

## 1

## ALL AUSTRALIAN GOVERNMENTS, General Government—Operating Statement

	Y(n-4)	Y(n-3)	Y(n-2)	Y(n-1)	Y(n)p	Y(n+1)e
	\$m	\$m	\$m	\$m	\$m	\$m
<b>GFS Revenue</b>						
Taxation revenue	—	—	—	—	—	—
Current grants and subsidies	—	—	—	—	—	—
Sales of goods and services	—	—	—	—	—	—
Interest income	—	—	—	—	—	—
Other	—	—	—	—	—	—
<i>Total</i>	—	—	—	—	—	—
<i>less</i>						
<b>GFS Expenses</b>						
Gross operating expenses						
Depreciation	—	—	—	—	—	—
Employee expenses	—	—	—	—	—	—
Other operating expenses	—	—	—	—	—	—
<i>Total</i>	—	—	—	—	—	—
Nominal superannuation interest expenses	—	—	—	—	—	—
Other interest expenses	—	—	—	—	—	—
Other property expenses	—	—	—	—	—	—
Current transfers						
Grant expenses	—	—	—	—	—	—
Subsidy expenses	—	—	—	—	—	—
Other current transfers	—	—	—	—	—	—
Capital transfers						
Grant expenses	—	—	—	—	—	—
Other capital transfers	—	—	—	—	—	—
<i>Total expenses</i>	—	—	—	—	—	—
<i>equals</i>						
<b>GFS Net Operating Balance</b>	—	—	—	—	—	—
<i>less</i>						
Net acquisition of non-financial assets						
Gross fixed capital formation	—	—	—	—	—	—
<i>less</i> Depreciation	—	—	—	—	—	—
<i>plus</i> Change in inventories	—	—	—	—	—	—
<i>plus</i> Other transactions in non-financial assets	—	—	—	—	—	—
<i>Total</i>	—	—	—	—	—	—
<i>equals</i>						
<b>GFS Net Lending(+)/Borrowing(-)</b>	—	—	—	—	—	—

NOTE: In this and following tables Y(n+1) represents the reference year of the publication.

## 2

### ALL AUSTRALIAN GOVERNMENTS, Public Non-financial Corporations—Operating Statement

	Y(n-4)	Y(n-3)	Y(n-2)	Y(n-1)	Y(n)p	Y(n+1)e
	\$m	\$m	\$m	\$m	\$m	\$m
<b>GFS Revenue</b>						
Sales of goods and services	—	—	—	—	—	—
Current grants and subsidies	—	—	—	—	—	—
Capital grants	—	—	—	—	—	—
Interest income	—	—	—	—	—	—
Other	—	—	—	—	—	—
<i>Total</i>	—	—	—	—	—	—
<i>less</i>						
<b>GFS Expenses</b>						
Gross operating expenses						
Depreciation	—	—	—	—	—	—
Employee expenses	—	—	—	—	—	—
Other operating expenses	—	—	—	—	—	—
<i>Total</i>	—	—	—	—	—	—
Property expenses						
Dividend expenses	—	—	—	—	—	—
Income tax equivalent expenses	—	—	—	—	—	—
Interest expense	—	—	—	—	—	—
Other property expenses	—	—	—	—	—	—
<i>Total</i>	—	—	—	—	—	—
Current transfers						
Grant expenses	—	—	—	—	—	—
Tax expenses	—	—	—	—	—	—
Other current transfers	—	—	—	—	—	—
Capital transfers	—	—	—	—	—	—
<i>Total expenses</i>	—	—	—	—	—	—
<i>equals</i>						
<b>GFS Net Operating Balance</b>	—	—	—	—	—	—
<i>less</i>						
Net acquisition of non-financial assets						
Gross fixed capital formation	—	—	—	—	—	—
<i>less</i> Depreciation	—	—	—	—	—	—
<i>plus</i> Change in inventories	—	—	—	—	—	—
<i>plus</i> Other transactions in non-financial assets	—	—	—	—	—	—
<i>Total</i>	—	—	—	—	—	—
<i>equals</i>						
<b>GFS Net Lending(+)/Borrowing(-)</b>	—	—	—	—	—	—

# 3

## ALL AUSTRALIAN GOVERNMENTS, Public Financial Corporations—Operating Statement

	Y(n-4)	Y(n-3)	Y(n-2)	Y(n-1)	Y(n)p
	\$m	\$m	\$m	\$m	\$m
<b>GFS Revenue</b>					
Sales of goods and services	—	—	—	—	—
Current grants and subsidies	—	—	—	—	—
Capital grants	—	—	—	—	—
Interest income	—	—	—	—	—
Other	—	—	—	—	—
<i>Total</i>	—	—	—	—	—
<i>less</i>					
<b>GFS Expenses</b>					
Gross operating expenses					
Depreciation	—	—	—	—	—
Employee expenses	—	—	—	—	—
Other operating expenses	—	—	—	—	—
<i>Total</i>	—	—	—	—	—
Property expenses					
Dividend expenses	—	—	—	—	—
Income tax equivalent expenses	—	—	—	—	—
Interest expenses	—	—	—	—	—
Other property expenses	—	—	—	—	—
<i>Total</i>	—	—	—	—	—
Current transfers					
Tax expenses	—	—	—	—	—
Other current transfers	—	—	—	—	—
Capital transfers					
<i>Total expenses</i>	—	—	—	—	—
<i>equals</i>					
<b>GFS Net Operating Balance</b>					
<i>less</i>					
Net acquisition of non-financial assets					
Gross fixed capital formation	—	—	—	—	—
<i>less</i> Depreciation	—	—	—	—	—
<i>plus</i> Change in inventories	—	—	—	—	—
<i>plus</i> Other transactions in non-financial assets	—	—	—	—	—
<i>Total</i>	—	—	—	—	—
<i>equals</i>					
<b>GFS Net Lending(+)/Borrowing(-)</b>					

# 4

## ALL AUSTRALIAN GOVERNMENTS, General Government

	Y(n-4)	Y(n-3)	Y(n-2)	Y(n-1)	Y(n)p	Y(n+1)e
	\$m	\$m	\$m	\$m	\$m	\$m
<b>CASH FLOW STATEMENT(a)</b>						
<b>Cash receipts from operating activities</b>						
Taxes received	—	—	—	—	—	—
Receipts from sales of goods and services	—	—	—	—	—	—
Grants and subsidies received	—	—	—	—	—	—
Other receipts	—	—	—	—	—	—
<i>Total</i>	—	—	—	—	—	—
<b>Cash payments for operating activities</b>						
Payments for goods and services	—	—	—	—	—	—
Grants and subsidies paid	—	—	—	—	—	—
Interest paid	—	—	—	—	—	—
Other payments	—	—	—	—	—	—
<i>Total</i>	—	—	—	—	—	—
<i>Net cash flows from operating activities</i>	—	—	—	—	—	—
<b>Net cash flows from investments in non-financial assets</b>						
Sales of non-financial assets	—	—	—	—	—	—
Purchases of new non-financial assets	—	—	—	—	—	—
Purchases of secondhand non-financial assets	—	—	—	—	—	—
<i>Total</i>	—	—	—	—	—	—
<b>Net cash flows from investments in financial assets for policy purposes</b>	—	—	—	—	—	—
<b>Net cash flows from investments in financial assets for liquidity purposes</b>	—	—	—	—	—	—
<b>Net cash flows from financing activities</b>						
Advances received (net)	—	—	—	—	—	—
Borrowing (net)	—	—	—	—	—	—
Deposits received (net)(b)	n.p.	n.p.	n.p.	n.p.	—	—
Other financing (net)(b)	n.p.	n.p.	n.p.	n.p.	—	—
<i>Total</i>	—	—	—	—	—	—
<b>Net Increase(+)/Decrease(-) in Cash Held</b>	—	—	—	—	—	—
<b>SURPLUS (+)/DEFICIT(-)(a)</b>						
<b>Net cash flows from operating activities and net cash flows from investments in non-financial assets</b>	—	—	—	—	—	—
<b>Acquisitions of assets under finance leases and similar arrangements</b>	(c)	(c)	(c)	(c)	—	—
<b>Surplus(+)/Deficit(-)</b>	—	—	—	—	—	—

(a) Due to changes associated with the move to an accrual accounting framework, data from 1998-99 onwards have been compiled on a different methodological basis to that of previous years. Consequently, data prior to 1998-99 are not directly comparable with the data for 1998-99 onwards. The net increase/decrease in cash held and the surplus/deficit aggregates should be used with caution.

(b) Data are not available separately for these years.

(c) Data are not available separately for these years and are included in net cash flows from investments in non-financial assets.

Note: Negative figures denote cash outflows.

# 5

## ALL AUSTRALIAN GOVERNMENTS, Public Non-financial Corporations

	Y(n-4)	Y(n-3)	Y(n-2)	Y(n-1)	Y(n)p	Y(n+1)e
	\$m	\$m	\$m	\$m	\$m	\$m
CASH FLOW STATEMENT(a)						
Cash receipts from operating activities						
Receipts from sales of goods and services	—	—	—	—	—	—
Grants and subsidies received	—	—	—	—	—	—
Other receipts	—	—	—	—	—	—
<i>Total</i>	—	—	—	—	—	—
Cash payments for operating activities						
Payments for goods and services	—	—	—	—	—	—
Grants and subsidies paid	—	—	—	—	—	—
Interest paid	—	—	—	—	—	—
Other payments	—	—	—	—	—	—
<i>Total</i>	—	—	—	—	—	—
<i>Net cash flows from operating activities</i>	—	—	—	—	—	—
Net cash flows from investments in non-financial assets						
Sales of non-financial assets	—	—	—	—	—	—
Purchases of new non-financial assets	—	—	—	—	—	—
Purchases of secondhand non-financial assets	—	—	—	—	—	—
<i>Total</i>	—	—	—	—	—	—
Net cash flows from investments in financial assets for policy purposes	—	—	—	—	—	—
Net cash flows from investments in financial assets for liquidity purposes	—	—	—	—	—	—
Net cash flows from financing activities						
Advances received (net)	—	—	—	—	—	—
Borrowing (net)	—	—	—	—	—	—
Deposits received (net)(b)	n.p.	n.p.	n.p.	n.p.	—	—
Other financing (net)(b)	n.p.	n.p.	n.p.	n.p.	—	—
Distributions paid(b)	n.p.	n.p.	n.p.	n.p.	—	—
<i>Total</i>	—	—	—	—	—	—
<b>Net Increase(+)/Decrease(-) in Cash Held</b>	—	—	—	—	—	—

SURPLUS(+)/DEFICIT(-) (a)						
Net cash flows from operating activities, net cash flows from investments in non-financial assets and distributions paid	—	—	—	—	—	—
Acquisitions of assets under finance leases and similar arrangements	(c)	(c)	(c)	(c)	—	—
<b>Surplus(+)/Deficit(-)</b>	—	—	—	—	—	—

(a) Due to changes associated with the move to an accrual accounting framework, data from 1998-99 onwards have been compiled on a different methodological basis to that of previous years. Consequently, data prior to 1998-99 are not directly comparable with the data for 1998-99 onwards. The net increase/decrease in cash held and the surplus/deficit aggregates should be used with caution.

(b) Data are not available separately for these years.

(c) Data are not available separately for these years and are included in net cash flows from investments in non-financial assets.

Note: Negative figures denote cash outflows.

# 6

## ALL AUSTRALIAN GOVERNMENTS, Public Financial Corporations

	Y(n-4)	Y(n-3)	Y(n-2)	Y(n-1)	Y(n)p
	\$m	\$m	\$m	\$m	\$m
<b>CASH FLOW STATEMENT(a)</b>					
Cash receipts from operating activities					
Receipts from sales of goods and services	—	—	—	—	—
Grants and subsidies received	—	—	—	—	—
Other receipts	—	—	—	—	—
<i>Total</i>	—	—	—	—	—
Cash payments for operating activities					
Payments for goods and services	—	—	—	—	—
Interest paid	—	—	—	—	—
Other payments	—	—	—	—	—
<i>Total</i>	—	—	—	—	—
<i>Net cash flows from operating activities</i>	—	—	—	—	—
Net cash flows from investments in non-financial assets					
Sales of non-financial assets	—	—	—	—	—
Purchases of new non-financial assets	—	—	—	—	—
Purchases of secondhand non-financial assets	—	—	—	—	—
<i>Total</i>	—	—	—	—	—
Net cash flows from investments in financial assets for policy purposes	—	—	—	—	—
Net cash flows from investments in financial assets for liquidity purposes	—	—	—	—	—
Net cash flows from financing activities					
Advances received (net)	—	—	—	—	—
Borrowing (net)	—	—	—	—	—
Deposits received (net)(b)	n.p.	n.p.	n.p.	n.p.	—
Other financing (net)(b)	n.p.	n.p.	n.p.	n.p.	—
Distributions paid(b)	n.p.	n.p.	n.p.	n.p.	—
<i>Total</i>	—	—	—	—	—
<b>Net Increase(+)/Decrease(-) in Cash Held</b>	—	—	—	—	—
<b>SURPLUS (+)/DEFICIT (-) (a)</b>					
Net cash flows from operating activities, net cash flows from investments in non-financial assets and distributions paid	—	—	—	—	—
Acquisitions of assets under finance leases and similar arrangements	(c)	(c)	(c)	(c)	—
<b>Surplus(+)/Deficit(-)</b>	—	—	—	—	—

(a) Due to changes associated with the move to an accrual accounting framework, data from 1998-99 onwards have been compiled on a different methodological basis to that of previous years. Consequently, data prior to 1998-99 are not directly comparable with the data for 1998-99 onwards. The net increase/decrease in cash held and the surplus/deficit aggregates should be used with caution.

(b) Data are not available separately for these years.

(c) Data are not available separately for these years and are included in net cash flows from investments in non-financial assets.

Note: Negative figures denote cash outflows.

# 7

## ALL AUSTRALIAN GOVERNMENTS, General Government—Balance Sheet

AT 30 JUNE .....					
	Y(n-4)	Y(n-3)	Y(n-2)	Y(n-1)	Y(n)p
	\$m	\$m	\$m	\$m	\$m
<b>Assets</b>					
Financial assets	—	—	—	—	—
Cash and deposits	—	—	—	—	—
Advances paid	—	—	—	—	—
Investments, loans and placements	—	—	—	—	—
Other non-equity assets	n.a.	n.a.	n.a.	n.a.	—
Equity	n.a.	n.a.	n.a.	n.a.	—
Total	n.a.	n.a.	n.a.	n.a.	—
Non-financial assets					
Land and fixed assets	n.a.	n.a.	n.a.	n.a.	—
Other non-financial assets	n.a.	n.a.	n.a.	n.a.	—
Total	n.a.	n.a.	n.a.	n.a.	—
<b>Total</b>	<b>n.a.</b>	<b>n.a.</b>	<b>n.a.</b>	<b>n.a.</b>	<b>—</b>
<b>Liabilities</b>					
Deposits held	—	—	—	—	—
Advances received	—	—	—	—	—
Borrowing	—	—	—	—	—
Unfunded superannuation liability	n.p.	n.p.	n.p.	n.p.	—
Other employee entitlements and provisions	n.a.	n.a.	n.a.	n.a.	—
Other non-equity liabilities	n.a.	n.a.	n.a.	n.a.	—
Total	n.a.	n.a.	n.a.	n.a.	—
<b>GFS Net Worth</b>	<b>n.a.</b>	<b>n.a.</b>	<b>n.a.</b>	<b>n.a.</b>	<b>—</b>
Net debt(a)	—	—	—	—	—

(a) Equals deposits held, advances received and borrowing less cash and deposits, advances paid, and investments, loans and placements.

## 8

## ALL AUSTRALIAN GOVERNMENTS, Public Non-financial Corporations—Balance Sheet

	AT 30 JUNE .....				
	Y(n-4)	Y(n-3)	Y(n-2)	Y(n-1)	Y(n)p
	\$m	\$m	\$m	\$m	\$m
<b>Assets</b>					
Financial assets	—	—	—	—	—
Cash and deposits	—	—	—	—	—
Investments, loans and placements	—	—	—	—	—
Other non-equity assets	n.a.	n.a.	n.a.	n.a.	—
Equity	n.a.	n.a.	n.a.	n.a.	—
Total	n.a.	n.a.	n.a.	n.a.	—
Non-financial assets					
Land and fixed assets	n.a.	n.a.	n.a.	n.a.	—
Other non-financial assets	n.a.	n.a.	n.a.	n.a.	—
Total	n.a.	n.a.	n.a.	n.a.	—
<b>Total</b>	<b>n.a.</b>	<b>n.a.</b>	<b>n.a.</b>	<b>n.a.</b>	<b>—</b>
<b>Liabilities</b>					
Deposits held	—	—	—	—	—
Advances received	—	—	—	—	—
Borrowing	—	—	—	—	—
Unfunded superannuation liability	n.p.	n.p.	n.p.	n.p.	—
Other employee entitlements and provisions	n.a.	n.a.	n.a.	n.a.	—
Other non-equity liabilities	n.a.	n.a.	n.a.	n.a.	—
Total	n.a.	n.a.	n.a.	n.a.	—
Shares and other contributed capital	n.a.	n.a.	n.a.	n.a.	—
<b>GFS Net Worth</b>	<b>n.a.</b>	<b>n.a.</b>	<b>n.a.</b>	<b>n.a.</b>	<b>—</b>
Net debt(a)	—	—	—	—	—

(a) Equals deposits held, advances received and borrowing less cash and deposits, and investments, loans and placements.

# 9

## ALL AUSTRALIAN GOVERNMENTS, Public Financial Corporations—Balance Sheet

AT 30 JUNE .....

	Y(n-4)	Y(n-3)	Y(n-2)	Y(n-1)	Y(n)p
	\$m	\$m	\$m	\$m	\$m
<b>Assets</b>					
Financial assets	—	—	—	—	—
Cash and deposits	—	—	—	—	—
Investments, loans and placements	—	—	—	—	—
Other non-equity assets	n.a.	n.a.	n.a.	n.a.	—
Equity	n.a.	n.a.	n.a.	n.a.	—
Total	n.a.	n.a.	n.a.	n.a.	—
Non-financial assets					
Land and fixed assets	n.a.	n.a.	n.a.	n.a.	—
Other non-financial assets	n.a.	n.a.	n.a.	n.a.	—
Total	n.a.	n.a.	n.a.	n.a.	—
<b>Total</b>	<b>n.a.</b>	<b>n.a.</b>	<b>n.a.</b>	<b>n.a.</b>	<b>—</b>
<b>Liabilities</b>					
Deposits held	—	—	—	—	—
Advances received	—	—	—	—	—
Borrowing	—	—	—	—	—
Unfunded superannuation liability	n.p.	n.p.	n.p.	n.p.	—
Other employee entitlements and provisions	n.a.	n.a.	n.a.	n.a.	—
Other non-equity liabilities	n.a.	n.a.	n.a.	n.a.	—
Total	n.a.	n.a.	n.a.	n.a.	—
Shares and other contributed capital	n.a.	n.a.	n.a.	n.a.	—
<b>GFS Net Worth</b>	<b>n.a.</b>	<b>n.a.</b>	<b>n.a.</b>	<b>n.a.</b>	<b>—</b>
Net debt(a)	—	—	—	—	—

(a) Equals deposits held, advances received and borrowing less cash and deposits and investments, loans and placements.

# 10

## STATEMENT OF STOCKS AND FLOWS—Y(n)

	Opening Balance	Net Result of Transactions	Revaluations and Other Changes(a)	Closing Balance
	\$m	\$m	\$m	\$m
<b>Assets</b>				
Financial Assets				
Cash and deposits	—	—	—	—
Advances paid	—	—	—	—
Other non-equity assets	—	—	—	—
Equity	—	—	—	—
<i>Total</i>	—	—	—	—
Non-financial Assets				
Land	—	—	—	—
Fixed assets	—	—	—	—
Other non-financial assets	—	—	—	—
<i>Total</i>	—	—	—	—
<i>Total</i>	—	—	—	—
<b>Liabilities</b>				
Borrowing and deposits held				
Advances received	—	—	—	—
Provisions				
Employee related	—	—	—	—
Other	—	—	—	—
Other non-equity liabilities	—	—	—	—
<i>Total</i>	—	—	—	—
Shares and other contributed capital(b)	—	—	—	—
<b>GFS Net Worth</b>	—	—	—	—
Net Debt(c)	—	—	—	—

(a) As data sources improve, it is intended that this item will be split into 'revaluations' and 'other changes in volume of assets'.

(b) This item is not applicable to the general government sector.

(c) Equals deposits held, advances received and borrowing less cash and deposits, advances paid, and investments, loans and placements.