

UNIFORM PRESENTATION FRAMEWORK

This appendix contains details of the operations of the ACT on a Government Finance Statistics (GFS) presentation basis, as required under the Accrual Uniform Presentation Framework. The information relates to the 2006-07 estimated outcome, the 2007-08 Budget and the forward estimates.

Information on the components of these concepts and on the classification of entities is provided at Appendix G of this budget paper.

The GFS includes only those transactions over which a government exercises control under its legislative or policy framework.

GFS revenue differs from Australian Accounting Standards (AAS) revenue. GFS revenue includes all (mutually agreed) transactions that increase net worth. Revaluations, included in AAS revenue, are not considered mutually agreed transactions, so are excluded from GFS revenue. Included in this revaluations category, as an offset, are asset write-offs. Asset sales, which involve a transfer of a non-financial for a financial asset, are also excluded.

Like revenue, GFS expenses differ from AAS expenses. GFS expenses encompass all transactions that decrease net worth, including dividend and tax equivalent payments.

**Table F.1
General Government Sector Operating Statement**

	-1	Budget	1	2	3
	2006-07	2007-08	2008-09	2009-10	2010-11
	Est. Outc.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
GFS Revenue					
Taxation Revenue	881,955	924,146	977,354	1,026,173	1,081,688
Current Grants and Subsidies	1,154,335	1,243,542	1,298,131	1,355,597	1,410,745
Capital Grants	78,345	99,683	81,434	78,353	82,939
Sale of Goods and Services	324,929	325,096	338,238	349,748	358,027
Interest Income	121,730	117,112	117,917	130,448	146,092
Other	277,049	329,710	282,462	295,969	312,911
Total Revenue	2,838,343	3,039,289	3,095,536	3,236,288	3,392,402
<i>less</i> GFS Expenses					
Employee Expenses	1,199,025	1,265,758	1,310,464	1,354,709	1,403,110
Depreciation and Amortisation	173,198	183,251	194,984	196,227	198,101
Other operating expenses	720,518	750,705	799,330	857,169	899,936
Nominal Superannuation Interest Expense	173,471	191,710	208,458	225,535	242,873
Other Interest Expenses	63,849	54,158	56,854	59,191	61,044
Other Property Expenses	-	-	-	-	-
Current Transfers	494,271	535,639	533,025	553,121	570,884
Capital Transfers	42,974	44,553	49,121	45,006	45,228
Total Expenses	2,867,306	3,025,774	3,152,236	3,290,958	3,421,176
<i>equals</i> GFS Net Operating Balance	-28,963	13,515	-56,700	-54,670	-28,774
Expected Long Term Capital Gains on Superannuation investments	68,229	89,459	108,254	118,975	130,234
Net Operating Balance	39,266	102,974	51,554	64,305	101,460
<i>less</i> Net acquisition of non-financial assets					
Purchases of Non-Financial Assets	319,400	508,094	274,525	213,017	151,656
Sales of Non Financial Assets	-2,623	-900	-100	-100	-100
Net Land Receipts (cash item)	-71,515	-188,860	-120,997	-107,377	-119,420
Depreciation	-173,198	-183,251	-194,984	-196,227	-198,101
Change in inventories	-	-	-	-	-
Other Movements in Non-Financial Assets	29,794	58,271	46,300	46,832	50,996
<i>equals</i> Total Net Acquisition of Non-Financial Assets	101,858	193,354	4,744	-43,855	-114,969
<i>equals</i> GFS Net Lending/Borrowing (Fiscal Balance)	-130,821	-179,839	-61,444	-10,815	86,195

**Table F.2
Public Non-Financial Corporation Sector Operating Statement**

	-1	Budget	1	2	3
	2006-07	2007-08	2008-09	2009-10	2010-11
	Est. Outc.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
GFS Revenue					
Taxation Revenue	-	-	-	-	-
Current Grants and Subsidies	76,646	76,347	77,058	78,938	80,478
Capital Grants	37,418	38,284	38,640	39,026	39,416
Sale of Goods and Services	456,114	584,379	540,320	539,715	563,290
Interest Income	7,822	6,339	5,513	5,936	6,506
Other	7,679	13,740	5,022	5,077	5,132
Total Revenue	585,679	719,089	666,553	668,692	694,822
<i>less</i> GFS Expenses					
Employee Expenses	92,370	90,276	92,544	94,253	95,851
Depreciation and Amortisation	41,296	50,870	53,577	56,902	59,346
Other operating Expenses	222,935	296,271	263,318	256,371	267,193
Nominal Superannuation Interest Expense	-	-	-	-	-
Other Interest Expenses	32,535	33,884	39,080	43,052	45,953
Other property Expenses	132,072	188,080	135,577	142,608	153,239
Current Transfers	4,166	2,128	1,423	1,593	1,626
Capital Transfers	48,503	77,566	65,946	66,346	70,714
Total Expenses	573,877	739,075	651,465	661,125	693,922
<i>equals</i> GFS Net Operating Balance	11,802	-19,986	15,088	7,567	900
<i>add</i> Dividend Expenses	102,811	141,487	103,323	102,472	103,774
Net Operating Balance	114,613	121,501	118,411	110,039	104,674
<i>less</i> Net acquisition of non-financial assets					
Purchases of Non-Financial Assets	87,761	133,476	141,362	109,241	74,033
Sales of Non Financial Assets	-34,996	-28,656	-30,151	-31,666	-31,666
Net Land Receipts (cash item)	-87,921	-196,350	-113,243	-111,104	-115,806
Depreciation	-41,296	-50,870	-53,577	-56,902	-59,346
Change in inventories	-	-	-	-	-
Other Movements in Non-Financial Assets	-29,794	-58,271	-46,300	-46,832	-50,996
<i>equals</i> Total Net Acquisition of Non-Financial Assets	-106,246	-200,671	-101,909	-137,263	-183,781
<i>equals</i> GFS Net Lending/Borrowing (Fiscal Balance)	118,048	180,685	116,997	144,830	184,681

**Table F.3
Non-Financial Public Sector Operating Statement**

	-1	Budget	1	2	3
	2006-07	2007-08	2008-09	2009-10	2010-11
	Est. Outc.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
GFS Revenue					
Taxation Revenue	863,309	896,579	947,540	996,745	1,050,873
Current Grants and Subsidies	1,155,918	1,244,189	1,298,951	1,356,092	1,411,249
Capital Grants	48,495	41,188	34,808	31,520	31,933
Sale of Goods and Services	724,449	852,705	821,285	831,299	862,138
Interest Income	93,281	88,857	81,894	91,248	105,201
Other	133,861	138,200	134,279	140,333	146,282
Total Revenue	3,019,313	3,261,718	3,318,757	3,447,237	3,607,676
<i>less</i> GFS Expenses					
Employee Expenses	1,281,861	1,347,483	1,394,196	1,439,876	1,489,667
Depreciation and Amortisation	214,494	234,121	248,561	253,129	257,447
Other Operating Expenses	851,268	945,167	957,659	1,007,423	1,058,163
Nominal Superannuation Interest Expense	173,471	191,710	208,458	225,535	242,873
Other Interest Expenses	60,113	53,448	54,398	57,107	59,600
Other Property Expenses	-	-	-	-	-
Current Transfers	431,002	471,002	467,622	485,778	502,290
Capital Transfers	24,265	25,258	29,475	25,492	25,510
Total Expenses	3,036,474	3,268,189	3,360,369	3,494,340	3,635,550
<i>equals</i> GFS Net Operating Balance	-17,161	-6,471	-41,612	-47,103	-27,874
Expected Long Term Capital Gains On Superannuation investments	68,229	89,459	108,254	118,975	130,234
Net Operating Balance	51,068	82,988	66,642	71,872	102,360
<i>less</i> Net acquisition of non-financial assets					
Purchases of Non-Financial Assets	407,161	641,570	415,887	322,258	225,689
Sales of Non Financial Assets	-109,134	-218,416	-151,248	-139,143	-151,186
Net Land Receipts (cash item)	-87,921	-196,350	-113,243	-111,104	-115,806
Depreciation	-214,494	-234,121	-248,561	-253,129	-257,447
Change in inventories	-	-	-	-	-
Other Movements in Non-Financial Assets	-	-	-	-	-
<i>equals</i> Total Net Acquisition of Non-Financial Assets	-4,388	-7,317	-97,165	-181,118	-298,750
<i>equals</i> GFS Net Lending/Borrowing (Fiscal Balance)	-12,773	846	55,553	134,015	270,876

**Table F.4
General Government Sector Balance Sheet**

	-1	Budget	1	2	3
	2006-07	2007-08	2008-09	2009-10	2010-11
	Est. Outc.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Assets					
Financial Assets					
Cash and Deposits	129,044	92,950	104,031	119,398	136,851
Advances Paid	517,174	604,945	685,479	728,916	754,101
investments, Loans and Placements	2,814,762	2,970,437	3,234,370	3,599,750	4,070,273
Other Non-Equity Assets	212,272	236,436	271,446	286,347	300,733
Equity	4,851,603	5,109,815	5,413,231	5,733,003	6,046,832
Total Financial Assets	8,524,855	9,014,583	9,708,557	10,467,414	11,308,790
Non Financial Assets					
Land and Fixed Assets	6,383,938	6,764,665	6,892,913	6,962,311	6,977,132
Other Non Financial Assets	71,413	65,039	52,818	46,515	41,728
Total Non Financial Assets	6,455,351	6,829,704	6,945,731	7,008,826	7,018,860
Total Assets	14,980,206	15,844,287	16,654,288	17,476,240	18,327,650
Liabilities					
Deposits Held	22,996	35,397	35,223	34,345	35,602
Advances Received	228,538	217,123	205,450	193,546	184,365
Borrowing	614,933	646,062	693,035	729,097	737,163
Superannuation Liability	3,195,170	3,474,306	3,758,917	4,047,887	4,340,246
Other Employee Entitlements and Provisions	309,307	327,482	346,550	362,388	382,338
Other Non-Equity Liabilities	278,248	284,969	300,222	309,033	319,727
Total Liabilities	4,649,192	4,985,339	5,339,397	5,676,296	5,999,441
Net Worth	10,331,014	10,858,948	11,314,891	11,799,944	12,328,209
Net Financial Worth	3,875,663	4,029,244	4,369,160	4,791,118	5,309,349
Net Debt (including Superannuation Related investments)	-2,594,513	-2,769,750	-3,090,172	-3,491,076	-4,004,095
Net Debt (excluding Superannuation Related investments)	-519,124	-458,594	-546,585	-702,673	-958,294

**Table F.5
Public Non-Financial Corporation Sector Balance Sheet**

	-1	Budget	1	2	3
	2006-07	2007-08	2008-09	2009-10	2010-11
	Est. Outc.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Assets					
Financial Assets					
Cash and Deposits	76,064	88,320	87,800	91,107	94,605
Advances Paid	-	-	-	-	-
investments, Loans and Placements	-	384	384	384	384
Other Non-Equity Assets	72,260	53,806	54,468	45,153	45,854
Equity	606,294	643,167	640,274	633,158	626,863
Total Financial Assets	754,618	785,677	782,926	769,802	767,706
Non Financial Assets					
Land and Fixed Assets	4,700,910	5,045,507	5,422,099	5,795,265	6,139,274
Other Non Financial Assets	137,635	57,642	57,923	57,745	57,567
Total Non Financial Assets	4,838,545	5,103,149	5,480,022	5,853,010	6,196,841
Total Assets	5,593,163	5,888,826	6,262,948	6,622,812	6,964,547
Liabilities					
Deposits Held	-	-	-	-	-
Advances Received	496,213	574,356	652,467	685,087	701,214
Borrowing	577	2,299	3,588	4,702	5,866
Superannuation Liability	72	72	72	72	72
Other Employee Entitlements and Provisions	161,716	174,152	164,767	170,673	181,253
Other Non-Equity Liabilities	83,002	28,152	28,843	29,295	29,330
Total Liabilities	741,580	779,031	849,737	889,829	917,735
Shares and Contributed Assets	4,851,583	5,109,795	5,413,211	5,732,983	6,046,812
Net Worth					
	-	-	-	-	-
Net Financial Worth	13,038	6,646	-66,811	-120,027	-150,029
Net Debt	420,726	487,951	567,871	598,298	612,091

**Table F.6
Non-Financial Public Sector Balance Sheet**

	-1	Budget	1	2	3
	2006-07	2007-08	2008-09	2009-10	2010-11
	Est. Outc.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Assets					
Financial Assets					
Cash and Deposits	182,809	146,570	157,305	176,857	196,551
Advances Paid	20,961	30,589	33,012	43,829	52,887
investments, Loans and Placements	2,814,762	2,970,821	3,234,754	3,600,134	4,070,657
Other Non-Equity Assets	244,764	237,187	280,928	281,847	287,058
Equity	606,294	643,167	640,274	633,158	626,863
Total Financial Assets	3,869,590	4,028,334	4,346,273	4,735,825	5,234,016
Non Financial Assets					
Land and Fixed Assets	11,107,135	11,832,459	12,337,299	12,779,863	13,138,693
Other Non Financial Assets	124,267	79,457	67,517	61,036	56,071
Total Non Financial Assets	11,231,402	11,911,916	12,404,816	12,840,899	13,194,764
Total Assets	15,100,992	15,940,250	16,751,089	17,576,724	18,428,780
Liabilities					
Deposits Held	697	697	697	697	697
Advances Received	228,538	217,123	205,450	193,546	184,365
Borrowing	615,510	648,361	696,623	733,799	743,029
Superannuation Liability	3,195,242	3,474,378	3,758,989	4,047,959	4,340,318
Other Employee Entitlements and Provisions	399,834	418,261	435,901	452,866	473,413
Other Non-Equity Liabilities	330,157	322,482	338,538	347,913	358,749
Total Liabilities	4,769,978	5,081,302	5,436,198	5,776,780	6,100,571
Net Worth	10,331,014	10,858,948	11,314,891	11,799,944	12,328,209
Net Financial Worth	-900,388	-1,052,968	-1,089,925	-1,040,955	-866,555
Net Debt (including Superannuation Related investments)	-2,173,787	-2,281,799	-2,522,301	-2,892,778	-3,392,004
Net Debt (excluding Superannuation Related investments)	-98,398	29,357	21,286	-104,375	-346,203

**Table F.7
General Government Sector Cash Flow Statement**

	-1	Budget	1	2	3
	2006-07	2007-08	2008-09	2009-10	2010-11
	Est. Outc.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Cash receipts from operating activities					
Taxes Received	865,995	910,172	925,078	994,198	1,051,945
Receipts from Sales of Goods and Services	350,595	364,915	372,572	382,470	390,486
Grants/Subsidies Received	1,230,767	1,306,971	1,363,079	1,420,170	1,476,282
Interest	121,021	116,126	117,939	129,947	145,451
Other Receipts	356,475	422,385	402,689	402,325	412,571
Total Receipts	2,924,853	3,120,569	3,181,357	3,329,110	3,476,735
Cash payments for operating activities					
Payments for Goods and Services	-1,652,576	-1,756,919	-1,867,287	-1,956,948	-2,055,415
Grants and Subsidies Paid	-540,515	-576,528	-596,007	-618,077	-636,681
Interest Paid	-68,976	-50,616	-50,794	-55,847	-59,013
Other Payments	-302,328	-309,647	-278,893	-299,217	-296,484
Total Payments	-2,564,395	-2,693,710	-2,792,981	-2,930,089	-3,047,593
Net cash flows from operating activities	360,458	426,859	388,376	399,021	429,142
Net cash flows from investments					
in non-financial assets					
Sales of Non-Financial Assets	74,138	189,760	121,097	107,477	119,520
less Purchases of Non-Financial Assets	-319,400	-508,094	-274,525	-213,017	-151,656
Net Cash Flows from investments in Non-Financial Assets	-245,262	-318,334	-153,428	-105,540	-32,136
Net Cash Flows from investments in Financial Assets for Policy Purposes	-14,677	-32,433	-25,708	-17,154	-14,277
Net Cash Flows from investments in Financial Assets for Liquidity Purposes	-166,059	-354,975	-129,209	-129,774	-127,724
Net Cash Flows from investing Activities	-425,998	-705,742	-308,345	-252,468	-174,137
Net Cash Flows from Financing Activities					
Advances received (net)	-	-	-	-	-
Borrowing (net)	-7,721	-44,965	-35,653	-7,036	-19,600
Deposits received (net)	-	-	-	-	-
Distribution paid	-	-	-	-	-
Other financing (net)	3,057	-	-	-	-
Net Cash Flows from Financing Activities	-4,664	-44,965	-35,653	-7,036	-19,600
Net increase (Decrease) in Cash Held	-70,204	-323,848	44,378	139,517	235,405
Net Cash from Operating Activities and investments in Non Financial Assets	115,196	108,525	234,948	293,481	397,006
less Finance leases and similar arrangements	-	-	-	-	-
Surplus (+) / Deficit (-)	115,196	108,525	234,948	293,481	397,006

Table F.8
Public Non-Financial Corporation Sector Cash Flow Statement

	-1	Budget	1	2	3
	2006-07	2007-08	2008-09	2009-10	2010-11
	Est. Outc.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Cash Receipts from Operating Activities					
Taxes received	-	-	-	-	-
Receipts from sales of goods and services	299,902	360,642	366,083	377,432	391,737
Grants/subsidies received	114,064	114,631	115,698	117,963	119,894
Interest	7,833	6,339	5,513	5,936	6,506
Other receipts	56,707	45,807	49,573	59,795	67,161
Total Receipts	478,506	527,419	536,867	561,126	585,298
Cash Payments for Operating Activities					
Payments for goods and services	-333,075	-379,675	-407,116	-390,925	-406,804
Grants and subsidies paid	-22,875	-21,423	-21,069	-21,107	-21,344
Interest paid	-32,824	-31,498	-37,664	-41,860	-44,778
Other payments	-59,653	-79,492	-44,118	-55,782	-61,234
Total Payments	-448,427	-512,088	-509,967	-509,674	-534,160
Net cash flows from operating activities	30,079	15,331	26,900	51,452	51,138
Net cash flows from investments					
in Non-Financial Assets					
Sales of non-financial assets	194,432	413,866	264,391	250,147	266,892
less Purchases of non-financial assets	-159,276	-332,336	-262,359	-216,618	-193,453
Net cash flows from investments in non-financial assets	35,156	91,530	2,032	33,529	73,439
Net cash flows from investments in financial assets for policy purposes	15,906	21,601	18,701	5,000	5,000
Net cash flows from investments in financial assets for liquidity purposes	42,183	-31,631	25,944	25,280	9,382
Net cash flows from investing activities	93,396	81,500	46,677	63,809	87,821
Net cash flows from financing activities					
Advances Received (net)	-	-	-	-	-
Borrowing (net)	508	78,104	78,071	32,579	16,088
Deposits Received (net)	-	-	-	-	-
Distribution Paid	-117,777	-174,696	-151,994	-143,655	-152,806
Other Financing (net)	-3,057	-	-	-	-
Net cash flows from financing activities	-120,326	-96,592	-73,923	-111,076	-136,718
Net increase (decrease) in cash held	2,998	239	-346	4,185	2,241
Net cash from operating activities and investments in non financial assets	-52,542	-67,835	-123,062	-58,674	-28,229
less Finance Leases and Similar Arrangements	-	-	-	-	-
Surplus (+) / Deficit (-)	-52,542	-67,835	-123,062	-58,674	-28,229

**Table F.9
Non-Financial Public Sector Cash Flow Statement**

	-1	Budget	1	2	3
	2006-07	2007-08	2008-09	2009-10	2010-11
	Est. Outc.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Cash Receipts from Operating Activities					
Taxes received	832,832	870,508	912,729	967,411	1,021,736
Receipts from sales of goods and services	593,445	666,321	679,023	699,434	720,730
Grants/subsidies received	1,213,585	1,288,099	1,343,927	1,401,150	1,457,058
Interest	92,583	87,872	81,916	90,746	104,561
Other receipts	287,236	283,949	290,139	307,470	315,717
Total Receipts	3,019,681	3,196,749	3,307,734	3,466,211	3,619,802
Cash Payments for Operating Activities					
Payments for goods and services	-1,924,297	-2,066,550	-2,203,124	-2,275,312	-2,388,499
Grants and subsidies paid	-450,909	-483,814	-501,872	-521,715	-538,625
Interest paid	-65,529	-47,521	-46,922	-52,570	-56,395
Other payments	-306,186	-331,370	-292,534	-309,796	-308,809
Total Payments	-2,746,921	-2,929,255	-3,044,452	-3,159,393	-3,292,328
Net cash flows from operating activities	272,760	267,494	263,282	306,818	327,474
Net cash flows from investments in Non-Financial Assets					
Sales of non-financial assets	197,055	414,766	264,491	250,247	266,992
less Purchases of non-financial assets	-407,161	-641,570	-415,887	-322,258	-225,689
Net cash flows from investments in non-financial assets	-210,106	-226,804	-151,396	-72,011	41,303
Net cash flows from investments in financial assets for policy purposes	1,380	-10,832	-7,007	-12,154	-9,277
Net cash flows from investments in financial assets for liquidity purposes	-123,876	-386,606	-103,265	-104,494	-118,342
Net cash flows from investing activities	-332,602	-624,242	-261,668	-188,659	-86,316
Net cash flows from financing activities					
Advances Received (net)	-	-	-	-	-
Borrowing (net)	-7,213	33,139	42,418	25,543	-3,512
Deposits Received (net)	-	-	-	-	-
Distribution Paid	-	-	-	-	-
Other Financing (net)	-	-	-	-	-
Net cash flows from financing activities	-7,213	33,139	42,418	25,543	-3,512
Net increase (decrease) in cash held	-67,055	-323,609	44,032	143,702	237,646
Net cash from operating activities and investments in non financial assets	62,654	40,690	111,886	234,807	368,777
less Finance Leases and Similar Arrangements	-	-	-	-	-
Surplus (+) / Deficit (-)	62,654	40,690	111,886	234,807	368,777

**Table F.10
General Government Sector Expenses by Function**

	-1	Budget	1	2	3
	2006-07	2007-08	2008-09	2009-10	2010-11
	Est. Outc.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
General Public Services	795,424	889,613	951,893	1,016,834	1,069,685
Defence	-	-	-	-	-
Public order and Safety	235,216	245,338	252,274	257,873	258,928
Education	587,508	616,195	638,423	658,116	676,652
Health	611,936	640,031	675,420	715,858	759,529
Social Security and Welfare	180,381	188,879	193,201	199,230	204,538
Housing and Community Amenities	90,342	89,103	89,519	90,592	92,779
Recreation and Culture	45,843	47,477	46,803	47,644	48,256
Fuel and Energy	-	-	-	-	-
Agriculture, forestry, Fishing and Hunting	4,610	4,874	3,725	3,823	3,915
Mining, Manufacturing and Construction	-	-	-	-	-
Transport and Communication	145,429	146,048	143,733	144,926	146,812
Other Economic Affairs	38,425	40,629	41,972	42,914	44,199
Other Purposes	132,193	117,587	115,273	113,149	115,884
Total GFS Expenses	2,867,306	3,025,774	3,152,236	3,290,958	3,421,176

**Table F.11
General Government Sector Expenses by Function**

		-1 2006-07 Est. Outc. \$'000	Budget 2007-08 Budget \$'000	1 2008-09 Estimate \$'000	2 2009-10 Estimate \$'000	3 2010-11 Estimate \$'000
01	General Public Services	795,424	889,613	951,893	1,016,834	1,069,685
011	Government Superannuation Benefits	368,905	411,333	436,240	460,222	484,368
019	Other General Public Services	426,519	478,280	515,653	556,612	585,317
02	Defence	-	-	-	-	-
020	Defence	-	-	-	-	-
0200	Defence	-	-	-	-	-
03	Public order and Safety	235,216	245,338	252,274	257,873	258,928
031	Police and Fire Protection Services	147,850	160,068	170,489	175,480	175,715
0311	Police Services	106,298	118,966	124,922	129,623	129,624
0312	Fire Protection Services	41,552	41,102	45,567	45,857	46,091
032	Law Courts and Legal Services	44,255	43,266	45,041	45,477	45,959
033	Prisons and Corrective Services	37,470	36,593	30,495	30,629	30,908
039	Other Public order and Safety	5,640	5,410	6,249	6,286	6,346
04	Education	587,508	616,195	638,423	658,116	676,652
041	Primary and Secondary Education	464,398	491,213	509,401	525,805	541,264
0411	Primary Education	225,832	238,754	247,579	255,527	263,048
0412	Secondary Education	238,566	252,460	261,822	270,278	278,216
0419	Primary and Secondary Education n.e.c..	-	-	-	-	-
042	Tertiary Education	87,932	88,608	91,612	93,600	95,845
0421	University Education	13,175	13,873	14,637	15,574	16,591
0422	Technical and Further Education	74,757	74,735	76,975	78,026	79,254
0429	Tertiary Education n.e.c.	-	-	-	-	-
043	Pre-School Education and education not definable by level	30,316	31,302	32,244	33,194	34,132
0431	Pre-School Education	15,930	16,347	16,764	17,277	17,721
0432	Special Education	14,386	14,954	15,481	15,916	16,411
0439	Other Education not Definable By Level	-	-	-	-	-
044	Transportation of Students	4,861	5,071	5,165	5,518	5,410
0441	Transportation of Non-Urban School Students	589	587	590	590	590
0449	Transportation of Other Students	4,272	4,484	4,575	4,928	4,820
049	Education n.e.c.	-	-	-	-	-
05	Health	611,936	640,031	675,420	715,858	759,529
051	Acute Care institutions	396,049	413,358	435,489	461,841	490,260
0511	Admitted Patient Services in Acute Care institutions	396,049	413,358	435,489	461,841	490,260
0512	Non-Admitted Patient Services in Acute Care institutions	-	-	-	-	-
052	Mental Health institutions	5,668	5,985	6,320	6,743	7,206
053	Nursing Homes for The Aged	-	-	-	-	-
054	Community Health Services	133,736	140,129	148,587	156,894	165,872
0541	Community Mental Health Services	24,305	25,707	27,109	28,856	30,754
0542	Patient Transport	17,670	17,539	19,384	19,571	19,741
0549	Other Community Health Services	91,761	96,883	102,094	108,467	115,378
055	Public Health Services	15,829	16,611	17,509	18,615	19,807
056	Pharmaceuticals, Medical Aids and Appliances	8,674	9,126	9,627	10,239	10,902
057	Health Research	7,243	7,625	8,044	8,557	9,115
059	Health Administration n.e.c.	44,736	47,198	49,845	52,969	56,367

		-1	Budget	1	2	3
		2006-07	2007-08	2008-09	2009-10	2010-11
		Est. Outc.	Budget	Estimate	Estimate	Estimate
		\$'000	\$'000	\$'000	\$'000	\$'000
06	Social Security and Welfare	180,381	188,879	193,201	199,230	204,538
061	Social Security	-	-	-	-	-
062	Welfare Services	180,381	188,879	193,201	199,230	204,538
0621	Family and Child Welfare Services	29,518	30,892	31,966	32,888	33,647
0622	Welfare Services for The Aged	24,163	25,383	26,468	27,635	28,858
0623	Welfare Services for People With A Disability	84,628	88,149	88,604	91,578	93,583
0629	Welfare Services n.e.c.	42,072	44,455	46,163	47,130	48,450
069	Social Security and Welfare Services n.e.c.	-	-	-	-	-
07	Housing and Community Amenities	90,342	89,103	89,519	90,592	92,779
071	Housing and Community Development	54,497	51,244	51,123	51,200	52,316
0711	Housing	17,300	17,300	17,300	17,300	17,300
0712	Aboriginal Community Development	37,197	33,944	33,823	33,900	35,016
072	Water Supply	-	-	-	-	-
073	Sanitation and Protection of The Environment	12,977	14,409	14,583	14,954	15,397
079	Other Community Amenities	22,868	23,450	23,813	24,438	25,066
08	Recreation and Culture	45,843	47,477	46,803	47,644	48,256
081	Recreation Facilities and Services	28,274	29,728	30,408	31,027	31,498
0811	National Parks and Wildlife	11,927	12,715	13,025	13,309	13,547
0819	Recreation Facilities and Services n.e.c.	16,347	17,014	17,383	17,718	17,951
082	Cultural Facilities and Services	17,169	17,292	15,987	16,214	16,356
083	Broadcasting and Film Production	231	214	165	164	164
089	Recreation and Culture n.e.c..	170	243	243	238	238
09	Fuel and Energy	-	-	-	-	-
091	Fuel Affairs and Services	-	-	-	-	-
0911	Gas	-	-	-	-	-
0919	Fuel Affairs and Services n.e.c.	-	-	-	-	-
092	Electricity and Other Energy	-	-	-	-	-
0921	Aboriginal Community Electricity Services	-	-	-	-	-
0929	Other Energy	-	-	-	-	-
099	Fuel and Energy n.e.c.	-	-	-	-	-
10	Agriculture, forestry, Fishing and Hunting	4,610	4,874	3,725	3,823	3,915
101	Agriculture	1,230	1,230	-	-	-
102	forestry, Fishing and Hunting	3,380	3,644	3,725	3,823	3,915
11	Mining and Mineral Resources Other Than Fuels, Manufacturing and Construction					
111	Mining and Mineral Resources Other Than Fuels	-	-	-	-	-
112	Manufacturing	-	-	-	-	-
113	Construction	-	-	-	-	-
12	Transport and Communications	145,429	146,048	143,733	144,926	146,812
121	Road Transport	133,741	139,126	139,128	141,094	142,971
1211	Aboriginal Community Road Transport Service	-	-	-	-	-
1212	Road Maintenance	51,769	54,754	54,802	55,173	55,746
1213	Road Rehabilitation	18,459	19,785	19,793	19,749	19,767
1214	Road Construction	1,525	1,732	1,692	1,857	2,065
1219	Road Transport n.e.c.	61,988	62,854	62,841	64,315	65,392
122	Water Transport	-	-	-	-	-
1221	Aboriginal Community Water Transport Services	-	-	-	-	-
1222	Urban Water Transport Services	-	-	-	-	-
123	Rail Transport	-	-	-	-	-
1231	Urban Rail Transport Services	-	-	-	-	-
1232	Non-Urban Rail Transport Freight Services	-	-	-	-	-
1233	Non-Urban Rail Transport Passengers Services	-	-	-	-	-

		-1	Budget	1	2	3
		2006-07	2007-08	2008-09	2009-10	2010-11
		Est. Outc.	Budget	Estimate	Estimate	Estimate
		\$'000	\$'000	\$'000	\$'000	\$'000
124	Air Transport	-	-	-	-	-
125	Pipelines	-	-	-	-	-
128	Other Transport	-	-	-	-	-
1281	<i>Multi-Mode Urban Transport</i>	-	-	-	-	-
1289	<i>Other Transport n.e.c.</i>	-	-	-	-	-
129	Communications	11,687	6,923	4,605	3,832	3,841
13	Other Economic Affairs	38,425	40,629	41,972	42,914	44,199
131	Storage, Saleyards and Markets	-	-	-	-	-
132	Tourism and Area Promotion	5,490	5,916	6,019	6,278	6,529
133	Labour and Employment Affairs	21,235	23,127	23,305	23,979	24,961
1331	<i>Vocational Training</i>	21,235	23,127	23,305	23,979	24,961
1339	<i>Other Labour and Employment Affairs</i>	-	-	-	-	-
139	Other Economic Affairs	11,699	11,586	12,648	12,657	12,710
14	Other Purposes	132,193	117,587	115,273	113,149	115,884
141	Public Debt Transactions	64,520	54,674	57,263	59,661	61,648
142	General Purpose inter-Government Transactions	44,520	48,111	43,942	39,833	40,394
143	Natural Disaster Relief	-	-	-	-	-
149	Other Purposes n.e.c	23,153	14,802	14,068	13,655	13,842
	Total General Government Expenses	2,867,306	3,025,774	3,152,236	3,290,958	3,421,176

**Table F.12
State and Territory General Government Sector Taxes**

	-1	Budget	1	2	3
	2006-07	2007-08	2008-09	2009-10	2010-11
	Est. Outc.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Taxes on Employers Payroll and Labour force	224,638	244,018	262,204	278,639	296,147
Taxes on Property					
Land Taxes	63,776	72,421	75,225	78,098	81,044
Stamp Duties on Financial and Capital Transactions	222	461	474	480	486
Financial Institutions and Capital Transactions	9,500	2,491	2,643	2,804	-
Financial Institutions Transaction Taxes	3,488	-	-	-	-
Other	370,443	371,573	395,301	416,362	445,611
Total	447,429	446,946	473,643	497,744	527,141
Taxes on Provision of Goods and Services					
Excises and Levies	-	-	-	-	-
Taxes on Gambling	47,356	51,400	53,563	55,456	57,339
Taxes on Insurance	43,609	46,673	48,421	50,237	51,689
Total	90,965	98,073	101,984	105,693	109,028
Taxes on Use of Goods and Performance of Activities					
Motor Vehicles Taxes	90,530	95,454	98,501	101,646	105,970
Franchise Taxes	-	-	-	-	-
Other	28,393	39,655	41,022	42,451	43,402
Total	118,923	135,109	139,523	144,097	149,372
Total GFS Taxation Revenue	881,955	924,146	977,354	1,026,173	1,081,688

Loan Council Allocation

The ACT's Loan Council Allocation (LCA) agreed to at the 2007 Loan Council meeting was \$29 million, based on an accrual Government Finance Statistics deficit of \$34 million.

The nomination established a tolerance limit for the Budget-time estimate of between \$86 million and -\$34 million (+/- 2 per cent of total public sector receipts).

The Budget-time estimate has been revised to -\$36 million, which has resulted in an immaterial breach (\$5 million) of the lower LCA nomination tolerance limit.

Table F.13
LOAN COUNCIL ALLOCATIONS

	Loan Council Nomination	Budget-time Estimate
	\$m	\$m
General Government Sector Deficit/(Surplus)	-6	-109
PNFC Sector Cash Deficit/(Surplus)	39	68
Non-Financial Public Sector Cash Deficit/(Surplus) (A)	34	-41
Net Cash Flows from investments in Financial Assets for Policy Purposes (B)	1	11
Memorandum Items (C)	-6	-6
Loan Council Allocation	29	-36

- (a) The sum of the deficits of the general government and PNFC sector does not equal the non-financial public sector deficit due to intersectoral transfers, which are netted out in the calculation of the non-financial public sector figure.
- (b) This item is the negative of net advances paid under a cash accounting framework.
- (c) Memorandum items are used to adjust the ABS deficit to include in LCA's certain transactions - such as operating leases. that have many of the characteristics of public sector borrowings but do not constitute formal borrowings. They are also used, where appropriate, to deduct from the ABS deficit certain transactions that loan council has agreed should not be included in LCAs, for example, the funding of more than employers emerging costs under public sector superannuation schemes, or borrowings by entities such as statutory marketing authorities.

Tolerance Limit

Nomination – 2 per cent of public sector receipts (\$3.006 billion) +/- \$60 million.

Budget – 2 per cent of public sector receipts (\$3.197 billion) +/- \$64 million.