# D. Historical Fiscal Indicators

This appendix reports the key fiscal indicators for the general government and non-financial public sectors from 1996-97. Datasets are presented in accordance with Australian Accounting Standard AASB 1049 *Whole of Government and General Government Sector Financial Reporting*, consistent with the financial statements presented in Appendix A1 Statement of Finances.

The below tables are contained in this appendix.

Table D.1 General government sector operating statement aggregates

Table D.2 General government sector balance sheet and financing indicators

Table D.3 Non-financial public sector operating statement aggregates

Table D.4 Non-financial public sector balance sheet and financing indicators

Historical data from 2008-09 are consistent with data published in annual outcomes reports and budget papers. As outcomes reports and budget papers prior to 2008-09 were prepared in accordance with Government Finance Statistics, historical data prior to 2008-09 reflect data that have been backcast to be consistent with AASB 1049. The historical series have also been adjusted from 2005-06 to incorporate:

* the retrospective application of amended AASB 119 *Employee Benefits*
* the recognition of a share of assets and liabilities of Law Courts Limited and the Murray‑Darling Basin Authority, in accordance with AASB 11 *Joint Arrangements*.
1. General government sector operating statement aggregates

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Taxation Revenue** | **Total Revenue** | **Expenses** | **Net Operating Balance** | **Capital Expenditure** | **Net Lending/ (Borrowing)** | **GSP(a)** |
|  | $m | % of GSP | % Growth | $m | % of GSP | % Growth | $m | % of GSP | % Growth | $m | % of GSP | $m | % of GSP | $m | % of GSP | $m |
| 1996-97(b) | 11,724 | 5.8 | n.a. | 26,089 | 12.8 | n.a. | 25,278 | 12.4 | n.a. | 811 | 0.4 | 2,607 | 1.3 | (581) | (0.3) | 203,428 |
| 1997-98 | 12,897 | 6.0 | 10.0 | 27,335 | 12.7 | 4.8 | 26,017 | 12.1 | 2.9 | 1,317 | 0.6 | 2,736 | 1.3 | (420) | (0.2) | 214,695 |
| 1998-99 | 14,115 | 6.2 | 9.4 | 28,950 | 12.8 | 5.9 | 27,900 | 12.3 | 7.2 | 1,050 | 0.5 | 3,002 | 1.3 | (123) | (0.1) | 226,441 |
| 1999-00 | 15,185 | 6.3 | 7.6 | 30,556 | 12.6 | 5.5 | 28,530 | 11.8 | 2.3 | 2,026 | 0.8 | 2,733 | 1.1 | 1,345 | 0.6 | 241,679 |
| 2000-01 | 13,337 | 5.2 | (12.2) | 32,091 | 12.6 | 5.0 | 30,584 | 12.0 | 7.2 | 1,507 | 0.6 | 2,859 | 1.1 | 545 | 0.2 | 255,166 |
| 2001-02 | 13,210 | 5.0 | (1.0) | 33,843 | 12.8 | 5.5 | 32,263 | 12.2 | 5.5 | 1,580 | 0.6 | 3,102 | 1.2 | 588 | 0.2 | 264,592 |
| 2002-03 | 14,146 | 5.1 | 7.1 | 36,070 | 12.9 | 6.6 | 34,315 | 12.3 | 6.4 | 1,755 | 0.6 | 3,349 | 1.2 | 464 | 0.2 | 279,119 |
| 2003-04 | 15,018 | 5.0 | 6.2 | 37,657 | 12.5 | 4.4 | 36,502 | 12.2 | 6.4 | 1,155 | 0.4 | 3,332 | 1.1 | 44 | 0.0 | 300,102 |
| 2004-05 | 15,300 | 4.8 | 1.9 | 39,085 | 12.4 | 3.8 | 38,844 | 12.3 | 6.4 | 241 | 0.1 | 3,343 | 1.1 | (660) | (0.2) | 315,881 |
| 2005-06 | 15,902 | 4.8 | 3.9 | 42,652 | 12.8 | 9.1 | 41,472 | 12.5 | 6.8 | 1,180 | 0.4 | 3,949 | 1.2 | (317) | (0.1) | 332,374 |
| 2006-07 | 17,697 | 5.0 | 11.3 | 44,720 | 12.7 | 4.8 | 44,651 | 12.6 | 7.7 | 69 | 0.0 | 4,295 | 1.2 | (1,775) | (0.5) | 352,995 |
| 2007-08 | 18,554 | 4.9 | 4.8 | 47,449 | 12.6 | 6.1 | 47,298 | 12.6 | 5.9 | 151 | 0.0 | 4,689 | 1.2 | (1,798) | (0.5) | 376,630 |
| 2008-09 | 17,885 | 4.5 | (3.6) | 49,684 | 12.6 | 4.7 | 51,258 | 13.0 | 8.4 | (1,574) | (0.4) | 5,264 | 1.3 | (3,940) | (1.0) | 394,513 |
| 2009-10 | 19,129 | 4.6 | 7.0 | 56,344 | 13.6 | 13.4 | 56,453 | 13.7 | 10.1 | (109) | (0.0) | 7,286 | 1.8 | (3,736) | (0.9) | 413,303 |
| 2010-11 | 20,395 | 4.6 | 6.6 | 57,168 | 12.9 | 1.5 | 57,015 | 12.8 | 1.0 | 153 | 0.0 | 7,046 | 1.6 | (4,097) | (0.9) | 444,477 |
| 2011-12 | 20,660 | 4.4 | 1.3 | 59,003 | 12.7 | 3.2 | 59,604 | 12.8 | 4.5 | (551) | (0.1) | 5,881 | 1.3 | (3,255) | (0.7) | 464,772 |
| 2012-13 | 21,980 | 4.6 | 6.4 | 60,130 | 12.5 | 1.9 | 61,891 | 12.9 | 3.8 | (1,731) | (0.4) | 7,872 | 1.6 | (4,138) | (0.9) | 479,854 |
| 2013-14 | 24,295 | 4.9 | 10.5 | 66,005 | 13.3 | 9.8 | 64,757 | 13.1 | 4.6 | 1,247 | 0.3 | 8,546 | 1.7 | (1,236) | (0.2) | 495,303 |
| 2014-15 | 26,067 | 5.1 | 7.3 | 69,617 | 13.6 | 5.5 | 66,736 | 13.0 | 3.1 | 2,881 | 0.6 | 9,484 | 1.8 | (126) | (0.0) | 513,529 |
| 2015-16 | 29,088 | 5.4 | 11.6 | 74,532 | 13.8 | 7.1 | 69,867 | 13.0 | 4.7 | 4,664 | 0.9 | 9,351 | 1.7 | 392 | 0.1 | 538,513 |
| 2016-17 | 30,789 | 5.3 | 5.8 | 78,139 | 13.5 | 4.8 | 72,551 | 12.6 | 3.8 | 5,724 | 1.0 | 10,546 | 1.8 | 3,039 | 0.5 | 576,716 |
| 2017-18 | 31,326 | 5.2 | 1.7 | 80,672 | 13.3 | 3.2 | 76,248 | 12.6 | 5.1 | 4,425 | 0.7 | 12,121 | 2.0 | (2,580) | (0.4) | 604,400 |
| 2018-19 | 31,026 | 5.0 | (1.0) | 81,655 | 13.1 | 1.2 | 80,450 | 12.9 | 5.5 | 1,206 | 0.2 | 16,623 | 2.7 | (9,280) | (1.5) | 625,400 |
| 2019-20 | 29,941 | 4.8 | (3.5) | 81,395 | 13.0 | (0.3) | 88,892 | 14.2 | 10.5 | (7,495) | (1.2) | 20,358 | 3.3 | (22,026) | (3.5) | 624,600 |
| 2020-21 | 34,407 | 5.4 | 14.9 | 87,965 | 13.7 | 8.1 | 95,038 | 14.8 | 6.9 | (7,072) | (1.1) | 18,818 | 2.9 | (21,418) | (3.3) | 643,100 |
| 2021-22(c) | 39,007 | 5.6 | 13.4 | 103,486 | 14.8 | 17.6 | 118,815 | 17.0 | 25.0 | (15,329) | (2.2) | 20,600 | 3.0 | (26,953) | (3.9) | 697,400 |
| 2022-23(d) | 39,861 | 5.2 | 2.2 | 106,171 | 13.8 | 2.6 | 116,275 | 15.1 | (2.1) | (10,104) | (1.3) | 21,746 | 2.8 | (23,830) | (3.1) | 767,900 |
| 2023-24(e) | 44,862 | 5.6 | 12.5 | 112,379 | 14.2 | 5.8 | 120,227 | 15.1 | 3.4 | (7,847) | (1.0) | 22,227 | 2.8 | (19,642) | (2.5) | 794,100 |
| 2024-25(e) | 46,474 | 5.7 | 3.6 | 117,307 | 14.3 | 4.4 | 116,463 | 14.2 | (3.1) | 844 | 0.1 | 22,973 | 2.8 | (9,975) | (1.2) | 822,400 |
| 2025-26(e) | 47,737 | 5.6 | 2.7 | 118,706 | 13.8 | 1.2 | 117,124 | 13.6 | 0.6 | 1,582 | 0.2 | 20,456 | 2.4 | (8,179) | (1.0) | 859,300 |
| 2026-27(e) | 49,297 | 5.5 | 3.3 | 121,571 | 13.5 | 2.4 | 120,063 | 13.3 | 2.5 | 1,508 | 0.2 | 19,919 | 2.2 | (7,239) | (0.8) | 901,000 |

1. Gross State Product (current prices).
2. Information prior to 1996-97 is not available due to a difference in accounting standards and presentation of financial statements.
3. Actual.
4. Estimated actual.
5. Forecast estimate.
6. General government sector balance sheet and financing indicators

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Borrowings(a)** | **Interest Expense** | **Net Debt(b)** | **Net Financial Liabilities(c)** |
|   | $m | % of GSP | $m | % of Revenue | $m | % of GSP | $m | % of GSP |
| 1996-97(d) | 13,604 | 6.7 | 1,551 | 5.9 | 11,478 | 5.6 | 29,860 | 14.7 |
| 1997-98 | 14,795 | 6.9 | 1,490 | 5.5 | 10,823 | 5.0 | 29,441 | 13.7 |
| 1998-99 | 17,680 | 7.8 | 1,362 | 4.7 | 10,392 | 4.6 | 28,377 | 12.5 |
| 1999-00 | 15,857 | 6.6 | 1,348 | 4.4 | 9,771 | 4.0 | 24,590 | 10.2 |
| 2000-01 | 12,432 | 4.9 | 1,021 | 3.2 | 6,893 | 2.7 | 23,651 | 9.3 |
| 2001-02 | 11,211 | 4.2 | 868 | 2.6 | 5,422 | 2.0 | 24,502 | 9.3 |
| 2002-03 | 10,570 | 3.8 | 803 | 2.2 | 3,638 | 1.3 | 25,418 | 9.1 |
| 2003-04 | 11,189 | 3.7 | 789 | 2.1 | 2,970 | 1.0 | 25,072 | 8.4 |
| 2004-05 | 11,872 | 3.8 | 1,190 | 3.0 | 2,826 | 0.9 | 31,363 | 9.9 |
| 2005-06 | 12,404 | 3.7 | 1,209 | 2.8 | 1,483 | 0.4 | 32,066 | 9.6 |
| 2006-07 | 13,060 | 3.7 | 1,289 | 2.9 | 3,645 | 1.0 | 28,820 | 8.2 |
| 2007-08 | 13,874 | 3.7 | 1,320 | 2.8 | 5,663 | 1.5 | 34,079 | 9.0 |
| 2008-09 | 16,662 | 4.2 | 1,488 | 3.0 | 8,170 | 2.1 | 53,212 | 13.5 |
| 2009-10 | 19,075 | 4.6 | 1,674 | 3.0 | 9,161 | 2.2 | 57,716 | 14.0 |
| 2010-11 | 22,530 | 5.1 | 1,877 | 3.3 | 7,960 | 1.8 | 55,932 | 12.6 |
| 2011-12 | 26,885 | 5.8 | 2,082 | 3.5 | 14,127 | 3.0 | 80,497 | 17.3 |
| 2012-13 | 29,060 | 6.1 | 2,220 | 3.7 | 11,907 | 2.5 | 70,437 | 14.7 |
| 2013-14 | 31,040 | 6.3 | 2,249 | 3.4 | 6,869 | 1.4 | 70,715 | 14.3 |
| 2014-15 | 31,511 | 6.1 | 2,243 | 3.2 | 5,461 | 1.1 | 74,371 | 14.5 |
| 2015-16 | 31,847 | 5.9 | 2,209 | 3.0 | (57) | (0.0) | 87,611 | 16.3 |
| 2016-17 | 32,814 | 5.7 | 2,149 | 2.8 | (9,344) | (1.6) | 65,690 | 11.4 |
| 2017-18 | 32,446 | 5.4 | 1,812 | 2.2 | (11,195) | (1.9) | 69,068 | 11.4 |
| 2018-19 | 37,863 | 6.1 | 1,812 | 2.2 | (10,401) | (1.7) | 81,194 | 13.0 |
| 2019-20 | 71,597 | 11.5 | 2,076 | 2.6 | 22,732 | 3.6 | 129,587 | 20.7 |
| 2020-21 | 90,345 | 14.0 | 2,199 | 2.5 | 37,076 | 5.8 | 137,076 | 21.3 |
| 2021-22(e) | 107,454 | 15.4 | 2,527 | 2.4 | 55,781 | 8.0 | 147,340 | 21.1 |
| 2022-23(f) | 132,096 | 17.2 | 4,230 | 4.0 | 74,873 | 9.8 | 165,465 | 21.5 |
| 2023-24(g) | 145,016 | 18.3 | 5,501 | 4.9 | 92,624 | 11.7 | 186,841 | 23.5 |
| 2024-25(g) | 158,787 | 19.3 | 5,900 | 5.0 | 100,974 | 12.3 | 194,909 | 23.7 |
| 2025-26(g) | 172,690 | 20.1 | 6,309 | 5.3 | 107,815 | 12.5 | 201,372 | 23.4 |
| 2026-27(g) | 186,046 | 20.6 | 6,978 | 5.7 | 113,571 | 12.6 | 206,852 | 23.0 |

1. Borrowings are the sum of borrowings and derivatives at fair value, and borrowings at amortised cost.
2. Net debt is the sum of deposits held, advances received, and borrowings less the sum of cash, advances paid, financial assets at fair value and other financial assets.
3. Net financial liabilities are total liabilities less financial assets, excluding equity in other public sector entities.
4. Information prior to 1996-97 is not available due to a difference in accounting standards and presentation of financial statements.
5. Actual.
6. Estimated actual.
7. Forecast estimate.
8. Non-financial public sector operating statement aggregates

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **Revenue** | **Expenses** | **Net Operating Balance** | **Capital Expenditure** | **Net Lending/ (Borrowing)** | **GSP(a)** |
|  | $m | $m | $m | % of GSP | $m | % of GSP | $m | % of GSP | $m |
| 1996-97(b) | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. | 203,428 |
| 1997-98 | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. | 214,695 |
| 1998-99 | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. | 226,441 |
| 1999-00 | 40,271 | 37,763 | 2,508 | 1.0 | 5,460 | 2.3 | 523 | 0.2 | 241,679 |
| 2000-01 | 43,960 | 41,731 | 2,229 | 0.9 | 5,365 | 2.1 | 1,081 | 0.4 | 255,166 |
| 2001-02 | 43,666 | 41,320 | 2,346 | 0.9 | 6,080 | 2.3 | 16 | 0.0 | 264,592 |
| 2002-03 | 45,865 | 44,209 | 1,656 | 0.6 | 6,697 | 2.4 | (747) | (0.3) | 279,119 |
| 2003-04 | 47,875 | 46,681 | 1,194 | 0.4 | 6,706 | 2.2 | (1,048) | (0.3) | 300,102 |
| 2004-05 | 48,130 | 47,841 | 289 | 0.1 | 6,937 | 2.2 | (2,178) | (0.7) | 315,881 |
| 2005-06 | 51,524 | 49,071 | 2,453 | 0.7 | 8,318 | 2.5 | (1,217) | (0.4) | 332,374 |
| 2006-07 | 54,348 | 51,489 | 2,859 | 0.8 | 9,706 | 2.7 | (2,121) | (0.6) | 352,995 |
| 2007-08 | 57,709 | 55,592 | 2,117 | 0.6 | 11,138 | 3.0 | (3,757) | (1.0) | 376,630 |
| 2008-09 | 61,021 | 60,400 | 621 | 0.2 | 13,268 | 3.4 | (7,104) | (1.8) | 394,513 |
| 2009-10 | 64,699 | 62,002 | 3,734 | 0.9 | 16,340 | 4.0 | (6,089) | (1.5) | 413,303 |
| 2010-11 | 67,492 | 66,754 | 1,143 | 0.3 | 14,855 | 3.3 | (6,475) | (1.5) | 444,477 |
| 2011-12 | 70,226 | 68,917 | 1,301 | 0.3 | 13,067 | 2.8 | (5,532) | (1.2) | 464,772 |
| 2012-13 | 70,349 | 68,869 | 1,699 | 0.4 | 14,143 | 2.9 | (5,070) | (1.1) | 479,854 |
| 2013-14 | 75,181 | 72,836 | 2,367 | 0.5 | 13,869 | 2.8 | (3,527) | (0.7) | 495,303 |
| 2014-15 | 78,244 | 74,052 | 4,204 | 0.8 | 13,408 | 2.6 | (1,202) | (0.2) | 513,529 |
| 2015-16 | 81,086 | 77,261 | 3,634 | 0.7 | 16,175 | 3.0 | (3,971) | (0.7) | 538,513 |
| 2016-17 | 82,096 | 78,047 | 5,058 | 0.9 | 18,198 | 3.2 | (2,721) | (0.5) | 576,716 |
| 2017-18 | 85,482 | 82,766 | 2,716 | 0.4 | 17,884 | 3.0 | (6,730) | (1.1) | 604,400 |
| 2018-19 | 84,969 | 86,059 | (1,050) | (0.2) | 21,825 | 3.5 | (13,843) | (2.2) | 625,400 |
| 2019-20 | 84,631 | 94,684 | (10,052) | (1.6) | 24,817 | 4.0 | (26,010) | (4.2) | 624,600 |
| 2020-21 | 90,181 | 98,905 | (8,724) | (1.4) | 24,462 | 3.8 | (25,122) | (3.9) | 643,100 |
| 2021-22(c) | 106,197 | 120,531 | (14,334) | (2.1) | 25,820 | 3.7 | (29,206) | (4.2) | 697,400 |
| 2022-23(d) | 110,348 | 117,860 | (7,513) | (1.0) | 27,341 | 3.6 | (24,087) | (3.1) | 767,900 |
| 2023-24(e) | 116,381 | 123,528 | (7,146) | (0.9) | 29,865 | 3.8 | (24,112) | (3.0) | 794,100 |
| 2024-25(e) | 122,639 | 121,090 | 1,550 | 0.2 | 31,284 | 3.8 | (14,278) | (1.7) | 822,400 |
| 2025-26(e) | 125,272 | 123,372 | 1,900 | 0.2 | 28,342 | 3.3 | (12,767) | (1.5) | 859,300 |
| 2026-27(e) | 128,765 | 126,621 | 2,144 | 0.2 | 27,043 | 3.0 | (10,364) | (1.2) | 901,000 |

1. Gross State Product (current prices).
2. Information prior to 1996-97 is not available due to a difference in accounting standards and presentation of financial statements.
3. Actual.
4. Estimated actual.
5. Forecast estimate.
6. Non-financial public sector balance sheet and financing indicators

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Borrowings(a)** | **Interest Expense** | **Net Debt(b)** | **Net Financial Liabilities(c)** |
|  | $m | % of GSP | $m | % of Revenue | $m | % of GSP | $m | % of GSP |
| 1996-97(a) | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| 1997-98 | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| 1998-99 | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| 1999-00 | 23,686 | 9.8 | 1,971 | 4.9 | 19,102 | 7.9 | 36,809 | 15.2 |
| 2000-01 | 23,334 | 9.1 | 1,778 | 4.0 | 18,273 | 7.2 | 37,676 | 14.8 |
| 2001-02 | 22,337 | 8.4 | 1,627 | 3.7 | 15,627 | 5.9 | 39,300 | 14.9 |
| 2002-03 | 22,218 | 8.0 | 1,574 | 3.4 | 13,127 | 4.7 | 42,104 | 15.1 |
| 2003-04 | 23,362 | 7.8 | 1,523 | 3.2 | 11,834 | 3.9 | 42,370 | 14.1 |
| 2004-05 | 25,731 | 8.1 | 1,995 | 4.1 | 12,012 | 3.8 | 54,127 | 17.1 |
| 2005-06 | 27,673 | 8.3 | 2,014 | 3.9 | 9,801 | 2.9 | 50,723 | 15.3 |
| 2006-07 | 32,125 | 9.1 | 2,179 | 4.0 | 20,481 | 5.8 | 51,627 | 14.6 |
| 2007-08 | 33,048 | 8.8 | 2,326 | 4.0 | 22,605 | 6.0 | 58,142 | 15.4 |
| 2008-09 | 39,687 | 10.1 | 2,763 | 4.5 | 28,943 | 7.3 | 80,446 | 20.4 |
| 2009-10 | 45,497 | 11.0 | 3,127 | 4.8 | 32,666 | 7.9 | 88,276 | 21.4 |
| 2010-11 | 50,911 | 11.5 | 3,534 | 5.2 | 32,389 | 7.3 | 86,236 | 19.4 |
| 2011-12 | 55,364 | 11.9 | 3,897 | 5.5 | 39,641 | 8.5 | 112,127 | 24.1 |
| 2012-13 | 59,313 | 12.4 | 3,909 | 5.6 | 40,093 | 8.4 | 105,318 | 21.9 |
| 2013-14 | 63,630 | 12.8 | 4,019 | 5.3 | 37,733 | 7.6 | 133,452 | 26.9 |
| 2014-15 | 63,870 | 12.4 | 3,977 | 5.1 | 36,442 | 7.1 | 117,411 | 22.9 |
| 2015-16 | 64,135 | 11.9 | 3,698 | 4.6 | 29,403 | 5.5 | 128,739 | 23.9 |
| 2016-17 | 54,684 | 9.5 | 3,113 | 3.8 | 9,048 | 1.6 | 92,075 | 16.0 |
| 2017-18 | 58,152 | 9.6 | 3,189 | 3.7 | 9,871 | 1.6 | 98,568 | 16.3 |
| 2018-19 | 62,423 | 10.0 | 2,789 | 3.3 | 11,263 | 1.8 | 111,624 | 17.8 |
| 2019-20 | 99,186 | 15.9 | 3,024 | 3.6 | 48,389 | 7.7 | 164,068 | 26.3 |
| 2020-21 | 119,220 | 18.5 | 3,050 | 3.4 | 63,490 | 9.9 | 171,594 | 26.7 |
| 2021-22(e) | 137,238 | 19.7 | 3,398 | 3.2 | 82,213 | 11.8 | 181,411 | 26.0 |
| 2022-23(f) | 163,356 | 21.3 | 5,110 | 4.6 | 101,526 | 13.2 | 200,214 | 26.1 |
| 2023-24(g) | 181,205 | 22.8 | 6,628 | 5.7 | 125,978 | 15.9 | 227,853 | 28.7 |
| 2024-25(g) | 198,274 | 24.1 | 7,204 | 5.9 | 138,691 | 16.9 | 240,556 | 29.3 |
| 2025-26(g) | 215,677 | 25.1 | 7,772 | 6.2 | 150,356 | 17.5 | 252,138 | 29.3 |
| 2026-27(g) | 232,707 | 25.8 | 8,618 | 6.7 | 159,546 | 17.7 | 260,985 | 29.0 |

1. Borrowings are the sum of borrowings and derivatives at fair value, and borrowings at amortised cost.
2. Net debt is the sum of deposits held, advances received, and borrowings less the sum of cash, advances paid, financial assets at fair value and other financial assets.
3. Net financial liabilities are total liabilities less financial assets, excluding equity in other public sector entities.
4. Information prior to 1996-97 is not available due to a difference in accounting standards and presentation of financial statements.
5. Actual.
6. Estimated actual.
7. Forecast estimate.