

APPENDIX C: SUPPLEMENTARY TABLES

The tables in this Appendix provide information on key fiscal indicators at the Commonwealth, State Government and the consolidated level, consistent with Part 4 of this Budget Paper.

The consolidated level comprises the Commonwealth, State and Local Governments and the multi-jurisdictional (universities) sector. Adjustments are made to avoid double counting between these sectors. Due to inter-sectoral transfers, the non-financial public sector (NFPS) does not always equal the sum of the general government and public non-financial corporations (PNFC) sectors.

The Australian Bureau of Statistics (ABS) publishes consolidated figures for all levels of government in its Government Financial Statistics (GFS) release, up until 2015-16. These figures are used as the base for the consolidated figures in this Appendix.

For figures between 2006-07 and 2015-16, ABS GFS figures have been used, however adjustments have been made to include the Commonwealth historical series rather than the Commonwealth figures published by the ABS.

The Commonwealth has made minor changes to the methodology underlying the consolidated estimates for 2016-17 to 2019-20 in this Budget. The ABS GFS consolidated figures are used as a base and grown by GDP. Where available, adjustments have been made to take account for Commonwealth Budget estimates as well as State estimates from the most recent State estimates round. A further adjustment has also been made to the revenue and expense figures in Table C.1 to C.3, to account for Commonwealth Budget estimates of payments to the States, Local Governments and the multi-jurisdictional sector.

Table C.1: General government sector net operating balance by level of government as a percentage of GDP

	Commonwealth(a)			State			Consolidated		
	Revenue	Expenses	Net operating balance	Revenue	Expenses	Net operating balance	Revenue	Expenses	Net operating balance
2006-07	25.6	23.8	1.8	14.2	13.5	0.7	36.0	33.2	2.7
2007-08	25.7	23.7	2.0	13.7	13.3	0.3	35.5	32.9	2.6
2008-09	23.7	25.8	-2.1	13.8	13.8	0.0	33.3	35.1	-1.8
2009-10	22.5	26.2	-3.7	15.0	14.8	0.2	32.5	35.6	-3.1
2010-11	21.9	25.2	-3.3	14.2	14.1	0.1	31.8	34.5	-2.6
2011-12	22.6	25.3	-2.7	14.1	14.0	0.0	32.5	34.9	-2.5
2012-13	23.5	25.0	-1.5	13.6	14.1	-0.5	33.7	35.3	-1.6
2013-14	23.5	26.1	-2.5	14.1	13.9	0.2	33.9	36.0	-2.1
2014-15	23.5	25.8	-2.4	14.6	14.3	0.3	34.3	36.0	-1.7
2015-16	23.9	25.9	-2.0	14.8	14.3	0.4	34.9	36.2	-1.3
2016-17(e)	23.5	25.7	-2.2	14.6	14.3	0.2	34.5	36.1	-1.7
2017-18(e)	24.4	25.5	-1.1	14.3	14.2	0.1	35.1	35.7	-0.7
2018-19(e)	25.2	25.7	-0.6	14.0	13.9	0.1	35.5	35.6	-0.1
2019-20(p)	25.8	25.4	0.4	13.8	13.6	0.2	35.6	34.7	0.9

Note: The consolidated level comprises the Commonwealth, State and Local Governments and the multi-jurisdictional sector. Adjustments are made to avoid double counting between these sectors.

(a) Commonwealth data have been revised in the 2017-18 Budget to improve accuracy and comparability through time. See Budget Paper No.1, *Budget Strategy and Outlook 2017-18, Statement 11: Historical Australian Government Data*.

(e) Estimates.

(p) Projections.

Table C.2: Public non-financial corporations sector net operating balance by level of government as a percentage of GDP

	Commonwealth(a)			State			Consolidated		
	Revenue	Expenses	Net operating balance	Revenue	Expenses	Net operating balance	Revenue	Expenses	Net operating balance
2006-07	1.4	1.5	-0.1	4.5	4.1	0.3	6.0	5.7	0.3
2007-08	0.6	0.6	0.0	4.2	4.0	0.1	4.8	4.7	0.2
2008-09	0.6	0.6	0.0	4.3	4.2	0.1	4.9	4.9	0.0
2009-10	0.6	0.6	0.0	4.9	4.7	0.2	5.6	5.3	0.2
2010-11	0.5	0.6	0.0	4.6	4.6	0.0	5.3	5.4	-0.1
2011-12	0.5	0.6	0.0	4.3	4.3	0.0	5.1	5.1	0.0
2012-13	0.6	0.6	0.0	4.4	4.6	-0.1	5.2	5.4	-0.2
2013-14	0.6	0.7	-0.1	4.3	4.4	-0.1	5.1	5.3	-0.2
2014-15	0.6	0.7	-0.1	4.2	4.2	0.0	5.0	5.1	-0.1
2015-16	0.6	0.8	-0.2	4.0	4.2	-0.1	4.9	5.2	-0.3
2016-17(e)	0.6	0.8	-0.2	3.7	3.7	0.0	4.6	4.8	-0.2
2017-18(e)	0.7	1.0	-0.4	3.6	3.6	0.0	4.5	4.8	-0.3

Note: The consolidated level comprises the Commonwealth, State and Local Governments and the multi-jurisdictional sector. Adjustments are made to avoid double counting between these sectors.

(a) Commonwealth data have been revised in the 2017-18 Budget to improve accuracy and comparability through time. See Budget Paper No.1, *Budget Strategy and Outlook 2017-18, Statement 11: Historical Australian Government Data*.

(e) Estimates.

Table C.3: Non-financial public sector net operating balance by level of government as a percentage of GDP

	Commonwealth(a)			State			Consolidated		
	Revenue	Expenses	Net operating balance	Revenue	Expenses	Net operating balance	Revenue	Expenses	Net operating balance
2006-07	26.6	25.0	1.7	17.0	16.0	1.0	39.9	36.9	3.0
2007-08	26.2	24.2	2.0	16.4	15.9	0.5	38.7	35.8	2.8
2008-09	24.1	26.2	-2.1	16.6	16.5	0.0	36.4	38.2	-1.8
2009-10	23.0	26.6	-3.7	18.2	17.7	0.5	36.0	38.9	-2.9
2010-11	22.3	25.7	-3.3	17.3	17.3	0.0	35.4	38.1	-2.7
2011-12	23.0	25.7	-2.7	17.0	16.9	0.0	35.8	38.3	-2.5
2012-13	24.0	25.5	-1.5	16.5	17.1	-0.6	36.9	38.7	-1.8
2013-14	24.0	26.7	-2.6	16.9	16.7	0.2	37.1	39.4	-2.3
2014-15	24.0	26.4	-2.5	17.2	16.9	0.3	37.4	39.2	-1.8
2015-16	24.4	26.6	-2.2	17.4	17.1	0.3	38.1	39.7	-1.6
2016-17(e)	24.1	26.5	-2.4	16.7	16.6	0.1	37.2	39.3	-2.0
2017-18(e)	25.0	26.4	-1.5	16.4	16.4	-0.1	37.7	38.9	-1.2

Note: The consolidated level comprises the Commonwealth, State and Local Governments and the multi-jurisdictional sector. Adjustments are made to avoid double counting between these sectors.

(a) Commonwealth data have been revised in the 2017-18 Budget to improve accuracy and comparability through time. See Budget Paper No.1, *Budget Strategy and Outlook 2017-18, Statement 11: Historical Australian Government Data*.

(e) Estimates.

Table C.4: Fiscal balance by sector as a percentage of GDP

	General Government			PNFC			NFPS		
	Commonwealth(a)	State	Consolidated	Commonwealth(a)	State	Consolidated	Commonwealth(a)	State	Consolidated
2006-07	1.5	0.1	1.5	-0.2	-0.6	-0.8	1.4	-0.5	0.8
2007-08	1.8	-0.4	1.3	0.0	-1.1	-1.1	1.7	-1.5	0.2
2008-09	-2.4	-0.9	-3.5	-0.1	-1.5	-1.6	-2.5	-2.3	-5.1
2009-10	-4.2	-1.1	-5.5	-0.1	-1.1	-1.2	-4.2	-2.2	-6.7
2010-11	-3.7	-1.1	-4.7	-0.1	-0.9	-1.1	-3.8	-2.1	-5.8
2011-12	-3.0	-0.9	-4.2	-0.1	-0.7	-0.9	-3.1	-1.6	-5.1
2012-13	-1.6	-1.2	-2.8	-0.3	-0.8	-1.1	-1.8	-2.0	-3.9
2013-14	-2.8	-0.4	-3.5	-0.4	-0.4	-0.8	-3.2	-0.8	-4.3
2014-15	-2.5	-0.2	-2.8	-0.3	-0.2	-0.6	-2.8	-0.4	-3.4
2015-16	-2.3	-0.2	-2.6	-0.5	-0.5	-0.9	-2.7	-0.7	-3.5
2016-17(e)	-2.3	-0.7	-3.1	-0.6	-0.7	-1.3	-2.9	-1.5	-4.6
2017-18(e)	-1.1	-0.8	-2.1	-0.8	-0.6	-1.3	-1.9	-1.6	-3.6
2018-19(e)	-0.8	-0.5	-1.5	na	na	na	na	na	na
2019-20(p)	0.1	-0.1	-0.1	na	na	na	na	na	na

Note: The consolidated level comprises the Commonwealth, State and Local Governments and the multi-jurisdictional sector. Adjustments are made to avoid double counting between these sectors.

(a) Commonwealth data have been revised in the 2017-18 Budget to improve accuracy and comparability through time. See Budget Paper No.1, *Budget Strategy and Outlook 2017-18, Statement 11: Historical Australian Government Data*.

(e) Estimates.

(p) Projections.

na Comparable data are not available.

Table C.5: General government sector cash balance by level of government as a percentage of GDP

	Commonwealth(a)			State			Consolidated		
	Receipts	Payments	Cash balance(c)	Receipts	Payments	Cash balance	Receipts	Payments	Cash balance(c)
2006-07	25.1	23.3	1.6	14.5	14.8	-0.3	35.9	34.5	1.2
2007-08	25.0	23.1	1.7	14.1	14.4	-0.3	35.3	33.7	1.4
2008-09	23.2	25.1	-2.1	14.3	14.8	-0.5	33.4	35.9	-2.8
2009-10	21.9	26.0	-4.2	15.6	16.4	-0.9	32.4	37.6	-5.4
2010-11	21.4	24.5	-3.4	14.7	15.5	-0.9	31.7	35.6	-4.2
2011-12	22.1	24.9	-2.9	14.7	15.7	-1.0	32.5	36.6	-4.3
2012-13	23.0	24.0	-1.2	14.1	15.3	-1.2	33.5	36.1	-2.7
2013-14	22.7	25.6	-3.0	14.6	15.0	-0.3	33.5	37.1	-3.8
2014-15	23.4	25.5	-2.3	15.2	15.2	0.0	34.7	37.0	-2.5
2015-16	23.4	25.6	-2.4	15.4	15.4	-0.1	34.9	37.3	-2.6
2016-17(e)	23.2	25.1	-2.1	15.1	16.1	-0.9	34.4	37.5	-3.3
2017-18(e)	23.8	25.2	-1.6	14.9	15.9	-1.1	34.8	37.5	-2.9
2018-19(e)	24.4	25.4	-1.1	14.5	15.3	-0.8	35.1	37.0	-2.1
2019-20(p)	25.1	25.0	-0.1	14.2	14.5	-0.3	35.4	35.9	-0.7

Note: The consolidated level comprises the Commonwealth, State and Local Governments and the multi-jurisdictional sector. Adjustments are made to avoid double counting between these sectors.

(a) Commonwealth data have been revised in the 2017-18 Budget to improve accuracy and comparability through time. See Budget Paper No.1, *Budget Strategy and Outlook 2017-18, Statement 11: Historical Australian Government Data*.

(c) The cash balance is equal to the ABS GFS cash surplus/deficit less net Future Fund earnings and finance leases and similar arrangements.

(e) Estimates.

(p) Projections.

Table C.6: Public non-financial corporations sector cash balance by level of government as a percentage of GDP

	Commonwealth(a)			State			Consolidated		
	Receipts	Payments	Cash balance	Receipts	Payments	Cash balance	Receipts	Payments	Cash balance
2006-07	1.6	1.7	-0.2	4.8	5.5	-0.7	6.4	7.3	-0.9
2007-08	0.7	0.7	0.0	4.7	5.8	-1.0	5.5	6.5	-1.0
2008-09	0.6	0.7	-0.1	4.8	6.2	-1.4	5.5	6.9	-1.5
2009-10	0.6	0.7	-0.1	5.4	6.4	-1.0	6.2	7.2	-1.0
2010-11	0.6	0.7	-0.1	4.9	5.9	-1.0	5.7	6.8	-1.1
2011-12	0.6	0.7	-0.1	4.7	5.3	-0.6	5.5	6.3	-0.8
2012-13	0.6	0.9	-0.3	5.0	5.7	-0.7	5.8	6.8	-1.0
2013-14	0.7	1.0	-0.3	4.7	5.1	-0.4	5.6	6.3	-0.7
2014-15	0.7	1.0	-0.3	4.5	4.9	-0.4	5.4	6.0	-0.7
2015-16	0.7	1.1	-0.4	4.4	4.9	-0.5	5.3	6.2	-0.9
2016-17(e)	0.7	1.1	-0.4	4.6	4.7	-0.1	5.5	6.1	-0.5
2017-18(e)	0.7	1.4	-0.6	3.8	4.4	-0.5	4.8	6.0	-1.1

Note: The consolidated level comprises the Commonwealth, State and Local Governments and the multi-jurisdictional sector. Adjustments are made to avoid double counting between these sectors.

(a) Commonwealth data have been revised in the 2017-18 Budget to improve accuracy and comparability through time. See Budget Paper No.1, *Budget Strategy and Outlook 2017-18, Statement 11: Historical Australian Government Data*.

(e) Estimates.

Table C.7: Non-financial public sector cash balance by level of government as a percentage of GDP

	Commonwealth(a)			State			Consolidated		
	Receipts	Payments	Cash balance	Receipts	Payments	Cash balance	Receipts	Payments	Cash balance
2006-07	26.2	24.6	1.6	17.7	18.8	-1.0	40.3	39.8	0.5
2007-08	25.5	23.6	1.9	17.4	18.7	-1.3	39.1	38.5	0.6
2008-09	23.6	25.6	-1.9	17.5	19.4	-1.9	37.0	41.0	-4.0
2009-10	22.4	26.5	-4.1	19.2	21.0	-1.8	36.5	42.7	-6.3
2010-11	21.9	25.1	-3.2	18.1	19.9	-1.9	35.6	40.7	-5.0
2011-12	22.5	25.4	-2.9	17.9	19.5	-1.6	36.2	41.1	-4.8
2012-13	23.4	24.8	-1.3	17.6	19.6	-1.9	37.6	41.2	-3.5
2013-14	23.2	26.4	-3.2	17.8	18.5	-0.7	37.2	41.6	-4.4
2014-15	23.9	26.3	-2.4	18.2	18.4	-0.2	38.4	41.1	-2.8
2015-16	23.9	26.5	-2.6	18.2	18.8	-0.5	38.5	41.8	-3.3
2016-17(e)	23.7	26.1	-2.4	18.0	19.1	-1.1	38.0	41.6	-3.7
2017-18(e)	24.4	26.4	-2.1	17.1	18.7	-1.6	37.8	41.6	-3.9

Note: The consolidated level comprises the Commonwealth, State and Local Governments and the multi-jurisdictional sector. Adjustments are made to avoid double counting between these sectors.

(a) Commonwealth data have been revised in the 2017-18 Budget to improve accuracy and comparability through time. See Budget Paper No.1, *Budget Strategy and Outlook 2017-18, Statement 11: Historical Australian Government Data*.

(e) Estimates.

Table C.8: Net debt by sector (as at end of financial year)

	General Government						PNFC		NFPS	
	Commonwealth(a)		State		Consolidated		Consolidated		Consolidated	
	\$m	Per cent of GDP	\$m	Per cent of GDP	\$m	Per cent of GDP	\$m	Per cent of GDP	\$m	Per cent of GDP
2006-07	-23,100	-2.1	-27,217	-2.5	-59,798	-5.5	45,517	4.2	-14,279	-1.3
2007-08	-38,834	-3.3	-21,484	-1.8	-70,899	-6.0	52,110	4.4	-18,788	-1.6
2008-09	-10,398	-0.8	-11,680	-0.9	-33,217	-2.6	72,051	5.7	38,834	3.1
2009-10	49,020	3.8	479	0.0	36,531	2.8	82,755	6.4	119,286	9.2
2010-11	91,651	6.5	10,854	0.8	84,793	6.0	86,427	6.1	171,221	12.1
2011-12	154,713	10.4	26,603	1.8	163,772	11.0	93,594	6.3	257,366	17.3
2012-13	161,088	10.5	41,643	2.7	186,815	12.2	104,052	6.8	290,866	19.0
2013-14	211,104	13.3	44,503	2.8	238,989	15.0	111,266	7.0	350,255	22.0
2014-15	247,753	15.3	44,115	2.7	272,942	16.9	111,800	6.9	384,742	23.8
2015-16	305,454	18.5	38,572	2.3	322,150	19.5	116,175	7.0	438,325	26.5
2016-17(e)	325,091	18.6	45,101	2.6	347,022	19.8	116,155	6.6	463,180	26.4
2017-18(e)	354,931	19.5	66,547	3.7	397,400	21.8	134,315	7.4	531,717	29.2
2018-19(e)	375,112	19.8	82,220	4.3	432,304	22.8	na	na	na	na
2019-20(p)	374,715	18.9	90,269	4.6	438,812	22.2	na	na	na	na

Note: The consolidated level comprises the Commonwealth, State and Local Governments and the multi-jurisdictional sector. Adjustments are made to avoid double counting between these sectors.

(a) Commonwealth data have been revised in the 2017-18 Budget to improve accuracy and comparability through time. See Budget Paper No.1, *Budget Strategy and Outlook 2017-18, Statement 11: Historical Australian Government Data*.

(e) Estimates.

(p) Projections.

na Comparable data are not available.

Table C.9: Gross fixed capital formation by sector

	General Government				PNFC				NFPS			
	Commonwealth		State		Commonwealth		State		Commonwealth		State	
	\$m	Per cent	\$m	Per cent	\$m	Per cent	\$m	Per cent	\$m	Per cent	\$m	Per cent
		of GDP		of GDP		of GDP		of GDP		of GDP		of GDP
2006-07	6,882	0.6	13,173	1.2	2,774	0.3	16,047	1.5	9,656	0.9	29,176	2.7
2007-08	7,045	0.6	15,069	1.3	1,011	0.1	19,775	1.7	8,056	0.7	34,802	3.0
2008-09	8,960	0.7	18,272	1.5	1,298	0.1	25,041	2.0	10,258	0.8	43,263	3.4
2009-10	10,086	0.8	25,499	2.0	1,460	0.1	25,015	1.9	11,546	0.9	50,558	3.9
2010-11	9,158	0.6	25,867	1.8	1,563	0.1	21,010	1.5	10,721	0.8	47,274	3.4
2011-12	9,407	0.6	23,025	1.5	2,403	0.2	19,594	1.3	11,810	0.8	42,509	2.8
2012-13	7,427	0.5	23,805	1.6	4,306	0.3	21,129	1.4	11,733	0.8	45,049	2.9
2013-14	9,177	0.6	22,170	1.4	5,339	0.3	16,884	1.1	14,516	0.9	39,236	2.5
2014-15	10,910	0.7	20,434	1.3	4,136	0.3	14,826	0.9	15,046	0.9	35,246	2.2
2015-16	10,026	0.6	22,141	1.3	6,234	0.4	15,464	0.9	16,260	1.0	37,492	2.3
2016-17(e)	11,391	0.7	31,518	1.8	8,913	0.5	15,847	0.9	20,304	1.2	47,382	2.7
2017-18(e)	9,540	0.5	33,367	1.8	10,813	0.6	16,470	0.9	20,354	1.1	49,817	2.7
2018-19(e)	13,719	0.7	26,939	1.4	na	na	na	na	na	na	na	na
2019-20(p)	14,265	0.7	24,006	1.2	na	na	na	na	na	na	na	na

Note: This table excludes Local Government gross fixed capital formation.

(e) Estimates.

(p) Projections.

na Comparable data are not available.

Table C.10: General government sector net financial worth by level of government (as at end of financial year)

	Commonwealth(a)		State		Consolidated	
	\$b	Per cent of GDP	\$b	Per cent of GDP	\$b	Per cent of GDP
2006-07	-35.7	-3.3	125.9	11.6	96.6	8.9
2007-08	-14.7	-1.2	129.2	11.0	120.8	10.2
2008-09	-71.5	-5.7	119.9	9.5	54.4	4.3
2009-10	-144.5	-11.1	110.2	8.5	-25.4	-2.0
2010-11	-198.8	-14.1	112.6	8.0	-66.3	-4.7
2011-12	-355.8	-23.9	42.0	2.8	-295.4	-19.8
2012-13	-312.7	-20.5	67.2	4.4	-230.6	-15.1
2013-14	-370.3	-23.3	68.5	4.3	-286.1	-18.0
2014-15	-422.0	-26.1	72.9	4.5	-331.1	-20.5
2015-16	-542.9	-32.8	55.5	3.4	-467.2	-28.2
2016-17(e)	-428.2	-24.4	66.3	3.8	-340.4	-19.4
2017-18(e)	-457.8	-25.1	64.7	3.6	-370.8	-20.4
2018-19(e)	-475.8	-25.1	67.7	3.6	-384.9	-20.3
2019-20(p)	-475.0	-24.0	77.6	3.9	-373.2	-18.9

Note: The consolidated level comprises the Commonwealth, State and Local Governments and the multi-jurisdictional sector. Adjustments are made to avoid double counting between these sectors.

(a) Commonwealth data have been revised in the 2017-18 Budget to improve accuracy and comparability through time. See Budget Paper No.1, *Budget Strategy and Outlook 2017-18, Statement 11: Historical Australian Government Data*.

(e) Estimates.

(p) Projections.

Appendix C: Supplementary Tables

Table C.11: General government sector net worth by level of government (as at end of financial year)

	Commonwealth(a)		State		Consolidated	
	\$b	Per cent of GDP	\$b	Per cent of GDP	\$b	Per cent of GDP
2006-07	41.5	3.8	460.5	42.3	749.1	68.9
2007-08	66.0	5.6	535.6	45.4	883.6	75.0
2008-09	14.6	1.2	601.9	47.8	925.5	73.5
2009-10	-51.5	-4.0	625.7	48.2	922.8	71.1
2010-11	-101.5	-7.2	650.3	46.1	903.8	64.1
2011-12	-253.3	-17.0	603.7	40.5	721.1	48.3
2012-13	-209.3	-13.7	648.3	42.4	828.5	54.2
2013-14	-263.1	-16.6	656.9	41.3	804.7	50.6
2014-15	-310.3	-19.2	681.3	42.1	817.6	50.6
2015-16	-425.7	-25.7	705.5	42.6	753.0	45.5
2016-17(e)	-291.7	-16.6	749.9	42.8	959.4	54.7
2017-18(e)	-318.1	-17.5	774.8	42.5	977.5	53.7
2018-19(e)	-331.9	-17.5	798.6	42.2	1,008.1	53.3
2019-20(p)	-326.8	-16.5	828.8	41.9	1,068.2	54.0

Note: The consolidated level comprises the Commonwealth, State and Local Governments and the multi-jurisdictional sector. Adjustments are made to avoid double counting between these sectors.

(a) Commonwealth data have been revised in the 2017-18 Budget to improve accuracy and comparability through time. See Budget Paper No.1, *Budget Strategy and Outlook 2017-18, Statement 11: Historical Australian Government Data*.

(e) Estimates.

(p) Projections.

Table C.12: General government sector net interest payments by level of government

	Commonwealth(a)		State		Consolidated	
	\$m	Per cent of GDP	\$m	Per cent of GDP	\$m	Per cent of GDP
2006-07	228	0.0	-3,812	-0.4	-4,209	-0.4
2007-08	-1,015	-0.1	1,448	0.1	-174	0.0
2008-09	-1,196	-0.1	-270	0.0	-2,134	-0.2
2009-10	2,386	0.2	-251	0.0	1,732	0.1
2010-11	4,608	0.3	226	0.0	4,026	0.3
2011-12	6,609	0.4	1,149	0.1	6,848	0.5
2012-13	8,285	0.5	2,129	0.1	9,763	0.6
2013-14	10,843	0.7	2,848	0.2	13,320	0.8
2014-15	10,868	0.7	2,917	0.2	13,469	0.8
2015-16	12,041	0.7	2,851	0.2	14,585	0.9
2016-17(e)	12,248	0.7	na	na	na	na
2017-18(e)	13,355	0.7	na	na	na	na
2018-19(e)	13,722	0.7	na	na	na	na
2019-20(p)	13,721	0.7	na	na	na	na

Note: The consolidated level comprises the Commonwealth, State and Local Governments and the multi-jurisdictional sector. Adjustments are made to avoid double counting between these sectors.

(a) Commonwealth data have been revised in the 2017-18 Budget to improve accuracy and comparability through time. See Budget Paper No.1, *Budget Strategy and Outlook 2017-18, Statement 11: Historical Australian Government Data*.

(e) Estimates.

(p) Projections.

na Comparable data are not available.