

Appendix C: Supplementary Tables

The tables in this appendix provide information on key fiscal indicators at the Australian Government, state government and the consolidated level.

The consolidated level described in this appendix comprises the Australian Government, 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 Finance Statistics (GFS) release up until 2019-20. Some adjustments have been made to include the Australian Government historical series rather than the Australian Government figures published by the ABS. These figures are used as the base for the consolidated figures in this Appendix.

The ABS GFS consolidated figures are used as a base and grown by GDP. Where available, adjustments have been made to take account for Australian Government Budget estimates as well as state estimates from the most recent state budget updates, and actual outcomes for 2020-21 for all jurisdictions. A further adjustment has also been made to the revenue and expense figures in Table C.1 to C.3 to account for Australian Government 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

	Australian Government (a)			State			Consolidated		
	Revenue	Expenses	Net operating balance	Revenue	Expenses	Net operating balance	Revenue	Expenses	Net operating balance
2011-12	24.0	25.6	-1.6	14.0	14.0	0.0	33.7	35.1	-1.4
2012-13	24.4	27.1	-2.7	13.5	14.0	-0.5	34.4	37.3	-2.8
2013-14	23.7	26.2	-2.5	14.1	13.8	0.2	34.0	36.1	-2.1
2014-15	24.3	26.5	-2.2	14.5	14.2	0.3	35.1	36.7	-1.6
2015-16	25.1	27.1	-2.1	14.7	14.3	0.4	36.1	37.3	-1.3
2016-17	25.9	26.2	-0.3	14.8	14.2	0.6	36.7	36.1	0.6
2017-18	26.8	26.4	0.4	14.7	14.3	0.4	37.5	36.3	1.2
2018-19	25.0	29.7	-4.7	14.5	14.3	0.3	35.5	39.5	-4.1
2019-20	26.4	32.9	-6.5	13.8	15.2	-1.3	36.4	43.8	-7.4
2020-21	27.4	30.9	-3.5	14.7	15.6	-0.9	51.6	55.6	-4.0
2021-22(e)	24.5	27.4	-2.9	14.4	16.2	-1.8	45.2	49.6	-4.4
2022-23(e)	25.9	28.0	-2.1	14.2	14.6	-0.5	47.0	49.1	-2.1
2023-24(e)	26.3	28.1	-1.8	14.2	14.2	-0.1	47.6	49.2	-1.5
2024-25(p)	26.3	27.6	-1.3	13.8	13.8	0.0	47.5	48.4	-0.8

Note: The consolidated level comprises the Australian Government, state and local governments and the multi-jurisdictional sector. Adjustments are made to avoid double counting between these sectors.

(a) Australian Government data have been revised in the *2022-23 Budget* to improve accuracy and comparability through time. See Budget Paper No.1, *Budget Strategy and Outlook 2022-23, Statement 10: 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

	Australian Government (a)			State			Consolidated		
	Revenue	Expenses	Net operating balance	Revenue	Expenses	Net operating balance	Revenue	Expenses	Net operating balance
2011-12	0.5	0.5	0.0	4.3	4.3	0.0	5.0	5.1	0.0
2012-13	0.6	0.6	0.0	4.4	4.5	-0.1	5.2	5.3	-0.2
2013-14	0.6	0.7	-0.1	4.3	4.3	-0.1	5.1	5.2	-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	0.6	0.9	-0.2	3.8	3.9	-0.1	4.7	5.0	-0.3
2017-18	0.7	0.9	-0.3	3.6	3.8	-0.2	4.6	5.0	-0.4
2018-19	0.8	1.1	-0.3	3.6	3.8	-0.2	4.5	5.0	-0.4
2019-20	0.9	1.2	-0.3	3.7	3.8	-0.2	4.7	5.1	-0.5
2020-21	0.9	1.1	-0.2	4.2	4.2	0.1	5.3	5.4	-0.1
2021-22(e)	0.9	1.0	-0.1	3.7	3.6	0.0	4.7	4.7	0.0
2022-23(e)	0.9	0.9	-0.1	3.6	3.6	0.1	4.6	4.6	0.0

Note: The consolidated level comprises the Australian Government, state and local governments and the multi-jurisdictional sector. Adjustments are made to avoid double counting between these sectors.

(a) Australian Government data have been revised in the *2022-23 Budget* to improve accuracy and comparability through time. See Budget Paper No.1, *Budget Strategy and Outlook 2022-23, Statement 10: 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

	Australian Government (a)			State			Consolidated		
	Revenue	Expenses	Net operating balance	Revenue	Expenses	Net operating balance	Revenue	Expenses	Net operating balance
2011-12	22.9	25.6	-2.7	16.9	16.8	0.0	22.8	38.1	-2.6
2012-13	23.9	25.5	-1.6	16.3	17.0	-0.6	23.7	38.5	-1.9
2013-14	23.9	26.6	-2.7	16.8	16.6	0.2	23.9	39.2	-2.4
2014-15	23.9	26.4	-2.5	17.1	16.8	0.3	23.7	39.2	-1.9
2015-16	24.4	26.7	-2.3	17.3	17.0	0.3	24.3	39.7	-1.7
2016-17	24.2	26.3	-2.2	17.3	16.8	0.5	23.9	38.8	-1.3
2017-18	25.3	25.9	-0.5	17.0	16.7	0.3	25.1	38.2	0.1
2018-19	26.1	25.9	0.1	16.8	16.7	0.1	26.1	38.1	0.6
2019-20	25.3	30.2	-4.9	16.3	17.8	-1.5	25.2	43.6	-6.0
2020-21	26.0	32.4	-6.4	17.3	18.4	-1.1	40.3	59.9	-7.1
2021-22(e)	25.4	28.7	-3.3	16.8	18.7	-1.9	36.2	53.4	-4.8
2022-23(e)	25.2	28.2	-3.0	16.7	17.3	-0.6	36.3	51.9	-3.2

Note: The consolidated level comprises the Australian Government, state and local governments and the multi-jurisdictional sector. Adjustments are made to avoid double counting between these sectors.

(a) Australian Government data have been revised in the *2022-23 Budget* to improve accuracy and comparability through time. See Budget Paper No.1, *Budget Strategy and Outlook 2022-23, Statement 10: Historical Australian Government Data*.

(e) Estimates.

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

	General Government			PNFC			NFPS		
	Australian Government (a)	State	Consolidated	Australian Government (a)	State	Consolidated	Australian Government (a)	State	Consolidated
2011-12	-1.7	-0.9	-2.9	-0.1	-0.7	-0.9	-3.2	-1.6	-5.2
2012-13	-3.0	-1.2	-4.3	-0.3	-0.8	-1.1	-1.9	-2.0	-4.0
2013-14	-2.6	-0.4	-3.4	-0.4	-0.4	-0.8	-3.2	-0.8	-4.4
2014-15	-2.4	-0.2	-2.8	-0.3	-0.2	-0.6	-2.9	-0.5	-3.5
2015-16	-2.2	-0.3	-2.6	-0.5	-0.5	-0.9	-2.8	-0.7	-3.6
2016-17	-0.4	-0.4	-0.8	-0.6	-0.4	-0.9	-2.7	-0.8	-3.4
2017-18	0.1	-0.7	-0.7	-0.5	-0.4	-0.9	-0.9	-1.1	-2.1
2018-19	-4.9	-1.0	-6.1	-0.6	-0.4	-1.0	-0.5	-1.4	-2.1
2019-20	-6.9	-2.6	-9.7	-0.5	-0.4	-0.9	-5.3	-3.0	-8.5
2020-21	-4.1	-2.7	-6.9	-0.3	0.0	-0.3	-6.8	-2.9	-9.9
2021-22(e)	-3.4	-3.3	-6.9	-0.2	-0.6	-0.8	-3.9	-3.9	-8.0
2022-23(e)	-2.6	-1.9	-4.6	-0.3	-0.7	-1.0	-3.7	-2.7	-6.6
2023-24(e)	-2.2	-1.5	-3.8	na	na	na	na	na	na
2024-25(p)	-1.6	-1.2	-2.9	na	na	na	na	na	na

Note: The consolidated level comprises the Australian Government, state and local governments and the multi-jurisdictional sector. Adjustments are made to avoid double counting between these sectors.

(a) Australian Government data have been revised in the 2022-23 Budget to improve accuracy and comparability through time. See Budget Paper No.1, *Budget Strategy and Outlook 2022-23, Statement 10: 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

	Australian Government (a)			State			Consolidated		
	Receipts	Payments	Cash balance(b)	Receipts	Payments	Cash balance	Receipts	Payments	Cash balance(b)
2011-12	23.4	24.5	-1.3	14.7	15.6	-0.9	33.7	45.3	-2.6
2012-13	23.5	26.5	-3.2	14.0	15.1	-1.1	33.8	47.0	-4.5
2013-14	23.7	25.8	-2.4	14.6	14.8	-0.3	34.3	47.2	-3.1
2014-15	23.8	26.1	-2.4	15.1	15.0	0.1	35.2	47.8	-2.5
2015-16	24.7	26.5	-2.0	15.3	15.3	0.1	36.2	48.4	-2.1
2016-17	25.4	25.7	-0.6	15.3	15.4	0.0	36.6	46.7	-0.7
2017-18	26.3	25.9	0.0	15.2	15.8	-0.5	37.5	46.6	-0.7
2018-19	24.1	28.2	-4.4	15.0	15.7	-0.7	35.0	48.8	-5.2
2019-20	26.2	33.0	-6.8	14.6	16.7	-2.1	36.4	57.0	-9.5
2020-21	26.9	30.8	-3.9	14.7	17.1	-2.3	37.3	55.1	-6.8
2021-22(e)	23.9	27.3	-3.4	15.0	17.9	-2.8	34.5	52.4	-6.9
2022-23(e)	25.4	27.9	-2.5	14.6	16.5	-1.9	35.6	51.7	-5.0
2023-24(e)	26.0	28.0	-2.0	14.4	16.0	-1.6	36.0	51.2	-4.3
2024-25(p)	25.9	27.6	-1.7	13.9	15.3	-1.5	35.3	50.2	-3.9

Note: The consolidated level comprises the Australian Government, state and local governments and the multi-jurisdictional sector. Adjustments are made to avoid double counting between these sectors.

- (a) Australian Government data have been revised in the 2022-23 Budget to improve accuracy and comparability through time. See Budget Paper No.1, *Budget Strategy and Outlook 2022-23, Statement 10: Historical Australian Government Data*.
- (b) 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

	Australian Governments (a)			State			Consolidated		
	Receipts	Payments	Cash balance	Receipts	Payments	Cash balance	Receipts	Payments	Cash balance
2011-12	0.6	0.7	-0.1	4.7	5.3	-0.6	5.5	6.2	-0.8
2012-13	0.6	0.9	-0.2	5.0	5.3	-0.3	5.8	6.3	-0.6
2013-14	0.7	0.9	-0.2	4.7	5.0	-0.3	5.6	6.1	-0.5
2014-15	0.7	0.9	-0.2	4.4	4.8	-0.4	5.4	6.0	-0.6
2015-16	0.7	1.1	-0.4	4.4	4.9	-0.5	5.3	6.2	-0.9
2016-17	0.7	1.1	-0.4	4.1	4.4	-0.3	5.1	5.8	-0.7
2017-18	0.8	1.2	-0.4	3.9	4.2	-0.2	5.0	5.7	-0.7
2018-19	0.9	1.4	-0.4	3.9	4.2	-0.3	5.0	5.7	-0.8
2019-20	1.0	1.4	-0.5	3.9	4.3	-0.3	5.0	5.8	-0.8
2020-21	1.0	1.3	-0.3	-3.1	4.1	-7.2	-2.0	5.5	-7.5
2021-22(e)	1.0	1.2	-0.3	-2.8	3.9	-6.7	-1.8	5.2	-7.0
2022-23(e)	0.9	1.2	-0.3	-2.7	3.8	-6.5	-1.6	5.1	-6.8

Note: The consolidated level comprises the Australian Government, state and local governments and the multi-jurisdictional sector. Adjustments are made to avoid double counting between these sectors.

(a) Australian Government data have been revised in the *2022-23 Budget* to improve accuracy and comparability through time. See Budget Paper No.1, *Budget Strategy and Outlook 2022-23, Statement 10: Historical Australian Government Data*.

(e) Estimates.

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

	Australian Government (a)			State			Consolidated		
	Receipts	Payments	Cash balance	Receipts	Payments	Cash balance	Receipts	Payments	Cash balance
2011-12	22.4	25.3	-2.9	17.9	19.3	-1.5	35.8	36.9	-4.7
2012-13	23.3	24.6	-1.2	17.5	18.9	-1.4	36.7	36.5	-2.9
2013-14	23.1	26.1	-3.0	17.7	18.3	-0.6	36.6	37.6	-4.2
2014-15	23.8	26.1	-2.3	17.9	18.3	-0.3	37.8	37.7	-2.8
2015-16	23.9	26.4	-2.6	18.2	18.6	-0.4	38.1	38.3	-3.1
2016-17	23.8	25.9	-2.1	18.1	18.5	-0.4	37.8	37.3	-2.5
2017-18	24.8	25.6	-0.8	17.8	18.6	-0.8	38.5	36.9	-1.7
2018-19	25.6	25.7	-0.1	17.5	18.6	-1.1	38.9	36.7	-1.3
2019-20	24.4	28.9	-4.5	17.3	19.7	-2.5	37.1	41.1	-7.7
2020-21	25.9	32.7	-6.7	17.0	19.6	-2.7	38.3	44.8	-10.1
2021-22(e)	25.0	28.8	-3.8	17.2	20.5	-3.3	37.6	41.8	-7.8
2022-23(e)	24.6	28.2	-3.7	16.8	19.2	-2.4	36.8	40.0	-6.8

Note: The consolidated level comprises the Australian Government, state and local governments and the multi-jurisdictional sector. Adjustments are made to avoid double counting between these sectors.

(a) Australian Government data have been revised in the *2022-23 Budget* to improve accuracy and comparability through time. See Budget Paper No.1, *Budget Strategy and Outlook 2022-23, Statement 10: Historical Australian Government Data*.

(e) Estimates.

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

	General Government						PNFC		NFPS	
	Australian Government (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
2011-12	159,594	10.6	28,085	1.9	170,063	11.3	93,201	6.2	252,291	16.8
2012-13	209,559	13.6	43,188	2.8	236,755	15.4	103,694	6.7	284,900	18.5
2013-14	245,817	15.4	46,108	2.9	275,228	17.2	110,827	6.9	343,081	21.5
2014-15	303,467	18.7	44,997	2.8	329,454	20.3	110,305	6.8	378,630	23.3
2015-16	322,320	19.4	39,494	2.4	339,780	20.5	115,243	7.0	432,831	26.1
2016-17	341,961	19.4	29,440	1.7	344,679	19.6	105,302	6.0	432,248	24.6
2017-18	373,566	20.3	35,656	1.9	379,602	20.6	115,112	6.2	467,280	25.4
2018-19	491,217	25.2	35,013	1.8	494,058	25.4	125,908	6.5	506,554	26.0
2019-20	592,221	29.9	94,910	4.8	656,142	33.1	138,652	7.0	677,094	34.2
2020-21	631,477	30.5	163,405	7.9	762,525	36.9	39,799	1.9	771,983	37.3
2021-22(e)	714,947	31.2	226,645	9.9	905,751	39.5	6,490	0.3	396,154	17.3
2022-23(e)	772,123	33.6	278,413	12.1	1,014,548	44.1	11,750	0.5	535,397	23.3
2023-24(e)	823,277	34.8	323,801	13.7	1,110,049	46.9	na	na	na	na
2024-25(p)	864,653	34.7	363,631	14.6	1,189,324	47.8	na	na	na	na

Note: The consolidated level comprises the Australian Government, state and local governments and the multi-jurisdictional sector. Adjustments are made to avoid double counting between these sectors.

(a) Australian Government data have been revised in the *2022-23 Budget* to improve accuracy and comparability through time. See Budget Paper No.1, *Budget Strategy and Outlook 2022-23, Statement 10: 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			
	Australian Government		State		Australian Government		State		Australian Government		State	
	\$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	\$m	Per cent of GDP
2011-12	9,407	0.6	23,017	1.5	2,403	0.2	19,594	1.3	11,810	0.8	42,501	2.8
2012-13	7,427	0.5	23,796	1.5	4,306	0.3	21,129	1.4	11,733	0.8	45,040	2.9
2013-14	9,183	0.6	22,161	1.4	5,333	0.3	16,884	1.1	14,516	0.9	39,228	2.5
2014-15	10,910	0.7	20,618	1.3	4,136	0.3	14,828	0.9	15,046	0.9	35,335	2.2
2015-16	10,116	0.6	22,761	1.4	6,234	0.4	15,464	0.9	16,350	1.0	38,041	2.3
2016-17	10,932	0.6	31,141	1.8	7,494	0.4	16,530	0.9	18,426	1.0	47,723	2.7
2017-18	12,653	0.7	33,610	1.8	7,977	0.4	14,374	0.8	20,630	1.1	47,934	2.6
2018-19	13,774	0.7	38,534	2.0	9,357	0.5	14,360	0.7	23,131	1.2	52,883	2.7
2019-20	13,684	0.7	39,394	2.0	7,724	0.4	13,756	0.7	21,408	1.1	53,104	2.7
2020-21	21,876	1.1	44,004	2.1	66,171	3.2	16,705	0.8	22,353	1.1	61,345	3.0
2021-22(e)	22,723	1.0	52,258	2.3	7,965	0.3	21,824	1.0	29,839	1.3	73,743	3.2
2022-23(e)	23,058	1.0	57,611	2.5	9,473	0.4	21,705	0.9	32,194	1.4	79,236	3.4
2023-24(e)	20,550	0.9	57,513	2.4	na	na	na	na	na	na	na	na
2024-25(p)	22,074	0.9	57,229	2.3	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)

	Australian Government (a)		State		Consolidated	
	\$b	Per cent of GDP	\$b	Per cent of GDP	\$b	Per cent of GDP
2011-12	-317.8	-21.2	40.5	2.7	-259.0	-17.3
2012-13	-375.9	-24.5	65.6	4.3	-295.5	-19.2
2013-14	-427.2	-26.7	67.0	4.2	-344.6	-21.6
2014-15	-548.0	-33.8	73.5	4.5	-456.7	-28.1
2015-16	-529.2	-31.9	56.6	3.4	-452.4	-27.3
2016-17	-562.2	-32.0	108.3	6.2	-428.7	-24.4
2017-18	-694.4	-37.7	107.2	5.8	-558.5	-30.3
2018-19	-840.6	-43.2	54.2	2.8	-756.8	-38.9
2019-20	-905.9	-45.7	-17.9	-0.9	-895.2	-45.2
2020-21	-786.6	-38.0	-145.0	-7.0	-901.8	-43.6
2021-22(e)	-859.3	-37.5	-192.8	-8.4	-1,019.0	-44.5
2022-23(e)	-918.0	-39.9	-228.6	-9.9	-1,113.4	-48.4
2023-24(e)	-968.1	-40.9	-246.7	-10.4	-1,180.6	-49.9
2024-25(p)	-1,006.6	-40.4	-260.4	-10.5	-1,231.0	-49.4

Note: The consolidated level comprises the Australian Government, state and local governments and the multi-jurisdictional sector. Adjustments are made to avoid double counting between these sectors.

(a) Australian Government data have been revised in the 2022-23 *Budget* to improve accuracy and comparability through time. See Budget Paper No.1, *Budget Strategy and Outlook 2022-23, Statement 10: Historical Australian Government Data*.

(e) Estimates.

(p) Projections.

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

	Australian Government (a)		State		Consolidated	
	\$b	Per cent of GDP	\$b	Per cent of GDP	\$b	Per cent of GDP
2011-12	-207.8	-13.9	603.5	40.2	766.4	51.1
2012-13	-261.6	-17.0	647.9	42.2	775.6	50.5
2013-14	-308.4	-19.3	656.7	41.1	759.1	47.5
2014-15	-423.7	-26.1	682.1	42.0	705.0	43.4
2015-16	-390.9	-23.6	707.3	42.7	789.5	47.6
2016-17	-418.1	-23.8	784.0	44.6	865.0	49.2
2017-18	-543.5	-29.5	822.8	44.6	805.5	43.7
2018-19	-664.9	-34.2	811.5	41.7	689.7	35.4
2019-20	-725.2	-36.6	791.3	39.9	628.8	31.7
2020-21	-595.0	-28.8	791.9	38.3	784.5	37.9
2021-22(e)	-657.5	-28.7	784.6	34.2	777.9	34.0
2022-23(e)	-706.5	-30.7	793.4	34.5	740.3	32.2
2023-24(e)	-747.9	-31.6	823.4	34.8	747.9	31.6
2024-25(p)	-779.1	-31.3	854.8	34.3	783.2	31.4

Note: The consolidated level comprises the Australian Government, state and local governments and the multi-jurisdictional sector. Adjustments are made to avoid double counting between these sectors.

(a) Australian Government data have been revised in the 2022-23 Budget to improve accuracy and comparability through time. See Budget Paper No.1, *Budget Strategy and Outlook 2022-23, Statement 10: Historical Australian Government Data*.

(e) Estimates.

(p) Projections.

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

	Australian Government (a)		State		Consolidated	
	\$m	Per cent of GDP	\$m	Per cent of GDP	\$m	Per cent of GDP
2011-12	8,285	0.6	1,149	0.1	8,525	0.6
2012-13	10,843	0.7	2,129	0.1	12,325	0.8
2013-14	10,868	0.7	2,848	0.2	13,350	0.8
2014-15	12,041	0.7	2,917	0.2	14,647	0.9
2015-16	12,365	0.7	2,851	0.2	14,914	0.9
2016-17	13,135	0.7	2,319	0.1	15,180	0.9
2017-18	15,149	0.8	2,687	0.1	17,535	1.0
2018-19	13,280	0.7	2,989	0.2	15,855	0.8
2019-20	14,290	0.7	4,060	0.2	18,106	0.9
2020-21	14,899	0.7	4,760	0.2	19,404	0.9
2021-22(e)	15,074	0.7	5,422	0.2	20,214	0.9
2022-23(e)	16,895	0.7	6,551	0.3	23,163	1.0
2023-24(e)	17,961	0.8	7,682	0.3	25,352	1.1
2024-25(p)	22,390	0.9	9,037	0.4	31,120	1.2

Note: The consolidated level comprises the Australian Government, state and local governments and the multi-jurisdictional sector. Adjustments are made to avoid double counting between these sectors.

(a) Australian Government data have been revised in the 2022-23 Budget to improve accuracy and comparability through time. See Budget Paper No.1, *Budget Strategy and Outlook 2022-23, Statement 10: Historical Australian Government Data*.

(e) Estimates.

(f) Projections.