

STATEMENT 10: AUSTRALIAN ACCOUNTING STANDARDS FINANCIAL STATEMENTS

This statement presents financial statements that have been prepared on an accrual basis in accordance with applicable Australian Accounting Standards (AAS), being the Australian Equivalents to International Financial Reporting Standards (AEIFRS) and AAS 31 *Financial Reporting by Governments*, except where departures from the standard are identified in Note 1.

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

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Table 1: Australian Government general government sector income statement

	Note	Estimates		Projections		
		2006-07 \$m	2007-08 \$m	2008-09 \$m	2009-10 \$m	2010-11 \$m
Revenues						
Taxation						
Income tax	3	188,530	198,530	210,750	223,100	233,270
Indirect tax	4	29,510	30,150	30,820	31,150	31,550
Other taxes		2,227	2,192	2,312	2,201	2,257
Total taxation revenue		220,267	230,872	243,882	256,451	267,077
Non-taxation						
Sales of goods and services		5,070	5,275	5,413	5,591	6,000
Interest and dividends	5	8,428	8,718	9,056	9,824	10,429
Other sources of non-tax revenue	6	3,586	3,499	3,620	3,748	4,562
Total non-tax revenue		17,084	17,492	18,090	19,163	20,992
Total revenue		237,351	248,364	261,972	275,615	288,069
Gains						
Net foreign exchange gains		0	0	0	0	0
Net gains from sale of assets		0	25	1,265	0	4
Other gains		14,941	1,442	3,140	3,913	4,178
Total Gains		14,941	1,466	4,405	3,913	4,182
Income		252,293	249,831	266,377	279,528	292,251
Expenses						
Goods and services						
Employees	7	25,105	26,823	27,358	28,219	29,813
Suppliers	8	19,614	22,857	22,661	22,530	22,923
Depreciation and amortisation	9	4,899	5,216	5,378	5,317	5,193
Net write-down and impairment of assets and fair value losses		3,812	4,023	4,007	4,163	4,322
Net foreign exchange losses		52	0	0	0	0
Net losses from sale of assets		1,040	0	0	0	0
Other goods and services expenses	10	7,947	8,348	8,827	9,612	10,306
Total goods and services		62,469	67,267	68,232	69,842	72,557
Subsidies benefits and grants						
Personal benefits		99,959	103,533	110,700	118,299	126,424
Subsidies		11,904	12,920	13,568	14,228	14,566
Grants	11	44,492	48,575	50,155	51,983	53,841
Total subsidies benefits and grants		156,355	165,028	174,423	184,510	194,831
Borrowing costs						
Interest		5,730	5,481	5,040	4,754	4,377
Other borrowing costs		31	34	30	30	30
Total interest and other borrowing costs		5,761	5,515	5,070	4,784	4,407
Total expenses		224,584	237,810	247,724	259,136	271,796
Operating result		27,708	12,021	18,653	20,392	20,455

Statement 10: Australian Accounting Standards Financial Statements

Table 2: Australian Government general government sector balance sheet

	Note	Estimates		Projections		
		2006-07 \$m	2007-08 \$m	2008-09 \$m	2009-10 \$m	2010-11 \$m
Assets						
Financial assets						
Cash		2,008	2,348	2,778	2,297	2,121
Receivables	12	39,962	35,579	37,834	40,105	42,745
Investments		98,637	119,057	135,780	152,353	161,321
Equity accounted investments		616	616	616	616	616
Accrued revenue		2,908	3,044	3,207	3,331	3,206
Other financial assets		23	24	25	25	27
Total financial assets		144,155	160,668	180,240	198,726	210,035
Non-financial assets						
Land and buildings	13	21,374	22,059	23,303	24,007	24,753
Infrastructure		43,404	45,797	48,936	52,765	57,002
Heritage and cultural assets		8,074	8,109	8,134	8,164	8,188
Intangibles		2,148	2,442	2,479	2,414	2,323
Investment property		262	207	117	139	390
Biological assets		2	3	4	5	6
Assets held for sale		370	327	330	331	331
Inventories		5,532	5,643	5,830	6,045	6,456
Other non-financial assets		4,212	3,006	1,800	1,384	904
Total non-financial assets		85,378	87,593	90,934	95,255	100,353
Total assets		229,533	248,261	271,173	293,981	310,387
Liabilities						
Debt						
Government securities		57,275	59,269	59,355	58,723	50,715
Loans		4,743	4,829	4,672	4,565	4,746
Leases		344	319	780	745	705
Deposits		300	300	300	300	300
Overdrafts		0	0	0	0	0
Other debt		1,184	1,186	1,173	1,153	1,149
Total debt		63,846	65,903	66,280	65,485	57,616
Provisions and payables						
Employees	14	110,960	115,017	119,079	123,168	127,326
Suppliers		2,873	2,954	3,039	3,110	3,184
Personal benefits payable		8,108	8,430	8,633	8,712	9,022
Subsidies payable		1,383	1,323	1,243	1,168	1,195
Grants payable	15	9,562	9,989	10,414	10,776	11,273
Other provisions and payables		13,064	12,666	12,699	12,756	12,788
Total provisions and payables		145,948	150,379	155,107	159,689	164,789
Liabilities associated with assets held for sale						
		0	0	0	0	0
Total liabilities		209,795	216,282	221,387	225,175	222,404
Net assets		19,738	31,979	49,787	68,807	87,983
Equity						
Accumulated results		-37,173	-25,187	-6,365	14,407	35,354
Reserves		56,911	57,167	56,152	54,399	52,629
Capital		0	0	0	0	0
Total equity		19,738	31,979	49,787	68,807	87,983

Table 3: Australian Government general government sector statement of changes in equity

	Accumulated results		Asset revaluation reserve		Other reserves		Contributed equity/capital		Total equity	
	2006-07	2007-08	2006-07	2007-08	2006-07	2007-08	2006-07	2007-08	2006-07	2007-08
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Opening balance										
Balance carried forward from previous period	-37,466	-37,173	17,883	19,711	19,870	37,201	0	0	286	19,738
Adjustment for errors / entity adjustments	-34,057	-27	4	0	34,052	0	0	0	-1	-27
Adjustment for changes in accounting policy	4,880	0	0	0	0	0	0	0	4,880	0
Adjusted opening balance	-66,643	-37,200	17,886	19,711	53,922	37,201	0	0	5,164	19,711
Income and expense										
Revenues and expenses recognised directly in equity	na	na	na	na	0	0	na	na	0	0
Currency translation gain (loss)	na	na	1,364	272	129	0	na	na	1,493	272
Financial asset revaluations	na	na	462	48	na	na	na	na	462	48
Non-financial asset revaluations	na	na	na	na	na	na	na	na	na	na
Total revenues and expenses recognised directly in equity	0	0	1,825	320	129	0	0	0	1,954	320
Net operating result	27,708	12,021	na	na	na	na	na	na	27,708	12,021
Total income and expenses										
Transfers between reserves	-8	23	-8	-16	17	-7	0	0	0	0
Dividends	0	0	0	0	0	0	0	0	0	0
Other movements	1,770	-31	7	3	-16,867	-44	0	0	-15,089	-72
Closing balance	-37,173	-25,187	19,711	20,017	37,201	37,149	0	0	19,738	31,979

Table 3: Australian Government general government sector statement of changes in equity (continued)

	Accumulated results		Asset revaluation reserve		Other reserves		Contributed equity/capital		Total equity	
	2008-09	2009-10	2008-09	2009-10	2008-09	2009-10	2008-09	2009-10	2008-09	2009-10
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Opening balance										
Balance carried forward from previous period	-25,187	-6,365	20,017	20,097	37,149	36,055	0	0	31,979	49,787
Adjustment for errors / entity adjustments	-17	-20	0	0	0	0	0	0	-17	-20
Adjustment for changes in accounting policy	0	0	0	0	0	0	0	0	0	0
Adjusted opening balance	-25,205	-6,386	20,017	20,097	37,150	36,055	0	0	31,962	49,767
Income and expense										
Revenues and expenses recognised directly in equity	na	na	na	na	0	0	na	na	0	0
Currency translation gain (loss)	na	na	35	30	0	0	na	na	35	30
Financial asset revaluations	na	na	38	44	na	na	na	na	38	44
Non-financial asset revaluations										
Total revenues and expenses recognised directly in equity	0	0	73	74	0	0	0	0	73	74
Net operating result	18,653	20,392	na	na	na	na	na	na	18,653	20,392
Total income and expenses										
Transfers between reserves	-8	-7	2	1	6	6	0	0	0	0
Dividends	0	0	0	0	0	0	0	0	0	0
Other movements	194	408	5	6	-1,101	-1,840	0	0	-902	-1,426
Closing balance	-6,365	14,407	20,097	20,178	36,055	34,221	0	0	49,787	68,807

Table 3: Australian Government general government sector statement of changes in equity (continued)

	Accumulated results		Asset revaluation reserve		Other reserves		Contributed equity/capital		Total equity	
	2010-11	2010-11	2010-11	2010-11	2010-11	2010-11	2010-11	2010-11	2010-11	2010-11
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Opening balance										
Balance carried forward from previous period	14,290	20,178	34,221	0	68,689					
Adjustment for errors / entity adjustments	-76	-1	1	0	-76					
Adjustment for changes in accounting policy	0	0	0	0	0					
Adjusted opening balance	14,214	20,177	34,222	0	68,613					
Income and expense										
Revenues and expenses recognised directly in equity										
Currency translation gain (loss)	na	na	0	na	0					0
Financial asset revaluations	na	30	0	na	0					30
Non-financial asset revaluations	na	33	na	na	na					33
Total revenues and expenses recognised directly in equity	0	63	0	0	0					63
Net operating result	20,455	na	na	na	na					20,455
Total income and expenses										
Transfers between reserves	-5	0	5	0	0					0
Dividends	0	0	0	0	0					0
Other movements	689	6	-1,844	0	-1,148					-1,148
Closing balance	35,354	20,246	32,383	0	87,983					87,983

Table 4: Australian Government general government sector cash flow statement

	Note	Estimates		Projections		
		2006-07 \$m	2007-08 \$m	2008-09 \$m	2009-10 \$m	2010-11 \$m
Operating activities						
Cash received						
Taxation	16	216,321	226,778	239,487	251,998	262,770
Sales of goods and services		5,221	5,437	5,596	5,749	6,160
Interest		5,528	5,676	5,072	5,685	6,194
Dividends		3,120	2,926	3,837	3,949	4,085
GST input credit receipts		3,027	2,988	2,996	3,058	3,121
Other		3,011	3,240	3,338	3,432	4,208
Total operating cash received		236,227	247,045	260,326	273,872	286,538
Cash used						
Payments to employees		21,285	22,738	23,267	24,100	25,625
Payments to suppliers		23,192	26,080	25,897	25,787	26,486
Subsidies paid		11,486	12,346	13,014	13,741	14,076
Personal benefits		98,732	102,934	110,424	118,169	126,110
Grant payments		44,397	47,572	48,708	51,304	53,427
Interest and other financing costs		5,587	5,595	5,197	4,720	5,158
GST payments to taxation authority		79	81	82	85	87
Other		7,441	8,282	8,789	9,596	10,304
Total operating cash used		212,200	225,628	235,379	247,500	261,273
Net cash from operating activities		24,027	21,416	24,947	26,372	25,265
Investing activities						
Cash received						
Proceeds from asset sales program		8,801	6,615	2,015	0	0
Proceeds from sales of property, plant and equipment and intangibles		184	250	222	114	104
Other net investing cash received		289	288	313	331	346
Total investing cash received		9,274	7,154	2,550	445	450
Cash used						
Purchase of property, plant and equipment and intangibles		8,085	8,318	9,342	9,965	9,942
Net loans, advances and HECS		1,152	1,964	2,033	1,923	2,150
Other net investing cash paid		22,982	20,234	15,742	14,606	6,718
Total investing cash used		32,218	30,516	27,116	26,493	18,810
Net cash from investing activities		-22,944	-23,362	-24,566	-26,049	-18,360
Financing activities						
Cash received						
Net cash received from currency issues		0	0	0	0	0
Other		339	0	0	0	0
Total financing cash received		339	0	0	0	0
Cash used						
Net repayments of borrowings		1,312	-2,336	-154	705	6,987
Other		48	50	106	99	94
Total financing cash used		1,359	-2,286	-49	804	7,081
Net cash from financing activities		-1,020	2,286	49	-804	-7,081
Net increase/decrease in cash held	2	63	340	430	-481	-176

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), being the Australian Equivalents to International Financial Reporting Standards (AEIFRS) and AAS 31 *Financial Reporting by Governments* (AAS 31).

AAS requires governments to prepare accrual based general purpose financial reports. This means that assets, liabilities, income 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, an income statement, a balance sheet, a statement of changes in equity, and a cash flow statement have been prepared for the budget year and the three forward years.

The accounting policies in this statement are generally consistent with the accounting policies in 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, GST cash flows and any accrued GST revenues and associated payments to the States are not recorded in the financial statements.

The new AEIFRS standard relating to superannuation is AASB 119 *Employee Benefits*. The standard requires the government bond rate at balance date to be referenced when valuing the superannuation liability, with the relevant bond yield to match the term of the liability. However, the longest maturing government bond is only 10 years, significantly shorter than the term of the superannuation liability. Therefore, in applying this standard, a longer term rate of 6 per cent as determined by actuaries is adopted to discount the liability for budget reporting. Guidance has been sought from the Australian Accounting Standards Board to clarify the differing interpretations in applying AASB 119 for outcomes.

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Note 2: Reconciliation of cash

	Estimates		Projections		
	2006-07	2007-08	2008-09	2009-10	2010-11
	\$m	\$m	\$m	\$m	\$m
Operating result (revenues less expenses)	27,708	12,021	18,653	20,392	20,455
less Revenues not providing cash					
Foreign exchange gains	0	0	0	0	0
Gains from asset sales programme	0	0	1,252	0	0
Gains from sale of assets	6	57	14	0	5
Other	15,310	1,812	3,616	4,421	4,715
Total revenues not providing cash	15,316	1,869	4,882	4,422	4,720
plus Expenses not requiring cash					
Increase/(decrease) in employee entitlements	3,856	4,060	4,062	4,089	4,159
Depreciation/amortisation expense	4,899	5,216	5,378	5,317	5,193
Provision for bad and doubtful debts	450	469	531	571	627
Provision for diminution in value of assets	291	284	154	151	144
Losses from asset sales programme	1,040	27	0	0	0
Losses from sale of assets	0	0	0	0	0
Foreign exchange losses	52	0	0	0	0
Other	7	-26	-50	-11	-60
Total expenses not requiring cash	10,596	10,030	10,076	10,117	10,063
plus Cash provided by working capital items					
Decrease in inventories	0	0	0	0	0
Decrease in receivables	347	18	0	0	0
Decrease in other financial assets	0	0	0	0	163
Decrease in other non-financial assets	0	873	1,148	435	0
Increase in benefits subsidies and grants payable	1,049	600	524	364	767
Increase in suppliers' liabilities	0	80	85	71	74
Increase in other provisions and payables	469	0	10	192	0
Total cash provided by working capital items	1,865	1,572	1,768	1,061	1,005
less Cash used by working capital items					
Increase in inventories	214	196	243	228	424
Increase in receivables	0	0	229	366	474
Increase in other financial assets	283	79	116	107	0
Increase in other non-financial assets	42	0	0	0	1
Decrease in benefits subsidies and grants payable	260	59	80	76	0
Decrease in other provisions and payables	0	2	0	0	638
Decrease in suppliers' liabilities	28	0	0	0	0
Total cash used by working capital items	826	337	667	776	1,537
equals <i>Net cash from/(to) operating activities</i>	24,027	21,416	24,947	26,372	25,265
<i>plus Net cash from/(to) investing activities</i>	-22,944	-23,362	-24,566	-26,049	-18,360
Net cash from operating activities and investment	1,083	-1,945	381	323	6,905
<i>plus Net cash from/(to) financing activities</i>	-1,020	2,286	49	-804	-7,081
equals Net (decrease)/increase in cash	63	340	430	-481	-176

Note 2(a): Consolidated Revenue Fund

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

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

	Estimates		Projections		
	2006-07 \$m	2007-08 \$m	2008-09 \$m	2009-10 \$m	2010-11 \$m
Total general government sector cash (Statement 10)	2,008	2,348	2,778	2,297	2,121
<i>less</i> CAC Agency cash balances	978	1,029	1,063	1,134	1,146
<i>plus</i> Special public monies	105	107	110	113	115
Balance of Consolidated Revenue Fund at 30 June	1,135	1,426	1,825	1,276	1,090

Further information on the Consolidated Revenue Fund is included in Budget Paper No. 4, *Agency Resourcing 2007-08*.

Note 3: Income taxation revenue

	Estimates		Projections		
	2006-07 \$m	2007-08 \$m	2008-09 \$m	2009-10 \$m	2010-11 \$m
Individuals and other withholding taxes					
Gross income tax withholding	107,710	111,360	118,040	127,020	136,590
Gross other individuals	26,820	27,560	28,860	30,200	31,050
<i>less</i> : Refunds	17,140	19,360	21,190	22,530	23,980
Total individuals and other withholding taxation	117,390	119,560	125,710	134,690	143,660
Fringe benefits tax	3,850	4,110	4,280	4,510	4,730
Superannuation funds					
Contributions and earnings	7,190	8,210	9,720	10,320	10,820
Surcharge	270	90	10	10	20
Total superannuation taxation	7,460	8,300	9,730	10,330	10,840
Company tax	58,270	64,580	68,580	70,510	71,830
Petroleum resource rent tax	1,560	1,980	2,450	3,060	2,210
Total income taxation revenue	188,530	198,530	210,750	223,100	233,270

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Note 4: Indirect taxation revenue

	Estimates		Projections		
	2006-07 \$m	2007-08 \$m	2008-09 \$m	2009-10 \$m	2010-11 \$m
Excise duty					
Petroleum and other fuel products	14,150	14,420	14,700	15,110	15,620
Crude oil	530	310	160	150	210
Other excise	8,050	8,220	8,370	8,530	8,670
Total excise duty revenue	22,730	22,950	23,230	23,790	24,500
Customs duty revenue					
Textiles, clothing and footwear	920	1,000	1,060	830	590
Passenger motor vehicles	1,250	1,340	1,400	1,100	730
Excise-like goods	2,160	2,270	2,390	2,530	2,670
Other imports	1,500	1,580	1,680	1,790	1,910
less: Refunds and drawbacks	230	230	240	240	240
Total customs duty revenue	5,600	5,960	6,290	6,010	5,660
Other indirect tax revenue	1,180	1,240	1,300	1,350	1,390
GST	40,720	43,090	45,500	47,810	50,300
less transfers to States in relation to GST revenue	40,720	43,090	45,500	47,810	50,300
GST revenue	0	0	0	0	0
Mirror taxes	353	371	391	414	438
less transfers to States in relation to mirror tax revenue	353	371	391	414	438
Mirror tax revenue	0	0	0	0	0
Indirect tax revenue	29,510	30,150	30,820	31,150	31,550

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Note 5: Interest and dividend revenue

	Estimates		Projections		
	2006-07	2007-08	2008-09	2009-10	2010-11
	\$m	\$m	\$m	\$m	\$m
Interest					
Interest from other governments					
State and Territory debt	15	16	15	14	13
Housing agreements	192	188	183	179	174
Total interest from other governments	207	204	198	193	187
Interest from other sources					
Swap interest	1,813	1,604	1,246	1,001	757
Advances	59	62	64	67	69
Deposits	0	0	0	0	0
Bills receivable	10	6	5	6	6
Bank deposits	249	253	265	281	291
Indexation of HECS receivable and other student loans	357	372	476	509	538
Other	2,959	3,251	2,970	3,824	4,547
Total interest from other sources	5,447	5,547	5,026	5,687	6,207
Total interest	5,654	5,751	5,224	5,880	6,394
Dividends					
Dividends from controlled entities	2,171	1,804	2,185	2,312	2,324
Other dividends	604	1,163	1,647	1,632	1,711
Total dividends	2,774	2,966	3,832	3,944	4,035
Total interest and dividend revenue	8,428	8,718	9,056	9,824	10,429

Note 6: Other sources of non taxation revenue

	Estimates		Projections		
	2006-07	2007-08	2008-09	2009-10	2010-11
	\$m	\$m	\$m	\$m	\$m
Industry contributions	224	210	198	198	199
International Monetary Fund related revenue	10	6	6	6	6
Royalties	1,180	1,156	1,236	1,290	1,245
Seigniorage	101	106	103	103	103
Other	2,071	2,021	2,078	2,151	3,010
Total other sources of non-taxation revenue	3,586	3,499	3,620	3,748	4,562

Note 7: Employee expenses

	Estimates		Projections		
	2006-07	2007-08	2008-09	2009-10	2010-11
	\$m	\$m	\$m	\$m	\$m
Salaries and wages(a)	13,854	14,701	14,802	15,209	15,650
Leave and other entitlements	1,442	1,492	1,524	1,570	1,663
Separations and redundancies	57	47	48	48	45
Workers compensation premiums	2	5	14	7	28
Other (including superannuation)	9,750	10,577	10,971	11,385	12,426
Total employee expenses	25,105	26,823	27,358	28,219	29,813

(a) Salaries and wages do not include superannuation.

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Note 8: Suppliers expenses

	Estimates		Projections		
	2006-07	2007-08	2008-09	2009-10	2010-11
	\$m	\$m	\$m	\$m	\$m
Supply of goods and services	17,356	20,433	20,173	19,991	20,529
Operating lease rental expenses	1,795	1,832	1,853	1,881	1,860
Other	463	592	635	658	534
Total suppliers expenses	19,614	22,857	22,661	22,530	22,923

Note 9: Depreciation and amortisation expenses

	Estimates		Projections		
	2006-07	2007-08	2008-09	2009-10	2010-11
	\$m	\$m	\$m	\$m	\$m
Depreciation					
Specialist military equipment	2,683	2,738	2,740	2,597	2,476
Buildings	685	733	779	787	829
Other infrastructure, plant and equipment	1,091	1,209	1,257	1,294	1,290
Heritage and cultural assets	45	48	49	49	48
Investment property	0	0	0	0	0
Total depreciation	4,504	4,728	4,826	4,727	4,642
Total amortisation	395	488	553	590	551
Total depreciation and amortisation expenses	4,899	5,216	5,378	5,317	5,193

Note 10: Other goods and services expenses

	Estimates		Projections		
	2006-07	2007-08	2008-09	2009-10	2010-11
	\$m	\$m	\$m	\$m	\$m
Health care payments	4,458	4,674	4,787	4,912	4,957
Development Cooperation Program	1,470	1,867	2,026	2,163	2,298
Other	2,020	1,807	2,014	2,538	3,051
Total other goods and services expenses	7,947	8,348	8,827	9,612	10,306

Note 11: Grants expenses

	Estimates		Projections		
	2006-07	2007-08	2008-09	2009-10	2010-11
	\$m	\$m	\$m	\$m	\$m
State and Territory governments	27,876	30,215	31,206	33,327	34,449
Non-profit organisations	1,616	1,772	1,461	1,444	1,459
Overseas	601	685	609	424	507
Private sector	1,698	1,948	1,665	1,534	1,325
Local governments	374	557	593	46	45
Multi-jurisdictional sector	5,935	6,386	6,809	6,960	7,104
Other	6,391	7,012	7,812	8,247	8,952
Total grant expenses	44,492	48,575	50,155	51,983	53,841

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Note 12: Receivables

	Estimates		Projections		
	2006-07	2007-08	2008-09	2009-10	2010-11
	\$m	\$m	\$m	\$m	\$m
Taxes receivable	10,566	10,904	11,498	12,135	12,876
Advances and loans	19,126	20,780	22,507	24,097	25,935
Other receivables	10,271	3,895	3,829	3,873	3,934
Total receivables	39,962	35,579	37,834	40,105	42,745

Note 13: Total non-financial assets

	Estimates		Projections		
	2006-07	2007-08	2008-09	2009-10	2010-11
	\$m	\$m	\$m	\$m	\$m
Land and buildings					
Land	6,181	6,276	6,365	6,355	6,402
Buildings	15,193	15,782	16,938	17,652	18,351
Total land and buildings	21,374	22,059	23,303	24,007	24,753
Infrastructure					
Specialist military equipment	33,922	35,899	39,055	43,017	47,178
Other	9,481	9,898	9,881	9,748	9,824
Total infrastructure	43,404	45,797	48,936	52,765	57,002
Intangibles					
Computer software	2,016	2,204	2,237	2,176	2,105
Other	132	238	242	238	218
Total intangibles	2,148	2,442	2,479	2,414	2,323
Total heritage and cultural assets	8,074	8,109	8,134	8,164	8,188
Total investment properties	262	207	117	139	390
Total biological assets	2	3	4	5	6
Total assets held for sale	370	327	330	331	331
Total inventories	5,532	5,643	5,830	6,045	6,456
Other non-financial assets					
Prepayments	3,607	2,623	1,322	754	617
Other	605	383	478	630	287
Total other non-financial assets	4,212	3,006	1,800	1,384	904
Total non-financial assets	85,378	87,593	90,934	95,255	100,353

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Note 14: Employee and superannuation liabilities

	Estimates		Projections		
	2006-07	2007-08	2008-09	2009-10	2010-11
	\$m	\$m	\$m	\$m	\$m
Superannuation	102,166	105,951	109,639	113,358	117,095
Leave and other entitlements	4,411	4,496	4,673	4,854	5,118
Accrued salaries and wages	209	255	299	359	384
Workers compensation claims	1,483	1,526	1,565	1,599	1,634
Separations and redundancies	43	32	32	33	33
Workers compensation premiums	1,618	1,690	1,767	1,851	1,934
Other	1,029	1,067	1,104	1,115	1,128
Total employee and superannuation liabilities	110,960	115,017	119,079	123,168	127,326

Note 15: Grants payable

	Estimates		Projections		
	2006-07	2007-08	2008-09	2009-10	2010-11
	\$m	\$m	\$m	\$m	\$m
State and Territory governments	4,581	4,899	5,097	5,398	5,730
Non-profit organisations	111	89	90	90	90
Private sector	433	205	205	205	205
Overseas	309	328	386	306	339
Local governments	11	11	11	11	11
Other	4,117	4,456	4,625	4,766	4,899
Total grants payable	9,562	9,989	10,414	10,776	11,273

Note 16: Taxation receipts

	Estimates		Projections		
	2006-07	2007-08	2008-09	2009-10	2010-11
	\$m	\$m	\$m	\$m	\$m
Total taxation receipts	256,254	268,999	284,079	298,862	312,057
less payments to States and Territories in relation to GST revenue	39,580	41,850	44,200	46,450	48,850
less payments to States and Territories in relation to mirror tax revenue	353	371	391	414	438
Taxation receipts	216,321	226,778	239,487	251,998	262,770

APPENDIX A: ADDITIONAL AGENCY STATISTICS

Table A1: General government expenses by agency

	Estimates		Projections		
	2006-07	2007-08	2008-09	2009-10	2010-11
	\$m	\$m	\$m	\$m	\$m
Agriculture, Fisheries and Forestry					
Department of Agriculture, Fisheries and Forestry	2,789	2,576	1,698	1,354	1,317
Grains Research and Development Corporation	121	110	110	123	138
Dairy Structural Adjustment Fund	35	24	15	0	0
Total	2,944	2,710	1,824	1,476	1,456
Attorney-General's					
Attorney-General's Department	783	884	883	866	863
Australian Customs Service	1,124	1,200	1,203	1,201	1,207
Australian Federal Police	1,076	1,171	1,181	1,236	1,225
Family Court of Australia	139	141	140	140	141
High Court of Australia	14	14	14	14	15
Total	3,136	3,410	3,421	3,457	3,450
Communications, Information Technology and the Arts					
Department of Communications, Information Technology and the Arts					
Department of Communications, Information Technology and the Arts	14,306	1,001	798	454	389
Australian Broadcasting Corporation	1,062	1,087	1,109	1,126	1,052
Australian Communications and Media Authority	264	272	255	251	250
Australian Sports Commission	215	226	230	219	197
National Archives of Australia	71	71	71	86	79
National Gallery of Australia	48	50	50	52	54
National Library of Australia	70	69	69	70	70
National Museum of Australia	45	47	46	46	47
Special Broadcasting Service Corporation	241	248	253	257	263
Total	16,321	3,070	2,881	2,561	2,399
Defence					
Department of Defence	21,047	22,890	22,835	23,180	23,739
Defence Materiel Organisation	8,378	9,615	10,868	11,431	11,358
Defence Housing Authority	735	794	846	931	829
Department of Veterans' Affairs	10,894	11,025	11,184	11,258	11,209
Australian War Memorial	43	45	46	47	47
Total	41,097	44,369	45,779	46,846	47,182
Education, Science and Training					
Department of Education, Science and Training	20,207	21,767	22,557	23,334	24,184
Australian Research Council	582	593	608	621	631
Australian Nuclear Science and Technology Organisation	203	215	228	221	223
Commonwealth Scientific and Industrial Research Organisation	973	1,031	1,069	1,118	1,175
Total	21,965	23,607	24,462	25,294	26,214

Table A1: General government expenses by agency (continued)

	Estimates		Projections		
	2006-07 \$m	2007-08 \$m	2008-09 \$m	2009-10 \$m	2010-11 \$m
Employment and Workplace Relations					
Department of Employment and Workplace Relations	25,241	26,199	26,711	27,635	28,056
Indigenous Business Australia	110	111	108	111	111
Comcare	324	357	350	347	359
Total	25,676	26,667	27,168	28,093	28,527
Environment and Water Resources					
Department of the Environment and Water Resources	1,042	1,536	1,548	2,138	2,469
Bureau of Meteorology	231	265	284	293	300
National Water Commission	639	372	421	334	11
Total	1,912	2,173	2,252	2,765	2,780
Families, Community Services and Indigenous Affairs					
Department of Families, Community Services and Indigenous Affairs	48,202	50,442	53,549	56,104	59,473
Total	48,202	50,442	53,549	56,104	59,473
Finance and Administration					
Department of Finance and Administration	8,617	6,208	6,297	6,409	6,576
Australian Electoral Commission	123	243	115	121	251
Future Fund Management Agency	12	52	206	228	250
Total	8,752	6,503	6,618	6,758	7,078
Human Services					
Department of Human Services	1,710	2,008	2,069	2,019	2,004
Centrelink	2,544	2,653	2,480	2,481	2,538
Medicare Australia	623	652	691	713	762
Total	4,877	5,314	5,240	5,213	5,304
Foreign Affairs and Trade					
Department of Foreign Affairs and Trade	1,041	1,085	1,080	1,107	1,102
AusAID	1,967	2,430	2,514	2,460	2,678
Australian Trade Commission	362	363	354	356	358
Total	3,370	3,878	3,948	3,923	4,137
Health and Ageing					
Department of Health and Ageing	41,715	45,109	46,967	49,046	50,841
National Blood Authority	634	683	723	765	810
National Health and Medical Research Council	498	578	665	751	758
Total	42,847	46,369	48,355	50,562	52,409
Immigration and Citizenship					
Department of Immigration and Citizenship	1,561	1,617	1,566	1,581	1,546
Total	1,561	1,617	1,566	1,581	1,546
Industry, Tourism and Resources					
Department of Industry, Tourism and Resources	2,244	2,417	2,318	2,210	2,036
Tourism Australia	161	162	164	165	166
Total	2,405	2,579	2,482	2,375	2,202
Parliament					
Department of Parliamentary Services	160	166	168	170	172
Total	160	166	168	170	172

Table A1: General government expenses by agency (continued)

	Estimates		Projections		
	2006-07 \$m	2007-08 \$m	2008-09 \$m	2009-10 \$m	2010-11 \$m
Prime Minister and Cabinet					
Department of Prime Minister and Cabinet	178	155	84	84	85
Total	178	155	84	84	85
Transport and Regional Services					
Department of Transport and Regional Services	4,628	5,691	6,155	6,478	6,347
Civil Aviation Safety Authority	114	139	139	142	133
National Capital Authority	30	34	35	36	37
Total	4,772	5,863	6,329	6,656	6,517
Treasury					
Department of the Treasury(a)	393	366	358	358	366
Australian Bureau of Statistics	437	320	299	314	370
Australian Securities and Investment Commission	333	358	371	374	353
Australian Taxation Office(a)	15,182	15,446	15,784	16,160	16,703
Australian Office of Financial Management	5,409	5,173	4,695	4,424	4,048
Total	21,755	21,664	21,507	21,631	21,839
Small agencies	3,616	3,861	3,916	3,977	3,989
Whole of government and inter-agency amounts(b)	-30,962	-16,606	-13,826	-10,391	-4,962
Total expenses	224,584	237,810	247,724	259,136	271,796

(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.

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Table A2: Departmental expenses by agency

	Estimates		Projections		
	2006-07 \$m	2007-08 \$m	2008-09 \$m	2009-10 \$m	2010-11 \$m
Agriculture, Fisheries and Forestry					
Department of Agriculture, Fisheries and Forestry	643	606	598	552	553
Grains Research and Development Corporation	121	110	110	123	138
Dairy Structural Adjustment Fund	0	0	0	0	0
Total	764	716	709	675	692
Attorney-General's					
Attorney-General's Department	217	226	240	244	244
Australian Customs Service	1,121	1,197	1,201	1,198	1,203
Australian Federal Police	1,076	1,171	1,181	1,236	1,225
Family Court of Australia	139	141	140	140	141
High Court of Australia	14	14	14	14	15
Total	2,566	2,749	2,776	2,833	2,828
Communications, Information					
Technology and the Arts					
Department of Communications, Information Technology and the Arts	143	150	155	150	139
Australian Broadcasting Corporation	971	996	1,018	1,035	1,052
Australian Communications and Media Authority	77	96	92	88	86
Australian Sports Commission	215	226	230	219	197
National Archives of Australia	71	71	71	86	79
National Gallery of Australia	48	50	50	52	54
National Library of Australia	70	69	69	70	70
National Museum of Australia	45	47	46	46	47
Special Broadcasting Service Corporation	241	248	253	257	263
Total	1,880	1,952	1,983	2,002	1,986
Defence					
Department of Defence	18,382	20,087	19,900	20,137	20,579
Defence Materiel Organisation	8,378	9,615	10,868	11,431	11,358
Defence Housing Authority	735	794	846	931	829
Department of Veterans' Affairs	339	342	326	324	323
Australian War Memorial	43	45	46	47	47
Total	27,876	30,884	31,985	32,870	33,136
Education, Science and Training					
Department of Education, Science and Training	513	533	511	493	489
Australian Research Council	15	15	15	16	16
Australian Nuclear Science and Technology Organisation	203	215	228	221	223
Commonwealth Scientific and Industrial Research Organisation	973	1,031	1,069	1,118	1,175
Total	1,704	1,794	1,824	1,847	1,904

Table A2: Departmental expenses by agency (continued)

	Estimates		Projections		
	2006-07 \$m	2007-08 \$m	2008-09 \$m	2009-10 \$m	2010-11 \$m
Employment and Workplace Relations					
Department of Employment and Workplace Relations	1,533	1,549	1,502	1,536	1,560
Indigenous Business Australia	110	111	108	111	111
Comcare	324	357	350	347	359
Total	1,968	2,017	1,959	1,994	2,031
Environment and Water Resources					
Department of the Environment and Water Resources	410	570	516	512	505
Bureau of Meteorology	231	255	264	273	280
National Water Commission	10	10	10	10	10
Total	651	835	790	795	795
Families, Community Services and Indigenous Affairs					
Department of Families, Community Services Indigenous Affairs	1,213	1,266	1,202	1,186	1,199
Total	1,213	1,266	1,202	1,186	1,199
Finance and Administration					
Department of Finance and Administration	552	424	379	352	355
Australian Electoral Commission	123	196	115	121	201
Future Fund Management Agency	5	10	12	12	12
Total	679	631	505	484	569
Human Services					
Department of Human Services	611	827	855	759	696
Centrelink	2,544	2,653	2,480	2,481	2,538
Medicare Australia	623	652	691	713	762
Total	3,778	4,132	4,027	3,954	3,996
Foreign Affairs and Trade					
Department of Foreign Affairs and Trade	819	836	833	860	857
AusAID	94	109	112	108	107
Australian Trade Commission	211	203	204	206	207
Total	1,124	1,148	1,149	1,173	1,171
Health and Ageing					
Department of Health and Ageing	626	673	658	661	665
National Blood Authority	9	10	10	10	9
National Health and Medical Research Council	33	35	34	30	30
Total	668	718	702	701	704
Immigration and Citizenship					
Department of Immigration and Citizenship	1,284	1,321	1,287	1,305	1,264
Total	1,284	1,321	1,287	1,305	1,264
Industry, Tourism and Resources					
Department of Industry, Tourism and Resources	342	380	383	374	392
Tourism Australia	161	162	164	165	166
Total	504	542	547	539	559
Parliament					
Department of Parliamentary Services	118	124	125	127	129
Total	118	124	125	127	129

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Table A2: Departmental expenses by agency (continued)

	Estimates		Projections		
	2006-07 \$m	2007-08 \$m	2008-09 \$m	2009-10 \$m	2010-11 \$m
Prime Minister and Cabinet					
Department of Prime Minister and Cabinet	163	141	70	70	70
Total	163	141	70	70	70
Transport and Regional Services					
Department of Transport and Regional Services	227	249	250	241	233
Civil Aviation Safety Authority	114	139	139	142	133
National Capital Authority	20	22	22	23	23
Total	361	410	412	406	388
Treasury					
Department of the Treasury	156	147	137	138	141
Australian Bureau of Statistics	437	320	299	314	370
Australian Securities and Investment Commission	282	299	311	313	290
Australian Taxation Office	2,656	2,849	2,816	2,784	2,768
Australian Office of Financial Management	9	9	9	10	10
Total	3,541	3,625	3,573	3,559	3,579
Small agencies	3,616	3,861	3,916	3,977	3,989
Whole of government and inter-agency amounts(a)	-9,196	-9,822	-10,830	-11,366	-11,380
Total departmental expenses	45,261	49,043	48,711	49,131	49,608

(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		
	2006-07 \$m	2007-08 \$m	2008-09 \$m	2009-10 \$m	2010-11 \$m
Agriculture, Fisheries and Forestry					
Department of Agriculture, Fisheries and Forestry	4	31	-2	-2	-2
Grains Research and Development Corporation	0	0	0	0	0
Dairy Structural Adjustment Fund	0	0	0	0	0
Total	4	31	-2	-2	-2
Attorney-General's					
Attorney-General's Department	21	27	26	-21	-22
Australian Customs Service	26	12	-11	-3	-1
Australian Federal Police	61	71	85	-5	-42
Family Court of Australia	0	0	0	0	0
High Court of Australia	0	3	-1	-1	-1
Total	107	113	99	-30	-66
Communications, Information Technology and the Arts					
Department of Communications, Information Technology and the Arts	5	-16	70	-9	-7
Australian Broadcasting Corporation	9	22	11	0	0
Australian Communications and Media Authority	1	5	2	2	1
Australian Sports Commission	14	-8	-8	-8	-8
National Archives of Australia	3	12	11	27	15
National Gallery of Australia	10	18	37	16	-1
National Library of Australia	3	15	4	0	0
National Museum of Australia	13	13	13	7	9
Special Broadcasting Service Corporation	22	10	5	-6	-3
Total	80	71	146	28	7
Defence					
Department of Defence	2,193	2,148	3,987	4,612	4,821
Defence Materiel Organisation	-387	-6	-3	-3	0
Defence Housing Authority	58	-9	41	13	80
Department of Veterans' Affairs	9	10	2	11	4
Australian War Memorial	387	15	11	2	-4
Total	2,260	2,158	4,038	4,635	4,901
Education, Science and Training					
Department of Education, Science and Training	2	13	7	4	-1
Australian Research Council	1	1	-1	-1	-1
Australian Nuclear Science and Technology Organisation	22	7	-24	-27	-31
Commonwealth Scientific and Industrial Research Organisation	-2	-1	7	10	11
Total	24	20	-10	-13	-21

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Table A3: Net capital investment by agency (continued)

	Estimates		Projections		
	2006-07 \$m	2007-08 \$m	2008-09 \$m	2009-10 \$m	2010-11 \$m
Employment and Workplace Relations					
Department of Employment and Workplace Relations	38	-10	-8	4	4
Indigenous Business Australia	3	0	0	0	0
Comcare	0	1	-1	0	0
Total	41	-9	-8	4	4
Environment and Water Resources					
Department of the Environment and Water Resources	-2	-30	-40	-21	-27
Bureau of Meteorology	29	20	9	12	8
National Water Commission	0	0	0	-1	0
Total	26	-10	-31	-10	-19
Families, Community Services and Indigenous Affairs					
Department of Families, Community Services Indigenous Affairs	19	-101	-4	-10	-20
Total	19	-101	-4	-10	-20
Finance and Administration					
Department of Finance and Administration	160	-184	50	125	4
Australian Electoral Commission	11	-2	4	6	-6
Future Fund Management Agency	2	0	0	0	0
Total	173	-186	53	130	-2
Human Services					
Department of Human Services	28	86	-23	-18	-24
Centrelink	108	55	-35	-15	-28
Medicare Australia	3	5	-6	-7	-6
Total	140	146	-63	-40	-58
Foreign Affairs and Trade					
Department of Foreign Affairs and Trade	216	17	66	107	52
AusAID	15	-2	-3	-2	-2
Australian Trade Commission	-39	13	-1	-1	-1
Total	192	28	62	104	49
Health and Ageing					
Department of Health and Ageing	93	97	6	-10	-10
National Blood Authority	2	1	0	1	1
National Health and Medical Research Council	1	0	0	0	0
Total	96	98	6	-9	-9
Immigration and Citizenship					
Department of Immigration and Citizenship	133	334	-36	-47	104
Total	133	334	-36	-47	104
Industry, Tourism and Resources					
Department of Industry, Tourism and Resources	22	18	7	0	-9
Tourism Australia	3	0	-1	0	0
Total	26	18	5	0	-9
Parliament					
Department of Parliamentary Services	-41	-19	-25	-28	-29
Total	-41	-19	-25	-28	-29

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Table A3: Net capital investment by agency (continued)

	Estimates		Projections		
	2006-07 \$m	2007-08 \$m	2008-09 \$m	2009-10 \$m	2010-11 \$m
Prime Minister and Cabinet					
Department of Prime Minister and Cabinet	29	-5	-3	-3	-3
Total	29	-5	-3	-3	-3
Transport and Regional Services					
Department of Transport and Regional Services	112	-721	-1,114	-436	-23
Civil Aviation Safety Authority	0	3	-1	0	-1
National Capital Authority	5	39	43	10	-3
Total	118	-680	-1,072	-426	-27
Treasury					
Department of the Treasury	-74	0	0	-1	-1
Australian Bureau of Statistics	2	3	-1	-1	11
Australian Securities and Investment Commission	21	37	30	-9	-8
Australian Taxation Office	53	71	22	-17	-17
Australian Office of Financial Management	0	0	0	0	0
Total	3	111	51	-28	-15
Small agencies	353	230	85	-11	59
Whole of government and inter-agency amounts(a)	205	-135	49	78	256
Total net capital investment	3,988	2,215	3,340	4,322	5,097

(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.

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Table A4: Capital appropriations by portfolio

	Estimates		Projections		
	2006-07 \$m	2007-08 \$m	2008-09 \$m	2009-10 \$m	2010-11 \$m
Agriculture, Fisheries and Forestry					
Department of Agriculture, Fisheries and Forestry	2	1	0	0	0
Grains Research and Development Corporation	0	0	0	0	0
Dairy Structural Adjustment Fund	0	0	0	0	0
Total	2	1	0	0	0
Attorney-General's					
Attorney-General's Department	28	37	19	2	0
Australian Customs Service	38	37	20	4	0
Australian Federal Police	61	90	119	40	12
Family Court of Australia	0	0	0	0	0
High Court of Australia	0	3	0	0	0
Total	128	167	158	46	12
Communications, Information					
Technology and the Arts					
Department of Communications, Information Technology and the Arts	6	8	3	0	0
Australian Broadcasting Corporation	14	13	11	0	0
Australian Communications and Media Authority	1	8	3	0	0
Australian Sports Commission	16	0	0	0	0
National Archives of Australia	0	0	0	0	0
National Gallery of Australia	22	16	37	6	4
National Library of Australia	5	7	1	1	1
National Museum of Australia	3	5	1	0	0
Special Broadcasting Service Corporation	5	4	3	3	3
Total	72	61	59	11	8
Defence					
Department of Defence	1,998	2,063	3,404	4,431	4,551
Defence Materiel Organisation	0	0	0	0	0
Defence Housing Authority	0	35	0	0	0
Department of Veterans' Affairs	8	3	1	1	0
Australian War Memorial	1	2	9	2	0
Total	2,007	2,103	3,414	4,433	4,551
Education, Science and Training					
Department of Education, Science and Training	2	7	5	7	2
Australian Research Council	0	0	0	0	0
Australian Nuclear Science and Technology Organisation	0	32	2	0	0
Commonwealth Scientific and Industrial Research Organisation	0	0	8	10	10
Total	2	40	15	17	12

Table A4: Capital appropriations by portfolio (continued)

	Estimates		Projections		
	2006-07 \$m	2007-08 \$m	2008-09 \$m	2009-10 \$m	2010-11 \$m
Employment and Workplace Relations					
Department of Employment and Workplace Relations	18	10	1	0	0
Indigenous Business Australia	57	38	42	33	0
Comcare	0	0	0	0	0
Total	75	48	43	33	0
Environment and Water Resources					
Department of the Environment and Water Resources	5	26	1	0	0
Bureau of Meteorology	39	28	14	14	60
National Water Commission	0	0	0	0	0
Total	44	54	15	14	60
Families, Community Services and Indigenous Affairs					
Department of Family and Community Services Indigenous Affairs	16	4	0	0	0
Total	16	4	0	0	0
Finance and Administration					
Department of Finance and Administration	1,404	1,261	1,426	1,320	2,511
Australian Electoral Commission	6	1	2	2	1
Future Fund Management Agency	0	0	0	0	0
Total	1,409	1,262	1,428	1,321	2,512
Human Services					
Department of Human Services	59	62	4	3	0
Centrelink	46	42	0	0	0
Medicare Australia	11	23	0	0	0
Health Insurance Commission	0	0	0	0	0
Total	115	126	4	3	0
Foreign Affairs and Trade					
Department of Foreign Affairs and Trade	60	14	30	95	0
AusAID	29	16	8	6	4
Australian Trade Commission	8	9	0	0	0
Total	97	39	38	101	4
Health and Ageing					
Department of Health and Ageing	75	11	6	2	1
National Blood Authority	0	0	0	0	0
National Health and Medical Research Council	0	1	0	0	0
Total	75	11	6	3	1
Immigration and Citizenship					
Department of Immigration and Citizenship	132	53	29	20	0
Total	132	53	29	20	0
Industry, Tourism and Resources					
Department of Industry, Tourism and Resources	53	59	28	27	29
Tourism Australia	0	0	0	0	0
Total	53	59	28	27	29
Parliament					
Department of Parliamentary Services	14	11	11	12	0
Total	14	11	11	12	0

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Table A4: Capital appropriations by portfolio (continued)

	Estimates		Projections		
	2006-07 \$m	2007-08 \$m	2008-09 \$m	2009-10 \$m	2010-11 \$m
Prime Minister and Cabinet					
Department of Prime Minister and Cabinet	23	0	0	0	0
Total	23	0	0	0	0
Transport and Regional Services					
Department of Transport and Regional Services	86	12	20	15	5
Civil Aviation Safety Authority	0	1	0	0	0
National Capital Authority	3	7	43	12	1
Total	89	21	62	27	6
Treasury					
Department of the Treasury	85	56	40	27	20
Australian Bureau of Statistics	1	2	0	0	0
Australian Securities and Investment Commission	7	37	14	6	0
Australian Taxation Office	14	47	27	1	0
Australian Office of Financial Management	238,973	235,783	237,959	238,570	245,111
Total	239,079	235,925	238,040	238,604	245,131
Small agencies	0	0	0	0	0
Whole of government and inter-agency amounts(a)	0	0	0	0	0
Total capital appropriations	243,434	239,983	243,352	244,673	252,327

(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^(a)

	Average staffing levels		
	2006-07	2007-08	Change
Agriculture, Fisheries and Forestry			
Department of Agriculture, Fisheries and Forestry	4,214	4,362	148
Australian Fisheries Management Authority	203	200	-3
Australian Pesticides and Veterinary Medicines Authority	134	136	2
Australian Wine and Brandy Corporation	63	63	0
Biosecurity Australia	121	132	11
Cotton Research and Development Corporation	11	12	1
Dairy Structural Adjustment Fund	2	2	0
Fisheries Research and Development Corporation	10	11	1
Forest and Wood Products Research and Development Corporation(b)	7	0	-7
Grains Research and Development Corporation	48	51	3
Grape and Wine Research and Development Corporation	12	12	0
Land and Water Resources Research and Development Corporation	50	50	0
Rural Industries Research and Development Corporation	26	27	1
Sugar Research and Development Corporation	8	10	2
Wheat Export Authority	16	16	0
Total	4,925	5,084	159
Attorney-General's			
Attorney-General's Department	1,248	1,338	90
Administrative Appeals Tribunal	166	168	2
Australian Crime Commission	535	626	93
Australian Customs Service	5,400	5,394	-6
Australian Federal Police	5,714	6,107	393
Australian Institute of Criminology	50	53	3
Australian Law Reform Commission	19	19	0
Australian Security Intelligence Organisation	1,177	1,349	172
Australian Transaction Reports and Analysis Centre (AUSTRAC)	206	285	79
Criminology Research Council	0	0	0
CrimTrac	70	93	23
Family Court of Australia	680	680	0
Federal Court of Australia	398	398	0
Federal Magistrates Service	189	205	16
High Court of Australia	100	97	-3
Human Rights and Equal Opportunity Commission	108	114	6
Insolvency and Trustee Service Australia	255	290	35
National Native Title Tribunal	214	216	2
Office of Film and Literature Classification	53	53	0
Office of Parliamentary Counsel	42	46	4
Office of the Director of Public Prosecutions	496	580	84
Office of the Privacy Commissioner	51	56	5
Total	17,171	18,167	998

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

	Average staffing levels		
	2006-07	2007-08	Change
Communication, Information Technology and the Arts			
Department of Communications, Information Technology and the Arts	861	928	67
Australia Business and Arts Foundation	33	32	-1
Australia Council	142	140	-2
Australian Broadcasting Corporation	4,300	4,300	0
Australian Communications and Media Authority	520	560	40
Australian Film Commission	282	280	-2
Australian Film Television and Radio School	170	173	3
Australian National Maritime Museum	105	105	0
Australian Sports Commission	729	745	16
Australian Sports Anti-Doping Agency	59	62	3
Bundanon Trust	14	16	2
Film Australia Limited	50	49	-2
National Archives of Australia	452	452	0
National Gallery of Australia	238	238	0
National Library of Australia	431	424	-7
National Museum of Australia	248	250	2
Special Broadcasting Service	770	770	0
Total	9,405	9,524	119
Defence			
Department of Defence - Military	51,476	52,505	1,029
Department of Defence - Reserves	19,550	19,530	-20
Department of Defence - Civilian	14,500	14,658	158
Defence Housing Australia	686	701	15
Defence Materiel Organisation	4,961	5,112	151
Department of Veterans' Affairs	2,320	2,289	-31
Australian War Memorial	283	287	4
Total	93,776	95,082	1,306
Education, Science and Training			
Department of Education, Science and Training	2,240	2,400	160
Australian Institute of Aboriginal and Torres Strait Islander Studies	119	117	2
Australian Institute of Marine Science	159	169	10
Australian Nuclear Science and Technology Organisation	880	880	0
Australian Research Council	72	74	2
Commonwealth Scientific and Industrial Research Organisation	5,860	5,883	23
Teaching Australia - Australian Institute for Teaching and School Leadership Limited	20	25	5
The Carrick Institute for Learning and Teaching in Higher Education	20	25	5
Total	9,370	9,573	207

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

	Average staffing levels		
	2006-07	2007-08	Change
Employment and Workplace Relations			
Department of Employment and Workplace Relations	3,687	3,702	15
Australian Industrial Relations Commission and Australian Industrial Registry	227	209	-18
The Office of the Australian Building and Construction Commissioner	155	155	0
Australian Fair Pay Commission	28	39	11
Comcare	392	442	50
Equal Opportunity for Women in the Workplace Agency	20	20	0
Indigenous Business Australia	173	190	17
Office of Workplace Services	275	293	18
Total	4,957	5,050	93
Environment and Water and Resources			
Department of the Environment and Water Resources	1,799	2,128	329
Bureau of Meteorology	1,254	1,258	5
Director of National Parks	272	263	-9
Great Barrier Reef Marine Park Authority	198	204	6
National Water Commission	51	54	3
Office of the Renewable Energy Regulator	12	12	0
Sydney Harbour Federation Trust	47	47	0
Total	3,633	3,966	334
Families, Community Services and Indigenous Affairs			
Department of Families, Community Services and Indigenous Affairs	2,565	2,683	118
Aboriginal Hostels Limited	409	415	6
Anindilyakwa Land Council	13	13	0
Australian Institute of Family Studies	58	60	2
Central Land Council	122	122	0
Indigenous Land Corporation	170	180	10
Northern Land Council	130	130	0
Tiwi Land Council	9	9	0
Torres Strait Regional Authority	50	50	0
Total	3,526	3,662	136
Finance and Administration			
Department of Finance and Administration	1,243	1,300	57
Australian Electoral Commission	756	766	10
Australian Rewards Investment Alliance	36	43	7
Commonwealth Grants Commission	48	50	2
Commonwealth Superannuation Administration	402	487	85
Future Fund Management Agency	9	20	11
Total	2,494	2,666	172
Foreign Affairs and Trade			
Department of Foreign Affairs and Trade	3,385	3,400	15
AusAID	518	564	46
Australian Trade Commission	1,047	1,037	-10
Australian Centre for International Agricultural Research	64	64	1
Australian Secret Intelligence Service(c)	1	1	0
Total	5,015	5,066	52

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

	Average staffing levels		
	2006-07	2007-08	Change
Health and Ageing			
Department of Health and Ageing	3,996	4,175	179
Aged Care Standards and Accreditation Agency	211	218	7
Australian Institute of Health and Welfare	189	189	0
Australian Radiation Protection and Nuclear Safety Agency	126	137	11
Cancer Australia	20	25	5
Food Standards Australia New Zealand	127	132	5
General Practice Education and Training Limited	31	31	0
National Blood Authority	40	39	-1
National Health and Medical Research Council	176	226	50
Private Health Insurance Administration Council	23	23	0
Private Health Insurance Ombudsman	8	9	1
Professional Services Review	15	15	0
Total	4,962	5,219	257
Human Services			
Department of Human Services	5,254	6,509	1,255
Centrelink	24,860	25,230	370
Medicare Australia	5,231	5,146	-85
Total	35,345	36,885	1,540
Immigration and Citizenship			
Department of Immigration and Citizenship	6,990	7,249	259
Migration Review Tribunal - Refugee Review Tribunal	340	340	0
Total	7,330	7,589	259
Industry Tourism and Resources			
Department of Industry, Tourism and Resources	1,886	1,945	59
Geoscience Australia	664	680	16
IP Australia	854	917	63
National Offshore Petroleum Safety Authority	40	48	8
Tourism Australia	233	233	0
Total	3,677	3,823	146
Parliament			
Department of Parliamentary Services	770	780	10
Department of the House of Representatives	157	157	0
Department of the Senate	158	157	-1
Total	1,085	1,094	9
Prime Minister and Cabinet			
Department of the Prime Minister and Cabinet	610	526	-84
Australian National Audit Office	300	305	5
Australian Public Service Commission	201	206	5
Office of National Assessments	139	145	6
Office of the Commonwealth Ombudsman	148	145	-3
Office of the Inspector-General of Intelligence and Security	7	10	3
Office of the Official Secretary to the Governor-General	88	91	3
Total	1,493	1,428	-65

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

	Average staffing levels		
	2006-07	2007-08	Change
Transport and Regional Services			
Department of Transport and Regional Services	1,268	1,332	64
Australian Maritime Safety Authority	242	246	4
Civil Aviation Safety Authority	635	683	48
National Capital Authority	87	89	2
Total	2,232	2,350	118
Treasury			
Department of the Treasury	890	853	-37
Australian Bureau of Statistics	3,300	2,766	-534
Australian Competition and Consumer Commission	588	606	18
Australian Office of Finance Management	35	35	0
Australian Prudential Regulation Authority	550	580	30
Australian Securities and Investments Commission	1,594	1,586	-8
Australian Taxation Office	20,908	20,792	-116
Corporations and Markets Advisory Committee	4	4	0
Inspector General of Taxation	7	7	0
National Competition Council	15	9	-6
Productivity Commission	204	218	14
Royal Australian Mint	132	175	43
Total	28,227	27,631	-596
TOTAL (for all general government sector agencies)	238,622	243,859	5,244

(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.

(b) Expected to be privatised 1 July 2007.

(c) Further information can not be provided for security reasons.

