

Chapter 5

PUBLIC FINANCE

	<i>Page No.</i>
5.1 State Government Finance	66
5.1.1 General Government	66
5.1.2 Public Trading Enterprises	68
5.2 Commonwealth-State Financial Relations	69
5.2.1 Premiers' Conference	70
5.2.2 Australian Loan Council	70
5.2.3 Commonwealth Grants Commission	70
5.3 Local Government Finance	70
5.3.1 Receipts and Outlays	70
5.4 Public Debt	71
5.4.1 State Government Debt	71
5.4.2 Local Government Debt	71
5.5 State and Local Government Taxation	72
5.6 References	72

Chapter 5

PUBLIC FINANCE

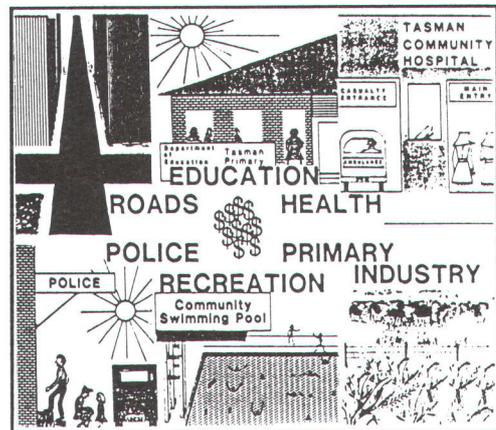
With Australia politically organised as a Federation, the collection of public revenue and the expenditure of public money are undertaken by three spheres of government; commonwealth, state governments and instrumentalities and local government authorities.

In 1985-86 total current and capital expenditure, by state and local government in Tasmania, was \$1736.6 million, nine per cent above that of the previous year. Half this total was outlaid on the provision of goods and services such as health, education, and public order and safety. Of the remaining outlays, expenditure on new fixed assets accounted for 26 per cent of the total with interest payments accounting for 17 per cent.

5.1 STATE AND LOCAL GOVERNMENT EXPENDITURE, TASMANIA (\$ million)

Expenditure item	1983-84	1984-85	1985-86 ^p
Current expenditure —			
Provision of goods and services	705.9	779.7	867.2
Interest payments	250.7	265.0	295.2
Subsidies paid	33.9	37.2	35.3
Current grants	35.1	42.5	47.8
Other	18.2	18.2	19.8
Total	1 043.8	1 142.6	1 265.3
Capital expenditure —			
Expenditure on new fixed assets	352.0	428.8	444.3
Expenditure on second-hand fixed assets	-5.7	-5.7	-7.2
Increase in stocks	1.6	5.7	2.5
Expenditure on land and intangible assets	5.1	5.6	3.0
Grants to private and public enterprises	0.3	1.7	1.6
Advances to the private sector	10.2	14.2	27.1
Total	363.3	450.4	471.3
Total current and capital outlays	1 407.1	1 593.0	1 736.6

There are three major sources of funding for government outlays — revenue, grants and financing transactions (for example, borrowings



and reductions in investments and currency holdings).

In 1985-86 commonwealth government grants continued to be the major source of funds (57 per cent of revenue and grants) for Tasmanian state and local government income with the other significant sources being taxes, fees and fines (22 per cent) and net operating surpluses of public trading enterprises (15 per cent). Of all the States and the Northern Territory, Tasmania was second only to the Northern Territory (83 per cent of revenue and grants) in its reliance on commonwealth grants as a major source of funds. NSW and Victoria were the least dependent on commonwealth grants (45 per cent of revenue and grants) with the average for all States and the Northern Territory being 48 per cent.

5.2 STATE AND LOCAL GOVERNMENT INCOME, TASMANIA (\$ million)

<i>Income item</i>	<i>1983-84</i>	<i>1984-85</i>	<i>1985-86p</i>
Revenue and grants received —			
Taxes, fees and fines	242.5	287.3	318.3
Net operating surpluses of public trading enterprises	164.8	194.3	217.1
Property income	74.9	76.8	88.9
Other revenue	2.7	3.4	5.1
Grants from the Commonwealth Government	765.5	818.2	824.6
Total	1 250.4	1 380.0	1 454.0
Financing transactions —			
Advances from the Commonwealth Government	59.2	54.6	52.9
Net borrowing			
State public trading enterprises	130.0	142.1	150.0
State general government	2.6	18.3	43.3
Local authorities	-0.6	2.4	3.2
Decrease in investments	-30.3	17.0	-0.5
Decrease in currency and deposits	-26.0	-49.8	-4.0
Increase in provisions	23.2	21.5	32.9
Other	-1.4	6.9	5.0
Total financing transactions	156.7	213.0	282.8

Whilst the percentage contribution of commonwealth government grants to revenue declined during the period 1983-84 to 1985-86, the contributions from taxes, fees and fines and public trading enterprises remained relatively static during the same period. In 1985-86 the resulting shortfall, for the funding outlays, was made up by increased reliance on borrowings and by using depreciation reserves created by public trading enterprises.

5.1 STATE GOVERNMENT FINANCE

State government financial transactions are split between the general government sector and public trading enterprises. The general government sector provides goods and services (for example health, education and law and order) free of charge or at a cost which is significantly below their cost of production. Public trading enterprises aim to recover all or most of their operating costs.

5.1.1 General Government

The major areas of current and capital outlay showed little change as a percentage of total outlays during the period 1983-84 to 1985-86. Provision of goods and services (60 per cent of total outlays), expenditure on new fixed assets (13 per cent of total outlays) and interest payments (12 per cent of total outlays) continued to account for the majority of funds outlaid on current and capital expenditure in 1985-86.

5.3 GENERAL GOVERNMENT EXPENDITURE, TASMANIA (\$ million)

<i>Expenditure item</i>	<i>1983-84</i>	<i>1984-85</i>	<i>1985-86</i>
Current expenditure —			
Provision of goods and services	655	724	801
Interest payments	144	157	164
Subsidies paid	34	37	35
Personal benefit payments	19	18	20
Current grants	59	66	74
Total	910	1 003	1 094
Capital expenditure —			
Expenditure on new fixed assets	141	157	169
Expenditure on second-hand fixed assets	-4	-5	-2
Expenditure on land and intangible assets	6	6	3
Capital grants to public trading enterprises	13	88	48
Capital grants to local government	8	8	11
Capital grants to other sectors	-	2	2
Advances to public trading enterprises	19	1	-4
Advances to local government	1	-	2
Advances to other sectors	14	18	24
Total	199	274	252
Total current and capital outlays	1 109	1 277	1 346

5.4 GENERAL GOVERNMENT INCOME, TASMANIA (\$ million)

<i>Income item</i>	<i>1983-84</i>	<i>1984-85</i>	<i>1985-86</i>
Revenue and grants received —			
Taxes, fees and fines	188	227	254
Income from public trading enterprises	4	5	6
Income from state public financial enterprises	2	2	3
Interest —			
Public trading enterprises	74	76	81
Other sectors	30	29	31
Other property income and other revenue	30	32	39
Grants received	765	819	820
Total	1 092	1 190	1 233
Financing transactions —			
Net advances received	54	55	53
Net domestic borrowing	3	18	43
Increase in provisions	2	2	-
Other	-44	12	16
Deficit (financing transactions less increase in provisions)	14	85	112

The major source of funds for the general government sector is commonwealth government grants (67 per cent of all revenue and grants received in 1985-86) with taxes, fees and fines being the other major sources of funds (21 per cent in 1985-86).

Even though grants are the main revenue item for the general government sector, their percentage contribution to total income fell significantly during the period 1983-84 to 1985-86 (70 per cent in 1983-84 to 67 per cent in 1985-86). This shortfall was made up in part by increased tax collections and a greater reliance on borrowing (19 per cent of financing transactions in 1983-84 as compared with 38 per cent in 1985-86).

Current Expenditure

Government expenditure on the provision of goods and services (known as final consumption expenditure) comprises current expenditure on wages, salaries and supplements, and goods and services other than fixed assets and stocks. Fees, and other charges for goods and services rendered are offset against purchases.

In 1985-86 education and health continued to be the largest areas of current expenditure, accounting for 38 per cent and 25 per cent respectively (39 per cent and 25 per cent in 1984-85) of total current expenditure for the year. With the exception of general public services, the distribution of current expenditure remained relatively static during the period 1983-84 to 1985-86. Although expenditure on general public services (costs associated with

legislative and executive branches of government, superannuation payments etc.) accounted for only two per cent of expenditure in 1985-86, it accounted for 28 per cent of the total increase in current expenditure between 1984-85 and 1985-86. The major contributing factor to this increase was a total payout from the parliamentary superannuation scheme of almost \$5.6 million for lump sum superannuation payments. There were no lump sum payments from the scheme during the 1984-85 financial year.

5.5 GENERAL GOVERNMENT: CURRENT EXPENDITURE (\$ million)

<i>Expenditure item</i>	<i>1983-84</i>	<i>1984-85</i>	<i>1985-86</i>
General public services	62.0	71.4	93.2
Public order and safety	55.2	56.6	61.5
Education —			
Primary and secondary	150.1	161.7	168.8
Tertiary	71.8	76.6	83.7
Other	43.7	45.5	48.7
Health	151.0	184.5	199.9
Social security and welfare	10.7	11.8	12.6
Housing and community amenities	4.2	4.1	6.8
Recreation and culture	16.5	19.0	21.0
Agriculture, forestry, fishing and hunting	34.2	37.4	40.5
Mining, manufacturing and construction	13.6	14.2	15.6
Transport and communications	21.6	23.2	23.9
Other	20.1	17.7	25.1
Total	654.8	723.7	801.3

Capital Expenditure

In the general government sector the major areas of expenditure on new fixed assets in 1985-86 were transport and communications (44 per cent of total expenditure), education (22 per cent of total expenditure) and recreation and culture (8 per cent of total expenditure).

Of the \$74.6 million spent on transport and communications in 1985-86, \$71.8 million was spent on the construction of roads and bridges (including \$4 million on Hobart's second bridge) and \$1.6 million on the purchase of equipment with the balance being spent on the construction of jetties.

Almost all of the capital expenditure on education was devoted to the extension of facilities at existing schools and colleges with some of the more significant outlays being for the Launceston Community College (\$3.2 million), Sorell District High School (\$2.1 million) and Ulverstone High School (\$1.6 million). A new school was also built at Exeter at a cost of \$1.2 million.

In the recreation and culture sector the major outlay was on the Tasmanian Centre for the Arts (\$4.4 million) with \$2.4 million being allocated to the State Library.

Other significant outlays were the redevelopment of the Mowbray race course (\$0.8 million) and the restoration of the stage area of the Theatre Royal (\$0.8 million).

5.6 GENERAL GOVERNMENT: CAPITAL EXPENDITURE (\$ million)

Expenditure item	1983-84	1984-85	1985-86p
General public services	6.5	8.3	8.1
Public order and safety	2.6	3.6	7.9
Education —			
Primary and secondary	15.1	17.5	26.2
Tertiary	6.1	4.8	7.3
Other	6.2	7.2	3.9
Health	10.2	8.4	8.4
Social security and welfare	0.5	0.4	0.3
Housing and community services	0.8	0.6	0.2
Recreation and culture	4.8	8.2	14.1
Electricity and other energy	15.7	9.3	6.7
Agriculture, forestry, fishing and hunting	5.0	8.4	5.8
Mining, manufacturing and construction	0.3	0.3	0.3
Transport and communications	59.7	71.2	74.6
Other	7.9	8.8	5.7
Total	141.4	157.0	169.5

Of the remaining sectors the only one to show a significant increase in capital expenditure, during 1985-86, was public order and safety. In that year \$3.4 million was spent on the construction or redevelopment of a number of police stations, including \$0.9 million on the initial stages of the new Hobart Police Headquarters.

5.1.2 Public Trading Enterprises

The major difference between public trading enterprises and the general government sector is the degree to which public trading enterprises are able to fund current and capital outlays from their own revenue sources. In 1985-86 commonwealth government grants funded only 11 per cent of total outlays for public trading enterprises (compared with 61 per cent of outlays for the general government sector) whereas revenue funded 50 per cent (31 per cent for general government). Of the remainder, 36 per cent was primarily funded by domestic borrowings.

During the period 1983-84 to 1985-86 sufficient revenue was generated to meet outlays with borrowings being used primarily to fund capital expenditure on new fixed assets.

Public Trading Enterprises

Housing Department
 Cressy-Longford Irrigation Scheme
 The Government Printer
 Hydro-Electric Commission
 Southern Regional Cemetery Trust
 Burnie Port Authority
 Marine Board of Circular Head
 Port of Devonport Authority
 Marine Board of Flinders
 Marine Board of Hobart
 The Marine Board of King Island
 Port of Launceston Authority
 Metropolitan Transport Trust
 Hobart Regional Water Board
 North Esk Regional Water Supply
 North-West Regional Water Authority
 Prosser River Water Scheme
 The Public Trustee
 Stanley Cool Stores Board
 Tasmanian Grain Elevators Board
 Herd Improvement Board of Tasmania
 Tasmanian Museum and Art Gallery
 Tasmanian Totalisator Agency Board
 Transport Tasmania
 West Tamar Water Supply
 Western Creek and Dale Brook Improvement Scheme

The variation in grants received in the period 1984-85 to 1985-86 derives from the method of allocating dam compensation funds during that period. In particular, almost all of the allocation due in 1983-84 was not actually received until 1984-85.

5.7 PUBLIC TRADING ENTERPRISES: EXPENDITURE AND INCOME, TASMANIA (\$ million)

Item	1984-85	1985-86
Current expenditure —		
Interest payments	178	195
Income transferred to general government	5	6
Total	184	200
Capital expenditure —		
Expenditure on new fixed assets	233	229
Expenditure on second-hand fixed assets	—	-3
Increase in stocks	6	2
Capital transfer payments	9	13
Advances to local government	—	—
Advances to other sectors	-4	3
Total	245	245
Total current and capital expenditure	429	445
Revenue and grants received —		
Net operating surpluses	174	196
Interest received	22	23
Other property income and other revenue	1	2
Grants received	88	48
Total	285	270
Financing transactions —		
Net advances received	2	-4
Net domestic borrowing	106	160
Net borrowing from abroad	41	-1
Increase in provisions	19	31
Other financing transactions	-25	-10
Total	143	175
Deficit (Financing transactions less increase in provisions)	124	144

The largest public trading enterprise in Tasmania is the Hydro-Electric Commission. In 1985-86, 70 per cent of the \$229 million spent on new fixed assets for public trading enterprises was for electricity and other energy production. Of the \$159.4 million spent by the Hydro-Electric Commission, \$110.7 million was spent on the creation of new power developments; \$35.9 million on the Pieman River power development, \$26.9 million on the Anthony power development and \$47.9 million on the King River power development. Of the remaining \$48.7 million

some of the more significant outlays included extensions to the Gordon River system (\$13 million), Distribution Branch retail reticulation (\$11 million), stores and general plant (\$7 million), and development of power stations and reticulation systems for the Bass Strait islands (\$4.3 million).

Capital funds allocated to housing have declined, both in terms of the percentage of total expenditure and in actual money amounts. The significant increase in outlays for the transport and communications sector, in 1984-85, was caused by the purchase and refitting of the 'Abel Tasman' (\$34.6 million). The other significant increase in capital expenditure, in 1985-86, was for the agriculture, forestry, fishing and hunting sector with the bulk of the \$7.1 million outlay being for the construction of the Craighourne Dam.

5.8 PUBLIC TRADING ENTERPRISES: CAPITAL EXPENDITURE (\$ million)

Expenditure item	1984-85	1985-86p
Housing and community services —		
Housing and community development	41.3	36.7
Water supply	8.3	4.5
Recreation and culture	0.4	0.7
Electricity and other energy	133.6	159.4
Agriculture, forestry, fishing and hunting	0.1	7.1
Transport and communications		
Road transport	7.0	4.2
Water transport	41.0	10.6
Other	0.4	5.3
Other	1.0	.6
Total	233.2	229.1

5.2 COMMONWEALTH-STATE FINANCIAL RELATIONS

Commonwealth-State financial relations fall into three major categories:

- financial assistance from the Commonwealth budget as general purpose or specific purpose payments, payments for recurrent or capital purposes, and grants or advances;
- Commonwealth borrowings on behalf of the States; and
- the determination, by the Australian Loan Council, of the level of borrowings, by States, that can be undertaken each financial year.

Since Federation, a number of institutions have evolved for the management of Commonwealth-State financial relations.

5.2.1 Premiers' Conference

Although final allocations to the States are made at the discretion of the Commonwealth, the amount of general revenue assistance for the following financial year to each State is subject to negotiation at an annual Premiers' Conference which is usually held in May of each year.

5.2.2 Australian Loan Council

Under the 1927 Financial Agreement, the Australian Loan Council has the responsibility for determining the level of borrowings which the Commonwealth can undertake on behalf of the States. Borrowings by State authorities (semi-government and local government authorities, government-owned companies and trusts) are not subject to the Financial Agreement, although the Loan Council approves the annual borrowing programs of these authorities.

5.2.3 Commonwealth Grants Commission

Under the *Commonwealth Grants Commission Act 1973*, the Commission is required to investigate any application made by a State or the Northern Territory for financial assistance, to enable that State (or the Northern Territory) to function at a standard similar to the other States. In most instances the level of payments made to individual States is based on per capita (that is, a fixed amount per head of population) relativities, which are periodically reviewed by the Commonwealth Grants Commission.

In 1985-86 and 1986-87 Tasmania received further budgetary assistance of \$31.1 million and \$13 million respectively. These payments were made in recognition that reduced per capita payments for Tasmania for those years, would

5.9 PER CAPITA RELATIVITIES — TAX SHARING GRANTS (a)

State	1983-84	1984-85	1985-86 (b)
NSW	1.019	1.018	1.008
Vic.	1.000	1.000	1.000
Qld	1.485	1.535	1.416
SA	1.476	1.455	1.455
WA	1.457	1.373	1.397
Tas.	1.759	1.646	1.605

(a) Financial Assistance Grants as from the commencement of the 1985-86 financial year.

(b) Per capita relativities were last reviewed in 1985 and the renewed relativities were applied for the triennium commencing 1985-86.

have a significant financial impact on the State. These special payments were designed to help Tasmania adjust to the per capita relativities agreed upon for the triennium commencing 1985-86.

5.3 LOCAL GOVERNMENT FINANCE

In classifying local government financial transactions it is useful to distinguish between ordinary services and trading activities. Trading activities are grouped separately because they are operated in a commercial manner, rather than as a 'service' such as parks and gardens. The only activities classified as 'trading activities' are water supply, sewerage and abattoirs (no abattoirs are presently being operated by local government authorities). All other activities, such as garbage and waste disposal facilities, roads and foot paths, drainage, health inspection, parks, recreation facilities, gardens, cemeteries, and community centres are classified as ordinary services.

5.3.1 Receipts and Outlays

The principal source of revenue for local government authorities is rates (54 per cent of revenue and grants received in 1985-86). These are direct charges to owners of property, based on the gross annual income the owner might obtain by letting the land and its fixtures. Valuations are carried out by the Land Valuation Branch of the State Lands Department on a rotational basis with each property being valued every five years.

5.10 TOTAL PROPERTY VALUATION, TASMANIA (\$ million)

Year (at 1 July)	Total capital value	Assessed annual value	Land value
1982	7702.0	480.4	2597.5
1983	8177.9	524.7	2781.5
1984	8788.3	589.7	2985.1
1985	9511.2	667.0	3207.6
1986	10 271.9	720.3	3464.8

Unlike the general state government sector the local government sector does not rely heavily on commonwealth government grants (67 per cent and 20 per cent respectively of total revenue and grants received in 1985-86). In 1985-86 rates and other charges funded 70 per cent of total outlays with grants and loans being used primarily to fund capital expenditure.

In 1985-86 internal revenue for ordinary services, amounting to \$104 million, funded 97 per cent of total current expenditure while

5.11 LOCAL GOVERNMENT INCOME, TASMANIA, 1985-86 (\$ million)

<i>Income item</i>	<i>Ordinary services</i>	<i>Trading activities</i>	<i>Total</i>
Revenue and grants received —			
Municipal rates	60.4	51.5	111.9
Interest	11.8	—	11.8
Other revenue	31.8	11.5	43.3
Grants from the Commonwealth	35.7	6.1	41.8
Total	139.7	69.1	208.8
Financing transactions —			
Loans	10.5	5.8	16.3
Other	—	7.0	7.0
Total	10.5	12.8	23.3

internal revenue for trading activities actually exceeded current expenditure by \$9.7 million.

For both the ordinary services and trading activities sectors of local government, capital expenditure in 1985-86 was devoted entirely to the acquisition of land and fixed assets (86 per cent and 74 per cent respectively of total capital expenditure) and debt redemption (14 per cent and 26 per cent respectively of total capital expenditure).

5.12 LOCAL GOVERNMENT EXPENDITURE, TASMANIA, 1985-86 (\$ million)

<i>Expenditure item</i>	<i>Ordinary services</i>	<i>Trading activities</i>	<i>Total</i>
Current expenditure —			
Goods and services	92.6	42.7	135.3
Interest payments	8.9	10.6	19.5
Levies	3.1	—	3.1
Other	2.5	—	2.5
Total	107.1	53.3	160.4
Capital expenditure —			
Land and fixed assets	38.0	11.8	49.8
Debt redemption	6.4	4.1	10.5
Total	44.4	15.9	60.3

5.4 PUBLIC DEBT

5.4.1 State Government Debt

State government debt is the aggregate of loans, taken out on behalf of the Tasmanian Government, which still have to be redeemed. Under the Financial Agreement of 1927, the Loan Council became the borrowing agent for

the States. The redemption and conversion of loans is carried out by the National Debt Sinking Fund Commissioners for, and on behalf of, all of the States under the provisions of the Financial Agreement of 1927.

At 30 June 1986 state government public debt stood at \$1.246 million, an increase of 3.8 per cent over the previous year. In addition to the public debt, certain statutory authorities have raised loans throughout Australia and overseas. The balance of these loans, at 30 June 1986, was \$141.1 million.

5.13 STATE PUBLIC DEBT, TASMANIA (\$ million)

<i>At 30 June</i>	<i>Amount (\$ million)</i>	<i>Increase over previous year (%)</i>	<i>Debt per head of mean population (\$)</i>
1982	1071.6	5.0	2500
1983	1114.4	4.0	2585
1984	1154.5	3.6	2653
1985	1200.7	4.0	2728
1986	1246.3	3.8	2803

(a) Mean resident population as at 30 June.

During the period 30 June 1982 to 30 June 1986 Tasmania's public debt rose from \$2500 per head of population to \$2803 per head of population, a rise of 12 per cent over the four year period. The annual interest liability on this debt increased 5.6 per cent to reach \$141.1 million at 30 June 1986.

5.4.2 Local Government Debt

The principal source of funds used to finance new capital works programs of local government is external borrowing, although some of the larger authorities do finance a substantial part of such activity from internal reserves and revenue

5.14 LOCAL GOVERNMENT LONG-TERM DEBT, TASMANIA (\$'000)

<i>Details</i>	<i>1984-85</i>	<i>1985-86</i>
Source —		
Commonwealth-State	11 374	12 309
Public subscriptions	1 299	855
Financial institutions	163 034	166 954
Other	881	1 271
Total	176 588	181 389
Purpose —		
Ordinary services	85 623	88 658
Water	20 598	20 383
Sewerage	70 368	72 349
Total	176 588	181 389

sources. At the end of 1985-86, total indebtedness of local government authorities was \$181.4 million. Ninety two per cent of this debt was owed to financial institutions such as banks and insurance companies.

5.5 STATE AND LOCAL GOVERNMENT TAXATION

In 1985-86 taxes, fees and fines for both levels of government in Tasmania, were \$723 per head of mean population. With the exception of the Northern Territory, this was the lowest of all the states, NSW having the highest level of taxation (\$1 033 per head). The average of all the States was \$944 per head of mean population.

Nevertheless, in the two-year period ended 1985-86 Tasmania's taxation per head of mean population rose by 28.7 per cent, second only to the Northern Territory (45.6 per cent). This was well ahead of the all-States' average rise of 19 per cent.

5.15 TAXES, FEES AND FINES PER HEAD OF MEAN POPULATION (\$)

State/Territory	1983-84	1984-85	1985-86
New South Wales	876	948	1 033
Victoria	886	980	1 066
Queensland	640	701	736
South Australia	654	762	807
Western Australia	713	802	846
Tasmania	562	659	723
Northern Territory	485	566	706
All States	793	874	944

The principal source of state taxation is employer-based payroll taxes which accounted for 31 per cent of total state government tax collections in 1985-86. Other major contributors to State revenue in 1985-86 were franchise taxes on petroleum products, tobacco and liquor (17 per cent), taxes on property (16 per cent excluding municipal rates) and motor vehicle taxes (15 per cent).

Of the major taxes, franchise taxes increased the most as a percentage of total state government tax collected between 1984-85 and 1985-86. Employers' payroll taxes also increased slightly while taxes on property remained static. Motor vehicle taxes, however, decreased in terms of their percentage contributions to total state government revenue.

5.16 TAXES, FEES AND FINES COLLECTED, TASMANIA (\$ million)

Tax	1984-85	1985-86
Employers' payroll taxes	68.4	79.9
Taxes on property —		
Municipal rates	57.4	61.3
Other	37.2	41.3
Total	94.6	102.6
Taxes on provision of goods and services —		
Excises	6.7	7.1
Taxes on gambling	26.4	24.3
Taxes on insurance	9.3	9.7
Total	42.4	41.2
Taxes on use of goods and performance of activities —		
Motor vehicle taxes	37.3	39.7
Franchise taxes —		
Petroleum products	13.6	17.3
Tobacco franchise taxes	14.2	19.1
Liquor franchise taxes	6.7	7.7
Total	71.8	83.8
Fees and fines	12.4	14.1
Total taxes, fees and fines —	289.5	321.5
State Government	228.8	256.8
Local Government	60.7	64.7

5.6 REFERENCES

ABS Publications:

- Commonwealth Government Finance, Australia*, (5502.0), annual.
- Government Finance Statistics, Australia*, (5512.0), annual.
- Government Financial Estimates, Australia*, (5501.0), annual.
- Local Government Finance, Tasmania*, (5501.6), annual.
- State and Local Government Finance, Australia*, (5504.0), annual.
- Taxation Revenue, Australia*, (5506.0), annual.

Other Publications:

- Budget Paper No. 7, Payments to or for the States, the Northern Territory and Local Government Authorities*, AGPS, Canberra.
- Budget Paper No. 1, Supporting Budget Information*, Government Printer, Hobart.
- Report of the Auditor-General and the Statement of Public Accounts*, Tasmanian Government Printer, Hobart.