Conservation Works	500	1 700	(1 200)
Tasmanian Symphony Orchestra Concert Hall	455	455	....
Total Capital Investment Program	2 566	3 766	(1 200)
Total State Development	155 159	164 566	(9 407)
<i>Tasmanian Audit Office</i>			
Public Sector Management Accountability			
Public Sector Management Accountability	2 948	2 896	52
Total Public Sector Management Accountability	2 948	2 896	52
Total Tasmanian Audit Office	2 948	2 896	52
<i>Treasury and Finance</i>			
Management of Public Sector Finances			
Accounting Services for Government	1 051	1 045	6
Debt and Liability Management	215	171	44
Administration of Grants, Subsidies, Loans and Concessions	135	92	43
Budget Development and Management	1 759	1 711	48
Advice and Information on the Performance and Management of Government Business Enterprises and Statutory Authorities	765	685	80
Advice to Government on State Taxation	509	446	63
Advice to Government on Superannuation Matters	329	300	29
Advice to Government on Commonwealth, State and Local Government Financial Relations	757	1 080	(323)
Advice on the State's Financial Performance	324	277	47
Total Management of Public Sector Finances	5 844	5 806	38
Policy Advice on Tasmania's Economy and Business Environment			
Advice on the State of the Tasmanian Economy	326	423	(97)
Advice on Economic Reform Initiatives	2 561	1 940	621
Administration of Regulatory Reform Initiatives	412	391	21
Regulation of Government Businesses	2 171	995	1 176
Management of the Basslink Development Project	6 914	5 348	1 566
Total Policy Advice on Tasmania's Economy and Business Environment	12 384	9 097	3 287

APPENDIX E

OUTPUT EXPENDITURECOMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE
BY OUTPUT FOR YEAR ENDED 30 JUNE 2000

Division / Output Group/Output	Estimated \$'000	Expenditure \$'000	Variation \$'000
Public Sector Management and Accountability			
Public Sector Reform	543	595	(52)
Public Sector Management and Accountability	543	595	(52)
Taxation Administration and Revenue Collection			
Taxation Administration and Revenue Collection	6 430	6 012	418
Total Taxation Administration and Revenue Collection	6 430	6 012	418
Management of Gaming Activities			
Regulation and Administration of Gaming	2 229	3 375	(1 146)
Policy Advice and the Provision of Information Relating to Gaming	211	188	23
Total Management of Gaming Activities	2 440	3 564	(1 124)
Liquor and Accommodation Licensing			
Regulation of Sale of Liquor and Tourist Accommodation	1 431	1 561	(130)
Total Liquor and Accommodation Licensing	1 431	1 561	(130)
Management of Government Owned and Leased Buildings			
Government Office Property Leases	727	675	52
Advice on Strategic Asset Management Reform	107	138	(31)
Tender Service for Building Construction Works	408	407	1
Crown Property Disposals	....	7 419	(7 419)
Total Management of Government Owned and Leased Buildings	1 242	8 639	(7 397)
Government Procurement and Disposal			
Procurement and Disposal for the Government	15 052	35 993	(20 941)
Total Government Procurement and Disposal	15 052	35 993	(20 941)
Administered Payments			
Goods and Services Tax	....	7	(7)
Research Institutions: Contributions	90	90	....
Royal Society Papers: Printing	3	3	....
Government Buildings: Power and Fuel	942	669	273
Government Accommodation: Rates	281	250	31
Government Accommodation: Rent and Other Expenses	353	90	263
Payment to Anzac Day Trust	15	15	....
Government Accommodation: Lease Management	27 000	11 848	15 152
Community Support Levy	1 595	1 902	(307)
Total Administered Payments	30 279	14 875	15 404

APPENDIX E

OUTPUT EXPENDITURE

COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE
BY OUTPUT FOR YEAR ENDED 30 JUNE 2000

Division / Output Group/Output	Estimated \$'000	Expenditure \$'000	Variation \$'000
Capital Investment Program			
Building Services Maintenance	959	825	134
Property Services Office Works	1 142	669	473
Essential Maintenance	5 000	5 000	....
Government Offices Complex	1 000	....	1 000
Total Capital Investment Program	8 101	6 494	1 607
Total Treasury and Finance	83 746	92 636	(8 890)
TOTAL EXPENDITURE	3 334 346	3 523 096	(188 750)

Note:

1. Amounts less than \$500 are rounded to zero.

APPENDIX F

**DETAILS OF INDEBTEDNESS TO THE STATE OF
STATUTORY AUTHORITIES, GOVERNMENT OWNED
CORPORATIONS AND LOCAL GOVERNMENT TRADING
ENTERPRISES**

Balance 30 June 1999 \$'000		Notes	Transactions \$'000	Balance 30 June 2000 \$'000
Hydro-Electric Corporation				
566 779	Advances		....	566 779
	<i>Less</i>			
275 854	Repayments	1	72 632	348 486
124 481	DRRTA contributions applied in reduction of indebtedness		1 071	125 552
40 484	Commonwealth DRRTA contribution applied in reduction of indebtedness		353	40 836
125 960	Net Indebtedness		(74 055)	51 905
Metro Tasmania Pty Ltd				
4 664	Advances		....	4 664
	<i>Less</i>			
1 817	Repayments	1	614	2 431
1 084	DRRTA contributions applied in reduction of indebtedness		13	1 097
231	Commonwealth DRRTA contribution applied in reduction of indebtedness		4	235
1 532	Net Indebtedness		(631)	901
Rivers and Water Supply Commission Water Act 1957 (Non-Trading)				
2 356	Advances		....	2 356
2 356	Net Indebtedness		....	2 356
State Development				
7 895	<i>State Advances Act 1935</i>	2	....	7 895
27	<i>Fire Damage Relief Act 1970</i>		....	27
7 922	Net Indebtedness		....	7 922
137 770	TOTAL		(74 686)	63 084

Notes:

1. During 1994-95, arrangements were introduced whereby statutory authorities are able to repay advances from the Government which were sourced from Financial Agreement funds. Repayments by authorities are to be applied towards repaying their proportion of the Financial Agreement debt maturing in each financial year.
2. Funds were advanced to State Development under the *State Advances Act 1935* and the *Tasmanian Development Act 1984*. Interest is levied on the outstanding balance of the advances, but there are no scheduled principal repayments for these advances.