

Notes

(a) The following definitions are used in this Budget Paper:

- Budget year refers to 2025–26, while the forward years refer to 2025–26, 2026–27, 2027–28 and 2028–29.
- One billion is equal to one thousand million.

(b) Except where otherwise indicated, payments to the states in this Budget Paper are reported in expense terms, not cash terms.

(c) Figures in tables and the text have generally been rounded. Discrepancies in tables between totals and sums of components reflect rounding unless otherwise noted.

- Estimates of \$100,000 and over are generally rounded to the nearest tenth of a million.
- Estimates midway between rounding points are rounded up.
- Percentage changes in tables are based on the underlying unrounded amounts.

(d) Tables use the following notations:

-	nil
na	not applicable
\$m	millions of dollars
\$b	billions of dollars
nfp	not for publication
*	unquantifiable
..	not zero, but rounded to zero
~	allocation not yet determined

(e) This Budget Paper uses the following conventions.

- The Australian Capital Territory and the Northern Territory of Australia are referred to as ‘the territories’.
- References to the ‘states’ or ‘each state’ include state governments and territory governments.

- Local governments are instrumentalities of state governments. Consequently, payments made to the state government sector include payments made to the local government sector unless otherwise specified.

- The following abbreviations are used, where appropriate:

NSW New South Wales

VIC Victoria

QLD Queensland

WA Western Australia

SA South Australia

TAS Tasmania

ACT Australian Capital Territory

NT Northern Territory

GST Goods and Services Tax

- (f) The term ‘Commonwealth’ refers to the Commonwealth of Australia. The term is used when referring to the legal entity of the Commonwealth of Australia.

The term ‘Australian Government’ is used when referring to the Government of, and the decisions and activities made by the Government on behalf of, the Commonwealth of Australia.

Appendix B, *Total Payments to the States by Function*; Appendix C, *Supplementary Tables*; Appendix D, *Debt Transactions*; and Appendix E, *Appropriations and Conditions* are available online at: www.budget.gov.au.

Budget Paper No. 3, *Federal Financial Relations 2025–26*, is one of a series of Budget Papers that provides information to supplement the Budget Speech. A full list of the series is printed on the inside cover of this paper.