

Tasmania

2002

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

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# The Treasurer's Financial Statements

For Year Ended 30 June 2002

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

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By Authority: Government Printer, Tasmania



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# EXECUTIVE SUMMARY

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# OVERVIEW

A summary of the Treasurer's Statements for the year ended 30 June 2002 is provided, highlighting the more significant elements contained within the Statements.

## Statutory Requirements

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

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

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

## The Public Account

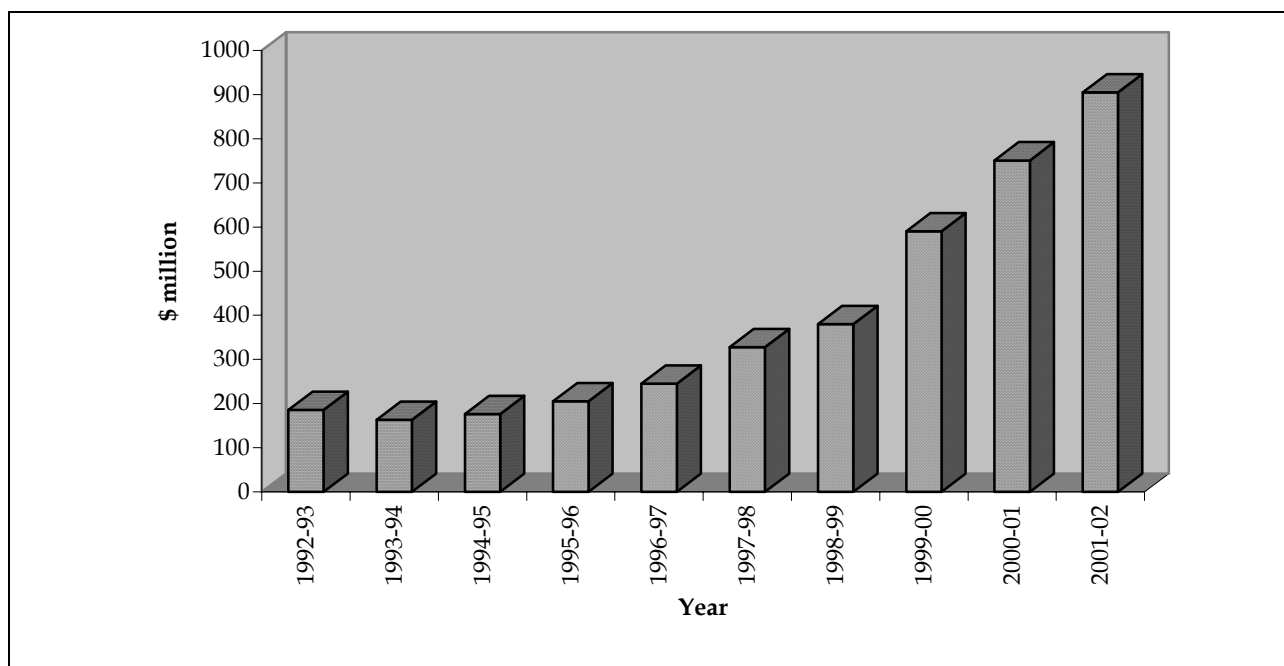
The Public Account, established pursuant to the *Public Account Act 1986*, comprises the Consolidated Fund and the Special Deposits and Trust Fund.

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

The balance of the Public Account, being the balance of the Special Deposits and Trust Fund, increased by \$154.3 million to \$905.3 million during 2001-02.

Chart 1 illustrates the growth in the Public Account, through increasing Special Deposit and Trust Fund balances, since 1992-93.

Chart 1: The Public Account 1992-93 to 2001-02



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

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

## Consolidated Fund

Receipts to the Consolidated Fund for the year ended 30 June 2002 of \$2 420.2 million were \$94.8 million (4.1 per cent) above the estimate of \$2 325.4 million, comprising \$2 377.4 million recurrent receipts and \$42.8 million capital receipts.

Expenditure from the Consolidated Fund for the year ended 30 June 2002 of \$2 415.3 million (net of loan repayments) was \$94.1 million (4.1 per cent) above the estimate of \$2 321.2 million, comprising \$2 213.1 million recurrent services expenditure and \$202.2 million expenditure on works and services.

Total receipts increased 5.2 per cent on 2000-01, whilst total expenditure increased by 5.1 per cent.

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

Chart 2 shows the total sources of funds for the Consolidated Fund in 2001-02 and a percentage breakdown of the categories that make up the total.

Chart 2: Consolidated Fund - Total Sources of Funds 2001-02

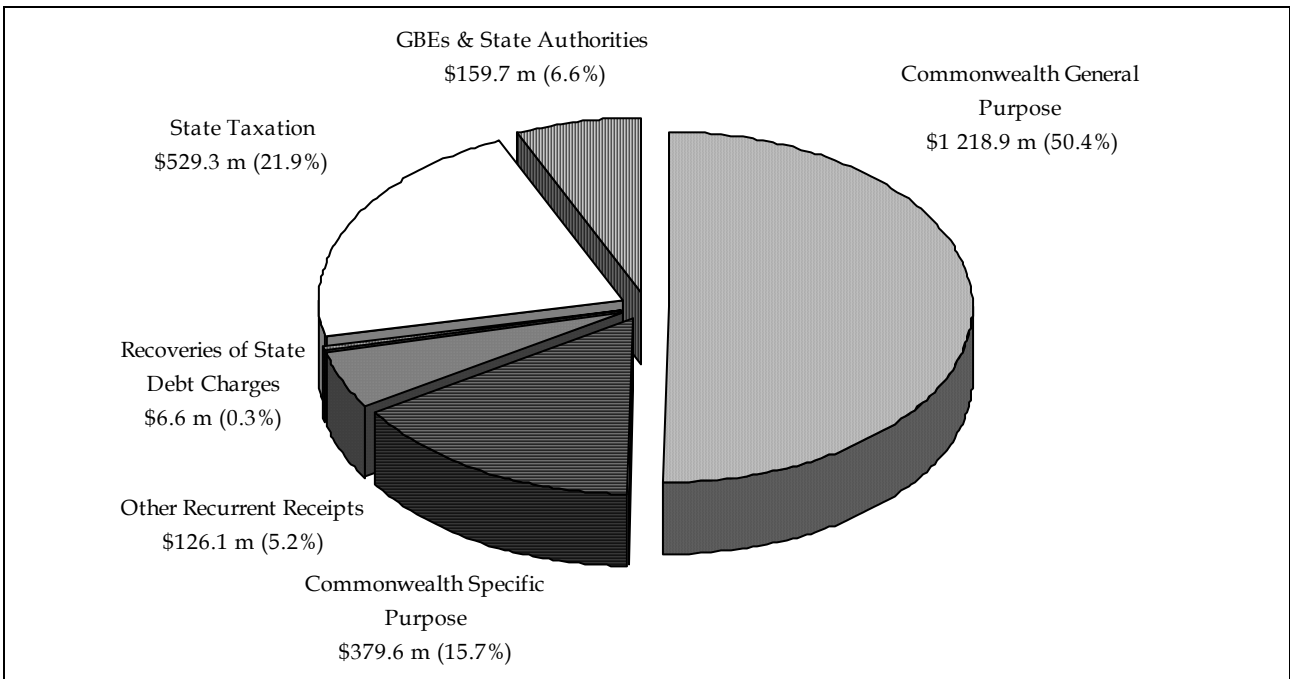
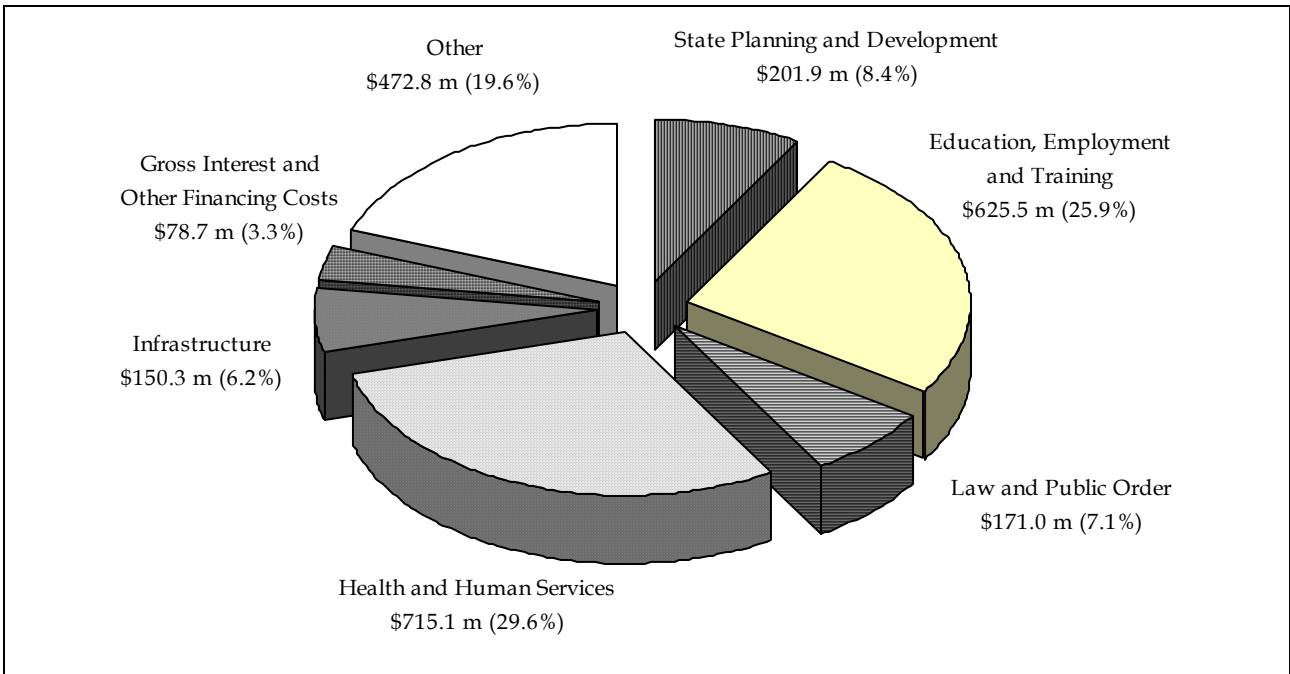


Chart 3 shows total Consolidated Fund expenditure for 2001-02 and a percentage breakdown of the categories that make up the total.

Chart 3: Consolidated Fund Expenditure 2001-02

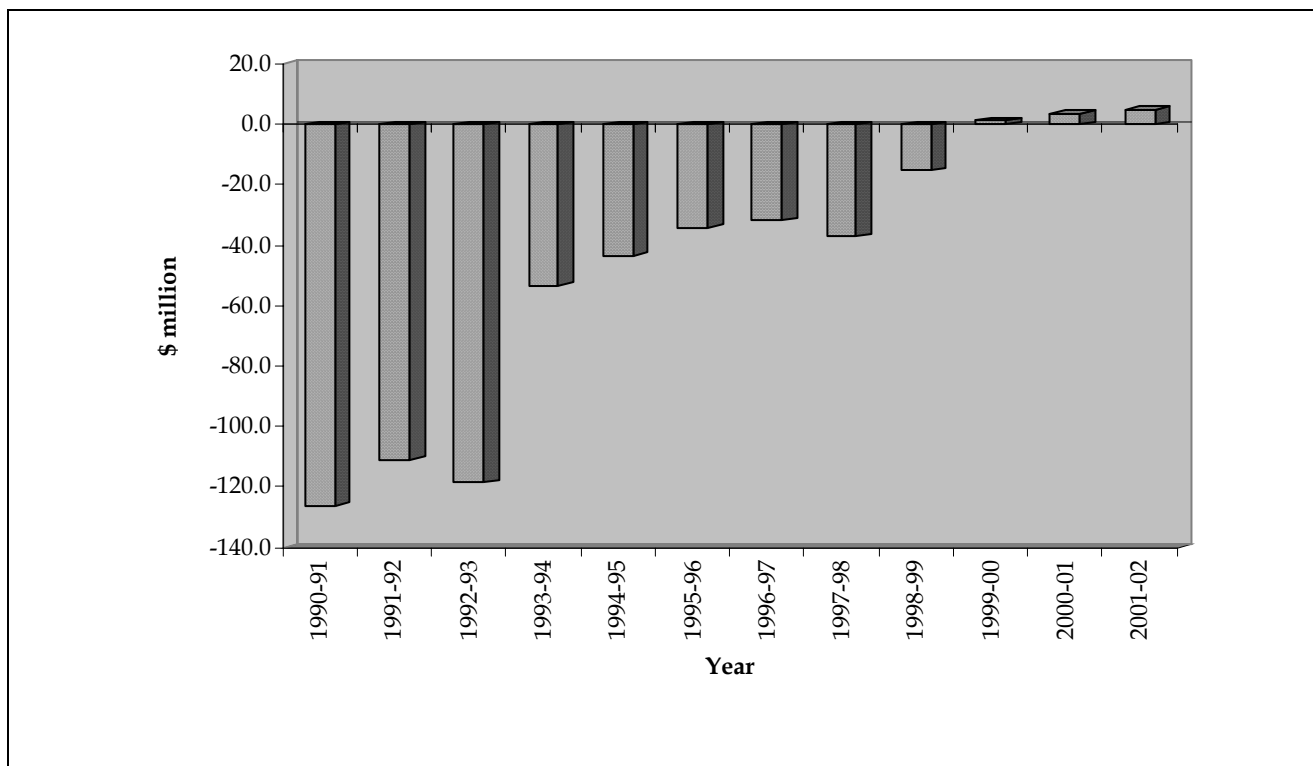


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## Consolidated Fund Surplus (CFS)

The budgeted CFS for 2001-02 was \$4.2 million. The actual CFS was \$4.9 million, \$0.7 million more than estimated. The surplus was applied toward the repayment of debt. Chart 4 shows the Consolidated Fund Outcome from 1990-91.

Chart 4: Consolidated Fund Outcome 1990-91 to 2001-02



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.

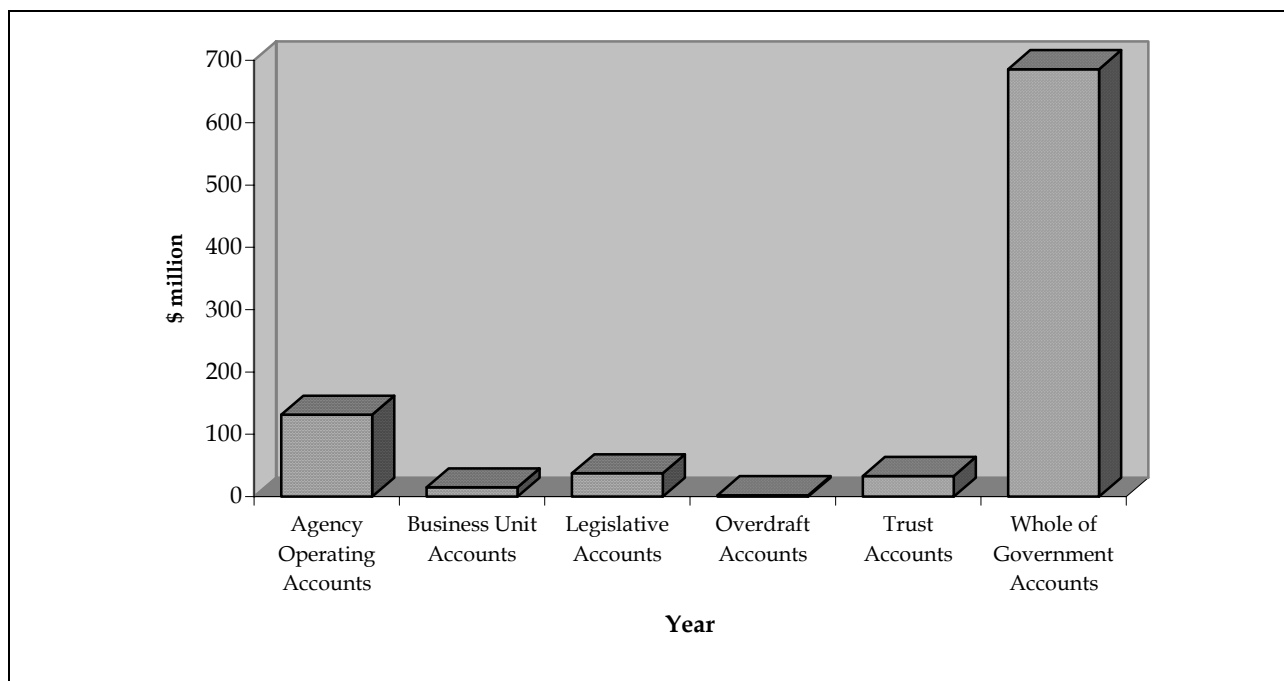
## Special Deposits and Trust Fund

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 2002, the balance of the Fund was \$905.3 million, an increase of \$154.3 million over the opening balance of \$751.0 million.

Chart 5 details the balances of accounts in the Special Deposits and Trust Fund as at 30 June 2002 according to type of account.

Chart 5: Special Deposits and Trust Fund Balances by Account Type at 30 June 2002



As at 30 June 2002, \$685.9 million was retained in whole-of-government accounts, primarily consisting of \$465.2 million in the Superannuation Provision Account and \$73.6 million in the Tasmanian State Service Risk Management Account. In addition, \$131.5 million was retained in agency operating accounts. Business unit accounts totalled \$14.9 million, legislative accounts totalled \$37.5 million, overdraft accounts totalled \$2.3 million and trust accounts totalled \$33.1 million.

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

## Output Expenditure

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

Actual Output expenditure in 2001-02 of \$3 519.8 million was \$15.0 million below the estimate of \$3 534.9 million.

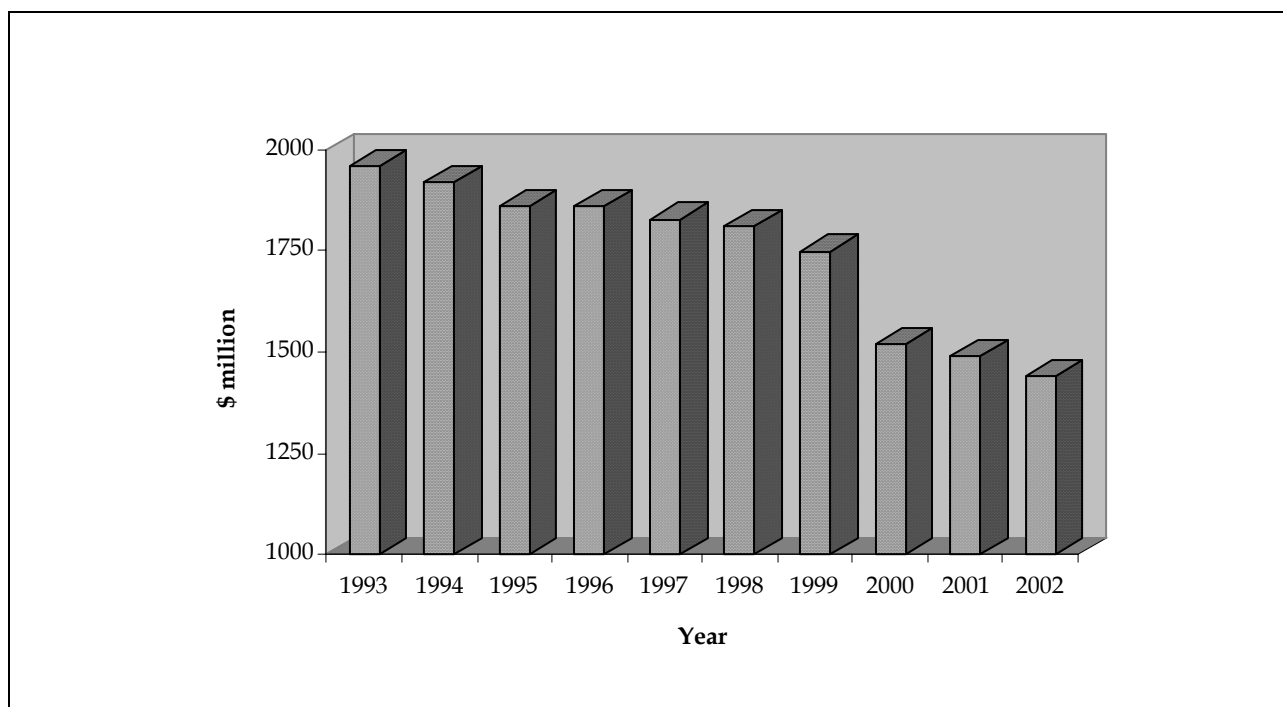
A summary and variance analysis by Division is provided in Statement 7 for Output expenditure. Details of Output expenditure by individual Output are provided in Appendix E.

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## 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 2002 was \$1 441.3 million, a decrease of \$47.3 million from debt owing as at 30 June 2001. Chart 6 illustrates movements in State Debt since 1993.

Chart 6: State Debt Balances 30 June 1993 to 30 June 2002



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 2001-02 as a result of the application of the Consolidated Fund Surplus, the repayment of advances by State authorities and the application of Commonwealth compensation funds and asset sale proceeds.

In 1990, it was agreed that the States would progressively take over responsibility for Commonwealth debt issued on their behalf. As a result, loans raised by the Commonwealth for and on behalf of the State are refinanced through Tascorp as they mature. In 2001-02, \$31.4 million was refinanced in this way, compared to \$111.4 million in 2000-01.

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.

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Financial assets identified as at 30 June 2002 totalled \$949.1 million compared with \$804.7 million as at 30 June 2001. The increase is primarily attributable to an increase in the level of deposits and securities, partially offset by the repayment of advances by State Authorities.

As at 30 June 2002, Contingent and Other Liabilities totalled \$1 861.0 million, compared with \$1 727.9 million as at 30 June 2001. The increase is due to an increase in the actuarial assessments of the superannuation liability and liabilities of the Tasmanian Risk Management Fund as at 30 June 2002.

The total contingent and other liabilities as at 30 June 2002 consisted of:

- guarantees given by the Government amounting to \$1.2 million;
- unfunded superannuation liability estimated at \$1 803.7 million; and
- other contingent liabilities of \$56.1 million.

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

## Conclusion

The Public Account financial outcomes for 2001-02 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 annual Consolidated Fund Budget in surplus, the 2001-02 Consolidated Fund Outcome delivered a surplus of \$4.9 million, an increase of \$1.4 million over the surplus of \$3.5 million in 2000-01. 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 substantial tax relief was provided in 2001-02, with the reduction or abolition of a number of State taxes and duties.

The Consolidated Fund Surplus was applied to reducing debt, contributing to the \$47.3 million reduction in State Debt, from \$1 488.6 million at 30 June 2001 to \$1 441.3 million at 30 June 2002. At the same time, the financial assets of the Public Account increased by \$144.4 million, from \$804.7 million at 30 June 2001 to \$949.1 million at 30 June 2002.

Thus 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

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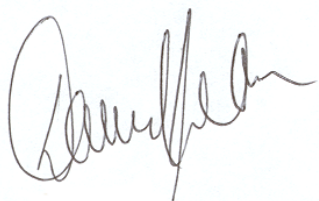
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# CERTIFICATION

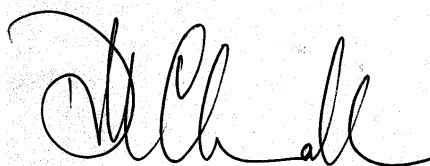
## Treasurer's Financial Statements 2001-02

The accompanying financial statements of the Public Account for the year ended 30 June 2002 have been prepared in accordance with the provisions of the *Financial Management and Audit Act 1990* and are in agreement with the relevant accounts and records so as to present fairly the transactions for the year ended 30 June 2002 and the components of financial position as at 30 June 2002.

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



David Crean, MLC  
TREASURER



D W Challen  
SECRETARY  
Department of Treasury and Finance





## INDEPENDENT AUDIT REPORT

### To the Treasurer

#### Scope

I have audited the special purpose financial report comprising financial statements prepared on the cash basis of accounting, and notes and supplementary information in respect of the Public Account for the year ended 30 June 2002. 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 2002 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**

17 September 2002  
HOBART



# TREASURER'S STATEMENTS

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# ACCOUNTING POLICIES

## *Public Account Act 1986*

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

## *Consolidated Fund*

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

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

## *Special Deposits and Trust Fund*

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

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

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

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

## *Debt Statements*

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

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

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

The debt information presented in the Treasurer's Financial Statements is reported on a gross basis and only relates to debt that is serviced from the Consolidated Fund. This differs from the debt information presented in the 2002-03 Budget Papers which is reported on a Net Debt basis, in accordance with the uniform presentation guidelines agreed by the Australian Loan Council in March 2000.

### *Cash Basis of Accounting*

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

While cash accounting is adopted for reporting on the Public Account, certain activities undertaken within the Public Account involve accrual accounting concepts. Such activities mainly relate to the establishment of 'provisions' in accounts in the Special Deposit and Trust Fund to fund the cost of certain transactions over more than one year. Funds accumulate in those accounts and are used to meet expenditure in future years. The main provision accounts relate to superannuation, debt management, risk management and the 27<sup>th</sup> 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 2002 is brought to account and reported as revenue of the Public Account for the year.

### *Rounding*

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

### *Reporting Format*

The Treasurer's Financial Statements are prepared on a cash accounting basis to align with the 2001-02 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.

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## *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 2002

2000-01 \$'000	The Public Account	Notes	2001-02 \$'000
....	Consolidated Fund	1	....
<u>750 958</u>	Special Deposits and Trust Fund	2	<u>905 282</u>
<u><b>750 958</b></u>	<b>Balance 30 June</b>	3	<u><b>905 282</b></u>

**REPRESENTED BY:**

1 123	Westpac Banking Corporation	(15 508)
727 500	Treasurer's Account Fixed Deposits	899 000
210	Advances to Heads of Agency	210
<u>22 125</u>	Specific Trust Account Fixed Deposits	<u>21 580</u>
<u><b>750 958</b></u>	<b>Balance 30 June</b>	<u><b>905 282</b></u>

Notes:

1. For details of Consolidated Fund transactions for 2001-02, refer to Statements 2, 3, 4 and 5, and Appendices A, B and C.
2. For details on the Special Deposits and Trust Fund for 2001-02, refer to Statement 6 and Appendix D.
3. Other Government assets, including shares in various corporations and advances to corporations and public bodies funded from the Consolidated Fund, are excluded due to the cash basis of accounting. These assets are reported separately in Statement 11.

STATEMENT 2  
**CONSOLIDATED FUND**

SUMMARY OF TRANSACTIONS FOR YEAR ENDED 30 JUNE 2002

2000-01			2001-02	
Actual		Notes	Estimate	Actual
\$'000			\$'000	\$'000
....	<b>BALANCE 1 JULY 2001</b>		....	....
	<b>Receipts</b>	1		
2 244 165	Recurrent Receipts		2 273 696	2 377 370
56 766	Capital Receipts		51 700	42 831
<b>2 300 931</b>	<b>Total</b>		<b>2 325 396</b>	<b>2 420 202</b>
	<b>Expenditure</b>	2		
2 115 474	Recurrent Expenditure		2 155 187	2 213 142
181 944	Capital Expenditure		166 059	202 158
<b>2 297 418</b>	<b>Total</b>		<b>2 321 246</b>	<b>2 415 299</b>
<b>3 513</b>	<b>Consolidated Fund Outcome</b>		<b>4 150</b>	<b>4 902</b>
	<b>Financing</b>			
(3 513)	Net Loan Repayments	3	(4 150)	(4 902)
<b>(3 513)</b>	<b>Total</b>		<b>(4 150)</b>	<b>(4 902)</b>
....	<b>BALANCE 30 JUNE 2002</b>		....	....

Notes:

- For a summary of Consolidated Fund receipts refer to Statement 3.
- In accordance with section 2 of the *Public Account Act 1986*, Recurrent Expenditure represents the cost of the ordinary annual services of the Government, whilst Capital Expenditure represent 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 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 2002

2000-01				2001-02	
Actual	Item	Notes	Estimate	Actual	Variation
\$'000			\$'000	\$'000	\$'000
	<b>Recurrent</b>				
	<i>Commonwealth Sources</i>				
1 098 408	General Purpose Payments	1	1 177 900	1 218 925	41 025
321 328	Specific Purpose Payments	2	327 510	338 120	10 610
1 419 736	<b>Total Commonwealth Sources</b>		1 505 410	1 557 045	51 635
	<i>State Sources</i>				
543 895	Taxation	3	484 888	529 269	44 381
134 986	Receipts from Government Business Enterprises, State-owned Companies and State Authorities		155 708	159 744	4 036
79 774	Departmental Fees and Recoveries		77 408	76 521	(887)
11 099	Recoveries of State Debt Charges		7 018	6 577	(441)
9 233	Sale and Rent of Government Property		11 650	13 600	1 950
13 616	Resource Rents and Royalties		15 945	10 671	(5 274)
31 826	Other Recurrent Receipts		15 669	23 943	8 274
824 429	<b>Total State Sources</b>		768 286	820 325	52 039
<b>2 244 165</b>	<b>Total Recurrent</b>		<b>2 273 696</b>	<b>2 377 370</b>	<b>103 674</b>
	<b>Capital</b>				
	<i>Commonwealth Sources</i>				
54 826	Specific Purpose Payments	4	50 869	41 478	(9 391)
54 826	<b>Total Commonwealth Sources</b>		50 869	41 478	(9 391)
	<i>State Sources</i>				
1 940	Loan Repayments		831	1 353	522
1 940	<b>Total State Sources</b>		831	1 353	522
<b>56 766</b>	<b>Total Capital</b>		<b>51 700</b>	<b>42 831</b>	<b>(8 869)</b>
<b>2 300 931</b>	<b>TOTAL RECEIPTS</b>	5	<b>2 325 396</b>	<b>2 420 202</b>	<b>94 806</b>

Notes:

- Commonwealth general purpose payments to Tasmania were approximately \$41 million above Budget estimates. The main factor (\$25 million) was a higher than estimated demand for the First Home Owners Scheme (FHOS). Under the Intergovernmental Agreement on the Reform of Commonwealth-State Financial Relations (IGA), the Commonwealth reimburses the cost incurred by the states as a result of the FHOS during the guarantee period. That is, the higher revenue on account of the FHOS, is exactly offset by the higher than budgeted outlays.

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STATEMENT 3  
**CONSOLIDATED FUND**

SUMMARY OF RECEIPTS FOR YEAR ENDED 30 JUNE 2002

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Tasmania also received a further \$10 million as a result of a higher than estimated indexation adjustment in relation to financial assistance grants foregone and the impact of a greater than estimated national population share for Tasmania. The balance was primarily due to a small ex-post adjustment in the estimates for 2000-01.

2. Higher than budgeted Commonwealth Funding was received for Primary and Secondary Education, Home and Community Care Program, Disability Services Grant and Technical and Further Education (TAFE) due to the timing of the Commonwealth funding approval process. Generally the exact funding to be made available by the Commonwealth for the financial year for each of these programs is not known at the time of preparing the Budget estimate.
3. State Taxation receipts are above estimate due to the following:
  - Land tax receipts were \$3 million below estimate due to the Budget estimate being prepared before a detailed assessment of the land tax base could be conducted. This assessment could not be done until after 1 July 2001, the date at which all properties were assessed for land tax for 2001-02. As such, the Budget estimate relied on a range of other factors including the land tax assessment from the previous year. However, the land tax assessment from the previous year differed substantially from the land tax assessment for 2001-02;
  - Stamp Duties receipts were \$33 million above Budget primarily as a result of the higher than expected activity in the property market. There was also an additional \$4 million in stamp duty receipts as a result of the sale of a large business; and
  - Payroll Tax receipts were \$10 million above Budget as a result of settlement of large outstanding liabilities and an increase in aggregate wages paid in the payroll tax paying sector.
4. Commonwealth Specific Purpose Capital Receipts were below Budget due to a decrease in funding provided by the Commonwealth for the National Roads program. The decrease in funding is offset by an equivalent decrease in expenditure in the Roads Program and reflects the completion of a number of major road projects.
5. For details of receipts by item refer to Appendix B.

STATEMENT 4  
**CONSOLIDATED FUND**

SUMMARY OF EXPENDITURE FOR YEAR ENDED 30 JUNE 2002

2000-01			2001-02	
Actual		Notes	Estimated	Actual
\$'000			\$'000	\$'000
	<b>Recurrent Services</b>			
1 991 063	Annual Appropriation		2 005 057	2 046 954
<u>124 411</u>	Reserved by Law	1	<u>150 130</u>	<u>166 188</u>
<b>2 115 474</b>	<b>Total Recurrent Services</b>		<b>2 155 187</b>	<b>2 213 142</b>
	<b>Works and Services</b>			
<u>181 944</u>	Capital Investment Program, Roads and Housing		<u>166 059</u>	<u>202 158</u>
<b>181 944</b>	<b>Total Works and Services</b>		<b>166 059</b>	<b>202 158</b>
<b><u>2 297 418</u></b>	<b>TOTAL EXPENDITURE</b>	2	<b><u>2 321 246</u></b>	<b><u>2 415 299</u></b>

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 Department, refer to Statement 5.

## STATEMENT 5

**CONSOLIDATED FUND**

SUMMARY OF EXPENDITURE BY DIVISION COMPARED WITH THE  
AMOUNTS AS ESTIMATED IN AND VOTED BY THE CONSOLIDATED FUND  
APPROPRIATION ACT 2001-02 (INCLUDING EXPENDITURE RESERVED BY LAW)  
FOR YEAR ENDED 30 JUNE 2002

2000-01 Actual \$'000	Division	Notes	2001-02		
			Estimate \$'000	Actual \$'000	Variation \$'000
595 711	Education		615 237	621 937	(6 700)
443 006	Finance-General	1	415 212	469 524	(54 312)
670 029	Health and Human Services	2	680 907	715 118	(34 211)
4 293	House of Assembly		4 537	4 514	23
173 192	Infrastructure, Energy and Resources	3	171 576	163 610	7 966
57 502	Justice and Industrial Relations		55 705	60 045	(4 340)
3 008	Legislative Council		3 324	3 318	6
3 754	Legislature-General		3 514	3 508	6
10 513	Ministerial and Parliamentary Support		10 795	10 792	3
2 023	Office of the Governor		1 926	1 919	7
107 194	Police and Public Safety		112 523	114 374	(1 851)
18 283	Premier and Cabinet		20 325	21 596	(1 271)
93 587	Primary Industries, Water and Environment		93 904	95 082	(1 178)
80 351	State Development		92 108	91 782	326
259	Tasmanian Audit Office		292	252	40
36 371	Treasury and Finance		40 071	38 637	1 434
<b>2 299 075</b>	<b>TOTAL EXPENDITURE</b>	<b>4</b>	<b>2 321 956</b>	<b>2 416 008</b>	<b>(94 052)</b>

## Notes:

- Total expenditure by Finance-General was \$54.3 million above estimate. Capital expenditure was \$46.2 million above estimate, principally as a result of the passage of the *Consolidated Fund Appropriation (Supplementary Appropriation for 2001-2002) Act 2002* to appropriate \$30 million to the Social Infrastructure Fund (\$14.2 million capital) and \$30 million to the Major Projects Fund. Recurrent expenditure was \$8.1 million above estimate. This was the net result of a number of increased expenditures and offsetting savings. Principal variations included an additional contribution of \$28 million to the Superannuation Provision Account in line with Government policy to eliminate the unfunded superannuation liability by June 2018, \$15.8 million additional recurrent expenditure as a result of the passage of the second Appropriation Act, savings of \$19.1 million in debt servicing costs (see Note 2, Statement 7) and savings of \$20 million in the Treasurer's Reserve.
- Total expenditure by the Department of Health and Human Services was \$34.2 million above the original Budget estimate. The total increase in expenditure consisted of an additional \$35.3 million recurrent expenditure, offset by savings of \$1.1 million in capital expenditure. The increased recurrent expenditure was due to additional service delivery costs (\$21 million), payment of a Tasmanian Risk Management Fund premium (\$2.6 million), the cost of salary indexation and certificate allowances for nurses and doctors (\$2.2 million), expenditure of increased Commonwealth funding (\$4.4 million), proceeds from asset sales (\$1.3 million) and costs associated with the transfer of responsibility for the Risdon Prison Hospital to the Department of Health and Human Services (\$2.7 million) from the Department of Justice and Industrial Relations. The saving of \$1.1 million in capital expenditure was a result of lower than estimated Commonwealth Specific Purpose Payment for the Housing Program.
- Total Expenditure by the Department of Infrastructure, Energy and Resources was \$7.9 million below estimate. This was primarily due to the timing of completion of projects and the consequent impact on Commonwealth funding provided for the National Highway in 2001-02.
- 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

Balance 30 June 2001 \$'000	Division	Notes	Receipts \$'000	Expenditure \$'000	Balance 30 June 2002 \$'000
27 538	Education		848 902	848 174	28 266
570 471	Finance-General		3 696 245	3 554 636	712 079
34 894	Health and Human Services		984 649	965 548	53 995
5	House of Assembly		4 584	4 581	8
15 965	Infrastructure, Energy and Resources		431 545	439 591	7 920
5 244	Justice and Industrial Relations		96 406	95 375	6 275
36	Legislative Council		3 371	3 396	10
(19)	Legislature-General		4 010	3 983	7
7	Office of the Governor		2 219	2 092	134
2 882	Police and Public Safety		127 300	127 751	2 431
18 554	Premier and Cabinet		70 506	68 772	20 287
53 212	Primary Industries, Water and Environment		433 532	432 218	54 527
22 429	State Development		198 480	201 484	19 425
1 010	Tasmanian Audit Office		3 402	3 645	767
(1 269)	Treasury and Finance		113 250	112 830	(850)
<b>750 958</b>	<b>TOTAL SPECIAL DEPOSITS AND TRUST FUND</b>	<b>1</b>	<b>7 018 400</b>	<b>6 864 076</b>	<b>905 282</b>

Note:

- For details of movements in individual account balances refer to Appendix D.

STATEMENT 7  
**OUTPUT EXPENDITURE**

COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE  
BY DIVISION FOR YEAR ENDED 30 JUNE 2002

2000-01			2001-02		
Actual	Division	Notes	Estimate	Actual	Variation
\$'000			\$'000	\$'000	\$'000
715 665	Education	1	734 111	763 398	(29 287)
580 633	Finance-General	2	601 525	481 234	120 291
855 790	Health and Human Services	3	867 914	901 799	(33 885)
4 313	House of Assembly		4 604	4 584	20
353 196	Infrastructure, Energy and Resources	4	349 602	382 169	(32 567)
73 162	Justice and Industrial Relations		70 310	74 539	(4 229)
3 070	Legislative Council		3 351	3 396	(45)
4 092	Legislature-General		3 924	3 954	(30)
10 468	Ministerial and Parliamentary Support		11 150	10 770	380
2 246	Office of the Governor		1 986	2 092	(106)
113 644	Police and Public Safety		121 939	125 825	(3 886)
46 939	Premier and Cabinet	5	60 989	54 052	6 937
382 357	Primary Industries, Water and Environment		389 927	393 553	(3 626)
171 482	State Development		204 271	202 530	1 741
3 397	Tasmanian Audit Office		3 723	3 645	78
102 944	Treasury and Finance		105 564	112 305	(6 741)
<b>3 423 399</b>	<b>TOTAL EXPENDITURE</b>	<b>6</b>	<b>3 534 890</b>	<b>3 519 845</b>	<b>15 045</b>

Notes:

1. Expenditure by the Department of Education was \$29.3 million above estimate primarily due to increased Commonwealth recurrent and capital funding totalling \$14.9 million for Government and Non-Government Schools, and \$10 million in 2001-02 Infrastructure Fund expenditure which did not form part of the agency's original Budget (included in the Finance-General Budget). There were also increased costs of \$1.2 million relating to the teachers salary nexus, learn to swim and water safety programs, and minor school infrastructure projects. In addition, there was a higher than budgeted payment for GST of \$1.6 million.
2. Expenditure by Finance-General was \$120.3 million below estimate. This variation consisted of:
  - Lower than anticipated debt servicing costs, primarily due to reductions in net debt levels and savings achieved by refinancing maturing debt at lower interest rates;
  - Savings of \$5.1 million in Interest on Sundry Deposits as a result of lower than anticipated growth in the balance of interest bearing accounts in the Special Deposits and Trust Fund;
  - Savings of \$12 million from the Provision for Wage Increases Output, as expenditure is incurred directly by other agencies and offset by savings within this Output;
  - Savings of \$3.2 million realised for Fringe Benefits Tax instalments, as a result of changes in the administration of Fringe Benefits Tax. In previous years, Fringe Benefits Tax for all on-Budget agencies was paid to the Australian Tax Office by Finance-General and subsequently recouped from agencies. From 2001-02, under Commonwealth legislation, agencies account for quarterly Fringe Benefits Tax instalments as part of the Business Activity Statement to the Australian Tax Office;

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STATEMENT 7

**OUTPUT EXPENDITURE**

COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE

BY DIVISION FOR YEAR ENDED 30 JUNE 2002

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- \$20 million from the Treasurer's Reserve being included in agencies' expenditure and not the Finance-General Division; and
- \$60 million from the 2001-02 Infrastructure Fund being included in agencies' expenditure and not the Finance-General Division.

In addition there was \$27.9 million in Administered Payments above estimate, primarily due to higher than anticipated demand for the First Home Owners Scheme.

3. Expenditure by the Department of Health and Human Services was \$33.9 million above estimate. This was primarily as a result of increased service delivery costs (\$21 million), \$4.9 million in 2001-02 Infrastructure Fund expenditure which did not form part of the agency's original Budget (included in the Finance-General Budget), payment of a Tasmanian Risk Management Fund premium (\$2.6 million), the cost of salary indexation and certificate allowances for nurses and doctors (\$2.2 million), increased costs and funding for Commonwealth funded activities (\$4.4 million) and costs associated with the transfer of responsibility for the Risdon Prison Hospital to the Department of Health and Human Services (\$2.7 million). These expenditure increases were partially offset by savings due to timing variations in some outlays with funding carried forward to 2002-03.
4. Expenditure by the Department of Infrastructure, Energy and Resources (DIER) was \$32.6 million above estimate. This was primarily due to \$18.1 million higher than budgeted revenue for MAIB premiums, Motor Tax and Stamp Duties, and \$16.8 million in 2001-02 Infrastructure Fund expenditure which did not form part of the agency's original Budget (included in the Finance-General Budget). The abovementioned revenues are collected by DIER and forwarded to relevant departments and other organisations under a revenue collection agency arrangement. There was an offsetting decrease in expenditure due to a change in the funding process for the MAIB Road Safety Task Force.
5. Expenditure by the Department of Premier and Cabinet was \$6.9 million below estimate due to lower than anticipated expenditure associated with TASINET communication costs and uncertainties in the timing of distribution of the Regional Forest Agreement funds.
6. For details of Output expenditure, refer to Appendix E.

STATEMENT 8  
**STATE DEBT**  
SUMMARY FOR YEAR ENDED 30 JUNE 2002

	Notes	Tascorp \$'000	Common- wealth \$'000	Total \$'000
<b>BALANCE AS AT 1 JULY 2001</b>		1 405 060	83 565	1 488 625
<i>Add</i>				
Borrowings for Redemption of Maturing Loans		863 653	....	863 653
Amortisation of Net Discount/Premiums		11 703	....	11 703
<b>Total Loans Raised</b>		<b>875 356</b>	<b>....</b>	<b>875 356</b>
<i>Less</i>				
Less Loans Redeemed from Gross Consolidated Fund Surplus		4 193	....	4 193
Loans Redeemed from Borrowings	1	833 279	30 374	863 653
Loans Redeemed from Debt Retirement Reserve Trust Account	2	....	989	989
Loans Redeemed from Commonwealth Compensation	3	2 741	....	2 741
Loans Redeemed from Trust Bank Sale Proceeds	4	38 002	....	38 002
Loans Redeemed from Co-operative Housing Society Proceeds	5	357	....	357
Authority Repayments	6	8 740	....	8 740
Loans Redeemed in connection with the Spirit of Tasmania	7	3 989	....	3 989
<b>Total Loans Redeemed</b>		<b>891 303</b>	<b>31 362</b>	<b>922 665</b>
<b>BALANCE AS AT 30 JUNE 2002</b>	8	<b>1 389 113</b>	<b>52 202</b>	<b>1 441 316</b>

Notes:

- Since 1 July 1990, maturing Commonwealth Debt has been refinanced through Tascorp, with the Commonwealth providing annual compensation referred to in Note 3.
- Loans redeemed from the Debt Retirement Reserve Trust Account of the Commonwealth include \$709 110 contributed from the Consolidated Fund.
- During 2001-02 compensation of \$4.1 million was received from the Commonwealth in respect of the refinancing of maturing Commonwealth Debt, of which \$2.7 million was applied in the reduction of debt. The balance of compensation monies of \$0.9 million, after adjusting for \$0.5 million additional funds drawn down to reduce debt in 2000-01, is held in the State Debt Management Account (T839) in the Special Deposits and Trust Fund.
- Asset sale proceeds of \$38.0 million were received in 2000-01 in relation to the sale of Trust Bank. This amount was transferred from the Trust Bank Sale - Indemnities and Obligation Fund Account (T424) into the State Debt Management Account (T839) and applied to debt reduction in 2001-02.
- Loan funds advanced under the *Co-operative Housing Societies Act 1963* for the purpose of purchasing or building dwellings has been wound up. The balance of the Co-operative Housing Societies repayments, held in the Housing Societies Working Account (T884) in the Special Deposits and Trust Fund, were applied to reduce debt in 2001-02.
- Since 1994-95, State authorities are able to repay advances from the Government that were sourced from Financial Agreement funds.
- 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 2002 stands at \$30.3 million. The outstanding liability will be repaid by 2009.

8. Internal borrowings of \$10.9 million as at 30 June 2002 (\$12.7 million as at 30 June 2001) facilitated through the overdrawing of accounts held within the Special Deposits and Trust Fund are not treated as borrowings for the purpose of this Statement.

STATEMENT 9  
**STATE DEBT**  
SUMMARY OF BORROWINGS AS AT 30 JUNE 2002

Total 30 June 2001 \$'000	Year of Maturity	Notes	Tascorp \$'000	Commonwealth \$'000	Total 30 June 2002 \$'000
868 324	2001-02		....	....	....
27 536	2002-03		742 749	943	743 692
171 129	2003-04		134 691	36 688	171 379
179 613	2004-05		171 898	7 355	179 253
162 917	2005-06		260 746	7 217	267 962
....	2006-07		....	....	....
46 419	2007-08		45 048	....	45 048
....	2008-09		....	....	....
....	2009-10		....	....	....
....	2010-11		....	....	....
4 184	2011-12		4 531	....	4 531
6 754	2012-13		7 084	....	7 084
....	2013-14		....	....	....
....	2014-15		....	....	....
21 749	2015-16		22 367	....	22 367
<b>1 488 625</b>	<b>TOTAL</b>	<b>1</b>	<b>1 389 113</b>	<b>52 202</b>	<b>1 441 316</b>

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 \$37.5 million (\$34.0 million as at 30 June 2001). 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 2002

Liability	30 June	2001	Agreement	Notes	Current	Non-	Total
					Liability	Current	Liability
					30 June	30 June	30 June
					2002	2002	2002
					\$'000	\$'000	\$'000
143 910			Commonwealth State Housing Agreements	1	3 493	137 067	140 560
129 078			State Works and Housing Assistance Act	2	1 357	126 423	127 780
214			Housing Assistance Act 1973	3	5	204	209
<b>273 203</b>			<b>TOTAL</b>	4	<b>4 855</b>	<b>263 694</b>	<b>268 549</b>

## Notes:

1. Accumulated repayments to 30 June 2002 for this agreement were \$58.50 million. Initial total loans raised were \$199.06 million.
2. Accumulated repayments to 30 June 2002 for this agreement were \$36.82 million. Initial total loans raised were \$164.60 million.
3. Accumulated repayments to 30 June 2002 for this agreement were \$90 877. 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), Housing Assistance Act 1973 Account (T124), are shown under the Finance-General Division of Appendix D.

STATEMENT 11  
**FINANCIAL ASSETS**

AS AT 30 JUNE 2002

30 June 2001 \$'000	Description	Notes	30 June 2002 \$'000
	<b>Investments</b>		
750 958	Deposits and Securities	1	905 282
625	Salmon Enterprises of Tasmania Pty Ltd	2	625
<b>751 583</b>	<b>Total Investments</b>	3	<b>905 907</b>
	<b>Loans</b>		
48 039	State Authorities	4	38 873
1 789	Loans to Public Bodies	5	1 486
2 017	Private Forestry Loans	6	2 017
350	Co-operative Housing Society Loans	7	....
955	Loans to Local Government for Development Purposes	8	848
<b>53 151</b>	<b>Total Loans</b>		<b>43 224</b>
<b>804 733</b>	<b>TOTAL</b>		<b>949 131</b>

Notes:

1. Includes \$21.6 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 Corporations are not classified as a financial asset. The State's investment in such corporations is reported within the relevant departmental annual reports. As at 30 June 2002, the State held 100 per cent of the issued share capital in the following corporations:
  - TOTE Tasmania Pty Ltd;
  - TT-Line Pty Ltd;
  - Metro Tasmania Pty Ltd;
  - Burnie Port Corporation Pty Ltd;
  - Port of Devonport Corporation Pty Ltd;
  - Port of Launceston Pty Ltd;
  - Hobart Ports Corporation Pty Ltd;
  - Aurora Energy Pty Ltd; and
  - Transend Networks 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 (\$3.7 million as at 30 June 2002) which is not subject to repayment by way of Government subsidy. Details of loans by Act are included in the Department of Treasury and Finance Annual Report.

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STATEMENT 11

**FINANCIAL ASSETS**

AS AT 30 JUNE 2002

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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. The amount owing to the Public Account has not decreased in 2001-02, as Private Forests Tasmania did not forward repayments of loans by private landowners to the Public Account until after 30 June 2002.
7. Loan funds advanced under the *Co-operative Housing Societies Act 1963* for the purpose of purchasing or building dwellings were repaid during 2001-02.
8. Loan funds were advanced to local government between 1975 and 1978 under the *Urban and Regional Development (Financial Assistance) Act 1974* and the *Midway Point Improvement Act 1975*.

STATEMENT 12  
**CONTINGENT AND OTHER LIABILITIES**

AS AT 30 JUNE 2002

Liability as at 30 June 2001 \$'000	Notes	Amount of Guarantee \$'000	Liability as at 30 June 2002 \$'000	
<b>Guarantees given by the Government</b>				
738	<i>Co-operative Housing Societies Act 1963</i>	....	....	
176	<i>State Loans and Loan Guarantees Act 1976</i>	140	58	
1 226	<i>Tasmanian Development Act 1983</i>	1 138	1 138	
<b>2 140</b>	<b>Total</b>	<b>1 278</b>	<b>1 196</b>	
	1			
<b>Unfunded Liability</b>				
as at 30 June 2001 \$'000	Notes	Gross Liability as at 30 June 2002 \$'000	Provisions as at 30 June 2002 \$'000	Unfunded Liability as at 30 June 2002 \$'000
<b>Superannuation Liability</b>				
1 656 322	<i>Retirement Benefits Act 1993</i>	2 560 586	789 258	1 771 329
12 437	<i>Parliamentary Superannuation Act 1973</i>	17 883	5 730	12 153
1 092	<i>Parliamentary Retiring Benefits Act 1985</i>	8 018	6 052	1 967
20 020	<i>Judges' Contributory Pensions Act 1968</i>	20 741	....	20 741
<b>1 689 871</b>	<b>Total</b>	<b>2 607 228</b>	<b>801 039</b>	<b>1 806 189</b>
<b>Other Contingent Liabilities</b>				
48 981	<i>Tasmanian Risk Management Fund</i>	56 083	....	56 083
<b>48 981</b>	<b>Total</b>	<b>56 083</b>	<b>....</b>	<b>56 083</b>

Notes:

1. Loan funds advanced under the *Co-operative Housing Societies Act 1963* and several loans advanced/guaranteed under the *State Loans and Loan Guarantees Act 1976* have been repaid/extinguished during 2001-02.
2. The Accrued Benefit liability represents the total of the present day (i.e. at 30 June 2002) 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".
3. The RBF defined benefit scheme is an unfunded scheme in respect of employer contributions. The Superannuation Provision Account (T780) was established within the Special Deposits and Trust Fund in July 1994 to provide for superannuation liabilities of inner-Budget agencies. Agencies pay into the SPA at a rate determined by the Treasurer. The employer share of pensions and lump sum benefits payable to employees by agencies are reimbursed to the RBF Board from this account. The superannuation liability is presented for the General Government Sector which includes agencies and some authorities and excludes Government Business Enterprises and State-owned Companies.

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STATEMENT 12

## CONTINGENT AND OTHER LIABILITIES

AS AT 30 JUNE 2002

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The value of the liability is based upon the actuarial assessment as at 30 June 2002. It should be noted that the balance of the SPA account is not offset against the figures shown above. The 30 June 2002 figures are not directly comparable with those shown as at 30 June 2001 because of changes in some of the assumptions used by the actuary in preparing the 30 June 2002 valuation. It should also be noted that the comparative figure for 30 June 2001 has been revised from that published in the 2000-01 Treasurer's Statements to reflect the reclassification by the Australian Bureau of Statistics of Housing Tasmania to the General Government Sector.

4. 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 2002. The liabilities of the scheme relate to the six members and 29 pensioners who were covered by the provisions of the *Parliamentary Superannuation Act 1973* as at that date.
5. The Parliamentary Retiring Benefits Fund (PRBF) is a defined benefit lump sum scheme. The scheme covers those members of Parliament first elected after 12 November 1985 and before 1 July 1999. New parliamentarians elected after 1 July 1999 automatically become members of the Tasmanian Accumulation Scheme unless they elect to join a private complying superannuation scheme.

The Government currently funds this scheme at the rate of 25.2 per cent of salary for each member of the scheme. This is above the scheme design level of 22.5 per cent of salary, and arises from the recommendation of the actuary made as part of the 30 June 1995 review of the scheme, where it was recommended that the Government's contribution be increased to 2.8 times member contributions.

An actuarial valuation of the scheme was undertaken as at 30 June 2002. The liabilities of the scheme relate to the 26 members of Parliament covered by the provisions of the *Parliamentary Retiring Benefits Act 1985* as at that date.

6. 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 2002. The liabilities of the scheme relate to the five members and 11 pensioners covered by the provisions of the Judges' Act and the one member and one pensioner covered by the provisions of the *Solicitor-General Act 1983*.

7. 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 \$56.083 million as at 30 June 2002, consisting mainly of workers' compensation liability amounting to \$47.8 million.
8. The State has other known contingent liabilities, which have not been included in this Statement, as their value cannot be reliably measured. They are:
  - (a) A contingent liability for civil, arbitration and workers' compensation proceedings, the emerging costs of which are met annually from agencies' budgets; and
  - (b) A contingent liability to the lessor in the event of defined losses arising from the sale of the Police Department Support Services Building situated at Bathurst Street, Hobart.

# APPENDICES

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APPENDIX A-1  
**CONSOLIDATED FUND**

EXCESS WORKS AND SERVICES EXPENDITURE FOR YEAR ENDED 30 JUNE 2002  
AS AUTHORISED BY SECTION 10 OF THE PUBLIC ACCOUNT ACT 1986

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<b>Division</b>	<b>Increase</b>	<b>Decrease</b>	<b>Expenditure</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
Infrastructure, Energy and Resources	....	2 000	....
Finance-General	2 000	....	2 000
<b>Total</b>	<b>2 000</b>	<b>2 000</b>	<b>2 000</b>

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## APPENDIX A-2

**CONSOLIDATED FUND**

EXCESS RECURRENT SERVICES EXPENDITURE FOR YEAR ENDED 30 JUNE 2002

AS AUTHORISED BY SECTION 11 OF THE PUBLIC ACCOUNT ACT 1986

Division	Existing Items	
	Authorised \$'000	Expenditure \$'000
Education	6 779	6 563
Finance-General	34 471	....
Health and Human Services	35 798	35 285
Infrastructure, Energy and Resources	1 788	1 220
Justice and Industrial Relations	4 271	2 999
Legislative Council	23	20
Police and Public Safety	1 851	1 851
Premier and Cabinet	1 360	1 271
Primary Industries, Water and Environment	1 285	1 206
State Development	3 244	....
<b>TOTAL</b>	<b>90 870</b>	<b>50 415</b>

EXCESS RECURRENT SERVICES EXPENDITURE FOR YEAR ENDED 30 JUNE 2002  
AS AUTHORISED BY THE CONSOLIDATED FUND APPROPRIATION (SUPPLEMENTARY  
APPROPRIATION FOR 2001-2002) ACT 2002

Division	Notes	Existing Items	
		Authorised \$'000	Expenditure \$'000
Finance-General	1	15 800	15 800
<b>TOTAL</b>		<b>15 800</b>	<b>15 800</b>

Note:

1. The *Consolidated Fund Appropriation (Supplementary Appropriation for 2001-2002) Act 2002* appropriated recurrent funding of \$15.8 million to the Social Infrastructure Fund in the Special Deposits and Trust Fund in 2001-02.

APPENDIX A-3

**CONSOLIDATED FUND**

EXCESS WORKS AND SERVICES EXPENDITURE FOR YEAR ENDED 30 JUNE 2002

AS AUTHORISED BY SECTION 11 OF THE PUBLIC ACCOUNT ACT 1986

Division	Notes	Existing Items	
		Authorised \$'000	Expenditure \$'000
Education		137	137
<b>TOTAL</b>		<b>137</b>	<b>137</b>

EXCESS WORKS AND SERVICES EXPENDITURE FOR YEAR ENDED 2002 AS AUTHORISED BY THE  
CONSOLIDATED FUND APPROPRIATION (SUPPLEMENTARY APPROPRIATION FOR 2001-2002)  
ACT 2002

Division	Notes	Existing Items	
		Authorised \$'000	Expenditure \$'000
Finance-General	1	44 200	44 200
<b>TOTAL</b>		<b>44 200</b>	<b>44 200</b>

Note:

1. The *Consolidated Fund Appropriation (Supplementary Appropriation for 2001-2002) Act 2002* appropriated works and services funding of \$30 million to the Major Projects Fund, and \$14.2 million to the Social Infrastructure Fund, in the Special Deposits and Trust Fund in 2001-02.

## APPENDIX A-4

**CONSOLIDATED FUND**

EXPENDITURE OVER ESTIMATED EXPENDITURE FOR  
RESERVED BY LAW ITEMS FOR YEAR ENDED 30 JUNE 2002  
AS AUTHORISED BY ACTS OF PARLIAMENT

Division/ Item	Expenditure Over Estimate \$'000
<b>Finance-General</b>	
R022 Payment to the Parliamentary Superannuation Fund and Parliamentary Retirement Benefits Fund ( <i>Parliamentary Superannuation Act 1973 and Parliamentary Retiring Benefits Act 1985</i> )	145
R045 Payments under the <i>Stamp Duties Act 1931</i> (Section 18c)	376
R069 Contribution to the Superannuation Provision Account ( <i>Retirements Benefits Act 1993</i> , section 13)	28 030
<b>Total Finance-General</b>	<b>28 551</b>
<b>House of Assembly</b>	
R004 Travelling Allowances ( <i>Parliamentary Salaries, Superannuation and Allowances Act 1973</i> )	5
<b>Total House of Assembly</b>	<b>5</b>
<b>Justice and Industrial Relations</b>	
R010 Salaries of Magistrates ( <i>Magistrates Court Act 1987</i> )	33
R051 Expenses of Parliamentary Elections and Referendums ( <i>Electoral Act 1985 and Referendum Procedures Act 1994</i> )	176
R072 <i>Criminal Injuries Compensation Act 1976</i> Section 11(4): Payments	1 200
R077 Expenses of Aboriginal Land Council of Tasmania Elections	5
<b>Total Justice and Industrial Relations</b>	<b>1 413</b>
<b>Legislative Council</b>	
R003 Parliamentary Salaries and Allowances ( <i>Parliamentary Salaries, Superannuation and Allowances Act 1973</i> )	10
R005 Members' Committee Fees and Allowances ( <i>Parliamentary Salaries, Superannuation and Allowances Act 1973</i> )	12
<b>Total Legislative Council</b>	<b>22</b>
<b>Office of the Governor</b>	
R002 Salary, The Administrator ( <i>Governor of Tasmania Act 1982</i> , Section 5 (1))	8
<b>Total Office of the Governor</b>	<b>8</b>
<b>TOTAL</b>	<b>29 999</b>

APPENDIX B  
**CONSOLIDATED FUND**  
STATEMENT OF RECEIPTS TO THE CONSOLIDATED FUND  
COMPARED WITH ESTIMATED RECEIPTS  
FOR YEAR ENDED 30 JUNE 2002

Actual Receipts Item 2000-01 \$'000		Estimated Receipts 2001-02 \$'000	Actual Receipts 2001-02 \$'000	Variation 2001-02 \$'000
<b>RECEIPTS OF A RECURRENT NATURE</b>				
<b>Commonwealth Sources</b>				
<i>General Purpose Payments</i>				
988 135	Y003	GST Revenue	1 107 600	1 059 829 (47 771)
99 069	Y004	Transitional Grants	53 100	141 685 88 585
11 205	Y005	Competition Payments	17 200	17 412 212
<b>1 098 408</b>		<b>Total General Purpose Payments</b>	<b>1 177 900</b>	<b>1 218 925 41 025</b>
<i>Specific Purpose Payments</i>				
5 225	Y007	Assistance for Concessions	5 360	5 427 67
15 601	Y010	Commonwealth-State Housing Agreement	17 741	17 742 1
42 075	Y012	Primary and Secondary Education	41 091	44 030 2 939
19 952	Y013	Technical and Further Education	19 650	22 458 2 808
140 871	Y020	Health Care Grant	145 600	145 644 44
1 671	Y021	Blood Transfusion Service	1 600	1 817 217
14 673	Y023	Home and Community Care Program	14 630	15 860 1 230
6 604	Y028	Supported Accommodation Assistance Program	6 574	6 798 224
3 931	Y031	Public Health Outcomes Funding Agreement	3 931	3 931 .... <sup>1</sup>
204	Y035	National Child Care Strategy	203	208 5
15 563	Y036	Disability Services Grant	15 478	17 600 2 122
5 424	Y039	High Cost Drugs	4 850	5 173 323
187	Y040	Natural Disasters Organisations	202	191 (11)
44 117	Y042	Grant to the State for Local Government	45 300	45 941 641
5 230	Y047	World Heritage Area	5 300	5 300 ....
<b>321 328</b>		<b>Total Specific Purpose Payments</b>	<b>327 510</b>	<b>338 120 10 610</b>
<b>1 419 736</b>		<b>Total Commonwealth Sources</b>	<b>1 505 410</b>	<b>1 557 045 51 635</b>

APPENDIX B  
**CONSOLIDATED FUND**

STATEMENT OF RECEIPTS TO THE CONSOLIDATED FUND  
COMPARED WITH ESTIMATED RECEIPTS  
FOR YEAR ENDED 30 JUNE 2002

Actual Receipts Item 2000-01 \$'000		Estimated Receipts 2001-02 \$'000	Actual Receipts 2001-02 \$'000	Variation 2001-02 \$'000
<b>State Sources</b>				
<i>Taxation</i>				
.... Y051	Debits Duties	....	18 045	18 045
144 444 Y052	Stamp Duties	133 019	148 233	15 214
19 711 Y053	Lottery Tax	19 992	20 529	537
26 612 Y054	Land Tax	29 396	26 367	(3 029)
40 944 Y055	Motor Taxation	40 239	41 983	1 744
791 Y057	Racing and Gaming Taxes	363	292	(71)
38 237 Y058	Casino Tax and Licence Fees	44 159	45 656	1 497
230 033 Y059	Payroll Tax	213 622	223 777	10 155
14 163 Y060	Electricity Entities Levy	1 942	1 670	(272)
26 835 Y064	Financial Institutions Duty	2 126	2 716	590
2 109 Y198	Safety Net Revenue	....	....	....
15 Y200	Sundry Licences	30	....	(30)
<b>543 895</b>	<b>Total Taxation</b>	<b>484 888</b>	<b>529 269</b>	<b>44 381</b>
<i>Receipts from Government Business Enterprises, State-owned Companies and State Authorities</i>				
78 Y290	Burnie Port Corporation Pty Ltd	43	42	(1)
102 Y291	Civil Construction Services Corporation	....	7	7
583 Y293	Hobart Ports Corporation Pty Ltd	993	761	(232)
561 Y294	Metro Tasmania Pty Ltd	13	13	.... <sup>1</sup>
1 796 Y295	Port of Devonport Corporation Pty Ltd	1 265	956	(309)
660 Y296	Port of Launceston Pty Ltd	371	386	15
338 Y297	Southern Regional Cemetery Trust	131	5	(126)
167 Y298	Stanley Cool Stores Board	94	193	99
178 Y299	Tasmanian Grain Elevators Board	103	182	79
1 Y300	Tasmanian International Velodrome Management Authority	....	....	....
1 Y301	The Public Trustee	100	122	22
221 Y302	TOTE Tasmania Pty Ltd	1 154	506	(648)
126 Y303	Printing Authority of Tasmania	60	113	53
25 351 Y304	Aurora Energy Pty Ltd	29 487	28 191	(1 296)
69 422 Y305	Hydro Tasmania	88 431	88 048	(383)
5 214 Y306	Tasmanian Public Finance Corporation	7 261	12 090	4 829
19 828 Y308	Transend Networks Pty Ltd	22 115	20 437	(1 678)
42 Y309	TT-Line Company Pty Ltd	....	....	....
69 Y314	Rivers and Water Supply Commission	80	62	(18)
1 538 Y315	Motor Accidents Insurance Board	....	1 809	1 809
8 711 Y317	Forestry Tasmania	4 007	5 820	1 813
<b>134 986</b>	<b>Total Receipts from Government Business Enterprises, State-owned Companies and State Authorities</b>	<b>155 708</b>	<b>159 744</b>	<b>4 036</b>

APPENDIX B  
**CONSOLIDATED FUND**

STATEMENT OF RECEIPTS TO THE CONSOLIDATED FUND  
COMPARED WITH ESTIMATED RECEIPTS  
FOR YEAR ENDED 30 JUNE 2002

Actual Receipts Item 2000-01 \$'000		Estimated Receipts 2001-02 \$'000	Actual Receipts 2001-02 \$'000	Variation 2001-02 \$'000
<i>Departmental Fees and Recoveries</i>				
4 088	Y321 State Development	3 495	....	(3 495)
274	Y322 Treasury and Finance	319	292	(27)
7 905	Y328 Justice and Industrial Relations	7 730	7 589	(141)
7 912	Y329 Education	8 324	7 748	(576)
34 784	Y336 Primary Industries, Water and Environment	29 080	31 703	2 623
7	Y339 Health and Human Services	16	8	(8)
24 539	Y340 Infrastructure, Energy and Resources	25 460	27 191	1 731
256	Y341 Police and Public Safety	2 982	1 967	(1 015)
9	Y342 Premier and Cabinet	2	24	22
<b>79 774</b>	<b>Total Departmental Fees and Recoveries</b>	<b>77 408</b>	<b>76 521</b>	<b>(887)</b>
<i>Recoveries of State Debt Charges</i>				
10 650	Y600 Interest	6 672	6 256	(416)
449	Y700 Sinking Fund Recoveries	346	321	(25)
<b>11 099</b>	<b>Total Recoveries of State Debt Charges</b>	<b>7 018</b>	<b>6 577</b>	<b>(441)</b>
<i>Sale and Rent of Government Property</i>				
....	Y205 Rent of Police Quarters	47	....	(47)
233	Y206 Rent of Education Properties	....	.... <sup>1</sup>	.... <sup>1</sup>
9 000	Y823 Crown Lands Administration Fund	11 603	13 600	1 997
<b>9 233</b>	<b>Total Sale and Rent of Government Property</b>	<b>11 650</b>	<b>13 600</b>	<b>1 950</b>
<i>Resource Rents and Royalties</i>				
746	Y208 Rent and Fees from Mineral Lands	770	884	114
248	Y210 Storage of Explosives and Inflammable Liquids	226	140	(86)
10 693	Y212 Mineral Royalties	13 038	7 986	(5 052)
1 930	Y213 Water Royalties	1 911	1 662	(249)
<b>13 616</b>	<b>Total Resource Rents and Royalties</b>	<b>15 945</b>	<b>10 671</b>	<b>(5 274)</b>

APPENDIX B  
**CONSOLIDATED FUND**

STATEMENT OF RECEIPTS TO THE CONSOLIDATED FUND  
COMPARED WITH ESTIMATED RECEIPTS  
FOR YEAR ENDED 30 JUNE 2002

Actual Receipts Item 2000-01 \$'000		Estimated Receipts 2001-02 \$'000	Actual Receipts 2001-02 \$'000	Variation 2001-02 \$'000
<i>Other Recurrent Receipts</i>				
2 596	Y802 Fines and Fees	3 000	2 601	(399)
6 611	Y803 Fines - Infringement Notices	5 500	6 857	1 357
2 073	Y806 Stamp Duties - Instalment Payments	2 250	2 639	389
9 527	Y807 Interest on Investments - Treasury and Finance	3 500	7 795	4 295
27	Y808 Interest on Investments - Rivers and Water Supply Commission	19	....	(19)
138	Y825 Prices Oversight and Electricity Regulation: Recoveries	650	234	(416)
320	Y826 Recoveries from Departmental Business Units	125	216	91
10 533	Y850 Miscellaneous	625	3 601	2 976
<b>31 826</b>	<b>Total Other Recurrent Receipts</b>	<b>15 669</b>	<b>23 943</b>	<b>8 274</b>
<b>824 429</b>	<b>Total State Sources</b>	<b>768 286</b>	<b>820 325</b>	<b>52 039</b>
<b>2 244 165</b>	<b>TOTAL RECEIPTS OF A RECURRENT NATURE</b>	<b>2 273 696</b>	<b>2 377 370</b>	<b>103 674</b>

**RECEIPTS OF A CAPITAL NATURE**

**Commonwealth Sources**

*Specific Purpose Payments*

6 270	L022 Primary and Secondary Education	6 270	6 419	149
4 680	L024 Technical and Further Education	3 855	3 855	....
12 525	L080 Housing	10 389	9 983	(406)
31 351	L090 National Highway System	30 355	21 221	(9 134)
<b>54 826</b>	<b>Total Specific Purpose Payments</b>	<b>50 869</b>	<b>41 478</b>	<b>(9 391)</b>
<b>54 826</b>	<b>Total Commonwealth Sources</b>	<b>50 869</b>	<b>41 478</b>	<b>(9 391)</b>

APPENDIX B  
**CONSOLIDATED FUND**

STATEMENT OF RECEIPTS TO THE CONSOLIDATED FUND  
COMPARED WITH ESTIMATED RECEIPTS  
FOR YEAR ENDED 30 JUNE 2002

Actual Receipts Item 2000-01 \$'000		Estimated Receipts 2001-02 \$'000	Actual Receipts 2001-02 \$'000	Variation 2001-02 \$'000	
<b>State Sources</b>					
<i>Loan Repayments</i>					
1 540	L510	<i>Public Bodies Assistance Act 1971</i>	630	1 294	664
70	L517	<i>State Loans and Loan Guarantees Act 1976</i>	56	28	(28)
5	L518	<i>Tourism and Recreational Development Act 1977</i>	10	15	5
46	L519	<i>Midway Point Improvement Act 1975</i>	35	15	(20)
... <sup>1</sup>	L600	<i>Closer Settlement Act 1957 - Capital Advances</i>	...	...	...
279	L823	<i>Private Forests Loans</i>	100	...	(100)
<b>1 940</b>		<b>Total Loan Repayments</b>	<b>831</b>	<b>1 353</b>	<b>522</b>
<b>1 940</b>		<b>Total State Sources</b>	<b>831</b>	<b>1 353</b>	<b>522</b>
<b>56 766</b>		<b>TOTAL RECEIPTS OF A CAPITAL NATURE</b>	<b>51 700</b>	<b>42 831</b>	<b>(8 869)</b>
<b>BORROWINGS</b>					
(1 856)	L900	<i>Borrowings</i>	(3 440)	(4 193)	(753)
<b>(1 856)</b>		<b>TOTAL BORROWINGS</b>	<b>(3 440)</b>	<b>(4 193)</b>	<b>(753)</b>
<b>2 299 075</b>		<b>TOTAL CONSOLIDATED FUND</b>	<b>2 321 956</b>	<b>2 416 008</b>	<b>94 052</b>

Note:

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

APPENDIX C  
**CONSOLIDATED FUND**

DETAILS OF EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2002 COMPARED WITH THE AMOUNTS  
AS ESTIMATED IN AND VOTED BY THE APPROPRIATION ACT 2001-02  
(INCLUDING EXPENDITURE RESERVED BY LAW)

Expenditure Division / Item	Estimated	Expenditure	Variation
2000-01	2001-02	2001-02	2001-02
\$'000	\$'000	\$'000	\$'000
<b>Education</b>			
576 489 Recurrent Services	590 691	597 254	(6 563)
19 222 Works and Services	24 546	24 683	(137)
<b>595 711 Total Education</b>	<b>615 237</b>	<b>621 937</b>	<b>(6 700)</b>
<b>Finance-General</b>			
290 947 Recurrent Services	258 722	251 949	6 773
112 059 Reserved by Law	136 490	151 375	(14 885)
40 000 Works and Services	20 000	66 200	(46 200)
<b>443 006 Total Finance-General</b>	<b>415 212</b>	<b>469 524</b>	<b>(54 312)</b>
<b>Health and Human Services</b>			
641 928 Recurrent Services	658 677	693 962	(35 285)
28 101 Works and Services	22 230	21 156	1 074
<b>670 029 Total Health and Human Services</b>	<b>680 907</b>	<b>715 118</b>	<b>(34 211)</b>
<b>House of Assembly</b>			
1 695 Recurrent Services	1 732	1 730	2
2 598 Reserved by Law	2 805	2 784	21
<b>4 293 Total House of Assembly</b>	<b>4 537</b>	<b>4 514</b>	<b>23</b>
<b>Infrastructure, Energy and Resources</b>			
90 857 Recurrent Services	91 174	92 394	(1 220)
10 Reserved by Law	52	....	52
82 325 Works and Services	80 350	71 216	9 134
<b>173 192 Total Infrastructure, Energy and Resources</b>	<b>171 576</b>	<b>163 610</b>	<b>7 966</b>
<b>Justice and Industrial Relations</b>			
48 402 Recurrent Services	45 835	48 834	(2 999)
8 706 Reserved by Law	8 548	9 896	(1 348)
394 Works and Services	1 322	1 315	7

APPENDIX C  
**CONSOLIDATED FUND**

DETAILS OF EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2002 COMPARED WITH THE AMOUNTS  
AS ESTIMATED IN AND VOTED BY THE APPROPRIATION ACT 2001-02  
(INCLUDING EXPENDITURE RESERVED BY LAW)

Expenditure Division / Item 2000-01 \$'000	Estimated 2001-02 \$'000	Expenditure 2001-02 \$'000	Variation 2001-02 \$'000
<b>57 502 Total Justice and Industrial Relations</b>	<b>55 705</b>	<b>60 045</b>	<b>(4 340)</b>
<b>Legislative Council</b>			
1 444 Recurrent Services	1 582	1 602	(20)
1 564 Reserved by Law	1 742	1 716	26
<b>3 008 Total Legislative Council</b>	<b>3 324</b>	<b>3 318</b>	<b>6</b>
<b>Legislature-General</b>			
3 529 Recurrent Services	3 514	3 508	6
225 Works and Services	....	....	....
<b>3 754 Total Legislature-General</b>	<b>3 514</b>	<b>3 508</b>	<b>6</b>
<b>Ministerial and Parliamentary Support</b>			
10 075 Recurrent Services	10 345	10 344	1
438 Reserved by Law	450	449	1
<b>10 513 Total Ministerial and Parliamentary Support</b>	<b>10 795</b>	<b>10 792</b>	<b>3</b>
<b>Office of the Governor</b>			
1 846 Recurrent Services	1 728	1 728	.... <sup>1</sup>
169 Reserved by Law	190	183	7
8 Works and Services	8	8	.... <sup>1</sup>
<b>2 023 Total Office of the Governor</b>	<b>1 926</b>	<b>1 919</b>	<b>7</b>
<b>Police and Public Safety</b>			
106 668 Recurrent Services	111 497	113 348	(1 851)
526 Works and Services	1 026	1 026	....
<b>107 194 Total Police and Public Safety</b>	<b>112 523</b>	<b>114 374</b>	<b>(1 851)</b>
<b>Premier and Cabinet</b>			
18 283 Recurrent Services	20 125	21 396	(1 271)
.... Works and Services	200	200	....
<b>18 283 Total Premier and Cabinet</b>	<b>20 325</b>	<b>21 596</b>	<b>(1 271)</b>

APPENDIX C  
**CONSOLIDATED FUND**

DETAILS OF EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2002 COMPARED WITH THE AMOUNTS  
AS ESTIMATED IN AND VOTED BY THE APPROPRIATION ACT 2001-02  
(INCLUDING EXPENDITURE RESERVED BY LAW)

Expenditure Division / Item	Estimated	Expenditure	Variation
2000-01	2001-02	2001-02	2001-02
\$'000	\$'000	\$'000	\$'000
<b>Primary Industries, Water and Environment</b>			
91 991 Recurrent Services	90 891	92 097	(1 206)
117 Reserved by Law	123	95	28
1 479 Works and Services	2 890	2 890	.... <sup>1</sup>
<b>93 587 Total Primary Industries, Water and Environment</b>	<b>93 904</b>	<b>95 082</b>	<b>(1 178)</b>
<b>State Development</b>			
77 471 Recurrent Services	85 949	85 623	326
148 Reserved by Law	148	148	....
2 732 Works and Services	6 011	6 011	....
<b>80 351 Total State Development</b>	<b>92 108</b>	<b>91 782</b>	<b>326</b>
<b>Tasmanian Audit Office</b>			
259 Reserved by Law	292	252	40
<b>259 Total Tasmanian Audit Office</b>	<b>292</b>	<b>252</b>	<b>40</b>
<b>Treasury and Finance</b>			
29 438 Recurrent Services	32 595	31 185	1 410
6 933 Works and Services	7 476	7 452	24
<b>36 371 Total Treasury and Finance</b>	<b>40 071</b>	<b>38 637</b>	<b>1 434</b>
<b>2 299 075 TOTAL CONSOLIDATED FUND EXPENDITURE</b>	<b>2 321 956</b>	<b>2 416 008</b>	<b>(94 052)</b>

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 2002

Balance 30 June 2001 \$'000	Division / Account	Receipts \$'000	Expenditure \$'000	Balance 30 June 2002 \$'000
<b>Education</b>				
27 498	T511 Department of Education Operating Account	848 667	847 973	28 193
39	T648 State Library Service (Overdue Fines) Account	235	201	74
<b>27 538</b>	<b>Total Education</b>	<b>848 902</b>	<b>848 174</b>	<b>28 266</b>
<b>Finance-General</b>				
....	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	....
4 691	T423 Tasmanian Community Fund Account	3 854	3 232	5 313
37 660	T424 Trust Bank Sale - Indemnities and Obligations Fund Account	357	38 017	....
3 734	T431 Assurance Fund - <i>Land Titles Act 1980</i> Account	108	....	3 843
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
1 727	T513 Finance-General Operating Account	3 252 000	3 251 560	2 167
1 439	T702 Unclaimed Monies Account	958	16	2 381
....	T705 2000-01 Social Infrastructure Fund	20 000	19 192	808
40 000	T710 Economic Infrastructure Fund	....	23 683	16 317
3 586	T712 Helsham Agreement Grants Account	146	....	3 732
....	T715 Major Projects Fund	30 000	....	30 000
....	T716 Social Infrastructure Fund	32 000	....	32 000
724	T768 The Mount Lyell Closure Trust Fund	....	80	644
....	T774 Berriedale Landslip Account	118	236	(118)
155	T775 Rosetta Landslip Account	....	....	155
355 485	T780 Superannuation Provision Account	214 362	104 656	465 191
6 228	T807 Structural and Performance Initiatives Program Account	....	....	6 228
20 055	T825 Payroll Provision Account	4 000	....	24 055
63	T828 Judges' Pension Fund Trust Account	66	63	66
26	T836 Treasurer's Suspense Account	31 740	31 757	8
13 508	T839 State Debt Management Account	56 511	38 293	31 726
73	T840 Fringe Benefits Tax Suspense Account	9	....	81
14 560	T842 Forestry Tasmania Superannuation Provision Account	....	801	13 759

## APPENDIX D

**SPECIAL DEPOSITS AND TRUST FUND**DETAILS BY ACCOUNT OF BALANCES, RECEIPTS AND EXPENDITURE  
FOR YEAR ENDED 30 JUNE 2002

Balance 30 June 2001 \$'000	Division/ Account	Receipts \$'000	Expenditure \$'000	Balance 30 June 2002 \$'000
91	T846 Local Government Tax Equivalent Account	3	94	....
66 554	T847 Tasmanian State Service Risk Management Account	31 719	24 670	73 603
42	T884 Housing Societies Working Account	365	357	50
<b>570 471</b>	<b>Total Finance-General</b>	<b>3 696 245</b>	<b>3 554 636</b>	<b>712 079</b>
<b>Health and Human Services</b>				
82	T453 Department of Health and Human Services Purchase Contract <i>Homes Act 1935</i> Account	25	....	107
4 326	T470 Patient Trust and Hospital Bequest Account	3 445	3 019	4 751
21 848	T510 Department of Health and Human Services Operating Account	839 890	828 616	33 121
8 604	T592 Department of Health and Human Services Housing Services Operating Account	121 355	114 003	15 956
1	T647 Home Ownership Assistance Program Operating Account	19 932	19 909	24
33	T680 <i>New Town Mothercraft Home Agreement Act 1949</i> Account	1	....	35
<b>34 894</b>	<b>Total Health and Human Services</b>	<b>984 649</b>	<b>965 548</b>	<b>53 995</b>
<b>House of Assembly</b>				
5	T515 House of Assembly Operating Account	4 584	4 581	8
<b>5</b>	<b>Total House of Assembly</b>	<b>4 584</b>	<b>4 581</b>	<b>8</b>
<b>Infrastructure, Energy and Resources</b>				
839	T435 <i>Workers' Compensation Act 1988</i> Fund Account	3 918	3 732	1 025
575	T466 Mines Deposit Account	87	42	620
14 381	T524 Department of Infrastructure, Energy and Resources Operating Account	427 431	435 695	6 118
95	T661 Traffic Management Operating Account	57	87	65
34	T760 Cab and Hire Car Trust Fund	1	....	34
41	T801 Taxi Industry General Administration Trust Fund	52	35	57
<b>15 965</b>	<b>Total Infrastructure, Energy and Resources</b>	<b>431 545</b>	<b>439 591</b>	<b>7 920</b>

## APPENDIX D

**SPECIAL DEPOSITS AND TRUST FUND**

DETAILS BY ACCOUNT OF BALANCES, RECEIPTS AND EXPENDITURE  
FOR YEAR ENDED 30 JUNE 2002

Balance 30 June 2001 \$'000	Division/ Account	Receipts \$'000	Expenditure \$'000	Balance 30 June 2002 \$'000
<b>Justice and Industrial Relations</b>				
45	T404 Prisoners Earnings Deposit Account	541	531	55
35	T434 Magistrates Court (Civil Division) Litigants Fund Account	24	6	53
43	T451 Appeal Costs Fund Deposit Account	98	109	32
3 371	T460 Supreme Court Suitors Fund Deposit Account	355	386	3 341
1 551	T516 Department of Justice and Industrial Relations Operating Account	90 766	90 166	2 150
141	T658 Local Government and Other Elections Operating Account	411	388	164
58	T764 Crime (Confiscation of Profits) Account	81	....	138
....	T766 Criminal Injuries Compensation Fund	4 130	3 788	342
<b>5 244</b>	<b>Total Justice and Industrial Relations</b>	<b>96 406</b>	<b>95 375</b>	<b>6 275</b>
<b>Legislative Council</b>				
36	T517 Legislative Council Operating Account	3 371	3 396	10
<b>36</b>	<b>Total Legislative Council</b>	<b>3 371</b>	<b>3 396</b>	<b>10</b>
<b>Legislature-General</b>				
(19)	T518 Legislature-General Operating Account	4 010	3 983	7
<b>(19)</b>	<b>Total Legislature-General</b>	<b>4 010</b>	<b>3 983</b>	<b>7</b>
<b>Office of the Governor</b>				
7	T514 His Excellency the Governor's Establishment Operating Account	2 219	2 092	134
<b>7</b>	<b>Total Office of the Governor</b>	<b>2 219</b>	<b>2 092</b>	<b>134</b>
<b>Police and Public Safety</b>				
2 882	T519 Department of Police and Public Safety Operating Account	127 300	127 751	2 431
<b>2 882</b>	<b>Total Police and Public Safety</b>	<b>127 300</b>	<b>127 751</b>	<b>2 431</b>

## APPENDIX D

**SPECIAL DEPOSITS AND TRUST FUND**

DETAILS BY ACCOUNT OF BALANCES, RECEIPTS AND EXPENDITURE  
FOR YEAR ENDED 30 JUNE 2002

Balance 30 June 2001 \$'000	Division/ Account	Receipts \$'000	Expenditure \$'000	Balance 30 June 2002 \$'000
<b>Premier and Cabinet</b>				
14 743	T115 Regional Forest Agreement Account	3 552	2 539	15 756
3 409	T520 Department of Premier and Cabinet Operating Account	38 891	39 189	3 112
251	T631 Telecommunications Management Division Operating Account	20 281	19 235	1 298
107	T730 Tsuneichi Fujii Fellowship Account	4	....	111
44	T816 Department of Premier and Cabinet <i>Service Tasmania</i> Account	7 777	7 810	11
<b>18 554</b>	<b>Total Premier and Cabinet</b>	<b>70 506</b>	<b>68 772</b>	<b>20 287</b>
<b>Primary Industries, Water and Environment</b>				
38 263	T512 Department of Primary Industries, Water and Environment Operating Account	205 985	204 675	39 573
11 310	T635 Crown Lands Administration Fund	17 312	17 942	10 680
333	T643 Valuation Services Operating Account	2 588	2 652	269
415	T706 Department of Primary Industries, Water and Environment Research Farms Account	1 175	1 409	181
77	T743 Environmental Incidents Trust Account	19	1	96
254	T750 Parks Development and Maintenance Account	1 879	1 763	370
853	T753 Apple and Pear Industry Research and Development Account	31	284	600
577	T804 Department of Primary Industries, Water and Environment Recreational Fishing Licences Trust Account	384	198	763
962	T805 Wapping Redevelopment Trust Account	841	83	1 720
166	T814 Department of Primary Industries, Water and Environment <i>Service Tasmania</i> Account	203 318	203 210	275
<b>53 212</b>	<b>Total Primary Industries, Water and Environment</b>	<b>433 532</b>	<b>432 218</b>	<b>54 527</b>
<b>State Development</b>				
18 500	T522 State Development Operating Account	141 829	147 340	12 989
3 489	T659 Tourism Tasmania - Product Distribution and Sales Trading Account	47 999	48 557	2 932
47	T773 Sports Development Account	2 297	765	1 579
100	T790 Government Guarantees Reserve Account	21	....	122
135	T796 Abt Railway Account	1 319	1 123	332
156	T797 Intelligent Island Project Account	5 013	3 699	1 471
.... <sup>1</sup>	T941 Fire Relief Account	1	....	1
<b>22 429</b>	<b>Total State Development</b>	<b>198 480</b>	<b>201 484</b>	<b>19 425</b>

## APPENDIX D

**SPECIAL DEPOSITS AND TRUST FUND**

DETAILS BY ACCOUNT OF BALANCES, RECEIPTS AND EXPENDITURE  
FOR YEAR ENDED 30 JUNE 2002

Balance 30 June 2001 \$'000	Division/ Account	Receipts \$'000	Expenditure \$'000	Balance 30 June 2002 \$'000
	<b>Tasmanian Audit Office</b>			
1 010	T644 Tasmanian Audit Office Operating Account	3 402	3 645	767
<b>1 010</b>	<b>Total Tasmanian Audit Office</b>	<b>3 402</b>	<b>3 645</b>	<b>767</b>
	<b>Treasury and Finance</b>			
2 077	T525 Department of Treasury and Finance Operating Account	55 919	56 548	1 447
3 432	T615 Contract Management Account	1 629	1 090	3 971
2 509	T624 Community Support Levy Account	3 784	2 602	3 691
573	T654 Tasmanian Electricity Code Fund	765	723	615
2 796	T793 Agency Accommodation Charges Account	10 810	13 418	187
(12 657)	T905 Government Car Fleet Account	40 344	38 449	(10 762)
<b>(1 269)</b>	<b>Total Treasury and Finance</b>	<b>113 250</b>	<b>112 830</b>	<b>(850)</b>
<b>750 958</b>	<b>TOTAL SPECIAL DEPOSITS AND TRUST FUND</b>	<b>7 018 400</b>	<b>6 864 076</b>	<b>905 282</b>

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 2002

Expenditure 2000-01 \$'000	Division / Output Group/Output	Estimated 2001-02 \$'000	Expenditure 2001-02 \$'000	Variation 2001-02 \$'000
<i>Education</i>				
<b>Delivery of Education Services</b>				
449 964	In School Education	454 504	460 538	(6 034)
18 936	Schools and Colleges Delivery Support	16 307	23 186	(6 879)
<b>468 900</b>	<b>Total Delivery of Education Services</b>	<b>470 811</b>	<b>483 725</b>	<b>(12 914)</b>
<b>Delivery of Vocational Education and Training</b>				
48 802	Provision of VET by TAFE Tasmania under Agreement	49 729	51 523	(1 794)
15 464	Provision of VET- Apprentices, Trainees and Competitive Bids	18 375	16 440	1 935
<b>64 266</b>	<b>Total Delivery of Vocational Education and Training</b>	<b>68 104</b>	<b>67 963</b>	<b>141</b>
<b>Delivery of Information Services</b>				
20 199	Public Library and Information Services	21 163	20 929	234
1 435	Archival and Records Management Services	1 466	1 430	36
<b>21 634</b>	<b>Total Delivery of Information Services</b>	<b>22 629</b>	<b>22 359</b>	<b>270</b>
<b>Strategic Development and Evaluation Services</b>				
3 997	Equity Policy Development and Evaluation	3 194	4 410	(1 216)
611	Educational Review	643	675	(32)
1 921	Education Policy and Curriculum Development	1 242	2 913	(1 671)
1 965	Tasmanian Secondary Schools Assessment	1 951	1 920	31
7 237	Vocational Education and Training Regulation and Development	7 289	8 692	(1 403)
731	Child Care	675	792	(117)
469	Youth Affairs	380	414	(34)
<b>16 931</b>	<b>Total Strategic Development and Evaluation Services</b>	<b>15 374</b>	<b>19 816</b>	<b>(4 442)</b>
<b>Administered Payments</b>				
16 571	Goods and Services Tax	16 839	18 500	(1 661)
944	Subsidies: Apprentices and Trainees	1 300	924	376
638	Group Schemes for Apprentices and Trainees	640	868	(228)
381	Senior Secondary Students: Living Away from Home Allowance	446	356	90
25 844	Non-Government Schools: Grants	27 676	27 676	.... <sup>1</sup>
1 000	Non-Government Schools: Subsidies in Respect of Interest on Certain Loans	1 000	1 000	....
305	Online Access Centres-Grants	680	680	....
786	Sundry Grants Fees and Scholarships	894	853	41
1 378	Accommodation Allowances for Tertiary Students	1 445	1 393	52
100	Youth Network of Tasmania Grant	100	100	....
3 070	Bursaries, Allowances, Loan Issue Supplies	3 446	3 446	.... <sup>1</sup>
1 329	Industry Training Advisory Boards	1 321	248	1 073

## APPENDIX E

**OUTPUT EXPENDITURE**COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE  
BY OUTPUT FOR YEAR ENDED 30 JUNE 2002

Expenditure Division / Output Group/Output 2000-01 \$'000	Estimated 2001-02 \$'000	Expenditure 2001-02 \$'000	Variation 2001-02 \$'000
75 Employment Rationalisation Program Repayment	77	56	21
68 869 Commonwealth Grants to Non-Government Schools	72 294	77 705	(5 411)
27 Scholarships: Centre for Precision Technology	....	....	....
872 Child Care Grants	871	874	(3)
191 Youth Services	176	128	48
<b>122 381 Total Administered Payments</b>	<b>129 205</b>	<b>134 807</b>	<b>(5 602)</b>
<b>Capital Investment Program</b>			
652 Yolla District High School	....	....	....
950 Wesley Vale Primary School	....	....	....
1 556 Claremont Area Primary Schools	....	....	....
324 Lenah Valley Primary School	675	746	(71)
748 New Town Primary School	210	244	(34)
773 Forth Primary School	127	174	(47)
1 800 TAFE Tasmania	....	....	....
.... Riverside Primary School	890	1 670	(780)
.... Montagu Bay Primary School	600	666	(66)
.... Riverside High School	218	320	(102)
.... Howrah Primary School	380	380	....
.... Elizabeth College	1 250	140	1 110
.... State Library	270	270	....
348 King Island District High School	....	....	....
800 New Town High School	....	....	....
2 892 Queechy High School	200	250	(50)
716 Clarence High School	....	....	....
881 Hagley Farm Primary School	....	....	....
266 Bridgewater High School	....	....	....
784 Port Sorell/Wesley Vale Primary School	....	....	....
.... Ulverstone High School	460	952	(492)
.... West Launceston Primary School	250	179	71
3 260 TAFE - Hobart Campus	3 005	3 005	....
.... Bridport Primary School	120	765	(645)
.... Launceston Library	270	270	....
.... Mountain Heights School	504	575	(71)
.... Montello Primary School	330	360	(30)
.... Campbell Street Primary School	434	434	....
.... Woodbridge District High School	434	479	(45)
.... TAFE - Infrastructure Support	850	850	....
.... Reece High School	5 000	5 000	....
.... Claremont High School Refurbishment	904	147	757
.... Riverside High School Tech Facility	102	....	102
.... TAFE Clarence Campus	1 400	1 356	44
1 624 Building Services Maintenance - Education	1 624	1 624	....
492 Building Services Maintenance - TAFE	492	492	....
.... Natone Primary School	450	200	250
.... Multi-Sites - Branch Library Strategy	89	89	....

## APPENDIX E

**OUTPUT EXPENDITURE**COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE  
BY OUTPUT FOR YEAR ENDED 30 JUNE 2002

<b>Expenditure</b>	<b>Division / Output Group/Output</b>	<b>Estimated</b>	<b>Expenditure</b>	<b>Variation</b>
<b>2000-01</b>		<b>2001-02</b>	<b>2001-02</b>	<b>2001-02</b>
<b>\$'000</b>		<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
648	Multi Sites - Risk Reduction	648	648	....
752	Multi sites - electrical installations upgrade	....	....	....
....	East Ulverstone Primary School	700	480	220
....	Norwood Primary School	468	44	424
....	Claremont College Gymnasium	950	60	890
....	Secondary School Refurbishments	880	....	880
....	Evandale Primary School	58	292	(234)
....	Brighton Primary School	440	762	(322)
....	Smithton High School	634	434	200
437	National Child Care Project	....	....	....
850	Sheffield District High School	772	172	600
....	King Island District High School	460	200	260
....	Ulverstone High School Art Block and Gymnasium	440	....	440
<b>21 553</b>	<b>Total Capital Investment Program</b>	<b>27 988</b>	<b>24 729</b>	<b>3 259</b>
	<b>2001-02 Infrastructure Fund</b>			
....	Hot Water Systems in Schools	....	201	(201)
....	Drinking Water Systems in Schools	....	229	(229)
....	Electrical Switchboards in Schools	....	296	(296)
....	Maintenance of School Residences	....	823	(823)
....	Security Systems and Equipment in Schools	....	595	(595)
....	Remedial Works on School Roofs	....	628	(628)
....	School Buildings, Plant and Equipment	....	1 076	(1 076)
....	Deferred Building Fabric Maintenance in Schools	....	1 108	(1 108)
....	Dust and Fume Extraction in Schools	....	448	(448)
....	Fire Detection Systems and Equipment in Schools	....	2 662	(2 662)
....	Electricity and Lighting in Schools	....	841	(841)
....	Glass in Schools	....	1 092	(1 092)
....	<b>Total 2001-02 Infrastructure Fund</b>	....	<b>10 000</b>	<b>(10 000)</b>
<b>715 665</b>	<b>Total Education</b>	<b>734 111</b>	<b>763 398</b>	<b>(29 287)</b>
	<i>Finance-General</i>			
	<b>Debt Servicing and Management</b>			
122 911	Debt Servicing	98 664	79 419	19 245
27 207	Interest on Sundry Deposits	28 770	23 638	5 132
41 382	Debt Management	73 248	55 035	18 213
<b>191 499</b>	<b>Total Debt Servicing and Management</b>	<b>200 682</b>	<b>158 093</b>	<b>42 589</b>

## APPENDIX E

**OUTPUT EXPENDITURE**COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE  
BY OUTPUT FOR YEAR ENDED 30 JUNE 2002

Expenditure 2000-01 \$'000	Division / Output Group/Output	Estimated 2001-02 \$'000	Expenditure 2001-02 \$'000	Variation 2001-02 \$'000
<b>Employee Related Costs</b>				
101 161	Superannuation and Pensions	109 433	107 745	1 688
1 327	Employee Separations	2 400	1 164	1 236
82 771	Workers' Compensation	20 050	21 959	(1 909)
1 548	Other	3 270	....	3 270
....	Provision for Wage Increases	12 000	....	12 000
<b>186 807</b>	<b>Total Employee Related Costs</b>	<b>147 153</b>	<b>130 868</b>	<b>16 285</b>
<b>Government Business Enterprises</b>				
2 406	Forestry Tasmania	2 515	1 316	1 199
4 026	State Fire Commission	3 390	3 388	2
<b>6 432</b>	<b>Total Government Business Enterprises</b>	<b>5 905</b>	<b>4 703</b>	<b>1 202</b>
<b>Miscellaneous</b>				
....	Treasurer's Reserve	20 000	....	20 000
36 859	Miscellaneous	45 435	37 225	8 210
24 233	Payment to Australian Tax Office: GST Administration	12 400	12 461	(61)
<b>61 092</b>	<b>Total Miscellaneous</b>	<b>77 835</b>	<b>49 687</b>	<b>28 148</b>
<b>Administered Payments</b>				
2 689	Goods and Services Tax	6 415	4 108	2 307
12 841	Equalisation Payments and Subsidies	15 400	16 458	(1 058)
1 574	Tasmanian Community Fund	4 857	3 232	1 625
3	Petroleum Products Subsidy	....	....	....
2 940	<i>Public Bodies Assistance Act 1971</i> : Subsidy on Debt Charges	2 270	2 324	(54)
8	Other Subsidies on Borrowings	8	7	1
6 822	Payroll Tax Assistance	5 035	5 778	(743)
12 265	Payments under <i>Local Government (Rates and Charges Remissions) Act 1977</i>	14 075	12 838	1 237
3 123	Payments under the <i>Stamp Duties Act 1931</i> (Section 18C)	3 000	3 376	(376)
....	Rosetta Landslip: Financial Assistance	150	....	150
....	Other Grants and Subsidies	115	901	(786)
44 117	Local Government: Grants	45 300	45 941	(641)
480	Commonwealth Contribution for Extension of Pensioner Concessions	125	407	(282)
1 200	Wheat Freight Subsidy	1 200	1 200	....
14 417	Safety Net Revenue	....	....	....
5	LPG Subsidy	....	....	....
32 321	First Home Owners Scheme	12 000	41 314	(29 314)
<b>134 804</b>	<b>Total Administered Payments</b>	<b>109 950</b>	<b>137 883</b>	<b>(27 933)</b>
<b>2001-02 Infrastructure Fund</b>				
....	2001-02 Infrastructure Fund	60 000	....	60 000
....	<b>Total 2001-02 Infrastructure Fund</b>	<b>60 000</b>	<b>....</b>	<b>60 000</b>
<b>580 633</b>	<b>Total Finance-General</b>	<b>601 525</b>	<b>481 234</b>	<b>120 291</b>

## APPENDIX E

**OUTPUT EXPENDITURE**COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE  
BY OUTPUT FOR YEAR ENDED 30 JUNE 2002

Expenditure 2000-01 \$'000	Division / Output Group/Output	Estimated 2001-02 \$'000	Expenditure 2001-02 \$'000	Variation 2001-02 \$'000
<i>Health and Human Services</i>				
<b>Health Advancement</b>				
8 723	Public and Environmental Health	8 556	9 110	(554)
650	Scientific Services	540	605	(65)
1 834	Population Groups Health and Wellbeing Services	2 084	2 053	31
8 578	Family, Child and Youth Health	9 079	9 398	(319)
10 349	Oral Health Services	10 566	10 596	(30)
5 187	Alcohol and Drug Services	4 967	5 833	(866)
3 219	Cancer Screening and Control Service	3 728	3 522	206
10	Policy Advice	15	21	(6)
<b>38 549</b>	<b>Total Health Advancement</b>	<b>39 535</b>	<b>41 137</b>	<b>(1 602)</b>
<b>Community and Rural Health</b>				
74 389	Aged, Rural and Community Health Services	77 058	77 898	(840)
41 608	Mental Health	43 405	47 872	(4 467)
30 913	Services for People with Disabilities	26 806	28 585	(1 779)
4 251	Palliative Care	4 666	4 623	43
38	Policy Advice	163	116	47
<b>151 199</b>	<b>Total Community and Rural Health</b>	<b>152 098</b>	<b>159 094</b>	<b>(6 996)</b>
<b>Child, Youth and Family Support</b>				
10 350	Child and Family Support Services	18 693	17 714	979
8 239	Community Support Services	1 577	473	1 104
8 228	Youth Justice Services	6 203	8 987	(2 784)
....	Office of the Commissioner for Children	288	281	7
336	Policy Advice	58	48	10
<b>27 153</b>	<b>Total Child, Youth and Family Support</b>	<b>26 819</b>	<b>27 504</b>	<b>(685)</b>
<b>Hospitals and Ambulance Service</b>				
278 404	Clinical Support Services	17 713	18 014	(301)
48 034	Medical Services	135 229	148 527	(13 298)
15 616	Surgical Services	109 040	118 717	(9 677)
16 291	Womens and Childrens Services	45 556	48 253	(2 697)
5 952	Diagnostic and Pharmacy Services	51 385	52 607	(1 222)
8 655	Ambulance Services	18 631	18 454	177
722	Policy Advice	....	....	....
<b>373 674</b>	<b>Total Hospitals and Ambulance Service</b>	<b>377 554</b>	<b>404 571</b>	<b>(27 017)</b>
<b>Housing Services</b>				
65 971	Public Rental Assistance	65 730	68 586	(2 856)
2 769	Private Rental Assistance	3 251	2 733	518
1 469	Community Sector Housing	1 261	1 521	(260)
7 095	Home Ownership Assistance	4 812	12 540	(7 728)
301	Service Development, Policy Advice and Ministerial Servicing	680	737	(57)
<b>77 605</b>	<b>Total Housing Services</b>	<b>75 734</b>	<b>86 117</b>	<b>(10 383)</b>

## APPENDIX E

**OUTPUT EXPENDITURE**COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE  
BY OUTPUT FOR YEAR ENDED 30 JUNE 2002

<b>Expenditure</b>	<b>Division / Output Group/Output</b>	<b>Estimated</b>	<b>Expenditure</b>	<b>Variation</b>
<b>2000-01</b>		<b>2001-02</b>	<b>2001-02</b>	<b>2001-02</b>
<b>\$'000</b>		<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Administered Payments</b>				
9 094	Home Ownership Assistance Program	9 000	8 963	37
25 300	Goods and Services Tax	23 300	28 994	(5 694)
....	<i>New Town Mothercraft Home Agreement Act 1949</i>	1	....	1
607	Employment Rationalisation Program	387	387	.... <sup>1</sup>
	Repayment			
9 826	Community Service Activity: Aurora Energy Pty Ltd - Pensioner Concessions	9 852	10 176	(324)
9 842	Supported Accommodation	12 909	11 100	1 809
4 038	Community Support	4 667	4 584	83
379	Heating Allowance	450	426	24
1 402	Mental Health	1 433	1 444	(11)
45 494	Disability Services	49 266	48 750	516
396	Palliative Care	405	409	(4)
13 176	Home and Community Care	15 599	14 118	1 481
4 698	Blood Transfusion Service	5 052	4 407	645
10 189	Other	8 680	10 785	(2 105)
6 836	Special Purpose and Trust Accounts	5 682	5 728	(46)
<b>141 276</b>	<b>Total Administered Payments</b>	<b>146 683</b>	<b>150 271</b>	<b>(3 588)</b>
<b>Capital Investment Program</b>				
....	NW Medical Equipment Replacement	210	42	168
12	Launceston General Hospital - Day Surgery and Outpatient Areas Redevelopment	594	163	431
....	Campbelltown District Hospital Redevelopment	550	117	433
....	RHH Redevelopment Stage 3	484	100	384
....	New Norfolk District Hospital Redevelopment	900	42	858
1 152	Intensive Mental Health Care Unit, RHH	720	448	272
150	Mowbray Child Health Centre	....	....	....
5 272	Royal Derwent Hospital - Community Integration Project	....	....	....
....	Sorell Community Health Centre	200	32	168
3 794	Housing-Continuing Projects	7 314	6 419	895
22 284	Housing-New Projects	25 636	10 017	15 619
4 369	Ashley Youth Detention Centre Redevelopment	576	1 098	(522)
752	St Mary's Community Health Centre In-Patient Facility	....	43	(43)
13	St Helens District Hospital Upgrade	....	....	....
721	Finance and Human Resources Systems Upgrade	....	....	....
1 913	Ambulance Fleet Upgrade	4 641	4 587	54
80	Building Services Maintenance	108	88	20
4 530	Non-Works Housing	4 858	4 654	204
37	Fire Services Statewide	....	....	....
....	NWRH Day Surgery Extensions	500	35	465
....	NWRH Accident and Emergency Entrance	100	8	92
....	West Coast Multi Purp Serv Development	250	25	225

## APPENDIX E

**OUTPUT EXPENDITURE**COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE  
BY OUTPUT FOR YEAR ENDED 30 JUNE 2002

<b>Expenditure Division / Output Group/Output</b>	<b>Estimated</b>	<b>Expenditure</b>	<b>Variation</b>
<b>2000-01</b>	<b>2001-02</b>	<b>2001-02</b>	<b>2001-02</b>
<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
.... Deloraine Hospital Redevelopment	850	85	765
.... North West Ambulances	500	....	500
.... Huon Valley Community and Health	200	43	157
57 Triabunna Health and Community Care Centre	....	....	....
559 Dental Services - Statewide	300	185	115
640 Challenging Behaviour Residences	....	25	(25)
<b>46 334 Total Capital Investment Program</b>	<b>49 491</b>	<b>28 255</b>	<b>21 236</b>
<b>2001-02 Infrastructure Fund</b>			
.... Hospital Equipment Fund	....	3 685	(3 685)
.... Aged Care Facilities Building Certification	....	364	(364)
.... Ambulance Radio System	....	550	(550)
.... Clifford Craig Centre	....	150	(150)
.... Family Group Home Infrastructure	....	100	(100)
.... <b>Total 2001-02 Infrastructure Fund</b>	<b>....</b>	<b>4 849</b>	<b>(4 849)</b>
<b>855 790 Total Health and Human Services</b>	<b>867 914</b>	<b>901 799</b>	<b>(33 885)</b>
<i>House of Assembly</i>			
<b>House of Assembly Support Services</b>			
1 604 House of Assembly Support Services	1 632	1 636	(4)
7 Select Committee Support Services	7	6	1
85 Investigatory Committee Support Services	93	89	4
<b>1 696 Total House of Assembly Support Services</b>	<b>1 732</b>	<b>1 731</b>	<b>1</b>
<b>Payments Administered by the House of Assembly</b>			
2 598 Payments Administered by the House of Assembly	2 805	2 784	21
<b>2 598 Total Payments Administered by the House of Assembly</b>	<b>2 805</b>	<b>2 784</b>	<b>21</b>
<b>Administered Payments</b>			
20 Goods and Services Tax	67	69	(2)
<b>20 Total Administered Payments</b>	<b>67</b>	<b>69</b>	<b>(2)</b>
<b>4 313 Total House of Assembly</b>	<b>4 604</b>	<b>4 584</b>	<b>20</b>
<i>Infrastructure, Energy and Resources</i>			
<b>Development of Transport Policy Advice and Planning</b>			
546 Passenger Transport Policy Advice and Planning	469	879	(410)
701 Freight Transport Policy Advice and Planning	728	778	(50)
439 Transport System Policy Advice and Planning	464	592	(128)
<b>1 686 Total Development of Transport Policy Advice and Planning</b>	<b>1 661</b>	<b>2 249</b>	<b>(588)</b>

## APPENDIX E

**OUTPUT EXPENDITURE**COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE  
BY OUTPUT FOR YEAR ENDED 30 JUNE 2002

Expenditure 2000-01 \$'000	Division / Output Group/Output	Estimated 2001-02 \$'000	Expenditure 2001-02 \$'000	Variation 2001-02 \$'000
<b>Land Transport Safety Programs</b>				
2 455	Traffic Management Standards	2 826	1 109	1 717
2 576	Road Safety Research, Education, Promotion and Advice	3 053	2 277	776
6 327	Driver Licensing	6 953	6 666	287
4 071	Vehicle Registration	4 325	4 939	(614)
3 927	Vehicle Standards and Compliance	3 541	3 494	47
<b>19 357</b>	<b>Total Land Transport Safety Programs</b>	<b>20 698</b>	<b>18 485</b>	<b>2 213</b>
<b>Provision of Transport Services and Infrastructure</b>				
2 491	Traffic Signal Maintenance	2 322	4 049	(1 727)
106	Island Shipping	113	41	72
2 437	Provision and Management of Public Passenger Transport	2 379	1 732	647
<b>5 034</b>	<b>Total Provision of Transport Services and Infrastructure</b>	<b>4 814</b>	<b>5 822</b>	<b>(1 008)</b>
<b>Provision of Energy Advisory and Regulatory Services</b>				
479	Energy Policy and Advice	409	512	(103)
<b>479</b>	<b>Total Provision of Energy Advisory and Regulatory Services</b>	<b>409</b>	<b>512</b>	<b>(103)</b>
<b>Workplace Standards</b>				
6 299	Safety Standards and Compliance	6 673	6 434	239
3 201	Employer and Employee Services	4 544	5 154	(610)
2 185	Workplace Standards and Advice	1 276	1 133	143
453	Electricity Industry Regulation	539	568	(29)
<b>12 137</b>	<b>Total Workplace Standards</b>	<b>13 032</b>	<b>13 289</b>	<b>(257)</b>
<b>Mineral Resources Management and Administration</b>				
3 741	Minerals Exploration and Land Management	3 426	3 794	(368)
4 222	Tenement Management of the Exploration and Minerals Industry	3 369	3 459	(90)
<b>7 963</b>	<b>Total Mineral Resources Management and Administration</b>	<b>6 795</b>	<b>7 253</b>	<b>(458)</b>
<b>Support for the Minister in Infrastructure Development and Business Management</b>				
480	Support for the Minister in Infrastructure Development and Business Management	299	545	(246)
<b>480</b>	<b>Total Support for the Minister in Infrastructure Development and Business Management</b>	<b>299</b>	<b>545</b>	<b>(246)</b>
<b>Support for Racing Industry</b>				
1 673	Racing Industry	1 423	1 799	(376)
<b>1 673</b>	<b>Total Support for Racing Industry</b>	<b>1 423</b>	<b>1 799</b>	<b>(376)</b>

## APPENDIX E

**OUTPUT EXPENDITURE**COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE  
BY OUTPUT FOR YEAR ENDED 30 JUNE 2002

<b>Expenditure Division / Output Group/Output</b>	<b>Estimated</b>	<b>Expenditure</b>	<b>Variation</b>
<b>2000-01</b>	<b>2001-02</b>	<b>2001-02</b>	<b>2001-02</b>
<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Administered Payments</b>			
7 897 Goods and Services Tax	10 406	11 041	(635)
173 King Island Shipping Contract	227	10	217
5 419 Payments to School Bus Operators: Route Services	5 494	5 751	(257)
17 012 Payments to School Bus Operators: Contract Services	16 894	17 589	(695)
10 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	....
1 663 Payments on Behalf of the Forest Practices Board	1 297	1 718	(421)
68 Project CODES	68	68	....
245 Rehabilitation of Degraded Mineral Lands	350	455	(105)
430 Conveyance Allowance	429	471	(42)
8 Pensioner Air Travel Subsidy	8	6	2
703 Transport Access Scheme	641	809	(168)
804 Pensioner, Aged and Unemployed Concessions (Private Operators)	860	846	14
200 Furneaux Shipping Contract	209	100	109
729 Structural and Performance Initiatives Program	....	....	....
477 Bruny Island Ferry Service	431	457	(26)
1 154 Urban Bus Service	1 187	1 033	154
700 Contribution to Marine and Safety Authority	700	700	....
18 645 Community Service Obligation: Payment to Metro Tasmania Pty Ltd	19 573	19 343	230
54 Community Service Obligation to the Civil Construction Corporation for the retention of the Fingerpost Depot Waratah	54	54	....
164 373 Monies Received on Behalf of External Bodies	153 938	172 050	(18 112)
1 060 Tasmanian Racing Assistance	1 060	1 260	(200)
1 500 Rail Infrastructure Fund	....	34	(34)
1 132 Private Forests Tasmania	992	1 264	(272)
25 Totalizator Agency Board: Interdominion Grant	25	25	....
<b>225 982 Total Administered Payments</b>	<b>216 395</b>	<b>236 584</b>	<b>(20 189)</b>
<b>Capital Investment Program</b>			
229 Wiltshire Junction to Smithton Railway	500	....	500
23 829 Infrastructure Development	18 376	12 763	5 613
28 021 Infrastructure Maintenance	31 635	29 795	1 840
161 Mineral Core Store Extension	....	110	(110)
12 347 Road Safety and Traffic Management	13 175	14 770	(1 595)
1 194 Environmental Management	550	437	113
4 653 Program Management	4 770	3 824	946
4 395 Asset Management	4 600	4 734	(134)
2 716 Strategic Planning and Policy	2 770	3 239	(469)
860 Sorell Causeway Upgrade	7 700	9 216	(1 516)
<b>78 406 Total Capital Investment Program</b>	<b>84 076</b>	<b>78 888</b>	<b>5 188</b>

## APPENDIX E

**OUTPUT EXPENDITURE**COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE  
BY OUTPUT FOR YEAR ENDED 30 JUNE 2002

Expenditure Division / Output Group/Output 2000-01 \$'000	Estimated 2001-02 \$'000	Expenditure 2001-02 \$'000	Variation 2001-02 \$'000
<b>2001-02 Infrastructure Fund</b>			
.... Tahune Forest Airwalk	....	137	(137)
.... Geeveston Traffic Management	....	307	(307)
.... Huon Highway - Wilmot/Sale St Upgrade	....	59	(59)
.... Arthur Highway Sorell to Murdunna	....	1 755	(1 755)
.... Lyell Highway Junction with Molesworth Road (Granton - New Norfolk)	....	510	(510)
.... Tasman Highway Holyman Ave to Sorell Causeway	....	903	(903)
.... Development of Jetty Infrastructure	....	653	(653)
.... Cycling facilities Tasman Highway	....	129	(129)
.... Channel Highway Taroona to Kingston	....	45	(45)
.... Assistance to Councils	....	50	(50)
.... Teepookana Access	....	400	(400)
.... Bass Highway Black River Bridge	....	212	(212)
.... Bass Highway Detention River Bridge	....	329	(329)
.... Cradle Mountain Tourist Road Visitors Centre to Dove Lake	....	389	(389)
.... Tasman Highway Forest Interpretation Centre Scottsdale	....	144	(144)
.... West Tamar Highway Access to Tamar Island Wetland Reserve	....	110	(110)
.... Port Sorell Main Road Wrights Lane to Appleby Rd	....	89	(89)
.... Lyell Highway Gormanston Hill Queenstown	....	378	(378)
.... Lyell Highway Strahan	....	735	(735)
.... Lyell Highway Junction with Zeehan Highway - Miners Hill	....	103	(103)
.... Driffield Street Queenstown	....	535	(535)
.... Road Signs	....	370	(370)
.... Tasmanian Visitor Information System	....	471	(471)
.... Rail Projects	....	657	(657)
.... Regional Forest Agreement Review	....	55	(55)
.... Private Forests	....	94	(94)
.... Infrastructure and Resource Information Service	....	624	(624)
.... Tiger MRT	....	377	(377)
.... East Tamar Highway	....	571	(571)
.... Lake Secondary Road	....	1	(1)
.... Illawarra Main Road	....	766	(766)
.... Highland Lakes Road - South of Miena	....	191	(191)
.... Access to Woolnorth - Wind Farm	....	750	(750)
.... Road Resurfacing Works - Statewide	....	1 488	(1 488)
.... Sandfly Road/Huon Highway Junction	....	139	(139)
.... Summerleas Road/Huon Highway Junction	....	29	(29)
.... Geeveston Heritage Centre Upgrade	....	22	(22)
.... Tahune Overflow Car Park	....	55	(55)
.... Air Walk Interpretation	....	112	(112)
.... Sorell Causeway Project	....	2 000	(2 000)

## APPENDIX E

**OUTPUT EXPENDITURE**COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE  
BY OUTPUT FOR YEAR ENDED 30 JUNE 2002

Expenditure 2000-01 \$'000	Division / Output Group/Output	Estimated 2001-02 \$'000	Expenditure 2001-02 \$'000	Variation 2001-02 \$'000
....	<b>Total 2001-02 Infrastructure Fund</b>	....	<b>16 744</b>	<b>(16 744)</b>
<b>353 196</b>	<b>Total Infrastructure, Energy and Resources</b>	<b>349 602</b>	<b>382 169</b>	<b>(32 567)</b>
<i>Justice and Industrial Relations</i>				
<b>Administration of Justice</b>				
5 148	Supreme Court Services	5 262	5 837	(575)
6 667	Magisterial Court Services	6 783	7 921	(1 138)
1 147	Enforcement of Monetary Penalties	1 093	1 480	(387)
160	Support and Compensation for Victims of Crime and Others	374	374	.... <sup>1</sup>
6 000	Legal Aid	5 699	4 320	1 379
830	Mental Health Review and Guardianship Board Decisions	896	1 001	(105)
<b>19 952</b>	<b>Total Administration of Justice</b>	<b>20 107</b>	<b>20 933</b>	<b>(826)</b>
<b>Legal Services</b>				
5 295	Crown Law	5 426	5 423	3
2 392	Legal Policy Advice and Law Reform	560	560	.... <sup>1</sup>
<b>7 687</b>	<b>Total Legal Services</b>	<b>5 986</b>	<b>5 982</b>	<b>4</b>
<b>Registration Services</b>				
780	Births Deaths and Marriages	677	861	(184)
<b>780</b>	<b>Total Registration Services</b>	<b>677</b>	<b>861</b>	<b>(184)</b>
<b>Review Services</b>				
1 431	Decisions on Complaints Referred to the Ombudsman and Health Complaints Commissioner and Freedom of Information	1 397	1 383	14
739	Anti Discrimination Commission	667	782	(115)
<b>2 170</b>	<b>Total Review Services</b>	<b>2 064</b>	<b>2 165</b>	<b>(101)</b>
<b>Electoral Services</b>				
2 361	Elections and Referendums	1 379	1 720	(341)
<b>2 361</b>	<b>Total Electoral Services</b>	<b>1 379</b>	<b>1 720</b>	<b>(341)</b>
<b>Corrective Services</b>				
22 172	Prison Service	21 003	22 840	(1 837)
3 275	Community Corrective Service	3 123	3 301	(178)
<b>25 447</b>	<b>Total Corrective Services</b>	<b>24 126</b>	<b>26 141</b>	<b>(2 015)</b>
<b>Other Services</b>				
523	Supervision of Poppy and Hemp Crops	569	573	(4)
<b>523</b>	<b>Total Other Services</b>	<b>569</b>	<b>573</b>	<b>(4)</b>
<b>Consumer Services</b>				
2 566	Maintenance of a Fair, Safe and Equitable Market Place	2 674	2 829	(155)
<b>2 566</b>	<b>Total Consumer Services</b>	<b>2 674</b>	<b>2 829</b>	<b>(155)</b>

## APPENDIX E

**OUTPUT EXPENDITURE**COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE  
BY OUTPUT FOR YEAR ENDED 30 JUNE 2002

Expenditure 2000-01 \$'000	Division / Output Group/Output	Estimated 2001-02 \$'000	Expenditure 2001-02 \$'000	Variation 2001-02 \$'000
<b>Industrial Relations Services</b>				
417	Industrial Relations and Policy Advocacy Service	458	460	(2)
1 631	Services of the Tasmanian Industrial Commission	1 835	1 849	(14)
57	Services of the Enterprise Commissioner	....	....	....
1 050	Workers Rehabilitation and Compensation Tribunal Decisions	1 131	1 159	(28)
251	Complaints Referred to Commissioner for Review	....	....	....
<b>3 406</b>	<b>Total Industrial Relations Services</b>	<b>3 424</b>	<b>3 469</b>	<b>(45)</b>
<b>Administered Payments</b>				
1 961	Goods and Services Tax	1 700	2 305	(605)
4 047	Criminal Injuries Compensation Fund Account	3 512	4 712	(1 200)
109	Employment Rationalisation Program Repayment	12	12	.... <sup>1</sup>
502	Prisoners Earnings Deposit Account	426	531	(105)
446	Magistrates Courts Civil Litigants Fund	15	299	(284)
96	Appeal Costs Fund Deposit Account	100	109	(9)
684	Supreme Court Suitors Fund Deposit Account	2 165	386	1 779
....	<i>Criminal Injuries Compensation Act 1976</i> Victims Fund	2	....	2
31	Residential Tenancy Code	50	27	23
....	Bail Monies	....	74	(74)
<b>7 877</b>	<b>Total Administered Payments</b>	<b>7 982</b>	<b>8 455</b>	<b>(473)</b>
<b>Capital Investment Program</b>				
300	Prisons Infrastructure Redevelopment Program	1 228	1 228	.... <sup>1</sup>
93	Building Services Maintenance	94	87	7
<b>394</b>	<b>Total Capital Investment Program</b>	<b>1 322</b>	<b>1 315</b>	<b>7</b>
<b>2001-02 Infrastructure Fund</b>				
....	Custodial Information System	....	96	(96)
....	<b>Total 2001-02 Infrastructure Fund</b>	....	<b>96</b>	<b>(96)</b>
<b>73 162</b>	<b>Total Justice and Industrial Relations</b>	<b>70 310</b>	<b>74 539</b>	<b>(4 229)</b>
 <i>Legislative Council</i>				
<b>Legislative Council Support Services</b>				
1 488	Legislative Council Support Services	1 562	1 600	(38)
16	Committee Support Services	20	40	(20)
<b>1 503</b>	<b>Total Legislative Council Support Services</b>	<b>1 582</b>	<b>1 640</b>	<b>(58)</b>
1 564	Payments Administered by the Legislative Council	1 742	1 716	26

## APPENDIX E

**OUTPUT EXPENDITURE**COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE  
BY OUTPUT FOR YEAR ENDED 30 JUNE 2002

Expenditure 2000-01 \$'000	Division / Output Group/Output	Estimated 2001-02 \$'000	Expenditure 2001-02 \$'000	Variation 2001-02 \$'000
<b>1 564</b>	<b>Total Payments Administered by the Legislative Council</b>	<b>1 742</b>	<b>1 716</b>	<b>26</b>
	<b>Administered Payments</b>			
2	Goods and Services Tax	27	40	(13)
<b>2</b>	<b>Total Administered Payments</b>	<b>27</b>	<b>40</b>	<b>(13)</b>
<b>3 070</b>	<b>Total Legislative Council</b>	<b>3 351</b>	<b>3 396</b>	<b>(45)</b>
	<i>Legislature-General</i>			
	<b>Parliamentary Reporting Service</b>			
736	Production and Printing of Parliamentary Reports	762	729	33
<b>736</b>	<b>Total Parliamentary Reporting Service</b>	<b>762</b>	<b>729</b>	<b>33</b>
	<b>Parliamentary Library Service</b>			
543	Parliamentary Library Service	559	552	7
<b>543</b>	<b>Total Parliamentary Library Service</b>	<b>559</b>	<b>552</b>	<b>7</b>
	<b>Parliamentary Printing and Systems</b>			
401	Parliamentary Printing	394	365	29
181	Parliamentary Systems	156	188	(32)
<b>582</b>	<b>Total Parliamentary Printing and Systems</b>	<b>550</b>	<b>553</b>	<b>(3)</b>
	<b>Joint Services</b>			
1 092	Buildings and Operations Management	997	1 020	(23)
168	Joint Management Services	163	163	.... <sup>1</sup>
543	Services to Members	543	599	(56)
47	Corporate Services for Parliamentary Agencies	53	47	6
<b>1 849</b>	<b>Total Joint Services</b>	<b>1 756</b>	<b>1 828</b>	<b>(72)</b>
	<b>Administered Payments</b>			
72	Goods and Services Tax	199	207	(8)
15	Commonwealth Parliamentary Association - London Subsidy	12	16	(4)
99	Commonwealth Parliamentary Association - Tasmanian Branch: Subsidy	39	39	....
....	Railway Passes to Eligible Members of Parliament	8	1	7
<b>186</b>	<b>Total Administered Payments</b>	<b>258</b>	<b>262</b>	<b>(4)</b>
	<b>Capital Investment Program</b>			
196	Conservation Works	39	29	10
<b>196</b>	<b>Total Capital Investment Program</b>	<b>39</b>	<b>29</b>	<b>10</b>
<b>4 092</b>	<b>Total Legislature-General</b>	<b>3 924</b>	<b>3 954</b>	<b>(30)</b>
	<i>Ministerial and Parliamentary Support</i>			
	<b>Support for Members of Parliament</b>			
8 466	Support for Ministers	8 661	8 641	20
1 978	Support for Other Members of Parliament	2 159	2 116	43

APPENDIX E

**OUTPUT EXPENDITURE**

COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE  
BY OUTPUT FOR YEAR ENDED 30 JUNE 2002

Expenditure Division / Output Group/Output	Estimated	Expenditure	Variation
2000-01	2001-02	2001-02	2001-02
\$'000	\$'000	\$'000	\$'000
<b>10 444 Total Support for Members of Parliament</b>	<b>10 820</b>	<b>10 757</b>	<b>63</b>

## APPENDIX E

**OUTPUT EXPENDITURE**COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE  
BY OUTPUT FOR YEAR ENDED 30 JUNE 2002

Expenditure 2000-01 \$'000	Division / Output Group/Output	Estimated 2001-02 \$'000	Expenditure 2001-02 \$'000	Variation 2001-02 \$'000
<b>Administered Payments</b>				
24	Goods and Services Tax	330	13	317
<b>24</b>	<b>Total Administered Payments</b>	<b>330</b>	<b>13</b>	<b>317</b>
<b>10 468</b>	<b>Total Ministerial and Parliamentary Support</b>	<b>11 150</b>	<b>10 770</b>	<b>380</b>
<i>Office of the Governor</i>				
<b>The Office of the Governor</b>				
2 182	Support of the Governor	1 918	2 033	(115)
<b>2 182</b>	<b>Total The Office of the Governor</b>	<b>1 918</b>	<b>2 033</b>	<b>(115)</b>
<b>Administered Payments</b>				
55	Goods and Services Tax	60	52	8
<b>55</b>	<b>Total Administered Payments</b>	<b>60</b>	<b>52</b>	<b>8</b>
<b>Capital Investment Program</b>				
....	Building Services Maintenance	8	8	.... <sup>1</sup>
8	Conservation Maintenance	....	....	....
<b>8</b>	<b>Total Capital Investment Program</b>	<b>8</b>	<b>8</b>	<b>....<sup>1</sup></b>
<b>2 246</b>	<b>Total Office of the Governor</b>	<b>1 986</b>	<b>2 092</b>	<b>(106)</b>
<i>Police and Public Safety</i>				
<b>Policing Support to the Community</b>				
60 082	Support to the Community	62 426	64 857	(2 431)
<b>60 082</b>	<b>Total Policing Support to the Community</b>	<b>62 426</b>	<b>64 857</b>	<b>(2 431)</b>
<b>Crime Detection and Investigation</b>				
23 800	Investigation of Crime	27 102	27 103	(1)
<b>23 800</b>	<b>Total Crime Detection and Investigation</b>	<b>27 102</b>	<b>27 103</b>	<b>(1)</b>
<b>Traffic Law Enforcement and Road Safety</b>				
12 419	Accident Reduction and Road Safety	13 154	12 821	333
<b>12 419</b>	<b>Total Traffic Law Enforcement and Road Safety</b>	<b>13 154</b>	<b>12 821</b>	<b>333</b>
<b>Protection of Primary Industry and Fisheries Resources</b>				
715	Poppy Security	808	772	36
4 330	Fisheries Security - State and Commonwealth	4 123	4 217	(94)
<b>5 044</b>	<b>Total Protection of Primary Industry and Fisheries Resources</b>	<b>4 931</b>	<b>4 988</b>	<b>(57)</b>
<b>Emergency Management</b>				
1 422	State Emergency Management Services	1 580	1 567	13
<b>1 422</b>	<b>Total Emergency Management</b>	<b>1 580</b>	<b>1 567</b>	<b>13</b>
<b>Support to Judicial Services</b>				
5 836	Prosecution, Conferencing, Coronial and Bail/Warrant Processing	6 543	5 829	714
<b>5 836</b>	<b>Total Support to Judicial Services</b>	<b>6 543</b>	<b>5 829</b>	<b>714</b>

## APPENDIX E

**OUTPUT EXPENDITURE**COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE  
BY OUTPUT FOR YEAR ENDED 30 JUNE 2002

Expenditure 2000-01 \$'000	Division / Output Group/Output	Estimated 2001-02 \$'000	Expenditure 2001-02 \$'000	Variation 2001-02 \$'000
	<b>Ministerial Support and Information Services</b>			
1 844	Ministerial Services, External Information and Policy Advice	2 241	2 016	225
<b>1 844</b>	<b>Total Ministerial Support and Information Services</b>	<b>2 241</b>	<b>2 016</b>	<b>225</b>
	<b>Administered Payments</b>			
2 563	Goods and Services Tax	2 706	3 153	(447)
211	Structural and Performance Initiatives Program	....	....	....
46	Proceeds from the sale of confiscated assets held in trust	80	13	67
<b>2 820</b>	<b>Total Administered Payments</b>	<b>2 786</b>	<b>3 166</b>	<b>(380)</b>
	<b>Capital Investment Program</b>			
....	Breathalyser Replacement Program	300	300	.... <sup>1</sup>
....	Rokeby Police Academy	500	202	298
376	Building Services Maintenance	376	376	....
<b>376</b>	<b>Total Capital Investment Program</b>	<b>1 176</b>	<b>878</b>	<b>298</b>
	<b>2001-02 Infrastructure Fund</b>			
....	Police Housing Refurbishment	....	2 000	(2 000)
....	Police Vessel Replacement	....	600	(600)
....	<b>Total 2001-02 Infrastructure Fund</b>	....	<b>2 600</b>	<b>(2 600)</b>
<b>113 644</b>	<b>Total Police and Public Safety</b>	<b>121 939</b>	<b>125 825</b>	<b>(3 886)</b>
	<i>Premier and Cabinet</i>			
	<b>Support for Executive Decision Making</b>			
1 443	Strategic Policy and Advice	1 901	1 888	13
1 756	Management of Policy Projects	1 537	1 662	(125)
<b>3 200</b>	<b>Total Support for Executive Decision Making</b>	<b>3 438</b>	<b>3 550</b>	<b>(112)</b>
	<b>Government Processes and Services</b>			
2 837	Management of Executive Government Processes	2 828	4 564	(1 736)
1 244	Principal and Subordinate Legislation	1 476	1 441	35
423	Tasmanian Government Courier	433	462	(29)
808	Corporate Support to Ministerial and Parliamentary Offices and the Office of the Governor	823	834	(11)
<b>5 312</b>	<b>Total Government Processes and Services</b>	<b>5 560</b>	<b>7 301</b>	<b>(1 741)</b>

## APPENDIX E

**OUTPUT EXPENDITURE**COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE  
BY OUTPUT FOR YEAR ENDED 30 JUNE 2002

Expenditure 2000-01 \$'000	Division / Output Group/Output	Estimated 2001-02 \$'000	Expenditure 2001-02 \$'000	Variation 2001-02 \$'000
<b>Electronic Services for Government Agencies and the Community</b>				
2 080	Whole-of-government eGovernment (including electronic service delivery) policy development, planning and project management	2 227	2 006	221
....	Tasmanian telecommunications policy and strategic development	250	248	2
8 621	Whole-of-government management and ongoing development of <i>Service Tasmania</i>	9 148	8 725	423
13 887	Management of TASINET and Networking Tasmania	18 866	14 466	4 400
2 375	Information systems strategies and facilities and services management	2 525	3 007	(482)
<b>26 963</b>	<b>Total Electronic Services for Government Agencies and the Community</b>	<b>33 016</b>	<b>28 451</b>	<b>4 565</b>
<b>Public Employment and Management</b>				
1 830	State Service employment and management	2 362	2 268	94
<b>1 830</b>	<b>Total Public Employment and Management</b>	<b>2 362</b>	<b>2 268</b>	<b>94</b>
<b>Aboriginal Affairs - Policy Advice and Community Services</b>				
398	Aboriginal Affairs - Policy Advice and Community Services	648	538	110
<b>398</b>	<b>Total Aboriginal Affairs - Policy Advice and Community Services</b>	<b>648</b>	<b>538</b>	<b>110</b>
<b>Multicultural Tasmania - Policy Advice and Community Services</b>				
348	Multicultural Tasmania - Policy Advice and Community Services	290	304	(14)
<b>348</b>	<b>Total Multicultural Tasmania - Policy Advice and Community Services</b>	<b>290</b>	<b>304</b>	<b>(14)</b>
<b>Development of Local Government</b>				
1 002	Development of Local Government	1 631	1 582	49
<b>1 002</b>	<b>Total Development of Local Government</b>	<b>1 631</b>	<b>1 582</b>	<b>49</b>
<b>Women Tasmania - Policy Advice and Community Services</b>				
1 136	Women Tasmania - Policy Advice and Community Services	1 136	1 025	111
<b>1 136</b>	<b>Total Women Tasmania - Policy Advice and Community Services</b>	<b>1 136</b>	<b>1 025</b>	<b>111</b>

## APPENDIX E

**OUTPUT EXPENDITURE**COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE  
BY OUTPUT FOR YEAR ENDED 30 JUNE 2002

Expenditure Division / Output Group/Output 2000-01 \$'000	Estimated 2001-02 \$'000	Expenditure 2001-02 \$'000	Variation 2001-02 \$'000
<b>Administered Payments</b>			
3 229 Goods and Services Tax	5 134	4 418	716
75 University Scholarships	80	80	....
518 Sundry Grants	389	542	(153)
50 Sundry Grants - Women Tasmania	50	46	4
350 Family Assistance Program	350	350	....
300 Employment and Training Program	300	300	....
20 Sundry Grants - Multicultural and Ethnic Affairs	20	24	(4)
85 Aboriginal Land Council	85	129	(44)
64 Port Arthur Appeal	....	....	....
2 060 Regional Forest Agreement	6 300	2 539	3 761
<b>6 750 Total Administered Payments</b>	<b>12 708</b>	<b>8 428</b>	<b>4 280</b>
<b>Capital Investment Program</b>			
.... <i>Service</i> Tasmania - Clarence	200	200	....
<b>.... Total Capital Investment Program</b>	<b>200</b>	<b>200</b>	<b>....</b>
<b>2001-02 Infrastructure Fund</b>			
.... Wilkinsons Point - Glenorchy	....	404	(404)
<b>.... Total 2001-02 Infrastructure Fund</b>	<b>....</b>	<b>404</b>	<b>(404)</b>
<b>46 939 Total Premier and Cabinet</b>	<b>60 989</b>	<b>54 052</b>	<b>6 937</b>
<b>Primary Industries, Water and Environment</b>			
<b>Information and Land Services</b>			
7 139 Land Services and Systems	7 434	7 553	(119)
10 879 Information Systems and Services	11 075	11 244	(169)
1 813 Government Valuation Services	1 807	1 866	(59)
7 605 <i>Service</i> Tasmania Shop Fronts	7 331	7 648	(317)
<b>27 435 Total Information and Land Services</b>	<b>27 647</b>	<b>28 312</b>	<b>(665)</b>
<b>Food, Agriculture and Fisheries</b>			
9 740 Agriculture Industry Development Services	8 717	8 971	(254)
7 673 Food Quality and Quarantine Services	6 998	7 710	(712)
7 707 Marine Farming and Wild Fisheries Management	7 966	8 349	(383)
3 978 Diagnostic Services	4 074	4 240	(166)
<b>29 097 Total Food, Agriculture and Fisheries</b>	<b>27 755</b>	<b>29 270</b>	<b>(1 515)</b>
<b>Resource Management and Conservation</b>			
3 045 Land Management Services	2 858	2 970	(112)
10 183 Conservation of Tasmania's flora, fauna and geoheritage	8 517	9 537	(1 020)
2 056 Cultural Heritage Services	2 405	2 637	(232)
<b>15 283 Total Resource Management and Conservation</b>	<b>13 780</b>	<b>15 145</b>	<b>(1 365)</b>

## APPENDIX E

**OUTPUT EXPENDITURE**COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE  
BY OUTPUT FOR YEAR ENDED 30 JUNE 2002

Expenditure 2000-01 \$'000	Division / Output Group/Output	Estimated 2001-02 \$'000	Expenditure 2001-02 \$'000	Variation 2001-02 \$'000
	<b>Environment Protection, Planning and Analytical Services</b>			
9 561	Environmental Management and Pollution Control	10 891	10 025	866
783	Resource Management Planning Appeals Tribunal	741	838	(97)
2 124	Analytical Services	2 367	1 882	485
2 106	Resource Planning and Development Commission	2 637	2 689	(52)
<b>14 574</b>	<b>Total Environment Protection, Planning and Analytical Services</b>	<b>16 636</b>	<b>15 435</b>	<b>1 201</b>
	<b>Parks and Wildlife Services</b>			
36 634	Parks and Wildlife Management	23 540	27 913	(4 373)
12 424	Crown Land Services	5 180	18 562	(13 382)
<b>49 058</b>	<b>Total Parks and Wildlife Services</b>	<b>28 720</b>	<b>46 475</b>	<b>(17 755)</b>
	<b>Water Resources</b>			
2 284	Water Resource Management	2 089	3 380	(1 291)
1 550	Water Resource Assessment	1 524	1 736	(212)
<b>3 834</b>	<b>Total Water Resources</b>	<b>3 613</b>	<b>5 116</b>	<b>(1 503)</b>
	<b>Administered Payments</b>			
150	Launceston Flood Protection Scheme	150	150	....
2 882	Goods and Services Tax	2 760	6 184	(3 424)
1 118	Inland Fisheries Service - Government Contribution	1 118	1 118	....
1 512	Botanical Gardens - Government Contribution	1 854	2 014	(160)
177	Employment Schemes - Non-Departmental	....	....	....
....	State River Care and Flood Mitigation	306	374	(68)
848	Local Authorities: Subsidies under the <i>Water Management Act 1999</i>	542	367	175
2 769	Construction of Irrigation Schemes: Loan Charges Contribution	2 763	2 762	1
1 608	Rural Adjustment Scheme and FarmBi\$ Subsidies	1 922	710	1 212
3 098	Water Supply Grants	1 610	1 395	215
474	Contribution to Commonwealth, State and Industry Organisations	470	727	(257)
110	Wellington Park Contribution	110	110	....
765	Valuation Services to Government	744	752	(8)
32	National Estate Grants Program	95	33	62
191	Grants to the Royal Society for the Prevention of Cruelty to Animals	191	191	....
30	Grants to Rural Support Tasmania	30	30	....
269	Interest on borrowings for Minor Works (Rivers and Water Supply Commission)	284	233	51
117	Contribution to Cressy-Longford Reserve Fund	123	95	28

## APPENDIX E

**OUTPUT EXPENDITURE**COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE  
BY OUTPUT FOR YEAR ENDED 30 JUNE 2002

Expenditure 2000-01 \$'000	Division / Output Group/Output	Estimated 2001-02 \$'000	Expenditure 2001-02 \$'000	Variation 2001-02 \$'000
1 820	Grant to Tasmanian Institute of Agricultural Research	1 816	1 820	(4)
572	Savage River Remediation	536	461	75
2 930	RFA Private Land Reserve System	9 496	2 599	6 897
187 218	Service Tasmania Revenue Distribution	196 000	195 562	438
1 535	Payments on behalf of RTBG	2 750	1 454	1 296
2 408	Payments on behalf of IFS	2 500	2 452	48
2 422	Grant to Tasmanian Aquaculture and Fisheries Institute	2 426	2 422	4
25 689	Natural Heritage Trust	38 290	22 583	15 707
<b>240 743</b>	<b>Total Administered Payments</b>	<b>268 886</b>	<b>246 599</b>	<b>22 287</b>
	<b>Capital Investment Program</b>			
225	Inland Fisheries Commission - Lake Sorell Fishery Recovery Project	....	....	....
243	Coal Mines Historic Site	349	361	(12)
496	Cradle Mountain Infrastructure	1 500	1 998	(498)
244	Building Services Maintenance	244	243	1
226	Mount Field Visitors' Centre	....	....	....
598	Hastings Cave State Reserve Development	....	....	....
....	RFA East Coast Interpretation Centre Car Park	200	1 777	(1 577)
....	King Solomon Cave	180	180	....
....	Royal Tasmanian Botanical Gardens Paths and Drainage	280	280	....
....	Wellington Park Pinnacle Zone Development	137	137	....
300	Loan to the Egg Marketing Board	....	....	....
<b>2 332</b>	<b>Total Capital Investment Program</b>	<b>2 890</b>	<b>4 976</b>	<b>(2 086)</b>
	<b>2001-02 Infrastructure Fund</b>			
....	Salmon Ponds Development	....	34	(34)
....	Water Infrastructure - Implementation	....	684	(684)
....	Water Infrastructure - Meander Dam	....	612	(612)
....	Water Infrastructure - South East Irrigation	....	318	(318)
....	Water Infrastructure - Circular Head	....	57	(57)
....	Water Infrastructure - South Esk Catchment	....	36	(36)
....	Water Infrastructure - Strategic Gaps (East Coast and Wesley Vale)	....	12	(12)
....	Water Quality and Streamflow Monitoring System	....	472	(472)
....	Water Quality	....	.... <sup>1</sup>	.... <sup>1</sup>
....	<b>Total 2001-02 Infrastructure Fund</b>	....	<b>2 225</b>	<b>(2 225)</b>
<b>382 357</b>	<b>Total Primary Industries, Water and Environment</b>	<b>389 927</b>	<b>393 553</b>	<b>(3 626)</b>

## APPENDIX E

**OUTPUT EXPENDITURE**COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE  
BY OUTPUT FOR YEAR ENDED 30 JUNE 2002

Expenditure 2000-01 \$'000	Division / Output Group/Output	Estimated 2001-02 \$'000	Expenditure 2001-02 \$'000	Variation 2001-02 \$'000
<i>State Development</i>				
<b>Investment Trade and Development</b>				
1 674	Marketing and Export Support	1 668	1 723	(55)
678	Major Events	716	703	13
781	Industrial Supplies Office	806	779	27
5 235	Investment Attraction and Project Development	5 813	5 896	(83)
532	Property and Loan Portfolio Administration	580	572	8
<b>8 899</b>	<b>Total Investment Trade and Development</b>	<b>9 583</b>	<b>9 672</b>	<b>(89)</b>
<b>State Industries</b>				
1 566	Enterprise Improvement Services	1 463	1 466	(3)
1 330	Small Business Services	1 365	1 375	(10)
312	Enterprise Centres and Employment Initiatives	324	320	4
720	Antarctic Industry Support	770	755	15
1 264	Innovation and Technology Support Services	1 199	1 619	(420)
445	Industry Council Support	464	454	10
256	Film, Television and Multimedia Support	261	261	.... <sup>1</sup>
<b>5 893</b>	<b>Total State Industries</b>	<b>5 846</b>	<b>6 250</b>	<b>(404)</b>
<b>Centre for Research Industry and Strategic Planning</b>				
942	Industry Planning and Policy	860	843	17
1 036	Industry Research Services	1 054	1 045	9
<b>1 977</b>	<b>Total Centre for Research Industry and Strategic Planning</b>	<b>1 914</b>	<b>1 888</b>	<b>26</b>
<b>Tourism Marketing and Development</b>				
14 343	Tourism Marketing	14 306	16 202	(1 896)
3 488	Tourism Development	3 460	3 481	(21)
4 112	Tourism Retail Travel Services	4 214	4 164	50
6 183	Tourism Wholesale Travel Services	6 005	6 016	(11)
<b>28 126</b>	<b>Total Tourism Marketing and Development</b>	<b>27 985</b>	<b>29 863</b>	<b>(1 878)</b>
<b>Cultural, Heritage and Recreation Industry Development</b>				
3 528	Tasmanian Museum and Art Gallery	4 114	4 019	95
685	Art Industry Development	613	606	7
3 204	Sport and Recreation	3 197	3 390	(193)
<b>7 416</b>	<b>Total Cultural, Heritage and Recreation Industry Development</b>	<b>7 924</b>	<b>8 015</b>	<b>(91)</b>
<b>Administered Payments</b>				
7 657	Interest	7 650	4 350	3 300
11 607	Goods and Services Tax	11 923	12 700	(777)
227	Employment Assistance Grants	790	552	238
30 677	Industry Development Grants and Subsidies	32 103	30 191	1 912
50	Tourism Development Grants	50	50	....
185	Tasmanian International Velodrome	185	185	....
486	Sports Scholarships	392	505	(113)

## APPENDIX E

**OUTPUT EXPENDITURE**COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE  
BY OUTPUT FOR YEAR ENDED 30 JUNE 2002

Expenditure Division / Output Group/Output 2000-01 \$'000	Estimated 2001-02 \$'000	Expenditure 2001-02 \$'000	Variation 2001-02 \$'000
600 Local Employment Initiatives	600	600	....
1 174 Museum and Art Gallery Grants	1 174	1 174	....
2 724 Sundry Arts Grants and Loans	2 312	3 088	(776)
2 223 Sport and Recreation Grants	2 415	3 682	(1 267)
148 Government Contribution to Tasmanian Symphony Orchestra	148	148	....
8 Tasmanian Film Corporation	....	....	....
55 Theatre Royal Grant	55	24	31
1 915 Major Events Grants and Assistance	955	955	....
480 Tasmanian Convention Bureau	480	480	....
195 Meet in Tasmania Incentive	195	195	.... <sup>1</sup>
330 Regional Gateway Marketing Groups	330	330	....
376 Tasmanian Travel Centres	376	376	....
145 Tasmanian Visitor Information Network	145	145	....
742 Employment Rationalisation Program Repayment	762	762	....
4 989 Client Advances	23 750	36 694	(12 944)
5 113 Debt Repayment	5 000	....	5 000
43 082 Retail and Wholesale Direct Cost of Sales	51 718	42 143	9 575
1 250 Tasmanian Icon Program	1 500	1 500	....
<b>116 438 Total Administered Payments</b>	<b>145 008</b>	<b>140 830</b>	<b>4 178</b>
<b>Capital Investment Program</b>			
1 000 Abt Railway Project	1 000	1 000	....
500 Inveresk Rail Yard	600	600	....
421 Australian Maritime College - Model Test Basin	....	....	....
11 Building Services Maintenance	11	11	....
800 Port Arthur Historic Site - Conservation Program	2 000	2 000	....
.... Abt Railway	2 400	2 400	....
<b>2 732 Total Capital Investment Program</b>	<b>6 011</b>	<b>6 011</b>	<b>....</b>
<b>171 482 Total State Development</b>	<b>204 271</b>	<b>202 530</b>	<b>1 741</b>
<i>Tasmanian Audit Office</i>			
<b>Public Sector Management and Accountability</b>			
3 247 Public Sector Management and Accountability	3 446	3 418	28
<b>3 247 Total Public Sector Management and Accountability</b>	<b>3 446</b>	<b>3 418</b>	<b>28</b>
<b>Administered Payments</b>			
150 Goods and Services Tax	277	227	50
<b>150 Total Administered Payments</b>	<b>277</b>	<b>227</b>	<b>50</b>
<b>3 397 Total Tasmanian Audit Office</b>	<b>3 723</b>	<b>3 645</b>	<b>78</b>

## APPENDIX E

**OUTPUT EXPENDITURE**COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE  
BY OUTPUT FOR YEAR ENDED 30 JUNE 2002

Expenditure 2000-01 \$'000	Division / Output Group/Output	Estimated 2001-02 \$'000	Expenditure 2001-02 \$'000	Variation 2001-02 \$'000
<i>Treasury and Finance</i>				
<b>Financial and Resource Management Services</b>				
1 369	Budget Development and Management	1 824	1 593	231
1 948	Financial Management and Accounting Services	1 934	2 017	(83)
1 207	Shareholder advice on Government Businesses	1 277	1 455	(178)
3 801	Government Property and Accommodation Services	3 955	5 182	(1 227)
40 197	Government Procurement Services	37 243	40 452	(3 209)
<b>48 523</b>	<b>Total Financial and Resource Management Services</b>	<b>46 233</b>	<b>50 700</b>	<b>(4 467)</b>
<b>Economic and Fiscal Policy Advice</b>				
1 689	Economic Policy Advice	1 732	1 732	.... <sup>1</sup>
1 796	Fiscal Policy Advice	1 702	1 838	(136)
210	Liquor Licensing and Gaming Policy Advice	180	210	(30)
2 843	Energy Reform	3 036	3 225	(189)
<b>6 538</b>	<b>Total Economic and Fiscal Policy Advice</b>	<b>6 650</b>	<b>7 004</b>	<b>(354)</b>
<b>Revenue and Regulatory Management Services</b>				
6 461	Tax Administration and Revenue Collection	5 930	6 165	(235)
2 727	Regulation and Administration of Gaming	2 821	2 988	(167)
1 710	Regulation and Administration of Liquor and Accommodation	1 494	1 540	(46)
1 519	Government Prices Oversight and Energy Regulation	2 553	1 776	777
<b>12 418</b>	<b>Total Revenue and Regulatory Management Services</b>	<b>12 798</b>	<b>12 469</b>	<b>329</b>
<b>Administered Payments</b>				
9 122	Goods and Services Tax	8 600	11 487	(2 887)
115	Research Institutions: Contributions	115	58	58
3	Royal Society Papers: Printing	3	3	....
682	Government Buildings: Power and Fuel	937	629	308
253	Government Accommodation: Rates	263	227	36
184	Government Accommodation: Rent and Other Expenses	353	83	270
15	Payment to Anzac Day Trust	15	16	(1)
11 203	Government Accommodation: Lease Management	11 650	13 418	(1 768)
2 092	Community Support Levy	3 635	2 602	1 033
4 443	Bass Strait Islands Community Service Obligation	6 170	5 198	972
421	Public Trustee Community Service Obligation	666	665	1
<b>28 532</b>	<b>Total Administered Payments</b>	<b>32 407</b>	<b>34 386</b>	<b>(1 979)</b>

APPENDIX E

**OUTPUT EXPENDITURE**

COMPARISON OF ESTIMATED AND ACTUAL OUTPUT EXPENDITURE  
BY OUTPUT FOR YEAR ENDED 30 JUNE 2002

<b>Expenditure Division / Output Group/Output</b>	<b>Estimated</b>	<b>Expenditure</b>	<b>Variation</b>
<b>2000-01</b>	<b>2001-02</b>	<b>2001-02</b>	<b>2001-02</b>
<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Capital Investment Program</b>			
795 Building Services Maintenance	838	815	23
1 138 Property Services Office Works	1 138	1 331	(193)
5 000 Essential Maintenance	5 500	5 599	(99)
<b>6 933 Total Capital Investment Program</b>	<b>7 476</b>	<b>7 746</b>	<b>(270)</b>
<b>102 944 Total Treasury and Finance</b>	<b>105 564</b>	<b>112 305</b>	<b>(6 741)</b>
<b>3 423 399 TOTAL EXPENDITURE</b>	<b>3 534 890</b>	<b>3 519 845</b>	<b>15 045</b>

Note:

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

## APPENDIX F

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

<b>Balance 30 June 2001 \$'000</b>		<b>Notes</b>	<b>Transactions \$'000</b>	<b>Balance 30 June 2002 \$'000</b>
<b>Hydro-Electric Corporation</b>				
566 779	Advances		....	566 779
	<i>Less</i>			
362 430	Repayments	1	8 599	371 029
125 993	DRRTA contributions applied in reduction of indebtedness		318	126 310
40 982	Commonwealth DRRTA contribution applied in reduction of indebtedness		105	41 086
<b>37 374</b>	<b>Net Indebtedness</b>		<b>( 9 021)</b>	<b>28 353</b>
<b>Metropolitan Transport Trust</b>				
4 664	Advances		....	4 664
	<i>Less</i>			
2 935	Repayments	1	141	3 076
1 104	DRRTA contributions applied in reduction of indebtedness		3	1 108
238	Commonwealth DRRTA contribution applied in reduction of indebtedness		1	239
<b>387</b>	<b>Net Indebtedness</b>		<b>( 145)</b>	<b>242</b>
<b>Rivers and Water Supply Commission</b>				
2 356	<i>Water Act 1957 Advances</i>	2	....	2 356
<b>2 356</b>	<b>Net Indebtedness</b>		....	<b>2 356</b>
<b>Tasmania Development and Resources</b>				
7 895	<i>State Advances Act 1935</i>	2	....	7 895
27	<i>Fire Damage Relief Act 1970</i>		....	27
<b>7 922</b>	<b>Net Indebtedness</b>		....	<b>7 922</b>
<b>48 039</b>	<b>TOTAL</b>		<b>( 9 166)</b>	<b>38 873</b>

## Notes:

1. During 1994-95, arrangements were introduced whereby statutory authorities are able to repay advances from the Government which were sourced from Financial Agreement funds. Repayments by authorities are to be applied towards repaying their proportion of the Financial Agreement debt maturing in each financial year.
2. Funds were advanced to the Rivers and Water Supply Commission under the *Water Act 1957* and the Department of State 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.