

CHAPTER 5

REVENUE CAPACITY, REVENUE EFFORT, COST OF SERVICE AND LEVEL OF SERVICE RATIOS — GST RELATIVITIES

1. The tables in this chapter show for each year of the assessment period and for each State:

- (i) the revenue raising capacity ratios for each revenue category;
- (ii) the revenue raising effort ratios for each revenue category;
- (iii) the cost of service provision ratios for each expense category; and
- (iv) the level of service provision ratios for each expense category.

2. A **revenue raising capacity ratio** is the ratio of standardised revenue per capita to standard revenue per capita.

3. A **revenue raising effort ratio** is the ratio of actual revenue to standardised revenue.

4. A **cost of service provision ratio** is the ratio of standardised gross expenses per capita to standard gross expenses per capita.

5. A **level of service provision ratio** is the ratio of estimated gross expenses to standardised gross expenses.

Table 5-1 REVENUE RAISING CAPACITY AND EFFORT RATIOS

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	%	%	%	%	%	%	%	%
Revenue Raising Capacity								
Payroll Tax								
1998-99	107.37	110.85	88.90	97.12	79.40	72.14	77.79	84.50
1999-2000	105.43	115.00	89.78	94.74	79.73	66.87	70.66	76.50
2000-01	105.99	114.56	89.25	93.31	78.59	63.98	76.96	96.15
2001-02	112.71	109.52	80.39	100.79	78.27	67.71	69.33	92.06
2002-03	111.91	107.05	81.69	105.34	80.94	63.07	79.52	88.61
Land Revenue								
1998-99	139.60	88.42	79.60	105.66	41.84	23.02	71.36	68.87
1999-2000	143.82	92.54	74.11	94.58	38.09	21.85	66.54	71.22
2000-01	142.84	92.72	75.15	96.03	37.15	18.42	67.17	76.85
2001-02	137.78	96.24	80.91	94.13	37.27	16.43	67.85	72.71
2002-03	137.70	90.75	83.44	99.40	39.51	15.16	77.17	85.54
Stamp Duty on Conveyances								
1998-99	124.52	80.64	106.09	104.90	63.74	39.84	75.99	67.51
1999-2000	133.39	82.67	88.05	99.19	64.98	36.76	98.05	64.54
2000-01	134.78	81.61	96.62	87.19	59.60	38.03	92.02	47.51
2001-02	133.79	85.45	98.42	82.91	52.03	38.27	97.08	40.83
2002-03	130.19	77.61	111.56	85.38	53.15	49.33	98.25	45.80
Financial Transaction Taxes								
1998-99	112.03	105.76	85.71	97.59	79.86	65.26	99.95	84.40
1999-2000	113.38	105.35	83.55	91.91	87.91	64.19	100.94	81.23
2000-01	113.46	106.85	83.45	88.84	85.75	66.66	103.66	79.87
2001-02	110.38	108.42	84.70	91.20	85.04	70.40	106.40	91.52
2002-03	108.91	107.48	86.62	93.17	87.38	69.85	104.94	97.44
Stamp Duties on Shares and Marketable Securities								
1998-99	135.17	77.01	32.80	93.83	104.88	3.78	682.68	20.40
1999-2000	185.07	44.14	47.04	69.64	25.18	29.35	481.58	19.07
2000-01	188.49	33.24	62.52	30.51	80.20	18.16	390.18	14.53
2001-02	125.62	103.35	57.96	116.60	39.09	17.04	357.43	29.25
2002-03	164.07	65.10	49.03	48.47	137.14	17.24	203.73	20.82
Gambling Taxation								
1998-99	102.36	101.76	95.35	98.87	94.64	91.19	121.16	103.02
1999-2000	102.47	102.13	94.37	100.03	94.28	90.86	120.06	102.46
2000-01	102.84	102.21	93.94	98.11	95.65	90.37	122.27	101.55
2001-02	102.79	101.67	94.00	99.08	96.32	90.89	120.66	102.61
2002-03	102.82	102.08	93.80	99.03	95.12	90.67	123.45	102.71
Insurance Taxation								
1998-99	122.86	97.99	80.28	89.09	88.29	67.69	67.35	74.17
1999-2000	118.67	102.80	81.32	86.95	91.78	64.07	72.51	71.95
2000-01	118.65	102.36	80.08	87.80	93.51	71.26	71.99	68.40
2001-02	121.83	102.19	81.53	79.14	90.86	64.54	66.62	70.08
2002-03	123.48	103.70	79.67	70.12	92.56	73.79	66.32	71.54

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	%	%	%	%	%	%	%	%
Revenue Raising Effort								
Payroll Tax								
1998-99	118.08	92.06	72.74	94.70	101.78	105.98	116.44	117.25
1999-2000	117.31	91.97	77.96	91.58	98.81	99.71	137.36	126.11
2000-01	116.54	93.98	75.28	95.35	98.79	106.18	126.30	95.29
2001-02	108.82	97.38	83.31	93.79	102.08	97.02	133.18	102.33
2002-03	107.73	97.49	84.32	95.73	103.31	101.14	123.68	110.58
Land Revenue								
1998-99	98.07	106.02	77.38	93.89	195.32	218.65	133.74	0.00
1999-2000	91.42	103.49	80.21	121.38	219.49	251.63	139.54	0.00
2000-01	87.04	117.54	73.12	123.79	218.92	267.87	131.08	0.00
2001-02	95.03	107.28	66.04	124.08	210.14	288.24	129.45	0.00
2002-03	91.32	125.28	64.66	112.31	189.55	279.81	118.44	0.00
Stamp Duty on Conveyances								
1998-99	104.05	115.38	76.39	98.13	101.08	92.92	98.58	109.73
1999-2000	97.45	115.65	85.99	97.41	111.66	95.12	93.52	106.36
2000-01	94.40	120.82	73.84	122.28	120.11	119.09	99.74	109.52
2001-02	94.54	122.29	78.31	109.29	120.40	105.05	105.27	114.36
2002-03	96.02	125.72	74.70	113.97	119.73	105.83	105.52	107.78
Financial Transaction Taxes								
1998-99	91.98	90.04	122.73	122.57	99.38	110.45	75.64	120.84
1999-2000	94.04	92.68	128.36	116.45	86.51	101.16	65.50	77.52
2000-01	91.89	92.49	123.25	132.09	91.34	103.99	63.24	79.66
2001-02	90.21	89.69	133.37	124.78	94.02	107.63	63.19	79.02
2002-03	70.95	100.89	146.89	136.00	103.74	102.78	63.11	75.27
Stamp Duties on Shares and Marketable Securities								
1998-99	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
1999-2000	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2000-01	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2001-02	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2002-03	116.74	15.35	116.74	116.74	116.74	17.60	116.74	116.74
Gambling Taxation								
1998-99	92.36	145.20	83.59	53.41	108.82	69.64	60.11	48.98
1999-2000	96.27	145.49	82.50	35.29	109.63	80.92	62.66	65.43
2000-01	97.71	141.57	84.38	35.35	107.86	74.61	66.43	87.79
2001-02	93.69	146.25	87.56	30.29	112.20	81.30	58.19	85.54
2002-03	102.10	131.35	89.72	30.60	115.90	82.43	61.76	91.65
Insurance Taxation								
1998-99	72.48	130.67	95.91	114.66	141.89	110.61	126.55	90.85
1999-2000	74.51	118.10	101.25	128.61	136.92	109.41	120.85	92.52
2000-01	71.23	118.43	113.54	124.33	133.29	97.98	121.44	117.55
2001-02	75.45	112.17	104.81	147.27	135.73	79.39	123.41	126.50
2002-03	62.81	118.27	113.22	177.93	144.18	83.92	129.92	134.41

Table 5-1 REVENUE RAISING CAPACITY AND EFFORT RATIOS (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	%	%	%	%	%	%	%	%
Revenue Raising Capacity								
Heavy Vehicle Registration Fees and Taxes								
1998-99	80.89	97.16	108.74	149.28	120.38	106.44	32.96	107.81
1999-2000	79.50	99.00	107.85	152.45	117.68	109.75	32.23	108.20
2000-01	73.51	103.44	117.56	147.39	117.36	101.68	30.10	95.46
2001-02	69.85	106.49	115.69	144.59	127.24	97.48	29.62	137.65
2002-03	69.22	109.21	114.58	137.46	132.16	96.82	29.40	140.16
Light Vehicle Registration Fees and Taxes								
1998-99	90.26	105.10	100.57	112.61	109.80	107.78	95.49	80.37
1999-2000	88.75	106.20	102.29	112.01	109.08	109.41	95.75	80.07
2000-01	88.81	106.03	101.76	112.24	110.02	109.84	97.45	78.93
2001-02	88.74	106.02	102.53	111.84	109.21	109.68	97.27	78.30
2002-03	89.00	105.74	102.74	111.17	109.12	109.24	98.48	77.34
Stamp Duty on Motor Vehicle Registrations and Transfers								
1998-99	97.62	106.49	104.24	112.23	70.65	93.87	85.05	95.15
1999-2000	99.47	106.46	100.83	107.15	79.85	81.84	89.44	94.21
2000-01	99.09	107.92	99.08	105.54	83.13	82.28	90.72	88.52
2001-02	97.32	107.65	100.32	106.31	87.04	83.32	86.10	97.19
2002-03	94.85	105.02	101.09	120.72	85.08	88.95	87.30	87.85
Other Revenue								
1998-99	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
1999-2000	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2000-01	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2001-02	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2002-03	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Total Taxation								
1998-99	110.99	100.47	93.46	101.97	79.12	69.17	86.74	82.76
1999-2000	112.85	102.22	89.84	98.58	79.61	65.27	88.20	78.75
2000-01	113.05	102.32	91.18	95.15	78.84	64.81	89.53	81.76
2001-02	115.18	101.06	89.90	96.02	76.28	64.69	87.56	78.80
2002-03	114.73	97.26	94.02	97.92	76.99	65.68	91.44	78.78
Mining Revenue								
1998-99	63.28	6.19	187.81	356.09	47.08	34.17	0.00	294.74
1999-2000	50.60	6.01	169.15	429.68	57.12	26.21	0.00	274.67
2000-01	40.02	4.37	151.17	501.88	61.63	18.31	0.00	270.68
2001-02	42.34	3.95	169.54	465.02	54.30	18.57	0.00	257.45
2002-03	36.24	4.39	169.12	489.25	50.37	9.65	0.00	245.96
Contributions by Trading Enterprises								
1998-99	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
1999-2000	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2000-01	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2001-02	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2002-03	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

Revenue and service ratios – GST relativities

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	%	%	%	%	%	%	%	%
Revenue Raising Effort								
Heavy Vehicle Registration Fees and Taxes								
1998-99	98.94	91.01	74.81	155.83	108.94	16.95	124.47	155.32
1999-2000	97.00	103.06	94.91	90.88	147.95	12.88	82.72	140.42
2000-01	97.26	103.24	84.04	110.59	139.07	14.01	86.79	144.90
2001-02	104.16	95.27	87.27	113.98	130.52	15.46	91.12	105.27
2002-03	105.19	94.47	87.62	121.35	118.94	17.65	105.71	104.15
Light Vehicle Registration Fees and Taxes								
1998-99	128.12	66.56	130.05	73.71	74.99	66.42	154.18	57.55
1999-2000	141.98	65.21	105.76	72.45	90.43	53.07	136.88	96.10
2000-01	135.12	64.62	110.42	89.15	87.87	55.57	133.54	55.23
2001-02	135.22	64.06	111.42	90.18	88.08	56.50	104.39	77.60
2002-03	135.86	62.18	111.64	92.61	85.90	65.51	107.91	52.14
Stamp Duty on Motor Vehicle Registrations and Transfers								
1998-99	102.81	118.68	66.59	96.89	115.90	101.04	99.74	99.89
1999-2000	100.44	116.21	65.53	111.92	113.27	99.53	97.67	98.30
2000-01	100.09	115.89	65.43	112.59	113.36	99.58	97.52	98.15
2001-02	100.60	114.91	65.12	115.51	112.87	99.44	96.66	97.68
2002-03	99.38	115.11	65.72	116.43	114.71	98.96	98.48	98.58
Other Revenue								
1998-99	155.25	15.39	199.15	53.18	3.11	28.18	6.94	54.97
1999-2000	213.86	40.92	32.26	71.41	12.66	43.13	42.82	164.86
2000-01	202.22	34.82	62.99	27.92	46.27	0.00	196.42	152.90
2001-02	206.79	63.92	32.27	62.98	6.88	53.94	-1.57	16.30
2002-03	225.47	31.93	48.64	49.18	7.68	0.00	64.39	38.18
Total Taxation								
1998-99	106.91	101.67	87.24	91.69	103.24	92.20	101.70	90.38
1999-2000	106.34	102.40	85.55	90.30	106.73	90.30	104.46	97.63
2000-01	103.62	104.89	83.26	97.87	108.83	93.41	105.71	87.71
2001-02	101.86	106.61	85.95	96.38	109.43	90.66	100.40	89.82
2002-03	100.98	107.23	85.77	99.48	111.04	91.87	101.63	90.11
Mining Revenue								
1998-99	62.07	69.47	110.84	117.72	103.46	70.05	0.00	60.28
1999-2000	74.03	62.57	108.90	108.22	100.49	90.12	0.00	57.21
2000-01	75.29	72.10	99.05	110.70	102.70	94.08	0.00	47.56
2001-02	71.32	85.06	109.76	104.74	92.77	77.78	0.00	76.67
2002-03	87.75	72.59	98.07	106.74	95.84	67.39	0.00	76.30
Contributions by Trading Enterprises								
1998-99	64.59	164.05	82.62	85.00	133.25	85.72	42.27	47.95
1999-2000	79.46	87.99	140.57	112.83	123.12	81.60	106.22	68.93
2000-01	81.96	85.40	126.46	156.60	83.00	122.05	94.95	112.09
2001-02	106.34	53.82	135.72	143.90	82.65	124.87	62.17	63.64
2002-03	100.46	59.85	112.45	124.75	159.43	144.50	56.89	103.54

Table 5-1 REVENUE RAISING CAPACITY AND EFFORT RATIOS (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	%	%	%	%	%	%	%	%
Revenue Raising Capacity								
Total Other Revenue								
1998-99	93.36	83.03	115.88	146.32	90.43	88.09	81.91	135.22
1999-2000	87.90	76.98	116.94	180.75	89.50	81.93	75.51	142.78
2000-01	81.94	71.21	115.40	220.98	88.45	75.41	69.90	151.38
2001-02	81.84	69.74	121.91	214.98	85.60	74.35	68.50	149.60
2002-03	80.94	71.42	120.66	216.35	85.16	72.99	70.11	143.63
Total State Own-source Revenue								
1998-99	106.57	96.10	99.08	113.09	81.95	73.92	85.53	95.92
1999-2000	107.82	97.13	95.31	115.15	81.60	68.63	85.64	91.67
2000-01	106.80	96.08	96.04	120.41	80.77	66.94	85.59	95.74
2001-02	109.38	95.61	95.47	116.73	77.90	66.37	84.24	91.12
2002-03	108.88	92.79	98.64	118.44	78.40	66.95	87.74	90.02

Revenue and service ratios – GST relativities

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	%	%	%	%	%	%	%	%
Revenue Raising Effort								
Total Other Revenue								
1998-99	64.28	162.78	90.89	99.41	130.45	84.62	42.27	52.81
1999-2000	78.69	87.50	129.35	110.15	119.58	82.27	106.22	63.41
2000-01	80.98	85.15	115.65	125.22	87.13	120.00	94.95	77.35
2001-02	100.64	54.38	124.35	117.22	84.67	121.17	62.17	70.71
2002-03	98.76	60.09	106.43	112.58	148.19	141.45	56.89	89.59
Total State Own-source Revenue								
1998-99	97.55	114.92	88.31	94.19	110.77	89.93	87.43	77.10
1999-2000	101.80	100.02	96.39	96.58	109.57	88.37	104.78	86.88
2000-01	100.13	101.95	91.07	107.94	104.06	99.43	103.94	84.42
2001-02	101.70	99.98	94.48	103.06	104.70	96.61	94.99	84.36
2002-03	100.70	100.94	90.15	103.62	118.03	101.24	95.43	89.97

Table 5-2 COST OF SERVICE AND LEVEL OF SERVICE PROVISION RATIOS

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	%	%	%	%	%	%	%	%
Cost of Service Provision								
Pre-school Education								
1998-99	98.71	94.10	103.12	103.34	94.21	108.09	95.99	229.92
1999-2000	99.49	93.37	103.45	103.38	93.33	106.40	94.19	227.91
2000-01	100.51	93.68	103.07	102.33	91.79	103.68	94.47	221.08
2001-02	100.65	93.32	103.24	102.58	92.20	102.98	92.34	220.94
2002-03	100.97	92.32	103.07	103.48	92.48	108.07	93.16	214.12
Government Schools Education								
1998-99	98.62	90.31	104.39	111.14	95.30	110.66	101.53	203.24
1999-2000	98.86	90.54	104.31	110.46	94.76	110.67	101.39	201.38
2000-01	99.05	90.77	104.50	109.52	94.30	110.56	101.04	198.65
2001-02	99.39	91.02	104.68	108.53	93.65	110.56	100.05	193.66
2002-03	99.55	91.34	104.84	107.44	93.11	110.78	98.86	193.12
Non-government Schools Education								
1998-99	94.78	105.42	97.31	105.07	94.83	90.55	141.62	138.23
1999-2000	96.04	104.57	97.06	104.90	94.21	88.19	141.06	134.30
2000-01	97.18	103.43	96.43	105.25	94.27	87.48	141.60	132.03
2001-02	98.26	102.44	95.36	105.59	95.01	86.47	143.62	130.37
2002-03	98.81	101.75	94.62	106.36	96.46	85.32	143.54	127.94
Vocational Education and Training								
1998-99	94.72	94.43	107.62	104.65	98.56	112.58	117.95	179.71
1999-2000	95.30	94.22	107.35	104.53	98.09	112.07	117.43	176.80
2000-01	95.57	94.03	107.12	104.48	97.69	111.72	121.09	174.53
2001-02	96.32	93.85	106.87	104.37	97.22	111.12	116.50	171.22
2002-03	96.49	93.94	106.97	104.23	97.12	110.86	114.32	166.71
Higher Education								
1998-99	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
1999-2000	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2000-01	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2001-02	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2002-03	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Transport of Rural School Children								
1998-99	89.60	79.32	134.09	98.93	112.50	187.73	2.41	186.70
1999-2000	89.66	79.46	134.24	98.46	112.30	186.93	2.40	186.08
2000-01	89.63	79.51	134.46	97.99	112.40	186.89	2.40	185.39
2001-02	89.66	79.59	134.45	97.49	112.61	186.84	2.39	183.21
2002-03	89.79	79.50	134.11	97.08	112.73	186.32	2.38	185.37
Total Education								
1998-99	97.36	91.84	105.41	108.96	96.39	112.01	104.05	194.44
1999-2000	97.73	91.89	105.31	108.43	95.87	111.70	103.79	192.26
2000-01	98.02	91.95	105.34	107.78	95.44	111.45	104.20	189.71
2001-02	98.47	92.01	105.36	107.08	94.97	111.26	102.76	185.43
2002-03	98.66	92.18	105.42	106.35	94.69	111.39	101.56	183.96

Revenue and service ratios – GST relativities

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	%	%	%	%	%	%	%	%
Level of Service Provision								
Pre-school Education								
1998-99	73.76	63.85	128.93	118.50	206.02	118.88	152.63	123.82
1999-2000	72.75	66.21	129.39	117.93	201.85	125.39	159.52	119.47
2000-01	70.00	69.31	130.85	111.51	212.67	126.68	150.68	130.94
2001-02	71.21	69.37	128.92	117.61	208.71	124.37	151.21	115.15
2002-03	72.27	66.32	131.82	122.93	193.88	118.50	149.98	129.76
Government Schools Education								
1998-99	95.71	107.33	94.20	98.44	118.04	104.49	102.58	78.20
1999-2000	94.82	109.19	94.66	98.16	115.03	107.93	104.51	75.03
2000-01	92.02	113.95	94.91	92.85	120.68	106.31	100.26	80.22
2001-02	92.95	112.71	94.06	98.21	118.48	103.50	97.37	73.34
2002-03	94.76	106.53	96.15	104.90	111.35	103.59	100.02	80.56
Non-government Schools Education								
1998-99	108.71	88.49	115.29	95.58	71.80	52.98	124.92	137.14
1999-2000	106.22	91.14	115.88	95.09	69.73	56.17	127.83	134.79
2000-01	101.96	97.00	117.44	88.76	72.55	55.70	120.52	147.55
2001-02	102.50	97.05	116.93	92.74	70.63	54.75	116.09	127.87
2002-03	103.68	92.32	120.19	96.99	64.77	55.44	116.43	142.18
Vocational Education and Training								
1998-99	120.98	78.14	86.17	97.06	102.84	95.53	124.00	147.41
1999-2000	119.49	79.42	87.80	95.37	102.26	95.81	127.97	145.21
2000-01	118.00	81.77	88.69	91.92	103.94	94.22	121.73	151.97
2001-02	117.84	82.60	88.61	94.99	100.43	93.17	121.45	144.11
2002-03	119.51	77.87	90.19	100.08	93.47	93.18	122.92	161.30
Higher Education								
1998-99	0.00	94.15	51.11	92.28	5.74	550.22	404.03	3668.97
1999-2000	0.00	96.86	51.60	92.29	5.58	572.08	414.67	3527.93
2000-01	0.00	99.23	50.55	84.11	5.65	547.66	381.90	3694.65
2001-02	0.00	104.81	53.06	93.98	5.91	567.22	397.72	3370.01
2002-03	0.00	97.19	53.11	97.16	5.40	556.07	391.20	3608.56
Transport of Rural School Children								
1998-99	124.35	122.76	71.52	120.79	41.24	91.21	95.42	39.01
1999-2000	122.90	125.07	71.56	120.43	39.82	94.50	97.71	37.34
2000-01	119.72	131.90	72.10	113.61	41.52	93.21	92.73	40.43
2001-02	121.24	130.16	70.77	119.32	40.53	90.31	90.42	34.90
2002-03	123.15	123.11	72.36	126.21	37.69	90.46	91.00	37.63
Total Education								
1998-99	101.34	99.71	93.78	99.06	111.04	100.12	110.52	95.22
1999-2000	100.27	101.56	94.44	98.50	108.56	103.08	113.06	92.13
2000-01	97.49	106.12	94.95	93.39	113.22	101.65	108.02	97.95
2001-02	98.28	105.38	94.20	98.28	110.74	99.28	105.56	89.96
2002-03	100.02	99.63	96.26	104.49	103.64	99.31	107.69	99.19

Table 5-2 COST OF SERVICE AND LEVEL OF SERVICE PROVISION RATIOS (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	%	%	%	%	%	%	%	%
Cost of Service Provision								
Inpatient Services								
1998-99	97.76	97.41	99.06	102.27	109.37	109.24	77.74	173.24
1999-2000	98.18	97.21	98.83	102.24	108.98	109.07	77.82	172.27
2000-01	98.65	97.04	98.64	102.18	108.58	108.75	77.68	169.90
2001-02	100.50	95.76	100.42	97.54	109.06	103.32	79.27	159.26
2002-03	100.61	95.86	100.51	97.40	109.01	103.18	79.01	154.70
Non-inpatient and Community Health Services								
1998-99	96.25	92.22	105.18	107.57	97.75	109.97	86.99	262.02
1999-2000	96.73	92.24	104.68	107.30	97.90	109.79	86.53	256.36
2000-01	97.89	92.42	103.77	106.49	96.55	109.82	86.82	247.20
2001-02	98.39	92.45	102.85	106.43	96.72	108.06	89.49	245.77
2002-03	98.47	92.51	102.92	106.34	96.67	107.98	89.41	242.61
Population and Preventive Health								
1998-99	97.52	92.38	100.72	100.81	100.74	111.83	112.88	291.75
1999-2000	98.08	92.32	100.50	100.65	100.42	111.08	111.64	285.92
2000-01	98.80	92.31	100.20	100.40	99.77	110.40	110.56	279.11
2001-02	99.57	92.40	100.01	100.21	99.30	108.06	107.83	270.99
2002-03	99.81	92.59	100.15	100.07	99.14	107.01	106.02	265.69
Family and Child Services								
1998-99	93.57	74.09	110.62	117.56	88.14	115.29	80.26	671.35
1999-2000	93.99	73.63	110.51	117.72	87.63	114.93	79.76	670.82
2000-01	94.21	72.01	110.90	118.62	86.54	114.40	77.61	699.24
2001-02	95.10	73.23	110.21	117.64	86.70	113.64	78.11	661.32
2002-03	95.23	73.29	110.31	117.59	86.65	113.43	77.60	658.83
Aged and Disabled Services								
1998-99	100.70	98.86	96.35	96.71	104.78	107.76	101.01	144.28
1999-2000	101.13	98.62	96.20	96.71	104.34	107.62	100.89	143.31
2000-01	101.59	98.39	96.17	96.74	103.79	107.09	100.13	141.21
2001-02	102.05	98.19	96.02	96.75	103.40	106.78	99.88	139.08
2002-03	102.32	98.39	95.60	96.64	103.84	106.47	99.26	134.16
Homeless and General Welfare								
1998-99	94.01	87.49	109.43	108.41	101.28	121.73	88.89	306.99
1999-2000	94.38	86.69	109.31	108.83	100.65	121.35	88.18	317.98
2000-01	94.51	84.83	109.57	110.09	99.61	121.19	86.98	352.27
2001-02	94.88	84.05	109.47	110.50	99.00	120.88	86.46	362.47
2002-03	94.76	83.31	109.68	111.08	98.73	120.85	85.54	379.33
Housing								
1998-99	94.70	84.40	103.16	113.28	105.55	108.63	89.13	425.17
1999-2000	95.23	84.32	103.00	113.18	105.13	107.85	87.92	418.94
2000-01	95.75	84.22	102.84	113.12	104.76	107.26	87.03	413.66
2001-02	96.29	84.13	102.68	113.03	104.34	106.46	85.83	409.77
2002-03	96.48	84.26	102.78	112.98	104.32	105.96	84.82	404.41

Revenue and service ratios – GST relativities

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	%	%	%	%	%	%	%	%
Level of Service Provision								
Inpatient Services								
1998-99	97.34	114.85	78.57	126.83	89.17	74.07	126.39	91.52
1999-2000	94.32	120.99	80.56	114.24	95.94	84.62	111.87	76.60
2000-01	92.04	125.05	79.44	117.41	92.60	83.75	117.97	71.83
2001-02	93.08	125.92	73.62	120.65	96.02	86.54	117.29	79.07
2002-03	90.49	134.41	69.01	125.37	90.99	80.09	111.15	78.64
Non-inpatient and Community Health Services								
1998-99	125.82	58.77	123.84	26.67	139.63	116.09	152.14	92.77
1999-2000	130.50	57.18	119.07	19.53	138.99	118.94	164.63	103.27
2000-01	125.26	60.01	121.12	21.40	143.10	123.59	153.77	109.24
2001-02	123.96	58.08	114.84	41.38	142.90	119.92	157.03	111.23
2002-03	123.24	63.39	110.09	43.94	138.43	113.39	172.09	111.29
Population and Preventive Health								
1998-99	95.04	81.13	95.17	164.58	65.94	90.03	226.33	138.68
1999-2000	83.98	95.83	97.57	116.61	73.48	133.46	221.87	238.24
2000-01	73.32	99.61	97.27	132.05	75.15	123.75	297.09	243.78
2001-02	68.34	100.23	85.45	186.80	64.35	113.91	288.16	241.05
2002-03	66.67	107.41	80.46	195.06	61.34	106.83	272.90	238.70
Family and Child Services								
1998-99	127.27	109.89	55.27	104.16	108.95	104.68	276.44	28.15
1999-2000	123.60	108.35	71.84	92.66	108.28	81.36	263.09	32.68
2000-01	121.35	108.09	57.24	122.59	128.78	89.14	220.10	26.79
2001-02	122.34	104.87	63.45	116.66	113.91	79.80	241.97	31.09
2002-03	120.79	113.71	60.42	123.03	109.65	75.05	186.69	30.63
Aged and Disabled Services								
1998-99	109.46	131.29	70.18	73.30	69.80	130.30	60.21	51.61
1999-2000	110.52	134.66	73.96	66.41	58.61	112.39	57.39	68.52
2000-01	106.68	131.37	64.93	90.52	76.43	108.44	65.18	65.98
2001-02	109.65	132.56	67.55	85.60	52.20	104.96	106.68	69.86
2002-03	106.13	140.94	63.47	88.67	49.09	97.01	111.66	69.77
Homeless and General Welfare								
1998-99	147.41	122.39	73.04	13.72	86.38	84.21	53.65	0.00
1999-2000	133.70	124.77	73.00	12.42	140.24	83.86	38.68	4.02
2000-01	129.93	134.69	76.86	20.41	112.36	95.49	34.07	4.06
2001-02	132.29	135.70	68.15	14.87	135.23	91.95	31.99	4.08
2002-03	128.88	146.25	63.81	15.35	128.39	84.99	95.65	3.77
Housing								
1998-99	89.38	96.55	87.07	92.77	157.48	121.58	292.49	80.42
1999-2000	94.83	89.23	82.05	113.84	173.10	105.27	203.75	55.70
2000-01	97.32	103.82	73.09	103.48	160.13	109.23	206.22	56.24
2001-02	95.18	106.38	73.60	96.89	174.97	100.21	203.20	55.48
2002-03	93.45	114.72	69.74	101.67	167.55	94.06	196.48	54.90

Table 5-2 COST OF SERVICE AND LEVEL OF SERVICE PROVISION RATIOS (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	%	%	%	%	%	%	%	%
Cost of Service Provision								
Housing User Charges (a)								
1998-99	97.76	90.05	104.19	108.86	109.97	102.79	82.22	200.14
1999-2000	97.75	90.05	104.18	108.86	109.96	102.79	82.22	200.13
2000-01	97.76	90.05	104.18	108.86	109.96	102.79	82.22	200.14
2001-02	97.76	90.05	104.19	108.86	109.97	102.79	82.22	200.14
2002-03	97.76	90.05	104.19	108.86	109.97	102.80	82.22	200.15
Housing - net								
1998-99	87.73	71.55	100.81	123.32	95.49	121.90	104.86	937.15
1999-2000	90.67	73.94	100.87	121.01	96.37	117.02	98.24	815.11
2000-01	92.31	74.20	100.54	120.43	95.82	114.94	95.29	780.24
2001-02	94.03	75.02	100.35	119.43	95.71	112.09	91.37	731.85
2002-03	94.71	76.25	100.83	118.66	96.52	110.33	88.41	686.32
First Home Owners Scheme								
1998-99	82.95	116.89	98.72	150.23	68.30	61.85	116.01	113.22
1999-2000	83.21	116.58	96.17	140.65	77.89	59.22	158.50	110.01
2000-01	88.25	93.32	109.53	110.75	124.71	122.23	124.32	92.68
2001-02	91.73	93.68	118.65	111.22	95.81	106.58	107.50	80.72
2002-03	79.31	113.48	113.19	114.69	90.17	122.79	101.86	87.55
Services to Indigenous Communities								
1998-99	12.33	2.42	58.32	121.18	34.40	27.99	0.00	6805.81
1999-2000	12.53	2.80	58.00	117.87	35.64	32.86	0.00	6781.22
2000-01	12.57	2.76	57.76	117.71	35.51	32.91	0.00	6788.68
2001-02	12.02	1.98	56.43	113.94	32.10	24.02	0.00	6958.86
2002-03	12.29	1.52	58.75	133.85	30.59	18.42	0.00	6819.76
Total Health and Community Services (b)								
1998-99	96.30	94.41	100.78	105.59	103.24	108.75	85.40	268.59
1999-2000	96.78	94.13	100.59	105.40	103.07	108.46	86.75	264.22
2000-01	97.49	93.12	100.81	104.44	103.98	110.18	85.66	261.51
2001-02	98.64	92.37	101.91	102.22	102.86	106.19	86.17	260.31
2002-03	98.45	92.91	101.45	102.19	102.79	106.30	85.06	265.87
Police								
1998-99	99.28	94.84	97.90	103.37	93.12	100.12	112.78	288.21
1999-2000	99.88	94.61	97.63	103.26	92.62	99.59	112.38	284.70
2000-01	100.52	94.39	97.38	103.14	92.11	98.96	111.87	280.67
2001-02	101.13	94.17	97.12	103.04	91.63	98.44	111.68	277.39
2002-03	101.32	94.33	97.25	102.88	91.51	97.99	111.07	271.71
Administration of Justice								
1998-99	96.28	86.01	101.76	110.47	91.83	108.74	125.42	433.23
1999-2000	96.17	87.00	101.40	110.07	90.35	110.94	124.35	429.66
2000-01	96.99	86.90	101.19	110.22	89.78	109.87	122.02	417.53
2001-02	98.27	86.47	100.37	109.48	88.67	110.53	119.95	418.31
2002-03	98.60	86.60	101.19	108.56	88.39	109.60	118.08	408.13

(a) These are revenue raising capacity ratios.

(b) Includes net assessment for Housing.

Revenue and service ratios – GST relativities

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	%	%	%	%	%	%	%	%
Level of Service Provision								
Housing User Charges (c)								
1998-99	94.22	113.64	62.43	74.47	158.01	125.21	230.90	164.87
1999-2000	93.01	120.52	66.09	82.10	162.06	128.14	95.95	107.43
2000-01	94.43	115.51	63.64	89.81	152.02	117.51	235.66	89.33
2001-02	98.68	121.40	61.34	80.30	141.28	112.31	238.08	82.65
2002-03	102.77	126.01	59.29	72.22	131.89	107.48	240.27	77.51
Housing - net								
1998-99	77.10	47.62	145.02	129.51	156.09	114.63	402.37	39.39
1999-2000	98.38	20.21	111.89	165.55	195.92	68.89	367.10	32.71
2000-01	102.57	79.45	89.90	124.71	176.12	96.51	162.60	41.66
2001-02	89.60	78.68	93.17	120.13	234.45	83.17	154.96	44.07
2002-03	80.17	96.32	84.63	138.97	223.63	76.80	140.28	45.80
First Home Owners Scheme								
1998-99	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
1999-2000	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2000-01	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2001-02	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2002-03	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Services to Indigenous Communities								
1998-99	0.00	963.29	319.94	91.35	147.85	3.16	0.00	64.89
1999-2000	79.45	1425.60	257.93	117.32	56.44	0.00	0.00	63.48
2000-01	64.61	516.59	279.37	116.75	285.79	44.68	0.00	60.55
2001-02	43.13	0.00	273.37	153.42	336.55	28.33	0.00	61.73
2002-03	107.47	186.87	259.51	168.90	162.49	25.87	0.00	58.14
Total Health and Community Services (b)								
1998-99	106.92	104.33	88.20	96.71	96.94	91.55	137.32	71.26
1999-2000	105.93	106.71	89.01	86.46	104.39	95.32	130.79	72.78
2000-01	102.79	111.12	86.56	92.12	104.00	97.09	126.86	70.76
2001-02	102.75	110.75	82.67	98.05	105.57	96.13	133.10	74.42
2002-03	100.21	119.01	77.78	103.04	100.73	89.59	134.02	72.79
Police								
1998-99	104.15	98.24	97.87	100.60	104.29	107.51	71.43	78.35
1999-2000	103.19	97.63	97.33	96.90	114.62	105.79	75.30	83.47
2000-01	109.13	95.54	94.69	90.70	111.28	97.91	77.80	81.94
2001-02	104.47	99.80	95.76	86.53	117.21	102.50	86.23	86.52
2002-03	101.31	102.14	92.31	106.33	108.01	104.23	83.34	80.54
Administration of Justice								
1998-99	90.19	91.35	110.58	122.38	128.15	74.43	136.91	66.45
1999-2000	89.95	102.31	106.85	104.79	144.78	89.34	101.77	55.22
2000-01	90.75	104.07	101.68	93.40	176.57	76.73	86.71	54.68
2001-02	89.85	100.75	99.01	86.86	196.26	89.98	105.23	61.20
2002-03	86.96	103.10	94.76	107.43	181.12	91.81	117.08	57.17

(b) Includes net assessment for Housing.

(c) These are revenue raising effort ratios.

Table 5-2 COST OF SERVICE AND LEVEL OF SERVICE PROVISION RATIOS (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	%	%	%	%	%	%	%	%
Cost of Service Provision								
Corrective Services								
1998-99	101.84	86.48	95.75	105.08	84.53	98.77	115.45	495.55
1999-2000	102.00	85.10	95.98	106.01	83.41	98.65	113.74	520.21
2000-01	102.40	85.55	95.16	106.00	83.00	97.86	114.12	514.92
2001-02	102.77	84.66	95.34	106.71	82.07	97.75	113.00	524.70
2002-03	103.37	84.89	95.83	105.92	82.04	97.60	111.85	505.23
Public Safety								
1998-99	105.90	90.01	110.30	92.02	85.64	90.74	108.47	157.72
1999-2000	104.69	83.66	102.48	135.35	78.56	83.91	101.22	159.52
2000-01	123.27	87.57	82.94	91.82	82.72	87.50	103.64	176.08
2001-02	112.82	85.48	105.15	90.90	81.10	85.50	100.42	197.79
2002-03	106.53	91.90	100.81	90.82	86.67	90.30	178.78	152.12
Total Law, Order and Public Safety								
1998-99	100.18	90.87	100.18	103.31	90.16	100.10	115.05	333.57
1999-2000	100.26	89.74	98.79	109.88	88.39	99.31	113.32	337.58
2000-01	103.64	90.27	95.54	103.34	88.60	99.24	113.07	333.16
2001-02	102.73	89.56	98.77	103.01	87.67	98.66	111.75	335.68
2002-03	102.02	90.75	98.40	102.48	88.43	98.93	124.11	318.80
Culture and Recreation								
1998-99	96.66	96.21	94.84	102.09	102.51	120.93	166.64	197.92
1999-2000	97.85	96.55	94.99	101.79	101.68	117.39	157.49	181.26
2000-01	98.17	96.19	94.64	101.80	101.42	118.18	159.81	183.28
2001-02	98.56	95.89	94.32	101.78	101.11	118.64	161.39	184.28
2002-03	99.16	96.39	94.68	101.42	100.75	116.38	155.44	169.23
National Parks and Wildlife Services								
1998-99	104.87	59.21	68.02	145.42	76.23	152.24	305.62	799.08
1999-2000	104.10	58.04	66.36	153.96	76.44	165.63	300.65	775.46
2000-01	104.10	59.56	66.28	145.09	75.38	175.15	299.36	816.73
2001-02	100.96	73.62	61.04	139.37	71.34	169.43	291.53	796.62
2002-03	102.26	68.52	59.62	141.65	87.26	176.13	291.69	761.85
Total Culture and Recreation								
1998-99	98.76	86.78	88.00	113.14	95.81	128.91	202.06	351.14
1999-2000	99.19	88.27	88.83	113.01	96.25	127.77	188.27	309.03
2000-01	99.51	87.90	88.22	111.60	95.52	131.07	191.39	326.64
2001-02	99.13	90.58	86.38	110.74	94.01	130.76	192.43	330.33
2002-03	99.87	90.00	86.65	110.64	97.66	130.07	186.66	305.01
Electricity and Gas								
1998-99	90.81	84.08	116.43	124.47	106.54	130.08	60.37	200.25
1999-2000	90.44	83.85	116.17	124.87	107.05	132.35	62.25	204.74
2000-01	90.20	83.62	116.46	125.57	107.33	132.72	60.82	205.44
2001-02	89.90	82.98	116.09	126.35	107.53	135.38	65.13	213.96
2002-03	90.32	83.03	115.47	126.28	107.28	135.18	64.02	212.45

Revenue and service ratios – GST relativities

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	%	%	%	%	%	%	%	%
Level of Service Provision								
Corrective Services								
1998-99	111.64	59.22	116.07	115.53	152.96	60.18	78.45	62.90
1999-2000	112.10	64.91	107.86	121.49	143.55	68.61	87.46	57.05
2000-01	113.37	67.24	103.86	128.25	122.30	73.97	101.29	58.73
2001-02	114.07	66.61	105.98	125.37	123.98	64.72	97.85	57.19
2002-03	109.48	67.67	101.12	153.98	113.40	65.18	98.99	53.81
Public Safety								
1998-99	98.49	115.84	95.49	86.77	63.85	99.47	132.37	162.85
1999-2000	87.42	136.71	103.65	56.99	114.08	82.00	117.79	165.31
2000-01	77.46	125.54	140.46	65.10	121.72	106.41	106.47	50.03
2001-02	90.74	135.77	85.00	77.91	109.16	111.52	113.23	93.44
2002-03	88.00	122.02	80.66	90.17	88.60	100.72	256.58	104.40
Total Law, Order and Public Safety								
1998-99	101.99	92.98	103.11	105.96	111.30	90.99	95.45	77.39
1999-2000	99.90	98.27	102.10	95.47	125.60	92.43	88.89	74.72
2000-01	100.49	97.08	103.94	94.44	128.16	90.17	87.95	66.10
2001-02	100.88	100.11	96.28	92.34	133.19	94.46	96.30	72.89
2002-03	97.61	100.19	92.26	112.62	120.19	94.30	134.59	69.21
Culture and Recreation								
1998-99	87.20	80.05	114.58	106.32	160.35	110.94	80.47	152.66
1999-2000	112.43	87.35	92.06	72.21	148.36	65.19	63.19	162.73
2000-01	111.49	92.82	90.52	75.16	143.23	68.00	32.14	170.54
2001-02	83.30	103.92	96.06	90.77	165.27	105.53	50.86	221.94
2002-03	75.90	127.17	84.58	85.84	127.03	96.82	37.88	413.86
National Parks and Wildlife Services								
1998-99	97.95	29.46	110.19	199.45	90.87	150.07	38.17	68.54
1999-2000	102.20	41.38	94.26	200.10	89.07	117.81	19.25	64.68
2000-01	105.02	44.38	108.28	166.54	88.99	151.46	55.95	58.75
2001-02	126.04	42.97	127.25	144.32	56.41	139.11	45.93	46.95
2002-03	120.21	59.84	121.36	129.76	37.22	126.91	41.99	88.59
Total Culture and Recreation								
1998-99	90.11	71.26	113.72	136.83	146.26	122.72	64.16	103.87
1999-2000	110.12	80.85	92.41	109.67	138.24	79.86	48.10	109.82
2000-01	109.96	85.39	93.54	102.05	133.54	93.24	40.57	107.28
2001-02	93.68	92.10	101.32	106.84	145.57	115.91	49.08	121.29
2002-03	86.29	115.42	90.38	98.72	108.64	106.15	39.35	227.71
Electricity and Gas								
1998-99	22.80	68.28	270.31	99.58	77.50	0.00	115.25	41.79
1999-2000	29.73	0.62	257.67	120.02	185.50	0.00	59.34	206.28
2000-01	9.19	91.08	210.87	100.02	174.63	16.18	47.73	219.18
2001-02	21.70	131.57	231.62	86.32	-39.03	56.44	82.61	262.88
2002-03	16.86	172.33	195.41	92.89	-50.40	33.10	79.37	345.68

Table 5-2 COST OF SERVICE AND LEVEL OF SERVICE PROVISION RATIOS (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	%	%	%	%	%	%	%	%
Cost of Service Provision								
Water Sanitation and Protection of the Environment								
1998-99	96.48	76.94	96.19	138.47	145.59	93.26	57.40	209.19
1999-2000	96.71	77.93	96.21	136.75	144.01	94.39	58.17	202.40
2000-01	96.78	78.93	96.43	134.98	142.09	96.03	60.13	198.74
2001-02	97.20	80.72	96.55	131.97	138.53	97.62	63.10	189.29
2002-03	97.79	82.77	96.41	128.44	134.96	99.08	66.04	177.93
Non-urban Transport								
1998-99	101.79	96.83	101.40	100.57	100.16	114.69	50.69	129.42
1999-2000	101.87	96.86	101.42	100.52	100.07	114.29	50.59	127.87
2000-01	101.91	96.86	101.41	100.50	100.04	114.20	50.56	127.37
2001-02	101.86	96.81	101.36	100.56	100.13	114.75	50.69	128.90
2002-03	101.89	96.82	101.37	100.54	100.10	114.58	50.65	128.43
Urban Transit								
1998-99	109.32	106.33	93.56	92.87	87.99	50.60	92.52	48.29
1999-2000	109.73	106.06	93.30	92.80	87.62	50.56	92.76	47.98
2000-01	110.20	105.83	93.06	92.70	87.21	50.25	92.16	46.90
2001-02	110.63	105.57	92.80	92.62	86.84	50.15	92.22	46.48
2002-03	110.66	105.60	92.82	92.61	86.82	50.02	91.81	46.13
Roads								
1998-99	101.93	78.18	101.23	126.82	105.68	110.58	83.34	244.29
1999-2000	102.93	78.92	101.32	126.85	92.44	112.63	102.11	257.41
2000-01	103.42	79.09	106.11	125.93	88.36	111.44	71.33	241.56
2001-02	101.24	88.28	100.46	125.18	85.42	96.28	84.84	237.68
2002-03	104.36	85.22	99.01	125.91	86.31	100.85	69.39	236.32
Primary Industry								
1998-99	86.65	93.64	111.36	114.82	130.14	126.66	48.27	134.35
1999-2000	86.59	95.04	110.55	119.53	122.42	122.76	48.99	140.48
2000-01	86.73	97.07	106.12	110.11	139.34	120.44	48.47	135.49
2001-02	87.28	94.91	104.50	116.48	140.50	121.07	47.35	131.22
2002-03	84.58	96.11	107.45	118.11	138.17	127.96	45.96	123.25
Mining, Fuel and Energy								
1998-99	63.09	57.92	91.90	325.66	78.89	120.06	72.35	496.36
1999-2000	63.23	59.80	91.99	323.97	77.49	107.06	65.99	506.30
2000-01	62.68	58.74	91.23	323.58	76.67	105.49	65.66	575.90
2001-02	62.46	57.16	96.01	319.85	76.67	112.86	69.20	544.75
2002-03	63.23	58.09	92.40	322.46	77.20	112.60	69.14	533.56
Tourism								
1998-99	93.71	93.09	98.80	103.27	102.73	134.13	158.81	267.45
1999-2000	93.01	92.37	98.03	104.01	103.34	138.77	165.12	289.60
2000-01	93.10	92.19	97.79	104.03	103.46	139.89	166.55	291.23
2001-02	93.95	92.57	98.41	103.48	103.24	134.97	160.75	272.17
2002-03	94.51	93.35	98.99	100.74	104.91	133.56	159.36	245.98

Revenue and service ratios – GST relativities

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	%	%	%	%	%	%	%	%
Level of Service Provision								
Water Sanitation and Protection of the Environment								
1998-99	118.44	40.54	27.59	246.28	119.55	61.47	6.68	2.21
1999-2000	91.74	24.90	162.81	177.38	99.56	45.81	-15.60	6.10
2000-01	85.26	51.28	123.04	198.48	108.59	63.48	-7.70	9.16
2001-02	101.65	55.86	41.11	255.84	117.33	94.64	-23.20	13.59
2002-03	94.83	65.31	35.35	258.66	148.97	29.42	0.00	6.11
Non-urban Transport								
1998-99	110.11	72.11	135.91	141.77	46.22	-1.25	0.05	130.75
1999-2000	78.44	103.71	141.08	193.25	22.37	0.32	10.83	49.86
2000-01	108.71	50.20	129.18	201.37	65.21	5.56	0.00	71.65
2001-02	108.48	51.02	129.71	193.66	59.00	6.67	0.00	140.45
2002-03	104.01	69.69	120.77	217.17	32.16	2.25	0.00	28.44
Urban Transit								
1998-99	106.01	125.83	56.40	74.76	110.80	60.21	106.26	189.83
1999-2000	111.48	77.81	90.61	109.71	139.80	61.23	104.03	95.22
2000-01	109.25	101.25	82.43	100.85	96.67	59.29	94.56	99.97
2001-02	122.71	84.54	79.92	99.51	93.47	65.87	99.00	89.64
2002-03	103.29	114.97	74.74	111.09	86.48	51.69	98.76	59.52
Roads								
1998-99	102.26	61.11	165.78	67.34	79.64	99.68	159.66	75.78
1999-2000	104.76	76.14	141.59	81.92	90.61	111.14	71.28	34.89
2000-01	114.32	85.59	114.60	77.67	91.71	103.05	65.04	42.07
2001-02	116.12	65.83	140.23	62.69	108.89	129.11	51.92	30.60
2002-03	118.87	88.34	117.85	66.25	80.05	112.00	55.74	22.59
Primary Industry								
1998-99	94.32	96.03	140.41	93.15	65.56	60.67	0.00	147.89
1999-2000	79.55	103.65	153.37	68.38	83.05	72.63	0.00	181.70
2000-01	80.37	95.87	143.32	92.47	99.78	60.67	0.00	171.18
2001-02	82.78	86.68	136.77	114.07	109.60	63.21	0.00	114.65
2002-03	75.26	97.00	132.62	123.61	85.44	76.70	0.00	212.46
Mining, Fuel and Energy								
1998-99	211.01	33.65	87.08	58.93	92.09	97.41	2.05	155.14
1999-2000	194.54	31.48	83.40	78.72	89.83	97.37	1.05	124.06
2000-01	118.95	21.22	80.69	143.40	91.13	51.20	0.00	97.24
2001-02	166.36	56.84	77.37	96.17	119.12	64.90	0.00	69.59
2002-03	144.25	63.15	79.85	100.86	90.34	84.80	0.00	123.19
Tourism								
1998-99	36.16	95.82	140.10	84.65	153.52	221.43	202.20	259.59
1999-2000	47.16	55.44	165.58	60.86	161.15	235.67	198.50	322.59
2000-01	46.73	59.74	155.41	60.58	153.64	276.56	258.72	274.30
2001-02	51.09	46.98	151.27	116.68	143.98	250.51	243.11	256.22
2002-03	43.76	51.63	146.63	124.39	106.22	317.44	138.24	482.52

Table 5-2 COST OF SERVICE AND LEVEL OF SERVICE PROVISION RATIOS (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	%	%	%	%	%	%	%	%
Cost of Service Provision								
Manufacturing and Other Industry								
1998-99	91.39	93.32	90.96	103.57	103.88	159.15	218.06	311.65
1999-2000	89.95	91.77	89.76	104.28	105.52	170.82	238.26	340.57
2000-01	88.30	90.41	88.83	104.87	107.26	182.96	257.54	370.25
2001-02	93.63	94.56	91.09	102.97	102.49	151.35	202.50	274.34
2002-03	93.47	94.39	90.62	103.35	102.94	153.18	205.80	280.85
Subsidies - Petroleum Products								
1998-99	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
1999-2000	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2000-01	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2001-02	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2002-03	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Subsidies - Alcohol Products								
1998-99	79.38	95.97	71.81	110.90	267.21	88.14	65.43	72.71
1999-2000	82.06	95.57	71.43	119.78	246.80	94.32	64.17	69.63
2000-01	72.99	94.40	28.04	161.77	349.03	108.81	15.47	60.12
2001-02	69.92	99.96	17.83	178.64	342.88	136.18	16.19	58.07
2002-03	59.96	101.60	3.98	177.94	395.33	141.08	102.03	91.49
Total Economic Activities								
1998-99	98.62	89.80	100.89	118.42	108.35	100.57	78.78	169.40
1999-2000	99.27	89.00	100.31	121.38	102.35	100.99	85.43	183.40
2000-01	99.71	89.55	101.34	119.32	102.18	99.94	74.90	177.32
2001-02	99.21	92.69	99.03	118.60	102.16	94.94	80.13	170.63
2002-03	100.09	91.86	98.83	118.86	101.89	97.40	74.86	168.10
Superannuation								
1998-99	98.57	95.83	100.11	106.07	103.47	113.13	80.40	161.36
1999-2000	98.67	95.58	100.04	106.45	102.90	113.06	81.76	164.41
2000-01	98.99	95.62	99.93	105.86	102.54	112.47	82.34	164.11
2001-02	99.12	95.69	100.09	105.28	102.23	111.37	83.72	164.03
2002-03	99.16	95.65	100.02	105.28	102.21	111.39	84.01	165.34
GST Administration Costs								
1998-99	99.77	100.33	100.08	100.31	99.63	99.82	99.15	99.93
1999-2000	99.67	100.45	100.11	100.44	99.55	99.80	98.81	99.93
2000-01	99.60	100.52	100.11	100.52	99.57	99.71	98.64	99.87
2001-02	100.10	100.03	99.55	99.82	100.65	99.89	100.11	100.93
2002-03	99.86	99.98	99.61	100.60	100.54	100.43	100.80	100.09
General Public Services								
1998-99	95.93	95.40	93.29	103.05	100.76	129.47	167.23	252.44
1999-2000	96.44	95.06	93.97	103.00	100.12	127.51	164.14	247.75
2000-01	97.05	95.01	93.61	103.64	100.09	126.45	161.55	237.78
2001-02	96.82	94.88	93.39	104.24	100.69	128.31	163.25	237.53
2002-03	97.79	95.48	92.66	104.21	100.13	125.50	158.35	226.82

Revenue and service ratios – GST relativities

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	%	%	%	%	%	%	%	%
Level of Service Provision								
Manufacturing and Other Industry								
1998-99	124.61	88.97	63.43	34.17	313.49	11.76	0.00	13.15
1999-2000	130.45	26.97	72.45	30.91	310.55	9.88	0.00	363.99
2000-01	140.30	35.12	112.79	41.05	262.48	10.58	0.00	126.74
2001-02	153.84	20.44	59.57	93.39	258.57	8.41	7.66	205.96
2002-03	143.96	24.61	63.30	104.71	209.25	8.55	0.00	371.26
Subsidies - Petroleum Products								
1998-99	19.02	23.15	428.16	15.52	38.92	121.05	0.00	111.38
1999-2000	19.08	22.36	433.86	10.38	35.45	106.94	0.00	105.22
2000-01	20.51	24.87	434.96	6.25	35.77	73.42	0.00	59.40
2001-02	20.34	23.93	428.92	7.80	38.23	95.29	0.00	56.93
2002-03	19.43	23.65	428.10	8.51	33.78	93.98	0.00	57.30
Subsidies - Alcohol Products								
1998-99	28.33	39.77	395.28	38.54	100.57	163.40	13.68	170.16
1999-2000	33.25	42.48	418.52	45.34	77.66	169.63	12.93	102.97
2000-01	109.63	106.28	59.89	78.44	102.37	109.29	98.86	226.02
2001-02	98.84	100.07	21.25	85.53	117.80	108.33	84.07	178.40
2002-03	93.58	96.35	0.00	97.76	111.34	101.12	96.60	91.88
Total Economic Activities								
1998-99	95.84	83.17	140.21	94.25	89.29	72.73	95.14	98.86
1999-2000	94.00	70.79	152.03	100.04	100.48	80.05	63.55	86.50
2000-01	97.34	80.69	130.91	106.65	99.20	75.83	61.87	82.77
2001-02	104.61	70.48	130.03	107.13	99.91	91.58	57.77	74.77
2002-03	98.60	90.11	117.37	114.89	85.62	82.15	54.09	90.02
Superannuation								
1998-99	87.75	129.42	48.31	108.15	115.91	133.76	304.07	151.16
1999-2000	93.48	158.60	-27.39	127.99	138.42	155.09	322.83	181.47
2000-01	81.06	121.95	72.29	107.97	115.56	132.58	258.72	171.54
2001-02	74.44	107.65	124.82	86.82	101.30	123.02	248.81	141.32
2002-03	78.46	116.77	98.63	110.59	109.46	114.86	184.78	105.81
GST Administration Costs								
1998-99	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
1999-2000	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2000-01	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2001-02	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2002-03	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
General Public Services								
1998-99	63.52	72.87	140.76	153.20	80.56	108.82	71.94	409.36
1999-2000	57.45	58.52	144.14	212.09	82.09	104.96	99.02	335.93
2000-01	48.88	66.28	135.27	192.70	102.99	119.92	230.37	300.37
2001-02	54.37	81.43	157.63	147.58	82.32	128.14	133.84	263.37
2002-03	59.43	87.40	120.69	115.06	188.29	129.21	174.92	167.61

Table 5-2 COST OF SERVICE AND LEVEL OF SERVICE PROVISION RATIOS (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	%	%	%	%	%	%	%	%
Cost of Service Provision								
Debt Charges								
1998-99	102.91	99.71	100.88	111.02	97.77	81.44	66.12	6.72
1999-2000	102.52	99.12	100.44	111.02	97.93	83.84	73.29	22.41
2000-01	102.01	98.86	100.24	109.78	98.60	86.75	80.10	37.09
2001-02	101.79	98.37	99.80	109.41	98.87	88.80	87.72	48.02
2002-03	101.50	98.21	99.48	108.70	99.24	90.43	95.46	54.51
Depreciation								
1998-99	98.22	96.88	101.95	102.61	99.28	110.84	101.50	151.30
1999-2000	98.36	96.88	101.90	102.44	98.96	110.36	101.43	152.63
2000-01	98.44	96.92	101.88	102.31	98.88	110.22	101.27	152.23
2001-02	98.80	96.89	101.91	101.82	98.71	109.29	100.58	149.59
2002-03	98.87	96.94	101.92	101.70	98.64	109.08	100.01	148.95
Total General Public Services								
1998-99	98.38	96.40	98.82	105.25	101.51	113.02	103.25	163.80
1999-2000	98.36	96.07	98.72	105.09	100.99	113.74	107.17	171.53
2000-01	98.60	95.97	98.61	104.86	101.05	113.91	105.95	172.28
2001-02	98.70	95.93	98.75	104.62	101.11	113.50	105.61	171.11
2002-03	98.91	96.05	98.44	104.53	100.94	113.17	106.06	170.62
Total Expenditure								
1998-99	97.77	93.18	100.92	108.10	100.81	109.04	98.20	220.44
1999-2000	98.10	92.72	100.66	109.07	99.44	108.93	100.03	223.45
2000-01	98.79	92.59	100.57	107.56	99.61	109.33	97.85	221.35
2001-02	99.07	92.85	100.89	106.36	99.09	107.32	98.18	219.80
2002-03	99.19	93.01	100.62	106.18	99.06	107.56	97.95	219.75
Hospital Patient Fees (a)								
1998-99	99.37	101.06	100.85	96.95	105.56	107.98	83.05	73.54
1999-2000	99.38	101.06	100.85	96.95	105.57	107.98	83.06	73.54
2000-01	99.38	101.07	100.86	96.96	105.57	107.99	83.06	73.55
2001-02	102.76	97.45	100.73	97.26	102.58	105.97	82.18	77.82
2002-03	102.76	97.45	100.73	97.26	102.58	105.97	82.18	77.82
Law and Order Fees and Fines (a)								
1998-99	101.02	100.84	98.62	99.64	98.29	96.33	99.40	97.66
1999-2000	100.72	101.65	98.13	99.49	97.67	98.60	99.69	97.02
2000-01	101.07	101.07	98.25	99.57	97.78	98.84	99.29	95.62
2001-02	101.35	101.33	97.69	99.18	97.06	99.72	97.76	99.89
2002-03	101.39	101.34	97.60	99.17	97.11	99.79	97.81	100.02
Property Titles (a)								
1998-99	98.74	94.79	108.38	117.96	92.23	73.46	92.43	82.65
1999-2000	98.28	97.64	102.51	114.83	101.98	73.55	102.37	71.70
2000-01	97.98	95.74	119.14	89.80	94.68	89.40	116.55	58.22
2001-02	112.85	90.85	114.06	71.83	84.27	85.36	105.97	51.83
2002-03	102.47	84.84	133.93	79.52	83.06	113.72	93.82	55.80

(a) These are revenue raising capacity ratios.

Revenue and service ratios – GST relativities

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	%	%	%	%	%	%	%	%
Level of Service Provision								
Debt Charges								
1998-99	125.85	83.97	-17.86	51.16	292.87	314.46	32.62	5340.05
1999-2000	152.53	62.49	-61.70	69.69	269.02	368.35	-41.38	3365.32
2000-01	127.71	44.87	25.81	77.50	188.71	376.13	-73.03	2687.70
2001-02	132.12	38.80	60.73	70.40	140.95	231.12	-46.58	2259.39
2002-03	101.33	86.00	39.89	70.34	120.15	200.96	-132.10	3273.69
Depreciation								
1998-99	97.60	84.88	115.64	92.51	94.73	65.57	193.72	232.29
1999-2000	99.06	78.75	120.38	96.85	96.55	70.97	129.43	257.16
2000-01	102.01	79.60	111.61	99.44	89.59	75.39	121.05	306.03
2001-02	99.71	84.79	107.42	117.16	94.12	75.61	96.68	216.09
2002-03	100.00	84.00	103.29	125.66	92.92	77.84	101.09	216.45
Total General Public Services								
1998-99	88.06	103.72	73.27	109.92	122.48	130.58	174.70	280.04
1999-2000	90.15	108.46	42.27	139.65	126.35	138.68	173.02	287.67
2000-01	79.37	95.94	91.77	126.29	112.36	130.90	209.14	266.78
2001-02	77.60	93.85	125.16	104.84	97.97	121.86	167.86	224.40
2002-03	78.88	102.26	101.41	111.48	126.81	116.69	151.65	195.46
Total Expenditure								
1998-99	98.62	98.49	95.35	101.77	107.13	101.60	127.91	118.77
1999-2000	98.93	99.26	91.03	104.19	112.17	104.10	119.24	116.23
2000-01	95.51	100.23	97.92	102.82	109.75	102.49	126.89	112.57
2001-02	95.96	98.72	102.73	100.75	107.16	102.90	119.13	105.30
2002-03	94.73	105.33	94.01	107.75	106.70	97.89	119.10	105.05
Hospital Patient Fees (c)								
1998-99	93.45	149.17	60.86	61.40	99.93	163.58	51.03	71.81
1999-2000	102.59	152.84	25.65	67.95	111.10	190.85	78.65	71.69
2000-01	100.00	150.55	53.21	65.90	64.99	196.01	102.68	60.54
2001-02	93.11	170.87	45.13	84.68	61.40	130.26	89.14	48.40
2002-03	94.01	171.93	43.12	85.11	62.17	107.91	118.24	46.67
Law and Order Fees and Fines (c)								
1998-99	152.07	82.19	34.89	75.06	148.32	64.69	18.80	31.97
1999-2000	143.95	83.21	41.88	46.77	185.51	89.03	27.65	86.02
2000-01	128.60	76.02	88.47	65.00	144.23	100.56	34.69	38.74
2001-02	118.24	103.44	54.23	79.11	146.79	109.90	113.56	34.14
2002-03	109.91	114.35	48.54	87.37	148.85	121.23	118.90	31.80
Property Titles (c)								
1998-99	86.21	84.43	116.08	85.42	126.85	178.74	263.11	198.01
1999-2000	89.45	96.84	137.43	82.28	76.78	160.12	34.98	239.78
2000-01	86.65	90.65	105.13	92.05	184.93	133.77	26.23	199.98
2001-02	75.87	91.50	101.59	105.08	256.25	144.57	32.64	188.35
2002-03	86.48	96.04	81.65	88.68	273.28	114.07	53.55	151.24

(c) These are revenue raising effort ratios.

Table 5-2 COST OF SERVICE AND LEVEL OF SERVICE PROVISION RATIOS (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	%	%	%	%	%	%	%	%
Cost of Service Provision								
Public Safety User Charges (a)								
1998-99	110.43	103.88	84.39	95.12	105.66	81.37	62.48	50.91
1999-2000	109.56	105.17	87.51	94.58	99.31	76.81	69.13	47.82
2000-01	113.94	104.14	84.37	94.37	92.39	78.41	66.18	41.17
2001-02	122.37	100.54	81.89	84.39	88.30	73.16	62.00	41.83
2002-03	130.57	99.42	72.00	82.20	89.41	61.93	57.21	33.42
National Parks and Wildlife Services User Charges (a)								
1998-99	96.80	88.17	116.96	101.54	81.22	107.37	143.32	230.62
1999-2000	95.76	87.08	114.25	109.97	81.79	128.55	136.43	212.45
2000-01	94.71	89.31	114.18	101.46	80.68	143.07	133.31	253.35
2001-02	88.65	110.45	104.84	95.60	76.51	134.07	122.11	239.50
2002-03	89.56	102.49	104.87	98.07	93.01	145.68	123.02	223.20
General Public Services User Charges (a)								
1998-99	101.68	101.05	97.86	102.69	95.20	91.98	94.62	97.33
1999-2000	101.78	101.12	97.56	102.80	95.00	91.51	95.21	98.16
2000-01	101.55	101.12	97.54	103.16	95.29	91.43	94.84	100.97
2001-02	101.49	101.10	97.60	103.09	95.61	91.83	94.82	99.65
2002-03	101.61	101.14	97.30	103.17	95.46	91.84	95.39	99.90
Other User Charges nec (a)								
1998-99	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
1999-2000	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2000-01	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2001-02	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2002-03	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Total User Charges (a)								
1998-99	101.32	100.39	98.57	100.41	99.14	96.08	94.21	94.17
1999-2000	101.29	100.70	98.40	100.32	98.87	96.05	94.95	92.66
2000-01	101.71	100.56	98.61	99.37	98.00	96.91	94.92	92.12
2001-02	103.46	99.95	97.97	97.35	97.03	96.19	93.35	91.40
2002-03	104.14	99.47	97.47	97.32	97.34	96.09	92.31	90.07

(a) These are revenue raising capacity ratios.

Revenue and service ratios – GST relativities

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	%	%	%	%	%	%	%	%
Level of Service Provision								
Public Safety User Charges (c)								
1998-99	88.13	99.42	132.94	81.85	88.15	162.92	226.63	12.43
1999-2000	80.66	108.24	126.56	71.50	139.22	156.82	48.01	58.15
2000-01	81.52	114.13	125.19	75.55	120.36	155.25	50.48	51.04
2001-02	78.52	125.21	121.74	75.24	113.81	169.51	47.26	25.86
2002-03	76.03	130.37	133.90	70.71	104.25	207.49	9.52	27.57
National Parks and Wildlife Services User Charges (c)								
1998-99	48.85	9.08	25.06	697.13	40.14	142.32	10.76	34.46
1999-2000	48.99	10.32	24.13	673.15	31.54	59.48	8.90	9.73
2000-01	62.97	10.98	29.11	578.64	24.48	310.00	32.28	22.28
2001-02	89.27	14.14	49.70	355.88	48.55	663.86	37.93	44.00
2002-03	94.71	16.28	52.47	302.88	42.93	656.76	24.39	51.02
General Public Services User Charges (c)								
1998-99	71.25	67.35	189.59	75.92	77.90	210.74	10.92	587.00
1999-2000	87.90	43.40	179.77	79.39	47.50	171.10	204.83	765.56
2000-01	80.63	73.18	162.03	75.03	144.75	57.73	191.46	178.32
2001-02	85.86	63.69	188.71	90.20	30.24	128.25	295.49	116.93
2002-03	83.08	58.11	199.61	98.28	27.82	143.98	248.17	107.69
Other User Charges nec (c)								
1998-99	69.61	121.62	105.11	123.84	119.59	107.12	119.28	62.45
1999-2000	70.02	123.95	90.77	147.30	101.20	126.82	144.46	81.93
2000-01	71.35	126.35	87.63	114.72	146.87	104.20	112.94	106.11
2001-02	68.90	129.49	85.62	130.49	128.22	115.60	129.51	89.15
2002-03	68.71	131.85	84.69	135.97	119.54	118.65	113.00	88.40
Total User Charges (c)								
1998-99	83.17	102.01	113.13	108.51	107.16	138.33	84.55	184.33
1999-2000	85.23	101.75	100.73	118.79	102.67	139.05	122.98	222.22
2000-01	83.83	107.92	102.17	99.64	135.40	114.38	107.92	106.04
2001-02	81.25	116.18	98.51	109.95	108.50	134.59	140.54	81.14
2002-03	79.85	119.47	97.92	113.52	103.93	138.95	125.18	78.80

(c) These are revenue raising effort ratios.

