

## APPENDIX A – HISTORICAL AND FORWARD ESTIMATES TABLES

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This appendix provides historical data for 20 to 40 years for major fiscal aggregates. Wherever possible, adjustments have been made to make the historical series consistent with the forward estimates. For instance, all historical accounting-based tables have been presented in the format adopted under Australian Accounting Standards (AAS), and GFS statistical aggregates have been converted to an accruals basis. Also, the historical operating statement and cash flow statement have been revised back to 2004-05 for consistency with AASB 1049 *Whole of Government and General Government Sector Financial Reporting*. However, some breaks in series remain.

Table A.1 shows the trends in general government sector (GG) aggregate cash flows over the period 1986-87 to 2012-13. This table of historical data has been compiled as far as possible on an AAS basis and from 2004-05 onwards is consistent with the cash flow statement included in *Chapter 1, Estimated Financial Statements and Notes*. Note all footnotes are shown at the end of the table.

The data from 1997-98 include the transactions of government schools and arts institutions on a gross operating basis, as well as the full trading operations of TAFE institutes and hospitals, nursing homes and ambulances. Although this expanded coverage does not materially influence the net operating result for the GG sector, it does significantly increase the inflows and outflows presented in the cash flow statement.

Table A.3 shows the GG sector net operating result from 1996-97 to 2012-13, with 2004-05 onwards presented in compliance with AASB 1049.

Table A.5 presents GG sector operating expenses, sourced from Australian Bureau of Statistics historical data, classified by government purpose. The underlying data from 1961-62 to 1997-98 represent a conversion from the original cash series to an accruals basis by estimating depreciation and superannuation expenses based on statistical modelling. Although this conversion provides a basis for comparison both with total expenses in the current series of accrual GFS information from 1998-2013 in Table A.5 and in Chapter 1, *Estimated Financial Statements and Notes* Table 1.1, the estimated accrued expense items have not been apportioned to individual purpose classifications. The absence of these splits between functional classifications in Table A.5 therefore represents a break in the series and it is not possible to compare individual purpose categories with those in other tables.

**Table A.1: General government cash flow statement – historical series**

	(\$ million)				
	1986-87	1987-88	1988-89	1989-90	1990-91
	Actual	Actual	Actual	Actual	Actual
<b>Cash flows from operating activities</b>	.	.	.	.	.
<b>Receipts</b>					
Taxes received	3 867	4 420	5 004	5 302	5 641
Fines and regulatory fees	143	150	147	168	201
Grants	4 665	4 857	5 011	5 240	5 676
Sales of goods and services	646	724	811	907	963
Interest received	189	155	162	144	152
Dividends received	251	296	354	399	327
Other receipts	483	493	487	484	326
<b>Total receipts</b>	<b>10 245</b>	<b>11 094</b>	<b>11 975</b>	<b>12 645</b>	<b>13 287</b>
<b>Payments</b>					
Payments for employees <sup>(a)</sup>	(4 457)	(4 808)	(5 110)	(5 471)	(5 855)
Superannuation	( 367)	( 416)	( 519)	( 586)	( 685)
Interest paid	(1 079)	(1 163)	(1 254)	(1 423)	(1 602)
Grants and subsidies <sup>(a)</sup>	(2 463)	(2 533)	(2 788)	(2 834)	(2 807)
Goods and services	(2 138)	(2 327)	(2 530)	(2 869)	(2 885)
<b>Total payments</b>	<b>(10 505)</b>	<b>(11 247)</b>	<b>(12 200)</b>	<b>(13 184)</b>	<b>(13 834)</b>
<b>Net cash flows from operating activities</b>	<b>( 260)</b>	<b>( 152)</b>	<b>( 225)</b>	<b>( 538)</b>	<b>( 547)</b>
<b>Cash flows from investing activities</b>					
Purchases of non-financial assets	( 953)	(1 031)	(1 042)	(1 085)	(1 129)
Sales of non-financial assets	104	207	189	168	114
Net (purchase)/disposal of investments	77	77	99	111	186
Net customer loans (granted)/repaid	..	..	..	..	..
Net privatisation proceeds and other abnormals <sup>(b)</sup>	35	35	35	35	1 292
<b>Net cash flows from investing activities</b>	<b>( 737)</b>	<b>( 712)</b>	<b>( 720)</b>	<b>( 771)</b>	<b>464</b>
<b>Cash flows from financing activities</b>					
Net borrowings	1 038	973	852	1 233	410
<b>Net cash flows from financing activities</b>	<b>1 038</b>	<b>973</b>	<b>852</b>	<b>1 233</b>	<b>410</b>
<b>Net increase in cash and deposits held</b>	<b>42</b>	<b>109</b>	<b>( 93)</b>	<b>( 76)</b>	<b>327</b>
Cash and deposits at beginning of reporting period	841	883	992	898	823
<b>Cash and deposits at end of reporting period</b>	<b>883</b>	<b>992</b>	<b>898</b>	<b>823</b>	<b>1 149</b>

Source: Department of Treasury and Finance.

**Table A.1: General government cash flow statement – historical series  
(continued)**

	(\$ million)				
	1991-92	1992-93	1993-94	1994-95	1995-96
	Actual	Actual	Actual	Actual	Actual
<b>Cash flows from operating activities</b>					
<b>Receipts</b>					
Taxes received	5 968	6 498	7 342	7 677	8 268
Fines and regulatory fees	263	260	284	304	293
Grants	5 921	6 138	6 215	6 355	6 659
Sales of goods and services	1 038	1 006	1 004	1 034	1 136
Interest received	121	95	94	117	107
Dividends received	566	581	815	765	624
Other receipts	308	251	323	285	346
<b>Total receipts</b>	<b>14 185</b>	<b>14 830</b>	<b>16 076</b>	<b>16 537</b>	<b>17 432</b>
<b>Payments</b>					
Payments for employees <sup>(a)</sup>	(6 337)	(6 846)	(7 184)	(6 299)	(6 276)
Superannuation	( 782)	( 853)	( 493)	(1 149)	(1 046)
Interest paid	(1 787)	(2 064)	(2 195)	(2 007)	(1 923)
Grants and subsidies <sup>(a)</sup>	(3 134)	(3 501)	(3 893)	(3 324)	(3 101)
Goods and services	(2 943)	(3 024)	(2 148)	(2 975)	(3 593)
<b>Total payments</b>	<b>(14 983)</b>	<b>(16 288)</b>	<b>(15 912)</b>	<b>(15 754)</b>	<b>(15 939)</b>
<b>Net cash flows from operating activities</b>	<b>( 798)</b>	<b>(1 458)</b>	<b>164</b>	<b>783</b>	<b>1 493</b>
<b>Cash flows from investing activities</b>					
Purchases of non-financial assets	(1 066)	(1 068)	( 980)	(1 288)	(1 285)
Sales of non-financial assets	103	132	189	189	156
Net (purchase)/disposal of investments	143	( 261)	( 501)	402	( 464)
Net customer loans (granted)/repaid	..	..	..	..	..
Net privatisation proceeds and other abnormals <sup>(b)</sup>	6	304	498	735	4 794
<b>Net cash flows from investing activities</b>	<b>( 815)</b>	<b>( 892)</b>	<b>( 793)</b>	<b>39</b>	<b>3 200</b>
<b>Cash flows from financing activities</b>					
Net borrowings	1 506	2 315	841	( 902)	(4 703)
<b>Net cash flows from financing activities</b>	<b>1 506</b>	<b>2 315</b>	<b>841</b>	<b>( 902)</b>	<b>(4 703)</b>
<b>Net increase in cash and deposits held</b>	<b>( 107)</b>	<b>( 36)</b>	<b>211</b>	<b>( 80)</b>	<b>( 9)</b>
Cash and deposits at beginning of reporting period	1 149	1 043	1 007	1 219	1 138
<b>Cash and deposits at end of reporting period</b>	<b>1 043</b>	<b>1 007</b>	<b>1 219</b>	<b>1 138</b>	<b>1 129</b>

Source: Department of Treasury and Finance.

**Table A.1: General government cash flow statement – historical series  
(continued)**

	(\$ million)			
	1996-97	1997-98	1998-99	1999-00
	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>
<b>Cash flows from operating activities</b>				
<b>Receipts</b>				
Taxes received	8 714	8 515	8 794	9 666
Fines and regulatory fees	258	247	324	359
Grants	6 928	7 440	7 480	7 735
Sales of goods and services	1 119	1 606	1 659	1 776
Interest received	129	140	202	195
Dividends and income tax and rate equivalents	967	930	1 142	1 088
Other receipts <sup>(c)(d)</sup>	275	838	1 220	1 038
<b>Total receipts</b>	<b>18 389</b>	<b>19 717</b>	<b>20 821</b>	<b>21 857</b>
<b>Payments</b>				
Payments for employees <sup>(a)</sup>	(6 608)	(6 621)	(7 041)	(7 378)
Superannuation	(1 213)	(1 257)	(2 083)	(1 370)
Interest paid	(1 403)	(1 162)	( 732)	( 448)
Grants and subsidies <sup>(a) (d)</sup>	(3 238)	(3 514)	(3 598)	(3 363)
Goods and services	(3 892)	(5 503)	(5 796)	(6 373)
<b>Total payments</b>	<b>(16 354)</b>	<b>(18 057)</b>	<b>(19 250)</b>	<b>(18 931)</b>
<b>Net cash flows from operating activities</b>	<b>2 035</b>	<b>1 660</b>	<b>1 571</b>	<b>2 926</b>
<b>Cash flows from investing activities</b>				
Purchases of non-financial assets	(1 288)	(1 209)	(1 327)	(1 208)
Sales of non-financial assets	163	363	211	187
Net (purchase)/disposal of investments	( 141)	( 422)	390	(1 091)
Net customer loans (granted)/repaid	..	297	309	122
Net privatisation proceeds and other abnormals <sup>(b)</sup>	4 514	1 610	3 344	..
<b>Net cash flows from investing activities</b>	<b>3 248</b>	<b>639</b>	<b>2 927</b>	<b>(1 991)</b>
<b>Cash flows from financing activities</b>				
Net borrowings	(5 406)	(2 364)	(4 718)	( 766)
<b>Net cash flows from financing activities</b>	<b>(5 406)</b>	<b>(2 364)</b>	<b>(4 718)</b>	<b>( 766)</b>
<b>Net increase in cash and deposits held</b>	<b>( 124)</b>	<b>( 65)</b>	<b>( 221)</b>	<b>169</b>
Cash and deposits at beginning of reporting period	1 129	1 005	940	719
<b>Cash and deposits at end of reporting period</b>	<b>1 005</b>	<b>940</b>	<b>719</b>	<b>889</b>

Source: Department of Treasury and Finance.

**Table A.1: General government cash flow statement – historical series  
(continued)**

	(\$ million)			
	2000-01	2001-02	2002-03	2003-04
	Actual	Actual	Actual	Actual
<b>Cash flows from operating activities</b>				
<b>Receipts</b>				
Taxes received	8 458	8 611	9 101	9 874
Fines and regulatory fees	377	398	509	502
Grants	10 370	11 879	12 101	12 611
Sales of goods and services	1 957	2 066	2 757	2 792
Interest received	301	303	375	411
Dividends and income tax and rate equivalents	986	606	774	599
Other receipts <sup>(c)(d)</sup>	865	1 143	1 655	1 455
<b>Total receipts</b>	<b>23 314</b>	<b>25 006</b>	<b>27 271</b>	<b>28 244</b>
<b>Payments</b>				
Payments for employees	(7 962)	(8 692)	(9 302)	(9 809)
Superannuation	(1 898)	(1 030)	(2 558)	(2 027)
Interest paid	( 464)	( 453)	( 468)	( 457)
Grants and subsidies <sup>(d)</sup>	(3 757)	(4 205)	(3 985)	(4 549)
Goods and services	(7 077)	(7 531)	(9 034)	(8 931)
<b>Total payments</b>	<b>(21 158)</b>	<b>(21 910)</b>	<b>(25 347)</b>	<b>(25 773)</b>
<b>Net cash flows from operating activities</b>	<b>2 155</b>	<b>3 096</b>	<b>1 924</b>	<b>2 471</b>
<b>Cash flows from investing activities</b>				
Purchases of non-financial assets	(1 629)	(1 941)	(1 924)	(2 347)
Sales of non-financial assets	150	123	128	127
Net (purchase)/disposal of investments	( 689)	( 547)	( 256)	951
Net customer loans (granted)/repaid	98	71	( 25)	( 12)
Net contribution to other sectors of government	..	( 13)	( 314)	( 158)
<b>Net cash flows from investing activities</b>	<b>(2 071)</b>	<b>(2 306)</b>	<b>(2 391)</b>	<b>(1 439)</b>
<b>Cash flows from financing activities</b>				
Net borrowings	( 72)	( 29)	( 89)	( 844)
<b>Net cash flows from financing activities</b>	<b>( 72)</b>	<b>( 29)</b>	<b>( 89)</b>	<b>( 844)</b>
<b>Net increase in cash and deposits held</b>	<b>13</b>	<b>761</b>	<b>( 555)</b>	<b>187</b>
Cash and deposits at beginning of reporting period	889	902	1 663	1 108
<b>Cash and deposits at end of reporting period</b>	<b>902</b>	<b>1 663</b>	<b>1 108</b>	<b>1 295</b>

Source: Department of Treasury and Finance

**Table A.1: General government cash flow statement – historical series  
(continued)**

	(\$ million)			
	2004-05 Actual <sup>(g)</sup>	2005-06 Actual <sup>(g)</sup>	2006-07 Actual <sup>(g)</sup>	2007-08 Actual
<b>Cash flows from operating activities</b>				
<b>Receipts</b>				
Taxes received	10 318	10 974	11 264	13 213
Grants	13 452	14 620	15 602	17 210
Sales of goods and services	4 214	4 409	5 327	4 682
Interest received	343	374	420	441
Dividends and income tax and rate equivalents	877	1 163	1 016	1 200
Other receipts <sup>(c)(d)</sup>	1 143	1 257	1 313	1 220
<b>Total receipts</b>	<b>30 347</b>	<b>32 797</b>	<b>34 942</b>	<b>37 965</b>
<b>Payments</b>				
Payments for employees	(10 748)	(11 469)	(12 202)	(12 887)
Superannuation	(1 797)	(1 888)	(1 212)	(1 999)
Interest paid	( 366)	( 409)	( 430)	( 445)
Grants and subsidies <sup>(d)</sup>	(5 290)	(5 919)	(6 674)	(6 435)
Goods and services <sup>(f)</sup>	(9 665)	(10 563)	(11 660)	(11 733)
Other payments	0	20	0	( 365)
<b>Total payments</b>	<b>(27 866)</b>	<b>(30 227)</b>	<b>(32 178)</b>	<b>(33 864)</b>
<b>Net cash flows from operating activities</b>	<b>2 480</b>	<b>2 570</b>	<b>2 764</b>	<b>4 101</b>
<b>Cash flows from investing activities</b>				
<i>Non-financial assets</i>				
Purchases of non-financial assets	(1 960)	(2 302)	(2 812)	(2 768)
Sales of non-financial assets	128	159	226	177
Cash flows from investments in non-financial assets	(1 832)	(2 143)	(2 587)	(2 591)
<i>Financial assets for policy purposes</i>				
Net (purchase)/disposal of investments	( 569)	( 83)	( 600)	(1 367)
Net cash flows from investments in financial assets for policy purposes	( 569)	( 83)	( 600)	(1 367)
<i>Investments in financial assets for liquidity purposes</i>				
Net (purchase)/disposal of investments	473	638	53	( 323)
Net cash flows from investments in financial assets for liquidity purposes	473	638	53	( 323)
<b>Net cash flows from investing activities</b>	<b>(1 928)</b>	<b>(1 587)</b>	<b>(3 134)</b>	<b>(4 281)</b>
<b>Cash flows from financing activities</b>				
Advances received (net)	( 0)	( 5)	( 1)	( 1)
Net borrowings	( 45)	( 171)	614	250
Deposits received (net)	( 3)	71	76	( 223)
Other financing (net)	..	..	..	..
<b>Net cash flows from financing activities</b>	<b>( 48)</b>	<b>( 105)</b>	<b>689</b>	<b>25</b>
<b>Net increase in cash and deposits held</b>	<b>504</b>	<b>878</b>	<b>320</b>	<b>( 155)</b>
Cash and deposits at beginning of reporting period <sup>(e)</sup>	1 295	1 817	2 695	3 015
<b>Cash and deposits at end of reporting period</b>	<b>1 799</b>	<b>2 695</b>	<b>3 015</b>	<b>2 859</b>
<b>FISCAL AGGREGATES</b>				
Net cash flows from operating activities	<b>2 480.3</b>	<b>2 569.7</b>	<b>2 764.5</b>	<b>4 100.9</b>
Net cash flows from investments in non-financial assets	<b>(1 831.9)</b>	<b>(2 142.8)</b>	<b>(2 586.7)</b>	<b>(2 591.3)</b>
<b>Cash surplus / (deficit)</b>	<b>648</b>	<b>427</b>	<b>178</b>	<b>1 510</b>

Source: Department of Treasury and Finance

**Table A.1: General government cash flow statement – historical series  
(continued)**

	(\$ million)				
	2008-09	2009-10	2010-11	2011-12	2012-13
	Revised	Budget	Estimate	Estimate	Estimate
<b>Cash flows from operating activities</b>					
<b>Receipts</b>					
Taxes received	12 856	13 432	14 087	14 539	15 051
Grants	18 789	21 554	20 734	20 559	21 239
Sales of goods and services	5 548	5 574	5 752	5 956	6 098
Interest received	392	400	399	406	408
Dividends and income tax and rate equivalents	472	389	524	841	641
Other receipts <sup>(c)(d)</sup>	1 288	1 519	1 443	1 404	1 394
<b>Total receipts</b>	<b>39 344</b>	<b>42 867</b>	<b>42 938</b>	<b>43 706</b>	<b>44 831</b>
<b>Payments</b>					
Payments for employees	(14 207)	(15 087)	(15 739)	(16 471)	(17 086)
Superannuation	(1 808)	(1 972)	(2 018)	(2 044)	(2 301)
Interest paid	( 526)	( 676)	( 921)	(1 068)	(1 097)
Grants and subsidies <sup>(d)</sup>	(7 182)	(8 442)	(7 617)	(7 147)	(7 083)
Goods and services <sup>(f)</sup>	(13 325)	(14 003)	(13 895)	(13 892)	(13 967)
Other payments	( 363)	( 376)	( 384)	( 398)	( 419)
<b>Total payments</b>	<b>(37 411)</b>	<b>(40 556)</b>	<b>(40 575)</b>	<b>(41 020)</b>	<b>(41 953)</b>
<b>Net cash flows from operating activities</b>	<b>1 933</b>	<b>2 311</b>	<b>2 364</b>	<b>2 686</b>	<b>2 878</b>
<b>Cash flows from investing activities</b>					
<i>Non-financial assets</i>					
Purchases of non-financial assets	(3 248)	(5 229)	(4 643)	(3 842)	(3 127)
Sales of non-financial assets	190	223	228	261	252
Cash flows from investments in non-financial assets	(3 058)	(5 006)	(4 415)	(3 580)	(2 874)
<i>Financial assets for policy purposes</i>					
Net (purchase)/disposal of investments	(1 295)	(1 955)	(1 288)	( 679)	( 301)
Net cash flows from investments in financial assets for policy purposes	(1 295)	(1 955)	(1 288)	( 679)	( 301)
<i>Investments in financial assets for liquidity purposes</i>					
Net (purchase)/disposal of investments	( 181)	( 75)	4	( 10)	( 9)
Net cash flows from investments in financial assets for liquidity purposes	( 181)	( 75)	4	( 10)	( 9)
<b>Net cash flows from investing activities</b>	<b>(4 534)</b>	<b>(7 036)</b>	<b>(5 699)</b>	<b>(4 269)</b>	<b>(3 184)</b>
<b>Cash flows from financing activities</b>					
Advances received (net)	( 1)	( 1)	( 1)	( 0)	0
Net borrowings	2 731	4 463	3 485	1 955	736
Deposits received (net)	15	( 0)	( 0)	( 0)	( 0)
Other financing (net)	..	..	..	..	..
<b>Net cash flows from financing activities</b>	<b>2 745</b>	<b>4 462</b>	<b>3 484</b>	<b>1 954</b>	<b>736</b>
<b>Net increase in cash and deposits held</b>	<b>144</b>	<b>( 262)</b>	<b>148</b>	<b>372</b>	<b>430</b>
Cash and deposits at beginning of reporting period	2 859	3 003	2 741	2 889	3 261
<b>Cash and deposits at end of reporting period</b>	<b>3 003</b>	<b>2 741</b>	<b>2 889</b>	<b>3 261</b>	<b>3 690</b>

**Table A.1: General government cash flow statement – historical series  
(continued)**

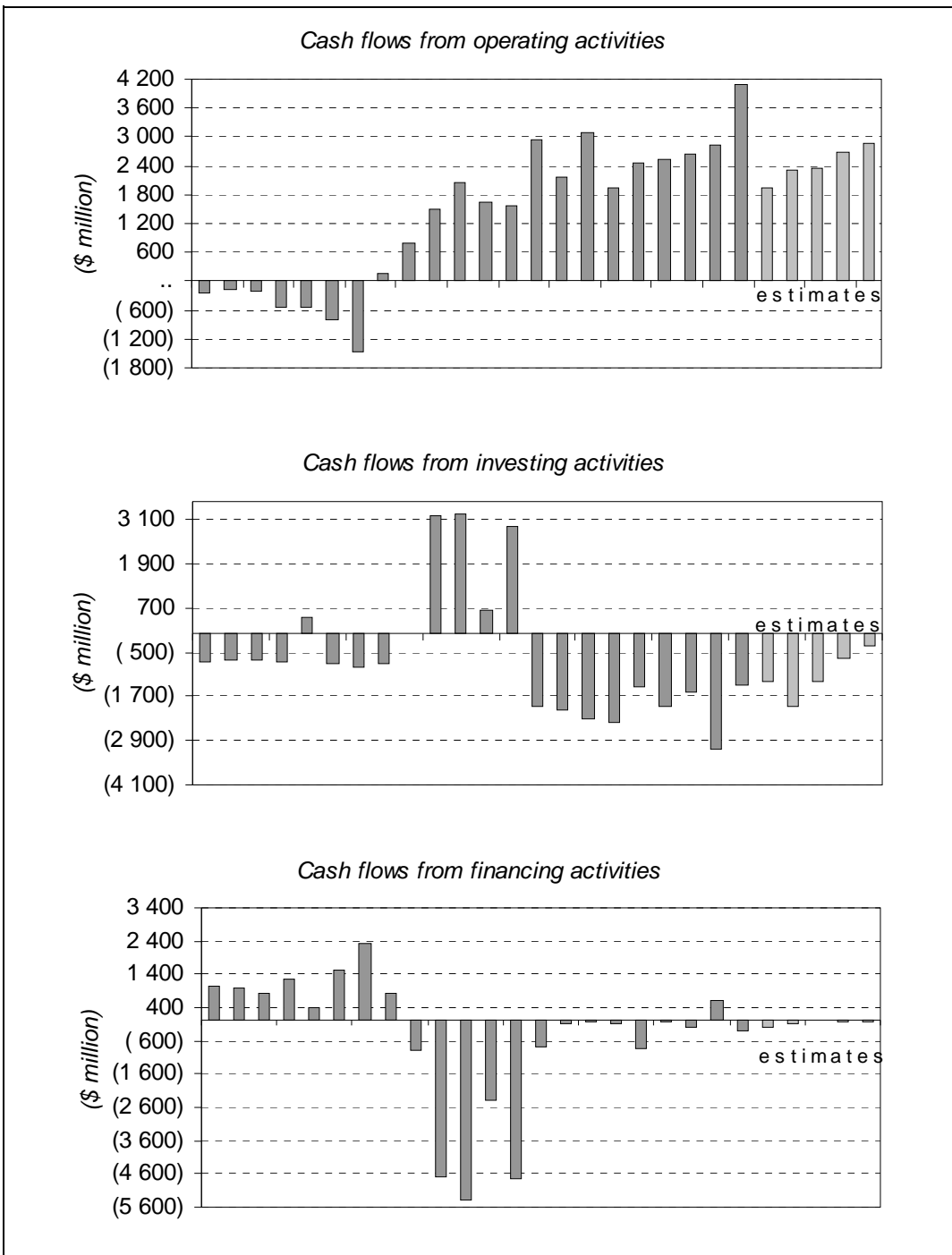
	(\$ million)				
	2008-09 Revised	2009-10 Budget	2010-11 Estimate	2011-12 Estimate	2012-13 Estimate
<b>FISCAL AGGREGATES</b>					
Net cash flows from operating activities	1 933	2 311	2 364	2 686	2 878
Net cash flows from investments in non-financial assets	(3 058)	(5 006)	(4 415)	(3 580)	(2 874)
<b>Cash surplus/(deficit)</b>	<b>(1 125)</b>	<b>(2 694)</b>	<b>(2 051)</b>	<b>( 894)</b>	<b>4</b>

Source: Department of Treasury and Finance

Notes:

- (a) Separation payments up to 1989-90, mainly for early retirement and enhanced resignation packages to the Public Transport Corporation, are included under grants and transfer payments (to the public non-financial corporations (PNFC) sector). Payments in later years were for voluntary redundancy and targeted separation packages across the general government sector and are included under 'employee entitlements'.
- (b) Privatisation and other abnormal cash items to the general government sector include:
- 1986-87 to 1990-91: payments received from the former Melbourne and Metropolitan Board of Works regarding the transfer of ownership of the Thomson Cardinia Dam of \$35 million a year;
  - 1990-91: net proceeds from the sale of the State Bank (\$1 257 million);
  - 1992-93: sale of the State Insurance Office (\$140 million);
  - 1993-94: recall of capital from the Transport Accident Commission (\$1 200 million), wind up of the Victorian Equity Trust (\$437 million), casino licence fee (\$200 million), offset by a special payment to the State Superannuation Fund (\$1 399 million);
  - 1994-95: sale of Totalisator Agency Board (\$609 million);
  - 1995-96: sale of electricity sector businesses (\$4 641 million), 1996-97 (\$4 262 million), and 1997-98 (\$2 101 million) offset by a special payment to the State Superannuation Fund (\$490 million); and
  - 1998-99: sale of the remainder of the electricity businesses (\$361 million), gas businesses (\$4 690 million), Victorian Plantations Corporation (\$550 million), Aluvic (\$401 million), V/Line Freight (\$20 million), offset by a special payment to reduce the State's unfunded superannuation liabilities (\$2 574 million).
- (c) From 1997-98, includes school own purpose receipts and payments which boosted sales of goods and services and other receipts by up to \$500 million, but had little impact on the net cash flows because of offsetting payments. This year also saw the introduction of tax equivalent receipts from public non-financial corporations and public financial corporations.
- (d) From 1998-99, includes a capital asset charge receipt from the PNFC sector, offset by a similar increase in grants and transfer payments.
- (e) Cash and deposits at beginning of reporting period in 2005-06 do not equal cash and deposits at end of reporting period in 2004-05, due to a change in definition of cash and cash equivalents under A-IFRS.
- (f) Goods and services from 2007-08 onwards include other payments.
- (g) Net borrowings from 2007-08 onwards includes advances received and deposits received.

**Chart A.1: General government cash flows – 1986-87 to 2012-13**



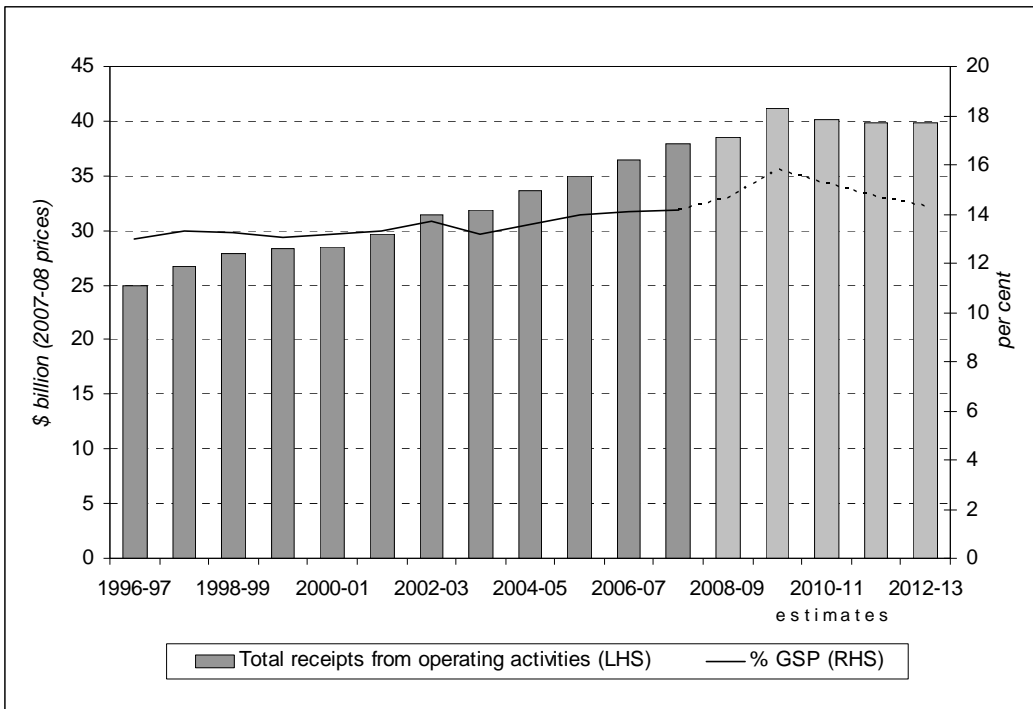
Source: Department of Treasury and Finance.

**Table A.2: General government cash aggregates, 2007-08 prices**

Year	Cash Receipts			Cash Payments			Net Cash Flows 2007-08 prices (\$ billion)
	2007-08 prices (\$ billion)	% change	% GSP	2007-08 prices (\$ billion)	% change	% GSP	
1986-87	20.7	-0.6	13.4	21.2	-1.3	13.7	( 0.5)
1987-88	20.9	0.9	12.8	21.2	-0.3	13.0	( 0.3)
1988-89	21.1	1.0	12.4	21.5	1.5	12.7	( 0.4)
1989-90	20.0	-5.1	11.6	20.9	-2.9	12.1	( 0.9)
1990-91	20.2	1.0	12.0	21.0	0.9	12.4	( 0.8)
1991-92	21.3	5.4	12.8	22.5	6.9	13.5	( 1.2)
1992-93	21.9	2.7	12.7	24.0	6.8	14.0	( 2.2)
1993-94	23.3	6.6	13.2	23.1	-4.0	13.0	0.2
1994-95	23.1	-0.9	13.0	22.0	-4.6	12.4	1.1
1995-96	23.8	2.8	12.9	21.7	-1.4	11.8	2.0
1996-97	24.9	4.9	13.0	22.2	2.0	11.5	2.8
1997-98	26.6	6.9	13.3	24.4	10.0	12.2	2.2
1998-99	27.8	4.6	13.3	25.7	5.6	12.3	2.1
1999-00	28.3	1.5	13.1	24.5	-4.9	11.3	3.8
2000-01	28.5	0.7	13.2	25.9	5.5	12.0	2.6
2001-02	29.7	4.2	13.3	26.0	0.6	11.7	3.7
2002-03	31.5	6.0	13.7	29.2	12.4	12.7	2.2
2003-04	31.9	1.4	13.2	29.1	-0.4	12.0	2.8
2004-05	33.6	5.3	13.5	30.8	5.9	12.4	2.7
2005-06	34.9	4.0	13.9	32.2	4.4	12.8	2.7
2006-07	36.5	4.5	14.1	33.6	4.4	13.0	2.9
2007-08	38.0	4.0	14.2	33.9	0.8	12.6	4.1
2008-09	38.5	1.4	14.6	36.6	8.1	13.9	1.9
2009-10	41.1	6.9	15.8	38.9	6.3	15.0	2.2
2010-11	40.1	-2.4	15.2	37.9	-2.5	14.3	2.2
2011-12	39.8	-0.7	14.7	37.4	-1.4	13.8	2.4
2012-13	39.9	0.1	14.3	37.3	-0.2	13.4	2.6

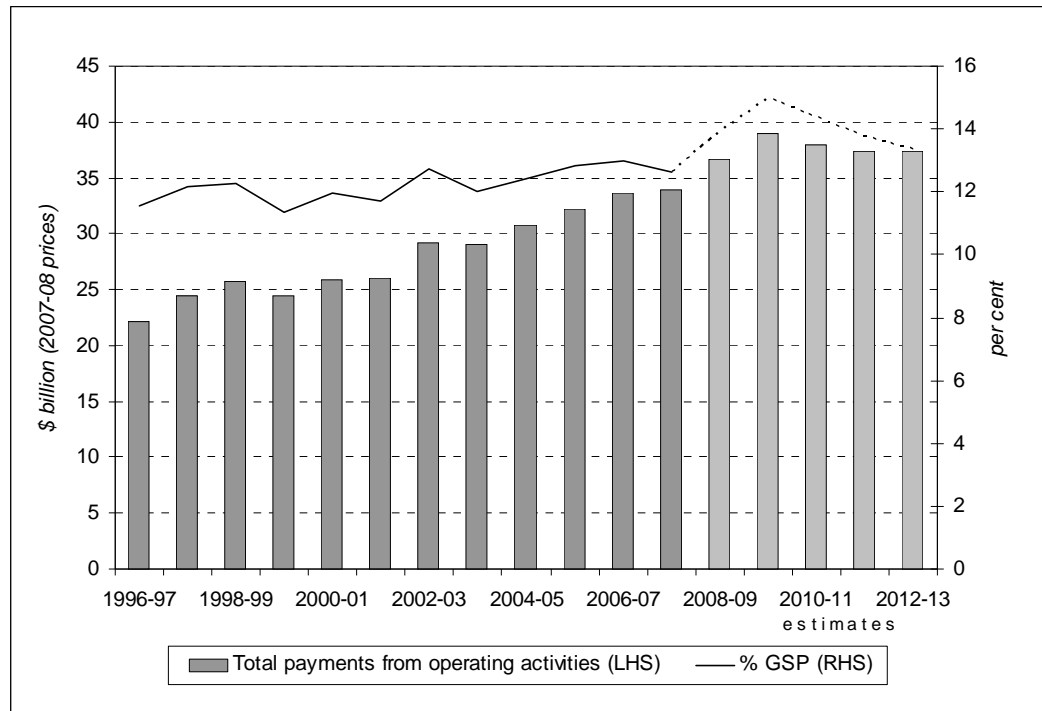
Source: Department of Treasury and Finance.

**Chart A.2: Total receipts from operating activities**



Source: Department of Treasury and Finance.

**Chart A.3: Total payments from operating activities**



Source: Department of Treasury and Finance.

**Table A.3: General government sector operating statement – historical series**

(\$ million)

	1996-97 <i>Actual</i>	1997-98 <i>Actual</i>	1998-99 <i>Actual</i>	1999-00 <i>Actual</i>
<b>Revenue</b>	..	..	..	..
Taxation	8 598.2	8 573.3	9 099.6	9 707.6
Fines and regulatory fees	313.8	278.1	382.0	411.7
Interest	203.8	153.9	201.7	199.1
Dividends, income tax and rate equivalent revenue	1 068.5	948.0	990.3	1 090.3
Sales of goods and services	813.8	1 246.3	1 428.3	1 788.6
Grants	7 516.1	7 533.3	7 480.0	7 710.6
Fair value of assets received free of charge or for nominal consideration	69.8	42.7	65.5	19.8
Other current revenue	1 527.2	2 890.9	2 730.0	1 101.7
<b>Total revenue <sup>(a)</sup></b>	<b>20 111.2</b>	<b>21 666.5</b>	<b>22 377.4</b>	<b>22 029.5</b>
<b>Expenses</b>	.	.	.	.
Employee expenses	6 722.4	6 831.8	6 983.7	7 438.6
Superannuation	1 821.1	1 834.8	1 777.8	1 751.4
Depreciation	711.9	782.8	804.2	788.9
Interest expense	1 948.9	1 127.0	704.2	460.4
Other operating expenses	4 269.2	6 209.2	5 692.5	6 548.9
Grants and other transfers	2 574.7	3 422.5	3 595.6	3 382.7
<b>Total expenses</b>	<b>18 048.3</b>	<b>20 208.2</b>	<b>19 558.1</b>	<b>20 370.9</b>
<b>Net result from transactions – Net operating balance</b>	<b>2 062.9</b>	<b>1 458.3</b>	<b>2 819.3</b>	<b>1 658.7</b>
<b>Other economic flows</b>				
Net gain/(loss) from disposal of physical assets	( 36.6)	106.3	6.7	2.0
Actuarial gains/(losses) on superannuation defined benefit plans	( 456.3)	475.1	474.1	( 464.7)
Other gains/(expenses) from other economic flows <sup>(a)</sup>	2 749.6	1 252.4	4 149.6	( 28.6)
<b>Total other economic flows</b>	<b>2 256.7</b>	<b>1 833.8</b>	<b>4 630.3</b>	<b>( 491.2)</b>
<b>Net result</b>	<b>4 319.6</b>	<b>3 292.1</b>	<b>7 449.7</b>	<b>1 167.5</b>

Source: Department of Treasury and Finance.

Note:

- (a) Significant income and other gains were recorded in 1996-97, 1997-98 and 1998-99 from business asset sales. More information is provided in footnote (b) to Table A.1, and in the Budget Papers for those years.

**Table A.3: General government sector operating statement – historical series  
(continued)**

	(\$ million)			
	2000-01	2001-02	2002-03	2003-04
	Actual	Actual	Actual	Actual
<b>Revenue</b>				
Taxation	8 515.9	8 757.8	9 250.5	10 043.4
Fines and regulatory fees	455.6	520.7	667.5	616.7
Interest	336.2	317.8	365.8	353.3
Dividends, income tax and rate equivalent revenue	987.9	607.9	775.8	601.3
Sales of goods and services	1 992.1	2 168.1	2 224.0	2 265.4
Grants	10 365.5	11 873.2	12 103.2	12 628.4
Fair value of assets received free of charge or for nominal consideration	69.4	95.5	85.8	374.0
Other current revenue	987.8	1 089.7	1 504.2	1 494.1
<b>Total revenue <sup>(a)</sup></b>	<b>23 710.4</b>	<b>25 430.7</b>	<b>26 976.7</b>	<b>28 376.7</b>
<b>Expenses</b>				
Employee expenses	8 170.2	8 893.7	9 542.9	9 988.4
Superannuation	1 602.6	1 604.6	1 890.0	1 936.7
Depreciation	799.3	859.5	1 016.5	1 067.9
Interest expense	586.9	463.7	475.2	451.3
Other operating expenses	7 559.7	7 836.0	8 501.6	9 359.3
Grants and other transfers	3 793.0	4 175.5	4 038.0	4 611.3
<b>Total expenses</b>	<b>22 511.5</b>	<b>23 833.0</b>	<b>25 464.1</b>	<b>27 414.9</b>
<b>Net result from transactions – Net operating balance</b>	<b>1 198.9</b>	<b>1 597.8</b>	<b>1 512.6</b>	<b>961.7</b>
<b>Other economic flows</b>				
Net gain/(loss) from disposal of physical assets	21.4	( 97.5)	( 336.1)	( 44.8)
Actuarial gains/(losses) on superannuation defined benefit plans	164.8	( 990.6)	( 722.2)	1 636.5
Share of net profits/(losses) of associates and joint venture entities	..	..	..	..
Net gains/(losses) on financial assets at fair value	..	..	..	..
Other gains/(expenses) from other economic flows <sup>(a)</sup>	( 168.9)	( 236.3)	( 218.3)	( 331.4)
<b>Total other economic flows</b>	<b>17.3</b>	<b>(1 324.4)</b>	<b>(1 276.7)</b>	<b>1 260.4</b>
<b>Net result</b>	<b>1 216.2</b>	<b>273.4</b>	<b>235.9</b>	<b>2 222.1</b>

**Table A.3: General government sector operating statement – historical series  
(continued)**

	(\$ million)			
	2004-05 <i>Actual</i>	2005-06 <i>Actual</i>	2006-07 <i>Actual</i>	2007-08 <i>Actual</i>
<b>Revenue</b>				
Taxation revenue	10 414.9	10 885.4	11 701.8	12 862.9
Interest	339.7	390.5	422.7	451.6
Dividends and income tax equivalent and rate equivalent revenue	948.8	1 009.2	1 422.3	759.9
Sales of goods and services	3 379.6	3 731.3	4 177.1	4 488.3
Grants	13 462.3	14 624.3	15 600.9	17 210.1
Other current revenue	1 279.8	1 331.3	1 560.9	1 567.5
<b>Total revenue</b>	<b>29 825.1</b>	<b>31 972.0</b>	<b>34 885.7</b>	<b>37 340.3</b>
<b>Expenses</b>				
Employee expenses	10 971.9	11 690.2	12 393.7	13 239.4
Superannuation interest expense	819.7	479.6	419.1	330.3
Other superannuation	1 089.2	1 437.7	1 223.8	1 317.7
Depreciation	1 138.8	1 279.3	1 334.7	1 416.2
Interest expense	426.2	451.6	458.6	438.5
Other operating expenses	9 079.8	9 982.9	10 954.0	12 069.6
Grants and other transfers	5 504.6	5 826.4	6 767.3	7 046.9
<b>Total expenses</b>	<b>29 030.2</b>	<b>31 147.5</b>	<b>33 551.2</b>	<b>35 858.6</b>
<b>Net result from transactions – Net operating balance</b>	<b>794.9</b>	<b>824.5</b>	<b>1 334.5</b>	<b>1 481.7</b>
<b>Other economic flows included in net result</b>				
Net gain/ (loss) on sale of non-financial assets	( 26.6)	( 53.3)	( 29.8)	16.0
Net gain/ (loss) on financial assets or liabilities at fair value	( 10.4)	7.0	21.7	( 34.8)
Net actuarial gains/ (losses) of superannuation defined benefits plans	1 328.8	2 420.9	3 428.1	(3 378.1)
Other gains/ (losses) from other economic flows	57.1	590.4	551.9	39.7
<b>Total other economic flows included in net result</b>	<b>1 349.0</b>	<b>2 965.0</b>	<b>3 972.0</b>	<b>(3 357.2)</b>
<b>Net result</b>	<b>2 143.9</b>	<b>3 789.5</b>	<b>5 306.5</b>	<b>(1 875.5)</b>
<b>Other Economic Flows – Other Movements in Equity</b>				
Net gain on financial assets at fair value	( 3.7)	23.2	13.4	( 34.7)
Revaluations of non-financial assets	8 868.2	1 913.1	1 807.7	4 565.2
Net gain on equity investments in other sector entities at proportional share of net assets	2 294.1	1 411.9	1 829.2	2 889.3
Other movements in equity	89.1	34.4	( 88.7)	661.8
<b>Total other economic flows – Other movements in equity</b>	<b>11 247.7</b>	<b>3 382.6</b>	<b>3 561.6</b>	<b>8 081.7</b>
<b>Comprehensive result – Total change in net worth</b>	<b>13 391.6</b>	<b>7 172.0</b>	<b>8 868.1</b>	<b>6 206.2</b>
<b>FISCAL AGGREGATES</b>				
<b>Net operating balance</b>	<b>794.9</b>	<b>824.5</b>	<b>1 334.5</b>	<b>1 481.7</b>
Less: Net acquisition of non-financial assets from transactions <sup>(b)</sup>	430.8	1 266.7	1 591.7	1 068.8
<b>Net Lending/ (borrowing)</b>	<b>364.1</b>	<b>( 442.2)</b>	<b>( 257.2)</b>	<b>413.0</b>

**Table A.3: General government sector operating statement – historical series  
(continued)**

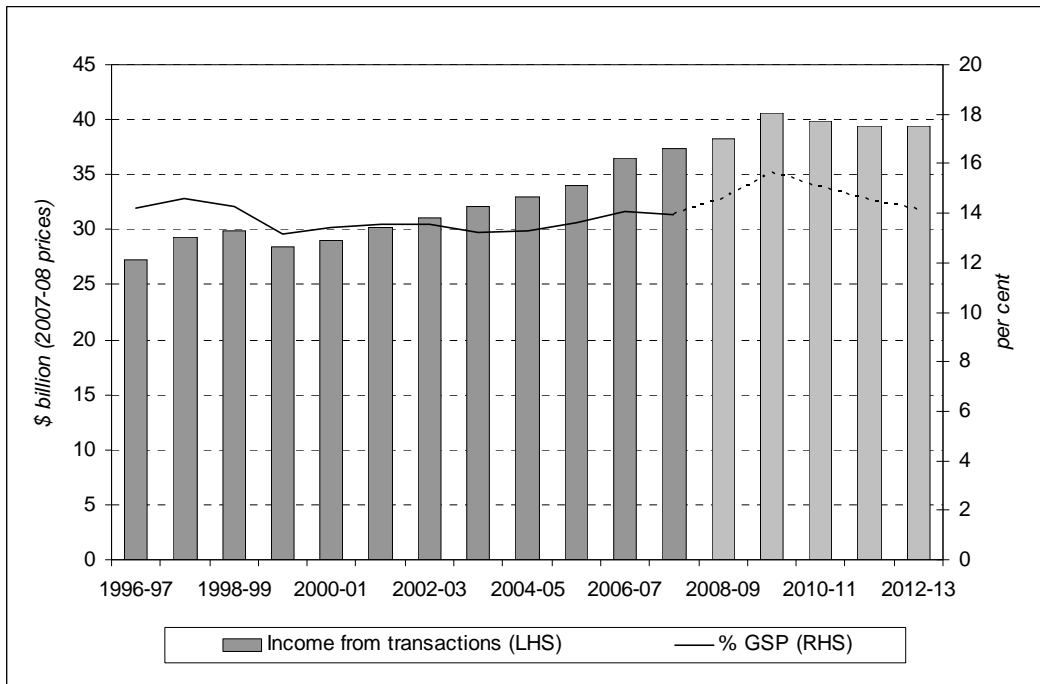
	(\$ million)				
	2008-09 Revised	2009-10 Estimate	2010-11 Estimate	2011-12 Estimate	2012-13 Estimate
<b>Revenue</b>					
Taxation revenue	12 720.0	13 273.7	13 987.7	14 439.4	14 951.0
Interest	408.2	434.1	432.8	438.0	440.1
Dividends and income tax equivalent and rate equivalent revenue	474.2	379.4	529.9	811.2	636.1
Sales of goods and services	5 076.6	5 044.1	5 294.3	5 487.4	5 599.6
Grants	18 789.4	21 554.1	20 733.9	20 559.2	21 238.7
Other current revenue	1 683.8	1 702.9	1 623.4	1 534.1	1 524.5
<b>Total revenue</b>	<b>39 152.1</b>	<b>42 388.3</b>	<b>42 602.1</b>	<b>43 269.3</b>	<b>44 390.0</b>
<b>Expenses</b>					
Employee expenses	14 366.6	15 276.5	15 925.5	16 629.4	17 247.1
Superannuation interest expense	609.7	659.2	677.8	699.9	722.9
Other superannuation	1 394.6	1 599.3	1 661.4	1 689.5	1 769.1
Depreciation	1 557.4	1 646.4	1 785.8	1 931.1	2 014.3
Interest expense	566.7	713.8	959.9	1 106.9	1 136.2
Other operating expenses	13 251.1	13 885.7	13 779.4	13 775.6	13 855.4
Grants and other transfers	7 243.0	8 442.3	7 617.0	7 146.6	7 083.0
<b>Total expenses</b>	<b>38 989.1</b>	<b>42 223.2</b>	<b>42 406.8</b>	<b>42 979.1</b>	<b>43 827.9</b>
<b>Net result from transactions – Net operating balance</b>	<b>163.0</b>	<b>165.1</b>	<b>195.3</b>	<b>290.3</b>	<b>562.1</b>
<b>Other economic flows included in net result</b>					
Net gain/ (loss) on sale of non-financial assets	11.7	54.1	112.5	120.1	113.6
Net gain/ (loss) on financial assets or liabilities at fair value	( 26.1)	16.1	3.4	3.7	4.0
Net actuarial gains/ (losses) of superannuation defined benefits plans	(11 316.7)	..	..	..	..
Other gains/ (losses) from other economic flows	(1 021.7)	7.5	( 13.6)	( 14.1)	( 14.6)
<b>Total other economic flows included in net result</b>	<b>(12 352.7)</b>	<b>77.6</b>	<b>102.3</b>	<b>109.6</b>	<b>103.0</b>
<b>Net result</b>	<b>(12 189.7)</b>	<b>242.8</b>	<b>297.5</b>	<b>399.9</b>	<b>665.1</b>
<b>Other Economic Flows – Other Movements in Equity</b>					
Net gain on financial assets at fair value	..	..	..	..	..
Revaluations of non-financial assets	503.2	3 168.2	3 234.1	4 615.2	2 663.3
Net gain on equity investments in other sector entities at proportional share of net assets	(3 979.9)	244.5	759.0	544.4	695.2
Other movements in equity	( 19.0)	( 5.9)	7.5	1.5	( 8.5)
<b>Total other economic flows – Other movements in equity</b>	<b>(3 495.7)</b>	<b>3 406.8</b>	<b>4 000.7</b>	<b>5 161.1</b>	<b>3 350.0</b>
<b>Comprehensive result – Total change in net worth</b>	<b>(15 685.4)</b>	<b>3 649.5</b>	<b>4 298.2</b>	<b>5 561.0</b>	<b>4 015.1</b>
<b>FISCAL AGGREGATES</b>					
<b>Net operating balance</b>	<b>163.0</b>	<b>165.1</b>	<b>195.3</b>	<b>290.3</b>	<b>562.1</b>
<b>Less: Net acquisition of non-financial assets from transactions</b>	<b>1 666.7</b>	<b>3 490.4</b>	<b>2 800.1</b>	<b>2 489.2</b>	<b>860.0</b>
<b>Net Lending/ (borrowing)</b>	<b>(1 503.7)</b>	<b>(3 325.3)</b>	<b>(2 604.8)</b>	<b>(2 198.9)</b>	<b>( 298.0)</b>

**Table A.4: General government accrual aggregates**

Year	Income from transactions			Expenses from transactions			Net Result from transactions
	2007-08 prices (\$ billion)	% change	% GSP	2007-08 prices (\$ billion)	% change	% GSP	2007-08 prices (\$ billion)
1996-97	27.3		14.2	24.5		12.7	2.8
1997-98	29.3	7.4	14.6	27.3	11.6	13.6	2.0
1998-99	29.9	2.3	14.3	26.2	-4.2	12.5	3.8
1999-00	28.5	-4.8	13.2	26.4	0.8	12.2	2.1
2000-01	29.0	1.6	13.4	27.5	4.4	12.7	1.5
2001-02	30.2	4.2	13.6	28.3	2.9	12.7	1.9
2002-03	31.1	3.1	13.5	29.4	3.8	12.8	1.7
2003-04	32.0	3.0	13.2	31.0	5.4	12.8	1.1
2004-05	33.0	3.0	13.3	32.1	3.7	13.0	0.9
2005-06	34.0	3.2	13.6	33.2	3.3	13.2	0.9
2006-07	36.4	7.0	14.1	35.0	5.6	13.5	1.4
2007-08	37.3	2.5	13.9	35.9	2.3	13.4	1.5
2008-09	38.3	2.6	14.6	38.1	6.4	14.5	0.2
2009-10	40.7	6.2	15.6	40.5	6.2	15.6	0.2
2010-11	39.8	-2.1	15.1	39.6	-2.1	15.0	0.2
2011-12	39.4	-1.0	14.5	39.2	-1.2	14.4	0.3
2012-13	39.5	0.1	14.1	39.0	-0.5	14.0	0.5

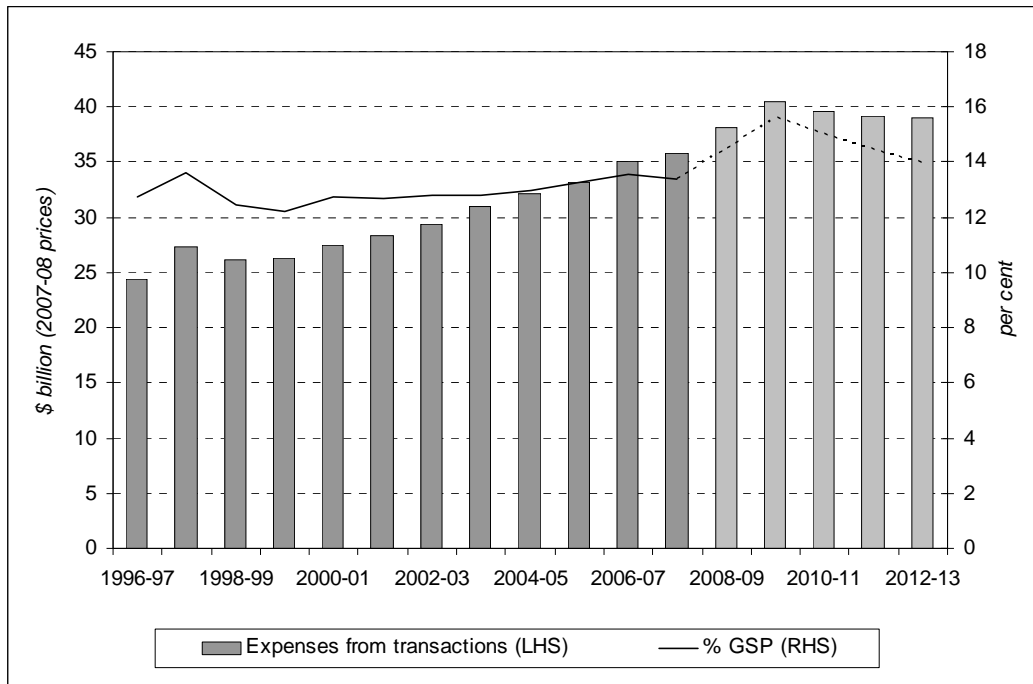
Source: Department of Treasury and Finance

**Chart A.4: General government income from transactions**



Source: Department of Treasury and Finance.

**Chart A.5: General government expenses from transactions**



Source: Department of Treasury and Finance.

**Table A.5: General government operating expenses by purpose 1961-62 to 2012-13 – historical series**

(\$ million)

	1961-62 <i>Actual</i>	1962-63 <i>Actual</i>	1963-64 <i>Actual</i>	1964-65 <i>Actual</i>
<b>General public services</b>	<b>21</b>	<b>20</b>	<b>20</b>	<b>22</b>
<b>Public order and safety</b>	<b>29</b>	<b>31</b>	<b>33</b>	<b>35</b>
Primary and secondary	67	76	86	93
University	20	25	29	33
Technical and further education	..	..	..	..
Other tertiary	..	..	..	..
Other	9	10	11	12
<b>Education</b>	<b>98</b>	<b>111</b>	<b>126</b>	<b>138</b>
Acute care institutions	28	30	31	33
Other health institutions	15	15	16	17
Community health services	2	2	2	2
Pharmaceutical	3	3	4	4
Other	3	4	4	5
<b>Health</b>	<b>51</b>	<b>55</b>	<b>57</b>	<b>61</b>
Social security	..	..	..	..
Welfare services	1	1	1	1
Other	7	7	7	8
<b>Social security and welfare</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>9</b>
Housing and community development	1	1	1	1
Water supply	..	..	..	..
Sanitation and protection of the environment	1	..	1	..
Other community amenities	..	..	..	..
<b>Housing and community amenities</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>1</b>
Recreational facilities and services	2	2	2	2
Cultural facilities and services	2	2	2	2
Broadcasting and film production	..	..	..	..
Other recreation and culture	..	..	..	..
<b>Recreation and culture</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>5</b>
<b>Fuel and energy</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>Agriculture, forestry and fishing</b>	<b>11</b>	<b>11</b>	<b>15</b>	<b>15</b>
<b>Mining, manufacturing and construction</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
Road transport	16	17	18	20
Water transport	1	1	2	1
Rail transport	15	16	16	15
Air transport	..	..	..	..
Communications and other transport	18	18	19	20
<b>Transport and communications</b>	<b>50</b>	<b>52</b>	<b>55</b>	<b>56</b>
<b>Other economic affairs</b>	<b>5</b>	<b>6</b>	<b>6</b>	<b>6</b>
<b>Superannuation interest expense</b>	<b>9</b>	<b>9</b>	<b>10</b>	<b>13</b>
<b>Public debt transactions</b>	<b>60</b>	<b>65</b>	<b>69</b>	<b>73</b>
<b>Other</b>	<b>- 2</b>	<b>- 2</b>	<b>- 3</b>	<b>- 3</b>
Superannuation not allocated to purpose	30	31	34	37
Depreciation not allocated to purpose	..	..	..	..
<b>Total GFS expenses<sup>(a)</sup></b>	<b>376</b>	<b>402</b>	<b>439</b>	<b>470</b>

Note:

(a) Total GFS expenses – accruals basis. Estimated superannuation expenses have not been allocated by purpose. Estimated depreciation expense not available prior to 1974-75.

<i>1965-66</i>	<i>1966-67</i>	<i>1967-68</i>	<i>1968-69</i>	<i>1969-70</i>	<i>1970-71</i>	<i>1971-72</i>	<i>1972-73</i>
<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>
<b>24</b>	<b>26</b>	<b>28</b>	<b>30</b>	<b>34</b>	<b>37</b>	<b>34</b>	<b>37</b>
<b>37</b>	<b>40</b>	<b>44</b>	<b>47</b>	<b>52</b>	<b>59</b>	<b>69</b>	<b>80</b>
104	115	124	145	168	198	235	292
39	45	65	74	80	111	126	158
..	1	1	1	9	11	12	13
..	..	..	..	..	..	..	..
13	14	16	17	19	21	26	31
<b>156</b>	<b>175</b>	<b>204</b>	<b>236</b>	<b>276</b>	<b>341</b>	<b>398</b>	<b>494</b>
36	40	42	48	57	72	84	101
18	19	21	22	24	28	33	36
2	2	2	2	2	3	3	4
4	4	4	5	6	7	8	7
5	8	8	9	9	12	13	14
<b>66</b>	<b>73</b>	<b>77</b>	<b>86</b>	<b>99</b>	<b>122</b>	<b>142</b>	<b>163</b>
..	..	..	..	1	2	6	9
1	1	1	1	2	2	6	7
8	9	9	10	12	15	17	21
<b>9</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>14</b>	<b>19</b>	<b>29</b>	<b>37</b>
1	1	1	2	2	2	3	4
..	..	..	..	..	..	..	..
..	1	1	1	1	2	2	3
..	..	..	..	..	..	..	..
<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>4</b>	<b>6</b>	<b>8</b>
3	3	3	3	4	4	5	6
2	3	3	4	4	5	6	7
..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..
<b>5</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>13</b>
..	..	..	..	..	..	..	..
<b>15</b>	<b>17</b>	<b>18</b>	<b>19</b>	<b>22</b>	<b>24</b>	<b>27</b>	<b>36</b>
<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>2</b>
21	26	31	34	37	40	46	54
1	2	2	2	3	2	2	2
16	16	17	17	16	16	15	63
..	..	..	..	..	..	..	..
21	21	23	23	24	25	27	27
<b>59</b>	<b>66</b>	<b>72</b>	<b>76</b>	<b>79</b>	<b>82</b>	<b>91</b>	<b>147</b>
<b>7</b>	<b>7</b>	<b>8</b>	<b>8</b>	<b>9</b>	<b>13</b>	<b>13</b>	<b>15</b>
<b>14</b>	<b>15</b>	<b>17</b>	<b>21</b>	<b>29</b>	<b>32</b>	<b>31</b>	<b>41</b>
<b>79</b>	<b>85</b>	<b>90</b>	<b>94</b>	<b>98</b>	<b>105</b>	<b>122</b>	<b>120</b>
<b>-3</b>	<b>-4</b>	<b>1</b>	<b>2</b>	<b>-5</b>	<b>-6</b>	<b>1</b>	<b>1</b>
40	46	50	55	61	72	82	103
..	..	..	..	..	..	..	..
<b>510</b>	<b>564</b>	<b>628</b>	<b>699</b>	<b>781</b>	<b>914</b>	<b>1 057</b>	<b>1 296</b>

**Table A.5: General government operating expenses by purpose 1961-62 to 2012-13 – historical series (continued)**

	(\$ million)			
	1973-74	1974-75	1975-76	1976-77
	Actual	Actual	Actual	Actual
<b>General public services</b>	<b>51</b>	<b>65</b>	<b>82</b>	<b>100</b>
<b>Public order and safety</b>	<b>101</b>	<b>134</b>	<b>166</b>	<b>193</b>
Primary and secondary	364	497	628	751
University	199	286	306	344
Technical and further education	18	26	34	42
Other tertiary	..	..	1	1
Other	37	64	81	98
<b>Education</b>	<b>619</b>	<b>873</b>	<b>1 050</b>	<b>1 237</b>
Acute care institutions	135	183	366	422
Other health institutions	44	60	77	91
Community health services	7	12	17	22
Pharmaceutical	13	13	6	2
Other	18	24	36	44
<b>Health</b>	<b>217</b>	<b>292</b>	<b>502</b>	<b>581</b>
Social security	6	3	9	6
Welfare services	9	13	18	21
Other	20	30	41	54
<b>Social security and welfare</b>	<b>34</b>	<b>47</b>	<b>68</b>	<b>81</b>
Housing and community development	12	23	29	29
Water supply	1	1	4	3
Sanitation and protection of the environment	6	17	19	15
Other community amenities	..	..	..	..
<b>Housing and community amenities</b>	<b>18</b>	<b>41</b>	<b>52</b>	<b>47</b>
Recreational facilities and services	8	13	20	21
Cultural facilities and services	9	13	17	21
Broadcasting and film production	..	..	..	..
Other recreation and culture	..	1	1	2
<b>Recreation and culture</b>	<b>17</b>	<b>27</b>	<b>38</b>	<b>44</b>
<b>Fuel and energy</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>Agriculture, forestry and fishing</b>	<b>41</b>	<b>51</b>	<b>65</b>	<b>70</b>
<b>Mining, manufacturing and construction</b>	<b>3</b>	<b>4</b>	<b>6</b>	<b>7</b>
Road transport	69	62	73	112
Water transport	3	3	4	5
Rail transport	97	152	170	192
Air transport	..	..	..	..
Communications and other transport	28	53	60	71
<b>Transport and communications</b>	<b>197</b>	<b>270</b>	<b>307</b>	<b>379</b>
<b>Other economic affairs</b>	<b>18</b>	<b>23</b>	<b>28</b>	<b>34</b>
<b>Superannuation interest expense</b>	<b>66</b>	<b>77</b>	<b>97</b>	<b>121</b>
<b>Public debt transactions</b>	<b>106</b>	<b>191</b>	<b>209</b>	<b>252</b>
<b>Other</b>	<b>1</b>	<b>23</b>	<b>26</b>	<b>37</b>
Superannuation not allocated to purpose	129	181	221	256
Depreciation not allocated to purpose	..	218	269	300
<b>Total GFS expenses<sup>(a)</sup></b>	<b>1 617</b>	<b>2 517</b>	<b>3 186</b>	<b>3 739</b>

Note:

(a) Total GFS expenses – accruals basis. Estimated superannuation expenses have not been allocated by purpose. Estimated depreciation expense not available prior to 1974-75.

<i>1977-78</i>	<i>1978-79</i>	<i>1979-80</i>	<i>1980-81</i>	<i>1981-82</i>	<i>1982-83</i>	<i>1983-84</i>	<i>1984-85</i>
<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>
<b>112</b>	<b>128</b>	<b>136</b>	<b>154</b>	<b>173</b>	<b>188</b>	<b>239</b>	<b>284</b>
<b>220</b>	<b>247</b>	<b>291</b>	<b>342</b>	<b>389</b>	<b>483</b>	<b>512</b>	<b>563</b>
878	962	1 089	1 238	1 355	1 529	1 778	1 881
358	362	383	415	458	489	532	538
43	51	59	72	152	183	204	222
1	1	1	1	1	6	3	15
110	120	133	160	171	191	191	211
<b>1 390</b>	<b>1 497</b>	<b>1 666</b>	<b>1 887</b>	<b>2 137</b>	<b>2 399</b>	<b>2 708</b>	<b>2 867</b>
466	513	551	633	699	788	877	1 238
101	108	124	141	153	183	205	216
32	39	38	37	55	63	68	128
1	3	1	2	3	3	3	1
42	44	54	74	91	98	119	250
<b>641</b>	<b>706</b>	<b>768</b>	<b>888</b>	<b>1 002</b>	<b>1 134</b>	<b>1 271</b>	<b>1 834</b>
9	9	7	5	5	5	5	83
33	41	47	55	71	91	84	208
60	70	79	74	85	101	126	4
<b>101</b>	<b>120</b>	<b>132</b>	<b>134</b>	<b>161</b>	<b>197</b>	<b>215</b>	<b>296</b>
34	18	19	24	34	97	112	212
2	2	1	17	20	25	29	53
13	15	14	15	19	23	26	26
..	..	..	..	..	..	..	..
<b>49</b>	<b>35</b>	<b>34</b>	<b>56</b>	<b>73</b>	<b>145</b>	<b>167</b>	<b>291</b>
25	28	32	36	44	58	43	58
27	29	35	33	37	36	25	61
..	..	..	..	..	..	1	6
2	1	2	2	4	5	7	7
<b>54</b>	<b>59</b>	<b>69</b>	<b>72</b>	<b>85</b>	<b>100</b>	<b>75</b>	<b>133</b>
..	..	<b>1</b>	<b>3</b>	<b>2</b>	<b>6</b>	<b>46</b>	<b>20</b>
<b>78</b>	<b>84</b>	<b>93</b>	<b>100</b>	<b>116</b>	<b>149</b>	<b>159</b>	<b>213</b>
<b>7</b>	<b>- 12</b>	<b>32</b>	<b>39</b>	<b>45</b>	<b>50</b>	<b>66</b>	<b>59</b>
127	139	161	171	214	284	283	279
5	5	6	10	10	12	14	14
211	230	238	235	275	375	230	231
..	..	..	..	..	..	..	..
32	38	39	44	53	65	227	257
<b>374</b>	<b>412</b>	<b>444</b>	<b>460</b>	<b>552</b>	<b>735</b>	<b>753</b>	<b>781</b>
<b>38</b>	<b>43</b>	<b>47</b>	<b>68</b>	<b>82</b>	<b>93</b>	<b>148</b>	<b>268</b>
<b>126</b>	<b>162</b>	<b>223</b>	<b>293</b>	<b>432</b>	<b>470</b>	<b>513</b>	<b>583</b>
<b>304</b>	<b>329</b>	<b>351</b>	<b>399</b>	<b>440</b>	<b>529</b>	<b>596</b>	<b>639</b>
<b>50</b>	<b>52</b>	<b>61</b>	<b>77</b>	<b>94</b>	<b>232</b>	<b>191</b>	<b>189</b>
291	315	363	420	469	527	537	583
335	362	421	483	548	628	682	706
<b>4 171</b>	<b>4 539</b>	<b>5 134</b>	<b>5 875</b>	<b>6 801</b>	<b>8 063</b>	<b>8 878</b>	<b>10 311</b>

**Table A.5: General government operating expenses by purpose 1961-62 to 2012-13 – historical series (continued)**

	(\$ million)				
	1985-86	1986-87	1987-88	1988-89	1989-90
	Actual	Actual	Actual	Actual	Actual
<b>General public services</b>	<b>331</b>	<b>405</b>	<b>410</b>	<b>448</b>	<b>443</b>
<b>Public order and safety</b>	<b>632</b>	<b>678</b>	<b>729</b>	<b>830</b>	<b>978</b>
Primary and secondary	1 994	2 089	2 188	2 451	2 564
University	654	673	760	726	736
Technical and further education	259	288	305	343	372
Other tertiary	17	23	4	5	7
Other	260	293	345	306	331
<b>Education</b>	<b>3 186</b>	<b>3 366</b>	<b>3 601</b>	<b>3 833</b>	<b>4 010</b>
Acute care institutions	1 382	1 572	1 726	1 881	2 025
Other health institutions	243	267	323	356	387
Community health services	114	119	159	161	174
Pharmaceutical	1	2	2	..	..
Other	263	274	332	415	467
<b>Health</b>	<b>2 003</b>	<b>2 234</b>	<b>2 542</b>	<b>2 813</b>	<b>3 052</b>
Social security	88	93	97	105	111
Welfare services	246	327	329	396	442
Other	1	1	..	..	..
<b>Social security and welfare</b>	<b>334</b>	<b>421</b>	<b>426</b>	<b>501</b>	<b>554</b>
Housing and community development	210	218	222	262	359
Water supply	65	31	32	33	39
Sanitation and protection of the environment	23	18	18	18	23
Other community amenities	..	..	1	..	..
<b>Housing and community amenities</b>	<b>299</b>	<b>268</b>	<b>274</b>	<b>313</b>	<b>421</b>
Recreational facilities and services	82	87	96	138	154
Cultural facilities and services	62	67	69	83	92
Broadcasting and film production	4	4	4	4	4
Other recreation and culture	3	1	..	..	..
<b>Recreation and culture</b>	<b>152</b>	<b>159</b>	<b>170</b>	<b>225</b>	<b>250</b>
<b>Fuel and energy</b>	<b>32</b>	<b>32</b>	<b>22</b>	<b>8</b>	<b>20</b>
<b>Agriculture, forestry and fishing</b>	<b>168</b>	<b>193</b>	<b>207</b>	<b>215</b>	<b>229</b>
<b>Mining, manufacturing and construction</b>	<b>94</b>	<b>64</b>	<b>66</b>	<b>46</b>	<b>47</b>
Road transport	362	334	376	421	431
Water transport	14	20	17	15	9
Rail transport	274	374	307	317	1
Air transport	..	..	..	..	..
Communications and other transport	249	478	326	323	675
<b>Transport and communications</b>	<b>899</b>	<b>1 206</b>	<b>1 027</b>	<b>1 076</b>	<b>1 116</b>
<b>Other economic affairs</b>	<b>251</b>	<b>198</b>	<b>189</b>	<b>173</b>	<b>184</b>
<b>Superannuation interest expense</b>	<b>642</b>	<b>723</b>	<b>752</b>	<b>937</b>	<b>1 040</b>
<b>Public debt transactions</b>	<b>719</b>	<b>805</b>	<b>1 124</b>	<b>1 219</b>	<b>1 514</b>
<b>Other</b>	<b>147</b>	<b>153</b>	<b>167</b>	<b>170</b>	<b>176</b>
Superannuation not allocated to purpose	638	705	784	827	876
Depreciation not allocated to purpose	776	842	894	945	998
<b>Total GFS expenses<sup>(a)</sup></b>	<b>11 302</b>	<b>12 450</b>	<b>13 384</b>	<b>14 579</b>	<b>15 908</b>

Note:

(a) Total GFS expenses – accruals basis. Estimated superannuation expenses have not been allocated by purpose. Estimated depreciation expense not available prior to 1974-75.

<i>1990-91</i>	<i>1991-92</i>	<i>1992-93</i>	<i>1993-94</i>	<i>1994-95</i>	<i>1995-96</i>	<i>1996-97</i>	<i>1997-98</i>
<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>
<b>454</b>	<b>477</b>	<b>423</b>	<b>391</b>	<b>350</b>	<b>332</b>	<b>376</b>	<b>464</b>
<b>1 052</b>	<b>1 122</b>	<b>1 175</b>	<b>1 202</b>	<b>1 251</b>	<b>1 301</b>	<b>1 505</b>	<b>1 761</b>
2 504	2 783	2 765	2 699	2 669	2 850	2 963	3 312
630	572	499	149	143	148	159	118
386	418	450	432	454	540	533	727
230	267	19	..	..	..	..	43
320	333	336	347	372	343	396	434
<b>4 069</b>	<b>4 373</b>	<b>4 070</b>	<b>3 627</b>	<b>3 638</b>	<b>3 881</b>	<b>4 051</b>	<b>4 634</b>
2 286	2 376	2 261	2 112	2 133	2 377	2 425	2 491
306	311	353	331	351	364	390	253
200	220	253	230	253	251	254	..
..	..	..	..	..	9	11	..
411	396	408	463	431	499	515	1 265
<b>3 204</b>	<b>3 302</b>	<b>3 274</b>	<b>3 136</b>	<b>3 168</b>	<b>3 501</b>	<b>3 595</b>	<b>4 010</b>
105	134	148	186	222	216	236	244
586	640	704	674	745	524	543	922
1	1	1	1	1	..	..	..
<b>692</b>	<b>775</b>	<b>852</b>	<b>861</b>	<b>967</b>	<b>740</b>	<b>779</b>	<b>1 167</b>
383	431	461	407	453	416	454	445
36	42	27	22	24	22	30	20
27	26	25	27	30	22	33	42
1	5	6	..	..	..	..	2
<b>447</b>	<b>504</b>	<b>519</b>	<b>456</b>	<b>508</b>	<b>460</b>	<b>517</b>	<b>508</b>
151	136	134	157	128	138	147	180
77	92	95	95	108	112	123	157
3	3	3	4	6	6	12	1
..	1	2	..	..	..	7	1
<b>231</b>	<b>232</b>	<b>233</b>	<b>256</b>	<b>242</b>	<b>256</b>	<b>289</b>	<b>339</b>
<b>17</b>	<b>14</b>	<b>58</b>	<b>20</b>	<b>68</b>	<b>216</b>	<b>22</b>	<b>9</b>
<b>253</b>	<b>257</b>	<b>262</b>	<b>263</b>	<b>289</b>	<b>273</b>	<b>331</b>	<b>376</b>
<b>32</b>	<b>42</b>	<b>47</b>	<b>31</b>	<b>45</b>	<b>59</b>	<b>47</b>	<b>56</b>
484	514	482	502	573	475	662	799
6	3	3	3	11	11	12	4
1	..	..	..	..	9	10	43
..	..	..	..	..	..	..	..
724	676	660	612	321	452	390	394
<b>1 214</b>	<b>1 193</b>	<b>1 145</b>	<b>1 118</b>	<b>905</b>	<b>947</b>	<b>1 074</b>	<b>1 239</b>
<b>200</b>	<b>204</b>	<b>188</b>	<b>176</b>	<b>217</b>	<b>207</b>	<b>195</b>	<b>124</b>
<b>967</b>	<b>841</b>	<b>744</b>	<b>999</b>	<b>988</b>	<b>985</b>	<b>824</b>	<b>674</b>
<b>1 523</b>	<b>1 717</b>	<b>2 027</b>	<b>2 185</b>	<b>1 972</b>	<b>1 909</b>	<b>1 450</b>	<b>1 132</b>
<b>187</b>	<b>354</b>	<b>571</b>	<b>527</b>	<b>421</b>	<b>336</b>	<b>387</b>	<b>389</b>
958	1 012	1 043	960	930	954	1 017	1 056
1 073	1 136	1 156	1 185	1 208	1 257	1 278	1 320
<b>16 572</b>	<b>17 555</b>	<b>17 786</b>	<b>17 392</b>	<b>17 167</b>	<b>17 615</b>	<b>17 737</b>	<b>19 259</b>

**Table A.5: General government operating expenses by purpose 1961-62 to 2012-13 – historical series (continued)**

	(\$ million)					
	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04
	Actual	Actual	Actual	Actual	Actual	Actual
<b>General public services <sup>(c)</sup></b>	<b>125</b>	<b>462</b>	<b>837</b>	<b>642</b>	<b>431</b>	<b>702</b>
<b>Public order and safety</b>	<b>1 784</b>	<b>1 965</b>	<b>2 005</b>	<b>2 110</b>	<b>2 390</b>	<b>2 502</b>
Primary and secondary	3 987	4 279	4 708	5 102	5 267	5 531
University	..	..	..	..	87	74
Technical and further education	909	941	1 115	1 146	1 185	1 262
Other tertiary	..	..	..	..	..	..
Other	310	332	367	391	436	443
<b>Education</b>	<b>5 205</b>	<b>5 552</b>	<b>6 190</b>	<b>6 639</b>	<b>6 975</b>	<b>7 310</b>
Acute care institutions	3 651	3 832	4 337	4 683	5 210	5 585
Other health institutions	187	191	211	231	30	32
Community health services	838	889	976	1 085	1 003	960
Pharmaceutical	35	39	40	46	58	59
Other	51	52	53	57	490	512
<b>Health</b>	<b>4 763</b>	<b>5 003</b>	<b>5 619</b>	<b>6 101</b>	<b>6 790</b>	<b>7 148</b>
Social security	..	..	..	..	..	..
Welfare services	1 366	1 497	1 665	1 832	1 934	2 077
Other	2	..	..	..	..	..
<b>Social security and welfare</b>	<b>1 367</b>	<b>1 497</b>	<b>1 665</b>	<b>1 832</b>	<b>1 934</b>	<b>2 077</b>
Housing and community development	357	359	675	856	601	498
Water supply	55	97	81	104	188	162
Sanitation and protection of the environment	30	33	56	69	224	166
Other community amenities	336	368	434	393	377	412
<b>Housing and community amenities</b>	<b>778</b>	<b>856</b>	<b>1 245</b>	<b>1 422</b>	<b>1 390</b>	<b>1 238</b>
Recreational facilities and services	329	391	410	434	458	409
Cultural facilities and services	130	205	220	224	250	213
Broadcasting and film production	..	13	15	21	39	38
Other recreation and culture	10	5	16	11	2	2
<b>Recreation and culture</b>	<b>469</b>	<b>614</b>	<b>661</b>	<b>690</b>	<b>748</b>	<b>661</b>
<b>Fuel and energy</b>	<b>126</b>	<b>55</b>	<b>71</b>	<b>71</b>	<b>23</b>	<b>108</b>
<b>Agriculture, forestry and fishing</b>	<b>503</b>	<b>434</b>	<b>432</b>	<b>433</b>	<b>353</b>	<b>449</b>
<b>Mining, manufacturing and construction</b>	<b>30</b>	<b>20</b>	<b>12</b>	<b>23</b>	<b>17</b>	<b>31</b>
Road transport	1 118	1 157	1 206	1 284	1 449	1 400
Water transport	4	12	2	2	2	2
Rail transport	888	946	997	1 009	988	1 924
Air transport	..	..	..	..	..	..
Communications and other transport	24	29	44	51	91	80
<b>Transport and communications</b>	<b>2 034</b>	<b>2 144</b>	<b>2 249</b>	<b>2 346</b>	<b>2 530</b>	<b>3 406</b>
<b>Other economic affairs</b>	<b>280</b>	<b>211</b>	<b>235</b>	<b>327</b>	<b>351</b>	<b>317</b>
<b>Superannuation interest expense</b>	<b>1 035</b>	<b>806</b>	<b>859</b>	<b>827</b>	<b>937</b>	<b>916</b>
<b>Public debt transactions</b>	<b>666</b>	<b>600</b>	<b>639</b>	<b>616</b>	<b>691</b>	<b>681</b>
<b>Other</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>
Superannuation not allocated to purpose	..	..	..	..	..	..
Depreciation not allocated to purpose	..	..	..	..	..	..
<b>Total GFS expenses <sup>(a)</sup></b>	<b>19 166</b>	<b>20 219</b>	<b>22 721</b>	<b>24 079</b>	<b>25 559</b>	<b>27 547</b>

(\$ million)

2004-05	2005-06	2006-07	2007-08	2008-09 <sup>(b)</sup>	2009-10 <sup>(b)</sup>	2010-11 <sup>(b)</sup>	2011-12 <sup>(b)</sup>	2012-13 <sup>(b)</sup>
Actual	Actual	Actual	Actual	Estimate	Estimate	Estimate	Estimate	Estimate
<b>579</b>	<b>729</b>	<b>507</b>	<b>269</b>	<b>608</b>	<b>791</b>	<b>1 187</b>	<b>1 254</b>	<b>1 457</b>
<b>2 808</b>	<b>3 165</b>	<b>3 613</b>	<b>3 885</b>	<b>4 278</b>	<b>4 446</b>	<b>4 467</b>	<b>4 481</b>	<b>4 583</b>
5 854	6 225	6 705	7 037	..	..	..	..	..
74	228	267	127	..	..	..	..	..
1 357	1 446	1 345	1 592	..	..	..	..	..
..	..	..	..	..	..	..	..	..
651	614	764	870	..	..	..	..	..
<b>7 936</b>	<b>8 513</b>	<b>9 082</b>	<b>9 626</b>	<b>10 508</b>	<b>11 766</b>	<b>11 451</b>	<b>11 313</b>	<b>11 460</b>
6 027	6 426	6 847	7 366	..	..	..	..	..
33	34	40	45	..	..	..	..	..
1 059	1 186	1 286	1 439	..	..	..	..	..
75	80	102	109	..	..	..	..	..
521	556	586	766	..	..	..	..	..
<b>7 715</b>	<b>8 282</b>	<b>8 860</b>	<b>9 726</b>	<b>10 402</b>	<b>11 034</b>	<b>11 268</b>	<b>11 558</b>	<b>11 798</b>
..	..	..	..	..	..	..	..	..
2 286	2 421	2 533	2 818	..	..	..	..	..
..	..	..	..	..	..	..	..	..
<b>2 286</b>	<b>2 421</b>	<b>2 533</b>	<b>2 818</b>	<b>2 935</b>	<b>3 139</b>	<b>3 138</b>	<b>3 154</b>	<b>3 201</b>
998	1 007	1 328	1 460	..	..	..	..	..
182	165	228	222	..	..	..	..	..
252	238	290	328	..	..	..	..	..
..	..	..	..	..	..	..	..	..
502	535	537	762	..	..	..	..	..
<b>1 934</b>	<b>1 945</b>	<b>2 383</b>	<b>2 772</b>	<b>3 232</b>	<b>3 445</b>	<b>3 262</b>	<b>3 239</b>	<b>3 266</b>
379	550	450	319	..	..	..	..	..
265	277	289	391	..	..	..	..	..
..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..
<b>644</b>	<b>827</b>	<b>739</b>	<b>710</b>	<b>821</b>	<b>767</b>	<b>732</b>	<b>724</b>	<b>724</b>
<b>48</b>	<b>63</b>	<b>100</b>	<b>36</b>	<b>20</b>	<b>20</b>	<b>21</b>	<b>22</b>	<b>22</b>
<b>276</b>	<b>267</b>	<b>404</b>	<b>575</b>	<b>495</b>	<b>501</b>	<b>402</b>	<b>423</b>	<b>428</b>
<b>22</b>	<b>91</b>	<b>20</b>	<b>27</b>	<b>25</b>	<b>28</b>	<b>22</b>	<b>22</b>	<b>21</b>
1 640	1 375	1 603	1 742	..	..	..	..	..
13	12	12	15	..	..	..	..	..
1 282	1 619	1 787	1 882	..	..	..	..	..
..	..	..	..	..	..	..	..	..
81	164	166	205	..	..	..	..	..
<b>3 016</b>	<b>3 169</b>	<b>3 568</b>	<b>3 845</b>	<b>4 055</b>	<b>4 382</b>	<b>4 396</b>	<b>4 581</b>	<b>4 646</b>
<b>356</b>	<b>394</b>	<b>378</b>	<b>392</b>	<b>434</b>	<b>530</b>	<b>433</b>	<b>411</b>	<b>374</b>
<b>820</b>	<b>480</b>	<b>419</b>	<b>330</b>	<b>610</b>	<b>659</b>	<b>678</b>	<b>700</b>	<b>723</b>
<b>590</b>	<b>452</b>	<b>459</b>	<b>439</b>	<b>536</b>	<b>683</b>	<b>916</b>	<b>1 062</b>	<b>1 091</b>
..	<b>180</b>	<b>408</b>	<b>401</b>	<b>30</b>	<b>33</b>	<b>33</b>	<b>33</b>	<b>34</b>
..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..
<b>29 029</b>	<b>30 977</b>	<b>33 473</b>	<b>35 850</b>	<b>38 989</b>	<b>42 223</b>	<b>42 407</b>	<b>42 979</b>	<b>43 828</b>

**Table A.5: General government operating expenses by purpose 1961-62 to 2012-13 – historical series (continued)**

*Source: 1998-2002 to 2009-13 Department of Treasury and Finance; 2002-08 ABS Catalogue 5512.0.*

*Notes:*

- (a) Detailed estimates are not available.*
- (b) General Public Services in the forward estimates includes contingencies not allocated to departments.*
- (c) Total GFS expenses – accrual basis. Estimated superannuation expenses have not been allocated by purpose. Estimated depreciation expense not available prior to 1974-75.*