

Tasmania

2003

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 2003

Presented to both Houses of Parliament by the Honourable Dr David Crean, MLC,
Treasurer, in accordance with Section 9 of the *Financial Management and Audit Amendment Act 2003*

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 2003 is provided, highlighting the more significant elements contained within the Statements.

Statutory Requirements

The Treasurer's Financial Statements for the year ended 30 June 2003 are produced in accordance with Section 9 of the *Financial Management and Audit Amendment Act 2003* and Regulation 5 of the *Financial Management and Audit Regulations 1990*.

The Act requires that the Treasurer shall, before 31 August 2003, 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.

The Act also requires that the Treasurer shall, on or before 30 September 2003, 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

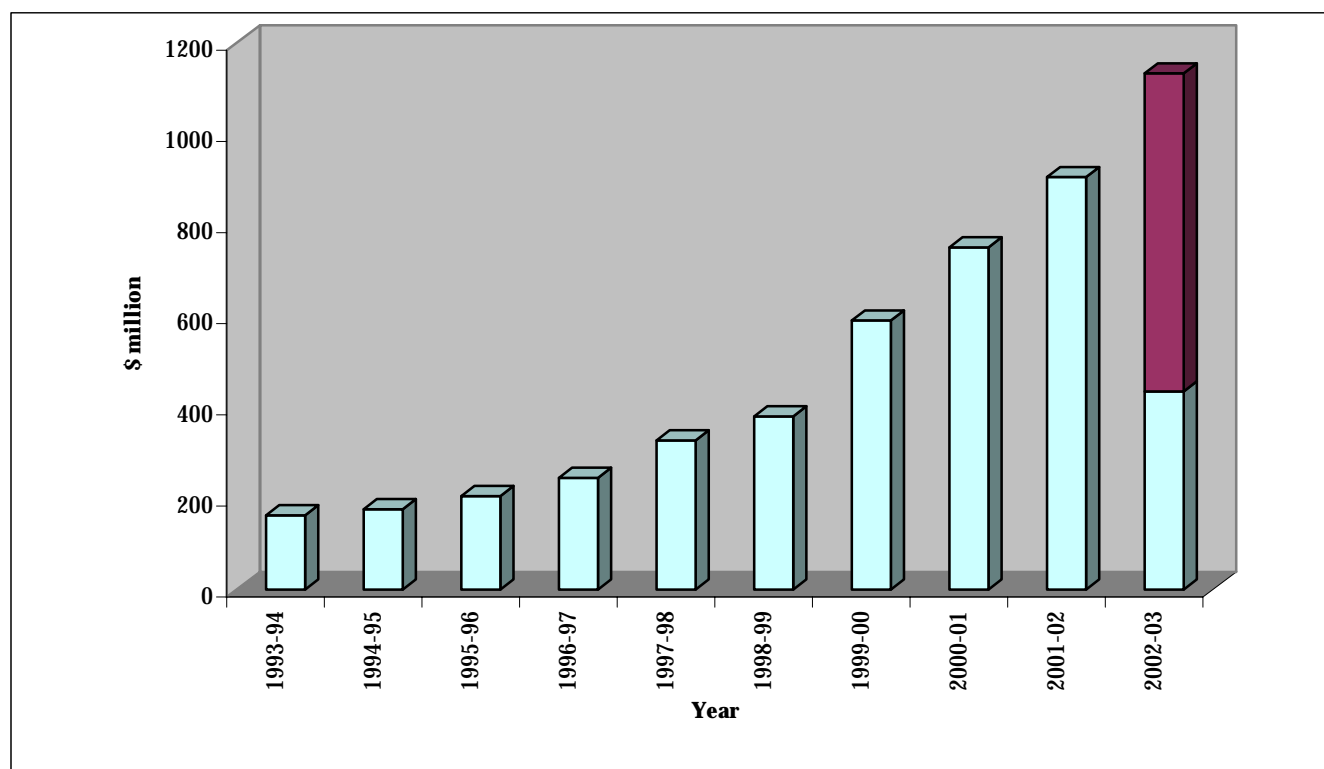
The Public Account, established pursuant to the *Public Account Act 1986*, comprises the Consolidated Fund and the Special Deposits and Trust Fund.

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 \$227.8 million to \$1 133.0 million between 30 June 2002 and 30 June 2003. For consistency, the 2002-03 Public Account balance excludes temporary debt repayments, reflecting the discontinuation of the end of year borrowing in 2002-03.

Chart 1 illustrates the movement in the balance of the Public Account from 1993-94 to 2002-03. The column representing the 2002-03 balance is split between the before and after temporary debt repayment balance, reflecting the discontinuation of the end of year borrowing. The lower segment of the column represents the after temporary debt repayment balance, with the upper segment of the column representing temporary debt repayments added back to the Public Account balance. For more information on temporary debt repayments, refer to Statement 1 (page 23).

Chart 1: The Public Account 1993-94 to 2002-03



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

- progressive funding, since 1994, of superannuation liabilities;
- progressive funding of risk management liabilities for the Tasmanian State Service; and
- the repayment of maturing debt from surplus cash held in the Public Account (refer Statement 1).

Consolidated Fund

Receipts to the Consolidated Fund for the year ended 30 June 2003 of \$2 550.5 million were \$113.6 million (4.7 per cent) above the estimate of \$2 436.9 million, and comprised \$2 505.1 million recurrent receipts and \$45.4 million capital receipts.

Expenditure from the Consolidated Fund for the year ended 30 June 2003 of \$2 541.8 million (net of loan repayments) was \$113.4 million (4.7 per cent) above the estimate of \$2 428.4 million, and comprised \$2 336.9 million recurrent services expenditure and \$204.9 million expenditure on works and services.

Total receipts increased 5.4 per cent on 2001-02, whilst total expenditure increased by 5.2 per cent.

Detailed information on Consolidated Fund transactions and explanations of 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 2002-03 and a percentage breakdown of the categories that make up the total.

Chart 2: Consolidated Fund - Total Sources of Funds 2002-03

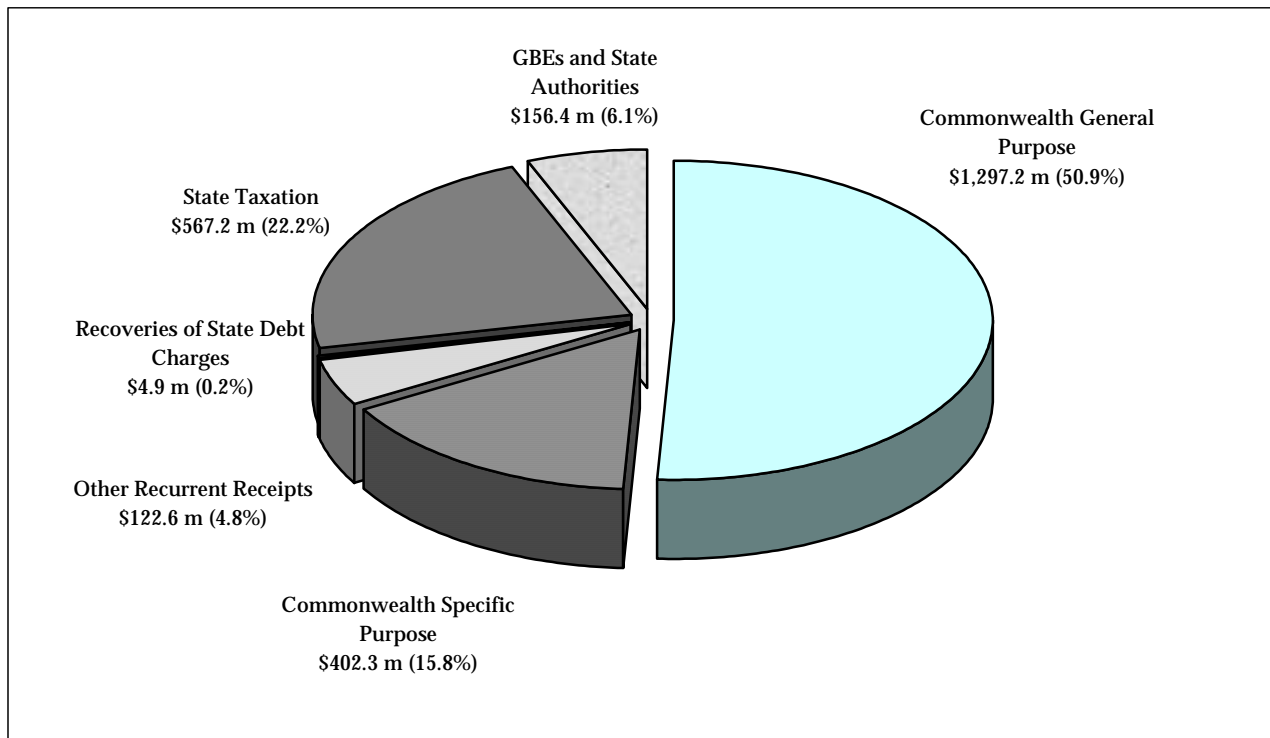
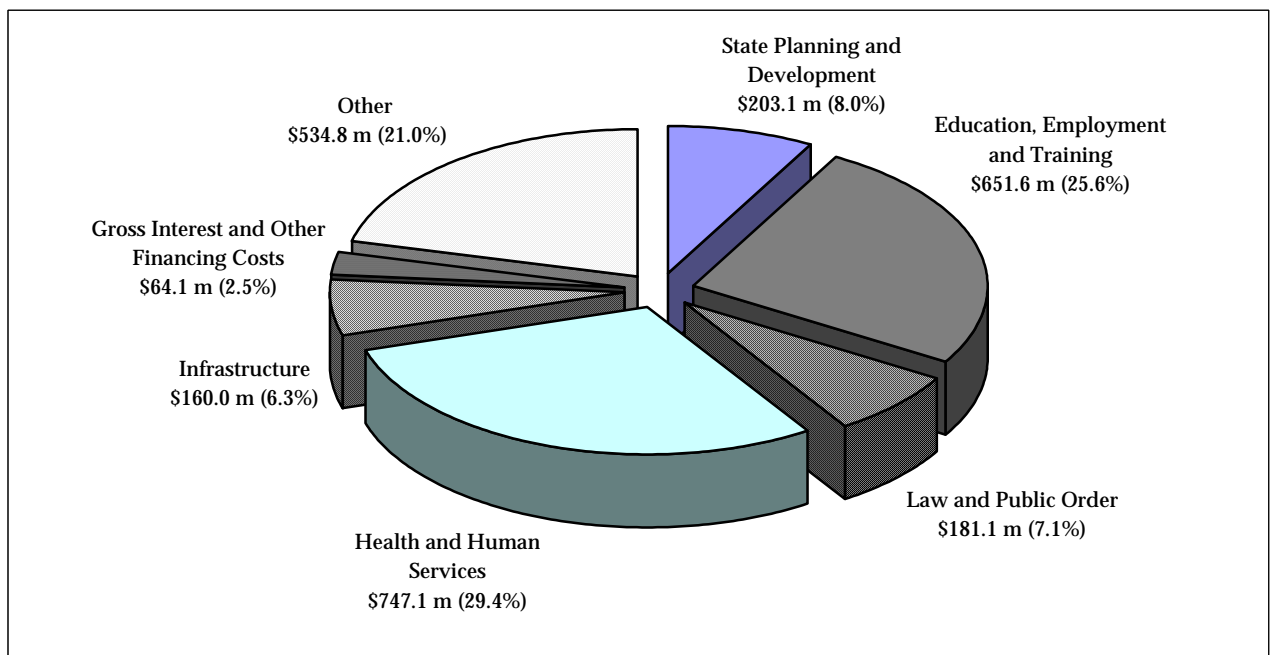


Chart 3 shows total Consolidated Fund expenditure for 2002-03 and a percentage breakdown of the categories that make up the total.

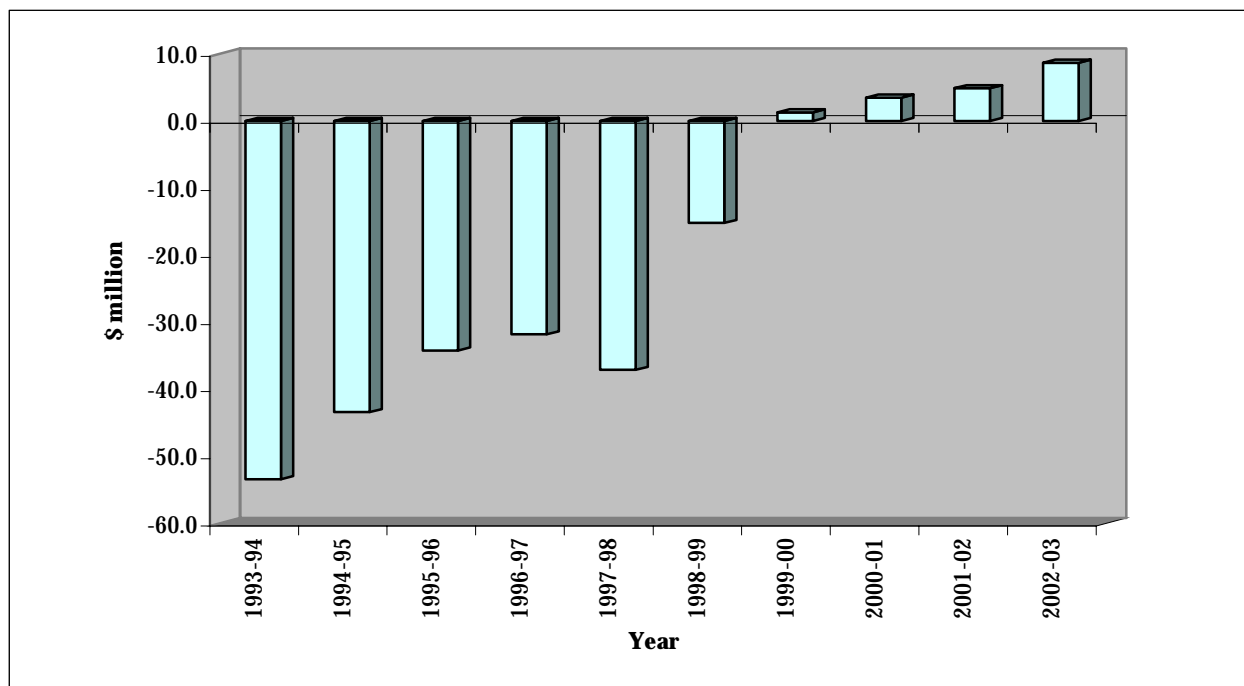
Chart 3: Consolidated Fund Expenditure 2002-03



Consolidated Fund Surplus (CFS)

The budgeted CFS for 2002-03 was \$8.5 million. The actual CFS was \$8.7 million, \$210 000 more than estimated. The surplus was applied toward the repayment of debt. Chart 4 shows the Consolidated Fund Outcome from 1993-94.

Chart 4: Consolidated Fund Outcome 1993-94 to 2002-03



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.

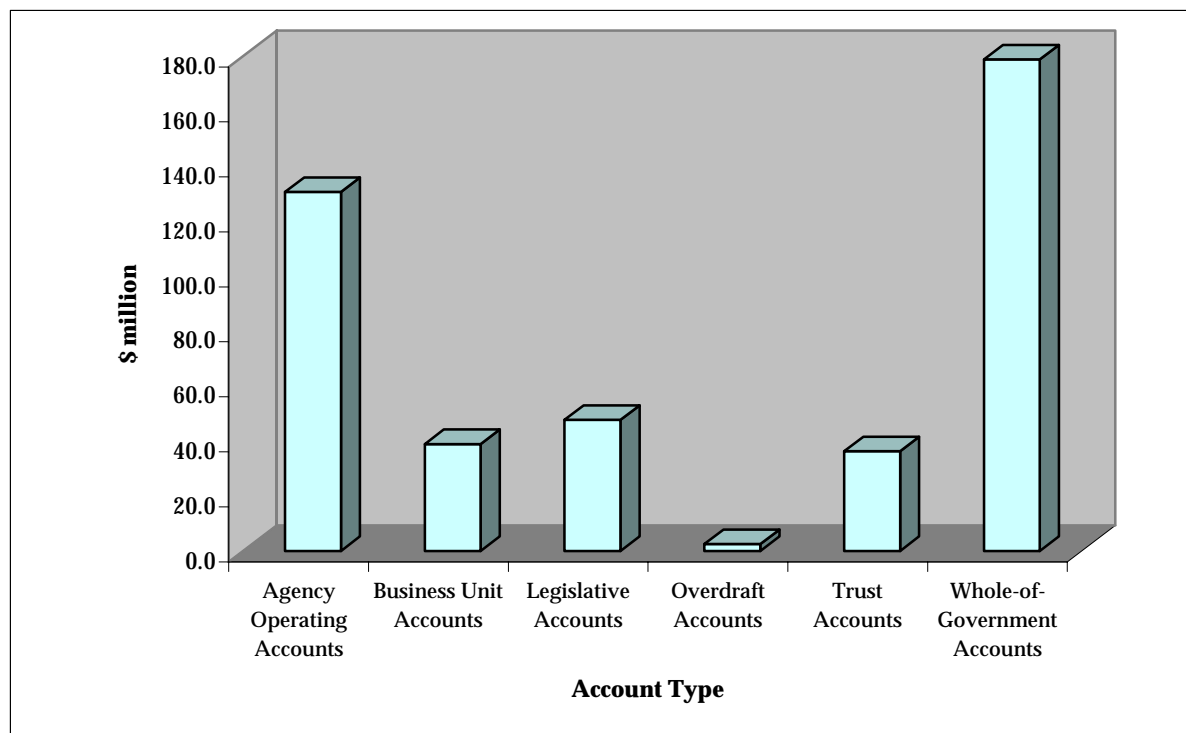
Special Deposits and Trust Fund

The Special Deposits and Trust Fund consists of various accounts, including operating, trust, overdraft, whole-of-government and 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 2003, the cash balance of the Fund was \$435.0 million, a decrease of \$470.3 million from the opening balance of \$905.3 million as a result of the discontinuation of the end of year borrowing practice in 2002-03 (refer Statement 1).

Chart 5 details the balances of accounts in the Special Deposits and Trust Fund as at 30 June 2003 according to account type.

Chart 5: Special Deposits and Trust Fund Balances by Account Type at 30 June 2003



As at 30 June 2003, \$178.8 million was retained in whole-of-government accounts, primarily consisting of \$590.4 million in the Superannuation Provision Account, \$91.5 million in the Economic and Social Infrastructure Fund and \$76.1 million in the Tasmanian Risk Management Fund Account, less the \$698.1 million overdraft balance of the Temporary Debt Repayment Account. In addition, \$130.6 million was retained in agency operating accounts. Business unit accounts totalled \$38.9 million, legislative accounts totalled \$47.7 million, approved overdraft accounts totalled \$2.5 million and trust accounts totalled \$36.4 million.

A summary of Special Deposits and Trust Fund Balances 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 2002-03 of \$3 703.1 million was \$145.5 million above the estimate of \$3 557.7 million.

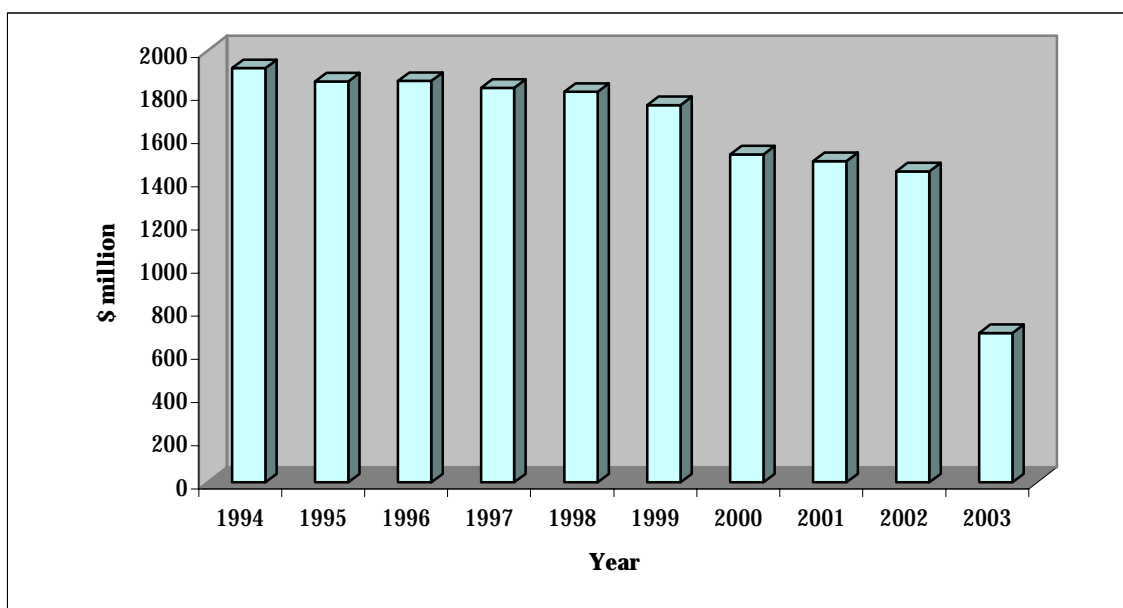
A summary and variance analysis by Division is provided in Statement 7 for Output expenditure. Details of Output expenditure by individual Output are provided in Appendix E.

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 2003 was \$692.7 million, a decrease of \$748.6 million from debt owing as at 30 June 2002. Chart 6 illustrates movements in State Debt since 1994.

The balance of State Debt at 30 June 2003 is not directly comparable to prior year balances, due to the discontinuation in 2002-03 of the former end of year borrowing practice. Surplus cash is used to repay maturing debt within a financial year, thus delaying refinancing borrowing until the latest possible time and reducing borrowing costs. For this reason, both cash balances and gross debt are maintained as low as possible during the year. In past years, at the end of the financial year, a temporary overnight borrowing was undertaken which had the effect of grossing up both cash and debt as at 30 June. With the move to accrual budgeting, the practice of the end of year borrowing has been discontinued. As a consequence, temporary debt repayments made throughout the year will no longer be offset by a temporary overnight borrowing at year end, and are now recorded in a new Temporary Debt Repayment Account within the Special Deposits and Trust Fund, which results in the Account being overdrawn.

Chart 6: State Debt Balances 30 June 1994 to 30 June 2003



Debt held by the Government consists of borrowings from the following sources:

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

State Debt was reduced in 2002-03 as a result of the application of the Consolidated Fund Surplus, the repayment of maturing debt from the Temporary Debt Repayment Account in the Special Deposits and Trust Fund (refer Statement 1), repayment of advances by State authorities and the application of Commonwealth compensation funds and debt management contributions.

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 by the State as they mature. In 2002-03, \$943 000 was refinanced, compared to \$31.4 million in 2001-02.

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 2003 totalled \$462.7 million compared with \$949.1 million as at 30 June 2002. The decrease is primarily attributable to the discontinuation of the end of year borrowing and the introduction of temporary debt repayment practices in 2002-03 (refer Statement 1).

As at 30 June 2003, Contingent and Other Liabilities totalled \$2 066.8 million, compared with \$1 863.5 million as at 30 June 2002. The increase is due to an increase in the actuarial assessments of the superannuation liability and the liabilities of the Tasmanian Risk Management Fund as at 30 June 2003.

The total contingent and other liabilities as at 30 June 2003 consisted of:

- guarantees given by the Government amounting to \$91 000;
- unfunded superannuation liability estimated at \$2 008.3 million; and
- other contingent liabilities of \$58.4 million.

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

Conclusion

The Public Account financial outcomes for 2002-03 continue to illustrate responsible management of the State's finances in accordance with the Government's Fiscal Strategy objectives.

In accordance with the Fiscal Strategy objective of maintaining the Consolidated Fund in surplus, the 2002-03 Consolidated Fund Outcome delivered a surplus of \$8.7 million, an increase of \$3.8 million over the surplus of \$4.9 million in 2001-02. Also in accordance with the Fiscal Strategy, the surplus was achieved without the introduction of any new taxes or increasing the rate of any existing State taxes. In fact, additional tax relief was provided in 2002-03 through a reduction in land tax and the abolition of several duties.

The Consolidated Fund Surplus was applied to reducing debt, contributing to the \$748.6 million reduction in State Debt, from \$1 441.3 million at 30 June 2002 to \$692.7 million at 30 June 2003. The discontinuation of the end of year borrowing and the introduction of temporary debt repayments (see Statement 1) was the major contributor to the reduction of debt, and similarly was the major reason for the reduction in financial assets from \$949.1 million in 2002 to \$462.7 million in 2003.

The management of the Public Account finances continues to contribute to strengthening the longer-term sustainability of the State's financial position.

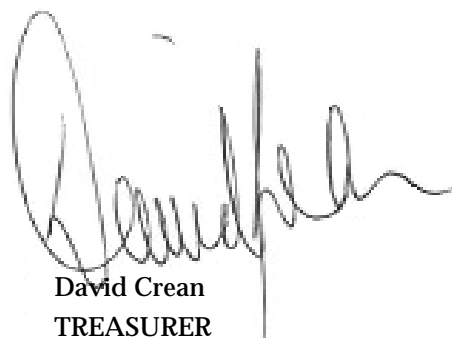
CERTIFICATION AND AUDIT REPORT

CERTIFICATION

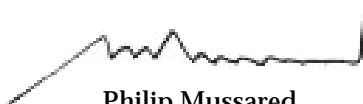
Treasurer's Financial Statements 2002-03

The accompanying financial statements of the Public Account for the year ended 30 June 2003 have been prepared in accordance with the provisions of the *Financial Management and Audit Amendment Act 2003* and the *Financial Management and Audit Regulations 1990*, and are in agreement with the relevant accounts and records so as to present fairly the transactions for the year ended 30 June 2003 and the components of financial position as at 30 June 2003.

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
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 2003. 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 2003 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

23 September 2003
HOBART

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.

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

Surplus cash is used to repay maturing debt within a financial year, thus delaying refinancing borrowing until the latest possible time and reducing borrowing costs. For this reason, both cash balances and gross debt are maintained as low as possible during the year. In past years, at the end of the financial year, a temporary overnight borrowing was undertaken which had the effect of grossing up both cash and debt as at 30 June. With the move to accrual budgeting, the practice of the end of year borrowing has been discontinued. As a consequence, temporary debt repayments made throughout the year will no longer be offset by a temporary overnight borrowing at year end, and are now recorded in a new Temporary Debt Repayment Account, an approved overdraft account within the Special Deposits and Trust Fund, which results in the Account being overdrawn.

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.

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.

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 Deposits 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, risk management 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 2003 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.

Agency Restructuring and Comparative Reporting

The *State Service (Restructuring) Order (No 2) 2002* established, from 9 August 2002, the new Department of Tourism, Parks, Heritage and the Arts (DTPHA), and provided for:

- the transfer of the Parks and Wildlife Service Division (excluding Crown Land Services), the Tasmanian Heritage Office and the Royal Tasmanian Botanical Gardens from the Department of Primary Industries, Water and Environment to DTPHA;
- the transfer of Tourism Tasmania, Arts Tasmania, Events Tasmania, the Tasmanian Bicentenary Office and the Tasmanian Museum and Art Gallery from the former Department of State Development to DTPHA;
- a change of name of the Department of State Development to the Department of Economic Development; and
- the transfer of the Seniors Bureau, previously part of the Department of Health and Human Services, to the Department of Premier and Cabinet.

The financial reporting changes have been made effective from 1 July 2002. Both Consolidated Fund estimates and actual amounts for 2002-03 have been prepared in accordance with the new State Service structure.

In accordance with generally accepted accounting principles, comparative data for 2001-02 presented in the statements and appendices herein has not been adjusted, and therefore reflects the actual administrative structure in place as 30 June 2002, except in Appendix E in which 2001-02 expenditure has been recast, where possible, to assist in comparability.

Reporting Format

The Treasurer's Financial Statements are prepared on a cash accounting basis to align with the 2002-03 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, Statement of Financial Performance 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 2003

2001-02 \$'000	The Public Account	Notes	2002-03 \$'000
....	Consolidated Fund	1	....
905 282	Special Deposits and Trust Fund	2	1 133 077
905 282	Balance 30 June (Before Temporary Debt Repayments)	3	1 133 077
....	Less Temporary Debt Repayments	4	(698 123)
905 282	Balance 30 June (After Temporary Debt Repayments)		434 954

REPRESENTED BY:

(15 508)	Westpac Banking Corporation	(21 741)
899 000	Treasurer's Account Fixed Deposits	433 000
210	Advances to Heads of Agency	210
21 580	Specific Trust Account Fixed Deposits	23 484
905 282	Balance 30 June	434 954

Notes:

- For details of Consolidated Fund transactions for 2002-03, refer to Statements 2, 3, 4 and 5 and Appendices A, B and C.
- For details on the Special Deposits and Trust Fund for 2002-03, refer to Statement 6 and Appendix D.
- 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.
- Surplus cash is used to repay maturing debt within a financial year, thus delaying refinancing borrowing until the latest possible time and reducing borrowing costs. For this reason, both cash balances and gross debt are maintained as low as possible during the year. In past years, at the end of the financial year, a temporary overnight borrowing was undertaken which had the effect of grossing up both cash and debt as at 30 June. With the move to accrual budgeting, the practice of the end of year borrowing has been discontinued. As a consequence, temporary debt repayments made throughout the year will no longer be offset by a temporary overnight borrowing at year end, and are now recorded in a new Temporary Debt Repayment Account within the Special Deposits and Trust Fund, which results in the Account being overdrawn.

STATEMENT 2
CONSOLIDATED FUND

SUMMARY OF TRANSACTIONS FOR YEAR ENDED 30 JUNE 2003

2001-02			2002-03	
Actual		Notes	Estimate	Actual
\$'000			\$'000	\$'000
....	BALANCE 1 JULY		....	....
	Receipts	1		
2 377 370	Recurrent Receipts		2 395 284	2 505 091
42 831	Capital Receipts		41 600	45 425
2 420 202	Total		2 436 884	2 550 516
	Expenditure	2		
2 213 142	Recurrent Services		2 289 807	2 336 895
202 158	Works and Services		138 557	204 892
2 415 299	Total		2 428 364	2 541 786
4 902	Consolidated Fund Outcome		8 520	8 730
	Financing	3		
(4 902)	Net Loan Repayments		(8 520)	(8 730)
(4 902)	Total		(8 520)	(8 730)
....	BALANCE 30 JUNE		....	....

Notes:

- For a summary of Consolidated Fund receipts, refer to Statement 3.
- In accordance with section 2 of the *Public Account Act 1986*, Recurrent Services expenditure represents the cost of the ordinary annual services of the Government, whilst Works and Services expenditure represents expenditure, funded from works and services appropriations, on public works or property or the making of loans. For a summary of Consolidated Fund expenditure refer to Statement 4.
- Loan repayments funded outside the Consolidated Fund, from Commonwealth Government 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 2003

2001-02			2002-03		
Actual	Item	Notes	Estimate	Actual	Variation
\$'000			\$'000	\$'000	\$'000
Recurrent					
Commonwealth Sources					
1 218 925	General Purpose Payments	1	1 269 600	1 297 155	27 555
338 120	Specific Purpose Payments		346 768	358 127	11 359
1 557 045	Total Commonwealth Sources		1 616 368	1 655 283	38 915
State Sources					
529 269	Taxation	2	494 492	567 223	72 731
159 744	Receipts from Government Business Enterprises, State-owned Companies and State Authorities		152 053	156 397	4 344
76 521	Departmental Fees and Recoveries		81 112	87 040	5 928
6 577	Recoveries of State Debt Charges		6 224	4 872	(1 352)
13 600	Sale and Rent of Government Property		11 603	2 413	(9 190)
10 671	Resource Rents and Royalties		12 908	7 980	(4 928)
23 943	Other Recurrent Receipts		20 524	23 884	3 360
820 325	Total State Sources		778 916	849 809	70 893
2 377 370	Total Recurrent		2 395 284	2 505 091	109 807
Capital					
Commonwealth Sources					
41 478	Specific Purpose Payments		40 765	44 152	3 387
41 478	Total Commonwealth Sources		40 765	44 152	3 387
State Sources					
1 353	Loan Repayments		835	1 273	438
1 353	Total State Sources		835	1 273	438
42 831	Total Capital		41 600	45 425	3 825
2 420 202	TOTAL RECEIPTS	3	2 436 884	2 550 516	113 632

Notes:

- In 2002-03, Tasmania's General Purpose Payments (GPPs) were again determined by the State's Guaranteed Minimum Amount (GMA) rather than GST revenue. Actual GPPs were 2.2 per cent over the Budget estimate for the year to 30 June 2003, due to growth in a number of components of the GMA. In particular, the increase in the level of GPPs was due to growth in the national Financial Assistance Grants foregone pool, as a result of the effect of indexation and national population growth, a rise in the level of Revenue Replacement Payments foregone and an increase in demand for First Home Owner Scheme grants in Tasmania.
- Total State taxation receipts are \$72.7 million above the Budget estimate for the year to 30 June 2003 primarily as a result of higher than expected levels of Stamp Duties, due to greater than anticipated activity in the property market.
- For details of receipts by item, refer to Appendix B.

STATEMENT 4
CONSOLIDATED FUND

SUMMARY OF EXPENDITURE FOR YEAR ENDED 30 JUNE 2003

2001-02			2002-03	
Actual		Notes	Estimated	Actual
\$'000			\$'000	\$'000
	Recurrent Services			
2 046 954	Annual Appropriation		2 119 455	2 165 473
166 188	Reserved by Law	1	170 352	171 422
2 213 142	Total Recurrent Services		2 289 807	2 336 895
	Works and Services			
202 158	Capital Investment Program, Roads and Housing	2	138 557	204 892
202 158	Total Works and Services		138 557	204 892
2 415 299	TOTAL EXPENDITURE		2 428 364	2 541 786

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 included under Net Loan Repayments in Statement 2.
2. For details of the variation in expenditure by Division, 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 2002-03 (INCLUDING EXPENDITURE RESERVED BY LAW)
FOR YEAR ENDED 30 JUNE 2003

2001-02		2002-03			
Actual	Division	Notes	Estimate	Actual	Variation
\$'000			\$'000	\$'000	\$'000
91 782	Economic Development		45 300	45 903	(603)
621 937	Education		644 779	647 729	(2 950)
469 524	Finance-General	1	445 954	512 269	(66 315)
715 118	Health and Human Services	2	725 703	747 155	(21 452)
4 514	House of Assembly		4 631	4 658	(27)
163 610	Infrastructure, Energy and Resources		164 775	173 342	(8 567)
60 045	Justice and Industrial Relations		64 218	66 944	(2 726)
3 318	Legislative Council		3 394	3 342	52
3 508	Legislature-General		3 545	3 533	12
10 792	Ministerial and Parliamentary Support		11 059	12 559	(1 500)
1 919	Office of the Governor		1 969	2 018	(49)
114 374	Police and Public Safety		116 278	117 316	(1 038)
21 596	Premier and Cabinet		21 270	21 827	(557)
95 082	Primary Industries, Water and Environment		73 255	75 778	(2 523)
252	Tasmanian Audit Office		298	239	59
....	Tourism, Parks, Heritage and the Arts	3	61 028	66 723	(5 695)
38 637	Treasury and Finance		41 352	40 893	459
2 416 008	TOTAL EXPENDITURE	4	2 428 808	2 542 229	(113 421)

Notes:

- Total expenditure by Finance-General was \$66.3 million above estimate. Capital expenditure was \$61.3 million above estimate as a result of the passage of the *Consolidated Fund Appropriation (Supplementary Appropriation for 2002-2003) Act 2003* which appropriated \$61.3 million in capital funding to the Economic and Social Infrastructure Fund (ESIF). Recurrent expenditure was \$3.9 million above estimate, as the net result of a number of increased expenditures and offsetting savings. Principal variations included an additional contribution of \$16.0 million to the Superannuation Provision Account in line with Government policy to eliminate the unfunded superannuation liability by June 2018, an additional contribution of \$11.2 million to the ESIF, primarily as a provision for future costs associated with TT-Line marketing, \$16.7 million additional recurrent expenditure as a result of the passage of the second Appropriation Act, an additional \$8.8 million in First Home Owners Scheme payments, savings of \$6.0 million in debt servicing costs, savings of \$20 million in the Treasurer's Reserve and savings of \$13 million in the provision for wage increases.
- Additional Consolidated Fund expenditure of \$21.5 million by the Department of Health and Human Services is largely a result of the introduction of the nurses post graduate allowance (\$3.2 million), increasing nursing hours per patient day (\$4 million), increases in the breast screening and air ambulance contracts (\$1.3 million), Aurora pensioner discounts, including a four year back claim (\$3 million) and increased expenditure funded by increased Commonwealth Special Purpose Payments for Disability Services, National Health Development Fund, High Cost Drugs, Home and Community Care and Supported Accommodation Assistance Program (\$7.7 million).

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3. Recurrent expenditure by the Department of Tourism, Parks, Heritage and the Arts is, in total, \$6.2 million over Budget, partially due to additional funding of \$2.3 million provided to meet costs incurred in establishing the new agency, which was not reflected in the original Budget. Additional expenditure and funding, amounting to \$3.9 million, included amounts for wild fire fighting cost, reimbursement to the Department for the sale of property assets, costs for the Tasmanian Museum and Art Gallery to operate the new National Archives Building and support for additional AFL football matches and the Ten Days on the Island Festival. These amounts were offset by savings of \$455 000 in capital expenditure, primarily due to delays in completing the Cradle Mountain Infrastructure Project.
 4. 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 2003

Balance 1 July 2002 \$'000	Division	Notes	Receipts \$'000	Expenditure \$'000	Balance 30 June 2003 \$'000
14 425	Economic Development		108 735	107 995	15 165
28 266	Education		868 456	873 175	23 547
712 079	Finance-General		3 969 197	3 774 311	906 965
53 889	Health and Human Services		1 046 911	1 019 011	81 789
8	House of Assembly		4 728	4 728	8
7 920	Infrastructure, Energy and Resources		459 592	457 931	9 580
6 275	Justice and Industrial Relations		107 431	104 869	8 838
10	Legislative Council		3 385	3 391	5
7	Legislature-General		4 298	4 260	46
134	Office of the Governor		2 273	2 336	71
2 431	Police and Public Safety		125 824	127 584	672
20 393	Premier and Cabinet		76 617	77 118	19 892
47 461	Primary Industries, Water and Environment		397 504	391 995	52 969
767	Tasmanian Audit Office		3 666	3 789	643
12 066	Tourism, Parks, Heritage and the Arts		133 435	137 045	8 456
(850)	Treasury and Finance		122 344	117 064	4 430
905 282	TOTAL SPECIAL DEPOSITS AND TRUST FUND (BEFORE TEMPORARY DEBT REPAYMENTS)		7 434 397	7 206 602	1 133 077
....	TEMPORARY DEBT REPAYMENTS	1	30 370	728 493	(698 123)
905 282	TOTAL SPECIAL DEPOSITS AND TRUST FUND (AFTER TEMPORARY DEBT REPAYMENTS)	2	7 464 767	7 935 095	434 954

Notes:

- Surplus cash is used to repay maturing debt within a financial year, thus delaying refinancing borrowing until the latest possible time and reducing borrowing costs. For this reason, both cash balances and gross debt are maintained as low as possible during the year. In past years, at the end of the financial year, a temporary overnight borrowing was undertaken which had the effect of grossing up both cash and debt as at 30 June. With the move to accrual budgeting, the practice of the end of year borrowing has been discontinued. As a consequence, temporary debt repayments made throughout the year will no longer be offset by a temporary overnight borrowing at year end, and are now recorded in a new Temporary Debt Repayment Account within the Special Deposits and Trust Fund, which results in the Account being overdrawn.
- 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 2003

2001-02			2002-03		
Actual	Division	Notes	Estimate	Actual	Variation
\$'000			\$'000	\$'000	\$'000
114 720	Economic Development	1	79 510	107 995	(28 485)
763 398	Education		786 016	785 703	313
524 109	Finance-General	2	589 602	549 964	39 638
901 799	Health and Human Services	3	921 943	953 818	(31 875)
4 584	House of Assembly		4 698	4 728	(30)
382 169	Infrastructure, Energy and Resources	4	336 652	396 776	(60 124)
74 539	Justice and Industrial Relations		79 873	86 473	(6 600)
3 396	Legislative Council		3 421	3 391	30
3 954	Legislature-General		3 916	4 260	(344)
10 770	Ministerial and Parliamentary Support		11 414	12 873	(1 459)
2 092	Office of the Governor		2 029	2 336	(307)
125 825	Police and Public Safety		125 135	127 584	(2 449)
54 052	Premier and Cabinet		57 835	59 530	(1 695)
357 077	Primary Industries, Water and Environment	5	317 679	355 751	(38 072)
3 645	Tasmanian Audit Office		3 509	3 789	(280)
124 287	Tourism, Parks, Heritage and the Arts		127 060	131 394	4 334
112 305	Treasury and Finance		107 358	116 735	(9 377)
3 562 720	TOTAL EXPENDITURE	6	3 557 650	3 703 102	(145 450)

Notes:

- Total Output expenditure by the Department of Economic Development was \$28.5 million higher than anticipated. The increased expenditure was primarily due to higher than expected debt reduction repayments, as a result of the repayment of a loan by Incat.
- Expenditure by Finance-General was \$39.6 million below estimate. This variation consisted of:
 - savings of \$13 million in the Provision for Wage Increases Output, as expenditure is incurred directly by other agencies and offset by savings in this Output; and
 - savings of \$20 million in the Treasurer's Reserve, as outflows are included in the expenditure of other agencies and offset by savings in this Output.
- Expenditure by the Department of Health and Human Services was \$31.9 million above estimate. The Hospitals and Ambulance Services Output Group was \$20.2 million above Budget as a result of increased funding provided to meet the cost of introducing the nurses post graduate allowance, increased nursing hours and increased costs under the air ambulance contract, together with additional expenditure, funded by increased Commonwealth funding, for High Cost Drugs and from the National Health Development Fund. Other increased Output Group expenditure was funded by higher than anticipated Departmental revenues derived from the provision of services and sources other than the Consolidated Fund.

Expenditure for the Housing Services Output Group was \$15.1 million above Budget partially due to a change in priorities between capital and recurrent expenditure. The increased expenditure for this Output Group is therefore partially reflected in a reduction in expenditure in the Capital Investment Program. Further increased expenditure under this Output Group was funded by higher than anticipated departmental source revenues.

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4. Expenditure by the Department of Infrastructure, Energy and Resources was \$60.1 million higher than Budget, primarily due to an increase in Administered Payments receipts, including stamp duties, which the Department collects on behalf of external bodies and forwards to the relevant organisations.
 5. The Department of Primary Industries, Water and Environment's 2002-03 expenditure was \$38.1 million higher than expected. Expenditure for the Food, Agriculture and Fisheries Output Group is \$4.1 million above Budget due to unanticipated receipt and subsequent expenditure of external funds which were not originally budgeted for. Administered Payments are \$25.6 million above Budget primarily due to higher than anticipated usage of *Service Tasmania* shop fronts resulting in increased expenditure in respect of *Service Tasmania* Revenue Distribution. Additionally, there has been increased expenditure in relation to the Natural Heritage Trust program.
 6. For details of Output expenditure, refer to Appendix E.

STATEMENT 8
STATE DEBT
SUMMARY FOR YEAR ENDED 30 JUNE 2003

	Notes	Tascorp \$'000	Common- wealth \$'000	Total \$'000
BALANCE AS AT 1 JULY 2002		1 389 113	52 202	1 441 316
<i>Less</i>				
Loans Redeemed from Gross Consolidated Fund Surplus		8 288	....	8 288
Loans Redeemed from Temporary Debt Repayment Account	1	697 740	383	698 123
Loans Redeemed from Debt Retirement Reserve Trust Account	2	....	560	560
Loans Redeemed from Commonwealth Compensation	3	3 646	....	3 646
Debt Management Contribution	4	12 000	....	12 000
Loans Redeemed from Co-operative Housing Society Proceeds	5	50	....	50
Authority Repayments	6	14 674	....	14 674
Loans Redeemed in connection with the Spirit of Tasmania	7	4 506	....	4 506
Amortisation of Net Discount/Premiums		6 746	....	6 746
Total Loans Redeemed		747 649	943	748 592
BALANCE AS AT 30 JUNE 2003	8	641 464	51 259	692 723

Notes:

- Surplus cash is used to repay maturing debt within a financial year, thus delaying refinancing borrowing until the latest possible time and reducing borrowing costs. For this reason, both cash balances and gross debt are maintained as low as possible during the year. In past years, at the end of the financial year, a temporary overnight borrowing was undertaken which had the effect of grossing up both cash and debt as at 30 June. With the move to accrual budgeting, the practice of the end of year borrowing has been discontinued. As a consequence, temporary debt repayments made throughout the year will no longer be offset by a temporary overnight borrowing at year end, and are now recorded in a new Temporary Debt Repayment Account within the Special Deposits and Trust Fund, which results in the Account being overdrawn.
- Commonwealth Loans redeemed from the Debt Retirement Reserve Trust Account include \$442 841 contributed from the Consolidated Fund.
- During 2002-03, compensation of \$2.8 million was received from the Commonwealth in respect of the refinancing of maturing Commonwealth Debt, which was applied, together with \$860 000 compensation funds carried forward from 2001-02, to the reduction of debt.
- In order to smooth out the one-off impact of capital losses on the Consolidated Fund and establish a facility to enable debt management activities to be undertaken within a financial year, the Budget provides for a contribution to the Debt Management Account held in the Special Deposits and Trust Fund to allow for debt management activities. Any unused funds at the end of the each financial year may be used to repay Gross Debt. Unused funds of \$5 million at 30 June 2002 were carried forward and applied, together with the 2002-03 contribution of \$7 million, to the repayment of debt.
- Loan funds advanced under the *Co-operative Housing Societies Act 1963* for the purpose of purchasing or building dwellings has been wound up. The final balance of the Co-operative Housing Societies repayments, held in the Housing Societies Working Account (T884) in the Special Deposits and Trust Fund, was applied to reduce debt in 2002-03.

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6. Since 1994-95, State authorities have been able to repay advances from the Government that were sourced from Financial Agreement funds.
 7. The Government holds and services a proportion of the debt associated with the purchase of the original *Spirit of Tasmania*, which as at 30 June 2003 stands at \$25.8 million. Of this balance, \$8.9 million is reflected in the overdraft balance of the Temporary Debt Repayment Account, and \$16.9 million is included in the balance of debt held with Tascorp. The outstanding liability will be repaid by 2009.
 8. Internal borrowings of \$8.2 million as at 30 June 2003 (\$10.9 million as at 30 June 2002) facilitated through the overdrawing of the Government Car Fleet Account in the Special Deposits and Trust Fund are not treated as borrowings for the purpose of this Statement.

STATEMENT 9
STATE DEBT

SUMMARY OF BORROWINGS BY MATURITY AS AT 30 JUNE 2003

Total 30 June 2002 \$'000	Year of Maturity	Note	Tascorp \$'000	Commonwealth \$'000	Total 30 June 2003 \$'000
743 692	2002-03		....	....	....
171 379	2003-04		138 773	36 688	175 461
179 253	2004-05		171 521	7 355	178 876
267 962	2005-06		257 387	7 217	264 604
....	2006-07		....	....	....
45 048	2007-08		39 900	....	39 900
....	2008-09		....	....	....
....	2009-10		....	....	....
....	2010-11		....	....	....
4 531	2011-12		4 906	....	4 906
7 084	2012-13		7 448	....	7 448
....	2013-14		....	....	....
....	2014-15		....	....	....
22 367	2015-16		21 529	....	21 529
1 441 316	TOTAL	1	641 464	51 259	692 723

Note:

- The Tascorp debt portfolio includes "zero coupon" loans with a face value of \$65.1 million that are shown at the historic capital cost of \$33.1 million (\$37.5 million as at 30 June 2002). 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 2003

Liability			Current	Non-	Total
30 June			Liability	Current	Liability
2002	Agreement	Notes	30 June	30 June	30 June
\$'000			2003	2003	2003
			\$'000	\$'000	\$'000
140 560	Commonwealth State Housing Agreements	1	3 642	133 425	137 067
127 780	State Works and Housing Assistance Acts	2	1 418	125 005	126 423
209	Housing Assistance Act 1973	3	6	198	204
268 549	TOTAL	4	5 065	258 629	263 694

Notes:

1. Accumulated repayments to 30 June 2003 for this agreement were \$61.99 million. Initial total loans raised were \$199.06 million.
2. Accumulated repayments to 30 June 2003 for this agreement were \$38.18 million. Initial total loans raised were \$164.60 million.
3. Accumulated repayments to 30 June 2003 for this agreement were \$96 227. Initial total loans raised were \$300 000.
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), and the Housing Assistance Act 1973 Account (T124), are shown under the Finance-General Division of Appendix D.

STATEMENT 11
FINANCIAL ASSETS

AS AT 30 JUNE 2003

30 June 2002 \$'000	Description	Notes	30 June 2003 \$'000
	Investments		
905 282	Deposits and Securities	1	434 954
625	Salmon Enterprises of Tasmania Pty Ltd	2	625
905 907	Total Investments	3	435 579
	Loans		
38 873	State Authorities	4	23 876
1 486	Loans to Public Bodies	5	669
2 017	Private Forestry Loans	6	1 852
848	Loans to Local Government for Development Purposes	7	731
43 224	Total Loans		27 128
949 131	TOTAL		462 706

Notes:

1. Includes \$23.5 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 holds 625 000 "A" class shares shown at par value.
3. Ordinary shares held in State-owned Companies are not classified as a financial asset. The State's investment in such corporations is reported within the relevant departmental annual reports. As at 30 June 2003, the State held 100 per cent of the issued share capital in the following corporations:
 - Aurora Energy Pty Ltd;
 - Burnie Port Corporation Pty Ltd;
 - Hobart Ports Corporation Pty Ltd;
 - Metro Tasmania Pty Ltd;
 - Port of Devonport Corporation Pty Ltd;
 - Port of Launceston Pty Ltd;
 - TOTE Tasmania Pty Ltd;
 - Transend Networks Pty Ltd; and
 - TT-Line Pty 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 Loan Guarantees Act 1976*, *Public Bodies Assistance Act 1971*, *Elderly Citizens' Clubs and Youth Centres Act 1966* and the *Community Centres Loans Act 1959*. The balance represents that part of the total loans (\$1.4 million as at 30 June 2003) 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's Annual Report.
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 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 2003

Liability as at 30 June 2002 \$'000	Notes	Amount of Guarantee \$'000	Liability as at 30 June 2003 \$'000
Guarantees given by the Government			
58	<i>State Loans and Loan Guarantees Act 1976</i>	140	37
1 138	<i>Tasmanian Development Act 1983</i>	54	54
1 196	Total	194	91
<hr/>			
Unfunded Liability as at 30 June 2002 \$'000	Gross Liability	Provisions as at 30 June 2003	Unfunded Liability as at 30 June 2003 \$'000
Superannuation Liability			
1 771 329	<i>Retirement Benefits Act 1993</i>	2 775 069	1 973 407
12 153	Parliamentary Superannuation Fund	18 180	12 624
1 967	Parliamentary Retiring Benefits Fund	6 958	375
20 741	<i>Judges' Contributory Pensions Act 1968</i>	21 869	21 869
1 806 189	Total	2 822 076	2 008 275
<hr/>			
Other Contingent Liabilities			
56 083	Tasmanian Risk Management Fund	58 390	58 390
56 083	Total	58 390	58 390
<hr/>			
1 863 468	Total Contingent and Other Liabilities		2 066 756

Notes:

- Three loans advanced/guaranteed under the *State Loans and Loan Guarantees Act 1976* and the *Tasmanian Development Act 1983* were repaid/extinguished during 2002-03.
- The Accrued Benefit liability represents the total of the present day (i.e. at 30 June 2003) 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 Retirement Benefits Fund (RBF) defined benefit scheme is an unfunded scheme in respect of employer contributions. The Superannuation Provision Account (SPA) 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 is 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 2003. It should be noted that the balance of the SPA is not offset against the figures shown above.

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4. In November 2002, Parliament approved legislation that repealed the *Parliamentary Superannuation Act 1973* and the *Parliamentary Retiring Benefits Act 1985* with effect from 31 December 2002. The scheme details have been reproduced under the *Retirement Benefits (Parliamentary Superannuation) Regulations 2002*. The Parliamentary Superannuation Fund (PSF) and the Parliamentary Retiring Benefits Fund (PRBF) are now sub-funds of the Retirement Benefits Fund (RBF). As a consequence, the RBF Board became the trustee of these funds and the Parliamentary Superannuation and Retiring Benefits Trust (PSRBT) ceased to exist. This decision, which followed a recommendation from the PSRBT to take such action, has not altered the benefits payable to PSF or PRBF members, but will provide administration efficiencies and reduce costs.
 5. 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 cost basis. An actuarial valuation of the scheme was undertaken as at 30 June 2003. The liabilities of the scheme relate to the four members and 30 pensioners who were covered by the provisions of the *Parliamentary Superannuation Act 1973* as at 30 June 2003.
 6. 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 on or 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 the PRBF at the rate of 23.4 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 that the Government's contribution be equal to 2.6 times member contributions. An actuarial valuation of the scheme was undertaken as at 30 June 2003. The liabilities of the scheme relate to the 19 members of Parliament covered by the provisions of the *Parliamentary Retiring Benefits Act 1985* as at 30 June 2003.
 7. 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 2003. The liabilities of the scheme relate to the five 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*.
 8. From 1 July 2001, the Tasmanian State Service Workers' Compensation Scheme merged with the Tasmanian Risk Management Fund. The Tasmanian Risk Management Fund Actuary has assessed the liability of the Fund to be \$58.39 million as at 30 June 2003, consisting principally of workers' compensation liabilities amounting to \$53.2 million.
 9. 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 other legal proceedings, the emerging costs of which are met annually from agency 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 for medical malpractice claims arising from the treatment of patients in public health facilities, with emerging costs to be funded through the Tasmanian Risk Management Fund.

APPENDICES

APPENDIX A-1

CONSOLIDATED FUND

EXCESS RECURRENT SERVICES EXPENDITURE FOR YEAR ENDED 30 JUNE 2003
AS AUTHORISED BY SECTION 11 OF THE PUBLIC ACCOUNT ACT 1986

Division	Existing Items 2002-03	
	Authorised \$'000	Expenditure \$'000
Economic Development	3 000	603
Education	4 363	3 652
Finance-General	26 507	3 871
Health and Human Services	22 049	21 452
Infrastructure, Energy and Resources	9 910	2 334
Justice and Industrial Relations	2 636	2 635
Ministerial and Parliamentary Support	1 990	1 451
Office of the Governor	50	50
Police and Public Safety	1 038	1 038
Premier and Cabinet	645	557
Primary Industries, Water and Environment	2 944	2 646
Tourism, Parks, Heritage and the Arts	6 573	6 149
Treasury and Finance	48	....
TOTAL	81 753	46 439

EXCESS RECURRENT SERVICES EXPENDITURE FOR YEAR ENDED 30 JUNE 2003
AS AUTHORISED BY THE CONSOLIDATED FUND APPROPRIATION (SUPPLEMENTARY
APPROPRIATION FOR 2002-2003) ACT 2003

Division	Notes	Existing Items 2002-03	
		Authorised \$'000	Expenditure \$'000
Finance-General	1	16 744	16 744
TOTAL		16 744	16 744

Note:

1. The Consolidated Fund Appropriation (Supplementary Appropriation for 2002-2003) Act 2003 appropriated recurrent funding of \$16.7 million to the Economic and Social Infrastructure Fund in the Special Deposits and Trust Fund.

APPENDIX A-2

CONSOLIDATED FUND

EXCESS WORKS AND SERVICES EXPENDITURE FOR YEAR ENDED 30 JUNE 2003
AS AUTHORISED BY SECTION 12 OF THE PUBLIC ACCOUNT ACT 1986

Division	Existing Items 2002-03	
	Authorised \$'000	Expenditure \$'000
Education	1 500	....
Tourism, Parks, Heritage and the Arts	700	....
TOTAL	2 200	....

EXCESS WORKS AND SERVICES EXPENDITURE FOR YEAR ENDED 2003 AS AUTHORISED BY THE
CONSOLIDATED FUND APPROPRIATION (SUPPLEMENTARY APPROPRIATION FOR 2002-2003)
ACT 2003

Division	Notes	Existing Items 2002-03	
		Authorised \$'000	Expenditure \$'000
Finance-General	1	61 256	61 256
TOTAL		61 256	61 256

Note:

1. The *Consolidated Fund Appropriation (Supplementary Appropriation for 2002-2003) Act 2003* appropriated works and services funding of \$61.3 million to the Economic and Social Infrastructure Fund in the Special Deposits and Trust Fund.

APPENDIX A-3

CONSOLIDATED FUND

EXPENDITURE OVER ESTIMATED EXPENDITURE FOR
RESERVED BY LAW ITEMS FOR YEAR ENDED 30 JUNE 2003
AS AUTHORISED BY ACTS OF PARLIAMENT

Division / Item	2002-03 Expenditure Over Estimate \$'000
Finance-General	
R022 Payment to the Parliamentary Superannuation Fund and Parliamentary Retirement Benefits Fund (<i>Parliamentary Superannuation Act 1973</i> and <i>Parliamentary Retiring Benefits Act 1985</i>)	1 177
R069 Contribution to the Superannuation Provision Account (<i>Retirement Benefit Act 1993</i> , section 13)	16 000
Total Finance-General	17 177
House of Assembly	
R003 Parliamentary Salaries and Allowances (<i>Parliamentary Salaries, Superannuation and Allowances Act 1973</i>)	45
Total House of Assembly	45
Justice and Industrial Relations	
R008 Salary, Solicitor-General (<i>Solicitor-General Act 1983</i>)	6
R009 Salary, Director of Public Prosecutions (<i>Director of Public Prosecutions Act 1993</i>)	4
R010 Salaries of Magistrates (<i>Magistrates Court Act 1987</i>)	123
R072 <i>Criminal Injuries Compensation Act 1976</i> Section 11(4): Payments	120
Total Justice and Industrial Relations	253
Legislative Council	
R003 Parliamentary Salaries and Allowances (<i>Parliamentary Salaries, Superannuation and Allowances Act 1973</i>)	5
Total Legislative Council	5
Ministerial and Parliamentary Support	
R006 Allowances of Ministers (<i>Parliamentary Salaries and Allowances Act 1973</i>)	49
Total Ministerial and Parliamentary Support	49
Office of the Governor	
R002 Salary, The Administrator (<i>Governor of Tasmania Act 1982</i> , Section 5(1))	17
Total Office of the Governor	17
TOTAL	17 547

APPENDIX B

CONSOLIDATED FUNDSTATEMENT OF RECEIPTS TO THE CONSOLIDATED FUND
COMPARED WITH ESTIMATED RECEIPTS
FOR YEAR ENDED 30 JUNE 2003

Actual Receipts 2001-02 \$'000	Item	Estimated Receipts 2002-03 \$'000	Actual Receipts 2002-03 \$'000	Variation 2002-03 \$'000
RECEIPTS OF A RECURRENT NATURE				
Commonwealth Sources				
<i>General Purpose Payments</i>				
1 059 829	Y003 GST Revenue	1 199 500	1 246 676	47 176
141 685	Y004 Budget Balancing Assistance	52 700	32 754	(19 946)
17 412	Y005 Competition Payments	17 400	17 725	325
1 218 925	Total General Purpose Payments	1 269 600	1 297 155	27 555
<i>Specific Purpose Payments</i>				
5 427	Y007 Assistance for Concessions	5 531	5 662	131
17 742	Y010 Commonwealth-State Housing Agreement	17 741	17 343	(398)
44 030	Y012 Primary and Secondary Education	44 243	45 638	1 395
22 458	Y013 Technical and Further Education	22 235	23 016	781
145 644	Y020 Health Care Grant	153 400	159 291	5 891
1 817	Y021 Blood Transfusion Service	1 855	2 001	146
15 860	Y023 Home and Community Care Program	15 860	17 303	1 443
6 798	Y028 Supported Accommodation Assistance Program	6 798	7 016	218
3 931	Y031 Public Health Outcomes Funding Agreement	3 931	3 931	....¹
208	Y035 National Child Care Strategy	217	215	(2)
17 600	Y036 Disability Services Grant	17 600	17 600	....¹
5 173	Y039 High Cost Drugs	4 850	6 190	1 340
191	Y040 Natural Disasters Organisations	207	133	(74)
45 941	Y042 Grant to the State for Local Government	47 000	48 488	1 488
5 300	Y047 World Heritage Area	5 300	4 300	(1 000)
338 120	Total Specific Purpose Payments	346 768	358 127	11 359
1 557 045	Total Commonwealth Sources	1 616 368	1 655 283	38 915

APPENDIX B

CONSOLIDATED FUNDSTATEMENT OF RECEIPTS TO THE CONSOLIDATED FUND
COMPARED WITH ESTIMATED RECEIPTS
FOR YEAR ENDED 30 JUNE 2003

Actual Receipts 2001-02 \$'000	Item	Estimated Receipts 2002-03 \$'000	Actual Receipts 2002-03 \$'000	Variation 2002-03 \$'000
State Sources				
<i>Taxation</i>				
18 045	Y051 Debits Duties	21 512	21 764	252
148 233	Y052 Stamp Duties	116 245	169 193	52 948
20 529	Y053 Lottery Tax	20 490	22 109	1 619
26 367	Y054 Land Tax	24 990	25 502	512
41 983	Y055 Motor Taxation	43 466	45 775	2 309
292	Y057 Racing and Gaming Taxes	438	819	381
45 656	Y058 Casino Tax and Licence Fees	47 031	50 396	3 365
223 777	Y059 Payroll Tax	220 290	230 897	10 607
1 670	Y060 Electricity Entities Levy	....	104	104
2 716	Y064 Financial Institutions Duty	....	663	663
....	Y200 Sundry Licences	30	....	(30)
529 269	Total Taxation	494 492	567 223	72 731
<i>Receipts from Government Business Enterprises, State-owned Companies and State Authorities</i>				
42	Y290 Burnie Port Corporation Pty Ltd	40	295	255
7	Y291 Civil Construction Services Corporation	393	23	(370)
761	Y293 Hobart Ports Corporation Pty Ltd	1 860	2 920	1 060
13	Y294 Metro Tasmania Pty Ltd	13	300	287
956	Y295 Port of Devonport Corporation Pty Ltd	344	563	219
386	Y296 Port of Launceston Pty Ltd	685	709	24
5	Y297 Southern Regional Cemetery Trust	....	13	13
193	Y298 Stanley Cool Stores Board	65	169	104
182	Y299 Tasmanian Grain Elevators Board	91	319	228
122	Y301 The Public Trustee	100	134	34
506	Y302 TOTE Tasmania Pty Ltd	956	1 600	644
113	Y303 Printing Authority of Tasmania	115	118	3
28 191	Y304 Aurora Energy Pty Ltd	30 221	32 649	2 428
88 048	Y305 Hydro Tasmania	83 101	83 369	268
12 090	Y306 Tasmanian Public Finance Corporation	9 894	10 033	139
20 437	Y308 Transend Networks Pty Ltd	18 010	16 105	(1 905)
....	Y309 TT-Line Company Pty Ltd	....	1 083	1 083
62	Y314 Rivers and Water Supply Commission	65	55	(10)
1 809	Y315 Motor Accidents Insurance Board	1 101	910	(191)
5 820	Y317 Forestry Tasmania	4 999	5 031	32
159 744	Total Receipts from Government Business Enterprises, State-owned Companies and State Authorities	152 053	156 397	4 344

APPENDIX B

CONSOLIDATED FUNDSTATEMENT OF RECEIPTS TO THE CONSOLIDATED FUND
COMPARED WITH ESTIMATED RECEIPTS
FOR YEAR ENDED 30 JUNE 2003

Actual Receipts 2001-02 \$'000	Item	Estimated Receipts 2002-03 \$'000	Actual Receipts 2002-03 \$'000	Variation 2002-03 \$'000
<i>Departmental Fees and Recoveries</i>				
....	Y321 Economic Development	3 496	3 808	312
292	Y322 Treasury and Finance	329	304	(25)
7 589	Y328 Justice and Industrial Relations	7 915	8 455	540
7 748	Y329 Education	8 356	8 325	(31)
31 703	Y336 Primary Industries, Water and Environment	27 204	34 095	6 891
8	Y339 Health and Human Services	16	7	(9)
27 191	Y340 Infrastructure, Energy and Resources	32 766	30 568	(2 198)
1 967	Y341 Police and Public Safety	643	1 060	417
24	Y342 Premier and Cabinet	2	34	32
....	Y343 Tourism, Parks, Heritage and the Arts	385	383	(2)
76 521	<i>Total Departmental Fees and Recoveries</i>	81 112	87 040	5 928
<i>Recoveries of State Debt Charges</i>				
6 256	Y600 Interest	5 964	4 629	(1 335)
321	Y700 Sinking Fund Recoveries	260	243	(17)
6 577	<i>Total Recoveries of State Debt Charges</i>	6 224	4 872	(1 352)
<i>Sale and Rent of Government Property</i>				
.... ¹	Y206 Rent of Education Properties	....	....	....
13 600	Y823 Crown Lands Administration Fund	11 603	2 413	(9 190)
13 600	<i>Total Sale and Rent of Government Property</i>	11 603	2 413	(9 190)
<i>Resource Rents and Royalties</i>				
884	Y208 Rent and Fees from Mineral Lands	770	1 099	329
140	Y210 Storage of Explosives and Inflammable Liquids	226	321	95
7 986	Y212 Mineral Royalties	10 000	4 541	(5 459)
1 662	Y213 Water Royalties	1 912	2 019	107
10 671	<i>Total Resource Rents and Royalties</i>	12 908	7 980	(4 928)

APPENDIX B

CONSOLIDATED FUNDSTATEMENT OF RECEIPTS TO THE CONSOLIDATED FUND
COMPARED WITH ESTIMATED RECEIPTS
FOR YEAR ENDED 30 JUNE 2003

Actual Receipts 2001-02 \$'000	Item	Estimated Receipts 2002-03 \$'000	Actual Receipts 2002-03 \$'000	Variation 2002-03 \$'000
	<i>Other Recurrent Receipts</i>			
2 601	Y802 Fines and Fees	3 000	2 942	(58)
6 857	Y803 Fines - Infringement Notices	5 500	6 998	1 498
2 639	Y806 Stamp Duties - Instalment Payments	3 000	3 211	211
7 795	Y807 Interest on Investments - Treasury and Finance	7 932	9 869	1 937
....	Y808 Interest on Investments - Rivers and Water Supply Commission	19	55	36
234	Y825 Prices Oversight and Electricity Regulation: Recoveries	....	25	25
216	Y826 Recoveries from Departmental Business Units	260	245	(15)
3 601	Y850 Miscellaneous	813	539	(274)
23 943	Total Other Recurrent Receipts	20 524	23 884	3 360
820 325	Total State Sources	778 916	849 809	70 893
2 377 370	TOTAL RECEIPTS OF A RECURRENT NATURE	2 395 284	2 505 091	109 807

RECEIPTS OF A CAPITAL NATURE**Commonwealth Sources***Specific Purpose Payments*

6 419	L022 Primary and Secondary Education	6 368	3 611	(2 757)
3 855	L024 Technical and Further Education	6 075	6 630	555
9 983	L080 Housing	9 982	9 286	(696)
21 221	L090 National Highway System	18 340	24 625	6 285
41 478	Total Specific Purpose Payments	40 765	44 152	3 387
41 478	Total Commonwealth Sources	40 765	44 152	3 387

State Sources*Loan Repayments*

1 294	L510 Public Bodies Assistance Act 1971	630	811	181
28	L517 State Loans and Loan Guarantees Act 1976	60	59	(1)
15	L518 Tourism and Recreational Development Act 1977	10	7	(3)
15	L519 Midway Point Improvement Act 1975	35	16	(19)
....	L823 Private Forests Loans	100	379	279
1 353	Total Loan Repayments	835	1 273	438
1 353	Total State Sources	835	1 273	438
42 831	TOTAL RECEIPTS OF A CAPITAL NATURE	41 600	45 425	3 825

APPENDIX B

CONSOLIDATED FUND

STATEMENT OF RECEIPTS TO THE CONSOLIDATED FUND
 COMPARED WITH ESTIMATED RECEIPTS
 FOR YEAR ENDED 30 JUNE 2003

Actual Receipts 2001-02 \$'000	Item	Estimated Receipts 2002-03 \$'000	Actual Receipts 2002-03 \$'000	Variation 2002-03 \$'000
BORROWINGS				
(4 193)	L900 Borrowings	....	(8 288)	(8 288)
(4 193)	TOTAL BORROWINGS	....	(8 288)	(8 288)
2 416 008	TOTAL CONSOLIDATED FUND	2 436 884	2 542 229	105 345

Note:

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

APPENDIX C

CONSOLIDATED FUND

DETAILS OF EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2003 COMPARED WITH THE AMOUNTS AS ESTIMATED IN AND VOTED BY THE APPROPRIATION ACT 2002-03
(INCLUDING EXPENDITURE RESERVED BY LAW)

Expenditure Division / Item	Estimated	Expenditure	Variation
2001-02	2002-03	2002-03	2002-03
\$'000	\$'000	\$'000	\$'000
Economic Development			
85 623 Recurrent Services	45 300	45 903	(603)
148 Reserved by Law	....	....	....
6 011 Works and Services	....	....	....
91 782 Total Economic Development	45 300	45 903	(603)
Education			
597 254 Recurrent Services	619 590	623 242	(3 652)
24 683 Works and Services	25 189	24 487	702
621 937 Total Education	644 779	647 729	(2 950)
Finance-General			
251 949 Recurrent Services	291 484	295 355	(3 871)
151 375 Reserved by Law	154 470	155 658	(1 188)
66 200 Works and Services	....	61 256	(61 256)
469 524 Total Finance-General	445 954	512 269	(66 315)
Health and Human Services			
693 962 Recurrent Services	700 039	721 491	(21 452)
21 156 Works and Services	25 664	25 664	....
715 118 Total Health and Human Services	725 703	747 155	(21 452)
House of Assembly			
1 730 Recurrent Services	1 759	1 759	....¹
2 784 Reserved by Law	2 872	2 899	(27)
4 514 Total House of Assembly	4 631	4 658	(27)

APPENDIX C

CONSOLIDATED FUND

DETAILS OF EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2003 COMPARED WITH THE AMOUNTS AS ESTIMATED IN AND VOTED BY THE APPROPRIATION ACT 2002-03
(INCLUDING EXPENDITURE RESERVED BY LAW)

Expenditure Division / Item	Estimated	Expenditure	Variation
2001-02	2002-03	2002-03	2002-03
\$'000	\$'000	\$'000	\$'000
Infrastructure, Energy and Resources			
92 394 Recurrent Services	95 363	97 697	(2 334)
.... Reserved by Law	52	....	52
71 216 Works and Services	69 360	75 645	(6 285)
163 610 Total Infrastructure, Energy and Resources	164 775	173 342	(8 567)
Justice and Industrial Relations			
48 834 Recurrent Services	49 372	52 007	(2 635)
9 896 Reserved by Law	10 537	10 628	(91)
1 315 Works and Services	4 309	4 309	....¹
60 045 Total Justice and Industrial Relations	64 218	66 944	(2 726)
Legislative Council			
1 602 Recurrent Services	1 612	1 612	....¹
1 716 Reserved by Law	1 782	1 730	52
3 318 Total Legislative Council	3 394	3 342	52
Legislature-General			
3 508 Recurrent Services	3 545	3 533	12
3 508 Total Legislature-General	3 545	3 533	12
Ministerial and Parliamentary Support			
10 344 Recurrent Services	10 597	12 048	(1 451)
449 Reserved by Law	462	511	(49)
10 792 Total Ministerial and Parliamentary Support	11 059	12 559	(1 500)
Office of the Governor			
1 728 Recurrent Services	1 761	1 811	(50)
183 Reserved by Law	200	199	1
8 Works and Services	8	8	....
1 919 Total Office of the Governor	1 969	2 018	(49)

APPENDIX C

CONSOLIDATED FUND

DETAILS OF EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2003 COMPARED WITH THE AMOUNTS AS ESTIMATED IN AND VOTED BY THE APPROPRIATION ACT 2002-03
(INCLUDING EXPENDITURE RESERVED BY LAW)

Expenditure Division / Item	Estimated	Expenditure	Variation
2001-02	2002-03	2002-03	2002-03
\$'000	\$'000	\$'000	\$'000
Police and Public Safety			
113 348 Recurrent Services	114 716	115 754	(1 038)
1 026 Works and Services	1 562	1 562	....¹
114 374 Total Police and Public Safety	116 278	117 316	(1 038)
Premier and Cabinet			
21 396 Recurrent Services	21 270	21 827	(557)
200 Works and Services	....	....	....
21 596 Total Premier and Cabinet	21 270	21 827	(557)
Primary Industries, Water and Environment			
92 097 Recurrent Services	72 978	75 624	(2 646)
95 Reserved by Law	123	....	123
2 890 Works and Services	154	154	....¹
95 082 Total Primary Industries, Water and Environment	73 255	75 778	(2 523)
Tasmanian Audit Office			
252 Reserved by Law	298	239	59
252 Total Tasmanian Audit Office	298	239	59
Tourism, Parks, Heritage and the Arts			
.... Recurrent Services	56 739	62 888	(6 149)
.... Works and Services	4 289	3 834	455
.... Total Tourism, Parks, Heritage and the Arts	61 028	66 723	(5 695)

APPENDIX C

CONSOLIDATED FUND

DETAILS OF EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2003 COMPARED WITH THE AMOUNTS AS ESTIMATED IN AND VOTED BY THE APPROPRIATION ACT 2002-03
(INCLUDING EXPENDITURE RESERVED BY LAW)

Expenditure Division / Item	Estimated	Expenditure	Variation
2001-02	2002-03	2002-03	2002-03
\$'000	\$'000	\$'000	\$'000
Treasury and Finance			
31 185 Recurrent Services	33 330	32 921	409
7 452 Works and Services	8 022	7 973	49
38 637 Total Treasury and Finance	41 352	40 893	459
2 416 008 TOTAL CONSOLIDATED FUND EXPENDITURE	2 428 808	2 542 229	(113 421)

Note:

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

APPENDIX D

SPECIAL DEPOSITS AND TRUST FUND

DETAILS BY ACCOUNT OF BALANCES, RECEIPTS AND EXPENDITURE

FOR YEAR ENDED 30 JUNE 2003

Balance					Balance
1 July 2002 \$'000	Division / Account	Receipts \$'000	Expenditure \$'000		30 June 2003 \$'000
	Economic Development				
10 922	T522 State Development Operating Account	101 770	98 764		13 927
1 579	T773 Sports Development Account	2 019	3 466		133
122	T790 Government Guarantees Reserve Account	11	....		133
332	T796 Abt Railway Account	....¹	332		....
1 471	T797 Intelligent Island Project Account	4 935	5 434		972
1	T941 Fire Relief Account	....¹	....		1
14 425	Total Economic Development	108 735	107 995		15 165
	Education				
28 193	T511 Department of Education Operating Account	868 125	872 867		23 451
74	T648 State Library Service (Overdue Fines) Account	331	309		96
28 266	Total Education	868 456	873 175		23 547
	Finance-General				
....	T111 Commonwealth/State Housing Agreement Account	9 607	9 607		....
....	T112 State Works and Housing Assistance Acts Account	7 107	7 107		....
....	T124 <i>Housing Assistance Act 1973</i> Account	14	14		....
....	T196 Wheat Freight Subsidy Account	1 200	1 200		....
5 313	T423 Tasmanian Community Fund Account	4 734	3 442		6 604
3 843	T431 Assurance Fund - <i>Land Titles Act 1980</i> Account	108	....		3 951
40	T433 <i>Lands Resumption Act 1957</i> (Section 46) Account	....	....		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
2 167	T513 Finance-General Operating Account	3 497 789	3 497 617		2 338
2 381	T702 Unclaimed Moneys Account	1 028	7		3 401
808	T705 2000-01 Social Infrastructure Fund	....	808		....
16 317	T710 Economic Infrastructure Fund	....	8 267		8 050
3 732	T712 Helsham Agreement Grants Account	2 099	....		5 831
30 000	T715 Major Project Fund	....	30 000		....
32 000	T716 Social Infrastructure Fund	....	8 411		23 589
....	T717 Economic and Social Infrastructure Fund	114 628	23 154		91 474
644	T768 The Mount Lyell Closure Trust Fund	....	....		644
(118)	T774 Berriedale Landslip Account	399	281		....

APPENDIX D

SPECIAL DEPOSITS AND TRUST FUND

DETAILS BY ACCOUNT OF BALANCES, RECEIPTS AND EXPENDITURE
FOR YEAR ENDED 30 JUNE 2003

Balance			Receipts	Expenditure	Balance
1 July	Division / Account		\$'000	\$'000	30 June
2002					2003
\$'000			\$'000	\$'000	\$'000
155	T775 Rosetta Landslip Account		124	....	279
465 191	T780 Superannuation Provision Account		222 593	97 395	590 390
6 228	T807 Structural and Performance Initiatives Program Account		....	....	6 228
24 055	T825 Payroll Provision Account		4 000	....	28 055
66	T828 Judges' Pension Fund Trust Account		68	66	68
8	T836 Treasurer's Suspense Account		54 360	28 760	25 608
31 726	T839 State Debt Management Account		19 113	30 613	20 227
81	T840 Fringe Benefits Tax Suspense Account		3	....	85
13 759	T842 Forestry Tasmania Superannuation Provision Account		265	....	14 024
73 603	T847 Tasmanian State Service Risk Management Account		29 957	27 508	76 052
....	T848 Legana Landslip Account		....	3	(3)
50	T884 Housing Societies Working Account		....	50	....
712 079	Total Finance-General		3 969 197	3 774 311	906 965
	Health and Human Services				
107	T453 Department of Health and Human Services Purchase Contract <i>Homes Act 1935</i> Account		9	....	117
4 751	T470 Patient Trust and Hospital Bequest Account		4 512	3 111	6 152
33 016	T510 Department of Health and Human Services Operating Account		885 480	878 237	40 259
15 956	T592 Department of Health and Human Services Housing Services Operating Account		134 156	114 912	35 200
24	T647 Home Ownership Assistance Program Operating Account		22 753	22 751	26
35	T680 <i>New Town Mothercraft Home Agreement Act 1949</i> Account		2	....¹	36
53 889	Total Health and Human Services		1 046 911	1 019 011	81 789
	House of Assembly				
8	T515 House of Assembly Operating Account		4 728	4 728	8
8	Total House of Assembly		4 728	4 728	8

APPENDIX D

SPECIAL DEPOSITS AND TRUST FUND

DETAILS BY ACCOUNT OF BALANCES, RECEIPTS AND EXPENDITURE
FOR YEAR ENDED 30 JUNE 2003

Balance					Balance
1 July	Division / Account		Receipts	Expenditure	30 June
2002			\$'000	\$'000	2003
\$'000					\$'000
	Infrastructure, Energy and Resources				
1 025	T435 Workers' Compensation Act 1988 Fund Account		3 956	3 946	1 035
620	T466 Mines Deposit Account		139	26	733
6 118	T524 Department of Infrastructure, Energy and Resources Operating Account		455 205	453 652	7 671
65	T661 Traffic Management Operating Account		253	244	74
34	T760 Cab and Hire Car Trust Fund		1	15	20
57	T801 Taxi Industry General Administration Trust Fund		38	49	46
7 920	Total Infrastructure, Energy and Resources		459 592	457 931	9 580
	Justice and Industrial Relations				
55	T404 Prisoners Earnings Deposit Account		628	570	113
53	T434 Magistrates Court (Civil Division) Litigants Fund Account		22	14	60
32	T451 Appeal Costs Fund Deposit Account		29	12	50
3 341	T460 Supreme Court Suitors Fund Deposit Account		383	1 462	2 261
2 150	T516 Department of Justice and Industrial Relations Operating Account		104 593	100 958	5 786
164	T658 Local Government and Other Elections Operating Account		1 253	1 148	269
....	T740 Criminal Injuries Compensation Act - Victims Fund		239	....	239
138	T764 Crime (Confiscation of Profits) Account		2	138	2
342	T766 Criminal Injuries Compensation Fund		282	566	58
6 275	Total Justice and Industrial Relations		107 431	104 869	8 838
	Legislative Council				
10	T517 Legislative Council Operating Account		3 385	3 391	5
10	Total Legislative Council		3 385	3 391	5
	Legislature-General				
7	T518 Legislature-General Operating Account		4 298	4 260	46
7	Total Legislature-General		4 298	4 260	46
	Office of the Governor				
134	T514 His Excellency the Governor's Establishment Operating Account		2 273	2 336	71
134	Total Office of the Governor		2 273	2 336	71

APPENDIX D

SPECIAL DEPOSITS AND TRUST FUND

DETAILS BY ACCOUNT OF BALANCES, RECEIPTS AND EXPENDITURE
FOR YEAR ENDED 30 JUNE 2003

Balance					Balance
1 July	Division / Account		Receipts	Expenditure	30 June
2002			\$'000	\$'000	2003
\$'000					\$'000
	Police and Public Safety				
2 431	T519 Department of Police and Public Safety Operating Account		125 824	127 584	672
2 431	Total Police and Public Safety		125 824	127 584	672
	Premier and Cabinet				
15 756	T115 Regional Forest Agreement Account		3 010	3 522	15 243
3 217	T520 Department of Premier and Cabinet Operating Account		42 352	42 771	2 799
1 298	T631 Telecommunications Management Division Operating Account		22 681	22 298	1 681
111	T730 Tsuneichi Fujii Fellowship Account		5	3	114
11	T816 Department of Premier and Cabinet <i>Service Tasmania</i> Account		8 569	8 524	55
20 393	Total Premier and Cabinet		76 617	77 118	19 892
	Primary Industries, Water and Environment				
32 870	T512 Department of Primary Industries, Water and Environment Operating Account		159 403	164 310	27 962
10 686	T635 Crown Lands Administration Fund		16 106	5 792	21 000
269	T643 Valuation Services Operating Account		1 781	1 884	167
181	T706 Department of Primary Industries, Water and Environment Research Farms Account		1 253	1 383	51
96	T743 Environmental Incidents Trust Account		8	....	104
600	T753 Apple and Pear Industry Research and Development Account		118	13	706
763	T804 Department of Primary Industries, Water and Environment Recreational Fishing Licences Trust Account		482	340	905
1 720	T805 Wapping Redevelopment Trust Account		270	177	1 814
275	T814 Department of Primary Industries, Water and Environment <i>Service Tasmania</i> Account		218 083	218 096	261
47 461	Total Primary Industries, Water and Environment		397 504	391 995	52 969
	Tasmanian Audit Office				
767	T644 Tasmanian Audit Office Operating Account		3 666	3 789	643
767	Total Tasmanian Audit Office		3 666	3 789	643

APPENDIX D

SPECIAL DEPOSITS AND TRUST FUND

DETAILS BY ACCOUNT OF BALANCES, RECEIPTS AND EXPENDITURE
FOR YEAR ENDED 30 JUNE 2003

Balance					Balance
1 July	Division / Account		Receipts	Expenditure	30 June
2002			\$'000	\$'000	2003
\$'000					\$'000
	Tourism, Parks, Heritage and the Arts				
8 764	T526 Tourism, Parks, Heritage and the Arts Operating Account		82 632	87 936	3 460
2 932	T659 Tourism Tasmania - Product Distribution and Sales Trading Account		48 827	47 089	4 670
370	T750 Parks Development and Maintenance Account		1 976	2 020	325
12 066	Total Tourism, Parks, Heritage and the Arts		133 435	137 045	8 456
	Treasury and Finance				
1 447	T525 Department of Treasury and Finance Operating Account		60 807	60 180	2 074
3 971	T615 Contract Management Account		1 502	1 115	4 358
3 691	T624 Community Support Levy Account		4 356	2 910	5 136
615	T654 Government Prices Oversight Commission/Energy Regulator Account.		1 947	1 746	817
187	T793 Agency Accommodation Charges Account		10 409	10 379	217
(10 762)	T905 Government Car Fleet Account		43 323	40 733	(8 172)
(850)	Total Treasury and Finance		122 344	117 064	4 430
905 282	TOTAL SPECIAL DEPOSITS AND TRUST FUND (BEFORE TEMPORARY DEBT REPAYMENT)		7 434 397	7 206 602	1 133 077
....	T900 TEMPORARY DEBT REPAYMENT		30 370	728 493	(698 123)
905 282	TOTAL SPECIAL DEPOSITS AND TRUST FUND (AFTER TEMPORARY DEBT REPAYMENT)		7 464 767	7 935 095	434 954

Note:

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

APPENDIX E

OUTPUT EXPENDITURE

COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE
BY OUTPUT FOR YEAR ENDED 30 JUNE 2003

Expenditure	Estimated	Expenditure	Variation
2001-02 Division / Output Group/Output	2002-03	2002-03	2002-03
\$'000	\$'000	\$'000	\$'000
<i>Economic Development</i>			
Investment Trade and Development			
1 723 Trade Development and Export Marketing	1 667	1 759	(92)
1 045 Food and Beverages Industry Development	1 533	1 457	76
6 675 Manufacturing and Services Industry Development	2 009	1 989	20
.... Resource Processing and Energy Industry Development	1 115	1 104	11
755 Antarctic Industry Development	765	806	(41)
572 Investment Attraction and Finance Facilitation	1 421	1 446	(25)
1 619 Innovations, Science and Technology Services	3 195	3 744	(549)
2 841 Small and Medium Enterprise Services	3 052	3 019	33
320 Skills and Employment Services	617	619	(2)
15 550 Total Investment Trade and Development	15 374	15 944	(569)
Centre Research, Industry and Strategic Planning			
843 Industry Planning and Policy	864	862	2
454 Industry Councils Support	467	468	(1)
1 297 Total Centre Research, Industry and Strategic Planning	1 331	1 330	1
Recreation Industry Development			
3 390 Sport and Recreation	3 184	3 164	20
261 Film, TV and Multimedia Industry Development	260	266	(6)
3 652 Total Recreation Industry Development	3 444	3 430	14
Administered Payments			
4 350 Interest	7 650	5 354	2 296
12 700 Goods and Services Tax	11 000	11 719	(719)
552 Employment Assistance Grants	790	689	101
30 191 Industry Development Grants and Subsidies	26 490	24 855	1 635
185 Tasmanian International Velodrome	185	185	....
505 Sports Scholarships	392	484	(92)
600 Local Employment Initiatives	600	600	....
3 682 Sport and Recreation Grants	1 954	2 911	(957)
762 Employment Rationalisation Program Repayment	....	....	....
36 694 Client Advances	4 800	3 710	1 090
.... Debt Repayment	5 000	35 800	(30 800)
500 Tasmanian Icon Program	500	500	....
90 721 Total Administered Payments	59 361	86 807	(27 446)

APPENDIX E

OUTPUT EXPENDITURE

COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE

BY OUTPUT FOR YEAR ENDED 30 JUNE 2003

Expenditure	Estimated	Expenditure	Variation
2001-02 Division / Output Group/Output	2002-03	2002-03	2002-03
\$'000	\$'000	\$'000	\$'000
Capital Investment Program			
1 000 Abt Railway Project	....	....	....
600 Inveresk Rail Yard	....	....	....
2 400 Abt Railway	....	....	....
4 000 Total Capital Investment Program	....	....	....
2001-02 Infrastructure Fund			
.... Infrastructure Development: Former Burnie Hospital	....	37	(37)
.... Total 2001-02 Infrastructure Fund	....	37	(37)
Social Infrastructure Fund			
.... Business Enterprise Centre	....	147	(147)
.... Miscellaneous Community Projects	....	220	(220)
.... Physical Activity Council	....	82	(82)
.... Total Social Infrastructure Fund	....	448	(449)
115 520 Total Economic Development	79 510	107 995	(28 486)
Education			
Delivery of Education Services			
460 538 In School Education	476 002	481 877	(5 875)
23 186 Schools and Colleges Delivery Support	18 543	18 550	(7)
483 725 Total Delivery of Education Services	494 545	500 427	(5 882)
Delivery of Vocational Education and Training			
51 523 Provision of VET by TAFE Tasmania under Agreement	52 454	52 821	(367)
16 440 Provision of VET- Apprentices, Trainees and Competitive Bids	20 164	19 270	894
67 963 Total Delivery of Vocational Education and Training	72 618	72 091	527
Delivery of Information Services			
20 929 Public Library and Information Services	21 539	21 499	40
1 430 Archival and Records Management Services	1 481	1 514	(33)
22 359 Total Delivery of Information Services	23 020	23 013	7

APPENDIX E

OUTPUT EXPENDITURE

COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE
BY OUTPUT FOR YEAR ENDED 30 JUNE 2003

Expenditure	Estimated	Expenditure	Variation
2001-02 Division / Output Group/Output	2002-03	2002-03	2002-03
\$'000	\$'000	\$'000	\$'000
Strategic Development and Evaluation Services			
4 410 Equity Policy Development and Evaluation	5 010	4 720	290
675 Educational Review	743	830	(87)
2 913 Education Policy and Curriculum Development	3 407	2 965	442
1 920 Tasmanian Secondary Schools Assessment	2 054	2 057	(3)
8 692 Vocational Education and Training Regulation and Development	6 585	7 574	(989)
792 Child Care	700	707	(7)
414 Youth Affairs	358	334	24
19 816 Total Strategic Development and Evaluation Services	18 857	19 188	(331)
Administered Payments			
18 500 Goods and Services Tax	18 750	18 020	730
924 Subsidies: Apprentices and Trainees	1 300	1 000	300
868 Group Schemes for Apprentices and Trainees	640	640	....
356 Senior Secondary Students: Living Away from Home Allowance	446	318	128
27 676 Non-government Schools: Grants	29 578	30 290	(712)
1 000 Non-government Schools: Capital Assistance	1 000	1 000	....
680 Online Access Centres - Grants	905	905	....
853 Sundry Grants Fees and Scholarships	930	863	67
1 393 Accommodation Allowances for Tertiary Students	1 445	1 440	5
100 Youth Network of Tasmania Grant	127	127	....
3 446 Bursaries, Allowances, Loan Issue Supplies	4 446	4 264	182
248 Industry Training Advice	1 326	250	1 076
56 Employment Rationalisation Program Repayment	77	10	67
77 705 Commonwealth Grants to Non-government Schools	84 816	81 455	3 361
874 Child Care Grants	885	885	....
128 Youth Services	296	340	(44)
134 807 Total Administered Payments	146 967	141 807	5 160
Capital Investment Program			
746 Lenah Valley Primary School	....	....	....
244 New Town Primary School	....	....	....
174 Forth Primary School	....	....	....
1 670 Riverside Primary School	....	....	....
666 Montagu Bay Primary School	....	....	....
320 Riverside High School	....	....	....
380 Howrah Primary School	555	528	27
140 Elizabeth College	1 435	1 710	(275)
270 State Library
250 Queechey High School
952 Ulverstone High School

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OUTPUT EXPENDITURE

COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE
BY OUTPUT FOR YEAR ENDED 30 JUNE 2003

Expenditure	Estimated	Expenditure	Variation
2001-02 Division / Output Group/Output	2002-03	2002-03	2002-03
\$'000	\$'000	\$'000	\$'000
179 West Launceston Primary School	....	....	....
3 005 TAFE Hobart Campus	5 225	5 225	....
765 Bridport Primary School	....	....	....
270 Launceston Library	....	....	....
575 Mountain Heights School	....	....	....
360 Montello Primary School	....	....	....
434 Campbell Street Primary School	....	....	....
479 Woodbridge District High School	....	....	....
.... South Arm Primary School	360	360	....
.... Kingston Library	54	54	....
850 TAFE - Infrastructure Support	850	850	....
5 000 Reece High School	6 580	5 000	1 580
147 Claremont High School Refurbishment	1 567	1 837	(270)
1 356 TAFE Clarence Campus	2 560	3 115	(555)
1 624 Building Services Maintenance - Education	1 624	1 624	....
.... Rosetta High School	880	....	880
.... Taroona High School	700	300	400
492 Building Services Maintenance - TAFE	492	492	....
200 Natone Primary School	....	....	....
89 Library - Multi-Sites	85	85	....
648 Multi Sites - Risk Reduction	648	648	....
480 East Ulverstone Primary School	100	220	(120)
.... Prospect High School	750	530	220
.... Kings Meadows High School	400	400	....
.... Tasman District High School	350	600	(250)
.... Cambridge Primary School	....	90	(90)
.... Rosny College	250	59	191
44 Norwood Primary School	100	424	(324)
60 Claremont College Gymnasium	200	730	(530)
292 Evandale Primary School	100	400	(300)
762 Brighton Primary School	188	261	(73)
434 Smithton High School	200	200	....
.... The Don College	....	600	(600)
172 Sheffield District High School	906	930	(24)
.... Hagley Primary School	1 400	510	890
.... Clarence High School	1 350	....	1 350
200 King Island District High School	100	260	(160)
.... Rosetta High School (Classrooms, Canteen and Specialists Areas)	400	(400)
24 729 Total Capital Investment Program	30 009	28 442	1 567

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OUTPUT EXPENDITURE

COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE

BY OUTPUT FOR YEAR ENDED 30 JUNE 2003

Expenditure	Estimated	Expenditure	Variation
2001-02 Division / Output Group/Output \$'000	2002-03 \$'000	2002-03 \$'000	2002-03 \$'000
2001-02 Infrastructure Fund			
201 Hot Water Systems	....	....	....
229 Drinking Water Systems	....	....	....
296 Electrical Switchboards	....	....	....
823 Residences	....	....	....
595 Security Systems and Equipment	....	....	....
628 Roof Remedial	....	....	....
1 076 Plant and Equipment	....	....	....
1 108 Deferred Building Fabric Maintenance	....	....	....
448 Dust and Fume Extraction	....	....	....
2 662 Fire Detection Systems and Equipment	....	....	....
841 PCB/Lights	....	....	....
1 092 Glass in Schools	....	....	....
10 000 Total 2001-02 Infrastructure Fund	....	....	....
Social Infrastructure Fund			
.... Managing Students at Risk	....	300	(300)
.... TAFE IT Flexible Delivery	....	100	(100)
.... TAFE Business Skills	....	276	(276)
.... Guaranteeing Futures	....	50	(50)
.... Expand School Apprenticeships	....	10	(10)
.... Total Social Infrastructure Fund	....	736	(736)
763 398 Total Education	786 016	785 703	313
Finance-General			
Debt Servicing and Management			
79 419 Debt Servicing	72 294	64 591	7 703
23 638 Interest on Sundry Deposits	33 700	32 135	1 565
55 035 Debt Management	41 914	47 340	(5 426)
158 093 Total Debt Servicing and Management	147 908	144 067	3 841
Employee Related Costs			
107 745 Superannuation and Pensions	119 260	102 104	17 156
.... Other	70	....	70
.... Provision for Wage Increases	13 000	....	13 000
107 745 Total Employee Related Costs	132 330	102 104	30 226
Government Businesses			
1 316 Forestry Tasmania	515	926	(411)
3 388 State Fire Commission	3 850	5 734	(1 884)
.... TT-Line	44 000	41 254	2 746
4 703 Total Government Businesses	48 365	47 914	451

APPENDIX E

OUTPUT EXPENDITURECOMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE
BY OUTPUT FOR YEAR ENDED 30 JUNE 2003

Expenditure	Estimated	Expenditure	Variation
2001-02 Division / Output Group/Output	2002-03	2002-03	2002-03
\$'000	\$'000	\$'000	\$'000
Miscellaneous			
.... Treasurer's Reserve	20 000	....	20 000
60 348 Miscellaneous	69 038	59 593	9 445
12 461 Payment to Australian Tax Office: GST Administration	13 400	13 500	(100)
72 810 Total Miscellaneous	102 438	73 092	29 346
Administered Payments			
4 108 Goods and Services Tax	6 415	6 684	(269)
16 458 Equalisation Payments and Subsidies	14 400	14 546	(146)
3 232 Tasmanian Community Fund	8 237	3 442	4 795
2 324 <i>Public Bodies Assistance Act 1971</i> : Subsidy on Debt Charges	2 270	312	1 958
7 Other Subsidies on Borrowings	8	7	1
5 778 Payroll Tax Assistance	6 085	5 526	559
12 838 Payments under <i>Local Government (Rates and Charges Remissions) Act 1977</i>	14 146	13 138	1 008
3 376 Payments under the <i>Duties Act 2001</i>	3 500	2 507	993
.... Rosetta Landslip: Financial Assistance	150	....	150
901 Other Grants and Subsidies	1 475	1 402	73
45 941 Local Government Grants	47 000	48 488	(1 488)
407 Commonwealth Contribution for Extension of Pensioner Concessions	475	576	(101)
1 200 Wheat Freight Subsidy	1 200	1 200	....
41 314 First Home Owners Scheme	21 200	31 600	(10 400)
137 883 Total Administered Payments	126 561	129 429	(2 868)
2001-02 Infrastructure Fund			
.... 2001-02 Infrastructure Fund	15 000	....	15 000
.... Total 2001-02 Infrastructure Fund	15 000	....	15 000
Social Infrastructure Fund			
.... Social Infrastructure Fund	17 000	....	17 000
.... Public Liability Costs	....	269	(269)
.... Total Social Infrastructure Fund	17 000	269	16 731
Major Projects Fund			
.... Major Projects Fund	....	30 000	(30 000)
.... Total Major Projects Fund	....	30 000	(30 000)
Economic and Social Infrastructure Fund			
.... Optic Fibre Cable	....	23 089	(23 089)
.... Total Economic and Social Infrastructure Fund	23 089	(23 089)
524 109 Total Finance-General	589 602	549 964	39 638

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OUTPUT EXPENDITURE

COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE
BY OUTPUT FOR YEAR ENDED 30 JUNE 2003

Expenditure	Estimated	Expenditure	Variation
2001-02 Division / Output Group/Output	2002-03	2002-03	2002-03
\$'000	\$'000	\$'000	\$'000
<i>Health and Human Services</i>			
Community, Population and Rural Health			
78 035 Aged, Rural and Community Health Services	83 375	82 776	599
10 596 Oral Health Services	11 009	10 962	47
4 623 Palliative Care Services	5 275	5 191	84
9 110 Public and Environmental Health Services	10 198	12 966	(2 768)
3 522 Cancer Screening and Control Services	3 874	4 586	(712)
2 053 Population and Health Priorities	2 265	1 874	391
28 585 Disability Services	28 992	29 350	(358)
47 872 Mental Health Services	51 369	50 859	510
5 833 Alcohol and Drug Services	6 606	6 354	252
190 228 Total Community, Population and Rural Health	202 964	204 918	(1 954)
Children and Families			
17 763 Child and Family Support Services	18 956	19 840	(884)
9 398 Family, Child and Youth Health Services	9 525	9 829	(304)
8 987 Youth Justice Services	7 274	9 547	(2 273)
473 Community Partners	1 231	540	691
281 Office of the Commissioner for Children	298	274	24
36 901 Total Children and Families	37 285	40 031	(2 746)
Hospitals and Ambulance Service			
18 014 Clinical Support Services	18 408	18 558	(150)
148 527 Medical Services	146 985	156 901	(9 916)
118 717 Surgical Services	121 865	127 328	(5 463)
48 253 Womens and Children Services	48 585	50 524	(1 939)
52 607 Diagnostic and Pharmacy Services	53 582	55 525	(1 943)
18 454 Ambulance Services	19 285	19 748	(463)
605 Forensic Medicine Services	563	863	(300)
405 176 Total Hospitals and Ambulance Service	409 273	429 448	(20 175)
Housing Tasmania			
69 322 Public Rental Assistance	65 406	69 269	(3 863)
2 733 Private Rental Assistance	3 107	3 484	(377)
1 521 Community Sector Housing	1 489	1 918	(429)
12 540 Home Ownership Assistance	5 449	15 908	(10 459)
86 117 Total Housing Tasmania	75 452	90 580	(15 128)

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OUTPUT EXPENDITURE

COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE
BY OUTPUT FOR YEAR ENDED 30 JUNE 2003

Expenditure	Estimated	Expenditure	Variation
2001-02 Division / Output Group/Output	2002-03	2002-03	2002-03
\$'000	\$'000	\$'000	\$'000
Administered Payments			
8 963 Home Ownership Assistance Program	9 000	8 899	101
28 994 Goods and Services Tax	20 662	30 954	(10 292)
.... <i>New Town Mothercraft Home Agreement Act 1949</i>	1	....	1
387 Employment Rationalisation Program Repayment	....	....	....
10 176 Community Service Activity: Aurora Energy Pty Ltd - Pensioner Concessions	9 570	12 610	(3 040)
11 100 Supported Accommodation	13 396	11 723	1 673
4 584 Community Support	4 578	4 578	....
426 Heating Allowance	450	437	13
1 444 Mental Health	1 689	1 689	....
48 750 Disability Services	51 987	50 873	1 114
409 Palliative Care	431	431	....
14 118 Home and Community Care	16 083	15 882	201
4 407 Blood Transfusion Service	5 147	4 980	167
10 785 Other	8 858	8 615	243
5 728 Special Purpose and Trust Accounts	5 323	6 153	(830)
150 271 Total Administered Payments	147 175	157 824	(10 649)
Capital Investment Program			
.... Tasman Multi Purpose Centre	....	35	(35)
42 NW Medical Equipment Replacement	....	137	(137)
163 Launceston General Hospital - Day Surgery and Outpatient Areas Redevelopment	....	419	(419)
117 Campbelltown District Hospital Redevelopment	2 841	2 806	35
100 RHH Redevelopment Stage 3	3 020	14	3 006
42 New Norfolk District Hospital	1 313	542	771
448 Intensive Mental Health Care Unit, RHH	....	....	....
32 Sorell Community Health Centre	1 177	213	964
6 419 Housing-Continuing Projects	10 408	548	9 860
10 017 Housing-New Projects	19 883	15 438	4 445
1 098 Ashley Youth Detention Centre Redevelopment	....	....	....
43 St Mary's Community Health Centre In-Patient Facility	....	....	....
4 587 Ambulance Fleet Upgrade	....	....	....
88 Building Services Maintenance	88	59	29
4 654 Non-Works Housing	4 511	4 855	(344)
35 NWRH Day Surgery Extensions	460	4	456
8 NWRH Accident and Emergency Entrance	40	....	40
25 West Coast Multi Purpose Service Development	725	5	720
85 Deloraine Hospital	2 378	962	1 416
43 Huon Valley Community and Health Centre	1 150	931	219
185 Dental Services - Statewide	....	....	....
25 Challenging Behaviour Residences	....	....	....
.... Linear Accelerator	1 800	1 718	82
28 255 Total Capital Investment Program	49 794	28 687	21 107

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OUTPUT EXPENDITURE

COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE
BY OUTPUT FOR YEAR ENDED 30 JUNE 2003

Expenditure	Estimated	Expenditure	Variation
2001-02 Division / Output Group/Output	2002-03	2002-03	2002-03
\$'000	\$'000	\$'000	\$'000
2001-02 Infrastructure Fund			
3 685 Hospital Equipment Fund	....	315	(315)
364 Aged Care Facilities Building Certification	....	436	(436)
550 Ambulance Radio System	....	....	....
150 Clifford Craig Centre	....	....	....
100 Family Group Home Infrastructure	....	....	....
4 849 Total 2001-02 Infrastructure Fund	....	751	(751)
Social Infrastructure Fund			
.... Dental Health Package	....	565	(565)
.... Elective Surgery Package	....	1 016	(1 016)
.... Total Social Infrastructure Fund	....	1 581	(1 581)
901 799 Total Health and Human Services	921 943	953 818	(31 875)
<i>House of Assembly</i>			
House of Assembly Support Services			
1 636 House of Assembly Support Services	1 658	1 658	....¹
6 Select Committee Support Services	7	7	....¹
89 Investigatory Committee Support Services	94	94	....¹
1 731 Total House of Assembly Support Services	1 759	1 759	....¹
Payments Administered by the House of Assembly			
2 784 Payments Administered by the House of Assembly	2 872	2 899	(27)
2 784 Total Payments Administered by the House of Assembly	2 872	2 899	(27)
Administered Payments			
69 Goods and Services Tax	67	70	(3)
69 Total Administered Payments	67	70	(3)
4 584 Total House of Assembly	4 698	4 728	(30)
<i>Infrastructure, Energy and Resources</i>			
Development of Transport Policy Advice and Planning			
879 Passenger Transport Policy Advice and Planning	480	989	(509)
778 Freight Transport Policy Advice and Planning	740	878	(138)
592 Transport System Policy Advice and Planning	471	743	(272)
2 249 Total Development of Transport Policy Advice and Planning	1 691	2 609	(918)

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OUTPUT EXPENDITURE

COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE
BY OUTPUT FOR YEAR ENDED 30 JUNE 2003

Expenditure	Estimated	Expenditure	Variation
2001-02 Division / Output Group/Output	2002-03	2002-03	2002-03
\$'000	\$'000	\$'000	\$'000
Land Transport Safety Programs			
1 109 Traffic Management Standards	1 466	1 065	401
2 277 Road Safety Research, Education, Promotion and Advice	3 091	2 304	787
6 666 Driver Licensing	6 768	6 745	23
4 939 Vehicle Registration	3 757	4 679	(922)
3 494 Vehicle Standards and Compliance	3 605	3 413	192
18 485 Total Land Transport Safety Programs	18 687	18 205	482
Provision of Transport Services and Infrastructure			
4 049 Traffic Signal Maintenance	3 753	4 734	(981)
41 Island Shipping	115	31	84
1 732 Provision and Management of Public Passenger Transport	2 681	1 884	797
5 822 Total Provision of Transport Services and Infrastructure	6 549	6 649	(100)
Provision of Energy Advisory and Regulatory Services			
512 Energy Policy and Advice	709	1 378	(669)
512 Total Provision of Energy Advisory and Regulatory Services	709	1 378	(669)
Workplace Standards			
6 434 Safety Standards and Compliance	6 800	6 109	691
5 154 Employer and Employee Services	4 566	5 344	(778)
1 133 Workplace Standards and Advice	1 305	1 329	(24)
568 Electricity Industry Regulation	547	569	(22)
13 289 Total Workplace Standards	13 218	13 352	(134)
Mineral Resources Management and Administration			
3 794 Minerals Exploration and Land Management	2 971	3 181	(210)
3 459 Tenement Management of the Exploration and Minerals Industry	2 388	2 973	(585)
7 253 Total Mineral Resources Management and Administration	5 359	6 154	(795)
Economic Development and Business Support Management			
545 Economic Development and Business Management Support	542	807	(265)
545 Total Economic Development and Business Support Management	542	807	(265)
Support for Racing Industry			
1 799 Racing Industry	1 446	1 892	(446)
1 799 Total Support for Racing Industry	1 446	1 892	(446)

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OUTPUT EXPENDITURE

COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE
BY OUTPUT FOR YEAR ENDED 30 JUNE 2003

Expenditure	Estimated	Expenditure	Variation
2001-02 Division / Output Group/Output	2002-03	2002-03	2002-03
\$'000	\$'000	\$'000	\$'000
Administered Payments			
11 041 Goods and Services Tax	9 936	11 336	(1 400)
10 King Island Shipping	227	95	132
5 751 Payments to School Bus Operators: Route Services	6 610	6 156	454
17 589 Payments to School Bus Operators: Contract Services	17 394	18 316	(922)
.... Contribution towards the Construction of Streets in Towns by Municipal Councils	52	....	52
1 500 National Road Transport Commission (NRTC): Local Government Contribution	1 500	1 500	....
1 718 Payments on Behalf of the Forest Practices Board	1 297	1 669	(372)
68 Project CODES	68	68	....
455 Rehabilitation of Degraded Mineral Lands	350	675	(325)
471 Conveyance Allowance	667	662	5
6 Pensioner Air Travel Subsidy	8	6	2
809 Transport Access Scheme	790	1 265	(475)
846 Pensioner, Aged and Unemployed Concessions (Private Operators)	860	901	(41)
100 Furneaux Shipping Contract	208	307	(99)
457 Bruny Island Ferry Service	460	468	(8)
1 033 Urban Bus Service	1 215	1 215	....
700 Contribution to Marine and Safety Authority	700	820	(120)
19 343 Community Service Obligation: Payment to Metro Tasmania Pty Ltd	19 527	19 989	(462)
54 Community Service Obligation to the Civil Construction Corporation for the retention of the Fingerpost Depot Waratah	54	54	....
172 050 Monies Received on Behalf of External Bodies	154 588	188 656	(34 068)
1 260 Tasmanian Racing Assistance	1 060	1 260	(200)
34 Rail Infrastructure Fund	....	....¹	....¹
1 264 Private Forests Tasmania	1 145	1 235	(90)
25 Interdominion Grant	25	25	....
236 584 Total Administered Payments	218 741	256 679	(37 938)
Capital Investment Program			
12 763 Infrastructure Development	15 400	17 451	(2 051)
29 795 Infrastructure Maintenance	27 974	31 043	(3 069)
110 Mineral Core Store Extension	....	....	....
14 770 Road Safety and Traffic Management	3 795	5 088	(1 293)
437 Environmental Management	830	1 257	(427)
3 824 Program Management	4 520	3 861	659
4 734 Asset Management	5 950	5 181	769
3 239 Strategic Planning and Policy	2 590	2 478	112
9 216 Sorell Causeway Upgrade	8 651	7 289	1 362
78 888 Total Capital Investment Program	69 710	73 647	(3 937)

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OUTPUT EXPENDITURE

COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE
BY OUTPUT FOR YEAR ENDED 30 JUNE 2003

Expenditure	Estimated	Expenditure	Variation
2001-02 Division / Output Group/Output	2002-03	2002-03	2002-03
\$'000	\$'000	\$'000	\$'000
2001-02 Infrastructure Fund			
137 Tahune Forest Airwalk
307 Geeveston Traffic Management	1	(1)
59 Huon Highway - Wilmot/Sale St Upgrade	3	(3)
1 755 Arthur Highway Sorell to Murdunna	133	(133)
510 Lyell Highway Junction with Molesworth Road (Granton - New Norfolk)	1 039	(1 039)
903 Tasman Highway Holyman Ave to Sorell Causeway	146	(146)
653 Development of Jetty Infrastructure	85	(85)
129 Cycling facilities Tasman Highway	1	(1)
45 Channel Highway Taroona to Kingston	294	(294)
50 Assistance to Councils
400 Teepookana Access
212 Bass Highway Black River Bridge	858	(858)
329 Bass Highway Detention River Bridge	171	(171)
389 Cradle Mountain Tourist Road Visitors Centre to Dove Lake	711	(711)
144 Tasman Highway Forest Interpretation Centre Scottsdale	12	(12)
110 West Tamar Highway Access to Tamar Island Wetland Reserve ¹	....¹
89 Port Sorell Main Road Wrights Lane to Appleby Road	461	(461)
378 Lyell Highway Gormanston Hill Queenstown	3	(3)
735 Lyell Highway Strahan	69	(69)
103 Lyell Highway Junction with Zeehan Highway - Miners Hill	1	(1)
535 Driffield Street Queenstown	174	(174)
370 Road Signs	4	(4)
471 Tasmanian Visitor Information System	3	(3)
657 Rail Projects	82	(82)
55 Regional Forest Agreement Review	45	(45)
94 Private Forests	26	(26)
624 Infrastructure and Resource Information Service	348	(348)
377 Project Tiger - Mineral Resources Tasmania	954	(954)
571 East Tamar Highway	80	(80)
1 Lake Secondary Road
766 Illawarra Main Road
191 Highland Lakes Road - South of Miena	481	(481)
750 Access to Woolnorth - Wind Farm
1 488 Road Resurfacing Works - Statewide
139 Sandfly Road/Huon Highway Junction	32	(32)
29 Summerleas Road/Huon Highway Junction	235	(235)
22 Geeveston Heritage Centre Upgrade
55 Tahune Overflow Car Park
112 Air Walk Interpretation

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OUTPUT EXPENDITURE

COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE

BY OUTPUT FOR YEAR ENDED 30 JUNE 2003

Expenditure	Estimated	Expenditure	Variation
2001-02 Division / Output Group/Output	2002-03	2002-03	2002-03
\$'000	\$'000	\$'000	\$'000
.... Support to Abt Railway Project	....	1 187	(1 187)
2 000 Sorell Causeway Project	....	....	....
.... Glen Huon Main Road	....	198	(198)
.... Bass Highway - Entrance to Dismal Swamp	....	157	(157)
16 744 Total 2001-02 Infrastructure Fund	....	7 997	(7 997)
Social Infrastructure Fund			
.... Road Safety	....	365	(365)
.... Dismal Swamp	....	1 000	(1 000)
.... Margate Streetscape	....	783	(783)
.... Geeveston Streetscape	....	100	(100)
.... Cygnet Streetscape	....	100	(100)
.... Southport Jetty	....	190	(190)
.... Mining Policy	....	200	(200)
.... Preolonna Mothers Groups	....	5	(5)
.... Longford Track Upgrade	....	125	(125)
.... Tasmanian Racing Club	....	250	(250)
.... Racing Infrastructure - TOTE	....	650	(650)
.... Total Social Infrastructure Fund	....	3 768	(3 768)
Major Project Fund			
.... West Coast Wilderness Railway (Abt Railway)	....	3 639	(3 639)
.... Total Major Project Fund	....	3 639	(3 639)
382 169 Total Infrastructure, Energy and Resources	336 652	396 776	(60 124)
Justice and Industrial Relations			
Administration of Justice			
5 837 Supreme Court Services	5 509	6 335	(826)
7 921 Magisterial Court Services	7 761	8 374	(613)
1 480 Enforcement of Monetary Penalties	1 852	1 930	(78)
374 Support and Compensation for Victims of Crime and Others	434	566	(132)
4 320 Legal Aid	5 899	6 429	(530)
1 001 Mental Health Review and Guardianship Board Decisions	1 047	1 052	(5)
20 933 Total Administration of Justice	22 502	24 686	(2 184)
Legal Services			
5 423 Crown Law	5 549	5 924	(375)
560 Legal Policy Advice and Law Reform	531	553	(22)
5 982 Total Legal Services	6 080	6 477	(397)
Registration Services			
861 Births Deaths and Marriages	710	1 146	(436)
861 Total Registration Services	710	1 146	(436)

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OUTPUT EXPENDITURE

COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE
BY OUTPUT FOR YEAR ENDED 30 JUNE 2003

Expenditure	Estimated	Expenditure	Variation
2001-02 Division / Output Group/Output	2002-03	2002-03	2002-03
\$'000	\$'000	\$'000	\$'000
Review Services			
1 383 Decisions on Complaints Referred to the Ombudsman and Health Complaints Commissioner and Freedom of Information	1 598	1 554	44
782 Anti Discrimination Commission	769	827	(58)
2 165 Total Review Services	2 367	2 381	(14)
Electoral Services			
1 720 Elections and Referendums	4 358	4 085	273
1 720 Total Electoral Services	4 358	4 085	273
Corrective Services			
22 840 Prison Service	21 519	24 154	(2 635)
3 301 Community Corrective Service	3 262	3 211	51
26 141 Total Corrective Services	24 781	27 365	(2 584)
Other Services			
573 Supervision of Poppy and Hemp Crops	586	609	(23)
573 Total Other Services	586	609	(23)
Consumer Services			
2 829 Maintenance of a Fair, Safe and Equitable Market Place	2 702	2 625	77
2 829 Total Consumer Services	2 702	2 625	77
Industrial Relations Services			
460 Industrial Relations and Policy Advocacy Service	472	474	(2)
1 849 Services of the Tasmanian Industrial Commission	1 889	1 600	289
1 159 Workers Rehabilitation and Compensation Tribunal Decisions	1 147	1 130	17
3 469 Total Industrial Relations Services	3 508	3 204	304
Administered Payments			
2 305 Goods and Services Tax	1 700	2 789	(1 089)
4 712 Criminal Injuries Compensation Fund Account	3 512	4 198	(686)
12 Employment Rationalisation Program Repayment	....	....	....
531 Prisoners Earnings Deposit Account	426	570	(144)
299 Magistrates Courts Civil Litigants Fund	15	271	(256)
109 Appeal Costs Fund Deposit Account	100	12	88
386 Supreme Court Suitors Fund Deposit Account	2 165	1 462	703
.... <i>Criminal Injuries Compensation Act 1976</i> Victims Fund	2	....	2
.... Crime (Confiscation of Profits) Account	....	138	(138)
27 Residential Tenancy Code	50	45	5
74 Bail Monies	....	38	(38)
8 455 Total Administered Payments	7 970	9 523	(1 553)

APPENDIX E

OUTPUT EXPENDITURE

COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE
BY OUTPUT FOR YEAR ENDED 30 JUNE 2003

Expenditure	Estimated	Expenditure	Variation
2001-02 Division / Output Group/Output	2002-03	2002-03	2002-03
\$'000	\$'000	\$'000	\$'000
Capital Investment Program			
1 228 Prisons Infrastructure Redevelopment Program	3 815	3 857	(42)
87 Building Services Maintenance	94	94	....¹
.... Weights and Measures	400	400	....¹
1 315 Total Capital Investment Program	4 309	4 350	(41)
2001-02 Infrastructure Fund			
96 Custodial Information System	....	21	(21)
96 Total 2001-02 Infrastructure Fund	....	21	(21)
74 539 Total Justice and Industrial Relations	79 873	86 473	(6 600)
<i>Legislative Council</i>			
Legislative Council Support Services			
1 600 Legislative Council Support Services	1 592	1 597	(5)
40 Committee Support Services	20	22	(2)
1 640 Total Legislative Council Support Services	1 612	1 620	(8)
Payments Administered by the Legislative Council			
1 716 Payments Administered by the Legislative Council	1 782	1 730	52
1 716 Total Payments Administered by the Legislative Council	1 782	1 730	52
Administered Payments			
40 Goods and Services Tax	27	41	(14)
40 Total Administered Payments	27	41	(14)
3 396 Total Legislative Council	3 421	3 391	30
<i>Legislature-General</i>			
Parliamentary Reporting Service			
729 Production and Printing of Parliamentary Reports	781	642	139
729 Total Parliamentary Reporting Service	781	642	139
Parliamentary Library Service			
552 Parliamentary Library Service	572	591	(19)
552 Total Parliamentary Library Service	572	591	(19)
Parliamentary Printing and Systems			
365 Parliamentary Printing	393	370	23
188 Parliamentary Systems	157	202	(45)
553 Total Parliamentary Printing and Systems	550	572	(22)

APPENDIX E

OUTPUT EXPENDITURE

COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE

BY OUTPUT FOR YEAR ENDED 30 JUNE 2003

Expenditure	Estimated	Expenditure	Variation
2001-02 Division / Output Group/Output	2002-03	2002-03	2002-03
\$'000	\$'000	\$'000	\$'000
Joint Services			
1 020 Buildings and Operations Management	1 001	1 317	(316)
163 Joint Management Services	166	189	(23)
599 Services to Members	550	605	(55)
47 Corporate Services for Parliamentary Agencies	53	47	6
1 828 Total Joint Services	1 770	2 159	(389)
Administered Payments			
207 Goods and Services Tax	199	256	(57)
16 Commonwealth Parliamentary Association - London Subsidy	12	16	(4)
39 Commonwealth Parliamentary Association - Tasmanian Branch: Subsidy	24	24	....
1 Railway Passes to Eligible Members of Parliament	8	... ¹	8
262 Total Administered Payments	243	296	(53)
Capital Investment Program			
29 Conservation Works	....	....	....
29 Total Capital Investment Program	....	....	....
3 954 Total Legislature-General	3 916	4 260	(344)
Ministerial and Parliamentary Support			
Support for Members of Parliament			
8 641 Support for Ministers	8 882	10 011	(1 129)
2 116 Support for Other Members of Parliament	2 202	2 529	(327)
10 757 Total Support for Members of Parliament	11 084	12 540	(1 456)
Administered Payments			
13 Goods and Services Tax	330	334	(4)
13 Total Administered Payments	330	334	(4)
10 770 Total Ministerial and Parliamentary Support	11 414	12 873	(1 459)
Office of the Governor			
The Office of the Governor			
2 033 Support of the Governor	1 961	2 265	(304)
2 033 Total The Office of the Governor	1 961	2 265	(304)
Administered Payments			
52 Goods and Services Tax	60	62	(2)
52 Total Administered Payments	60	62	(2)
Capital Investment Program			
8 Building Services Maintenance	8	8	....
8 Total Capital Investment Program	8	8	....
2 092 Total Office of the Governor	2 029	2 336	(307)

APPENDIX E

OUTPUT EXPENDITURE

COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE
BY OUTPUT FOR YEAR ENDED 30 JUNE 2003

Expenditure	Estimated	Expenditure	Variation
2001-02 Division / Output Group/Output	2002-03	2002-03	2002-03
\$'000	\$'000	\$'000	\$'000
<i>Police and Public Safety</i>			
Policing Support to the Community			
64 857 Support to the Community	63 888	64 651	(763)
64 857 Total Policing Support to the Community	63 888	64 651	(763)
Crime Detection and Investigation			
27 103 Investigation of Crime	28 032	29 673	(1 641)
27 103 Total Crime Detection and Investigation	28 032	29 673	(1 641)
Traffic Law Enforcement and Road Safety			
12 821 Accident Reduction and Road Safety	13 019	13 288	(269)
12 821 Total Traffic Law Enforcement and Road Safety	13 019	13 288	(269)
Protection of Primary Industry and Fisheries Resources			
772 Poppy Security	830	345	485
4 217 Fisheries Security - State and Commonwealth	4 195	4 506	(311)
4 988 Total Protection of Primary Industry and Fisheries Resources	5 025	4 852	173
Emergency Management			
1 567 State Emergency Management Services	1 603	1 832	(229)
1 567 Total Emergency Management	1 603	1 832	(229)
Support to Judicial Services			
5 829 Prosecution, Conferencing, Coronial and Bail/Warrant Processing	6 652	6 228	424
5 829 Total Support to Judicial Services	6 652	6 228	424
Ministerial Support and Information Services			
2 016 Ministerial Services, External Information and Policy Advice	2 274	2 159	115
2 016 Total Ministerial Support and Information Services	2 274	2 159	115
Administered Payments			
3 153 Goods and Services Tax	3 000	2 992	8
13 Proceeds from the sale of confiscated assets held in trust	80	51	29
3 166 Total Administered Payments	3 080	3 043	37
Capital Investment Program			
300 Breathalyser Replacement Program	150	146	4
202 Rokeby Police Academy	536	1 329	(793)
376 Building Services Maintenance	376	378	(2)
.... Launceston Police Station	500	6	494
878 Total Capital Investment Program	1 562	1 859	(297)

APPENDIX E

OUTPUT EXPENDITURECOMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE
BY OUTPUT FOR YEAR ENDED 30 JUNE 2003

Expenditure	Estimated	Expenditure	Variation
2001-02 Division / Output Group/Output	2002-03	2002-03	2002-03
\$'000	\$'000	\$'000	\$'000
2001-02 Infrastructure Fund			
2 000 Housing Refurbishment	....	....	....
600 Vessel Replacement	....	....	....
2 600 Total 2001-02 Infrastructure Fund	....	....	....
125 825 Total Police and Public Safety	125 135	127 584	(2 449)
<i>Premier and Cabinet</i>			
Support for Executive Decision Making			
1 888 Strategic Policy and Advice	1 944	1 990	(46)
1 662 Management of Policy Projects	1 162	1 085	77
.... Seniors Bureau - Policy Advice and Community Services	484	464	20
3 550 Total Support for Executive Decision Making	3 590	3 539	51
Government Processes and Services			
4 564 Management of Executive Government Processes	1 598	2 181	(583)
1 441 Principal and Subordinate Legislation	1 502	1 337	165
462 Tasmanian Government Courier	445	453	(8)
834 Corporate Support to Ministerial and Parliamentary Offices and the Office of the Governor	834	872	(38)
.... Representation in Canberra	389	357	32
7 301 Total Government Processes and Services	4 768	5 200	(432)
Electronic Services for Government Agencies and the Community			
2 006 Whole-of-government eGovernment policy development and project management	2 056	1 684	372
248 Tasmanian telecommunications policy and strategic development	250	269	(19)
8 725 Whole-of-government management and ongoing development of <i>Service Tasmania</i>	9 464	9 705	(241)
14 466 Management of TASINET and Networking Tasmania	14 577	17 215	(2 638)
3 007 Information Systems Management	3 018	3 140	(122)
28 451 Total Electronic Services for Government Agencies and the Community	29 365	32 013	(2 648)
State Service Employment and Management			
2 268 State Service employment and management	1 985	2 341	(356)
2 268 Total State Service Employment and Management	1 985	2 341	(356)
Aboriginal Affairs			
538 Aboriginal Affairs - Policy Advice and Community Services	485	508	(23)
538 Total Aboriginal Affairs	485	508	(23)

APPENDIX E

OUTPUT EXPENDITURECOMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE
BY OUTPUT FOR YEAR ENDED 30 JUNE 2003

Expenditure	Estimated	Expenditure	Variation
2001-02 Division / Output Group/Output	2002-03	2002-03	2002-03
\$'000	\$'000	\$'000	\$'000
Multicultural Tasmania			
304 Multicultural Tasmania - Policy Advice and Community Services	320	339	(19)
304 Total Multicultural Tasmania	320	339	(19)
Development of Local Government			
1 582 Development of Local Government	1 637	1 624	13
1 582 Total Development of Local Government	1 637	1 624	13
Women Tasmania			
1 025 Women Tasmania - Policy Advice and Community Services	1 098	1 141	(43)
1 025 Total Women Tasmania	1 098	1 141	(43)
Tasmania Together Progress Board			
.... Support for Tasmania Together Progress Board	614	673	(59)
.... Total Tasmania Together Progress Board	614	673	(59)
Administered Payments			
4 418 Goods and Services Tax	5 134	4 442	692
80 University Scholarships	85	85	....
542 Sundry Grants	389	441	(52)
46 Sundry Grants - Women Tasmania	50	50	....
350 Family Assistance Program	350	350	....
300 Employment and Training Program	300	300	....
24 Sundry Grants - Multicultural and Ethnic Affairs	20	18	2
129 Sundry Grants - Aboriginal Affairs	115	198	(83)
.... Other	20	....	20
2 539 Regional Forest Agreement	7 510	3 522	3 988
8 428 Total Administered Payments	13 973	9 406	4 567
Capital Investment Program			
200 Service Tasmania - Clarence	....	....	....
200 Total Capital Investment Program	....	....	....
2001-02 Infrastructure Fund			
404 Wilkinsons Point - Glenorchy	....	46	(46)
.... Axeman's Hall of Fame	....	200	(200)
.... Water and Sewerage Works for Strahan and Queenstown.	....	2 500	(2 500)
404 Total 2001-02 Infrastructure Fund	....	2 746	(2 746)
54 052 Total Premier and Cabinet	57 835	59 530	(1 695)

APPENDIX E

OUTPUT EXPENDITURE

COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE
BY OUTPUT FOR YEAR ENDED 30 JUNE 2003

Expenditure	Estimated	Expenditure	Variation
2001-02 Division / Output Group/Output	2002-03	2002-03	2002-03
\$'000	\$'000	\$'000	\$'000
<i>Primary Industries, Water and Environment</i>			
Information and Land Services			
7 553 Land Services and Systems	7 943	9 074	(1 131)
11 244 Information Systems and Services	11 229	10 867	362
1 866 Government Valuation Services	1 702	1 235	467
7 648 <i>Service</i> Tasmania Shop Fronts	8 232	8 322	(90)
18 562 Crown Land Services	6 231	7 608	(1 377)
46 874 Total Information and Land Services	35 337	37 106	(1 769)
Food, Agriculture and Fisheries			
8 971 Agriculture Industry Development Services	8 199	9 519	(1 320)
7 710 Food Quality and Quarantine Services	6 354	8 483	(2 129)
8 349 Marine Farming and Wild Fisheries Management	9 021	9 366	(345)
4 240 Diagnostic Services	4 500	4 845	(345)
29 270 Total Food, Agriculture and Fisheries	28 074	32 212	(4 139)
Resource Management and Conservation			
2 970 Land Management Services	2 825	3 187	(362)
9 537 Conservation of Tasmania's flora, fauna and geoheritage	7 040	11 375	(4 335)
12 507 Total Resource Management and Conservation	9 865	14 562	(4 697)
Environment Protection, Planning and Analytical Services			
10 025 Environmental Management and Pollution Control	9 444	9 313	131
838 Resource Management Planning Appeals Tribunal	756	893	(137)
1 882 Analytical services	1 854	1 851	3
2 689 Resource Planning and Development Commission	1 876	2 235	(359)
15 435 Total Environment Protection, Planning and Analytical Services	13 930	14 292	(362)
Water Resources			
3 380 Water Resource Management	3 391	3 281	110
1 736 Water Resource Assessment	2 018	1 840	178
5 116 Total Water Resources	5 409	5 121	288

APPENDIX E

OUTPUT EXPENDITURE

COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE
BY OUTPUT FOR YEAR ENDED 30 JUNE 2003

Expenditure	Estimated	Expenditure	Variation
2001-02 Division / Output Group/Output	2002-03	2002-03	2002-03
\$'000	\$'000	\$'000	\$'000
Administered Payments			
150 Launceston Flood Protection Scheme	150	150	....
6 184 Goods and Services Tax	2 760	5 506	(2 746)
1 118 Inland Fisheries Service - Government Contribution	1 416	1 748	(332)
374 State River Care and Flood Mitigation	373	373	....
367 Local Authorities: Subsidies under the <i>Water Management Act 1999</i>	475	336	139
2 762 Construction of Irrigation Schemes: Loan Charges Contribution	2 763	2 763	....
710 Rural Adjustment Scheme and FarmBi\$ Subsidies	879	718	161
1 395 Water Supply Grants	2 223	2 729	(506)
727 Contribution to Commonwealth, State and Industry Organisations	470	843	(373)
752 Valuation Services to Government	740	749	(9)
191 Grants to the Royal Society for the Prevention of Cruelty to Animals	191	220	(29)
30 Grants to Rural Support Tasmania	30	30	....
233 Interest on borrowings for Minor Works (Rivers and Water Supply Commission)	284	238	46
95 Contribution to Cressy-Longford Reserve Fund	123	....	123
1 820 Grant to Tasmanian Institute of Agricultural Research	1 820	1 848	(28)
461 Savage River Remediation	431	246	185
2 599 RFA Private Land Reserve System	4 899	4 364	535
195 562 <i>Service</i> Tasmania Revenue Distribution	195 922	209 774	(13 852)
2 452 Payments on behalf of Inland Fisheries Service	2 860	....	2 860
2 422 Grant to Tasmanian Aquaculture and Fisheries Institute	2 422	2 422	....
22 583 Natural Heritage Trust	3 589	15 377	(11 788)
242 987 Total Administered Payments	224 820	250 434	(25 614)
Capital Investment Program			
361 Coal Mines Historic Site	....	....	....
243 Building Services Maintenance	244	154	90
1 777 RFA East Coast Interpretation Centre Car Park	....	....	....
280 Royal Tasmanian Botanical Gardens Paths and Drainage	....	....	....
2 661 Total Capital Investment Program	244	154	90

APPENDIX E

OUTPUT EXPENDITURE

COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE
BY OUTPUT FOR YEAR ENDED 30 JUNE 2003

Expenditure	Estimated	Expenditure	Variation
2001-02 Division / Output Group/Output	2002-03	2002-03	2002-03
\$'000	\$'000	\$'000	\$'000
2001-02 Infrastructure Fund			
34 Salmon Ponds Development	....	366	(366)
684 Water Infrastructure – Implementation	....	236	(449)
612 Water Infrastructure – Meander Dam	....	66	(66)
318 Water Infrastructure – South East	....	57	(57)
57 Water Infrastructure – Circular Head	....	16	(16)
36 Water Infrastructure – South Esk	....	44	(44)
12 Water Infrastructure – Strategic Gaps	....	30	(30)
472 Water Quality and Streamflow Monitoring System	....	59	(59)
.... ¹ Water Quality	....	52	(52)
2 225 Total 2001-02 Infrastructure Fund	....	927	(926)
Social Infrastructure Fund			
.... Upgrade Mt Pleasant Laboratories	....	61	(61)
.... Water Developments	....	882	(882)
.... Total Social Infrastructure Fund	....	943	(943)
357 077 Total Primary Industries, Water and Environment	317 679	355 751	(38 072)
Tasmanian Audit Office			
Public Sector Management and Accountability			
3 418 Public Sector Management and Accountability	3 245	3 463	(218)
3 418 Total Public Sector Management and Accountability	3 245	3 463	(218)
Administered Payments			
227 Goods and Services Tax	264	327	(63)
227 Total Administered Payments	264	327	(63)
3 645 Total Tasmanian Audit Office	3 509	3 789	(280)
Tourism, Parks, Heritage and the Arts			
Tourism			
16 202 Tourism Marketing	14 422	16 769	(2 347)
3 481 Tourism Industry Development	3 506	5 036	(1 530)
10 180 Tourism Distribution Services	10 304	10 826	(522)
703 Major Events Support	729	2 207	(1 478)
30 566 Total Tourism	28 961	34 837	(5 876)
Parks and Wildlife Management			
27 913 Parks and Wildlife Management	25 660	26 285	(625)
27 913 Total Parks and Wildlife Management	25 660	26 285	(625)

APPENDIX E

OUTPUT EXPENDITURE

COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE
BY OUTPUT FOR YEAR ENDED 30 JUNE 2003

Expenditure	Estimated	Expenditure	Variation
2001-02 Division / Output Group/Output	2002-03	2002-03	2002-03
\$'000	\$'000	\$'000	\$'000
Heritage and the Arts			
2 637 Cultural Heritage Services	2 478	2 037	441
4 019 Tasmanian Museum and Art Gallery	3 906	5 616	(1 710)
606 Art Industry Development	614	657	(43)
7 262 Total Heritage and the Arts	6 998	8 311	(1 313)
Administered Payments			
.... Goods and Services Tax	500	2 486	(1 986)
2 014 Botanical Gardens - Government Contribution	1 968	1 968	....
1 576 Tourism Development Assistance	1 576	546	1 030
1 174 Museum and Art Gallery Grants	1 278	1 278	....
3 088 Sundry Arts Grants and Loans	2 311	3 297	(986)
110 Wellington Park Contribution	110	110	....
33 National Estate Grants Program	50	191	(141)
148 Government Contribution to Tasmanian Symphony Orchestra	242	172	70
24 Theatre Royal Grant	55	....	55
955 Major Events and Grants and Assistance	2 164	2 980	(816)
1 454 Payments on behalf of Royal Tasmanian Botanical Gardens	1 525	1 549	(24)
42 143 Tourism Retail and Wholesale Direct Cost of Sales	46 813	40 042	6 771
1 000 Tasmanian Icon Program	1 000	1 000	....
53 720 Total Administered Payments	59 592	55 620	3 972
Capital Investment Program			
1 998 Cradle Mountain Infrastructure	3 600	2 701	899
11 Building Services Maintenance	11	101	(90)
2 000 Port Arthur Historic Site - Conservation Program	2 000	2 000	....
180 King Solomon Cave	150	39	111
137 Wellington Park Pinnacle Zone Development	88	88	....
.... Purchase of National Archive Building	....	700	(700)
4 326 Total Capital Investment Program	5 849	5 629	220
Social Infrastructure Fund			
.... York Park Toilets	....	300	(300)
.... ¹ George Town - Low Head Pilot Station	....	....	....¹
.... Eight Miscellaneous Community Projects	....	20	(20)
.... St Helen's Barway	....	157	(157)
.... Bicentenary Celebrations	....	236	(236)
.... Total Social Infrastructure Fund	....	713	(713)
123 787 Total Tourism, Parks, Heritage and the Arts	127 060	131 394	(4 335)

APPENDIX E

OUTPUT EXPENDITURE

COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE
BY OUTPUT FOR YEAR ENDED 30 JUNE 2003

Expenditure	Estimated	Expenditure	Variation
2001-02 Division / Output Group/Output	2002-03	2002-03	2002-03
\$'000	\$'000	\$'000	\$'000
<i>Treasury and Finance</i>			
Financial and Resource Management Services			
1 593 Budget Development and Management	1 932	1 994	(62)
2 017 Financial Management and Accounting Services	2 329	2 361	(32)
1 455 Shareholder advice on Government Businesses	1 342	1 439	(97)
5 182 Government Property and Accommodation Services	2 913	7 026	(4 113)
40 452 Government Procurement Services	39 875	42 906	(3 031)
50 700 Total Financial and Resource Management Services	48 391	55 727	(7 336)
Economic and Fiscal Policy Advice			
1 732 Economic Policy Advice	2 416	2 025	391
1 838 Fiscal Policy Advice	1 901	1 713	188
210 Liquor Licensing and Gaming Policy Advice	250	250	....¹
3 225 Energy Reform	2 020	1 839	181
7 004 Total Economic and Fiscal Policy Advice	6 587	5 828	759
Revenue and Regulatory Management Services			
6 165 Tax Administration and Revenue Collection	5 674	6 203	(529)
2 988 Regulation and Administration of Gaming	3 274	3 216	58
1 540 Regulation and Administration of Liquor and Accommodation	1 753	1 607	146
1 776 Government Prices Oversight and Energy Regulation	3 438	2 863	575
12 469 Total Revenue and Regulatory Management Services	14 139	13 889	250
Administered Payments			
11 487 Goods and Services Tax	8 600	11 969	(3 369)
58 Research Institutions: Contributions	....	....	....
3 Royal Society Papers: Printing	3	3	....
629 Government Buildings: Power and Fuel	934	638	296
227 Government Accommodation: Rates	263	211	52
83 Government Accommodation: Rent and Other Expenses	353	261	92
16 Payment to Anzac Day Trust	15	16	(1)
13 418 Government Accommodation: Lease Management	11 470	10 379	1 091
2 602 Community Support Levy	1 745	2 910	(1 165)
5 198 Bass Strait Islands Community Service Obligation	6 170	6 157	13
665 Public Trustee Community Service Obligation	666	660	6
34 386 Total Administered Payments	30 219	33 206	(2 987)

APPENDIX E

OUTPUT EXPENDITURE

COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE
BY OUTPUT FOR YEAR ENDED 30 JUNE 2003

Expenditure	Estimated	Expenditure	Variation
2001-02 Division / Output Group/Output	2002-03	2002-03	2002-03
\$'000	\$'000	\$'000	\$'000
Capital Investment Program			
815 Building Services Maintenance	834	827	7
1 331 Property Services Office Works	1 138	1 441	(303)
5 599 Essential Maintenance	6 050	5 575	475
7 746 Total Capital Investment Program	8 022	7 843	179
Major Projects Fund			
.... Telecommunications Infrastructure Project	....	242	(242)
.... Total Major Projects Fund	....	242	(242)
112 305 Total Treasury and Finance	107 358	116 735	(9 377)
3 519 845 TOTAL EXPENDITURE	3 557 650	3 703 102	(145 450)

Note:

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

APPENDIX F

**DETAILS OF INDEBTEDNESS TO THE STATE OF
STATUTORY AUTHORITIES AND GOVERNMENT BUSINESSES
AS AT 30 JUNE 2003**

Balance 30 June 2002 \$'000		Notes	Transactions \$'000	Balance 30 June 2003 \$'000
	Hydro Tasmania			
566 779	Advances		....	566 779
	<i>Less</i>			
371 029	Repayments	1	14 673	385 702
126 310	DRRTA contributions applied in reduction of indebtedness		241	126 551
41 086	Commonwealth DRRTA contribution applied in reduction of indebtedness		79	41 166
28 353	Net Indebtedness		(14 993)	13 360
	Metro Tasmania Pty Ltd			
4 664	Advances		....	4 664
	<i>Less</i>			
3 076	Repayments	1	1	3 077
1 108	DRRTA contributions applied in reduction of indebtedness		2	1 110
239	Commonwealth DRRTA contribution applied in reduction of indebtedness		1	240
242	Net Indebtedness		(4)	238
	Rivers and Water Supply Commission			
2 356	<i>Water Act 1957</i> 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
38 873	TOTAL		(14 997)	23 876

Notes:

- During 1994-95, arrangements were introduced whereby 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.
- Funds were advanced to the Rivers and Water Supply Commission under the *Water Act 1957* and the Department of Economic Development under the *State Advances Act 1935* and the *Fire Damage Relief Act 1970*. Interest is levied on the outstanding balance of the advances, however there are no scheduled principal repayments for these advances.