

DECEMBER ECONOMIC AND FISCAL UPDATE 2002:

As outlined in the December Economic and Fiscal Update, further detailed GAAP tables are provided on the Treasury's website.

Contained in this document is:

- OBERAC methodology and detailed calculations
- Reconciliation of the operating balance to net Crown debt
- Summary and detailed expense tables covering the period 1997/98 to 2006/07. The published documents only contained the period 2001/02 to 2006/07 (refer pages 148-154 of the 2002 December Economic and Fiscal Update).

The Operating Balance Excluding Revaluations and Accounting policy Changes (OBERAC)

The OBERAC is an additional fiscal indicator that strips out revaluation movements and accounting policy changes to provide a measure of underlying financial stewardship. The OBERAC is not a measure of the controllable portion of the operating balance. As such, it does not isolate aspects of the operating balance (such as tax revenue and unemployment benefits) that arise from cyclical factors.

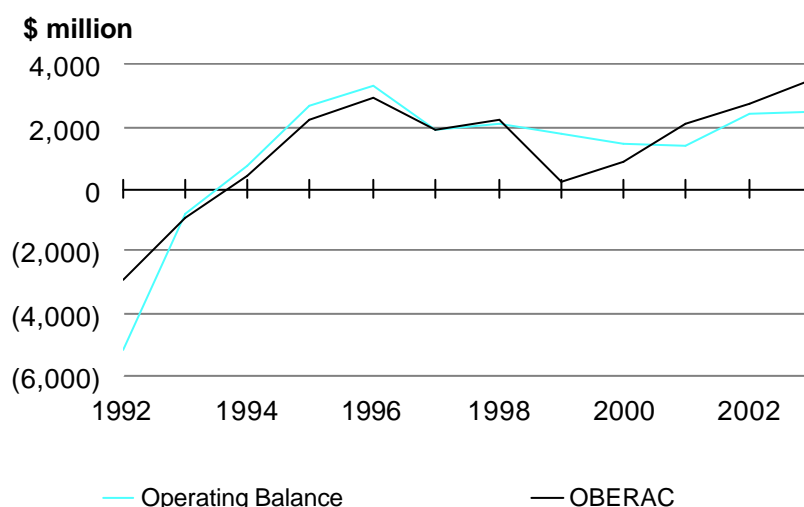
Revaluations have significantly affected the operating balance as it is a relatively small balancing item between two large numbers: total revenue and total expenses. Revaluation effects are not forecast beyond the current year as a matter of policy given their inherent uncertainty.

The OBERAC is calculated by adjusting for the following revaluation effects (unless the revaluation is a result of a policy decision):

- Net Present Valued assets and liabilities such as the GSF pension liability, ACC outstanding claims liability and NZS Fund assets
- market-valued financial assets and liabilities, such as tradeable MSDs
- gains or losses on sale. Selling an asset for greater (or less) than its book value is a terminal revaluation
- changes in accounting policy around the recognition of assets and liabilities. For example the recognition of the Public Trust reserves in 1999/2000 would be adjusted for had they met the materiality limit outlined below

The materiality limit for adjustments is \$100 million. Materiality is from a Crown-wide, rather than an individual department perspective and applies for any one year.

The graph below indicates the extent to which the OBERAC has differed from the operating balance reported in the accounts over the past ten years.



Source: The Treasury

Detail of OBERAC calculation

	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
Operating Balance	(5,149)	(819)	755	2,695	3,314	1,908	2,127	1,763	1,503	1,358	2,391	2,505
Adjustments												
Net GSF pension liability movts	420	664	111	155	226	(4)	(233)	429	(201)	164	436	536
ACC revaluation	-	-	-	-	-	-	-	-	(519)	420	43	449
Transpower valuation movts	-	-	-	-	-	-	407	14	(54)	59	(64)	-
EQC asset valuation decreases	-	-	-	-	-	-	-	-	-	-	130	-
Maui gas receivable revaluation	-	-	-	-	-	-	-	-	-	-	(260)	-
Exchange rate movements	1,764	296	(898)	(551)	(603)	-	-	-	-	-	75	31
<i>Total adjustments</i>	2,184	(89)	(323)	(510)	(377)	(4)	64	(1,517)	(619)	757	360	1,016
OBERAC	(2,965)	(908)	432	2,185	2,937	1,904	2,191	246	884	2,115	2,751	3,521

Source: The Treasury

Reconciliation of operating balance to net Crown debt

(\$ million)	2002	2003	2004	2005	2006	2007
	Actual	Forecast	Forecast	Forecast	Forecast	Forecast
Operating balance	2,391	2,505	3,837	4,516	5,181	5,925
Less/(plus) valuation items	360	1,016	-	-	-	-
OBERAC	2,751	3,521	3,837	4,516	5,181	5,925
Less NZS Fund contributions	(600)	(1,200)	(1,800)	(2,146)	(2,310)	(2,449)
Less after-tax income of the NZS Fund	(15)	(69)	(193)	(343)	(522)	(724)
Available after NZS Fund requirements	2,136	2,252	1,844	2,027	2,349	2,752
Decrease/(increase in net Crown debt)	(780)	(811)	(476)	438	766	1,001
Difference	(2,916)	(3,063)	(2,320)	(1,589)	(1,583)	(1,751)
This difference comprises:						
<i>Non-cash elements of the OBERAC</i>						
SOE/CE retained surplus net of						
dividends (excluding valuation issues)	(427)	(820)	(979)	(1,112)	(1,251)	(1,295)
Depreciation	955	1,021	1,062	1,099	1,121	1,132
(Gain)/loss on sale of assets	14	-	-	-	-	-
Commercial forests and net FX movements	(24)	31	-	-	-	-
Student loan influences	86	44	57	55	68	86
<i>Cash elements not in the OBERAC</i>						
Circulating currency	196	162	-	-	-	-
Net purchase of physical assets						
including (future new capital spending)	(1,220)	(1,593)	(2,178)	(1,485)	(1,323)	(1,546)
Asset sale receipts	-	-	-	-	-	-
Net capital injections	(1,223)	(716)	(308)	(168)	(90)	(10)
GSF cross holdings elimination	(1,470)	(1,087)	7	2	1	2
Other working capital movements	197	(105)	19	20	(109)	(120)
	(2,916)	(3,063)	(2,320)	(1,589)	(1,583)	(1,751)

EXPENSE TABLES

The expense tables are based on the presentation of the core Crown forecasts.

These tables cover the period 1997/98 to 2006/07. The published documents only contained the period 2001/02 to 2006/07 (refer pages 148-154 of the 2002 December Economic and Fiscal Update).

Table B.1 – Expenses by category

(\$ million)	1997/98 Actual	1998/99 Actual	1999/2000 Actual	2000/01 Actual	2001/02 Actual	2002/03 Forecast	2003/04 Forecast	2004/05 Forecast	2005/06 Forecast	2006/07 Forecast
Social security and welfare	12,497	12,889	12,883	13,207	13,485	13,936	14,384	14,867	15,409	15,977
GSF	735	1,372	736	1,112	1,409	1,422	927	939	949	944
Health	5,361	5,875	6,146	6,660	7,032	7,622	8,162	8,578	8,709	8,828
Education	5,162	5,337	5,712	6,136	6,473	6,888	7,150	7,208	7,288	7,346
Core government services	1,508	1,634	1,642	1,798	1,540	1,746	1,626	1,631	1,664	1,614
Law and order	1,329	1,482	1,509	1,541	1,733	1,696	1,713	1,706	1,699	1,704
Defence	1,065	1,022	1,163	1,242	1,162	1,178	1,165	1,162	1,162	1,162
Transport and communications	850	923	929	905	989	1,143	1,182	1,207	1,215	1,224
Economic and industrial services	769	813	881	1,037	1,013	1,164	1,151	1,136	1,136	1,130
Primary services	407	322	256	279	304	399	318	315	322	327
Heritage, culture and recreation	286	304	427	400	434	513	515	539	549	549
Housing and community	29	40	63	50	93	111	99	90	91	90
Other	168	34	46	75	110	115	111	111	111	111
Finance costs	2,673	2,367	2,205	2,304	2,118	2,148	2,173	2,187	2,209	2,119
Net foreign exchange (gains)/losses	13	(47)	(62)	(47)	75	31	..	..	..	..
New operating spending for the 2003 Budget	..	..	..	..	..	..	475	575	575	575
Forecast new operating spending	..	..	..	..	..	..	..	580	1,515	2,450
Core Crown Expenses	32,852	34,367	34,536	36,699	37,970	40,112	41,151	42,831	44,603	46,150

Source: The Treasury

Table B.2 – Social security and welfare

(\$ million)	1997/98 Actual	1998/99 Actual	1999/2000 Actual	2000/01 Actual	2001/02 Actual	2002/03 Forecast	2003/04 Forecast	2004/05 Forecast	2005/06 Forecast	2006/07 Forecast
Welfare benefits	11,730	12,006	12,072	12,385	12,614	13,067	13,440	13,932	14,477	15,045
Social rehabilitation & compensation	123	91	70	62	91	125	113	114	115	116
Departmental expenses	532	654	634	618	657	663	636	633	633	631
Other non-departmental expenses	125	155	120	151	125	93	207	184	194	195
	12,510	12,906	12,896	13,216	13,487	13,948	14,396	14,863	15,419	15,987
Less GST on Crown Spending	13	17	13	9	2	12	12	(4)	10	10
Core Crown Social Security and Welfare	12,497	12,889	12,883	13,207	13,485	13,936	14,384	14,867	15,409	15,977

Source: The Treasury

Table B.3 – New Zealand superannuation and welfare benefits

(\$ million)	1997/98 Actual	1998/99 Actual	1999/2000 Actual	2000/01 Actual	2001/02 Actual	2002/03 Forecast	2003/04 Forecast	2004/05 Forecast	2005/06 Forecast	2006/07 Forecast
New Zealand Superannuation	5,106	5,071	5,068	5,273	5,450	5,640	5,892	6,123	6,415	6,738
Domestic Purposes Benefit	1,501	1,451	1,433	1,444	1,501	1,517	1,568	1,603	1,648	1,692
Unemployment Benefit	1,436	369	..	..	1,369	1,286	1,308	1,372	1,421	1,470
Community Wage	..	1,486	1,937	1,849	..	..	..	..	..	..
Accommodation Supplement	793	843	867	795	720	708	735	772	807	842
Invalids Benefit	599	630	677	745	832	917	1,007	1,078	1,149	1,220
Sickness Benefit	400	97	..	..	375	416	452	481	505	524
Disability Allowance	198	204	204	210	224	240	258	276	295	314
Transitional Retirement Benefit	111	116	125	127	97	46	8	..	..	..
Income Related Rents	..	..	..	161	274	292	311	320	329	339
Family Support	874	912	899	878	848	1,010	846	842	839	838
Child Tax Credit	121	164	167	161	157	157	156	156	155	155
Special Benefit	60	44	35	40	49	89	140	157	163	165
Benefits paid in Australia	63	146	147	171	159	121	108	99	90	80
Paid Parental Leave	..	..	..	..	..	56	64	65	66	68
Other benefits	468	473	513	531	559	572	587	588	595	600
Total Welfare Benefits	11,730	12,006	12,072	12,385	12,614	13,067	13,440	13,932	14,477	15,045

Source: The Treasury

Table B.4 – Beneficiary numbers

(Thousands)	1997/98 Actual	1998/99 Actual	1999/2000 Actual	2000/01 Actual	2001/02 Actual	2002/03 Forecast	2003/04 Forecast	2004/05 Forecast	2005/06 Forecast	2006/07 Forecast
New Zealand Superannuation	470	464	456	449	448	454	462	471	483	496
Domestic Purposes Benefit	115	113	111	110	110	110	110	111	112	113
Unemployment Benefit	152	..	..	..	140	127	125	129	131	132
Community Wage	..	204	200	189	..	..	..	..	..	..
Accommodation Supplement	310	320	324	297	270	261	264	272	278	284
Invalids Benefit	48	50	53	58	62	67	71	75	78	82
Sickness Benefit	36	..	..	..	35	38	40	42	43	44

Source: The Treasury

Table B.5 – GSF pension expense

(\$ million)	1997/98 Actual	1998/99 Actual	1999/2000 Actual	2000/01 Actual	2001/02 Actual	2002/03 Forecast	2003/04 Forecast	2004/05 Forecast	2005/06 Forecast	2006/07 Forecast
Pension expenses	726	703	679	691	973	982	995	1,018	1,049	1,060
Revaluation of Unfunded Liability	(233)	429	(201)	164	436	440	(68)	(79)	(100)	(116)
Core Crown GSF	493	1,132	478	855	1,409	1,422	927	939	949	944
Additional Pension Expenses (offset by revenue)	242	240	258	257	..	..	..	..	..	..
Core Crown GSF	735	1,372	736	1,112	1,409	1,422	927	939	949	944

Source: The Treasury

Table B.6 – Health

(\$ million)	1997/98 Actual	1998/99 Actual	1999/2000 Actual	2000/01 Actual	2001/02 Actual	2002/03 Forecast	2003/04 Forecast	2004/05 Forecast	2005/06 Forecast	2006/07 Forecast
Departmental outputs	58	58	59	116	136	165	146	136	135	132
Health service purchasing	5,723	6,107	6,401	6,807	6,979	7,536	7,784	8,079	8,192	8,310
Other non-departmental outputs	18	135	121	101	70	170	378	588	586	586
Health payments to ACC	185	237	264	291	484	453	565	579	601	623
Other expenses	17	36	29	27	44	71	110	62	62	42
	6,001	6,573	6,874	7,342	7,713	8,395	8,983	9,444	9,576	9,693
Less GST on Crown Spending	640	698	728	778	781	868	923	973	974	972
Plus Other Eliminations	..	..	..	96	100	95	102	107	107	107
Core Crown Health Expenses	5,361	5,875	6,146	6,660	7,032	7,622	8,162	8,578	8,709	8,828

Source: The Treasury

Table B.7 – Health service purchasing

(\$ million)	1997/98 Actual	1998/99 Actual	1999/2000 Actual	2000/01 Actual	2001/02 Actual	2002/03 Forecast	2003/04 Forecast	2004/05 Forecast	2005/06 Forecast	2006/07 Forecast
Personal health services:										
Northern	1,337	1,452	1,582	1,671	..	..	..	..	..	..
Midland	844	890	936	997	..	..	..	..	..	..
Central	981	1,047	1,104	1,174	..	..	..	..	..	..
Southern	910	1,004	1,015	1,097	..	..	..	..	..	..
Additional health purchases	96	70	..	..	..	..	..	..	..	..
Total Personal Health	4,168	4,463	4,637	4,939	..	..	..	..	..	..
Disability support services:										
Northern	465	495	520	557	..	..	..	..	..	..
Midland	285	303	306	332	..	..	..	..	..	..
Central	361	383	411	428	..	..	..	..	..	..
Southern	343	355	410	426	..	..	..	..	..	..
Total Disability Support	1,454	1,536	1,647	1,743	..	..	..	..	..	..
Payments to District Health Boards	..	..	..	..	5,439	5,830	6,051	6,275	6,387	6,505
National Disability Support Services	..	..	..	..	1,315	1,463	1,479	1,542	1,542	1,542
Public Health Service Purchasing	101	108	117	125	225	243	254	262	263	263
Total Health Servicing Purchasing (GST inclusive)	5,723	6,107	6,401	6,807	6,979	7,536	7,784	8,079	8,192	8,310

Source: The Treasury

Table B.8 – Health-related payments to ACC

(\$ million)	1997/98 Actual	1998/99 Actual	1999/2000 Actual	2000/01 Actual	2001/02 Actual	2002/03 Forecast	2003/04 Forecast	2004/05 Forecast	2005/06 Forecast	2006/07 Forecast
Petrol excise	65	66	67	67	69	69	154	154	154	154
Medical treatment	120	171	197	224	415	384	411	425	447	469
Total Health related payments (GST inclusive)	185	237	264	291	484	453	565	579	601	623

Source: The Treasury

Table B.9 – Education

(\$ million)	1997/98 Actual	1998/99 Actual	1999/2000 Actual	2000/01 Actual	2001/02 Actual	2002/03 Forecast	2003/04 Forecast	2004/05 Forecast	2005/06 Forecast	2006/07 Forecast
Early childhood education	277	294	325	331	358	403	425	439	453	462
Primary and secondary schools	2,978	3,147	3,405	3,505	3,539	3,745	3,879	3,891	3,893	3,885
Tertiary funding	1,871	1,843	1,913	2,133	2,408	2,557	2,672	2,734	2,798	2,864
Departmental expenses	316	360	396	419	467	572	572	568	570	565
Other education expenses	272	255	271	302	352	299	306	287	286	285
	5,714	5,899	6,310	6,690	7,124	7,576	7,854	7,919	8,000	8,061
Less GST on Crown Spending	552	562	598	554	651	688	704	711	712	715
Core Crown Education	5,162	5,337	5,712	6,136	6,473	6,888	7,150	7,208	7,288	7,346

Source: The Treasury

Table B.10 – Primary and secondary education

(\$ million)	1997/98 Actual	1998/99 Actual	1999/2000 Actual	2000/01 Actual	2001/02 Actual	2002/03 Forecast	2003/04 Forecast	2004/05 Forecast	2005/06 Forecast	2006/07 Forecast
Primary	1,515	1,624	1,731	1,780	1,838	1,893	1,968	1,964	1,952	1,941
Secondary	1,158	1,155	1,312	1,333	1,311	1,368	1,440	1,462	1,476	1,478
Secondary allowances	..	..	..	..	..	..	..	..	..	..
School transport	94	93	100	106	109	112	112	112	113	115
Special needs support	211	275	262	286	281	256	243	243	243	242
Professional Development	..	..	..	..	..	99	99	93	92	92
Schooling Improvement	..	..	..	..	..	17	17	17	17	17
Total Schools Funding (GST inclusive)	2,978	3,147	3,405	3,505	3,539	3,745	3,879	3,891	3,893	3,885
Places (year)	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Primary	466,460	466,500	465,863	463,000	465,000	464,000	459,000	457,000	454,000	450,000
Secondary	243,600	248,800	249,905	251,000	257,000	263,000	270,000	274,000	275,000	274,000

Sources: Ministry of Education, The Treasury

Table B.11 – Tertiary education

(\$ million)	1997/98 Actual	1998/99 Actual	1999/2000 Actual	2000/01 Actual	2001/02 Actual	2002/03 Forecast	2003/04 Forecast	2004/05 Forecast	2005/06 Forecast	2006/07 Forecast
Tuition	1,183	1,236	1,219	1,362	1,554	1,681	1,734	1,761	1,790	1,821
Other tertiary funding	258	128	161	153	180	223	234	235	235	235
Total Tertiary Education and Training	1,441	1,364	1,380	1,515	1,734	1,904	1,968	1,996	2,025	2,056
Tertiary student allowances	344	378	376	391	401	403	431	447	464	482
Student loan provision and write-offs	86	101	157	227	273	250	273	291	309	326
Total Tertiary Funding (GST inclusive)	1,871	1,843	1,913	2,133	2,408	2,557	2,672	2,734	2,798	2,864
Places (year)	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
EFT Students	148,978	169,469	175,166	192,000	218,000	222,000	226,000	230,000	235,000	238,000

Sources: Ministry of Education, The Treasury

Table B.12 – Core government services

(\$ million)	1997/98 Actual	1998/99 Actual	1999/2000 Actual	2000/01 Actual	2001/02 Actual	2002/03 Forecast	2003/04 Forecast	2004/05 Forecast	2005/06 Forecast	2006/07 Forecast
Official development assistance	195	204	219	226	223	230	227	226	226	226
Indemnity and guarantee expenses	(5)	(28)	10	253	..	..	..	..	..	..
Departmental expenses	888	892	867	901	907	1,029	984	978	1,011	974
Science expenses	389	405	424	247	244	261	275	281	294	294
Other expenses	95	232	190	190	228	269	181	181	173	165
	1,562	1,705	1,710	1,817	1,602	1,789	1,667	1,666	1,704	1,659
Less GST on Crown Spending	54	71	68	19	62	43	41	35	40	45
Total Core Crown Core Government Services	1,508	1,634	1,642	1,798	1,540	1,746	1,626	1,631	1,664	1,614

Source: The Treasury

Table B.13 – Law and order

(\$ million)	1997/98 Actual	1998/99 Actual	1999/2000 Actual	2000/01 Actual	2001/02 Actual	2002/03 Forecast	2003/04 Forecast	2004/05 Forecast	2005/06 Forecast	2006/07 Forecast
Departmental expenses:										
Police	611	708	762	724	755	799	807	809	809	809
Ministry of Justice	11	11	12	13	15	15	15	14	14	15
Department of Corrections	290	324	328	369	412	402	406	402	395	394
Department for Courts	194	206	174	181	189	201	199	202	205	205
Other departments	92	99	65	67	71	75	76	76	76	76
Total Departments	1,198	1,348	1,341	1,354	1,442	1,492	1,503	1,503	1,499	1,499
Non-departmental outputs	109	114	150	177	195	200	195	202	199	194
Other expenses	38	37	40	29	118	42	47	41	37	45
	1,345	1,499	1,531	1,560	1,755	1,734	1,745	1,746	1,735	1,738
Less GST on Crown Spending	16	17	22	19	22	38	32	40	36	34
Core Crown Law and Order	1,329	1,482	1,509	1,541	1,733	1,696	1,713	1,706	1,699	1,704

Source: The Treasury

Table B.14 – Defence

(\$ million)	1997/98 Actual	1998/99 Actual	1999/2000 Actual	2000/01 Actual	2001/02 Actual	2002/03 Forecast	2003/04 Forecast	2004/05 Forecast	2005/06 Forecast	2006/07 Forecast
NZDF Core expenses	955	986	996	1,058	1,077	1,121	1,123	1,119	1,119	1,119
NZDF write-offs	..	5	77	104	..	..	..	..	..	..
NZDF East Timor deployment	..	..	22	22	20	..	..	..	..	..
MSD East Timor deployment	..	..	17	22	23	11	..	..	..	..
Other departments	110	31	51	36	43	46	42	43	43	43
GST on defence acquisitions	..	8	84	25	34	24	58	13	..	..
	1,065	1,030	1,247	1,267	1,197	1,202	1,223	1,175	1,162	1,162
Less GST on Crown Spending	..	8	84	25	35	24	58	13	..	..
Core Crown Defence	1,065	1,022	1,163	1,242	1,162	1,178	1,165	1,162	1,162	1,162

Source: The Treasury

Table B.15 – Transport and communications

(\$ million)	1997/98 Actual	1998/99 Actual	1999/2000 Actual	2000/01 Actual	2001/02 Actual	2002/03 Forecast	2003/04 Forecast	2004/05 Forecast	2005/06 Forecast	2006/07 Forecast
Transfund	828	880	903	890	941	1,084	1,125	1,156	1,168	1,181
Departmental outputs	67	71	70	75	78	83	83	83	83	83
Other non-departmental expenses	52	61	57	52	56	71	69	64	64	64
Goodwill amortisation				..	23	47	47	47	47	47
Other expenses	1	17	6	9	22	6	5	7	7	7
	948	1,029	1,036	1,026	1,120	1,291	1,329	1,357	1,369	1,382
<i>Less GST on Crown Spending</i>	98	106	107	121	131	148	147	150	154	158
Core Crown Transport	850	923	929	905	989	1,143	1,182	1,207	1,215	1,224

Source: The Treasury

Table B.16 – Economic and industrial

(\$ million)	1997/98 Actual	1998/99 Actual	1999/2000 Actual	2000/01 Actual	2001/02 Actual	2002/03 Forecast	2003/04 Forecast	2004/05 Forecast	2005/06 Forecast	2006/07 Forecast
Departmental outputs	292	450	374	422	414	468	459	454	453	452
Employment initiatives	294	166	209	204	209	249	246	242	245	245
Non-departmental outputs	159	176	198	423	420	432	437	442	452	452
Other expenses	95	66	163	92	114	164	161	153	144	142
	840	858	944	1,141	1,157	1,313	1,303	1,291	1,294	1,291
<i>Less GST on Crown Spending</i>	71	45	63	104	144	149	152	155	158	161
Core Crown Economic and Industrial Services	769	813	881	1,037	1,013	1,164	1,151	1,136	1,136	1,130

Source: The Treasury

Table B.17 – Employment initiatives

(\$ million)	1997/98 Actual	1998/99 Actual	1999/2000 Actual	2000/01 Actual	2001/02 Actual	2002/03 Forecast	2003/04 Forecast	2004/05 Forecast	2005/06 Forecast	2006/07 Forecast
Training incentive allowance	34	30	35	36	36	51	43	43	43	43
Community employment projects	18	15	18	17	21	22	19	19	19	19
Subsidised work	124	77	103	95	92	112	120	109	110	110
Employment support for disabled	..	17	50	53	60	64	64	71	73	73
Total Employment Initiative Expenses (GST inclusive)	294	166	209	204	209	249	246	242	245	245

Source: The Treasury

Table B.18 – Primary services

(\$ million)	1997/98 Actual	1998/99 Actual	1999/2000 Actual	2000/01 Actual	2001/02 Actual	2002/03 Forecast	2003/04 Forecast	2004/05 Forecast	2005/06 Forecast	2006/07 Forecast
Departmental expenses	281	233	182	194	220	284	224	221	220	220
Non-departmental outputs	51	68	63	69	86	100	98	100	107	112
Other expenses	91	33	20	24	9	29	8	6	8	8
	423	334	265	287	315	413	330	327	335	340
<i>Less GST on Crown Spending</i>	16	12	9	8	11	14	12	12	13	13
Core Crown Primary Services	407	322	256	279	304	399	318	315	322	327

Source: The Treasury

Table B.19 – Heritage, culture and recreation

(\$ million)	1997/98 Actual	1998/99 Actual	1999/2000 Actual	2000/01 Actual	2001/02 Actual	2002/03 Forecast	2003/04 Forecast	2004/05 Forecast	2005/06 Forecast	2006/07 Forecast
Community grants	20	20	18	18	6	6	6	6	6	6
Departmental outputs	199	208	199	206	212	256	249	252	255	255
Non-departmental outputs	58	70	158	181	160	204	204	204	202	202
Other expenses	20	18	81	19	96	87	99	122	132	132
	297	316	456	424	474	553	558	584	595	595
<i>Less GST on Crown Spending</i>	11	12	29	24	40	40	43	45	46	46
Core Crown Heritage, Culture and Recreation	286	304	427	400	434	513	515	539	549	549

Source: The Treasury

Table B.20 – Housing and community development

(\$ million)	1997/98 Actual	1998/99 Actual	1999/2000 Actual	2000/01 Actual	2001/02 Actual	2002/03 Forecast	2003/04 Forecast	2004/05 Forecast	2005/06 Forecast	2006/07 Forecast
Housing subsidies	2	1	1	..	22	26	26	21	22	22
Departmental outputs	30	29	27	35	51	55	54	52	52	52
Other non-departmental expenses	(3)	11	40	15	20	31	19	17	17	17
	29	41	68	50	93	112	99	90	91	91
<i>Less GST on Crown Spending</i>	..	1	5	..	..	1	..	..	..	1
Core Crown Housing and Community Development	29	40	63	50	93	111	99	90	91	90

Source: The Treasury