

AUSTRALIAN TAXATION OFFICE

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AUSTRALIAN TAXATION OFFICE

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

The role of the Australian Taxation Office (ATO) is to effectively manage and shape the tax and superannuation systems that support and fund services for Australians. Our vision is to be a leading tax and superannuation administration, known for our contemporary service, expertise and integrity.

Our strategic direction centres on fostering community participation in the tax and superannuation systems. We do this by ensuring integrity, building confidence in the administration of these systems, and by being streamlined, integrated and data driven.

We will continue to work with the community and other government agencies to support our country's economic recovery by delivering government stimulus measures, improving small business tax performance and harnessing data and technology to make interactions with the ATO and government more seamless. We will maintain a focus on cyber security and strive to become a more purposeful organisation to maximise value for the ATO and the community.

Our progress is monitored through the perspectives of our strategic objectives, focusing on client experience and participation in the tax and superannuation systems as our ultimate measures of success.

1.2 ENTITY RESOURCE STATEMENT

Table 1.1 shows the total funding from all sources available to the entity for its operations and to deliver programs and services on behalf of the Government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the Government or the public) and departmental (for the entity's operations) classification.

For more detailed information on special accounts and special appropriations, please refer to *Budget Paper No. 4 – Agency Resourcing*.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the 'Budgeted expenses by Outcome 1' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis.

Table 1.1: Australian Taxation Office resource statement — Budget estimates for 2020-21 as at Budget October 2020

	2019-20 Estimated actual \$'000	2020-21 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available (b)	286,437	373,081
Departmental appropriation (c)	3,461,261	3,885,177
s74 External Revenue (d)	119,233	134,697
Departmental capital budget (e)	117,737	118,644
Annual appropriations - other services - non-operating (f)		
Prior year appropriations available (b)	5,242	41,456
Equity injection	74,618	126,249
Total departmental annual appropriations	4,064,528	4,679,304
Special accounts (g)		
Opening balance	4,246	5,441
Appropriation receipts (h)	16,338	19,766
Total special accounts	20,584	25,207
<i>less departmental appropriations drawn from annual/special appropriations and credited to special accounts</i>	<i>(20,584)</i>	<i>(25,207)</i>
Total departmental resourcing	4,064,528	4,679,304
Administered		
Annual appropriations - ordinary annual services (a)		
Outcome 1	2,595	7,915
Total administered annual appropriations	2,595	7,915
Special appropriations		
<i>Public Governance, Performance and Accountability Act 2013 - s77</i>	100,355	120,000
<i>Product Grants and Benefits Administration Act 2000 - Product stewardship for oil</i>	90,832	84,800
<i>Superannuation Guarantee (Administration) Act 1992</i>	633,759	428,000
<i>Small Superannuation Accounts Act 1995</i>	176	200
<i>Taxation Administration Act 1953 - section 16 (i)</i>	160,515,053	234,445,856
Total administered special appropriations	161,340,175	235,078,856
Special accounts (g)		
Opening balance	84,430	75,657
Appropriation receipts (h)	17,410	28,600
Total special account receipts	101,840	104,257
<i>less administered appropriations drawn from annual/special appropriations and credited to special accounts</i>	<i>(17,410)</i>	<i>(28,600)</i>
Total administered resourcing	161,427,200	235,162,428
Total resourcing for Australian Taxation Office	166,491,728	239,841,732
	2019-20	2020-21
Average staffing level (number)	16,873	18,368

Table 1.1: Australian Taxation Office resource statement — Budget estimates for 2020-21 as at Budget October 2020 (continued)

Third Party Payment from and on behalf of other entities

	<i>2019-20 Estimated actual \$'000</i>	2020-21 Estimate \$'000
Payments made to other entities for the provision of services (disclosed above)	239,963	253,722
Receipts received from other entities for the provision of services (disclosed above in s74 External Revenue section above)	110,057	122,606
Payments made to corporate entities within the Portfolio Reserve Bank of Australia	99,977	111,371

Prepared on a resourcing (that is, appropriations available) basis.

All figures shown above are GST exclusive - these may not match figures in the cash flow statement.

- (a) Appropriation Bill (No. 1) 2020-21.
- (b) Excludes \$15.7 million subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- (c) Excludes departmental capital budget (DCB).
- (d) Estimated External Revenue receipts under section 74 of the PGPA Act.
- (e) Departmental capital budgets are not separately identified in Appropriation Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (f) Appropriation Bill (No. 2) 2020-21.
- (g) Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts. For further information on special accounts, please refer to *Budget Paper No. 4 - Agency Resourcing*. Please also see Table 2.1 for further information on outcome and program expenses broken down by various funding sources, e.g. annual appropriations, special appropriations and special accounts.
- (h) Amounts credited to the special account(s) from ATO's annual and special appropriations.
- (i) These figures relate to administered expenses such as the Economic response to the coronavirus payments, fuel tax credit, research and development tax incentives, and Australian Screen Production Incentive. Estimated tax refunds for 2019-20 are \$114.0 billion including \$197.6 million made on behalf of the ATO by the Department of Home Affairs. Estimated tax refund items for 2020-21 are \$120.4 billion including \$15.0 million made on behalf of the ATO by the Department of Home Affairs.

1.3 BUDGET MEASURES

Budget measures in Part 1 relating to Australian Taxation Office are detailed in Budget Paper No. 2 and are summarised below.

Table 1.2: ATO 2020-21 Budget measures
Measures announced after the Economic and Fiscal Update July 2020

Program	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	
Payment measures					
Additional funding to address serious and organised crime in the tax and superannuation system					
Departmental payment	1.1	-	7,533	7,547	-
Australian Charities and Not-for-profits Commission Review Program					
Departmental payment	1.4	474	1,187	1,189	-
COVID-19 Response Package — JobKeeper Payment extension					
Administered payment	1.19	15,600,000	-	-	-
JobMaker Plan — Digital Business Plan					
Administered payment	1.1	4,976	4,682	2,741	295
Departmental payment	1.1	181,725	180,570	86,848	40,818
Departmental payment	1.4	1,484	215	20	-
JobMaker Plan — JobMaker Hiring Credit					
Administered payment	1.19	850,000	2,900,000	250,000	-
JobMaker Plan — Research and Development Tax Incentive — supporting Australia's economic recovery					
Administered payment	1.10	150,000	240,000	310,000	320,000
JobMaker Plan — Skills Reform Package					
Departmental payment	1.1	1,525	6,098	2,591	1,118
JobMaker Plan — temporary loss carry back to support cash flow (a)					
Departmental payment	1.1	1,868	1,163	954	372
Media Reforms Package — screen sector support					
Administered payment	1.5	-	(700)	(3,700)	(2,100)

**Table 1.2: Entity 2020-21 Budget measures
Measures announced after the Economic and Fiscal Update July 2020 (continued)**

Program	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000
Payment measures				
Strengthening Australia's Foreign Investment Framework (b)				
Departmental payment	1.1	9,052	10,429	2,654
Superannuation Reform (c)				
Departmental payment	1.1	18,377	21,463	12,297
Treasury Portfolio — additional funding				
Departmental payment	1.1	256,151	32,933	15,975
Total		16,967,294	3,340,583	672,751
Total payment measures				
Administered		16,604,976	3,143,982	559,041
Departmental		470,656	261,591	130,075
Total		16,967,294	3,340,583	672,751

Prepared on a Government Finance Statistics (Underlying Cash) basis.

Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

(a) This measure includes capital funding for the ATO of \$1.4 million in 2020-21.

(b) This measure includes capital funding for the ATO of \$12.2 million over the Budget and forward years.

(c) This measure includes capital funding for the ATO of \$21.0 million over the Budget and forward years.

Section 2: Outcomes and planned performance

Government outcomes are the intended results, impacts or consequences of actions by the Government on the Australian community. Commonwealth programs are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programs which contribute to government outcomes over the Budget and forward years.

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance criteria described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements – included in Annual Reports - to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan for the Australian Taxation Office can be found at: <https://www.ato.gov.au/About-ATO/About/corporate-plan/>

The most recent annual performance statement can be found at: <https://www.ato.gov.au/about-ato/commitments-and-reporting/annual-report-and-other-reporting-to-parliament/annual-report/>

2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

Changes to program structure

The ATO has one additional administered program, Administered Program 1.19 Economic response to the coronavirus, in its structure for 2019-20 and 2020-21. This incorporates the ATO administered measures designed to support individuals, businesses and other entities during the economic downturn associated with COVID-19.

Outcome 1: Confidence in the administration of aspects of Australia's taxation and superannuation systems through helping people understand their rights and obligations, improving ease of compliance and access to benefits, and managing non-compliance with the law.

Linked programs

<p>Australian Criminal Intelligence Commission</p> <hr style="border-top: 1px dotted black;"/> <p>Program 1.1 - Australian Criminal Intelligence Commission</p> <p>Contribution to Outcome 1 made by linked programs</p> <p>The Australian Criminal Intelligence Commission (ACIC) works collaboratively with the ATO to protect the financial system from criminal abuse, including through joint operations and task forces and the sharing of data and intelligence. The ACIC's special operations and investigations focus on the highest risk TSOC activities impacting Australia, including money laundering and serious financial crime.</p>
<p>Australian Financial Security Authority</p> <hr style="border-top: 1px dotted black;"/> <p>Program 1.1 - Personal Insolvency and Trustee Services</p> <p>Contribution to Outcome 1 made by linked programs</p> <p>Australian Financial Security Authority exchanges information with the ATO and administers the bankruptcy notices and payment arrangements to support this service.</p>
<p>Australian Securities and Investments Commission</p> <hr style="border-top: 1px dotted black;"/> <p>Program 1.1 – Australian Securities and Investment Commission</p> <p>Contribution to Outcome 1 made by linked programs</p> <p>Australian Securities and Investments Commission (ASIC) exchanges information with the ATO in relation to self-managed superannuation fund auditor registration, and financial crime intelligence. ASIC contributes to the management and governance of the Standard Business Reporting program.</p>

Australian Transaction Reports and Analysis Centre
Program 1.1 – AUSTRAC
Contribution to Outcome 1 made by linked programs
Australian Transaction Reports and Analysis Centre (AUSTRAC) exchanges information with the ATO and delivers financial crime intelligence that assist key stakeholder agencies to make operational and intelligence decisions.
Department of Education, Skills and Employment
Program 2.4 – Higher Education Loan Program
Program 3.1 – Building Skills and Capability
Program 3.2 – VET Student Loans
Contribution to Outcome 1 made by linked programs
The Department of Education, Skills and Employment and Training exchanges information with the ATO in relation to the Higher Education Loans Program and Trade Support Loans.
Department of Agriculture, Water and the Environment
Program 1.6 – Management of Hazardous Wastes, Substances and Pollutants
Program 2.1 – Reducing Australia’s Greenhouse Gas Emissions
Contribution to Outcome 1 made by linked programs
The Department of Agriculture, Water and the Environment (DAWE) works with the Australian Taxation Office in the following ways:
<ul style="list-style-type: none">• ATO administers financial aspects of the Product Stewardship for Oil program, pays the benefits on recycled motor oil and collects the levy on new oil entering the market from domestic sources.• DAWE shares information with the ATO to confirm trees meet certain conditions when a taxpayer claims a deduction under the Carbon Sink Forest measure.

Services Australia
Program 1.1 – Services to the Community – Social Security and Welfare Program 1.2 – Services to the Community – Health Program 1.3 – Child Support
Contribution to Outcome 1 made by linked programs The Services Australia supports individuals, families and communities to achieve greater self-sufficiency by providing administration and payments services on behalf of the ATO.
Department of Home Affairs
Program 3.1 – Border-Revenue Collection
Contribution to Outcome 1 made by linked programs Department of Home Affairs exchanges information with the ATO, administers the Tourist Refund Scheme and collects border revenue for: Excise Equivalent Goods, Goods and Services Tax, Luxury Car Tax and Wine Equalisation Tax on behalf of the ATO.
Department of Industry, Science, Energy and Resources
Program 1.1 – Investing in science, technology and commercialisation Program 1.2 – Growing innovative and competitive businesses, industries and regions
Contribution to Outcome 1 made by linked programs Department of Industry, Innovation and Science work together with the ATO to enable the growth and productivity for globally competitive industries through supporting science and commercialisation, growing business investment and improving business capability and streamlining regulation.
Department of the Treasury
Program 1.1 – Department of the Treasury
Contribution to Outcome 1 made by linked programs The Department of the Treasury (Treasury) contributes to the administration of the National Tax Equivalent Regime. Treasury also exchanges information and provides advice to the ATO relating to foreign investment applications (within the constraints of the relevant legislative provisions on protected information).

Budgeted expenses for Outcome 1

This table shows how much the ATO intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

Table 2.1: Budgeted expenses for Outcome 1

	2019-20 Estimated actual \$'000	2020-21 Budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
Program 1.1: Australian Taxation Office					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	2,595	7,915	4,682	2,741	295
Administered total	2,595	7,915	4,682	2,741	295
Departmental expenses					
Departmental appropriation	3,299,093	3,704,605	3,463,641	3,254,132	2,739,901
s74 External Revenue (a)	119,233	133,524	166,013	153,896	156,909
Expenses not requiring appropriation in the Budget year (b)	221,159	209,507	199,258	196,105	183,136
Departmental total	3,639,485	4,047,636	3,828,912	3,604,133	3,079,946
Total expenses for program 1.1	3,642,080	4,055,551	3,833,594	3,606,874	3,080,241
Program 1.2: Tax Practitioners Board					
Departmental expenses					
Departmental appropriation	20,116	22,954	20,799	19,423	19,479
Departmental total	20,116	22,954	20,799	19,423	19,479
Total expenses for program 1.2	20,116	22,954	20,799	19,423	19,479
Program 1.3: Australian Business Register					
Departmental expenses					
Departmental appropriation	127,438	137,852	137,290	137,413	137,947
Departmental total	127,438	137,852	137,290	137,413	137,947
Total expenses for program 1.3	127,438	137,852	137,290	137,413	137,947
Program 1.4: Australian Charities and Not-for-profit Commission					
Departmental expenses					
Special accounts					
Australian Charities and Not-for-profits Commission					
Special Accounts	14,615	19,766	18,634	18,454	17,300
Departmental total	14,615	19,766	18,634	18,454	17,300
Total expenses for program 1.4	14,615	19,766	18,634	18,454	17,300

(a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.

(b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, make good expenses, audit fees, and other resources received free of charge.

Note: Departmental appropriation splits and totals are indicative estimates and may change in the course of the budget year as government priorities change.

Table 2.1: Budgeted expenses for Outcome 1 (continued)

	2019-20 Estimated actual \$'000	2020-21 Budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
Program 1.5: Australian Screen Production Incentive					
Administered expenses					
Special Appropriations					
<i>Taxation Administration Act 1953 - section 16 (Non-refund items)</i>	292,804	420,000	467,600	423,300	453,300
Administered total	292,804	420,000	467,600	423,300	453,300
Total expenses for program 1.5	292,804	420,000	467,600	423,300	453,300
Program 1.6: Junior Minerals Exploration Incentive					
Administered expenses					
Special Appropriations					
<i>Taxation Administration Act 1953 - section 16 (Non-refund items)</i>	26,113	27,200	-	-	-
Administered total	26,113	27,200	-	-	-
Total expenses for program 1.6	26,113	27,200	-	-	-
Program 1.7: Fuel Tax Credit Scheme					
Administered expenses					
Special Appropriations					
<i>Taxation Administration Act 1953 - section 16 (Non-refund items)</i>	7,343,276	7,838,000	7,925,000	8,380,000	8,947,000
Administered total	7,343,276	7,838,000	7,925,000	8,380,000	8,947,000
Total expenses for program 1.7	7,343,276	7,838,000	7,925,000	8,380,000	8,947,000
Program 1.8: National Rental Affordability Scheme					
Administered expenses					
Special Appropriations					
<i>Taxation Administration Act 1953 - section 16 (Non-refund items)</i>	138,909	198,203	152,606	124,022	90,518
Administered total	138,909	198,203	152,606	124,022	90,518
Total expenses for program 1.8	138,909	198,203	152,606	124,022	90,518
Program 1.9: Product Stewardship for Oil					
Administered expenses					
Special Appropriations					
<i>Product Grants and Benefits Administration Act 2000 - product stewardship (oil) benefits</i>	99,464	84,800	77,000	78,000	78,000
Administered total	99,464	84,800	77,000	78,000	78,000
Total expenses for program 1.9	99,464	84,800	77,000	78,000	78,000

Note: Departmental appropriation splits and totals are indicative estimates and may change in the course of the budget year as government priorities change.

Table 2.1: Budgeted expenses for Outcome 1 (continued)

	2019-20 Estimated actual \$'000	2020-21 Budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
Program 1.10: Research & Development Tax Incentive					
Administered expenses					
Special Appropriations					
<i>Taxation Administration Act 1953 - section 16 (Non-refund items)</i>	2,232,270	2,463,753	2,456,866	2,585,123	2,854,969
Administered total	2,232,270	2,463,753	2,456,866	2,585,123	2,854,969
Total expenses for program 1.10	2,232,270	2,463,753	2,456,866	2,585,123	2,854,969
Program 1.11: Low Income Superannuation Tax Offset					
Administered expenses					
Special Appropriations					
<i>Taxation Administration Act 1953 - section 16 (Non-refund items)</i>	740,158	728,000	752,000	772,000	786,000
Administered total	740,158	728,000	752,000	772,000	786,000
Total expenses for program 1.11	740,158	728,000	752,000	772,000	786,000
Program 1.12: Private Health Insurance Rebate					
Administered expenses					
Special Appropriations					
<i>Taxation Administration Act 1953 - section 16 (Non-refund items)</i>	231,533	240,000	251,000	257,000	264,000
Administered total	231,533	240,000	251,000	257,000	264,000
Total expenses for program 1.12	231,533	240,000	251,000	257,000	264,000
Program 1.13: Superannuation Co-contribution Scheme					
Administered expenses					
Special Appropriations					
<i>Taxation Administration Act 1953 - section 16 (Non-refund items)</i>	102,994	127,000	124,000	124,000	117,000
Administered total	102,994	127,000	124,000	124,000	117,000
Total expenses for program 1.13	102,994	127,000	124,000	124,000	117,000
Program 1.14: Superannuation Guarantee Scheme					
Administered expenses					
Special Appropriations					
<i>Taxation Administration Act 1953 - section 16 (Non-refund items)</i>	746,483	428,000	396,000	426,000	461,000
Administered total	746,483	428,000	396,000	426,000	461,000
Total expenses for program 1.14	746,483	428,000	396,000	426,000	461,000

Note: Departmental appropriation splits and totals are indicative estimates and may change in the course of the budget year as government priorities change.

Table 2.1: Budgeted expenses for Outcome 1 (continued)

	2019-20 Estimated actual \$'000	2020-21 Budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
Program 1.15: Targeted assistance through the taxation system					
Administered expenses					
Special Appropriations					
<i>Taxation Administration Act 1953</i>					
- section 16 (Non-refund items)	(30,549)	24,000	14,000	8,000	7,000
Administered total	(30,549)	24,000	14,000	8,000	7,000
Total expenses for program 1.15	(30,549)	24,000	14,000	8,000	7,000
Program 1.16: Interest on Overpayment and Early Payments					
Administered expenses					
Special Appropriations					
<i>Taxation Administration Act 1953 -</i>					
- section 16 (Non-refund items)	119,276	80,000	100,000	100,000	100,000
Administered total	119,276	80,000	100,000	100,000	100,000
Total expenses for program 1.16	119,276	80,000	100,000	100,000	100,000
Program 1.17: Bad & Doubtful Debts & Remissions					
Administered expenses					
Expenses not requiring appropriation in the budget year (b)	8,150,123	6,655,000	7,183,000	7,455,000	7,687,000
Administered total	8,150,123	6,655,000	7,183,000	7,455,000	7,687,000
Total expenses for program 1.17	8,150,123	6,655,000	7,183,000	7,455,000	7,687,000
Program 1.18: Seafarer Tax Offset					
Administered expenses					
Seafarer Tax Offset	9,204	9,000	9,000	9,000	9,000
Administered total	9,204	9,000	9,000	9,000	9,000
Total expenses for program 1.18	9,204	9,000	9,000	9,000	9,000
Program 1.19: Economic Response to the Coronavirus					
Administered expenses					
Special Appropriations					
<i>Taxation Administration Act 1953 -</i>					
- section 16					
<i>Boosting cash flow for employers</i>	23,619,777	11,886,025	-	-	-
<i>JobKeeper Payment</i>	31,558,887	69,741,000	-	-	-
<i>Hiring Credit</i>	-	850,000	2,900,000	250,000	-
Administered total	55,178,664	82,477,025	2,900,000	250,000	-
Total expenses for program 1.19	55,178,664	82,477,025	2,900,000	250,000	-

Note: Departmental appropriation splits and totals are indicative estimates and may change in the course of the budget year as government priorities change.

Table 2.1: Budgeted expenses for Outcome 1 (continued)

	2019-20 Estimated actual \$'000	2020-21 Budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	2,595	7,915	4,682	2,741	295
Special appropriations	67,230,59	95,144,981	15,625,07	13,536,44	14,167,78
Expenses not requiring appropriation in the Budget year (b)	8,150,123	6,655,000	7,183,000	7,455,000	7,687,000
Administered total	75,383,31	101,807,89	22,812,75	20,994,18	21,855,08
Departmental expenses					
Departmental appropriation	3,446,646	3,865,411	3,621,730	3,410,968	2,897,327
s74 External Revenue (a)	119,233	133,524	166,013	153,896	156,909
Special appropriations					
Special accounts	14,615	19,766	18,634	18,454	17,300
Expenses not requiring appropriation in the Budget year (b)	221,159	209,507	199,258	196,105	183,136
Departmental total	3,801,653	4,228,208	4,005,635	3,779,423	3,254,672
Total expenses for Outcome 1	79,184,97	106,036,10	26,818,38	24,773,60	25,109,75

	2019-20	2020-21
Average staffing level	16,873	18,368

(a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.

(b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, make good expenses, audit fees, and other resources received free of charge.

Note: Departmental appropriation splits and totals are indicative estimates and may change in the course of the budget year as government priorities change.

Table 2.2: Performance criteria for Outcome 1

Table 2.2 below details the performance criteria for each program associated with Outcome 1. It also summarises how each program is delivered and where 2020-21 Budget measures have created new programs or materially changed existing programs.

Table 2.2 generally presents the 2019-20 performance results by referring to the Annual Performance Statement contained within the 2019-20 ATO annual report. The annual report will be released in October 2020. Many of the results depend upon 2019-20 financial statement actual outcomes, whereas this document uses estimated actual outcomes.

Outcome 1 - Confidence in the administration of aspects of Australia's taxation and superannuation systems through helping people understand their rights and obligations, improving ease of compliance and access to benefits, and managing non-compliance with the law.	
Program 1.1 – Australian Taxation Office The objective of the ATO is to administer aspects of Australia's tax and superannuation systems providing confidence that the right amount of payments are being made and collected.	
Delivery	The ATO will deliver their objective by: <ul style="list-style-type: none"> • collecting revenue; • making it easy for the community to understand and comply with obligations; • administering the goods and services tax on behalf of the Australian States and Territories; and • administering major aspects of Australia's superannuation system.
Purposes	The ATO contributes to the economic and social wellbeing of Australians by fostering willing participation in the tax and superannuation systems. We achieve this by: <ul style="list-style-type: none"> • building trust and confidence • being streamlined, integrated and data driven
Performance information 2019-20 and beyond	
Performance criteria	Targets
Confidence — Community confidence in the ATO	Result (2019-20): see annual performance statement Target 2020-21: 65/100 Target 2021-22 and beyond: As per 2020-21

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Performance information 2019-20 and beyond	
Performance criteria	Targets
Registration — Proportion of companies and individuals registered in the system	<p>Result (2019-20): see annual performance statement</p> <p>Target 2020-21: The ATO aims to ensure that all entities that are required to participate in the tax and superannuation system are registered on the ATO client register, allowing a tolerance of 2% (companies) and 5% (individuals) from the last reporting period (increase or decrease)</p> <p>Target 2021-22 and beyond: As per 2020-21</p>
Lodgement — Proportion of activity statements and income tax returns lodged on time	<p>Result (2019-20): see annual performance statement</p> <p>Target: 2020-21: Activity statements lodged on time: 78% Income tax returns lodged on time: 83%</p> <p>Target 2021-22 and beyond: As per 2020-21</p>
Payment — Proportion of liabilities paid on time by value	<p>Result (2019-20): see annual performance statement</p> <p>Target 2020-21: 88%</p> <p>Target 2021-22 and beyond: As per 2020-21</p>
Correct reporting – Tax gap as a proportion of revenue	<p>Result (2019-20): see annual performance statement</p> <p>Target 2020-21: Reduce the gap to a level as low as practicable given the nature and complexity of the law and the resources available.</p> <p>Target 2021-22 and beyond: As per 2020-21</p>
Debt — Ratio of collectable debt to net tax collections	<p>Result (2019-20): see annual performance statement</p> <p>Target 2020-21: Below 5.5%</p> <p>Target 2021-22 and beyond: As per 2020-21</p>

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Performance information 2019-20 and beyond	
Performance criteria	Targets
Total revenue effects — Tax revenue from all compliance activities	<p>Result (2019-20): see annual performance statement</p> <p>Target 2020-21: \$15 billion</p> <p>Target 2021-22 and beyond: As per 2020-21</p>
Tax assured — Proportion of the tax base where the ATO has justified trust that tax paid is correct based on the proportion of income, deductions and tax offsets assured	<p>Result (2019-20): see annual performance statement</p> <p>Target 2020-21: Increase the proportion of the tax base where the ATO has justified trust to a level as high as practicable given the nature and complexity of the law and resources available.</p> <p>Target 2021-22 and beyond: As per 2020-21</p>
Influence — Government and Treasury perceptions of the ATO and the quality of our advice	<p>Result (2019-20): see annual performance statement</p> <p>Target 2020-21: Good</p> <p>Target 2021-22 and beyond: As per 2020-21</p>
Compliance cost — Adjusted median cost to individual taxpayers of managing their tax affairs	<p>Result (2019-20): see annual performance statement</p> <p>Target 2020-21: Remain steady</p> <p>Target 2021-22 and beyond: As per 2020-21</p>
Working together — Partner perceptions of how the ATO is working together with them to administer the tax and superannuation system	<p>Result (2019-20): see annual performance statement</p> <p>Target 2020-21: Equal to or better than the 2018-19 result</p> <p>Target 2021-22 and beyond: As per 2020-21</p>
Digital — Proportion of inbound transactions received digitally for key services	<p>Result (2019-20): see annual performance statement</p> <p>Target 2020-21: 90%</p> <p>Target 2021-22 and beyond: As per 2020-21</p>

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Performance information 2019-20 and beyond	
Performance criteria	Targets
Availability — Key digital systems availability	<p>Result (2019-20): see annual performance statement</p> <p>Target 2020-21: 99.5% (excluding planned outages)</p> <p>Target 2021-22 and beyond: As per 2020-21</p>
Culture — Level of employee engagement	<p>Result (2019-20): see annual performance statement</p> <p>Target 2020-21: Equal or better than the average result for large agencies</p> <p>Target 2021-22 and beyond: As per 2020-21</p>
Gender equality — Female representation in the senior executive service (SES) and executive level (EL) classifications	<p>Result (2019-20): see annual performance statement</p> <p>Target 2020-21: Approx. 50% of SES and approx. 50% of EL staff</p> <p>Target 2021-22 and beyond: As per 2020-21</p>
Indigenous representation — Proportion of ATO staff who identify as Indigenous	<p>Result (2019-20): see annual performance statement</p> <p>Target 2020-21: 2.5%</p> <p>Target 2021-22 and beyond: As per 2020-21</p>
Staff experience – Employee perceptions around whether they have access to the tools and resources needed to perform well	<p>Result (2019-20): see annual performance statement</p> <p>Target 2020-21: Equal or better than the average result for large agencies</p> <p>Target 2021-22 and beyond: As per 2020-21</p>
<p>Tax returns – Proportion of items that are pre-filled</p> <p>Tax returns – Proportion of pre-filled data items unchanged (Note: change to measure name for 2020-21.)</p>	<p>Result (2019-20): see annual performance statement</p> <p>Target 2020-21: 85%</p> <p>Target 2021-22 and beyond: As per 2020-21</p>

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Performance information 2019-20 and beyond	
Performance criteria	Targets
Budget — ATO manages its operating budget to balance	<p>Result (2019-20): see annual performance statement</p> <p>Target 2020-21: +/-0.6% of budget allocation</p> <p>Target 2021-22 and beyond: As per 2020-21</p>
Cost of collection - Cost to collect \$100	<p>Result (2019-20): see annual performance statement</p> <p>Target 2020-21: Consistent with trend</p> <p>Target 2021-22 and beyond: As per 2020-21</p>

<p>Program 1.2 – Tax Practitioners Board (TPB)</p> <p>The TPB has the general administration of the <i>Tax Agent Services Act 2009</i> (TASA) and is responsible for the registration and regulation of tax practitioners. These include tax agents, business activity statement (BAS) agents and tax (financial) advisers.</p> <p>The TPB's establishment, functions and powers are defined in the TASA. The TPB's role is to ensure that tax practitioner services are provided to the public in accordance with appropriate standards of professional and ethical conduct.</p>	
<p>Delivery</p>	<p>The TPB has five overarching strategies to deliver its program:</p> <ul style="list-style-type: none"> • Client Services will provide confidence to consumers of tax practitioner services by ensuring that registered tax practitioners meet and maintain the necessary competence and personal attributes for the tax practitioner profession. • Technology will support business outcomes with digital and IT solutions for clients and staff, including improved data analytics. • Investigations and Enforcement unit will implement data-driven compliance activities that focus on the highest risk and unregistered tax practitioners. • Law and Policy will manage our litigation work program, develop policy and guidance, and work closely with Treasury to develop and implement the legislative changes that are expected to arise from the TASA review. • Corporate Services will implement and provide a complete and uniform governance framework that includes budgeting, people management, planning, risk assessment, communication, change management, and corporate strategy.
<p>Purpose (a)</p>	<p>The TPB seeks to protect consumers of taxation services by regulating tax practitioners in a fair, consistent and practical way, thereby strengthening the integrity of the tax practitioner profession by:</p> <ol style="list-style-type: none"> 1. Protect consumers of tax practitioner services 2. Enhance the integrity of the registered tax practitioner profession 3. Implement the government's reform program

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Performance information 2019-20	
Performance criteria	Targets
Supporting consumers	
<p>Educate consumers of their rights when using registered tax practitioners. (Our consumer awareness messaging*)</p> <p>An effective public register that is readily accessible**</p>	<ul style="list-style-type: none"> • Majority of feedback on usefulness of TPB website content, communications and education initiatives is positive. • Result: The TPB has reached and educated the broader public awareness of its role by using community education activities. • A register that is current and contemporary. • Result: The public register has remained available throughout the 19-20 year and we have made a number of improvements.
Supporting the legal and ethical standards of the professions	
<p>All practitioner applications are processed in a timely manner to reduce delays for tax practitioners. (All practitioner applications are processed in a timely manner*)</p> <p>Guidance and advice to tax practitioners on their rights and obligations**</p>	<ul style="list-style-type: none"> • All new and renewal applications are processed within service standards. • Result: Target not met due to multiple factors impacting on our resources, including natural disasters and COVID-19. • Our influence on reform and the usefulness of our advice and guidance • Result: Survey results indicated that a majority of Tax and BAS agents believe the TPB provides the right type, amount and frequency of information.

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Performance information 2019-20	
Performance criteria	Targets
Acting on misconduct	
<p>Build on voluntary compliance as a result of our investigations and enforcement campaigns</p> <p>Our complaints resolution mechanism**</p> <p>Targeting highest risks with investigations and compliance programs**</p> <p>Strategic litigation program to clarify law, support just outcomes and deter poor conduct**</p>	<ul style="list-style-type: none"> • Increase in voluntary practitioner compliance. • Result: The TPB has driven voluntary compliance through its strategy of targeting the highest risk practitioners with investigations programs. • Complaints are handled effectively. • Result: Complaints are risk assessed to determine the most appropriate treatment, with more serious complaints escalated. • Using data and intelligence to target high risk practitioners. • Result: Data and intelligence enabled the TPB to detect the highest risk practitioners and present cases to the Board Conduct Committee. • Litigation cases that clarify the law and support TPB's strategic objectives. Result: Administrative Appeals Tribunal and Federal Court results highlighted the importance of the Board's objectives and provided law clarification.
Shaping and influencing law and policy	
<p>Work with Government and Treasury on statutory reform. (Work with Government on statutory reform*)</p>	<ul style="list-style-type: none"> • Treasury considers submissions from the TPB and works collaboratively with the TPB on any new law design. • Result: The TPB has worked closely with Treasury in the review of the TPB throughout the year.

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Performance information 2019-20	
Performance criteria	Targets
Strengthening capability	
<p>Ensure TPB is appropriately supported by a flexible, agile and capable workforce and information technology systems</p> <p>Our employee engagement census results**</p> <p>Board evaluation and stakeholder feedback**</p>	<p>Internal TPB digital systems and services are available a majority of the time</p> <ul style="list-style-type: none"> • Result: This target has not been reported against as it did not form the final suite of performance measures for 19/20. • Our APS Census results • Result: Our positive results in senior leadership, staff satisfaction and our staff's willingness to 'work beyond what is required to help my agency achieve its objectives' demonstrate the dedication of our staff to make the TPB an efficient and effective regulator. • Feedback received on our governance arrangements and stakeholder commentary. • Result: The TPB is supported and monitored by a number of internal and external stakeholders.
<p>Material changes to 19/20 Performance Measures and its targets:</p> <p>*New titles for previously reported performance measures which have since been modified.</p> <p>**Additional performance measures produced after the 19/20 PBS was originally published. These adjustments are taken from the 19/20 Corporate Plan, which was not available to be provided in the original PBS published in early-mid 2019.</p>	

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Performance information 2020-21 and beyond	
Performance criteria	Targets
Protect consumers of tax practitioner services	
Support consumers through targeted communications that raise awareness of consumer rights and tax professionals' obligations	Effective communication is used to highlight risk, protect consumers and educate the profession.
Deliver a complaints resolution framework that supports consumer protection	Complaints are handled effectively.
Manage an effective public register that is readily accessible	The TPB Register is current and contemporary.
Enhance the integrity of the registered tax practitioner profession	
Provide guidance and advice to tax practitioners on their eligibility and obligations	<ul style="list-style-type: none"> • Useful advice and guidance are provided. • Processing of all tax practitioner applications is timely.
Target the highest risk tax practitioners with investigations and compliance programs	Data and intelligence target the highest risk tax practitioners.
Implement a strategic litigation program to clarify the law, support just outcomes and deter poor conduct	Litigation cases that clarify the law and support TPB's goals.
Implement the government's reform program	
Work with government to design and implement statutory reform	The TPB influences legislative reform.
Ensure the public is confident to use tax practitioner services	The Australian public continue to show high levels of trust and satisfaction with tax practitioners
Be an effective and efficient regulator	The TPB is recognised as an efficient and effective regulator.

<p>Program 1.3 — Australian Business Register</p> <p>The Commissioner of Taxation is also the Registrar of the Australian Business Register (ABR). The Registrar has separate and distinct responsibilities as outlined in section 28 of the <i>A New Tax System (Australian Business Number) Act 1999</i>.</p> <p>The ABR program contributes to micro-economic reform initiatives as the custodian of trusted business information and provider of associated services used by businesses, government and communities to unlock economic and social value for Australia.</p> <p>The ABR program encompasses:</p> <ul style="list-style-type: none"> • the Register, which is a trusted national business dataset and business registry services • Standard Business Reporting, which defines a common language for business information and standards for digital information exchange and sharing with businesses and government 	
Delivery	<p>The ABR program works with Government, Digital Service Providers, the business community and other key stakeholders to support a fairer business environment that fosters greater economic growth and job creation. This will be achieved through increased use of a trusted national business dataset and use of consistent information exchange standards.</p>
Purpose	<p>The ABR program contributes to improving national productivity by:</p> <ul style="list-style-type: none"> • delivering effective and efficient business registry services that provide trusted and accessible national business data • encourage trust and confidence in the broader use of national business data, by the community, businesses and government to promote the development of new and better services for businesses, using the ABN as a key identifier • reducing the administrative cost to businesses in their dealings with other businesses and government.

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Performance information 2019-20 and beyond	
Performance criteria	Targets
Increased use of the ABR as the national business dataset	<p>Result (2019-20): see annual performance statement</p> <p><u>Target 2020-21:</u> ABR Explorer — 400 ABR Connect — 16 ABN Lookup — 1.5 billion</p> <p><u>Target 2021-22:</u> ABR Explorer — 420 ABR Connect — 18 ABN Lookup — 1.8 billion</p> <p><u>Target 2022-23:</u> As per 2021-22</p> <p><u>Target 2023-24:</u> As per 2021-22</p>
Reduction in the administrative cost to businesses and government in dealing with each other	<p>Result (2019-20): see annual performance statement</p> <p><u>Target 2020-21:</u> Total — \$1.98 billion</p> <p><u>Target 2021-22:</u> Total — \$2.00 billion</p> <p><u>Target 2022-23:</u> As per 2021-22</p> <p><u>Target 2023-24:</u> As per 2021-22</p>

Program 1.4 — Australian Charities and Not-for-profits Commission		
<p>The Australian Charities and Not-for-profits Commission (ACNC) is the independent national regulator of charities. The ACNC Commissioner (the Commissioner) has a number of statutory functions and regulatory powers set out in the <i>Australian Charities and Not-for-profits Commission Act 2012</i> (Cth) (ACNC Act), the <i>Charities Act 2013</i> (Cth) (the Charities Act) and accompanying regulations.</p>		
Performance information		
Year	Performance criteria (a)	Targets
Delivery	<p>The ACNC effectively manage a regulatory system for the Australian charitable sector by:</p> <ul style="list-style-type: none"> • registering eligible not-for-profit entities as charities in accordance with the ACNC Act and the Charities Act. • providing information, guidance and advice about good governance practices and to assist charities to meet their obligations to maintain charity registration. • assess concerns raised about registered charities, investigate where appropriate and initiate compliance action against charities that contravene the ACNC Act, the Charities Act, Governance Standards or External Conduct Standards. • working with other Government agencies (Commonwealth, state and territory) to reduce unnecessary regulation on charities and align regulatory obligations through various mechanisms, including the ACNC's Charity Passport. 	
Purposes (b)	<p>The ACNC has the following objects (included in the ACNC Act) which contribute to a charity sector that inspires confidence and respect. The objects are:</p> <ul style="list-style-type: none"> • to maintain, protect and enhance public trust and confidence in the Australian not-for-profit sector; • to support and sustain a robust, vibrant, independent and innovative Australian not-for-profit sector; • to promote the reduction of unnecessary regulatory obligations on the Australian not-for-profit sector. 	
2019-20	Maintain, protect and enhance public trust and confidence in the Australian not-for-profit sector	
	<p>New charities are registered and included on the Charity Register and charities identified as being ineligible to be registered are revoked and removed from the Charity Register</p>	<p>Target:</p> <ul style="list-style-type: none"> • Meet published service standards for processing registration applications and finalising investigations <p>Forecast:</p> <p>The ACNC expects this target will be partially met at 30 June 2020:</p> <ul style="list-style-type: none"> • Target will be met for registration application processing. • Target will be partially met for finalising investigations.
	<p>Registered charities meet their obligations to lodge an Annual Information Statement (AIS) and where applicable, an Annual Financial Report (AFR)</p>	<p>Target:</p> <ol style="list-style-type: none"> 1. 75% of charities lodge their Annual Information Statement on time. 2. 100% of charities with two outstanding Annual Information Statements are removed from the register. <p>Forecast:</p> <ol style="list-style-type: none"> 1. The ACNC expects this target to be met at 30 June 2020. 2. The ACNC expects this target to be met at 30 June 2020.

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Performance information		
Year	Performance criteria (a)	Targets
	ACNC operates in accordance with a clearly articulated risk framework and risk-based approach to charity registration, and compliance activities	<p>Target: Policies and business processes align with the ACNC's Regulatory Risk Framework and risk-based approach.</p> <p>Forecast: The ACNC expect this target to be met at 30 June 2020. Policy documents are regularly reviewed and updated to ensure alignment with the ACNC Regulatory Approach Statement.</p>
	Decisions are evidence based, consistent and transparent	<p>Target: Quality assurance processes demonstrate decisions align with the regulatory approach and are legally sound.</p> <p>Forecast: The ACNC expects this target to be met at 30 June 2020. Decisions are regularly reviewed to ensure they are legally sound and in alignment with the ACNC Regulatory Approach Statement.</p>
	Information provided by charities in the AIS and where applicable, AFR, is examined for accuracy	<p>Target: Develop, publish on the website and implement a data integrity strategy for each AIS detailing the risk-based approach to confirming accuracy of reporting.</p> <p>Forecast: The ACNC expects this target to be met by 30 June 2020. Review of AFRs to assess compliance with the ACNC's reporting requirements are progressing as per the established review schedule.</p>

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Performance information		
Year	Performance criteria (a)	Targets
2019-20	Support and sustain a robust, vibrant, independent and innovative Australian not-for-profit sector	
	The ACNC will publish data against the criteria that have been determined to measure the characteristics referred to in Object 2 of the ACNC Act	<p>Target: Publicly available data about these measures is up to date and available on data.gov.au.</p> <p>Forecast: The ACNC expects this measure to be met at 30 June 2020.</p>
	Information, guidance and advice provided to charities to help them understand their obligations and support good governance is timely accurate and accessible	<p>Targets: Enquiries are responded to according to the published service standards and quality assurance reviews of advice provided by staff meet a 75% or higher rating.</p> <p>Forecast: The ACNC expects this target to be partially met at 30 June 2020.</p>
2019-20	Data about charities collected by the ACNC is made available to the public in an accessible format	<p>Targets:</p> <ol style="list-style-type: none"> Publicly available data about registered charities is up to date and available on data.gov.au. The charity register is redesigned to better present data to inform donor decision making. <p>Forecast: The ACNC expects this target to be met at 30 June 2020.</p> <ol style="list-style-type: none"> Publicly available data about registered charities has been made available on data.gov.au. The ACNC is continuing a project to collect new information about the programs charities conduct. Once collected, this information will be accessible to government and the public.
	Promote the reduction of unnecessary regulatory obligations on the Australian not-for-profit sector	
	Reduce unnecessary regulation for charities by simplifying and streamlining reporting	<p>Target: The Regulator Performance Framework demonstrates a reduction in unnecessary regulation for charities.</p> <p>Forecast: The ACNC's 2018-19 assessment against the Regulatory Performance Framework (RPF) was rated as 'very good, with minor room for improvement.</p>

Performance information		
Year	Performance criteria (a)	Targets
2020-21	Maintain, protect and enhance public trust and confidence in the Australian not-for-profit sector	
	Percentage of new charity registrations completed within agreed timeframes	90%
	Percentage of charities complying with timeliness of Annual Information Statement submission requirements	75%
	Percentage of investigations finalised within 12 months	75%
2020-21	Support and sustain a robust, vibrant, independent and innovative Australian not-for-profit sector	
	The ACNC will collect new information, about the programs charities conduct, using a consistent taxonomy classification, where they conduct those programs and who those programs will benefit. Once collected, this information will be accessible to government and the public.	Launch of enhanced charities register.
	Percentage of time phone calls are answered within 4 minutes.	80%
	Information and guidance materials are reviewed and updated or published for the first time on the ACNC website to assist charities in understanding their obligations	Information and guidance materials reviewed and updated or published for the first time as required
2020-21	Promote the reduction of unnecessary regulatory obligations on the Australian not-for-profit sector	
	Reduce unnecessary regulation for charities by simplifying and streamlining reporting	The Regulator Performance Framework demonstrates a reduction in unnecessary regulation for charities
2021-22 and beyond	As per 2020-21	As per 2020-21

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Program 1.5 – 1.19 Administered programs	
The ATO administers a range of payments and transfers on behalf of the Australian Government, including incentives and rebates delivered through the taxation and superannuation systems.	
Delivery	Administered programs may be administered by the ATO with policy and delivery assistance from other Commonwealth agencies, or directly through the taxation and superannuation systems.
Purpose	The ATO contributes to the economic and social wellbeing of Australians through governing a range of programs that result in transfers and benefits back to the community.

Program 1.5 — Australian Screen Production Incentive	
The Australian Screen Production Incentive comprises three refundable film tax offsets: the Producer Offset, the Location Offset, and the Post, Digital and Visual Effects (PDV) Offset. These offsets are designed to ensure Australia remains competitive in attracting high budget film and television productions and are aimed at providing increased opportunities for Australian casts, crew, post-production companies and other services to participate in these productions.	
The Ministry for the Arts, along with Screen Australia and the ATO, have co-administration responsibilities for the program. Screen Australia has responsibility for the Producer Offset while the Ministry for the Arts has responsibility for the Location and PDV Offset. The ATO conducts verification and reconciliation with the certificates provided by the government agencies before the offset is paid to the taxpayer.	
Performance information 2019-20 and beyond	
Performance criteria	Targets
Value of tax offsets processed	<p>Result (2019-20): see annual performance statement</p> <p>Target 2020-21: The ATO aims to administer the program in accordance with the law</p> <p>Target 2021-22 and beyond: As per 2020-21</p>

Program 1.6 — Junior Minerals Exploration Incentive	
<p>The Junior Minerals Exploration Incentive will allow small mineral exploration companies with no taxable income to provide exploration credits, paid as a refundable tax offset, to their Australian resident shareholders for greenfield mineral exploration.</p>	
Performance information 2019-20 and beyond	
Performance criteria	Targets
<p>All applications received are processed and taxpayers notified of their exploration credit allocation within 28 calendar days of the application period closing</p>	<p>Result (2019-20): see annual performance statement</p> <p>Target 2020-21: 100% notifications issued within 28 calendar days of the application period closing</p> <p>Target 2021-22: The program ends in 2020-21</p>
<p>Public reporting data uploaded on data.gov.au (and linked to the ato.gov.au website) after determination letters are issued</p>	<p>Result (2019-20): see annual performance statement</p> <p>Target 2020-21: Within 56 calendar days of the application period closing</p> <p>Target 2021-22: The program ends in 2020-21</p>

Program 1.7— Fuel Tax Credits Scheme	
<p>The objective of the Fuel Tax Credits Scheme is to remove or reduce the incidence of fuel tax levied on taxable fuels by providing a credit for fuel used for:</p> <ul style="list-style-type: none"> • business activities in machinery, plant and equipment and vehicles; • the domestic generation of electricity by taxpayers not in business. 	
Performance information 2019-20 and beyond	
Performance criteria	Targets
<p>Value of claims</p>	<p>Result (2019-20): see annual performance statement</p> <p>Target 2020-21: The ATO aims to administer the scheme in accordance with the law</p> <p>Target 2021-22 and beyond: As per 2020-21</p>

<p>Program 1.8 — National Rental Affordability Scheme</p> <p>The Department of Social Services has policy responsibility for the National Rental Affordability Scheme. The objectives are to:</p> <ul style="list-style-type: none"> • increase the supply of new affordable rental housing; • reduce rental costs for low and moderate income households — National Rental Affordability Scheme homes rented to eligible tenants at a rate that is at least 20 per cent below the market value rent; and • encourage large-scale investment and innovative delivery of affordable housing through the provision of the following incentives: <ul style="list-style-type: none"> — an Australian Government incentive per dwelling per year as a tax offset or direct payment; and — a State or Territory Government incentive as a direct payment per dwelling per year or in-kind financial support. 	
<p>Performance information 2019-20 and beyond</p>	
<p>Performance criteria</p>	<p>Targets</p>
<p>Value of tax offsets processed</p>	<p>Result (2019-20): see annual performance statement</p> <p>Target 2020-21: The ATO aims to administer the scheme in accordance with the law</p> <p>Target 2021-22 and beyond: As per 2020-21</p>

<p>Program 1.9 — Product Stewardship for Oil</p> <p>The objective of the Product Stewardship for Oil Program is to:</p> <ul style="list-style-type: none"> • provide incentives to increase used oil recycling; and • encourage the environmentally sustainable management and re-refining of used oil and its re-use. <p>These objectives are met through the payment of a levy by producers and importers of petroleum based oils and their synthetic equivalents. Benefits are paid to oil recyclers as an incentive to undertake increased recycling of used oil.</p> <p>The Department of the Environment and Energy has policy responsibility for the program, with the ATO administering the program on its behalf.</p>	
<p>Performance information 2019-20 and beyond</p>	
<p>Performance criteria</p>	<p>Targets</p>
<p>Value of revenue collected</p>	<p>Result (2019-20): see annual performance statement</p> <p>Target 2020-21: The ATO aims to administer the program in accordance with the law</p> <p>Target 2021-22 and beyond: as per 2020-21</p>
<p>Value of payments processed</p>	<p>Result (2019-20): see annual performance statement</p> <p>Target 2020-21: The ATO aims to administer the program in accordance with the law</p> <p>Target 2021-22 and beyond: as per 2020-21</p>

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Program 1.10 — Research and Development Tax Incentive	
<p>The Research and Development (R&D) Tax Incentive is an ongoing scheme designed to increase the level of research and development being conducted by Australian companies.</p> <p>The Department of Industry, Innovation and Science has the primary policy responsibility for the program with the aim of increasing both the number of companies investing in innovation and the value of innovation investment over time.</p> <p>The ATO has an important supporting role in processing claims through the tax system for the R&D offset.</p>	
Performance information 2019-20 and beyond	
Performance criteria	Targets
Value of claims processed for companies claiming the non-refundable research and development tax offset (38.5% of notional R&D deductions)	<p>Result (2019-20): see annual performance statement</p> <p>Target 2020-21: The ATO aims to administer the program in accordance with the law</p> <p>Target 2021-22 and beyond: as per 2020-21</p>
Value of claims processed for companies claiming the refundable research and development tax offset (43.5% of notional R&D deductions)	<p>Result (2019-20): see annual performance statement</p> <p>Target 2020-21: The ATO aims to administer the program in accordance with the law</p> <p>Target 2021-22 and beyond: as per 2020-21</p>
Number of claims processed for companies claiming the non-refundable research and development tax offset (38.5% of notional R&D deductions)	<p>Result (2019-20): see annual performance statement</p> <p>Target 2020-21: The ATO aims to administer the program in accordance with the law</p> <p>Target 2021-22 and beyond: as per 2020-21</p>
Number of claims processed for companies claiming the refundable research and development tax offset (43.5% of notional R&D deductions)	<p>Result (2019-20): see annual performance statement</p> <p>Target 2020-21: The ATO aims to administer the program in accordance with the law</p> <p>Target 2021-22 and beyond: as per 2020-21</p>
Proportion of offsets processed within service standard timeframes	<p>Result (2019-20): see annual performance statement</p> <p>Target 2020-21: The ATO aims to administer the program in accordance with the law</p> <p>Target 2021-22 and beyond: as per 2020-21</p>

<p>Program 1.11 — Low Income Superannuation Tax Offset</p> <p>The Low Income Superannuation Tax Offset (LISTO) is aimed to address some of the inequity in the superannuation system, where low income earners with a marginal rate of tax less than 15 per cent, pay a higher rate of tax on superannuation contributions than if they had received the money as salary and wages.</p> <p>The LISTO replaces the low income superannuation contribution (LISC) policy from 1 July 2017. LISC will continue to be payable for concessional contributions made up to and including the 2016-17 year, however, determinations will cease at 1 July 2019.</p> <p>The Treasury has policy responsibility for the program, while the ATO administers the program and provides information and support to individuals and superannuation funds through advice and education services.</p>	
<p>Performance information 2019-20 and beyond</p>	
<p>Performance criteria</p>	<p>Targets</p>
<p>Value of entitlements paid</p>	<p>Result (2019-20): see annual performance statement</p> <p>Target 2020-21: The ATO aims to administer the program in accordance with the law</p> <p>Target 2021-22 and beyond: as per 2020-21</p>

<p>Program 1.12 — Private Health Insurance Rebate</p> <p>The objective of the Private Health Insurance Rebate is to provide access to a benefit to eligible individuals with private health insurance and to act as an incentive to take up private health insurance.</p> <p>The Department of Health has policy responsibility for the program, and the administration of the program is split between the ATO and registered health insurers, depending on the claim method.</p>	
<p>Performance information 2019-20 and beyond</p>	
<p>Performance criteria</p>	<p>Targets</p>
<p>Value of rebates processed</p>	<p>Result (2019-20): see annual performance statement</p> <p>Target 2020-21: The ATO aims to administer the program in accordance with the law</p> <p>Target 2021-22 and beyond: as per 2020-21</p>

<p>Program 1.13 — Superannuation Co-contribution Scheme</p> <p>The Superannuation Co-contribution Scheme is to help low-and-middle income earners save for their retirement. Eligible individuals who make personal superannuation contributions to a complying superannuation fund or retirement savings account receive a co-contribution from the Government up to certain limits.</p> <p>The Treasury has policy responsibility for the program, while the ATO administers the program and provides information and support to individuals and superannuation funds through marketing and education services.</p>	
<p>Performance information 2019-20 and beyond</p>	
<p>Performance criteria</p>	<p>Targets</p>
<p>Value of entitlements paid</p>	<p>Result (2019-20): see annual performance statement</p> <p>Target 2020-21: The ATO aims to administer the scheme in accordance with the law</p> <p>Target 2021-22 and beyond: as per 2020-21</p>

Program 1.14 — Superannuation Guarantee Scheme	
<p>Under the <i>Superannuation Guarantee (Administration) Act 1992</i> (SGAA), most employers must pay superannuation contributions into a complying superannuation fund or retirement savings account.</p> <p>Non-compliance with the SGAA by employers means that eligible employees will not receive their entitlements to, and benefits of, superannuation in their retirement.</p>	
Performance information 2019-20 and beyond	
Performance criteria	Targets
Superannuation guarantee gap as a proportion of superannuation guarantee contributions	<p>Result (2019-20): see annual performance statement</p> <p>Target 2020-21: Reduce the gap to a level as low as practicable given the nature and complexity of the law and the resources available.</p> <p>2021-22 and beyond: as per 2020-21</p>
<p>Value of superannuation guarantee charge:</p> <ul style="list-style-type: none"> • raised (including penalties and interest) • collected 	<p>Result (2019-20): see annual performance statement</p> <p><u>Raised</u></p> <p>Target 2020-21: \$1,020 million Target 2021-22: \$851 million Target 2022-23: \$899 million Target 2023-24: \$971 million</p> <p><u>Collected</u></p> <p>Target 2020-21: \$516 million Target 2021-22: \$472 million Target 2022-23: \$494 million Target 2023-24: \$537 million</p>
Value of superannuation guarantee entitlements distributed to individuals or superannuation funds	<p>Result (2019-20): see annual performance statement</p> <p>Target 2020-21: \$485 million Target 2021-22: \$439 million Target 2022-23: \$460 million Target 2023-24: \$499 million</p>
Value of superannuation guarantee debt on hand and the amount of superannuation guarantee debt irrecoverable at law or uneconomical to pursue	<p>Result (2019-20): see annual performance statement</p> <p><u>Debt on hand:</u></p> <p>Target 2020-21: \$2,800 million Target 2021-22: \$2,900 million Target 2022-23: \$3,100 million Target 2023-24: \$3,300 million</p> <p><u>Irrecoverable at law or uneconomical to pursue:</u></p> <p>Target 2020-21: \$203 million Target 2021-22: \$211 million Target 2022-23: \$217 million Target 2023-24: \$224 million</p>

<p>Program 1.15 — Targeted Assistance Through the Taxation System</p> <p>Under the <i>Superannuation (Unclaimed Money and Lost Members) Act 1999</i>, superannuation funds must identify certain types of lost and former temporary resident accounts as unclaimed superannuation money and transfer amounts to the ATO every six months.</p> <p>Since 1 July 2013, any unclaimed superannuation money payments from the ATO to individuals includes interest, at a rate equivalent to the consumer price index, to preserve the value of these accounts. While the Treasury has policy responsibility, the ATO administers the program.</p>	
<p>Performance information 2019-20 and beyond</p>	
<p>Performance criteria</p>	<p>Targets</p>
<p>Value of interest payments processed</p>	<p>Result (2019-20): see annual performance statement</p> <p>Target 2020-21: The ATO aims to administer the program in accordance with the law</p> <p>Target 2021-22 and beyond: As per 2020-21</p>

<p>Program 1.16 — Interest on Overpayment and Early Payments of Tax</p> <p>The objective of the program is to apply credit interest to taxpayers' accounts where they are entitled under the law.</p> <p>The application of credit interest is non-discretionary where an entitlement exists under the <i>Taxation (Interest on Overpayments and Early Payments) Act 1983</i>. Administered interest regimes include:</p> <ul style="list-style-type: none"> • interest on overpayments of tax; • delayed refund interest; and • interest on early payments of tax. 	
<p>Performance information 2019-20 and beyond</p>	
<p>Performance criteria</p>	<p>Targets</p>
<p>Value of credit interest applied to client accounts due to processing performance</p> <p>Value of credit interest applied to client accounts (Note: change to measure name for 2020-21.)</p>	<p>Result (2019-20): see annual performance statement</p> <p>Target 2020-21: The ATO aims to administer the program in accordance with the law</p> <p>Target 2021-22 and beyond: As per 2020-21</p>

Program 1.17 — Bad and Doubtful Debts and Remissions	
<p>The primary objective of the program is to help ensure that the value of tax receivables reported is a true and fair estimate of what can be collected on behalf of the Australian Government.</p> <p>The ATO may not be able to collect all tax liabilities due. The ATO estimates the amount it does not expect to recover and, in accordance with Australian Accounting Standards, creates an impairment allowance provision for this amount. This provision is one of the amounts offset against the gross total taxation receivables to determine the net total taxation receivables, which is a true and fair estimate of what can be collected on behalf of the Australian Government.</p>	
Performance information 2019-20 and beyond	
Performance criteria	Targets
Proportion of total tax receivables unlikely to be collected (provision)	<p>Result (2019-20): see annual performance statement</p> <p>Target 2020-21: Below 35%</p> <p>Target 2021-22 and beyond: As per 2020-21</p>

Program 1.18 — Seafarer Tax Offset	
<p>The Seafarer Tax Offset commenced from 1 July 2012 and is designed to stimulate employment opportunities for Australian seafarers to gain maritime skills. The offset will provide a refundable tax offset for qualifying companies employing eligible seafarers. A Bill to abolish the Seafarer Tax Offset was tabled in Parliament but has now lapsed. There has been no Government announcement on the future of the Seafarer Tax Offset since the lapsing of the Bill.</p>	
Performance information 2019-20 and beyond	
Performance criteria	Targets
Seafarer Tax Offset	
Eligible taxpayers are aware of how to claim the offset	<p>Result (2019-20): see annual performance statement</p> <p>Target 2020-21: 100%</p> <p>Target 2021-22 and beyond: As per 2020-21</p>

Program 1.19 — Economic Response to the Coronavirus	
<p>The objective of the program is to support taxpayers and businesses through the coronavirus (COVID-19) pandemic. The JobKeeper Payment scheme is a temporary subsidy for businesses significantly affected by coronavirus (COVID-19). Eligible employers, sole traders and other entities can apply to receive up to \$1,500 per eligible employee per fortnight. JobMaker Hiring Credit is a broad scheme to encourage job creation by employers in the COVID-19 recovery. JobMaker Hiring Credit is aimed at supporting young people (aged 16 to 35 years) into employment. Boosting cash flow for employers provides temporary cash flow boosts to support small and medium businesses and not-for-profit organizations' during the economic downturn associated with COVID-19.</p> <p>The Treasury has policy responsibility for the program, while the ATO administers the program.</p>	
Performance information 2019-20 and beyond	
Performance criteria	Targets
Value of JobKeeper paid	<p>Result (2019-20): see annual performance statement</p> <p>Target 2020-21: The ATO aims to administer the program in accordance with the law</p> <p>Target 2021-22 and beyond: Not applicable (the program ends in 2020–21)</p>
Value of Hiring credit paid	<p>Result (2019-20): not applicable</p> <p>Target 2020-21: The ATO aims to administer the program in accordance with the law</p> <p>Target 2021-22 and beyond: The ATO aims to administer the program in accordance with the law</p>
Value of Cash flow boost paid	<p>Result (2019-20): see annual performance statement</p> <p>Target 2020-21: The ATO aims to administer the program in accordance with the law</p> <p>Target 2021-22 and beyond: Not applicable (the program ends in 2020–21)</p>

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2020-21 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 BUDGETED FINANCIAL STATEMENTS

3.1.1 Differences between entity resourcing and financial statements

The budgeted financial statements have been prepared on an accrual basis.

3.1.2 Explanatory notes and analysis of budgeted financial statements

Departmental comprehensive income statement (Table 3.1)

The ATO's total operating revenue for 2020-21 is estimated at \$4.0 billion while expenditure is estimated to be \$4.2 billion, inclusive of unfunded depreciation. These budgeted amounts have increased since the 2019-20 Additional estimates mainly due to new Budget measure funding to support the Government's economic response to the coronavirus.

Departmental balance sheet (Table 3.2)

ATO's net assets as at 30 June 2021 is expected to be \$226.5 million. Net assets have increased by \$199.9 million since 2019-20 Additional Estimates mainly due to increases in expected asset additions and reductions in lease liabilities.

Departmental capital budget statement (Table 3.5)

Total capital appropriations in 2020-21 have increased by \$109.3 million since the 2019-20 Additional Estimates, as a result of new capital measures.

Total purchase of non-financial assets in 2020-21 have increased by \$156.3 million since the 2019-20 Additional Estimates, primarily due to new capital measures and the movement of prior year capital expenditure.

3.2. BUDGETED FINANCIAL STATEMENTS TABLES

Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2019-20 Estimated actual \$'000	2020-21 Budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
EXPENSES					
Employee benefits	1,963,803	2,109,573	2,151,521	2,153,899	1,924,496
Suppliers	1,424,259	1,690,090	1,423,271	1,186,339	901,666
Depreciation and amortisation	394,537	415,853	419,213	422,488	409,890
Finance costs	13,688	12,692	11,630	16,697	18,620
Write-down and impairment of assets	4,753	-	-	-	-
Other expenses	613	-	-	-	-
Total expenses	3,801,653	4,228,208	4,005,635	3,779,423	3,254,672
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	89,016	105,819	125,058	131,095	137,581
Sublease income	16,466	17,972	17,820	14,475	11,002
Sublease interest income	393	326	326	326	326
Other	15,210	9,407	22,809	8,000	8,000
Total own-source revenue	121,085	133,524	166,013	153,896	156,909
Gains					
Other	1,869	3,000	3,000	3,000	3,000
Total gains	1,869	3,000	3,000	3,000	3,000
Total own-source income	122,954	136,524	169,013	156,896	159,909
Net (cost of)/contribution by services	(3,678,699)	(4,091,684)	(3,836,622)	(3,622,527)	(3,094,763)
Revenue from Government	3,461,261	3,885,177	3,640,364	3,429,422	2,914,627
Surplus/(deficit) attributable to the Australian Government	(217,438)	(206,507)	(196,258)	(193,105)	(180,136)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	(84)	-	-	-	-
Total other comprehensive income	(84)	-	-	-	-
Total comprehensive income/(loss)	(217,522)	(206,507)	(196,258)	(193,105)	(180,136)
Total comprehensive income/(loss) attributable to the Australian Government	(217,522)	(206,507)	(196,258)	(193,105)	(180,136)

Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June (continued)

Note: Impact of net cash appropriation arrangements

	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000
Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations, depreciation on ROU, principal repayments on leased assets	(22,761)	-	-	-	-
less: Depreciation/amortisation expenses previously funded through revenue appropriations (a)	181,243	190,711	189,284	179,085	168,067
less: depreciation/amortisation expenses for ROU assets (b)	218,047	225,142	229,929	243,403	241,823
add: Principal repayments on leased assets (b)	204,529	209,346	222,955	229,383	229,754
Total comprehensive income/(loss) - as per the statement of comprehensive income	(217,522)	(206,507)	(196,258)	(193,105)	(180,136)

Prepared on Australian Accounting Standards basis.

- (a) From 2010-11, the Government introduced net cash appropriation arrangements where Bill 1 revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through Bill 1 equity appropriations. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.
- (b) Applies leases under AASB 16 Leases.

Table 3.2: Budgeted departmental balance sheet (as at 30 June)

	2019-20 Estimated actual \$'000	2020-21 Budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	36,126	36,184	36,243	36,243	36,243
Trade and other receivables	543,066	468,490	469,306	479,224	479,224
Total financial assets	579,192	504,674	505,549	515,467	515,467
Non-financial assets					
Land and buildings	1,268,027	1,103,931	1,165,137	1,454,607	1,362,749
Property, plant and equipment	46,644	51,398	53,132	53,630	46,840
Intangibles	501,449	598,121	585,836	558,931	537,478
Other non-financial assets	53,324	4,524	5,024	5,528	5,528
Total non-financial assets	1,869,444	1,757,974	1,809,129	2,072,696	1,952,595
Total assets	2,448,636	2,262,648	2,314,678	2,588,163	2,468,062
LIABILITIES					
Payables					
Suppliers	284,870	241,324	243,414	245,518	245,518
Personal benefits	34,359	39,987	46,412	54,730	54,730
Other payables	3,453	3,454	3,459	3,459	3,459
Total payables	322,682	284,765	293,285	303,707	303,707
Interest bearing liabilities					
Leases	1,172,963	1,014,059	1,059,551	1,377,658	1,313,932
Total interest bearing liabilities	1,172,963	1,014,059	1,059,551	1,377,658	1,313,932
Provisions					
Employee provisions	752,319	727,857	727,916	727,916	727,916
Other provisions	12,505	9,439	6,271	6,271	6,271
Total provisions	764,824	737,296	734,187	734,187	734,187
Total liabilities	2,260,469	2,036,120	2,087,023	2,415,552	2,351,826
Net assets	188,167	226,528	227,655	172,611	116,236
EQUITY*					
Parent entity interest					
Contributed equity	1,897,779	2,142,671	2,340,056	2,478,117	2,601,878
Reserves	123,183	122,807	122,807	122,807	122,807
Retained surplus (accumulated deficit)	(1,832,795)	(2,038,950)	(2,235,208)	(2,428,313)	(2,608,449)
Total equity	188,167	226,528	227,655	172,611	116,236

Prepared on Australian Accounting Standards basis.

*'Equity' is the residual interest in assets after the deduction of liabilities.

Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2020-21)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity/capital \$'000	Total equity \$'000
Opening balance as at 1 July 2020					
Balance carried forward from previous period	(1,832,795)	123,183	-	1,897,779	188,167
Adjusted opening balance	(1,832,795)	123,183	-	1,897,779	188,167
Comprehensive income					
Surplus/(deficit) for the period	(206,507)	-	-	-	(206,507)
Total comprehensive income	(206,507)	-	-	-	(206,507)
of which:					
Transactions with owners					
Contributions by owners					
Equity injection - Appropriation	-	-	-	126,249	126,249
Departmental Capital Budget (DCB)	-	-	-	118,644	118,644
Total transactions with owners	-	-	-	244,893	244,893
Estimated closing balance as at 30 June 2021	(2,039,302)	123,183	-	2,142,672	226,553
Closing balance attributable to the Australian Government	(2,039,302)	123,183	-	2,142,672	226,553

Prepared on Australian Accounting Standards basis.

Table 3.4: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2019-20 Estimated actual \$'000	2020-21 Budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	3,377,561	3,964,865	3,640,364	3,418,485	2,914,627
Receipts from Government	290,901	-	-	-	-
Sale of goods and rendering of services	128,144	133,123	165,618	153,483	156,909
Net GST received	149,620	132,476	131,034	130,218	128,786
Total cash received	3,946,226	4,230,464	3,937,016	3,702,186	3,200,322
Cash used					
Employees	1,910,515	2,141,569	2,158,153	2,154,396	1,924,496
Suppliers	1,519,545	1,678,025	1,408,733	1,172,924	898,666
Borrowing costs	13,677	12,692	11,630	16,697	18,620
Net GST paid	-	130,902	131,450	128,786	128,786
s74 External Revenue transferred to the OPA	300,202	-	-	-	-
Total cash used	3,743,939	3,963,188	3,709,966	3,472,803	2,970,568
Net cash from/(used by) operating activities	202,287	267,276	227,050	229,383	229,754
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	139,498	302,765	201,421	138,061	123,761
Total cash used	139,498	302,765	201,421	138,061	123,761
Net cash from/(used by) investing activities	(139,498)	(302,765)	(201,421)	(138,061)	(123,761)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	132,498	244,893	197,385	138,061	123,761
Total cash received	132,498	244,893	197,385	138,061	123,761
Cash used					
Principal payments on lease liability	204,529	209,346	222,955	229,383	229,754
Total cash used	204,529	209,346	222,955	229,383	229,754
Net cash from/(used by) financing activities	(72,031)	35,547	(25,570)	(91,322)	(105,993)
Net increase/(decrease) in cash held	(9,242)	58	59	-	-
Cash and cash equivalents at the beginning of the reporting period	45,368	36,126	36,184	36,243	36,243
Cash and cash equivalents at the end of the reporting period	36,126	36,184	36,243	36,243	36,243

Prepared on Australian Accounting Standards basis.

Table 3.5: Departmental capital budget statement (for the period ended 30 June)

	2019-20 Estimated actual \$'000	2020-21 Budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	117,737	118,644	119,867	121,024	119,051
Equity injections - Bill 2	76,607	126,249	77,518	17,037	4,710
Total new capital appropriations	194,344	244,893	197,385	138,061	123,761
<i>Provided for:</i>					
Purchase of non-financial assets	184,682	244,893	197,385	138,061	123,761
Other items	9,662	-	-	-	-
Total items	194,344	244,893	197,385	138,061	123,761
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	60,150	160,353	81,554	17,037	4,710
Funded by capital appropriation - DCB (b)	123,308	142,412	119,867	121,024	119,051
TOTAL	183,458	302,765	201,421	138,061	123,761
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	183,458	302,765	201,421	138,061	123,761
Total cash used to acquire assets	183,458	302,765	201,421	138,061	123,761

Prepared on Australian Accounting Standards basis.

(a) Includes both current Bill 2 and prior Act 2/4/6 appropriations and special capital appropriations.

(b) Does not include annual finance lease costs. Includes purchases from current and previous years' Departmental capital budgets (DCBs).

Table 3.6: Statement of asset movements (Budget year 2020-21)

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2020				
Gross book value	192,079	61,951	1,839,111	2,093,141
Gross book value - ROU assets	1,331,979	8,667	-	1,340,646
Accumulated depreciation/ amortisation and impairment	(37,984)	(21,934)	(1,337,662)	(1,397,580)
Accumulated depreciation/amortisation and impairment - ROU assets	(218,047)	(2,040)	-	(220,087)
Opening net book balance	1,268,027	46,644	501,449	1,816,120
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity (a)	-	-	160,353	160,353
By purchase - appropriation ordinary annual services (b)	42,637	22,191	77,584	142,412
By purchase - appropriation ordinary annual services - ROU assets	50,421	-	-	50,421
Total additions	93,058	22,191	237,937	353,186
Other movements				
Depreciation/amortisation expense	(32,012)	(17,436)	(141,263)	(190,711)
Depreciation/amortisation on ROU assets	(225,142)	-	-	(225,142)
Total other movements	(257,154)	(17,436)	(141,263)	(415,853)
As at 30 June 2021				
Gross book value	234,716	84,142	2,077,048	2,395,906
Gross book value - ROU assets	1,382,400	8,667	-	1,391,067
Accumulated depreciation/ amortisation and impairment	(69,996)	(39,370)	(1,478,925)	(1,588,291)
Accumulated depreciation/amortisation and impairment - ROU assets	(443,189)	(2,040)	-	(445,229)
Closing net book balance	1,103,931	51,399	598,123	1,753,453

Prepared on Australian Accounting Standards basis.

- (a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2020-21.
- (b) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2020-21 for depreciation/amortisation expenses, DCBs or other operational expenses.

Table 3.7: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

	2019-20 Estimated actual \$'000	2020-21 Budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
EXPENSES					
Subsidies	65,320,704	93,517,981	13,988,072	11,849,445	12,432,787
Personal benefits	1,074,685	1,095,000	1,127,000	1,153,000	1,167,000
Penalty and interest charge remission expense	1,281,920	1,480,000	1,500,000	1,550,000	1,630,000
Write-down and impairment of assets	6,868,203	5,175,000	5,683,000	5,905,000	6,057,000
Interest on overpayments	119,276	80,000	100,000	100,000	100,000
Superannuation Guarantee Charge	746,483	428,000	396,000	426,000	461,000
Unclaimed superannuation monies interest	(30,549)	24,000	14,000	8,000	7,000
Other Expenses	2,595	7,915	4,682	2,741	295
Total expenses administered on behalf of Government	75,383,317	101,807,896	22,812,754	20,994,186	21,855,082
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Taxation revenue					
Income tax	328,248,000	321,289,392	303,910,939	326,793,253	365,824,493
Indirect tax	90,075,578	87,330,000	92,910,000	98,830,000	104,020,000
Other taxes	2,936,800	2,783,400	2,800,200	2,903,300	3,024,400
Total taxation revenue	421,260,378	411,402,792	399,621,139	428,526,553	472,868,893
Non-taxation revenue					
Unclaimed Superannuation Monies	1,120,014	625,000	216,000	124,000	88,000
Other Revenue	62,120	16,408	16,416	17,016	20,031
Total non-taxation revenue	1,182,134	641,408	232,416	141,016	108,031
Total own-source revenue administered on behalf of Government	422,442,512	412,044,200	399,853,555	428,667,569	472,976,924
Net (cost of)/ contribution by services	(347,059,195)	(310,236,304)	(377,040,801)	(407,673,383)	(451,121,842)
Surplus/(deficit)	347,059,195	310,236,304	377,040,801	407,673,383	451,121,842

Prepared on Australian Accounting Standards basis.

Table 3.8: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

	2019-20 Estimated actual \$'000	2020-21 Budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
ASSETS					
Financial assets					
Cash	546,126	546,126	546,126	546,126	546,126
Total financial assets	546,126	546,126	546,126	546,126	546,126
Non-financial assets					
Taxation Receivables	34,769,903	36,755,903	39,168,903	41,572,903	43,877,903
Other Receivables	241,625	241,625	241,625	241,625	241,625
Accrued Revenues	12,303,242	13,743,242	14,338,242	15,013,242	15,753,242
Total non-financial assets	47,314,770	50,740,770	53,748,770	56,827,770	59,872,770
Total assets administered on behalf of Government	47,860,896	51,286,896	54,294,896	57,373,896	60,418,896
LIABILITIES					
Payables					
Subsidies	448,478	45,211	45,211	45,211	45,211
Personal benefits	8,281	8,281	8,281	8,281	8,281
Superannuation guarantee charge	43,290	43,290	43,290	43,290	43,290
Taxation refunds due	1,216,301	1,216,301	1,216,301	1,216,301	1,216,301
Superannuation holding account	78,472	78,472	95,272	111,272	125,972
Other payables	-	16,800	16,000	14,700	11,100
Total payables	1,794,823	1,408,356	1,424,356	1,439,056	1,450,156
Provisions					
Subsidies	23,231,000	4,393,148	3,847,267	3,870,946	4,199,810
Personal Benefits	1,167,000	1,167,000	1,194,000	1,224,000	1,242,000
Income Taxation refunds provided for	1,727,610	1,717,610	1,707,610	1,697,610	1,687,610
Indirect Taxation refunds provided for	184,203	184,203	184,203	184,203	184,203
Superannuation guarantee payments	777,650	780,650	777,650	802,650	829,650
Unclaimed superannuation payments	506,100	582,100	384,100	201,100	32,100
Targeted Assistance through the Taxation Program	36,501	46,501	46,501	38,501	28,501
Provision for interest on overpayments of taxes	18,975	18,975	18,975	18,975	18,975
Total provisions	27,649,039	8,890,187	8,160,306	8,037,985	8,222,849
Total liabilities administered on behalf of Government	29,443,861	10,298,543	9,584,662	9,477,041	9,673,005
Net assets/(liabilities)	18,417,035	40,988,353	44,710,234	47,896,855	50,745,891

Prepared on Australian Accounting Standards basis.

Table 3.9: Schedule of budgeted administered cash flows (for the period ended 30 June)

	2019-20 Estimated actual \$'000	2020-21 Budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Taxes	404,896,013	401,526,792	389,450,139	417,982,553	462,126,893
Other	(413,145)	519,208	20,416	(27,284)	(49,869)
Total cash received	404,482,868	402,046,000	389,470,555	417,955,269	462,077,024
Cash used					
Subsidies paid	45,307,244	112,759,100	14,533,953	11,825,766	12,103,923
Personal benefits	1,059,691	1,095,000	1,100,000	1,123,000	1,149,000
Suppliers	2,739	7,915	4,682	2,741	295
Interest	122,681	80,000	100,000	100,000	100,000
Other	696,345	439,000	413,000	417,000	451,000
Total cash used	47,188,700	114,381,015	16,151,635	13,468,507	13,804,218
Net cash from/(used by) operating activities	357,294,168	287,664,985	373,318,920	404,486,762	448,272,806
Net increase/(decrease) in cash held	357,294,168	287,664,985	373,318,920	404,486,762	448,272,806
Cash and cash equivalents at beginning of reporting period	464,641	546,126	546,126	546,126	546,126
Cash from Official Public Account for:					
- Appropriations	161,346,732	114,513,815	16,285,635	13,604,307	13,944,118
- Special accounts	8,606	(1,000)	(600)	(800)	(3,400)
Total cash from Official Public Account	161,355,338	114,512,815	16,285,035	13,603,507	13,940,718
Cash to Official Public Account for:					
- Administered receipts	518,559,415	402,149,200	389,574,555	418,060,569	462,185,924
- Special accounts	8,606	28,600	29,400	29,700	27,600
Total cash to Official Public Account	518,568,021	402,177,800	389,603,955	418,090,269	462,213,524
Cash and cash equivalents at end of reporting period	546,126	546,126	546,126	546,126	546,126

Prepared on Australian Accounting Standards basis

