

## STATEMENT 10: AUSTRALIAN ACCOUNTING STANDARDS FINANCIAL STATEMENTS

This statement provides financial tables prepared on an accrual basis in accordance with applicable Australian Accounting Standards, including Australian Accounting Standard No. 31 *Financial Reporting by Governments* (AAS31), except where departures from the standard are identified in Note 1.

A reconciliation between the Australian Government's general government AAS31 and Government Finance Statistics (GFS) revenue, expenses and operating results is provided in Statement 8.

<b>Australian Accounting Standards Financial Statements</b> .....	<b>10-2</b>
<b>Notes to the AAS31 Financial Statements</b> .....	<b>10-5</b>
<b>Appendix A: Additional agency statistics</b> .....	<b>10-13</b>

## STATEMENT 10: AUSTRALIAN ACCOUNTING STANDARDS FINANCIAL STATEMENTS

**Table 1: Statement of financial performance for the Australian Government  
general government sector — AAS31**

	Note	Estimates		Projections		
		2003-04 \$m	2004-05 \$m	2005-06 \$m	2006-07 \$m	2007-08 \$m
<b>Revenues</b>						
Taxation						
Income taxation	3	141,710	150,100	157,740	167,520	177,580
Indirect taxation	4	27,515	27,545	27,609	27,943	28,411
Fringe benefits tax		3,180	3,190	3,220	3,310	3,410
Other taxes		1,575	1,642	1,704	1,689	1,639
<b>Total taxation revenue</b>		<b>173,980</b>	<b>182,477</b>	<b>190,273</b>	<b>200,462</b>	<b>211,040</b>
Non-taxation						
Sales of goods and services		4,294	4,369	4,507	4,640	4,717
Interest and dividends	5	7,324	5,844	6,190	6,550	6,407
Net foreign exchange gains		306	0	0	0	0
Proceeds from the sale of assets		1,580	915	746	11,857	11,855
Other sources of non-taxation revenue	6	2,911	2,703	2,698	2,682	2,693
<b>Total non-taxation revenue</b>		<b>16,416</b>	<b>13,831</b>	<b>14,141</b>	<b>25,729</b>	<b>25,672</b>
<b>Total revenue</b>		<b>190,396</b>	<b>196,308</b>	<b>204,414</b>	<b>226,191</b>	<b>236,712</b>
<b>Expenses</b>						
Goods and services						
Employees	7	20,463	21,368	22,311	22,669	23,078
Suppliers	8	14,642	16,099	15,295	15,593	16,210
Depreciation and amortisation	9	4,322	4,300	4,159	4,293	4,421
Net writedown of assets		2,985	1,881	1,957	2,072	2,205
Net foreign exchange losses		0	0	0	0	0
Value of assets sold		1,084	813	714	2,399	2,381
Other goods and services expenses		7,076	7,533	7,879	8,201	8,592
<b>Total goods and services</b>		<b>50,572</b>	<b>51,994</b>	<b>52,316</b>	<b>55,228</b>	<b>56,887</b>
Subsidies benefits and grants						
Personal benefits		85,108	88,713	95,247	101,679	108,631
Subsidies		9,947	10,386	10,987	11,360	11,900
Grants	10	36,189	39,378	39,426	40,602	42,441
<b>Total subsidies benefits and grants</b>		<b>131,243</b>	<b>138,477</b>	<b>145,660</b>	<b>153,640</b>	<b>162,973</b>
Borrowing costs						
Interest		5,850	6,170	5,943	5,708	5,350
Other borrowing costs		24	22	21	21	21
<b>Total interest and other borrowing costs</b>		<b>5,874</b>	<b>6,192</b>	<b>5,965</b>	<b>5,729</b>	<b>5,371</b>
<b>Total expenses</b>		<b>187,689</b>	<b>196,663</b>	<b>203,940</b>	<b>214,598</b>	<b>225,230</b>
<b>Operating result</b>		<b>2,707</b>	<b>-355</b>	<b>474</b>	<b>11,594</b>	<b>11,481</b>
Extraordinary items		0	0	0	0	0
<b>Operating result after extraordinary items</b>		<b>2,707</b>	<b>-355</b>	<b>474</b>	<b>11,594</b>	<b>11,481</b>

**Table 2: Statement of financial position for the Australian Government general government sector — AAS31**

	Note	Estimates		Projections		
		2003-04 \$m	2004-05 \$m	2005-06 \$m	2006-07 \$m	2007-08 \$m
<b>Assets</b>						
Financial assets						
Cash		1,607	1,553	1,492	1,315	982
Receivables		30,341	31,960	33,872	36,796	39,846
Investments	11	35,942	25,075	25,064	23,385	21,767
Equity accounted investments		451	451	451	451	451
Accrued revenue		374	347	353	392	438
Other financial assets		24	24	25	25	26
<b>Total financial assets</b>		<b>68,740</b>	<b>59,410</b>	<b>61,259</b>	<b>62,365</b>	<b>63,509</b>
Non-financial assets						
Land and buildings (excluding heritage)	12	17,993	17,786	17,893	18,026	18,125
Infrastructure(a)		38,974	39,652	40,671	41,670	42,752
Heritage and cultural assets(a)		4,949	4,950	4,953	4,956	4,957
Intangibles		1,470	1,527	1,513	1,444	1,397
Inventories		4,237	4,195	4,126	4,146	4,150
Other non-financial assets		1,787	1,460	1,443	1,420	1,364
<b>Total non-financial assets</b>		<b>69,410</b>	<b>69,570</b>	<b>70,598</b>	<b>71,662</b>	<b>72,746</b>
<b>Total assets</b>		<b>138,150</b>	<b>128,979</b>	<b>131,857</b>	<b>134,027</b>	<b>136,255</b>
<b>Liabilities</b>						
Debt						
Government securities	11	55,359	45,019	44,684	31,303	17,206
Loans		4,202	3,972	3,794	3,626	3,498
Leases		151	116	80	70	36
Deposits		325	325	325	325	325
Overdrafts		0	0	0	0	0
Other debt		1,094	1,106	1,110	1,112	1,116
<b>Total debt</b>		<b>61,131</b>	<b>50,539</b>	<b>49,993</b>	<b>36,437</b>	<b>22,181</b>
Provisions and payables						
Employees and superannuation	13	96,295	97,346	100,614	103,818	107,262
Suppliers		2,244	2,262	2,242	2,256	2,267
Personal benefits payable		5,010	4,860	4,954	5,417	6,072
Subsidies payable		373	344	267	240	238
Grants payable	14	9,004	9,816	10,003	10,204	10,768
Other provisions and payables		9,225	9,392	8,860	9,042	9,261
<b>Total provisions and payables</b>		<b>122,152</b>	<b>124,019</b>	<b>126,940</b>	<b>130,976</b>	<b>135,869</b>
<b>Total liabilities</b>		<b>183,283</b>	<b>174,558</b>	<b>176,932</b>	<b>167,413</b>	<b>158,049</b>
<b>Net assets</b>	15	<b>-45,133</b>	<b>-45,579</b>	<b>-45,075</b>	<b>-33,386</b>	<b>-21,794</b>
<b>Equity</b>						
Accumulated results		-78,624	-78,759	-78,311	-65,076	-51,963
Reserves		33,491	33,180	33,236	31,690	30,169
Capital		0	0	0	0	0
<b>Total equity</b>		<b>-45,133</b>	<b>-45,579</b>	<b>-45,075</b>	<b>-33,386</b>	<b>-21,794</b>

(a) Heritage and cultural assets were previously included in infrastructure.

**Table 3: Statement of cash flows for the Australian Government general government sector — AAS31**

	Note	Estimates		Projections		
		2003-04 \$m	2004-05 \$m	2005-06 \$m	2006-07 \$m	2007-08 \$m
<b>Operating activities</b>						
Cash received						
Taxation	16	170,442	179,561	187,376	197,279	207,761
Sales of goods and services		4,443	4,536	4,682	4,806	4,892
Interest		3,042	3,138	3,086	3,500	3,994
Dividends		3,207	3,214	3,199	2,756	2,144
GST input credit receipts		2,461	2,653	2,629	2,714	2,841
Other		2,471	2,504	2,479	2,452	2,446
<b>Total operating cash received</b>		<b>186,066</b>	<b>195,606</b>	<b>203,451</b>	<b>213,507</b>	<b>224,078</b>
Cash used						
Payments to employees		18,480	18,868	19,030	19,457	19,627
Payments to suppliers		17,391	18,752	17,916	18,371	19,121
Subsidies paid		9,423	9,849	10,454	10,814	11,341
Personal benefits		83,291	88,973	95,185	101,239	108,008
Grant payments		35,681	38,164	39,231	40,395	41,873
Interest and other financing costs		5,870	6,126	6,794	5,847	5,491
GST payments to taxation authority		129	131	132	138	141
Other		7,146	7,570	7,844	8,182	8,570
<b>Total operating cash used</b>		<b>177,410</b>	<b>188,433</b>	<b>196,587</b>	<b>204,443</b>	<b>214,171</b>
<b>Net cash from operating activities</b>		<b>8,656</b>	<b>7,173</b>	<b>6,864</b>	<b>9,063</b>	<b>9,907</b>
<b>Investing activities</b>						
Cash received						
Proceeds from asset sales program		376	0	0	11,280	11,280
Proceeds from sales of property, plant and equipment and intangibles		1,142	810	647	489	487
Net loans, advances and HECS		0	0	0	0	0
Other net investing cash received		343	106	102	88	88
<b>Total investing cash received</b>		<b>1,860</b>	<b>915</b>	<b>750</b>	<b>11,857</b>	<b>11,855</b>
Cash used						
Purchase of property, plant and equipment and intangibles		5,187	5,792	5,915	5,818	5,957
Net loans, advances and HECS		752	1,192	1,405	1,717	1,877
Other net investing cash paid	11	406	147	91	242	285
<b>Total investing cash used</b>		<b>6,344</b>	<b>7,131</b>	<b>7,411</b>	<b>7,776</b>	<b>8,118</b>
<b>Net cash from investing activities</b>		<b>-4,484</b>	<b>-6,216</b>	<b>-6,662</b>	<b>4,081</b>	<b>3,737</b>
<b>Financing activities</b>						
Cash received						
Net cash received from currency issues		0	0	0	0	0
Other		0	0	294	266	287
<b>Total financing cash received</b>		<b>0</b>	<b>0</b>	<b>294</b>	<b>266</b>	<b>287</b>
Cash used						
Net repayments of borrowings	11	1,697	-315	514	13,548	14,226
Other		3,206	1,327	43	39	39
<b>Total financing cash used</b>		<b>4,903</b>	<b>1,012</b>	<b>557</b>	<b>13,587</b>	<b>14,265</b>
<b>Net cash from financing activities</b>		<b>-4,903</b>	<b>-1,012</b>	<b>-263</b>	<b>-13,321</b>	<b>-13,978</b>
<b>Net increase/decrease in cash held</b>	2	<b>-731</b>	<b>-54</b>	<b>-61</b>	<b>-177</b>	<b>-333</b>

## NOTES TO THE AAS31 FINANCIAL STATEMENTS

### Note 1: External reporting standards

The *Charter of Budget Honesty Act 1998* requires that the budget be based on external reporting standards and that departures from applicable external reporting standards be identified.

The financial statements included in this statement have been prepared on an accrual basis in accordance with applicable Australian Accounting Standards, including Australian Accounting Standard No. 31 *Financial Reporting by Governments* (AAS31).

AAS31 requires governments to prepare accrual-based general purpose financial reports. This means that assets, liabilities, revenues and expenses are recorded in financial statements when they have their economic impact on the government, rather than when the cash flow associated with these transactions occurs. Consistent with AAS31, a statement of financial performance, a statement of financial position and a statement of cash flows have been prepared for the budget year and the three forward years.

The accounting policies in this statement are generally consistent with the accounting policies in AAS31. While the scope for financial reporting recommended in AAS31 is the whole of government (that is, the Australian Government public sector), in accordance with the *Charter of Budget Honesty Act 1998*, the budget presentation of financial estimates covers the general government sector only.

AAS31 and other relevant accounting standards would suggest the gross amount of goods and services tax (GST) be included in the Australian Government's financial statements. However, under the *Intergovernmental Agreement on the Reform of Commonwealth-State Financial Relations*, GST is collected by the Australian Taxation Office as an agent for the States and Territories, and appropriated to the States and Territories. Therefore, accrued GST revenues and associated payments to the States and Territories are not recorded in the financial statements.

Part 4: Financial Reporting Standards and Financial Statements

**Note 2: Reconciliation of cash**

	Estimates		Projections		
	2003-04	2004-05	2005-06	2006-07	2007-08
	\$m	\$m	\$m	\$m	\$m
<b>Operating result (revenues less expenses)</b>	<b>2,707</b>	<b>-355</b>	<b>474</b>	<b>11,594</b>	<b>11,481</b>
less <b>Revenues not providing cash</b>					
Foreign exchange gains	306	0	0	0	0
Gains from asset sales programme	267	0	0	9,436	9,454
Gains from sale of assets	234	107	34	21	20
Other	473	285	336	455	471
<b>Total revenues not providing cash</b>	<b>1,281</b>	<b>392</b>	<b>371</b>	<b>9,912</b>	<b>9,945</b>
plus <b>Expenses not requiring cash</b>					
Increase/(decrease) in employee entitlements	1,983	2,494	3,268	3,204	3,444
Depreciation/amortisation expense	4,322	4,300	4,159	4,293	4,421
Provision for bad and doubtful debts	624	466	542	641	727
Provision for diminution in value of assets	391	136	118	139	120
Losses from asset sales programme	0	0	0	0	0
Losses from sale of assets	0	0	0	0	0
Foreign exchange losses	0	0	0	0	0
Other	-56	-26	-11	-10	-23
<b>Total expenses not requiring cash</b>	<b>7,264</b>	<b>7,371</b>	<b>8,076</b>	<b>8,266</b>	<b>8,690</b>
plus <b>Cash provided by working capital items</b>					
Decrease in inventories	0	42	69	0	0
Decrease in receivables	0	0	0	0	0
Decrease in other financial assets	57	0	0	0	0
Decrease in other non-financial assets	146	398	0	6	1
Increase in benefits subsidies and grants payable	2,350	821	290	670	1,224
Increase in suppliers' liabilities	0	16	0	14	12
Increase in other provisions and payables	0	55	0	0	0
<b>Total cash provided by working capital items</b>	<b>2,553</b>	<b>1,332</b>	<b>359</b>	<b>690</b>	<b>1,236</b>
less <b>Cash used by working capital items</b>					
Increase in inventories	88	0	0	20	4
Increase in receivables	2,111	595	750	1,407	1,441
Increase in other financial assets	0	8	58	23	1
Increase in other non-financial assets	0	0	0	0	0
Decrease in benefits subsidies and grants payable	41	179	76	28	1
Decrease in other provisions and payables	275	0	772	96	108
Decrease in suppliers' liabilities	73	0	18	0	0
<b>Total cash used by working capital items</b>	<b>2,588</b>	<b>783</b>	<b>1,675</b>	<b>1,575</b>	<b>1,555</b>
equals <i>Net cash from/(to) operating activities</i>	8,656	7,173	6,864	9,063	9,907
<i>Net cash from/(to) investing activities</i>	-4,484	-6,216	-6,662	4,081	3,737
<b>Net cash from operating activities and investment</b>	<b>4,172</b>	<b>957</b>	<b>202</b>	<b>13,144</b>	<b>13,644</b>
<i>Net cash from/(to) financing activities</i>	-4,903	-1,012	-263	-13,321	-13,978
<b>equals Net (decrease)/increase in cash</b>	<b>-731</b>	<b>-54</b>	<b>-61</b>	<b>-177</b>	<b>-333</b>

**Note 2(a): Consolidated Revenue Fund**

The estimated and projected cash balances reflected in the statement of financial position for the Australian Government general government sector (Table 2) include the reported cash balances controlled and administered by Australian Government agencies subject to the *Financial Management and Accountability Act 1997* and the reported cash balances controlled and administered by entities, subject to the *Commonwealth Authorities and Companies Act 1997* (CAC Act), that implement public policy through the provision of primarily non-market services.

Revenues or monies raised by the Executive Government automatically form part of the Consolidated Revenue Fund by force of section 81 of the Australian Constitution. For practical purposes, total Australian Government general government sector cash, less cash controlled and administered by CAC Act entities, plus special public monies, represents the Consolidated Revenue Fund referred to in section 81 of the Australian Constitution. On this basis, the balance of the Consolidated Revenue Fund is shown below.

	Estimates		Projections		
	2003-04 \$m	2004-05 \$m	2005-06 \$m	2006-07 \$m	2007-08 \$m
<b>Total general government sector cash (Statement 10)</b>	1,607	1,553	1,492	1,315	982
<i>less</i> CAC Agency cash balances	814	748	786	731	678
<i>plus</i> Special public monies	74	74	76	80	84
<b>Balance of Consolidated Revenue Fund at 30 June</b>	<b>867</b>	<b>879</b>	<b>782</b>	<b>664</b>	<b>388</b>

Further information on the Consolidated Revenue Fund is included in Budget Paper No. 4, *Agency Resourcing 2004-05*.

**Note 3: Income taxation revenue — accrual AAS31**

	Estimates		Projections		
	2003-04 \$m	2004-05 \$m	2005-06 \$m	2006-07 \$m	2007-08 \$m
Individuals and other withholding tax					
Gross income tax withholding	89,870	95,150	100,280	107,220	114,490
Gross other individuals	19,760	20,390	20,940	21,510	22,510
<i>less</i> Refunds	12,200	12,850	13,490	14,220	15,140
Total individuals and other withholding tax	97,430	102,690	107,730	114,510	121,860
Companies	37,310	39,400	42,230	44,760	47,300
Superannuation funds					
Contributions and earnings	4,510	5,520	5,290	5,630	6,040
Superannuation surcharge	1,260	1,390	1,410	1,330	1,190
Total superannuation funds	5,770	6,910	6,700	6,960	7,230
Petroleum resource rent tax	1,200	1,100	1,080	1,290	1,190
<b>Total income taxation revenue</b>	<b>141,710</b>	<b>150,100</b>	<b>157,740</b>	<b>167,520</b>	<b>177,580</b>

Part 4: Financial Reporting Standards and Financial Statements

**Note 4: Indirect taxation revenue — accrual AAS31**

	Estimates		Projections		
	2003-04	2004-05	2005-06	2006-07	2007-08
	\$m	\$m	\$m	\$m	\$m
Excise duty					
Petroleum and other fuel products	13,160	13,320	13,460	13,650	13,760
Crude oil	310	320	300	290	280
Other excise	7,470	7,580	7,650	7,770	7,870
<b>Total excise duty revenue</b>	<b>20,940</b>	<b>21,220</b>	<b>21,410</b>	<b>21,710</b>	<b>21,910</b>
Customs duty revenue	5,585	5,335	5,149	5,113	5,321
Other indirect tax revenue	990	990	1,050	1,120	1,180
GST	34,175	35,190	37,370	39,530	41,710
less transfers to States and Territories in relation to GST revenue	34,175	35,190	37,370	39,530	41,710
GST revenue	0	0	0	0	0
Mirror taxes	312	331	348	365	384
less transfers to States and Territories in relation to mirror tax revenue	312	331	348	365	384
Mirror tax revenue	0	0	0	0	0
<b>Indirect taxation revenue</b>	<b>27,515</b>	<b>27,545</b>	<b>27,609</b>	<b>27,943</b>	<b>28,411</b>

**Note 5: Interest and dividend revenue**

	Estimates		Projections		
	2003-04	2004-05	2005-06	2006-07	2007-08
	\$m	\$m	\$m	\$m	\$m
<b>Interest</b>					
Interest from other governments					
State and Territory debt	38	28	17	15	14
Housing agreements	178	174	170	166	162
<b>Total interest from other governments</b>	<b>215</b>	<b>202</b>	<b>187</b>	<b>181</b>	<b>176</b>
Interest from other sources					
Swap interest	1,909	2,191	2,262	2,113	1,707
Advances	19	20	20	20	20
Deposits	3	3	3	3	3
Bills receivable	6	6	6	6	6
Bank deposits	172	192	196	198	198
Indexation of HECS receivable and other student loans	276	272	307	422	438
Other	553	387	329	851	1,714
<b>Total interest from other sources</b>	<b>2,938</b>	<b>3,071</b>	<b>3,124</b>	<b>3,613</b>	<b>4,087</b>
<b>Total interest</b>	<b>3,153</b>	<b>3,273</b>	<b>3,311</b>	<b>3,795</b>	<b>4,263</b>
<b>Dividends</b>					
Dividends from associated entities	4,126	2,543	2,847	2,701	2,104
Other dividends	45	27	33	55	40
<b>Total dividends</b>	<b>4,171</b>	<b>2,570</b>	<b>2,879</b>	<b>2,756</b>	<b>2,144</b>
<b>Total interest and dividends</b>	<b>7,324</b>	<b>5,844</b>	<b>6,190</b>	<b>6,550</b>	<b>6,407</b>

Statement 10: Australian Accounting Standards Financial Statements

**Note 6: Other sources of non-taxation revenue**

	Estimates		Projections		
	2003-04	2004-05	2005-06	2006-07	2007-08
	\$m	\$m	\$m	\$m	\$m
Industry contributions	125	121	111	105	100
International Monetary Fund related revenue	35	29	29	29	29
Other	2,752	2,553	2,557	2,548	2,563
<b>Total other sources of non-taxation revenue</b>	<b>2,911</b>	<b>2,703</b>	<b>2,698</b>	<b>2,682</b>	<b>2,693</b>

**Note 7: Employees expenses**

	Estimates		Projections		
	2003-04	2004-05	2005-06	2006-07	2007-08
	\$m	\$m	\$m	\$m	\$m
Salaries and wages(a)	11,989	12,011	12,408	12,705	12,833
Leave and other entitlements	1,486	1,531	1,552	1,558	1,570
Separations and redundancies	72	72	82	82	82
Workers compensation premiums	0	0	0	0	0
Other (including superannuation)	6,916	7,755	8,269	8,325	8,592
<b>Total employee expenses</b>	<b>20,463</b>	<b>21,368</b>	<b>22,311</b>	<b>22,669</b>	<b>23,078</b>

(a) Salaries and wages do not include superannuation.

**Note 8: Suppliers expenses**

	Estimates		Projections		
	2003-04	2004-05	2005-06	2006-07	2007-08
	\$m	\$m	\$m	\$m	\$m
Supply of goods and services	12,953	14,279	13,474	13,744	14,340
Operating lease rental expenses	1,559	1,540	1,570	1,592	1,610
Other	131	279	252	257	260
<b>Total suppliers</b>	<b>14,642</b>	<b>16,099</b>	<b>15,295</b>	<b>15,593</b>	<b>16,210</b>

**Note 9: Depreciation and amortisation expenses**

	Estimates		Projections		
	2003-04	2004-05	2005-06	2006-07	2007-08
	\$m	\$m	\$m	\$m	\$m
<b>Depreciation</b>					
Specialist military equipment	2,729	2,367	2,029	2,098	2,167
Buildings	537	509	590	600	601
Heritage and cultural assets	40	41	42	42	42
Other infrastructure, plant and equipment	712	1,029	1,122	1,151	1,198
<b>Total depreciation</b>	<b>4,019</b>	<b>3,947</b>	<b>3,782</b>	<b>3,890</b>	<b>4,008</b>
<b>Total amortisation</b>	<b>303</b>	<b>354</b>	<b>377</b>	<b>403</b>	<b>413</b>
<b>Total depreciation and amortisation</b>	<b>4,322</b>	<b>4,300</b>	<b>4,159</b>	<b>4,293</b>	<b>4,421</b>

**Note 10: Grants expenses**

	Estimates		Projections		
	2003-04 \$m	2004-05 \$m	2005-06 \$m	2006-07 \$m	2007-08 \$m
State and Territory governments	23,592	25,435	25,921	26,942	28,132
Non-profit organisations	1,675	1,650	1,695	1,720	1,749
Overseas	276	1,032	349	275	673
Private sector	1,923	1,593	1,435	1,114	1,061
Local governments	362	305	354	355	353
Other	8,361	9,363	9,672	10,196	10,472
<b>Total grants</b>	<b>36,189</b>	<b>39,378</b>	<b>39,426</b>	<b>40,602</b>	<b>42,441</b>

**Note 11: Government securities**

For 2004-05 and the forward years, transactions relating to debt management activities have been netted in the statement of financial position and cash flows. In the statement of financial position, the *financial assets – investments* category excludes financial assets acquired for debt management purposes, while the *debt – government securities* category is shown net of financial assets acquired for debt management purposes. In the statement of cash flows, the *investing activities – cash used/received – other* categories exclude cash used to acquire/redeem financial assets for debt management purposes, while the *financing activities – cash used – net repayments of borrowings* category is shown net of these amounts.

This netting treatment has been applied because of the uncertainty associated with the actual split between government securities and financial assets acquired for debt management purposes.

Statement 10: Australian Accounting Standards Financial Statements

**Note 12: Total non-financial assets**

	Estimates		Projections		
	2003-04 \$m	2004-05 \$m	2005-06 \$m	2006-07 \$m	2007-08 \$m
Land and buildings					
Land	4,576	4,410	4,410	4,491	4,536
Buildings	13,417	13,377	13,483	13,535	13,589
<b>Total land and buildings</b>	<b>17,993</b>	<b>17,786</b>	<b>17,893</b>	<b>18,026</b>	<b>18,125</b>
Infrastructure					
Specialist military equipment	31,023	31,425	32,323	33,434	34,820
Other	7,951	8,227	8,348	8,236	7,932
<b>Total infrastructure</b>	<b>38,974</b>	<b>39,652</b>	<b>40,671</b>	<b>41,670</b>	<b>42,752</b>
Intangibles					
Computer software	1,388	1,473	1,482	1,436	1,410
Other	82	54	31	8	-13
<b>Total intangibles</b>	<b>1,470</b>	<b>1,527</b>	<b>1,513</b>	<b>1,444</b>	<b>1,397</b>
Heritage and cultural assets	4,949	4,950	4,953	4,956	4,957
<b>Total heritage and cultural assets</b>	<b>4,949</b>	<b>4,950</b>	<b>4,953</b>	<b>4,956</b>	<b>4,957</b>
Inventories	4,237	4,195	4,126	4,146	4,150
<b>Total inventories</b>	<b>4,237</b>	<b>4,195</b>	<b>4,126</b>	<b>4,146</b>	<b>4,150</b>
Other non-financial assets					
Prepayments	1,543	1,145	1,144	1,138	1,137
Other	244	315	299	282	227
<b>Total other non-financial assets</b>	<b>1,787</b>	<b>1,460</b>	<b>1,443</b>	<b>1,420</b>	<b>1,364</b>
<b>Total non-financial assets</b>	<b>69,410</b>	<b>69,570</b>	<b>70,598</b>	<b>71,662</b>	<b>72,746</b>

**Note 13: Employee and superannuation liabilities**

	Estimates		Projections		
	2003-04 \$m	2004-05 \$m	2005-06 \$m	2006-07 \$m	2007-08 \$m
Superannuation	87,869	89,007	92,157	95,226	98,545
Leave and other entitlements	4,173	4,245	4,117	4,119	4,122
Accrued salaries and wages	339	95	230	228	207
Workers compensation claims	1,437	1,432	1,432	1,443	1,458
Separations and redundancies	38	39	39	40	40
Workers compensation premiums	1,641	1,708	1,804	1,916	2,034
Other	798	821	833	846	856
<b>Total employee and superannuation liability</b>	<b>96,295</b>	<b>97,346</b>	<b>100,614</b>	<b>103,818</b>	<b>107,262</b>

Part 4: Financial Reporting Standards and Financial Statements

**Note 14: Grants payable**

	Estimates		Projections		
	2003-04	2004-05	2005-06	2006-07	2007-08
	\$m	\$m	\$m	\$m	\$m
State and Territory governments	3,679	3,929	4,174	4,436	4,704
Non-profit organisations	34	25	20	20	20
Private sector	57	57	47	47	45
Overseas	828	1,333	1,193	965	1,124
Local governments	1	1	1	1	1
Other	4,405	4,471	4,567	4,736	4,874
<b>Total grants payable</b>	<b>9,004</b>	<b>9,816</b>	<b>10,003</b>	<b>10,204</b>	<b>10,768</b>

**Note 15: Net asset movements**

	Estimates		Projections		
	2003-04	2004-05	2005-06	2006-07	2007-08
	\$m	\$m	\$m	\$m	\$m
<b>Opening net assets</b>	<b>-48,075</b>	<b>-45,133</b>	<b>-45,579</b>	<b>-45,075</b>	<b>-33,386</b>
Operating result after extraordinary items	2,707	-355	474	11,594	11,481
Asset revaluation reserve	260	-46	63	105	130
Other movements	-25	-45	-33	-10	-19
<b>Closing net assets</b>	<b>-45,133</b>	<b>-45,579</b>	<b>-45,075</b>	<b>-33,386</b>	<b>-21,794</b>

**Note 16: Taxation receipts — cash AAS31**

	Estimates		Projections		
	2003-04	2004-05	2005-06	2006-07	2007-08
	\$m	\$m	\$m	\$m	\$m
Total taxation receipts	203,994	214,352	224,334	236,364	248,995
<i>less</i> payments to States and Territories in relation to GST revenue	33,240	34,460	36,610	38,720	40,850
<i>less</i> payments to States and Territories in relation to mirror tax revenue	312	331	348	365	384
<b>Taxation receipts</b>	<b>170,442</b>	<b>179,561</b>	<b>187,376</b>	<b>197,279</b>	<b>207,761</b>

**APPENDIX A: ADDITIONAL AGENCY STATISTICS****Table A1: General government expenses by agency**

	Estimates		Projections		
	2003-04 \$m	2004-05 \$m	2005-06 \$m	2006-07 \$m	2007-08 \$m
<b>Agriculture, Fisheries and Forestry</b>					
Department of Agriculture, Fisheries and Forestry	1,997	2,221	1,612	1,470	1,352
Grains Research and Development Corporation	124	128	132	135	135
<b>Total</b>	<b>2,121</b>	<b>2,349</b>	<b>1,743</b>	<b>1,605</b>	<b>1,488</b>
<b>Attorney-General's</b>					
Attorney-General's Department	556	477	440	468	486
Australian Customs Service	789	880	889	828	743
Australian Federal Police	680	957	795	792	798
Family Court of Australia	121	122	124	125	126
High Court of Australia	12	12	12	12	12
<b>Total</b>	<b>2,158</b>	<b>2,448</b>	<b>2,260</b>	<b>2,225</b>	<b>2,165</b>
<b>Communications, Information Technology and the Arts</b>					
Department of Communications, Information Technology and the Arts	602	527	506	394	347
Australian Broadcasting Authority (Administered)	18	17	18	18	17
Australian Broadcasting Corporation	921	992	973	967	981
Australian Communications Authority (Administered)	64	61	61	59	60
Australian Sports Commission	143	146	149	148	151
National Archives of Australia	66	67	67	67	68
National Gallery of Australia	38	40	39	40	41
National Library of Australia	59	60	61	61	61
National Museum of Australia	43	44	43	43	44
Special Broadcasting Service Corporation	185	201	208	206	209
<b>Total</b>	<b>2,140</b>	<b>2,153</b>	<b>2,124</b>	<b>2,004</b>	<b>1,978</b>
<b>Defence</b>					
Department of Defence	18,311	18,505	18,072	18,628	19,627
Defence Housing Authority	769	761	933	803	812
<b>Total</b>	<b>19,080</b>	<b>19,266</b>	<b>19,005</b>	<b>19,431</b>	<b>20,439</b>
<b>Education, Science and Training</b>					
Department of Education, Science and Training	14,864	15,689	16,658	17,676	18,456
Australian National Training Authority	1,211	1,213	1,242	1,268	1,319
Australian Research Council	451	538	601	557	625
Australian Nuclear Science and Technology Organisation	160	153	168	167	172
Commonwealth Scientific and Industrial Research Organisation	939	909	959	1,020	1,066
<b>Total</b>	<b>17,626</b>	<b>18,502</b>	<b>19,629</b>	<b>20,688</b>	<b>21,637</b>
<b>Employment and Workplace Relations</b>					
Department of Employment and Workplace Relations	1,788	1,826	1,830	1,879	1,931
Comcare	278	240	255	273	284
<b>Total</b>	<b>2,066</b>	<b>2,066</b>	<b>2,085</b>	<b>2,152</b>	<b>2,216</b>

**Table A1: General government expenses by agency (continued)**

	Estimates		Projections		
	2003-04 \$m	2004-05 \$m	2005-06 \$m	2006-07 \$m	2007-08 \$m
<b>Environment and Heritage</b>					
Department of Environment and Heritage	524	587	582	570	541
Australian Greenhouse Office	97	117	119	113	105
Bureau of Meteorology	213	205	215	219	223
<b>Total</b>	<b>834</b>	<b>909</b>	<b>916</b>	<b>902</b>	<b>868</b>
<b>Family and Community Services</b>					
Department of Family and Community Services	67,099	68,847	71,769	74,972	78,301
Centrelink	2,172	2,209	2,190	2,177	2,215
<b>Total</b>	<b>69,271</b>	<b>71,055</b>	<b>73,959</b>	<b>77,149</b>	<b>80,516</b>
<b>Finance and Administration</b>					
Department of Finance and Administration	4,476	5,124	5,577	6,002	6,068
Australian Electoral Commission	111	219	104	103	222
<b>Total</b>	<b>4,588</b>	<b>5,343</b>	<b>5,681</b>	<b>6,105</b>	<b>6,290</b>
<b>Foreign Affairs and Trade</b>					
Department of Foreign Affairs and Trade	891	886	858	860	842
Australian Agency for International Development	1,379	2,166	1,472	1,403	1,824
Australian Trade Commission	345	342	335	335	337
<b>Total</b>	<b>2,615</b>	<b>3,394</b>	<b>2,665</b>	<b>2,598</b>	<b>3,003</b>
<b>Health and Ageing</b>					
Department of Health and Ageing	34,540	36,248	37,690	39,364	41,412
Health Insurance Commission	560	540	543	556	566
National Blood Authority	464	508	503	503	503
<b>Total</b>	<b>35,564</b>	<b>37,296</b>	<b>38,736</b>	<b>40,423</b>	<b>42,481</b>
<b>Immigration and Multicultural and Indigenous Affairs</b>					
Department of Immigration and Multicultural and Indigenous Affairs	1,120	2,600	2,654	2,701	2,742
Aboriginal and Torres Strait Islander Commission	233	0	0	0	0
Aboriginal and Torres Strait Islanders Land Fund	0	0	0	0	0
Aboriginal and Torres Strait Islander Services	1,132	0	0	0	0
<b>Total</b>	<b>2,485</b>	<b>2,600</b>	<b>2,654</b>	<b>2,701</b>	<b>2,742</b>
<b>Industry, Tourism and Resources</b>					
Department of Industry, Tourism and Resources	1,783	1,928	1,811	1,666	1,652
Australian Tourist Commission	124	145	146	143	144
<b>Total</b>	<b>1,907</b>	<b>2,074</b>	<b>1,957</b>	<b>1,809</b>	<b>1,797</b>
<b>Parliament</b>					
Joint House Department	46	0	0	0	0
Department of Parliamentary Services	69	147	148	150	153
<b>Total</b>	<b>115</b>	<b>147</b>	<b>148</b>	<b>150</b>	<b>153</b>
<b>Prime Minister and Cabinet</b>					
Department of the Prime Minister and Cabinet	94	81	73	70	70
<b>Total</b>	<b>94</b>	<b>81</b>	<b>73</b>	<b>70</b>	<b>70</b>

**Table A1: General government expenses by agency (continued)**

	Estimates		Projections		
	2003-04 \$m	2004-05 \$m	2005-06 \$m	2006-07 \$m	2007-08 \$m
<b>Transport and Regional Services</b>					
Department of Transport and Regional Services	4,112	3,980	3,841	4,078	4,133
Civil Aviation Safety Authority	111	115	106	107	107
National Capital Authority	31	28	29	29	29
<b>Total</b>	<b>4,254</b>	<b>4,123</b>	<b>3,976</b>	<b>4,214</b>	<b>4,269</b>
<b>Treasury</b>					
Department of the Treasury(a)	1,158	1,486	1,155	367	372
Australian Bureau of Statistics	272	287	317	397	303
Australian Securities and Investment Commission	248	246	237	235	246
Australian Taxation Office(a)	8,743	9,033	9,892	9,997	10,211
Australian Office of Financial Management	5,634	5,985	5,916	5,496	5,149
<b>Total</b>	<b>16,054</b>	<b>17,037</b>	<b>17,517</b>	<b>16,492</b>	<b>16,281</b>
<b>Veterans' Affairs</b>					
Department of Veterans' Affairs	9,979	10,592	11,013	11,392	11,818
Australian War Memorial	-2	39	39	39	40
<b>Total</b>	<b>9,977</b>	<b>10,630</b>	<b>11,052</b>	<b>11,431</b>	<b>11,858</b>
<b>Small agencies</b>	<b>2,579</b>	<b>2,820</b>	<b>2,856</b>	<b>2,868</b>	<b>2,848</b>
<b>Whole of government and inter-agency amounts(b)</b>	<b>-7,839</b>	<b>-7,629</b>	<b>-5,095</b>	<b>-419</b>	<b>2,133</b>
<b>Total expenses</b>	<b>187,689</b>	<b>196,663</b>	<b>203,940</b>	<b>214,598</b>	<b>225,230</b>

(a) Excludes GST expenses consistent with the *Intergovernmental Agreement on the Reform of Commonwealth-State Financial Relations*, whereby GST is collected by the Australian Taxation Office as an agent for the States and Territories, and appropriated to the States and Territories by the Department of the Treasury.

(b) Estimates of inter-agency transactions are included in the whole of government and inter-agency amounts. The entry for each portfolio does not include eliminations for inter-agency transactions within that portfolio.

**Table A2: Departmental expenses by agency**

	Estimates		Projections		
	2003-04 \$m	2004-05 \$m	2005-06 \$m	2006-07 \$m	2007-08 \$m
<b>Agriculture, Fisheries and Forestry</b>					
Department of Agriculture, Fisheries and Forestry	489	508	390	375	362
Grains Research and Development Corporation	124	128	132	135	135
<b>Total</b>	<b>613</b>	<b>636</b>	<b>521</b>	<b>511</b>	<b>497</b>
<b>Attorney-General's</b>					
Attorney-General's Department	184	162	136	131	134
Australian Customs Service	789	880	889	827	743
Australian Federal Police	680	957	795	792	798
Family Court of Australia	121	122	124	125	126
High Court of Australia	12	12	12	12	12
<b>Total</b>	<b>1,786</b>	<b>2,133</b>	<b>1,955</b>	<b>1,887</b>	<b>1,813</b>
<b>Communications, Information Technology and the Arts</b>					
Department of Communications, Information Technology and the Arts	110	113	114	113	110
Australian Broadcasting Authority (Administered)	18	17	18	18	17
Australian Broadcasting Corporation	844	915	897	890	904
Australian Communications Authority (Administered)	64	61	61	59	60
Australian Sports Commission	143	146	149	148	151
National Archives of Australia	66	67	67	67	68
National Gallery of Australia	38	40	39	40	41
National Library of Australia	59	60	61	61	61
National Museum of Australia	43	44	43	43	44
Special Broadcasting Service Corporation	185	201	208	206	209
<b>Total</b>	<b>1,571</b>	<b>1,662</b>	<b>1,655</b>	<b>1,646</b>	<b>1,664</b>
<b>Defence</b>					
Department of Defence	16,294	16,168	15,635	16,191	16,990
Defence Housing Authority	769	761	933	803	812
<b>Total</b>	<b>17,063</b>	<b>16,929</b>	<b>16,568</b>	<b>16,994</b>	<b>17,802</b>
<b>Education, Science and Training</b>					
Department of Education, Science and Training	261	274	276	282	280
Australian National Training Authority	21	15	14	13	13
Australian Research Council	13	13	13	13	13
Australian Nuclear Science and Technology Organisation	160	153	168	167	172
Commonwealth Scientific and Industrial Research Organisation	939	909	959	1,020	1,066
<b>Total</b>	<b>1,395</b>	<b>1,363</b>	<b>1,430</b>	<b>1,496</b>	<b>1,545</b>
<b>Employment and Workplace Relations</b>					
Department of Employment and Workplace Relations	442	411	444	472	476
Comcare	278	240	255	273	284
<b>Total</b>	<b>720</b>	<b>652</b>	<b>699</b>	<b>745</b>	<b>760</b>

**Table A2: Departmental expenses by agency (continued)**

	Estimates		Projections		
	2003-04 \$m	2004-05 \$m	2005-06 \$m	2006-07 \$m	2007-08 \$m
<b>Environment and Heritage</b>					
Department of Environment and Heritage	253	258	260	264	235
Australian Greenhouse Office	79	45	45	47	47
Bureau of Meteorology	213	205	215	219	223
<b>Total</b>	<b>545</b>	<b>508</b>	<b>520</b>	<b>530</b>	<b>505</b>
<b>Family and Community Services</b>					
Department of Family and Community Services	2,488	2,633	2,622	2,595	2,642
Centrelink	2,172	2,209	2,190	2,177	2,215
<b>Total</b>	<b>4,660</b>	<b>4,842</b>	<b>4,812</b>	<b>4,771</b>	<b>4,857</b>
<b>Finance and Administration</b>					
Department of Finance and Administration	381	418	416	565	566
Australian Electoral Commission	111	175	104	103	175
<b>Total</b>	<b>493</b>	<b>592</b>	<b>520</b>	<b>668</b>	<b>741</b>
<b>Foreign Affairs and Trade</b>					
Department of Foreign Affairs and Trade	687	659	651	678	661
Australian Agency for International Development	72	73	72	72	73
Australian Trade Commission	195	191	184	185	187
<b>Total</b>	<b>954</b>	<b>923</b>	<b>907</b>	<b>935</b>	<b>920</b>
<b>Health and Ageing</b>					
Department of Health and Ageing	1,170	678	669	671	679
Health Insurance Commission	560	540	543	556	566
National Blood Authority	7	7	5	5	5
<b>Total</b>	<b>1,737</b>	<b>1,225</b>	<b>1,217</b>	<b>1,232</b>	<b>1,249</b>
<b>Immigration and Multicultural and Indigenous Affairs</b>					
Department of Immigration and Multicultural and Indigenous Affairs	822	1,182	1,203	1,212	1,231
Aboriginal and Torres Strait Islander Commission	54	0	0	0	0
Aboriginal and Torres Strait Islanders Land Fund	0	0	0	0	0
Aboriginal and Torres Strait Islander Services	161	0	0	0	0
<b>Total</b>	<b>1,037</b>	<b>1,182</b>	<b>1,203</b>	<b>1,212</b>	<b>1,231</b>
<b>Industry, Tourism and Resources</b>					
Department of Industry, Tourism and Resources	255	307	300	283	283
Australian Tourist Commission	124	145	146	143	144
<b>Total</b>	<b>379</b>	<b>452</b>	<b>446</b>	<b>426</b>	<b>427</b>
<b>Parliament</b>					
Joint House Department	24	0	0	0	0
Department of Parliamentary Services	54	110	111	112	115
<b>Total</b>	<b>78</b>	<b>110</b>	<b>111</b>	<b>112</b>	<b>115</b>
<b>Prime Minister and Cabinet</b>					
Department of the Prime Minister and Cabinet	58	57	57	56	57
<b>Total</b>	<b>58</b>	<b>57</b>	<b>57</b>	<b>56</b>	<b>57</b>

Part 4: Financial Reporting Standards and Financial Statements

**Table A2: Departmental expenses by agency (continued)**

	Estimates		Projections		
	2003-04 \$m	2004-05 \$m	2005-06 \$m	2006-07 \$m	2007-08 \$m
<b>Transport and Regional Services</b>					
Department of Transport and Regional Services	255	199	185	184	182
Civil Aviation Safety Authority	111	115	106	107	107
National Capital Authority	21	20	20	20	20
<b>Total</b>	<b>388</b>	<b>333</b>	<b>311</b>	<b>311</b>	<b>309</b>
<b>Treasury</b>					
Department of the Treasury	152	159	156	157	158
Australian Bureau of Statistics	272	287	317	397	303
Australian Securities and Investment Commission	203	207	195	195	197
Australian Taxation Office	2,317	2,419	2,423	2,451	2,472
Australian Office of Financial Management	8	8	8	8	8
<b>Total</b>	<b>2,951</b>	<b>3,080</b>	<b>3,100</b>	<b>3,208</b>	<b>3,139</b>
<b>Veterans' Affairs</b>					
Department of Veterans' Affairs	312	320	318	328	334
Australian War Memorial	-2	39	39	39	40
<b>Total</b>	<b>310</b>	<b>358</b>	<b>357</b>	<b>367</b>	<b>374</b>
<b>Small agencies</b>	<b>2,579</b>	<b>2,820</b>	<b>2,856</b>	<b>2,868</b>	<b>2,848</b>
<b>Whole of government and inter-agency amounts(a)</b>					
	<b>23</b>	<b>121</b>	<b>98</b>	<b>95</b>	<b>77</b>
<b>Total departmental expenses</b>	<b>39,339</b>	<b>39,978</b>	<b>39,344</b>	<b>40,071</b>	<b>40,930</b>

(a) Estimates of inter-agency transactions are included in the whole of government and inter-agency amounts. The entry for each portfolio does not include eliminations for inter-agency transactions within that portfolio.

**Table A3: Net capital investment by agency**

	Estimates		Projections		
	2003-04 \$m	2004-05 \$m	2005-06 \$m	2006-07 \$m	2007-08 \$m
<b>Agriculture, Fisheries and Forestry</b>					
Department of Agriculture, Fisheries and Forestry	1.7	0.8	-0.2	-8.8	0.0
Grains Research and Development Corporation	0.1	-0.3	-0.2	-0.2	-0.1
<b>Total</b>	<b>1.8</b>	<b>0.5</b>	<b>-0.4</b>	<b>-9.0</b>	<b>-0.1</b>
<b>Attorney-General's</b>					
Attorney-General's Department	2.0	2.0	10.1	13.7	-3.7
Australian Customs Service	64.8	14.2	-0.6	-0.5	-0.5
Australian Federal Police	6.4	64.4	28.5	-9.4	-11.1
Family Court of Australia	-0.5	0.3	-1.2	-0.1	-0.1
High Court of Australia	0.1	1.4	-0.2	-0.2	-0.2
<b>Total</b>	<b>72.7</b>	<b>80.9</b>	<b>36.9</b>	<b>3.7</b>	<b>-15.5</b>
<b>Communications, Information Technology and the Arts</b>					
Department of Communications, Information Technology and the Arts	-258.8	-3.2	-2.3	-1.9	-2.2
Australian Broadcasting Authority (Administered)	1.2	-0.7	-0.7	-1.2	-0.5
Australian Broadcasting Corporation	-9.0	-42.9	0.0	0.0	0.0
Australian Communications Authority (Administered)	4.4	-2.7	-2.8	-4.2	-0.9
Australian Sports Commission	-0.7	22.9	16.6	8.2	-6.6
National Archives of Australia	-7.6	-6.4	-5.5	-6.7	-6.3
National Gallery of Australia	7.1	7.5	28.1	5.5	5.3
National Library of Australia	2.9	4.2	7.4	0.7	0.7
National Museum of Australia	-5.9	-3.5	-1.6	-1.6	-1.6
Special Broadcasting Service Corporation	6.0	2.4	2.1	-6.5	-6.6
<b>Total</b>	<b>-260.3</b>	<b>-22.4</b>	<b>41.2</b>	<b>-7.7</b>	<b>-18.6</b>
<b>Defence</b>					
Department of Defence	-400.1	84.6	959.5	1,187.2	1,404.8
Defence Housing Authority	39.7	39.7	-6.2	88.3	71.8
<b>Total</b>	<b>-360.4</b>	<b>124.4</b>	<b>953.3</b>	<b>1,275.5</b>	<b>1,476.6</b>
<b>Education, Science and Training</b>					
Department of Education, Science and Training	42.5	3.3	2.1	1.5	0.2
Australian National Training Authority	0.2	0.0	0.0	0.0	0.0
Australian Research Council	0.5	-0.1	-0.3	-0.3	-0.3
Australian Nuclear Science and Technology Organisation	95.0	84.9	79.3	3.7	2.0
Commonwealth Scientific and Industrial Research Organisation	-23.0	18.2	4.5	5.3	39.3
<b>Total</b>	<b>115.3</b>	<b>106.3</b>	<b>85.6</b>	<b>10.2</b>	<b>41.2</b>
<b>Employment and Workplace Relations</b>					
Department of Employment and Workplace Relations	16.5	-1.7	1.6	1.8	1.9
Comcare	0.0	0.0	0.0	0.0	0.0
<b>Total</b>	<b>16.5</b>	<b>-1.7</b>	<b>1.6</b>	<b>1.8</b>	<b>1.9</b>

**Table A3: Net capital investment by agency (continued)**

	Estimates		Projections		
	2003-04 \$m	2004-05 \$m	2005-06 \$m	2006-07 \$m	2007-08 \$m
<b>Environment and Heritage</b>					
Department of Environment and Heritage	6.2	-4.2	-6.7	-6.7	-23.9
Australian Greenhouse Office	-0.1	-0.1	0.0	0.0	0.0
Bureau of Meteorology	7.2	9.8	8.8	10.8	7.1
<b>Total</b>	<b>13.3</b>	<b>5.5</b>	<b>2.1</b>	<b>4.1</b>	<b>-16.9</b>
<b>Family and Community Services</b>					
Department of Family and Community Services	-6.7	3.1	-6.9	-4.7	-6.4
Centrelink	1.3	54.8	-15.7	3.5	-15.4
<b>Total</b>	<b>-5.4</b>	<b>57.9</b>	<b>-22.6</b>	<b>-1.2</b>	<b>-21.8</b>
<b>Finance and Administration</b>					
Department of Finance and Administration	6.2	120.6	-30.2	39.9	-97.7
Australian Electoral Commission	2.6	-0.9	-4.3	-1.5	-0.5
<b>Total</b>	<b>8.8</b>	<b>119.8</b>	<b>-34.5</b>	<b>38.5</b>	<b>-98.2</b>
<b>Foreign Affairs and Trade</b>					
Department of Foreign Affairs and Trade	-39.8	-71.4	39.2	30.3	28.7
Australian Agency for International Development	2.0	4.6	-1.2	-0.2	-0.7
Australian Trade Commission	0.0	0.9	-0.6	-0.6	-0.5
<b>Total</b>	<b>-37.7</b>	<b>-65.9</b>	<b>37.4</b>	<b>29.5</b>	<b>27.5</b>
<b>Health and Ageing</b>					
Department of Health and Ageing	164.8	36.2	5.3	5.8	-4.8
Health Insurance Commission	10.5	9.4	2.8	2.1	1.4
National Blood Authority	21.8	2.1	-0.1	0.0	0.0
<b>Total</b>	<b>197.1</b>	<b>47.7</b>	<b>7.9</b>	<b>7.8</b>	<b>-3.4</b>
<b>Immigration and Multicultural and Indigenous Affairs</b>					
Department of Immigration and Multicultural and Indigenous Affairs	36.8	141.1	180.9	6.0	53.5
Aboriginal and Torres Strait Islander Commission	-56.7	-45.3	0.0	0.0	0.0
Aboriginal and Torres Strait Islanders Land Fund	0.0	0.0	0.0	0.0	0.0
Aboriginal and Torres Strait Islander Services	57.0	-57.0	0.0	0.0	0.0
<b>Total</b>	<b>37.0</b>	<b>38.8</b>	<b>180.9</b>	<b>6.0</b>	<b>53.5</b>
<b>Industry, Tourism and Resources</b>					
Department of Industry, Tourism and Resources	5.5	10.9	-6.3	-10.1	-2.9
Australian Tourist Commission	3.7	0.8	-1.5	0.0	-2.0
<b>Total</b>	<b>9.2</b>	<b>11.7</b>	<b>-7.8</b>	<b>-10.2</b>	<b>-5.0</b>
<b>Parliament</b>					
Joint House Department	-1,461.9	0.0	0.0	0.0	0.0
Department of Parliamentary Services	1,500.2	-16.1	-28.7	-28.7	-30.8
<b>Total</b>	<b>38.3</b>	<b>-16.1</b>	<b>-28.7</b>	<b>-28.7</b>	<b>-30.8</b>
<b>Prime Minister and Cabinet</b>					
Department of the Prime Minister and Cabinet	2.9	-0.3	-0.3	-0.2	-0.2
<b>Total</b>	<b>2.9</b>	<b>-0.3</b>	<b>-0.3</b>	<b>-0.2</b>	<b>-0.2</b>

**Table A3: Net capital investment by agency (continued)**

	Estimates		Projections		
	2003-04 \$m	2004-05 \$m	2005-06 \$m	2006-07 \$m	2007-08 \$m
<b>Transport and Regional Services</b>					
Department of Transport and Regional Services	3.7	12.1	5.7	-7.4	-10.7
Civil Aviation Safety Authority	7.9	1.9	3.6	-6.7	-6.8
National Capital Authority	5.8	7.8	1.9	-2.8	-4.4
<b>Total</b>	<b>17.4</b>	<b>21.8</b>	<b>11.2</b>	<b>-16.8</b>	<b>-21.9</b>
<b>Treasury</b>					
Department of the Treasury	-151.7	-397.1	0.3	1.3	13.2
Australian Bureau of Statistics	-3.2	-3.7	1.1	-5.8	-8.7
Australian Securities and Investment Commission	2.1	0.3	-0.7	1.1	-1.6
Australian Taxation Office	42.4	15.6	20.8	8.3	8.3
Australian Office of Financial Management	-0.7	-0.8	-0.8	-0.8	2.3
<b>Total</b>	<b>-111.2</b>	<b>-385.6</b>	<b>20.7</b>	<b>4.1</b>	<b>13.4</b>
<b>Veterans' Affairs</b>					
Department of Veterans' Affairs	9.1	4.1	4.5	0.8	-3.7
Australian War Memorial	145.4	3.3	7.6	7.1	-3.2
<b>Total</b>	<b>154.5</b>	<b>7.3</b>	<b>12.1</b>	<b>7.9</b>	<b>-7.0</b>
<b>Small agencies</b>	<b>199.2</b>	<b>36.9</b>	<b>29.8</b>	<b>36.0</b>	<b>9.3</b>
<b>Whole of government and inter-agency amounts(a)</b>	<b>11.3</b>	<b>-9.7</b>	<b>-298.1</b>	<b>-286.8</b>	<b>-300.4</b>
<b>Total net capital investment</b>	<b>120.3</b>	<b>157.9</b>	<b>1,028.5</b>	<b>1,064.7</b>	<b>1,083.7</b>

(a) Estimates of inter-agency transactions are included in the whole of government and inter-agency amounts. The entry for each portfolio does not include eliminations for inter-agency transactions within that portfolio.

**Table A4: Capital appropriations by portfolio**

	Estimates		Projections		
	2003-04 \$m	2004-05 \$m	2005-06 \$m	2006-07 \$m	2007-08 \$m
<b>Agriculture, Fisheries and Forestry</b>					
Department of Agriculture, Fisheries and Forestry	32	3	0	0	0
Grains Research and Development Corporation	0	0	0	0	0
<b>Total</b>	<b>32</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Attorney-General's</b>					
Attorney-General's Department	5	5	9	11	0
Australian Customs Service	64	19	3	0	0
Australian Federal Police	51	11	19	1	1
Family Court of Australia	0	0	0	0	0
High Court of Australia	0	0	0	0	0
<b>Total</b>	<b>120</b>	<b>35</b>	<b>31</b>	<b>12</b>	<b>1</b>
<b>Communications, Information Technology and the Arts</b>					
Department of Communications, Information Technology and the Arts					
Australian Broadcasting Authority (Administered)	0	0	0	0	0
Australian Broadcasting Corporation	20	0	0	0	0
Australian Communications Authority (Administered)	0	0	0	0	0
Australian Sports Commission	4	12	18	11	0
National Archives of Australia	2	0	0	0	0
National Gallery of Australia	5	4	25	4	4
National Library of Australia	1	4	7	1	1
National Museum of Australia	0	0	0	0	0
Special Broadcasting Service Corporation	7	6	6	5	4
<b>Total</b>	<b>41</b>	<b>25</b>	<b>56</b>	<b>21</b>	<b>9</b>
<b>Defence</b>					
Department of Defence	618	299	876	1,104	1,319
Defence Housing Authority	0	0	0	0	0
<b>Total</b>	<b>618</b>	<b>299</b>	<b>876</b>	<b>1,104</b>	<b>1,319</b>
<b>Education, Science and Training</b>					
Department of Education, Science and Training					
Australian National Training Authority	0	0	0	0	0
Australian Research Council	0	0	0	0	0
Australian Nuclear Science and Technology Organisation	85	43	20	0	0
Commonwealth Scientific and Industrial Research Organisation	0	0	0	0	0
<b>Total</b>	<b>90</b>	<b>43</b>	<b>20</b>	<b>0</b>	<b>0</b>
<b>Employment and Workplace Relations</b>					
Department of Employment and Workplace Relations					
Comcare	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Table A4: Capital appropriations by portfolio (continued)**

	Estimates		Projections		
	2003-04 \$m	2004-05 \$m	2005-06 \$m	2006-07 \$m	2007-08 \$m
<b>Environment and Heritage</b>					
Department of Environment and Heritage	4	0	0	0	0
Australian Greenhouse Office	0	0	0	0	0
Bureau of Meteorology	6	9	9	11	7
<b>Total</b>	<b>11</b>	<b>9</b>	<b>9</b>	<b>11</b>	<b>7</b>
<b>Family and Community Services</b>					
Department of Family and Community Services	1	1	1	0	0
Centrelink	41	24	34	25	15
<b>Total</b>	<b>42</b>	<b>24</b>	<b>34</b>	<b>25</b>	<b>15</b>
<b>Finance and Administration</b>					
Department of Finance and Administration	824	1,003	938	864	819
Australian Electoral Commission	2	7	0	0	0
<b>Total</b>	<b>826</b>	<b>1,010</b>	<b>938</b>	<b>864</b>	<b>819</b>
<b>Foreign Affairs and Trade</b>					
Department of Foreign Affairs and Trade	27	19	11	9	2
Australian Agency for International Development	209	97	34	22	13
Australian Trade Commission	1	2	0	0	0
<b>Total</b>	<b>237</b>	<b>119</b>	<b>46</b>	<b>31</b>	<b>16</b>
<b>Health and Ageing</b>					
Department of Health and Ageing	181	60	52	52	48
Health Insurance Commission	34	14	3	2	1
National Blood Authority	0	0	0	0	0
<b>Total</b>	<b>215</b>	<b>75</b>	<b>55</b>	<b>54</b>	<b>49</b>
<b>Immigration and Multicultural and Indigenous Affairs</b>					
Department of Immigration and Multicultural and Indigenous Affairs	15	69	22	29	25
Aboriginal and Torres Strait Islander Commission	92	0	0	0	0
Aboriginal and Torres Strait Islanders Land Fund	0	0	0	0	0
Aboriginal and Torres Strait Islander Services	14	0	0	0	0
<b>Total</b>	<b>120</b>	<b>69</b>	<b>22</b>	<b>29</b>	<b>25</b>
<b>Industry, Tourism and Resources</b>					
Department of Industry, Tourism and Resources	100	96	122	13	12
Australian Tourist Commission	10	0	0	0	0
<b>Total</b>	<b>110</b>	<b>96</b>	<b>122</b>	<b>13</b>	<b>12</b>
<b>Parliament</b>					
Joint House Department	0	0	0	0	0
Department of Parliamentary Services	0	12	0	0	0
<b>Total</b>	<b>0</b>	<b>12</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Table A4: Capital appropriations by portfolio (continued)**

	Estimates		Projections		
	2003-04 \$m	2004-05 \$m	2005-06 \$m	2006-07 \$m	2007-08 \$m
<b>Prime Minister and Cabinet</b>					
Department of the Prime Minister and Cabinet	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transport and Regional Services</b>					
Department of Transport and Regional Services	66	26	18	10	9
Civil Aviation Safety Authority	0	0	0	0	0
National Capital Authority	1	2	2	2	2
<b>Total</b>	<b>68</b>	<b>28</b>	<b>19</b>	<b>11</b>	<b>10</b>
<b>Treasury</b>					
Department of the Treasury	782	147	105	78	59
Australian Bureau of Statistics	0	0	0	0	0
Australian Securities and Investment Commission	0	11	0	0	0
Australian Taxation Office	0	10	0	0	0
Australian Office of Financial Management	0	0	0	0	0
<b>Total</b>	<b>783</b>	<b>167</b>	<b>105</b>	<b>78</b>	<b>59</b>
<b>Veterans' Affairs</b>					
Department of Veterans' Affairs	8	0	0	0	0
Australian War Memorial	0	7	3	0	0
<b>Total</b>	<b>8</b>	<b>7</b>	<b>3</b>	<b>0</b>	<b>0</b>
<b>Small agencies</b>					
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Whole of government and inter-agency amounts(a)</b>					
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total capital appropriations</b>	<b>3,321</b>	<b>2,021</b>	<b>2,337</b>	<b>2,255</b>	<b>2,342</b>

(a) Estimates of inter-agency transactions are included in the whole of government and inter-agency amounts. The entry for each portfolio does not include eliminations for inter-agency transactions within that portfolio.

**Table A5: Estimates of average staffing level (ASL) of agencies in the Australian Government general government sector**

	Average staffing levels		
	2003-04	2004-05	Change
<b>Agriculture, Fisheries and Forestry</b>			
Department of Agriculture, Fisheries and Forestry	3,756	3,832	76
Australian Fisheries Management Authority	125	124	-1
Australian Wine and Brandy Corporation	54	54	0
Cotton Research and Development Corporation	10	11	1
Fisheries Research and Development Corporation	10	10	0
Forest and Wood Products Research and Development Corporation	7	7	0
Grains Research and Development Corporation	47	47	0
Grape and Wine Research and Development Corporation	9	9	0
Land and Water Resources Research and Development Corporation	36	33	-3
Australian Pesticides and Veterinary Medicines Authority	125	125	0
Rural Industries Research and Development Corporation	17	17	0
Sugar Research and Development Corporation	6	6	0
Wheat Export Authority	13	12	-1
<b>Total</b>	<b>4,215</b>	<b>4,287</b>	<b>72</b>
<b>Attorney-General's</b>			
Attorney-General's Department	759	792	33
Administrative Appeals Tribunal	156	158	2
Australian Crime Commission	475	510	35
Australian Customs Service	4,685	4,772	87
Australian Federal Police	3,965	4,081	116
Australian Institute of Criminology	51	51	0
Australian Law Reform Commission	23	22	-1
Australian Security Intelligence Organisation	760	953	193
Australian Transaction Reports Analysis Centre (Austrac)	89	92	3
Criminology Research Council	1	1	0
Crimtrac Agency	44	44	0
Family Court of Australia	680	680	0
Federal Court of Australia	319	319	0
Federal Magistrates Service	86	114	28
High Court of Australia	86	86	0
Human Rights and Equal Opportunity Commission	95	95	0
Insolvency and Trustee Service Australia	244	247	3
National Native Title Tribunal	273	273	0
Office of Film and Literature Classification	50	51	1
Office of Parliamentary Counsel	45	45	0
Office of the Privacy Commissioner	35	35	0
Office of the Director of Public Prosecutions	457	480	23
<b>Total</b>	<b>13,378</b>	<b>13,901</b>	<b>523</b>

**Table A5: Estimates of average staffing level (ASL) of agencies in the Australian Government general government sector (continued)**

	Average staffing levels		
	2003-04	2004-05	Change
<b>Communication, Information Technology and the Arts</b>			
Department of Communications, Information Technology and the Arts	664	686	22
Australia Council	126	126	0
Australian Broadcasting Authority	126	119	-7
Australian Broadcasting Corporation	4,200	4,150	-50
Australian Business Arts Foundation	28	29	1
Australian Communications Authority	416	409	-7
Australian Film Commission	271	271	0
Australian Film, Television and Radio School	145	148	3
Australian National Maritime Museum	99	100	1
Australian Sports Commission	455	455	0
Australian Sports Drug Agency	43	38	-5
Bundanon Trust	11	11	0
Film Australia Limited	3	3	0
National Archives of Australia	419	420	1
National Gallery of Australia	225	220	-5
National Library of Australia	443	441	-2
National Museum of Australia	195	195	0
Net Alert			
Special Broadcasting Service Corporation	798	798	0
Australian Government Information Management Office	114	114	0
<b>Total</b>	<b>8,781</b>	<b>8,733</b>	<b>-48</b>
<b>Defence</b>			
Department of Defence	18,356	17,824	-532
Military Reserves	20,864	20,710	-154
Permanent Military	52,225	52,872	647
Defence Housing Authority	750	750	0
<b>Total</b>	<b>92,195</b>	<b>92,156</b>	<b>-39</b>
<b>Education, Science and Training</b>			
Department of Education, Science and Training	1,688	1,705	17
Australian Institute of Marine Science	158	163	5
Australian National Training Authority	100	97	-3
Australian Nuclear Science and Technology Organisation	835	835	0
Australian Research Council	61	64	3
Commonwealth Scientific and Industrial Research Organisation	6,002	6,016	14
<b>Total</b>	<b>8,844</b>	<b>8,880</b>	<b>36</b>
<b>Employment and Workplace Relations</b>			
Department of Employment and Workplace Relations	2,251	2,246	-5
Australian Industrial Registry	258	276	18
Comcare	325	333	8
National Occupational Health and Safety Commission	79	82	3
Equal Opportunity for Women in the Workplace Agency	21	21	0
<b>Total</b>	<b>2,934</b>	<b>2,958</b>	<b>24</b>

**Table A5: Estimates of average staffing level (ASL) of agencies in the Australian Government general government sector (continued)**

	Average staffing levels		
	2003-04	2004-05	Change
<b>Environment and Heritage</b>			
Department of the Environment and Heritage	1,226	1,276	50
Australian Greenhouse Office	174	174	0
Australian Heritage Commission	40	0	-40
Director of National Parks	287	275	-12
Great Barrier Reef Marine Park Authority	170	170	0
National Oceans Office	43	44	1
Bureau of Meteorology	1,441	1,401	-40
Sydney Harbour Federation Trust	42	46	4
<b>Total</b>	<b>3,423</b>	<b>3,386</b>	<b>-37</b>
<b>Family and Community Services</b>			
Department of Family and Community Services	4,400	4,400	0
Australian Institute of Family Studies	41	41	0
Centrelink	24,418	24,437	19
<b>Total</b>	<b>28,859</b>	<b>28,878</b>	<b>19</b>
<b>Finance and Administration</b>			
Department of Finance and Administration	891	1,018	128
Australian Electoral Commission	771	807	36
Commonwealth Grants Commission	48	48	0
Commonwealth Superannuation Administration (ComSuper)	350	350	0
<b>Total</b>	<b>2,060</b>	<b>2,223</b>	<b>164</b>
<b>Foreign Affairs and Trade</b>			
Department of Foreign Affairs and Trade	1,913	1,876	-37
AusAID	488	482	-6
Australia-Japan Foundation	6	6	0
Australian Centre for International Agricultural Research	65	65	0
Australian Trade Commission	1,044	1,052	8
<b>Total</b>	<b>3,516</b>	<b>3,481</b>	<b>-35</b>
<b>Health and Ageing</b>			
Department of Health and Ageing	5,151	5,531	380
Aged Care Standards and Accreditation Agency	203	160	-43
Australian Institute of Health and Welfare	183	183	0
Australian Radiation Protection and Nuclear Safety Agency	126	128	2
Food Standards Australia New Zealand	128	128	0
Health Insurance Commission	4,458	4,500	42
Private Health Insurance Administration Council	13	13	0
Private Health Insurance Ombudsman	8	8	0
Professional Services Review	35	35	0
<b>Total</b>	<b>10,305</b>	<b>10,686</b>	<b>381</b>
<b>Immigration and Multicultural and Indigenous Affairs</b>			
Department of Immigration and Multicultural and Indigenous Affairs	4,844	6,378	1,534
Aboriginal and Torres Strait Islander Commission	110	0	-110
Aboriginal and Torres Strait Islander Services	1,222	0	-1,222
Aboriginal Hostels Ltd	405	405	0
Australian Institute of Aboriginal and Torres Strait Islander Studies	92	80	-12
Indigenous Business Australia	17	18	1

**Table A5: Estimates of average staffing level (ASL) of agencies in the Australian Government general government sector (continued)**

	Average staffing levels		
	2003-04	2004-05	Change
<b>Immigration and Multicultural and Indigenous Affairs (cont)</b>			
Indigenous Land Corporation	127	130	3
Refugee Review Tribunal	224	224	0
Torres Strait Regional Authority	48	48	0
Migration Review Tribunal	207	207	0
<b>Total</b>	<b>7,296</b>	<b>7,490</b>	<b>194</b>
<b>Industry Tourism and Resources</b>			
Department of Industry, Tourism and Resources	1,550	1,772	222
Geoscience Australia	590	626	36
Australian Tourist Commission	212	223	11
IP Australia	807	809	2
National Standards Commission	32	0	-32
<b>Total</b>	<b>3,191</b>	<b>3,430</b>	<b>239</b>
<b>Parliament</b>			
Department of the Senate	172	172	0
Department of the House of Representatives	170	166	-4
Department of the Parliamentary Library	97	0	-97
Department of Parliamentary Reporting Staff	187	0	-187
Joint House Department	152	0	-152
Department of Parliamentary Services	376	902	526
<b>Total</b>	<b>1,154</b>	<b>1,240</b>	<b>86</b>
<b>Prime Minister and Cabinet</b>			
Department of the Prime Minister and Cabinet	392	392	0
Australian National Audit Office	290	300	10
Australian Public Service Commission	186	189	3
Office of the Inspector-General of Intelligence and Security	5	5	0
Office of National Assessments	65	68	3
Office of the Commonwealth Ombudsman	82	94	12
Office of the Official Secretary to the Governor-General	79	80	1
<b>Total</b>	<b>1,099</b>	<b>1,128</b>	<b>29</b>
<b>Transport and Regional Services</b>			
Department of Transport and Regional Services	1,104	867	-237
Australian Maritime Safety Authority	237	237	0
Civil Aviation Safety Authority	680	680	0
National Capital Authority	85	86	1
<b>Total</b>	<b>2,106</b>	<b>1,870</b>	<b>-236</b>

**Table A5: Estimates of average staffing level (ASL) of agencies in the Australian Government general government sector (continued)**

	Average staffing levels		
	2003-04	2004-05	Change
<b>Treasury</b>			
Department of the Treasury	855	834	-21
Australian Bureau of Statistics	2,746	2,684	-62
Australian Competition and Consumer Commission	447	475	28
Australian Office of Financial Management	38	38	0
Australian Prudential Regulation Authority	528	561	33
Australian Securities and Investment Commission	1,498	1,573	75
Australian Taxation Office	20,682	20,511	-171
Corporations and Markets Advisory Committee	3	3	0
National Competition Council	20	20	0
Productivity Commission	195	172	-23
<b>Total</b>	<b>27,012</b>	<b>26,871</b>	<b>-141</b>
<b>Veterans' Affairs</b>			
Department of Veterans' Affairs	2,478	2,460	-18
Australian War Memorial	288	288	0
<b>Total</b>	<b>2,766</b>	<b>2,748</b>	<b>-18</b>

(a) This table includes estimates of ASL provided by general government sector agencies. ASL figures reflect the average number of employees receiving salary or wages over the financial year, with adjustments for casual and part-time staff, to show the full-time equivalent. This also includes non-uniformed staff and overseas personnel.

