

STATEMENT 10: AUSTRALIAN ACCOUNTING STANDARDS FINANCIAL STATEMENTS

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

A reconciliation between the Australian Government's general government AAS 31 and Government Finance Statistics (GFS) revenue, expenses and operating results is provided in Statement 8.

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

	Note	Estimates		Projections		
		2004-05 \$m	2005-06 \$m	2006-07 \$m	2007-08 \$m	2008-09 \$m
Revenues						
Taxation						
Income taxation	4	156,380	167,280	174,460	183,430	193,930
Indirect taxation	5	28,904	28,791	29,252	30,032	30,762
Fringe benefits tax		3,050	3,350	3,380	3,480	3,580
Other taxes		1,636	1,635	1,714	1,681	1,689
Total taxation revenue		189,970	201,055	208,806	218,623	229,961
Non-taxation						
Sales of goods and services		4,900	5,031	5,254	5,384	5,413
Interest and dividends	6	6,873	7,639	8,055	8,222	8,264
Net foreign exchange gains		0	0	0	0	0
Proceeds from the sale of assets		823	491	11,655	11,730	11,668
Other sources of non-taxation revenue	7	3,845	3,652	3,412	3,359	3,282
Total non-taxation revenue		16,442	16,813	28,376	28,696	28,625
Total revenue		206,411	217,869	237,182	247,319	258,587
Expenses						
Goods and services						
Employees	8	22,911	23,277	23,449	24,190	25,010
Suppliers	9	16,848	17,893	17,968	18,321	17,592
Depreciation and amortisation	10	4,409	4,272	4,418	4,575	4,665
Net writedown of assets		3,434	2,129	2,197	2,239	2,340
Net foreign exchange losses		384	0	0	0	0
Value of assets sold		770	460	2,211	2,296	2,188
Other goods and services expenses	11	7,078	7,479	8,046	8,388	8,730
Total goods and services		55,834	55,511	58,289	60,009	60,524
Subsidies benefits and grants						
Personal benefits		91,137	93,667	100,019	106,534	115,979
Subsidies		11,212	11,395	11,868	12,498	13,374
Grants	12	39,474	42,414	42,970	44,954	45,134
Total subsidies benefits and grants		141,823	147,477	154,857	163,986	174,487
Borrowing costs						
Interest		6,186	6,070	5,905	5,538	4,881
Other borrowing costs		15	17	22	15	9
Total interest and other borrowing costs		6,200	6,087	5,928	5,553	4,890
Total expenses		203,858	209,074	219,074	229,549	239,902
Operating result		2,554	8,794	18,108	17,770	18,685

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

	Note	Estimates		Projections		
		2004-05 \$m	2005-06 \$m	2006-07 \$m	2007-08 \$m	2008-09 \$m
Assets						
Financial assets						
Cash		927	288	459	210	143
Receivables	13	29,829	31,878	34,982	38,461	42,187
Investments(a)		47,263	54,462	71,121	90,198	107,577
Equity accounted investments		402	402	402	402	402
Accrued revenue		490	506	549	598	663
Other financial assets		18	19	18	18	19
Total financial assets		78,929	87,554	107,530	129,887	150,991
Non-financial assets						
Land and buildings	14	18,757	19,169	19,382	19,455	19,509
Infrastructure		39,398	40,773	42,470	44,015	45,501
Heritage and cultural assets		6,698	6,739	6,766	6,787	6,808
Intangibles		1,693	1,758	1,711	1,672	1,610
Inventories		5,299	5,570	5,989	6,228	6,463
Other non-financial assets		1,832	1,743	1,627	1,474	1,293
Total non-financial assets		73,678	75,751	77,945	79,631	81,184
Total assets		152,607	163,305	185,475	209,518	232,174
Liabilities						
Debt						
Government securities(a)		55,705	56,428	56,016	57,643	57,283
Loans		4,537	4,099	4,117	4,136	3,834
Leases		201	165	135	102	69
Deposits		365	365	365	365	365
Overdrafts		0	0	0	0	0
Other debt		1,076	880	949	976	1,010
Total debt		61,885	61,936	61,581	63,221	62,560
Provisions and payables						
Employees and superannuation	15	98,676	103,390	106,720	110,076	113,434
Suppliers		2,145	2,198	2,173	2,171	2,172
Personal benefits payable		8,347	9,334	9,903	10,518	10,966
Subsidies payable		912	790	731	683	689
Grants payable	16	9,842	10,035	10,019	10,365	10,891
Other provisions and payables		10,596	10,201	10,704	11,048	11,291
Total provisions and payables		130,519	135,948	140,250	144,862	149,443
Total liabilities		192,403	197,885	201,831	208,083	212,003
Net assets	17	-39,797	-34,579	-16,357	1,435	20,171
Equity						
Accumulated results		-75,157	-69,887	-50,122	-30,701	-10,379
Reserves		35,361	35,308	33,765	32,136	30,550
Capital		0	0	0	0	0
Total equity		-39,797	-34,579	-16,357	1,435	20,171

(a) For 2004-05 and the forward years, the netting of assets — investments — and liabilities — government securities — has been revised so that both lines are now reported on a gross basis.

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

	Note	Estimates		Projections		
		2004-05 \$m	2005-06 \$m	2006-07 \$m	2007-08 \$m	2008-09 \$m
Operating activities						
Cash received						
Taxation	18	186,133	197,763	204,915	214,727	225,845
Sales of goods and services		5,087	5,231	5,445	5,581	5,614
Interest		3,537	4,147	4,921	5,753	6,252
Dividends		3,808	3,632	2,952	2,357	1,852
GST input credit receipts		2,908	2,844	2,882	2,976	3,018
Other		2,931	2,971	2,875	2,851	2,938
Total operating cash received		204,405	216,588	223,988	234,244	245,520
Cash used						
Payments to employees		19,496	19,617	20,006	20,731	21,551
Payments to suppliers		20,255	21,054	21,342	21,581	20,951
Subsidies paid		10,127	10,906	11,325	11,944	12,766
Personal benefits		88,867	92,610	99,176	105,863	115,550
Grant payments		38,352	41,922	42,924	44,582	44,587
Interest and other financing costs		5,995	6,832	5,938	5,657	5,043
GST payments to taxation authority		120	120	122	123	124
Other		6,859	7,942	7,943	8,352	8,661
Total operating cash used		190,072	201,005	208,776	218,834	229,233
Net cash from operating activities		14,333	15,583	15,212	15,410	16,287
Investing activities						
Cash received						
Proceeds from asset sales program		0	0	11,280	11,280	11,280
Proceeds from sales of property, plant and equipment and intangibles		422	291	175	250	188
Net loans, advances and HECS		0	0	0	0	0
Other net investing cash received		401	200	200	200	200
Total investing cash received		823	491	11,655	11,730	11,668
Cash used						
Purchase of property, plant and equipment and intangibles		5,652	6,506	6,327	6,301	6,122
Net loans, advances and HECS		1,135	1,365	1,831	2,062	2,141
Other net investing cash paid		7,854	7,422	18,687	21,126	19,380
Total investing cash used		14,640	15,293	26,846	29,488	27,643
Net cash from investing activities		-13,818	-14,802	-15,191	-17,758	-15,976
Financing activities						
Cash received						
Net cash received from currency issues		0	0	0	0	0
Other		0	199	233	209	139
Total financing cash received		0	199	233	209	139
Cash used						
Net repayments of borrowings		-188	1,579	30	-1,928	481
Other		1,366	40	53	38	37
Total financing cash used		1,178	1,619	83	-1,890	518
Net cash from financing activities		-1,178	-1,420	150	2,099	-379
Net increase/decrease in cash held	3	-663	-639	171	-249	-67

NOTES TO THE AAS FINANCIAL STATEMENTS

Note 1: External reporting standards and accounting policies

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 (AAS), including AAS31 *Financial Reporting by Governments* (AAS31).

AAS requires governments to prepare accrual based general purpose financial reports. This means that assets, liabilities, revenues and expenses are recorded in financial statements when transactions have an economic impact on the government, rather than when the cash flow associated with these transactions occurs. Consistent with AAS, 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.

AAS will change from 2005-06, with the introduction of Australian Equivalents to International Financial Reporting Standards (AEIFRS). The tables in this Statement are presented on the basis of Australian Accounting Standards as at the date of preparation of the Budget. However, the amounts presented in these financial statements have been adjusted to include the material, reliably estimable impacts from the application of AEIFRS.

The accounting policies in this statement are generally consistent with the requirements of AAS. While the scope for financial reporting recommended in AAS 31 is the whole of government (that is, the Australian Government public sector), in accordance with the *Charter of Budget Honesty Act 1998*, the presentation covers the general government sector only. This statement includes notes showing disaggregated information.

AAS 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 (the states), and appropriated to the states. Therefore, accrued GST revenues and associated payments to the states are not recorded in the financial statements.

Note 2: Impacts of Australian Equivalents to International Financial Reporting Standards

The Financial Reporting Council has issued a strategic direction requiring reporting entities in Australia to adopt international accounting standards for reporting periods beginning on or after 1 January 2005. This will involve replacing relevant existing standards with Australian Equivalents to International Financial Reporting Standards (AEIFRS).

The Australian Accounting Standards Board (AASB) has issued the full suite of standards that will apply under AEIFRS including AAS 31 *Financial Reporting by Governments*.

Material estimated impacts on and movements in these financial statements, as if prepared under AEIFRS, are detailed below.¹ The impacts are largely the result of estimating the impact of applying AASB 116 *Property, Plant and Equipment*, AASB 119 *Employee Benefits*, AASB 138 *Intangible Assets*, AASB 139 *Financial Instruments: Recognition and Measurement*, and AASB 140 *Investment Properties*.

The estimated impacts on the Statement of Financial Performance arising from the application of AEIFRS suggest positive impacts to the operating result of \$435 million in 2005-06, \$320 million in 2006-07, \$327 million in 2007-08, and \$218 million in 2008-09.

The estimated impacts on the Statement of Financial Position arising from the application of AEIFRS to net assets indicate a negative movement in net assets of \$2.93 billion in 2005-06, reducing to a negative movement of \$2.15 billion by 2008-09.

There are no cash flow impacts arising from the application of AEIFRS.

The material components of the impacts on these statements are disclosed below.

AASB 116 *Property, Plant and Equipment* requires that the cost of an item of property, plant or equipment include an estimate of the costs of dismantling and removing the asset, and restoring the site on which the asset was situated. AASB 116 requires these costs to be capitalised into the value of the respective assets and an associated provision established.

The yearly impacts on depreciation, borrowing costs and suppliers expenses resulting from applying AASB 116 are a decrease to operating results of \$36.1 million in 2005-06, \$30.2 million in 2006-07, \$26.7 million in 2007-08 and \$25.8 million in 2008-09. The cumulative impact on land and buildings, infrastructure, plant and equipment, and provisions result in a negative movement in net assets of \$26.2 million in 2005-06, \$14.2 million in 2006-07, \$13.7 million in 2007-08 and \$15.3 million in 2008-09.

¹ These impacts do not include those relating to the Department of Defence, as reliable estimates were not available for the preparation of the 2005-06 Budget estimates.

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AASB 119 *Employee Benefits* will require changes in the measurement and recognition of employee annual leave entitlements and superannuation benefits.

The yearly impacts on employee expenses and borrowing costs of applying AASB 119 result in an increase to operating results of \$58 million in 2005-06, \$2 million in 2006-07, \$55 million in 2007-08 and \$56 million in 2008-09. The cumulative impact on employee provisions results in a negative movement in net assets of \$1.03 billion in 2005-06, \$1.03 billion in 2006-07, \$0.98 billion in 2007-08 and \$0.92 billion in 2008-09.

AASB 138 *Intangible Assets* does not permit intangibles to be measured at valuation unless there is an active market for such an asset. Where intangibles are recorded at valuation, Australian Government entities will derecognise the valuation component of the carrying amount of these assets on adoption of the AEIFRS. These impacts mainly relate to internally developed software.

The yearly impacts on depreciation and amortisation expense of applying AASB 138, result in an increase to operating results of \$13 million in 2005-06, \$10 million in 2006-07, \$8 million in 2007-08 and \$7 million in 2008-09. The cumulative impacts on intangible assets result in a negative movement in net assets of \$49 million in 2005-06, \$39 million in 2006-07, \$31 million in 2007-08 and \$23 million in 2008-09.

AASB 139 *Financial Instruments: Recognition and Measurement* states that when a financial asset or financial liability is recognised initially, an entity shall measure it at its fair value plus, in the case of a financial asset or financial liability not at fair value through profit or loss, *transaction costs* that are directly attributable to the acquisition or issue of the financial asset or financial liability.

The yearly impacts on gains of applying AASB 139 increases operating results by \$371 million in 2005-06, \$303 million in 2006-07, \$257 million in 2007-08 and \$148 million in 2008-09. The cumulative impacts on Government securities and payables result in a negative movement in net assets of \$2.04 billion in 2005-06, \$1.68 billion in 2006-07, \$1.39 billion in 2007-08 and \$1.22 billion in 2008-09.

AASB 140 *Investment Property* requires investment properties to be separately reported, with all movements to the assets fair value recognised in the operating result. Investment properties held at fair value will not be depreciated.

The yearly impacts on gains and depreciation expense of applying AASB 140 increases operating results by \$34 million in 2005-06, \$36 million in 2006-07, \$37 million in 2007-08 and \$37 million in 2008-09. The cumulative impacts on land and buildings and asset reserves result in a negative movement in net assets of \$205 million in 2005-06, \$234 million in 2006-07, \$263 million in 2007-08 and \$293 million in 2008-09.

Part 4: Financial Reporting Standards and Financial Statements

Note 3: Reconciliation of cash

	Estimates		Projections		
	2004-05 \$m	2005-06 \$m	2006-07 \$m	2007-08 \$m	2008-09 \$m
Operating result (revenues less expenses)	2,554	8,794	18,108	17,770	18,685
less Revenues not providing cash					
Foreign exchange gains	0	0	0	0	0
Gains from asset sales programme	0	0	9,439	9,421	9,472
Gains from sale of assets	53	31	4	13	8
Other	1,005	891	812	778	690
Total revenues not providing cash	1,058	922	10,256	10,212	10,170
plus Expenses not requiring cash					
Increase/(decrease) in employee entitlements	3,536	3,616	3,330	3,357	3,358
Depreciation/amortisation expense	4,409	4,272	4,418	4,575	4,665
Provision for bad and doubtful debts	384	486	556	610	648
Provision for diminution in value of assets	837	96	76	56	53
Losses from asset sales programme	0	0	0	0	0
Losses from sale of assets	0	0	0	0	0
Foreign exchange losses	384	0	0	0	0
Other	3	-54	15	31	-13
Total expenses not requiring cash	9,553	8,417	8,395	8,630	8,711
plus Cash provided by working capital items					
Decrease in inventories	0	0	0	0	0
Decrease in receivables	0	0	0	0	0
Decrease in other financial assets	0	0	0	46	10
Decrease in other non-financial assets	329	321	29	0	0
Increase in benefits subsidies and grants payable	3,921	1,220	587	987	1,001
Increase in suppliers' liabilities	0	8	0	0	0
Increase in other provisions and payables	289	0	231	20	8
Total cash provided by working capital items	4,539	1,548	847	1,052	1,020
less Cash used by working capital items					
Increase in inventories	373	164	351	195	199
Increase in receivables	670	769	1,424	1,577	1,759
Increase in other financial assets	51	30	23	0	0
Increase in other non-financial assets	0	0	0	10	1
Decrease in benefits subsidies and grants payable	0	122	59	48	0
Decrease in other provisions and payables	0	1,170	0	0	0
Decrease in suppliers' liabilities	162	0	25	1	0
Total cash used by working capital items	1,255	2,254	1,882	1,830	1,959
equals <i>Net cash from/(to) operating activities</i>	14,333	15,583	15,212	15,410	16,287
<i>plus Net cash from/(to) investing activities</i>	-13,818	-14,802	-15,191	-17,758	-15,976
Net cash from operating activities and investment	515	781	21	-2,348	311
<i>plus Net cash from/(to) financing activities</i>	-1,178	-1,420	150	2,099	-379
equals Net (decrease)/increase in cash	-663	-639	171	-249	-67

Note 3(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		
	2004-05 \$m	2005-06 \$m	2006-07 \$m	2007-08 \$m	2008-09 \$m
Total general government sector cash (Statement 10)	927	288	459	210	143
<i>less</i> CAC Agency cash balances	859	202	220	167	120
<i>plus</i> Special public monies	81	81	82	82	82
Balance of Consolidated Revenue Fund at 30 June	149	167	321	125	105

Further information on the Consolidated Revenue Fund is included in Budget Paper No. 4, *Agency Resourcing 2005-06*.

Note 4: Income taxation revenue

	Estimates		Projections		
	2004-05 \$m	2005-06 \$m	2006-07 \$m	2007-08 \$m	2008-09 \$m
Individuals and other withholding tax					
Gross income tax withholding	97,990	101,140	106,780	114,300	122,430
Gross other individuals	23,640	25,440	25,990	27,180	28,960
<i>less</i> Refunds	13,700	15,000	15,810	16,580	17,830
Total individuals and other withholding tax	107,930	111,580	116,960	124,900	133,560
Companies	40,610	48,040	50,140	50,780	52,360
Superannuation funds					
Contributions and earnings	5,090	5,070	5,380	5,770	6,220
Surcharge	1,290	1,240	350	210	270
Total superannuation funds	6,380	6,310	5,730	5,980	6,490
Petroleum resource rent tax	1,460	1,350	1,630	1,770	1,520
Total income taxation revenue	156,380	167,280	174,460	183,430	193,930

Part 4: Financial Reporting Standards and Financial Statements

Note 5: Indirect taxation revenue

	Estimates		Projections		
	2004-05	2005-06	2006-07	2007-08	2008-09
	\$m	\$m	\$m	\$m	\$m
Excise duty					
Petroleum and other fuel products	13,620	13,980	14,270	14,590	14,840
Crude oil	650	620	580	580	580
Other excise	7,740	7,890	8,000	8,120	8,250
Total excise duty revenue	22,010	22,490	22,850	23,290	23,670
Customs duty revenue	5,714	5,071	5,062	5,322	5,592
Other indirect tax revenue	1,180	1,230	1,340	1,420	1,500
GST	36,300	38,000	40,060	42,270	44,520
less transfers to states and territories in relation to GST revenue	36,300	38,000	40,060	42,270	44,520
GST revenue	0	0	0	0	0
Mirror taxes	347	366	384	402	422
less transfers to states and territories in relation to mirror tax revenue	347	366	384	402	422
Mirror tax revenue	0	0	0	0	0
Indirect tax revenue	28,904	28,791	29,252	30,032	30,762

Note 6: Interest and dividend revenue

	Estimates		Projections		
	2004-05	2005-06	2006-07	2007-08	2008-09
	\$m	\$m	\$m	\$m	\$m
Interest					
Interest from other governments					
State and Territory debt	29	17	15	14	10
Housing agreements	174	170	166	162	158
Total interest from other governments	203	187	181	176	168
Interest from other sources					
Swap interest	2,165	2,327	2,250	1,869	1,387
Advances	17	3	3	3	3
Deposits	0	0	0	0	0
Bills receivable	6	6	6	6	5
Bank deposits	188	187	185	180	182
Indexation of HECS receivable and other student loans	319	370	387	431	484
Other	828	1,248	2,092	3,202	4,183
Total interest from other sources	3,524	4,140	4,922	5,690	6,243
Total interest	3,727	4,327	5,103	5,866	6,411
Dividends					
Dividends from controlled entities	3,126	3,293	2,911	2,337	1,833
Other dividends	19	19	41	20	20
Total dividends	3,146	3,312	2,952	2,357	1,852
Total interest and dividend revenue	6,873	7,639	8,055	8,222	8,264

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Note 7: Other sources of non-taxation revenue

	Estimates		Projections		
	2004-05	2005-06	2006-07	2007-08	2008-09
	\$m	\$m	\$m	\$m	\$m
Assets now recognised	623	124	92	58	58
Gains on derivative financial instruments	0	371	303	257	148
Industry contributions	290	264	245	228	208
International Monetary Fund related revenue	38	41	41	41	41
Royalties	783	828	745	771	811
Seigniorage	106	112	102	106	106
Other	2,005	1,913	1,884	1,898	1,909
Total other sources of non-taxation revenue	3,845	3,652	3,412	3,359	3,282

Note 8: Employee expenses

	Estimates		Projections		
	2004-05	2005-06	2006-07	2007-08	2008-09
	\$m	\$m	\$m	\$m	\$m
Salaries and wages(a)	11,922	12,617	12,828	13,164	13,668
Leave and other entitlements	1,404	1,425	1,447	1,512	1,534
Separations and redundancies	75	65	65	67	68
Workers compensation premiums	0	0	0	0	7
Other (including superannuation)	9,509	9,170	9,108	9,447	9,734
Total employee expenses	22,911	23,277	23,449	24,190	25,010

(a) Salaries and wages do not include superannuation.

Note 9: Suppliers expenses

	Estimates		Projections		
	2004-05	2005-06	2006-07	2007-08	2008-09
	\$m	\$m	\$m	\$m	\$m
Supply of goods and services	14,738	15,721	15,664	15,986	15,324
Operating lease rental expenses	1,687	1,699	1,716	1,749	1,710
Other	423	474	588	585	558
Total supplier expenses	16,848	17,893	17,968	18,321	17,592

Note 10: Depreciation and amortisation expenses

	Estimates		Projections		
	2004-05	2005-06	2006-07	2007-08	2008-09
	\$m	\$m	\$m	\$m	\$m
Depreciation					
Specialist military equipment	2,517	2,132	2,166	2,234	2,304
Buildings	532	591	603	623	640
Heritage and cultural assets	43	44	44	46	47
Other infrastructure, plant and equipment	986	1,133	1,189	1,238	1,266
Total depreciation	4,078	3,899	4,002	4,141	4,257
Total amortisation	331	373	416	434	408
Total depreciation and amortisation expenses	4,409	4,272	4,418	4,575	4,665

Part 4: Financial Reporting Standards and Financial Statements

Note 11: Other goods and services expenses

	Estimates		Projections		
	2004-05	2005-06	2006-07	2007-08	2008-09
	\$m	\$m	\$m	\$m	\$m
Health care payments	4,238	4,574	4,847	5,155	5,452
Development cooperation program	1,312	1,353	1,369	1,368	1,425
Other	1,528	1,552	1,831	1,865	1,853
Total other goods and services expenses	7,078	7,479	8,046	8,388	8,730

Note 12: Grants expenses

	Estimates		Projections		
	2004-05	2005-06	2006-07	2007-08	2008-09
	\$m	\$m	\$m	\$m	\$m
State and territory governments	25,320	27,319	27,474	28,543	29,135
Non-profit organisations	1,541	1,498	1,599	1,651	1,674
Overseas	1,040	531	438	854	832
Private sector	1,423	1,735	1,290	1,146	1,102
Local governments	318	444	412	391	389
Multi-jurisdictional sector	5,347	5,789	6,002	6,172	6,318
Other	4,485	5,098	5,755	6,197	5,684
Total grant expenses	39,474	42,414	42,970	44,954	45,134

Note 13: Receivables

	Estimates		Projections		
	2004-05	2005-06	2006-07	2007-08	2008-09
	\$m	\$m	\$m	\$m	\$m
Taxes receivable	11,519	12,890	14,811	16,707	18,758
Advances and loans	11,879	12,429	13,270	14,127	14,809
Other receivables	6,431	6,559	6,901	7,626	8,620
Total receivables	29,829	31,878	34,982	38,461	42,187

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Note 14: Total non-financial assets

	Estimates		Projections		
	2004-05 \$m	2005-06 \$m	2006-07 \$m	2007-08 \$m	2008-09 \$m
Land and buildings					
Land	4,863	5,161	5,119	5,027	4,973
Buildings	13,894	14,008	14,263	14,428	14,536
Total land and buildings	18,757	19,169	19,382	19,455	19,509
Infrastructure					
Specialist military equipment	30,988	32,195	33,753	35,468	37,245
Other	8,411	8,578	8,716	8,546	8,256
Total infrastructure	39,398	40,773	42,470	44,015	45,501
Intangibles					
Computer software	1,585	1,662	1,624	1,597	1,550
Other	108	96	87	75	61
Total intangibles	1,693	1,758	1,711	1,672	1,610
Heritage and cultural assets	6,698	6,739	6,766	6,787	6,808
Total heritage and cultural assets	6,698	6,739	6,766	6,787	6,808
Inventories	5,299	5,570	5,989	6,228	6,463
Total inventories	5,299	5,570	5,989	6,228	6,463
Other non-financial assets					
Prepayments	1,440	1,160	1,131	1,141	1,142
Other	392	583	496	334	151
Total other non-financial assets	1,832	1,743	1,627	1,474	1,293
Total non-financial assets	73,678	75,751	77,945	79,631	81,184

Note 15: Employee and superannuation liabilities

	Estimates		Projections		
	2004-05 \$m	2005-06 \$m	2006-07 \$m	2007-08 \$m	2008-09 \$m
Superannuation	90,691	95,175	98,375	101,547	104,695
Leave and other entitlements	4,271	4,283	4,293	4,275	4,337
Accrued salaries and wages	117	160	188	219	235
Workers compensation claims	1,484	1,454	1,391	1,391	1,356
Separations and redundancies	34	37	38	38	39
Workers compensation premiums	1,702	1,854	1,962	2,083	2,199
Other	376	427	472	523	573
Total employee and superannuation liabilities	98,676	103,390	106,720	110,076	113,434

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Note 16: Grants payable

	Estimates		Projections		
	2004-05	2005-06	2006-07	2007-08	2008-09
	\$m	\$m	\$m	\$m	\$m
State and territory governments	4,000	4,273	4,553	4,829	5,092
Non-profit organisations	72	67	67	67	67
Private sector	671	478	282	73	73
Overseas	1,311	1,182	947	1,117	1,305
Local governments	5	5	5	5	5
Other	3,782	4,031	4,166	4,274	4,349
Total grants payable	9,842	10,035	10,019	10,365	10,891

Note 17: Net asset movements

	Estimates		Projections		
	2004-05	2005-06	2006-07	2007-08	2008-09
	\$m	\$m	\$m	\$m	\$m
Opening net assets	-42,207	-39,797	-34,579	-16,357	1,435
Operating result after extraordinary items	2,554	8,794	18,108	17,770	18,685
Asset revaluation reserve	187	-24	107	21	65
Other movements	-330	-3,553	8	0	-13
Closing net assets	-39,797	-34,579	-16,357	1,435	20,171

Note 18: Taxation receipts — cash

	Estimates		Projections		
	2004-05	2005-06	2006-07	2007-08	2008-09
	\$m	\$m	\$m	\$m	\$m
Total taxation receipts	222,030	235,469	244,499	256,449	269,747
less payments to states and territories in relation to GST revenue	35,550	37,340	39,200	41,320	43,480
less payments to states and territories in relation to mirror tax revenue	347	366	384	402	422
Taxation receipts	186,133	197,763	204,915	214,727	225,845

APPENDIX A: ADDITIONAL AGENCY STATISTICS

Table A1: General government expenses by agency

	Estimates		Projections		
	2004-05 \$m	2005-06 \$m	2006-07 \$m	2007-08 \$m	2008-09 \$m
Agriculture, Fisheries and Forestry					
Department of Agriculture, Fisheries and Forestry	1,973	1,901	1,718	1,574	1,340
Grains Research and Development Corporation	127	132	131	131	112
Dairy Structural Adjustment Fund	56	45	35	24	15
Total	2,156	2,078	1,884	1,729	1,467
Attorney-General's					
Attorney-General's Department	580	631	665	708	696
Australian Customs Service	936	981	999	1,003	1,014
Australian Federal Police	865	1,018	1,011	1,009	831
Family Court of Australia	130	137	138	139	140
High Court of Australia	12	14	14	14	14
Total	2,523	2,782	2,828	2,873	2,696
Communications, Information Technology and the Arts					
Department of Communications, Information Technology and the Arts	747	800	647	577	524
Australian Broadcasting Authority (Administered)	17	18	18	18	18
Australian Broadcasting Corporation	1011	1016	1004	1018	1016
Australian Communications Authority (Administered)	59	61	60	60	60
Australian Sports Commission	167	187	200	188	170
National Archives of Australia	70	68	68	68	68
National Gallery of Australia	48	46	47	48	49
National Library of Australia	67	68	68	69	69
National Museum of Australia	44	44	44	45	46
Special Broadcasting Service Corporation	212	234	228	228	233
Total	2,442	2,543	2,385	2,319	2,252
Defence					
Department of Defence	19,108	19,034	18,956	19,890	20,340
Defence Material Organisation	0	7,125	7,133	7,641	7,921
Defence Housing Authority	719	748	858	915	926
Department of Veterans' Affairs	10,569	10,967	11,285	11,624	11,908
Australian War Memorial	38	39	40	39	41
Total	30,434	37,914	38,271	40,109	41,135
Education, Science and Training					
Department of Education, Science and Training	17,297	19,590	20,670	21,643	22,316
Australian National Training Authority	763	0	0	0	0
Australian Research Council	574	581	595	596	611
Australian Nuclear Science and Technology Organisation	154	158	172	166	181
Commonwealth Scientific and Industrial Research Organisation	909	963	1,025	1,071	1,077
Total	19,696	21,292	22,462	23,476	24,184

Table A1: General government expenses by agency (continued)

	Estimates		Projections		
	2004-05 \$m	2005-06 \$m	2006-07 \$m	2007-08 \$m	2008-09 \$m
Employment and Workplace Relations					
Department of Employment and Workplace Relations	17,549	25,730	27,142	28,424	29,254
Comcare	332	244	290	303	316
Total	17,881	25,974	27,432	28,727	29,570
Environment and Heritage					
Department of Environment and Heritage	784	832	892	858	454
Bureau of Meteorology	208	224	231	237	239
Total	992	1,056	1,123	1,094	693
Family and Community Services					
Department of Family and Community Services	51,467	44,498	46,906	48,893	51,404
Total	51,467	44,498	46,906	48,893	51,404
Finance and Administration					
Department of Finance and Administration	6,327	5,746	6,129	6,243	6,297
Australian Electoral Commission	228	106	110	228	109
Future Fund Management Agency	0	6	8	8	8
Department of Human Services	758	1,403	1,574	1,601	1,615
Centrelink	2,259	2,306	2,332	2,435	2,492
Health Insurance Commission	594	567	576	586	599
Total	10,165	10,135	10,729	11,101	11,121
Foreign Affairs and Trade					
Department of Foreign Affairs and Trade	1,009	957	923	988	923
AusAID	2,214	1,749	1,668	2,083	2,119
Australian Trade Commission	330	373	355	347	348
Total	3,553	3,079	2,946	3,418	3,389
Health and Ageing					
Department of Health and Ageing	36,776	39,148	40,908	43,072	45,078
National Blood Authority	554	578	577	578	578
Total	37,331	39,726	41,485	43,650	45,657
Immigration and Multicultural and Indigenous Affairs					
Department of Immigration and Multicultural and Indigenous Affairs	2,192	1,802	1,813	1,828	1,871
Aboriginal and Torres Strait Islanders Land Fund	0	0	0	0	0
Aboriginal and Torres Strait Islander Services	0	0	0	0	0
Total	2,192	1,802	1,813	1,828	1,871
Industry, Tourism and Resources					
Department of Industry, Tourism and Resources	1,872	2,071	1,862	1,804	1,814
Tourism Australia	165	163	159	162	114
Total	2,038	2,235	2,021	1,966	1,928
Parliament					
Department of Parliamentary Services	158	160	163	165	167
Total	158	160	163	165	167
Prime Minister and Cabinet					
Department of Prime Minister and Cabinet	88	99	119	115	72
National Water Commission	11	326	570	560	201
Total	99	426	690	675	273

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Table A1: General government expenses by agency (continued)

	Estimates		Projections		
	2004-05 \$m	2005-06 \$m	2006-07 \$m	2007-08 \$m	2008-09 \$m
Transport and Regional Services					
Department of Transport and Regional Services	3,955	4,197	4,438	4,586	4,491
Civil Aviation Safety Authority	114	118	118	120	123
National Capital Authority	31	28	29	29	30
Total	4,100	4,343	4,585	4,735	4,644
Treasury					
Department of the Treasury(a)	1,159	1,137	217	203	29
Australian Bureau of Statistics	288	338	431	316	297
Australian Securities and Investment Commission	259	264	247	251	251
Australian Taxation Office(a)	14,578	12,026	12,143	12,348	12,985
Australian Office of Financial Management	5,976	6,068	5,694	5,325	4,681
Total	22,260	19,833	18,732	18,443	18,242
Small agencies	2,875	3,082	3,095	3,114	3,131
Whole of government and inter-agency amounts(b)	-8,502	-13,881	-10,476	-8,768	-3,924
Total expenses	203,858	209,074	219,074	229,549	239,902

(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 and appropriated to the states and territories by the Department of the Treasury as agent for the states and territories.

(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		
	2004-05 \$m	2005-06 \$m	2006-07 \$m	2007-08 \$m	2008-09 \$m
Agriculture, Fisheries and Forestry					
Department of Agriculture, Fisheries and Forestry	515	501	485	480	468
Grains Research and Development Corporation	127	132	131	131	112
Dairy Structural Adjustment Fund	0	0	0	0	0
Total	642	632	616	611	580
Attorney-General's					
Attorney-General's Department	202	188	180	170	159
Australian Customs Service	935	978	996	1,000	1,011
Australian Federal Police	865	1,018	1,011	1,009	831
Family Court of Australia	130	137	138	139	140
High Court of Australia	12	14	14	14	14
Total	2,145	2,336	2,340	2,332	2,156
Communications, Information Technology and the Arts					
Department of Communications, Information Technology and the Arts	121	120	121	119	120
Australian Broadcasting Authority (Administered)	17	18	18	18	18
Australian Broadcasting Corporation	925	930	918	932	930
Australian Communications Authority (Administered)	59	61	60	60	60
Australian Sports Commission	167	187	200	188	170
National Archives of Australia	70	68	68	68	68
National Gallery of Australia	48	46	47	48	49
National Library of Australia	67	68	68	69	69
National Museum of Australia	44	44	44	45	46
Special Broadcasting Service Corporation	212	234	228	228	233
Total	1,730	1,777	1,773	1,775	1,762
Defence					
Department of Defence	16,670	16,495	16,417	17,250	17,701
Defence Material Organisation	0	7,125	7,133	7,641	7,921
Defence Housing Authority	719	748	858	915	926
Department of Veterans' Affairs	329	324	321	314	307
Australian War Memorial	38	39	40	39	41
Total	17,756	24,732	24,768	26,159	26,895
Education, Science and Training					
Department of Education, Science and Training	367	431	434	436	434
Australian National Training Authority	15	0	0	0	0
Australian Research Council	14	15	15	15	16
Australian Nuclear Science and Technology Organisation	154	158	172	166	181
Commonwealth Scientific and Industrial Research Organisation	909	963	1,025	1,071	1,077
Total	1,459	1,567	1,646	1,688	1,707

Table A2: Departmental expenses by agency (continued)

	Estimates		Projections		
	2004-05 \$m	2005-06 \$m	2006-07 \$m	2007-08 \$m	2008-09 \$m
Employment and Workplace Relations					
Department of Employment and Workplace Relations	1,061	1,463	1,521	1,618	1,617
Comcare	332	244	290	303	316
Total	1,393	1,706	1,812	1,920	1,933
Environment and Heritage					
Department of Environment and Heritage	335	351	344	325	256
Bureau of Meteorology	208	224	231	237	239
Total	543	575	574	562	495
Family and Community Services					
Department of Family and Community Services	2,348	1,470	1,443	1,434	1,472
Total	2,348	1,470	1,443	1,434	1,472
Finance and Administration					
Department of Finance and Administration	372	426	592	576	552
Australian Electoral Commission	184	106	110	181	109
Future Fund Management Agency	0	6	8	8	8
Department of Human Services	252	466	482	491	503
Centrelink	2,259	2,306	2,332	2,435	2,492
Health Insurance Commission	594	567	576	586	599
Total	3,660	3,878	4,101	4,277	4,264
Foreign Affairs and Trade					
Department of Foreign Affairs and Trade	726	708	703	768	704
AusAID	75	79	75	75	75
Australian Trade Commission	194	203	195	196	197
Total	995	990	972	1,040	976
Health and Ageing					
Department of Health and Ageing	568	543	528	528	533
National Blood Authority	8	10	10	10	9
Total	576	553	537	537	542
Immigration and Multicultural and Indigenous Affairs					
Department of Immigration and Multicultural and Indigenous Affairs	1,016	1,064	1,088	1,119	1,155
Aboriginal and Torres Strait Islanders Land Fund	0	0	0	0	0
Aboriginal and Torres Strait Islander Services	0	0	0	0	0
Total	1,016	1,064	1,088	1,119	1,155
Industry, Tourism and Resources					
Department of Industry, Tourism and Resources	312	298	285	280	271
Tourism Australia	165	163	159	162	114
Total	477	461	444	441	385
Parliament					
Department of Parliamentary Services	118	120	122	124	126
Total	118	120	122	124	126
Prime Minister and Cabinet					
Department of Prime Minister and Cabinet	62	87	107	103	60
National Water Commission	5	10	10	10	10
Total	67	98	118	113	70

Table A2: Departmental expenses by agency (continued)

	Estimates		Projections		
	2004-05 \$m	2005-06 \$m	2006-07 \$m	2007-08 \$m	2008-09 \$m
Transport and Regional Services					
Department of Transport and Regional Services	185	207	206	203	204
Civil Aviation Safety Authority	114	118	118	120	123
National Capital Authority	20	20	20	20	20
Total	319	344	344	344	348
Treasury					
Department of the Treasury	174	184	177	170	172
Australian Bureau of Statistics	288	338	431	316	297
Australian Securities and Investment Commission	214	222	205	207	207
Australian Taxation Office	2,445	2,502	2,484	2,502	2,536
Australian Office of Financial Management	8	8	8	8	8
Total	3,129	3,254	3,306	3,203	3,219
Small agencies	2,875	3,082	3,095	3,114	3,131
Whole of government and inter-agency amounts(a)	0	-43	-227	-506	-577
Total departmental expenses	41,248	48,595	48,872	50,289	50,638

(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		
	2004-05 \$m	2005-06 \$m	2006-07 \$m	2007-08 \$m	2008-09 \$m
Agriculture, Fisheries and Forestry					
Department of Agriculture, Fisheries and Forestry	-6.1	-0.2	-8.8	0.0	0.0
Grains Research and Development Corporation	-0.2	-0.1	-0.1	0.0	-0.1
Dairy Structural Adjustment Fund	0.0	0.0	0.0	0.0	0.0
Total	-6.3	-0.3	-8.9	0.0	-0.1
Attorney-General's					
Attorney-General's Department	5.9	13.1	13.0	-4.4	-4.8
Australian Customs Service	52.7	5.7	4.7	-3.3	-9.1
Australian Federal Police	82.1	42.2	-11.7	-13.4	-1.0
Family Court of Australia	2.0	-0.6	-0.4	-0.4	-0.4
High Court of Australia	1.6	-0.3	-0.5	-0.5	-0.6
Total	144.3	60.0	5.1	-22.0	-15.9
Communications, Information					
Technology and the Arts					
Department of Communications, Information Technology and the Arts	-0.8	-1.9	-1.8	47.0	-4.0
Australian Broadcasting Authority (Administered)	-0.9	-0.8	-0.8	-0.2	-0.4
Australian Broadcasting Corporation	-31.9	-11.0	0.0	0.0	0.0
Australian Communications Authority (Administered)	-2.0	-1.7	-3.3	-1.1	0.3
Australian Sports Commission	19.2	23.0	6.8	-8.0	-7.2
National Archives of Australia	265.0	27.6	26.5	26.9	26.2
National Gallery of Australia	-3.6	12.1	14.2	-5.5	-5.2
National Library of Australia	-2.8	11.0	-6.1	-6.2	-6.7
National Museum of Australia	5.8	2.0	-2.5	-0.7	-4.8
Special Broadcasting Service Corporation	-0.4	1.4	-1.2	-1.5	-0.5
Total	247.7	61.7	31.8	50.8	-2.3
Defence					
Department of Defence	243.9	-4,427.1	1,624.1	1,726.1	2,133.9
Defence Material Organisation	0.0	5,669.4	172.0	131.7	143.0
Defence Housing Authority	117.4	152.3	143.8	22.1	-32.4
Department of Veterans' Affairs	2.9	13.2	4.2	0.2	0.6
Australian War Memorial	4.6	9.4	5.0	0.8	-1.2
Total	368.8	1,417.2	1,949.1	1,880.9	2,244.0
Education, Science and Training					
Department of Education, Science and Training	6.2	1.5	0.7	4.2	-2.0
Australian National Training Authority	0.0	-1.0	0.0	0.0	0.0
Australian Research Council	-0.8	3.4	0.1	-0.5	-0.5
Australian Nuclear Science and Technology Organisation	85.5	78.3	5.4	0.2	1.0
Commonwealth Scientific and Industrial Research Organisation	9.1	5.3	6.2	36.8	6.7
Total	99.9	87.5	12.4	40.8	5.2

Table A3: Net capital investment by agency (continued)

	Estimates		Projections		
	2004-05 \$m	2005-06 \$m	2006-07 \$m	2007-08 \$m	2008-09 \$m
Employment and Workplace Relations					
Department of Employment and Workplace Relations	17.2	39.6	6.3	1.8	-11.9
Comcare	0.4	-0.1	0.0	0.0	0.0
Total	17.5	39.5	6.3	1.8	-11.9
Environment and Heritage					
Department of Environment and Heritage	-4.9	-2.7	-5.3	-11.5	-11.7
Bureau of Meteorology	15.1	8.2	11.7	15.0	5.2
Total	10.2	5.5	6.5	3.5	-6.4
Family and Community Services					
Department of Family and Community Services	-33.2	2.5	1.3	1.7	1.6
Total	-33.2	2.5	1.3	1.7	1.6
Finance and Administration					
Department of Finance and Administration	74.1	230.0	-129.2	29.5	-64.6
Australian Electoral Commission	-4.9	1.0	3.0	-1.1	-0.2
Future Fund Management Agency	0.0	1.0	0.0	0.0	0.0
Department of Human Services	50.1	-4.6	1.7	-3.7	-10.3
Centrelink	49.5	28.1	19.9	-6.6	-12.1
Health Insurance Commission	14.9	0.8	-1.9	-3.1	-5.1
Total	183.8	256.3	-106.6	15.1	-92.3
Foreign Affairs and Trade					
Department of Foreign Affairs and Trade	-36.3	221.1	212.9	43.1	-18.7
AusAID	5.1	1.5	5.3	-2.4	-2.9
Australian Trade Commission	0.1	8.2	6.6	3.5	-1.5
Total	-31.1	230.8	224.9	44.3	-23.1
Health and Ageing					
Department of Health and Ageing	-48.2	-32.6	-35.5	-9.3	-7.5
National Blood Authority	1.2	1.9	0.2	-0.4	-0.4
Total	-47.0	-30.7	-35.3	-9.7	-7.9
Immigration and Multicultural and Indigenous Affairs					
Department of Immigration and Multicultural and Indigenous Affairs	42.5	3.9	280.8	-32.7	69.5
Aboriginal and Torres Strait Islanders Land Fund	0.0	0.0	0.0	0.0	0.0
Aboriginal and Torres Strait Islander Services	-48.1	0.0	0.0	0.0	0.0
Total	-5.6	3.9	280.8	-32.7	69.5
Industry, Tourism and Resources					
Department of Industry, Tourism and Resources	16.4	-4.1	1.5	2.2	1.9
Tourism Australia	5.1	-0.9	-0.7	-2.7	-1.9
Total	21.5	-5.0	0.8	-0.5	0.0
Parliament					
Department of Parliamentary Services	-4.2	-27.9	-33.9	-33.7	-34.4
Total	-4.2	-27.9	-33.9	-33.7	-34.4
Prime Minister and Cabinet					
Department of Prime Minister and Cabinet	1.8	8.2	12.6	-5.2	-1.7
National Water Commission	2.0	-0.3	-0.3	-0.3	-0.3
Total	3.8	7.9	12.3	-5.5	-2.0

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Table A3: Net capital investment by agency (continued)

	Estimates		Projections		
	2004-05 \$m	2005-06 \$m	2006-07 \$m	2007-08 \$m	2008-09 \$m
Transport and Regional Services					
Department of Transport and Regional Services	15.6	60.7	-1.9	-6.9	-8.4
Civil Aviation Safety Authority	14.0	4.5	-2.4	-3.8	-5.9
National Capital Authority	1.7	6.3	3.4	0.7	1.3
Total	31.4	71.6	-0.9	-9.9	-13.0
Treasury					
Department of the Treasury	-154.1	-217.6	9.8	6.4	1.2
Australian Bureau of Statistics	0.0	9.9	-5.0	-0.6	-9.4
Australian Securities and Investment Commission	1.9	-1.1	-4.0	-2.0	-0.3
Australian Taxation Office	19.7	37.0	28.3	16.3	8.1
Australian Office of Financial Management	-0.8	-0.8	1.2	-0.6	-0.6
Total	-133.3	-172.6	30.3	19.6	-1.1
Small agencies	42.8	45.6	54.1	50.6	57.8
Whole of government and inter-agency amounts(a)	-1.6	19.7	-236.8	-308.6	-614.8
Total net capital investment	909.4	2,073.1	2,193.3	1,686.1	1,553.0

(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		
	2004-05 \$m	2005-06 \$m	2006-07 \$m	2007-08 \$m	2008-09 \$m
Agriculture, Fisheries and Forestry					
Department of Agriculture, Fisheries and Forestry	6	0	0	0	0
Grains Research and Development Corporation	0	0	0	0	0
Dairy Structural Adjustment Fund	0	0	0	0	0
Total	6	0	0	0	0
Attorney-General's					
Attorney-General's Department	9	13	9	0	0
Australian Customs Service	42	16	17	12	10
Australian Federal Police	30	44	14	12	11
Family Court of Australia	2	0	0	0	0
High Court of Australia	0	0	0	0	0
Total	83	73	40	24	21
Communications, Information					
Technology and the Arts					
Department of Communications, Information Technology and the Arts	0	0	0	0	0
Australian Broadcasting Authority (Administered)	0	3	0	0	0
Australian Broadcasting Corporation	0	0	0	0	0
Australian Communications Authority (Administered)	0	28	0	0	0
Australian Sports Commission	12	21	11	0	0
National Archives of Australia	0	0	0	0	0
National Gallery of Australia	4	4	22	4	4
National Library of Australia	4	7	1	1	1
National Museum of Australia	1	1	3	5	1
Special Broadcasting Service Corporation	6	6	5	4	3
Total	26	70	42	14	9
Defence					
Department of Defence	393	1,121	1,512	1,612	2,018
Defence Material Organisation	0	0	0	0	0
Defence Housing Authority	0	125	0	0	0
Department of Veterans' Affairs	2	6	1	1	1
Australian War Memorial	7	3	0	0	0
Total	402	1,255	1,513	1,613	2,019
Education, Science and Training					
Department of Education, Science and Training	8	0	0	0	0
Australian National Training Authority	0	0	0	0	0
Australian Research Council	0	0	0	0	0
Australian Nuclear Science and Technology Organisation	43	20	0	0	0
Commonwealth Scientific and Industrial Research Organisation	0	0	0	0	0
Total	51	20	0	0	0

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Table A4: Capital appropriations by portfolio (continued)

	Estimates		Projections		
	2004-05 \$m	2005-06 \$m	2006-07 \$m	2007-08 \$m	2008-09 \$m
Employment and Workplace Relations					
Department of Employment and Workplace Relations	26	46	13	6	0
Comcare	0	0	0	0	0
Total	26	46	13	6	0
Environment and Heritage					
Department of Environment and Heritage	0	5	2	0	0
Bureau of Meteorology	9	13	17	17	5
Total	9	18	19	17	5
Family and Community Services					
Department of Family and Community Services	1	1	0	0	0
Total	1	1	0	0	0
Finance and Administration					
Department of Finance and Administration	988	1,044	965	880	958
Australian Electoral Commission	2	2	1	1	2
Future Fund Management Agency	0	16,138	0	0	0
Department of Human Services	0	0	0	0	0
Centrelink	38	54	26	15	0
Health Insurance Commission	20	4	2	1	0
Total	1,048	17,242	994	898	960
Foreign Affairs and Trade					
Department of Foreign Affairs and Trade	82	77	71	87	1
AusAID	97	36	29	16	8
Australian Trade Commission	6	9	8	5	0
Total	185	122	108	107	9
Health and Ageing					
Department of Health and Ageing	60	58	56	48	48
National Blood Authority	0	0	0	0	0
Total	60	58	57	48	48
Immigration and Multicultural and Indigenous Affairs					
Department of Immigration and Multicultural and Indigenous Affairs	60	31	33	25	42
Aboriginal and Torres Strait Islanders Land Fund	0	0	0	0	0
Aboriginal and Torres Strait Islander Services	0	0	0	0	0
Total	60	31	33	25	42
Industry, Tourism and Resources					
Department of Industry, Tourism and Resources	172	26	13	34	8
Tourism Australia	1	0	0	0	0
Total	173	26	13	34	8
Parliament					
Department of Parliamentary Services	12	0	0	0	0
Total	12	0	0	0	0
Prime Minister and Cabinet					
Department of Prime Minister and Cabinet	3	10	18	0	0
National Water Commission	2	0	0	0	0
Total	5	10	18	0	0

Part 4: Financial Reporting Standards and Financial Statements

Table A4: Capital appropriations by portfolio (continued)

	Estimates		Projections		
	2004-05 \$m	2005-06 \$m	2006-07 \$m	2007-08 \$m	2008-09 \$m
Transport and Regional Services					
Department of Transport and Regional Services	99	21	7	6	5
Civil Aviation Safety Authority	0	0	0	0	0
National Capital Authority	2	2	2	2	2
Total	101	23	9	8	7
Treasury					
Department of the Treasury	347	89	77	57	36
Australian Bureau of Statistics	0	1	1	1	0
Australian Securities and Investment Commission	12	1	0	0	0
Australian Taxation Office	8	0	0	0	0
Australian Office of Financial Management	161,362	142,625	141,575	138,394	140,570
Total	161,729	142,717	141,653	138,451	140,606
Small agencies	0	0	0	0	0
Whole of government and inter-agency amounts(a)	0	0	0	0	0
Total capital appropriations	163,976	161,713	144,512	141,243	143,733

(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		
	2004-05	2005-06	Change
Agriculture, Fisheries and Forestry			
Department of Agriculture, Fisheries and Forestry	3,832	3,832	0
Australian Fisheries Management Authority	124	124	0
Australian Pesticides and Veterinary Medicines Authority	125	125	0
Australian Wine and Brandy Corporation	54	54	0
Biosecurity Australia	42	100	58
Cotton Research and Development Corporation	11	11	0
Dairy Structural Adjustment Fund	4	4	0
Fisheries Research and Development Corporation	10	10	0
Forest and Wood Products Research and Development Corporation	7	7	0
Grains Research and Development Corporation	50	55	5
Grape and Wine Research and Development Corporation	9	9	0
Land and Water Resources Research and Development Corporation	33	33	0
Rural Industries Research and Development Corporation	17	17	0
Sugar Research and Development Corporation	6	6	0
Wheat Export Authority	12	12	0
Total	4,336	4,399	63
Attorney-General's			
Attorney-General's Department	877	991	114
Administrative Appeals Tribunal	161	161	0
Australian Crime Commission	475	490	15
Australian Customs Service	4,731	4,802	71
Australian Federal Police	4,865	5,191	326
Australian Institute of Criminology	45	42	-3
Australian Law Reform Commission	18	18	0
Australian Security Intelligence Organisation	997	1,244	247
Australian Transaction Reports and Analysis Centre (AUSTRAC)	106	119	13
Criminology Research Council	2	2	0
CrimTrac	52	68	16
Family Court of Australia	680	680	0
Federal Court of Australia	335	338	3
Federal Magistrates Service	114	127	13
High Court of Australia	86	93	7
Human Rights and Equal Opportunity Commission	97	89	-8
Insolvency and Trustee Service Australia	260	260	0
National Native Title Tribunal	255	240	-15
Office of Film and Literature Classification	51	51	0
Office of Parliamentary Counsel	40	45	5
Office of the Director of Public Prosecutions	468	472	4
Office of the Privacy Commissioner	35	35	0
Total	14,750	15,558	808

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

	Average staffing levels		
	2004-05	2005-06	Change
Communication, Information Technology and the Arts			
Department of Communications, Information Technology and the Arts	770	803	33
Australia Business Arts Foundation	28	30	2
Australia Council	135	135	0
Australian Broadcasting Authority	112	112	0
Australian Broadcasting Corporation	4,200	4,200	0
Australian Communications Authority	410	399	-11
Australian Film Commission	275	278	3
Australian Film Television and Radio School	148	158	10
Australian Government Information Management Office	33	0	-33
Australian National Maritime Museum	100	105	5
Australian Sports Commission	551	628	77
Australian Sports Drug Agency	38	47	9
Bundanon Trust	12	14	2
Film Australia	53	55	2
National Archives of Australia	420	452	32
National Gallery of Australia	230	228	-2
National Library of Australia	451	449	-2
National Museum of Australia	220	225	5
Netalet	4	4	0
Special Broadcasting Service	798	790	-8
Total	8,988	9,111	124
Defence			
Department of Defence	17,973	13,282	-4,691
Military Reserves	20,250	20,150	-100
Permanent Military	52,008	52,000	-8
Defence Housing Authority	750	750	0
Defence Materiel Organisation	0	4,448	4,448
Department of Veterans' Affairs	2,487	2,468	-19
Australian War Memorial	278	282	4
Total	93,746	93,380	-366
Education, Science and Training			
Department of Education, Science and Training	1,835	2,000	165
Australian Institute of Aboriginal and Torres Strait Islander Studies	108	110	2
Australian Institute of Marine Science	162	168	6
Australian National Training Authority	83	0	-83
Australian Nuclear Science and Technology Organisation	835	838	3
Australian Research Council	64	76	12
Commonwealth Scientific and Industrial Research Organisation	6,016	6,030	14
Total	9,103	9,222	119
Employment and Workplace Relations			
Department of Employment and Workplace Relations	2,735	3,160	425
Australian Industrial Registry	249	257	8
Comcare	333	348	15
Equal Opportunity for Women in the Workplace Agency	21	21	0
Indigenous Business Australia	47	126	79
National Occupation Health and Safety Commission	50	0	-50
Total	3,435	3,912	477

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

	Average staffing levels		
	2004-05	2005-06	Change
Environment and Heritage			
Department of the Environment and Heritage	1,464	1,612	148
Australian Greenhouse Office	58	0	-58
Bureau of Meteorology	1,413	1,355	-58
Director of National Parks	275	275	0
Great Barrier Reef Marine Park Authority	180	179	-1
National Oceans Office	15	0	-15
Office of the Renewable Energy Regulator	10	11	1
Sydney Harbour Federation Trust	46	50	4
Total	3,461	3,482	21
Family and Community Services			
Department of Family and Community Services	1,770	1,770	0
Aboriginal Hostels Limited	385	385	0
Australian Institute of Family Studies	55	55	0
Total	2,210	2,210	0
Finance and Administration			
Department of Finance and Administration	1,056	1,248	192
Australian Electoral Commission	807	775	-32
Commonwealth Grants Commission	48	48	0
Commonwealth Superannuation Administration (ComSuper)	384	384	0
Department of Human Services	4,508	4,613	105
Centrelink	23,400	22,950	-450
Health Insurance Commission	5,150	5,050	-100
Total	35,353	35,068	-285
Foreign Affairs and Trade			
Department of Foreign Affairs and Trade	3,138	3,161	23
AusAID	510	482	-28
Australian Trade Commission	1,056	1,094	38
Australia-Japan Foundation	6	6	0
Australian Centre for International Agricultural Research	62	63	1
Total	4,772	4,806	34
Health and Ageing			
Department of Health and Ageing	3,805	3,927	122
Aged Care Standards and Accreditation Agency	151	191	40
Australian Institute of Health and Welfare	186	192	6
Australian Radiation Protection and Nuclear Safety Agency	122	126	4
Food Standards Australia New Zealand	126	122	-4
General Practice Education and Training Limited	27	29	2
National Blood Authority	34	40	6
National Institute of Clinical Studies Australia Limited	18	22	4
Private Health Insurance Administration Council	13	15	2
Private Health Insurance Ombudsman	8	8	0
Professional Services Review	35	30	-5
Total	4,525	4,702	177
Immigration and Multicultural and Indigenous Affairs			
Department of Immigration and Multicultural and Indigenous Affairs	5,692	5,747	55
Migration Review Tribunal	174	174	0
Refugee Review Tribunal	190	190	0
Indigenous Land Corporation	130	130	0
Torres Strait Regional Authority	50	50	0
Total	6,236	6,291	55

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

	Average staffing levels		
	2004-05	2005-06	Change
Industry Tourism and Resources			
Department of Industry, Tourism and Resources	1,742	1,750	8
Geoscience Australia	626	646	20
IP Australia	775	795	20
National Offshore Petroleum Safety Authority	13	34	21
Tourism Australia	245	245	0
Total	3,401	3,470	69
Parliament			
Department of Parliamentary Services	845	845	0
Department of the House of Representatives	166	166	0
Department of the Senate	169	169	0
Total	1,180	1,180	0
Prime Minister and Cabinet			
Department of the Prime Minister and Cabinet	375	450	75
Australian National Audit Office	290	300	10
Australian Public Service Commission	187	179	-8
National Water Commission	22	52	30
Office of National Assessments	95	125	30
Office of the Commonwealth Ombudsman	102	102	0
Office of the Inspector-General of Intelligence and Security	6	7	1
Office of the Official Secretary to the Governor-General	83	91	8
Total	1,160	1,306	146
Transport and Regional Services			
Department of Transport and Regional Services	1,038	1,192	154
Australian Maritime Safety Authority	237	241	4
Civil Aviation Safety Authority	680	650	-30
National Capital Authority	86	87	1
Total	2,041	2,170	129
Treasury			
Department of the Treasury	890	934	44
Australian Bureau of Statistics	2,652	2,711	59
Australian Competition and Consumer Commission	481	511	30
Australian Office of Finance Management	34	35	1
Australian Prudential Regulation Authority	561	572	11
Australian Securities and Investments Commission	1,571	1,534	-37
Australian Taxation Office	20,800	20,792	-8
Corporations and Market Advisory Committee	3	3	0
Inspector General of Taxation	6	6	0
National Competition Council	20	20	0
Productivity Commission	200	200	0
Total	27,218	27,318	100

(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.

