

STATEMENT 13: HISTORICAL AUSTRALIAN GOVERNMENT DATA

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

Table 1: Australian Government general government sector receipts, payments and underlying cash balance	13-4
Table 2: Australian Government general government sector taxation receipts, non-taxation receipts and total receipts	13-5
Table 3: Australian Government general government sector net debt and net interest payments	13-6
Table 4: Australian Government general government sector revenue, expenses, net capital investment, fiscal balance and net worth	13-7
Table 5: Australian Government general government sector accrual taxation revenue, non-taxation revenue and total revenue	13-8
Table 6: Australian Government cash receipts, payments and surplus by institutional sector	13-9
Table 7: Australian Government accrual revenue, expenses and fiscal balance by institutional sector	13-10

STATEMENT 13: HISTORICAL AUSTRALIAN GOVERNMENT DATA

Statement 13 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 1999-2000 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

Statement 13: Historical Australian Government Data

- 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.

Occasionally classification changes are made that require revisions to the historic series. Where appropriate, the changes are back-cast to 1999-2000 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 the 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 1: Australian Government general government sector receipts, payments and underlying cash balance^(a)

	Receipts			Payments			Future Fund earnings	Underlying cash balance(b)	
	\$m	Per cent		\$m	Per cent		\$m	\$m	Per cent of GDP
		real growth	Per cent of GDP		real growth	Per cent of GDP			
1972-73	9,414	0.4	19.8	9,120	7.5	19.2	-	294	0.6
1973-74	11,890	10.4	20.6	10,829	3.8	18.8	-	1,061	1.8
1974-75	15,325	5.8	22.6	15,275	15.8	22.5	-	50	0.1
1975-76	18,316	3.6	23.0	19,876	12.8	25.0	-	-1,560	-2.0
1976-77	21,418	4.2	23.3	22,657	1.6	24.7	-	-1,239	-1.4
1977-78	23,491	0.9	23.4	25,489	3.5	25.4	-	-1,998	-2.0
1978-79	25,666	3.0	22.6	27,753	2.7	24.4	-	-2,087	-1.8
1979-80	29,780	5.9	23.1	31,041	2.1	24.1	-	-1,261	-1.0
1980-81	35,148	6.9	24.1	35,260	2.9	24.2	-	-112	-0.1
1981-82	40,831	2.9	24.3	40,394	1.4	24.0	-	437	0.3
1982-83	44,675	-1.7	24.7	47,907	6.5	26.5	-	-3,232	-1.8
1983-84	49,102	2.9	24.0	55,966	9.4	27.4	-	-6,864	-3.4
1984-85	57,758	11.8	25.6	63,639	8.1	28.2	-	-5,881	-2.6
1985-86	64,845	5.8	26.1	69,838	3.4	28.1	-	-4,993	-2.0
1986-87	73,145	5.1	26.9	75,392	0.6	27.7	-	-2,247	-0.8
1987-88	81,217	3.3	26.1	79,440	-2.0	25.6	-	1,777	0.6
1988-89	88,369	0.3	25.1	82,202	-4.6	23.4	-	6,167	1.8
1989-90	95,517	1.7	24.8	88,882	1.7	23.1	-	6,635	1.7
1990-91	97,705	-2.5	24.6	97,333	4.4	24.5	-	372	0.1
1991-92	92,966	-6.9	22.9	104,551	5.1	25.7	-	-11,585	-2.8
1992-93	94,448	0.5	22.2	111,484	5.5	26.2	-	-17,036	-4.0
1993-94	100,142	5.2	22.4	117,252	4.3	26.3	-	-17,110	-3.8
1994-95	109,720	8.7	23.3	122,901	4.0	26.1	-	-13,181	-2.8
1995-96	121,105	7.7	24.2	131,182	4.2	26.2	-	-10,077	-2.0
1996-97	129,845	5.2	24.6	135,126	1.0	25.6	-	-5,281	-1.0
1997-98	135,779	3.1	24.3	134,608	-1.8	24.1	-	1,171	0.2
1998-99	146,496	7.4	24.8	142,159	5.2	24.1	-	4,337	0.7
1999-00	165,806	na	26.6	152,747	na	24.5	-	13,059	2.1
2000-01	160,829	-7.2	24.1	154,858	-3.0	23.2	-	5,970	0.9
2001-02	162,524	-1.2	22.8	163,507	3.3	22.9	-	-983	-0.1
2002-03	176,147	5.0	23.2	168,661	0.0	22.2	-	7,486	1.0
2003-04	186,971	2.4	23.0	178,935	2.4	22.0	-	8,036	1.0
2004-05(e)	202,662	4.3	23.5	193,441	4.1	22.4	-	9,221	1.1
2005-06(e)	214,515	1.3	23.1	205,132	1.5	22.1	462	8,921	1.0
2006-07(p)	221,891	2.7	22.9	213,015	3.1	22.0	943	7,933	0.8
2007-08(p)	232,525	4.1	23.1	223,029	4.0	22.1	997	8,500	0.8
2008-09(p)	244,245	3.1	23.0	233,907	2.9	22.1	1,054	9,284	0.9

(a) There is a break in the series between 1998-99 and 1999-2000. Data for the years up to and including 1998-99 are consistent with the cash ABS GFS reporting requirements. From 1999-2000 onwards, 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.

Statement 13: Historical Australian Government Data

Table 2: Australian Government general government sector taxation receipts, non-taxation receipts and total receipts^(a)

	Taxation receipts			Non-taxation receipts			Total receipts		
	\$m	Per cent	Per cent of GDP	\$m	Per cent	Per cent of GDP	\$m	Per cent	Per cent of GDP
		real growth			real growth			real growth	
1971-72	7,887	3.3	18.6	940	3.3	2.2	8,827	3.3	20.9
1972-73	8,411	0.4	17.7	1,003	0.4	2.1	9,414	0.4	19.8
1973-74	10,832	12.6	18.8	1,058	-7.8	1.8	11,890	10.4	20.6
1974-75	14,141	7.2	20.8	1,184	-8.1	1.7	15,325	5.8	22.6
1975-76	16,920	3.7	21.3	1,396	2.2	1.8	18,316	3.6	23.0
1976-77	19,714	3.8	21.5	1,704	8.7	1.9	21,418	4.2	23.3
1977-78	21,428	0.0	21.4	2,063	11.3	2.1	23,491	0.9	23.4
1978-79	23,409	3.0	20.6	2,257	3.2	2.0	25,666	3.0	22.6
1979-80	27,473	7.1	21.3	2,307	-6.7	1.8	29,780	5.9	23.1
1980-81	32,641	7.6	22.4	2,507	-1.5	1.7	35,148	6.9	24.1
1981-82	37,880	2.7	22.5	2,951	4.2	1.8	40,831	2.9	24.3
1982-83	41,025	-2.7	22.7	3,650	11.1	2.0	44,675	-1.7	24.7
1983-84	44,849	2.3	21.9	4,253	9.1	2.1	49,102	2.9	24.0
1984-85	52,970	12.3	23.5	4,788	7.0	2.1	57,758	11.8	25.6
1985-86	58,841	4.7	23.7	6,004	18.2	2.4	64,845	5.8	26.1
1986-87	66,467	5.3	24.4	6,678	3.7	2.5	73,145	5.1	26.9
1987-88	75,076	5.1	24.2	6,141	-14.5	2.0	81,217	3.3	26.1
1988-89	83,452	2.4	23.7	4,917	-26.2	1.4	88,369	0.3	25.1
1989-90	90,773	2.3	23.6	4,744	-9.2	1.2	95,517	1.7	24.8
1990-91	92,739	-2.6	23.3	4,966	-0.2	1.2	97,705	-2.5	24.6
1991-92	87,364	-7.9	21.5	5,602	10.3	1.4	92,966	-6.9	22.9
1992-93	88,760	0.6	20.8	5,688	0.5	1.3	94,448	0.5	22.2
1993-94	93,362	4.3	20.9	6,780	18.2	1.5	100,142	5.2	22.4
1994-95	104,921	11.5	22.3	4,799	-29.7	1.0	109,720	8.7	23.3
1995-96	115,700	7.6	23.1	5,405	9.9	1.1	121,105	7.7	24.2
1996-97	124,559	5.6	23.6	5,286	-4.1	1.0	129,845	5.2	24.6
1997-98	130,984	3.7	23.4	4,795	-10.6	0.9	135,779	3.1	24.3
1998-99	141,105	7.3	23.9	5,391	11.9	0.9	146,496	7.4	24.8
1999-00	150,695	na	24.2	15,111	na	2.4	165,806	na	26.6
2000-01	146,056	-7.2	21.9	14,774	-6.4	2.2	160,829	-7.2	24.1
2001-02	147,544	-1.2	20.7	14,980	-0.8	2.1	162,524	-1.2	22.8
2002-03	160,661	5.5	21.2	15,487	0.2	2.0	176,147	5.0	23.2
2003-04	172,243	3.4	21.2	14,729	-8.2	1.8	186,971	2.4	23.0
2004-05(e)	186,205	4.1	21.6	16,457	7.6	1.9	202,662	4.3	23.5
2005-06(e)	197,829	1.6	21.3	16,686	-3.0	1.8	214,515	1.3	23.1
2006-07(p)	204,975	2.9	21.2	16,917	0.7	1.7	221,891	2.7	22.9
2007-08(p)	214,781	4.1	21.3	17,744	4.2	1.8	232,525	4.1	23.1
2008-09(p)	225,895	3.2	21.3	18,350	1.5	1.7	244,245	3.1	23.0

(a) There is a break in the series between 1998-99 and 1999-2000. Data for the years up to and including 1998-99 are consistent with the cash ABS GFS reporting requirements. From 1999-2000 onwards, 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.

(e) Estimates.

(p) Projections.

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

Table 3: 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
1973-74	-1,851	-3.2	-306	-0.5
1974-75	-1,901	-2.8	-267	-0.4
1975-76	-341	-0.4	-389	-0.5
1976-77	898	1.0	-161	-0.2
1977-78	2,896	2.9	-106	-0.1
1978-79	4,983	4.4	126	0.1
1979-80	6,244	4.8	290	0.2
1980-81	6,356	4.4	444	0.3
1981-82	5,919	3.5	475	0.3
1982-83	9,151	5.1	654	0.4
1983-84	16,015	7.8	1,327	0.6
1984-85	21,896	9.7	2,462	1.1
1985-86	26,889	10.8	3,626	1.5
1986-87	29,136	10.7	4,387	1.6
1987-88	27,359	8.8	4,019	1.3
1988-89	21,982	6.2	3,722	1.1
1989-90	16,121	4.2	3,848	1.0
1990-91	16,936	4.3	2,834	0.7
1991-92	31,132	7.7	2,739	0.7
1992-93	55,218	13.0	2,912	0.7
1993-94	70,223	15.7	4,549	1.0
1994-95	83,492	17.8	6,310	1.3
1995-96	95,831	19.1	7,812	1.6
1996-97	96,281	18.2	8,449	1.6
1997-98	82,935	14.8	7,381	1.3
1998-99	70,402	11.9	6,901	1.2
1999-00	53,768	8.6	6,014	1.0
2000-01	42,651	6.4	4,855	0.7
2001-02	38,024	5.3	4,238	0.6
2002-03	29,665	3.9	3,641	0.5
2003-04	23,421	2.9	2,994	0.4
2004-05(e)	16,328	1.9	2,396	0.3
2005-06(e)	6,080	0.7	2,759	0.3
2006-07(p)	-14,031	-1.5	1,159	0.1
2007-08(p)	-34,649	-3.4	-249	0.0
2008-09(p)	-56,389	-5.3	-1,339	-0.1

(a) There is a break in the net debt and net interest series between 1998-99 and 1999-2000 (the first year of accrual budgeting). Up to 1998-99, Australian Government general government debt instruments are valued at historic cost. From 1999-2000 onwards, 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 4: Australian Government general government sector revenue, expenses, net capital investment, fiscal balance and net worth^(a)

	Revenue		Expenses(d)		Net capital investment		Fiscal balance(d)		Net worth(b)(c)(d)	
	\$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
1997-98	146,820	26.3	148,646	26.6	147	0.0	-1,973	-0.4	-68,544	-12.3
1998-99	151,897	25.8	146,620	24.9	1,433	0.2	3,844	0.7	-76,150	-12.9
1999-00	166,875	26.8	156,209	25.1	-1,225	-0.2	11,892	1.9	-40,552	-6.5
2000-01	161,789	24.2	157,382	23.5	-1,168	-0.2	5,575	0.8	-43,299	-6.5
2001-02	162,599	22.8	166,401	23.3	-369	-0.1	-3,433	-0.5	-48,429	-6.8
2002-03	175,191	23.1	170,676	22.5	-219	0.0	4,734	0.6	-53,251	-7.0
2003-04	187,559	23.1	182,005	22.4	724	0.1	4,830	0.6	-39,544	-4.9
2004-05(e)	202,666	23.5	195,012	22.6	652	0.1	7,003	0.8	-34,126	-4.0
2005-06(e)	214,511	23.1	206,081	22.2	1,020	0.1	7,410	0.8	-27,779	-3.0
2006-07(p)	222,882	23.0	214,806	22.2	617	0.1	7,458	0.8	-20,421	-2.1
2007-08(p)	233,405	23.2	225,400	22.4	1	0.0	8,003	0.8	-13,708	-1.4
2008-09(p)	245,326	23.1	236,568	22.3	-264	0.0	9,022	0.9	-5,922	-0.6

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

(b) There is a break in the net worth series between 1998-99 and 1999-2000. Data up to 1998-99 are sourced from the Australian Government's Consolidated Financial Statements based on Australian accounting standards. Data beginning in 1999-2000 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.

(c) Following advice from the ABS, the net worth series has been revised back to 1999-2000 to remove dividends payable from the measurement of the general government sector's equity holding in the public financial corporations sector. From 2002-03 net worth also includes the initial recognition of a provision for asbestos related claims. At the time of the *Final Budget Outcome 2002-03*, a reliable actuarial measure was not available. Following an actuarial review a provision for asbestos related claims was included in the audited *Consolidated Financial Statements 2002-03*.

(d) The increases in expenses and decreases in fiscal balance and net worth arise from a change in recognition of family tax benefits and other expenses from a cash to an accrual basis.

(e) Estimates.

(p) Projections.

Table 5: Australian Government general government sector accrual 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
2000-01	151,437	na	22.7	10,352	na	1.5	161,789	na	24.2
2001-02	150,077	-3.1	21.0	12,522	18.3	1.8	162,599	-1.7	22.8
2002-03	163,232	5.4	21.5	11,958	-7.4	1.6	175,191	4.4	23.1
2003-04	175,058	3.5	21.5	12,501	0.9	1.5	187,559	3.3	23.1
2004-05(e)	190,201	4.6	22.0	12,465	-4.0	1.4	202,666	4.0	23.5
2005-06(e)	201,267	1.2	21.7	13,245	1.7	1.4	214,511	1.3	23.1
2006-07(p)	208,999	3.1	21.6	13,883	4.1	1.4	222,882	3.2	23.0
2007-08(p)	218,798	4.0	21.7	14,607	4.5	1.4	233,405	4.0	23.2
2008-09(p)	230,120	3.2	21.7	15,206	2.1	1.4	245,326	3.1	23.1

(e) Estimates.

(p) Projections.

na Data not available.

Table 6: Australian Government cash receipts, payments and surplus by institutional sector (\$m)^(a)

	General government				Public non-financial corporations				Non-financial public sector					
	Underlying cash balance(b)		Receipts		Payments		Cash surplus		Receipts		Payments		Cash surplus(b)	
	Receipts	Payments	Receipts	Payments	Receipts	Payments	Receipts	Payments	Receipts	Payments	Receipts	Payments	Receipts	Payments
1988-89	88,369	82,202	6,167	4177	6035	257	91544	87188	6424					
1989-90	95,517	88,882	6,635	3,926	11,322	-5,261	98,387	99,081	1,374					
1990-91	97,705	97,333	372	4,804	9,351	-2,139	101,315	105,476	-1,767					
1991-92	92,966	104,551	-11,585	3,899	7,713	101	95,063	110,448	-11,484					
1992-93	94,448	111,484	-17,036	4,385	7,819	-196	97,327	117,775	-17,232					
1993-94	100,142	117,252	-17,110	5,178	6,476	1,482	103,065	121,457	-15,628					
1994-95	109,720	122,901	-13,181	5,262	7,318	1,956	113,013	128,247	-11,225					
1995-96	121,105	131,182	-10,077	4,927	8,190	-527	123,269	136,607	-10,604					
1996-97	129,845	135,126	-5,281	4,782	7,373	473	131,512	139,385	-4,808					
1997-98	135,779	134,608	1,171	6,238	7,923	1,119	139,560	140,006	2,290					
1998-99	146,496	142,159	4,337	na	na	-353	na	na	3,984					
1999-00	165,806	152,747	13,059	na	na	-2,594	na	na	10,465					
2000-01	160,829	154,858	5,970	na	na	391	na	na	6,362					
2001-02	162,524	163,507	-983	na	na	1,210	na	na	227					
2002-03	176,147	168,661	7,486	na	na	1,280	na	na	8,766					
2003-04	186,971	178,935	8,036	na	na	1,575	na	na	9,611					
2004-05(e)	202,662	193,441	9,221	na	na	1,288	na	na	10,509					
2005-06(e)	214,515	205,132	8,921	na	na	433	na	na	9,354					
2006-07(p)	221,891	213,015	7,933	na	na	na	na	na	na					
2007-08(p)	232,525	223,029	8,500	na	na	na	na	na	na					
2008-09(p)	244,245	233,907	9,284	na	na	na	na	na	na					

(a) There is a break in the series between 1998-99 and 1999-2000. Data for the years up to and including 1998-99 are consistent with the cash ABS GFS reporting requirements. From 1999-2000 onwards, 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 which encompasses measures derived under both cash and accrual accounting should be used with caution.

(b) These items exclude expected Future Fund earnings. Expected Future Fund earnings are shown in Table 1.

(e) Estimates.

(p) Projections.

na Data not available.

Table 7: 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(b)	Fiscal balance(b)
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	166,875	156,209	11,892	25,485	23,542	1,062	188,412	174,646	12,953
2000-01	161,789	157,382	5,575	25,869	24,762	-826	183,052	177,538	4,750
2001-02	162,599	166,401	-3,433	26,638	25,341	793	184,629	187,134	-2,640
2002-03	175,191	170,676	4,734	24,339	22,916	1,975	194,402	188,507	6,709
2003-04	187,559	182,005	4,830	25,449	23,444	2,143	207,263	199,705	6,973
2004-05(e)	202,666	195,012	7,003	26,693	24,924	1,475	224,395	214,972	8,478
2005-06(e)	214,511	206,081	7,410	27,778	26,886	213	236,778	227,456	7,623
2006-07(p)	222,882	214,806	7,458	na	na	na	na	na	na
2007-08(p)	233,405	225,400	8,003	na	na	na	na	na	na
2008-09(p)	245,326	236,568	9,022	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) The increases in expenses and decreases in fiscal balance and net worth arise from a change in recognition of family tax benefits and other expenses from a cash to an accrual basis.

(e) Estimates.

(p) Projections.

na Data not available.