

STATEMENT 10: AUSTRALIAN ACCOUNTING STANDARD NO. 31 FINANCIAL STATEMENTS

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

A reconciliation between the Commonwealth's general government AAS31 and Government Finance Statistics (GFS) revenue, expenses and operating results is provided in Statement 8.

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STATEMENT 10: AUSTRALIAN ACCOUNTING STANDARD NO. 31 FINANCIAL STATEMENTS

Table 1: Statement of financial performance for the Commonwealth general government sector — AAS31

	Note	Estimates		Projections		
		2002-03	2003-04	2004-05	2005-06	2006-07
		\$m	\$m	\$m	\$m	\$m
Revenues						
Taxation						
Income tax	3	128,723	134,230	141,140	149,780	159,480
Indirect tax	4	27,110	27,485	27,775	28,157	28,643
Fringe benefits tax		3,220	3,190	3,230	3,330	3,440
Other taxes		1,502	1,479	1,411	1,436	1,442
Total taxation revenue		160,556	166,384	173,556	182,703	193,006
Non-taxation						
Sales of goods and services		3,894	4,081	4,191	4,319	4,410
Interest and dividends	5	7,053	6,440	5,516	5,114	4,828
Net foreign exchange gains		753	0	0	0	0
Proceeds from the sale of assets		1,278	1,182	926	11,707	11,725
Other sources of non-tax revenue	6	4,640	3,579	3,256	3,337	3,448
Total non-tax revenue		17,619	15,282	13,889	24,477	24,412
Total revenue		178,175	181,666	187,445	207,181	217,418
Expenses						
Goods and services						
Employees	7	24,863	20,783	21,631	21,642	22,226
Suppliers	8	13,722	14,265	14,426	14,059	14,371
Depreciation and amortisation	9	3,836	4,087	4,270	4,077	4,195
Net writedown of assets		2,480	1,761	1,464	1,486	1,462
Net foreign exchange losses		0	122	28	10	0
Value of assets sold		1,224	906	790	2,242	2,251
Other goods and services expenses		6,208	6,565	6,907	7,511	7,932
Total goods and services		52,333	48,489	49,516	51,026	52,436
Subsidies benefits and grants						
Personal benefits		76,666	80,589	86,397	91,967	97,796
Subsidies		8,689	9,113	9,401	9,625	10,062
Grants	10	35,358	36,612	38,707	39,461	39,759
Total subsidies benefits and grants		120,713	126,314	134,505	141,053	147,616
Borrowing costs						
Interest		6,572	5,724	5,214	4,539	4,150
Other borrowing costs		24	34	39	39	38
Total borrowing costs		6,597	5,758	5,254	4,578	4,189
Total expenses		179,643	180,561	189,274	196,657	204,241
Net result		-1,468	1,105	-1,829	10,524	13,177
Extraordinary items		0	0	0	0	0
Operating result after extraordinary items		-1,468	1,105	-1,829	10,524	13,177

Table 2: Statement of financial position for the Commonwealth general government sector — AAS31

	Note	Estimates		Projections		
		2002-03	2003-04	2004-05	2005-06	2006-07
		\$m	\$m	\$m	\$m	\$m
Assets						
Financial assets						
Cash		2,507	2,346	2,269	2,381	2,469
Receivables		27,301	28,970	28,999	29,876	31,458
Investments	11	34,977	26,557	26,519	24,894	23,278
Accrued revenue		565	478	442	465	520
Other financial assets		25	18	13	14	15
Total financial assets		65,374	58,369	58,243	57,630	57,739
Non-financial assets						
Land and buildings	12	16,700	16,460	16,121	16,204	16,078
Infrastructure		43,972	45,127	45,984	47,512	49,240
Intangibles		1,327	1,372	1,367	1,367	1,334
Inventories		3,903	3,857	3,779	3,714	3,767
Other non-financial assets		1,680	1,226	1,279	1,125	1,096
Total non-financial assets		67,582	68,042	68,529	69,922	71,514
Total assets		132,957	126,411	126,772	127,552	129,253
Liabilities						
Debt						
Government securities	11	57,963	48,472	48,509	36,890	22,158
Loans		5,169	4,954	4,721	4,540	4,363
Leases		197	149	123	83	51
Deposits		300	300	300	300	300
Overdrafts		0	0	0	0	0
Other debt		2,355	1,840	1,262	1,220	1,220
Total debt		65,984	55,715	54,914	43,033	28,092
Provisions and payables						
Employees	13	96,489	99,083	101,630	104,102	106,559
Suppliers		2,017	2,019	2,016	2,036	2,030
Personal benefits payable		2,954	3,113	2,624	2,620	3,009
Subsidies payable		406	381	353	140	123
Grants payable	14	8,848	8,609	9,389	9,782	10,031
Other provisions and payables		6,010	6,029	6,188	5,557	5,797
Total provisions and payables		116,725	119,234	122,200	124,237	127,549
Total liabilities		182,709	174,949	177,114	167,270	155,641
Net assets	15	-49,752	-48,538	-50,342	-39,718	-26,388
Equity						
Accumulated results		-81,225	-79,867	-81,438	-69,256	-54,395
Reserves		31,474	31,329	31,096	29,538	28,007
Capital		0	0	0	0	0
Total equity		-49,752	-48,538	-50,342	-39,718	-26,388

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

	Note	Estimates		Projections		
		2002-03 \$m	2003-04 \$m	2004-05 \$m	2005-06 \$m	2006-07 \$m
Operating activities						
Cash received						
Taxes	16	158,408	164,750	171,851	180,906	190,892
Sales of goods and services		4,132	4,210	4,330	4,474	4,556
Interest		3,241	2,695	2,355	2,164	2,364
Dividends		3,960	3,074	4,294	3,155	2,640
GST input credit receipts		2,277	2,277	2,296	2,312	2,378
Other		2,875	2,787	2,782	2,787	2,880
Total operating cash received		174,893	179,793	187,908	195,798	205,710
Cash used						
Payments to employees		17,131	18,189	19,084	19,171	19,768
Payments to suppliers		16,227	16,506	16,637	16,288	16,816
Subsidies paid		8,119	8,573	8,863	9,232	9,506
Personal benefits		76,662	80,465	86,931	91,967	97,395
Grant payments		35,448	36,318	37,915	39,051	39,495
Interest and other financing costs		6,407	5,691	5,121	5,227	3,958
GST payments to taxation authority		145	147	149	151	154
Other		6,147	6,612	6,894	7,489	7,910
Total operating cash used		166,287	172,501	181,594	188,576	195,001
Net cash from operating activities		8,605	7,291	6,314	7,223	10,708
Investing activities						
Cash received						
Proceeds from asset sales program		0	109	91	11,280	11,280
Proceeds from sales of property, plant and equipment and intangibles		1,312	1,073	835	427	445
Net loans, advances and HECS		0	0	0	0	0
Other net investing cash received		1,990	34	11	0	0
Total investing cash received		3,302	1,217	937	11,707	11,725
Cash used						
Purchase of property, plant and equipment and intangibles		5,897	6,076	5,731	5,968	6,165
Net loans, advances and HECS		64	587	719	733	1,015
Other net investing cash paid	11	0	271	41	219	215
Total investing cash used		5,961	6,934	6,491	6,920	7,396
Net cash from investing activities		-2,659	-5,717	-5,553	4,787	4,330
Financing activities						
Cash received						
Net cash received from currency issues		0	0	0	0	0
Other		276	0	0	0	0
Total financing cash received		276	0	0	0	0
Cash used						
Net repayments of borrowings	11	5,945	1,199	196	11,800	14,909
Other		0	537	641	98	41
Total financing cash used		5,945	1,736	837	11,898	14,950
Net cash from financing activities		-5,670	-1,736	-837	-11,898	-14,950
Net increase/decrease in cash held	2	277	-162	-77	112	88

NOTES TO THE AAS31 FINANCIAL STATEMENTS

Note 1: External reporting standards

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

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

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

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

In relation to taxation revenue, AAS31 and other relevant accounting standards suggest revenue be recognised at the time the income (or economic activity) giving rise to a tax liability occurs, where this can be measured reliably. At this stage, the Commonwealth does not consider its taxation revenues can be *reliably* measured on this basis for budget reporting purposes. Taxation revenue is therefore recognised the earlier of when an assessment of a tax liability is made or a cash payment is received by the Australian Taxation Office or the Australian Customs Service.

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

Note 2: Reconciliation of cash

	Estimates		Projections		
	2002-03	2003-04	2004-05	2005-06	2006-07
	\$m	\$m	\$m	\$m	\$m
Operating result (revenues less expenses)	-1,468	1,105	-1,829	10,524	13,177
less Revenues not providing cash					
Foreign exchange gains	753	0	0	0	0
Gains from asset sales programme	0	109	91	11,280	11,280
Gains from sale of assets	1,278	1,073	835	427	445
Other	1,594	570	306	330	355
Total revenues not providing cash	3,625	1,753	1,232	12,037	12,080
plus Expenses not requiring cash					
Increase/(decrease) in employee entitlements	7,732	2,593	2,547	2,471	2,458
Depreciation/amortisation expense	3,836	4,087	4,270	4,077	4,195
Provision for bad and doubtful debts	488	257	240	333	327
Provision for diminution in value of assets	577	432	172	134	159
Losses from asset sales programme	0	80	53	1,836	1,826
Losses from sale of assets	1,224	826	736	407	425
Foreign exchange losses	0	122	28	10	0
Other	0	0	0	0	0
Total expenses not requiring cash	13,857	8,397	8,048	9,268	9,389
plus Cash provided by working capital items					
Decrease in inventories	0	47	78	64	0
Decrease in receivables	440	0	779	0	0
Decrease in other financial assets	4	94	40	0	0
Decrease in other non-financial assets	0	517	0	0	4
Increase in benefits subsidies and grants payable	882	186	793	411	654
Increase in suppliers liabilities	0	2	0	20	0
Increase in other provisions and payables	0	19	159	0	240
Total cash provided by working capital items	1,326	864	1,850	496	898
less Cash used by working capital items					
Increase in inventories	4	0	0	0	52
Increase in receivables	0	1,057	0	151	544
Increase in other financial assets	0	0	0	24	55
Decrease in other non-financial assets	542	0	2	5	0
Decrease in benefits subsidies and grants payable	0	265	516	217	17
Decrease in other provisions and payables	783	0	0	631	0
Decrease in suppliers liabilities	157	0	4	0	6
Total cash used by working capital items	1,485	1,322	522	1,028	675
equals <i>Net cash from/(to) operating activities</i>	8,605	7,291	6,314	7,223	10,708
<i>Net cash from/(to) investing activities</i>	-2,659	-5,717	-5,553	4,787	4,330
Net cash from operating activities and investment	5,946	1,574	761	12,010	15,038
<i>Net cash from/(to) financing activities</i>	-5,670	-1,736	-837	-11,898	-14,950
equals Net (decrease)/increase in cash	277	-162	-77	112	88

Note 2(a): Consolidated Revenue Fund

The estimated and projected cash balance reflected in the statement of financial position for the Commonwealth general government sector (Table 2) includes the reported cash balances controlled and administered by Commonwealth agencies subject to the *Financial Management and Accountability Act 1997* (FMA Act) and the reported cash balances controlled and administered by entities, subject to the *Commonwealth Authorities and Companies Act 1997*, that implement public policy through the provision of primarily non-market services.

Revenues or moneys raised by the Executive Government automatically form part of the Consolidated Revenue Fund by force of Section 81 of the Constitution. There is, however, no requirement for the Consolidated Revenue Fund to be accounted for in any particular form. For practical purposes, total Commonwealth general government sector cash, less cash controlled and administered by *Commonwealth Authorities and Companies Act 1997* entities, represents the Consolidated Revenue Fund referred to in Section 81 of the Constitution. On this basis, the estimated and projected balance of the Consolidated Revenue Fund is shown below.

	Estimates		Projections		
	2002-03 \$m	2003-04 \$m	2004-05 \$m	2005-06 \$m	2006-07 \$m
Total general government sector cash (Statement 10)	2,507	2,346	2,269	2,381	2,469
<i>less</i> CAC agency cash balances	1,047	914	800	863	897
Balance of Consolidated Revenue Fund at 30 June	1,461	1,432	1,469	1,518	1,572

Further information on the Consolidated Revenue Fund is included in Budget Paper No. 4, *Agency Resourcing 2003-04*.

Note 3: Income tax revenue — accrual AAS31

	Estimates		Projections		
	2002-03 \$m	2003-04 \$m	2004-05 \$m	2005-06 \$m	2006-07 \$m
Individuals and other withholding tax					
Gross income tax withholding	84,590	88,650	94,560	101,140	108,620
Gross other individuals	17,300	19,130	19,660	20,550	21,500
<i>less</i> Refunds	11,540	12,200	12,810	13,680	14,720
Total individuals and other withholding tax	90,350	95,580	101,410	108,010	115,400
Companies	32,093	32,370	33,750	35,700	37,820
Superannuation funds					
Contributions and earnings	3,580	4,050	4,150	4,400	4,650
Surcharge	980	950	910	860	880
Total superannuation funds	4,560	5,000	5,060	5,260	5,530
Petroleum resource rent tax	1,720	1,280	920	810	730
Total income tax revenue	128,723	134,230	141,140	149,780	159,480

Note 4: Indirect tax revenue — accrual AAS31

	Estimates		Projections		
	2002-03 \$m	2003-04 \$m	2004-05 \$m	2005-06 \$m	2006-07 \$m
Excise duty					
Petroleum products	13,250	13,280	13,430	13,570	13,850
Other excise	7,330	7,360	7,430	7,520	7,630
Total excise duty revenue	20,580	20,640	20,860	21,090	21,480
Customs duty revenue	5,630	5,915	5,915	5,997	6,023
Other indirect tax revenue	900	930	1,000	1,070	1,140
GST	31,230	32,050	33,815	35,680	37,690
less transfers to States and Territories in relation to GST revenue	31,230	32,050	33,815	35,680	37,690
GST revenue	0	0	0	0	0
Mirror taxes	271	284	300	315	331
less transfers to States and Territories in relation to mirror tax revenue	271	284	300	315	331
Mirror tax revenue	0	0	0	0	0
Indirect tax revenue	27,110	27,485	27,775	28,157	28,643

Note 5: Interest and dividend revenue

	Estimates		Projections		
	2002-03 \$m	2003-04 \$m	2004-05 \$m	2005-06 \$m	2006-07 \$m
Interest					
Interest from other governments					
State and Territory debt	50	38	28	17	15
Housing agreements	181	178	174	170	166
Total interest from other governments	232	215	202	187	181
Interest from other sources					
Swap interest	2,198	1,858	1,506	1,208	956
Advances	18	21	21	21	21
Deposits	15	3	3	3	3
Bills receivable	6	6	6	6	6
Bank deposits	152	159	175	179	181
Other	473	203	208	355	840
Total interest from other sources	2,861	2,250	1,920	1,771	2,007
Total interest	3,093	2,465	2,122	1,958	2,189
Dividends					
Dividends from associated entities	3,922	3,951	3,374	3,131	2,617
Other dividends	38	23	20	24	23
Total dividends	3,960	3,974	3,394	3,155	2,640
Total interest and dividends	7,053	6,440	5,516	5,114	4,828

Note 6: Other sources of non-taxation revenue

	Estimates		Projections		
	2002-03	2003-04	2004-05	2005-06	2006-07
	\$m	\$m	\$m	\$m	\$m
Industry contributions	108	103	103	98	94
International Monetary Fund related revenue	55	51	51	51	51
Other	4,477	3,425	3,102	3,188	3,304
Total other sources of non-taxation revenue	4,640	3,579	3,256	3,337	3,448

Note 7: Employees expenses

	Estimates		Projections		
	2002-03	2003-04	2004-05	2005-06	2006-07
	\$m	\$m	\$m	\$m	\$m
Salaries and wages(a)	10,625	11,390	11,847	11,754	12,165
Leave and other entitlements	1,327	1,357	1,374	1,399	1,395
Separations and redundancies	65	62	62	72	72
Workers compensation premiums	0	0	0	0	0
Other including superannuation	12,847	7,974	8,348	8,417	8,594
Total employee expenses	24,863	20,783	21,631	21,642	22,226

(a) Salaries and wages do not include superannuation.

Note 8: Suppliers expenses

	Estimates		Projections		
	2002-03	2003-04	2004-05	2005-06	2006-07
	\$m	\$m	\$m	\$m	\$m
Supply of goods and services	12,010	12,452	12,629	12,224	12,483
Operating lease rental expenses	1,487	1,520	1,543	1,578	1,616
Other	225	293	254	257	272
Total suppliers	13,722	14,265	14,426	14,059	14,371

Note 9: Depreciation and amortisation expenses

	Estimates		Projections		
	2002-03	2003-04	2004-05	2005-06	2006-07
	\$m	\$m	\$m	\$m	\$m
Depreciation					
Specialist military equipment	2,056	2,179	2,367	2,029	2,098
Buildings	519	534	509	573	588
Other infrastructure, plant and equipment	952	1,012	1,024	1,114	1,132
Total depreciation	3,527	3,724	3,901	3,716	3,818
Total amortisation	310	363	369	360	377
Total depreciation and amortisation	3,836	4,087	4,270	4,077	4,195

Note 10: Grants expenses

	Estimates		Projections		
	2002-03	2003-04	2004-05	2005-06	2006-07
	\$m	\$m	\$m	\$m	\$m
State and territory governments	23,233	24,077	25,142	26,171	26,724
Non-profit organisations	1,579	1,707	1,792	1,864	1,900
Overseas	737	277	966	378	277
Private sector	794	784	769	726	663
Local governments	290	398	351	105	111
Other	8,726	9,368	9,687	10,217	10,084
Total grants	35,358	36,612	38,707	39,461	39,759

Note 11: Government securities

For 2003-04 and the forward years, transactions relating to debt management activities have been netted in the statement of financial position and cash flows. In the statement of financial position, the *financial assets – investments* category excludes financial assets acquired for debt management purposes, while the *debt – government securities* category is shown net of financial assets acquired for debt management purposes. In the statement of cash flows, the *investing activities – cash used/received – other* categories exclude cash used to acquire/redeem financial assets for debt management purposes, while the *financing activities – cash used – net repayments of borrowings* category is shown net of these amounts.

This netting treatment has been applied because of the uncertainty associated with the actual split between government securities and financial assets acquired for debt management purposes.

Note 12: Total non-financial assets

	Estimates		Projections		
	2002-03 \$m	2003-04 \$m	2004-05 \$m	2005-06 \$m	2006-07 \$m
Land and buildings					
Land	4,416	4,242	4,014	4,026	4,055
Buildings	12,285	12,218	12,107	12,178	12,023
Total land and buildings	16,700	16,460	16,121	16,204	16,078
Infrastructure					
Specialist military equipment	31,501	32,582	33,425	34,979	36,911
Other	12,471	12,544	12,559	12,533	12,328
Total infrastructure	43,972	45,127	45,984	47,512	49,240
Intangibles					
Computer software	1,227	1,297	1,315	1,312	1,281
Other	99	75	52	55	53
Total intangibles	1,327	1,372	1,367	1,367	1,334
Inventories	3,903	3,857	3,779	3,714	3,767
Total inventories	3,903	3,857	3,779	3,714	3,767
Other non-financial assets					
Prepayments	1,461	935	936	939	934
Other	219	290	343	185	162
Total other non-financial assets	1,680	1,226	1,279	1,125	1,096
Total non-financial assets	67,582	68,042	68,529	69,922	71,514

Note 13: Employee liabilities

	Estimates		Projections		
	2002-03 \$m	2003-04 \$m	2004-05 \$m	2005-06 \$m	2006-07 \$m
Superannuation	89,040	91,541	93,957	96,317	98,680
Leave and other entitlements	3,556	3,595	3,744	3,752	3,834
Accrued salaries and wages	332	283	154	235	290
Workers compensation claims	1,387	1,371	1,355	1,339	1,321
Separations and redundancies	19	19	19	19	19
Workers compensation premiums	1,425	1,522	1,619	1,643	1,608
Other	730	753	782	796	808
Total employee entitlements	96,489	99,083	101,630	104,102	106,559

Note 14: Grants payable

	Estimates		Projections		
	2002-03 \$m	2003-04 \$m	2004-05 \$m	2005-06 \$m	2006-07 \$m
State and territory governments	3,375	3,640	3,866	4,101	4,351
Non-profit organisations	27	25	25	25	25
Private sector	36	34	34	33	32
Overseas	1,089	828	1,292	1,192	967
Local governments	2	2	2	2	2
Other	4,319	4,081	4,170	4,429	4,654
Total grants payable	8,848	8,609	9,389	9,782	10,031

Part 4: Financial Reporting Standards and Financial Statements

Note 15: Net asset movements

	Estimates		Projections		
	2002-03	2003-04	2004-05	2005-06	2006-07
	\$m	\$m	\$m	\$m	\$m
Opening net assets	-48,457	-49,752	-48,538	-50,342	-39,718
Operating result after extraordinary items	-1,468	1,105	-1,829	10,524	13,177
Asset revaluation reserve	24	37	-10	102	121
Other movements	150	72	36	-1	33
Closing net assets	-49,752	-48,538	-50,342	-39,718	-26,388

Note 16: Tax receipts — cash AAS31

	Estimates		Projections		
	2002-03	2003-04	2004-05	2005-06	2006-07
	\$m	\$m	\$m	\$m	\$m
Total tax receipts	189,393	196,734	205,600	216,521	228,504
less payments to States and Territories in relation to GST revenue	30,670	31,700	33,450	35,300	37,280
less payments to States and Territories in relation to mirror tax revenue	315	284	300	315	331
Tax receipts	158,408	164,750	171,851	180,906	190,892

APPENDIX A: ADDITIONAL AGENCY STATISTICS**Table A1: General government expenses by agency**

	Estimates		Projections		
	2002-03 \$m	2003-04 \$m	2004-05 \$m	2005-06 \$m	2006-07 \$m
Agriculture, Fisheries and Forestry					
Department of Agriculture, Fisheries and Forestry	1,747	1,822	1,644	1,400	1,272
Grains Research and Development Corporation	117	124	128	132	135
Total	1,864	1,946	1,771	1,531	1,408
Attorney-General's					
Attorney-General's Department	487	512	405	400	406
Australian Customs Service	760	815	843	864	850
Australian Federal Police	563	585	560	564	569
Family Court of Australia	117	119	122	124	126
Total	1,927	2,032	1,930	1,953	1,951
Communications, Information Technology and the Arts					
Department of Communications, Information Technology and the Arts	633	588	414	366	338
Australian Broadcasting Corporation	862	913	936	940	934
Special Broadcasting Service Corporation	159	180	191	195	195
Australian Sports Commission	135	138	140	144	148
Total	1,788	1,819	1,681	1,645	1,614
Defence					
Department of Defence	16,420	17,030	17,434	17,175	17,883
Defence Housing Authority	291	305	316	331	331
Total	16,711	17,335	17,749	17,506	18,214
Education, Science and Training					
Department of Education, Science and Training	13,489	14,258	15,054	16,082	16,799
Australian Research Council	375	426	495	574	586
Australian Nuclear Science and Technology Organisation	150	160	157	156	164
Commonwealth Scientific and Industrial Research Organisation	850	920	916	966	1,027
Total	14,864	15,763	16,623	17,778	18,575
Employment and Workplace Relations					
Department of Employment and Workplace Relations	1,703	1,768	1,770	1,784	1,842
Comcare	321	214	218	222	224
Total	2,024	1,982	1,988	2,006	2,065
Environment and Heritage					
Department of Environment and Heritage	553	491	557	563	557
Australian Greenhouse Office	92	124	119	111	85
Bureau of Meteorology	170	208	210	216	221
Total	815	823	885	890	863

Table A1: General government expenses by agency (continued)

	Estimates		Projections		
	2002-03 \$m	2003-04 \$m	2004-05 \$m	2005-06 \$m	2006-07 \$m
Family and Community Services					
Department of Family and Community Services	60,310	63,192	66,226	68,977	71,846
Centrelink	1,990	2,112	2,149	2,157	2,156
Total	62,299	65,304	68,374	71,134	74,003
Finance and Administration					
Department of Finance and Administration	10,114	5,422	5,391	5,623	5,675
Australian Electoral Commission	106	109	196	110	106
Total	10,220	5,531	5,587	5,733	5,781
Foreign Affairs and Trade					
Department of Foreign Affairs and Trade	876	905	930	882	888
Australian Agency for International Development	1,794	1,309	2,038	1,492	1,398
Australian Trade Commission	342	344	338	340	342
Total	3,012	2,558	3,306	2,714	2,628
Health and Ageing					
Department of Health and Ageing	31,417	32,979	34,792	36,413	37,977
Health Insurance Commission	485	533	482	479	494
National Blood Authority	0	433	436	448	490
Total	31,902	33,944	35,710	37,339	38,962
Immigration and Multicultural and Indigenous Affairs					
Department of Immigration and Multicultural and Indigenous Affairs	1,043	1,152	1,010	1,024	1,039
Aboriginal and Torres Strait Islander Commission	1,128	125	119	122	124
Office of Aboriginal and Torres Strait Islander Services	0	1,133	1,175	1,212	1,246
Total	2,171	2,410	2,305	2,359	2,408
Industry, Tourism and Resources					
Department of Industry, Tourism and Resources	1,778	1,836	1,728	1,564	1,337
Australian Tourist Commission	112	107	109	110	108
Total	1,891	1,943	1,836	1,674	1,445
Prime Minister and Cabinet					
Department of Prime Minister and Cabinet	96	86	75	64	64
Total	96	86	75	64	64
Transport and Regional Services					
Department of Transport and Regional Services	3,468	3,572	3,806	3,357	3,310
Civil Aviation Safety Authority	107	114	116	109	108
Total	3,575	3,686	3,922	3,465	3,418
Treasury					
Department of the Treasury	2,045	2,000	1,571	1,814	651
Australian Bureau of Statistics	269	266	282	317	404
Australian Securities and Investment Commission	209	233	227	213	213
Australian Taxation Office	7,739	7,898	8,173	8,366	8,584
Australian Office of Financial Management	6,362	5,541	5,153	4,610	4,040
Total	16,624	15,939	15,405	15,321	13,892

Table A1: General government expenses by agency (continued)

	Estimates		Projections		
	2002-03 \$m	2003-04 \$m	2004-05 \$m	2005-06 \$m	2006-07 \$m
Veterans' Affairs					
Department of Veterans' Affairs	9,540	9,994	10,345	10,771	11,145
Total	9,540	9,994	10,345	10,771	11,145
Small agencies	3,978	4,135	4,143	4,179	4,220
Whole of government and inter-agency amounts(a)	-5,658	-6,671	-4,361	-1,406	1,585
Total expenses	179,643	180,561	189,274	196,657	204,241

(a) Estimates of inter-agency transactions are included in the whole of government and inter-agency amounts. The entry for each portfolio does not include eliminations for inter-agency transactions within that portfolio.

Table A2: Departmental expenses by agency

	Estimates		Projections		
	2002-03 \$m	2003-04 \$m	2004-05 \$m	2005-06 \$m	2006-07 \$m
Agriculture, Fisheries and Forestry					
Department of Agriculture, Fisheries and Forestry	460	446	444	357	329
Grains Research and Development Corporation	117	124	128	132	135
Total	577	569	572	488	465
Attorney-General's					
Attorney-General's Department	165	170	119	120	120
Australian Customs Service	760	814	842	864	850
Australian Federal Police	563	585	560	564	569
Family Court of Australia	117	119	122	124	126
Total	1,604	1,690	1,644	1,672	1,665
Communications, Information Technology and the Arts					
Department of Communications, Information Technology and the Arts	143	138	136	138	139
Australian Broadcasting Corporation	789	840	863	867	861
Special Broadcasting Service Corporation	159	180	191	195	195
Australian Sports Commission	135	138	140	144	148
Total	1,226	1,296	1,330	1,344	1,343
Defence					
Department of Defence	14,183	14,793	15,097	14,839	15,446
Defence Housing Authority	291	305	316	331	331
Total	14,475	15,099	15,413	15,170	15,777
Education, Science and Training					
Department of Education, Science and Training	233	245	249	255	262
Australian Research Council	12	12	12	12	13
Australian Nuclear Science and Technology Organisation	150	160	157	156	164
Commonwealth Scientific and Industrial Research Organisation	850	920	916	966	1,027
Total	1,245	1,336	1,334	1,390	1,465
Employment and Workplace Relations					
Department of Employment and Workplace Relations	445	437	421	429	434
Comcare	321	214	218	222	224
Total	766	651	639	651	657
Environment and Heritage					
Department of Environment and Heritage	293	235	242	249	254
Australian Greenhouse Office	72	108	91	85	61
Bureau of Meteorology	170	208	210	216	221
Total	534	551	543	551	535
Family and Community Services					
Department of Family and Community Services	2,425	2,478	2,513	2,536	2,542
Centrelink	1,990	2,112	2,149	2,157	2,156
Total	4,415	4,590	4,662	4,694	4,698

Table A2: Departmental expenses by agency (continued)

	Estimates		Projections		
	2002-03 \$m	2003-04 \$m	2004-05 \$m	2005-06 \$m	2006-07 \$m
Finance and Administration					
Department of Finance and Administration	369	388	400	564	559
Australian Electoral Commission	106	109	151	110	106
Total	474	497	551	674	665
Foreign Affairs and Trade					
Department of Foreign Affairs and Trade	664	719	744	695	720
Australian Agency for International Development	71	70	70	71	72
Australian Trade Commission	192	194	188	190	192
Total	926	984	1,002	956	984
Health and Ageing					
Department of Health and Ageing	983	1,098	1,040	1,037	1,041
Health Insurance Commission	485	533	482	479	494
National Blood Authority	0	7	5	5	5
Total	1,468	1,637	1,526	1,520	1,540
Immigration and Multicultural and Indigenous Affairs					
Department of Immigration and Multicultural and Indigenous Affairs	849	809	706	722	735
Aboriginal and Torres Strait Islander Commission	1,090	31	32	33	34
Office of Aboriginal and Torres Strait Islander Services	0	161	165	169	168
Total	1,938	1,001	903	924	937
Industry, Tourism and Resources					
Department of Industry, Tourism and Resources	225	240	243	240	204
Australian Tourist Commission	112	107	109	110	108
Total	338	347	351	351	312
Prime Minister and Cabinet					
Department of Prime Minister and Cabinet	46	53	53	52	52
Total	46	53	53	52	52
Transport and Regional Services					
Department of Transport and Regional Services	232	230	231	228	231
Civil Aviation Safety Authority	107	114	116	109	108
Total	338	344	348	336	339
Treasury					
Department of the Treasury	145	148	149	153	153
Australian Bureau of Statistics	269	266	282	317	404
Australian Securities and Investment Commission	177	180	178	180	179
Australian Taxation Office	2,127	2,301	2,348	2,403	2,440
Australian Office of Financial Management	6	7	7	7	7
Total	2,724	2,902	2,963	3,059	3,184

Table A2: Departmental expenses by agency (continued)

	Estimates		Projections		
	2002-03	2003-04	2004-05	2005-06	2006-07
	\$m	\$m	\$m	\$m	\$m
Veterans' Affairs					
Department of Veterans' Affairs	293	296	300	306	315
Total	293	296	300	306	315
Small agencies	2,795	2,882	2,864	2,874	2,902
Whole of government and inter-agency amounts(a)	0	18	451	152	157
Total departmental expenses	36,183	36,745	37,450	37,165	37,993

(a) Estimates of inter-agency transactions are included in the whole of government and inter-agency amounts. The entry for each portfolio does not include eliminations for inter-agency transactions within that portfolio.

Table A3: Net capital investment by agency

	Estimates		Projections		
	2002-03 \$m	2003-04 \$m	2004-05 \$m	2005-06 \$m	2006-07 \$m
Agriculture, Fisheries and Forestry					
Department of Agriculture, Fisheries and Forestry	2.3	1.7	0.8	-0.2	-8.8
Grains Research and Development Corporation	0.0	-0.1	-0.4	-0.3	-0.2
Total	2.3	1.6	0.4	-0.4	-9.0
Attorney-General's					
Attorney-General's Department	-26.8	-1.3	-3.2	-3.2	-3.7
Australian Customs Service	58.7	16.8	3.4	-0.5	0.0
Australian Federal Police	4.7	6.1	6.3	4.2	2.3
Family Court of Australia	1.0	-0.5	0.3	-1.2	-0.1
Total	37.6	21.1	6.9	-0.6	-1.5
Communications, Information Technology and the Arts					
Department of Communications, Information Technology and the Arts	-17.6	-0.7	-1.8	-2.0	-1.6
Australian Broadcasting Corporation	20.1	-9.0	-6.9	0.0	0.0
Special Broadcasting Service Corporation	11.0	8.7	3.3	2.7	-2.5
Australian Sports Commission	-3.9	-0.7	22.9	16.6	8.2
Total	9.5	-1.7	17.5	17.3	4.2
Defence					
Department of Defence	394.1	740.4	535.6	1,376.6	1,736.6
Defence Housing Authority	-111.5	14.0	-64.8	4.0	0.0
Total	282.7	754.4	470.8	1,380.6	1,736.6
Education, Science and Training					
Department of Education, Science and Training	5.7	3.2	0.6	1.7	0.3
Australian Research Council	-0.2	-0.4	0.0	0.2	0.0
Australian Nuclear Science and Technology Organisation	70.3	117.7	68.3	6.1	4.0
Commonwealth Scientific and Industrial Research Organisation	17.3	-23.4	26.2	-12.2	-12.0
Total	93.0	97.1	95.0	-4.1	-7.8
Employment and Workplace Relations					
Department of Employment and Workplace Relations	-4.3	16.9	-6.7	2.6	2.7
Comcare	0.0	0.0	0.0	0.0	0.0
Total	-4.3	16.9	-6.7	2.6	2.7
Environment and Heritage					
Department of Environment and Heritage	-205.8	0.3	-3.6	-5.9	-5.9
Australian Greenhouse Office	0.1	-0.1	-0.1	0.0	0.0
Bureau of Meteorology	215.1	7.2	9.8	8.8	10.8
Total	9.4	7.3	6.2	2.9	4.9
Family and Community Services					
Department of Family and Community Services	-35.6	0.9	-3.3	7.1	2.3
Centrelink	50.2	21.1	-2.0	2.6	-10.4
Total	14.6	22.0	-5.3	9.7	-8.1

Table A3: Net capital investment by agency (continued)

	Estimates		Projections		
	2002-03	2003-04	2004-05	2005-06	2006-07
	\$m	\$m	\$m	\$m	\$m
Finance and Administration					
Department of Finance and Administration	-146.3	53.9	96.8	-184.1	-25.6
Australian Electoral Commission	2.8	-0.2	-3.3	-3.7	-0.9
Total	-143.5	53.7	93.5	-187.8	-26.5
Foreign Affairs and Trade					
Department of Foreign Affairs and Trade	-28.6	-32.0	-159.5	-29.6	-34.3
Australian Agency for International Development	4.5	0.6	-1.3	-1.5	-1.5
Australian Trade Commission	0.0	0.4	-0.1	-0.1	-0.1
Total	-24.1	-30.9	-160.9	-31.2	-35.8
Health and Ageing					
Department of Health and Ageing	14.8	11.9	-6.6	-6.9	-4.3
Health Insurance Commission	15.2	28.8	31.5	13.0	0.0
National Blood Authority	0.0	0.0	0.0	0.0	0.0
Total	30.0	40.7	25.0	6.1	-4.3
Immigration and Multicultural and Indigenous Affairs					
Department of Immigration and Multicultural and Indigenous Affairs	73.7	-15.3	-29.9	162.2	-32.1
Aboriginal and Torres Strait Islander Commission	-3.0	-66.0	-4.7	0.0	0.0
Office of Aboriginal and Torres Strait Islander Services	0.0	61.0	-0.9	0.0	0.0
Total	70.8	-20.3	-35.4	162.2	-32.1
Industry, Tourism and Resources					
Department of Industry, Tourism and Resources	5.6	-1.8	4.2	3.8	-4.6
Australian Tourist Commission	0.8	-0.7	-0.7	-1.8	0.8
Total	6.5	-2.6	3.5	2.0	-3.8
Prime Minister and Cabinet					
Department of Prime Minister and Cabinet	-0.2	2.8	-0.2	-0.2	-0.1
Total	-0.2	2.8	-0.2	-0.2	-0.1
Transport and Regional Services					
Department of Transport and Regional Services	111.0	23.4	-1.1	-1.4	-1.1
Civil Aviation Safety Authority	5.2	3.5	-0.2	0.5	-3.4
Total	116.3	27.0	-1.3	-0.9	-4.5
Treasury					
Department of the Treasury	529.6	-533.7	1.1	2.2	1.9
Australian Bureau of Statistics	-8.3	0.1	2.1	8.2	-1.7
Australian Securities and Investment Commission	6.7	-2.0	0.9	1.9	2.6
Australian Taxation Office	13.2	38.1	15.6	20.8	8.3
Australian Office of Financial Management	2.2	-0.8	-0.8	-0.8	-0.8
Total	543.4	-498.2	18.9	32.4	10.3

Table A3: Net capital investment by agency (continued)

	Estimates		Projections		
	2002-03 \$m	2003-04 \$m	2004-05 \$m	2005-06 \$m	2006-07 \$m
Veterans' Affairs					
Department of Veterans' Affairs	10.6	11.7	1.5	2.6	-0.5
Total	10.6	11.7	1.5	2.6	-0.5
Small agencies	966.8	19.5	-0.9	27.0	-13.2
Whole of government and inter-agency amounts(a)	-62.8	-62.9	-40.7	-27.7	-19.5
Total net capital investment	1,958.3	459.2	487.8	1,392.3	1,592.1

(a) Estimates of inter-agency transactions are included in the whole of government and inter-agency amounts. The entry for each portfolio does not include eliminations for inter-agency transactions within that portfolio.

Table A4: Capital appropriations by portfolio

	Estimates		Projections		
	2002-03 \$m	2003-04 \$m	2004-05 \$m	2005-06 \$m	2006-07 \$m
Agriculture, Fisheries and Forestry					
Department of Agriculture, Fisheries and Forestry	2	30	0	0	0
Grains Research and Development Corporation	0	0	0	0	0
Total	2	30	0	0	0
Attorney-General's					
Attorney-General's Department	2	5	0	0	0
Australian Customs Service	19	20	8	3	0
Australian Federal Police	5	4	3	1	0
Family Court of Australia	0	0	0	0	0
Total	26	29	11	4	0
Communications, Information Technology and the Arts					
Department of Communications, Information Technology and the Arts	0	0	0	0	0
Australian Broadcasting Corporation	74	20	0	0	0
Special Broadcasting Service Corporation	33	7	6	6	5
Australian Sports Commission	0	0	12	18	11
Total	107	28	17	24	16
Defence					
Department of Defence	995	1,021	779	1,295	1,653
Defence Housing Authority	100	0	0	0	0
Total	1,095	1,021	779	1,295	1,653
Education, Science and Training					
Department of Education, Science and Training	0	0	0	0	0
Australian Research Council	0	0	0	0	0
Australian Nuclear Science and Technology Organisation	104	85	34	3	0
Commonwealth Scientific and Industrial Research Organisation	17	0	0	0	0
Total	121	85	34	3	0
Employment and Workplace Relations					
Department of Employment and Workplace Relations	11	0	0	0	0
Comcare	0	0	0	0	0
Total	11	0	0	0	0
Environment and Heritage					
Department of Environment and Heritage	5	2	0	0	0
Australian Greenhouse Office	0	0	0	0	0
Bureau of Meteorology	0	6	9	9	11
Total	5	9	9	9	11
Family and Community Services					
Department of Family and Community Services	304	1	1	1	1
Centrelink	14	38	23	34	25
Total	318	39	24	34	26

Table A4: Capital appropriations by portfolio (continued)

	Estimates		Projections		
	2002-03 \$m	2003-04 \$m	2004-05 \$m	2005-06 \$m	2006-07 \$m
Finance and Administration					
Department of Finance and Administration	944	852	912	894	851
Australian Electoral Commission	0	0	0	0	0
Total	944	852	912	894	851
Foreign Affairs and Trade					
Department of Foreign Affairs and Trade	30	16	0	0	0
Australian Agency for International Development	219	209	93	34	22
Australian Trade Commission	0	1	0	0	0
Total	249	225	93	34	22
Health and Ageing					
Department of Health and Ageing	48	46	41	48	48
Health Insurance Commission	39	56	19	0	0
National Blood Authority	0	0	0	0	0
Total	87	102	60	48	48
Immigration and Multicultural and Indigenous Affairs					
Department of Immigration and Multicultural and Indigenous Affairs	23	13	2	1	1
Aboriginal and Torres Strait Islander Commission	0	92	0	0	0
Office of Aboriginal and Torres Strait Islander Services	0	14	14	14	14
Total	23	119	15	15	15
Industry, Tourism and Resources					
Department of Industry, Tourism and Resources	105	99	89	32	13
Australian Tourist Commission	0	0	0	0	0
Total	105	99	89	32	13
Prime Minister and Cabinet					
Department of Prime Minister and Cabinet	0	0	0	0	0
Total	0	0	0	0	0
Transport and Regional Services					
Department of Transport and Regional Services	212	30	5	5	5
Civil Aviation Safety Authority	0	0	0	0	0
Total	212	30	5	5	5
Treasury					
Department of the Treasury	1,427	159	96	63	46
Australian Bureau of Statistics	0	0	0	0	0
Australian Securities and Investment Commission	0	0	0	0	0
Australian Taxation Office	-21	0	0	0	0
Australian Office of Financial Management	0	0	0	0	0
Total	1,406	159	96	63	46

Table A4: Capital appropriations by portfolio (continued)

	Estimates		Projections		
	2002-03 \$m	2003-04 \$m	2004-05 \$m	2005-06 \$m	2006-07 \$m
Veterans' Affairs					
Department of Veterans' Affairs	7	5	0	0	0
Total	7	5	0	0	0
Small agencies	98	9	5	26	5
Whole of government and inter-agency amounts(a)	0	0	0	0	0
Total capital appropriations	4,815	2,842	2,150	2,486	2,711

(a) Estimates of inter-agency transactions are included in the whole of government and inter-agency amounts. The entry for each portfolio does not include eliminations for inter-agency transactions within that portfolio.

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

	Average Staffing Levels		
	2002-03	2003-04	Change
Agriculture, Fisheries and Forestry			
Department of Agriculture, Fisheries and Forestry	3,363	3,369	6
Australian Fisheries Management Authority	114	125	11
Australian Wine and Brandy Corporation	50	54	4
Cotton Research and Development Corporation	11	10	-1
Fisheries Research and Development Corporation	10	10	0
Forest and Woods Products Research and Development Corporation	7	7	0
Grains Research and Development Corporation	44	47	3
Grape and Wine Research and Development Corporation	9	9	0
Land and Water Resources Research and Development Corporation	33	36	3
National Registration Authority for Agriculture and Veterinary Chemicals	125	125	0
Rural Industries Research and Development Corporation	17	17	0
Sugar Research and Development Corporation	6	6	0
Wheat Export Authority	12	12	0
Total	3,801	3,827	26
Attorney-General's			
Attorney-General's Department	681	706	25
Administrative Appeals Tribunal	156	154	-2
Australian Crime Commission	485	475	-10
Australian Customs Service	4,827	4,685	-142
Australian Federal Police	3,669	3,920	251
Australian Institute of Criminology	49	51	2
Australian Law Reform Commission	23	23	0
Australian Security Intelligence Organisation	656	724	68
Australian Transaction Reports Analysis Centre (Austrac)	59	89	30
Criminology Research Council	0	1	1
Crimtrac	37	44	7
Family Court of Australia	680	680	0
Federal Court of Australia	327	327	0
Federal Magistrates Service	78	84	6
High Court of Australia	85	86	1
Human Rights and Equal Opportunity Commission	95	95	0
Insolvency Trustee Service Australia	239	244	5
National Native Title Tribunal	270	275	5
Office of Film and Literature Classification	50	50	0
Office of Parliamentary Counsel	46	45	-1
Office of the Federal Privacy Commissioner	37	35	-2
Office of the Director of Public Prosecutions	450	480	30
Total	12,999	13,273	274

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

	Average Staffing Levels		
	2002-03	2003-04	Change
Communication, Information Technology and the Arts			
Department of Communications, Information Technology and the Arts	896	920	24
Australia Council	126	126	0
Australian Broadcasting Authority	134	134	0
Australian Broadcasting Corporation	4,200	4,250	50
Australian Communications Authority	391	409	18
Australian Film Commission	60	62	2
Australian Film Television and Radio School	142	142	0
Australian National Maritime Museum	101	99	-2
Australian Sports Commission	449	451	2
Australian Sports Drug Agency	43	43	0
National Archives of Australia	400	390	-10
National Gallery of Australia	228	225	-3
National Library of Australia	455	437	-18
National Museum of Australia	195	195	0
Special Broadcasting Service Corporation	798	798	0
National Office for the Information Economy	173	165	-8
Total	8,791	8,846	55
Defence			
Department of Defence	18,312	17,377	-935
Military Reserves	19,935	20,445	510
Permanent Military	52,104	52,341	237
Defence Housing Authority	800	800	0
Total	91,151	90,963	-188
Education, Science and Training			
Department of Education, Science and Training	1,394	1,490	96
Australian Institute of Marine Science	150	163	13
Australian National Training Authority	99	100	1
Australian Nuclear Science and Technology Organisation	810	835	25
Australian Research Council	60	60	0
Commonwealth Scientific and Industrial Research Organisation	6,054	6,117	63
Total	8,567	8,765	198
Employment and Workplace Relations			
Department of Employment and Workplace Relations	1,971	2,004	33
Australian Industrial Registry	237	258	21
Comcare	310	312	2
Equal Opportunity for Women in the Workplace Agency	21	21	0
National Occupation Health and Safety Commission	87	98	11
Total	2,626	2,693	67
Environment and Heritage			
Department of Environment and Heritage	1,226	1,163	-63
Australian Greenhouse Office	180	162	-18
Australian Heritage Commission	69	68	-1
Bureau of Meteorology	1,418	1,440	22
Director of National Parks	294	278	-16
Great Barrier Reef Marine Park Authority	165	165	0
National Oceans Office	39	40	1
Sydney Harbour Federation Trust	28	30	2
Total	3,419	3,346	-73

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

	Average Staffing Levels		
	2002-03	2003-04	Change
Family and Community Services			
Department of Family and Community Services	4,291	4,674	383
Australian Institute of Family Studies	40	41	1
Centrelink	23,750	23,680	-70
Total	28,081	28,395	314
Finance and Administration			
Department of Finance and Administration	804	871	67
Australian Electoral Commission	794	771	-23
Commonwealth Grants Commission	48	48	0
Commonwealth Superannuation Administration (ComSuper)	346	351	5
Total	1,992	2,041	49
Foreign Affairs and Trade			
Department of Foreign Affairs and Trade	3,196	3,154	-42
AusAID	511	488	-23
Australia-Japan Foundation	6	6	0
Australian Centre for International Agricultural Research	50	47	-3
Australian Trade Commission	1,002	1,024	22
Total	4,765	4,719	-46
Health and Ageing			
Department of Health and Ageing	3,470	3,551	81
Aged Care Standards and Accreditation Agency	179	174	-5
Australian Institute of Health and Welfare	72	72	0
Australian Radiation Protection and Nuclear Safety Agency	127	128	1
Food Standards Australia New Zealand	129	128	-1
Health Insurance Commission	4,100	4,100	0
Private Health Insurance Administration Council	11	12	1
Private Health Insurance Ombudsman	8	8	0
Professional Services Review	28	35	7
Total	8,124	8,208	84
Immigration and Multicultural and Indigenous Affairs			
Department of Immigration and Multicultural and Indigenous Affairs	4,488	4,552	64
Aboriginal and Torres Strait Islander Commission	1,217	75	-1,142
Aboriginal and Torres Strait Islander Services	0	1,172	1,172
Aboriginal Hostels Ltd	405	405	0
Australian Institute of Aboriginal and Torres Strait Islander Studies	90	80	-10
Indigenous Business Australia	18	18	0
Indigenous Land Corporation	124	127	3
Migration Review Tribunal	203	207	4
Refugee Review Tribunal	216	224	8
Torres Strait Regional Authority	38	39	1
Total	6,799	6,899	100
Industry Tourism and Resources			
Department of Industry, Tourism and Resources	1,437	1,460	23
Geoscience Australia	560	560	0
Australian Tourist Commission	212	212	0
IP Australia	785	807	22
National Standards Commission	33	32	-1
Total	3,027	3,071	44

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

	Average Staffing Levels		
	2002-03	2003-04	Change
Parliament			
Department of the Senate	227	227	0
Department of the House of Representatives	232	232	0
Department of the Parliamentary Library	167	167	0
Department of Parliamentary Reporting Staff	317	320	3
Joint House Department	261	260	-1
Total	1,204	1,206	2
Prime Minister and Cabinet			
Department of Prime Minister and Cabinet	344	374	30
Australian National Audit Office	280	290	10
Australian Public Service Commission	172	175	3
Office of the Inspector-General of Intelligence and Security	3	5	2
Office of National Assessments	60	65	5
Office of the Commonwealth Ombudsman	82	85	3
Office of the Official Secretary to the Governor-General	75	77	2
Total	1,016	1,071	55
Transport and Regional Services			
Department of Transport and Regional Services	1,105	1,104	-1
Australian Maritime Safety Authority	233	237	4
Civil Aviation Safety Authority	680	680	0
National Capital Authority	82	85	3
Total	2,100	2,106	6
Treasury			
Department of the Treasury	816	816	0
Australian Bureau of Statistics	3,050	2,825	-225
Australian Competition and Consumer Commission	460	460	0
Australian Office of Financial Management	33	37	4
Australian Prudential Regulation Authority	450	475	25
Australian Securities and Investment Commission	1,362	1,460	98
Australian Taxation Office	19,700	20,930	1,230
Corporations and Markets Advisory Committee	3	3	0
National Competition Council	20	20	0
Productivity Commission	200	195	-5
Total	26,094	27,221	1,127
Veterans' Affairs			
Department of Veterans' Affairs	2,453	2,451	-2
Australian War Memorial	275	277	2
Total	2,728	2,728	0

Note: This table includes estimates of ASL provided by general government sector agencies. ASL figures reflect the average number of employees receiving salary or wages over the financial year, with adjustments for casual and part-time staff, to show the full time equivalent. This also includes non-uniformed staff and overseas personnel.