## Appendix A: External Reporting Standards and Financial Statements

This appendix describes the external reporting standards upon which this report is based, and financial statements for the Commonwealth General Government Sector, presented in accordance with those standards. The standards are consistent with those used in 2001-02 Budget and the 2001-02 MYEFO.

## **EXTERNAL REPORTING STANDARDS**

The major external standards used in this report are the Australian Bureau of Statistics (ABS) accrual Government Finance Statistics (GFS) framework and Australian Accounting Standards, including Australian Accounting Standard No. 31 Financial Reporting by Governments (AAS31). The estimates provided in this report are generally consistent with these standards, with the following exceptions.

The draft ABS GFS publication *Australian System of Government Finance Statistics: Concepts, Sources and Methods* (Cat. No. 5514.0) requires that provisions for bad and doubtful debts be excluded from the balance sheet. This treatment has not been adopted in this report because excluding such provisions would overstate the value of Commonwealth assets in the balance sheet (and would therefore be inconsistent with the market valuation principle).

The GFS framework also requires that flows and stocks are valued at current market prices (or where these are not observable, a suitable proxy indicator). However, as outlined in the budget papers, not all assets and liabilities in the Commonwealth's GFS balance sheet are currently valued at current market prices. This is principally because Australian Accounting Standards allow reporting entities to elect to value their assets at either cost or fair value (current market value).

In relation to taxation revenue, the relevant external reporting standards suggest that accrual revenue be recognised at the time the income (or economic activity) giving rise to a tax liability occurs, where this can be measured *reliably*. The budget papers note that at this stage it is not considered that taxation revenues can be reliably measured on this basis for budget reporting purposes. Accrual taxation revenue in this report is therefore recognised at the time a taxpayer makes a self-assessment or when the Australian Taxation Office or the Australian Customs Service raises a tax assessment.

Finally, consistent with the presentation adopted by the Government in the Budget, Commonwealth revenue and expenses estimates in the main body of this report (and in the AAS31 financial statements below) do not include goods and services tax (GST) collections and equivalent payments to the States. However, in line with the Budget presentation, the GST is recorded as a Commonwealth revenue and the equivalent payments to the States as Commonwealth expenses in the GFS financial statements presented in this appendix.

Additional information on external reporting standards and budget concepts applied in this report is provided in Appendix D of the 2001–02 MYEFO.

## **GOVERNMENT FINANCE STATISTICS STATEMENTS**

Table A1: Commonwealth general government operating statement — GFS

Table A1: Commonwealth general gov	ernment o	perating	statement -	— GFS
	2001-02	2002-03	2003-04	2004-05
	\$m	\$m	\$m	\$m
GFS revenue				
Taxation revenue	176,004	184,652	196,131	207,373
Current grants and subsidies	0	0	0	0
Sales of goods and services	3,106	3,114	3,140	3,169
Interest income	936	1,014	,	1,553
Dividend income	4,783	3,446		2,657
Other	3,459	3,201	3,136	3,116
Total GFS revenue	188,286	195,427	206,528	217,868
GFS expenses				
Gross operating expenses				
Depreciation	1,548	1,537	1,615	1,617
Superannuation	1,915	1,934	1,960	1,875
Salaries and wages	10,329	10,268	10,542	11,175
Payment for supply of goods and services	35,482	37,236	39,233	41,319
Other operating expenses	1,286	1,175	1,130	807
Total gross operating expenses	50,561	52,150	54,481	56,793
Nominal superannuation interest expense	4,847	4,486	4,641	4,675
Other interest expenses	5,397	5,110	4,625	4,259
Other property expenses	0	0	0	0
Current transfers				
Grant expenses	60,782	62,726	65,005	67,216
Subsidy expenses	4,233	4,337	4,480	4,576
Personal benefit payments in cash	62,802	65,919	70,252	74,217
Other current transfers	0	0	0	0
Total current transfers	127,817	132,982	139,737	146,010
Capital transfers	3,400	3,040	2,830	2,840
Total GFS expenses	192,022	197,769	206,314	214,575
Net operating balance	-3,736	-2,342	214	3,293
Net acquisition of non-financial assets				
Gross fixed capital formation	1,016	553	1,127	1,038
less Depreciation	1,548	1,537	1,615	1,617
plus Change in inventories	-12	54	364	313
plus Other movements in non-financial				
assets	-268	-122	-274	-111
Total net acquisition of non-financial				
assets	-812	-1,051	-398	-377
Net lending/fiscal balance(a)(b)	-2,923	-1,290	612	3,670

<sup>(</sup>a) GFS net lending also equals net transactions in financial assets less net transactions in liabilities. The term 'fiscal balance' is not used by the ABS.

<sup>(</sup>b) The fiscal balance and net operating balance estimates for 2001–02 in this table are \$150 million greater than the 2001-02 fiscal balance and net operating balance estimates in the fiscal outlook section of the PEFO. This represents GST revenue accrued in 2001-02 but not yet paid to the States (as GST is paid to the States on a cash basis). Under the State tax treatment applied elsewhere in this document, GST revenue accrued is offset by an equivalent amount payable to the States. Further information is provided in Attachment A to Part I of the Final Budget Outcome 2000-01.

Table A2: Commonwealth general government balance sheet — GFS

GFS assets         2001-02 \$m         2002-03 \$m         2003-04 \$m         2004-05 \$m           GFS assets         Financial assets         Total deposits         1,099 \$557 \$175 \$152 \$152 \$2,083 \$10,083 \$10,163 \$10,272 \$10,833 \$10,163 \$10,272 \$10,833 \$10,163 \$10,272 \$10,521 \$9,696 \$9,721 \$9,816 \$10,003 \$10,163 \$10,272 \$10,164 \$10,003 \$10,163 \$10,272 \$10,164 \$10,003 \$10,163 \$10,272 \$10,164 \$10,003 \$10,163 \$10,272 \$10,164 \$10,003 \$10,163 \$10,272 \$10,164 \$10,003 \$10,163 \$10,272 \$10,164 \$10,003 \$10,163 \$10,272 \$10,164 \$10,003 \$10,163 \$10,272 \$10,164 \$10,003 \$10,163 \$10,272 \$10,164 \$10,003 \$10,163 \$10,272 \$10,164 \$10,003 \$10,	Table Az. Collillollwealth general gov	CHIMICHT L	alalice Sil	eet — Gra	•
GFS assets           Financial assets         1,099         557         175         152           Advances paid         19,227         20,082         20,651         21,983           Investments, loans and placements         9,861         10,003         10,163         10,272           Other non-equity assets         10,521         9,696         9,721         9,816           Equity         51,427         51,326         38,923         26,546           Total financial assets         92,134         91,664         79,632         68,769           Non-financial assets         4,061         3,819         3,675         3,548           Buildings         12,017         11,403         11,291         11,086           Plant, equipment and infrastructure         11,099         11,510         11,451         11,370           Inventories         3,479         3,533         3,897         4,210           Other non-financial assets         3,282         3,159         3,057         3,035           Total non-financial assets         32,938         33,423         33,371         33,249           Total GFS assets         125,088         113,003         102,018           GFS liabilities		2001-02	2002-03	2003-04	2004-05
Financial assets         1,099         557         175         152           Advances paid         19,227         20,082         20,651         21,983           Investments, loans and placements         9,861         10,003         10,163         10,272           Other non-equity assets         10,521         9,696         9,721         9,816           Equity         51,427         51,326         38,923         26,546           Total financial assets         92,134         91,664         79,632         68,769           Non-financial assets         4,061         3,819         3,675         3,548           Buildings         12,017         11,403         11,291         11,086           Plant, equipment and infrastructure         11,099         11,510         11,451         11,370           Inventories         3,479         3,533         3,897         4,210           Other non-financial assets         3,282         3,159         3,057         3,035           Total GFS assets         126,072         125,088         113,003         102,018           GFS liabilities         293         293         293         293           Advances received         0         0         0		\$m	\$m	\$m	\$m
Cash and deposits         1,099         557         175         152           Advances paid         19,227         20,082         20,651         21,983           Investments, loans and placements         9,861         10,003         10,163         10,272           Other non-equity assets         10,521         9,696         9,721         9,816           Equity         51,427         51,326         38,923         26,546           Total financial assets         29,134         91,664         79,632         68,769           Non-financial assets         4,061         3,819         3,675         3,548           Buildings         12,017         11,403         11,291         11,086           Plant, equipment and infrastructure         11,099         11,510         11,451         11,370           Inventories         3,479         3,533         3,897         4,210           Other non-financial assets         3,282         3,159         3,057         3,035           Total GFS assets         126,072         125,088         113,003         102,018           GFS liabilities         293         293         293         293           Advances received         0         0         0	GFS assets				
Advances paid         19,227         20,082         20,651         21,983           Investments, loans and placements         9,861         10,003         10,163         10,272           Other non-equity assets         10,521         9,696         9,721         9,816           Equity         51,427         51,326         38,923         26,546           Total financial assets         92,134         91,664         79,632         68,769           Non-financial assets         4,061         3,819         3,675         3,548           Buildings         12,017         11,403         11,291         11,086           Plant, equipment and infrastructure         11,099         11,510         11,451         11,370           Inventories         3,479         3,533         3,897         4,210           Other non-financial assets         3,282         3,159         3,057         3,035           Total non-financial assets         33,938         33,423         33,371         33,249           Total GFS assets         126,072         125,088         113,003         102,018           GFS liabilities         293         293         293         293           Deposits held         293         293	Financial assets				
Investments, loans and placements	Cash and deposits	1,099	557	175	152
Other non-equity assets         10,521         9,696         9,721         9,816           Equity         51,427         51,326         38,923         26,546           Total financial assets         92,134         91,664         79,632         68,769           Non-financial assets         80 <t< td=""><td>Advances paid</td><td>19,227</td><td>20,082</td><td>20,651</td><td>21,983</td></t<>	Advances paid	19,227	20,082	20,651	21,983
Equity         51,427         51,326         38,923         26,546           Total financial assets         92,134         91,664         79,632         68,769           Non-financial assets         4,061         3,819         3,675         3,548           Buildings         12,017         11,403         11,291         11,086           Plant, equipment and infrastructure         11,099         11,510         11,451         11,370           Inventories         3,479         3,533         3,897         4,210           Other non-financial assets         3,282         3,159         3,057         3,035           Total non-financial assets         33,938         33,423         33,371         33,249           Total GFS assets         126,072         125,088         113,003         102,018           GFS liabilities         293         293         293         293           Advances received         0         0         0         0           Government securities         51,420         51,113         38,480         23,362           Loans         13,700         13,185         12,146         11,964           Other borrowing         283         203         175         155	Investments, loans and placements	,	,	10,163	,
Total financial assets         92,134         91,664         79,632         68,769           Non-financial assets         4,061         3,819         3,675         3,548           Buildings         12,017         11,403         11,291         11,086           Plant, equipment and infrastructure         11,099         11,510         11,451         11,370           Inventories         3,479         3,533         3,897         4,210           Other non-financial assets         3,282         3,159         3,057         3,035           Total non-financial assets         33,938         33,423         33,371         33,249           Total GFS assets         126,072         125,088         113,003         102,018           GFS liabilities         293         293         293         293           Advances received         0         0         0         0           Government securities         51,420         51,113         38,480         23,362           Loans         13,700         13,185         12,146         11,964           Other borrowing         283         203         175         155           Superannuation liability         80,781         82,381         83,854	Other non-equity assets	10,521	9,696	9,721	
Non-financial assets	Equity	51,427	51,326	38,923	26,546
Land       4,061       3,819       3,675       3,548         Buildings       12,017       11,403       11,291       11,086         Plant, equipment and infrastructure       11,099       11,510       11,451       11,370         Inventories       3,479       3,533       3,897       4,210         Other non-financial assets       3,282       3,159       3,057       3,035         Total non-financial assets       33,938       33,423       33,371       33,249         Total GFS assets       126,072       125,088       113,003       102,018         GFS liabilities         Deposits held       293       293       293       293         Advances received       0       0       0       0         Government securities       51,420       51,113       38,480       23,362         Loans       13,700       13,185       12,146       11,964         Other borrowing       283       203       175       155         Superannuation liability       80,781       82,381       83,854       85,181         Other employee entitlements and provisions       6,473       6,559       6,621       6,574         Other non-equity liabil	Total financial assets	92,134	91,664	<i>79,632</i>	<i>68,769</i>
Land       4,061       3,819       3,675       3,548         Buildings       12,017       11,403       11,291       11,086         Plant, equipment and infrastructure       11,099       11,510       11,451       11,370         Inventories       3,479       3,533       3,897       4,210         Other non-financial assets       3,282       3,159       3,057       3,035         Total non-financial assets       33,938       33,423       33,371       33,249         Total GFS assets       126,072       125,088       113,003       102,018         GFS liabilities         Deposits held       293       293       293       293         Advances received       0       0       0       0         Government securities       51,420       51,113       38,480       23,362         Loans       13,700       13,185       12,146       11,964         Other borrowing       283       203       175       155         Superannuation liability       80,781       82,381       83,854       85,181         Other employee entitlements and provisions       6,473       6,559       6,621       6,574         Other non-equity liabil	Non-financial assets				
Buildings         12,017         11,403         11,291         11,086           Plant, equipment and infrastructure         11,099         11,510         11,451         11,370           Inventories         3,479         3,533         3,897         4,210           Other non-financial assets         3,282         3,159         3,057         3,035           Total non-financial assets         33,938         33,423         33,371         33,249           Total GFS assets         126,072         125,088         113,003         102,018           GFS liabilities         293         293         293         293           Advances received         0         0         0         0           Government securities         51,420         51,113         38,480         23,362           Loans         13,700         13,185         12,146         11,964           Other borrowing         283         203         175         155           Superannuation liability         80,781         82,381         83,854         85,181           Other employee entitlements and provisions         6,473         6,559         6,621         6,574           Other non-equity liabilities         168,988         169,695		4,061	3,819	3,675	3,548
Plant, equipment and infrastructure       11,099       11,510       11,451       11,370         Inventories       3,479       3,533       3,897       4,210         Other non-financial assets       3,282       3,159       3,057       3,035         Total non-financial assets       33,938       33,423       33,371       33,249         Total GFS assets       126,072       125,088       113,003       102,018         GFS liabilities       293       293       293       293         Advances received       0       0       0       0         Government securities       51,420       51,113       38,480       23,362         Loans       13,700       13,185       12,146       11,964         Other borrowing       283       203       175       155         Superannuation liability       80,781       82,381       83,854       85,181         Other employee entitlements and provisions       6,473       6,559       6,621       6,574         Other non-equity liabilities       16,037       15,961       15,842       15,766         Total GFS liabilities       168,988       169,695       157,410       143,296         Net worth(a)       -76,854 <td>Buildings</td> <td>12,017</td> <td></td> <td></td> <td></td>	Buildings	12,017			
Other non-financial assets         3,282         3,159         3,057         3,035           Total non-financial assets         33,938         33,423         33,371         33,249           Total GFS assets         126,072         125,088         113,003         102,018           GFS liabilities           Deposits held         293         293         293         293           Advances received         0         0         0         0           Government securities         51,420         51,113         38,480         23,362           Loans         13,700         13,185         12,146         11,964           Other borrowing         283         203         175         155           Superannuation liability         80,781         82,381         83,854         85,181           Other employee entitlements and provisions         6,473         6,559         6,621         6,574           Other non-equity liabilities         16,037         15,961         15,842         15,766           Total GFS liabilities         168,988         169,695         157,410         143,296           Net worth(a)         -76,854         -78,031         -77,778         -74,527		11,099			
Other non-financial assets         3,282         3,159         3,057         3,035           Total non-financial assets         33,938         33,423         33,371         33,249           Total GFS assets         126,072         125,088         113,003         102,018           GFS liabilities           Deposits held         293         293         293         293           Advances received         0         0         0         0           Government securities         51,420         51,113         38,480         23,362           Loans         13,700         13,185         12,146         11,964           Other borrowing         283         203         175         155           Superannuation liability         80,781         82,381         83,854         85,181           Other employee entitlements and provisions         6,473         6,559         6,621         6,574           Other non-equity liabilities         16,037         15,961         15,842         15,766           Total GFS liabilities         168,988         169,695         157,410         143,296           Net worth(a)         -76,854         -78,031         -77,778         -74,527	Inventories	3,479	3,533	3,897	4,210
Total GFS assets         126,072         125,088         113,003         102,018           GFS liabilities         293         293         293         293           Advances received         0         0         0         0           Government securities         51,420         51,113         38,480         23,362           Loans         13,700         13,185         12,146         11,964           Other borrowing         283         203         175         155           Superannuation liability         80,781         82,381         83,854         85,181           Other employee entitlements and provisions         6,473         6,559         6,621         6,574           Other non-equity liabilities         16,037         15,961         15,842         15,766           Total GFS liabilities         168,988         169,695         157,410         143,296           Net worth(a)         -42,916         -44,607         -44,407         -41,278           Net financial worth(b)         -76,854         -78,031         -77,778         -74,527	Other non-financial assets	3,282	3,159	3,057	
GFS liabilities           Deposits held         293         293         293         293           Advances received         0         0         0         0           Government securities         51,420         51,113         38,480         23,362           Loans         13,700         13,185         12,146         11,964           Other borrowing         283         203         175         155           Superannuation liability         80,781         82,381         83,854         85,181           Other employee entitlements and provisions         6,473         6,559         6,621         6,574           Other non-equity liabilities         16,037         15,961         15,842         15,766           Total GFS liabilities         168,988         169,695         157,410         143,296           Net worth(a)         -42,916         -44,607         -44,407         -41,278	Total non-financial assets	33,938	33,423	33,371	33,249
Deposits held       293       293       293       293         Advances received       0       0       0       0         Government securities       51,420       51,113       38,480       23,362         Loans       13,700       13,185       12,146       11,964         Other borrowing       283       203       175       155         Superannuation liability       80,781       82,381       83,854       85,181         Other employee entitlements and provisions       6,473       6,559       6,621       6,574         Other non-equity liabilities       16,037       15,961       15,842       15,766         Total GFS liabilities       168,988       169,695       157,410       143,296         Net worth(a)       -42,916       -44,607       -44,407       -41,278         Net financial worth(b)       -76,854       -78,031       -77,778       -74,527	Total GFS assets	126,072	125,088	113,003	102,018
Deposits held       293       293       293       293         Advances received       0       0       0       0         Government securities       51,420       51,113       38,480       23,362         Loans       13,700       13,185       12,146       11,964         Other borrowing       283       203       175       155         Superannuation liability       80,781       82,381       83,854       85,181         Other employee entitlements and provisions       6,473       6,559       6,621       6,574         Other non-equity liabilities       16,037       15,961       15,842       15,766         Total GFS liabilities       168,988       169,695       157,410       143,296         Net worth(a)       -42,916       -44,607       -44,407       -41,278         Net financial worth(b)       -76,854       -78,031       -77,778       -74,527	GFS liabilities				
Government securities         51,420         51,113         38,480         23,362           Loans         13,700         13,185         12,146         11,964           Other borrowing         283         203         175         155           Superannuation liability         80,781         82,381         83,854         85,181           Other employee entitlements and provisions         6,473         6,559         6,621         6,574           Other non-equity liabilities         16,037         15,961         15,842         15,766           Total GFS liabilities         168,988         169,695         157,410         143,296           Net worth(a)         -42,916         -44,607         -44,407         -41,278           Net financial worth(b)         -76,854         -78,031         -77,778         -74,527		293	293	293	293
Loans       13,700       13,185       12,146       11,964         Other borrowing       283       203       175       155         Superannuation liability       80,781       82,381       83,854       85,181         Other employee entitlements and provisions       6,473       6,559       6,621       6,574         Other non-equity liabilities       16,037       15,961       15,842       15,766         Total GFS liabilities       168,988       169,695       157,410       143,296         Net worth(a)       -42,916       -44,607       -44,407       -41,278         Net financial worth(b)       -76,854       -78,031       -77,778       -74,527	Advances received	0	0	0	0
Loans       13,700       13,185       12,146       11,964         Other borrowing       283       203       175       155         Superannuation liability       80,781       82,381       83,854       85,181         Other employee entitlements and provisions       6,473       6,559       6,621       6,574         Other non-equity liabilities       16,037       15,961       15,842       15,766         Total GFS liabilities       168,988       169,695       157,410       143,296         Net worth(a)       -42,916       -44,607       -44,407       -41,278         Net financial worth(b)       -76,854       -78,031       -77,778       -74,527	Government securities	51,420	51,113	38,480	23,362
Other borrowing       283       203       175       155         Superannuation liability       80,781       82,381       83,854       85,181         Other employee entitlements and provisions       6,473       6,559       6,621       6,574         Other non-equity liabilities       16,037       15,961       15,842       15,766         Total GFS liabilities       168,988       169,695       157,410       143,296         Net worth(a)       -42,916       -44,607       -44,407       -41,278         Net financial worth(b)       -76,854       -78,031       -77,778       -74,527	Loans	13,700		-	
Other employee entitlements and provisions         6,473         6,559         6,621         6,574           Other non-equity liabilities         16,037         15,961         15,842         15,766           Total GFS liabilities         168,988         169,695         157,410         143,296           Net worth(a)         -42,916         -44,607         -44,407         -41,278           Net financial worth(b)         -76,854         -78,031         -77,778         -74,527	Other borrowing	283		175	
Other non-equity liabilities         16,037         15,961         15,842         15,766           Total GFS liabilities         168,988         169,695         157,410         143,296           Net worth(a)         -42,916         -44,607         -44,407         -41,278           Net financial worth(b)         -76,854         -78,031         -77,778         -74,527	Superannuation liability	80,781	82,381	83,854	85,181
Total GFS liabilities         168,988         169,695         157,410         143,296           Net worth(a)         -42,916         -44,607         -44,407         -41,278           Net financial worth(b)         -76,854         -78,031         -77,778         -74,527	Other employee entitlements and provisions	6,473	6,559	6,621	6,574
Net worth(a)         -42,916         -44,607         -44,407         -41,278           Net financial worth(b)         -76,854         -78,031         -77,778         -74,527	Other non-equity liabilities	16,037	15,961	15,842	15,766
Net financial worth(b) -76,854 -78,031 -77,778 -74,527	Total GFS liabilities	168,988	169,695	157,410	143,296
	Net worth(a)	-42,916	-44,607	-44,407	-41,278
	Net financial worth(b)	-76,854	-78,031	-77,778	-74,527
	` ,	35,510	•	•	•

<sup>(</sup>a) Net worth is calculated as assets minus liabilities.(b) Net financial worth equals total financial assets minus total liabilities.

 <sup>(</sup>c) Net debt equals the sum of deposits held, advances received, government securities, loans and other borrowing, minus the sum of cash and deposits, advances paid, and investments, loans and placements.

Table A3: Commonwealth general government cash flow statement —  $\mathsf{GFS}^{(a)}$ 

	2001-02	2002-03	2003-04	2004-05
	\$m	\$m	\$m	\$m
Cash receipts from operating activities				
Taxes received	176,105	184,683	195,352	206,577
Receipts from sales of goods and services	2,865	2,974	3,024	3,000
Grants/subsidies received	0	0	0	0
Interest receipts	845	970	1,031	1,494
Dividends	4,783	3,446	3,007	2,657
GST receipts related to purchases/sales	0	0	0	0
Other receipts	3,171	2,847	2,766	2,726
Total receipts	187,769	194,920	205,180	216,455
Cash payments for operating activities				
Payments for goods and services	-34,878	-37,110	-39,211	-41,288
Grants and subsidies paid	-67,723	-69,446	-71,727	-73,952
Interest paid	-5,245	-5,026	-4,741	-4,439
Personal benefit payments	-62,417	-65,761	-70,113	-74,751
Salaries, wages and other entitlements	-14,956	-14,991	-15,642	-16,477
GST payments related to purchases/sales	0	0	0	0
Other payments for operating activities	-1,170	-1,179	-1,127	-780
Total payments	-186,389	-193,514	-202,560	-211,686
Net cash flows from operating activities	1,380	1,407	2,620	4,769
Cash flows from investments in				
non-financial assets				
Sales of non-financial assets	1,073	1,498	851	722
Less Purchases of new and secondhand				
non-financial assets	-2,021	-1,964	-1,699	-1,635
Net cash flows from investments in				
non-financial assets	-949	-466	-847	-913
Net cash flows from investments in				
financial assets for policy purposes	3,055	-1,152	10,857	10,711
Cash flows from investments in	•	,	,	•
financial assets for liquidity purposes				
Increase in investments	-326	-117	-378	-293
Net cash flows from investments in				
financial assets for liquidity purposes	-326	-117	-378	-293
Cash flows from financing activities				
Advances received (net)	0	0	0	0
Borrowing (net)	-2,495	-348	-12,677	-15,117
Deposits received (net)	0	0	0	0
Other financing (net)	-670	133	43	820
Net cash flows from financing activities	-3,165	-215	-12,634	-14,297
Net increase/decrease in cash held	-5	-542	-382	-23
Net cash from operating activities				
and investments in non-financial assets	431	941	1,772	3,856
anu mvesiments in non-imanciai assets				
plus Finance leases & similar arrangements(b)	71	50	3	0

<sup>(</sup>a) A positive number denotes a cash inflow, and negative number denotes a cash outflow.(b) The acquisition of assets under finance leases reduces the surplus/deficit.

## **AAS31** FINANCIAL REPORTING BY GOVERNMENTS STATEMENTS

Table A4: Statement of revenue and expenses for the Commonwealth general government sector — AAS31

general government sector — AASS	Estim	ates	Projections		
	2001-02	2002-03	2003-04	2004-05	
	\$m	\$m	\$m	\$m	
Revenues					
Taxation					
Income tax	118,885	125,105	134,075	142,600	
Indirect tax	24,472	25,060	25,775	26,584	
Fringe Benefits Tax	3,440	3,560	3,680	3,810	
Other taxes	1,378	1,418	1,442	1,450	
Total taxation revenue	148,175	155,143	164,971	174,443	
Non-taxation					
Sales of goods and services	2,924	2,927	2,949	2,975	
Interest and dividends	8,270	6,985	6,457	6,473	
Net foreign exchange gains	0	0	0	0	
Net gains from sales of assets	2,689	-18	10,102	9,989	
Other sources of non-tax revenue	3,693	3,433	3,370	3,355	
Total non-tax revenue	17,575	13,326	22,878	22,792	
Total revenue	165,750	168,469	187,849	197,235	
Expenses					
Goods and services					
Employees	18,377	17,864	18,273	18,532	
Suppliers	13,863	13,142	13,176	13,510	
Depreciation and amortisation	3,529	3,718	3,927	3,986	
Net write down of assets	3,901	1,204	1,218	1,252	
Net foreign exchange losses	111	3	0	0	
Net losses from the sale of assets	4	2	2	0	
Other goods and services expenses	5,759	6,006	6,368	6,690	
Total goods and services	45,542	41,939	42,963	43,970	
-	10,012	,	,000	.0,0.0	
Subsidies benefits and grants	70.075	77.000	00.700	07.500	
Personal benefits	73,375	77,692	82,763	87,583	
Subsidies	7,501	7,842	8,236	8,669	
Grants	35,806	35,299	35,668	36,667	
Total subsidies benefits and grants	116,682	120,833	126,667	132,919	
Interest and other financing costs					
Interest	7,352	6,785	6,178	5,766	
Other financing costs	36	25	20	19	
Total interest and other financing costs	7,388	6,810	6,198	5,784	
Total expenses	169,613	169,582	175,829	182,674	
Operating result	-3,862	-1,113	12,021	14,561	
Extraordinary items	0	0	0	0	
Operating result after extraordinary					
items	-3,862	-1,113	12,021	14,561	

Table A5: Balance sheet for the Commonwealth general government sector — AAS31  $\,$ 

	Estim	Estimates		Projections	
	2001-02	2002-03	2003-04	2004-05	
	\$m	\$m	\$m	\$m	
Assets					
Financial assets					
Cash	1,099	557	175	152	
Receivables	25,364	25,397	25,956	26,831	
Investments	27,798	27,829	26,324	24,738	
Accrued revenue	557	539	520	531	
Other financial assets	16	28	28	28	
Total financial assets	54,834	54,350	53,003	52,280	
Non-financial assets	· ·	•	•	•	
Land and buildings	16,129	15,302	15,079	14,785	
Infrastructure	42,298	43,422	44,563	45,802	
Intangibles	1,316	1,325	1,279	1,271	
Inventories	3,479	3,533	3,897	4,210	
Other non-financial assets	1,394	1,266	1,229	1,205	
Total non-financial assets	64,616	64,849	66,047	67,273	
Total assets	119,450	119,199	119,050	119,552	
Liabilities			-		
Debt					
Government securities	51,420	51,113	38,480	23,362	
Loans	6,574	6,533	6,489	6,490	
Leases	269	191	163	145	
Deposits	293	293	293	293	
Overdrafts	0	0	0	0	
Other debt	4,173	3,529	2,586	2,349	
Total debt	62,729	61,660	48,012	32,639	
Provisions and payables	02,125	01,000	70,012	02,000	
Employees	87,254	88,940	90,474	91,755	
Suppliers	2,020	1,837	1,696	1,563	
Personal benefits payable	2,899	3,060	3,222	2,727	
Subsidies payable	231	198	164	137	
Grants payable	8,603	8,580	8,489	9,075	
Other provisions and payables	5,984	6,153	6,085	6,132	
		•	· ·	-	
Total provisions and payables Total liabilities	106,992 169,720	108,768 170,428	110,130 158,142	111,389 144,028	
		,	,		
Net assets	-50,270	-51,229	-39,092	-24,476	
Equity	0.4	0= 00-	<b>-</b> 4 00-		
Accumulated results	-84,497	-85,609	-71,938	-55,724	
Reserves	34,227	34,380	32,846	31,248	
Capital	0	0	0	0	
Total equity	-50,270	-51,229	-39,092	-24,476	

Table A6: Statement of cash flows for the Commonwealth general government sector — AAS31

Captraing activities	government sector — AAS31	Estimates		Projections	
Operating activities         Incompany of the property of the		2001-02	2002-03		
Cash received         148,662         155,468         164,475         173,932           Taxes         2,919         3,028         3,079         3,054           Sales of goods and services         2,919         3,028         3,079         3,054           Dividends         4,783         3,446         3,007         2,657           GST input credit receipts         1,842         1,848         1,836         1,837           Other         3,261         2,937         2,856         2,816           Cosh used         162,889         16,178         176,579         1,880,66           Cash used         16,289         16,178         16,739         17,251           Payments to employees         16,289         16,178         16,739         17,251           Payments to suppliers         15,129         14,861         14,986         15,313           Subsidies paid         7,540         7,875         8,271         8,696           Personal benefits         72,990         77,534         82,624         88,117           Grant payments to taxation authority         102         102         102         102           Other         5,596         5,997         6,397         6,696 <th></th> <th>\$m</th> <th>\$m</th> <th>\$m</th> <th>\$m</th>		\$m	\$m	\$m	\$m
Taxes         148, 862         155, 468         164, 475         173, 3025           Sales of goods and services Interest         2,919         3,028         3,079         3,054           Dividends         4,783         3,446         3,007         2,657           GST input credit receipts         1,842         1,848         1,836         1,837           Other         3,261         2,937         2,856         2,816           Total operating cash received         164,844         170,244         176,679         188,066           Cash used         18,289         16,178         16,739         17,251           Payments to employees         16,289         16,178         16,739         17,251           Payments to suppliers         15,129         14,861         14,986         15,313           Subsidies paid         7,540         7,875         8,271         8,696           Personal benefits         72,990         77,534         82,624         88,117           Grant payments         35,462         35,322         35,759         6,693         6,250         5,731           GST payments to taxation authority         102         102         102         102         102         102         102 <td>Operating activities</td> <td></td> <td></td> <td></td> <td></td>	Operating activities				
Sales of goods and services   2,919   3,028   3,079   3,054   Interest   3,378   3,517   3,426   3,769   Dividends   4,783   3,446   3,007   2,657   GST input credit receipts   1,842   1,848   1,836   1,837   Other   3,261   2,937   2,856   2,816   Total operating cash received   164,844   170,244   178,679   188,066   Cash used   Payments to employees   16,289   16,178   16,739   17,251   Payments to suppliers   15,129   14,861   14,986   15,313   Subsidies paid   7,540   7,875   8,271   8,696   Personal benefits   72,990   77,534   82,624   88,117   Grant payments   72,990   77,534   82,624   88,117   Grant payments   72,722   6,643   6,250   5,731   GST payments to taxation authority   102   102   102   102   Other   5,596   5,997   6,397   6,696   Total operating cash used   160,385   164,512   171,128   177,7987   Net cash from operating activities   4,460   5,732   7,551   10,080   Investing activities   2,333   32   11,737   11,737   Proceeds from asset sales program   3,336   32   11,737   11,737   Proceeds from asset sales program   3,336   32   11,737   11,737   Proceeds from asset sales program   3,336   32   11,737   11,737   Proceeds from asset sales program   3,336   32   11,737   11,737   Proceeds from asset sales program   3,336   32   11,737   11,737   Proceeds from asset sales program   3,336   32   11,737   11,737   Proceeds from asset sales program   3,336   32   11,737   11,737   Proceeds from asset sales program   3,336   32   11,737   11,737   Proceeds from asset sales program   3,336   32   11,737   11,737   Protal investing cash received   4,552   1,542   12,588   12,459    Cash used   Purchase of property, plant and equipment and intangibles   4,968   5,712   5,881   6,082    Net cash from investing activities   -920   -5,255   5,678   5,270    Financing activities   -920   -5,255   5,678   5,270    Total financing cash received   0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Cash received				
Interest	Taxes		155,468		
Dividends   4,783   3,446   3,007   2,657   GST input credit receipts   1,842   1,848   1,836   1,837   2,856   2,816   1,641   170,244   178,679   188,066   2,816   164,844   170,244   178,679   188,066   2,816   2,937   2,856   2,816   2,937   2,936   2,936   2,936   2,937   2,936   2,936   2,937   2,936   2,937   2,936   2,936   2,937   2,936   2,936   2,937   2,937	Sales of goods and services		,	•	-
SST input credit receipts	Interest		3,517	3,426	3,769
Other         3,261         2,937         2,856         2,816           Total operating cash received         164,844         170,244         178,679         188,066           Cash used         Payments to employees         16,289         16,178         16,739         17,251           Payments to suppliers         15,129         14,861         14,986         15,313           Subsidies paid         7,540         7,875         8,271         8,696           Personal benefits         72,990         77,534         82,624         88,117           Grant payments         35,467         35,322         35,759         36,081           Interest and other financing costs         7,272         6,643         6,250         5,731           GST payments to taxation authority         102         102         102         102           Other         5,596         5,997         6,397         6,696           Total operating cash used         4,460         5,732         7,551         10,080           Investing activities         4,460         5,732         7,551         10,080           Investing activities         1,073         1,498         851         7,251           Cash received         4,352			3,446	3,007	
Total operating cash received         164,844         170,244         178,679         188,066           Cash used         Payments to employees         16,289         16,178         16,739         17,251           Payments to suppliers         15,129         14,861         14,986         15,313           Subsidies paid         7,540         7,875         8,271         8,696           Personal benefits         72,990         77,534         82,624         88,117           Grant payments         35,467         35,322         35,759         36,081           Interest and other financing costs         7,272         6,643         6,250         5,731           GST payments to taxation authority         102         102         102           Other         5,596         5,997         6,397         6,696           Total operating cash used         160,385         164,512         171,128         177,987           Net cash from operating activities         4,660         5,732         7,551         10,080           Investing activities         2,460         5,732         7,551         10,080           Investing activities         3,336         32         11,737         11,737           Proceeds from sales of prop	GST input credit receipts		· ·	•	
Cash used         16,289         16,178         16,739         17,251           Payments to suppliers         15,129         14,861         14,986         15,313           Subsidies paid         7,540         7,875         8,271         8,696           Personal benefits         72,990         77,534         82,624         88,117           Grant payments         35,467         35,322         35,759         36,081           Interest and other financing costs         7,272         6,643         6,250         5,731           GST payments to taxation authority         102         102         102         102           Other         5,596         5,997         6,639         6,696           Total operating cash used         160,385         164,512         171,128         177,987           Net cash from operating activities         4,460         5,732         7,551         10,080           Investing activities         4,460         5,732         7,551         10,080           Investing activities         3,336         32         11,737         11,737           Proceeds from asset sales program         3,336         32         11,737         11,737           Net loans, advances and HECS         0 <td></td> <td></td> <td>•</td> <td></td> <td></td>			•		
Payments to employees	Total operating cash received	164,844	170,244	178,679	188,066
Payments to suppliers   15,129   14,861   14,986   15,313   Subsidies paid   7,540   7,875   8,271   8,696   Personal benefits   72,990   77,534   82,624   88,117   Grant payments   35,487   35,322   35,759   36,081   Interest and other financing costs   7,272   6,643   6,250   5,731   102   103					
Subsidies paid   7,540   7,875   8,271   8,696     Personal benefits   72,990   77,534   82,624   88,117     Grant payments   35,467   35,322   35,759   36,081     Interest and other financing costs   7,272   6,643   6,250   5,731     GST payments to taxation authority   102   102   102     Other   5,596   5,997   6,397   6,696     Total operating cash used   160,385   164,512   171,128   177,987     Net cash from operating activities   4,460   5,732   7,551   10,080     Investing activities   7,000   7,000   7,000     Other net investing activities   7,000   7,189     Investing activi			· ·	•	
Personal benefits			· ·		
Grant payments         35,467 (No.2)         35,322 (No.2)         35,759 (No.2)         36,081 (No.2)         36,260 (No.2)         5,731 (No.2)         36,097 (No.2)         6,096 (No.2)         36,096 (No.2)         36,097 (No.2)         6,096 (No.2)         36,096 (No.2)         36,097 (No.2)         6,096 (No.2)         36,097 (No.2)         36,096 (No.2)         36,096 (No.2)         36,096 (No.2)         36,097 (No.2)         36,096 (No.2)         36,096 (No.2)         36,096 (No.2)         36,096 (No.2)         36,096 (No.2)         36,096 (No.2)         37,098 (No.2)         37,173 (No.2)         37,173 (No.2)         37,173 (No.2)         31,737 (No.		7,540	7,875	8,271	
Interest and other financing costs			· ·	•	-
CST payments to taxation authority Other   5,596   5,997   6,397   6,696   6,996   7,000   7			35,322	•	-
Other         5,596         5,997         6,397         6,696           Total operating cash used         180,385         164,512         171,128         177,987           Net cash from operating activities         4,460         5,732         7,551         10,080           Investing activities         Cash received           Cash received         Proceeds from asset sales program Proceeds from sales of property, plant and equipment and intangibles         1,073         1,498         851         722           Net loans, advances and HECS         0					
Total operating cash used         160,385         164,512         171,128         177,987           Net cash from operating activities         4,460         5,732         7,551         10,080           Investing activities         Cash received           Proceeds from asset sales program Proceeds from sales of property, plant and equipment and intangibles Net loans, advances and HECS         0 <td></td> <td></td> <td></td> <td></td> <td></td>					
Net cash from operating activities   4,460   5,732   7,551   10,080			•	-	-
Investing activities   Cash received   Proceeds from asset sales program   Proceeds from sales of property, plant and equipment and intangibles   1,073   1,498   851   722   Net loans, advances and HECS   0   0   0   0   0   0   0   0   0	Total operating cash used	160,385	164,512	171,128	177,987
Cash received   Proceeds from asset sales program   Proceeds from asset sales program   Proceeds from sales of property,   Plant and equipment and intangibles   1,073   1,498   851   722   Net loans, advances and HECS   0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Net cash from operating activities	4,460	5,732	7,551	10,080
Proceeds from asset sales program	Investing activities				
Proceeds from sales of property, plant and equipment and intangibles Net loans, advances and HECS         1,073         1,498         851         722           Net loans, advances and HECS         0         0         0         0           Other net investing cash received         143         12         0         0           Total investing cash received         4,552         1,542         12,588         12,459           Cash used         Purchase of property, plant and equipment and intangibles         4,968         5,712         5,881         6,082           Net loans, advances and HECS         35         956         651         815           Other net investing cash paid         469         129         378         293           Total investing cash used         5,472         6,797         6,910         7,189           Net cash from investing activities         -920         -5,255         5,678         5,270           Financing activities         0         0         0         0         0           Cash received         0         0         0         0         0         0           Other         0         0         0         0         0         0         0           Total financing cash used	Cash received				
plant and equipment and intangibles         1,073         1,498         851         722           Net loans, advances and HECS         0         0         0         0           Other net investing cash received         143         12         0         0           Total investing cash received         4,552         1,542         12,588         12,459           Cash used         Purchase of property, plant and equipment and intangibles         4,968         5,712         5,881         6,082           Net loans, advances and HECS         35         956         651         815           Other net investing cash paid         469         129         378         293           Total investing cash used         5,472         6,797         6,910         7,189           Net cash from investing activities         -920         -5,255         5,678         5,270           Financing activities         -920         -5,255         5,678         5,270           Financing activities         0         0         0         0           Cash received         0         0         0         0           Other         0         0         0         0           Total financing cash received	Proceeds from asset sales program	3,336	32	11,737	11,737
Net loans, advances and HECS         0         0         0         0           Other net investing cash received         143         12         0         0           Total investing cash received         4,552         1,542         12,588         12,459           Cash used         Purchase of property, plant and equipment and intangibles         4,968         5,712         5,881         6,082           Net loans, advances and HECS         35         956         651         815           Other net investing cash paid         469         129         378         293           Total investing cash used         5,472         6,797         6,910         7,189           Net cash from investing activities         -920         -5,255         5,678         5,270           Financing activities         Cash received           Net cash received from currency issues         0         0         0         0           Other         0         0         0         0           Total financing cash received         0         0         0         0           Cash used         0         0         0         0         0           Net repayments of borrowings         2,495         348	Proceeds from sales of property,				
Other net investing cash received         143         12         0         0           Total investing cash received         4,552         1,542         12,588         12,459           Cash used         Purchase of property, plant and equipment and intangibles         4,968         5,712         5,881         6,082           Net loans, advances and HECS         35         956         651         815           Other net investing cash paid         469         129         378         293           Total investing cash used         5,472         6,797         6,910         7,189           Net cash from investing activities         -920         -5,255         5,678         5,270           Financing activities         Cash received           Net cash received from currency issues         0         0         0         0           Other         0         0         0         0         0           Total financing cash received         0         0         0         0           Cash used         Net repayments of borrowings         2,495         348         12,677         15,117           Other         1,050         671         934         256           Total financing cash	plant and equipment and intangibles	1,073	1,498	851	722
Total investing cash received         4,552         1,542         12,588         12,459           Cash used         Purchase of property, plant and equipment and intangibles         4,968         5,712         5,881         6,082           Net loans, advances and HECS         35         956         651         815           Other net investing cash paid         469         129         378         293           Total investing cash used         5,472         6,797         6,910         7,189           Net cash from investing activities         -920         -5,255         5,678         5,270           Financing activities         Cash received           Net cash received from currency issues         0         0         0         0           Other         0         0         0         0           Total financing cash received         0         0         0         0           Cash used         Net repayments of borrowings         2,495         348         12,677         15,117           Other         1,050         671         934         256           Total financing cash used         3,545         1,019         13,611         15,373           Net cash from financing activiti	Net loans, advances and HECS	0	0	0	0
Cash used       4,968       5,712       5,881       6,082         Net loans, advances and HECS       35       956       651       815         Other net investing cash paid       469       129       378       293         Total investing cash used       5,472       6,797       6,910       7,189         Net cash from investing activities       -920       -5,255       5,678       5,270         Financing activities       2       -920       -5,255       5,678       5,270         Financing activities       0       0       0       0       0         Cash received       0       0       0       0       0         Net cash received from currency issues       0       0       0       0       0       0         Other       0       0       0       0       0       0       0       0         Cash used       0       0       0       0       0       0       0       0         Net repayments of borrowings       2,495       348       12,677       15,117       0       0       0       0       0       0       0       0       0       0       0       0       0       0 </td <td>Other net investing cash received</td> <td>143</td> <td>12</td> <td>0</td> <td>0</td>	Other net investing cash received	143	12	0	0
Purchase of property, plant and equipment and intangibles       4,968       5,712       5,881       6,082         Net loans, advances and HECS       35       956       651       815         Other net investing cash paid       469       129       378       293         Total investing cash used       5,472       6,797       6,910       7,189         Net cash from investing activities       -920       -5,255       5,678       5,270         Financing activities       -920       -5,255       5,678       5,270         Financing activities       0       0       0       0       0         Cash received       0       0       0       0       0         Net cash received from currency issues       0       0       0       0       0       0       0         Other       0	Total investing cash received	4,552	1,542	12,588	12,459
equipment and intangibles       4,968       5,712       5,881       6,082         Net loans, advances and HECS       35       956       651       815         Other net investing cash paid       469       129       378       293         Total investing cash used       5,472       6,797       6,910       7,189         Net cash from investing activities       -920       -5,255       5,678       5,270         Financing activities       -920       -5,255       5,678       5,270         Financing activities       0       0       0       0       0         Cash received       0       0       0       0       0       0       0         Other       0	Cash used				
Net loans, advances and HECS       35       956       651       815         Other net investing cash paid       469       129       378       293         Total investing cash used       5,472       6,797       6,910       7,189         Net cash from investing activities       -920       -5,255       5,678       5,270         Financing activities       -920       -5,255       5,678       5,270         Financing activities       0       0       0       0       0         Net cash received from currency issues       0        0       0       0       0       0       0       0       0       0       0       0       0       0       0       0        0       0       0       0       0       0       0       0       0       0       0       0       0       0       0        0       0       0       0       0       0       0       0       0       1,117       0	Purchase of property, plant and				
Other net investing cash paid         469         129         378         293           Total investing cash used         5,472         6,797         6,910         7,189           Net cash from investing activities         -920         -5,255         5,678         5,270           Financing activities         2         5,275         5,678         5,270           Financing activities         0         0         0         0           Net cash received from currency issues         0         0         0         0         0           Other         0         0         0         0         0         0           Total financing cash received         0         0         0         0         0         0           Cash used         0 <td>equipment and intangibles</td> <td>4,968</td> <td>5,712</td> <td>5,881</td> <td>6,082</td>	equipment and intangibles	4,968	5,712	5,881	6,082
Total investing cash used         5,472         6,797         6,910         7,189           Net cash from investing activities         -920         -5,255         5,678         5,270           Financing activities         Stranspart of part o	Net loans, advances and HECS	35	956	651	815
Net cash from investing activities         -920         -5,255         5,678         5,270           Financing activities         Cash received         Very cash received from currency issues         0 <td>Other net investing cash paid</td> <td>469</td> <td>129</td> <td>378</td> <td>293</td>	Other net investing cash paid	469	129	378	293
Financing activities         Cash received           Cash received from currency issues         0<	Total investing cash used	5,472	6,797	6,910	7,189
Cash received       Net cash received from currency issues       0	Net cash from investing activities	-920	-5,255	5,678	5,270
Net cash received from currency issues       0	Financing activities				
issues         0         0         0         0         0           Other         0         0         0         0         0           Total financing cash received         0         0         0         0         0           Cash used         Net repayments of borrowings         2,495         348         12,677         15,117           Other         1,050         671         934         256           Total financing cash used         3,545         1,019         13,611         15,373           Net cash from financing activities         -3,545         -1,019         -13,611         -15,373           Net increase/decrease in	Cash received				
Other         0         0         0         0         0           Total financing cash received         0         0         0         0         0           Cash used         Net repayments of borrowings         2,495         348         12,677         15,117         15,117         Other         1,050         671         934         256           Total financing cash used         3,545         1,019         13,611         15,373           Net cash from financing activities         -3,545         -1,019         -13,611         -15,373           Net increase/decrease in	Net cash received from currency				
Total financing cash received         0         0         0         0           Cash used         Net repayments of borrowings         2,495         348         12,677         15,117           Other         1,050         671         934         256           Total financing cash used         3,545         1,019         13,611         15,373           Net cash from financing activities         -3,545         -1,019         -13,611         -15,373           Net increase/decrease in         Net increase/decrease in	issues	0	0	0	0
Cash used       2,495       348       12,677       15,117         Other       1,050       671       934       256         Total financing cash used       3,545       1,019       13,611       15,373         Net cash from financing activities       -3,545       -1,019       -13,611       -15,373         Net increase/decrease in	Other	0	0	0	0
Net repayments of borrowings Other         2,495 1,050         348 671         12,677 934         15,117 256           Total financing cash used         3,545         1,019         13,611         15,373           Net cash from financing activities         -3,545         -1,019         -13,611         -15,373           Net increase/decrease in	Total financing cash received	0	0	0	0
Other         1,050         671         934         256           Total financing cash used         3,545         1,019         13,611         15,373           Net cash from financing activities         -3,545         -1,019         -13,611         -15,373           Net increase/decrease in	Cash used				
Other         1,050         671         934         256           Total financing cash used         3,545         1,019         13,611         15,373           Net cash from financing activities         -3,545         -1,019         -13,611         -15,373           Net increase/decrease in	Net repayments of borrowings	2,495	348	12,677	15,117
Total financing cash used         3,545         1,019         13,611         15,373           Net cash from financing activities         -3,545         -1,019         -13,611         -15,373           Net increase/decrease in	. ,		671	•	
Net increase/decrease in	Total financing cash used		1,019	13,611	
Net increase/decrease in	Net cash from financing activities	-3,545	-1,019	-13,611	-15,373
	Net increase/decrease in		-		
		-5	-542	-382	-23