

Tasmania

2001

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 2001

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

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Executive Summary

Overview

A summary of the Treasurer's Statements for the year ended 30 June 2001 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

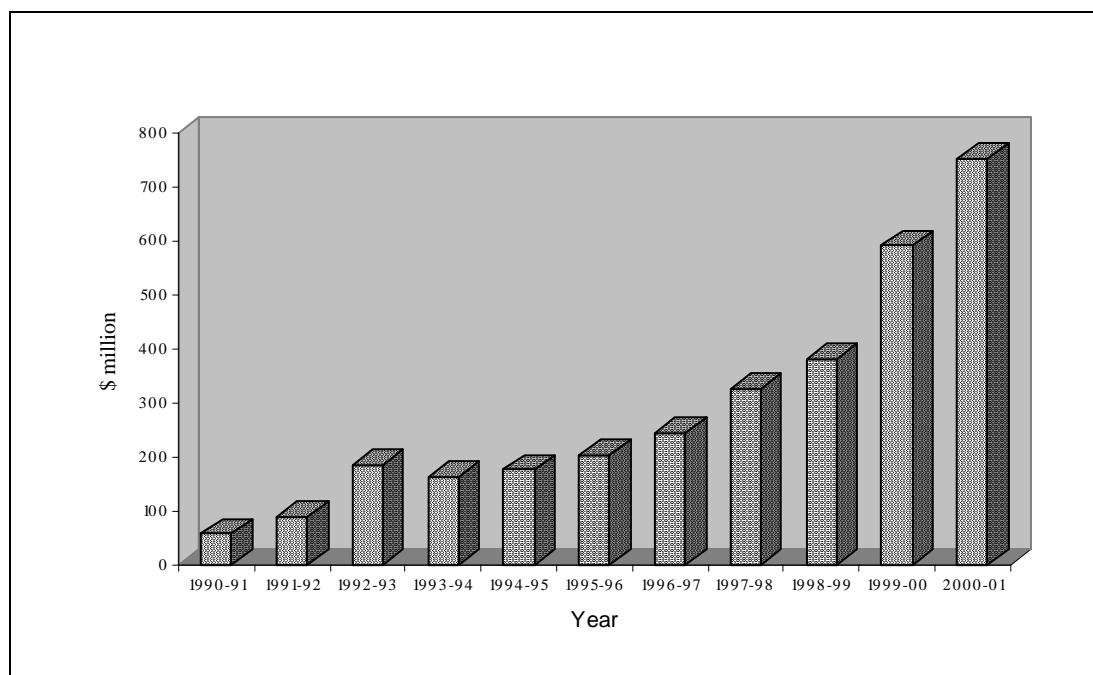
The Public Account, established pursuant to the *Public Account Act 1986*, comprises the Consolidated Fund and the Special Deposits and Trust Fund.

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 \$160.4 million to \$751.0 million during 2000-01.

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 - 2000-01



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 2001 of \$2 300.9 million were \$103.9 million (4.7 per cent) above the estimate of \$2 197.0 million, comprising \$2 244.1 million recurrent receipts and \$56.8 million capital receipts.

Expenditure from the Consolidated Fund for the year ended 30 June 2001 of \$2 297.4 million (net of loan repayments) was \$103.0 million (4.7 per cent) above the estimate of \$2 194.4 million, comprising \$2 115.5 million recurrent services expenditure and \$181.9 million expenditure on works and services.

Total receipts increased 7.8 per cent on 1999-00, whilst total expenditure increased by 7.7 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 2000-01 and a percentage breakdown of the categories that make up the total.

Chart 2: Consolidated Fund - Total Sources of Funds 2000-01

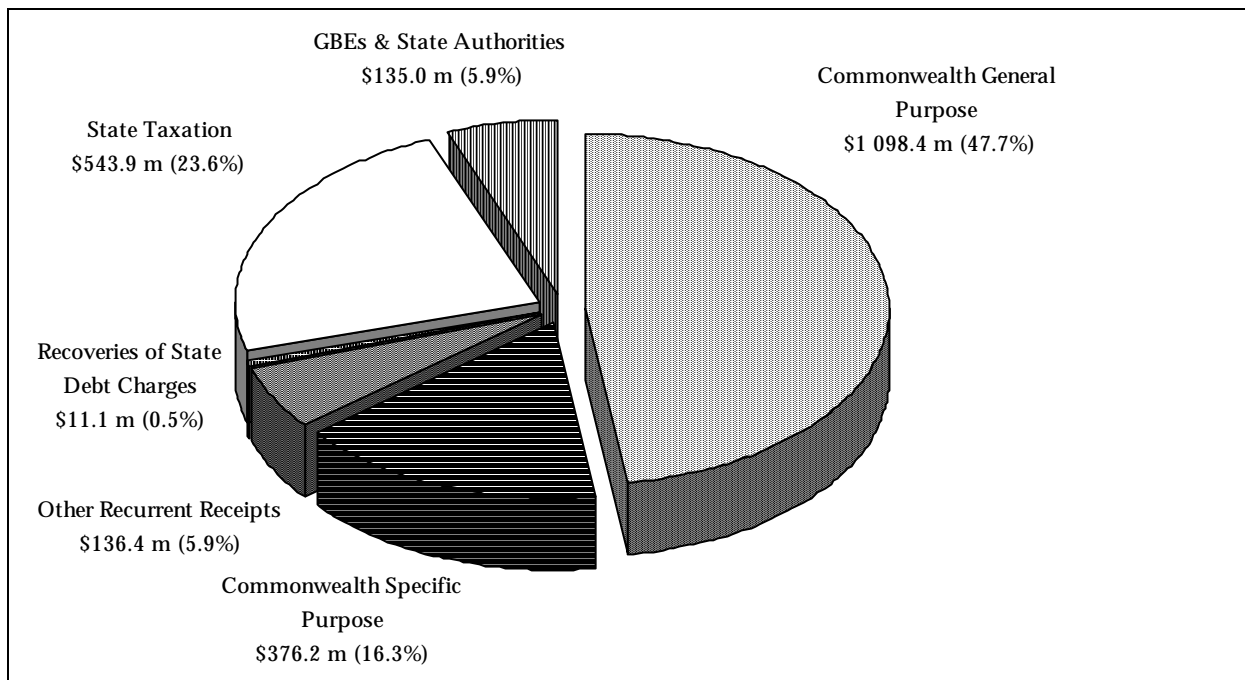
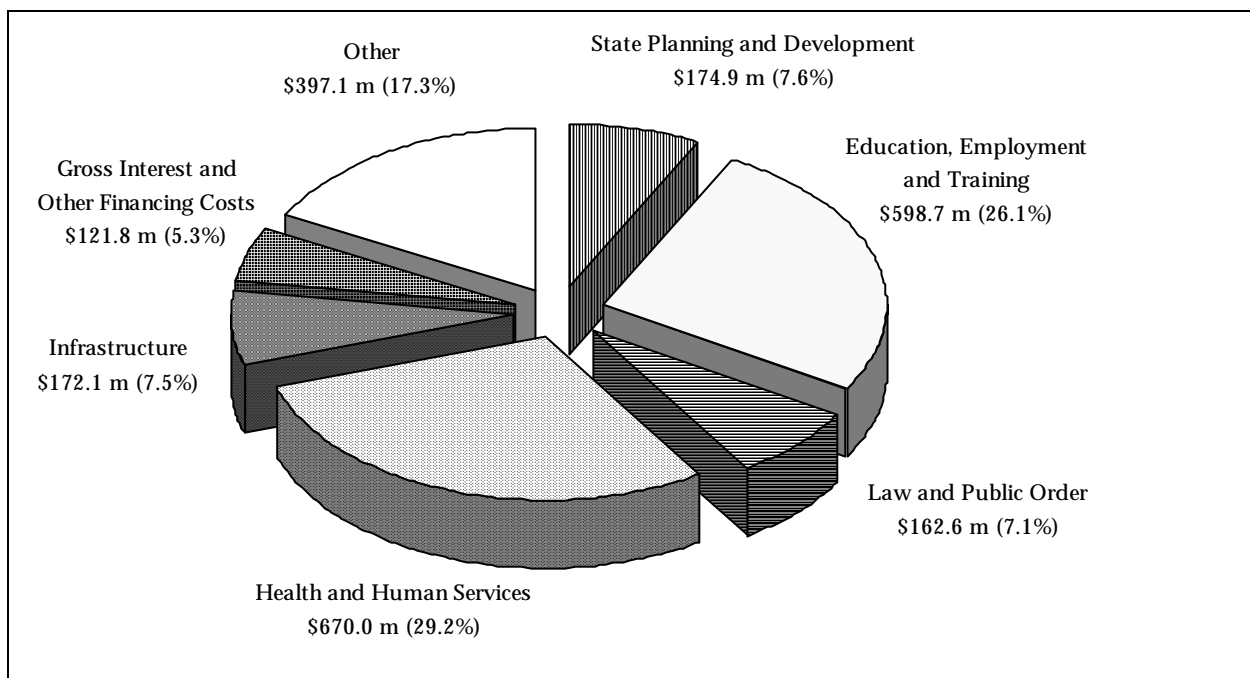


Chart 3 shows total Consolidated Fund expenditure for 2000-01 and a percentage breakdown of the categories that make up the total.

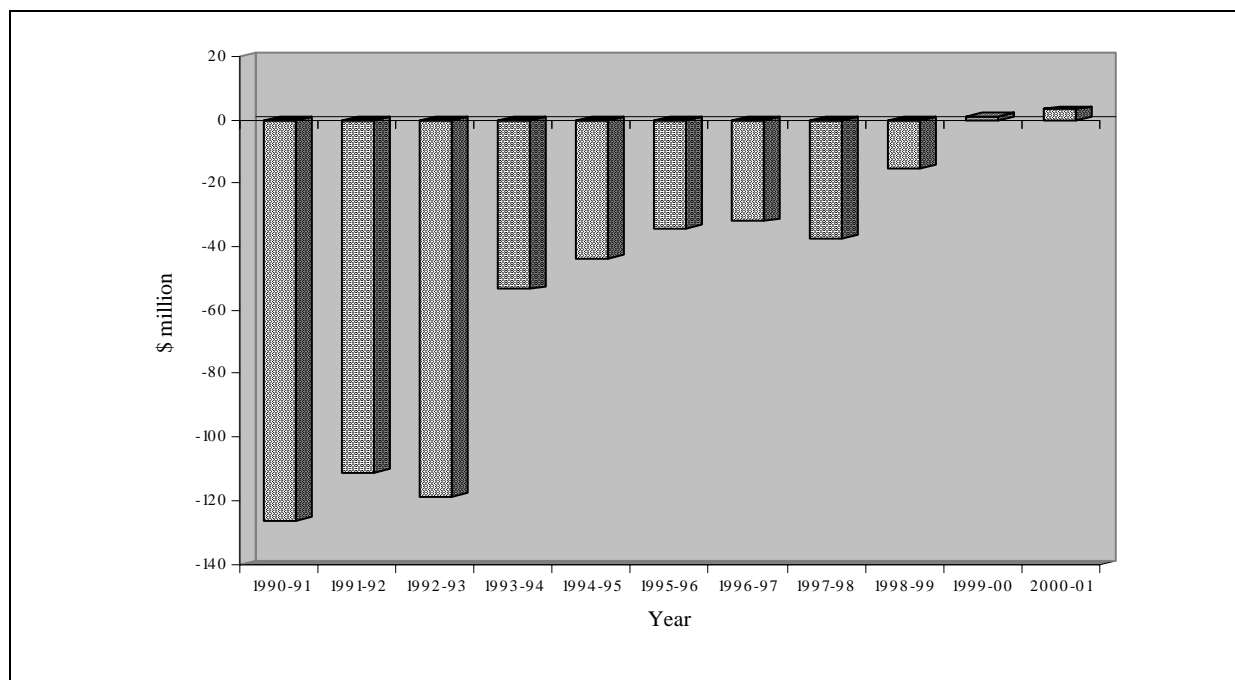
Chart 3: Consolidated Fund Expenditure 2000-01



Consolidated Fund Surplus (CFS)

The budgeted CFS for 2000-01 was \$2.6 million. The actual CFS was \$3.5 million, \$0.9 million more than estimate. The surplus was applied towards the repayment of debt. Chart 4 shows the Consolidated Fund Outcome from 1990-91.

Chart 4: Consolidated Fund Outcome 1990-91 - 2000-01



The reduction in Budget deficits and the move to Budget surpluses is the result of ongoing strategies of successive Governments to improve the State's financial position on a long-term and sustainable basis.

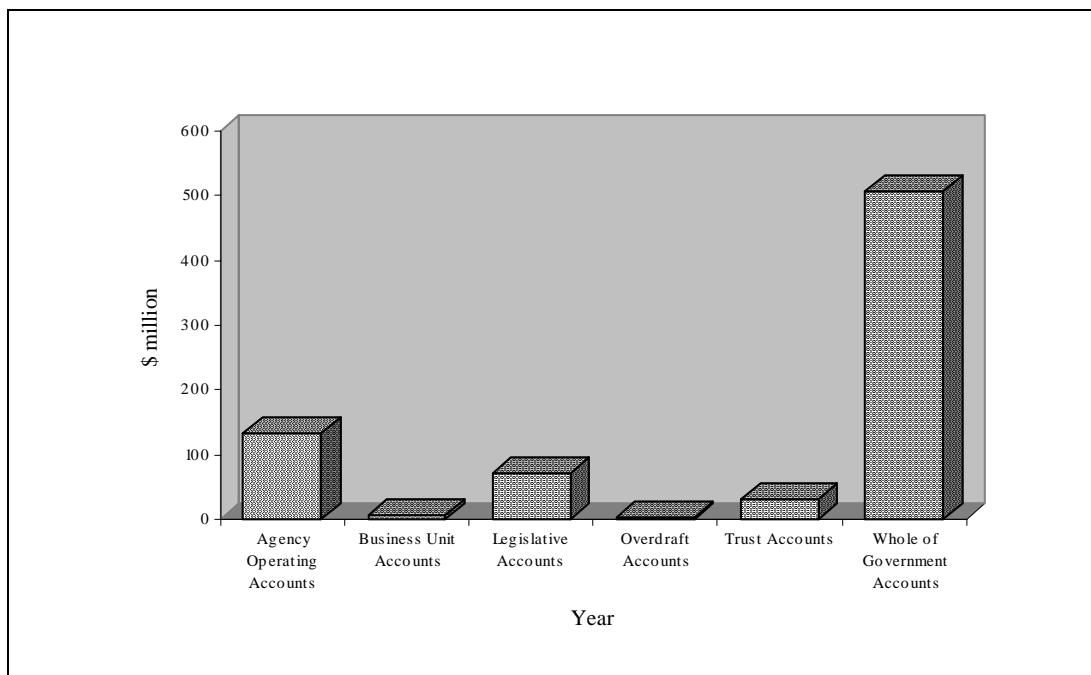
Special Deposits and Trust Fund

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 2001, the balance of the Fund was \$751.0 million, an increase of \$160.4 million over the opening balance of \$590.6 million.

Chart 5 details the balances of accounts in the Special Deposits and Trust Fund as at 30 June 2001 according to type of account.

Chart 5: Special Deposits and Trust Fund Balances by Account Type at 30 June 2001



As at 30 June 2001, \$506.2 million was retained in Whole of Government Accounts, mainly comprising \$355.5 million in the Superannuation Provision Account, \$66.6 million in the Tasmanian State Service Risk Management Account and \$40.0 million in the Economic Infrastructure Fund Account. In addition, \$132.3 million was retained in Department Operating Accounts. Business Unit Accounts totalled \$5.1 million, Legislative Accounts totalled \$72.3 million, Overdraft Accounts totalled \$4.1 million and Trust Accounts totalled \$31.1 million.

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 agencies to external customers.

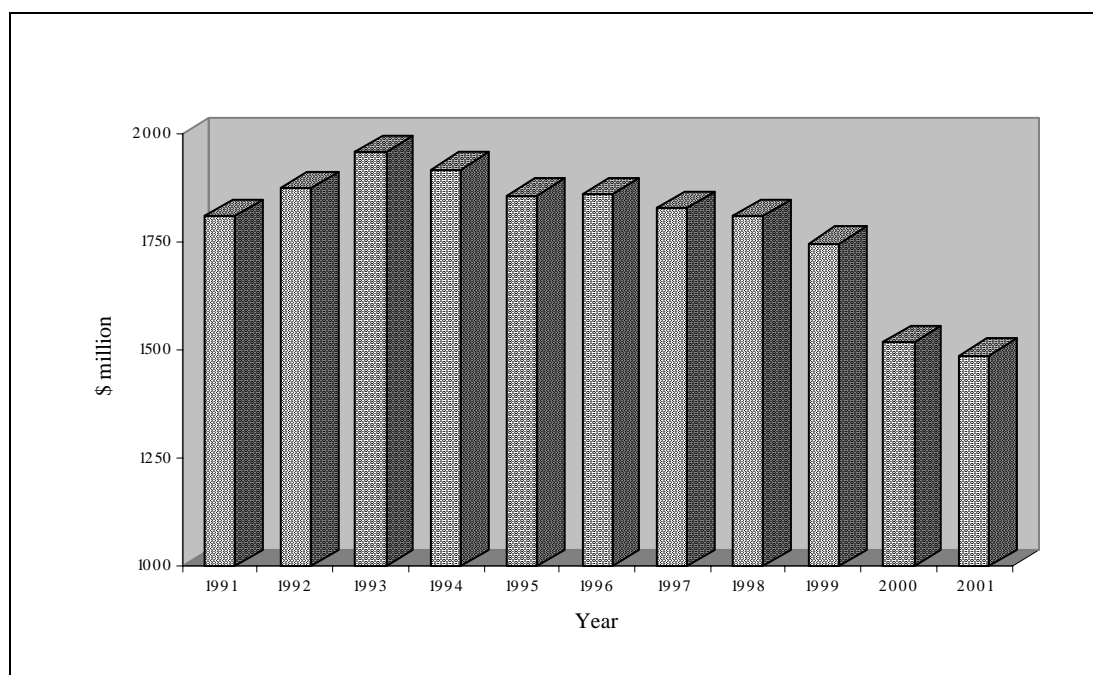
Actual Output expenditure in 2000-01 of \$3 423.4 million was \$135.0 million above the estimate of \$3 288.4 million.

A summary and variance analysis by Division is provided in Statement 7 for Output expenditure. Details of Output expenditure by individual Output are 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 2001 was \$1 488.6 million, a decrease of \$31.2 million from debt owing as at 30 June 2000. Chart 6 illustrates movements in State Debt since 1990-91.

Chart 6: State Debt Balances 30 June 1991 to 30 June 2001



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 2000-01 as a result of the application of the Consolidated Fund 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 2000-01, \$111.4 million was refinanced in this way, compared to \$136.5 million in 1999-00.

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 2001 totalled \$804.7 million compared with \$660.1 million as at 30 June 2000. 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 2001, the liability for Contingent and Other Liabilities totalled \$1 727.9 million, compared with \$1 627.4 million as at 30 June 2000. The increase is due to an increase in the actuarial assessment of the superannuation liability as at 30 June 2001.

The total contingent liability as at 30 June 2001 comprises:

- guarantees given by the Government amounting to \$2.1 million;
- unfunded superannuation liability estimated at \$1 676.8 million; and
- other contingent liabilities of \$49.0 million.

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

Conclusion

The results for 2000-01 show that the Government is continuing to meet its Fiscal Strategy objectives.

In particular, the Consolidated Fund Surplus increased from \$1.3 million in 1999-00 to \$3.5 million in 2000-01. This means the State is not relying on borrowings to finance the annual Budget. This brings stability and strength to the State's financial position and meets the key target of maintaining the annual Consolidated Fund Budget in surplus.

The Consolidated Fund Surplus also contributed to the reduction of State Debt from \$1 519.8 million in 1999-00 to \$1 488.6 million in 2000-01.

The surplus was achieved without the introduction of any new taxes or increasing the rate of any existing State taxes. Again, this accords with the Government's Fiscal Strategy.

Certification and Audit Report

Certification

Treasurer's Financial Statements 2000-01

The accompanying financial statements of the Public Account for the year ended 30 June 2001 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 2001 and the components of financial position as at 30 June 2001.

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



Philip Mussared
ACTING 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 2001. 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 that 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 2001 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

14 September 2001

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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 2001-02 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.

Inter-Fund Transactions

No attempt has been made to adjust for inter-Fund or inter-agency 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-agency transfers.

Cash in Transit

Consistent with a cash basis of accounting, only cash receipted in the Public Account as at 30 June 2001 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 2000-01 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 do not 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 2001

1999-00	The Public Account	Notes	2000-01
\$'000			\$'000
....	Consolidated Fund	1	....
590 632	Special Deposits and Trust Fund	2	750 958
590 632	Balance 30 June	3	750 958

REPRESENTED BY:

(5 208)	Westpac Banking Corporation	1 123
578 000	Treasurer's Account Fixed Deposits	727 500
....	Advances to Heads of Agency	210
17 840	Specific Trust Account Fixed Deposits	22 125
590 632	Balance 30 June	750 958

Notes:

1. For details of Consolidated Fund transactions for 2000-01, 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 2000-01, 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 2001

1999-00			2000-01	
Actual \$'000		Notes	Estimate \$'000	Actual \$'000
....	BALANCE 1 JULY 2000		....	....
	Receipts	1		
2 072 266	Recurrent Receipts		2 142 224	2 244 165
61 631	Capital Receipts		54 801	56 766
<u>2 133 897</u>	Total		<u>2 197 025</u>	<u>2 300 931</u>
	Expenditure	2		
1 981 129	Recurrent Expenditure		2 054 412	2 115 474
151 500	Capital Expenditure		140 033	181 944
<u>2 132 629</u>	Total		<u>2 194 445</u>	<u>2 297 418</u>
<u>1 268</u>	Consolidated Fund Surplus		<u>2 580</u>	<u>3 513</u>
	Financing			
(1 268)	Net Loan Repayments	3	(2 580)	(3 513)
<u>(1 268)</u>	Total		<u>(2 580)</u>	<u>(3 513)</u>
....	BALANCE 30 JUNE 2001		....	....

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 2001

1999-00		2000-01			
Actual	Item	Notes	Estimate	Actual	Variation
\$'000			\$'000	\$'000	\$'000
Recurrent					
<i>Commonwealth Sources</i>					
796 609	General Purpose	1	1 074 500	1 098 408	23 908
299 535	Specific Purpose	2	307 486	321 328	13 842
<u>1 096 144</u>	Total Commonwealth Sources		<u>1 381 986</u>	<u>1 419 736</u>	<u>37 750</u>
<i>State Sources</i>					
708 455	Taxation	3	520 631	543 895	23 264
123 027	Receipts from Government Business Enterprises, State-owned Companies and State Authorities	4	112 053	134 986	22 933
78 638	Departmental Fees and Recoveries	5	72 766	79 774	7 008
22 264	Recoveries of State Debt Charges	6	13 224	11 099	(2 125)
8 838	Sale and Rent of Government Property	7	12 060	9 233	(2 827)
14 668	Resource Rents and Royalties	8	15 961	13 616	(2 345)
20 230	Other Recurrent Receipts	9	13 543	31 826	18 283
<u>976 121</u>	Total State Sources		<u>760 238</u>	<u>824 429</u>	<u>64 191</u>
2 072 266	Total Recurrent		2 142 224	2 244 165	101 941
Capital					
<i>Commonwealth Sources</i>					
60 303	Specific Purpose Payments		53 985	54 826	841
<u>60 303</u>	Total Commonwealth Sources		<u>53 985</u>	<u>54 826</u>	<u>841</u>
<i>State Sources</i>					
1 328	Loan Repayments	10	816	1 940	1 124
<u>1 328</u>	Total State Sources		<u>816</u>	<u>1 940</u>	<u>1 124</u>
61 631	Total Capital		54 801	56 766	1 965
2 133 897	TOTAL RECEIPTS		2 197 025	2 300 931	103 906

Notes:

1. Commonwealth General Purpose Recurrent Receipts are \$23.9 million above estimate. This is due to increases in payments from the Commonwealth to Tasmania subsequent to changes in the Guaranteed Minimum Amount (GMA) payable to the State under the Intergovernment Agreement on the Reform of Commonwealth State Financial Relations.

STATEMENT 3
CONSOLIDATED FUND
SUMMARY OF RECEIPTS FOR YEAR ENDED 30 JUNE 2001

Changes to the GMA are due to:

Financial Assistance Grants foregone – An increase of \$7.3 million due to a higher than expected national indexation adjustment based on Tasmania's share of the national population;

Gambling Revenue foregone – An increase of \$1.7 million due to greater than expected turnover in gambling activities;

Revenue Replacement Payments foregone – A reduction of \$7.1 million due to reduced estimated national consumption of petrol, alcohol and tobacco;

Reimbursement of First Home Owners Scheme – An increase of \$17.5 million due to the higher than expected number of grants paid;

Reimbursement of GST Administration Costs – Due to the higher number of registrations, the cost of administering the GST was greater than estimated. Tasmania's share of the increased cost was \$4.5 million; and

Savings from Off-Road Diesel Subsidies – The Commonwealth introduced a national diesel fuel rebate scheme to replace state schemes. The expected savings to the states are factored into the calculation of each state's GMA. During 2000-01, the Commonwealth's estimate of savings to Tasmania was reduced by \$0.5 million, increasing the State's GMA.

2. Commonwealth Specific Purpose Recurrent Payments are \$13.8 million above estimate. This is due to an increase of \$4.5 million in education grants and \$5.2 million in Health Care Grants. In addition, receipts for the Supported Accommodation Assistance Program and the Disability Services Grant are \$1 million and \$2.5 million respectively above estimate due to higher than anticipated funding provided by the Commonwealth.
3. State Taxation receipts are above estimate due to the following:

Stamp duties are \$16.5 million above estimate due to a large unexpected 'one-off' receipt from a major company restructuring, the positive impact of the First Home Owners Scheme and increased revenue from unsecured loan agreements, mortgage duty, conveyances and credit card duty activities.

Payroll tax receipts are \$12.3 million above estimate due to increased growth in employment and wages in the payroll tax-paying sector.

These taxation increases were offset by a \$3.8 million reduction in revenue from racing and gaming taxes. This is a result of the Government's decision to abolish the racing tax and replace it with a dividend payment regime as part of the arrangements to corporatise TOTE.
4. Receipts from Government Business Enterprises, State-owned Companies and State Authorities are \$22.9 million above estimate. The increase reflects improved profitability due to the impact of restructuring and refinancing of debt on interest costs and the impact of the Ralph Review tax changes. This has resulted in increased returns from:

Aurora Energy Pty Ltd, being \$12.8 million above estimate due mainly to increased dividend and income tax equivalent payments;

Forestry Tasmania, being \$4.7 million above estimate due mainly to increased dividend payments; and

Hydro Tasmania, being \$2.3 million above estimate due mainly to increased dividend payments.
5. Receipts from Departmental Fees and Recoveries are \$7.0 million above estimate due mainly to increased abalone royalties paid to the Department of Primary Industries, Water and Environment.
6. Receipts from Recoveries of State Debt Charges are \$2.1 million below estimate due to reduced interest earned on the Employment Rationalisation Program Account as a result of changes to the repayment schedule.

STATEMENT 3

CONSOLIDATED FUND

SUMMARY OF RECEIPTS FOR YEAR ENDED 30 JUNE 2001

7. Receipts from Sale and Rent of Government Property are \$2.8 million below estimate due to the retention of funds in the Crowns Land Administration Fund account in the Special Deposits and Trust Fund to provide for unforeseen costs in the finalisation of the sale of Crown Land shack sites.
In addition, receipts for Rent of Police Quarters were not repaid to the Consolidated Fund in 2000-01. Due to a change in administrative arrangements, the Department of Police and Public Safety retained these receipts which are applied towards ongoing maintenance.
8. Receipts for Resource Rents and Royalties are \$2.3 million below estimate as a consequence of a general downturn in the mining sector.
9. Other Recurrent receipts are \$18.3 million above estimate due to increased interest earned from the investment of surplus funds and the transfer of Safety Net Revenue, held in the Special Deposits and Trust Fund, to the Consolidated Fund.
10. Capital Repayments are above estimate due to the early redemption of loans advanced under the *Public Bodies Assistance Act 1971*, and repayments from Private Forests Loans, being greater than anticipated.
11. For details of receipts by item refer to Appendix B.

STATEMENT 4

CONSOLIDATED FUND

SUMMARY OF EXPENDITURE FOR YEAR ENDED 30 JUNE 2001

1999-00		Notes	2000-01	
Actual			Estimated	Actual
\$'000			\$'000	\$'000
	Recurrent Services			
1 869 964	Annual Appropriation		1 937 203	1 991 063
111 165	Reserved by Law	1	117 209	124 411
1 981 129	Total Recurrent Services		2 054 412	2 115 474
	Works and Services			
151 500	Capital Investment Program, Roads and Housing		140 033	181 944
151 500	Total Works and Services		140 033	181 944
2 132 629	TOTAL EXPENDITURE	2	2 194 445	2 297 418

Notes:

1. 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.
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 2000-01 (INCLUDING EXPENDITURE RESERVED BY LAW)
FOR YEAR ENDED 30 JUNE 2001

1999-00		Notes	2000-01		
Actual \$'000	Division		Estimate \$'000	Actual \$'000	Variation \$'000
587 190	Education	1	585 501	595 711	(10 210)
329 554	Finance-General	2	377 279	443 006	(65 727)
632 951	Health and Human Services	3	651 591	670 029	(18 438)
4 187	House of Assembly		4 295	4 293	2
179 650	Infrastructure, Energy and Resources		168 315	173 192	(4 877)
53 810	Justice and Industrial Relations		53 486	57 502	(4 016)
2 920	Legislative Council		2 982	3 008	(26)
3 797	Legislature-General		3 733	3 754	(21)
10 323	Ministerial and Parliamentary Support		10 498	10 513	(15)
2 095	Office of the Governor		1 859	2 023	(164)
104 314	Police and Public Safety		106 525	107 194	(669)
17 942	Premier and Cabinet		18 048	18 283	(235)
88 827	Primary Industries, Water and Environment		89 744	93 587	(3 843)
83 511	State Development		84 188	80 351	3 837
218	Tasmanian Audit Office		257	259	(2)
34 155	Treasury and Finance		37 804	36 371	1 433
2 135 445	TOTAL EXPENDITURE		2 196 105	2 299 075	(102 970)

Notes:

- Expenditure by the Department of Education was \$10.2 million above estimate. This was due to increased Commonwealth recurrent and capital funding of \$4.8 million and additional costs of \$1.7 million relating to the teacher salary nexus and general wage indexation, \$2.1 million to install and upgrade fire detection systems at school sites and \$1.1 million associated with the co-location of Reece and Devonport High Schools.
- Expenditure by Finance-General was \$65.7 million above estimate. The following represents the major additional contributions and costs - the \$6.6 million contribution from the Consolidated Fund to the Employment Rationalisation Account, the \$12.8 million cost of reinstating the Equalisation Payments and Subsidies, the \$17.5 million cost of grant payments under the First Home Owners Scheme, the \$4.5 million cost of Goods and Services Tax Administration and the \$18.3 million Consolidated Fund contribution to the Superannuation Provision Account. This additional expenditure was partially offset by \$20.0 million savings in the Treasurer's Reserve, \$11.0 million savings in the Provision for Wage Increases and \$11.0 million savings in debt servicing costs.

In addition, capital expenditure was above estimate as a result of the *Consolidated Fund Appropriation (Supplementary Appropriation for 2000-2001) Act 2001* which appropriated \$40 million to the Economic Infrastructure Fund in the Special Deposits and Trust Fund in 2000-01.
- Expenditure by the Department of Health and Human Services was \$18.4 million above estimate. The following represent the major additional costs - \$8.3 million in additional Commonwealth funding on certain activities and the renegotiation of the State Service Wages Agreement and the Nurses Award resulted in additional wages and salaries expenditure of \$4.4 million.
- For details of expenditure by Division, refer to Appendix C.

STATEMENT 6

SPECIAL DEPOSITS AND TRUST FUND

SUMMARY OF BALANCES, RECEIPTS AND EXPENDITURE BY DIVISION
FOR YEAR ENDED 30 JUNE 2001

Balance					Balance
30 June	<i>Division</i>	Notes	Receipts	Expenditure	30 June
2000			\$'000	\$'000	2001
\$'000			\$'000	\$'000	\$'000
36 235	Education		788 294	796 991	27 538
422 316	Finance-General		3 023 468	2 875 313	570 471
32 504	Health and Human Services		916 157	913 768	34 894
....	House of Assembly		4 317	4 313	5
10 120	Infrastructure, Energy and Resources		426 618	420 773	15 965
5 369	Justice and Industrial Relations		90 149	90 274	5 244
4	Legislative Council		3 067	3 036	36
16	Legislature-General		4 028	4 063	(19)
....	Office of the Governor		2 253	2 246	7
1 385	Police and Public Safety		116 296	114 799	2 882
18 348	Premier and Cabinet		61 245	61 039	18 554
52 320	Primary Industries, Water and Environment		425 091	424 199	53 212
14 868	State Development		176 517	168 957	22 429
1 066	Tasmanian Audit Office		3 342	3 397	1 010
(3 920)	Treasury and Finance		106 007	103 356	(1 269)
590 632	TOTAL SPECIAL DEPOSITS AND TRUST FUND	1	6 146 848	5 986 522	750 958

Notes:

- 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 2001

1999-00		Notes	2000-01		
Actual \$'000	Division		Estimate \$'000	Actual \$'000	Variation \$'000
674 239	Education	1	689 937	715 665	(25 728)
853 906	Finance-General	2	535 689	580 633	(44 944)
779 545	Health and Human Services	3	823 388	855 790	(32 402)
4 188	House of Assembly		4 367	4 313	54
340 617	Infrastructure, Energy and Resources	4	340 026	353 196	(13 170)
65 617	Justice and Industrial Relations	5	69 386	73 162	(3 776)
2 996	Legislative Council		3 009	3 070	(61)
4 308	Legislature-General		4 104	4 092	12
10 444	Ministerial and Parliamentary Support		10 828	10 468	360
2 110	Office of the Governor		1 891	2 246	(355)
110 216	Police and Public Safety	6	119 336	113 644	5 692
64 181	Premier and Cabinet	7	52 485	46 939	5 546
350 631	Primary Industries, Water and Environment	8	335 788	382 357	(46 569)
164 566	State Development	9	188 637	171 482	17 155
2 896	Tasmanian Audit Office		3 502	3 397	105
92 636	Treasury and Finance	10	106 059	102 944	3 115
3 523 096	TOTAL EXPENDITURE		3 288 432	3 423 399	(134 967)

Notes:

- Expenditure by the Department of Education was \$25.7 million above estimate due to increased Commonwealth recurrent and capital funding of \$4.8 million and additional costs of \$1.7 million relating to the teacher salary nexus and general wage indexation, \$2.1 million to install and upgrade of fire detection systems at school sites and the \$1.1 million associated with the co-location of Reece and Devonport High Schools. In addition, there was an increase in expenditure on Commonwealth funded IT projects totalling \$5.5 million and in Commonwealth funded Non Government Schools programs of \$9.8 million.
- Expenditure by Finance-General was \$44.9 million above estimate mainly due to an internal transfer of \$63.9 million to consolidate the Tasmanian State Service Workers' Compensation Scheme and the Tasmanian Risk Management Fund Accounts. Additional costs were also incurred, \$12.8 million related to the reinstatement of petroleum and liquor subsidies under the previous Safety Net arrangements and \$17.5 million for the First Home Owners Scheme. Offsetting amounts included \$20.0 million from the Treasurer's Reserve, \$11.0 million from Provision for Wage Increases and \$11.0 million in Debt Servicing costs. Reduced Debt Servicing costs reflects the savings achieved from refinancing maturing debt (at relatively high yields) at lower interest rates, savings from a reduction in gross debt levels and the use of cash resources in managing the debt portfolio. In addition, there are a number of minor savings in other outputs.

STATEMENT 7

OUTPUT EXPENDITURE

COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE BY DIVISION FOR YEAR ENDED 30 JUNE 2001

3. Expenditure by the Department of Health and Human Services was \$32.4 million above estimate. The renegotiation of the State Service Wages Agreement and the Nurses Award resulted in additional wages and salaries expenditure of approximately \$4.4 million. In addition, there has been a significant increase in the cost of overseas sourced medical and pharmacy supplies due to the decline in value of the Australian dollar. There was also additional expenditure of \$2.5 million for the National Health Development Fund as a result of increased funding becoming available from the Commonwealth. There was also increased expenditure in the Administered Payments principally due to \$7.1 million in additional GST payments and \$3.8 million in additional Commonwealth funding for Disability Services.
4. Expenditure by the Department of Infrastructure, Energy and Resources was \$13.1 million above estimate comprising \$3.1 million in increased payments under the Western Tasmania Regional Minerals Program and increased expenditure of \$14.5 million in Administered Payments. Offsetting savings were \$3.0 million in the Capital Investment Program and \$1.6 million under the Land Transport Safety Programs.
5. Expenditure by the Department of Justice and Industrial Relations was \$3.8 million above estimate due to additional costs of \$1.1 million associated with the Commission of Inquiry into the Death of Joseph Gilewicz, increased costs of \$1.0 million associated with Legal Services and \$2.2 million of additional costs for Corrective Services.
6. Expenditure by the Department of Police and Public Safety was \$5.7 million below estimate principally due to GST payments associated with agency expenditure being less than estimated.
7. Expenditure by the Department of Premier and Cabinet was \$5.5 million below estimate principally due to the lower than estimated distribution of compensation payments under the Regional Forest Agreement and the GST payments associated with agency expenditure being significantly less than estimated.
8. Expenditure by the Department of Primary Industries, Water and Environment was \$46.6 million above estimate due to the restructure of the Resource Management and Conservation Division, the creation of the Parks and Wildlife Services Output Group and the additional expenditure of \$23.2 million sourced from Commonwealth Natural Heritage Trust funding. In addition, there was increased activity within the *Service* Tasmania Revenue Distribution item and increased expenditure of \$21.1 million in the Natural Heritage Trust program. The Budget for this program was established on a net expenditure basis whereas actual expenditure was recorded on a gross basis.
9. Expenditure by the Department of State Development was \$17.2 million below estimate mainly due to savings in the Interest Output resulting from lower than expected interest rates and reduced borrowings. Grants under various grant programs were below estimate due to unavoidable timing issues with payments. Tourism Sales under the Retail and Wholesale Direct Cost and Sales Outputs were below estimate due to the initial impact of the GST, holiday switching behaviour associated with the Olympic Games, changes in the buying trends of consumers, the impact of the availability of cheap airfares over the internet and the restructure of the travel retail network.
10. Expenditure by the Department of Treasury and Finance was \$3.1 million below estimate due to savings of \$1.2 million in Electricity Reform project consultancies and GST payments associated with agency expenditure being less than estimated. These savings were partially offset by an increase of \$3.1 million in expenditure on Financial and Resource Management Services.
11. For details of Output expenditure, refer to Appendix E.

STATEMENT 8
STATE DEBT

SUMMARY FOR YEAR ENDED 30 JUNE 2001

	Notes	Tascorp \$'000	Common- wealth \$'000	Total \$'000
BALANCE AS AT 1 JULY 2000		1 324 862	194 943	1 519 805
<i>Add</i>				
Borrowings for Redemption of Maturing Loans		717 415	....	717 415
Amortisation of Net Discount/Premiums		597	....	597
Total Loans Raised		718 013	....	718 013
<i>Less</i>				
Less Loans Redeemed from Gross Consolidated Fund Surplus		1 856	....	1 856
Loans Redeemed from Borrowings	1	608 201	109 214	717 415
Loans Redeemed from Debt Retirement Reserve Trust Account	2	....	2 164	2 164
Loans Redeemed from Commonwealth Compensation	3	10 071	....	10 071
Loans Redeemed from Other Asset Sale Proceeds	4	250		250
Loans Redeemed from Co-operative Housing Society Proceeds	5	200		200
Authority Repayments	6	14 448	....	14 448
Loans Redeemed in connection with the Spirit of Tasmania	7	2 787	....	2 787
Total Loans Redeemed		637 814	111 379	749 193
BALANCE AS AT 30 JUNE 2001	8	1 405 060	83 565	1 488 625

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 \$1.7 million contributed from the Consolidated Fund.
- Compensation of \$9.5 million was received from the Commonwealth in respect of the refinancing of maturing Commonwealth Debt during 2000-01. The compensation monies together with \$0.1 million residual funds carried forward from 1999-00 and \$0.5 million additional funds, drawn down from the State Debt Management Account (T839) in the Special Deposits and Trust Fund, were applied to reduce debt in 2000-01.
- Asset sale proceeds of \$250 000 were received in 1998-99. This amount has been carried forward in the Debt Management Account and applied to debt reduction in 2000-01.
- The balance of the Co-operative Housing Societies repayments are held in the Housing Societies Working Account (T884) in the Special Deposits and Trust Fund.
- Since 1994-95, State authorities are able to repay advances from the Government which were sourced from Financial Agreement funds.
- The Government holds and services a proportion of the debt associated with the purchase of the Spirit of Tasmania, which as at 30 June 2001 stands at \$34.3 million. The outstanding liability will be repaid by 2009.

STATEMENT 8

STATE DEBT

SUMMARY FOR YEAR ENDED 30 JUNE 2001

8. Internal borrowings of \$12.7 million as at 30 June 2001 (\$36.7 million as at 30 June 2000) 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 2001

Total 30 June 2000 \$'000	Year of Maturity	Notes	Tascorp \$'000	Common- wealth \$'000	Total 30 June 2001 \$'000
633 961	2000-01		....	....	....
372 313	2001-02		836 962	31 362	868 324
26 806	2002-03		26 593	943	27 536
170 895	2003-04		134 441	36 688	171 129
179 956	2004-05		172 258	7 355	179 613
57 217	2005-06		155 700	7 217	162 917
....	2006-07		....	....	....
47 821	2007-08		46 419	....	46 419
....	2008-09		....	....	....
....	2009-10		....	....	....
....	2010-11		....	....	....
3 865	2011-12		4 184	....	4 184
6 455	2012-13		6 754	....	6 754
....	2013-14		....	....	....
....	2014-15		....	....	....
20 517	2015-16		21 749	....	21 749
1 519 805	TOTAL	1	1 405 060	83 565	1 488 625

Notes:

- 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 \$34.0 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 2001

Liability 30 June 2000 \$'000	Agreement	Notes	Current Liability 30 June 2001 \$'000	Non-Current Liability 30 June 2001 \$'000	Total Liability 30 June 2001 \$'000
147 124	Commonwealth State Housing Agreements	1	3 350	140 560	143 910
130 320	State Works and Housing Assistance Act	2	1 298	127 780	129 078
219	Housing Assistance Act 1973	3	5	209	214
277 664	TOTAL	4	4 654	268 549	273 203

Notes:

1. Accumulated repayments to 30 June 2001 for this agreement were \$55.15 million. Initial total loans raised were \$199.06 million.
2. Accumulated repayments to 30 June 2001 for this agreement were \$35.52 million. Initial total loans raised were \$164.60 million.
3. Accumulated repayments to 30 June 2001 for this agreement were \$0.09 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, Commonwealth/State Housing Agreement Account (T111), State Works and Housing Assistance Acts Account (T112), Housing Assistance Act 1973 Account (T124), are shown under the Finance-General Division of Appendix D.

STATEMENT 11
FINANCIAL ASSETS
AS AT 30 JUNE 2001

30 June 2000 \$'000	Description	Notes	30 June 2001 \$'000
	Investments		
590 632	Deposits and Securities	1	750 958
625	Salmon Enterprises of Tasmania Pty Ltd	2	625
591 257	Total Investments	3	751 583
	Loans		
63 084	State Authorities	4	48 039
1 937	Loans to Public Bodies	5	1 789
2 173	Private Forestry Loans	6	2 017
529	Co-operative Housing Society Loans	7	350
1 084	Loans to Local Government for Development Purposes	8	955
68 806	Total Loans		53 151
660 062	TOTAL		804 733

Notes:

1. Includes \$22.1 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 million "A" class shares with a par value of \$1, shown at par. During 1997-98, 625 000 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 instalment is recognised as a receivable by the Department of Primary Industries, Water and Environment. The remaining 625 000 shares are shown at par value.
3. Ordinary shares held in State-owned Corporations 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 2001, the State held 100% of the issued share capital in the following corporations:
 - TOTE Tasmania Pty Ltd;
 - 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.
4. For details of amounts owed by individual authorities refer to Appendix F.
5. Comprises 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 (\$10.8 million as at 30 June 2001) 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.

STATEMENT 11

FINANCIAL ASSETS

AS AT 30 JUNE 2001

6. 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.
7. Loan funds advanced under the *Co-operative Housing Societies Act 1963* for the purpose of purchasing or building dwellings.
8. Loan funds 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 2001

Liability as at 30 June 2000 \$'000		Amount of Guarantee \$'000	Liability as at 30 June 2001 \$'000
Guarantees given by the Government			
835	<i>Co-operative Housing Societies Act 1963</i>	5 700	738
186	<i>State Loans and Loan Guarantees Act 1976</i>	290	176
1 311	<i>Tasmanian Development Act 1983</i>	1 311	1 226
2 332	Total	7 301	2 140

Unfunded Liability as at 30 June 2000 \$'000		Notes	Gross Liability as at 30 June 2001 \$'000	Provisions as at 30 June 2001 \$'000	Unfunded Liability as at 30 June 2001 \$'000
Superannuation Liability					
1 543 264	<i>Retirement Benefits Act 1993</i>	1			
11 256	<i>Parliamentary Superannuation Act 1973</i>	2	2 468 704	825 432	1 643 272
758	<i>Parliamentary Retiring Benefits Act 1985</i>	3	18 961	6 524	12 437
20 934	<i>Judges' Contributory Pensions Act 1968</i>	4	8 413	7 321	1 092
		5	20 020	....	20 020
1 576 212	Total		2 516 099	839 277	1 676 822
Other Contingent Liabilities					
48 922	Tasmanian State Service Workers' Compensation Scheme	6	48 981	....	48 981
48 922	Total	7	48 981	....	48 981

Notes:

- The Accrued Benefit liability represents the total of the present day (i.e. at 30 June 2001) 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 Government Bond rate), adjusted upwards to allow for "risk".
- The RBF defined benefit scheme is an unfunded scheme in respect of employer contributions. The Superannuation Provision Account (T780) was established within the Special Deposits and Trust Fund in July 1994 to provide for superannuation liabilities of inner-Budget agencies. Agencies pay into the SPA at a rate determined by the Treasurer. The employer share of pensions and lump sum benefits payable to employees by agencies are reimbursed to the RBF Board from this account. The superannuation liability is presented for the General Government Sector which includes agencies and some authorities and excludes Government Business Enterprises and State-owned Companies. The value of the liability is based upon the actuarial assessment as at 30 June 2001. It should be noted that the balance of the SPA account is not offset against the figures shown above.
- 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 re-elected parliamentarians. The Parliamentary Superannuation Fund is an unfunded scheme in respect of employer contributions, with the employer share of the benefits being met by the Government on an emerging

STATEMENT 12

CONTINGENT AND OTHER LIABILITIES

AS AT 30 JUNE 2001

cost basis. An actuarial valuation of the scheme was undertaken as at 30 June 2001. The liabilities of the scheme relate to the seven members and 31 pensioners who were covered by the provisions of the *Parliamentary Superannuation Act 1973* as at that date.

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 automatically become members of the Tasmanian Accumulation Scheme unless they elect to join a private complying superannuation scheme.

The Government currently funds this 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.

An actuarial valuation of the scheme was undertaken as at 30 June 2001. The liabilities of the scheme relate to the 29 members of Parliament covered by the provisions of the *Parliamentary Retiring Benefits Act 1985* as at that date.

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 Tasmanian Accumulation Scheme unless they elect to join a private 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 2001. The liabilities of the scheme relate to the six members and 10 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*.

6. The Tasmanian State Service Workers' Compensation Scheme Actuary has assessed the liability of the Scheme to be \$49.0 million as at 30 June 2001. This amount comprised \$45.4 million, the present value of outstanding claims, and \$3.6 million as an expense provision for managing outstanding claims. After deducting the \$63.9 million held within the Tasmanian Risk Management Fund Account and estimated recoveries of amounts under agency excesses of \$1.0 million as at 30 June 2001 from the unfunded liability, the Scheme has a net asset value of \$15.8 million.

The balance relating to the Scheme held within the Tasmanian Risk Management Account within the Special Deposits and Trust Fund (T847) is not deducted from the gross liability. 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.

The balance of \$63.9 million previously held within the Tasmanian State Service Workers' Compensation Account was transferred to the Tasmanian Risk Management Account during 2000-01.

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;
 - (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; and
 - (c) A contingent liability exists arising from the sale of the Trust Bank to Colonial Limited (now Commonwealth Bank of Australia) in November 1999. The *Trust Bank Sale Act 1999* created a contingent liability through the provision of certain time-limited indemnities by the Treasurer to Colonial Limited under the sale of the business deed. These indemnities continue to exist at 30 June 2001. This contingent liability is fully funded with \$28.86 million being held in a specific account in the Special Deposits and Trust Fund.

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 EXPENDITURE FOR YEAR ENDED 30 JUNE 2001
AS AUTHORISED BY SECTION 11 OF THE PUBLIC ACCOUNT ACT 1986

Division	Existing Items	
	Authorised	Expenditure
	\$'000	\$'000
Education	10 465	10 210
Finance-General	55 410	18 820
Health and Human Services	20 718	18 249
House of Assembly	12	....
Infrastructure, Energy and Resources	5 461	4 419
Justice and Industrial Relations	3 691	3 594
Legislative Council	112	108
Legislature-General	21	21
Ministerial and Parliamentary Support	132	7
Office of the Governor	190	175
Police and Public Safety	929	669
Premier and Cabinet	337	235
Primary Industries, Water and Environment	3 621	3 549
State Development	263	....
Treasury and Finance	177	....
TOTAL	101 539	60 056

APPENDIX A-2

CONSOLIDATED FUND

EXCESS WORKS AND SERVICES EXPENDITURE FOR YEAR ENDED 30 JUNE 2001
AS AUTHORISED BY SECTION 12 OF THE PUBLIC ACCOUNT ACT 1986

Division	Existing Items	
	Authorised \$'000	Expenditure \$'000
Health and Human Services	189	189
Infrastructure, Energy and Resources	500	500
Primary Industries, Water and Environment	300	300
TOTAL	989	989

EXCESS WORKS AND SERVICES EXPENDITURE FOR YEAR ENDED 30 JUNE 2001
AS AUTHORISED BY THE CONSOLIDATED FUND APPROPRIATION
(SUPPLEMENTARY APPROPRIATION FOR 2000-2001) ACT 2001

Division	Notes	Existing Items	
		Authorised \$'000	Expenditure \$'000
Finance-General		40 000	40 000
TOTAL	1	40 000	40 000

Notes:

1. The *Consolidated Fund Appropriation (Supplementary Appropriation for 2000-2001) Act 2001* appropriated \$40 million to the Economic Infrastructure Fund in the Special Deposits and Trust Fund in 2000-01.

APPENDIX A-3

CONSOLIDATED FUND

EXPENDITURE OVER ESTIMATED EXPENDITURE FOR
RESERVED BY LAW ITEMS FOR YEAR ENDED 30 JUNE 2001
AS AUTHORISED BY ACTS OF PARLIAMENT

Division / Item	Expenditure Over Estimate \$'000
Finance-General	
R045 Payments under the Stamp Duties Act 1931 (Section 18c)	1 023
R069 Contribution to the Superannuation Provision Account (Retirements Benefits Act 1993, section 13)	18 300
R070 Payments to the Tasmanian Community Fund	3
R076 Pension payable under the Governor of Tasmania Act 1982	2
Total Finance-General	19 327
House of Assembly	
R003 Parliamentary Salaries and Allowances (Parliamentary Salaries and Allowances Act 1973)	23
Total House of Assembly	23
Justice and Industrial Relations	
R008 Salary, Solicitor-General (Solicitor-General Act 1983)	13
R009 Salary, Director of Public Prosecutions (Director of Public Prosecutions Act 1993)	20
R010 Salaries of Magistrates (Magistrates Court Act 1987)	144
R011 Salaries of Judges (Supreme Court Act 1987)	77
R012 Salary and Travelling Allowance, Master of the Supreme Court (Supreme Court Act 1959)	13
R072 Criminal Injuries Compensation Act 1976 Section 11(4): Payments	164
R077 Expenses of Aboriginal Land Council of Tasmania Elections	1
Total Justice and Industrial Relations	433
Ministerial and Parliamentary Support	
R006 Allowances of Ministers (Parliamentary Salaries and Allowances Act 1973)	8
Total Ministerial and Parliamentary Support	8
Office of the Governor	
R002 Salary, The Administrator (Governor of Tasmania Act 1982, Section 5(1))	2
Total Office of the Governor	2
Tasmanian Audit Office	
R007 Salary and Travelling Allowance, Auditor General (Financial Management and Audit Act 1990)	2
Total Tasmanian Audit Office	2
TOTAL	19 794

APPENDIX B

CONSOLIDATED FUND

STATEMENT OF RECEIPTS TO THE CONSOLIDATED FUND
 COMPARED WITH ESTIMATED RECEIPTS
 FOR YEAR ENDED 30 JUNE 2001

Actual Receipts Item 1999-00 \$'000		Estimated Receipts 2000-01 \$'000	Actual Receipts 2000-01 \$'000	Variation 2000-01 \$'000
RECEIPTS OF A RECURRENT NATURE				
Commonwealth Sources				
<i>General Purpose Payments</i>				
785 787	Y001 Financial Assistance Grant	....	....	....
....	Y003 GST Revenue	977 700	988 135	10 435
....	Y004 Transitional Grants	20 500	99 069	78 569
10 823	Y005 Competition Payments	11 200	11 205	5
....	Y008 Transitional Loans	65 100	....	(65 100)
796 609	Total General Purpose Payments	1 074 500	1 098 408	23 908
<i>Specific Purpose Payments</i>				
4 932	Y007 Assistance for Concessions	5 150	5 225	75
14 592	Y010 Commonwealth-State Housing Agreement	15 601	15 601	....
39 581	Y012 Primary and Secondary Education	38 591	42 075	3 484
19 781	Y013 Technical and Further Education	18 950	19 952	1 002
129 654	Y020 Health Care Grant	135 700	140 871	5 171
1 669	Y021 Blood Transfusion Service	1 495	1 671	176
13 565	Y023 Home and Community Care Program	13 913	14 673	760
5 656	Y028 Supported Accommodation Assistance Program	5 566	6 604	1 038
3 937	Y031 Public Health Outcomes Funding Agreement	3 931	3 931	....¹
198	Y035 National Child Care Strategy	195	204	9
13 549	Y036 Disability Services Grant	13 047	15 563	2 516
4 647	Y039 High Cost Drugs	4 850	5 424	574
191	Y040 Natural Disasters Organisations	197	187	(10)
42 514	Y042 Grant to the State for Local Government	45 100	44 117	(983)
5 070	Y047 World Heritage Area	5 200	5 230	30
299 535	Total Specific Purpose Payments	307 486	321 328	13 842
1 096 144	Total Commonwealth Sources	1 381 986	1 419 736	37 750

APPENDIX B

CONSOLIDATED FUND

STATEMENT OF RECEIPTS TO THE CONSOLIDATED FUND
 COMPARED WITH ESTIMATED RECEIPTS
 FOR YEAR ENDED 30 JUNE 2001

Actual Receipts Item 1999-00 \$'000		Estimated Receipts 2000-01 \$'000	Actual Receipts 2000-01 \$'000	Variation 2000-01 \$'000
State Sources				
<i>Taxation</i>				
136 279	Y052 Stamp Duties	127 904	144 444	16 540
21 655	Y053 Lottery Tax	20 182	19 711	(471)
27 522	Y054 Land Tax	27 271	26 612	(659)
38 322	Y055 Motor Taxation	42 834	40 944	(1 890)
7 478	Y057 Racing and Gaming Taxes	4 556	791	(3 765)
47 579	Y058 Casino Tax and Licence Fees	36 754	38 237	1 483
216 045	Y059 Payroll Tax	217 753	230 033	12 280
14 428	Y060 Electricity Entities Levy	15 711	14 163	(1 548)
23 692	Y064 Financial Institutions Duty	25 527	26 835	1 308
175 432	Y198 Safety Net Revenue	2 109	2 109	....
24	Y200 Sundry Licences	30	15	(15)
708 455	Total Taxation	520 631	543 895	23 264

APPENDIX B

CONSOLIDATED FUND

STATEMENT OF RECEIPTS TO THE CONSOLIDATED FUND
 COMPARED WITH ESTIMATED RECEIPTS
 FOR YEAR ENDED 30 JUNE 2001

Actual Receipts Item 1999-00 \$'000		Estimated Receipts 2000-01 \$'000	Actual Receipts 2000-01 \$'000	Variation 2000-01 \$'000
<i>Receipts from Government Business Enterprises, State-owned Companies and State Authorities</i>				
150	Y290 Burnie Port Corporation Pty Ltd	113	78	(35)
2 084	Y291 Civil Construction Services Corporation	....	102	102
1	Y292 Egg Marketing Board	6	....	(6)
768	Y293 Hobart Ports Corporation Pty Ltd	556	583	27
452	Y294 Metro Tasmania Pty Ltd	40	561	521
638	Y295 Port of Devonport Corporation Pty Ltd	774	1 796	1 022
269	Y296 Port of Launceston Pty Ltd	360	660	300
13	Y297 Southern Regional Cemetery Trust	313	338	25
1 208	Y298 Stanley Cool Stores Board	206	167	(39)
19	Y299 Tasmanian Grain Elevators Board	61	178	117
2	Y300 Tasmanian International Veleddrome Management Authority	....	1	1
91	Y301 The Public Trustee	....	1	1
169	Y302 TOTE Tasmania Pty Ltd	19	221	202
18	Y303 Printing Authority of Tasmania	....	126	126
22 311	Y304 Aurora Energy Pty Ltd	12 554	25 351	12 797
63 691	Y305 Hydro Tasmania	67 131	69 422	2 291
3 009	Y306 Tasmanian Public Finance Corporation	4 691	5 214	523
22 518	Y308 Transend Networks Pty Ltd	19 926	19 828	(98)
208	Y309 TT-Line Company Pty Ltd	....	42	42
107	Y314 Rivers and Water Supply Commission	80	69	(11)
29	Y315 Motor Accidents Insurance Board	1 216	1 538	322
5 265	Y317 Forestry Tasmania	4 007	8 711	4 704
7	Y320 Marine Board of King Island	....	....	....
123 027	<i>Total Receipts from Government Business Enterprises, State-owned Companies and State Authorities</i>	112 053	134 986	22 933

APPENDIX B

CONSOLIDATED FUND

STATEMENT OF RECEIPTS TO THE CONSOLIDATED FUND
 COMPARED WITH ESTIMATED RECEIPTS
 FOR YEAR ENDED 30 JUNE 2001

Actual Receipts Item 1999-00 \$'000		Estimated Receipts 2000-01 \$'000	Actual Receipts 2000-01 \$'000	Variation 2000-01 \$'000
<i>Departmental Fees and Recoveries</i>				
4 378	Y321 State Development	3 990	4 088	98
7 034	Y322 Treasury and Finance	310	274	(36)
7 719	Y328 Justice and Industrial Relations	7 548	7 905	357
7 913	Y329 Education	8 129	7 912	(217)
26 273	Y336 Primary Industries, Water and Environment	26 025	34 784	8 759
689	Y339 Health and Human Services	242	7	(235)
24 378	Y340 Infrastructure, Energy and Resources	26 244	24 539	(1 705)
238	Y341 Police and Public Safety	276	256	(20)
16	Y342 Premier and Cabinet	2	9	7
78 638	Total Departmental Fees and Recoveries	72 766	79 774	7 008
<i>Recoveries of State Debt Charges</i>				
21 181	Y600 Interest	12 715	10 650	(2 065)
1 084	Y700 Sinking Fund Recoveries	509	449	(60)
22 264	Total Recoveries of State Debt Charges	13 224	11 099	(2 125)
<i>Sale and Rent of Government Property</i>				
293	Y205 Rent of Police Quarters	300	....	(300)
225	Y206 Rent of Education Properties	200	233	33
8 320	Y823 Crown Lands Administration Fund	11 560	9 000	(2 560)
8 838	Total Sale and Rent of Government Property	12 060	9 233	(2 827)
<i>Resource Rents and Royalties</i>				
849	Y208 Rent and Fees from Mineral Lands	770	746	(24)
228	Y210 Storage of Explosives and Inflammable Liquids	226	248	22
11 989	Y212 Mineral Royalties	13 038	10 693	(2 345)
1 602	Y213 Water Royalties	1 927	1 930	3
14 668	Total Resource Rents and Royalties	15 961	13 616	(2 345)

APPENDIX B

CONSOLIDATED FUND

STATEMENT OF RECEIPTS TO THE CONSOLIDATED FUND
 COMPARED WITH ESTIMATED RECEIPTS
 FOR YEAR ENDED 30 JUNE 2001

Actual Receipts Item 1999-00 \$'000		Estimated Receipts 2000-01 \$'000	Actual Receipts 2000-01 \$'000	Variation 2000-01 \$'000
<i>Other Recurrent Receipts</i>				
2 728	Y802 Fines and Fees	3 000	2 596	(404)
5 777	Y803 Fines - Infringement Notices	5 500	6 611	1 111
2 019	Y806 Stamp Duties - Instalment Payments	2 250	2 073	(177)
5 941	Y807 Interest on Investments - Treasury and Finance	1 000	9 527	8 527
....	Y808 Interest on Investments - Rivers and Water Supply Commission	19	27	8
28	Y819 Interest on Investments – Trust Bank	....	....	....
511	Y825 Prices Oversight and Electricity Regulation: Recoveries	650	138	(512)
271	Y826 Recoveries from Departmental Business Units	125	320	195
2 955	Y850 Miscellaneous	999	10 533	9 534
20 230	Total Other Recurrent Receipts	13 543	31 826	18 283
976 121	Total State Sources	760 238	824 429	64 191
2 072 266	TOTAL RECEIPTS OF A RECURRENT NATURE	2 142 224	2 244 165	101 941

RECEIPTS OF A CAPITAL NATURE

Commonwealth Sources

Specific Purpose Payments

6 254	L022 Primary and Secondary Education	6 184	6 270	86
5 270	L024 Technical and Further Education	4 680	4 680	....
11 398	L080 Housing	12 766	12 525	(241)
37 382	L090 National Highway System	30 355	31 351	996
60 303	Total Specific Purpose Payments	53 985	54 826	841
60 303	Total Commonwealth Sources	53 985	54 826	841

APPENDIX B

CONSOLIDATED FUND

STATEMENT OF RECEIPTS TO THE CONSOLIDATED FUND
 COMPARED WITH ESTIMATED RECEIPTS
 FOR YEAR ENDED 30 JUNE 2001

Actual Receipts Item 1999-00 \$'000		Estimated Receipts 2000-01 \$'000	Actual Receipts 2000-01 \$'000	Variation 2000-01 \$'000
State Sources				
<i>Loan Repayments</i>				
893 L510	Public Bodies Assistance Act 1971	610	1 540	930
27 L517	State Loans and Loan Guarantees Act 1976	56	70	14
12 L518	Tourism and Recreational Development Act 1977	10	5	(5)
25 L519	Midway Point Improvement Act 1975	35	46	11
.... L600	Closer Settlement Act 1957 - Capital Advances	5	....¹	(5)
371 L823	Private Forests Loans	100	279	179
1 328	Total Loan Repayments	816	1 940	1 124
1 328	Total State Sources	816	1 940	1 124
61 631	TOTAL RECEIPTS OF A CAPITAL NATURE	54 801	56 766	1 965
BORROWINGS				
1 548 L900	Borrowings	(920)	(1 856)	(936)
1 548	TOTAL BORROWINGS	(920)	(1 856)	(936)
2 135 445	TOTAL CONSOLIDATED FUND	2 196 105	2 299 075	102 970

Notes:

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

APPENDIX C

CONSOLIDATED FUND

DETAILS OF EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2001 COMPARED WITH
THE AMOUNTS AS ESTIMATED IN AND VOTED BY THE APPROPRIATION ACT
2000-01

(INCLUDING EXPENDITURE RESERVED BY LAW)

Expenditure Division / Item		Estimated Expenditure		Variation
1999-00		2000-01	2000-01	2000-01
\$'000		\$'000	\$'000	\$'000
Education				
565 885	Recurrent Services	566 364	576 489	(10 125)
21 305	Works and Services	19 137	19 222	(85)
587 190	Total Education	585 501	595 711	(10 210)
Finance-General				
228 163	Recurrent Services	272 127	290 947	(18 820)
101 391	Reserved by Law	105 152	112 059	(6 907)
....	Works and Services	....	40 000	(40 000)
329 554	Total Finance-General	377 279	443 006	(65 727)
Health and Human Services				
606 914	Recurrent Services	623 770	641 928	(18 158)
26 037	Works and Services	27 821	28 101	(280)
632 951	Total Health and Human Services	651 591	670 029	(18 438)
House of Assembly				
1 686	Recurrent Services	1 698	1 695	3
2 501	Reserved by Law	2 597	2 598	(1)
4 187	Total House of Assembly	4 295	4 293	2
Infrastructure, Energy and Resources				
88 709	Recurrent Services	87 233	90 857	(3 624)
....	Reserved by Law	52	10	42
90 941	Works and Services	81 030	82 325	(1 295)
179 650	Total Infrastructure, Energy and Resources	168 315	173 192	(4 877)

APPENDIX C

CONSOLIDATED FUND

DETAILS OF EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2001 COMPARED WITH
THE AMOUNTS AS ESTIMATED IN AND VOTED BY THE APPROPRIATION ACT

2000-01

(INCLUDING EXPENDITURE RESERVED BY LAW)

Expenditure Division / Item		Estimated Expenditure		Variation
1999-00		2000-01	2000-01	2000-01
\$'000		\$'000	\$'000	\$'000
Justice and Industrial Relations				
46 282	Recurrent Services	44 808	48 402	(3 594)
7 437	Reserved by Law	8 284	8 706	(422)
92	Works and Services	394	394	....¹
53 810	Total Justice and Industrial Relations	53 486	57 502	(4 016)
Legislative Council				
1 331	Recurrent Services	1 336	1 444	(108)
1 590	Reserved by Law	1 646	1 564	82
2 920	Total Legislative Council	2 982	3 008	(26)
Legislature-General				
3 467	Recurrent Services	3 508	3 529	(21)
330	Works and Services	225	225	....
3 797	Total Legislature-General	3 733	3 754	(21)
Ministerial and Parliamentary Support				
9 909	Recurrent Services	10 068	10 075	(7)
413	Reserved by Law	430	438	(8)
10 323	Total Ministerial and Parliamentary Support	10 498	10 513	(15)
Office of the Governor				
1 657	Recurrent Services	1 671	1 846	(175)
160	Reserved by Law	180	169	11
278	Works and Services	8	8	....¹
2 095	Total Office of the Governor	1 859	2 023	(164)

APPENDIX C

CONSOLIDATED FUND

DETAILS OF EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2001 COMPARED WITH
THE AMOUNTS AS ESTIMATED IN AND VOTED BY THE APPROPRIATION ACT

2000-01

(INCLUDING EXPENDITURE RESERVED BY LAW)

Expenditure Division / Item		Estimated Expenditure		Variation
1999-00		2000-01	2000-01	2000-01
\$'000		\$'000	\$'000	\$'000
Police and Public Safety				
103 292	Recurrent Services	105 999	106 668	(669)
1 022	Works and Services	526	526	....¹
104 314	Total Police and Public Safety	106 525	107 194	(669)
Premier and Cabinet				
17 942	Recurrent Services	18 048	18 283	(235)
17 942	Total Premier and Cabinet	18 048	18 283	(235)
Primary Industries, Water and Environment				
87 013	Recurrent Services	88 442	91 991	(3 549)
123	Reserved by Law	123	117	6
1 691	Works and Services	1 179	1 479	(300)
88 827	Total Primary Industries, Water and Environment	89 744	93 587	(3 843)
State Development				
80 052	Recurrent Services	81 308	77 471	3 837
148	Reserved by Law	148	148	....
3 311	Works and Services	2 732	2 732	....¹
83 511	Total State Development	84 188	80 351	3 837
Tasmanian Audit Office				
218	Reserved by Law	257	259	(2)
218	Total Tasmanian Audit Office	257	259	(2)

APPENDIX C

CONSOLIDATED FUND

DETAILS OF EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2001 COMPARED WITH
THE AMOUNTS AS ESTIMATED IN AND VOTED BY THE APPROPRIATION ACT
2000-01

(INCLUDING EXPENDITURE RESERVED BY LAW)

Expenditure Division / Item	Estimated Expenditure		Variation	
	1999-00 \$'000	2000-01 \$'000	2000-01 \$'000	
Treasury and Finance				
27 662 Recurrent Services		30 823	29 438	1 385
6 494 Works and Services		6 981	6 933	48
34 155 Total Treasury and Finance		37 804	36 371	1 433
2 135 445 TOTAL CONSOLIDATED FUND EXPENDITURE		2 196 105	2 299 075	(102 970)

Notes:

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 2001

Balance 30 June 2000 \$'000	Division / Account	Receipts \$'000	Expenditure \$'000	Balance 30 June 2001 \$'000
Education				
36 175	T511 Department of Education Operating Account	788 062	796 739	27 498
59	T648 State Library Service (Overdue Fines) Account	232	252	39
36 235	Total Education	788 294	796 991	27 538
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 Housing Assistance Act 1973 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	1 200	1 200	....
2 990	T423 Tasmanian Community Fund Account	3 275	1 574	4 691
35 860	T424 Trust Bank Sale - Indemnities and Obligations Fund Account	1 800	....	37 660
3 556	T431 Assurance Fund - Land Titles Act 1980 Account	179	....	3 734
43	T433 Lands Resumption Act 1957 (Section 46) Account	....	2	40
15	T437 Perpetual Trustees and National Executors of Tasmania Limited Account	1	1	15
15	T439 Tasmanian Permanent Executors and Equity Trustees Limited Account	1	1	15
300	T513 Finance-General Operating Account	2 598 948	2 597 521	1 727
625	T702 Unclaimed Moneys Account	817	4	1 439
....	T710 Economic Infrastructure Fund Account	40 000	....	40 000
.... ¹	T711 Forests and Forest Industry Strategy Account	....	....¹	....
3 892	T712 Helsham Agreement Grants Account	194	500	3 586
3 269	T737 Safety Net Revenue Administration Account	11 149	14 417	....
724	T768 The Mount Lyell Closure Trust Fund	....	....	724
103	T775 Rosetta Landslip Account	52	....	155
287 625	T780 Superannuation Provision Account	166 392	98 531	355 485
(23 110)	T795 Employment Rationalisation Account	24 437	1 327	....
5 288	T807 Structural and Performance Initiatives Program Account	940	....	6 228
16 055	T825 Payroll Provision Account	4 000	....	20 055
58	T828 Judges' Pension Fund Trust Account	63	58	63

APPENDIX D

SPECIAL DEPOSITS AND TRUST FUND

DETAILS BY ACCOUNT OF BALANCES, RECEIPTS AND EXPENDITURE
FOR YEAR ENDED 30 JUNE 2001

Balance 30 June 2000 \$'000	Division / Account	Receipts \$'000	Expenditure \$'000	Balance 30 June 2001 \$'000
29	T836 Treasurer's Suspense Account	30 957	30 959	26
58 473	T837 Tasmanian State Service Workers' Compensation Account	24 298	82 771	....
13 604	T839 State Debt Management Account	24 557	24 654	13 508
(627)	T840 Fringe Benefits Tax Suspense Account	2 248	1 548	73
13 440	T842 Forestry Tasmania Superannuation Provision Account	1 120	....	14 560
138	T846 Local Government Tax Equivalent Account	24	70	91
(92)	T847 Tasmanian State Service Risk Management Account	69 885	3 238	66 554
37	T884 Housing Societies Working Account	206	200	42
422 316	Total Finance-General	3 023 468	2 875 313	570 471
	Health and Human Services			
67	T453 Department of Health and Human Services Purchase Contract Homes Act 1935 Account	20	5	82
4 144	T470 Patient Trust and Hospital Bequest Account	4 684	4 502	4 326
17 382	T510 Department of Health and Human Services Operating Account	775 434	770 968	21 848
5 359	T592 Department of Health and Human Services Housing Services Operating Account	121 506	118 260	8 604
131	T647 Home Ownership Assistance Program Operating Account	14 512	14 642	1
32	T680 New Town Mothercraft Home Agreement Act 1949 Account	2	....	33
5 363	T923 Royal Derwent Hospital Task Force Account	....	5 363	....
27	T924 Kosovo Project Account	....	27	....
32 504	Total Health and Human Services	916 157	913 768	34 894
	House of Assembly			
....	T515 House of Assembly Operating Account	4 317	4 313	5
....	Total House of Assembly	4 317	4 313	5

APPENDIX D

SPECIAL DEPOSITS AND TRUST FUND

DETAILS BY ACCOUNT OF BALANCES, RECEIPTS AND EXPENDITURE
FOR YEAR ENDED 30 JUNE 2001

Balance 30 June 2000 \$'000	Division / Account	Receipts \$'000	Expenditure \$'000	Balance 30 June 2001 \$'000
Infrastructure, Energy and Resources				
.... ¹	T410 Meander Valley Taxi Area Trust Fund	....	....¹	....
.... ¹	T411 Break O'Day Taxi Area Trust Fund	....	....¹	....
1	T412 Circular Head Taxi Area Trust Fund	....	1	....
.... ¹	T413 West Tamar Taxi Area Trust Fund	....	....¹	....
.... ¹	T414 Penguin Taxi Area Trust Fund	....	....¹	....
.... ¹	T415 Huon Valley Taxi Area Trust Fund	....	....¹	....
.... ¹	T416 Dorset Taxi Area Trust Fund	....	....¹	....
.... ¹	T417 King Island Taxi Area Trust Fund	....	....¹	....
.... ¹	T418 Flinders Island Taxi Area Trust Fund	....	....¹	....
1	T419 West Coast Taxi Area Trust Fund	....	1	....
.... ¹	T420 Tasman Taxi Area Trust Fund	....	....¹	....
2	T421 Devonport Taxi Area Trust Fund	....	2	....
1	T422 Ulverstone Taxi Area Trust Fund	....	1	....
740	T435 Workers' Compensation Act 1988 Fund Account	3 448	3 349	839
574	T466 State Development Deposit Account	180	178	575
8 293	T524 Department of Infrastructure, Energy and Resources Operating Account	422 910	416 821	14 381
135	T661 Traffic Management Operating Account	44	84	95
135	T752 Mining Trust Fund Account	....	135	....
182	T760 Cab and Hire Car Trust Fund	13	161	34
2	T800 Burnie Taxi Area Trust Fund	....	2	....
28	T801 Taxi Industry General Administration Trust Fund	24	11	41
18	T802 Hobart Taxi Area Trust Fund	....	18	....
6	T803 Launceston Taxi Area Trust Fund	....	6	....
1	T811 New Norfolk Taxi Area Trust Fund	....	1	....
.... ¹	T812 Perth Taxi Area Trust Fund	....	....¹	....
1	T813 George Town Taxi Area Trust Fund	....	1	....
10 120	Total Infrastructure, Energy and Resources	426 618	420 773	15 965

APPENDIX D

SPECIAL DEPOSITS AND TRUST FUND

DETAILS BY ACCOUNT OF BALANCES, RECEIPTS AND EXPENDITURE
FOR YEAR ENDED 30 JUNE 2001

Balance 30 June 2000 \$'000	Division / Account	Receipts \$'000	Expenditure \$'000	Balance 30 June 2001 \$'000
Justice and Industrial Relations				
50	T404 Prisoners Earnings Deposit Account	497	502	45
27	T434 Magistrates Court (Civil Division) Litigants Fund Account	12	5	35
34	T451 Appeal Costs Fund Deposit Account	106	96	43
3 419	T460 Supreme Court Suitors Fund Deposit Account	637	684	3 371
1 544	T516 Department of Justice and Industrial Relations Operating Account	83 837	83 831	1 551
97	T658 Local Government and Other Elections Operating Account	1 152	1 108	141
.... ¹	T764 Crime (Confiscation of Profits) Account	57	....	58
198	T766 Criminal Injuries Compensation Fund	3 850	4 047	....
5 369	Total Justice and Industrial Relations	90 149	90 274	5 244
Legislative Council				
4	T517 Legislative Council Operating Account	3 067	3 036	36
4	Total Legislative Council	3 067	3 036	36
Legislature-General				
16	T518 Legislature-General Operating Account	4 028	4 063	(19)
16	Total Legislature-General	4 028	4 063	(19)
Office of the Governor				
....	T514 His Excellency the Governor's Establishment Operating Account	2 253	2 246	7
....	Total Office of the Governor	2 253	2 246	7
Police and Public Safety				
1 385	T519 Department of Police and Public Safety Operating Account	116 296	114 799	2 882
1 385	Total Police and Public Safety	116 296	114 799	2 882

APPENDIX D

SPECIAL DEPOSITS AND TRUST FUND

DETAILS BY ACCOUNT OF BALANCES, RECEIPTS AND EXPENDITURE
FOR YEAR ENDED 30 JUNE 2001

Balance 30 June 2000 \$'000	Division / Account	Receipts \$'000	Expenditure \$'000	Balance 30 June 2001 \$'000
Premier and Cabinet				
14 992	T115 Regional Forest Agreement Account	1 811	2 060	14 743
2 019	T520 Department of Premier and Cabinet Operating Account	35 263	33 873	3 409
717	T631 Telecommunications Management Division Operating Account	17 126	17 592	251
97	T730 Tsuneichi Fujii Fellowship Account	10	....¹	107
59	T806 Port Arthur Victims Appeal Account	5	63	....
462	T816 Department of Premier and Cabinet <i>Service</i> Tasmania Account	7 030	7 448	44
2	T915 Telecommunications and Management Division Operating Account	....	2	....
18 348	Total Premier and Cabinet	61 245	61 039	18 554
Primary Industries, Water and Environment				
38 333	T512 Department of Primary Industries, Water and Environment Operating Account	212 208	212 278	38 263
11 590	T635 Crown Lands Administration Fund	11 302	11 582	11 310
482	T643 Valuation Services Operating Account	2 210	2 358	333
91	T706 Department of Primary Industries, Water and Environment Research Farms Account	1 704	1 380	415
78	T743 Environmental Incidents Trust Account	28	29	77
458	T750 Parks Development and Maintenance Account	1 716	1 920	254
....	T753 Apple and Pear Industry Research and Development Account	853	....	853
476	T804 Department of Primary Industries, Water and Environment Recreational Fishing Licences Trust Account	343	242	577
708	T805 Wapping Redevelopment Trust Account	695	441	962
103	T814 Department of Primary Industries, Water and Environment <i>Service</i> Tasmania Account	194 031	193 967	166
52 320	Total Primary Industries, Water and Environment	425 091	424 199	53 212

APPENDIX D

SPECIAL DEPOSITS AND TRUST FUND

DETAILS BY ACCOUNT OF BALANCES, RECEIPTS AND EXPENDITURE
FOR YEAR ENDED 30 JUNE 2001

Balance 30 June 2000 \$'000	Division / Account	Receipts \$'000	Expenditure \$'000	Balance 30 June 2001 \$'000
State Development				
10 644	T522 State Development Operating Account	113 601	105 745	18 500
3 623	T659 Tourism Tasmania - Product Distribution and Sales Trading Account	49 857	49 990	3 489
393	T773 Sports Development Account	686	1 032	47
78	T790 Government Guarantees Reserve Account	22	....	100
130	T796 Abt Railway Account	10 851	10 846	135
....	T797 Intelligent Island Project Account	1 500	1 344	156
....	T941 Fire Relief Account	....¹	....	....¹
14 868	Total State Development	176 517	168 957	22 429
Tasmanian Audit Office				
1 066	T644 Tasmanian Audit Office Operating Account	3 342	3 397	1 010
1 066	Total Tasmanian Audit Office	3 342	3 397	1 010
Treasury and Finance				
1 527	T525 Department of Treasury and Finance Operating Account	50 923	50 373	2 077
2 750	T615 Contract Management Account	1 600	917	3 432
1 538	T624 Community Support Levy Account	3 063	2 092	2 509
471	T654 Tasmanian Electricity Code Fund	817	715	573
2 630	T793 Agency Accommodation Charges Account	11 369	11 203	2 796
(12 836)	T905 Central Car Pool Account	38 235	38 056	(12 657)
(3 920)	Total Treasury and Finance	106 007	103 356	(1 269)
590 632	TOTAL SPECIAL DEPOSITS AND TRUST FUND	6 146 848	5 986 522	750 958

Notes:

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 2001

1999-00 Actual Division / Output Group/Output \$'000	2000-01		
	Estimated \$'000	Actual \$'000	Variation \$'000
<i>Education</i>			
Delivery of Education Services			
424 821 In School Education	434 496	449 964	(15 468)
16 125 Schools and Colleges Delivery Support	15 589	18 936	(3 347)
440 946 Total Delivery of Education Services	450 085	468 900	(18 815)
Delivery of Vocational Education and Training (VET)			
48 271 Provision of VET by TAFE Tasmania under Agreement	47 728	48 802	(1 074)
18 008 Provision of VET- Apprentices, Trainees and Competitive Bids	17 636	15 464	2 172
66 279 Total Delivery of Vocational Education and Training	65 364	64 266	1 098
Delivery of Information Services			
22 533 Public Library and Information Services	19 067	20 199	(1 132)
1 349 Archival and Records Management Services	1 441	1 435	6
23 882 Total Delivery of Information Services	20 508	21 634	(1 126)
Strategic Development and Evaluation Services			
3 400 Equity Policy Development and Evaluation	3 153	3 997	(844)
574 Educational Review	597	611	(14)
1 172 Education Policy and Curriculum Development	1 168	1 921	(753)
1 968 Tasmanian Secondary Schools Assessment	1 950	1 965	(15)
6 966 Vocational Education and Training Regulation and Development	7 261	7 237	24
782 Child Care	657	731	(74)
604 Youth Affairs	697	469	228
15 466 Total Strategic Development and Evaluation Services	15 483	16 931	(1 448)
Administered Payments			
.... Goods and Services Tax	19 670	16 571	3 099
1 045 Subsidies: Apprentices and Trainees	1 300	944	356
640 Group Schemes for Apprentices and Trainees	640	638	2
384 Senior Secondary Students: Living Away from Home Allowance	450	381	69
27 151 Non-Government Schools: Grants	26 096	25 844	252
1 000 Non-Government Schools: Subsidies in Respect of Interest on Certain Loans	1 000	1 000	....
.... Online Access Centres-Grants	305	305	....
801 Sundry Grants Fees and Scholarships	886	786	100
1 525 Accommodation Allowances for Tertiary Students	1 525	1 378	147
7 674 Non-Government Schools – Telstra Social Bonus Funding	....	....	....
100 Youth Network of Tasmania Grant	100	100	....
3 092 Bursaries, Allowances, Loan Issue Supplies	3 095	3 070	25
1 306 Industry Training Advisory Boards	1 321	1 329	(8)
237 Employment Rationalisation Program Repayment	77	75	2
55 626 Commonwealth Grants to Non-Government Schools	59 115	68 869	(9 754)

APPENDIX E

OUTPUT EXPENDITURE

COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE
BY OUTPUT FOR YEAR ENDED 30 JUNE 2001

1999-00	2000-01		
Actual Division / Output Group/Output \$'000	Estimated \$'000	Actual \$'000	Variation \$'000
90 Scholarships: Centre for Precision Technology	56	27	29
863 Child Care Grants	863	872	(9)
4 917 Community Service Obligation: Hydro Tasmania – Bass Strait Islands	....	....	....
76 Youth Services	300	191	109
106 524 Total Administered Payments	116 799	122 381	(5 582)
Capital Investment Program			
.... Yolla District High School	652	652	....
.... Wesley Vale Primary School	950	950	....
.... Claremont Area Primary Schools	1 490	1 556	(66)
.... Lenah Valley Primary School	950	324	626
.... New Town Primary School	970	748	222
.... Forth Primary School	900	773	127
.... TAFE Tasmania	1 800	1 800	....
427 King Island District High School	348	348	....
290 New Town High School	800	800	....
557 Queechy High School	2 892	2 892	....
290 Clarence High School	716	716	....
100 Hagley Farm Primary School	881	881	....
85 Bridgewater High School	266	266	....
.... Port Sorell/Wesley Vale Primary School	....	784	(784)
.... West Launceston Primary School	970	....	970
4 420 TAFE - Hobart Campus	2 350	3 260	(910)
.... TAFE - Infrastructure Support	850	....	850
1 620 Building Services Maintenance – Education	1 624	1 624	....
492 Building Services Maintenance – TAFE	492	492	....
.... Multi Sites - Risk Reduction	648	648	....
753 Multi sites - electrical installations upgrade	752	752	....
513 Perth Primary School	....	....	....
365 Geilston Bay High School	....	....	....
84 Library - multi site carpet repairs	....	....	....
174 Library - improvements and amalgamations	....	....	....
634 Rosebery District High School	....	....	....
111 St Helens Library	....	....	....
414 Multi sites - compliance with Tasmanian Fire Service	....	....	....
501 Multi sites - dust and fume extraction	....	....	....
236 Lilydale District High School	....	....	....
241 Brighton Primary School	....	....	....
2 416 Cosgrove High School	....	....	....
836 Port Dalrymple District High School	....	....	....
530 Glenora District High School	....	....	....
231 Lindisfarne North Primary School	....	....	....
501 Lindisfarne Primary School	....	....	....
1 055 Sorell District High School	....	....	....
1 400 The Don College	....	....	....
541 Westbury Primary School	....	....	....
268 National Child Care Project	397	437	(40)

APPENDIX E

OUTPUT EXPENDITURE

COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE
BY OUTPUT FOR YEAR ENDED 30 JUNE 2001

1999-00		2000-01		
Actual Division / Output Group/Output \$'000		Estimated \$'000	Actual \$'000	Variation \$'000
1 055	Sheffield District High School	....	850	(850)
21 140	Total Capital Investment Program	21 698	21 553	145
674 239	Total Education	689 937	715 665	(25 728)
<i>Finance-General</i>				
Debt Servicing and Management				
143 066	Debt Servicing	133 874	122 911	10 963
19 955	Interest on Sundry Deposits	24 500	27 207	(2 707)
240 933	Debt Management	41 836	41 382	454
403 954	Total Debt Servicing and Management	200 210	191 499	8 711
Employee Related Costs				
98 046	Superannuation and Pensions	100 023	101 161	(1 138)
3 992	Employee Separations	3 115	1 327	1 788
22 584	Workers' Compensation	22 999	82 771	(59 772)
2 925	Other	3 270	1 548	1 722
....	Provision for Wage Increases	11 000	....	11 000
127 548	Total Employee Related Costs	140 407	186 807	(46 400)
Government Business Enterprises				
3 631	Forestry Tasmania	2 450	2 406	44
2 901	State Fire Commission	2 929	4 026	(1 097)
6 531	Total Government Business Enterprises	5 379	6 432	(1 053)
Miscellaneous				
1 163	Structural and Performance Initiatives Program	....	....	....
....	Treasurer's Reserve	20 000	....	20 000
44 517	Miscellaneous	45 069	36 859	8 210
....	Payment to Australian Tax Office: GST Administration	19 700	24 233	(4 533)
45 680	Total Miscellaneous	84 769	61 092	23 677
Administered Payments				
.... ¹	Goods and Services Tax	6 415	2 689	3 726
2 349	Equalisation Payments and Subsidies	412	12 841	(12 429)
1	Payments to the Tasmanian Community Fund	4 421	1 574	2 847
5 000	Payments to TB No. 1 Limited	....	....	....
....	Petroleum Products Subsidy	....	3	(3)
2 343	<i>Public Bodies Assistance Act 1971</i> : Subsidy on Debt Charges	2 270	2 940	(670)
9	Other Subsidies on Borrowings	12	8	4
6 060	Payroll Tax Assistance	4 367	6 822	(2 455)
12 023	Payments under <i>Local Government (Rates and Charges Remissions) Act 1977</i>	13 030	12 265	765
1 853	Payments under the <i>Stamp Duties Act 1931</i> (Section 18C)	2 100	3 123	(1 023)
....	Rosetta Landslip: Financial Assistance	300	....	300
42 514	Local Government: Grants	45 100	44 117	983

APPENDIX E

OUTPUT EXPENDITURE

COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE
BY OUTPUT FOR YEAR ENDED 30 JUNE 2001

1999-00		2000-01		
Actual Division / Output Group/Output		Estimated	Actual	Variation
\$'000		\$'000	\$'000	\$'000
232	Commonwealth Contribution for Extension of Pensioner Concessions	125	480	(355)
900	Wheat Freight Subsidy	1 200	1 200	....
196 908	Safety Net Revenue	10 372	14 417	(4 045)
....	LPG Subsidy	....	5	(5)
....	First Home Owners Scheme	14 800	32 321	(17 521)
270 192	Total Administered Payments	104 924	134 804	(29 880)
853 906	Total Finance-General	535 689	580 633	(44 944)
<i>Health and Human Services</i>				
Health Advancement				
8 221	Public and Environmental Health	8 020	8 723	(703)
765	Scientific Services	649	650	(1)
2 419	Population Groups Health and Wellbeing Services	1 854	1 834	20
8 570	Family, Child and Youth Health	8 406	8 578	(172)
9 820	Oral Health Services	10 064	10 349	(285)
4 506	Alcohol and Drug Services	4 619	5 187	(568)
3 036	Cancer Screening and Control Service	3 113	3 219	(106)
12	Policy Advice	11	10	1
37 348	Total Health Advancement	36 736	38 549	(1 813)
Community and Rural Health				
71 179	Aged, Rural and Community Health Services	76 271	74 389	1 882
38 662	Mental Health	38 706	41 608	(2 902)
28 079	Services for People with Disabilities	32 693	30 913	1 780
4 123	Palliative Care	4 928	4 251	677
58	Policy Advice	78	38	40
142 100	Total Community and Rural Health	152 676	151 199	1 477
Child, Youth and Family Support				
8 988	Alternative Care	10 328	9 940	388
425	Adoption Services	484	410	74
5 517	Youth Justice Services	5 739	8 228	(2 489)
5 723	Family Services	8 337	6 789	1 548
1 431	Crisis Care	1 804	1 450	354
284	Policy Advice	428	336	92
22 368	Total Child, Youth and Family Support	27 120	27 153	(33)
Hospitals and Ambulance Service				
263 407	Admitted Patients	263 905	278 404	(14 499)
45 391	Non-Admitted Patients - Outpatients	45 826	48 034	(2 208)
14 757	Non-Admitted Patients - Accidents and Emergency	14 900	15 616	(716)
13 209	Emergency Transport and Related Care	14 010	13 456	554
2 778	Non-emergency Patient Transport	2 956	2 834	122
5 624	Clinical Research	5 672	5 952	(280)
8 179	Clinical Teaching	8 257	8 655	(398)
682	Policy Advice	689	722	(33)
354 026	Total Hospitals and Ambulance Service	356 215	373 674	(17 459)

APPENDIX E

OUTPUT EXPENDITURE

COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE
BY OUTPUT FOR YEAR ENDED 30 JUNE 2001

1999-00		2000-01		
Actual Division / Output Group/Output		Estimated	Actual	Variation
\$'000		\$'000	\$'000	\$'000
Housing Services				
60 324	Public Rental Assistance	64 454	65 971	(1 517)
2 765	Private Rental Assistance	2 400	2 769	(369)
1 227	Community Sector Housing	974	1 469	(495)
7 811	Home Ownership Assistance	4 952	7 095	(2 143)
277	Service Development, Policy Advice and Ministerial Servicing	288	301	(13)
72 404	Total Housing Services	73 068	77 605	(4 537)
Administered Payments				
7 788	Home Ownership Assistance Program	9 000	9 094	(94)
....	Goods and Services Tax	18 209	25 300	(7 091)
....	New Town Mothercraft Home Agreement Act 1949	1	....	1
1 783	Employment Rationalisation Program Repayment	607	607	....¹
300	Community Service Obligation: The Public Trustee – Non-commercial services	....	....	....
9 865	Community Service Activity: Aurora Energy Pty Ltd - Pensioner Concessions	11 334	9 826	1 508
9 464	Supported Accommodation	9 711	9 842	(131)
2 714	Community Support	4 674	4 038	636
305	Heating Allowance	450	379	71
1 341	Mental Health	1 390	1 402	(12)
42 006	Disability Services	41 694	45 494	(3 800)
389	Palliative Care	392	396	(4)
11 511	Home and Community Care	13 048	13 176	(128)
4 067	Blood Transfusion Service	4 670	4 698	(28)
8 536	Other	9 073	10 189	(1 116)
10 634	Special Purpose and Trust Accounts	4 951	6 836	(1 885)
110 702	Total Administered Payments	129 204	141 276	(12 072)
Capital Investment Program				
....	Launceston General Hospital - Day Surgery and Outpatient Areas Redevelopment	594	12	582
....	Intensive Mental Health Care Unit, RHH	1 600	1 152	448
....	Mowbray Child Health Centre	100	150	(50)
....	Royal Derwent Hospital - Community Integration Project	4 709	5 272	(563)
2 273	Housing-Continuing Projects	6 147	3 794	2 353
23 243	Housing-New Projects	19 148	22 284	(3 136)
2 612	Ashley Youth Detention Centre Redevelopment	5 095	4 369	726
428	Burnie Renal Services	....	....	....
6	St Mary's Community Health Centre In-Patient Facility	800	752	48
777	St Helens District Hospital Upgrade	....	13	(13)
1 455	Finance and Human Resources Systems Upgrade	300	721	(421)
999	Ambulance Fleet Upgrade	3 500	1 913	1 587
50	Building Services Maintenance	78	80	(2)
4 276	Non-Works Housing	4 858	4 530	328
118	Ashley Detention Centre	....	....	....
289	Fire Services Statewide	....	37	(37)

APPENDIX E

OUTPUT EXPENDITURE

COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE
BY OUTPUT FOR YEAR ENDED 30 JUNE 2001

1999-00		2000-01		
Actual Division / Output Group/Output		Estimated	Actual	Variation
\$'000		\$'000	\$'000	\$'000
3 086	Royal Hobart Hospital (Stage 2)	....	....	....
559	Triabunna Health and Community Care Centre	....	57	(57)
406	Dental Services - Statewide	800	559	241
20	Challenging Behaviour Residences	640	640	....
40 597	Total Capital Investment Program	48 369	46 334	2 035
779 545	Total Health and Human Services	823 388	855 790	(32 402)
<i>House of Assembly</i>				
House of Assembly Support Services				
1 616	House of Assembly Support Services	1 600	1 604	(4)
8	Select Committee Support Services	7	7	....¹
63	Investigatory Committee Support Services	91	85	6
1 687	Total House of Assembly Support Services	1 698	1 696	2
Payments Administered by the House of Assembly				
2 501	Payments Administered by the House of Assembly	2 597	2 598	(1)
2 501	Total Payments Administered by the House of Assembly	2 597	2 598	(1)
Administered Payments				
....	Goods and Services Tax	72	20	52
....	Total Administered Payments	72	20	52
4 188	Total House of Assembly	4 367	4 313	54
<i>Infrastructure, Energy and Resources</i>				
Development of Transport Policy Advice and Planning				
808	Passenger Transport Policy Advice and Planning	608	546	62
753	Freight Transport Policy Advice and Planning	708	701	7
574	Transport System Policy Advice and Planning	453	439	14
2 135	Total Development of Transport Policy Advice and Planning	1 769	1 686	83
Land Transport Safety Programs				
2 715	Traffic Management Standards	2 791	2 455	336
2 908	Road Safety Research, Education, Promotion and Advice	2 981	2 576	405
6 035	Driver Licensing	6 836	6 327	509
4 307	Vehicle Registration	4 336	4 071	265
3 499	Vehicle Standards and Compliance	4 010	3 927	83
19 464	Total Land Transport Safety Programs	20 954	19 357	1 597
Provision of Transport Services and Infrastructure				
2 174	Traffic Signal Maintenance	2 318	2 491	(173)
521	Island Shipping	110	106	4
2 700	Provision and Management of Public Passenger Transport	2 394	2 437	(43)
5 395	Total Provision of Transport Services and Infrastructure	4 822	5 034	(212)

APPENDIX E

OUTPUT EXPENDITURE

COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE
BY OUTPUT FOR YEAR ENDED 30 JUNE 2001

1999-00 Actual Division / Output Group/Output \$'000	2000-01		
	Estimated \$'000	Actual \$'000	Variation \$'000
Provision of Energy Advisory and Regulatory Services			
403 Energy Policy and Advice	839	479	360
403 Total Provision of Energy Advisory and Regulatory Services	839	479	360
Workplace Standards			
5 969 Safety Standards and Compliance	6 231	6 299	(68)
4 042 Employer and Employee Services	4 397	3 201	1 196
1 093 Workplace Standards and Advice	1 113	2 185	(1 072)
491 Electricity Industry Regulation	526	453	73
11 595 Total Workplace Standards	12 267	12 137	130
Mineral Resources Management and Administration			
2 982 Minerals Exploration and Land Management	2 758	3 741	(983)
2 397 Tenement Management of the Exploration and Minerals Industry	2 105	4 222	(2 117)
5 379 Total Mineral Resources Management and Administration	4 863	7 963	(3 100)
Support for the Minister in Infrastructure Development and Business Management			
589 Support for the Minister in Infrastructure Development and Business Management	294	480	(186)
589 Total Support for the Minister in Infrastructure Development and Business Management	294	480	(186)
Support for Racing Industry			
1 198 Racing Industry	1 387	1 673	(286)
1 198 Total Support for Racing Industry	1 387	1 673	(286)
Administered Payments			
.... Goods and Services Tax	14 020	7 897	6 123
228 King Island Shipping Contract	228	173	55
5 057 Payments to School Bus Operators: Route Services	4 951	5 419	(468)
16 331 Payments to School Bus Operators: Contract Services	15 151	17 012	(1 861)
.... Contribution towards the Construction of Streets in Towns by Municipal Councils	52	10	42
1 621 National Road Transport Commission (NRTC): Local Government Contribution	1 500	1 500	....
1 412 Payments on Behalf of the Forest Practices Board	1 297	1 663	(366)
68 Project CODES	68	68	....
623 Rehabilitation of Degraded Mineral Lands	350	245	105
487 Conveyance Allowance	430	430	....¹
5 Pensioner Air Travel Subsidy	8	8	....¹
658 Transport Access Scheme	642	703	(61)
860 Pensioner, Aged and Unemployed Concessions (Private Operators)	860	804	56
201 Furneaux Shipping Contract	209	200	9

APPENDIX E

OUTPUT EXPENDITURE

COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE
BY OUTPUT FOR YEAR ENDED 30 JUNE 2001

1999-00 Actual Division / Output Group/Output \$'000	2000-01		
	Estimated \$'000	Actual \$'000	Variation \$'000
1 270 Structural and Performance Initiatives Program	729	729	....
.... Bruny Island Ferry Service	406	477	(71)
.... Urban Bus Service	995	1 154	(159)
700 Contribution to Marine and Safety Authority	700	700	....
18 730 Community Service Obligation: Payment to Metro Tasmania Pty Ltd	17 936	18 645	(709)
54 Community Service Obligation to the Civil Construction Corporation for the retention of the Fingerpost Depot Waratah	54	54	....
154 033 Monies Received on Behalf of External Bodies	148 588	164 373	(15 785)
1 000 Tasmanian Racing Assistance	1 060	1 060	....
592 Rail Infrastructure Fund	200	1 500	(1 300)
995 Private Forests Tasmania	992	1 132	(140)
25 TOTE Tasmania Pty Ltd: Interdominion Grant	25	25	....
204 948 Total Administered Payments	211 451	225 982	(14 531)
Capital Investment Program			
.... Wiltshire Junction to Smithton Railway	850	229	621
36 986 Infrastructure Development	24 100	23 829	271
33 179 Infrastructure Maintenance	32 515	28 021	4 494
422 Mineral Core Store Extension	271	161	110
5 574 Road Safety and Traffic Management	8 111	12 347	(4 236)
1 878 Environmental Management	882	1 194	(312)
4 444 Program Management	3 751	4 653	(902)
4 427 Asset Management	3 500	4 395	(895)
2 554 Strategic Planning and Policy	2 400	2 716	(316)
47 Sorell Causeway Upgrade	5 000	860	4 140
89 511 Total Capital Investment Program	81 380	78 406	2 974
340 617 Total Infrastructure, Energy and Resources	340 026	353 196	(13 170)
<i>Justice and Industrial Relations</i>			
Administration of Justice			
4 916 Supreme Court Services	4 895	5 148	(253)
7 052 Magisterial Court Services	6 500	6 667	(167)
949 Enforcement of Monetary Penalties	887	1 147	(260)
140 Support and Compensation for Victims of Crime and Others	139	160	(21)
5 832 Legal Aid	5 565	6 000	(435)
867 Mental Health Review and Guardianship Board Decisions	890	830	60
19 757 Total Administration of Justice	18 876	19 952	(1 076)
Legal Services			
5 611 Crown Law	5 339	5 295	44
849 Legal Policy Advice and Law Reform	1 324	2 392	(1 068)
6 460 Total Legal Services	6 663	7 687	(1 024)

APPENDIX E

OUTPUT EXPENDITURE

COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE
BY OUTPUT FOR YEAR ENDED 30 JUNE 2001

1999-00		2000-01		
Actual Division / Output Group/Output \$'000	Estimated \$'000	Actual \$'000	Variation \$'000	
Registration Services				
735 Births Deaths and Marriages	662	780	(118)	
735 Total Registration Services	662	780	(118)	
Review Services				
1 366 Decisions on Complaints Referred to the Ombudsman and Health Complaints Commissioner and Freedom of Information	1 369	1 431	(62)	
309 Anti Discrimination Commission	649	739	(90)	
1 675 Total Review Services	2 018	2 170	(152)	
Electoral Services				
1 882 Elections and Referendums	2 759	2 361	398	
1 882 Total Electoral Services	2 759	2 361	398	
Corrective Services				
20 454 Prison Service	20 162	22 172	(2 010)	
3 207 Community Corrective Service	3 042	3 275	(233)	
23 661 Total Corrective Services	23 204	25 447	(2 243)	
Other Services				
572 Supervision of Poppy and Hemp Crops	554	523	31	
572 Total Other Services	554	523	31	
Consumer Services				
2 454 Maintenance of a Fair, Safe and Equitable Market Place	2 492	2 566	(74)	
2 454 Total Consumer Services	2 492	2 566	(74)	
Industrial Relations Services				
529 Industrial Relations and Policy Advocacy Service	448	417	31	
1 487 Services of the Tasmanian Industrial Commission	1 638	1 631	7	
173 Services of the Enterprise Commissioner	143	57	86	
972 Workers Rehabilitation and Compensation Tribunal Decisions	1 131	1 050	81	
378 Complaints Referred to Commissioner for Review	324	251	73	
3 540 Total Industrial Relations Services	3 684	3 406	278	
Administered Payments				
.... Goods and Services Tax	1 700	1 961	(261)	
2 365 Criminal Injuries Compensation Fund Account	3 512	4 047	(535)	
579 Employment Rationalisation Program Repayment	110	109	1	
520 Prisoners Earnings Deposit Account	426	502	(76)	
325 Local Courts Act 1896 Trust Fund Account	15	446	(431)	
119 Appeal Costs Fund Deposit Account	100	96	4	
658 Supreme Court Suitors Fund Deposit Account	2 165	684	1 481	
.... ¹ Criminal Injuries Compensation Act Victims Fund	2	....	2	
198 Crime (Confiscation of Profits) Account	....	....	....
6 Residential Tenancy Code	50	31	19	
4 770 Total Administered Payments	8 080	7 877	203	

APPENDIX E

OUTPUT EXPENDITURE

COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE
BY OUTPUT FOR YEAR ENDED 30 JUNE 2001

1999-00		2000-01		
Actual Division / Output Group/Output		Estimated	Actual	Variation
\$'000		\$'000	\$'000	\$'000
Capital Investment Program				
....	Prisons Infrastructure Redevelopment Program	300	300	....¹
21	Hobart Magistrates Court – Stage 2 Remand Centre	....	....	....
92	Building Services Maintenance	94	93	1
113	Total Capital Investment Program	394	394	....¹
65 617	Total Justice and Industrial Relations	69 386	73 162	(3 776)
<i>Legislative Council</i>				
Legislative Council Support Services				
1 376	Legislative Council Support Services	1 316	1 488	(172)
31	Committee Support Services	20	16	4
1 407	Total Legislative Council Support Services	1 336	1 503	(167)
Payments Administered by the Legislative Council				
1 590	Payments Administered by the Legislative Council	1 646	1 564	82
1 590	Total Payments Administered by the Legislative Council	1 646	1 564	82
Administered Payments				
....	Goods and Services Tax	27	2	25
....	Total Administered Payments	27	2	25
2 996	Total Legislative Council	3 009	3 070	(61)
<i>Legislature-General</i>				
Parliamentary Reporting Service				
701	Production and Printing of Parliamentary Reports	737	736	1
701	Total Parliamentary Reporting Service	737	736	1
Parliamentary Library Service				
535	Parliamentary Library Service	540	543	(3)
535	Total Parliamentary Library Service	540	543	(3)
Parliamentary Printing and Systems				
400	Parliamentary Printing	396	401	(5)
154	Parliamentary Systems	153	181	(28)
555	Total Parliamentary Printing and Systems	549	582	(33)
Joint Services				
1 240	Buildings and Operations Management	990	1 092	(102)
152	Joint Management Services	159	168	(9)
574	Services to Members	533	543	(10)
57	Corporate Services for Parliamentary Agencies	53	47	6
2 023	Total Joint Services	1 735	1 849	(114)

APPENDIX E

OUTPUT EXPENDITURE

COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE
BY OUTPUT FOR YEAR ENDED 30 JUNE 2001

1999-00 Actual Division / Output Group/Output \$'000	2000-01		
	Estimated \$'000	Actual \$'000	Variation \$'000
Administered Payments			
2 Goods and Services Tax	199	72	127
13 Commonwealth Parliamentary Association - London Subsidy	12	15	(3)
39 Commonwealth Parliamentary Association - Tasmanian Branch: Subsidy	99	99	....
2 Railway Passes to Eligible Members of Parliament	8	....	8
56 Total Administered Payments	318	186	132
Capital Investment Program			
108 Parliament House Maintenance	....	....	....
330 Conservation Works	225	196	29
438 Total Capital Investment Program	225	196	29
4 308 Total Legislature-General	4 104	4 092	12
<i>Ministerial and Parliamentary Support</i>			
Support for Members of Parliament			
8 393 Support for Ministers	8 399	8 466	(67)
2 051 Support for Other Members of Parliament	2 099	1 978	121
10 444 Total Support for Members of Parliament	10 498	10 444	54
Administered Payments			
.... ¹ Goods and Services Tax	330	24	306
.... ¹ Total Administered Payments	330	24	306
10 444 Total Ministerial and Parliamentary Support	10 828	10 468	360
<i>Office of the Governor</i>			
The Office of the Governor			
1 832 Support of the Governor	1 851	2 182	(331)
1 832 Total The Office of the Governor	1 851	2 182	(331)
Administered Payments			
.... Goods and Services Tax	32	55	(23)
.... Total Administered Payments	32	55	(23)
Capital Investment Program			
8 Building Services Maintenance	8	....	8
150 Replacement of Carpet	....	....	....
120 Conservation Maintenance	....	8	(8)
278 Total Capital Investment Program	8	8	....¹
2 110 Total Office of the Governor	1 891	2 246	(355)
<i>Police and Public Safety</i>			
Policing Support to the Community			
60 808 Support to the Community	59 492	60 082	(590)
60 808 Total Policing Support to the Community	59 492	60 082	(590)

APPENDIX E

OUTPUT EXPENDITURE

COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE
BY OUTPUT FOR YEAR ENDED 30 JUNE 2001

1999-00		2000-01		
Actual Division / Output Group/Output		Estimated	Actual	Variation
\$'000		\$'000	\$'000	\$'000
Crime Detection and Investigation				
21 503	Investigation of Crime	24 539	23 800	739
21 503	Total Crime Detection and Investigation	24 539	23 800	739
Traffic Law Enforcement and Road Safety				
11 552	Accident Reduction and Road Safety	12 350	12 419	(69)
11 552	Total Traffic Law Enforcement and Road Safety	12 350	12 419	(69)
Protection of Primary Industry and Fisheries Resources				
777	Poppy Security	793	715	78
4 067	Fisheries Security - State and Commonwealth	4 191	4 330	(139)
4 843	Total Protection of Primary Industry and Fisheries Resources	4 984	5 044	(60)
Emergency Management				
1 467	State Emergency Management Services	1 364	1 422	(58)
1 467	Total Emergency Management	1 364	1 422	(58)
Support to Judicial Services				
5 994	Prosecution, Conferencing, Coronial and Bail/Warrant Processing	6 330	5 836	494
5 994	Total Support to Judicial Services	6 330	5 836	494
Ministerial Support and Information Services				
1 970	Ministerial Services, External Information and Policy Advice	1 351	1 844	(493)
657	Administration of Remus Consortium	....	....	....
2 627	Total Ministerial Support and Information Services	1 351	1 844	(493)
Administered Payments				
....	Goods and Services Tax	8 149	2 563	5 586
92	Interstate, National Police Organisations Contributions	....	....	....
249	Structural and Performance Initiatives Program	130	211	(81)
58	Proceeds from the sale of confiscated assets held in trust	121	46	75
399	Total Administered Payments	8 400	2 820	5 580
Capital Investment Program				
211	Marine Vessel Replacement and Refurbishment	....	....	....
147	Breathalyser Replacement Program	150	....	150
291	Pistol Range	....	....	....
373	Building Services Maintenance	376	376	....¹
1 022	Total Capital Investment Program	526	376	150
110 216	Total Police and Public Safety	119 336	113 644	5 692

APPENDIX E

OUTPUT EXPENDITURE

COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE
BY OUTPUT FOR YEAR ENDED 30 JUNE 2001

1999-00		2000-01		
Actual Division / Output Group/Output		Estimated	Actual	Variation
\$'000		\$'000	\$'000	\$'000
<i>Premier and Cabinet</i>				
Support for Executive Decision Making				
1 456	Strategic Policy and Advice	1 839	1 443	396
1 582	Management of Critical Issues	2 033	1 756	277
3 038	Total Support for Executive Decision Making	3 872	3 200	672
Support for Administration of Executive Government				
2 200	Management of Executive Government Processes	2 065	2 837	(772)
1 388	Parliamentary Bills and Subordinate Legislation	1 489	1 244	245
3 588	Total Support for Administration of Executive Government	3 554	4 081	(527)
Support for Government Agencies				
413	Tasmanian Government Courier Service	408	423	(15)
1 824	Whole of Government eServices Policy Development and Project Management	1 967	2 080	(113)
1 078	Whole of Government Management of IT Based Projects	....	....	....
8 107	Whole of Government Management of <i>Service Tasmania</i>	8 041	8 621	(580)
14 067	Management of TASINET and Contract Management of Networking Tasmania	14 622	13 887	735
1 101	Computing Services including Facilities Management	2 981	2 375	606
737	Corporate Support to Ministerial and Parliamentary Support and Office of the Governor	852	808	44
27 328	Total Support for Government Agencies	28 871	28 194	677
Support for the Public Sector Employer				
1 634	Support for the Public Sector Employer	1 808	1 830	(22)
1 634	Total Support for the Public Sector Employer	1 808	1 830	(22)
Aboriginal Affairs				
442	Aboriginal Affairs - Policy Advice, Community Consultation and Services	481	398	83
442	Total Aboriginal Affairs	481	398	83
Multicultural Tasmania				
220	Multicultural Tasmania - Policy Advice, Community Consultation and Services	220	348	(128)
220	Total Multicultural Tasmania	220	348	(128)
Support for Local Government				
912	Support for Local Government	905	1 002	(97)
912	Total Support for Local Government	905	1 002	(97)
Women Tasmania				
949	Women Tasmania - Policy Advice, Community Consultation and Services	967	1 136	(169)
949	Total Women Tasmania	967	1 136	(169)

APPENDIX E

OUTPUT EXPENDITURE

COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE
BY OUTPUT FOR YEAR ENDED 30 JUNE 2001

1999-00 Actual Division / Output Group/Output \$'000	2000-01		
	Estimated \$'000	Actual \$'000	Variation \$'000
Administered Payments			
.... ¹ Goods and Services Tax	4 981	3 229	1 752
62 University Scholarships	62	75	(13)
728 Sundry Grants - Premier	439	518	(79)
.... Sundry Grants - Women Tasmania	50	50	....
350 Family Assistance Program	350	350	....
300 Employment and Training Program	300	300	....
20 Sundry Grants - Multicultural and Ethnic Affairs	20	20	....¹
85 Aboriginal Land Council	85	85	....
.... Port Arthur Appeal	....	64	(64)
.... Other	20	....	20
24 526 Regional Forest Agreement	5 500	2 060	3 440
26 070 Total Administered Payments	11 807	6 750	5 057
64 181 Total Premier and Cabinet	52 485	46 939	5 546
<i>Primary Industries, Water and Environment</i>			
Information and Land Services			
7 580 Land Services and Systems	6 383	7 139	(756)
9 650 Information Systems and Services	10 072	10 879	(807)
1 818 Government Valuation Services	1 874	1 813	61
576 Property Tasmania	....	....	....
6 490 <i>Service</i> Tasmania Shop Fronts	6 440	7 605	(1 165)
26 114 Total Information and Land Services	24 769	27 435	(2 666)
Food, Agriculture and Fisheries			
7 132 Agriculture Industry Development Services	9 323	9 740	(417)
9 854 Food Quality and Quarantine Services	6 623	7 673	(1 050)
7 110 Marine Farming and Wild Fisheries Management	8 057	7 707	350
1 566 Diagnostic Services	3 720	3 978	(258)
25 662 Total Food, Agriculture and Fisheries	27 723	29 097	(1 374)
Resource Management and Conservation			
42 464 National Parks and Public Land Management Services	29 169	12 424	16 745
.... Conservation of Tasmania's Flora, Fauna and Geoheritage	6 963	10 183	(3 220)
16 708 Land, Water and Nature Conservation Services	....	....	....
2 210 Cultural Heritage Services	2 531	2 056	475
.... Land, Water and Management Services	6 247	6 802	(555)
61 381 Total Resource Management and Conservation	44 910	31 465	13 445

APPENDIX E

OUTPUT EXPENDITURE

COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE
BY OUTPUT FOR YEAR ENDED 30 JUNE 2001

1999-00		2000-01		
Actual Division / Output Group/Output		Estimated	Actual	Variation
\$'000		\$'000	\$'000	\$'000
Environment Protection, Planning and Analytical Services				
9 469	Environmental Management and Pollution Control	9 666	7 536	2 130
1 934	Integrated Land Use Planning Services	2 260	2 163	97
3 973	Analytical Services	1 661	2 124	(463)
1 691	Resource Planning and Development Commission	2 385	2 045	340
689	Resource Management Planning Appeals Tribunal	727	783	(56)
17 756	Total Environment Protection, Planning and Analytical Services	16 699	14 651	2 048
Parks and Wildlife Services				
....	Parks and Wildlife Management	....	36 634	(36 634)
....	Total Parks and Wildlife Services	....	36 634	(36 634)
Administered Payments				
....	Launceston Flood Protection Scheme	150	150	....
56	Goods and Services Tax	2 627	2 882	(255)
594	Inland Fisheries Service - Government Contribution	701	1 118	(417)
1 756	Botanical Gardens - Government Contribution	1 496	1 512	(16)
586	Employment Schemes - Non-Departmental	....	177	(177)
555	Local Authorities: Subsidies under the <i>Water Management Act 1999</i>	848	848	....¹
2 648	Construction of Irrigation Schemes: Loan Charges Contribution	2 763	2 769	(6)
1 205	Rural Adjustment Scheme and FarmBi\$ Subsidies	844	1 608	(764)
....	Water Supply Grants	1 482	3 098	(1 616)
136	Contribution to Commonwealth, State and Industry Organisations	470	474	(4)
110	Wellington Park Contribution	110	110	....
8	Valuation Services to Government	740	765	(25)
70	National Estate Grants Program	250	32	218
191	Grants to the Royal Society for the Prevention of Cruelty to Animals	191	191	....
37	Grants to Rural Support Tasmania	30	30	....
276	Interest on borrowings for Minor Works (Rivers and Water Supply Commission)	284	269	15
123	Contribution to Cressy-Longford Reserve Fund	123	117	6
1 832	Grant to Tasmanian Institute of Agricultural Research	1 816	1 820	(4)
550	Savage River Remediation	1 702	572	1 130
486	Regional Forest Agreement Private Land Reserve System	5 500	2 930	2 570
168 799	<i>Service</i> Tasmania Revenue Distribution	180 000	187 218	(7 218)
1 997	Payments on behalf of Royal Tasmanian Botanical Gardens	2 750	1 535	1 215
3 639	Payments on behalf of Inland Fisheries Service	2 500	2 408	92
2 438	Grant to Tasmanian Aquaculture and Fisheries Institute	2 426	2 422	4
30 059	Natural Heritage Trust	9 832	25 689	(15 857)
218 153	Total Administered Payments	219 635	240 743	(21 108)

APPENDIX E

OUTPUT EXPENDITURE

COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE
BY OUTPUT FOR YEAR ENDED 30 JUNE 2001

1999-00 Actual Division / Output Group/Output \$'000	2000-01		
	Estimated \$'000	Actual \$'000	Variation \$'000
Capital Investment Program			
25 Inland Fisheries Service – Tamar Eel Holding Facility	....	....	....
113 Red/Green Passenger Quarantine Clearance System	....	....	....
225 Inland Fisheries Commission - Lake Sorell Fishery Recovery Project	225	225	....
243 Government Analytical and Forensic Laboratories - Forensic Biology extensions	....	....	....
.... Coal Mines Historic Site	210	243	(33)
.... Cradle Mountain Infrastructure	500	496	4
260 Building Services Maintenance	244	244	....¹
497 Mount Field Visitors' Centre	233	226	7
202 Hastings Cave State Reserve Development	640	598	42
.... Loan to Egg Marketing Board	....	300	(300)
1 565 Total Capital Investment Program	2 052	2 332	(280)
350 631 Total Primary Industries, Water and Environment	335 788	382 357	(46 569)
<i>State Development</i>			
Investment Trade and Development			
1 405 Marketing and Export Support	1 471	1 674	(203)
600 Major Events	621	678	(57)
724 Industrial Supplies Office	780	781	(1)
4 890 Investment Attraction and Project Development	4 960	5 235	(275)
518 Property and Loan Portfolio Administration	513	532	(19)
8 136 Total Investment Trade and Development	8 345	8 899	(554)
State Industries			
1 464 Enterprise Improvement Services	1 408	1 566	(158)
1 309 Small Business Services	1 311	1 330	(19)
284 Enterprise Centres and Employment Initiatives	310	312	(2)
756 Antarctic Industry Support	691	720	(29)
628 Innovation and Technology Support Services	1 168	1 264	(96)
392 Industry Council Support	440	445	(5)
264 Film, Television and Multimedia Support	250	256	(6)
5 098 Total State Industries	5 578	5 893	(315)
Centre for Research Industry and Strategic Planning			
891 Industry Planning and Policy	803	942	(139)
877 Industry Research Services	1 005	1 036	(31)
1 768 Total Centre for Research Industry and Strategic Planning	1 808	1 977	(169)
Tourism Marketing and Development			
13 956 Tourism Marketing	14 179	14 343	(164)
3 241 Tourism Development	3 388	3 488	(100)
4 028 Tourism Retail Travel Services	4 314	4 112	202
7 143 Tourism Wholesale Travel Services	6 350	6 183	167
28 367 Total Tourism Marketing and Development	28 231	28 126	105

APPENDIX E

OUTPUT EXPENDITURE

COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE
BY OUTPUT FOR YEAR ENDED 30 JUNE 2001

1999-00 Actual Division / Output Group/Output \$'000	2000-01		
	Estimated \$'000	Actual \$'000	Variation \$'000
Cultural, Heritage and Recreation Industry Development			
3 413 Tasmanian Museum and Art Gallery	3 501	3 528	(27)
591 Art Industry Development	674	685	(11)
3 385 Sport and Recreation	3 207	3 204	3
7 390 Total Cultural, Heritage and Recreation Industry Development	7 382	7 416	(34)
Administered Payments			
7 891 Interest	8 850	7 657	1 193
.... Goods and Services Tax	11 142	11 607	(465)
779 Employment Assistance Grants	790	227	563
22 190 Industry Development Grants and Subsidies	35 168	30 677	4 491
50 Tourism Development Grants	50	50	....
185 Tasmanian International Velodrome	185	185	....
472 Sports Scholarships	392	486	(94)
480 Local Employment Initiatives	600	600	....
1 174 Museum and Art Gallery Grants	1 174	1 174	....¹
2 024 Sundry Arts Grants and Loans	2 973	2 724	249
1 414 Sport and Recreation Grants	2 775	2 223	552
148 Government Contribution to Tasmanian Symphony Orchestra	148	148	....
9 Tasmanian Film Corporation	8	8	....
55 Theatre Royal Grant	55	55	....
920 Major Events Grants and Assistance	752	1 915	(1 163)
480 Tasmanian Convention Bureau	480	480	....
195 Meet in Tasmania Incentive	195	195	....
330 Regional Gateway Marketing Groups	330	330	....
376 Tasmanian Travel Centres	376	376	....
145 Tasmanian Visitor Information Network	145	145	....
687 Employment Rationalisation Program Repayment	705	742	(37)
909 Client Advances	9 550	4 989	4 561
18 297 Debt Repayment	5 000	5 113	(113)
49 831 Retail and Wholesale Direct Cost of Sales	51 718	43 082	8 636
1 000 Tasmanian Icon Program	1 000	1 250	(250)
110 040 Total Administered Payments	134 561	116 438	18 123
Capital Investment Program			
.... Abt Railway Project	1 000	1 000	....
.... Inveresk Rail Yard	500	500	....
1 000 Inveresk Art Gallery	....	....	....
.... Australian Maritime College - Model Test Basin	421	421	....¹
11 Building Services Maintenance	11	11	....
600 Mt Lyell Tailings Dam	....	....	....
1 700 Port Arthur Historic Site - Conservation Program	800	800	....
455 TSO Concert Hall	....	....	....
3 766 Total Capital Investment Program	2 732	2 732	....¹
164 566 Total State Development	188 637	171 482	17 155

APPENDIX E

OUTPUT EXPENDITURE

COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE
BY OUTPUT FOR YEAR ENDED 30 JUNE 2001

1999-00 Actual Division / Output Group/Output \$'000	2000-01			
	Estimated \$'000	Actual \$'000	Variation \$'000	
<i>Tasmanian Audit Office</i>				
Public Sector Management and Accountability				
2 896	Public Sector Management and Accountability	3 232	3 247	(15)
2 896	Total Public Sector Management and Accountability	3 232	3 247	(15)
Administered Payments				
....	Goods and Services Tax	270	150	120
....	Total Administered Payments	270	150	120
2 896	Total Tasmanian Audit Office	3 502	3 397	105
<i>Treasury and Finance</i>				
Financial and Resource Management Services				
1 987	Budget Development and Management	1 844	1 369	475
1 903	Financial Management and Accounting Services	1 798	1 948	(150)
685	Shareholder advice on Government Businesses	1 107	1 207	(100)
8 232	Government Property and Accommodation Services	4 788	3 801	987
36 400	Government Procurement Services	35 862	40 197	(4 335)
49 207	Total Financial and Resource Management Services	45 399	48 523	(3 124)
Economic and Fiscal Policy Advice				
1 397	Economic Policy Advice	1 713	1 689	24
1 826	Fiscal Policy Advice	2 032	1 796	236
188	Liquor Licensing and Gaming Policy Advice	189	210	(21)
6 706	Electricity Reform	3 811	2 843	968
10 117	Total Economic and Fiscal Policy Advice	7 745	6 538	1 207
Revenue and Regulatory Management Services				
6 012	Tax Administration and Revenue Collection	5 923	6 461	(538)
3 375	Regulation and Administration of Gaming	2 861	2 727	134
1 561	Regulation and Administration of Liquor and Accommodation	1 629	1 710	(81)
995	Government Prices Oversight and Electricity Regulation	2 026	1 519	507
11 943	Total Revenue and Regulatory Management Services	12 439	12 418	21
Administered Payments				
7	Goods and Services Tax	12 733	9 122	3 611
90	Research Institutions: Contributions	90	115	(25)
3	Royal Society Papers: Printing	3	3	....
669	Government Buildings: Power and Fuel	939	682	257
250	Government Accommodation: Rates	281	253	28
90	Government Accommodation: Rent and Other Expenses	353	184	169
15	Payment to Anzac Day Trust	15	15	....¹
11 848	Government Accommodation: Lease Management	12 000	11 203	797
1 902	Community Support Levy	1 545	2 092	(547)
....	Bass Strait Islands Community Service Obligation	4 870	4 443	427
....	Public Trustee Community Service Obligation	666	421	245
14 875	Total Administered Payments	33 495	28 532	4 963

APPENDIX E

OUTPUT EXPENDITURE

COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE
BY OUTPUT FOR YEAR ENDED 30 JUNE 2001

1999-00		2000-01		
Actual Division / Output Group/Output		Estimated	Actual	Variation
\$'000		\$'000	\$'000	\$'000
Capital Investment Program				
825	Building Services Maintenance	843	795	48
669	Property Services Office Works	1 138	1 138	....¹
5 000	Essential Maintenance	5 000	5 000	....¹
6 494	Total Capital Investment Program	6 981	6 933	48
92 636	Total Treasury and Finance	106 059	102 944	3 115
3 523 096	TOTAL EXPENDITURE	3 288 432	3 423 399	(134 967)

Notes:

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

APPENDIX F

**DETAILS OF INDEBTEDNESS TO THE STATE OF
STATUTORY AUTHORITIES AND GOVERNMENT OWNED
CORPORATIONS**

Balance 30 June 2000 \$'000		Notes	Transaction s \$'000	Balance 30 June 2001 \$'000
Hydro-Electric Corporation				
566 779	Advances		....	566 779
	<i>Less</i>			
348 486	Repayments	1	13 944	362 430
125 552	DRRTA contributions applied in reduction of indebtedness		441	125 993
40 836	Commonwealth DRRTA contribution applied in reduction of indebtedness		145	40 982
51 905	Net Indebtedness		(14 531)	37 374
Metropolitan Transport Trust				
4 664	Advances		....	4 664
	<i>Less</i>			
2 431	Repayments	1	504	2 935
1 097	DRRTA contributions applied in reduction of indebtedness		8	1 104
235	Commonwealth DRRTA contribution applied in reduction of indebtedness		3	238
901	Net Indebtedness		(514)	387
Rivers and Water Supply Commission Water Act 1957 (Non-Trading)				
2 356	Advances	2	....	2 356
2 356	Net Indebtedness		....	2 356
Tasmania Development and Resources				
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
63 084	TOTAL		(15 045)	48 039

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 the Rivers and Water Supply Commission under the *Rivers and Water Supply Commission Water Act 1957* and the Department of State Development under the *State Advances Act 1935* and the *Tasmanian Development Act 1984*. Interest is levied on the outstanding balance of the advances, however there are no scheduled principal repayments for these advances.