



**ACT**  
Government

Chief Minister, Treasury and  
Economic Development

**2016-17**  
**Uniform Presentation**  
**Framework**  
**Tables and Loan Council**  
**Allocation Outcome**

Australian Capital Territory

Financial year ending  
30 June 2017

**Location:**

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## 2016-17 Uniform Presentation Framework Tables

**Table 1**  
**General Government Sector Taxes**

	2016-17 Budget \$'000	2016-17 Actual \$'000
<b>Taxes on Employer's Payroll and Labour Force</b>	<b>440,149</b>	<b>448,645</b>
<b>Taxes on Property</b>		
Land Taxes	110,345	106,019
Stamp Duties on Financial and Capital Transactions	-	-
Financial Institutions' Transactions Taxes	-	-
Other	796,385	853,734
<b>Total Taxes on Property</b>	<b>906,730</b>	<b>959,753</b>
<b>Taxes on the Provision of Goods and Services</b>		
Excises and Levies	-	-
Taxes on Gambling	52,270	51,154
Taxes on Insurance	41,626	41,924
<b>Total Taxes on the Provisions of Goods and Services</b>	<b>93,896</b>	<b>93,077</b>
<b>Taxes on Use of Goods and Performance of Activities</b>		
Motor Vehicle Taxes	157,513	155,508
Franchise Taxes	-	-
Other	35,672	37,678
<b>Total Taxes on Use of Goods and Performance of Activities</b>	<b>193,185</b>	<b>193,185</b>
<b>Total Taxation Revenue</b>	<b>1,633,960</b>	<b>1,694,661</b>

**Table 2  
General Government Sector Grant Revenue**

	<b>2016-17 Budget \$'000</b>	<b>2016-17 Actual \$'000</b>
<b>Current Grant Revenue</b>		
Current Grants from the Commonwealth		
GST Revenue and Municipal Grant	1,193,500	1,165,134
Non-Government School Grants	212,257	211,870
Other Contributions and Grants	637,012	633,730
<b>Total Current Grant Revenue</b>	<b>2,042,769</b>	<b>2,010,735</b>
<b>Capital Grant Revenue</b>		
Capital Grants from the Commonwealth		
Non-Government School Grants	-	-
Gains on Contributed Assets	-	115,853
Other Contributions and Grants	200,288	38,453
<b>Total Capital Grant Revenue</b>	<b>200,288</b>	<b>154,306</b>
<b>Total Grant Revenue</b>	<b>2,243,057</b>	<b>2,165,041</b>

**Table B 3**  
**General Government Sector Grant Expense**

	<b>2016-17 Budget \$'000</b>	<b>2016-17 Actual \$'000</b>
<b>Current Grant Expense</b>		
Private and Not-for-Profit Sector	192,566	262,113
Non-Government School Grants	212,257	211,870
Grants to Other Sectors of Government	561,410	520,831
<b>Total Current Grant Expense</b>	<b>966,233</b>	<b>994,815</b>
<b>Capital Grant Expense</b>		
Private and Not-for-Profit Sector	32,755	20,657
Non-Government School Grants	-	-
Grants to Other Sectors of Government	-	534
<b>Total Capital Grant Expense</b>	<b>32,755</b>	<b>65,991</b>
<b>Total Grant Expense</b>	<b>998,988</b>	<b>1,016,006</b>

**Table 4**  
**General Government Sector Dividend and Income Tax Equivalent Income**

	<b>2016-17 Budget \$'000</b>	<b>2016-17 Actual \$'000</b>
Dividend from PNFC Sector	221,547	305,551
Dividends from Superannuation Investments	50,990	54,282
Income Tax Equivalent	133,271	147,187
<b>Total GGS dividend and income tax equivalent income</b>	<b>405,808</b>	<b>507,019</b>

**Table 5**  
**General Government Sector Expenses by Function**

		<b>2016-17 Budget \$'000</b>	<b>2016-17 Actual \$'000</b>
01	General Public services	524,558	616,519
03	Public Order and safety	417,171	407,178
04	Education	1,165,793	1,120,027
05	Health	1,540,959	1,443,539
06	Social Security and Welfare	307,503	297,095
07	Housing and Community Amenities	264,733	357,626
08	Recreation and Culture	228,223	188,797
09	Fuel and Energy	11,223	10,673
10	Agriculture, Forestry, Fishing and Hunting	2,718	-
11	Mining and mineral resources other than fuels; manufacturing; and construction	17,666	30,077
12	Transport and Communications	341,055	331,654
13	Other Economic Affairs	63,820	109,675
14	Other Purposes	518,328	481,856
<b>Total Expenses</b>		<b>5,403,749</b>	<b>5,394,715</b>

**Table 6  
General Government Sector Expenses by Function**

GPC	Description	2016-17 Budget \$'000	2016-17 Actual \$'000
<b>01</b>	<b>General Public Services</b>	<b>524,558</b>	<b>616,519</b>
011	Government Superannuation Benefits	-	523
019	Other General Public Services	524,558	615,996
<b>03</b>	<b>Public Order and Safety</b>	<b>417,171</b>	<b>407,178</b>
031	Police and Fire Protection Services	226,333	212,559
0311	Police Services	166,552	158,274
0312	Fire Protection Services	59,781	54,285
032	Law Courts and Legal Services	103,148	107,403
033	Prisons and Corrective Services	74,625	72,221
039	Other Public Order and Safety	13,065	14,995
<b>04</b>	<b>Education</b>	<b>1,165,793</b>	<b>1,120,027</b>
041	Primary and Secondary Education	960,501	939,270
0411	Primary Education	491,610	489,373
0412	Secondary Education	468,891	449,897
0419	Primary and Secondary Education n.e.c.	-	-
042	Tertiary Education	123,660	133,175
0421	University Education	17,230	37,528
0422	Technical and Further Education	106,429	95,647
0429	Tertiary Education n.e.c.	-	-
043	Pre-School Education and Education not Definable by Level	74,767	47,582
0431	Pre-School Education	47,689	33,692
0432	Special Education	27,078	13,890
0439	Other Education not Definable by Level	-	-
044	Transportation of Students	6,866	-
0441	Transportation of Non-Urban School Children	-	-
0449	Transportation of Other Students	6,866	-
049	Education n.e.c.	-	-
<b>05</b>	<b>Health</b>	<b>1,540,959</b>	<b>1,443,539</b>
051	Acute Care Institutions	1,182,190	1,096,413
0511	Admitted Patient Services in Acute Care Institutions	862,558	808,286
0512	Non-Admitted Patient Services in Acute Care Institutions	319,632	288,127
052	Mental Health Institutions	8,662	7,380
053	Nursing Homes for the Aged	-	-
054	Community Health Services	254,471	225,858
0541	Community Mental Health	78,899	68,799
0542	Patient Transport	41,891	40,094
0549	Other Community Health Services	133,681	116,965
055	Public Health Services	47,729	47,853
056	Pharmaceutical, Medical Aids and Appliances	28,463	25,195
057	Health Research	15,406	32,039
059	Health Administration n.e.c.	4,038	8,801

Table 6  
General Government Sector Expenses by Function

GPC	Description	2016-17 Budget \$'000	2016-17 Actual \$'000
<b>06</b>	<b>Social Security and Welfare</b>	<b>307,503</b>	<b>297,095</b>
061	Social Security	-	-
062	Welfare Services	304,168	294,691
0621	<i>Family and Children Services</i>	69,434	98,429
0622	<i>Welfare Services for the Aged</i>	18,966	3,425
0623	<i>Welfare Services for People with a Disability</i>	204,794	164,065
0629	<i>Welfare Services n.e.c.</i>	10,973	28,772
069	Social Security and Welfare n.e.c.	3,335	2,405
<b>07</b>	<b>Housing and Community Amenities</b>	<b>264,733</b>	<b>357,626</b>
071	Housing and Community Development	212,490	282,112
0711	<i>Housing</i>	105,262	227,443
0712	<i>Aboriginal Community Development</i>	-	-
0719	<i>Other Community Development</i>	107,228	54,670
072	Water Supply	5,415	1,850
0721	<i>Aboriginal Community Water Supply</i>	-	-
0729	<i>Other Water Supply</i>	5,415	1,850
073	Sanitation and Protection of the Environment	42,026	68,316
0731	<i>Aboriginal Community Sanitation</i>	-	-
0739	<i>Other Sanitation and Protection of the Environment</i>	42,026	68,316
079	Other Community Amenities	4,801	5,348
0791	<i>Aboriginal Community Amenities</i>	-	-
0799	<i>Other Community Amenities</i>	4,801	5,348
<b>08</b>	<b>Recreation and Culture</b>	<b>228,223</b>	<b>188,797</b>
081	Recreation Facilities and Services	125,387	143,220
0811	<i>National Parks and Wildlife</i>	14,036	37,291
0819	<i>Recreation Facilities and Services n.e.c.</i>	111,351	105,929
082	Cultural Facilities and Services	67,890	45,576
083	Broadcasting and Film Production	-	-
089	Recreation and Culture n.e.c.	34,945	-
<b>09</b>	<b>Fuel and Energy</b>	<b>11,223</b>	<b>10,673</b>
091	Fuel Affairs and Services	-	-
0911	<i>Gas</i>	-	-
0919	<i>Fuel Affairs and Services n.e.c.</i>	-	-
092	Electricity and Other Energy	-	-
0921	<i>Aboriginal Community Electricity</i>	-	-
0922	<i>Other Electricity</i>	-	-
0929	<i>Other Energy</i>	-	-
099	Fuel and Energy n.e.c.	11,223	10,673
<b>10</b>	<b>Agriculture, Forestry, Fishing and Hunting</b>	<b>2,718</b>	<b>-</b>
101	Agriculture	-	-
102	Forestry, Fishing and Hunting	2,718	-
<b>11</b>	<b>Mining and Mineral Resources other than Fuels, Manufacturing and Construction</b>	<b>17,666</b>	<b>30,077</b>
111	Mining and Mineral Resources other than Fuels	-	-
112	Manufacturing	-	-
113	Construction	17,666	30,077



**Table 6**  
**General Government Sector Expenses by Function**

GPC	Description	2016-17 Budget \$'000	2016-17 Actual \$'000
<b>12</b>	<b>Transport and Communications</b>	<b>341,055</b>	<b>331,654</b>
121	Road Transport	210,699	200,724
1211	Aboriginal Community Transport	-	-
1212	Road Maintenance	201,856	196,804
1213	Road Rehabilitation	-	-
1214	Road Construction	-	-
1219	Road Transport n.e.c.	8,844	3,920
122	Water Transport	-	-
1221	Aboriginal Community Water	-	-
1222	Urban Water Transport Services	-	-
1223	Non Urban Water Transport Services	-	-
123	Rail Transport	4,545	-
1231	Urban Rail Transport Services	4,545	-
1232	Non-Urban Rail Transport Freight Services	-	-
1233	Non-Urban Rail Transport Passengers Services	-	-
124	Air Transport	-	-
1241	Aboriginal Community Air Transport	-	-
1249	Other Air Transport Services	-	-
125	Pipelines	-	-
128	Other Transport	99,789	104,292
1281	Multi-Mode Urban Transport	-	-
1289	Other Transport n.e.c.	99,789	104,292
129	Communication	26,022	26,638
<b>13</b>	<b>Other Economic Affairs</b>	<b>63,820</b>	<b>109,675</b>
131	Storage, Saleyards and Markets	-	-
132	Tourism and Area Promotion	33,198	16,102
133	Labour and Employment Affairs	16,761	39,244
1331	Vocational Training	16,761	16,496
1339	Other Labour and Employment Affairs	-	22,747
139	Other Economic Affairs	13,861	54,329
<b>14</b>	<b>Other Purposes</b>	<b>518,328</b>	<b>481,856</b>
141	Public Debt Transactions	517,930	479,183
142	General Purpose Inter-Government Transactions	-	2,298
143	Natural Disaster Relief	-	-
149	Other Purposes n.e.c	398	374
<b>Total Expenses</b>		<b>5,403,749</b>	<b>5,394,715</b>

## Loan Council Allocation Outcome

The Territory is required to advise the Australian Loan Council of the Loan Council Allocation (LCA) outcome for the 2016-17 financial year.

The 2016-17 Budget established a LCA estimate of \$360 million. The tolerance limit for the Budget estimate was between \$246 million and \$474 million (+/- two per cent of total public sector receipts).

The LCA, while based on the GFS accrual framework, uses information from the cash flow statement as it relates to the call on the financial markets.

The 2016-17 LCA outcome for the Territory was negative \$92 million. A negative result indicates that the Territory is in a net lending position – that is, the Territory is contributing to the financial market.

The 2016-17 outcome falls below the lower Budget LCA tolerance limit by \$338 million. The lower than estimated LCA outcome was associated with delays in capital works expenditure.

### Loan Council Allocation for 2016-17

	2016-17 LCA Nomination \$'m	2016-17 Budget Estimate \$'m	2016-17 Actual \$'m
	567	365	-233
	51	14	97
	<b>617</b>	<b>379</b>	<b>-136</b>
	0	0	0
<i>equals</i>	<b>617</b>	<b>379</b>	<b>-136</b>
<i>less</i>	0	12	-5
	<b>617</b>	<b>368</b>	<b>-141</b>
<i>plus</i>	-35	-8	49
<b>Loan Council Allocation</b>	<b>582</b>	<b>360</b>	<b>-92</b>

(a) Cash surplus/deficits and finance leases are displayed with the opposite sign to that under which they are reported in cash flow statements. That is, a surplus is displayed as a negative number and vice versa.

(b) May not directly equate to the sum of the General Government Sector (GGS) and Public Non Financial Corporation (PNFC) sector cash surplus/deficit due to intersectoral transfers which are netted out, and/or rounding.

(c) Net cash flows from investments in financial assets for policy purposes are displayed with the same sign as which they are reported in cash flow statements.

(d) Memorandum items are used to adjust the ABS GFS cash surplus/deficit to include in LCA's transactions - such as operating leases - that have many of the characteristics of public sector borrowings, but do not constitute formal borrowings. They are also used, where appropriate, to deduct from the ABS GFS cash surplus/deficit transactions that Loan Council has agreed should not be included in LCAs, for example, the funding of more than employers emerging costs under public sector superannuation schemes, or borrowings by entities such as statutory marketing authorities.

Memorandum items also include the net surplus/deficit of public Universities in the jurisdiction controlled by the Government. For the ACT, the University of Canberra has been included to reflect its financing requirement.