

**STATEMENT 12: AUSTRALIAN ACCOUNTING
STANDARD No. 31
FINANCIAL STATEMENTS**

Contents

AAS31 financial statements.....	12-4
Notes to the AAS31 financial statements	12-7
Appendix A: Additional agency statistics.....	12-14
Estimates of general government sector agency capital use charge and dividend payments.....	12-30

STATEMENT 12: AUSTRALIAN ACCOUNTING STANDARD No. 31 FINANCIAL STATEMENTS

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

A reconciliation between the Commonwealth's general government AAS31 and Government Finance Statistics (GFS) revenue, expenses and operating results is provided in Statement 10.

Table 1: Statement of revenue and expenses for the Commonwealth general government sector — AAS31

	Note	Estimates		Projections		
		2001-02 \$m	2002-03 \$m	2003-04 \$m	2004-05 \$m	2005-06 \$m
Revenues						
Taxation						
Income tax	3	120,435	127,611	136,927	145,760	154,753
Indirect tax	4	24,864	25,314	26,014	26,504	27,154
Fringe benefits tax		3,630	3,640	3,720	3,840	3,970
Other taxes		1,335	1,416	1,443	1,442	1,342
Total taxation revenue		150,265	157,981	168,104	177,546	187,219
Non-taxation						
Sales of goods and services		3,865	3,967	4,074	4,178	4,257
Interest and dividends	5	8,501	7,007	6,257	6,266	6,228
Net foreign exchange gains		646	0	0	0	0
Net gains from sales of assets		2,424	11	10,094	9,944	9,873
Other sources of non-tax revenue	6	2,699	2,513	2,585	2,630	2,664
Total non-tax revenue		18,135	13,498	23,010	23,018	23,022
Total revenue		168,400	171,479	191,113	200,563	210,240
Expenses						
Goods and services						
Employees	7	19,440	19,077	19,538	19,953	20,442
Suppliers	8	13,259	13,463	13,467	13,816	13,745
Depreciation and amortisation	9	3,739	3,949	4,038	4,239	4,027
Net write down of assets		4,395	1,406	1,311	1,334	1,327
Net foreign exchange losses		0	98	0	0	0
Net losses from the sale of assets		8	2	2	0	0
Other goods and services expenses		5,562	5,773	6,125	6,470	6,828
Total goods and services		46,404	43,769	44,481	45,812	46,369
Subsidies benefits and grants						
Personal benefits		74,263	77,512	82,668	87,922	92,938
Subsidies		7,547	7,971	8,310	8,747	9,057
Grants	10	36,706	35,436	36,078	37,771	38,455
Total subsidies benefits and grants		118,517	120,919	127,055	134,440	140,451
Interest and other financing costs						
Interest		7,073	6,754	5,648	5,042	4,277
Other financing costs		67	59	53	52	51
Total interest and other financing costs		7,140	6,812	5,701	5,094	4,328
Total expenses		172,060	171,500	177,237	185,346	191,148
Operating result		-3,661	-21	13,876	15,217	19,092
Extraordinary items		0	0	0	0	0
Operating result after extraordinary items		-3,661	-21	13,876	15,217	19,092

Table 2: Balance sheet for the Commonwealth general government sector — AAS31

	Note	Estimates		Projections		
		2001-02 \$m	2002-03 \$m	2003-04 \$m	2004-05 \$m	2005-06 \$m
Assets						
Financial assets						
Cash		1,780	1,135	563	494	266
Receivables		30,785	27,587	28,474	29,580	30,233
Investments	11	34,370	27,603	26,139	24,544	22,966
Accrued revenue		524	486	484	513	560
Other financial assets		16	28	28	28	28
Total financial assets		67,475	56,839	55,688	55,159	54,054
Non-financial assets						
Land and buildings	12	16,471	15,994	15,996	15,807	15,833
Infrastructure		42,650	44,134	46,105	47,798	50,076
Intangibles		1,136	1,196	1,146	1,136	1,118
Inventories		3,350	3,297	3,204	3,104	3,018
Other non-financial assets		1,192	1,095	1,110	1,117	1,126
Total non-financial assets		64,800	65,715	67,560	68,963	71,171
Total assets		132,275	122,554	123,248	124,122	125,225
Liabilities						
Debt						
Government securities	11	64,045	52,658	38,106	22,339	2,766
Loans		6,403	6,384	6,336	6,333	6,333
Leases		258	168	128	95	71
Deposits		293	293	293	293	293
Overdrafts		0	0	0	0	0
Other debt		3,774	3,170	2,363	2,163	2,039
Total debt		74,774	62,673	47,225	31,223	11,502
Provisions and payables						
Employees	13	88,509	90,797	92,790	94,504	96,370
Suppliers		1,193	1,143	1,094	1,097	1,215
Personal benefits payable		2,794	2,917	3,096	2,598	2,738
Subsidies payable		231	198	164	137	138
Grants payable	14	8,558	8,336	8,397	8,731	9,103
Other provisions and payables		6,072	6,163	6,128	6,171	5,311
Total provisions and payables		107,356	109,554	111,670	113,237	114,874
Total liabilities		182,131	172,226	158,895	144,460	126,376
Net assets	15	-49,855	-49,673	-35,647	-20,338	-1,152
Equity						
Accumulated results		-83,685	-83,671	-68,144	-51,275	-30,521
Reserves		33,829	33,999	32,497	30,937	29,369
Capital		0	0	0	0	0
Total equity		-49,855	-49,673	-35,647	-20,338	-1,152

Table 3: Statement of cash flows for the Commonwealth general government sector — AAS31

	Note	Estimates		Projections		
		2001-02 \$m	2002-03 \$m	2003-04 \$m	2004-05 \$m	2005-06 \$m
Operating activities						
Cash received						
Taxes	16	148,740	157,641	167,210	176,634	186,305
Sales of goods and services		4,038	4,253	4,351	4,411	4,492
Interest		3,532	3,331	3,152	3,521	3,992
Dividends		4,760	3,595	3,006	2,624	2,113
GST input credit receipts		2,145	2,175	2,258	2,263	2,281
Other		2,468	2,248	2,313	2,349	2,383
Total operating cash received		165,683	173,243	182,289	191,802	201,566
Cash used						
Payments to employees		16,097	16,790	17,545	18,239	18,577
Payments to suppliers		15,666	15,631	15,679	15,976	15,821
Subsidies paid		7,577	8,003	8,345	8,774	9,056
Personal benefits		73,976	77,436	82,579	88,533	92,882
Grant payments		36,146	35,658	36,016	37,437	38,083
Interest and other financing costs		7,122	6,723	5,737	5,052	4,993
GST payments to taxation authority		312	299	290	261	257
Other		5,322	5,782	6,144	6,471	6,811
Total operating cash used		162,219	166,322	172,335	180,743	186,480
Net cash from operating activities		3,464	6,921	9,954	11,059	15,086
Investing activities						
Cash received						
Proceeds from asset sales program		567	2,891	11,744	11,737	11,737
Proceeds from sales of property, plant and equipment and intangibles		853	1,353	864	642	278
Net loans, advances and HECS		0	0	0	0	0
Other net investing cash received		0	0	0	0	0
Total investing cash received		1,420	4,244	12,607	12,379	12,015
Cash used						
Purchase of property, plant and equipment and intangibles		5,331	6,211	6,620	6,415	6,721
Net loans, advances and HECS		946	144	684	811	613
Other net investing cash paid	11	-6,327	-6,557	386	279	274
Total investing cash used		-50	-201	7,690	7,505	7,608
Net cash from investing activities		1,470	4,445	4,917	4,874	4,407
Financing activities						
Cash received						
Net cash received from currency issues		0	0	0	0	0
Other		0	0	0	0	0
Total financing cash received		0	0	0	0	0
Cash used						
Net repayments of borrowings	11	3,440	11,407	14,600	15,769	19,573
Other		827	604	844	233	148
Total financing cash used		4,268	12,011	15,444	16,002	19,721
Net cash from financing activities		-4,268	-12,011	-15,444	-16,002	-19,721
Net increase/decrease in cash held	2	666	-645	-572	-69	-228

NOTES TO THE AAS31 FINANCIAL STATEMENTS

Note 1: External reporting standards

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

The financial statements included in this Statement have been prepared on an accrual basis in accordance with applicable Australian accounting standards, including *Australian Accounting Standard No. 31: Financial Reporting by Governments* (AAS31). AAS31 is the relevant accounting standard for financial reporting by governments.

AAS31 requires adoption of the full accrual basis of accounting. This means that assets, liabilities, revenues and expenses are recorded in financial statements when they have their economic impact on the government, rather than when the cash flow associated with these transactions occurs. Consistent with AAS31, an operating statement, a balance sheet and a statement of cash flows have been prepared using estimates for the budget year and the three forward years.

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

In relation to taxation revenue, AAS31 suggests revenue be recognised at the time the income (or economic activity) giving rise to a tax liability occurs, where this can be measured *reliably*. At this stage, the Commonwealth does not consider its taxation revenues can be reliably measured on this basis for budget reporting purposes. Taxation revenue is therefore recognised at the time a taxpayer makes a self-assessment or when the Australian Taxation Office (ATO) or the Australian Customs Service (ACS) raises a tax assessment.

In regard to goods and services tax (GST) revenue, AAS31 and other relevant accounting standards would suggest the gross amount of GST be included in the Commonwealth's Financial Statements. However, the clear policy intent of the *Intergovernmental Agreement on the Reform of Commonwealth-State Financial Relations* (IGA) is that the GST is a State tax collected by the Commonwealth in an agency capacity. Therefore, accrued GST revenues and associated payments to the States and Territories are not recorded in the budget financial statements.

Note 2: Reconciliation of cash

	Estimates		Projections		
	2001-02	2002-03	2003-04	2004-05	2005-06
	\$m	\$m	\$m	\$m	\$m
Operating result (revenues less expenses)	-3,661	-21	13,876	15,217	19,092
less Revenues not providing cash					
Foreign exchange gains	646	0	0	0	0
Gains from asset sales programme	2,311	-22	9,868	9,868	9,868
Gains from sale of assets	113	32	225	75	5
Other	51	0	0	0	0
Total revenues not providing cash	3,120	11	10,094	9,944	9,873
plus Expenses not requiring cash					
Increase/(decrease) in employee entitlements	3,343	2,288	1,993	1,714	1,866
Depreciation/amortisation expense	3,739	3,949	4,038	4,239	4,027
Provision for bad and doubtful debts	298	307	293	277	251
Provision for diminution in value of assets	2,860	197	148	184	208
Losses from asset sales programme	0	0	0	0	0
Losses from sale of assets	8	2	1	0	0
Foreign exchange losses	0	98	0	0	0
Other	0	0	0	0	0
Total expenses not requiring cash	10,249	6,841	6,474	6,413	6,351
plus Cash provided by working capital items					
Decrease in inventories	141	54	93	99	86
Decrease in receivables	0	124	0	0	0
Decrease in other financial assets	13	26	2	0	0
Decrease in other non-financial assets	25	0	0	0	0
Increase in benefits subsidies and grants payable	898	123	240	333	513
Increase in suppliers liabilities	0	0	0	2	119
Increase in other provisions and payables	228	91	0	43	0
Total cash provided by working capital items	1,305	417	335	478	718
less Cash used by working capital items					
Increase in inventories	0	0	0	0	0
Increase in receivables	745	0	502	548	290
Increase in other financial assets	0	0	0	29	47
Decrease in other non-financial assets	0	1	17	3	4
Decrease in benefits subsidies and grants payable	30	255	34	526	0
Decrease in other provisions and payables	0	0	35	0	860
Decrease in suppliers liabilities	534	50	48	0	0
Total cash used by working capital items	1,308	306	637	1,105	1,202
equals <i>Net cash from/(to) operating activities</i>	3,464	6,921	9,954	11,059	15,086
<i>Net cash from/(to) investing activities</i>	1,470	4,445	4,917	4,874	4,407
Net cash from operating activities and investment	4,934	11,366	14,872	15,934	19,493
<i>Net cash from/(to) financing activities</i>	-4,268	-12,011	-15,444	-16,002	-19,721
equals Net (decrease)/increase in cash	666	-645	-572	-69	-228

Note 3: Income tax revenue — accrual AAS31

	Estimates		Projections		
	2001-02	2002-03	2003-04	2004-05	2005-06
	\$m	\$m	\$m	\$m	\$m
Individuals and other withholding tax					
Gross income tax withholding	80,940	86,950	93,020	99,670	106,580
Gross other individuals	16,725	16,651	18,657	19,940	21,113
<i>less</i> Refunds	10,350	10,570	11,430	12,610	13,480
Total individuals and other withholding tax	87,315	93,031	100,247	107,000	114,213
Companies	27,480	28,400	30,270	32,280	33,870
Superannuation funds					
Contributions and earnings	3,460	3,840	4,360	4,740	5,150
Surcharge	820	820	800	760	710
Total superannuation funds	4,280	4,660	5,160	5,500	5,860
Petroleum resource rent tax	1,360	1,520	1,250	980	810
Total income tax revenue	120,435	127,611	136,927	145,760	154,753

Note 4: Indirect tax revenue — accrual AAS31

	Estimates		Projections		
	2001-02	2002-03	2003-04	2004-05	2005-06
	\$m	\$m	\$m	\$m	\$m
Excise duty					
Petroleum products	12,690	12,840	13,000	13,220	13,410
Other excise	6,810	6,910	7,010	7,100	7,200
Total excise duty revenue	19,500	19,750	20,010	20,320	20,610
Customs duty revenue	4,604	4,694	5,104	5,254	5,584
Other indirect tax revenue	760	870	900	930	960
GST	27,630	29,690	31,310	33,090	34,970
<i>less</i> transfers to States and Territories in relation to GST revenue	27,630	29,690	31,310	33,090	34,970
GST revenue	0	0	0	0	0
Mirror taxes	270	285	300	315	330
<i>less</i> transfers to States and Territories in relation to mirror tax revenue	270	285	300	315	330
Mirror tax revenue	0	0	0	0	0
Indirect tax revenue	24,864	25,314	26,014	26,504	27,154

Note 5: Interest and dividend revenue

	Estimates		Projections		
	2001-02 \$m	2002-03 \$m	2003-04 \$m	2004-05 \$m	2005-06 \$m
Interest					
Interest from other governments					
State and Territory debt	59	52	39	29	17
Housing agreements	185	181	178	174	170
Total interest from other governments	243	233	216	203	187
Interest from other sources					
Swap interest	2,518	2,222	1,865	1,630	1,338
Advances	0	0	0	0	0
Deposits	8	11	11	12	14
Bills receivable	6	6	6	6	6
Bank deposits	156	161	163	170	175
Indexation of HECS receivable and other student loans	312	281	283	304	325
Other	498	498	706	1,316	2,071
Total interest from other sources	3,498	3,179	3,035	3,439	3,929
Total interest	3,741	3,412	3,251	3,642	4,116
Dividends					
Dividends from associated entities	4,645	3,564	2,978	2,595	2,082
Other dividends	114	31	28	29	31
Total dividends	4,760	3,595	3,006	2,624	2,113
Total interest and dividends	8,501	7,007	6,257	6,266	6,228

Note 6: Other sources of non-taxation revenue

	Estimates		Projections		
	2001-02 \$m	2002-03 \$m	2003-04 \$m	2004-05 \$m	2005-06 \$m
Industry contributions	120	106	106	106	96
International Monetary Fund related revenue	52	48	48	48	48
Other	2,527	2,360	2,431	2,476	2,520
Total other sources of non-taxation revenue	2,699	2,513	2,585	2,630	2,664

Note 7: Employees expenses

	Estimates		Projections		
	2001-02	2002-03	2003-04	2004-05	2005-06
	\$m	\$m	\$m	\$m	\$m
Salaries and wages(a)	10,262	10,908	11,222	11,642	11,892
Leave and other entitlements	1,010	1,044	1,066	1,086	1,104
Separations and redundancies	66	65	61	61	69
Workers compensation premiums	0	0	0	0	0
Other including superannuation	8,102	7,061	7,190	7,165	7,377
Total employee expenses	19,440	19,077	19,538	19,953	20,442

(a) Salaries and wages do not include superannuation.

Note 8: Suppliers expenses

	Estimates		Projections		
	2001-02	2002-03	2003-04	2004-05	2005-06
	\$m	\$m	\$m	\$m	\$m
Supply of goods and services	11,976	12,184	12,215	12,551	12,471
Operating lease rental expenses	1,065	1,057	1,048	1,043	1,048
Other	218	222	204	223	226
Total suppliers	13,259	13,463	13,467	13,816	13,745

Note 9: Depreciation and amortisation expenses

	Estimates		Projections		
	2001-02	2002-03	2003-04	2004-05	2005-06
	\$m	\$m	\$m	\$m	\$m
Depreciation					
Specialist military equipment	1,980	2,161	2,179	2,367	2,029
Buildings	467	467	477	468	527
Other infrastructure, plant and equipment	1,019	987	1,036	1,044	1,123
Total depreciation	3,466	3,615	3,692	3,879	3,679
Total amortisation	273	335	346	359	348
Total depreciation and amortisation	3,739	3,949	4,038	4,239	4,027

Note 10: Grants expenses

	Estimates		Projections		
	2001-02	2002-03	2003-04	2004-05	2005-06
	\$m	\$m	\$m	\$m	\$m
State and Territory governments	25,047	23,814	24,073	24,929	26,166
Non-profit organisations	1,503	1,553	1,656	1,725	1,793
Overseas	583	333	247	825	390
Private sector	919	814	828	832	804
Local governments	538	332	434	389	150
Other	8,117	8,589	8,839	9,071	9,152
Total grants	36,706	35,436	36,078	37,771	38,455

Note 11: Government securities

For 2002-03 and the forward years, transactions relating to government securities and financial assets acquired for debt management purposes have been netted in the balance sheet and cash flows. In the balance sheet, the *financial assets — investments* category excludes financial assets acquired for debt management purposes, while the *debt — government securities* category is shown net of financial assets acquired for debt management purposes. Likewise, in the statement of cash flows, the *investing activities — cash used — other* category excludes cash used to acquire financial assets for debt management purposes.

This netting treatment has been applied because of the considerable uncertainty associated with the split between government securities and financial assets acquired for debt management purposes. Debt management strategies in respect of government securities and financial assets are highly dependent on prevailing market conditions and other factors. The balance to be struck between gross debt retirement and financial asset acquisition cannot be accurately estimated in advance.

Note 12: Total non-financial assets

	Estimates		Projections		
	2001-02	2002-03	2003-04	2004-05	2005-06
	\$m	\$m	\$m	\$m	\$m
Land and buildings					
Land	3,568	3,357	3,213	3,085	3,092
Buildings	12,903	12,637	12,783	12,722	12,741
Total land and buildings	16,471	15,994	15,996	15,807	15,833
Infrastructure					
Specialist military equipment	31,685	33,088	35,178	36,953	39,436
Other	10,965	11,046	10,927	10,845	10,640
Total infrastructure	42,650	44,134	46,105	47,798	50,076
Intangibles					
Computer software	1,005	1,083	1,056	1,068	1,047
Other	132	112	90	69	71
Total intangibles	1,136	1,196	1,146	1,136	1,118
Inventories	3,350	3,297	3,204	3,104	3,018
Total inventories	3,350	3,297	3,204	3,104	3,018
Other non-financial assets					
Prepayments	1,010	1,002	1,019	1,022	1,026
Other	183	93	91	96	100
Total other non-financial assets	1,192	1,095	1,110	1,117	1,126
Total non-financial assets	64,800	65,715	67,560	68,963	71,171

Note 13: Employee liabilities

	Estimates		Projections		
	2001-02	2002-03	2003-04	2004-05	2005-06
	\$m	\$m	\$m	\$m	\$m
Superannuation	81,967	84,087	85,923	87,538	89,275
Leave and other entitlements	3,236	3,335	3,432	3,611	3,761
Accrued salaries and wages	260	279	287	219	233
Workers compensation claims	1,214	1,181	1,146	1,112	1,081
Separations and redundancies	27	28	28	28	28
Workers compensation premiums	1,263	1,346	1,434	1,528	1,528
Other	542	541	540	467	464
Total employee entitlements	88,509	90,797	92,790	94,504	96,370

Note 14: Grants payable

	Estimates		Projections		
	2001-02	2002-03	2003-04	2004-05	2005-06
	\$m	\$m	\$m	\$m	\$m
State and Territory governments	3,234	3,410	3,676	3,910	4,155
Non-profit organisations	6	4	4	5	5
Private sector	12	9	11	9	9
Overseas	1,256	1,080	818	1,166	1,105
Local governments	1	1	1	1	0
Other	4,049	3,831	3,887	3,640	3,829
Total grants payable	8,558	8,336	8,397	8,731	9,103

Note 15: Net asset movements

	Estimates		Projections		
	2001-02	2002-03	2003-04	2004-05	2005-06
	\$m	\$m	\$m	\$m	\$m
Opening net assets	-46,305	-49,855	-49,673	-35,647	-20,338
Operating result after extraordinary items	-3,661	-21	13,876	15,217	19,092
Asset revaluation reserve	191	198	149	93	92
Other movements	-81	6	0	-1	2
Closing net assets	-49,855	-49,673	-35,647	-20,338	-1,152

Note 16: Tax receipts — cash AAS31

	Estimates		Projections		
	2001-02	2002-03	2003-04	2004-05	2005-06
	\$m	\$m	\$m	\$m	\$m
Total tax receipts	177,045	187,306	198,610	209,829	221,395
less payments to States and Territories in relation to GST revenue	27,430	29,380	31,100	32,880	34,760
less payments to States and Territories in relation to mirror tax revenue	875	285	300	315	330
Tax receipts	148,740	157,641	167,210	176,634	186,305

Appendix A: Additional agency statistics

Table A1: General government expenses by agency

	Estimates		Projections		
	2001-02 \$m	2002-03 \$m	2003-04 \$m	2004-05 \$m	2005-06 \$m
Agriculture, Fisheries and Forestry					
Department of Agriculture, Fisheries and Forestry	1,506	1,528	1,497	1,430	1,307
Grains Research and Development Corporation	116	120	124	127	131
Total	1,622	1,648	1,621	1,558	1,438
Attorney-General's					
Attorney-General's Department	506	462	433	403	397
Australian Customs Service	689	738	765	794	814
Australian Federal Police	389	534	558	532	535
Family Court of Australia	115	116	115	117	118
Total	1,699	1,850	1,871	1,845	1,863
Communications, Information Technology and the Arts					
Department of Communications, Information Technology and the Arts	760	641	553	404	338
Australian Broadcasting Corporation	765	789	811	837	839
Special Broadcasting Service Corporation	155	161	165	169	169
Australian Sports Commission	127	134	135	139	143
Total	1,807	1,725	1,664	1,548	1,490
Defence					
Department of Defence	15,659	15,672	15,991	16,645	16,687
Defence Housing Authority	272	284	296	308	308
Total	15,931	15,956	16,287	16,953	16,995
Education, Science and Training					
Department of Education, Science and Training	12,469	13,235	14,040	14,683	15,397
Australian Research Council	283	368	424	493	570
Australian Nuclear Science and Technology Organisation	130	149	156	153	153
Commonwealth Scientific and Industrial Research Organisation	814	891	899	937	978
Total	13,695	14,643	15,519	16,266	17,097
Employment and Workplace Relations					
Department of Employment and Workplace Relations	2,033	1,685	1,742	1,762	1,772
Comcare	182	195	201	206	211
Total	2,215	1,880	1,943	1,968	1,984
Environment and Heritage					
Department of Environment and Heritage	808	721	710	773	764
Australian Greenhouse Office	94	112	116	123	126
Total	902	833	826	896	890

Table A1: General government expenses by agency (continued)

	Estimates		Projections		
	2001-02 \$m	2002-03 \$m	2003-04 \$m	2004-05 \$m	2005-06 \$m
Family and Community Services					
Department of Family and Community Services	58,677	61,488	63,874	66,282	68,345
Centrelink	1,859	1,965	2,010	2,055	2,057
Total	60,536	63,454	65,883	68,337	70,402
Finance and Administration					
Department of Finance and Administration	5,774	4,958	4,752	4,800	4,829
Australian Electoral Commission	195	104	100	196	109
Office of Asset Sales and Commercial Support	19	0	0	0	0
Total	5,988	5,062	4,852	4,996	4,938
Foreign Affairs and Trade					
Department of Foreign Affairs and Trade	873	849	853	853	849
Australian Agency for International Development	1,632	1,364	1,308	1,930	1,549
Australian Trade Commission	346	347	344	345	345
Total	2,851	2,560	2,505	3,128	2,743
Health and Ageing					
Department of Health and Ageing	29,252	30,842	32,424	34,277	35,944
Health Insurance Commission	397	456	422	424	422
Total	29,649	31,297	32,845	34,702	36,367
Immigration and Multicultural and Indigenous Affairs					
Department of Immigration and Multicultural and Indigenous Affairs	1,006	1,053	1,080	1,090	1,098
Aboriginal and Torres Strait Islander Commission	1,155	1,186	1,243	1,270	1,316
Total	2,161	2,239	2,323	2,360	2,413
Industry, Tourism and Resources					
Department of Industry, Tourism and Resources	1,738	1,466	1,535	1,511	1,184
Australian Tourist Commission	120	109	109	111	112
Total	1,858	1,575	1,644	1,621	1,297
Prime Minister and Cabinet					
Department of Prime Minister and Cabinet	112	75	69	65	57
Total	112	75	69	65	57
Transport and Regional Services					
Department of Transport and Regional Services	3,840	3,472	3,397	3,632	3,209
Civil Aviation Safety Authority	102	105	112	114	106
Total	3,941	3,578	3,510	3,746	3,315
Treasury					
Department of the Treasury	4,751	2,959	2,212	1,705	1,831
Australian Bureau of Statistics	364	273	262	276	311
Australian Securities and Investment Commission	181	188	189	186	188
Australian Taxation Office	6,405	6,488	6,821	7,060	7,296
Australian Office of Financial Management	7,121	6,652	5,547	4,961	4,339
Total	18,822	16,560	15,031	14,189	13,964

Table A1: General government expenses by agency (continued)

	Estimates		Projections		
	2001-02	2002-03	2003-04	2004-05	2005-06
	\$m	\$m	\$m	\$m	\$m
Veterans' Affairs					
Department of Veterans' Affairs	8,896	9,175	9,487	9,762	10,022
Total	8,896	9,175	9,487	9,762	10,022
Small agencies	3,711	3,837	3,842	3,863	3,924
Whole of government and inter-agency amounts(a)	-4,337	-6,446	-4,485	-2,456	-51
Total expenses	172,060	171,500	177,237	185,346	191,148

(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 A2: Departmental expenses by agency

	Estimates		Projections		
	2001-02 \$m	2002-03 \$m	2003-04 \$m	2004-05 \$m	2005-06 \$m
Agriculture, Fisheries and Forestry					
Department of Agriculture, Fisheries and Forestry	421	430	435	442	336
Grains Research and Development Corporation	116	120	124	127	131
Total	538	550	559	570	467
Attorney-General's					
Attorney-General's Department	211	160	174	144	133
Australian Customs Service	689	738	765	793	813
Australian Federal Police	389	534	558	532	535
Family Court of Australia	115	116	115	117	118
Total	1,403	1,548	1,611	1,586	1,599
Communications, Information Technology and the Arts					
Department of Communications, Information Technology and the Arts	166	145	146	146	147
Australian Broadcasting Corporation	765	789	811	837	839
Special Broadcasting Service Corporation	155	161	165	169	169
Australian Sports Commission	127	134	135	139	143
Total	1,212	1,229	1,257	1,290	1,298
Defence					
Department of Defence	13,353	13,466	13,685	14,439	14,281
Defence Housing Authority	272	284	296	308	308
Total	13,625	13,751	13,981	14,747	14,589
Education, Science and Training					
Department of Education, Science and Training	212	232	220	226	232
Australian Research Council	12	12	12	12	12
Australian Nuclear Science and Technology Organisation	130	149	156	153	153
Commonwealth Scientific and Industrial Research Organisation	814	891	899	937	978
Total	1,168	1,284	1,287	1,329	1,375
Employment and Workplace Relations					
Department of Employment and Workplace Relations	416	408	413	414	422
Comcare	182	195	201	206	211
Total	598	603	614	620	633
Environment and Heritage					
Department of Environment and Heritage	471	460	455	458	450
Australian Greenhouse Office	81	91	100	96	101
Total	551	551	555	554	551
Family and Community Services					
Department of Family and Community Services	2,257	2,391	2,493	2,568	2,590
Centrelink	1,859	1,965	2,010	2,055	2,057
Total	4,117	4,356	4,503	4,622	4,647

Table A2: Departmental expenses by agency (continued)

	Estimates		Projections		
	2001-02 \$m	2002-03 \$m	2003-04 \$m	2004-05 \$m	2005-06 \$m
Finance and Administration					
Department of Finance and Administration	298	258	267	271	268
Australian Electoral Commission	155	104	100	151	109
Office of Asset Sales and Commercial Support	19	0	0	0	0
Total	473	362	367	422	377
Foreign Affairs and Trade					
Department of Foreign Affairs and Trade	686	657	660	660	656
Australian Agency for International Development	69	68	69	69	70
Australian Trade Commission	196	196	194	194	194
Total	950	921	923	923	920
Health and Ageing					
Department of Health and Aging	760	800	788	776	787
Health Insurance Commission	397	456	422	424	422
Total	1,156	1,256	1,210	1,200	1,210
Immigration and Multicultural and Indigenous Affairs					
Department of Immigration and Multicultural and Indigenous Affairs	829	870	893	905	910
Aboriginal and Torres Strait Islander Commission	1,070	1,101	1,156	1,196	1,232
Total	1,899	1,971	2,049	2,101	2,142
Industry, Tourism and Resources					
Department of Industry, Tourism and Resources	233	220	231	237	240
Australian Tourist Commission	120	109	109	111	112
Total	353	330	340	347	352
Prime Minister and Cabinet					
Department of Prime Minister and Cabinet	81	46	47	47	46
Total	81	46	47	47	46
Transport and Regional Services					
Department of Transport and Regional Services	198	217	202	206	208
Civil Aviation Safety Authority	102	105	112	114	106
Total	300	322	314	320	315
Treasury					
Department of the Treasury	155	145	148	148	151
Australian Bureau of Statistics	364	273	262	276	311
Australian Securities and Investment Commission	159	166	170	167	169
Australian Taxation Office	2,015	2,224	2,277	2,311	2,361
Australian Office of Financial Management	5	6	6	6	6
Total	2,698	2,814	2,863	2,909	2,999

Table A2: Departmental expenses by agency (continued)

	Estimates		Projections		
	2001-02 \$m	2002-03 \$m	2003-04 \$m	2004-05 \$m	2005-06 \$m
Veterans' Affairs					
Department of Veterans' Affairs	273	280	285	295	303
Total	273	280	285	295	303
Small agencies	3,711	3,837	3,842	3,863	3,924
Total departmental expenses	35,105	36,010	36,607	37,744	37,746

Table A3: Net capital investment by agency

	Estimates		Projections		
	2001-02 \$m	2002-03 \$m	2003-04 \$m	2004-05 \$m	2005-06 \$m
Agriculture, Fisheries and Forestry					
Department of Agriculture, Fisheries and Forestry	0.1	-0.7	0.0	0.0	0.6
Grains Research and Development Corporation	0.2	-0.3	-0.2	-0.2	-0.1
Total	0.4	-1.0	-0.2	-0.2	0.4
Attorney-General's					
Attorney-General's Department	2.0	-1.5	-0.3	-5.1	-5.3
Australian Customs Service	1.0	36.7	-1.3	-4.7	-8.6
Australian Federal Police	43.2	18.2	2.5	2.4	-0.4
Family Court of Australia	3.9	1.0	1.9	1.7	-1.5
Total	50.1	54.4	2.8	-5.7	-15.8
Communications, Information Technology and the Arts					
Department of Communications, Information Technology and the Arts	-3.3	-3.1	-1.8	-1.9	-1.7
Australian Broadcasting Corporation	12.4	20.1	-9.0	-6.9	0.0
Special Broadcasting Service Corporation	8.8	13.1	8.2	2.6	2.0
Australian Sports Commission	-3.5	-3.0	0.3	23.8	17.6
Total	14.4	27.0	-2.3	17.6	17.8
Defence					
Department of Defence	22.9	535.1	1,280.7	922.8	1,724.8
Defence Housing Authority	-175.0	-115.7	-8.8	-68.3	51.7
Total	-152.1	419.4	1,271.9	854.5	1,776.5
Education, Science and Training					
Department of Education, Science and Training	-4.3	-1.2	0.4	12.0	-0.4
Australian Research Council	1.6	0.0	-0.8	-0.2	-0.1
Australian Nuclear Science and Technology Organisation	119.2	105.2	78.0	29.4	4.5
Commonwealth Scientific and Industrial Research Organisation	46.0	-0.7	-3.4	30.2	-9.2
Total	162.5	103.3	74.1	71.4	-5.2
Employment and Workplace Relations					
Department of Employment and Workplace Relations	11.1	-4.3	17.0	-6.2	3.0
Comcare	3.0	0.0	0.0	0.0	0.0
Total	14.0	-4.3	17.0	-6.2	3.0
Environment and Heritage					
Department of Environment and Heritage	14.1	13.3	0.6	-3.8	-6.0
Australian Greenhouse Office	0.0	0.1	-0.1	-0.1	0.0
Total	14.1	13.3	0.5	-3.9	-6.0
Family and Community Services					
Department of Family and Community Services	24.5	2.4	1.9	1.7	-4.8
Centrelink	54.7	19.9	-26.7	-11.4	-8.5
Total	79.2	22.3	-24.8	-9.7	-13.4

Table A3: Net capital investment by agency (continued)

	Estimates		Projections		
	2001-02 \$m	2002-03 \$m	2003-04 \$m	2004-05 \$m	2005-06 \$m
Finance and Administration					
Department of Finance and Administration	-1,730.8	-90.5	9.8	-13.0	-11.0
Australian Electoral Commission	-5.2	-3.3	-3.3	-3.9	-3.8
Office of Asset Sales and Commercial Support	-18.5	0.0	0.0	0.0	0.0
Total	-1,754.5	-93.8	6.5	-16.9	-14.8
Foreign Affairs and Trade					
Department of Foreign Affairs and Trade	1,523.2	4.3	-12.8	-29.5	-33.5
Australian Agency for International Development	-0.7	4.2	0.7	-1.6	-3.0
Australian Trade Commission	-0.7	0.0	0.0	0.0	0.0
Total	1,521.8	8.5	-12.1	-31.1	-36.5
Health and Ageing					
Department of Health and Ageing	10.4	-2.9	-3.6	-2.5	-2.5
Health Insurance Commission	47.5	15.2	33.1	31.5	13.0
Total	57.9	12.2	29.6	29.0	10.5
Immigration and Multicultural and Indigenous Affairs					
Department of Immigration and Multicultural and Indigenous Affairs	141.7	80.2	-22.4	-26.7	-30.1
Aboriginal and Torres Strait Islander Commission	-10.8	-0.9	-0.9	-0.9	0.0
Total	130.9	79.2	-23.3	-27.6	-30.1
Industry, Tourism and Resources					
Department of Industry, Tourism and Resources	-3.5	7.5	-3.4	2.6	1.4
Australian Tourist Commission	0.3	-2.1	0.1	-1.7	1.1
Total	-3.2	5.3	-3.2	1.0	2.5
Prime Minister and Cabinet					
Department of Prime Minister and Cabinet	-0.1	-0.2	-0.2	-0.2	-0.2
Total	-0.1	-0.2	-0.2	-0.2	-0.2
Transport and Regional Services					
Department of Transport and Regional Services	-239.5	106.4	11.3	0.1	0.1
Civil Aviation Safety Authority	-3.3	5.8	4.1	0.4	1.1
Total	-242.8	112.2	15.4	0.5	1.1
Treasury					
Department of the Treasury	-2.0	-1.7	-0.7	-0.6	0.0
Australian Bureau of Statistics	8.6	-7.6	-6.9	2.8	0.7
Australian Securities and Investment Commission	-5.8	1.7	0.8	1.9	1.0
Australian Taxation Office	8.2	33.6	-9.7	-9.1	-16.3
Australian Office of Financial Management	0.2	2.7	-0.6	-0.6	-0.6
Total	9.3	28.7	-17.1	-5.7	-15.3

Table A3: Net capital investment by agency (continued)

	Estimates		Projections		
	2001-02	2002-03	2003-04	2004-05	2005-06
	\$m	\$m	\$m	\$m	\$m
Veterans' Affairs					
Department of Veterans' Affairs	14.4	12.3	4.8	6.2	2.0
Total	14.4	12.3	4.8	6.2	2.0
Small agencies	53.8	4.5	13.0	-4.5	-16.5
Whole of government and inter-agency amounts(a)	135.7	111.1	493.4	534.1	548.3
Total net capital investment	105.6	914.5	1,845.7	1,402.6	2,208.2

(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		
	2001-02 \$m	2002-03 \$m	2003-04 \$m	2004-05 \$m	2005-06 \$m
Agriculture, Fisheries and Forestry					
Department of Agriculture, Fisheries and Forestry	25.8	0.0	0.0	0.0	0.0
Grains Research and Development Corporation	0.0	0.0	0.0	0.0	0.0
Total	25.8	0.0	0.0	0.0	0.0
Attorney-General's					
Attorney-General's Department	0.0	1.8	0.0	0.0	0.0
Australian Customs Service	11.8	12.1	19.2	7.8	2.8
Australian Federal Police	13.2	4.9	3.8	3.4	0.8
Family Court of Australia	0.0	0.0	0.0	0.0	0.0
Total	25.0	18.8	23.0	11.2	3.7
Communications, Information Technology and the Arts					
Department of Communications, Information Technology and the Arts	2.7	0.1	0.1	0.1	0.1
Australian Broadcasting Corporation	34.6	74.3	20.0	0.0	0.0
Special Broadcasting Service Corporation	8.0	32.6	7.5	5.6	5.9
Australian Sports Commission	0.0	0.0	0.0	11.6	18.3
Total	45.3	106.9	27.6	17.3	24.3
Defence					
Department of Defence	754.2	1,090.4	1,221.4	1,137.8	1,643.4
Defence Housing Authority	100.0	225.0	0.0	0.0	0.0
Total	854.2	1,315.4	1,221.4	1,137.8	1,643.4
Education, Science and Training					
Department of Education, Science and Training	0.0	0.0	0.0	0.0	0.0
Australian Research Council	0.0	0.0	0.0	0.0	0.0
Australian Nuclear Science and Technology Organisation	97.7	104.1	78.9	28.3	3.0
Commonwealth Scientific and Industrial Research Organisation	32.8	17.2	0.0	0.0	0.0
Total	130.5	121.3	78.9	28.3	3.0
Employment and Workplace Relations					
Department of Employment and Workplace Relations	0.0	10.7	0.0	0.0	0.0
Comcare	0.0	0.0	0.0	0.0	0.0
Total	0.0	10.7	0.0	0.0	0.0
Environment and Heritage					
Department of Environment and Heritage	47.3	4.8	0.0	0.0	0.0
Australian Greenhouse Office	0.0	0.0	0.0	0.0	0.0
Total	47.3	4.8	0.0	0.0	0.0
Family and Community Services					
Department of Family and Community Services	301.6	291.0	303.0	316.5	316.5
Centrelink	24.3	8.7	7.9	0.0	0.0
Total	325.9	299.7	310.9	316.5	316.5

Table A4: Capital appropriations by portfolio (continued)

	Estimates		Projections		
	2001-02 \$m	2002-03 \$m	2003-04 \$m	2004-05 \$m	2005-06 \$m
Finance and Administration					
Department of Finance and Administration	966.4	963.5	932.5	930.4	947.9
Australian Electoral Commission	0.0	0.0	0.0	0.0	0.0
Office of Asset Sales and Commercial Support	0.0	0.0	0.0	0.0	0.0
Total	966.4	963.5	932.5	930.4	947.9
Foreign Affairs and Trade					
Department of Foreign Affairs and Trade	16.0	14.1	5.9	0.0	0.0
Australian Agency for International Development	232.6	217.7	169.6	92.2	35.8
Australian Trade Commission	0.0	0.1	0.0	0.0	0.0
Total	248.6	231.9	175.4	92.2	35.8
Health and Ageing					
Department of Health and Ageing	41.8	37.6	38.5	38.5	38.5
Health Insurance Commission	8.6	36.2	56.2	19.0	0.0
Total	50.4	73.8	94.7	57.5	38.5
Immigration and Multicultural and Indigenous Affairs					
Department of Immigration and Multicultural and Indigenous Affairs	123.0	86.9	0.0	0.0	0.0
Aboriginal and Torres Strait Islander Commission	88.8	90.4	92.9	0.0	0.0
Total	211.8	177.3	92.9	0.0	0.0
Industry, Tourism and Resources					
Department of Industry, Tourism and Resources	948.6	105.4	99.1	89.3	32.2
Australian Tourist Commission	0.0	0.0	0.0	0.0	0.0
Total	948.6	105.4	99.1	89.3	32.2
Prime Minister and Cabinet					
Department of Prime Minister and Cabinet	0.0	0.0	0.0	0.0	0.0
Total	0.0	0.0	0.0	0.0	0.0
Transport and Regional Services					
Department of Transport and Regional Services	11.5	210.9	16.2	5.0	5.0
Civil Aviation Safety Authority	0.0	0.0	0.0	0.0	0.0
Total	11.5	210.9	16.2	5.0	5.0
Treasury					
Department of the Treasury	109.0	162.6	103.6	66.0	43.7
Australian Bureau of Statistics	13.2	0.0	0.0	0.0	0.0
Australian Securities and Investment Commission	0.0	0	0	0.0	0.0
Australian Taxation Office	81.7	28.9	0.0	0.0	0.0
Australian Office of Financial Management	0.0	0.0	0.0	0.0	0.0
Total	203.9	191.4	103.6	66.0	43.7

Table A4: Capital appropriations by portfolio (continued)

	Estimates		Projections		
	2001-02	2002-03	2003-04	2004-05	2005-06
	\$m	\$m	\$m	\$m	\$m
Veterans' Affairs					
Department of Veterans' Affairs	11.4	6.6	4.5	0.1	0.0
Total	11.4	6.6	4.5	0.1	0.0
Small agencies	0.0	0.0	0.0	0.0	0.0
Whole of government and inter-agency amounts(a)	50.0	50.0	100.0	0.0	0.0
Total capital appropriations	4,156.6	3,888.4	3,280.5	2,751.8	3,094.0

(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 A5: Estimates of average staffing level (ASL) of agencies in the Commonwealth general government sector

	Average Staffing Levels		
	2001-02	2002-03	Change
Agriculture, Fisheries and Forestry			
Department of Agriculture, Fisheries and Forestry	3,190.0	3,365.0	175.0
Australian Fisheries Management Authority	110.0	112.0	2.0
Australian Wine and Brandy Corporation	43.0	45.0	2.0
Cotton Research and Development Corporation	9.0	10.4	1.4
Dairy Research and Development Corporation	24.0	26.0	2.0
Fisheries Research and Development Corporation	10.0	10.0	0.0
Forest and Woods Products Research and Development Corporation	7.0	7.0	0.0
Grains Research and Development Corporation	38.0	39.0	1.0
Grape and Wine Research and Development Corporation	8.0	8.0	0.0
Land and Water Resources Research and Development Corporation	27.0	28.0	1.0
National Registration Authority for Agriculture and Veterinary Chemicals	125.0	125.0	0.0
Rural Industries Research and Development Corporation	16.0	17.0	1.0
Sugar Research and Development Corporation	6.0	6.0	0.0
Wheat Export Authority	11.0	11.0	0.0
Total	3,624.0	3,809.4	185.4
Attorney-General's			
Attorney-General's Department	1,436.8	693.3	-743.5
Administrative Appeals Tribunal	168.0	168.0	0.0
Australian Customs Service	4,561.0	4,707.0	146.0
Australian Federal Police	2,867.0	4,166.0	1,299.0
Australian Institute of Criminology	42.0	43.0	1.0
Australian Law Reform Commission	22.0	23.0	1.0
Australian Secret Intelligence Organisation	565.6	595.4	29.8
Australian Transaction Reports Analysis Centre (Austrac)	61.0	60.0	-1.0
Criminology Research Council	0.8	0.7	-0.1
Family Court of Australia	680.0	680.0	0.0
Federal Court of Australia	342.0	335.0	-7.0
Federal Magistrates Service	68.0	81.0	13.0
High Court of Australia	83.0	85.0	2.0
Human Rights and Equal Opportunity Commission	95.0	95.0	0.0
Insolvency Trustee Service Australia	237.0	239.0	2.0
National Crime Authority	270.0	265.0	-5.0
National Native Title Tribunal	250.0	255.0	5.0
Office of Film and Literature Classification	50.0	50.0	0.0
Office of Parliamentary Counsel	45.0	46.5	1.5
Office of the Privacy Commissioner	35.0	40.0	5.0
Office of the Director of Public Prosecutions	415.0	420.0	5.0
Total	12,294.2	13,047.9	753.7

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

	Average Staffing Levels		
	2001-02	2002-03	Change
Communication, Information Technology and the Arts			
Department of Communications, Information Technology and the Arts	871.0	858.0	-13.0
Australia Council	124.0	126.0	2.0
Australian Broadcasting Authority	134.0	134.0	0.0
Australian Broadcasting Corporation	4,200.0	4,200.0	0.0
Australian Communications Authority	405.0	411.0	6.0
Australian Film Commission	57.0	59.0	2.0
Australian Film Television and Radio School	142.0	142.0	0.0
Australian National Maritime Museum	101.0	101.0	0.0
Australian Sports Commission	383.4	388.4	5.0
Australian Sports Drug Agency	43.0	40.0	-3.0
National Archives of Australia	395.0	400.0	5.0
National Gallery of Australia	237.0	230.0	-7.0
National Library of Australia	504.0	480.0	-24.0
National Office for the Information Technology	173.0	175.0	2.0
National Museum of Australia	180.0	180.0	0.0
Special Broadcasting Service Corporation	770.0	771.0	1.0
Total	8,719.4	8,695.4	-24.0
Defence			
Department of Defence	17,011.0	17,328.0	317.0
Military Reserves	20,150.0	20,018.0	-132.0
Permanent Military	50,868.0	51,323.0	455.0
Defence Housing Authority	710.0	725.0	15.0
Total	88,739.0	89,394.0	655.0
Education, Science and Training			
Department of Education, Science and Training	1,333.0	1,330.0	-3.0
Australian Institute of Marine Science	156.0	152.0	-4.0
Australian National Training Authority	101.0	101.0	0.0
Australian Nuclear Science and Technology Organisation	810.0	810.0	0.0
Australian Research Council	60.0	60.0	0.0
Commonwealth Scientific and Industrial Research Organisation	5,841.0	6,054.0	213.0
Total	8,301.0	8,507.0	206.0
Employment and Workplace Relations			
Department of Employment and Workplace Relations	1,910.0	1,950.0	40.0
Australian Industrial Registry	244.0	248.0	4.0
Comcare	299.0	299.0	0.0
Employment Services Regulatory Authority	84.0	87.0	3.0
Equal Opportunity for Women in the Workplace Agency	23.0	21.0	-2.0
Total	2,560.0	2,605.0	45.0
Environment and Heritage			
Department of Environment and Heritage	2,666.4	2,548.0	-118.4
Australian Greenhouse Office	169.0	169.0	0.0
Australian Heritage Commission	78.8	78.8	0.0
Director of National Parks	261.0	251.0	-10.0
Great Barrier Reef Marine Park Authority	168.0	165.0	-3.0
National Oceans Office	32.5	38.5	6.0
Sydney Harbour Federation Trust	24.0	32.0	6.0
Total	3,399.7	3,282.3	-119.4

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

	Average Staffing Levels		
	2001-02	2002-03	Change
Family and Community Services			
Department of Family and Community Services	5,630.0	5,738.0	108.0
Australian Institute of Family Studies	36.0	38.0	2.0
Centrelink	22,307.0	22,833.0	526.0
Total	27,973.0	28,609.0	636.0
Finance and Administration			
Department of Finance and Administration	628.7	637.2	8.6
Australian Electoral Commission	1,615.0	943.0	-672.0
Commonwealth Grants Commission	48.4	47.8	-0.6
Commonwealth Superannuation Administration (ComSuper)	350.0	338.0	-12.0
Total	2,642.1	1,966.0	-676.0
Foreign Affairs and Trade			
Department of Foreign Affairs and Trade	3,288.9	3,249.7	-39.2
AusAID	550.0	530.0	-20.0
Australia-Japan Foundation	5.5	5.5	0.0
Australian Centre for International Agricultural Research	52.0	50.0	-2.0
Australian Trade Commission	1,024.0	1,021.0	-3.0
Total	4,920.4	4,856.2	-64.2
Health and Ageing			
Department of Health and Ageing	3,364.0	3,387.5	23.5
Aged Care Standards and Accreditation Agency	136.0	184.0	48.0
Australia New Zealand Food Authority	103.0	107.0	4.0
Australian Institute of Health and Welfare	73.0	72.0	-1.0
Australian Radiation Protection and Nuclear Safety Agency	128.0	128.0	0.0
Health Insurance Commission	4,009.0	4,009.0	0.0
Private Health Insurance Administration Council	7.7	10.5	2.8
Private Health Insurance Ombudsman	8.0	8.0	0.0
Professional Services Review	25.0	30.0	5.0
Total	7,853.7	7,936.0	82.3
Immigration and Multicultural and Indigenous Affairs			
Department of Immigration and Multicultural and Indigenous Affairs	4,414.0	4,425.0	11.0
Aboriginal and Torres Strait Islander Commission	1,217.0	1,217.0	0.0
Aboriginal Hostels Ltd	405.0	405.0	0.0
Australian Institute of Aboriginal and Torres Strait Islander Studies	68.0	70.0	2.0
Indigenous Business Australia	21.0	18.0	-3.0
Indigenous Land Corporation	108.0	124.0	16.0
Migration Review Tribunal	207.0	181.0	-26.0
Refugee Review Tribunal	201.0	201.0	0.0
Torres Strait Regional Authority	36.0	36.0	0.0
Total	6,677.0	6,677.0	0.0
Industry Tourism and Resources			
Department of Industry, Sciences and Resources	1,533.0	1,366.0	-167.0
Geoscience Australia	570.0	530.0	-40.0
Australian Tourist Commission	213.3	211.3	-2.0
IP Australia	798.2	784.6	-13.6
National Standards Commission	31.0	31.0	0.0
Total	3,145.5	2,922.9	-222.6

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

	Average Staffing Levels		
	2001-02	2002-03	Change
Parliament			
Department of the Senate	223.0	233.0	10.0
Department of the House of Representatives	232.0	232.0	0.0
Department of the Parliamentary Library	163.0	167.0	4.0
Department of Parliamentary Reporting Staff	310.0	310.0	0.0
Joint Houses of Parliament	279.0	280.0	1.0
Total	1,207.0	1,222.0	15.0
Prime Minister and Cabinet			
Department of Prime Minister and Cabinet	395.0	344.0	-51.0
Australian National Audit Office	275.0	290.0	15.0
Office of the Inspector-General of Intelligence and Security	4.6	4.6	0.0
Office of National Assessments	54.0	57.0	3.0
Office of the Commonwealth Ombudsman	82.5	82.0	-0.5
Office of the Official Secretary to the Governor-General	75.5	75.2	-0.3
Public Service and Merit Protection Commission	155.0	155.0	0.0
Total	1,041.6	1,007.8	-33.8
Transport and Regional Services			
Department of Transport and Regional Services	1,011.2	1,102.5	91.3
Australian Maritime Safety Authority	240.0	240.0	0.0
Civil Aviation Safety Authority	680.0	680.0	0.0
National Capital Authority	76.0	82.0	6.0
Total	2,007.2	2,104.5	97.3
Treasury			
Department of the Treasury	684.0	795.0	111.0
Australian Bureau of Statistics	3524.0	2902.0	-622.0
Australian Competition and Consumer Council	480.0	460.0	-20.0
Australian Office of Financial Management	30.0	37.0	7.0
Australian Prudential Regulation Authority	412.0	448.0	36.0
Australian Securities and Investment Commission	1334.0	1452.0	118.0
Australian Taxation Office	18300.0	20500.0	2200.0
Companies and Securities Advisory Committee	3.0	4.0	1.0
National Competition Council	21.0	21.0	0.0
Productivity Commission	200.0	190.0	-10.0
Total	24,988.0	26,809.0	1,821.0
Veterans' Affairs			
Department of Veteran's Affairs	2,412.0	2,426.0	14.0
Australian War Memorial	279.0	288.0	9.0
Total	2,691.0	2,714.0	23.0

Note: 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.

ESTIMATES OF GENERAL GOVERNMENT SECTOR AGENCY CAPITAL USE CHARGE AND DIVIDEND PAYMENTS

The Commonwealth introduced, as part of the accrual budgeting reforms in 1999-2000, a Capital Use Charge (CUC). The CUC is paid annually by general government sector agencies on their net assets. The CUC is an internal government transaction and, therefore, does not affect the budget balances as the payment is offset by a departmental appropriation.

The CUC was implemented to improve agency resource allocation, by ensuring that the full cost of competing activities are shown and the cost of capital is reflected in the pricing structures of equivalent outputs produced by the public or private sectors.

The Government reduced the CUC levied on agencies' net assets from 12 per cent to 11 per cent on 1 July 2001, reflecting movements in domestic capital and equity markets. The Government has reaffirmed this rate for 2002-03 and agreed to simplify CUC payment arrangements. The annual CUC payment will now be based on the agency's opening net asset position rather than the closing position.

As well as CUC payments, some agencies or parts thereof, which operate on a fully commercial basis, pay annual dividends to the government, which are set having reference to private sector benchmarks. Also, a separate return to government in the form of a special dividend may be made by an agency to return surplus cash. These surpluses can arise where an agency has rationalised non-financial assets, reduced activity or become more efficient.

Table A6: Capital user charge and dividends by agency

	Estimates		Projections		
	2001-02 \$m	2002-03 \$m	2003-04 \$m	2004-05 \$m	2005-06 \$m
Material agencies					
Aboriginal and Torres Strait Islander Commission	17.4	16.3	16.3	16.3	16.3
Attorney-Generals Department	3.3	2.6	2.1	2.1	2.1
Australian Agency for International Development(a)	0.0	0.0	0.0	0.0	0.0
Australian Broadcasting Corporation	59.3	58.6	60.5	62.4	64.0
Australian Bureau of Statistics	6.5	6.9	7.2	7.4	7.6
Australian Customs Service	16.0	16.8	17.6	19.3	19.7
Australian Electoral Commission	3.6	3.7	3.7	3.6	3.6
Australian Federal Police	4.8	4.8	4.8	4.8	4.8
Australian Greenhouse Office	2.3	2.3	2.3	2.3	0.0
Australian Nuclear Science and Technology Organisation	57.7	68.9	77.6	80.7	81.0
Australian Office of Financial Management	1.3	0.3	0.3	0.3	0.3
Australian Research Commission	0.5	0.5	0.5	0.5	0.5
Australian Securities and Investment Commission(a)	0.0	0.0	0.0	0.0	0.0
Australian Sports Commission	12.0	12.0	12.0	12.0	12.0
Australian Taxation Office(a)	0.0	0.0	0.0	0.0	0.0
Australian Tourist Commission	0.2	0.5	0.5	0.5	0.5
Australian Trade Commission	9.3	8.4	8.0	7.8	7.8
Centrelink(c)	0.0	0.0	0.0	0.0	0.0
Civil Aviation Safety Authority	2.9	2.8	2.4	2.2	2.4
Comcare Australia	0.6	0.6	0.6	0.6	0.6
Commonwealth Scientific and Industrial Research Organisation	99.9	105.0	105.0	105.0	108.8
Defence Housing Authority(d)	359.1	182.0	182.4	248.9	28.9
Department of Agriculture, Fisheries and Forestry	1.8	1.9	1.9	1.9	2.0
Department of Communications, Information Technology and the Arts	29.8	30.2	30.2	30.3	30.4
Department of Defence	4,771.7	5,056.1	5,129.4	5,251.6	5,412.4
Department of Education, Science and Training	3.6	3.4	3.3	3.3	3.3
Department of Employment and Workplace Relations	5.0	4.8	4.7	4.5	4.4
Department of Environment and Heritage	39.6	40.4	41.2	41.9	42.5
Department of Family and Community Services(b)	7.7	3.4	3.4	3.5	3.5
Department of Finance and Administration	57.0	20.6	20.3	25.9	30.2
Department of Foreign Affairs and Trade	67.2	110.7	117.2	120.7	112.9
Department of Health and Ageing	0.0	0.0	0.2	0.3	0.5
Department of Immigration and Multicultural and Indigenous Affairs	24.9	33.3	33.4	33.4	33.4
Department of Industry, Tourism and Resources	2.4	2.4	2.4	2.4	2.4
Department of Prime Minister and Cabinet	1.0	1.0	1.1	1.1	1.1
Department of the Treasury	1.7	2.4	2.2	2.0	1.8
Department of Transport and Regional Services	23.6	23.9	34.3	35.5	35.5
Department of Veterans Affairs	5.5	7.0	7.7	7.7	7.4

Table A6: Capital user charge and dividends by agency (continued)

	Estimates		Projections		
	2001-02 \$m	2002-03 \$m	2003-04 \$m	2004-05 \$m	2005-06 \$m
Material agencies (continued)					
Family Court of Australia	0.8	1.0	1.0	1.0	1.0
Grains Research and Development Corporation(e)	0.0	0.0	0.0	0.0	0.0
Health Insurance Commission(c)	0.0	0.0	0.0	0.0	0.0
Special Broadcasting Service Corporation	10.3	11.6	12.6	13.4	14.2
Small agencies					
Australian National Maritime Museum	9.0	9.5	9.5	9.5	9.5
Australian War Memorial	62.7	63.0	63.1	63.0	63.0
Director of National Parks	9.8	9.6	9.7	9.8	10.0
High Court of Australia	14.6	14.6	14.6	14.6	14.6
National Archives of Australia	84.3	84.3	84.3	84.3	84.3
National Gallery of Australia	127.9	188.6	189.7	190.9	191.9
National Library of Australia	162.4	183.5	183.7	183.9	184.2
National Museum of Australia	29.3	28.2	28.2	28.2	28.3
Other	58.7	63.4	63.9	64.6	65.5
Total	6,268.8	6,491.7	6,596.9	6,805.6	6,750.6

- (a) Agency has negative equity and, therefore, does not make a CUC payment.
(b) Agency pays a special dividend in 2001-02 only.
(c) Agency does not pay a CUC.
(d) Agency makes a dividend payment only.
(e) Agency is exempt from the CUC as its revenue is generated from industry levies.