

APPENDIX F: HISTORICAL AUSTRALIAN GOVERNMENT DATA

This appendix provides historical data for the Australian Government fiscal aggregates across the general government, public non-financial corporations and non-financial public sectors.

Under the accrual Government Finance Statistics (GFS) framework, flows are recorded in the period in which they occurred. As a result, prior period outcomes may be revised where information arises that could reasonably be expected to have been known in the past, is material in at least one of the affected periods and can be reliably assigned to the relevant period(s).

Estimates up to and including 1998-99 are calculated on cash terms, while estimates from 1999-00 onwards are derived from an accrual framework. Due to methodological and data source changes associated with the move to an accrual accounting framework, time series data that include measures derived under both cash and accrual accounting should be used with caution.

There are other structural breaks within the data set, prior to the shift to accrual reporting. Classification differences and revisions, as well as changes to the structure of the budget, can impact on comparisons over such an extended period.

Specific factors that affect the comparability of data between years include:

- classification differences in the data relating to the period prior to 1976-77 (which means that earlier data may not be entirely consistent with data for 1976-77 onwards);
- adjustments in the coverage of agencies included in the accounts of the different sectors. These include the reclassification of Central Banking Authorities from the general government to the public financial corporations sector in 1998-99, and subsequent back casting to account for this change;
- consistent with the revised GFS treatment announced by the Australian Bureau of Statistics (ABS) (cat. no. 5501.0, released October 2002), the general government surplus measures in this statement, from 1998-99 onwards, incorporate the interest component of superannuation related payments by the Australian Government general government sector in respect of accumulated public non-financial corporations' superannuation liabilities;
- transfers of taxing powers between the Australian Government and the States;
- other changes in financial arrangements between the Australian Government and the state/local government sector; and

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- changes in arrangements for transfer payments, where tax concessions or rebates are replaced by payments through the social security system. This has the effect of increasing both cash receipts and payments, as compared with earlier periods, but not changing cash balances. Changes in the opposite direction (tax expenditures replacing payments) reduce both cash payments and receipts.

Cash data from 1998-99 onwards, net debt data from 1999-00 onwards and accrual data are sourced from Australian Government Final Budget Outcomes and Treasury estimates. Cash data prior to 1998-99 are sourced from the Australian Bureau of Statistics (ABS) 1997-98 Government Finance Statistics (cat. no. 5512.0), net debt data from 1987-88 to 1998-99 are from ABS 1999-00 Government Financial Estimates (cat. no. 5501.0) and ABS 1998 Public Sector Financial Assets and Liabilities (cat. no. 5513.0), and net debt data prior to 1987-88 are Treasury estimates.

Occasionally classification changes are made that require revisions to the historic series. Where appropriate, the changes are back-cast to 1999-00 to ensure that data is consistent across the accrual period. For example, the back-casting to account for the market valuation of net debt as discussed on page 2-12 of Budget Paper No. 1, *Budget Strategy and Outlook 2003-04*.

While approximate adjustments can be made to identify trends in budget aggregates on a generally consistent basis, the further back the analysis is taken, the more difficult the task becomes.

Table F1: Australian Government general government sector receipts, payments and underlying cash balance^(a)

	Receipts			Payments			Future Fund earnings	Underlying cash balance(b)	
	\$m	Per cent real growth	Per cent of GDP	\$m	Per cent real growth	Per cent of GDP	\$m	\$m	Per cent of GDP
1974-75	15,325	5.7	22.0	15,275	15.7	21.9	-	50	0.1
1975-76	18,316	3.7	22.4	19,876	12.9	24.3	-	-1,560	-1.9
1976-77	21,418	4.1	22.7	22,657	1.5	24.0	-	-1,239	-1.3
1977-78	23,491	0.8	22.8	25,489	3.4	24.8	-	-1,998	-1.9
1978-79	25,666	3.3	22.1	27,753	2.9	23.8	-	-2,087	-1.8
1979-80	29,780	5.9	22.5	31,041	2.1	23.5	-	-1,261	-1.0
1980-81	35,148	6.7	23.5	35,260	2.7	23.6	-	-112	-0.1
1981-82	40,831	2.8	23.7	40,394	1.4	23.4	-	437	0.3
1982-83	44,675	-1.7	24.1	47,907	6.5	25.8	-	-3,232	-1.7
1983-84	49,102	3.0	23.4	55,966	9.5	26.7	-	-6,864	-3.3
1984-85	57,758	11.8	25.0	63,639	8.0	27.5	-	-5,881	-2.5
1985-86	64,845	5.7	25.4	69,838	3.3	27.4	-	-4,993	-2.0
1986-87	73,145	5.4	26.2	75,392	0.9	27.0	-	-2,247	-0.8
1987-88	81,217	3.0	25.4	79,440	-2.2	24.9	-	1,777	0.6
1988-89	88,369	-0.2	24.4	82,202	-5.1	22.7	-	6,167	1.7
1989-90	95,517	1.8	24.0	88,882	1.8	22.4	-	6,635	1.7
1990-91	97,705	-2.6	23.9	97,333	4.2	23.8	-	372	0.1
1991-92	92,966	-6.7	22.3	104,551	5.3	25.1	-	-11,585	-2.8
1992-93	94,448	0.3	21.6	111,484	5.3	25.4	-	-17,036	-3.9
1993-94	100,142	5.1	21.8	117,252	4.3	25.5	-	-17,110	-3.7
1994-95	109,720	8.6	22.5	122,901	3.9	25.3	-	-13,181	-2.7
1995-96	121,105	7.7	23.4	131,182	4.1	25.3	-	-10,077	-1.9
1996-97	129,845	5.5	23.8	135,126	1.4	24.8	-	-5,281	-1.0
1997-98	135,779	3.2	23.5	134,608	-1.7	23.3	-	1,171	0.2
1998-99	146,496	7.6	24.1	142,159	5.3	23.4	-	4,337	0.7
1999-00	166,089	na	25.7	153,030	na	23.7	-	13,059	2.0
2000-01	161,114	-7.1	23.4	155,143	-2.9	22.5	-	5,970	0.9
2001-02	162,884	-1.2	22.1	163,867	3.2	22.3	-	-983	-0.1
2002-03	176,503	5.2	22.6	169,017	0.1	21.6	-	7,486	1.0
2003-04	187,336	2.1	22.3	179,300	2.1	21.3	-	8,036	1.0
2004-05	203,960	4.7	22.7	190,344	2.1	21.2	-	13,616	1.5
2005-06	221,834	3.6	23.0	205,991	3.1	21.3	51	15,792	1.6
2006-07	236,697	1.7	22.6	217,355	0.6	20.8	2,135	17,208	1.6
2007-08(e)	251,840	3.5	22.5	233,624	4.5	20.8	3,382	14,834	1.3
2008-09(e)	263,594	1.6	22.1	246,132	2.3	20.6	3,066	14,396	1.2
2009-10(p)	278,063	4.2	22.3	257,124	3.2	20.6	3,210	17,729	1.4
2010-11(p)	286,646	1.9	22.1	268,240	3.1	20.7	3,317	15,089	1.2

(a) There is a break in the series between 1998-99 and 1999-00. Data for the years up to and including 1998-99 are consistent with the cash ABS GFS reporting requirements. From 1999-00, data are derived from an accrual ABS GFS reporting framework, with receipts proxied by receipts from operating activities and sales of non-financial assets, and payments proxied by payments for operating activities, purchases of non-financial assets and net acquisition of assets under finance leases. Due to associated methodological and data-source changes, time series data that encompass measures derived under both cash and accrual accounting should be used with caution.

(b) Underlying cash balance is equal to receipts less payments less expected Future Fund earnings. For the purposes of consistent comparison with years prior to 2005-06, Future Fund earnings should be added back to the underlying cash balance.

(e) Estimates.

(p) Projections.

na Not applicable, due to a structural break in the series.

Table F2: Australian Government general government sector taxation receipts, non-taxation receipts and total receipts^(a)

	Taxation receipts			Non-taxation receipts			Total receipts		
	\$m	Per cent		\$m	Per cent		\$m	Per cent	
		real growth	Per cent of GDP		real growth	Per cent of GDP		real growth	Per cent of GDP
1974-75	14,141	7.1	20.3	1,184	-8.2	1.7	15,325	5.7	22.0
1975-76	16,920	3.8	20.7	1,396	2.3	1.7	18,316	3.7	22.4
1976-77	19,714	3.8	20.9	1,704	8.7	1.8	21,418	4.1	22.7
1977-78	21,428	-0.1	20.8	2,063	11.3	2.0	23,491	0.8	22.8
1978-79	23,409	3.3	20.1	2,257	3.4	1.9	25,666	3.3	22.1
1979-80	27,473	7.2	20.8	2,307	-6.7	1.7	29,780	5.9	22.5
1980-81	32,641	7.4	21.8	2,507	-1.7	1.7	35,148	6.7	23.5
1981-82	37,880	2.7	22.0	2,951	4.2	1.7	40,831	2.8	23.7
1982-83	41,025	-2.7	22.1	3,650	11.1	2.0	44,675	-1.7	24.1
1983-84	44,849	2.4	21.4	4,253	9.2	2.0	49,102	3.0	23.4
1984-85	52,970	12.2	22.9	4,788	7.0	2.1	57,758	11.8	25.0
1985-86	58,841	4.6	23.1	6,004	18.0	2.4	64,845	5.7	25.4
1986-87	66,467	5.5	23.8	6,678	3.9	2.4	73,145	5.4	26.2
1987-88	75,076	4.8	23.5	6,141	-14.7	1.9	81,217	3.0	25.4
1988-89	83,452	1.9	23.0	4,917	-26.6	1.4	88,369	-0.2	24.4
1989-90	90,773	2.5	22.8	4,744	-9.1	1.2	95,517	1.8	24.0
1990-91	92,739	-2.8	22.7	4,966	-0.4	1.2	97,705	-2.6	23.9
1991-92	87,364	-7.7	20.9	5,602	10.6	1.3	92,966	-6.7	22.3
1992-93	88,760	0.3	20.3	5,688	0.3	1.3	94,448	0.3	21.6
1993-94	93,362	4.3	20.3	6,780	18.2	1.5	100,142	5.1	21.8
1994-95	104,921	11.4	21.6	4,799	-29.8	1.0	109,720	8.6	22.5
1995-96	115,700	7.6	22.3	5,405	9.9	1.0	121,105	7.7	23.4
1996-97	124,559	5.9	22.8	5,286	-3.8	1.0	129,845	5.5	23.8
1997-98	130,984	3.8	22.7	4,795	-10.5	0.8	135,779	3.2	23.5
1998-99	141,105	7.5	23.2	5,391	12.1	0.9	146,496	7.6	24.1
1999-00	151,313	na	23.5	14,777	na	2.3	166,089	na	25.7
2000-01	146,698	-7.2	21.3	14,416	-6.6	2.1	161,114	-7.1	23.4
2001-02	148,343	-1.2	20.2	14,541	-1.5	2.0	162,884	-1.2	22.1
2002-03	161,418	5.7	20.7	15,084	0.7	1.9	176,503	5.2	22.6
2003-04	173,023	3.1	20.6	14,313	-8.7	1.7	187,336	2.1	22.3
2004-05	188,176	4.6	21.0	15,784	6.1	1.8	203,960	4.7	22.7
2005-06	203,918	3.3	21.1	17,916	8.2	1.9	221,834	3.6	23.0
2006-07	217,866	1.8	20.8	18,831	0.2	1.8	236,697	1.7	22.6
2007-08(e)	231,818	3.5	20.7	20,022	3.4	1.8	251,840	3.5	22.5
2008-09(e)	242,263	1.4	20.3	21,331	3.4	1.8	263,594	1.6	22.1
2009-10(p)	255,418	4.2	20.5	22,645	4.9	1.8	278,063	4.2	22.3
2010-11(p)	262,538	1.6	20.2	24,109	5.2	1.9	286,646	1.9	22.1

(a) There is a break in the series between 1998-99 and 1999-00. Data for the years up to and including 1998-99 are consistent with the cash ABS GFS reporting requirements. From 1999-00, data are derived from an accrual ABS GFS reporting framework, with receipts proxied by receipts from operating activities and sales of non-financial assets. Due to associated methodological and data source changes, time series data that encompass measures derived under both cash and accrual accounting should be used with caution.

(e) Estimates.

(p) Projections.

na Not applicable, due to a structural break in the series.

Table F3: Australian Government general government sector receipts

	Actual	Estimates		Projections	
	2006-07 \$m	2007-08 \$m	2008-09 \$m	2009-10 \$m	2010-11 \$m
<i>Income taxation</i>					
Individuals and other withholding taxes					
Gross income tax withholding	107,119	112,730	115,330	121,500	128,320
Gross other individuals	25,797	27,140	28,050	29,620	30,150
less: Refunds	17,145	19,790	21,850	22,420	24,090
Total individuals and other withholding taxation	115,770	120,080	121,530	128,700	134,380
Fringe benefits tax	3,761	3,880	4,010	3,870	3,850
Superannuation funds					
Contributions and earnings	7,513	10,000	11,520	12,740	13,740
Superannuation surcharge	699	120	40	40	40
Total superannuation taxation	8,211	10,120	11,560	12,780	13,780
Company tax	57,100	63,830	70,230	74,360	74,840
Petroleum resource rent tax	1,510	1,950	2,230	2,720	2,320
Income taxation receipts	186,353	199,860	209,560	222,430	229,170
<i>Excise and customs</i>					
Excise duty					
Petrol	7,139	7,070	6,990	7,040	7,140
Diesel	6,207	6,400	6,580	6,800	7,030
Other fuel products	792	980	1,130	1,280	1,460
Crude oil	525	340	170	160	220
Beer	1,829	1,890	1,940	2,000	2,040
Potable spirits	874	950	1,050	1,150	1,260
Tobacco	5,382	5,420	5,450	5,470	5,480
Total excise duty receipts	22,749	23,050	23,310	23,900	24,630
Customs duty					
Textiles, clothing and footwear	928	1,000	1,060	830	590
Passenger motor vehicles	819	960	1,050	830	560
Excise-like goods	2,204	2,340	2,480	2,630	2,770
Other imports	1,482	1,530	1,590	1,650	1,710
less: Refunds and drawbacks	370	370	380	380	380
Total customs duty receipts	5,063	5,460	5,800	5,560	5,250
Excise and customs receipts	27,812	28,510	29,110	29,460	29,880
<i>Other taxation</i>					
Wine equalisation tax	650	670	690	710	730
Luxury car tax	364	390	400	420	430
Agricultural levies	608	589	599	401	369
Other taxes	2,080	1,800	1,904	1,997	1,959
Other taxation receipts	3,701	3,448	3,593	3,528	3,488
Taxation receipts	217,866	231,818	242,263	255,418	262,538
<i>Non-taxation</i>					
Sales of goods and services	5,025	5,445	5,593	5,701	5,813
Dividends	3,197	2,692	4,017	3,983	4,434
Interest received	3,731	4,482	4,185	5,310	6,240
Other non-taxation receipts	6,879	7,402	7,536	7,652	7,623
Non-taxation receipts	18,831	20,022	21,331	22,645	24,109
Total receipts	236,697	251,840	263,594	278,063	286,646

Table F4: Australian Government general government sector net debt and net interest payments^(a)

	Net debt		Net interest payments ^(b)	
	\$m	Per cent of GDP	\$m	Per cent of GDP
1974-75	-1,901	-2.7	-267	-0.4
1975-76	-341	-0.4	-389	-0.5
1976-77	898	1.0	-161	-0.2
1977-78	2,896	2.8	-106	-0.1
1978-79	4,983	4.3	126	0.1
1979-80	6,244	4.7	290	0.2
1980-81	6,356	4.2	444	0.3
1981-82	5,919	3.4	475	0.3
1982-83	9,151	4.9	654	0.4
1983-84	16,015	7.6	1,327	0.6
1984-85	21,896	9.5	2,462	1.1
1985-86	26,889	10.5	3,626	1.4
1986-87	29,136	10.4	4,387	1.6
1987-88	27,359	8.6	4,019	1.3
1988-89	21,982	6.1	3,722	1.0
1989-90	16,121	4.1	3,848	1.0
1990-91	16,936	4.1	2,834	0.7
1991-92	31,132	7.5	2,739	0.7
1992-93	55,218	12.6	2,912	0.7
1993-94	70,223	15.3	4,549	1.0
1994-95	83,492	17.2	6,310	1.3
1995-96	95,831	18.5	7,812	1.5
1996-97	96,281	17.6	8,449	1.5
1997-98	82,935	14.4	7,381	1.3
1998-99	70,402	11.6	6,901	1.1
1999-00	54,538	8.5	6,014	0.9
2000-01	43,465	6.3	4,855	0.7
2001-02	38,642	5.3	4,238	0.6
2002-03	30,375	3.9	3,641	0.5
2003-04	23,948	2.8	2,994	0.4
2004-05	12,453	1.4	2,463	0.3
2005-06	-5,337	-0.6	2,265	0.2
2006-07	-30,768	-2.9	198	0.0
2007-08(e)	-16,094	-1.4	-836	-0.1
2008-09(e)	-34,452	-2.9	-592	0.0
2009-10(p)	-53,463	-4.3	-1,838	-0.1
2010-11(p)	-71,145	-5.5	-1,768	-0.1

(a) There is a break in the net debt and net interest series between 1998-99 and 1999-00 (the first year of accrual budgeting). Up to 1998-99, Australian Government general government debt instruments are valued at historic cost. From 1999-00, Australian Government general government debt instruments are valued at market prices, consistent with accrual GFS standards.

(b) Excludes superannuation related interest flows.

(e) Estimates.

(p) Projections.

Table F5: Australian Government general government sector revenue, expenses, net capital investment, fiscal balance and net worth^(a)

	Revenue		Expenses(b)		Net capital investment		Fiscal balance(b)		Net worth(b)(c)	
	\$m	Per cent of GDP	\$m	Per cent of GDP	\$m	Per cent of GDP	\$m	Per cent of GDP	\$m	Per cent of GDP
1996-97	141,688	26.0	145,809	26.7	90	0.0	-4,211	-0.8	-74,354	-13.6
1997-98	146,820	25.4	148,646	25.7	147	0.0	-1,973	-0.3	-68,544	-11.9
1998-99	151,897	25.0	146,620	24.1	1,433	0.2	3,844	0.6	-76,150	-12.5
1999-00	167,158	25.9	156,492	24.3	-1,225	-0.2	11,892	1.8	-35,142	-5.4
2000-01	162,074	23.5	157,261	22.8	-1,168	-0.2	5,981	0.9	-37,484	-5.4
2001-02	162,956	22.1	166,672	22.7	-369	-0.1	-3,347	-0.5	-42,527	-5.8
2002-03	175,513	22.5	170,950	21.9	-219	0.0	4,782	0.6	-47,301	-6.1
2003-04	187,924	22.4	181,948	21.7	724	0.1	5,252	0.6	-33,222	-4.0
2004-05	206,605	23.0	194,849	21.7	147	0.0	11,609	1.3	-23,075	-2.6
2005-06	221,918	23.0	205,475	21.3	1,052	0.1	15,391	1.6	-15,011	-1.6
2006-07	237,008	22.7	218,895	20.9	2,208	0.2	15,905	1.5	2,223	0.2
2007-08(e)	251,885	22.5	235,410	21.0	1,592	0.1	14,882	1.3	17,217	1.5
2008-09(e)	264,042	22.1	248,638	20.8	1,763	0.1	13,642	1.1	34,141	2.9
2009-10(p)	278,739	22.4	259,361	20.8	963	0.1	18,415	1.5	53,494	4.3
2010-11(p)	287,509	22.1	269,433	20.8	951	0.1	17,125	1.3	71,750	5.5

(a) The fiscal balance is equal to revenue less expenses less net capital investment. Net worth is calculated as assets minus liabilities.

(b) Expenses have been revised downwards and the fiscal balance revised upwards for the period from 2000-01 to 2006-07 due to a change in accounting treatment that recognises education expenses when grants are due to be paid, rather than when the Ministerial determination is signed. The reduction in accrued liabilities due to this change also improves net worth for the period from 1999-00 to 2006-07.

(c) There is a break in the net worth series between 1998-99 and 1999-00. Data up to 1998-99 are sourced from the Australian Government's Consolidated Financial Statements based on Australian accounting standards. Data beginning in 1999-00 are based on the GFS framework. For the general government sector, the major change across the break in the series is an improvement in net worth. This is primarily due to the move from valuing investments in public corporations at historic cost to current market value (which is calculated using the share price for listed corporations). This is partly offset by defence weapons platforms no longer being recorded as assets and valuing debt at current market value.

(e) Estimates.

(p) Projections.

Table F6: Australian Government general government sector taxation revenue, non-taxation revenue and total revenue

	Taxation revenue			Non-taxation revenue			Total revenue		
	\$m	Per cent		\$m	Per cent		\$m	Per cent	
		real growth	Per cent of GDP		real growth	Per cent of GDP		real growth	Per cent of GDP
1999-00	153,473	na	23.8	13,685	na	2.1	167,158	na	25.9
2000-01	152,080	-5.1	22.1	9,994	-30.1	1.4	162,074	-7.2	23.5
2001-02	150,873	-3.1	20.5	12,083	18.1	1.6	162,956	-1.8	22.1
2002-03	163,957	5.5	21.0	11,556	-7.1	1.5	175,513	4.6	22.5
2003-04	175,838	3.2	20.9	12,085	0.6	1.4	187,924	3.0	22.4
2004-05	194,150	6.2	21.7	12,455	-0.9	1.4	206,605	5.8	23.0
2005-06	206,832	1.5	21.4	15,086	15.4	1.6	221,918	2.4	23.0
2006-07	221,505	2.1	21.2	15,504	-2.1	1.5	237,008	1.8	22.7
2007-08(e)	235,871	3.6	21.0	16,013	0.4	1.4	251,885	3.4	22.5
2008-09(e)	246,766	1.5	20.7	17,276	4.7	1.4	264,042	1.7	22.1
2009-10(p)	260,071	4.1	20.9	18,668	6.8	1.5	278,739	4.3	22.4
2010-11(p)	267,266	1.6	20.6	20,243	7.2	1.6	287,509	2.0	22.1

(e) Estimates.

(p) Projections.

Table F7: Australian Government general government sector revenue

	Actual	Estimates		Projections	
	2006-07 \$m	2007-08 \$m	2008-09 \$m	2009-10 \$m	2010-11 \$m
<i>Income taxation</i>					
Individuals and other withholding taxes					
Gross income tax withholding	107,809	113,330	115,980	122,210	129,110
Gross other individuals	26,952	28,110	29,140	30,860	31,430
less: Refunds	17,147	19,790	21,850	22,420	24,090
Total individuals and other withholding taxation	117,614	121,650	123,270	130,650	136,450
Fringe benefits tax	3,754	3,970	4,100	3,960	3,950
Superannuation funds					
Contributions and earnings	7,577	10,050	11,580	12,810	13,810
Superannuation surcharge	302	80	10	10	10
Total superannuation taxation	7,879	10,130	11,590	12,820	13,820
Company tax	58,538	65,250	71,850	76,100	76,580
Petroleum resource rent tax	1,594	2,060	2,380	2,750	2,240
Income taxation revenue	189,378	203,060	213,190	226,280	233,040
<i>Excise and customs</i>					
Excise duty					
Petrol	7,128	7,110	7,030	7,080	7,180
Diesel	6,197	6,400	6,580	6,800	7,030
Other fuel products	803	980	1,130	1,280	1,460
Crude oil	525	340	170	160	220
Beer	1,826	1,890	1,940	2,000	2,040
Potable spirits	873	950	1,050	1,150	1,260
Tobacco	5,382	5,420	5,450	5,470	5,480
Total excise duty revenue	22,734	23,090	23,350	23,940	24,670
Customs duty					
Textiles, clothing and footwear	932	1,000	1,060	830	590
Passenger motor vehicles	1,253	1,360	1,450	1,160	790
Excise-like goods	2,204	2,340	2,480	2,630	2,770
Other imports	1,485	1,540	1,600	1,660	1,720
less: Refunds and drawbacks	230	230	240	240	240
Total customs duty revenue	5,644	6,010	6,350	6,040	5,630
Excise and customs revenue	28,379	29,100	29,700	29,980	30,300
<i>Other taxation</i>					
Wine equalisation tax	651	680	700	720	740
Luxury car tax	365	400	410	430	440
Agricultural levies	608	589	599	401	369
Other taxes	2,124	2,042	2,166	2,259	2,376
Other taxation revenue	3,748	3,710	3,875	3,810	3,925
Taxation revenue	221,505	235,871	246,766	260,071	267,266
<i>Non-taxation</i>					
Sales of goods and services	5,064	5,191	5,322	5,452	5,567
Dividends	2,999	2,707	4,017	4,003	4,384
Interest received	3,921	4,663	4,467	5,601	6,537
Other non-taxation revenue	3,520	3,451	3,471	3,613	3,755
Non-taxation revenue	15,504	16,013	17,276	18,668	20,243
Total revenue	237,008	251,885	264,042	278,739	287,509

Appendix F: Historical Australian Government data

Table F8: Australian Government cash receipts, payments and cash surplus by institutional sector^(a)

	General government				Public non-financial corporations				Non-financial public sector			
	Underlying cash balance(b)		Cash surplus		Underlying cash balance(b)		Cash surplus		Underlying cash balance(b)		Cash surplus	
	Receipts	Payments	Receipts	Payments	Receipts	Payments	Receipts	Payments	Receipts	Payments	Receipts	Payments
1988-89	88,369	82,202	6,167	6,035	4,177	6,035	257	91,544	87,188	6,424		
1989-90	95,517	88,882	6,635	11,322	3,926	11,322	-5,261	98,387	99,081	1,374		
1990-91	97,705	97,333	372	9,351	4,804	9,351	-2,139	101,315	105,476	-1,767		
1991-92	92,966	104,551	-11,585	7,713	3,899	7,713	101	95,063	110,448	-11,484		
1992-93	94,448	111,484	-17,036	7,819	4,385	7,819	-196	97,327	117,775	-17,232		
1993-94	100,142	117,252	-17,110	6,476	5,178	6,476	1,482	103,065	121,457	-15,628		
1994-95	109,720	122,901	-13,181	7,318	5,262	7,318	1,956	113,013	128,247	-11,225		
1995-96	121,105	131,182	-10,077	8,190	4,927	8,190	-527	123,269	136,607	-10,604		
1996-97	129,845	135,126	-5,281	7,373	4,782	7,373	473	131,512	139,385	-4,808		
1997-98	135,779	134,608	1,171	7,923	6,238	7,923	1,119	139,560	140,006	2,290		
1998-99	146,496	142,159	4,337	na	na	na	-353	na	na	3,984		
1999-00	166,089	153,030	13,059	na	na	na	-2,594	na	na	10,465		
2000-01	161,114	155,143	5,970	na	na	na	391	na	na	6,362		
2001-02	162,884	163,867	-983	na	na	na	1,210	na	na	227		
2002-03	176,503	169,017	7,486	27,386	27,386	26,105	1,280	na	na	8,766		
2003-04	187,336	179,300	8,036	27,718	27,718	26,142	1,575	207,797	196,614	9,611		
2004-05	203,960	190,344	13,616	29,621	29,621	28,071	1,550	225,922	209,514	15,167		
2005-06	221,834	205,991	15,792	30,875	30,875	31,874	-999	244,145	229,300	14,794		
2006-07	236,697	217,355	17,208	16,882	16,882	18,641	-1,759	249,396	231,812	15,449		
2007-08(e)	251,840	233,624	14,834	7,735	7,735	8,244	-509	257,952	240,246	14,325		
2008-09(e)	263,594	246,132	14,396	na	na	na	na	na	na	na		
2009-10(p)	278,063	257,124	17,729	na	na	na	na	na	na	na		
2010-11(p)	286,646	268,240	15,089	na	na	na	na	na	na	na		

(a) There is a break in the series between 1998-99 and 1999-00. Data for the years up to and including 1998-99 are consistent with the cash ABS GFS reporting requirements. From 1999-00, data are derived from an accrual ABS GFS reporting framework, with receipts proxied by receipts from operating activities and sales of non-financial assets, and payments proxied by payments for operating activities, purchases of non-financial assets and net acquisition of assets under finance leases. Due to associated methodological and data source changes, time series data that encompass measures derived under both cash and accrual accounting should be used with caution.

(b) These items exclude expected Future Fund earnings from 2005-06 onwards. Expected Future Fund earnings are shown in Table F1.

(e) Estimates.

(p) Projections.

na Data not available.

Table F9: Australian Government accrual revenue, expenses and fiscal balance by institutional sector^(a)

	General government			Public non-financial corporations			Non-financial public sector		
	Revenue	Expenses(b)	Fiscal balance(b)	Revenue	Expenses	Fiscal balance	Revenue	Expenses	Fiscal balance
1996-97	141,688	145,809	-4,211	27,431	26,015	-331	na	na	-4,542
1997-98	146,820	148,646	-1,973	29,618	26,999	2,360	na	na	387
1998-99	151,897	146,620	3,844	27,687	26,088	-816	175,682	168,806	3,028
1999-00	167,158	156,492	11,892	25,485	23,542	1,062	188,695	174,929	12,953
2000-01	162,074	157,261	5,981	25,869	24,762	-826	183,337	177,417	5,156
2001-02	162,956	166,672	-3,347	26,638	25,341	793	184,986	187,405	-2,554
2002-03	175,513	170,950	4,782	24,339	22,916	1,975	194,725	188,781	6,758
2003-04	187,924	181,948	5,252	25,449	23,444	2,143	207,628	199,647	7,395
2004-05	206,605	194,849	11,609	26,965	25,191	1,473	227,685	214,155	13,081
2005-06	221,918	205,475	15,391	28,143	29,531	-2,442	243,276	228,221	12,949
2006-07	237,008	218,895	15,905	15,443	16,360	-1,763	248,664	231,469	14,143
2007-08(e)	251,885	235,410	14,882	6,970	6,812	-612	257,458	240,826	14,270
2008-09(e)	264,042	248,638	13,642	na	na	na	na	na	na
2009-10(p)	278,739	259,361	18,415	na	na	na	na	na	na
2010-11(p)	287,509	269,433	17,125	na	na	na	na	na	na

(a) The fiscal balance is equal to revenue less expenses less net capital investment. Net capital investment is not shown in this table.

(b) Expenses have been revised downwards and the fiscal balance revised upwards for the period from 2000-01 to 2006-07 due to a change in accounting treatment that recognises education expenses when grants are due to be paid, rather than when the Ministerial determination is signed.

(e) Estimates.

(p) Projections.

na Data not available.

