

# PART FIVE

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## OCCUPATIONAL HEALTH AND SAFETY

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Under the *Occupational Health and Safety Act 1991*, the Treasury must provide and maintain a safe and healthy work environment for all its employees, contractors and visitors to the workplace. The Treasury takes this commitment seriously, and strongly emphasises prevention, early intervention and education. The Treasury actively encourages staff to contribute to a safer and happier workplace by reporting potential hazards, incidents and accidents as soon as they occur, being sensible about their actions in the workplace and demonstrating Treasury People Values at all times.

Results from the Treasury's 2009 Staff Opinion Survey confirm that 85 per cent of staff are satisfied that Treasury is a safe and healthy workplace.

The Treasury continues to explore and implement strategies to help minimise the human and financial costs of injury and illness. Policies and strategies introduced in 2009-10 include:

- The Treasury's Injury Management and Workers Compensation Policy and Guide: to provide comprehensive and practical guidance to both managers and injured/ill employees on support and available assistance, early intervention, rehabilitation, the compensation process and the rights and responsibilities of all parties involved;
- The Treasury's Early Intervention Policy: to broaden the scope of assistance and support offered to minimise the negative effects of an injury or illness on both the individual and the department by early and appropriate management. The policy offers assistance to staff who sustain an injury or illness that affects their capacity at work, with scope, where appropriate, to reimburse costs of related medical treatment and associated leave;
- Hazard and Risk Assessment Policy: to identify hazards, assess the risks associated with those hazards, determine the appropriate control measures and set priorities for monitoring and evaluating controls; and
- Business Continuity People Plan: to outline the actions required to prevent and/or minimise the impact an emergency situation or event may have on the health, safety and wellbeing of employees.

As a signatory to Comcare's Employer Statement of Commitment, the Treasury continues to observe the Occupational Health and Safety and Rehabilitation Performance Improvement Targets (2002-12) and maintains its low rate of workplace injury by monitoring and evaluating performance. The Treasury's Comcare premium rate for 2009-10 was 0.65 per cent and remained lower than the Commonwealth average of 1.25 per cent for the same period.

Comcare recently conducted an investigation of the Treasury's Health and Safety Management Arrangements 2009-11 and concluded the Treasury has demonstrated a commitment to consultation and adequate processes are in place to review and vary the arrangements and resolve Occupational Health and Safety disputes. Ongoing

risk management arrangements within the Treasury's Health and Safety Management Arrangements include the following.

- Occupational Health and Safety presentations at new staff inductions demonstrate correct ergonomic workstation set-up and provide information relating to first aid, emergency procedures, accident/incident reporting, the Treasury's Health and Wellbeing Program, lunchtime health activities, eyesight testing, the Employee Assistance Program and the role of the Health and Safety Committee and Health and Safety Representatives.
- Quarterly meetings with Health and Safety Committee members and Health and Safety Representatives assist in developing, monitoring and reviewing health and safety measures and facilitating cooperation amongst employees.
- Health and Safety Representatives conduct quarterly workplace inspections which assist in rectifying both workplace and psychosocial hazards inspections, and help ensure no notices are given under sections 29, 46 and 47 of the *Occupational Health and Safety Act 1991*.
- Timely reporting of work-related incidents ensures immediate action is taken to rectify hazards. During 2009-10, the Treasury received 25 work-related incident reports; most related to trips, falls and body stressing. Of the 25 incidents, four compensation claims were submitted, three were accepted and one is yet to be determined. No incidents were reported to Comcare under section 68 of the *Occupational Health and Safety Act 1991*.
- Managers are encouraged to report absence which may be related to physical or psychological injury or illness, so appropriate action can be put in place as soon as possible. Leave data is analysed fortnightly to enable early intervention of potentially non-reported issues.
- First aid officers are conveniently located throughout the department. Employees with underlying health conditions such as epilepsy, asthma and diabetes are encouraged to advise nearby first aid officers to ensure timely assistance is provided.
- The Treasury offers individual workstation assessments and training on ergonomics and workstation adjustment, stretching and taking breaks. A total of 237 individual workstation assessments were conducted in 2009-10. Workstation set-up training is offered as part of the Treasury's Health and Wellbeing Program and manual handling training is also provided to relevant staff.
- Employees requiring glasses for screen-based use can be reimbursed for a portion of the cost; 28 employees sought reimbursement in 2009-10.
- Influenza vaccinations paid by the Treasury are offered annually; 355 employees received these in March 2010.
- In cooperation with the Department of Finance and Deregulation, a 10 metre smoking exclusion zone is in place around the Treasury building.

## FREEDOM OF INFORMATION

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The Treasury handles freedom of information matters for the Treasury, the Foreign Investment Review Board, the Australian Office of Financial Management, the Companies Auditors and Liquidators Disciplinary Board, and the Financial Reporting Council.

The Foreign Investment Review Board, the Takeovers Panel and the Financial Reporting Panel each publish their own annual report. Those reports detail the organisations and their structures.

Under section 8 of the *Freedom of Information Act 1982*, the Treasury must report on its activities. The Australian Competition Tribunal's statement then follows. The tribunal is a separate body within the Treasury portfolio but does not publish an annual report.

### THE TREASURY

Section 8 of the *Freedom of Information Act 1982* requires the Treasury to publish detailed information about:

- how it is organised and what decision-making powers it has;
- what arrangements it makes for public involvement in its work;
- what types of documents it holds; and
- how the public can obtain access to these documents.

The following information addresses these requirements.

### Organisation of the Treasury

Details of the Treasury's organisational and senior management structure are set out in Figure 1 on page 15. The Treasury's functions and the decision-making powers are set out in the Departmental Overview and Corporate Governance sections of this report.

### The Treasury delegations and authorisations

The Treasurer, other ministers and the Secretary to the Treasury delegate certain powers to officials, or authorise officials to act on their behalf, under Acts of Parliament and agreements. These delegations and authorisations stand in force until renewed, and are listed below.

- Under section 21 of the *A New Tax System (Commonwealth-State Financial Arrangements) Act 1999*, the Treasurer has delegated the power to make payments to the states under sections 18 and 19 of the Act to the Executive Director, Fiscal Group; General Manager, Commonwealth-State Relations Division; and General Manager, Budget Policy Division.

- Under section 23 of the *Federal Financial Relations Act 2009*, the Treasurer has delegated the power to make payments to the states under section 5 and Part 2 of the Act to the Executive Director, Fiscal Group; General Manager, Commonwealth-State Relations Division; and General Manager, Budget Policy Division.
- Under the *Crimes (Currency) Authorisation 2009*, the Treasurer has delegated certain powers to the General Manager, Corporations and Financial Services Division; the Chief Executive Officer, Royal Australian Mint; and the Senior Manager, Communication and Risk, Note Issue Department, Head Office, Reserve Bank of Australia, pursuant to the definition of 'an authorised person' in subsection 3(1) of the *Crimes (Currency) Act 1981*.
- Under the Currency Delegation 2007, the Treasurer has delegated the power to determine the issue price of coins of certain denominations under subsection 14A(2) of the *Currency Act 1965*, to the General Manager, Corporations and Financial Services Division and the Chief Executive Officers of the Royal Australian Mint and the Gold Corporation.
- Under the Gold Corporation Agreement Delegation 1999, the Treasurer has delegated authority to approve a range of essentially administrative matters provided for under the Gold Corporation Agreement between the Commonwealth and Goldcorp Australia relating to gold, platinum and silver coins to the Executive Director, Markets Group and the General Manager, Corporations and Financial Services Division.
- Under subsections 21A, 21A(2), 22, 22(1) and 25, and Regulations 3(e) and 3(h) of the *Foreign Acquisitions and Takeovers Act 1975*, the Treasurer has authorised the General Manager, Managers and Assistant Managers of the Foreign Investment and Trade Policy Division to act on his behalf to approve and conditionally approve various proposals and, in specific circumstances, to make an order.
- Under section 22 of the *Mutual Assistance in Business Regulation Act 1992*, the Treasurer has delegated to the General Manager, Corporations and Financial Services Division the authorisation to exercise the Treasurer's powers to consider requests raised under the Act from foreign regulators for information, documents or evidence, including the ability to impose conditions on an authorisation.
- The Treasurer has delegated to Treasury officials the authority to vote on the Treasurer's behalf on routine matters arising from the Treasurer's Governorship of the IMF, the World Bank Group, the Asian Development Bank and the European Bank for Reconstruction and Development.
- Under subsection 9A(2) of the *Australian Prudential Regulation Authority Act 1988*, the Minister for Financial Services, Superannuation and Corporate Law, on behalf of the Treasurer, has delegated power to the Executive Director, Markets Group and the General Manager, Financial System Division to approve APRA to enter into an agreement to provide prudential regulation of advice services for a fee.
- Under subsection 35(1) of the *Archives Act 1983*, the Minister for Financial Services, Superannuation and Corporate Law, on behalf of the Treasurer, has delegated to the

Secretary to the Treasury and Executive Directors, the authorisation to arrange to exempt records from the open access period.

- Under subsection 56(2) of the *Archives Act 1983*, the Minister for Finance and Deregulation has delegated to the Treasurer, the Secretary to the Treasury and Executive Directors, the authorisation to approve access to records not in the open access period.
- Under subsections 147(2) and 601DC(2) of the *Corporations Act 2001*, the responsible minister has delegated the powers to consent to a name being available to a body corporate, to ASIC's Chief Executive Officer and Director, Public Information Program — Operations.
- Under the *Financial Management and Accountability Act 1997*, and the Financial Management and Accountability Regulations 1997, the Minister for Finance and Deregulation has delegated certain powers to the Secretary to the Treasury who has sub-delegated them to Treasury officials. The Secretary to the Treasury holds powers in his own right under the *Financial Management and Accountability Act 1997*, and he also has delegated these to Treasury officials.
- Under subsection 23(1) of the *Freedom of Information Act 1982*, the Secretary to the Treasury has authorised senior executive service officers within the Treasury to make decisions regarding initial requests for access to documents. Executive directors are authorised under section 23 to consider and make decisions on applications for internal review.
- In accordance with subsections 33(5), 33A(6) and 36(8) of the *Freedom of Information Act 1982*, the Treasurer has delegated his powers to the Secretary to the Treasury, in respect of documents of the Treasury.
- Under section 22(1) of the *Reserve Bank Act 1959*, the Secretary to the Treasury has nominated a senior executive service officer from within the Treasury to attend meetings of the Reserve Bank Board at which the Secretary is not present.
- Under the following legislation, the Secretary to the Treasury has delegated to nominated Treasury officials certain responsibilities and decision-making powers as an employer: *Public Service Act 1999*; Public Service Regulations 1999; Public Service Classification Rules 2000; Public Service Commissioner's Directions 1999; *Long Service Leave (Commonwealth Employees) Act 1976*; *Maternity Leave (Commonwealth Employees) Act 1973*; *Safety, Rehabilitation and Compensation Act 1988*; and *Fair Work Act 2009*.
- Under section 7 of the *COAG Reform Fund Act 2008*, the Treasurer has delegated his powers to vary the Standard Business Reporting — Payroll Tax Arrangements Agreement, to the Program Director, Standard Business Reporting Management Group.

## Arrangements for outside participation

People or organisations outside the Australian Government administration may participate in forming policy or administering enactments and schemes for which the Treasury is responsible. They can do this by writing to Treasury portfolio ministers, the Secretary to the Treasury, or agencies in the Treasury portfolio. In addition, the Treasury website includes details of current public consultations, reviews and inquiries, with details on how to make submissions.

### Consultation arrangements

Community consultation enables the Treasury to be better informed when providing advice to the Government.

As part of the Business Liaison Program, Treasury officers conduct regular discussions with companies and organisations to monitor, analyse and report on economic conditions and prospects. The Treasury also engages in consultation to inform the development and implementation of specific policy proposals, including comprehensive consultation on substantive tax and superannuation policy proposals. By being fully informed of the effects of specific proposals, the Treasury can better advise the government on how to best meet its objectives and minimise unintended consequences.

The Treasury takes a number of different approaches to liaison and consultation, depending on time available or commercial and other sensitivities surrounding an issue.

The Treasury generally conducts public consultation on proposed tax changes at both the policy design and legislative design stages. The default minimum period for consultation is four weeks, although on occasions this may be reduced, for example, where introducing the legislation is the priority. Consultation summaries are posted on the Treasury website when new legislation is introduced into Parliament. These summaries provide feedback to consultation participants on the key issues raised in consultation; changes made as a result of consultation; and where possible, why certain suggestions were not adopted. Consultation summaries also invite feedback on the consultation process to provide information for the Treasury to continuously improve its consultation practices and arrangements.

Where possible, the Treasury seeks to consult on tax changes at the initial policy design stage. To facilitate this consultation, in 2009, the Treasury established by tender a Tax Design Advisory Panel comprising five accounting firms, five law firms, two economic research and modelling houses, and one legal academic and research organisation. Establishing this panel also allows the Government to develop important tax legislation by teams involving the Treasury, the ATO and the private sector, as represented by panel members.



On occasions, conflicts arise between the need to consult and draft measures for introduction, particularly in integrity and budget measures. This is because budget tax measures generally remain confidential until their announcement, and public consultation follows the announcement. However, the Government may consult confidentially with members of the Tax Design Advisory Panel prior to announcing of these measures.

Proposed consultation arrangements are set out in the Government's forward work program for tax measures. The forward work program also indicates which measures are proposed for introduction in the next sittings of Parliament. The Government released an updated forward work program in August 2009 and February 2010.

Additionally, the following allow bodies outside the Australian Government administration to advise on policy and administer enactments or schemes.

### **Australian Office of Financial Management Advisory Board**

The Australian Office of Financial Management (AOFM) Advisory Board, a non-statutory advisory body established in 2000, primarily advises on operational debt. The board comprises seven members: the Secretary to the Treasury, the AOFM Chief Executive Officer, a senior Treasury official, a senior officer of the Department of Finance and Deregulation and three experts drawn from the financial sector. The outside appointments are for three years and members may be reappointed.

The AOFM Advisory Board is accountable to the Secretary to the Treasury who chairs the board. The board has an advisory role and does not possess executive powers or decision-making authority in its own right. It provides general counsel and guidance to the Secretary to the Treasury on all aspects of operational debt policy matters and AOFM performance generally. It reviews the financial statements, legislative and policy compliance, and management recommendations on matters requiring ministerial approval.

### **Board of Taxation**

The Board of Taxation, a non-statutory advisory body established in 2000, advises on the design and operation of Australia's tax laws, ensuring full and effective community consultation in designing and implementing tax legislation.

The Board comprises ten members; seven are drawn from the business and community sectors, including the chair. These members are appointed on a part-time basis and with a view to their ability personally to contribute a broad range of relevant business, practitioner and broader community knowledge and experience to developing the tax system. The appointments are for up to three years and members may be reappointed. The Secretary to the Treasury, the Commissioner of Taxation and the First Parliamentary Counsel serve as ex-officio members.

The Board of Taxation provides advice to the Treasurer on:

- the quality and effectiveness of tax legislation and processes for its development, including community consultation and tax design;
- improvements to the general integrity and functioning of the tax system;
- research and other studies it commissions on topics approved or referred to it by the Treasurer; and
- other tax matters referred to it by the Treasurer.

The Treasury provides secretariat support to the Board.

### **Commonwealth Consumer Affairs Advisory Council**

The Commonwealth Consumer Affairs Advisory Council is a non-statutory, expert advisory body established in 1999. Its primary role is to provide the relevant minister with independent advice on consumer affairs.

Members of the Commonwealth Consumer Affairs Advisory Council are appointed by the Minister and come from a range of industries and backgrounds. All serve as individuals, rather than as representatives of organisations.

The Commonwealth Consumer Affairs Advisory Council meets regularly to identify and advise on new and emerging consumer issues, and investigate, advise and report on consumer issues referred to the council by the Minister for Competition Policy and Consumer Affairs. The council undertook a review of statutory implied conditions and warranties, and reported to the minister in October 2009.

### **Corporations and Markets Advisory Committee**

The Corporations and Markets Advisory Committee is a body corporate established under Part 9 of the *Australian Securities and Investments Commission Act 2001* (ASIC Act).

The Corporations and Markets Advisory Committee comprises part-time members appointed by the responsible minister. Members are selected from throughout Australia on the basis of their knowledge of, or experience in business, company administration, financial markets, law, economics or accounting. Under section 147 of the ASIC Act, the chairman of ASIC is an ex-officio member of the Advisory Committee.

The committee, on its own initiative or when requested by the Minister, provides advice and recommendations on such matters connected with:

- a proposal to make or amend corporations legislation (except excluded provisions);
- the operation or administration of the corporations legislation (except excluded provisions);

- law reform on corporations legislation (except excluded provisions);
- companies or a segment of the financial products and financial services industry; and
- a proposal to improve the efficiency of financial markets.

In fulfilling these functions, the committee seeks to stimulate and lead public debate to enhance the standards for corporations and participants in financial markets, and propose suitable regulatory reform when necessary.

The committee is assisted by its legal sub-committee.

### **Financial Sector Advisory Council**

The Financial Sector Advisory Council is a non-statutory body established in April 1998 as part of the Government's response to the Financial System Inquiry. The council provides advice to the Government on policies to facilitate the growth of a strong and competitive financial system. The Treasurer appoints members in their personal capacity for two years, subject to their continued involvement in the relevant area of the financial sector.

Financial Sector Advisory Council submissions and recommendations to Treasury portfolio ministers are confidential.

The Treasury provides secretariat support to the council.

### **Foreign Investment Review Board**

The Foreign Investment Review Board is a non-statutory body that advises the Government on foreign investment policy and its administration. The board comprises four members; three, including the chair, are drawn from the business and community sectors. These members are appointed on a part-time basis. The General Manager of the Foreign Investment and Trade Policy Division also serves on the board as an Executive Member. The Board:

- examines proposals by foreign interests for acquisitions and new investment projects in Australia and, against the background of the Government's foreign investment policy, makes recommendations to the Treasurer on those proposals;
- advises the Government on foreign investment matters generally;
- fosters an awareness and understanding, both in Australia and abroad, of the Government's foreign investment policy;
- provides guidance, where necessary, to foreign investors so their proposals conform with the policy; and
- monitors and ensures compliance with foreign investment policy.

The Board's functions are advisory only. Responsibility for the Government's foreign investment policy and for making decisions on proposals rests with the Treasurer.

## Categories of documents held by the Treasury

The Treasury holds correspondence, analysis and policy advice by Treasury officers, comments on Cabinet submissions and drafts of these and other documents. Every six months, the Treasury posts an indexed list of its policy file titles at [www.treasury.gov.au](http://www.treasury.gov.au).

The Treasury holds representations made to Treasury portfolio ministers on matters falling within their portfolio responsibilities, including:

- economic, fiscal and monetary policy;
- international economic conditions;
- Commonwealth-State financial relations;
- tax and excise;
- superannuation;
- microeconomic reform;
- competition policy;
- consumer affairs;
- corporate regulation;
- financial sector policy and regulation;
- foreign investment in Australia and free trade agreements; and
- activities of portfolio agencies.

The Treasury holds files dealing with policy and administration in areas falling within the responsibilities of the Treasury portfolio detailed in the annual report.

## Documents on internal departmental administration

The Treasury documents relating to staff, the organisation and operations include personal records, organisation and staffing records, financial and expenditure records, and internal operations, such as office procedures and instructions.

The Treasury holds documents relating to grants that the Government provides to other levels of government and to organisations under the programs it administers.

A detailed listing of the Treasury's documents published during the year and available on request (publications, papers and annual reports) is available at [www.treasury.gov.au](http://www.treasury.gov.au).

## Facilities for access to documents

If a member of the public requests a document and the Treasury approves access, the Treasury will provide copies of documents after the applicant pays any charges.

Alternatively, applicants may arrange to inspect documents at the Treasury, Langton Crescent, Parkes, ACT between 9.00 am and 5.00 pm, Monday to Friday (except on public and public service holidays).

## Freedom of information applications and initial contact points

The Policy Coordination and Governance Unit coordinate requests under the *Freedom of Information Act 1982*. Applicants seeking access under the Act to the Treasury's documents should apply in writing to:

Freedom of information  
The Treasury  
Langton Crescent  
PARKES ACT 2600

An application fee of \$30 or a written request, pursuant to subsection 30A(1) of the Act, to waive the fee should accompany requests. Telephone inquiries should be directed to Freedom of Information, telephone 02 6263 2111, between 9.00 am and 5.00 pm Monday to Friday (except on public or public service holidays).

Under section 23 of the *Freedom of Information Act 1982*, Treasury senior executive service officers can grant or refuse requests for access to documents. In accordance with section 54 of the Act, an applicant may, within 30 days of receiving notification of a decision under the Act, apply to the Secretary, seeking an internal review of a decision to refuse a request. The prescribed fee of \$40 should accompany the application. Executive directors can, under section 23, consider and make decisions on applications for internal review.

## Freedom of information activity

In 2009-10, the Treasury and the Treasurer received 63 requests for access to documents under the *Freedom of Information Act 1982*, compared with 66 requests in the previous year. Further details are set out in Table 11 on page 280.

**Table 11: Freedom of information statistics for 2009-10**

Description	Number
<b>Requests received</b>	
On hand at 1 July 2009	13
Received	63
<b>Breakdown across the Treasury</b>	
Treasurer	8
Assistant Treasurer	1
Minister for Financial Services, Superannuation and Corporate Law	0
Minister for Competition Policy and Consumer Affairs	1
Minister for Sustainable Population	0
Executive	0
Macroeconomic Group	5
Fiscal Group	7
Revenue Group	19
Markets Group	17
Corporate Services Group	2
Executive and Parliamentary Division	1
Policy Coordination and Governance	2
<b>Action on requests</b>	
Access in full	12
Access in part	19
Access refused or no documents located	9
Transferred in whole	1
Withdrawn/lapsed	20
Current as at 30 June 2010	9
<b>Internal review</b>	
Applications	3
<b>Review by Administrative Appeals Tribunal</b>	
Outstanding at 1 July 2009	0
New applications	1
Withdrawn	0
<b>Fees and charges</b>	
Total application fees collected	\$1,740.00
Total charges collected	\$12,321.00
Total application fees and charges collected	\$14,061.00

Note: A new request does not include an internal review or an appeal to the Administrative Appeals Tribunal. Section 16 of the *Freedom of Information Act 1982* provides that, as far as possible, the most appropriate agency will deal with a freedom of information request, regardless of which agency receives it. Details relating to reviews by the Administrative Appeals Tribunal are provided in Part Three, External Scrutiny on page 129.

## AUSTRALIAN COMPETITION TRIBUNAL

The tribunal is an agency within the Treasury portfolio. As it does not publish an annual report; its section 8 statement follows.

### Establishment

The tribunal was established under the *Trade Practices Act 1965* and continues under the *Trade Practices Act 1974*.

### Organisation

The tribunal consists of a president and as many deputy presidents and other members as the Governor-General appoints. All presidential members must be judges of the Federal Court of Australia. Other members must have knowledge of, or experience in, industry, commerce, economics, law or public administration. For the purposes of hearing and determining proceedings, the tribunal is constituted by a presidential member and two non-presidential members.

The Federal Court of Australia manages the tribunal's funds and provides registry services and administrative support. The registry receives documents, arranges tribunal sittings and undertakes general administration.

### Functions and powers

The tribunal is mainly a review body that re-hears or reconsiders matters. It may perform all the functions and exercise all the powers of the original decision-maker to affirm, set aside or vary the original decision.

The tribunal hears applications for review of determinations of the Australian Competition and Consumer Commission (ACCC), granting or revoking authorisations that permit conduct and arrangements that otherwise would be prohibited under the Trade Practices Act because of their anti-competitive effect. The tribunal also hears applications for authorisation of company mergers and acquisitions which would otherwise be prohibited under the Trade Practices Act.

In addition, the tribunal hears applications to review certain decisions on access matters under the Trade Practices Act's regime to facilitate third party access to the services of certain essential facilities of national significance. The tribunal also hears applications for review of the ACCC's exclusive dealing determinations and certain decisions under the Trade Practices Act's regime for non-conference ocean carriers.

## Arrangements for outside participation

Tribunal review proceedings, except under special circumstances, are public.

When a new review application is made to the tribunal, the tribunal ascertains who made submissions to, or registered their interest with the ACCC or the National Competition Council on the decision. The tribunal directs the applicant to serve the application on each interested party. At the same time, these parties are advised when the application will first come before the tribunal, and whether they have leave to intervene in the proceedings.

The tribunal may permit a person to intervene in the proceedings before it. Participants may appear on their own behalf or represent a firm or association, subject to the tribunal's approval, or, be represented by a barrister or solicitor.

## Categories of documents the tribunal holds

The tribunal maintains the following categories of documents:

- documents lodged with the registrar on particular proceedings, including applications, notices of appearance, statements of facts and contentions, and witness statements;
- correspondence concerning particular tribunal proceedings;
- tribunal decisions and reasoning;
- reports on tribunal inquiries into shipping matters;
- register of applications made to the tribunal;
- documents concerning administrative and financial aspects of the tribunal's operations; and
- general correspondence.

The public may inspect the following categories of documents free of charge:

- documents lodged with the registrar on particular proceedings (except where the Act or the tribunal restricts public access due to confidentiality);
- tribunal decisions and reasoning;
- reports on tribunal inquiries into shipping matters; and
- register of applications made to the tribunal.

The public can obtain copies of the above four categories of documents after paying the fees set out in the Trade Practices Regulations.



## Facilities for access to documents

Facilities are provided to access documents from 9.00 am to 4.00 pm, Monday to Friday (except on public and public service holidays).

If an applicant does not live in Sydney, alternative arrangements could reduce the inconvenience to the applicant.

## Freedom of information applications and initial contact points

General inquiries relating to freedom of information should be directed to:

Registrar  
Australian Competition Tribunal  
Level 16  
Law Courts Building  
Queens Square  
SYDNEY NSW 2000  
Telephone: 02 9230 8567  
Facsimile: 02 9230 8535  
DX: 613 — Sydney

The Registrar of the Tribunal, as principal officer, can deny access to a document under the *Freedom of Information Act 1982*.

## Freedom of information activity

The tribunal did not receive any requests for access to documents under the *Freedom of Information Act 1982* in 2009-10.

## ADVERTISING AND MARKET RESEARCH

The Treasury undertook the following advertising and marketing research in 2009-10.

**Table 12: Advertising and marketing research expenditure for 2009-10**

Purpose	Vendor	Cost (\$)
Advertising campaign	Universal McCann	7,198,837
	The Shannon Company	1,388,611
	Ethnic Communications	208,093
	Media Heads	186,000
Market research	Colmar Brunton	132,687
	Open Mind Research Group	694,675
Recruitment advertising	HMA Blaze	15,223
	Adcorp Australia	17,799
Total		9,841,925

Note: These figures exclude GST. Payments less than \$11,200 are not included in this table.

During 2009-10, the Treasury conducted a tax reform advertising campaign at a cost of \$9.7 million to inform the community of the Australian Government's tax reform agenda. Further information on advertising campaigns are in reports on Australian Government advertising that are prepared by the Department of Finance and Deregulation. Those reports are available at [www.finance.gov.au/advertising](http://www.finance.gov.au/advertising).

## ECOLOGICALLY SUSTAINABLE DEVELOPMENT AND ENVIRONMENTAL PERFORMANCE

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The Treasury continues to incorporate strategies to improve its overall environmental performance. It participates in various government environmental forums and reviews information on property, building and environmental management through its membership of property and building industry groups.

The Treasury has in place environmental management Chief Executive Instructions, which detail the Treasury's policies and commitment to improve environmental performance and promote a sustainable workplace.

During 2009-10, the Treasury completed a comprehensive review of its Environmental Management System and associated documentation, focusing on implementing strategies to meet environmental energy targets. This includes strategies to reduce electricity consumption to 7,500 MJ per person by 2011-12.

### ENERGY MANAGEMENT

The Treasury is progressing various energy saving initiatives, including 'tuning' building plant and equipment, to ensure the efficient operation of the Treasury Building's lighting, heating and cooling systems.

To date, energy savings for the Treasury Building base building plant and equipment average 12 per cent, for the financial year.

Other initiatives being implemented include:

- targeted upgrading of lighting systems and lighting controls;
- raising staff awareness through a comprehensive communication strategy; and
- purchasing five star energy rated electrical appliances.

### RECYCLING

The Treasury recycles paper and cardboard products, which a local recycling firm collects. Paper recycling containers are available at staff workstations, adjacent to printers, and in utility rooms. Classified waste paper is pulped and paper hand towels are recycled. Recycling waste bins and compost waste containers are provided in staff kitchens.

The Treasury is currently trialling the replacement of waste rubbish bins in office areas with central waste stations, which includes waste rubbish and recycling.

The Treasury also participates in the recycling of toner cartridges, fluorescent tubes and batteries, and helps staff to recycle old mobile phones, donating them to charity.

## WATER

Tenancies in the Treasury Building are not metered separately for water consumption. The building owner has installed flow restrictors on taps and dual flush toilets throughout the Treasury's tenancy, and the Treasury Building Management Committee is investigating other water savings initiatives.

## GRANTS

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As part of the Government's reforms introduced to improve the transparency and accountability of grants administration, departments are required to publish details of grants on their website, no later than seven working days after the funding agreement for the grant takes effect, and the details must remain on the website for two years.

As this information is now on the website, the annual report no longer contains the list of grant recipients. Instead, information on grants awarded by the Treasury during the period 1 July 2009 to 30 June 2010 is available at [www.treasury.gov.au](http://www.treasury.gov.au).

## RESOURCE TABLES

Table 13: Summary resource statement

	Actual available appropriation 2009-10 \$'000 (a)	+	Payments made 2009-10 \$'000 (b)	=	Balance remaining \$'000 (a-b)
<b>Ordinary annual services</b>					
<b>Departmental appropriation</b>					
Departmental appropriation	162,512 <sup>1</sup>		161,493		1,019
s31 relevant agency receipts	15,797 <sup>3</sup>		15,797		-
<b>Total departmental</b>	<b>178,309</b>		<b>177,290</b>		<b>1,019</b>
<b>Administered expenses</b>					
Outcome 1	30,675 <sup>1</sup>		30,675		n/a
<b>Total administered expenses</b>	<b>30,675</b>		<b>30,675</b>		<b>n/a</b>
<b>Total ordinary annual services</b>	<b>A 208,984</b>		<b>207,965</b>		<b>n/a</b>
<b>Other services</b>					
<b>Departmental non-operating</b>					
Equity injections	4,521 <sup>2</sup>		4,521		-
Previous years' outputs	1,800 <sup>2</sup>		1,800		-
<b>Total</b>	<b>6,321</b>		<b>6,321</b>		<b>-</b>
<b>Administered non-operating</b>					
Administered assets and liabilities					
Outcome 1	19,010 <sup>2</sup>		4,669		n/a
<b>Total</b>	<b>19,010</b>		<b>4,669</b>		<b>n/a</b>
<b>Total other services</b>	<b>B 25,331</b>		<b>10,990</b>		<b>n/a</b>
<b>Total available annual appropriations (A+B)</b>	<b>234,315</b>		<b>218,955</b>		<b>n/a</b>
<b>Special appropriations</b>					
<i>Federal Financial Relations Act 2009</i>	61,917,722		61,614,079		n/a
<i>International Monetary Agreements Act 1947</i>	60,005		9,949		n/a
<i>A New Tax System (Commonwealth-State Financial Arrangements) Act 1999</i>	88,736		88,736		n/a
<b>Total special appropriations</b>	<b>C 62,066,463</b>		<b>61,712,765</b>		<b>n/a</b>
<b>Total appropriations excluding Special accounts (A+B+C)</b>	<b>62,300,778</b>		<b>61,931,720</b>		<b>n/a</b>

Table 13: Summary resource statement (continued)

	Actual available appropriation + 2009-10 \$'000 (a)	Payments made = 2009-10 \$'000 (b)	Balance remaining \$'000 (a-b)
<b>Special accounts</b>			
Appropriation receipts	22,382,372	22,382,372	n/a
Non-appropriation receipts to special accounts	3,641,860	3,641,860	n/a
<b>Total special account</b>	<b>D 26,024,232</b>	<b>26,024,232</b>	<b>n/a</b>
<b>Total resourcing and payments (A+B+C+D)</b>	<b>88,325,011</b>	<b>87,955,952</b>	<b>n/a</b>
Less receipts from other sources credited to special accounts	1,933	1,933	n/a
<b>Total resourcing and payments for the Treasury</b>	<b>88,323,078</b>	<b>87,954,019</b>	<b>n/a</b>

- 1 Appropriation Act (No. 1) 2009-10 and Appropriation Act (No. 3) 2009-10.
- 2 Appropriation Act (No. 2) 2009-10 and Appropriation Act (No. 4) 2009-10.
- 3 Receipts received under s31 of the *Financial Management and Accountability Act 1997*.

**Table 14: Resourcing for outcome 1**

<b>Outcome 1:</b> Informed decisions on the development and implementation of policies to improve the wellbeing of the Australian people, including by achieving strong, sustainable economic growth, through the provision of advice to government and the efficient administration of federal financial relations	Budget expenses 2009-10 \$'000 (a)	Actual expenses 2009-10 \$'000 (b)	Variation \$'000 (a)-(b)
<b>Program 1.1: Department of the Treasury</b>			
Departmental expenses			
Ordinary annual services (Appropriation Bill No. 1)	165,939	160,487	5,452
Revenues from independent sources (s31)	12,870	11,764	1,106
Special accounts	1,660	1,585	75
Expenses not requiring appropriation in the budget year	1,173	546	627
Administered expenses			
Other services (Appropriation Bill No. 1)	5,070	9,873	(4,803)
<b>Total for Program 1.1</b>	<b>186,712</b>	<b>184,255</b>	<b>2,457</b>
<b>Program 1.2: Payments to international financial institutions</b>			
Administered expenses			
Other services (Appropriation Bill No. 1)	30,000	30,000	-
Special appropriations	9,907	11,413	(1,506)
<b>Total for Program 1.2</b>	<b>39,907</b>	<b>41,143</b>	<b>(1,506)</b>
<b>Program 1.3: Support for markets and business</b>			
Administered expenses			
Other services (Appropriation Bill No. 1)	675	4,945	4,270
<b>Total for Program 1.3</b>	<b>675</b>	<b>4,945</b>	<b>4,270</b>
<b>Program 1.4: General revenue assistance</b>			
Administered expenses			
Special appropriations	44,528,506	44,040,506	(488,000)
Special accounts	717,492	768,428	(50,936)
<b>Total for Program 1.4</b>	<b>45,245,998</b>	<b>44,808,934</b>	<b>(437,064)</b>
<b>Program 1.5: Assistance to the States for healthcare services</b>			
Administered expenses			
Special appropriations	11,224,185	11,224,185	-
<b>Total for Program 1.5</b>	<b>11,224,185</b>	<b>11,224,185</b>	<b>-</b>
<b>Program 1.6: Assistance to the States for government schools</b>			
Administered expenses			
Special appropriations	3,286,594	3,286,594	-
<b>Total for Program 1.6</b>	<b>3,286,594</b>	<b>3,286,594</b>	<b>-</b>



Table 14: Resourcing for outcome 1 (continued)

	Budget expenses 2009-10 \$'000 (a)	Actual expenses 2009-10 \$'000 (b)	Variation \$'000 (a)-(b)
<b>Program 1.7: Assistance to the States for skills and workforce development</b>			
Administered expenses			
Special appropriations	1,317,877	1,317,877	-
<b>Total for Program 1.7</b>	1,317,877	1,317,877	-
<b>Program 1.8: Assistance to the States for disabilities services</b>			
Administered expenses			
Special appropriations	903,686	903,686	-
<b>Total for Program 1.8</b>	903,686	903,686	-
<b>Program 1.9: Assistance to the States for affordable housing</b>			
Administered expenses			
Special appropriations	1,202,590	1,202,590	-
<b>Total for Program 1.9</b>	1,202,590	1,202,590	-
<b>Program 1.10: National Partnership Payments to the States</b>			
Administered expenses			
Special accounts	25,911,224	25,200,349	710,875
<b>Total for Program 1.10</b>	25,911,224	25,200,349	710,875
<b>Outcome 1 Totals by appropriation type</b>			
Administered expenses			
Other services (Appropriation Bill No. 1)	35,745	44,818	(9,073)
Special appropriations	62,463,438	61,986,851	669,846
Special accounts	26,638,623	25,968,777	669,846
Departmental expenses			
Ordinary annual services (Appropriation Bill No. 1)	165,939	160,487	5,452
Revenues from independent sources (s31)	12,870	11,764	1,106
Special accounts	1,660	1,585	75
Expenses not requiring appropriation in the Budget year	1,173	546	627
<b>Total expenses for Outcome 1</b>	89,319,448	88,174,828	1,144,620
<b>Average staffing level (number)</b>	1,005	1,012	(7)

## LIST OF REQUIREMENTS

Description	Requirement	Page/s
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Review by Departmental Secretary	Mandatory	3-7
Summary of significant issues and developments	Suggested	3-6
Overview of department's performance and financial results	Suggested	3-7
Outlook for following year	Suggested	6
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<b>Departmental overview</b>		
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Role and functions	Mandatory	8-13
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Outcome and program structure	Mandatory	16
Where outcome and program structures differ from the PBS/PAES or other portfolio statements accompanying any other appropriation bills (other portfolio statements), details of variation and reasons for change	Mandatory	8
Portfolio structure	Mandatory	17-19
<b>Report on performance</b>		
Review of performance during the year in relation to programs and contribution to outcomes	Mandatory	21-111
Actual performance in relation to deliverables and KPIs set out in PBS/PAES or other portfolio statements	Mandatory	21-111
Performance of purchaser/provider arrangements	If applicable, suggested	n/a
Where performance targets differ from the PBS/PAES, details of both former and new targets, and reasons for the change	Mandatory	n/a
Narrative discussion and analysis of performance	Mandatory	21-111
Trend information	Mandatory	21-111

Description	Requirement	Page/s
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Factors, events or trends influencing departmental performance	Suggested	21-111
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Performance against service charter customer service standards, complaints data, and the department's response to complaints	If applicable, mandatory	n/a
Discussion and analysis of the department's financial performance	Mandatory	13-14
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Agency resource statement and summary resource tables by outcome	Mandatory	288-291
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Reports by the Auditor-General, a Parliamentary Committee or the Commonwealth Ombudsman	Mandatory	122-129
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Assessment of effectiveness in managing and developing human resources to achieve departmental objectives	Mandatory	130-132
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Assessment of purchasing against core policies and principles	Mandatory	143
<b>Consultants</b>		
The annual report must include a summary statement detailing the number of new consultancy services contracts let during the year; the total actual expenditure on all new consultancy contracts let during the year (inclusive of GST); the number of ongoing consultancy contracts that were active in the reporting year; and the total actual expenditure in the reporting year on the ongoing consultancy contracts (inclusive of GST). The annual report must include a statement noting that information on contracts and consultancies is available through the AusTender website	Mandatory	144-150

Description	Requirement	Page/s
<b>Australian National Audit Office Access Clauses</b>		
Absence of provisions in contracts allowing access by the Auditor-General	Mandatory	151
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<b>Commonwealth Disability Strategy</b>		
Report on performance in implementing the Commonwealth Disability Strategy	Mandatory	153-156
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Financial Statements	Mandatory	157-265
<b>Other information</b>		
Occupational health and safety (section 74 of the Occupational Health and Safety Act 1991)	Mandatory	269-270
Freedom of information (subsection 8(1) of the Freedom of Information Act 1982)	Mandatory	271-283
Advertising and market research (section 311A of the Commonwealth Electoral Act 1918) and statement on advertising campaigns	Mandatory	284
Ecologically sustainable development and environmental performance (section 516A of the Environment Protection and Biodiversity Conservation Act 1999)	Mandatory	285-286
Grant programs	Mandatory	287
Correction of material errors in previous annual report	If applicable, mandatory	n/a
List of requirements	Mandatory	292-295

## GLOSSARY

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Activities	The actions/functions performed by agencies to deliver government policies.
Administered item	Appropriation that consists of funding managed on behalf of the Commonwealth. This funding is not at the discretion of the agency and any unspent appropriation is returned to the Consolidated Revenue Fund (CRF) at the end of the financial year. An administered item is a component of an administered program. It may be a measure but will not constitute a program in its own right.
Appropriation	An amount of public money parliament authorises for spending (that is, funds to be withdrawn from the CRF). Parliament makes laws for appropriating money under the Annual Appropriation Acts and under Special Appropriations, with spending restricted to the purposes specified in the Appropriation Acts.
APS employee	A person engaged under section 22, or a person who is engaged as an APS employee under section 72, of the <i>Public Service Act 1999</i> .
Clear read principle	<p>Under the Outcomes arrangements there is an essential clear link between the Appropriation Bills, the Portfolio Budget Statements (PBS), the Portfolio Additional Estimates Statements, and annual reports of agencies. Information should be consistent across these and other budget documents, and where possible, duplication of reporting within the PBS should be avoided. This is called the clear read principle between the different documents.</p> <p>Under this principle the planned performance in PBS is to be provided on the same basis as actual performance in the annual reports covering the same period, to permit a clear read across planning and actual performance reporting documents.</p>
<i>Commonwealth Authorities and Companies Act 1997 (CAC Act)</i>	The CAC Act sets out the financial management, accountability and audit obligations on Commonwealth statutory authorities and companies in which the Commonwealth has at least a direct controlling interest. A list of CAC Act bodies can be found at: <a href="http://finance.gov.au/financial-framework/cac-legislation/docs/CAC-body-list.pdf">finance.gov.au/financial-framework/cac-legislation/docs/CAC-body-list.pdf</a> .

Consolidated Revenue Fund (CRF)	The principal operating fund from which money is drawn to pay for the activities of the Government. Section 81 of the Australian Constitution provides that all revenue raised or monies received by the Executive Government forms one consolidated revenue fund from which appropriations are made for the purposes of the Australian Government.
Contractor	A person engaged by an agency, usually on a temporary basis. Treated as an employee of the agency for the purposes of program performance reporting.
Corporate governance	The process by which agencies are directed and controlled. It is generally understood to encompass authority, accountability, stewardship, leadership, direction and control.
Departmental item	Resources (assets, liabilities, revenues and expenses) that agency Chief Executive Officers control directly. This includes outsourced activities funded and controlled by the agency. Examples of departmental items include agency running costs, accrued employee entitlements and net appropriations. A departmental item is a component of a departmental program.
<i>Financial Management and Accountability Act 1997 (FMA Act)</i>	The FMA Act sets out the financial management, accountability and audit obligations of agencies (including Departments) that are financially part of the Commonwealth (and form part of the General Government Sector). A list of FMA Act agencies can be found at: <a href="http://finance.gov.au/financial-framework/fma-legislation/docs/FMA-Agencies-List.pdf">finance.gov.au/financial-framework/fma-legislation/docs/FMA-Agencies-List.pdf</a> .
Financial results	The results shown in the financial statements of an agency.
Grant	Commonwealth financial assistance as defined under Regulations 3A(1) and 3A(2) of the Financial Management and Accountability Regulations 1997.
Materiality	Takes into account the planned outcome and the relative significance of the resources consumed in contributing to the achievement of that outcome.

Mid-Year Economic and Fiscal Outlook (MYEFO)	The MYEFO provides an update of the government's budget estimates by examining expenses and revenues in the year-to-date, as well as provisions for new decisions that have been taken since the Budget. The report provides updated information to allow the assessment of the government's fiscal performance against the fiscal strategy set out in its current fiscal strategy statement.
Non-ongoing APS employee	A person engaged as an APS employee under subsection 22(2)(a) of the <i>Public Service Act 1999</i> .
Official Public Account (OPA)	The OPA is the Australian Government's central bank account held within the Reserve Bank of Australia. The OPA reflects the operations of the Consolidated Revenue Fund.
Ongoing APS employee	A person engaged as an ongoing APS employee under section 22(2)(a) of the <i>Public Service Act 1999</i> .
Operations	Functions, services and processes performed in pursuing the objectives or discharging the functions of an agency.
Outcomes	The results, impacts or consequence of actions by the Commonwealth on the Australian community.
Outcome statement	<p>An outcome statement articulates the intended results, activities and target group of an Australian Government agency. An outcome statement serves three main purposes within the financial framework:</p> <ul style="list-style-type: none"><li>▪ to explain and control the purposes for which annual appropriations are approved by the Parliament for use by agencies;</li><li>▪ to provide a basis for annual budgeting, including (financial) reporting against the use of appropriated funds; and</li><li>▪ to measure and assess agency and program (non-financial) performance in contributing to Government policy objectives.</li></ul>
Performance information	Evidence about performance that is collected and used systematically which may relate to appropriateness, effectiveness and efficiency and the extent to which an outcome can be attributed to an intervention. Performance information may be quantitative (numerical) or qualitative (descriptive).



Portfolio Budget Statements (PBS)	Budget related paper detailing budget initiatives and explanations of appropriations specified by outcome and program by each agency within a portfolio.
Programs	An activity or groups of activities that deliver benefits, services or transfer payments to individuals, industry/business or the community as a whole and are the primary vehicles for government agencies to achieve the intended results of their outcome statements.
Program support	The agency running costs allocated to a program. This is funded as part of the agency's departmental appropriations.
Purchaser/provider arrangements	Arrangements under which the services of one agency are purchased by another agency to contribute to outcomes. Purchaser/provider arrangements can occur between Commonwealth agencies or between Commonwealth agencies and State/Territory government or private sector bodies.
Service charters	It is government policy that departments which provide services directly to the public have service charters in place. A service charter is a public statement about the service that a department will provide and what customers can expect from the department. In particular the service charter advises what the department does, how to contact and communicate with the department, the standard of service that customers can expect, and their basic rights and responsibilities, and how to provide feedback or make a complaint.
Senate Estimates Hearings	Senate Standing Committees hold hearings to scrutinise the appropriation bills and any explanatory documentation tabled to accompany them. Public Servants are called witnesses to hearings.
Specific Purpose Payments (SPP)	Commonwealth payments to the States for specific purposes in order to pursue important national policy objectives in areas that may be administered by the States.

## ABBREVIATIONS AND ACRONYMS

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AASB	Australian Accounting Standards Board
ABS	Australian Bureau of Statistics
ACCC	Australian Competition and Consumer Commission
ADB	Asian Development Bank
AFTS	Australia's Future Tax System
ANAO	Australian National Audit Office
AOFM	Australian Office of Financial Management
APEC	Asia-Pacific Economic Cooperation
APRA	Australian Prudential Regulation Authority
APS	Australian Public Service
APSC	Australian Public Service Commission
ARPC	Australian Reinsurance Pool Corporation
ASIC	Australian Securities and Investments Commission
ATO	Australian Taxation Office
AUD	Australian dollars
AusAID	Australian Agency for International Development
CBA	Commonwealth Bank of Australia
CBOSC	Commonwealth Bank Officers' Superannuation Corporation
COAG	Council of Australian Governments
CRF	Consolidated Revenue Fund
CSS	Commonwealth Superannuation Scheme
DEEWR	Department of Education, Employment and Workplace Relations
EAS	East Asia Summit
EBRD	European Bank for Reconstruction and Development
EEO	Equal Employment Opportunity
EL	Executive level
EMVONA	Excess market value over net assets
FBT	Fringe Benefits Tax
FIFA	Fédération Internationale de Football Association
FMA	Financial Management and Accountability
FMA Act	<i>Financial Management and Accountability Act 1997</i>
FMO	Finance Minister's Orders
FOI	Freedom of Information
FSB	Financial Stability Board
G-20	Group of Twenty

GDP	Gross Domestic Product
GRA	General Revenue Assistance
GST	Goods and services tax
HCS	HIH Claims Support
HLIC	Housing Loans Insurance Corporation
IBRD	International Bank for Reconstruction and Development
ICT	Information and Communication Technology
IDA	International Development Association
IFC	International Finance Corporation
IGA	Intergovernmental Agreement
IGR2010	The 2010 Intergenerational Report
IMF	International Monetary Fund
IT	Information technology
KPMG	Klynveld Peat Marwick Goerdeler
LNG	Liquefied Natural Gas
MIGA	Multilateral Investment Guarantee Agency
MYEFO	Mid-Year Economic and Fiscal Outlook
NAIDOC	National Aborigines and Islanders Day Observance Committee
NAB	New Arrangements to Borrow
NP	National Partnerships
OECD	Organisation for Economic Co-operation and Development
OPA	Official Public Account
PDR	People's Democratic Republic
PNG	Papua New Guinea
PRINCE2	Projects in Controlled Environments
PSS	Public Sector Superannuation Scheme
PSSap	Public Sector Superannuation accumulation plan
RBA	Reserve Bank of Australia
SBR	Standard Business Reporting
SCSI	Standing Committee on Standards Implementation
SDR	Special Drawing Rights
SES	Senior executive service
SPP	Specific Purpose Payment
SPV	Special Purpose Vehicle
US	United States
USB	Universal Serial Bus