



1996-97

EMBARGOED UNTIL 11:30 AM MON 11 NOVEMBER 1996

# Government Financial Estimates

Australia

## NOTES

### TERMINOLOGY

By convention, the consolidated total of transactions of general government and public trading enterprises is referred to as government throughout this publication (e.g. the term *Commonwealth Government* refers to the consolidated total of Commonwealth general government and public trading enterprises). It would be more precise to label this total 'non-financial public sector', as it excludes transactions of Government-owned financial institutions. See *Scope* in the Explanatory Notes for further explanation.

### SYMBOLS AND OTHER USAGES

Where figures have been rounded, discrepancies may occur between sums of the component items and totals.

n.a. not available  
p preliminary  
... not applicable  
— nil or less than half the final digit shown

### INQUIRIES

For further information about statistics in this publication and related unpublished statistics, contact Graeme Richards on (06) 252 5069 or Frances Pollard on (06) 252 5834 or any ABS State Office.

For information about other ABS statistics and services, please refer to the back of this publication.

W. McLennan  
Australian Statistician

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## ANALYSIS OF RESULTS

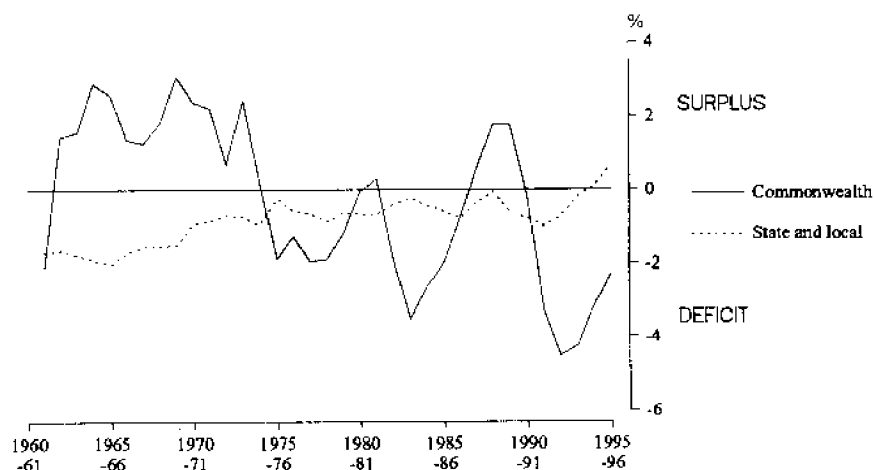
### DEFICIT/SURPLUS

The deficit adjusted for net advances (hereafter referred to as the adjusted deficit) for all levels of government combined is expected to rise 4.3% from \$6,957 million in 1995-96 to \$7,258 million in 1996-97. This increase reflects an expected drop of \$1,441 million in the general government sector deficit from \$7,865 million in 1995-96 to \$6,424 million in 1996-97, offset by a movement in the public trading enterprise sector deficit from a surplus of \$906 million in 1995-96 to a deficit of \$754 million in 1996-97.

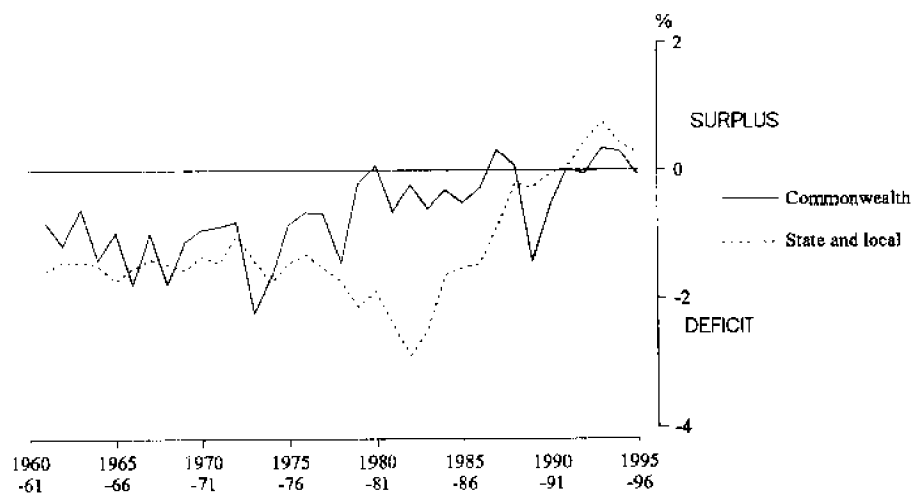
The increase in the total adjusted deficit expected in 1996-97 is due to the combined effect of a drop in the Commonwealth government's adjusted deficit of \$3,100 million from \$11,405 million to \$8,305 million and a lower adjusted surplus for State, Territory and local governments which is expected to fall from \$4,489 million in 1995-96 to \$961 million in 1996-97.

The adjusted deficit for all levels of government combined was 1.4% of Gross Domestic Product (GDP) in 1995-96.

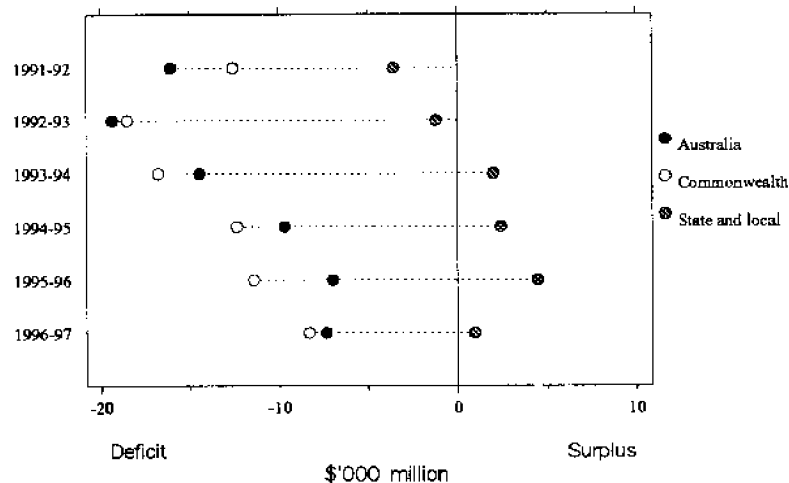
### GENERAL GOVERNMENT ADJUSTED DEFICIT/SURPLUS AS A PERCENTAGE OF GDP



### PUBLIC TRADING ENTERPRISES ADJUSTED DEFICIT/SURPLUS AS A PERCENTAGE OF GDP



# ADJUSTED DEFICIT/SURPLUS BY LEVEL OF GOVERNMENT

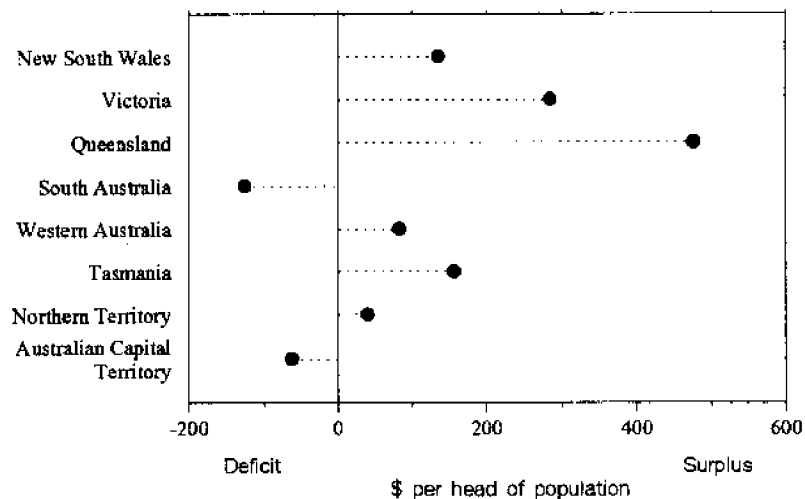


The Commonwealth Government adjusted deficit is expected to fall from \$11,405 million in 1995-96 to \$8,305 million in 1996-97, reflecting a drop in the general government adjusted deficit from \$11,054 million to \$7,752 million and an increase in the adjusted deficit for public trading enterprises from \$351 million in 1995-96 to \$561 million in 1996-97. The expected decrease in the adjusted deficit for the Commonwealth Government is due to the impact of agreed fiscal contributions by State and Territory Governments and lower growth in expenditure relative to revenue. Total revenue for the Commonwealth is expected to increase 6.2% and total outlays by 3.0%.

The adjusted surplus for combined State, Territory and local governments is expected to fall from \$4,489 million in 1995-96 to \$961 million in 1996-97. This projected reduction reflects a drop in the general government sector adjusted surplus from \$3,223 million in 1995-96 to \$1,240 million in 1996-97, due mainly to higher growth in expenditure (up 5.8%) relative to revenue (up 3.1%). The slower growth in revenue is due to expected lower growth in taxation (up 3.7%) and the effect of State fiscal contributions reducing the rate of increase in grants received from the Commonwealth (up 1.8%). The public trading enterprise sector is expected to move from an adjusted surplus in 1995-96 of \$1,267 million to an adjusted deficit of \$193 million in 1996-97, due mainly to a 34.9% increase in income transferred to the general government sector.

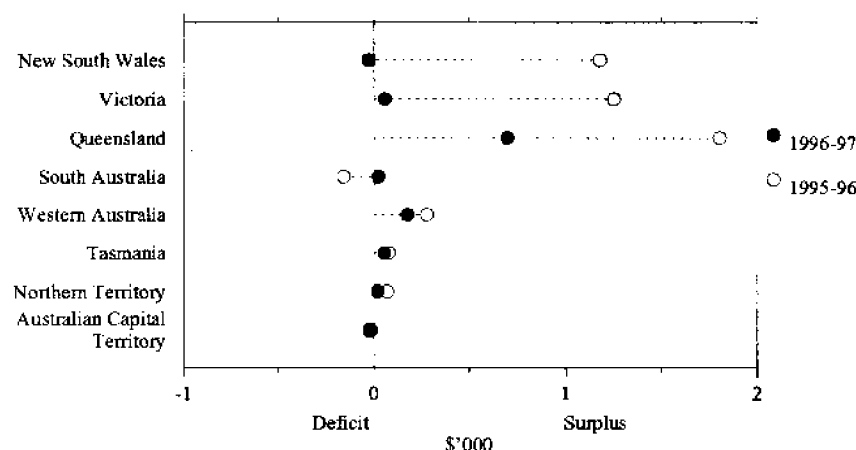
The following graph provides a comparison of adjusted deficit/surplus per head of population for each State and Territory for 1995-96.

## STATE AND TERRITORY GOVERNMENT ADJUSTED DEFICIT/SURPLUS, 1995-96(a)



(a) Based on 31 December population figures published in *Australian Demographic Statistics, March Quarter 1996* (3101.0).

# STATE, TERRITORY AND LOCAL GOVERNMENT ADJUSTED DEFICIT/SURPLUS



Note: One black dot denotes the same or very close values for 1995-96 and 1996-97

## OUTLAYS

Total outlays for all levels of government combined are expected to rise 8.6% from \$174,213 million in 1995-96 to \$189,254 million in 1996-97. The expected increase from 1995-96 to 1996-97 is mainly caused by low capital outlays in 1995-96 (see Capital Outlays below).

### Current outlays

Current outlays for all levels of government combined, are expected to rise 4.4% from \$167,162 million in 1995-96 to \$174,483 million in 1996-97. This increase reflects a 4.6% increase in general government current outlays from \$162,493 million in 1995-96 to \$169,948 million in 1996-97, and a 10.1% rise in current outlays for public trading enterprises from \$11,426 million in 1995-96 to \$12,576 million in 1996-97.

Commonwealth general government current outlays are expected to rise 3.8% from \$128,423 million in 1995-96 to \$133,276 million in 1996-97 while State, Territory and local general government current outlays are expected to rise by 5.1% from \$67,083 million in 1995-96 to \$70,507 million in 1996-97.

### Capital outlays

Capital outlays are expected to rise 109.5% from \$7,050 million in 1995-96 to \$14,771 million in 1996-97. The low capital outlays figure in 1995-96 is due to substantial equity asset sales in that year. Equity asset sales in 1995-96 amounted to \$12,769 million for all levels of government combined. This is expected to decrease to \$6,521 million in 1996-97.

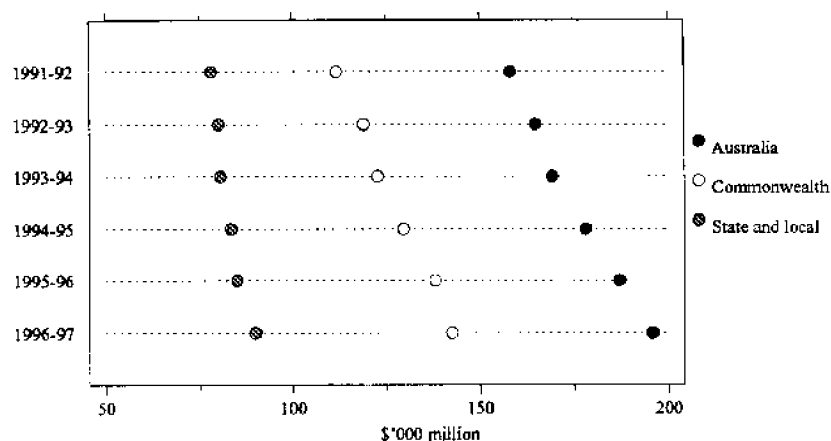
Sales of equity assets are included as negative outlays (in the net advances paid category) resulting in substantially reduced capital outlays in 1995-96. For this reason the following analysis focuses on outlays adjusted to exclude net advances paid (hereafter referred to as adjusted outlays). Adjusted capital outlays are expected to rise 7.4% from \$19,819 million in 1995-96 to \$21,292 million in 1996-97.

Commonwealth Government adjusted capital outlays are expected to fall 3.7% from \$8,440 million in 1995-96 to \$8,124 million in 1996-97.

State, Territory and local government adjusted capital outlays are expected to increase 10.1% from \$14,408 million in 1995-96 to \$15,858 million in 1996-97.

This increase reflects a rise in general government sector adjusted capital outlays from \$10,251 million in 1995-96 to \$11,346 million in 1996-97, plus an increase in the public trading enterprises sector from \$6,141 million in 1995-96 to \$6,441 million in 1996-97.

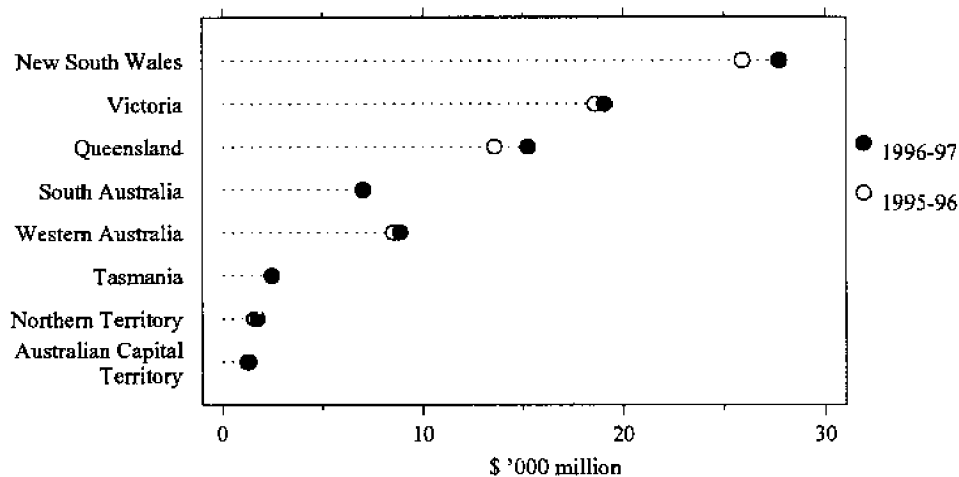
#### ADJUSTED OUTLAYS BY LEVEL OF GOVERNMENT



Note: Outlays are not additive across sectors.

During 1996-97 adjusted outlays in all States and Territories are expected to rise.

#### ADJUSTED OUTLAYS FOR STATE AND TERRITORY GOVERNMENTS

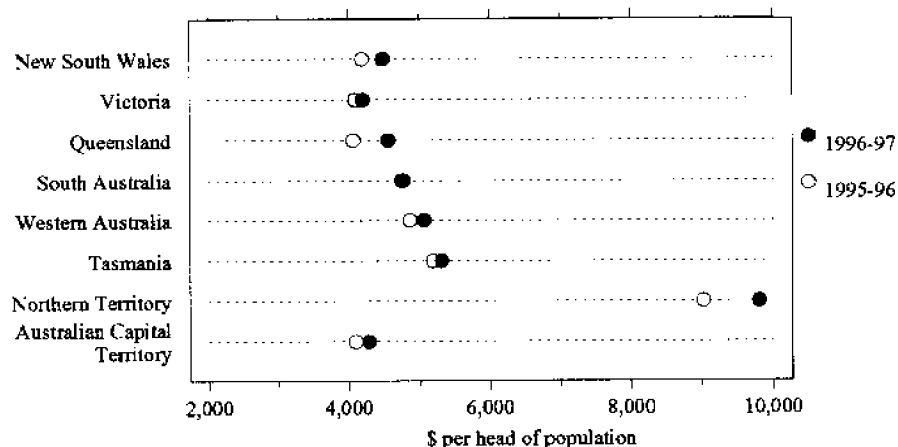


Note: One black dot denotes the same or very close values for 1995-96 and 1996-97.



A comparison of State and Territory adjusted outlays per head of population for 1995-96 is provided in the following graph. High outlays relative to the population size in the Northern Territory are the result of higher government costs involved in providing services in that Territory.

ADJUSTED OUTLAYS FOR STATE AND TERRITORY GOVERNMENTS 1995-96 AND 1996-97(a)

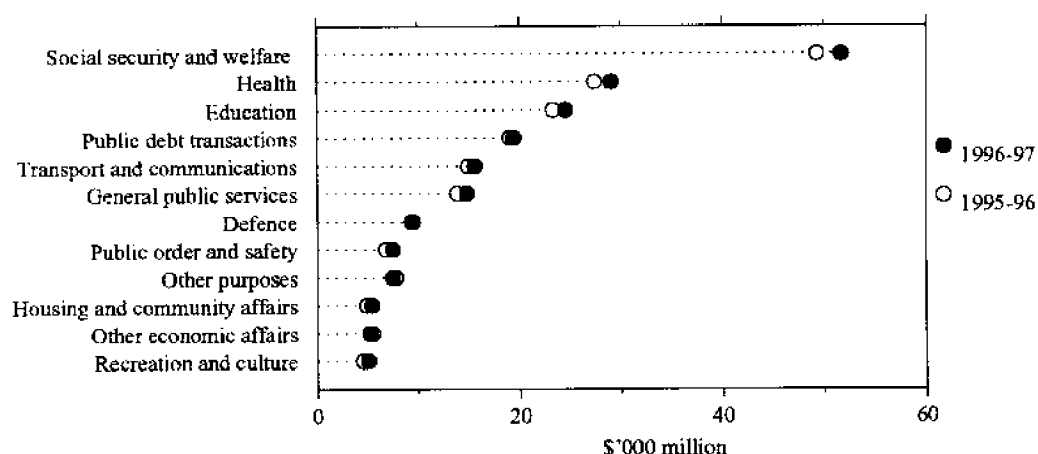


(a) Based on 31 December population figures published in *Australian Demographic Statistics*, March Quarter 1996 (3101.0).

#### Outlays by purpose

The graph below shows the main purposes served by government adjusted outlays for 1995-96 and 1996-97. For all levels of government combined, expenditure on Social security and welfare is expected to rise from \$49,245 million in 1995-96 to \$51,708 million in 1996-97 and to account for 27.3% of total adjusted outlays. Health and education combined is expected to increase from \$51,346 million in 1995-96 to \$54,252 million in 1996-97 and to account for 28.7% of total outlays.

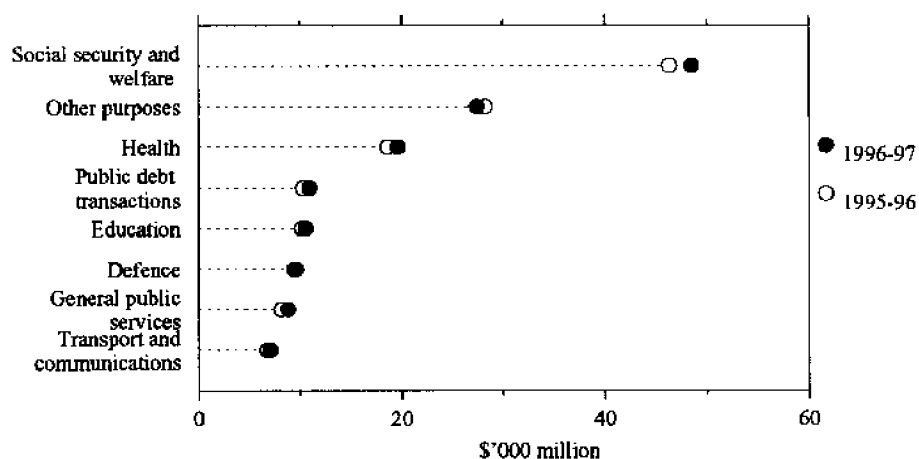
AUSTRALIA: ADJUSTED OUTLAYS BY PURPOSE



Note: One black dot denotes the same or very close values for 1995-96 and 1996-97.

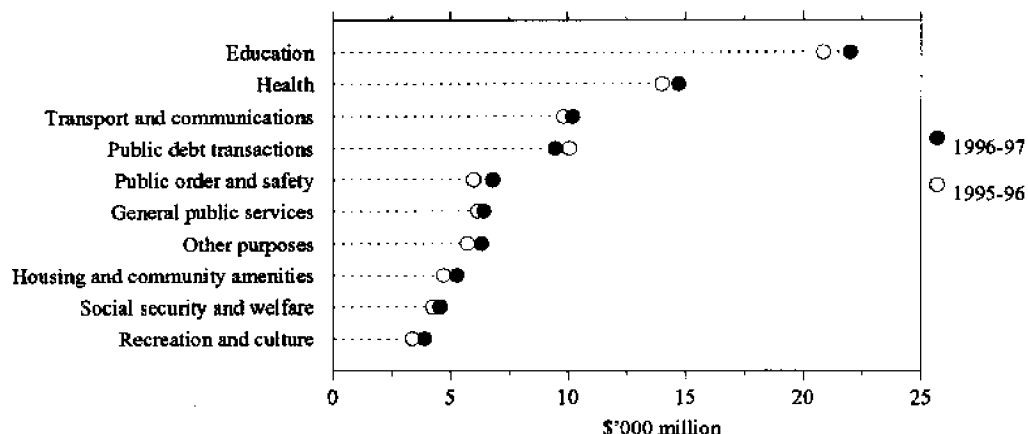
Outlays on Social security and welfare are expected to account for 35.3% of total Commonwealth outlays in 1996-97. Public debt transactions accounted for 7.4% of Commonwealth adjusted outlays in 1995-96 compared to an expected 7.7% in 1996-97.

#### COMMONWEALTH GOVERNMENT: ADJUSTED OUTLAYS BY PURPOSE



State, Territory and local government adjusted outlays on education are expected to rise 5.4% in 1996-97 and are forecast to account for 25.2% of all State, Territory and local government adjusted outlays. Public debt transactions accounted for 11.9% of State, Territory and local government adjusted outlays in 1995-96 compared to an expected 10.6% in 1996-97.

#### STATE AND LOCAL GOVERNMENT: ADJUSTED OUTLAYS BY PURPOSE



General government own  
purpose outlays

General government outlays presented in the main tables of this publication for the Commonwealth Government and State and Territory Governments include payments made to or on behalf of other governments and public trading enterprises. A measure of own purpose outlays by general government sectors can be obtained by netting off payments to, or on behalf of, public trading enterprises or other governments from total outlays. Data for own purpose outlays from 1991-92 to 1996-97 are derived for Commonwealth and State and Territory general governments in the table below. Own purpose outlays exclude outlays which are carried out for, or on behalf of, other sectors. The outlays excluded are:

- current and capital grants paid to other governments;
- net advances paid to other governments;
- subsidies paid to public trading enterprises;
- capital grants paid to public trading enterprises;
- net advances paid to public trading enterprises;
- interest paid on borrowing undertaken on behalf of other governments; and
- interest paid on borrowing undertaken on behalf of public trading enterprises.

However, since interest paid on borrowing undertaken on behalf of other governments and public trading enterprises is not available directly, interest received on advances to them is used as a proxy measure.

OWN PURPOSE GENERAL GOVERNMENT OUTLAYS

	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97(a)
Sector	\$m	\$m	\$m	\$m	\$m	\$m
Commonwealth	73 138	77 803	82 191	89 227	95 743	96 215
State and Territory	57 978	57 912	58 599	61 415	55 610	69 482
New South Wales	19 451	18 712	20 854	21 213	13 858(b)	23 559
Victoria	13 556	14 618	13 187	14 701	15 488	16 556
Queensland	8 572	9 105	9 240	9 364	10 820	11 963
South Australia	6 947	5 767	5 724	5 996	5 261	5 866
Western Australia	5 591	5 630	5 786	5 863	5 743	6 657
Tasmania	1 665	1 793	1 728	1 973	2 000	2 073
Northern Territory	1 249	1 338	1 358	1 430	1 512	1 619
Australian Capital Territory	1 021	1 081	1 057	1 113	1 104	1 218

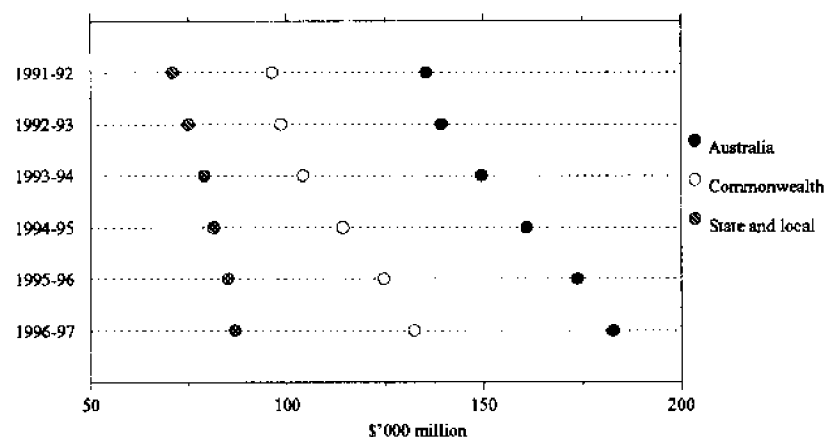
(a) Forward Estimate. For further details refer to page 16.

(b) Due to the effects of the transfer of roads from the State government sector to the local government sector. This transfer resulted in an increase of \$8,021 million in grants to the local government sector (these are excluded from the table) and a corresponding increase in sales of land and secondhand fixed assets, which are included.

## REVENUE

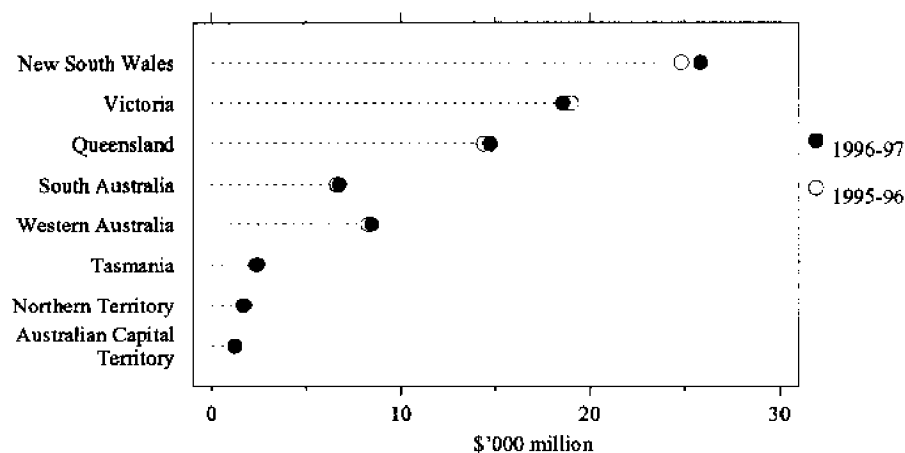
Total government revenue for Australia is expected to increase 5.2% from \$173,550 million in 1995-96 to \$182,654 million in 1996-97, reflecting a 6.2% increase in general government revenue from \$166,985 million to \$177,300 million and a 0.8% rise in public trading enterprise revenue from \$15,310 million to \$15,439 million.

### REVENUE BY LEVEL OF GOVERNMENT



Commonwealth general government revenue is expected to rise 6.6% from \$122,512 million in 1995-96 to \$130,655 million in 1996-97, reflecting a 7.1% increase in taxation revenue.

### STATE AND TERRITORY GOVERNMENT REVENUE

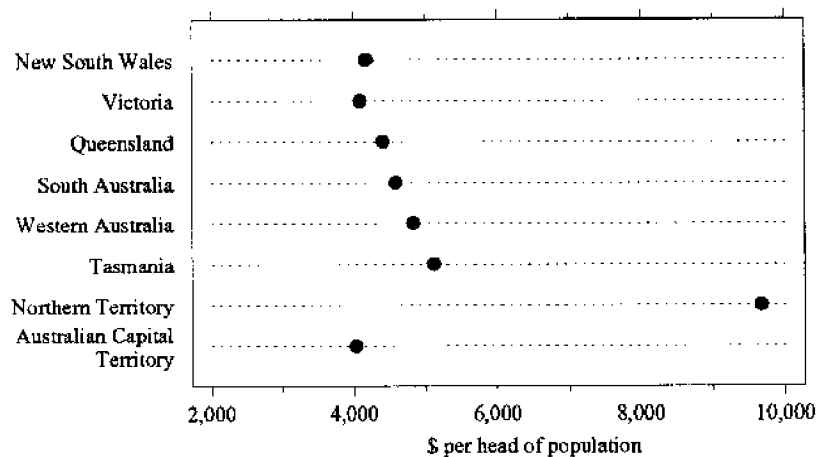


Note: One black dot denotes the same or very close values for 1995-96 and 1996-97.

All State and Territory Governments except Victoria have forecast increases in revenue during 1996-97. The expected drop in Victoria is due to a projected 33.5% fall in the net operating surplus of public trading enterprises, caused by the privatisation of a number of enterprises within the electricity industry in that State.

The following graph shows revenue and grants per head of population for 1995-96 for each State and Territory Government. The high revenue relative to the population of the Northern Territory is due to Commonwealth Government grants to cover the higher cost of providing government services in the Territory.

STATE AND TERRITORY GOVERNMENT REVENUE AND GRANTS, 1995-96(a)



(a) Based on 31 December population figures published in *Australian Demographic Statistics, March Quarter 1996* (3101.0).

## NET ASSET SALES AND ADVANCES

Over recent years, governments have been rationalising their holdings of assets such as land, buildings, equipment and equity held in public trading and financial enterprises. Some governments have also provided capital support in the form of cash injections to their financial enterprises.

In government finance statistics, the gross proceeds from the sale of such assets are offset against outlays, which initially results in lower outlays and a lower deficit.

The ultimate impact on the deficit depends on the actual disposition of the proceeds — deficits in later years may be increased if productive assets have been sold and the proceeds used to finance current outlays.

Conversely, injections of cash to increase government equity in an enterprise will increase the deficit in the current period but may result in revenue flows (e.g. dividends, taxes or tax equivalents, etc.) which will reduce the deficit in later periods.

The following tables set out net asset sales or acquisitions for the general government and public trading enterprises' sectors in each jurisdiction for the period 1991-92 to 1995-96, and expected net asset sales or acquisitions for 1996-97. Net asset sales are shown under three categories:

- sales of second-hand fixed assets;
- sales of land and intangible assets; and
- net advances paid (i.e. sales of equity, repayment of advances and government policy lending).

The first two categories include the normal activity of disposal of surplus government assets. These estimates can also be used to assess whether major sales of physical assets and land have occurred in a period. The third category covers major equity sales or capital injections, and redemptions of State debt to the Commonwealth Government. This can substantially impact on capital outlays (and the deficit) in the period in which they occur and can have significant effects on government revenue in later periods.

The estimates of net advances paid in these tables have been used to adjust the deficit/surplus for the Commonwealth Government and State and Territory Governments. The deficit adjusted for net advances can be used to provide a guide to the size and movement of the structural deficit for each jurisdiction. Further information on the calculation and use of deficit measures is provided in the appendix to the explanatory notes on page 72.

## GENERAL GOVERNMENT NET ASSET SALES AND ADVANCES

	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97(a)
Sector	\$m	\$m	\$m	\$m	\$m	\$m
<b>Commonwealth</b>						
Second-hand fixed assets	112	186	432	512	377	348
Land and intangible assets	-46	11	198	76	20	-81
Net advances paid	2 056	2 504	3 412	1 480	5 186	5 921
Total	2 122	2 701	4 042	2 069	5 583	6 188
<b>Total State and Territory</b>						
Second-hand fixed assets	355	505	417	226	6 995	1 165
Land and intangible assets	183	364	437	468	2 015	67
Net advances paid	-1 742	1 095	2 282	1 861	7 528	2 324
Total	-1 204	1 964	3 136	2 554	16 538	3 556
<b>New South Wales</b>						
Second-hand fixed assets	155	243	35	-42	6 359	332
Land and intangible assets	59	134	-35	379	1 823	52
Net advances paid	313	1 399	345	547	1 736	227
Total	527	1 776	345	884	9 919	612
<b>Victoria</b>						
Second-hand fixed assets	34	42	31	16	61	85
Land and intangible assets	—	31	275	54	31	-111
Net advances paid	104	74	1 147	361	3 683	1 433
Total	139	147	1 453	431	3 775	1 407
<b>Queensland</b>						
Second-hand fixed assets	33	71	132	161	155	205
Land and intangible assets	11	121	83	52	160	34
Net advances paid	130	123	32	321	-127	-1
Total	175	314	247	534	188	239
<b>South Australia</b>						
Second-hand fixed assets	52	68	97	15	129	164
Land and intangible assets	2	-27	9	-53	-10	-1
Net advances paid	-2 057	-601	411	456	1 083	348
Total	-2 003	-560	516	418	1 203	511
<b>Western Australia</b>						
Second-hand fixed assets	55	45	75	27	205	278
Land and intangible assets	47	31	55	1	-29	57
Net advances paid	-139	27	115	42	1 049	188
Total	-37	103	246	71	1 225	523
<b>Tasmania</b>						
Second-hand fixed assets	29	9	35	33	41	55
Land and intangible assets	—	-3	-4	-3	-2	-4
Net advances paid	16	31	183	100	63	75
Total	45	37	214	130	103	126
<b>Northern Territory</b>						
Second-hand fixed assets	-5	28	10	14	18	23
Land and intangible assets	1	4	5	9	13	10
Net advances paid	-109	30	36	20	28	19
Total	-114	62	50	43	59	51
<b>Australian Capital Territory</b>						
Second-hand fixed assets	1	—	2	2	27	22
Land and intangible assets	63	73	49	28	28	30
Net advances paid	—	11	14	14	12	34
Total	64	84	65	44	67	87
<b>Total Commonwealth, State and Territory</b>						
Second-hand fixed assets	467	691	849	738	7 372	1 513
Land and intangible assets	137	375	635	544	2 035	-14
Net advances paid	-2 439	930	4 380	1 324	8 586	5 071
Total	-1 835	1 996	5 864	2 606	17 993	6 570

(a) Forward estimate. For further details refer to page 16.

## PUBLIC TRADING ENTERPRISES NET ASSET SALES AND ADVANCES

	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97(a)
Sector	\$m	\$m	\$m	\$m	\$m	\$m
<b>Commonwealth</b>						
Second-hand fixed assets	492	304	413	262	173	265
Land and intangible assets	-12	-14	51	16	-50	-7
Net advances paid	-27	2	3	—	—	—
<i>Total</i>	453	292	466	278	123	258
<b>Total State and Territory</b>						
Second-hand fixed assets	384	1 183	1 443	550	851	1 284
Land and intangible assets	-100	-51	265	203	157	218
Net advances paid	238	208	180	-14	10 253	2 322
<i>Total</i>	522	1 340	1 888	738	11 531	3 823
<b>New South Wales</b>						
Second-hand fixed assets	204	108	214	193	206	350
Land and intangible assets	-53	-9	152	86	141	128
Net advances paid	24	2	1	—	—	—
<i>Total</i>	175	101	368	279	348	478
<b>Victoria</b>						
Second-hand fixed assets	123	957	209	-72	119	199
Land and intangible assets	20	-1	49	45	49	39
Net advances paid	64	85	78	48	10 468	2 300
<i>Total</i>	208	1041	336	20	10 636	2 538
<b>Queensland</b>						
Second-hand fixed assets	-90	-44	745	49	74	195
Land and intangible assets	-31	-45	14	-16	-9	32
Net advances paid	113	109	88	-62	33	10
<i>Total</i>	-8	20	847	-29	98	236
<b>South Australia</b>						
Second-hand fixed assets	64	75	118	189	197	129
Land and intangible assets	2	3	3	42	4	2
Net advances paid	31	6	11	-16	-4	3
<i>Total</i>	97	84	132	215	197	135
<b>Western Australia</b>						
Second-hand fixed assets	41	54	104	156	226	301
Land and intangible assets	-28	3	55	46	-32	17
Net advances paid	1	—	-5	18	29	1
<i>Total</i>	14	57	154	220	223	319
<b>Tasmania</b>						
Second-hand fixed assets	-2	-1	24	3	4	3
Land and intangible assets	1	1	2	2	4	-1
Net advances paid	5	6	4	5	2	5
<i>Total</i>	4	5	31	10	10	9
<b>Northern Territory</b>						
Second-hand fixed assets	26	21	14	9	10	27
Land and intangible assets	—	-2	—	—	—	—
Net advances paid	—	-4	-2	-6	—	-5
<i>Total</i>	26	15	11	3	10	22
<b>Australian Capital Territory</b>						
Second-hand fixed assets	17	12	15	22	15	80
Land and intangible assets	-12	-1	-10	-1	—	-1
Net advances paid	—	5	4	-2	-5	9
<i>Total</i>	5	16	9	19	9	87
<b>Total Commonwealth, State and Territory</b>						
Second-hand fixed assets	876	1 487	1 856	812	1 024	1 549
Land and intangible assets	-112	-65	316	219	107	211
Net advances paid	72	111	-68	-213	4 848	101
<i>Total</i>	836	1 533	2 104	818	5 977	1 861

(a) Forward estimate. For further details refer to page 16.



## INTEREST TRANSACTIONS

The convention in government finance statistics is to record interest flows on a gross rather than a net basis except for interest relating to borrowing by central borrowing authorities on behalf of public trading enterprises. Thus, interest payments and interest received are reported as separate flows.

The reporting of interest on a gross basis provides more information than on a net basis alone, as the latter may conceal significant movements in the component flows. However, there are occasions when use of a net figure may be more appropriate, especially where different administrative or funding arrangements between governments hinder comparison of results.

Net interest paid can be derived from the gross flows presented in these statistics. Net interest paid may be considered a more appropriate measure of the overall cost of servicing debt. Net interest paid for Commonwealth and State/Territory government, expressed as a percentage of revenue (which incorporates only the net operating surpluses of PTEs) and grants, is presented in the following table:

NET INTEREST PAID AS A PERCENTAGE OF REVENUE AND GRANTS OF COMMONWEALTH, STATE AND TERRITORY GOVERNMENTS(a)

	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97(b)
Sector	%	%	%	%	%	%
Commonwealth Government(c)	5.3	4.9	6.0	6.8	7.0	7.3
State and Territory Governments(c)	13.9	12.7	11.4	10.2	8.1	7.8
New South Wales	11.9	10.2	10.7	8.3	5.8	7.8
Victoria	23.2	21.6	19.0	17.2	15.1	12.1
Queensland	2.4	2.4	0.5	—	-1.9	-1.5
South Australia	17.4	14.3	12.7	15.0	13.7	13.7
Western Australia	14.5	15.2	11.2	11.4	9.2	7.8
Tasmania	19.7	18.4	18.3	17.3	15.3	15.3
Northern Territory	10.4	12.6	12.3	10.2	8.6	8.5
Australian Capital Territory	0.9	0.7	1.3	1.0	1.6	1.8

(a) Net interest paid equals interest payments minus interest received; revenue excludes interest received for the purposes of this calculation only.

(b) Forward estimate. For further details refer to page 16.

(c) Consolidation of general government and public trading enterprises.

## OPERATION OF PUBLIC TRADING ENTERPRISES (PTEs)

The concept of net operating surplus published in government finance statistics measures the imputed contribution of PTEs to government revenue. The term net denotes that the operating surplus (or deficit) is net of depreciation of fixed assets and amortization of assets acquired under finance leases.

The following table provides an alternative presentation which deducts subsidies from net operating surplus to provide a measure which can be regarded as more indicative of the commercial viability of public trading enterprises.

This presentation differs from that published in issues before 1992-93 because net interest paid has not been included in the calculation. This is because net interest paid is affected by transfers of debt to general government which have occurred in some jurisdictions in recent years.

# TRADING SURPLUS/DEFICIT OF COMMONWEALTH AND STATE/TERRITORY PUBLIC TRADING ENTERPRISES

	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97(a)
Sector	\$m	\$m	\$m	\$m	\$m	\$m
Commonwealth	2 870	3 587	4 412	4 073	4 072	3 998
Total State and Territory	4 553	4 723	5 842	4 923	4 476	4 541
New South Wales	1 067	1 216	1 429	1 007	699	1 262
Victoria	1 083	1 229	1 615	1 716	1 572	1 011
Queensland	1 427	1 218	1 352	1 213	1 177	1 107
South Australia	237	287	154	319	275	410
Western Australia	592	620	1 084	450	481	458
Tasmania	197	192	204	213	233	245
Northern Territory	- 26	- 17	27	22	37	37
Australian Capital Territory	- 24	- 24	- 23	- 17	2	10

(a) Forward estimate. For further details refer to page 16.

## REDEMPTION OF STATE AND TERRITORY DEBT TO THE COMMONWEALTH

Following the 1990 Premiers' Conference and Loan Council meeting the States and Territories agreed to progressively take over the responsibility for management of debt previously raised on their behalf by the Commonwealth. Under this arrangement, the States and Territories redeem their maturing debt by borrowing the replacement or roll-over debt on their own account. In 1995-96 Victoria and Queensland also brought forward repayment of their debt to the Commonwealth.

Commonwealth borrowings previously undertaken on behalf of the States were treated as Commonwealth outlays when advanced to the States thus raising the Commonwealth deficit (Deficit/Surplus — see Glossary on page 75). As repayments of these advances are offset within outlays, repayment by States and Territories of their debt reduces Commonwealth outlays and its deficit. The effect of refinancing of State and Territory debt is included in the net advances paid by the Commonwealth (see table on General Government Net Asset Sales and Advances on page 11) and has been excluded in calculating the adjusted deficit for the Commonwealth.

The following tables show refinancing of repayments to the Commonwealth from State and Territory Governments for the period 1991-92 to 1996-97.

Figures published on redemption of State and Territory debt in previous issues of this publication included only supplementary contribution repayments and therefore will not agree with figures in this table, which include all repayments of debt.

## REFINANCING OF DEBT — STATE AND TERRITORY GOVERNMENTS(a)

	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97(b)
Sector	\$m	\$m	\$m	\$m	\$m	\$m
Total State and Territory	2 758	2 670	1 321	2 018	4 127	959
New South Wales	911	1 171	393	673	389	458
Victoria	689	536	300	476	2 100	36
Queensland	277	312	214	238	1 087	75
South Australia	266	199	138	177	289	171
Western Australia	252	199	123	221	109	30
Tasmania	171	150	116	146	79	116
Northern Territory	92	90	28	69	64	63
Australian Capital Territory	99	16	9	17	11	11

(a) Based on figures published in *Commonwealth Budget Paper No. 3*, and on Department of Finance collection of 'Specific Purpose Payments' and other related payments.

(b) Forward estimate. For further details refer to page 16.

# FISCAL CONTRIBUTION BY STATES

It was agreed at the 1996 Premiers' Conference that the States would make payments to the Commonwealth in 1996-97 and the following two years to contribute to the Commonwealth government's deficit reduction programme. The following table shows the estimated contribution of each State and Territory government for the three years to 1998-99.

## FISCAL CONTRIBUTION BY THE STATE AND TERRITORY GOVERNMENTS(a)

	1996-97	1997-98	1998-99
Sector	\$m	\$m	\$m
New South Wales	209.5	216.3	101.3
Victoria	153.4	158.1	73.8
Queensland	114.0	118.9	56.1
South Australia	49.9	51.2	23.8
Western Australia	59.8	62.2	29.3
Tasmania	15.9	16.3	7.6
Northern Territory	6.0	6.3	3.0
Australian Capital Territory	10.4	10.8	5.1
Total	619.0	640.0	300.0

(a) Based on figures published in table 5, *Commonwealth Budget Paper No. 3, 1996-97*.

# GENERAL GOVERNMENT OUTPUT AS A PERCENTAGE OF GDP

Despite the fact that most goods and services provided by general government bodies are not normally sold, their output is still regarded as part of production. The output of government is valued at cost and comprises total final consumption expenditure (principally wages and salaries paid to the employees of general government bodies and the cost of purchased goods and services used) plus an allowance for the consumption of fixed capital.

The table below shows the cost of general government production for the Commonwealth Government, the State, Territory and local governments, and all governments combined as a percentage of GDP.

## GENERAL GOVERNMENT OUTPUT AS A PERCENTAGE OF GROSS DOMESTIC PRODUCT(a)

	1991-92	1992-93	1993-94	1994-95	1995-96
Sector	%	%	%	%	%
Commonwealth	5.7	5.8	5.9	5.8	5.7
State, Territory and local	12.2	12.5	12.4	12.2	12.0
Total	17.9	18.3	18.2	18.0	17.6

(a) GDP(E) and consumption of fixed capital figures used in the above calculations are from *National Income, Expenditure and Product, June Quarter 1996* (5206.0).

RELIABILITY AND  
INTERPRETATION OF  
FORWARD ESTIMATES

The forward estimates of government finance statistics for 1996-97 presented in this publication are a useful guide to the likely outcome of the operations of the non-financial public sector for that year. However, in using the statistics it needs to be remembered that the forward estimates may differ from the record of actual transactions in 1996-97 that will be presented in the next and subsequent issues of this publication. The differences exist because:

- forward estimates generally exclude the effects of expenditure decisions made by governments after their budgets have been brought down; and
- forward estimates (by their nature) are a measure of expected revenue and outlays and, as such, are rarely precisely realised.

The table below compares forward estimates for 1995-96 included in the previous issue of this publication with the record of actual transactions in 1995-96 provided in this issue. It is not possible to isolate the contribution of each of the factors described above to the differences evident in the table. Nevertheless, the table illustrates the magnitude of the differences which can occur and serves to emphasise the need for caution when using the forward estimates.

RELATIONSHIP BETWEEN STATISTICS ON FORWARD ESTIMATES AND ACTUAL TRANSACTIONS, 1995-96

Sector	Current outlays			Capital outlays		
	Forward estimates(a)	Actual transactions	change	Forward estimates(a)	Actual transactions	change
	\$m	\$m	%	\$m	\$m	%
Commonwealth	128 913	129 468	0.4	1 563	3 883	148.4
State and Territory	67 715	66 777	- 1.4	10 585	- 344	- 103.2
New South Wales	22 588	21 799	- 3.5	4 901	4 106	- 16.2
Victoria	16 897	16 413	- 2.9	1 048	-8 415	- 903.0(b)
Queensland	10 627	10 831	1.9	3 414	2 862	- 16.2
South Australia	6 342	6 274	- 1.1	- 138	- 97	29.7
Western Australia	6 666	6 953	4.3	684	621	- 9.2
Tasmania	2 244	2 173	- 3.2	274	265	- 3.3
Northern Territory	1 421	1 420	- 0.1	212	184	- 13.2
Australian Capital Territory	1 131	1 128	- 0.3	189	131	- 30.7
State, Territory and local	71 931	70 744	-1.7	12 981	2 068	- 84.1
Commonwealth, State, Territory and local government	167 384	167 162	- 0.1	13 678	7 050	- 48.5
Sector	Revenue and grants received			Deficit adjusted for net advances		
	Forward estimates(a)	Actual transactions	change	Forward estimates(a)	Actual transactions	
	\$m	\$m	%	\$m	\$m	
Commonwealth	127 769	124 688	2.4	7 485	11 405	
State and Territory	77 689	78 060	0.5	120	- 3 804	
New South Wales	25 245	24 834	- 1.6	596	- 834	
Victoria	18 825	19 055	1.2	56	- 1 291	
Queensland	13 979	14 414	3.1	- 640	- 1 592	
South Australia	6 575	6 597	0.3	301	185	
Western Australia	8 052	8 163	1.4	- 247	- 145	
Tasmania	2 400	2 382	- 0.8	8	- 74	
Northern Territory	1 603	1 645	2.6	- 6	- 72	
Australian Capital Territory	1 210	1 184	- 2.1	53	19	
State, Territory and local	85 052	84 982	- 0.1	- 746	- 4 489	
Commonwealth, State, Territory and local government	176 399	173 550	- 1.6	6 612	6 957	

(a) As published in the 1995-96 issue of this publication.

(b) A large proportion of equity assets sales which actually occurred in 1995-96 were not included in the forward estimates.

## ECONOMIC TRANSACTIONS OF COMMONWEALTH, STATE, TERRITORY AND LOCAL GOVERNMENTS COMBINED

Item	1991-92 \$m	1992-93 \$m	1993-94 \$m	1994-95 \$m	1995-96p \$m	1996-97 (a) \$m
<b>GENERAL GOVERNMENT</b>						
<b>Outlays</b>						
Current outlays						
Current expenditure	75 513	79 038	82 622	85 742	90 099	93 676
Less Sales of goods and services(b)	11 171	11 888	12 848	13 421	14 040	14 039
<i>Equals</i> Final consumption expenditure	64 342	67 150	69 775	72 321	76 059	79 636
Interest payments	11 373	11 435	12 852	14 344	14 866	15 416
Subsidies paid to public trading enterprises	3 198	2 874	2 888	2 553	2 506	2 795
Personal benefit payments	42 545	46 283	49 902	51 960	55 862	58 168
Other transfer payments	9 052	10 463	11 283	12 172	13 199	13 933
<i>Total current outlays</i>	<b>130 510</b>	<b>138 205</b>	<b>146 699</b>	<b>153 351</b>	<b>162 493</b>	<b>169 948</b>
Capital outlays						
Expenditure on new fixed assets	9 503	10 192	9 751	10 055	10 463	11 855
Plus Expenditure on secondhand assets (net)(c)	-690	-1 000	-1 146	-1 114	-1 560	-1 882
<i>Equals</i> Gross fixed capital expenditure	8 813	9 192	8 605	8 941	8 903	9 773
Expenditure on land and intangible assets (net)(c)	-71	-291	-577	-453	-98	103
Capital grants	2 808	2 664	2 762	2 572	2 497	2 637
To other sectors	913	642	621	498	517	673
To public trading enterprises	1 895	2 022	2 141	2 074	1 981	1 964
Advances paid (net)	2 431	-916	-4 380	-1 305	-9 086	-7 263
To public financial enterprises	2 114	481	-1 158	-98	-262	-196
To public trading enterprises	180	-81	-686	-210	-6 836	-3 063
Abroad	181	170	150	138	266	159
Other	-44	-1 486	-2 686	-1 134	-2 255	-4 163
Other capital outlays	-8	12	17	3	58	69
<i>Total capital outlays</i>	<b>13 973</b>	<b>10 661</b>	<b>6 427</b>	<b>9 757</b>	<b>2 274</b>	<b>5 319</b>
<b>Total outlays</b>	<b>144 483</b>	<b>148 866</b>	<b>153 126</b>	<b>163 109</b>	<b>164 767</b>	<b>175 267</b>
<b>Revenue</b>						
Taxes, fees and fines	115 627	118 722	126 120	139 269	152 583	162 202
Interest received from public trading enterprises	1 296	1 046	938	890	612	505
Interest received from other enterprises	3 522	3 280	3 135	3 540	3 769	3 259
Other revenue	6 301	7 114	9 793	8 186	10 021	11 335
<i>Total revenue</i>	<b>126 746</b>	<b>130 142</b>	<b>139 986</b>	<b>151 885</b>	<b>166 985</b>	<b>177 300</b>
<b>Financing and Deficit measures</b>						
Borrowing (net)	20 789	23 635	19 595	12 462	-3 964	-261
Increase in provisions (net)	-1 027	-1 297	-1 161	-1 072	-997	-1 195
Other financing transactions (net)(d)	-2 006	-3 603	-5 296	-164	2 749	-576
<i>Total financing(d)</i>	<b>17 737</b>	<b>18 723</b>	<b>13 140</b>	<b>11 224</b>	<b>-2 219</b>	<b>-2 033</b>
Less Increase in provisions (net)	-1 027	-1 297	-1 161	-1 072	-997	-1 195
<i>Equals</i> Deficit(d)	<b>18 764</b>	<b>20 021</b>	<b>14 300</b>	<b>12 296</b>	<b>-1 221</b>	<b>-839</b>
Of which						
Current deficit(d)	4 941	9 544	8 187	2 815	-3 189	-5 856
Capital deficit(d)	13 823	10 477	6 113	9 481	1 967	5 017
Less Advances paid (net)	2 431	-916	-4 380	-1 305	-9 086	-7 263
<i>Equals</i> Deficit adjusted for net advances(e)	<b>16 333</b>	<b>20 937</b>	<b>18 680</b>	<b>13 601</b>	<b>7 865</b>	<b>6 424</b>

(a) Forward estimate. For further details refer to page 16.

(b) This item provides an indication of the extent of government charges levied. The charges are offset against gross expenditure in calculating final consumption expenditure and mainly comprise sales to the private sector. However, it has not been possible to exclude all inter-agency charges and some estimated data are included.

(c) See Net Asset Sales and Advances on page 10.

(d) See Measures of Government Financing on page 67.

(e) See Net Asset Sales and Advances on page 10 and Appendix on page 73.

Item	1991-92	1992-93	1993-94	1994-95	1995-96p	1996-97 (a) \$m
	\$m	\$m	\$m	\$m	\$m	\$m
<b>PUBLIC TRADING ENTERPRISES</b>						
<b>Outlays</b>						
Current outlays						
Interest payments	8 324	7 080	6 183	5 973	5 132	4 790
To general government	1 294	1 054	937	880	611	507
To other enterprises	7 031	6 026	5 246	5 093	4 521	4 284
Income transferred to general government	1 791	1 911	3 398	3 450	4 630	5 824
Other transfer payments	1 103	1 673	1 456	1 318	1 664	1 962
<b>Total current outlays</b>	<b>11 218</b>	<b>10 664</b>	<b>11 037</b>	<b>10 741</b>	<b>11 426</b>	<b>12 576</b>
Capital outlays						
Expenditure on new fixed assets	12 019	11 394	10 929	11 823	11 514	12 700
Plus Expenditure on secondhand assets (net)(b)	-917	-1 518	-1 862	-821	-1 034	-1 559
<b>Equals Gross fixed capital expenditure</b>	<b>11 103</b>	<b>9 876</b>	<b>9 067</b>	<b>11 003</b>	<b>10 480</b>	<b>11 142</b>
Expenditure on land and intangible assets (net)(b)	123	70	-314	-219	-107	-211
Capital grants	20	84	96	86	66	27
To other sectors	20	38	45	59	56	26
To other levels of government	—	45	52	28	10	1
Advances paid (net)	-214	-213	-183	14	-10 523	-2 322
Other capital outlays	-367	341	-611	-559	10	-284
<b>Total capital outlays</b>	<b>10 665</b>	<b>10 158</b>	<b>8 056</b>	<b>10 326</b>	<b>-74</b>	<b>8 352</b>
<b>Total outlays</b>	<b>21 883</b>	<b>20 822</b>	<b>19 093</b>	<b>21 067</b>	<b>11 352</b>	<b>20 928</b>
<b>Revenue</b>						
Sales of goods and services	60 221	62 261	68 382	71 076	66 874	66 197
Plus Subsidies received	3 075	2 886	2 931	2 596	2 648	2 874
Less Operating expenditure	52 236	53 405	58 035	61 324	57 759	57 062
<b>Equals Net operating surplus</b>	<b>11 060</b>	<b>11 741</b>	<b>13 278</b>	<b>12 348</b>	<b>11 763</b>	<b>12 009</b>
Interest received	1 133	775	583	847	846	703
Capital grants received	1 936	2 089	2 175	2 098	1 991	1 993
Other revenue	787	764	937	1 155	710	734
<b>Total revenue</b>	<b>14 916</b>	<b>15 369</b>	<b>16 974</b>	<b>16 448</b>	<b>15 310</b>	<b>15 439</b>
<b>Financing and Deficit measures</b>						
Advances received (net)	170	-132	-688	-209	-6 809	-3 063
Borrowing (net)	388	-424	-3 455	-3 122	-4 846	1 529
Increase in provisions (net)	7 510	7 340	6 577	8 539	7 471	7 058
For depreciation	7 450	7 119	7 113	7 627	7 087	7 196
Other	59	221	-537	912	384	-139
Other financing transactions (net)(c)	-1 101	-1 331	-315	-589	225	-34
<b>Total financing(c)</b>	<b>6 967</b>	<b>5 453</b>	<b>2 119</b>	<b>4 619</b>	<b>-3 958</b>	<b>5 490</b>
Less Increase in provisions (net)	7 510	7 340	6 577	8 539	7 471	7 058
<b>Equals Deficit(c)</b>	<b>-543</b>	<b>-1 887</b>	<b>-4 458</b>	<b>-3 920</b>	<b>-11 429</b>	<b>-1 568</b>
Of which						
Current deficit(c)	-8 519	-9 238	-9 511	-11 122	-8 723	-7 255
Capital deficit(c)	7 976	7 350	5 053	7 202	-2 707	5 687
Less Advances paid (net)	-214	-213	-183	14	-10 523	-2 322
<b>Equals Deficit adjusted for net advances(d)</b>	<b>-329</b>	<b>-1 674</b>	<b>-4 275</b>	<b>-3 934</b>	<b>-906</b>	<b>754</b>

(a) Forward estimate. For further details refer to page 18.

(b) See Net Asset Sales and Advances on page 10.

(c) See Measures of Government Financing on page 67.

(d) See Net Asset Sales and Advances on page 10 and Appendix on page 73.

## ECONOMIC TRANSACTIONS OF COMMONWEALTH, STATE, TERRITORY AND LOCAL GOVERNMENTS COMBINED

Item	1991-92	1992-93	1993-94	1994-95	1995-96p	1996-97 (a)
	\$m	\$m	\$m	\$m	\$m	\$m
<b>CONSOLIDATED GOVERNMENT</b>						
<b>Outlays</b>						
Current outlays						
Current expenditure	75 513	79 038	82 622	85 742	90 099	93 676
Less Sales of goods and services	11 171	11 888	12 848	13 421	14 040	14 039
<i>Equals</i> Final consumption expenditure	64 342	67 150	69 775	72 321	76 059	79 636
Interest payments	18 189	17 241	17 961	19 200	19 137	19 527
Subsidies paid to public trading enterprises	3 198	2 874	2 888	2 553	2 506	2 795
Personal benefit payments	42 545	46 283	49 902	51 960	55 862	58 168
Other transfer payments	9 322	11 300	11 872	12 709	13 598	14 358
<i>Total current outlays</i>	137 596	144 848	152 397	158 744	167 162	174 483
Capital outlays						
Expenditure on new fixed assets	21 523	21 586	20 680	21 878	21 977	24 355
Plus Expenditure on secondhand assets (net)	-1 607	-2 518	-3 008	-1 935	-2 594	-3 440
<i>Equals</i> Gross fixed capital expenditure	19 916	19 068	17 672	19 943	19 383	20 915
Expenditure on land and intangible assets (net)	52	-221	-891	-672	-205	-108
Capital grants to other sectors	933	681	666	556	573	699
Advances paid (net)	2 054	-1 041	-3 877	-1 079	-12 769	-6 521
Other capital outlays	-375	354	-594	-556	68	-215
<i>Total capital outlays</i>	22 580	18 840	12 976	18 193	7 050	14 771
<b>Total outlays</b>	<b>160 175</b>	<b>163 688</b>	<b>165 373</b>	<b>176 937</b>	<b>174 213</b>	<b>189 254</b>
<b>Revenue</b>						
Taxes, fees and fines	114 796	117 887	125 254	138 490	151 318	160 666
Net operating surplus of public trading enterprises	11 060	11 741	13 278	12 348	11 763	12 009
Interest received	4 438	3 816	3 581	4 151	4 365	3 791
Other revenue	5 278	5 864	7 295	5 881	6 104	6 188
<b>Total revenue</b>	<b>135 571</b>	<b>139 308</b>	<b>149 409</b>	<b>160 870</b>	<b>173 550</b>	<b>182 654</b>
<b>Financing and Deficit measures</b>						
Borrowing (net)	21 094	22 537	16 706	9 539	-8 764	1 453
Increase in provisions (net)	6 483	6 043	5 416	7 466	6 474	5 863
For depreciation	7 450	7 119	7 113	7 627	7 087	7 196
Other	-967	-1 076	-1 697	-160	-614	-1 333
Other financing transactions (net)	-2 973	-4 201	-6 158	-938	2 952	-716
Total financing	24 604	24 379	15 472	16 067	662	6 600
Less Increase in provisions (net)	6 483	6 043	5 416	7 466	6 474	5 863
<i>Equals</i> Deficit	18 121	18 336	10 548	8 600	-5 811	737
Of which						
Current deficit	-3 556	350	-1 340	-8 313	-11 938	-13 059
Capital deficit	21 677	17 987	11 888	16 914	6 126	13 797
Less Advances paid (net)	2 054	-1 041	-3 877	-1 079	-12 769	-6 521
<i>Equals</i> Deficit adjusted for net advances	<b>16 067</b>	<b>19 378</b>	<b>14 425</b>	<b>9 680</b>	<b>6 957</b>	<b>7 258</b>

(a) Forward estimate. For further details refer to page 16.

## OUTLAYS BY PURPOSE, OF COMMONWEALTH, STATE, TERRITORY AND LOCAL GOVERNMENTS COMBINED

Purpose	1991-92	1992-93	1993-94	1994-95	1995-96p	1996-97 (a)
	\$m	\$m	\$m	\$m	\$m	\$m
<b>CONSOLIDATED GOVERNMENT</b>						
<b>Current outlays</b>						
General public services	11 016	11 623	12 687	12 611	13 209	14 016
Defence	8 615	9 012	9 251	9 164	9 395	9 541
Public order and safety	4 960	5 187	5 384	5 722	6 202	6 845
Education	18 464	19 341	20 263	20 932	21 927	22 816
Health	20 542	21 661	22 592	24 184	26 449	27 845
Social security and welfare	37 574	40 775	44 151	45 860	48 949	51 356
Housing and community amenities	1 790	1 708	1 674	1 983	1 963	2 373
Recreation and culture	2 912	2 969	3 172	3 357	3 559	3 748
Fuel and energy	765	908	809	1 028	1 154	1 231
Agriculture, forestry and fishing	2 974	2 672	2 764	2 863	2 987	3 044
Mining, manufacturing and construction	839	790	732	785	801	835
Transport and communications	5 271	5 716	5 657	5 543	5 640	5 774
Other economic affairs	3 201	4 712	4 579	4 830	5 205	4 967
Other purposes	18 672	17 774	18 683	19 883	19 723	20 093
<b>Total</b>	<b>137 596</b>	<b>144 848</b>	<b>152 397</b>	<b>158 744</b>	<b>167 162</b>	<b>174 483</b>
<b>Capital outlays</b>						
General public services	3 785	1 811	1 331	1 182	-753	1 030
Defence	-8	-2	-14	-17	2	2
Public order and safety	671	457	414	499	569	701
Education	1 990	2 150	1 833	1 708	1 995	2 363
Health	883	933	980	963	975	1 229
Social security and welfare	447	396	289	341	296	352
Housing and community amenities	2 786	2 931	2 144	3 308	2 839	2 848
Recreation and culture	933	1 036	739	100	1 035	1 382
Fuel and energy	2 603	1 706	866	2 370	-8 737	90
Agriculture, forestry and fishing	-199	796	-276	-709	234	-96
Mining, manufacturing and construction	59	-62	-183	-246	-14	-89
Transport and communications	7 754	7 495	6 167	8 793	8 099	8 697
Other economic affairs	536	112	305	330	372	385
Other purposes	339	-919	-1 618	-430	138	-4 123
<b>Total</b>	<b>22 580</b>	<b>18 840</b>	<b>12 976</b>	<b>18 193</b>	<b>7 050</b>	<b>14 771</b>
<b>Total outlays</b>						
General public services	14 802	13 433	14 018	13 794	12 456	15 046
Defence	8 607	9 010	9 237	9 147	9 397	9 543
Public order and safety	5 632	5 643	5 798	6 221	6 772	7 546
Education	20 454	21 491	22 096	22 640	23 922	25 179
Health	21 425	22 594	23 572	25 147	27 424	29 073
Social security and welfare	38 021	41 171	44 440	46 201	49 245	51 708
Housing and community amenities	4 576	4 639	3 818	5 291	4 803	5 221
Recreation and culture	3 846	4 005	3 911	3 456	4 593	5 130
Fuel and energy	3 368	2 614	1 674	3 398	-7 583	1 321
Agriculture, forestry and fishing	2 775	3 469	2 488	2 154	3 220	2 948
Mining, manufacturing and construction	897	728	549	539	787	746
Transport and communications	13 026	13 211	11 824	14 336	13 739	14 472
Other economic affairs	3 737	4 824	4 884	5 160	5 577	5 352
Other purposes	19 011	16 855	17 066	19 453	19 860	15 970
<b>Total</b>	<b>160 175</b>	<b>163 688</b>	<b>165 373</b>	<b>176 937</b>	<b>174 213</b>	<b>189 254</b>

(a) Forward estimate. For further details refer to page 16.



Item	1991-92 \$m	1992-93 \$m	1993-94 \$m	1994-95 \$m	1995-96p \$m	1996-97 (a) \$m
<b>GENERAL GOVERNMENT</b>						
<b>Outlays</b>						
Current outlays						
Current expenditure	49 936	51 716	54 165	56 725	59 955	62 617
Less Sales of goods and services(b)	7 556	7 758	8 546	9 257	9 811	9 744
<i>Equals</i> Final consumption expenditure	42 380	43 957	45 619	47 469	50 144	52 873
Interest payments	7 846	8 057	7 918	7 740	6 800	6 367
Subsidies paid to public trading enterprises	2 513	2 394	2 424	2 091	1 978	2 368
Other transfer payments	5 994	6 872	7 291	7 810	8 161	8 899
<i>Total current outlays</i>	<b>58 733</b>	<b>61 281</b>	<b>63 252</b>	<b>65 110</b>	<b>67 083</b>	<b>70 507</b>
Capital outlays						
Expenditure on new fixed assets	7 822	8 951	8 365	8 728	9 130	10 347
Plus Expenditure on secondhand assets (net)(c)	-578	-814	-714	-602	-1 183	-1 534
<i>Equals</i> Gross fixed capital expenditure	7 244	8 137	7 651	8 126	7 947	8 813
Expenditure on land and intangible assets (net)(c)	-117	-279	-379	-377	-78	22
Capital grants	2 183	2 322	2 519	2 286	2 325	2 444
To other sectors	358	330	407	309	350	516
To public trading enterprises	1 825	1 992	2 113	1 977	1 975	1 928
Advances paid (net)	1 734	-1 083	-2 282	-1 842	-8 028	-2 295
To public financial enterprises	2 114	481	-1 188	-98	-262	-61
To public trading enterprises	-174	-99	-252	-199	-6 207	-2 221
Other	-206	-1 464	-842	-1 545	-1 560	-14
Other capital outlays	6	6	39	39	57	67
<i>Total capital outlays</i>	<b>11 050</b>	<b>9 103</b>	<b>7 548</b>	<b>8 232</b>	<b>2 223</b>	<b>9 051</b>
<b>Total outlays</b>	<b>69 784</b>	<b>70 384</b>	<b>70 800</b>	<b>73 342</b>	<b>69 306</b>	<b>79 558</b>
<b>Revenue</b>						
Taxes, fees and fines	27 274	29 062	31 927	33 405	35 839	37 164
Interest received from public trading enterprises	778	718	650	721	474	419
Interest received from other enterprises	3 229	3 021	2 925	3 351	3 641	3 048
Grants received(d)	29 515	32 104	32 082	33 161	34 788	35 424
Other revenue	3 488	3 651	4 781	4 981	5 807	7 028
<b>Total revenue</b>	<b>64 284</b>	<b>68 556</b>	<b>72 366</b>	<b>75 619</b>	<b>80 550</b>	<b>83 084</b>
<b>Financing and Deficit measures</b>						
Advances received (net)	-2 751	-2 717	-1 387	-1 628	-4 032	-876
Borrowing (net)	11 222	8 176	4 680	-196	-10 338	-1 502
Increase in provisions (net)	48	-3	-25	39	8	10
Other financing transactions (net)(e)	-3 020	-3 627	-4 833	-492	3 119	-1 157
<i>Total financing(e)</i>	<b>5 499</b>	<b>1 828</b>	<b>-1 566</b>	<b>-2 277</b>	<b>-11 243</b>	<b>-3 526</b>
Less Increase in provisions (net)	48	-3	-25	39	8	10
<i>Equals</i> Deficit(e)	<b>5 451</b>	<b>1 831</b>	<b>-1 540</b>	<b>-2 316</b>	<b>-11 251</b>	<b>-3 535</b>
Of which						
Current deficit(e)	-1 783	-1 925	-5 044	-7 247	-10 253	-9 755
Capital deficit(e)	7 234	3 757	3 504	4 931	-999	6 220
Less Advances paid (net)	1 734	-1 083	-2 282	-1 842	-8 028	-2 295
<i>Equals</i> <b>Deficit adjusted for net advances(f)</b>	<b>3 718</b>	<b>2 914</b>	<b>742</b>	<b>-474</b>	<b>-3 223</b>	<b>-1 240</b>

(a) Forward estimate. For further details refer to page 16.

(b) This item provides an indication of the extent of government charges levied. The charges are offset against gross expenditure in calculating final consumption expenditure and mainly comprise sales to the private sector. However, it has not been possible to exclude all inter-agency charges and some estimated data are included.

(c) See Net Asset Sales and Advances on page 10.

(d) Includes planned fiscal contributions by the States towards the Commonwealth deficit reduction program to the total value of \$619 million for 1996-97. See Fiscal Contribution by State and Territory Government table on page 15.

(e) See Measures of Government Financing on page 67.

(f) See Net Asset Sales and Advances on page 10 and Appendix on page 73.

## 6

## ECONOMIC TRANSACTIONS OF STATE, TERRITORY AND LOCAL GOVERNMENTS COMBINED

Item	1991-92 \$m	1992-93 \$m	1993-94 \$m	1994-95 \$m	1995-96p \$m	1996-97 (a) \$m
<b>PUBLIC TRADING ENTERPRISES</b>						
<b>Outlays</b>						
Current outlays						
Interest payments	5 737	4 980	4 302	4 303	4 035	3 727
To general government	776	726	648	712	473	422
To other enterprises	4 962	4 255	3 655	3 591	3 563	3 306
Income transferred to general government	1 386	1 572	2 281	2 531	3 259	4 396
Other transfer payments	469	423	416	363	331	368
<b>Total current outlays</b>	<b>7 593</b>	<b>6 974</b>	<b>6 999</b>	<b>7 197</b>	<b>7 625</b>	<b>8 492</b>
Capital outlays						
Expenditure on new fixed assets	7 061	7 355	7 572	7 492	7 073	7 946
Plus Expenditure on secondhand assets (net)(b)	-425	-1 214	-1 449	-559	-861	-1 293
<b>Equals Gross fixed capital expenditure</b>	<b>6 636</b>	<b>6 141</b>	<b>6 122</b>	<b>6 934</b>	<b>6 211</b>	<b>6 653</b>
Expenditure on land and intangible assets (net)(b)	111	56	-263	-203	-157	-218
Capital grants	20	84	96	86	66	27
To other sectors	20	38	45	59	56	26
To other levels of government	—	45	52	28	10	1
Advances paid (net)	-241	-211	-180	14	-10 523	-2 322
To public financial enterprises	-43	-44	-38	-28	27	-33
Other	-198	-168	-142	42	-10 550	-2 288
Other capital outlays	64	36	-81	-168	21	-21
<b>Total capital outlays</b>	<b>6 590</b>	<b>6 105</b>	<b>5 694</b>	<b>6 663</b>	<b>-4 382</b>	<b>4 119</b>
<b>Total outlays</b>	<b>14 183</b>	<b>13 079</b>	<b>12 693</b>	<b>13 860</b>	<b>3 243</b>	<b>12 610</b>
<b>Revenue</b>						
Sales of goods and services	36 126	37 490	41 208	42 813	42 462	39 942
Plus Subsidies received	2 526	2 417	2 463	2 130	2 118	2 448
Less Operating expenditure	31 010	32 221	35 273	37 333	37 418	34 805
<b>Equals Net operating surplus</b>	<b>7 641</b>	<b>7 685</b>	<b>8 398</b>	<b>7 609</b>	<b>7 163</b>	<b>7 585</b>
Interest received	752	505	353	491	554	452
Capital grants received	1 866	2 060	2 204	2 064	1 995	1 956
Other revenue	771	741	903	1 102	670	692
<b>Total revenue</b>	<b>11 030</b>	<b>10 992</b>	<b>11 858</b>	<b>11 266</b>	<b>10 383</b>	<b>10 685</b>
<b>Financing and Deficit measures</b>						
Advances received (net)	-184	-151	-255	-198	-6 180	-2 220
Borrowing (net)	291	-1 374	-2 159	-1 623	-4 667	-377
Increase in provisions (net)	3 595	4 103	3 796	4 542	4 651	4 054
For depreciation	3 618	4 256	4 215	4 618	4 381	4 205
Other	-21	-153	-419	-76	269	-151
Other financing transactions (net)(c)	-550	-491	-547	-127	-943	469
<b>Total financing(c)</b>	<b>3 152</b>	<b>2 087</b>	<b>835</b>	<b>2 594</b>	<b>-7 139</b>	<b>1 925</b>
<b>Less Increase in provisions (net)</b>	<b>3 595</b>	<b>4 103</b>	<b>3 796</b>	<b>4 542</b>	<b>4 651</b>	<b>4 054</b>
<b>Equals Deficit(c)</b>	<b>-443</b>	<b>-2 016</b>	<b>-2 961</b>	<b>-1 948</b>	<b>-11 790</b>	<b>-2 128</b>
Of which						
Current deficit(c)	-4 414	-5 342	-5 624	-5 521	-4 772	-3 618
Capital deficit(c)	3 972	3 326	2 663	3 574	-7 018	1 490
<b>Less Advances paid (net)</b>	<b>-241</b>	<b>-211</b>	<b>-180</b>	<b>14</b>	<b>-10 523</b>	<b>-2 322</b>
<b>Equals Deficit adjusted for net advances(d)</b>	<b>-201</b>	<b>-1 805</b>	<b>-2 781</b>	<b>-1 962</b>	<b>-1 267</b>	<b>193</b>

(a) Forward estimate. For further details refer to page 16.

(b) See Net Asset Sales and Advances on page 10.

(c) See Measures of Government Financing on page 67.

(d) See Net Asset Sales and Advances on page 10 and Appendix on page 73.

Item	1991-92 \$m	1992-93 \$m	1993-94 \$m	1994-95 \$m	1995-96p \$m	1996-97 (a) \$m
<b>CONSOLIDATED GOVERNMENT</b>						
<b>Outlays</b>						
Current outlays						
Current expenditure	49 936	51 716	54 165	56 725	59 955	62 617
Less Sales of goods and services	7 556	7 758	8 546	9 257	9 811	9 744
Equals Final consumption expenditure	42 380	43 957	45 619	47 469	50 144	52 873
Interest payments	12 618	12 126	11 440	11 107	10 129	9 504
Subsidies paid to public trading enterprises	2 513	2 394	2 424	2 091	1 978	2 368
Other transfer payments	6 461	7 294	7 707	8 171	8 492	9 266
Total current outlays	63 973	65 772	67 189	68 838	70 744	74 012
Capital outlays						
Expenditure on new fixed assets	14 883	16 305	15 937	16 220	16 203	18 292
Plus Expenditure on secondhand assets (net)	-1 003	-2 028	-2 163	-1 160	-2 044	-2 827
Equals Gross fixed capital expenditure	13 880	14 278	13 773	15 059	14 159	15 465
Expenditure on land and intangible assets (net)	-6	-224	-642	-580	-235	-196
Capital grants to other sectors	378	369	452	368	406	542
Advances paid (net)	1 684	-1 187	-2 210	-1 627	-12 340	-2 396
Other capital outlays	71	42	-42	-129	78	46
Total capital outlays	16 007	13 278	11 330	13 091	2 068	13 462
<b>Total outlays</b>	<b>79 979</b>	<b>79 050</b>	<b>78 519</b>	<b>81 929</b>	<b>72 812</b>	<b>87 474</b>
<b>Revenue</b>						
Taxes, fees and fines	27 274	29 062	31 927	33 405	35 839	37 164
Net operating surplus of public trading enterprises	7 641	7 685	8 398	7 609	7 163	7 585
Interest received	3 790	3 342	3 146	3 618	3 963	3 334
Other revenue	32 380	34 859	35 509	36 771	38 018	38 685
<b>Total revenue</b>	<b>71 085</b>	<b>74 947</b>	<b>78 980</b>	<b>81 403</b>	<b>84 982</b>	<b>86 767</b>
<b>Financing and Deficit measures</b>						
Advances received (net)	-2 732	-2 706	-1 389	-1 625	-4 026	-875
Borrowing (net)	11 468	6 555	2 975	-1 895	-14 981	-1 915
Increase in provisions (net)	3 643	4 100	3 771	4 581	4 659	4 063
For depreciation	3 616	4 256	4 215	4 618	4 381	4 205
Other	27	-156	-445	-37	277	-141
Other financing transactions (net)	-3 484	-3 847	-5 818	-534	2 178	-567
Total financing	8 894	4 103	-461	526	-12 170	706
Less Increase in provisions (net)	3 643	4 100	3 771	4 581	4 659	4 063
Equals Deficit	5 251	2	-4 232	-4 054	-16 829	-3 357
Of which						
Current deficit	-6 175	-7 224	-10 683	-12 775	-15 051	-13 314
Capital deficit	11 426	7 226	6 451	8 720	-1 778	9 957
Less Advances paid (net)	1 684	-1 187	-2 210	-1 627	-12 340	-2 396
<b>Equals Deficit adjusted for net advances</b>	<b>3 567</b>	<b>1 189</b>	<b>-2 022</b>	<b>-2 427</b>	<b>-4 489</b>	<b>-961</b>

(a) Forward estimate. For further details refer to page 16.

## OUTLAYS BY PURPOSE, OF STATE, TERRITORY AND LOCAL GOVERNMENTS COMBINED

Purpose	1991-92	1992-93	1993-94	1994-95	1995-96p	1996-97 (a)
	\$m	\$m	\$m	\$m	\$m	\$m
<b>CONSOLIDATED GOVERNMENT</b>						
<b>Current outlays</b>						
General public services	5 130	5 178	5 807	5 604	5 867	5 962
Defence	—	—	—	—	—	—
Public order and safety	4 327	4 525	4 717	5 027	5 476	6 186
Education	16 464	17 173	17 970	18 612	19 471	20 306
Health	10 969	11 229	11 322	11 990	13 098	13 550
Social security and welfare	2 980	3 209	3 503	3 830	4 149	4 389
Housing and community amenities	1 750	1 734	1 684	1 958	1 865	2 300
Recreation and culture	2 018	2 043	2 178	2 323	2 482	2 666
Fuel and energy	212	260	145	189	281	314
Agriculture, forestry and fishing	1 221	1 209	1 264	1 313	1 320	1 427
Mining, manufacturing and construction	370	339	300	378	414	422
Transport and communications	4 599	4 716	4 963	4 756	4 901	5 069
Other economic affairs	1 131	1 849	1 558	1 540	1 232	1 643
Other purposes	12 801	12 309	11 779	11 319	10 187	9 779
<b>Total</b>	<b>63 973</b>	<b>65 772</b>	<b>67 189</b>	<b>68 838</b>	<b>70 744</b>	<b>74 012</b>
<b>Capital outlays</b>						
General public services	2 954	1 168	730	631	-1 425	585
Defence	—	—	—	—	—	—
Public order and safety	499	370	372	458	539	654
Education	1 346	1 502	1 215	1 291	1 409	1 708
Health	736	844	1 010	1 116	920	1 180
Social security and welfare	103	162	119	109	129	186
Housing and community amenities	2 543	2 783	2 035	3 224	2 801	2 893
Recreation and culture	756	884	769	20	898	1 265
Fuel and energy	2 573	1 683	865	2 376	-8 774	1
Agriculture, forestry and fishing	231	379	198	-109	288	268
Mining, manufacturing and construction	13	-141	23	-169	-18	-94
Transport and communications	3 737	4 629	3 727	4 380	4 944	5 047
Other economic affairs	203	-51	211	213	245	237
Other purposes	312	-935	56	-449	111	-467
<b>Total</b>	<b>16 007</b>	<b>13 278</b>	<b>11 330</b>	<b>13 091</b>	<b>2 068</b>	<b>13 462</b>
<b>Total outlays</b>						
General public services	8 084	6 346	6 537	6 234	4 442	6 546
Defence	—	—	—	—	—	—
Public order and safety	4 826	4 895	5 089	5 485	6 015	6 840
Education	17 810	18 675	19 185	19 902	20 880	22 015
Health	11 705	12 073	12 332	13 106	14 018	14 730
Social security and welfare	3 083	3 371	3 622	3 939	4 278	4 575
Housing and community amenities	4 293	4 517	3 719	5 182	4 667	5 193
Recreation and culture	2 774	2 927	2 947	2 343	3 380	3 931
Fuel and energy	2 785	1 943	1 010	2 564	-8 493	315
Agriculture, forestry and fishing	1 452	1 588	1 462	1 204	1 608	1 694
Mining, manufacturing and construction	383	198	324	209	396	328
Transport and communications	8 336	9 345	8 691	9 136	9 846	10 115
Other economic affairs	1 334	1 798	1 769	1 753	1 477	1 879
Other purposes	13 113	11 374	11 834	10 870	10 298	9 312
<b>Total</b>	<b>79 979</b>	<b>79 050</b>	<b>78 519</b>	<b>81 929</b>	<b>72 812</b>	<b>87 474</b>

(a) Forward estimate. For further details refer to page 16.

Item	1991-92 \$m	1992-93 \$m	1993-94 \$m	1994-95 \$m	1995-96p \$m	1996-97 (a) \$m
<b>GENERAL GOVERNMENT</b>						
<b>Outlays</b>						
Current outlays						
Current expenditure	43 281	44 722	46 822	49 166	52 225	54 717
Less Sales of goods and services(b)	5 282	5 355	5 891	6 489	7 069	6 917
<i>Equals</i> Final consumption expenditure	37 999	39 367	40 931	42 676	45 155	47 801
Interest payments	7 382	7 540	7 532	7 416	6 569	6 130
Subsidies paid to public trading enterprises	2 510	2 389	2 418	2 085	1 972	2 361
Current grants to other governments	1 296	1 334	1 346	1 407	1 476	1 536
Other transfer payments	5 971	6 862	7 278	7 790	8 141	8 875
<i>Total current outlays</i>	<i>55 158</i>	<i>57 492</i>	<i>59 506</i>	<i>61 375</i>	<i>63 314</i>	<i>66 703</i>
Capital outlays						
Expenditure on new fixed assets	5 632	6 352	5 933	6 230	6 636	7 828
Plus Expenditure on secondhand assets (net)(c)	-355	-505	-417	-226	-6 995	-1 165
<i>Equals</i> Gross fixed capital expenditure	5 277	5 847	5 517	6 005	-359	6 663
Expenditure on land and intangible assets (net)(c)	-183	-364	-437	-468	-2 015	-87
Capital grants	2 374	2 573	2 795	2 510	10 617	2 804
To other sectors	357	330	403	309	350	516
To other levels of government	265	308	340	288	8 360	406
To public trading enterprises	1 752	1 935	2 051	1 913	1 907	1 882
Advances paid (net)	1 742	-1 095	-2 282	-1 861	-7 528	-2 324
To public financial enterprises	2 114	481	-1 188	-98	-262	-61
To public trading enterprises	-139	-98	-251	-199	-5 675	-2 220
Other	-234	-1 478	-843	-1 564	-1 591	-43
Other capital outlays	6	7	38	36	54	64
<i>Total capital outlays</i>	<i>9 215</i>	<i>6 968</i>	<i>5 630</i>	<i>6 223</i>	<i>769</i>	<i>7 140</i>
<b>Total outlays</b>	<b>64 373</b>	<b>64 461</b>	<b>65 136</b>	<b>67 598</b>	<b>64 083</b>	<b>73 842</b>
<b>Revenue</b>						
Taxes, fees and fines	22 572	24 093	26 787	28 144	30 416	31 631
Interest received from public trading enterprises	776	716	650	721	474	419
Interest received from other enterprises	2 827	2 697	2 640	3 054	3 410	2 815
Grants received(d)	29 402	31 807	32 048	33 078	34 702	35 331
For own use	23 940	25 938	25 805	26 348	27 715	28 103
For onpassing	5 462	5 869	6 241	6 730	6 987	7 228
Other revenue	3 354	3 586	4 496	4 726	5 477	6 682
<b>Total revenue</b>	<b>58 932</b>	<b>62 900</b>	<b>66 618</b>	<b>69 724</b>	<b>74 478</b>	<b>76 879</b>
<b>Financing and Deficit measures</b>						
Advances received (net)	-2 751	-2 721	-1 398	-1 639	-4 038	-879
Borrowing (net)	11 174	8 304	4 850	6	-10 189	-1 288
Increase in provisions (net)	48	-3	-25	39	8	10
Other financing transactions (net)(e)	-3 029	-4 019	-4 909	-531	3 824	-878
<i>Total financing(e)</i>	<i>5 441</i>	<i>1 561</i>	<i>-1 483</i>	<i>-2 126</i>	<i>-10 396</i>	<i>-3 036</i>
Less Increase in provisions (net)	48	-3	-25	39	8	10
<i>Equals Deficit(e)</i>	<i>5 393</i>	<i>1 564</i>	<i>-1 457</i>	<i>-2 165</i>	<i>-10 404</i>	<i>-3 046</i>
Of which						
Current deficit(e)	-154	-343	-3 292	-5 329	-8 228	-7 641
Capital deficit(e)	5 547	1 907	1 835	3 164	-2 175	4 595
Less Advances paid (net)	1 742	-1 095	-2 282	-1 861	-7 528	-2 324
<b><i>Equals Deficit adjusted for net advances(f)</i></b>	<b><i>3 651</i></b>	<b><i>2 659</i></b>	<b><i>825</i></b>	<b><i>-304</i></b>	<b><i>-2 876</i></b>	<b><i>-722</i></b>

(a) Forward estimate. For further details refer to page 16.

(b) This item provides an indication of the extent of government charges levied. The charges are offset against gross expenditure in calculating final consumption expenditure and mainly comprise sales to the private sector. However, it has not been possible to exclude all inter-agency charges and some estimated data are included.

(c) See Net Asset Sales and Advances on page 10.

(d) Includes planned fiscal contributions by the States towards the Commonwealth deficit reduction program to the total value of \$619 million for 1996-97. See Fiscal Contribution by State and Territory Government table on page 15.

(e) See Measures of Government Financing on page 67.

(f) See Net Asset Sales and Advances on page 10 and Appendix on page 73.

Item	1991-92 \$m	1992-93 \$m	1993-94 \$m	1994-95 \$m	1995-96p \$m	1996-97 (a) \$m
<b>PUBLIC TRADING ENTERPRISES</b>						
<b>Outlays</b>						
Current outlays						
Interest payments	5 417	4 689	4 082	4 098	3 837	3 515
To general government	764	716	646	711	472	421
To other enterprises	4 654	3 973	3 436	3 386	3 365	3 094
Income transferred to general government	1 354	1 486	2 275	2 524	3 251	4 388
Other transfer payments	469	423	416	363	331	368
<b>Total current outlays</b>	<b>7 241</b>	<b>6 598</b>	<b>6 773</b>	<b>6 984</b>	<b>7 420</b>	<b>8 271</b>
Capital outlays						
Expenditure on new fixed assets	6 317	6 626	7 104	7 000	6 568	7 377
Plus Expenditure on secondhand assets (net)(b)	-384	-1 183	-1 443	-550	-851	-1 284
<b>Equals Gross fixed capital expenditure</b>	<b>5 933</b>	<b>5 443</b>	<b>5 661</b>	<b>6 451</b>	<b>5 717</b>	<b>6 094</b>
Expenditure on land and intangible assets (net)(b)	100	51	-265	-203	-157	-218
Capital grants	20	84	96	86	66	27
To other sectors	20	38	45	59	56	26
To other levels of government	—	45	52	28	10	1
Advances paid (net)	-238	-208	-180	14	-10 523	-2 322
To the private sector	-179	-157	-142	44	-10 545	-2 287
Other	-60	-51	-38	-30	22	-35
Other capital outlays	55	33	-81	-168	21	-21
<b>Total capital outlays</b>	<b>5 870</b>	<b>5 403</b>	<b>5 231</b>	<b>6 180</b>	<b>-4 877</b>	<b>3 560</b>
<b>Total outlays</b>	<b>13 111</b>	<b>12 001</b>	<b>12 004</b>	<b>13 164</b>	<b>2 543</b>	<b>11 831</b>
<b>Revenue</b>						
Sales of goods and services	32 029	33 221	39 303	41 287	40 920	38 321
Plus Subsidies received	2 488	2 379	2 431	2 096	2 082	2 409
Less Operating expenditure	27 475	28 498	33 953	36 364	36 444	33 781
<b>Equals Net operating surplus</b>	<b>7 041</b>	<b>7 102</b>	<b>7 781</b>	<b>7 019</b>	<b>6 558</b>	<b>6 950</b>
Interest received	669	452	323	456	518	416
Capital grants received	1 779	1 980	2 117	1 978	1 898	1 878
Other revenue	597	544	710	908	458	470
<b>Total revenue</b>	<b>10 086</b>	<b>10 079</b>	<b>10 931</b>	<b>10 361</b>	<b>9 432</b>	<b>9 714</b>
<b>Financing and Deficit measures</b>						
Advances received (net)	-150	-132	-255	-197	-6 178	-2 214
Borrowing (net)	319	-1 320	-2 005	-1 519	-4 610	-333
Increase in provisions (net)	3 297	3 730	3 694	4 440	4 540	3 937
For depreciation	3 318	3 882	4 113	4 515	4 270	4 088
Other	-21	-153	-419	-76	269	-151
Other financing transactions (net)(c)	-440	-355	-361	80	-641	726
<b>Total financing(c)</b>	<b>3 026</b>	<b>1 922</b>	<b>1 073</b>	<b>2 803</b>	<b>-6 889</b>	<b>2 117</b>
Less Increase in provisions (net)	3 297	3 730	3 694	4 440	4 540	3 937
<b>Equals Deficit(c)</b>	<b>-271</b>	<b>-1 807</b>	<b>-2 621</b>	<b>-1 636</b>	<b>-11 429</b>	<b>-1 820</b>
Of which						
Current deficit(c)	-3 784	-4 708	-5 087	-4 992	-4 209	-3 034
Capital deficit(c)	3 513	2 901	2 466	3 355	-7 219	1 214
Less Advances paid (net)	-238	-208	-180	14	-10 523	-2 322
<b>Equals Deficit adjusted for net advances(d)</b>	<b>-33</b>	<b>-1 599</b>	<b>-2 441</b>	<b>-1 651</b>	<b>-905</b>	<b>502</b>

(a) Forward estimate. For further details refer to page 16.

(b) See Net Asset Sales and Advances on page 10.

(c) See Measures of Government Financing on page 67.

(d) See Net Asset Sales and Advances on page 10 and Appendix on page 73

Item	1991-92 \$m	1992-93 \$m	1993-94 \$m	1994-95 \$m	1995-96p \$m	1996-97 (a) \$m
<b>CONSOLIDATED GOVERNMENT</b>						
<b>Outlays</b>						
Current outlays						
Current expenditure	43 281	44 722	46 822	49 166	52 225	54 717
Less Sales of goods and services(b)	5 282	5 355	5 891	6 489	7 069	6 917
Equals Final consumption expenditure	37 999	39 367	40 931	42 676	45 155	47 801
Interest payments	11 847	11 329	10 835	10 580	9 701	9 056
Subsidies paid to public trading enterprises	2 510	2 389	2 418	2 085	1 972	2 361
Current grants to other governments	1 296	1 334	1 346	1 407	1 476	1 536
Other transfer payments	6 440	7 285	7 694	8 153	8 472	9 243
Total current outlays	60 092	61 703	63 226	64 902	66 777	69 996
Capital outlays						
Expenditure on new fixed assets	11 948	12 979	13 037	13 231	13 203	15 205
Plus Expenditure on secondhand assets (net)	-738	-1 688	-1 859	-775	-7 846	-2 449
Equals Gross fixed capital expenditure	11 210	11 290	11 178	12 455	5 358	12 757
Expenditure on land and intangible assets (net)	-83	-312	-702	-671	-2 172	-285
Capital grants	643	677	788	660	8 766	948
To other sectors	377	369	448	368	406	542
To other levels of government	265	308	340	292	8 360	406
Advances paid (net)	1 660	-1 197	-2 212	-1 647	-12 371	-2 425
Other capital outlays	61	39	-43	-132	75	43
Total capital outlays	13 491	10 497	9 009	10 665	-344	11 038
<b>Total outlays</b>	<b>73 583</b>	<b>72 200</b>	<b>72 235</b>	<b>75 567</b>	<b>66 433</b>	<b>81 035</b>
<b>Revenue</b>						
Taxes, fees and fines	22 572	24 093	26 787	28 144	30 416	31 631
Net operating surplus of public trading enterprises	7 041	7 102	7 781	7 019	6 558	6 950
Interest received	3 305	2 965	2 831	3 288	3 695	3 064
Grants received	29 414	31 797	32 051	33 121	34 684	35 331
For own use	23 952	25 928	25 810	26 391	27 697	28 344
For onpassing	5 462	5 869	6 241	6 730	6 987	6 987
Other revenue	2 593	2 642	2 948	3 123	2 707	2 696
<b>Total revenue</b>	<b>64 926</b>	<b>68 600</b>	<b>72 397</b>	<b>74 695</b>	<b>78 060</b>	<b>79 672</b>
<b>Financing and Deficit measures</b>						
Advances received (net)	-2 735	-2 711	-1 401	-1 637	-4 563	-878
Borrowing (net)	11 444	6 736	3 305	-1 593	-14 775	-1 656
Increase in provisions (net)	3 344	3 727	3 669	4 478	4 548	3 947
For depreciation	3 318	3 882	4 113	4 515	4 270	4 088
Other	27	-156	-445	-37	277	-141
Other financing transactions (net)	-3 397	-4 152	-5 736	-377	3 164	-50
Total financing	8 657	3 601	-163	872	-11 627	1 363
Less Increase in provisions (net)	3 344	3 727	3 669	4 478	4 548	3 947
Equals Deficit	5 312	-126	-3 832	-3 606	-16 174	-2 584
Of which						
Current deficit	-3 920	-5 055	-8 394	-10 324	-12 460	-10 612
Capital deficit	9 232	4 928	4 562	6 718	-3 714	8 027
Less Advances paid (net)	1 660	-1 197	-2 212	-1 647	-12 371	-2 425
<b>Equals Deficit adjusted for net advances</b>	<b>3 653</b>	<b>1 071</b>	<b>-1 620</b>	<b>-1 959</b>	<b>-3 804</b>	<b>-160</b>

(a) Forward estimate. For further details refer to page 16.

# 12

## OUTLAYS BY PURPOSE, OF STATE AND TERRITORY GOVERNMENTS

Purpose	1991-92	1992-93	1993-94	1994-95	1995-96p	1996-97 (a)
	\$m	\$m	\$m	\$m	\$m	\$m
<b>CONSOLIDATED GOVERNMENT</b>						
<b>Current outlays</b>						
General public services	3 910	3 982	4 750	4 638	4 777	4 823
Defence	—	—	—	—	—	—
Public order and safety	4 285	4 463	4 609	4 898	5 340	6 049
Education	16 453	17 159	17 958	18 598	19 458	20 276
Health	10 817	11 087	11 163	11 820	12 934	13 364
Social security and welfare	2 757	2 955	3 212	3 491	3 830	4 133
Housing and community amenities	1 069	1 022	1 050	1 257	1 078	1 506
Recreation and culture	1 180	1 216	1 260	1 317	1 414	1 565
Fuel and energy	211	259	148	211	293	313
Agriculture, forestry and fishing	1 226	1 217	1 277	1 316	1 323	1 429
Mining, manufacturing and construction	263	234	206	257	286	292
Transport and communications	3 849	3 906	4 102	3 895	4 075	4 249
Other economic affairs	1 093	1 797	1 519	1 550	1 276	1 688
Other purposes	12 980	12 405	11 972	11 653	10 693	10 308
<b>Total</b>	<b>60 092</b>	<b>61 703</b>	<b>63 226</b>	<b>64 902</b>	<b>66 777</b>	<b>69 996</b>
<b>Capital outlays</b>						
General public services	2 627	887	314	272	-1 789	281
Defence	—	—	—	—	—	—
Public order and safety	503	376	368	457	550	665
Education	1 342	1 496	1 211	1 287	1 405	1 705
Health	734	843	1 002	1 086	922	1 166
Social security and welfare	83	128	86	66	92	148
Housing and community amenities	2 063	2 237	1 468	2 607	2 199	2 168
Recreation and culture	529	488	361	-420	482	849
Fuel and energy	2 226	1 362	838	2 372	-8 774	2
Agriculture, forestry and fishing	230	381	204	-105	291	272
Mining, manufacturing and construction	8	-146	24	-173	-20	-95
Transport and communications	2 907	3 722	2 902	3 500	4 036	4 160
Other economic affairs	188	-69	180	187	218	211
Other purposes	51	-1 207	52	-472	42	-494
<b>Total</b>	<b>13 491</b>	<b>10 497</b>	<b>9 009</b>	<b>10 665</b>	<b>-344</b>	<b>11 038</b>
<b>Total outlays</b>						
General public services	6 537	4 869	5 064	4 910	2 988	5 104
Defence	—	—	—	—	—	—
Public order and safety	4 788	4 839	4 976	5 355	5 891	6 714
Education	17 795	18 655	19 168	19 885	20 864	21 981
Health	11 551	11 930	12 165	12 906	13 856	14 530
Social security and welfare	2 839	3 084	3 298	3 557	3 922	4 282
Housing and community amenities	3 132	3 259	2 518	3 865	3 277	3 673
Recreation and culture	1 709	1 704	1 621	897	1 895	2 414
Fuel and energy	2 437	1 621	987	2 583	-8 481	315
Agriculture, forestry and fishing	1 456	1 598	1 480	1 211	1 614	1 701
Mining, manufacturing and construction	271	88	230	84	266	197
Transport and communications	6 756	7 627	7 004	7 395	8 112	8 409
Other economic affairs	1 281	1 728	1 699	1 737	1 494	1 899
Other purposes	13 031	11 199	12 024	11 181	10 735	9 815
<b>Total</b>	<b>73 583</b>	<b>72 200</b>	<b>72 235</b>	<b>75 567</b>	<b>66 433</b>	<b>81 035</b>

(a) Forward estimate. For further details refer to page 16.



Item	1991-92 \$m	1992-93 \$m	1993-94 \$m	1994-95 \$m	1995-96p \$m	1996-97 (a) \$m
Subsidies paid to public trading enterprises	685	480	464	462	528	426
Personal benefit payments	41 137	44 759	48 333	50 276	54 099	56 386
Current grants	28 556	30 145	31 734	33 977	36 106	36 850
To private sector	2 700	3 097	3 267	3 770	4 404	3 996
To State governments(c)	20 546	21 420	22 309	23 440	24 660	25 518
Onpassed through State governments	5 155	5 439	5 972	6 571	6 831	7 088
To local governments	155	190	185	196	211	247
Other transfer payments	1 811	2 062	2 339	2 344	2 488	2 896
<b>Total current outlays</b>	<b>99 900</b>	<b>106 051</b>	<b>113 656</b>	<b>120 075</b>	<b>128 423</b>	<b>133 276</b>
Capital outlays						
Expenditure on new fixed assets	1 682	1 241	1 386	1 328	1 333	1 308
Plus Expenditure on secondhand assets (net)(d)	-112	-186	-432	-512	-377	-348
<b>Equals</b> Gross fixed capital expenditure	<b>1 570</b>	<b>1 055</b>	<b>954</b>	<b>815</b>	<b>956</b>	<b>961</b>
Expenditure on land and intangible assets (net)(d)	46	-11	-198	-76	-20	81
Capital grants	4 346	5 571	4 032	3 394	3 201	2 884
To other sectors	555	312	214	189	167	157
To other levels of government(c)	3 721	5 229	3 789	3 108	3 029	2 691
To public trading enterprises	70	30	29	97	6	36
Advances paid (net)	-2 056	-2 504	-3 412	-1 480	-5 186	-5 921
To public trading enterprises	354	19	-434	-11	-629	-843
Abroad	181	170	150	138	266	159
To other levels of government	-2 753	-2 669	-1 314	-2 017	-4 128	-953
Other	161	-24	-1 814	411	-695	-4 284
Other capital outlays	-15	6	-22	-36	1	1
<b>Total capital outlays</b>	<b>3 891</b>	<b>4 117</b>	<b>1 354</b>	<b>2 616</b>	<b>-1 048</b>	<b>-1 994</b>
<b>Total outlays</b>	<b>103 791</b>	<b>110 168</b>	<b>115 009</b>	<b>122 691</b>	<b>127 375</b>	<b>131 282</b>
<b>Revenue</b>						
Taxes, fees and fines	88 353	89 661	94 193	105 864	116 744	125 038
Interest received from public trading enterprises	504	306	243	159	129	85
Interest received from other enterprises	2 533	2 229	1 874	1 716	1 356	1 146
Other revenue	2 855	3 459	5 002	3 244	4 283	4 385
<b>Total revenue</b>	<b>94 245</b>	<b>95 655</b>	<b>101 312</b>	<b>110 983</b>	<b>122 512</b>	<b>130 655</b>
<b>Financing and Deficit measures</b>						
Borrowing (net)	9 597	16 219	14 831	12 782	6 205	1 280
Increase in provisions (net)	-1 074	-1 294	-1 135	-1 111	-1 005	-1 204
Other financing transactions (net)(e)	1 023	-412	1	37	-337	551
<b>Total financing(e)</b>	<b>9 545</b>	<b>14 513</b>	<b>13 697</b>	<b>11 708</b>	<b>4 863</b>	<b>627</b>
<b>Less Increase in provisions (net)</b>	<b>-1 074</b>	<b>-1 294</b>	<b>-1 135</b>	<b>-1 111</b>	<b>-1 005</b>	<b>-1 204</b>
<b>Equals Deficit(e)</b>	<b>10 620</b>	<b>15 807</b>	<b>14 832</b>	<b>12 819</b>	<b>5 868</b>	<b>1 831</b>
Of which						
Current deficit(e)	6 729	11 692	13 485	10 203	6 916	3 826
Capital deficit(e)	3 891	4 116	1 347	2 616	-1 048	-1 995
<b>Less Advances paid (net)</b>	<b>-2 056</b>	<b>-2 504</b>	<b>-3 412</b>	<b>-1 480</b>	<b>-5 186</b>	<b>-5 921</b>
<b>Equals Deficit adjusted for net advances(f)</b>	<b>12 675</b>	<b>18 311</b>	<b>18 244</b>	<b>14 299</b>	<b>11 054</b>	<b>7 752</b>

(a) Forward estimate. For further details refer to page 16.

(b) This item provides an indication of the extent of government charges levied. The charges are offset against gross expenditure in calculating final consumption expenditure and mainly comprise sales to the private sector. However, it has not been possible to exclude all inter-agency charges and some estimated data are included.

(c) Includes planned fiscal contributions by the States towards the Commonwealth deficit reduction program to the total value of \$619 million for 1996-97. See table on page 15.

(d) See Net Asset Sales and Advances on page 10.

(e) See Measures of Government Financing on page 67.

(f) See Net Asset Sales and Advances on page 10 and Appendix on page 73.

Item	1991-92 \$m	1992-93 \$m	1993-94 \$m	1994-95 \$m	1995-96p \$m	1996-97 (a) \$m
<b>PUBLIC TRADING ENTERPRISES</b>						
<b>Outlays</b>						
Current outlays						
Interest payments	2 595	2 103	1 885	1 673	1 099	1 066
To general government	504	306	243	159	129	85
To other enterprises	2 091	1 797	1 642	1 514	969	981
Income transferred to general government	405	339	1 117	919	1 371	1 427
Other transfer payments	634	1 251	1 040	955	1 333	1 594
<b>Total current outlays</b>	<b>3 634</b>	<b>3 693</b>	<b>4 042</b>	<b>3 547</b>	<b>3 803</b>	<b>4 087</b>
Capital outlays						
Expenditure on new fixed assets	4 959	4 039	3 357	4 331	4 441	4 754
Plus Expenditure on secondhand assets (net)(b)	-492	-304	-413	-262	-173	-265
<b>Equals</b> Gross fixed capital expenditure	<b>4 467</b>	<b>3 735</b>	<b>2 945</b>	<b>4 069</b>	<b>4 269</b>	<b>4 489</b>
Expenditure on land and intangible assets (net)(b)	12	14	-51	-16	50	7
Capital grants to other levels of government	—	61	74	81	—	—
Advances paid (net)	27	-2	-3	—	—	—
Other capital outlays	-431	305	-530	-390	-11	-262
<b>Total capital outlays</b>	<b>4 075</b>	<b>4 114</b>	<b>2 436</b>	<b>3 743</b>	<b>4 308</b>	<b>4 234</b>
<b>Total outlays</b>	<b>7 708</b>	<b>7 807</b>	<b>6 478</b>	<b>7 291</b>	<b>8 111</b>	<b>8 321</b>
<b>Revenue</b>						
Sales of goods and services	24 096	24 771	27 174	28 263	24 412	26 255
Plus Subsidies received	549	469	468	466	529	426
Less Operating expenditure	21 226	21 184	22 762	23 990	20 341	22 257
<b>Equals</b> Net operating surplus	<b>3 419</b>	<b>4 056</b>	<b>4 880</b>	<b>4 739</b>	<b>4 601</b>	<b>4 424</b>
Interest received	389	273	234	359	293	254
Capital grants received	70	30	29	97	6	36
Other revenue	15	23	34	53	40	42
<b>Total revenue</b>	<b>3 894</b>	<b>4 382</b>	<b>5 178</b>	<b>5 249</b>	<b>4 939</b>	<b>4 756</b>
<b>Financing and Deficit measures</b>						
Advances received (net)	354	19	-422	15	-629	-843
Borrowing (net)	109	955	-1 318	-1 497	-181	1 907
Increase in provisions (net)	3 915	3 237	2 781	3 997	2 820	3 004
For depreciation	3 834	2 863	2 898	3 009	2 706	2 991
Other	80	374	-117	988	114	13
Other financing transactions (net)(c)	-563	-786	260	-472	1 161	-503
<b>Total financing(c)</b>	<b>3 815</b>	<b>3 425</b>	<b>1 300</b>	<b>2 042</b>	<b>3 171</b>	<b>3 564</b>
Less Increase in provisions (net)	3 915	3 237	2 781	3 997	2 820	3 004
<b>Equals</b> Deficit(c)	<b>-100</b>	<b>188</b>	<b>-1 481</b>	<b>-1 955</b>	<b>351</b>	<b>561</b>
Of which						
Current deficit(c)	-4 104	-3 896	-3 888	-5 601	-3 951	-3 637
Capital deficit(c)	4 004	4 084	2 407	3 646	4 302	4 198
Less Advances paid (net)	27	-2	-3	—	—	—
<b>Equals</b> <b>Deficit adjusted for net advances(d)</b>	<b>-127</b>	<b>190</b>	<b>-1 478</b>	<b>-1 954</b>	<b>351</b>	<b>561</b>

(a) Forward estimate. For further details refer to page 16.

(b) See Net Asset Sales and Advances on page 10.

(c) See Measures of Government Financing on page 67.

(d) See Net Asset Sales and Advances on page 9 and Appendix on page 73.

Item	1991-92 \$m	1992-93 \$m	1993-94 \$m	1994-95 \$m	1995-96p \$m	1996-97 (a) \$m
<b>CONSOLIDATED GOVERNMENT</b>						
<b>Outlays</b>						
Current outlays						
Current expenditure	25 577	27 322	28 457	29 017	30 144	31 059
Less Sales of goods and services	3 615	4 130	4 301	4 164	4 229	4 296
<i>Equals</i> Final consumption expenditure	21 962	23 192	24 156	24 853	25 915	26 763
Interest payments	7 839	7 210	8 273	9 678	10 257	10 935
Subsidies paid to public trading enterprises	685	480	464	462	528	426
Personal benefit payments	41 137	44 759	48 333	50 276	54 099	56 386
Current grants	28 556	30 145	31 734	33 977	36 106	36 850
To private sector	2 700	3 097	3 267	3 770	4 404	3 996
To State governments	20 546	21 420	22 309	23 440	24 660	25 518
Onpassed through State governments	5 155	5 439	5 972	6 571	6 831	7 088
To local governments	155	190	185	196	211	247
Other transfer payments	1 622	2 482	2 513	2 527	2 564	2 976
<b>Total current outlays</b>	<b>101 802</b>	<b>108 268</b>	<b>115 472</b>	<b>121 773</b>	<b>129 468</b>	<b>134 337</b>
Capital outlays						
Expenditure on new fixed assets	6 540	5 280	4 743	5 658	5 775	6 063
Plus Expenditure on secondhand assets (net)	-604	-490	-845	-775	-550	-613
<i>Equals</i> Gross fixed capital expenditure	6 036	4 790	3 899	4 884	5 225	5 450
Expenditure on land and intangible assets (net)	58	3	-249	-92	30	88
Capital grants	4 276	5 603	4 077	3 377	3 195	2 848
To other sectors	555	312	214	189	167	157
To other levels of government	3 721	5 290	3 863	3 188	3 029	2 691
Advances paid (net)	-2 383	-2 525	-2 981	-1 469	-4 557	-5 078
Other capital outlays	-446	311	-552	-427	-10	-261
<b>Total capital outlays</b>	<b>7 541</b>	<b>8 182</b>	<b>4 194</b>	<b>6 273</b>	<b>3 883</b>	<b>3 046</b>
<b>Total outlays</b>	<b>109 344</b>	<b>116 450</b>	<b>119 667</b>	<b>128 046</b>	<b>133 351</b>	<b>137 383</b>
<b>Revenue</b>						
Taxes, fees and fines	87 530	88 830	93 328	105 092	115 486	123 524
Net operating surplus of public trading enterprises	3 419	4 056	4 880	4 739	4 601	4 424
Interest received	2 923	2 502	2 109	2 076	1 649	1 400
Other revenue	2 466	3 142	3 919	2 378	2 952	3 008
<b>Total revenue</b>	<b>96 338</b>	<b>98 531</b>	<b>104 235</b>	<b>114 285</b>	<b>124 688</b>	<b>132 357</b>
<b>Financing and Deficit measures</b>						
Borrowing (net)	9 706	17 174	13 513	11 284	6 023	3 187
Increase in provisions (net)	2 840	1 943	1 645	2 886	1 815	1 799
For depreciation	3 834	2 863	2 898	3 009	2 706	2 991
Other	-994	-920	-1 252	-123	-891	-1 192
Other financing transactions (net)	460	-1 197	261	-435	824	40
<b>Total financing</b>	<b>13 006</b>	<b>17 920</b>	<b>15 432</b>	<b>13 761</b>	<b>8 663</b>	<b>5 026</b>
Less Increase in provisions (net)	2 840	1 943	1 645	2 886	1 815	1 799
<i>Equals</i> Deficit	10 166	15 977	13 786	10 875	6 848	3 227
Of which						
Current deficit	2 625	7 796	9 598	4 602	2 965	181
Capital deficit	7 541	8 181	4 188	6 273	3 883	3 046
Less Advances paid (net)	-2 383	-2 525	-2 981	-1 469	-4 557	-5 078
<i>Equals</i> <b>Deficit adjusted for net advances</b>	<b>12 548</b>	<b>18 502</b>	<b>16 767</b>	<b>12 344</b>	<b>11 405</b>	<b>8 305</b>

(a) Forward estimate. For further details refer to page 16.

Purpose	1991-92 \$m	1992-93 \$m	1993-94 \$m	1994-95 \$m	1995-96p \$m	1996-97 (a) \$m
<b>CONSOLIDATED GOVERNMENT</b>						
<b>Current outlays</b>						
General public services	6 121	6 721	7 164	7 303	7 697	8 440
Defence	8 615	9 012	9 251	9 164	9 395	9 541
Public order and safety	761	796	809	842	883	1 329
Education	7 109	7 698	8 520	9 166	9 533	9 885
Health	13 563	14 641	15 969	17 128	18 570	19 592
Social security and welfare	35 226	38 390	41 794	43 219	46 112	48 315
Housing and community amenities	90	-2	14	43	119	95
Recreation and culture	907	946	1 006	1 052	1 089	1 094
Fuel and energy	669	690	667	842	874	920
Agriculture, forestry and fishing	1 976	1 703	1 625	1 762	1 865	1 829
Mining, manufacturing and construction	492	472	436	413	400	439
Transport and communications	1 062	1 401	1 226	1 501	1 506	1 479
Other economic affairs	2 140	2 953	3 085	3 352	4 053	3 385
Other purposes	23 072	22 847	23 906	25 986	27 371	27 994
<b>Total</b>	<b>101 802</b>	<b>108 268</b>	<b>115 472</b>	<b>121 773</b>	<b>129 468</b>	<b>134 337</b>
<b>Capital outlays</b>						
General public services	832	643	601	552	672	445
Defence	-9	-3	-15	-18	1	1
Public order and safety	172	87	42	42	30	47
Education	1 378	1 565	1 340	1 014	1 171	1 235
Health	179	144	80	-17	60	61
Social security and welfare	412	262	219	284	229	234
Housing and community amenities	1 135	1 347	1 057	1 007	954	891
Recreation and culture	204	160	28	142	220	130
Fuel and energy	26	19	-62	-6	37	89
Agriculture, forestry and fishing	-444	411	-499	-598	-62	-350
Mining, manufacturing and construction	52	78	-206	-77	5	4
Transport and communications	5 401	4 794	3 547	5 311	3 977	4 481
Other economic affairs	333	163	94	116	130	151
Other purposes	-2 129	-1 489	-2 031	-1 479	-3 540	-4 374
<b>Total</b>	<b>7 541</b>	<b>8 182</b>	<b>4 194</b>	<b>6 273</b>	<b>3 883</b>	<b>3 046</b>
<b>Total outlays</b>						
General public services	6 953	7 364	7 765	7 854	8 370	8 885
Defence	8 606	9 009	9 236	9 146	9 396	9 542
Public order and safety	933	883	851	884	913	1 376
Education	8 487	9 263	9 860	10 180	10 704	11 120
Health	13 741	14 785	16 049	17 111	18 630	19 654
Social security and welfare	35 639	38 653	42 013	43 504	46 341	48 550
Housing and community amenities	1 225	1 345	1 070	1 050	1 073	985
Recreation and culture	1 111	1 106	1 035	1 194	1 309	1 224
Fuel and energy	694	708	605	836	911	1 009
Agriculture, forestry and fishing	1 532	2 114	1 126	1 163	1 804	1 479
Mining, manufacturing and construction	544	551	230	336	404	443
Transport and communications	6 463	6 195	4 773	6 812	5 483	5 960
Other economic affairs	2 472	3 116	3 180	3 468	4 183	3 536
Other purposes	20 943	21 358	21 875	24 508	23 831	23 620
<b>Total</b>	<b>109 344</b>	<b>116 450</b>	<b>119 667</b>	<b>128 046</b>	<b>133 351</b>	<b>137 383</b>

(a) Forward estimate. For further details refer to page 16.

Item	1991-92 \$m	1992-93 \$m	1993-94 \$m	1994-95 \$m	1995-96p \$m	1996-97 (a) \$m
<b>GENERAL GOVERNMENT</b>						
<b>Outlays</b>						
Current outlays						
Current expenditure	14 406	14 545	15 403	16 287	17 167	18 399
Less Sales of goods and services(b)	1 877	1 633	1 780	1 694	1 840	1 936
<i>Equals</i> Final consumption expenditure	12 529	12 912	13 623	14 592	15 327	16 463
Interest payments	2 741	2 402	2 364	2 297	1 685	1 751
Subsidies paid to public trading enterprises	887	708	626	546	474	386
Current grants to other governments	394	402	431	404	430	446
Other transfer payments	2 496	2 895	2 949	3 076	2 981	3 177
<i>Total current outlays</i>	19 047	19 319	19 993	20 916	20 896	22 223
Capital outlays						
Expenditure on new fixed assets	1 906	2 198	2 136	2 103	2 010	2 521
Plus Expenditure on secondhand assets (net)(c)	-155	-243	-35	42	-6 359	-332
<i>Equals</i> Gross fixed capital expenditure	1 751	1 955	2 101	2 145	-4 349	2 188
Expenditure on land and intangible assets (net)(c)	-59	-134	35	-379	-1 823	-52
Capital grants	1 100	1 239	1 306	1 265	9 430	1 334
To other sectors	112	68	64	77	89	84
To other levels of government	111	152	157	132	8 198	144
To public trading enterprises	877	1 020	1 086	1 056	1 143	1 106
Advances paid (net)	-313	-1 399	-345	-547	-1 736	-227
To public financial enterprises	17	55	-12	1	-1	—
To public trading enterprises	-265	-83	-123	-11	-1 734	-201
Other	-64	-1 372	-209	-537	-1	-26
Other capital outlays	5	3	17	20	27	40
<i>Total capital outlays</i>	2 484	1 664	3 115	2 504	1 548	3 283
<b>Total outlays</b>	<b>21 531</b>	<b>20 983</b>	<b>23 108</b>	<b>23 420</b>	<b>22 444</b>	<b>25 506</b>
<b>Revenue</b>						
Taxes, fees and fines	8 972	9 309	10 174	10 529	11 226	11 876
Interest received from public trading enterprises	110	89	83	82	78	67
Interest received from other enterprises	1 118	1 002	753	1 073	957	569
Grants received(d)	8 719	9 622	9 815	10 154	10 565	10 856
For own use	6 885	7 648	7 718	7 916	8 260	8 465
For onpassing	1 834	1 974	2 097	2 238	2 305	2 391
Other revenue	1 372	1 360	1 539	1 608	1 615	2 076
<b>Total revenue</b>	<b>20 292</b>	<b>21 381</b>	<b>22 364</b>	<b>23 446</b>	<b>24 440</b>	<b>25 444</b>
<b>Financing and Deficit measures</b>						
Advances received (net)	-935	-1 171	-394	-673	-389	-458
Borrowing (net)	2 565	-66	2 916	1 725	-4 984	80
Increase in provisions (net)	—	—	—	—	—	—
Other financing transactions (net)(e)	-392	839	-1 779	-1 078	3 377	440
<i>Total financing(e)</i>	1 239	-398	743	-26	-1 996	62
Less Increase in provisions (net)	—	—	—	—	—	—
<i>Equals Deficit(e)</i>	1 239	-398	743	-26	-1 996	62
Of which						
Current deficit(e)	-54	-207	-1 013	-1 477	-2 611	-2 260
Capital deficit(e)	1 293	-192	1 756	1 451	615	2 322
Less Advances paid (net)	-313	-1 399	-345	-547	-1 736	-227
<i>Equals Deficit adjusted for net advances(f)</i>	<b>1 552</b>	<b>1 001</b>	<b>1 088</b>	<b>522</b>	<b>-259</b>	<b>289</b>

(a) Forward estimate. For further details refer to page 16.

(b) This item provides an indication of the extent of government charges levied. The charges are offset against gross expenditure in calculating final consumption expenditure and mainly comprise sales to the private sector. However, it has not been possible to exclude all inter-agency charges and some estimated data are included.

(c) See Net Asset Sales and Advances on page 10.

(d) Includes planned fiscal contributions of \$209.5m for 1996-1997 towards the Commonwealth deficit reduction program. See Fiscal Contribution by State and Territory Government table on page 15.

(e) See Measures of Government Financing on page 67.

(f) See Net Asset Sales and Advances on page 10 and Appendix on page 73.

Item	1991-92 \$m	1992-93 \$m	1993-94 \$m	1994-95 \$m	1995-96p \$m	1996-97 (a) \$m
<b>PUBLIC TRADING ENTERPRISES</b>						
<b>Outlays</b>						
Current outlays						
Interest payments	1 164	1 058	1 008	961	915	1 013
To general government	111	89	84	82	79	68
To other enterprises	1 053	969	925	879	837	945
Income transferred to general government	705	730	992	1 005	979	1 470
Other transfer payments	167	122	127	146	158	166
<b>Total current outlays</b>	<b>2 035</b>	<b>1 910</b>	<b>2 128</b>	<b>2 112</b>	<b>2 052</b>	<b>2 648</b>
Capital outlays						
Expenditure on new fixed assets	2 213	2 354	2 634	2 625	2 373	2 523
Plus Expenditure on secondhand assets (net)(b)	-204	-108	-214	-193	-206	-350
<b>Equals Gross fixed capital expenditure</b>	<b>2 009</b>	<b>2 246</b>	<b>2 420</b>	<b>2 432</b>	<b>2 167</b>	<b>2 173</b>
Expenditure on land and intangible assets (net)(b)	53	9	-152	-86	-141	-128
Capital grants	—	66	75	36	27	23
To other sectors	—	21	23	21	27	23
To other levels of government	—	45	52	15	—	—
Advances paid (net)	-24	-2	-1	—	—	—
To the private sector	—	—	—	—	—	—
Other	-24	-2	-1	—	—	—
Other capital outlays	32	-42	-10	-11	-85	-30
<b>Total capital outlays</b>	<b>2 070</b>	<b>2 277</b>	<b>2 331</b>	<b>2 371</b>	<b>1 967</b>	<b>2 038</b>
<b>Total outlays</b>	<b>4 106</b>	<b>4 187</b>	<b>4 458</b>	<b>4 483</b>	<b>4 019</b>	<b>4 686</b>
<b>Revenue</b>						
Sales of goods and services	10 222	9 612	11 967	11 944	11 826	11 672
Plus Subsidies received	870	712	624	545	478	369
Less Operating expenditure	9 154	8 396	10 538	10 938	11 126	10 409
<b>Equals Net operating surplus</b>	<b>1 937</b>	<b>1 928</b>	<b>2 053</b>	<b>1 552</b>	<b>1 177</b>	<b>1 631</b>
Interest received	246	165	88	183	197	166
Capital grants received	892	1 029	1 145	1 120	1 149	1 103
Other revenue	128	123	190	332	163	182
<b>Total revenue</b>	<b>3 203</b>	<b>3 245</b>	<b>3 476</b>	<b>3 187</b>	<b>2 686</b>	<b>3 082</b>
<b>Financing and Deficit measures</b>						
Advances received (net)	-262	-115	-125	-12	-1 730	-203
Borrowing (net)	-12	-546	-172	-425	1 454	-313
Increase in provisions (net)	1 333	1 379	1 484	1 651	1 907	1 584
For depreciation	1 374	1 452	1 648	1 830	1 732	1 589
Other	-41	-73	-164	-180	175	-4
Other financing transactions (net)(c)	-156	224	-203	82	-298	536
<b>Total financing(c)</b>	<b>903</b>	<b>943</b>	<b>983</b>	<b>1 296</b>	<b>1 333</b>	<b>1 604</b>
Less Increase in provisions (net)	1 333	1 379	1 484	1 651	1 907	1 584
<b>Equals Deficit(c)</b>	<b>-430</b>	<b>-436</b>	<b>-501</b>	<b>-355</b>	<b>-574</b>	<b>20</b>
Of which						
Current deficit(c)	-1 483	-1 565	-1 499	-1 275	-1 231	-734
Capital deficit(c)	1 053	1 128	998	920	657	754
Less Advances paid (net)	-24	-2	-1	—	—	—
<b>Equals Deficit adjusted for net advances(d)</b>	<b>-406</b>	<b>-434</b>	<b>-499</b>	<b>-355</b>	<b>-574</b>	<b>20</b>

(a) Forward estimate. For further details refer to page 16.

(b) See Net Asset Sales and Advances on page 10.

(c) See Measures of Government Financing on page 67.

(d) See Net Asset Sales and Advances on page 9 and Appendix on page 73.

Item	1991-92 \$m	1992-93 \$m	1993-94 \$m	1994-95 \$m	1995-96p \$m	1996-97 (a) \$m
<b>CONSOLIDATED GOVERNMENT</b>						
<b>Outlays</b>						
Current outlays						
Current expenditure	14 406	14 545	15 403	16 287	17 167	18 399
Less Sales of goods and services	1 877	1 633	1 780	1 694	1 840	1 936
<i>Equals</i> Final consumption expenditure	12 529	12 912	13 623	14 592	15 327	16 463
Interest payments	3 686	3 307	3 248	3 100	2 431	2 623
Subsidies paid to public trading enterprises	887	708	626	546	474	386
Current grants to other governments	394	402	431	404	430	446
Other transfer payments	2 662	3 017	3 077	3 221	3 138	3 342
<b>Total current outlays</b>	<b>20 158</b>	<b>20 346</b>	<b>21 004</b>	<b>21 864</b>	<b>21 799</b>	<b>23 260</b>
Capital outlays						
Expenditure on new fixed assets	4 120	4 552	4 770	4 728	4 384	5 043
Plus Expenditure on secondhand assets (net)	-359	-351	-249	-151	-6 565	-682
<i>Equals</i> Gross fixed capital expenditure	3 760	4 202	4 521	4 577	-2 182	4 361
Expenditure on land and intangible assets (net)	-6	-125	-117	-465	-1 964	-181
Capital grants	223	241	244	234	8 313	250
To other sectors	112	89	87	98	115	107
To other levels of government	111	152	157	136	8 198	144
Advances paid (net)	-48	-1 317	-222	-536	-2	-26
Other capital outlays	37	-39	7	9	-58	11
<b>Total capital outlays</b>	<b>3 967</b>	<b>2 961</b>	<b>4 433</b>	<b>3 819</b>	<b>4 106</b>	<b>4 416</b>
<b>Total outlays</b>	<b>24 125</b>	<b>23 307</b>	<b>25 437</b>	<b>25 683</b>	<b>25 906</b>	<b>27 676</b>
<b>Revenue</b>						
Taxes, fees and fines	8 972	9 309	10 174	10 529	11 226	11 876
Net operating surplus of public trading enterprises	1 937	1 928	2 053	1 552	1 177	1 631
Interest received	1 254	1 103	800	1 179	1 062	661
Grants received	8 728	9 579	9 818	10 207	10 574	10 856
For own use	6 894	7 605	7 721	7 969	8 269	8 465
For onpassing	1 834	1 974	2 097	2 238	2 305	2 391
Other revenue	794	758	742	924	795	789
<b>Total revenue</b>	<b>21 685</b>	<b>22 676</b>	<b>23 588</b>	<b>24 391</b>	<b>24 834</b>	<b>25 813</b>
<b>Financing and Deficit measures</b>						
Advances received (net)	-910	-1 170	-395	-673	-388	-458
Borrowing (net)	2 494	-604	2 691	1 254	-3 564	-267
Increase in provisions (net)	1 333	1 379	1 484	1 651	1 907	1 584
For depreciation	1 374	1 452	1 648	1 830	1 732	1 589
Other	-41	-73	-164	-180	175	-4
Other financing transactions (net)	-477	1 026	-1 930	-939	3 117	1 005
<b>Total financing</b>	<b>2 440</b>	<b>631</b>	<b>1 850</b>	<b>1 293</b>	<b>1 072</b>	<b>1 863</b>
<b>Less Increase in provisions (net)</b>	<b>1 333</b>	<b>1 379</b>	<b>1 484</b>	<b>1 651</b>	<b>1 907</b>	<b>1 584</b>
<b><i>Equals</i> Deficit</b>	<b>1 107</b>	<b>-748</b>	<b>366</b>	<b>-358</b>	<b>-835</b>	<b>279</b>
Of which						
Current deficit	-1 535	-1 780	-2 516	-2 742	-3 838	-2 995
Capital deficit	2 642	1 032	2 883	2 383	3 003	3 274
<b>Less Advances paid (net)</b>	<b>-48</b>	<b>-1 317</b>	<b>-222</b>	<b>-536</b>	<b>-2</b>	<b>-26</b>
<b><i>Equals</i> Deficit adjusted for net advances</b>	<b>1 155</b>	<b>569</b>	<b>588</b>	<b>178</b>	<b>-834</b>	<b>305</b>

(a) Forward estimate. For further details refer to page 16.

Purpose	1991-92	1992-93	1993-94	1994-95	1995-96p	1996-97 (a)
	\$m	\$m	\$m	\$m	\$m	\$m
<b>CONSOLIDATED GOVERNMENT</b>						
<b>Current outlays</b>						
General public services	1 283	1 033	1 240	1 277	1 424	1 604
Defence	—	—	—	—	—	—
Public order and safety	1 480	1 558	1 602	1 744	1 863	2 081
Education	5 416	5 749	6 108	6 505	6 763	7 115
Health	3 469	3 566	3 615	3 987	4 236	4 296
Social security and welfare	1 111	1 133	1 307	1 434	1 537	1 631
Housing and community amenities	463	413	390	454	470	499
Recreation and culture	343	331	369	394	423	464
Fuel and energy	89	99	71	71	73	97
Agriculture, forestry and fishing	406	445	459	446	457	488
Mining, manufacturing and construction	34	38	39	42	44	37
Transport and communications	1 455	1 397	1 362	1 316	1 314	1 234
Other economic affairs	351	1 006	854	774	485	665
Other purposes	4 258	3 578	3 588	3 420	2 710	3 050
<b>Total</b>	<b>20 158</b>	<b>20 346</b>	<b>21 004</b>	<b>21 864</b>	<b>21 799</b>	<b>23 260</b>
<b>Capital outlays</b>						
General public services	90	7	40	25	-24	78
Defence	—	—	—	—	—	—
Public order and safety	193	158	152	141	220	194
Education	431	495	398	346	316	349
Health	256	317	483	420	452	412
Social security and welfare	29	48	41	20	26	49
Housing and community amenities	871	923	632	1 144	731	702
Recreation and culture	163	233	272	-166	190	396
Fuel and energy	617	479	657	699	498	615
Agriculture, forestry and fishing	92	80	53	67	68	79
Mining, manufacturing and construction	-18	-6	—	—	1	-10
Transport and communications	1 116	1 472	1 755	1 587	1 572	1 884
Other economic affairs	26	9	-46	51	40	31
Other purposes	100	-1 254	-6	-514	16	-363
<b>Total</b>	<b>3 967</b>	<b>2 961</b>	<b>4 433</b>	<b>3 819</b>	<b>4 106</b>	<b>4 416</b>
<b>Total outlays</b>						
General public services	1 374	1 040	1 281	1 302	1 400	1 681
Defence	—	—	—	—	—	—
Public order and safety	1 673	1 717	1 754	1 885	2 083	2 275
Education	5 848	6 244	6 506	6 851	7 079	7 463
Health	3 725	3 882	4 098	4 406	4 688	4 708
Social security and welfare	1 139	1 181	1 348	1 453	1 562	1 680
Housing and community amenities	1 334	1 336	1 023	1 599	1 202	1 201
Recreation and culture	506	565	641	228	613	861
Fuel and energy	707	578	729	770	570	712
Agriculture, forestry and fishing	498	524	512	513	526	567
Mining, manufacturing and construction	16	33	39	42	45	27
Transport and communications	2 571	2 868	3 116	2 904	2 886	3 117
Other economic affairs	377	1 016	808	825	525	695
Other purposes	4 358	2 324	3 583	2 905	2 726	2 687
<b>Total</b>	<b>24 125</b>	<b>23 307</b>	<b>25 437</b>	<b>25 683</b>	<b>25 906</b>	<b>27 676</b>

(a) Forward estimate. For further details refer to page 16.



Item	1991-92 \$m	1992-93 \$m	1993-94 \$m	1994-95 \$m	1995-96p \$m	1996-97 (a) \$m
<b>GENERAL GOVERNMENT</b>						
<b>Outlays</b>						
Current outlays						
Current expenditure	10 918	11 344	11 142	11 403	11 907	12 496
Less Sales of goods and services(b)	1 316	1 384	1 464	1 414	1 576	1 482
<i>Equals</i> Final consumption expenditure	9 603	9 960	9 678	9 989	10 331	11 014
Interest payments	1 829	2 146	2 307	2 080	2 124	1 808
Subsidies paid to public trading enterprises	968	1 011	905	564	359	273
Current grants to other governments	416	426	412	457	459	469
Other transfer payments	1 407	1 710	1 841	2 021	2 097	2 211
<b>Total current outlays</b>	<b>14 222</b>	<b>15 254</b>	<b>15 144</b>	<b>15 111</b>	<b>15 370</b>	<b>15 775</b>
Capital outlays						
Expenditure on new fixed assets	900	1 017	875	1 145	1 145	1 435
Plus Expenditure on secondhand assets (net)(c)	-34	-42	-31	-16	-61	-85
<i>Equals</i> Gross fixed capital expenditure	865	975	845	1 129	1 084	1 350
Expenditure on land and intangible assets (net)(c)	—	-31	-275	-54	-31	111
Capital grants	380	368	378	283	332	411
To other sectors	112	75	87	69	70	110
To other levels of government	22	27	36	22	13	18
To public trading enterprises	245	266	256	192	249	283
Advances paid (net)	-104	-74	-1 147	-361	-3 683	-1 433
To public financial enterprises	-11	-145	-1 208	-4	-3	-139
To public trading enterprises	65	68	70	96	-3 567	-1 459
Other	-158	3	-9	-453	-113	165
Other capital outlays	-5	-1	-4	-4	—	-5
<b>Total capital outlays</b>	<b>1 136</b>	<b>1 237</b>	<b>-204</b>	<b>994</b>	<b>-2 298</b>	<b>434</b>
<b>Total outlays</b>	<b>15 358</b>	<b>16 491</b>	<b>14 940</b>	<b>16 105</b>	<b>13 072</b>	<b>16 209</b>
<b>Revenue</b>						
Taxes, fees and fines	6 001	6 502	7 397	7 756	8 617	8 655
Interest received from public trading enterprises	128	106	93	95	89	82
Interest received from other enterprises	89	111	108	136	226	189
Grants received(d)	6 727	7 003	7 128	7 452	7 815	8 052
For own use	5 202	5 403	5 449	5 634	5 947	6 132
For onpassing	1 525	1 600	1 679	1 818	1 868	1 920
Other revenue	685	702	939	900	1 499	1 368
<b>Total revenue</b>	<b>13 631</b>	<b>14 425</b>	<b>15 665</b>	<b>16 338</b>	<b>18 245</b>	<b>18 346</b>
<b>Financing and Deficit measures</b>						
Advances received (net)	-683	-589	-303	-105	-2 015	-1
Borrowing (net)	2 567	3 793	-2 229	-117	-2 423	-654
Increase in provisions (net)	31	-12	-3	31	—	—
Other financing transactions (net)(e)	-188	-1 126	1 808	-43	-736	-1 484
<b>Total financing(e)</b>	<b>1 728</b>	<b>2 066</b>	<b>-725</b>	<b>-233</b>	<b>-5 173</b>	<b>-2 138</b>
Less Increase in provisions (net)	31	-12	-3	31	—	—
<b>Equals Deficit(e)</b>	<b>1 697</b>	<b>2 078</b>	<b>-723</b>	<b>-264</b>	<b>-5 173</b>	<b>-2 138</b>
Of which						
Current deficit(e)	1 388	1 820	251	-577	-2 300	-1 992
Capital deficit(e)	309	258	-973	313	-2 872	-145
Less Advances paid (net)	-104	-74	-1 147	-361	-3 683	-1 433
<b>Equals Deficit adjusted for net advances(f)</b>	<b>1 800</b>	<b>2 152</b>	<b>424</b>	<b>97</b>	<b>-1 490</b>	<b>-704</b>

(a) Forward estimate. For further details refer to page 16.

(b) This item provides an indication of the extent of government charges levied. The charges are offset against gross expenditure in calculating final consumption expenditure and mainly comprise sales to the private sector. However, it has not been possible to exclude all inter-agency charges and some estimated data are included.

(c) See Net Asset Sales and Advances on page 10.

(d) Includes planned fiscal contributions of \$153.4m for 1996-1997 towards the Commonwealth deficit reduction program. See Fiscal Contribution by State and Territory Government table on page 15.

(e) See Measures of Government Financing on page 67.

(f) See Net Asset Sales and Advances on page 10 and Appendix on page 73.

Item	1991-92 \$m	1992-93 \$m	1993-94 \$m	1994-95 \$m	1995-96p \$m	1996-97 (a) \$m
<b>PUBLIC TRADING ENTERPRISES</b>						
<b>Outlays</b>						
Current outlays						
Interest payments	2 073	1 678	1 312	1 349	1 134	756
To general government	126	106	93	101	88	81
To other enterprises	1 946	1 572	1 219	1 249	1 045	675
Income transferred to general government	431	444	712	581	1 234	1 091
Other transfer payments	170	156	144	74	7	23
<b>Total current outlays</b>	<b>2 673</b>	<b>2 277</b>	<b>2 169</b>	<b>2 005</b>	<b>2 375</b>	<b>1 870</b>
Capital outlays						
Expenditure on new fixed assets	1 553	1 458	1 487	1 451	1 221	1 244
Plus Expenditure on secondhand assets (net)(b)	-123	-957	-209	72	-119	-199
<b>Equals</b> Gross fixed capital expenditure	<b>1 429</b>	<b>500</b>	<b>1 278</b>	<b>1 524</b>	<b>1 102</b>	<b>1 045</b>
Expenditure on land and intangible assets (net)(b)	-20	1	-49	-45	-49	-39
Capital grants	—	—	—	—	—	—
To other sectors	—	—	—	—	—	—
To other levels of government	—	—	—	—	—	—
Advances paid (net)	-64	-85	-78	-48	-10 468	-2 300
To the private sector	-29	-35	-40	-20	-10 504	-2 266
Other	-35	-50	-38	-28	37	-33
Other capital outlays	-23	-46	-55	-7	-20	-2
<b>Total capital outlays</b>	<b>1 322</b>	<b>371</b>	<b>1 096</b>	<b>1 425</b>	<b>-9 435</b>	<b>-1 296</b>
<b>Total outlays</b>	<b>3 995</b>	<b>2 648</b>	<b>3 264</b>	<b>3 429</b>	<b>-7 060</b>	<b>574</b>
<b>Revenue</b>						
Sales of goods and services	7 199	7 621	10 329	10 208	8 033	6 825
Plus Subsidies received	994	1 033	930	605	362	275
Less Operating expenditure	6 116	6 392	8 714	8 492	6 461	5 815
<b>Equals</b> Net operating surplus	<b>2 077</b>	<b>2 262</b>	<b>2 545</b>	<b>2 321</b>	<b>1 934</b>	<b>1 286</b>
Interest received	140	98	95	87	116	72
Capital grants received	239	267	268	191	246	277
Other revenue	202	197	214	234	93	63
<b>Total revenue</b>	<b>2 658</b>	<b>2 824</b>	<b>3 121</b>	<b>2 833</b>	<b>2 389</b>	<b>1 698</b>
<b>Financing and Deficit measures</b>						
Advances received (net)	65	66	66	101	-4 097	-1 447
Borrowing (net)	441	-538	-578	-929	-5 704	-251
Increase in provisions (net)	897	921	801	1 123	818	501
For depreciation	893	992	1 003	991	783	888
Other	5	-71	-202	132	34	-187
Other financing transactions (net)(c)	-66	-625	-145	303	-466	73
<b>Total financing(c)</b>	<b>1 338</b>	<b>-176</b>	<b>143</b>	<b>597</b>	<b>-9 449</b>	<b>-1 124</b>
Less Increase in provisions (net)	897	921	801	1 123	818	501
<b>Equals Deficit(c)</b>	<b>440</b>	<b>-1 097</b>	<b>-657</b>	<b>-526</b>	<b>-10 267</b>	<b>-1 625</b>
Of which						
Current deficit(c)	-454	-1 017	-1 328	-1 578	-492	11
Capital deficit(c)	894	-80	670	1 052	-9 775	-1 636
Less Advances paid (net)	-64	-85	-78	-48	-10 468	-2 300
<b>Equals Deficit adjusted for net advances(d)</b>	<b>504</b>	<b>-1 012</b>	<b>-579</b>	<b>-478</b>	<b>201</b>	<b>675</b>

(a) Forward estimate. For further details refer to page 16.

(b) See Net Asset Sales and Advances on page 10.

(c) See Measures of Government Financing on page 67.

(d) See Net Asset Sales and Advances on page 9 and Appendix on page 73.

Item	1991-92 \$m	1992-93 \$m	1993-94 \$m	1994-95 \$m	1995-96p \$m	1996-97 (a) \$m
<b>CONSOLIDATED GOVERNMENT</b>						
<b>Outlays</b>						
Current outlays						
Current expenditure	10 918	11 344	11 142	11 403	11 907	12 496
Less Sales of goods and services	1 316	1 384	1 464	1 414	1 576	1 482
<i>Equals</i> Final consumption expenditure	9 603	9 960	9 678	9 989	10 331	11 014
Interest payments	3 759	3 715	3 522	3 322	3 160	2 475
Subsidies paid to public trading enterprises	968	1 011	905	564	359	273
Current grants to other governments	416	426	412	457	459	469
Other transfer payments	1 576	1 866	1 985	2 095	2 105	2 234
<b>Total current outlays</b>	<b>16 321</b>	<b>16 978</b>	<b>16 503</b>	<b>16 427</b>	<b>16 413</b>	<b>16 465</b>
Capital outlays						
Expenditure on new fixed assets	2 453	2 475	2 362	2 596	2 366	2 679
Plus Expenditure on secondhand assets (net)	-158	-1 000	-240	56	-180	-284
<i>Equals</i> Gross fixed capital expenditure	2 295	1 475	2 122	2 653	2 186	2 394
Expenditure on land and intangible assets (net)	-21	-30	-324	-98	-80	72
Capital grants	135	102	122	92	83	128
To other sectors	112	75	87	69	70	110
To other levels of government	22	27	36	23	13	18
Advances paid (net)	-240	-221	-1 295	-505	-10 584	-2 274
Other capital outlays	-27	-46	-59	-11	-20	-6
<b>Total capital outlays</b>	<b>2 142</b>	<b>1 280</b>	<b>566</b>	<b>2 130</b>	<b>-8 415</b>	<b>314</b>
<b>Total outlays</b>	<b>18 463</b>	<b>18 258</b>	<b>17 069</b>	<b>18 557</b>	<b>7 998</b>	<b>16 779</b>
<b>Revenue</b>						
Taxes, fees and fines	6 001	6 502	7 397	7 756	8 617	8 655
Net operating surplus of public trading enterprises	2 077	2 262	2 545	2 321	1 934	1 286
Interest received	213	205	199	216	332	253
Grants received	6 727	7 003	7 128	7 452	7 815	8 052
For own use	5 202	5 403	5 449	5 634	5 947	6 132
For onpassing	1 525	1 600	1 679	1 818	1 868	1 920
Other revenue	456	451	440	552	358	343
<b>Total revenue</b>	<b>15 474</b>	<b>16 423</b>	<b>17 710</b>	<b>18 297</b>	<b>19 055</b>	<b>18 589</b>
<b>Financing and Deficit measures</b>						
Advances received (net)	-689	-583	-303	-105	-2 546	-1
Borrowing (net)	3 025	3 219	-2 521	-1 157	-8 127	-905
Increase in provisions (net)	928	909	798	1 154	817	501
For depreciation	893	992	1 003	991	783	688
Other	36	-83	-205	163	34	-187
Other financing transactions (net)	-275	-1 712	1 386	369	-1 201	-1 406
<b>Total financing</b>	<b>2 988</b>	<b>1 835</b>	<b>-641</b>	<b>261</b>	<b>-11 057</b>	<b>-1 810</b>
Less Increase in provisions (net)	928	909	798	1 154	817	501
<i>Equals</i> Deficit	<b>2 060</b>	<b>925</b>	<b>-1 439</b>	<b>-893</b>	<b>-11 874</b>	<b>-2 312</b>
Of which						
Current deficit	935	809	-1 077	-2 161	-2 791	-1 984
Capital deficit	1 125	116	-361	1 267	-9 083	-328
Less Advances paid (net)	-240	-221	-1 295	-505	-10 584	-2 274
<i>Equals</i> <b>Deficit adjusted for net advances</b>	<b>2 300</b>	<b>1 146</b>	<b>-144</b>	<b>-388</b>	<b>-1 291</b>	<b>-38</b>

(a) Forward estimate. For further details refer to page 16.

Purpose	1991-92 \$m	1992-93 \$m	1993-94 \$m	1994-95 \$m	1995-96p \$m	1996-97 (a) \$m
<b>CONSOLIDATED GOVERNMENT</b>						
<b>Current outlays</b>						
General public services	1 250	1 664	1 701	1 631	1 358	1 471
Defence	—	—	—	—	—	—
Public order and safety	939	990	1 004	1 037	1 117	1 295
Education	4 327	4 320	4 322	4 398	4 587	4 699
Health	2 891	2 895	2 815	2 854	3 171	3 291
Social security and welfare	629	698	688	824	905	1 075
Housing and community amenities	298	280	268	378	242	231
Recreation and culture	291	294	252	205	191	209
Fuel and energy	36	77	29	54	81	18
Agriculture, forestry and fishing	213	197	209	230	205	240
Mining, manufacturing and construction	43	42	23	43	61	81
Transport and communications	1 137	1 093	1 075	872	818	765
Other economic affairs	316	277	153	225	144	166
Other purposes	3 952	4 151	3 963	3 677	3 534	2 923
<b>Total</b>	<b>16 321</b>	<b>16 978</b>	<b>16 503</b>	<b>16 427</b>	<b>16 413</b>	<b>16 465</b>
<b>Capital outlays</b>						
General public services	16	-39	-26	160	-30	405
Defence	—	—	—	—	—	—
Public order and safety	79	51	52	98	59	66
Education	287	295	159	159	263	338
Health	174	169	119	210	118	180
Social security and welfare	17	30	18	16	31	56
Housing and community amenities	598	493	398	561	664	749
Recreation and culture	116	149	-59	-445	124	162
Fuel and energy	517	-152	519	741	-10 252	-1 972
Agriculture, forestry and fishing	8	22	29	26	16	20
Mining, manufacturing and construction	5	-163	3	8	23	—
Transport and communications	463	553	-659	634	573	360
Other economic affairs	3	-125	17	-43	8	-11
Other purposes	-142	-4	-5	6	-12	-37
<b>Total</b>	<b>2 142</b>	<b>1 280</b>	<b>566</b>	<b>2 130</b>	<b>-8 415</b>	<b>314</b>
<b>Total outlays</b>						
General public services	1 266	1 625	1 675	1 791	1 328	1 876
Defence	—	—	—	—	—	—
Public order and safety	1 018	1 041	1 056	1 134	1 176	1 361
Education	4 614	4 615	4 481	4 557	4 850	5 037
Health	3 065	3 064	2 933	3 064	3 289	3 471
Social security and welfare	646	728	706	840	936	1 130
Housing and community amenities	896	774	667	939	906	980
Recreation and culture	407	443	193	-241	315	371
Fuel and energy	553	-75	548	794	-10 171	-1 954
Agriculture, forestry and fishing	221	219	238	256	221	260
Mining, manufacturing and construction	48	-121	26	50	84	81
Transport and communications	1 600	1 647	417	1 506	1 391	1 126
Other economic affairs	320	152	170	182	152	155
Other purposes	3 809	4 147	3 958	3 683	3 522	2 886
<b>Total</b>	<b>18 463</b>	<b>18 258</b>	<b>17 069</b>	<b>18 557</b>	<b>7 998</b>	<b>16 779</b>

(a) Forward estimate. For further details refer to page 16.

Item	1991-92 \$m	1992-93 \$m	1993-94 \$m	1994-95 \$m	1995-96p \$m	1996-97 (a) \$m
<b>GENERAL GOVERNMENT</b>						
<b>Outlays</b>						
Current outlays						
Current expenditure	6 574	7 015	7 362	7 764	8 616	9 222
Less Sales of goods and services(b)	806	925	1 011	1 118	1 194	1 273
<i>Equals</i> Final consumption expenditure	5 768	6 091	6 351	6 646	7 423	7 949
Interest payments	783	859	745	694	721	453
Subsidies paid to public trading enterprises	45	41	237	324	583	842
Current grants to other governments	212	222	217	229	249	273
Other transfer payments	849	935	1 022	1 120	1 256	1 495
<b>Total current outlays</b>	<b>7 656</b>	<b>8 148</b>	<b>8 571</b>	<b>9 012</b>	<b>10 232</b>	<b>11 013</b>
Capital outlays						
Expenditure on new fixed assets	1 325	1 437	1 323	1 391	1 516	1 930
Plus Expenditure on secondhand assets (net)(c)	-33	-71	-132	-161	-155	-205
<i>Equals</i> Gross fixed capital expenditure	1 291	1 367	1 191	1 230	1 361	1 725
Expenditure on land and intangible assets (net)(c)	-11	-121	-83	-52	-160	-34
Capital grants	391	456	482	605	493	710
To other sectors	46	117	66	84	106	221
To other levels of government	85	76	77	84	101	195
To public trading enterprises	259	264	339	437	285	293
Advances paid (net)	-130	-123	-32	-321	127	1
To public financial enterprises	-96	-48	-31	-39	40	80
To public trading enterprises	-24	-19	2	-51	5	-148
Other	-10	-56	-3	-231	82	68
Other capital outlays	7	3	22	20	26	29
<b>Total capital outlays</b>	<b>1 548</b>	<b>1 583</b>	<b>1 579</b>	<b>1 482</b>	<b>1 846</b>	<b>2 430</b>
<b>Total outlays</b>	<b>9 204</b>	<b>9 730</b>	<b>10 150</b>	<b>10 494</b>	<b>12 079</b>	<b>13 443</b>
<b>Revenue</b>						
Taxes, fees and fines	2 941	3 292	3 634	3 964	4 214	4 442
Interest received from public trading enterprises	56	37	40	122	35	24
Interest received from other enterprises	1 066	1 045	1 110	1 075	1 456	1 162
Grants received(d)	5 215	5 753	5 817	5 950	6 267	6 464
For own use	4 336	4 782	4 769	4 794	5 048	5 197
For onpassing	879	971	1 048	1 156	1 219	1 267
Other revenue	509	576	799	1 053	1 125	1 756
<b>Total revenue</b>	<b>9 788</b>	<b>10 703</b>	<b>11 400</b>	<b>12 164</b>	<b>13 087</b>	<b>13 849</b>
<b>Financing and Deficit measures</b>						
Advances received (net)	-273	-311	-290	-238	-1 088	-43
Borrowing (net)	923	1 978	-771	1 887	-1 508	-216
Increase in provisions (net)	—	—	—	—	—	—
Other financing transactions (net)(e)	-1 234	-2 640	-188	-3 319	1 577	-147
<b>Total financing(e)</b>	<b>-584</b>	<b>-973</b>	<b>-1 250</b>	<b>-1 670</b>	<b>-1 018</b>	<b>-407</b>
Less Increase in provisions (net)	—	—	—	—	—	—
<i>Equals</i> Deficit(e)	<b>-584</b>	<b>-973</b>	<b>-1 250</b>	<b>-1 670</b>	<b>-1 018</b>	<b>-407</b>
Of which						
Current deficit(e)	-1 471	-1 722	-2 160	-2 604	-2 303	-2 404
Capital deficit(e)	887	749	910	934	1 285	1 997
Less Advances paid (net)	-130	-123	-32	-321	127	1
<i>Equals</i> <b>Deficit adjusted for net advances(f)</b>	<b>-453</b>	<b>-851</b>	<b>-1 217</b>	<b>-1 349</b>	<b>-1 146</b>	<b>-407</b>

(a) Forward estimate. For further details refer to page 16.

(b) This item provides an indication of the extent of government charges levied. The charges are offset against gross expenditure in calculating final consumption expenditure and mainly comprise sales to the private sector. However, it has not been possible to exclude all inter-agency charges and some estimated data are included.

(c) See Net Asset Sales and Advances on page 10.

(d) Includes planned fiscal contributions of \$114.0m for 1996-1997 towards the Commonwealth deficit reduction program. See Fiscal Contribution by State and Territory Government table on page 15.

(e) See Measures of Government Financing on page 67.

(f) See Net Asset Sales and Advances on page 10 and Appendix on page 73.

Item	1991-92 \$m	1992-93 \$m	1993-94 \$m	1994-95 \$m	1995-96p \$m	1996-97 (a) \$m
<b>PUBLIC TRADING ENTERPRISES</b>						
<b>Outlays</b>						
Current outlays						
Interest payments	693	567	530	581	622	603
To general government	56	38	39	122	35	24
To other enterprises	637	529	491	460	587	579
Income transferred to general government	59	80	350	505	607	1 146
Other transfer payments	40	46	61	50	59	56
<b>Total current outlays</b>	<b>791</b>	<b>692</b>	<b>941</b>	<b>1 137</b>	<b>1 287</b>	<b>1 806</b>
Capital outlays						
Expenditure on new fixed assets	1 209	1 227	1 472	1 616	1 436	1 761
Plus Expenditure on secondhand assets (net)(b)	90	44	-745	-49	-74	-195
<b>Equals Gross fixed capital expenditure</b>	<b>1 299</b>	<b>1 271</b>	<b>727</b>	<b>1 566</b>	<b>1 361</b>	<b>1 566</b>
Expenditure on land and intangible assets (net)(b)	31	45	-14	16	9	-32
Capital grants	18	17	19	45	32	—
To other sectors	18	17	19	33	23	—
To other levels of government	—	—	—	12	9	—
Advances paid (net)	-113	-109	-88	62	-33	-10
To the private sector	-113	-109	-89	62	-33	-10
Other	—	—	1	—	—	—
Other capital outlays	-24	40	74	-32	-54	-31
<b>Total capital outlays</b>	<b>1 211</b>	<b>1 265</b>	<b>718</b>	<b>1 657</b>	<b>1 315</b>	<b>1 494</b>
<b>Total outlays</b>	<b>2 002</b>	<b>1 957</b>	<b>1 659</b>	<b>2 794</b>	<b>2 602</b>	<b>3 300</b>
<b>Revenue</b>						
Sales of goods and services	6 755	7 342	7 962	8 648	8 711	8 866
Plus Subsidies received	21	15	232	298	701	924
Less Operating expenditure	5 328	6 123	6 610	7 436	7 534	7 759
<b>Equals Net operating surplus</b>	<b>1 448</b>	<b>1 233</b>	<b>1 584</b>	<b>1 511</b>	<b>1 878</b>	<b>2 031</b>
Interest received	108	82	63	82	94	74
Capital grants received	272	296	340	438	285	294
Other revenue	114	63	74	80	58	46
<b>Total revenue</b>	<b>1 943</b>	<b>1 675</b>	<b>2 060</b>	<b>2 111</b>	<b>2 315</b>	<b>2 445</b>
<b>Financing and Deficit measures</b>						
Advances received (net)	-37	-19	2	-53	5	-149
Borrowing (net)	-173	-392	-1 048	94	-165	128
Increase in provisions (net)	335	619	662	760	781	881
For depreciation	345	622	654	725	772	820
Other	-10	-3	8	35	9	60
Other financing transactions (net)(c)	-65	75	-17	-118	-335	-3
<b>Total financing(c)</b>	<b>60</b>	<b>283</b>	<b>-401</b>	<b>683</b>	<b>287</b>	<b>855</b>
Less Increase in provisions (net)	335	619	662	760	781	881
<b>Equals Deficit(c)</b>	<b>-275</b>	<b>-336</b>	<b>-1 063</b>	<b>-77</b>	<b>-495</b>	<b>-25</b>
Of which						
Current deficit(c)	-1 102	-1 244	-1 368	-1 217	-1 467	-1 181
Capital deficit(c)	827	908	305	1 141	973	1 155
Less Advances paid (net)	-113	-109	-88	62	-33	-10
<b>Equals Deficit adjusted for net advances(d)</b>	<b>-162</b>	<b>-228</b>	<b>-975</b>	<b>-139</b>	<b>-461</b>	<b>-16</b>

(a) Forward estimate. For further details refer to page 16.

(b) See Net Asset Sales and Advances on page 10.

(c) See Measures of Government Financing on page 67.

(d) See Net Asset Sales and Advances on page 10 and Appendix on page 73.

Item	1991-92	1992-93	1993-94	1994-95	1995-96p	1996-97 (a)
	\$m	\$m	\$m	\$m	\$m	\$m
<b>CONSOLIDATED GOVERNMENT</b>						
<b>Outlays</b>						
Current outlays						
Current expenditure	6 574	7 015	7 362	7 764	8 616	9 222
Less Sales of goods and services	806	925	1 011	1 118	1 194	1 273
<i>Equals</i> Final consumption expenditure	5 768	6 091	6 351	6 646	7 423	7 949
Interest payments	1 406	1 352	1 218	1 113	1 261	986
Subsidies paid to public trading enterprises	45	41	237	324	583	842
Current grants to other governments	212	222	217	229	249	273
Other transfer payments	889	981	1 083	1 170	1 315	1 552
<i>Total current outlays</i>	8 320	8 687	9 105	9 482	10 831	11 602
Capital outlays						
Expenditure on new fixed assets	2 534	2 665	2 795	3 006	2 951	3 691
Plus Expenditure on secondhand assets (net)	57	-27	-877	-211	-229	-400
<i>Equals</i> Gross fixed capital expenditure	2 591	2 638	1 918	2 796	2 722	3 291
Expenditure on land and intangible assets (net)	19	-76	-97	-36	-151	-66
Capital grants	150	210	162	201	231	417
To other sectors	65	133	85	117	129	221
To other levels of government	85	76	77	84	101	195
Advances paid (net)	-219	-212	-123	-208	89	139
Other capital outlays	-17	43	96	-13	-28	-2
<i>Total capital outlays</i>	2 523	2 603	1 955	2 741	2 862	3 779
<b>Total outlays</b>	<b>10 844</b>	<b>11 290</b>	<b>11 060</b>	<b>12 222</b>	<b>13 693</b>	<b>15 381</b>
<b>Revenue</b>						
Taxes, fees and fines	2 941	3 292	3 634	3 964	4 214	4 442
Net operating surplus of public trading enterprises	1 448	1 233	1 584	1 511	1 878	2 031
Interest received	1 162	1 092	1 156	1 117	1 504	1 194
Grants received	5 215	5 783	5 817	5 938	6 244	6 464
For own use	4 336	4 812	4 769	4 782	5 025	5 197
For onpassing	879	971	1 048	1 156	1 219	1 267
Other revenue	565	559	539	628	575	608
<b>Total revenue</b>	<b>11 331</b>	<b>11 960</b>	<b>12 730</b>	<b>13 158</b>	<b>14 414</b>	<b>14 740</b>
<b>Financing and Deficit measures</b>						
Advances received (net)	-273	-311	-291	-238	-1 087	-43
Borrowing (net)	742	1 579	-1 819	1 987	-1 654	-88
Increase in provisions (net)	335	619	662	760	781	881
For depreciation	345	622	654	725	772	820
Other	-10	-3	8	35	9	60
Other financing transactions (net)	-1 292	-2 557	-221	-3 445	1 238	-108
<i>Total financing</i>	-487	-670	-1 669	-935	-721	641
Less Increase in provisions (net)	335	619	662	760	781	881
<i>Equals</i> Deficit	-822	-1 289	-2 331	-1 695	-1 503	-239
Of which						
Current deficit	-2 573	-2 967	-3 544	-3 821	-3 769	-3 540
Capital deficit	1 750	1 679	1 213	2 126	2 266	3 301
Less Advances paid (net)	-219	-212	-123	-208	89	139
<i>Equals</i> <b>Deficit adjusted for net advances</b>	<b>-603</b>	<b>-1 077</b>	<b>-2 208</b>	<b>-1 487</b>	<b>-1 592</b>	<b>-378</b>

(a) Forward estimate. For further details refer to page 16.

Purpose	1991-92 \$m	1992-93 \$m	1993-94 \$m	1994-95 \$m	1995-96p \$m	1996-97 (a) \$m
<b>CONSOLIDATED GOVERNMENT</b>						
<b>Current outlays</b>						
General public services	429	371	359	234	333	346
Defence	—	—	—	—	—	—
Public order and safety	726	732	740	794	887	1 044
Education	2 754	2 899	3 096	3 159	3 465	3 526
Health	1 528	1 643	1 681	1 845	2 073	2 205
Social security and welfare	312	386	434	480	547	613
Housing and community amenities	25	31	46	51	61	180
Recreation and culture	170	201	212	245	295	310
Fuel and energy	20	19	9	50	90	100
Agriculture, forestry and fishing	264	243	247	330	330	382
Mining, manufacturing and construction	44	47	49	57	69	57
Transport and communications	379	438	668	754	968	1 283
Other economic affairs	103	169	205	219	284	385
Other purposes	1 565	1 510	1 358	1 263	1 427	1 171
<b>Total</b>	<b>8 320</b>	<b>8 687</b>	<b>9 105</b>	<b>9 482</b>	<b>10 831</b>	<b>11 602</b>
<b>Capital outlays</b>						
General public services	167	174	155	80	84	77
Defence	—	—	—	—	—	—
Public order and safety	103	58	65	105	146	249
Education	287	321	259	303	305	509
Health	113	119	170	183	185	325
Social security and welfare	25	25	20	16	28	36
Housing and community amenities	205	241	153	323	181	260
Recreation and culture	162	43	76	101	74	174
Fuel and energy	626	559	-215	492	404	591
Agriculture, forestry and fishing	38	127	144	-34	60	172
Mining, manufacturing and construction	20	15	-7	-208	-30	20
Transport and communications	679	858	1 022	1 187	1 204	1 297
Other economic affairs	17	18	69	148	173	164
Other purposes	82	45	45	44	46	-96
<b>Total</b>	<b>2 523</b>	<b>2 603</b>	<b>1 955</b>	<b>2 741</b>	<b>2 862</b>	<b>3 779</b>
<b>Total outlays</b>						
General public services	595	545	515	314	417	424
Defence	—	—	—	—	—	—
Public order and safety	829	790	805	899	1 034	1 293
Education	3 042	3 219	3 355	3 462	3 770	4 035
Health	1 642	1 762	1 852	2 029	2 259	2 529
Social security and welfare	337	411	454	495	576	649
Housing and community amenities	230	272	199	374	242	440
Recreation and culture	332	244	287	346	369	485
Fuel and energy	645	578	-206	543	494	690
Agriculture, forestry and fishing	302	370	390	296	390	554
Mining, manufacturing and construction	64	61	42	-152	40	77
Transport and communications	1 058	1 296	1 690	1 941	2 172	2 580
Other economic affairs	119	187	275	367	457	549
Other purposes	1 647	1 555	1 403	1 307	1 474	1 075
<b>Total</b>	<b>10 844</b>	<b>11 290</b>	<b>11 060</b>	<b>12 222</b>	<b>13 693</b>	<b>15 381</b>

(a) Forward estimate. For further details refer to page 16.



Item	1991-92 \$m	1992-93 \$m	1993-94 \$m	1994-95 \$m	1995-96p \$m	1996-97 (a) \$m
<b>GENERAL GOVERNMENT</b>						
<b>Outlays</b>						
Current outlays						
Current expenditure	3 780	3 885	4 576	4 675	4 720	4 647
Less Sales of goods and services(b)	414	424	506	553	650	593
<i>Equals</i> Final consumption expenditure	3 366	3 461	4 070	4 122	4 069	4 054
Interest payments	980	1 036	1 267	1 389	1 108	1 024
Subsidies paid to public trading enterprises	224	246	285	277	255	266
Current grants to other governments	90	91	94	94	99	101
Other transfer payments	405	425	503	509	538	617
<b>Total current outlays</b>	<b>5 065</b>	<b>5 258</b>	<b>6 219</b>	<b>6 391</b>	<b>6 069</b>	<b>6 062</b>
Capital outlays						
Expenditure on new fixed assets	442	490	508	478	591	640
Plus Expenditure on secondhand assets (net)(c)	-52	-68	-97	-15	-129	-164
<i>Equals</i> Gross fixed capital expenditure	390	421	411	463	462	476
Expenditure on land and intangible assets (net)(c)	-2	27	-9	53	10	1
Capital grants	99	102	100	83	63	68
To other sectors	10	12	24	49	29	35
To other levels of government	11	17	17	13	11	12
To public trading enterprises	79	73	59	22	23	21
Advances paid (net)	2 057	601	-411	-456	-1 083	-348
To public financial enterprises	2 069	621	71	-56	-2	-1
To public trading enterprises	11	1	-53	-67	-197	-83
Other	-23	-22	-428	-333	-885	-264
Other capital outlays	-1	1	—	—	—	—
<b>Total capital outlays</b>	<b>2 543</b>	<b>1 152</b>	<b>92</b>	<b>143</b>	<b>-548</b>	<b>197</b>
<b>Total outlays</b>	<b>7 608</b>	<b>6 409</b>	<b>6 311</b>	<b>6 534</b>	<b>5 521</b>	<b>6 259</b>
<b>Revenue</b>						
Taxes, fees and fines	1 596	1 754	1 876	1 945	2 100	2 216
Interest received from public trading enterprises	239	210	181	196	93	91
Interest received from other enterprises	259	359	627	573	450	337
Grants received(d)	2 827	3 283	3 166	3 305	3 310	3 330
For own use	2 380	2 803	2 652	2 757	2 747	2 747
For onpassing	447	480	514	548	563	583
Other revenue	179	312	596	482	475	459
<b>Total revenue</b>	<b>5 101</b>	<b>5 919</b>	<b>6 446</b>	<b>6 501</b>	<b>6 428</b>	<b>6 432</b>
<b>Financing and Deficit measures</b>						
Advances received (net)	-235	-193	-122	-218	-107	-170
Borrowing (net)	3 847	4 089	4 155	-4 370	-1 745	-433
Increase in provisions (net)	10	1	-31	—	—	—
Other financing transactions (net)(e)	-1 115	-3 406	-4 138	4 621	945	431
<b>Total financing(e)</b>	<b>2 507</b>	<b>491</b>	<b>-135</b>	<b>33</b>	<b>-907</b>	<b>-173</b>
Less Increase in provisions (net)	10	1	-31	—	—	—
<b>Equals Deficit(e)</b>	<b>2 498</b>	<b>489</b>	<b>-105</b>	<b>33</b>	<b>-907</b>	<b>-173</b>
Of which						
Current deficit(e)	182	-106	159	237	-140	-236
Capital deficit(e)	2 316	596	-264	-204	-767	63
Less Advances paid (net)	2 057	601	-411	-456	-1 083	-348
<b>Equals Deficit adjusted for net advances(f)</b>	<b>441</b>	<b>-111</b>	<b>306</b>	<b>489</b>	<b>176</b>	<b>176</b>

(a) Forward estimate. For further details refer to page 16.

(b) This item provides an indication of the extent of government charges levied. The charges are offset against gross expenditure in calculating final consumption expenditure and mainly comprise sales to the private sector. However, it has not been possible to exclude all inter-agency charges and some estimated data are included.

(c) See Net Asset Sales and Advances on page 10.

(d) Includes planned fiscal contributions of \$49.9m for 1996-1997 towards the Commonwealth deficit reduction program. See Fiscal Contribution by State and Territory Government table on page 15.

(e) See Measures of Government Financing on page 67.

(f) See Net Asset Sales and Advances on page 10 and Appendix on page 73.

Item	1991-92 \$m	1992-93 \$m	1993-94 \$m	1994-95 \$m	1995-96p \$m	1996-97 (a) \$m
<b>PUBLIC TRADING ENTERPRISES</b>						
<b>Outlays</b>						
Current outlays						
Interest payments	442	390	319	309	292	294
To general government	238	209	181	196	93	91
To other enterprises	205	181	138	112	199	203
Income transferred to general government	75	128	147	329	298	322
Other transfer payments	30	27	15	16	17	19
<b>Total current outlays</b>	<b>546</b>	<b>545</b>	<b>481</b>	<b>654</b>	<b>608</b>	<b>635</b>
Capital outlays						
Expenditure on new fixed assets	456	489	381	377	324	352
Plus Expenditure on secondhand assets (net)(b)	-64	-75	-118	-189	-197	-129
<b>Equals Gross fixed capital expenditure</b>	<b>392</b>	<b>414</b>	<b>264</b>	<b>188</b>	<b>126</b>	<b>223</b>
Expenditure on land and intangible assets (net)(b)	-2	-3	-3	-42	-4	-2
Capital grants	—	—	—	—	—	—
To other sectors	—	—	—	—	—	—
To other levels of government	—	—	—	—	—	—
Advances paid (net)	-31	-6	-11	16	4	-3
To the private sector	-31	-6	-11	16	4	-3
Other	—	—	—	—	—	—
Other capital outlays	34	105	-86	-180	151	3
<b>Total capital outlays</b>	<b>394</b>	<b>509</b>	<b>163</b>	<b>-18</b>	<b>277</b>	<b>221</b>
<b>Total outlays</b>	<b>941</b>	<b>1 054</b>	<b>644</b>	<b>636</b>	<b>885</b>	<b>856</b>
<b>Revenue</b>						
Sales of goods and services	2 897	3 055	2 770	2 959	3 010	2 749
Plus Subsidies received	223	247	285	276	250	261
Less Operating expenditure	2 659	2 768	2 616	2 640	2 735	2 339
<b>Equals Net operating surplus</b>	<b>460</b>	<b>534</b>	<b>439</b>	<b>595</b>	<b>525</b>	<b>671</b>
Interest received	49	33	19	23	19	18
Capital grants received	79	73	59	22	23	21
Other revenue	45	27	55	44	29	30
<b>Total revenue</b>	<b>633</b>	<b>667</b>	<b>573</b>	<b>683</b>	<b>596</b>	<b>740</b>
<b>Financing and Deficit measures</b>						
Advances received (net)	11	2	-53	-67	-194	-83
Borrowing (net)	-11	-35	-150	-203	-11	-81
Increase in provisions (net)	290	353	286	291	279	281
For depreciation	311	327	296	285	295	293
Other	-22	26	-9	6	-16	-12
Other financing transactions (net)(c)	18	67	-13	-69	216	-1
<b>Total financing(c)</b>	<b>308</b>	<b>387</b>	<b>72</b>	<b>-47</b>	<b>289</b>	<b>115</b>
Less Increase in provisions (net)	290	353	286	291	279	281
<b>Equals Deficit(c)</b>	<b>18</b>	<b>34</b>	<b>-215</b>	<b>-339</b>	<b>11</b>	<b>-166</b>
Of which						
Current deficit(c)	-253	-376	-265	-255	-219	-335
Capital deficit(c)	271	410	50	-84	230	169
Less Advances paid (net)	-31	-6	-11	16	4	-3
<b>Equals Deficit adjusted for net advances(d)</b>	<b>49</b>	<b>40</b>	<b>-204</b>	<b>-354</b>	<b>7</b>	<b>-162</b>

(a) Forward estimate. For further details refer to page 16.

(b) See Net Asset Sales and Advances on page 10.

(c) See Measures of Government Financing on page 67.

(d) See Net Asset Sales and Advances on page 10 and Appendix on page 73.

Item	1991-92 \$m	1992-93 \$m	1993-94 \$m	1994-95 \$m	1995-96p \$m	1996-97 (a) \$m
<b>CONSOLIDATED GOVERNMENT</b>						
<b>Outlays</b>						
Current outlays						
Current expenditure	3 780	3 885	4 576	4 675	4 720	4 647
Less Sales of goods and services	414	424	506	553	650	593
Equals Final consumption expenditure	3 366	3 461	4 070	4 122	4 069	4 054
Interest payments	1 170	1 204	1 393	1 488	1 296	1 219
Subsidies paid to public trading enterprises	224	246	285	277	255	266
Current grants to other governments	90	91	94	94	99	101
Other transfer payments	434	451	518	525	555	636
Total current outlays	5 285	5 453	6 360	6 505	6 274	6 277
Capital outlays						
Expenditure on new fixed assets	899	978	889	855	915	992
Plus Expenditure on secondhand assets (net)	-116	-143	-215	-204	-326	-293
Equals Gross fixed capital expenditure	782	835	675	651	589	699
Expenditure on land and intangible assets (net)	-4	24	-12	11	6	-1
Capital grants	21	29	41	62	40	47
To other sectors	10	12	24	49	29	35
To other levels of government	11	17	17	13	11	12
Advances paid (net)	2 015	593	-369	-374	-883	-269
Other capital outlays	33	106	-87	-180	151	3
Total capital outlays	2 848	1 587	249	170	-97	479
<b>Total outlays</b>	<b>8 133</b>	<b>7 040</b>	<b>6 609</b>	<b>6 675</b>	<b>6 177</b>	<b>6 756</b>
<b>Revenue</b>						
Taxes, fees and fines	1 596	1 754	1 876	1 945	2 100	2 216
Net operating surplus of public trading enterprises	460	534	439	595	525	671
Interest received	294	380	635	582	457	347
Grants received	2 827	3 283	3 166	3 305	3 310	3 330
For own use	2 380	2 803	2 652	2 757	2 747	2 747
For onpassing	447	480	514	548	563	583
Other revenue	149	211	503	197	204	166
<b>Total revenue</b>	<b>5 326</b>	<b>6 182</b>	<b>6 620</b>	<b>6 623</b>	<b>6 597</b>	<b>6 730</b>
<b>Financing and Deficit measures</b>						
Advances received (net)	-235	-193	-122	-218	-107	-170
Borrowing (net)	3 836	4 054	4 006	-4 573	-1 756	-514
Increase in provisions (net)	299	355	256	291	279	281
For depreciation	311	327	296	285	295	293
Other	-12	28	-40	6	-16	-12
Other financing transactions (net)	-1 093	-3 338	-4 150	4 552	1 165	430
Total financing	2 807	878	-11	52	-420	27
Less Increase in provisions (net)	299	355	256	291	279	281
Equals Deficit	2 508	523	-267	-239	-699	-254
Of which						
Current deficit	-69	-481	-106	-18	-357	-570
Capital deficit	2 577	1 004	-160	-221	-341	315
Less Advances paid (net)	2 015	593	-369	-374	-883	-269
<b>Equals Deficit adjusted for net advances</b>	<b>492</b>	<b>-70</b>	<b>102</b>	<b>135</b>	<b>185</b>	<b>14</b>

(a) Forward estimate. For further details refer to page 16.

Purpose	1991-92 \$m	1992-93 \$m	1993-94 \$m	1994-95 \$m	1995-96p \$m	1996-97 (a) \$m
<b>CONSOLIDATED GOVERNMENT</b>						
<b>Current outlays</b>						
General public services	212	208	614	619	620	417
Defence	—	—	—	—	—	—
Public order and safety	360	389	414	430	452	503
Education	1 475	1 517	1 655	1 643	1 587	1 690
Health	1 023	1 029	1 077	1 128	1 151	1 238
Social security and welfare	235	247	276	277	281	293
Housing and community amenities	112	155	181	156	127	185
Recreation and culture	138	127	148	158	166	162
Fuel and energy	21	20	7	8	10	16
Agriculture, forestry and fishing	81	77	104	80	67	71
Mining, manufacturing and construction	24	19	29	33	32	41
Transport and communications	293	303	327	334	321	270
Other economic affairs	79	94	72	89	99	104
Other purposes	1 231	1 268	1 455	1 550	1 361	1 287
<b>Total</b>	<b>5 285</b>	<b>5 453</b>	<b>6 360</b>	<b>6 505</b>	<b>6 274</b>	<b>6 277</b>
<b>Capital outlays</b>						
General public services	2 101	607	116	-61	-874	-235
Defence	—	—	—	—	—	—
Public order and safety	68	48	40	26	35	53
Education	94	113	120	123	172	170
Health	53	62	77	113	61	117
Social security and welfare	9	15	8	11	1	6
Housing and community amenities	70	198	107	138	128	140
Recreation and culture	48	24	18	34	28	50
Fuel and energy	198	192	-353	72	100	115
Agriculture, forestry and fishing	66	138	-47	-159	140	8
Mining, manufacturing and construction	-4	5	14	29	-10	-120
Transport and communications	140	184	149	-158	142	163
Other economic affairs	—	-3	—	3	-22	9
Other purposes	5	4	—	—	3	3
<b>Total</b>	<b>2 848</b>	<b>1 587</b>	<b>249</b>	<b>170</b>	<b>-97</b>	<b>479</b>
<b>Total outlays</b>						
General public services	2 314	815	730	558	-253	182
Defence	—	—	—	—	—	—
Public order and safety	428	437	454	456	486	556
Education	1 569	1 630	1 775	1 765	1 759	1 860
Health	1 076	1 091	1 154	1 241	1 212	1 355
Social security and welfare	244	262	284	288	282	299
Housing and community amenities	182	354	287	294	256	325
Recreation and culture	186	151	166	192	194	213
Fuel and energy	219	211	-345	79	110	132
Agriculture, forestry and fishing	147	214	57	-79	207	79
Mining, manufacturing and construction	20	24	44	62	21	-79
Transport and communications	433	486	476	175	462	433
Other economic affairs	80	91	72	93	78	113
Other purposes	1 236	1 272	1 455	1 551	1 364	1 290
<b>Total</b>	<b>8 133</b>	<b>7 040</b>	<b>6 608</b>	<b>6 675</b>	<b>6 177</b>	<b>6 756</b>

(a) Forward estimate. For further details refer to page 16.

Item	1991-92 \$m	1992-93 \$m	1993-94 \$m	1994-95 \$m	1995-96p \$m	1996-97 (a) \$m
<b>GENERAL GOVERNMENT</b>						
<b>Outlays</b>						
Current outlays						
Current expenditure	4 535	4 679	4 967	5 508	6 099	6 092
Less Sales of goods and services(b)	625	725	815	1 349	1 407	1 236
<i>Equals</i> Final consumption expenditure	3 910	3 954	4 152	4 160	4 692	4 857
Interest payments	574	622	519	546	518	525
Subsidies paid to public trading enterprises	201	235	248	268	202	468
Current grants to other governments	137	137	137	171	182	184
Other transfer payments	456	512	551	614	768	819
<i>Total current outlays</i>	5 278	5 460	5 607	5 759	6 361	6 852
Capital outlays						
Expenditure on new fixed assets	624	695	645	655	930	807
Plus Expenditure on secondhand assets (net)(c)	-55	-45	-75	-27	-205	-278
<i>Equals</i> Gross fixed capital expenditure	569	650	570	627	725	529
Expenditure on land and intangible assets (net)(c)	-47	-31	-55	-1	29	-57
Capital grants	251	275	358	158	163	175
To other sectors	57	39	143	13	15	13
To other levels of government	28	34	49	29	32	37
To public trading enterprises	166	203	166	116	116	125
Advances paid (net)	139	-27	-115	-42	-1 049	-188
To public financial enterprises	143	6	-2	—	-295	—
To public trading enterprises	-15	-22	-116	-32	-100	-195
Other	11	-11	3	-11	-653	7
Other capital outlays	—	1	4	—	—	—
<i>Total capital outlays</i>	912	867	761	742	-132	458
<b>Total outlays</b>	<b>6 190</b>	<b>6 327</b>	<b>6 367</b>	<b>6 501</b>	<b>6 229</b>	<b>7 310</b>
<b>Revenue</b>						
Taxes, fees and fines	1 925	2 010	2 376	2 529	2 777	2 897
Interest received from public trading enterprises	81	112	98	86	55	35
Interest received from other enterprises	189	119	138	186	273	375
Grants received(d)	3 071	3 217	3 295	3 364	3 735	3 587
For own use	2 531	2 643	2 682	2 703	3 026	2 855
For onpassing	540	574	613	661	709	732
Other revenue	484	515	479	520	592	746
<b>Total revenue</b>	<b>5 749</b>	<b>5 973</b>	<b>6 386</b>	<b>6 684</b>	<b>7 432</b>	<b>7 639</b>
<b>Financing and Deficit measures</b>						
Advances received (net)	-252	-199	-133	-180	-285	-20
Borrowing (net)	1 172	598	65	91	382	-312
Increase in provisions (net)	—	—	—	—	—	—
Other financing transactions (net)(e)	-479	-46	49	-95	-1 300	2
<i>Total financing(e)</i>	<b>441</b>	<b>354</b>	<b>-19</b>	<b>-183</b>	<b>-1 203</b>	<b>-330</b>
Less Increase in provisions (net)	—	—	—	—	—	—
<i>Equals Deficit(e)</i>	<b>441</b>	<b>354</b>	<b>-19</b>	<b>-183</b>	<b>-1 203</b>	<b>-330</b>
Of which						
Current deficit(e)	-88	-72	-449	-673	-624	-557
Capital deficit(e)	528	426	430	490	-579	227
Less Advances paid (net)	139	-27	-115	-42	-1 049	-188
<i>Equals Deficit adjusted for net advances(f)</i>	<b>301</b>	<b>381</b>	<b>96</b>	<b>-141</b>	<b>-154</b>	<b>-141</b>

(a) Forward estimate. For further details refer to page 16.

(b) This item provides an indication of the extent of government charges levied. The charges are offset against gross expenditure in calculating final consumption expenditure and mainly comprise sales to the private sector. However, it has not been possible to exclude all inter-agency charges and some estimated data are included.

(c) See Net Asset Sales and Advances on page 10.

(d) Includes planned fiscal contributions of \$59.8m for 1996-1997 towards the Commonwealth deficit reduction program. See Fiscal Contribution by State and Territory Government table on page 15.

(e) See Measures of Government Financing on page 67.

(f) See Net Asset Sales and Advances on page 10 and Appendix on page 73.

Item	1991-92	1992-93	1993-94	1994-95	1995-96p	1996-97 (a)
	\$m	\$m	\$m	\$m	\$m	\$m
<b>PUBLIC TRADING ENTERPRISES</b>						
<b>Outlays</b>						
Current outlays						
Interest payments	679	663	601	600	591	563
To general government	71	113	95	69	53	34
To other enterprises	609	550	506	531	538	529
Income transferred to general government	50	68	27	43	63	212
Other transfer payments	59	67	64	71	84	103
<b>Total current outlays</b>	<b>789</b>	<b>798</b>	<b>692</b>	<b>715</b>	<b>738</b>	<b>878</b>
Capital outlays						
Expenditure on new fixed assets	603	815	703	645	957	1 195
Plus Expenditure on secondhand assets (net)(b)	-41	-54	-104	-156	-226	-301
<b>Equals Gross fixed capital expenditure</b>	<b>561</b>	<b>761</b>	<b>600</b>	<b>489</b>	<b>731</b>	<b>894</b>
Expenditure on land and intangible assets (net)(b)	28	-3	-55	-46	32	-17
Capital grants	1	—	—	—	—	—
To other sectors	1	—	—	—	—	—
To other levels of government	—	—	—	—	—	—
Advances paid (net)	-1	—	5	-18	-29	-1
To the private sector	-1	—	4	-17	-14	1
Other	—	—	—	-1	-15	-1
Other capital outlays	35	-20	-8	63	29	38
<b>Total capital outlays</b>	<b>624</b>	<b>738</b>	<b>541</b>	<b>488</b>	<b>764</b>	<b>914</b>
<b>Total outlays</b>	<b>1 413</b>	<b>1 536</b>	<b>1 233</b>	<b>1 203</b>	<b>1 501</b>	<b>1 792</b>
<b>Revenue</b>						
Sales of goods and services	3 618	4 159	4 788	5 981	7 753	6 572
Plus Subsidies received	201	233	245	265	196	457
Less Operating expenditure	3 026	3 539	4 196	5 531	7 272	6 114
<b>Equals Net operating surplus</b>	<b>793</b>	<b>853</b>	<b>837</b>	<b>715</b>	<b>677</b>	<b>915</b>
Interest received	77	38	32	53	62	47
Capital grants received	166	204	159	114	109	129
Other revenue	105	130	174	213	110	140
<b>Total revenue</b>	<b>1 141</b>	<b>1 225</b>	<b>1 202</b>	<b>1 095</b>	<b>957</b>	<b>1 231</b>
<b>Financing and Deficit measures</b>						
Advances received (net)	-15	-24	-116	-28	-73	-199
Borrowing (net)	173	176	-106	-126	-153	112
Increase in provisions (net)	261	251	286	387	528	465
For depreciation	267	293	318	459	484	486
Other	-6	-42	-31	-73	44	-20
Other financing transactions (net)(c)	-147	-91	-33	-125	242	183
<b>Total financing(c)</b>	<b>272</b>	<b>311</b>	<b>31</b>	<b>107</b>	<b>544</b>	<b>561</b>
Less Increase in provisions (net)	261	251	286	387	528	465
<b>Equals Deficit(c)</b>	<b>10</b>	<b>61</b>	<b>-255</b>	<b>-279</b>	<b>16</b>	<b>96</b>
Of which						
Current deficit(c)	-343	-348	-466	-447	-538	-549
Capital deficit(c)	354	409	211	168	554	645
Less Advances paid (net)	-1	—	5	-18	-29	-1
<b>Equals Deficit adjusted for net advances(d)</b>	<b>11</b>	<b>61</b>	<b>-260</b>	<b>-262</b>	<b>45</b>	<b>96</b>

(a) Forward estimate. For further details refer to page 16.

(b) See Net Asset Sales and Advances on page 9.

(c) See Measures of Government Financing on page 67.

(d) See Net Asset Sales and Advances on page 10 and Appendix on page 73.

Item	1991-92	1992-93	1993-94	1994-95	1995-96p	1996-97 (a)
	\$m	\$m	\$m	\$m	\$m	\$m
<b>CONSOLIDATED GOVERNMENT</b>						
<b>Outlays</b>						
Current outlays						
Current expenditure	4 535	4 679	4 967	5 508	6 099	6 092
Less Sales of goods and services	625	725	815	1 349	1 407	1 236
<i>Equals</i> Final consumption expenditure	3 910	3 954	4 152	4 160	4 692	4 857
Interest payments	1 152	1 153	1 008	1 042	1 025	1 031
Subsidies paid to public trading enterprises	201	235	248	268	202	468
Current grants to other governments	137	137	137	171	182	184
Other transfer payments	515	579	615	685	852	921
<i>Total current outlays</i>	5 915	6 058	6 160	6 326	6 953	7 459
Capital outlays						
Expenditure on new fixed assets	1 227	1 510	1 348	1 300	1 887	2 002
Plus Expenditure on secondhand assets (net)	-96	-99	-179	-184	-431	-579
<i>Equals</i> Gross fixed capital expenditure	1 130	1 411	1 169	1 116	1 456	1 423
Expenditure on land and intangible assets (net)	-20	-34	-110	-47	61	-74
Capital grants	85	72	192	43	47	50
To other sectors	58	39	143	13	15	13
To other levels of government	28	34	49	29	32	37
Advances paid (net)	154	-5	5	-27	-972	7
Other capital outlays	35	-19	-5	63	30	37
<i>Total capital outlays</i>	1 385	1 425	1 251	1 147	621	1 443
<b>Total outlays</b>	<b>7 300</b>	<b>7 483</b>	<b>7 411</b>	<b>7 473</b>	<b>7 574</b>	<b>8 903</b>
<b>Revenue</b>						
Taxes, fees and fines	1 925	2 010	2 376	2 529	2 777	2 897
Net operating surplus of public trading enterprises	793	853	837	715	677	915
Interest received	236	138	153	204	304	399
Grants received	3 071	3 217	3 295	3 364	3 735	3 587
For own use	2 531	2 643	2 682	2 703	3 040	2 878
For onpassing	540	574	613	661	695	709
Other revenue	538	580	626	714	669	661
<b>Total revenue</b>	<b>6 562</b>	<b>6 798</b>	<b>7 286</b>	<b>7 527</b>	<b>8 163</b>	<b>8 458</b>
<b>Financing and Deficit measures</b>						
Advances received (net)	-254	-197	-135	-179	-280	-20
Borrowing (net)	1 345	774	-45	-36	234	-200
Increase in provisions (net)	261	251	286	387	528	465
For depreciation	267	293	318	459	484	486
Other	-6	-42	-31	-73	44	-20
Other financing transactions (net)	-615	-143	18	-225	-1 072	199
<i>Total financing</i>	738	684	125	-53	-589	445
Less Increase in provisions (net)	261	251	286	387	528	465
<i>Equals</i> Deficit	477	434	-162	-440	-1 117	-21
Of which						
Current deficit	-420	-424	-912	-1 129	-1 190	-1 093
Capital deficit	897	858	750	689	73	1 072
Less Advances paid (net)	154	-5	5	-27	-972	7
<i>Equals</i> <b>Deficit adjusted for net advances</b>	<b>323</b>	<b>439</b>	<b>-167</b>	<b>-413</b>	<b>-145</b>	<b>-28</b>

(a) Forward estimate. For further details refer to page 16.

Purpose	1991-92 \$m	1992-93 \$m	1993-94 \$m	1994-95 \$m	1995-96p \$m	1996-97 (a) \$m
<b>CONSOLIDATED GOVERNMENT</b>						
<b>Current outlays</b>						
General public services	418	348	446	477	615	580
Defence	—	—	—	—	—	—
Public order and safety	471	472	515	535	645	707
Education	1 491	1 619	1 654	1 728	1 831	1 948
Health	1 162	1 172	1 214	1 196	1 407	1 427
Social security and welfare	327	334	323	279	346	304
Housing and community amenities	47	46	55	92	56	224
Recreation and culture	93	109	126	133	139	203
Fuel and energy	8	10	12	14	24	60
Agriculture, forestry and fishing	157	149	158	116	155	137
Mining, manufacturing and construction	41	38	45	58	58	53
Transport and communications	350	409	405	402	421	466
Other economic affairs	125	128	128	126	147	239
Other purposes	1 226	1 224	1 079	1 168	1 110	1 112
<b>Total</b>	<b>5 915</b>	<b>6 058</b>	<b>6 160</b>	<b>6 326</b>	<b>6 953</b>	<b>7 459</b>
<b>Capital outlays</b>						
General public services	188	62	13	6	-953	-94
Defence	—	—	—	—	—	—
Public order and safety	47	38	26	38	45	74
Education	169	182	192	253	259	225
Health	71	75	87	107	44	78
Social security and welfare	6	15	3	5	5	4
Housing and community amenities	233	341	254	354	404	263
Recreation and culture	15	20	19	22	26	13
Fuel and energy	193	145	107	240	357	507
Agriculture, forestry and fishing	15	5	15	-10	-3	-18
Mining, manufacturing and construction	9	4	11	-1	4	1
Transport and communications	367	495	347	133	431	376
Other economic affairs	130	42	162	12	7	12
Other purposes	1	—	13	-11	-7	3
<b>Total</b>	<b>1 385</b>	<b>1 425</b>	<b>1 251</b>	<b>1 147</b>	<b>621</b>	<b>1 443</b>
<b>Total outlays</b>						
General public services	607	410	460	483	-338	487
Defence	—	—	—	—	—	—
Public order and safety	518	510	541	573	690	781
Education	1 661	1 801	1 846	1 981	2 090	2 173
Health	1 233	1 248	1 302	1 303	1 452	1 504
Social security and welfare	333	349	326	284	351	308
Housing and community amenities	281	387	309	446	460	487
Recreation and culture	108	128	145	156	165	216
Fuel and energy	140	155	119	253	381	566
Agriculture, forestry and fishing	172	154	173	106	151	118
Mining, manufacturing and construction	50	43	56	57	62	54
Transport and communications	717	904	752	535	852	843
Other economic affairs	255	170	290	139	154	251
Other purposes	1 226	1 223	1 091	1 157	1 103	1 115
<b>Total</b>	<b>7 300</b>	<b>7 483</b>	<b>7 411</b>	<b>7 473</b>	<b>7 574</b>	<b>8 903</b>

(a) Forward estimate. For further details refer to page 16.



Item	1991-92 \$m	1992-93 \$m	1993-94 \$m	1994-95 \$m	1995-96p \$m	1996-97 (a) \$m
<b>GENERAL GOVERNMENT</b>						
<b>Outlays</b>						
Current outlays						
Current expenditure	1 290	1 374	1 443	1 488	1 561	1 601
Less Sales of goods and services(b)	83	111	120	119	135	116
<i>Equals</i> Final consumption expenditure	1 207	1 263	1 323	1 369	1 426	1 484
Interest payments	307	327	393	384	331	328
Subsidies paid to public trading enterprises	45	45	45	43	40	38
Current grants to other governments	34	40	42	41	45	50
Other transfer payments	121	135	141	164	175	193
<i>Total current outlays</i>	<b>1 715</b>	<b>1 811</b>	<b>1 944</b>	<b>2 002</b>	<b>2 017</b>	<b>2 093</b>
Capital outlays						
Expenditure on new fixed assets	129	165	144	150	182	158
Plus Expenditure on secondhand assets (net)(c)	-29	-9	-35	-33	-41	-55
<i>Equals</i> Gross fixed capital expenditure	100	156	109	117	141	102
Expenditure on land and intangible assets (net)(c)	—	3	4	3	2	4
Capital grants	71	53	80	23	37	43
To other sectors	—	—	—	—	—	4
To other levels of government	7	2	3	2	4	1
To public trading enterprises	63	50	77	21	32	39
Advances paid (net)	-16	-31	-183	-100	-63	-75
To public financial enterprises	—	—	—	—	—	—
To public trading enterprises	-21	-13	-13	-104	-45	-81
Other	5	-18	-170	4	-18	6
Other capital outlays	—	—	—	—	—	—
<i>Total capital outlays</i>	<b>155</b>	<b>181</b>	<b>9</b>	<b>44</b>	<b>116</b>	<b>75</b>
<b>Total outlays</b>	<b>1 869</b>	<b>1 992</b>	<b>1 954</b>	<b>2 045</b>	<b>2 134</b>	<b>2 169</b>
<b>Revenue</b>						
Taxes, fees and fines	540	560	598	645	657	688
Interest received from public trading enterprises	74	72	71	67	55	47
Interest received from other enterprises	85	109	166	162	138	129
Grants received(d)	1 077	1 151	1 123	1 133	1 235	1 238
For own use	940	1 000	959	959	1 057	1 052
For onpassing	137	151	164	174	178	186
Other revenue	72	81	86	101	107	132
<i>Total revenue</i>	<b>1 847</b>	<b>1 974</b>	<b>2 044</b>	<b>2 107</b>	<b>2 193</b>	<b>2 234</b>
<b>Financing and Deficit measures</b>						
Advances received (net)	-185	-149	-120	-142	-82	-116
Borrowing (net)	301	43	959	-253	-60	182
Increase in provisions (net)	—	—	—	—	—	—
Other financing transactions (net)(e)	-93	124	-929	333	83	-131
<i>Total financing(e)</i>	<b>22</b>	<b>18</b>	<b>-90</b>	<b>-62</b>	<b>-59</b>	<b>-65</b>
Less Increase in provisions (net)	—	—	—	—	—	—
<i>Equals</i> Deficit(e)	<b>22</b>	<b>18</b>	<b>-90</b>	<b>-62</b>	<b>-59</b>	<b>-65</b>
Of which						
Current deficit(e)	37	13	21	-37	-84	-64
Capital deficit(e)	-15	4	-111	-25	25	-2
Less Advances paid (net)	-16	-31	-183	-100	-63	-75
<i>Equals</i> <b>Deficit adjusted for net advances(f)</b>	<b>39</b>	<b>49</b>	<b>93</b>	<b>37</b>	<b>4</b>	<b>9</b>

(a) Forward estimate. For further details refer to page 18.

(b) This item provides an indication of the extent of government charges levied. The charges are offset against gross expenditure in calculating final consumption expenditure and mainly comprise sales to the private sector. However, it has not been possible to exclude all inter-agency charges and some estimated data are included.

(c) See Net Asset Sales and Advances on page 10.

(d) Includes planned fiscal contributions of \$15.9m for 1996-1997 towards the Commonwealth deficit reduction program. See Fiscal Contribution by State and Territory Government table on page 15.

(e) See Measures of Government Financing on page 67.

(f) See Net Asset Sales and Advances on page 10 and Appendix on page 73.

Item	1991-92 \$m	1992-93 \$m	1993-94 \$m	1994-95 \$m	1995-96p \$m	1996-97 (a) \$m
<b>PUBLIC TRADING ENTERPRISES</b>						
<b>Outlays</b>						
Current outlays						
Interest payments	249	240	226	220	213	209
To general government	73	71	70	67	55	48
To other enterprises	176	169	156	153	158	162
Income transferred to general government	17	18	23	29	34	58
Other transfer payments	—	—	—	—	—	—
<b>Total current outlays</b>	<b>266</b>	<b>258</b>	<b>249</b>	<b>249</b>	<b>247</b>	<b>268</b>
Capital outlays						
Expenditure on new fixed assets	156	145	297	108	141	158
Plus Expenditure on secondhand assets (net)(b)	2	1	-24	-3	-4	-3
<b>Equals</b> Gross fixed capital expenditure	<b>159</b>	<b>147</b>	<b>273</b>	<b>106</b>	<b>137</b>	<b>154</b>
Expenditure on land and intangible assets (net)(b)	-1	-1	-2	-2	-4	-1
Capital grants	1	1	2	2	6	4
To other sectors	1	1	2	2	5	3
To other levels of government	—	—	—	1	1	1
Advances paid (net)	-5	-6	-4	-5	-2	-5
To the private sector	-5	-6	-4	-5	-2	-5
Other	—	—	—	—	—	—
Other capital outlays	-1	-5	3	-1	-1	—
<b>Total capital outlays</b>	<b>152</b>	<b>136</b>	<b>271</b>	<b>100</b>	<b>136</b>	<b>153</b>
<b>Total outlays</b>	<b>419</b>	<b>394</b>	<b>520</b>	<b>348</b>	<b>383</b>	<b>421</b>
<b>Revenue</b>						
Sales of goods and services	647	707	736	768	783	806
Plus Subsidies received	40	40	43	44	37	34
Less Operating expenditure	450	515	532	555	550	561
<b>Equals</b> Net operating surplus	<b>237</b>	<b>232</b>	<b>247</b>	<b>257</b>	<b>270</b>	<b>279</b>
Interest received	22	15	11	10	9	11
Capital grants received	69	53	77	23	29	40
Other revenue	4	4	5	5	5	8
<b>Total revenue</b>	<b>332</b>	<b>304</b>	<b>340</b>	<b>294</b>	<b>313</b>	<b>338</b>
<b>Financing and Deficit measures</b>						
Advances received (net)	-22	-13	-13	-109	-51	-82
Borrowing (net)	15	16	56	29	-41	47
Increase in provisions (net)	101	131	99	135	150	146
For depreciation	55	122	123	135	127	134
Other	46	9	-24	1	23	12
Other financing transactions (net)(c)	-8	-45	39	-1	13	-29
<b>Total financing(c)</b>	<b>87</b>	<b>90</b>	<b>180</b>	<b>54</b>	<b>70</b>	<b>82</b>
Less Increase in provisions (net)	101	131	99	135	150	146
<b>Equals</b> Deficit(c)	<b>-15</b>	<b>-41</b>	<b>82</b>	<b>-81</b>	<b>-80</b>	<b>-63</b>
Of which						
Current deficit(c)	-94	-120	-108	-153	-182	-168
Capital deficit(c)	79	79	190	72	102	105
Less Advances paid (net)	-5	-6	-4	-5	-2	-5
<b>Equals</b> Deficit adjusted for net advances(d)	<b>-9</b>	<b>-35</b>	<b>86</b>	<b>-76</b>	<b>-78</b>	<b>-59</b>

(a) Forward estimate. For further details refer to page 16.

(b) See Net Asset Sales and Advances on page 10.

(c) See Measures of Government Financing on page 67.

(d) See Net Asset Sales and Advances on page 10 and Appendix on page 73.

Item	1991-92 \$m	1992-93 \$m	1993-94 \$m	1994-95 \$m	1995-96p \$m	1996-97 (a) \$m
<b>CONSOLIDATED GOVERNMENT</b>						
<b>Outlays</b>						
Current outlays						
Current expenditure	1 290	1 374	1 443	1 488	1 561	1 601
Less Sales of goods and services	83	111	120	119	135	116
<i>Equals</i> Final consumption expenditure	1 207	1 263	1 323	1 369	1 426	1 484
Interest payments	480	493	547	534	487	485
Subsidies paid to public trading enterprises	45	45	45	43	40	38
Current grants to other governments	34	40	42	41	45	50
Other transfer payments	121	135	141	164	175	193
<b>Total current outlays</b>	<b>1 888</b>	<b>1 978</b>	<b>2 098</b>	<b>2 151</b>	<b>2 173</b>	<b>2 250</b>
Capital outlays						
Expenditure on new fixed assets	286	310	442	259	323	315
Plus Expenditure on secondhand assets (net)	-27	-7	-59	-36	-45	-59
<i>Equals</i> Gross fixed capital expenditure	259	303	382	223	278	257
Expenditure on land and intangible assets (net)	-1	2	2	—	-2	4
Capital grants	9	3	5	4	10	7
To other sectors	1	1	2	2	5	6
To other levels of government	7	2	3	2	4	1
Advances paid (net)	-1	-24	-175	-1	-20	1
Other capital outlays	-1	-5	3	-1	-1	—
<b>Total capital outlays</b>	<b>265</b>	<b>279</b>	<b>217</b>	<b>225</b>	<b>265</b>	<b>269</b>
<b>Total outlays</b>	<b>2 152</b>	<b>2 256</b>	<b>2 315</b>	<b>2 377</b>	<b>2 438</b>	<b>2 519</b>
<b>Revenue</b>						
Taxes, fees and fines	540	560	598	645	657	688
Net operating surplus of public trading enterprises	237	232	247	257	270	279
Interest received	104	122	175	168	145	134
Grants received	1 080	1 154	1 124	1 135	1 231	1 238
For own use	943	1 003	960	961	1 053	1 052
For onpassing	137	151	164	174	178	186
Other revenue	57	65	63	76	78	83
<b>Total revenue</b>	<b>2 017</b>	<b>2 134</b>	<b>2 207</b>	<b>2 280</b>	<b>2 382</b>	<b>2 423</b>
<b>Financing and Deficit measures</b>						
Advances received (net)	-185	-149	-120	-141	-81	-115
Borrowing (net)	317	60	1 015	-224	-102	229
Increase in provisions (net)	101	131	99	135	150	146
For depreciation	55	122	123	135	127	134
Other	46	9	-24	1	23	12
Other financing transactions (net)	-98	82	-886	326	88	-164
<b>Total financing</b>	<b>135</b>	<b>123</b>	<b>108</b>	<b>96</b>	<b>56</b>	<b>96</b>
Less Increase in provisions (net)	101	131	99	135	150	146
<i>Equals</i> Deficit	34	-8	9	-39	-94	-50
Of which						
Current deficit	-54	-104	-82	-189	-266	-234
Capital deficit	89	96	91	150	172	184
Less Advances paid (net)	-1	-24	-175	-1	-20	1
<b>Equals Deficit adjusted for net advances</b>	<b>35</b>	<b>16</b>	<b>184</b>	<b>-38</b>	<b>-74</b>	<b>-51</b>

(a) Forward estimate. For further details refer to page 16.

Purpose	1991-92	1992-93	1993-94	1994-95	1995-96p	1996-97 (a)
	\$m	\$m	\$m	\$m	\$m	\$m
<b>CONSOLIDATED GOVERNMENT</b>						
<b>Current outlays</b>						
General public services	135	126	151	172	166	143
Defence	—	—	—	—	—	—
Public order and safety	110	110	114	118	124	142
Education	432	477	515	535	567	604
Health	328	361	329	341	374	379
Social security and welfare	53	56	89	105	118	117
Housing and community amenities	29	35	37	38	32	35
Recreation and culture	45	52	47	50	55	68
Fuel and energy	—	—	—	—	—	1
Agriculture, forestry and fishing	68	66	65	69	68	72
Mining, manufacturing and construction	8	9	6	10	8	9
Transport and communications	93	85	90	92	99	93
Other economic affairs	55	57	52	55	55	56
Other purposes	532	545	603	567	507	530
<b>Total</b>	<b>1 888</b>	<b>1 978</b>	<b>2 098</b>	<b>2 151</b>	<b>2 173</b>	<b>2 250</b>
<b>Capital outlays</b>						
General public services	6	3	-41	-10	-12	-23
Defence	—	—	—	—	—	—
Public order and safety	6	13	12	16	16	13
Education	25	28	23	33	40	30
Health	15	36	16	16	26	17
Social security and welfare	-4	-5	-4	-6	-2	-3
Housing and community amenities	43	11	-90	35	27	35
Recreation and culture	9	13	11	12	9	17
Fuel and energy	107	91	73	58	92	107
Agriculture, forestry and fishing	7	6	8	5	9	10
Mining, manufacturing and construction	-4	-2	3	—	-8	13
Transport and communications	52	89	208	62	63	53
Other economic affairs	3	-2	—	3	5	2
Other purposes	-1	-1	-1	1	—	-2
<b>Total</b>	<b>265</b>	<b>279</b>	<b>217</b>	<b>225</b>	<b>265</b>	<b>269</b>
<b>Total outlays</b>						
General public services	141	129	109	161	154	121
Defence	—	—	—	—	—	—
Public order and safety	117	123	126	134	140	155
Education	457	505	539	568	607	634
Health	344	398	344	357	399	396
Social security and welfare	49	51	85	100	116	114
Housing and community amenities	71	46	-53	73	59	70
Recreation and culture	55	64	58	62	64	85
Fuel and energy	107	91	74	58	92	108
Agriculture, forestry and fishing	75	71	74	74	78	82
Mining, manufacturing and construction	3	6	8	10	—	22
Transport and communications	145	173	298	154	162	147
Other economic affairs	57	55	52	58	60	58
Other purposes	530	543	601	567	506	528
<b>Total</b>	<b>2 152</b>	<b>2 256</b>	<b>2 315</b>	<b>2 377</b>	<b>2 438</b>	<b>2 519</b>

(a) Forward estimate. For further details refer to page 16.

Item	1991-92	1992-93	1993-94	1994-95	1995-96p	1996-97 (a)
	\$m	\$m	\$m	\$m	\$m	\$m
<b>GENERAL GOVERNMENT</b>						
<b>Outlays</b>						
Current outlays						
Current expenditure	919	972	999	1 091	1 167	1 220
Less Sales of goods and services(b)	74	72	70	118	138	145
Equals Final consumption expenditure	844	899	929	973	1 029	1 075
Interest payments	170	224	214	211	205	205
Subsidies paid to public trading enterprises	72	42	11	8	6	31
Current grants to other governments	13	16	14	12	13	13
Other transfer payments	111	121	133	140	167	175
Total current outlays	1 210	1 302	1 301	1 344	1 419	1 499
Capital outlays						
Expenditure on new fixed assets	167	183	170	164	152	199
Plus Expenditure on secondhand assets (net)(c)	5	-28	-10	-14	-18	-23
Equals Gross fixed capital expenditure	172	155	160	150	134	176
Expenditure on land and intangible assets (net)(c)	-1	-4	-5	-9	-13	-10
Capital grants	37	39	48	45	59	45
To other sectors	12	12	14	13	36	45
To other levels of government	1	—	3	5	1	—
To public trading enterprises	24	27	32	27	22	—
Advances paid (net)	109	-30	-36	-20	-28	-19
To public financial enterprises	-7	-9	-5	—	-1	-1
To public trading enterprises	110	-20	-4	-16	-25	-19
Other	6	-2	-26	-3	-3	1
Other capital outlays	—	—	—	—	—	—
Total capital outlays	318	160	168	166	152	193
<b>Total outlays</b>	<b>1 527</b>	<b>1 462</b>	<b>1 468</b>	<b>1 510</b>	<b>1 572</b>	<b>1 691</b>
<b>Revenue</b>						
Taxes, fees and fines	168	182	210	236	276	301
Interest received from public trading enterprises	55	57	53	44	43	45
Interest received from other enterprises	55	52	41	64	66	59
Grants received(d)	1 099	1 123	1 128	1 149	1 228	1 246
For own use	1 055	1 062	1 063	1 080	1 155	1 173
For onpassing	44	61	65	69	73	73
Other revenue	34	20	34	42	34	71
<b>Total revenue</b>	<b>1 410</b>	<b>1 433</b>	<b>1 465</b>	<b>1 534</b>	<b>1 648</b>	<b>1 721</b>
<b>Financing and Deficit measures</b>						
Advances received (net)	-90	-89	-26	-68	-63	-61
Borrowing (net)	202	133	95	79	79	33
Increase in provisions (net)	—	—	—	—	—	—
Other financing transactions (net)(e)	5	-16	-65	-36	-92	-2
Total financing(e)	117	29	3	-24	-76	-30
Less Increase in provisions (net)	—	—	—	—	—	—
Equals Deficit(e)	117	29	3	-24	-76	-30
Of which						
Current deficit(e)	-53	22	-40	-114	-145	-122
Capital deficit(e)	170	7	43	90	69	92
Less Advances paid (net)	109	-30	-36	-20	-28	-19
Equals <b>Deficit adjusted for net advances(f)</b>	<b>8</b>	<b>59</b>	<b>39</b>	<b>-5</b>	<b>-48</b>	<b>-11</b>

(a) Forward estimate. For further details refer to page 16.

(b) This item provides an indication of the extent of government charges levied. The charges are offset against gross expenditure in calculating final consumption expenditure and mainly comprise sales to the private sector. However, it has not been possible to exclude all inter-agency charges and some estimated data are included.

(c) See Net Asset Sales and Advances on page 10.

(d) Includes planned fiscal contributions of \$6.0m for 1996-1997 towards the Commonwealth deficit reduction program. See Fiscal Contribution by State and Territory Government table on page 15.

(e) See Measures of Government Financing on page 67.

(f) See Net Asset Sales and Advances on page 10 and Appendix on page 73.

Item	1991-92 \$m	1992-93 \$m	1993-94 \$m	1994-95 \$m	1995-96p \$m	1996-97 (a) \$m
<b>PUBLIC TRADING ENTERPRISES</b>						
<b>Outlays</b>						
Current outlays						
Interest payments	81	57	54	48	44	45
To general government	55	57	53	44	43	45
To other enterprises	26	1	1	4	—	—
Income transferred to general government	—	—	—	10	6	25
Other transfer payments	1	2	1	1	—	—
<b>Total current outlays</b>	<b>81</b>	<b>59</b>	<b>54</b>	<b>58</b>	<b>50</b>	<b>71</b>
Capital outlays						
Expenditure on new fixed assets	56	60	53	85	38	61
Plus Expenditure on secondhand assets (net)(b)	-26	-21	-14	-9	-10	-27
<b>Equals Gross fixed capital expenditure</b>	<b>30</b>	<b>39</b>	<b>40</b>	<b>76</b>	<b>28</b>	<b>34</b>
Expenditure on land and intangible assets (net)(b)	—	2	—	—	—	—
Capital grants	—	—	1	1	—	—
To other sectors	—	—	1	1	—	—
To other levels of government	—	—	—	—	—	—
Advances paid (net)	—	4	2	6	—	5
To the private sector	—	4	2	6	—	5
Other	—	—	—	—	—	—
Other capital outlays	1	—	—	—	—	—
<b>Total capital outlays</b>	<b>31</b>	<b>45</b>	<b>43</b>	<b>83</b>	<b>28</b>	<b>39</b>
<b>Total outlays</b>	<b>112</b>	<b>105</b>	<b>97</b>	<b>141</b>	<b>78</b>	<b>110</b>
<b>Revenue</b>						
Sales of goods and services	297	313	324	348	368	387
Plus Subsidies received	72	38	11	8	6	33
Less Operating expenditure	322	330	297	325	332	350
<b>Equals Net operating surplus</b>	<b>46</b>	<b>21</b>	<b>38</b>	<b>30</b>	<b>43</b>	<b>70</b>
Interest received	2	4	1	3	5	6
Capital grants received	24	27	32	28	22	—
Other revenue	—	—	—	—	—	—
<b>Total revenue</b>	<b>71</b>	<b>52</b>	<b>71</b>	<b>62</b>	<b>69</b>	<b>76</b>
<b>Financing and Deficit measures</b>						
Advances received (net)	111	-20	-4	-16	-24	-13
Borrowing (net)	-108	—	—	43	15	25
Increase in provisions (net)	38	37	34	48	34	34
For depreciation	38	37	33	48	33	33
Other	—	1	1	—	—	1
Other financing transactions (net)(c)	—	36	-2	5	-15	-12
<b>Total financing(c)</b>	<b>41</b>	<b>53</b>	<b>27</b>	<b>80</b>	<b>10</b>	<b>34</b>
Less Increase in provisions (net)	38	37	34	48	34	34
<b>Equals Deficit(c)</b>	<b>3</b>	<b>16</b>	<b>-7</b>	<b>32</b>	<b>-24</b>	<b>1</b>
Of which						
Current deficit(c)	-5	-3	-19	-23	-30	-39
Capital deficit(c)	7	19	12	55	7	39
Less Advances paid (net)	—	4	2	6	—	5
<b>Equals Deficit adjusted for net advances(d)</b>	<b>3</b>	<b>11</b>	<b>-9</b>	<b>26</b>	<b>-24</b>	<b>-4</b>

(a) Forward estimate. For further details refer to page 16.

(b) See Net Asset Sales and Advances on page 10.

(c) See Measures of Government Financing on page 67.

(d) See Net Asset Sales and Advances on page 10 and Appendix on page 73.

Item	1991-92 \$m	1992-93 \$m	1993-94 \$m	1994-95 \$m	1995-96p \$m	1996-97 (a) \$m
<b>CONSOLIDATED GOVERNMENT</b>						
<b>Outlays</b>						
Current outlays						
Current expenditure	919	972	999	1 091	1 167	1 220
Less Sales of goods and services	74	72	70	118	138	145
<i>Equals</i> Final consumption expenditure	844	899	929	973	1 029	1 075
Interest payments	195	224	214	213	205	205
Subsidies paid to public trading enterprises	72	42	11	8	6	31
Current grants to other governments	13	16	14	12	13	13
Other transfer payments	112	123	133	140	167	176
<i>Total current outlays</i>	<b>1 236</b>	<b>1 304</b>	<b>1 301</b>	<b>1 346</b>	<b>1 420</b>	<b>1 499</b>
Capital outlays						
Expenditure on new fixed assets	223	243	223	249	190	260
Plus Expenditure on secondhand assets (net)	-21	-49	-23	-23	-28	-50
<i>Equals</i> Gross fixed capital expenditure	202	194	200	226	163	210
Expenditure on land and intangible assets (net)	-1	-2	-5	-9	-13	-10
Capital grants	14	12	18	18	37	45
To other sectors	12	12	15	13	36	45
To other levels of government	1	—	3	5	1	—
Advances paid (net)	-1	-6	-29	3	-3	5
Other capital outlays	1	—	—	—	—	—
<i>Total capital outlays</i>	<b>214</b>	<b>198</b>	<b>183</b>	<b>238</b>	<b>184</b>	<b>251</b>
<b>Total outlays</b>	<b>1 450</b>	<b>1 502</b>	<b>1 484</b>	<b>1 584</b>	<b>1 603</b>	<b>1 750</b>
<b>Revenue</b>						
Taxes, fees and fines	168	182	210	236	276	301
Net operating surplus of public trading enterprises	46	21	38	30	43	70
Interest received	55	54	41	65	70	64
Grants received	1 099	1 123	1 128	1 149	1 228	1 246
For own use	1 055	1 062	1 063	1 080	1 155	1 173
For onpassing	44	61	65	69	73	73
Other revenue	34	19	34	32	28	37
<b>Total revenue</b>	<b>1 403</b>	<b>1 400</b>	<b>1 451</b>	<b>1 512</b>	<b>1 645</b>	<b>1 718</b>
<b>Financing and Deficit measures</b>						
Advances received (net)	-90	-89	-26	-68	-63	-61
Borrowing (net)	93	133	94	122	93	59
Increase in provisions (net)	38	37	34	48	34	34
For depreciation	38	37	33	48	33	33
Other	—	1	1	—	—	1
Other financing transactions (net)	6	21	-68	-29	-106	1
<i>Total financing</i>	<b>47</b>	<b>102</b>	<b>34</b>	<b>72</b>	<b>-42</b>	<b>32</b>
Less Increase in provisions (net)	38	37	34	48	34	34
<i>Equals</i> Deficit	<b>9</b>	<b>65</b>	<b>—</b>	<b>24</b>	<b>-75</b>	<b>-2</b>
Of which						
Current deficit	-58	20	-59	-137	-175	-152
Capital deficit	67	45	59	162	100	151
Less Advances paid (net)	-1	-6	-29	3	-3	5
<i>Equals</i> <b>Deficit adjusted for net advances</b>	<b>10</b>	<b>71</b>	<b>30</b>	<b>22</b>	<b>-72</b>	<b>-7</b>

(a) Forward estimate. For further details refer to page 16.

Purpose	1991-92	1992-93	1993-94	1994-95	1995-96p	1996-97 (a)
	\$m	\$m	\$m	\$m	\$m	\$m
<b>CONSOLIDATED GOVERNMENT</b>						
<b>Current outlays</b>						
General public services	88	115	124	138	162	172
Defence	—	—	—	—	—	—
Public order and safety	110	117	119	127	139	150
Education	266	276	286	299	312	320
Health	195	191	223	237	268	277
Social security and welfare	35	48	36	37	39	40
Housing and community amenities	63	30	36	28	29	52
Recreation and culture	45	46	50	60	74	82
Fuel and energy	37	36	20	14	14	20
Agriculture, forestry and fishing	37	41	35	45	41	39
Mining, manufacturing and construction	43	15	14	15	14	15
Transport and communications	44	86	76	58	72	71
Other economic affairs	55	52	44	47	50	58
Other purposes	219	250	239	240	205	205
<b>Total</b>	<b>1 236</b>	<b>1 304</b>	<b>1 301</b>	<b>1 346</b>	<b>1 420</b>	<b>1 499</b>
<b>Capital outlays</b>						
General public services	47	58	32	33	21	29
Defence	—	—	—	—	—	—
Public order and safety	5	5	11	17	12	10
Education	25	33	37	38	25	48
Health	7	9	12	8	18	22
Social security and welfare	—	—	—	1	—	1
Housing and community amenities	48	29	19	21	24	22
Recreation and culture	6	7	14	14	24	20
Fuel and energy	14	12	13	40	7	21
Agriculture, forestry and fishing	3	4	2	-1	1	1
Mining, manufacturing and construction	—	1	—	—	—	—
Transport and communications	45	46	61	49	49	74
Other economic affairs	7	-9	-23	15	4	5
Other purposes	7	4	7	2	-3	-2
<b>Total</b>	<b>214</b>	<b>198</b>	<b>183</b>	<b>238</b>	<b>184</b>	<b>261</b>
<b>Total outlays</b>						
General public services	135	173	155	171	183	201
Defence	—	—	—	—	—	—
Public order and safety	115	122	130	145	151	160
Education	291	309	324	337	337	368
Health	201	200	234	245	287	299
Social security and welfare	35	48	36	38	40	41
Housing and community amenities	111	59	55	50	53	74
Recreation and culture	51	53	64	74	97	102
Fuel and energy	51	48	33	54	21	41
Agriculture, forestry and fishing	40	45	36	44	42	40
Mining, manufacturing and construction	43	16	15	15	15	15
Transport and communications	89	131	137	108	121	146
Other economic affairs	62	44	21	62	54	63
Other purposes	225	254	246	242	202	202
<b>Total</b>	<b>1 450</b>	<b>1 502</b>	<b>1 484</b>	<b>1 584</b>	<b>1 603</b>	<b>1 750</b>

(a) Forward estimate. For further details refer to page 16.



Item	1991-92	1992-93	1993-94	1994-95	1995-96p	1996-97 (a)
	\$m	\$m	\$m	\$m	\$m	\$m
<b>GENERAL GOVERNMENT</b>						
<b>Outlays</b>						
Current outlays						
Current expenditure	859	908	930	949	988	1 040
Less Sales of goods and services(b)	87	81	124	124	129	136
Equals Final consumption expenditure	772	827	805	825	859	904
Interest payments	73	55	58	52	53	65
Subsidies paid to public trading enterprises	67	61	61	56	53	57
Current grants to other governments	—	—	—	—	—	—
Other transfer payments	127	129	138	147	159	188
Total current outlays	1 039	1 072	1 063	1 080	1 124	1 215
Capital outlays						
Expenditure on new fixed assets	139	168	131	145	109	138
Plus Expenditure on secondhand assets (net)(c)	-1	—	-2	-2	-27	-22
Equals Gross fixed capital expenditure	138	168	129	143	83	116
Expenditure on land and intangible assets (net)(c)	-63	-73	-49	-28	-28	-30
Capital grants	45	41	42	47	41	19
To other sectors	7	8	5	4	5	4
To other levels of government	—	—	—	—	—	—
To public trading enterprises	38	33	37	43	37	15
Advances paid (net)	—	-11	-14	-14	-12	-34
To public financial enterprises	—	—	—	—	—	—
To public trading enterprises	—	-11	-14	-14	-12	-34
Other	—	—	—	—	—	—
Other capital outlays	—	—	—	—	—	—
Total capital outlays	120	125	109	148	84	70
Total outlays	1 160	1 196	1 172	1 228	1 207	1 285
<b>Revenue</b>						
Taxes, fees and fines	429	483	522	540	548	556
Interest received from public trading enterprises	34	33	31	30	26	29
Interest received from other enterprises	40	32	31	25	20	24
Grants received(d)	668	655	574	572	546	558
For own use	612	597	513	506	474	482
For onpassing	56	58	61	66	72	76
Other revenue	19	20	25	21	30	75
Total revenue	1 189	1 222	1 182	1 189	1 171	1 241
<b>Financing and Deficit measures</b>						
Advances received (net)	-99	-20	-9	-16	-11	-11
Borrowing (net)	41	-3	9	53	58	28
Increase in provisions (net)	7	7	8	8	8	10
Other financing transactions (net)(e)	20	-11	-18	-5	-18	17
Total financing(e)	-30	-26	-10	39	37	44
Less Increase in provisions (net)	7	7	8	8	8	10
Equals Deficit(e)	-37	-33	-18	32	28	34
Of which						
Current deficit(e)	-95	-92	-61	-83	-20	-7
Capital deficit(e)	58	59	43	115	49	41
Less Advances paid (net)	—	-11	-14	-14	-12	-34
Equals Deficit adjusted for net advances(f)	-37	-22	-4	46	41	68

(a) Forward estimate. For further details refer to page 16.

(b) This item provides an indication of the extent of government charges levied. The charges are offset against gross expenditure in calculating final consumption expenditure and mainly comprise sales to the private sector. However, it has not been possible to exclude all inter-agency charges and some estimated data are included.

(c) See Net Asset Sales and Advances on page 10.

(d) Includes planned fiscal contributions of \$10.4m for 1996-1997 towards the Commonwealth deficit reduction program. See Fiscal Contribution by State and Territory Government table on page 15.

(e) See Measures of Government Financing on page 67.

(f) See Net Asset Sales and Advances on page 10 and Appendix on page 73.

Item	1991-92	1992-93	1993-94	1994-95	1995-96p	1996-97 (a)
	\$m	\$m	\$m	\$m	\$m	\$m
<b>PUBLIC TRADING ENTERPRISES</b>						
<b>Outlays</b>						
Current outlays						
Interest payments	37	35	32	30	27	31
To general government	34	33	30	30	27	31
To other enterprises	2	2	2	—	—	—
Income transferred to general government	19	20	25	21	30	64
Other transfer payments	3	3	3	4	6	1
<b>Total current outlays</b>	<b>59</b>	<b>58</b>	<b>60</b>	<b>55</b>	<b>63</b>	<b>96</b>
Capital outlays						
Expenditure on new fixed assets	70	78	76	92	79	84
Plus Expenditure on secondhand assets (net)(b)	-17	-12	-15	-22	-15	-80
<b>Equals</b> Gross fixed capital expenditure	<b>53</b>	<b>66</b>	<b>61</b>	<b>70</b>	<b>64</b>	<b>5</b>
Expenditure on land and intangible assets (net)(b)	12	1	10	1	—	1
Capital grants	—	—	—	2	1	—
To other sectors	—	—	—	2	1	—
To other levels of government	—	—	—	—	—	—
Advances paid (net)	—	-5	-4	2	5	-9
To the private sector	—	-5	-4	2	5	-9
Other	—	—	—	—	—	—
Other capital outlays	—	-1	2	—	—	—
<b>Total capital outlays</b>	<b>65</b>	<b>62</b>	<b>68</b>	<b>75</b>	<b>71</b>	<b>-3</b>
<b>Total outlays</b>	<b>124</b>	<b>119</b>	<b>128</b>	<b>130</b>	<b>134</b>	<b>93</b>
<b>Revenue</b>						
Sales of goods and services	396	412	428	431	436	444
Plus Subsidies received	67	61	61	56	53	57
<b>Less</b> Operating expenditure	<b>420</b>	<b>436</b>	<b>450</b>	<b>448</b>	<b>434</b>	<b>434</b>
<b>Equals</b> Net operating surplus	<b>43</b>	<b>37</b>	<b>38</b>	<b>39</b>	<b>55</b>	<b>67</b>
Interest received	25	17	14	15	16	22
Capital grants received	38	33	37	42	37	15
Other revenue	—	—	—	—	—	—
<b>Total revenue</b>	<b>106</b>	<b>87</b>	<b>89</b>	<b>96</b>	<b>107</b>	<b>104</b>
<b>Financing and Deficit measures</b>						
Advances received (net)	-1	-10	-12	-14	-14	-36
Borrowing (net)	-5	-2	-8	—	-4	—
Increase in provisions (net)	41	39	43	45	43	46
For depreciation	35	38	40	42	43	46
Other	6	1	3	3	—	—
Other financing transactions (net)(c)	-17	5	15	2	2	-20
<b>Total financing(c)</b>	<b>18</b>	<b>32</b>	<b>39</b>	<b>34</b>	<b>27</b>	<b>-11</b>
<b>Less</b> Increase in provisions (net)	<b>41</b>	<b>39</b>	<b>43</b>	<b>45</b>	<b>43</b>	<b>46</b>
<b>Equals</b> Deficit(c)	<b>-23</b>	<b>-7</b>	<b>-4</b>	<b>-11</b>	<b>-16</b>	<b>-57</b>
Of which						
Current deficit(c)	-50	-36	-36	-44	-50	-39
Capital deficit(c)	27	29	31	33	34	-17
<b>Less</b> Advances paid (net)	<b>—</b>	<b>-5</b>	<b>-4</b>	<b>2</b>	<b>5</b>	<b>-9</b>
<b>Equals</b> <b>Deficit adjusted for net advances(d)</b>	<b>-23</b>	<b>-2</b>	<b>-1</b>	<b>-13</b>	<b>-21</b>	<b>-48</b>

(a) Forward estimate. For further details refer to page 16.

(b) See Net Asset Sales and Advances on page 10.

(c) See Measures of Government Financing on page 67.

(d) See Net Asset Sales and Advances on page 10 and Appendix on page 73.

Item	1991-92 \$m	1992-93 \$m	1993-94 \$m	1994-95 \$m	1995-96p \$m	1996-97 (a) \$m
<b>CONSOLIDATED GOVERNMENT</b>						
<b>Outlays</b>						
Current outlays						
Current expenditure	859	908	930	949	988	1 040
Less Sales of goods and services	87	81	124	124	129	136
<i>Equals</i> Final consumption expenditure	772	827	805	825	859	904
Interest payments	72	56	59	51	52	65
Subsidies paid to public trading enterprises	67	61	61	56	53	57
Current grants to other governments	—	—	—	—	—	—
Other transfer payments	130	132	142	151	165	190
<b>Total current outlays</b>	<b>1 042</b>	<b>1 076</b>	<b>1 067</b>	<b>1 083</b>	<b>1 128</b>	<b>1 216</b>
Capital outlays						
Expenditure on new fixed assets	209	246	207	237	188	223
Plus Expenditure on secondhand assets (net)	-18	-12	-17	-24	-41	-102
<i>Equals</i> Gross fixed capital expenditure	191	234	190	213	147	121
Expenditure on land and intangible assets (net)	-51	-72	-39	-27	-28	-29
Capital grants	7	8	5	6	6	4
To other sectors	7	8	5	6	6	4
To other levels of government	—	—	—	—	—	—
Advances paid (net)	—	-5	-4	2	5	-9
Other capital outlays	—	-1	2	—	—	—
<b>Total capital outlays</b>	<b>147</b>	<b>164</b>	<b>154</b>	<b>194</b>	<b>131</b>	<b>87</b>
<b>Total outlays</b>	<b>1 189</b>	<b>1 240</b>	<b>1 221</b>	<b>1 278</b>	<b>1 259</b>	<b>1 303</b>
<b>Revenue</b>						
Taxes, fees and fines	429	483	522	540	548	556
Net operating surplus of public trading enterprises	43	37	38	39	55	67
Interest received	62	48	44	39	34	44
Grants received	668	655	574	572	546	558
For own use	612	597	513	506	474	482
For onpassing	56	58	61	66	72	76
Other revenue	—	—	—	—	—	9
<b>Total revenue</b>	<b>1 201</b>	<b>1 224</b>	<b>1 178</b>	<b>1 191</b>	<b>1 184</b>	<b>1 235</b>
<b>Financing and Deficit measures</b>						
Advances received (net)	-99	-20	-9	-16	-11	-11
Borrowing (net)	36	-5	1	53	54	28
Increase in provisions (net)	48	46	51	53	51	55
For depreciation	35	38	40	42	43	46
Other	13	8	11	11	8	10
Other financing transactions (net)	2	-5	-1	-3	-19	-4
<b>Total financing</b>	<b>-12</b>	<b>16</b>	<b>43</b>	<b>87</b>	<b>75</b>	<b>69</b>
Less Increase in provisions (net)	48	46	51	53	51	55
<i>Equals</i> Deficit	-60	-30	-8	34	24	13
Of which						
Current deficit	-146	-128	-96	-127	-72	-45
Capital deficit	86	98	88	161	96	58
Less Advances paid (net)	—	-5	-4	2	5	-9
<i>Equals</i> <b>Deficit adjusted for net advances</b>	<b>-60</b>	<b>-25</b>	<b>-5</b>	<b>32</b>	<b>19</b>	<b>22</b>

(a) Forward estimate. For further details refer to page 16.

Purpose	1991-92 \$m	1992-93 \$m	1993-94 \$m	1994-95 \$m	1995-96p \$m	1996-97 (a) \$m
<b>CONSOLIDATED GOVERNMENT</b>						
<b>Current outlays</b>						
General public services	94	116	115	90	99	90
Defence	—	—	—	—	—	—
Public order and safety	89	96	99	113	114	126
Education	290	302	321	332	346	374
Health	220	229	209	232	253	252
Social security and welfare	56	53	60	55	57	60
Housing and community amenities	33	33	36	59	60	99
Recreation and culture	53	57	57	71	71	66
Fuel and energy	—	—	—	—	—	1
Agriculture, forestry and fishing	—	—	—	—	—	—
Mining, manufacturing and construction	27	26	—	—	—	—
Transport and communications	98	96	99	65	63	66
Other economic affairs	10	12	11	14	12	16
Other purposes	72	56	59	51	52	65
<b>Total</b>	<b>1 042</b>	<b>1 076</b>	<b>1 067</b>	<b>1 083</b>	<b>1 128</b>	<b>1 216</b>
<b>Capital outlays</b>						
General public services	11	15	24	39	-3	44
Defence	—	—	—	—	—	—
Public order and safety	1	4	10	15	17	7
Education	23	29	22	31	26	36
Health	45	56	38	30	16	17
Social security and welfare	—	—	—	4	2	—
Housing and community amenities	-6	—	-5	31	40	-3
Recreation and culture	12	-1	10	9	7	16
Fuel and energy	15	34	35	32	21	18
Agriculture, forestry and fishing	—	—	—	—	—	—
Mining, manufacturing and construction	—	1	—	—	—	—
Transport and communications	46	26	19	6	2	-47
Other economic affairs	1	—	—	-2	2	—
Other purposes	—	—	—	—	—	—
<b>Total</b>	<b>147</b>	<b>164</b>	<b>154</b>	<b>194</b>	<b>131</b>	<b>87</b>
<b>Total outlays</b>						
General public services	106	132	140	129	97	134
Defence	—	—	—	—	—	—
Public order and safety	91	100	109	128	131	132
Education	313	331	343	363	372	409
Health	265	285	247	262	270	269
Social security and welfare	56	53	60	59	59	60
Housing and community amenities	27	32	31	90	100	97
Recreation and culture	65	56	67	79	78	82
Fuel and energy	15	34	35	32	22	19
Agriculture, forestry and fishing	—	—	—	—	—	—
Mining, manufacturing and construction	27	27	—	—	—	—
Transport and communications	144	122	119	71	65	19
Other economic affairs	11	13	11	13	14	16
Other purposes	72	56	59	51	52	65
<b>Total</b>	<b>1 189</b>	<b>1 240</b>	<b>1 221</b>	<b>1 278</b>	<b>1 259</b>	<b>1 303</b>

(a) Forward estimate. For further details refer to page 16.

## EXPLANATORY NOTES

### INTRODUCTION

**1** The system of government finance statistics (GFS) is designed to provide statistics about all public sector authorities such as government departments, statutory authorities and local government authorities in Australia except those regarded as financial institutions (e.g. government banks and insurance offices). The system is based on international standards set out in the International Monetary Fund's *A Manual of Government Finance Statistics* (IMF) and the United Nations' *A System of National Accounts* (SNA). The statistics show, for the non-financial public sector:

- consolidated transactions of the various public authorities presented so that their economic impact can be assessed;
- the roles of the different levels of government in the undertaking and financing of their expenditure programs; and
- the transactions of individual State, Territory and local governments, so that they may be used to indicate the comparative standing of each government in relation to its expenditure, its sources of revenue, and its financing transactions.

**2** This publication contains forward estimates of outlays and revenue in respect of the Commonwealth Government, State, Territory and local governments and their public trading enterprises for 1996-97. Actual outlays and revenue for the years 1991-92 to 1995-96 are also presented. The figures for 1995-96 are preliminary.

**3** All preliminary and forward annual data are based on a full enumeration of units using collected data supplemented by clerical estimates where data are not available. However, data for local governments has been fully enumerated for the years 1991-92 to 1994-95, and have been estimated for the years 1995-96 and 1996-97. This allows for the presentation of consolidated accounts for State, Territory and local governments and for all levels of government.

**4** Summary tables presenting data classified by institutional sector (see Scope and Concepts and Definitions below) in respect of State and Territory Governments, State, Territory and local governments combined, and all levels of government combined are provided. Separate tables classified by institutional sector are also provided showing data for the Commonwealth Government, each State Government, the Northern Territory and the Australian Capital Territory.

### SCOPE

**5** This publication gives details of outlays, revenue and financing of the non-financial public sector in Australia. This sector comprises units which are owned and/or controlled by the Commonwealth Government, State, Territory and local governments. These units are grouped into two institutional sectors as follows:

- public trading enterprises — undertakings which aim at covering most of their expenses by revenue from sales of goods and services (note that major commodity marketing authorities established under Commonwealth or State legislation are included as public trading enterprises in the statistics shown in this publication); and
- general government — all of the agencies of government not classified as either public trading or financial enterprises, i.e. all government departments, offices and other bodies engaged in providing services free of charge or at prices significantly below their cost of production; central borrowing authorities of State Governments are also classified as general government.

## CONCEPTS AND DEFINITIONS

**6** Public financial enterprises (bodies primarily engaged in financial transactions in the market involving both the incurring of liabilities and the acquisition of financial assets) are excluded from the scope of government finance statistics and included with private financial institutions in a separate sector. This is because they have a separate and distinct role in the economy. Home lending schemes are also classified as public financial enterprises.

**7** To assist users in understanding the statistics presented in this and related publications, a separate manual, *Government Finance Statistics, Australia: Concepts, Sources and Methods* (5514.0) has been produced. This manual replaces the *Classifications Manual for Government Finance Statistics, Australia* (1217.0; last issue 1989).

**8** The figures presented here are essentially a reclassification of the conventional accounts of public authorities that appear in budget documents or annual reports. The classification schemes used to reclassify the transactions in the conventional accounts into a government finance statistics presentation are:

- the Economic Transactions Framework (ETF), which categorises outlays, revenue and grants received and financing transactions according to their economic character to facilitate study of the macro-economic effect of government activity on the economy and to provide the basic building blocks for grouping transactions to be incorporated into the Australian National Accounts;
- the Government Purpose Classification (GPC), which is used to group outlays with similar functions to facilitate study of the broad purposes of public sector spending and assessment of the effectiveness of outlays in meeting government policy objectives; and
- the Institutional Sector Classification (INST), which classifies units into the general government or public trading enterprise sectors.

## SOURCES OF DATA

**9** The statistics shown in this publication are based on information given in, or underlying, the published accounting statements and reports of governments and their authorities plus additional dissections of reported transactions and balances.

**10** For the Commonwealth Government and State and Territory Governments, the sources for final data are:

- public accounts and ledger systems of State and Territory Treasuries and the Commonwealth Department of Finance;
- annual reports of departments and authorities;
- budget papers; and
- reports of Auditors-General.

**11** For the preliminary and forward estimates the data sources vary as follows:

- Commonwealth, State and Territory general government budget units — the various Commonwealth, State and Territory Governments' budgets which were brought down between May and September 1996; and
- Commonwealth, State and Territory general government non-budget units and public trading enterprises — special questionnaires.

## MEASURES OF GOVERNMENT FINANCING

**12** For local government, the main data sources are annual statements of accounts and questionnaires completed by local authorities.

**13** Three main measures of government financing are presented in this publication — financing, deficit/surplus and deficit/surplus adjusted for net advances.

### Financing

**14** Financing is a measure of the means by which governments finance net outlays or invest net surpluses. It is the difference between total outlays and revenue and grants received. Financing comprises:

- net intra-sector advances received;
- net domestic borrowing;
- net borrowing from abroad;
- net deposits received;
- increase in investments;
- increase in currency and deposits;
- increase in provisions;
- equity capital (net); and
- other funds available (net).

**15** In this publication, data for net intra-sector advances received and increase in provisions are presented separately, net domestic borrowing and borrowing from abroad are combined to form net borrowing, and a total is presented for the other items. This total is called other financing and is calculated as a residual.

### Deficit/surplus

**16** Deficit/surplus comprises financing less increase in provisions. The deficit/surplus excludes increase in provisions because these financing transactions involve funds generated within the sector itself (e.g. depreciation charges). As such, deficit/surplus is the broadest measure of the financing requirement for each sector involving funds from outside that sector.

**17** In this publication the deficit/surplus is subdivided into current and capital components. The capital deficit/surplus is made up of capital grants and other capital revenue less capital outlays. The current deficit/surplus is calculated by subtracting the capital deficit/surplus from the total deficit/surplus. It is notionally equal to total revenue less capital grants received and other capital revenue plus increase in provisions minus current outlays.

### Deficit adjusted for net advances

**18** An additional measure, the deficit adjusted for net advances (which excludes the effects of most asset sales and debt refinancing), has been provided in this publication. Further details about this measure can be found in the appendix to these explanatory notes.

### Calculation as a residual

**19** It should be noted that although data is provided for items comprising government's financing transactions, this information is generally less reliable than for outlay and revenue items. For this reason, the overall measures of government financing i.e. total financing transactions, deficit/surplus, adjusted deficit/surplus are calculated as a residual of outlay less revenue items. These measures, therefore, reflect any errors or omissions contained in the data items used to derive them. This should be borne in mind when interpreting or using these measures.

Relationship to other terms  
and measures

**20** Another measure of public sector financing transactions is net lending, which is published in the Australian National Accounts in tables for the general government and public trading enterprise sectors. Net lending is defined as the difference between the funds available to finance gross capital accumulation (e.g. provisions for consumption of fixed capital, surplus on current transactions) and the accumulation that has taken place (e.g. gross fixed capital expenditure, increase in stocks). A negative result indicates that capital accumulation has exceeded the funds available and, therefore, the sector has had to borrow.

**21** This measure reflects national accounting concepts and practice which differ in several important respects from those applying in government finance statistics. The most important conceptual difference is that general government expenditures and receipts are recorded on an accruals basis (i.e. when goods are actually delivered or produced or when income is earned) in the Australian National Accounts, whereas in government finance statistics they are recorded on a cash basis.

**22** In practice, a number of specific adjustments are made in the Australian National Accounts to convert data to an approximate accruals basis but these adjustments generally do not substantially affect the comparison between the deficit and net lending measures. Also, advances are recorded as outlays of the lender (when made) or offsets to outlays (when repaid) in government finance statistics. The Australian National Accounts treat them as financing transactions. Since the deficit adjusted for net advances excludes the effect of advances, this measure is in approximate agreement with net lending for the State and Territory jurisdictions.

**23** However, for the Commonwealth Government, a further difference arises because of the treatment of general government provisions. These are transactions carried out by general government in respect of superannuation for employees and past employees of Commonwealth public trading enterprises. In GFS these transactions add to, or reduce, the deficit depending on whether they result in a net cash outflow or inflow for the general government sector. However, they are not presently included as transactions of general government in the Australian National Accounts, and are therefore excluded from the measurement of net lending. This has caused the deficit adjusted for net advances to be approximately \$1 billion higher than net lending for the Commonwealth Government since 1991-1992.

CONSOLIDATION

**24** To compile statistics about the financial activities of a particular level of government, or any other grouping of public sector units, the receipts and payments for certain types of transactions between units within the chosen grouping (sub-sector) have to be matched and eliminated to avoid double counting. The process of matching and eliminating receipts and payments within the chosen sub-sector is known as consolidation.

**25** Only certain types of transactions (transfer payments, borrowing and lending) between units within the non-financial public sector are eliminated on consolidation. Transactions which, in the Australian National Accounts are part of the gross product or final demand (i.e. final consumption or investment), are not eliminated. This is because these national accounting aggregates are unduplicated measures, and to eliminate transactions which are components of them would result in their understatement. For example, purchases by general government of capital equipment produced by a public trading enterprise are not eliminated in the consolidation of general government with public trading enterprises. To do so would understate the net operating surplus of public trading enterprises (a component of gross product) and the gross fixed capital expenditure of general government (a component of final demand).



**26** Consolidation is particularly important at the State government level where approximately 40% of total outlays are financed by Commonwealth government grants and advances. Similarly, an appreciable part of the expenditure undertaken by State and Territory public trading enterprises is financed by advances and grants made to them from State and Territory general government. These transactions have been eliminated in the tables in this publication where consolidation has occurred.

#### INTERSTATE COMPARISONS

**27** As mentioned earlier, government financial estimates aim to standardise the definitions, classifications, and treatment of government financial transactions to facilitate comparisons between levels of government and between States and Territories within a level of government.

**28** However, the statistics also reflect real differences between the administrative and accounting arrangements of the various governments and these differences need to be taken into account when making interstate comparisons. For example, in the Australian Capital Territory only a State level of government exists and a number of functions performed by it are undertaken by local government authorities in other jurisdictions.

**29** Interstate comparisons of data for public trading enterprises may be significantly affected by differences between States and Territories in the mix of operations undertaken by State and Territory Governments and local governments. For example:

- water and sewerage undertakings in Victoria, Western Australia and South Australia are operated exclusively by State authorities, but are run by local governments in other jurisdictions; and
- government transport undertakings are operated exclusively by State authorities in all States except Queensland.

#### RELATIONSHIP TO AUSTRALIAN NATIONAL ACCOUNTS

**30** Government final consumption in the publication *Australian National Accounts: National Income, Expenditure and Product, 1995-96* (5204.0) is higher than in this publication because national account statistics include estimates of consumption of fixed capital (i.e. the economic equivalent of depreciation) for the general government sector.

**31** Statistics for government final consumption expenditure, advances paid and indirect taxes and subsidies in Australian National Accounts publications contain adjustments to account for timing differences arising from different bases of recording in the public and private sectors. An explanation of these adjustments is given in *Australian National Accounts: Concepts, Sources and Methods* (5216.0).

**32** In determining a government's outlays, the statistics in *Government Financial Estimates, Australia* (5501.0) follow IMF standards and group net advances paid with capital outlays. The assumption is that this type of acquisition of financial claims on others by general government is, like other government expenditure, actuated by motives of public policy rather than for reasons of profit or liquidity management. The advance liability is recorded as financing by the debtor entity. This differs from the treatment in the Australian National Accounts which follows the SNA standard and groups (in financing) all transactions affecting financial claims, including all lending by governments.

RELATIONSHIP TO  
INFORMATION PUBLISHED  
IN BUDGET  
DOCUMENTS

**33** Following a resolution of the May, 1991 Premiers' Conference, Commonwealth Government, State and Territory Governments have, since budget year 1992-93, presented information in their budget documents on the ABS's GFS basis. The information presented in the budget documents of each jurisdiction is compiled with the advice and assistance of ABS officers and generally conforms with the standards applied by the ABS. Jurisdictions may present the information based on their interpretation of the GFS classifications, but must provide a reconciliation of this information with information reflecting the ABS decision on these issues.

**34** The main purpose of the Premiers' Conference resolution was to introduce uniformity into the presentation of budget information so that users of the information could make valid comparisons of information presented by each jurisdiction. The compilation of information on a GFS basis by jurisdictions has enabled the ABS to use this information relating to the forward and immediate past year in preparing this publication, with the result that much more timely release of the publication has been achieved.

**35** The application of the agreement on uniform presentation has been modified to take account of the decision by several jurisdictions to move forward the date of their budgets. The data available for inclusion in time for early budgets is less comprehensive and accurate than that available for later budgets and this has resulted in greater differences between ABS statistics, which are based on data supplied on or about 15 September 1996, and those included in early budget presentations. However, ABS statistics remain consistent with GFS presentations included in the later budgets or, for those jurisdictions with early budgets, with post-budget GFS presentations. Variations still remain between ABS statistics and those presented by the jurisdictions because ABS analysis can identify classification treatments with which ABS disagrees and because some errors do not become apparent until ABS consolidates data for all jurisdictions and compares annual data with quarterly data used in compiling the Australian National Accounts. These differences are generally minor. Also, occasionally ABS includes in this publication data not available when jurisdiction's GFS presentations were published (e.g. major asset sales) and this can lead to major differences.

UNPUBLISHED STATISTICS

**36** In some cases, the ABS can make available information which is not published. This includes data for the years 1961-62 to 1990-91 prepared on a basis consistent with the data in this publication. This information may be made available in one or more of the following forms: photocopy; computer printout; floppy disk; clerically-extracted tabulation. Generally, a charge is made for providing unpublished information. Inquiries should be made to the officer whose name appears in the Inquiries section of the publication, or to Information Services in the nearest ABS Office.

RELATED PUBLICATIONS

**37** Users may wish to refer to the following publications which contain related information:

*Australian National Accounts: Financial Accounts (5232.0)* — issued quarterly

*Australian National Accounts: National Income, Expenditure and Product (5204.0)* — issued annually

*Australian National Accounts: National Income, Expenditure and Product (5206.0)* — issued quarterly

*Australian National Accounts: State Accounts (5220.0)* — issued annually

*Australian National Accounts: State Accounts (5242.0)* — issued quarterly

*Classifications Manual for Government Finance Statistics, Australia*  
(1217.0) — last issued 1989

*Government Finance Statistics, Australia* (5512.0) — issued annually

*Government Finance Statistics — Concepts, Sources and Methods*  
(5514.0) — issued January 1995

*Public Sector Financial Assets and Liabilities, Australia* (5513.0) —  
issued annually

*Taxation Revenue, Australia* (5506.0) — issued annually

## APPENDIX — DEFICIT MEASURES IN GFS

### INTRODUCTION

A number of different 'bottom line measures' could be used to assist in the analysis of government finance statistics. This appendix lists most of the possibilities that might be considered, together with a brief discussion of the perceived advantages and disadvantages of each.

In essence, the deficit measures the extent to which each government is increasing or decreasing its financial position with units outside of that government sector. On the cash basis which is currently used in GFS, the financial position referred to relates to net financial assets and liabilities. It excludes increases in provisions, as these are internally generated.

All of the measures described below can be calculated in at least two different ways. For example, any deficit measure may be compiled using the result of either the activity that drives the deficit (receipts and outlays) or the means used to finance the deficit (net borrowing or net use of investments). The ABS considers that, after examining the reliability of the source data, the deficit is more reliably calculated using activity data. This is the methodology used in ABS GFS publications and, although a case could be made for the publication of both measures together with a statistical discrepancy, there are no plans at present to move to this type of presentation.

### FINANCING MEASURE

This measure is defined as the sum of current and capital outlays less revenue. It is not used in GFS, although it is used as the headline deficit in Commonwealth Budget Papers. The deficit measure recommended by the International Monetary Fund's *Manual of Government Finance Statistics* is more compatible with this measure than the cash-based deficit. This is due to the treatment of special arrangements that have been made in the ABS GFS system to accommodate the use of PTE provisions by general government.

### CASH-BASED DEFICIT

This has traditionally been the main deficit measure used in GFS. It is defined as the sum of current and capital outlays, less revenue, less increase in provisions. It is, therefore, quite similar to the Financing Measure described above. The only difference is that the net increase in provisions, which reflects internally generated funds and some transactions undertaken on behalf of other sectors, is subtracted.

To the extent that the cash-based deficit reflects the net call on financing, it will remain an important measure for use in macro-economic analysis and the implementation of fiscal policy. However, it has been a troublesome tool when applied to the task of comparing the performance of jurisdictions as it suffers from a number of serious disadvantages. The cash-based deficit does not present a complete picture of a jurisdiction's activities as it excludes, for example, the increase in unfunded superannuation liabilities. It is also seriously distorted by events such as major asset sales and the refinancing of State debt under the National Debt Sinking Fund agreement.

With regard to asset sales, a government may finance its deficit by selling off a part of itself. Due to the fact that the sale of equity is classified as an offset to capital outlays, this receipt is shown as a reduction in the deficit rather than as a means of financing the deficit. This means that a government may achieve a balanced budget result simply by selling off its productive enterprises. Clearly, this sort of activity should be reflected in any measure of a government's financial performance.

For these reasons the ABS has decided to make the 'deficit adjusted for net advances' the main deficit measure used in GFS.

DEFICIT ADJUSTED FOR  
NET ADVANCES

This is defined as the cash-based deficit/surplus less net advances paid. Net advances paid comprises equity sales and repayment of past policy lending less equity injections/purchases and new policy lending.

This measure, therefore, excludes the effects of most asset sales and the refinancing of State government debt to the Commonwealth Government. However, major asset sales which do not involve the sale of equity (e.g. Loy Yang B and Gladstone Power Station or casino licenses) are not taken into account. Information is provided in the analysis of asset sales on pages 10–12 of this publication which enables users to assess significant changes in non-equity asset sales.

The deficit adjusted for net advances can be used to provide an indicator of the structural deficit, although it should be used with some caution as the ABS is unable, at this time, to remove the effects of the economic cycle from the adjusted deficit.

NET FINANCING  
REQUIREMENT

This may be defined as the cash-based deficit less net advances received from other sub-sectors of the non-financial public sector. It is broadly equivalent to the public sector borrowing requirement, and reflects that portion of the call on financing which is met by non-government sources.

This measure has substantially the same advantages and disadvantages as the cash-based deficit. It does have one other advantage, which is that (apart from timing differences in the recording of transactions) the measure is additive across sub-sectors. That is, the sum of the NFRs for component sub-sectors equals the consolidated NFR for aggregate sectors. This is not the case for the financing measure or the cash-based deficit, as some consolidatable transfers cross the deficit boundary.

However, this measure can be distorted by payments or repayments between sectors more easily than the cash-based deficit, and its use is no longer favoured by the ABS.

'OWN' SAVING

This may be defined as the excess of current revenue over current expenditure less current grants received. It represents that portion of saving that is funded from the sector's own resources. This measure has limited usefulness in the GFS context.

OTHER CASH-BASED  
MEASURES

Some other cash-based measures may be used to assess government activity in GFS. These measures are the Operational Deficit, the Primary Deficit and the Structural Deficit. These measures have not been given serious consideration for use in GFS as they are considered to be either too difficult to produce, not sufficiently meaningful to the majority of users, or otherwise inappropriate in the GFS context.

Operational deficit  
(inflation corrected deficit)

This measure is defined as the net financing requirement less that portion of interest which may be viewed as attributable to the effects of inflation. That is, it is equivalent to an NFR that has been compiled using interest calculated based on a real interest rate rather than the nominal interest rate.

Primary deficit  
(non-interest deficit)

This is a measure of the deficit which excludes interest payments. It may be used to assess the current policy stance of a government, as it excludes the effects of past deficits.

Structural deficit

This is the underlying deficit after removing the effects of external and extraordinary factors. These would include movements in interest rates, inflation, deviations in domestic incomes and asset sales. It represents the deficit that is likely to persist unless corrective measures are undertaken.

ACCRUAL-BASED  
MEASURES

The ABS is currently considering appropriate accrual-based 'bottom line' measures for use in the proposed accruals GFS presentation (for details on the proposal to shift GFS to an accruals basis see *Exposure Draft: Introduction of an Accruals Basis in Government Finance Statistics*, available from the ABS on request).

## GLOSSARY

The major economic transaction categories used in this publication are defined below.

**Advances paid (net)** Lending by public authorities with the aim of achieving government policy objectives *less* repayment of past lending.

This category includes the purchase of shares or other increases in equity in enterprises for the purposes of funding the activities of those enterprises. Conversely, sales of shares or a reduction of government equity in public or private enterprises are recorded as a reduction in advances paid. Most major asset sales involve sale of equity in government business undertakings and result in reductions in advances paid.

**Advances received (net)** Borrowing, net of repayments, from other public authorities.

The bulk of this item relates to borrowings formerly carried out by the Commonwealth on behalf of State and Territory Governments and passed on to those governments as advances from the Commonwealth. The Commonwealth Government no longer borrows on behalf of other governments and State and Territory Governments are repaying past advances giving rise to negative values for advances received in recent years.

**Borrowing (net)** Borrowing, net of repayments, from both domestic and overseas sources.

**Capital deficit** Capital outlays *less* capital revenues and capital grants received (see *Deficit* below).

**Capital grants** Unrequited payments (see definition below) intended to contribute towards the cost of capital expenditure of the recipients.

**Capital outlays** Expenditure on new fixed assets *plus* net purchases of other capital assets *plus* increase in stocks *plus* transfers to other bodies to fund capital expenditure.

**Current deficit** Current outlays *less* current revenues and current grants received *less* increase in provisions (see *Deficit* below).

**Current expenditure** Non-capitalised expenditure on wages, salaries and supplements *plus* purchases of goods and services *plus* employer contributions to superannuation schemes.

**Current grants paid** Unrequited payments (see definition below) intended to finance the current operations of the recipients, except trading enterprises where all such transfers to finance current operations are classified as subsidies or negative income transfers. This category mainly comprises grants to non-profit institutions (e.g. non-government schools), foreign governments and other general government authorities (e.g. universities).

Commonwealth current grants are split to show whether the grants are to the private or public sector. Grants to State Governments are split further to show whether they were retained by the State Government or were onpassed to other recipients.

**Current outlays** Net current expenditure on goods and services *plus* current transfer payments.

Current expenditure on goods and services is expenditure by general government authorities which does not result in the creation of fixed assets or acquisition of land, buildings, intangible assets or second-hand plant and equipment. Sales of goods and services are offset against gross expenditure in calculating current outlays.

Current transfer payments include payments for property rights (e.g. interest payments) and unrequited transfers for which there is no return for payment, such as subsidies, personal benefit payments and current grants.

**Deficit** The sum of all outlays less revenue less increases (decreases) in provisions.

In essence the deficit measures the extent to which each government, or its subsectors, is increasing or decreasing its debt-related financial position (i.e. net financial assets and liabilities excluding equity) with units outside that government or subsector. Increases in provisions are excluded because they are generated within the subsector.

Deficits are subdivided into current and capital deficits. The current deficit is equal to current outlays *less* current revenues *less* current grants received *less* increase in provisions. The capital deficit is made up of capital outlays *less* capital revenues and capital grants received.

**Deficit adjusted for net advances** This measure is the deficit *less* net advances paid (which includes net injections/acquisitions or sales of equity as well as other government lending for policy purposes).

**Expenditure on land and intangible assets (net)** Purchases *less* sales of land and intangible assets such as patents and copyrights.

**Expenditure on new fixed assets** Expenditure on tangible assets which are intended to be used in the production process for longer than a year. Such assets cover construction work and equipment (including transport equipment) but exclude defence equipment (which is classified by convention as current), land, mineral deposits and expenditure on goods or buildings which are intended for sale.

**Expenditure on second-hand assets (net)** Purchase of second-hand assets *less* sales of used capital assets.

It generally comprises the acquisition and disposal of non-residential buildings, previously rented dwellings and used plant and equipment.

A negative value indicates that sales exceed purchases.

**Final consumption expenditure** General government's expenditure on provision of goods and services *less* the value of its output sold to others.

**Financing** The sum of transactions by which governments finance their deficits or invest their surpluses. Financing represents the difference between revenue and grants and total outlays.

<b>Grants received</b>	Current and capital unrequited payments (see definition below) received from other units in the non-financial public sector.  This category is further sub-classified for State and Territory Governments to indicate whether grants received are used to fund those governments operations or are Commonwealth grants to be onpassed to designated government authorities (e.g. universities) or other bodies (e.g. non-government schools).
<b>Gross Domestic Product (GDP)</b>	The GDP measure used in this publication is the current price measure GDP(I) which is the sum of factor incomes, consumption of fixed capital (depreciation) and indirect taxes.
<b>Gross fixed capital expenditure</b>	Expenditure on new fixed assets <i>less</i> net sales of second-hand assets. The term <i>gross</i> in the title indicates that no depreciation allowances have been deducted in this category.
<b>Income transferred to general government</b>	That part of the income of public trading enterprises which is paid to their parent bodies or governments in the nature of dividends, transfers of profit or similar transactions <i>less</i> amounts received to cover current deficits other than amounts received to offset recurring losses (which are classified as subsidies — see definition below). Amounts received to cover current but non-recurring losses are included as offsets to income transferred to general government because they are regarded as negative income transfers.
<b>Increase in provisions</b>	Increase in public trading enterprise provisions for depreciation and increase in provisions for superannuation, long service leave and the like.
<b>Increase in stocks</b>	Increase (if negative, a decrease) in stocks of materials, stores, goods for sale (e.g. wool stocks) and spare parts.
<b>Interest payments</b>	Payments for the use of borrowed money.  Interest payments include discounts and premiums incorporated into the sale price of securities. Interest payments by PTEs to the general government sector are identified separately.
<b>Interest received</b>	Current receipts from government bank balances, investments and advances.
<b>Net operating surplus</b>	The excess of the value of a public trading enterprise's sales receipts over costs incurred in producing its output. These costs include depreciation charges and indirect taxes <i>less</i> subsidies but exclude interest, dividends, land rent, royalties and direct taxes.
<b>Other capital outlays</b>	This category includes capital outlays not shown elsewhere. It mainly comprises unrequited capital transfers and the net increase in stocks.
<b>Other financing transactions</b>	Net changes in balances of financial assets and liabilities other than borrowing, advances received and provisions.
<b>Other revenue</b>	This category includes revenue not shown elsewhere. It mainly comprises dividends from public trading and financial enterprises, land rent and royalties received, dividends from investments and reimbursements for work done on behalf of private bodies.
<b>Other transfer payments</b>	Unrequited payments (see definition below) not already included in current outlay categories. These include land rent and royalty payments, income transfers from trading enterprises to general government and taxes and levies paid by government authorities.
<b>Outlays</b>	Total of current and capital outlays.





<b>Personal benefit payments</b>	Unrequited payments (see definition below) from general government for the benefit of individuals or households. These include aged and disability pensions, medical and pharmaceutical benefits, unemployment benefits, family allowances and the like.
<b>Revenue</b>	<p>The non-repayable receipts available to finance the outlays of public authorities.</p> <p>Revenue consists mainly of taxes, grants, interest, royalties and dividends and the operating surpluses of public trading enterprises.</p>
<b>Sales of goods and services</b>	The value of current general government output sold to other public and private bodies.
<b>Subsidies paid to PTEs</b>	<p>Grants paid by general government to public trading enterprises to offset recurring losses.</p> <p>Recurring losses are those losses that are a consequence of government policy to maintain prices at a level that does not cover the cost of production.</p>
<b>Subsidies received</b>	Unrequited payments (see definition below) made by public authorities to public enterprises to allow them to provide goods or services at reduced cost.
<b>Taxes, fees and fines</b>	<p>Taxes are compulsory levies imposed by government to raise revenue.</p> <p>There is usually no clear and direct link between payment of taxes and the provision of goods and services. Fees are levies which are related to the regulation of an activity or where payment is associated with provision of goods and services but which do not correspond to the sale of goods and services. Fines are civil and criminal penalties imposed on law breakers (other than tax penalties which are included with taxes).</p>
<b>Unrequited payments</b>	Payments made for which nothing is received directly in return.



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