

# **Australian Taxation Office**

## **Entity resources and planned performance**



# 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, superannuation and registry systems that support and fund services for Australians. Our vision is to be a leading tax, superannuation and registry administration, known for our contemporary service, expertise and integrity.

We build community confidence by sustainably reducing the tax gap, providing assurance across the tax, superannuation and registry systems and designing systems that make it easy to comply and hard not to.

Our technology and digital services offer a reliable, secure and contemporary client experience and we use data, information and insights to inform and support decision making. Our online and personal interactions are well designed, tailored and fair.

In 2023–24 the ATO will continue to support the economic wellbeing of the Australian community. Our priorities include:

- Implementing integrated prevention, detection and treatment strategies to improve and assure tax performance
- Continuing to strengthen our cyber capability and safeguarding ATO-held data
- Delivering modernised business registry services for business and strengthening the integrity of the registry system
- Strengthening our focus on client protection to reduce fraud and improve system integrity
- Continuing to expand the use of Single Touch Payroll data to simplify and increase compliance across employer reporting obligations
- Delivering on government priorities, including through our funded taskforces, and our contribution to and implementation of new measures
- Leveraging targeted strategies to address collectable debt growth
- Ensuring that our high-performing workforce has the right capability, tools and culture to respond to organisational priorities.

## **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 the *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 2023–24 as at Budget May 2023**

	2022-23 Estimated actual \$'000	2023-24 Estimate \$'000
<b>Departmental</b>		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available	397,459	200,310
Departmental appropriation (b)	3,979,581	4,054,629
s74 External Revenue (c)	141,078	160,939
Departmental capital budget (d)	111,465	125,594
Annual appropriations - other services - non-operating (e)		
Prior year appropriations available	77,049	253,486
Equity injection	23,522	26,174
Total departmental annual appropriations	4,730,154	4,821,132
Special accounts (f)		
Opening balance	13,229	13,229
Appropriation receipts (g)	18,277	18,277
Total special accounts	31,506	31,506
<i>less departmental appropriations drawn from annual/special appropriations and credited to special accounts</i>	18,277	18,277
<b>Total departmental resourcing</b>	<b>4,743,383</b>	<b>4,834,361</b>
<b>Administered</b>		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available		
Outcome 1	9,750	6,266
Total administered annual appropriations	9,750	6,266
Special appropriations		
<i>Public Governance, Performance and Accountability Act 2013 - s77</i>	120,000	120,000
<i>Product Grants and Benefits Administration Act 2000 - Product stewardship for oil</i>	82,600	87,278
<i>Superannuation Guarantee (Administration) Act 1992</i>	723,000	642,900
<i>Taxation Administration Act 1953 - section 16 (Non-refund items) (h)</i>	13,231,062	14,872,699
Total administered special appropriations	14,156,662	15,722,877
Special accounts (f)		
Opening balance	78,333	82,533
Appropriation receipts (g)	21,900	20,100
Total special account receipts	100,233	102,633
<i>less administered appropriations drawn from annual/special appropriations and credited to special accounts</i>	21,900	20,100
<b>Total administered resourcing</b>	<b>14,244,745</b>	<b>15,811,676</b>
<b>Total resourcing for Australian Taxation Office</b>	<b>18,988,128</b>	<b>20,646,037</b>
	2022-23	2023-24
<b>Average staffing level (number)</b>	18,402	20,774

**Table 1.1: Australian Taxation Office resource statement – Budget estimates for 2023–24 as at Budget May 2023 (continued)**

**Third party payments from and on behalf of other entities**

	2022-23 <i>Estimated actual \$'000</i>	2023-24 Estimate  \$'000
Payments made to other entities for the provision of services (disclosed above)	233,922	238,346
Receipts received from other entities for the provision of services (disclosed above in s74 External Revenue section above)	124,770	131,459
Payments made to corporate entities within the Portfolio Reserve Bank of Australia	108,370	114,751

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

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

- a) Appropriation Bill (No. 1) 2023–24.
- b) Excludes Departmental Capital Budget (DCB).
- c) Estimated External Revenue receipts under section 74 of the PGPA Act.
- d) 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'.
- e) Appropriation Bill (No. 2) 2023–24.
- f) 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 the *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.
- g) Amounts credited to the special account(s) from the ATO's annual and special appropriations.
- h) These figures relate to administered expenses such as the fuel tax credit, the refundable research and development tax incentive, and the Australian screen and digital game production incentive. Estimated tax refunds for 2022–23 are \$160 billion including \$200 million made on behalf of the ATO by the Department of Home Affairs. Estimated tax refunds for 2023–24 are \$155 billion including \$270 million made on behalf of the ATO by the Department of Home Affairs.



### 1.3 Budget measures

Budget measures relating to the ATO are detailed in the Budget Paper No. 2 and are summarised below.

**Table 1.2: Australian Taxation Office 2023–24 Budget measures  
Measures announced since the 2022–23 October Budget**

	Program	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
<b>Payment measures</b>						
Amending measures of the former Government	1.1					
Administered payments		-	241,000	22,000	-	-
Departmental payment (a)		(10,945)	(6,564)	(8,194)	(7,330)	(7,330)
<b>Total</b>		<b>(10,945)</b>	<b>234,436</b>	<b>13,806</b>	<b>(7,330)</b>	<b>(7,330)</b>
Better Targeted Superannuation Concessions	1.1					
Departmental payment (b)		-	4,517	14,297	15,975	10,755
<b>Total</b>		<b>-</b>	<b>4,517</b>	<b>14,297</b>	<b>15,975</b>	<b>10,755</b>
Cyber Security – additional funding	1.1					
Departmental payment		(8,583)	-	-	-	-
<b>Total</b>		<b>(8,583)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Driving Collaboration with Small Business to Reduce the Time Spent Complying with Tax Obligations	1.1					
Departmental payment		-	5,554	9,437	5,436	1,373
<b>Total</b>		<b>-</b>	<b>5,554</b>	<b>9,437</b>	<b>5,436</b>	<b>1,373</b>
Extend the Personal Income Tax Compliance Program	1.1					
Departmental payment		-	1,169	1,187	43,414	43,796
<b>Total</b>		<b>-</b>	<b>1,169</b>	<b>1,187</b>	<b>43,414</b>	<b>43,796</b>
Extending and merging the Serious Financial Crime Taskforce and Serious Organised Crime program	1.1					
Departmental payment		-	54,227	55,588	56,535	57,549
<b>Total</b>		<b>-</b>	<b>54,227</b>	<b>55,588</b>	<b>56,535</b>	<b>57,549</b>
GST compliance program – 4-year extension	1.1					
Departmental payment		-	146,720	148,000	149,107	144,950
<b>Total</b>		<b>-</b>	<b>146,720</b>	<b>148,000</b>	<b>149,107</b>	<b>144,950</b>
Heavy Vehicle Road User Charge – increase	1.7					
Administered payments		-	(101,756)	(228,163)	(369,299)	(391,546)
<b>Total</b>		<b>-</b>	<b>(101,756)</b>	<b>(228,163)</b>	<b>(369,299)</b>	<b>(391,546)</b>

**Table 1.2: Australian Taxation Office 2023–24 Budget measures (continued)**

	Program	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Housing (Build-To-Rent Developments) – accelerating tax deductions and reduce managed investment trust withholding tax rate	1.1					
Departmental payment		-	-	2,850	862	611
<b>Total</b>		-	-	<b>2,850</b>	<b>862</b>	<b>611</b>
Implementation of a global minimum tax and a domestic minimum tax	1.1					
Departmental payment (c)		-	39,359	29,468	21,876	19,743
<b>Total</b>		-	<b>39,359</b>	<b>29,468</b>	<b>21,876</b>	<b>19,743</b>
Jobs and Skills Summit – incentivise pensioners into the workforce – 6 months extension	1.1					
Departmental payment		-	-	-	-	-
<b>Total</b>		-	-	-	-	-
Next Steps for Digital ID	1.1					
Departmental payment		-	1,071	-	-	-
<b>Total</b>		-	<b>1,071</b>	-	-	-
Petroleum Resource Rent Tax – Government Response to the Review of the PRRT Gas Transfer Pricing arrangements	1.1					
Departmental payment		-	1,427	1,271	857	865
<b>Total</b>		-	<b>1,427</b>	<b>1,271</b>	<b>857</b>	<b>865</b>
Reform of the Product Stewardship for Oil Scheme	1.9					
Administered payments		-	3,000	3,000	3,000	3,000
<b>Total</b>		-	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
Revive – National Cultural Policy and Location Incentive	1.5					
Administered payments		-	-	(4,409)	36,747	25,123
<b>Total</b>		-	-	<b>(4,409)</b>	<b>36,747</b>	<b>25,123</b>
Securing Australians' Superannuation Package – increasing the payment frequency of the Superannuation Guarantee (SG) and investing in SG compliance	1.1					
Administered payments		-	-	-	-	(285,000)
Departmental payment (d)		-	40,178	-	-	-
<b>Total</b>		-	<b>40,178</b>	-	-	<b>(285,000)</b>

**Table 1.2: Australian Taxation Office 2023–24 Budget measures (continued)**

	Program	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Simplified Trade System – additional funding	1.1					
Departmental payment		-	561	-	-	-
<b>Total</b>		-	<b>561</b>	-	-	-
Small Business Support – Small Business Energy Incentive	1.1					
Departmental payment (e)		-	3,939	280	-	-
<b>Total</b>		-	<b>3,939</b>	<b>280</b>	-	-
Tax Integrity – improving engagement with taxpayers to ensure timely payment of tax and superannuation liabilities	1.1					
Administered payments		-	1,900	4,000	4,200	2,200
Departmental payment		-	21,332	23,016	24,114	13,625
<b>Total</b>		-	<b>23,232</b>	<b>27,016</b>	<b>28,314</b>	<b>15,825</b>
Treasury Portfolio – additional resourcing	1.1					
Departmental payment		-	752	746	752	607
<b>Total</b>		-	<b>752</b>	<b>746</b>	<b>752</b>	<b>607</b>
<b>Total payment measures</b>						
Administered		-	144,144	(203,572)	(325,352)	(646,223)
Departmental		(19,528)	557,142	303,946	315,798	3,744
<b>Total</b>		<b>(19,528)</b>	<b>701,286</b>	<b>100,374</b>	<b>(9,554)</b>	<b>(642,479)</b>

Prepared on a Government Financial Statistics (Underlying Cash) basis. Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

- Includes a reduction of capital funding of \$3.3 million in 2022–23 and \$2.4 million in 2023–24.
- Including capital funding of \$13.8 million in 2023–24 and \$4.3 million in 2024–25.
- Including \$1.3 million in capital funding in 2023–24.
- Including capital funding of \$1.6 million in 2023–24, \$6.5 million in 2024–25, \$6.5 million in 2025–26 and \$1.6 million in 2026–27.
- Including \$1.6 million in capital funding in 2023–24.

**Table 1.3: Changes to the outcome and program structures since the last portfolio statement Program changes**

Program No.	Program title	Description of change
1.15	Interest on Unclaimed Superannuation Accounts Paid	The old program name, “Targeted assistance through the taxation system”, was a generic name that did not clearly align with or indicate the purpose and description of Program 1.15. This caused confusion and uncertainty in our public documentation (PBS, Corporate Plan and Annual report). Previously the program included other payments which are no longer made (Tax Bonus). As the program now only includes interest payments on unclaimed superannuation money, the program name has been updated to reflect this. The new proposed name will also align with the program description published in PBS.

## 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.

The ATO's 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 measure 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

**Outcome 1: Confidence in the administration of aspects of Australia’s taxation and superannuation systems, including through helping people understand their rights and obligations, improving ease of compliance and access to benefits, and managing non-compliance with the law; and in delivering effective and efficient business registry services.**

### Linked programs

<b>Australian Criminal Intelligence Commission</b>
<p><b>Programs</b></p> <ul style="list-style-type: none"> <li>• Program 1.1 – <i>Australian Criminal Intelligence Commission</i></li> </ul> <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 transnational, serious and organised crime activities impacting Australia, including money laundering and serious financial crime.</p>
<b>Australian Federal Police</b>
<p><b>Programs</b></p> <ul style="list-style-type: none"> <li>• Program 1.1 – <i>Federal Policing – Investigations</i></li> </ul> <p>Contribution to Outcome 1 made by linked programs</p> <p>The Australian Federal Police (AFP) provides ATO with intelligence and expertise for investigations, policy and taskforces combating serious financial crimes and its harm.</p>
<b>Australian Financial Security Authority</b>
<p><b>Programs</b></p> <ul style="list-style-type: none"> <li>• Program 1.1 – <i>Personal Insolvency and Trustee Services</i></li> </ul> <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>

**Linked programs (continued)**

<p><b>Australian Securities and Investments Commission</b></p>
<p><b>Programs</b></p> <ul style="list-style-type: none"> <li>• Program 1.1 – <i>Australian Securities and Investment Commission</i></li> <li>• Program 1.3 – <i>Australian Business Registry Services</i></li> </ul> <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>
<p><b>Australian Transaction Reports and Analysis Centre</b></p>
<p><b>Programs</b></p> <ul style="list-style-type: none"> <li>• Program 1.1 – <i>AUSTRAC</i></li> </ul> <p>Contribution to Outcome 1 made by linked programs</p> <p>Australian Transaction Reports and Analysis Centre (AUSTRAC) exchanges information with the ATO and delivers financial crime intelligence that assists partner agency operations.</p>
<p><b>Department of Climate Change, Energy, the Environment and Water</b></p>
<p><b>Programs</b></p> <ul style="list-style-type: none"> <li>• Program 1.1 – <i>Reducing Australia's greenhouse gas emissions</i></li> <li>• Program 2.3 – <i>Accelerate the transition to a circular economy, while safely managing pollutants and hazardous substances</i></li> </ul> <p>Contribution to Outcomes 1 &amp; 2 made by linked programs</p> <p>The Department of Climate Change, Energy, the Environment and Water (DCCEEW) works with the Australian Taxation Office in the following ways:</p> <ul style="list-style-type: none"> <li>• DCCEEW shares information with the ATO to confirm trees meet certain conditions when a taxpayer claims a deduction under the Carbon Sink Forest measure.</li> <li>• 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.</li> </ul>

**Linked programs (continued)**

<p><b>Department of Education</b></p>
<p><b>Programs</b></p> <ul style="list-style-type: none"> <li>• Program 2.4 – <i>Higher Education Loan Program</i></li> </ul> <p>Contribution to Outcome 1 made by linked programs</p> <p>The Department of Education exchanges information with the ATO in relation to the Higher Education Loan Program.</p>
<p><b>Department of Employment and Workplace Relations</b></p>
<p><b>Programs</b></p> <ul style="list-style-type: none"> <li>• Program 2.1 – <i>Building Skills and Capability</i></li> <li>• Program 2.2 – <i>VET Student Loans</i></li> </ul> <p>Contribution to Outcome 1 made by linked programs</p> <p>The Department of Employment and Workplace Relations exchanges information with the ATO in relation to the VET Student Loans and Trade Support Loans.</p>
<p><b>Department of Health and Aged Care</b></p>
<p><b>Programs</b></p> <ul style="list-style-type: none"> <li>• Program 2.1 – <i>Medical Benefits</i></li> <li>• Program 2.3 – <i>Pharmaceutical Benefits</i></li> <li>• Program 2.4 – <i>Private Health Insurance</i></li> </ul> <p>Contribution to Outcome 1 made by linked programs</p> <p>The Department of Health and Aged Care contributes to the administrative arrangements for the Government’s Private Health Insurance Rebate. Health and Aged Care also works with the ATO to deliver the Multi-agency Data Integration Project.</p>
<p><b>Department of Home Affairs</b></p>
<p><b>Programs</b></p> <ul style="list-style-type: none"> <li>• Program 3.3 – <i>Border-Revenue Collection</i></li> </ul> <p>Contribution to Outcome 1 made by linked programs</p> <p>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.</p>



**Linked programs (continued)**

<p><b>Department of Industry, Science, and Resources</b></p>
<p><b>Programs</b></p> <ul style="list-style-type: none"> <li>• Program 1.1 – <i>Growing innovative and competitive businesses, industries and regions</i></li> <li>• Program 1.2 – <i>Investing in science, technology and commercialisation</i></li> <li>• Program 1.3 – <i>Supporting a strong resources sector</i></li> </ul> <p>Contribution to Outcome 1 made by linked programs</p> <p>Department of Industry, Science, and Resources works with the ATO to enable the growth and productivity of globally competitive industries through programs delivered through the tax system, including the Research and Development Tax Incentive, tax incentives for early stage investors, venture capital related tax concessions, Pooled Development Funds tax concessions and the Junior Minerals Exploration Incentive.</p>
<p><b>Department of the Treasury</b></p>
<p><b>Programs</b></p> <ul style="list-style-type: none"> <li>• Program 1.1 – <i>Department of the Treasury</i></li> </ul> <p>Contribution to Outcome 1 made by linked programs</p> <p>The Department of the Treasury (Treasury) contributes to the administration of the National Tax Equivalent Regime. Treasury co-regulates the foreign investment framework, consisting of the <i>Foreign Acquisitions and Takeovers Act 1975</i>, the <i>Foreign Acquisitions and Takeovers Fees Impositions Act 2015</i> and their associated regulations, with the ATO regulating foreign investment proposals concerning residential land, while the Treasury regulates all other proposals covered by the framework. The ATO also maintains current registers of foreign ownership of water, agricultural land and residential land. These registers will be amalgamated into an expanded Register of Foreign Ownership of Australia Assets, which ATO will maintain once commenced as expected from 1 July 2023.</p>
<p><b>Services Australia</b></p>
<p><b>Programs</b></p> <ul style="list-style-type: none"> <li>• Program 1.2 – <i>Customer Service Delivery</i></li> </ul> <p>Contribution to Outcome 1 made by linked programs</p> <p>Services Australia supports individuals, families and communities to achieve greater self-sufficiency by providing administration and payments services on behalf of the ATO.</p>

**Budgeted expenses for Outcome 1**

This table shows how much the entity 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 2.1.1: Budgeted expenses for Outcome 1**

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
<b>Program 1.1: Australian Taxation Office</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	9,750	6,266	2,882	-	-
<b>Administered total</b>	<b>9,750</b>	<b>6,266</b>	<b>2,882</b>	<b>-</b>	<b>-</b>
Departmental expenses					
Departmental appropriation	3,810,433	3,891,732	3,876,984	3,942,575	3,376,481
s74 External Revenue (a)	132,178	152,856	152,626	150,858	162,810
Expenses not requiring appropriation in the Budget year (b)	187,036	144,196	138,434	123,426	129,187
<b>Departmental total</b>	<b>4,129,647</b>	<b>4,188,784</b>	<b>4,168,044</b>	<b>4,216,859</b>	<b>3,668,478</b>
<b>Total expenses for program 1.1</b>	<b>4,139,397</b>	<b>4,195,050</b>	<b>4,170,926</b>	<b>4,216,859</b>	<b>3,668,478</b>
<b>Program 1.2: Tax Practitioners Board</b>					
Departmental expenses					
Departmental appropriation	20,483	25,167	27,987	31,028	30,150
<b>Departmental total</b>	<b>20,483</b>	<b>25,167</b>	<b>27,987</b>	<b>31,028</b>	<b>30,150</b>
<b>Total expenses for program 1.2</b>	<b>20,483</b>	<b>25,167</b>	<b>27,987</b>	<b>31,028</b>	<b>30,150</b>
<b>Program 1.3: Australian Business Registry Services</b>					
Departmental expenses					
Departmental appropriation	123,787	127,389	129,354	130,543	131,608
<b>Departmental total</b>	<b>123,787</b>	<b>127,389</b>	<b>129,354</b>	<b>130,543</b>	<b>131,608</b>
<b>Total expenses for program 1.3</b>	<b>123,787</b>	<b>127,389</b>	<b>129,354</b>	<b>130,543</b>	<b>131,608</b>
<b>Program 1.4: Australian Charities and Not-for-profit Commission</b>					
Departmental expenses					
<i>Special appropriation Australian Charities and Not-for Profits Commission</i>	18,277	18,277	18,631	18,847	18,902
<b>Departmental total</b>	<b>18,277</b>	<b>18,277</b>	<b>18,631</b>	<b>18,847</b>	<b>18,902</b>
<b>Total expenses for program 1.4</b>	<b>18,277</b>	<b>18,277</b>	<b>18,631</b>	<b>18,847</b>	<b>18,902</b>

**Table 2.1.1: Budgeted expenses for Outcome 1 (continued)**

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
<b>Program 1.5: Australian Screen and Digital Game Production Incentive</b>					
Administered expenses					
Special appropriations					
<i>Taxation Administration Act 1953 -     section 16 (Non-refund items)</i>	584,000	558,364	489,293	536,580	493,451
<b>Administered total</b>	<b>584,000</b>	<b>558,364</b>	<b>489,293</b>	<b>536,580</b>	<b>493,451</b>
<b>Total expenses for program 1.5</b>	<b>584,000</b>	<b>558,364</b>	<b>489,293</b>	<b>536,580</b>	<b>493,451</b>
<b>Program 1.6: Junior Minerals Exploration Incentive</b>					
Administered expenses					
Special appropriations					
<i>Taxation Administration Act 1953 -     section 16 (Non-refund items)</i>	(142)	5,032	4,634	-	-
<b>Administered total</b>	<b>(142)</b>	<b>5,032</b>	<b>4,634</b>	<b>-</b>	<b>-</b>
<b>Total expenses for program 1.6</b>	<b>(142)</b>	<b>5,032</b>	<b>4,634</b>	<b>-</b>	<b>-</b>
<b>Program 1.7: Fuel Tax Credit Scheme</b>					
Administered expenses					
Special appropriations					
<i>Taxation Administration Act 1953 -     section 16 (Non-refund items)</i>	7,466,174	9,583,436	9,874,177	10,473,328	11,217,986
<b>Administered total</b>	<b>7,466,174</b>	<b>9,583,436</b>	<b>9,874,177</b>	<b>10,473,328</b>	<b>11,217,986</b>
<b>Total expenses for program 1.7</b>	<b>7,466,174</b>	<b>9,583,436</b>	<b>9,874,177</b>	<b>10,473,328</b>	<b>11,217,986</b>
<b>Program 1.8: National Rental Affordability Scheme</b>					
Administered expenses					
Special Appropriations					
<i>Taxation Administration Act 1953 -     section 16 (Non-refund items)</i>	116,928	97,380	53,969	28,111	-
<b>Administered total</b>	<b>116,928</b>	<b>97,380</b>	<b>53,969</b>	<b>28,111</b>	<b>-</b>
<b>Total expenses for program 1.8</b>	<b>116,928</b>	<b>97,380</b>	<b>53,969</b>	<b>28,111</b>	<b>-</b>

**Table 2.1.1: Budgeted expenses for Outcome 1 (continued)**

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
<b>Program 1.9: Product Stewardship for Oil</b>					
Administered expenses					
Special Appropriations					
<i>Product Grants and Benefits</i>					
<i>Administration Act 2000 - product</i>					
<i>stewardship (oil) benefits</i>	82,600	87,278	91,079	91,069	91,080
<b>Administered total</b>	<b>82,600</b>	<b>87,278</b>	<b>91,079</b>	<b>91,069</b>	<b>91,080</b>
<b>Total expenses for program 1.9</b>	<b>82,600</b>	<b>87,278</b>	<b>91,079</b>	<b>91,069</b>	<b>91,080</b>
<b>Program 1.10: Research &amp; Development Tax Incentive</b>					
Administered expenses					
Special Appropriations					
<i>Taxation Administration Act 1953 -</i>					
<i>section 16 (Non-refund items)</i>	3,555,325	3,314,629	3,416,378	3,509,011	3,616,727
<b>Administered total</b>	<b>3,555,325</b>	<b>3,314,629</b>	<b>3,416,378</b>	<b>3,509,011</b>	<b>3,616,727</b>
<b>Total expenses for program 1.10</b>	<b>3,555,325</b>	<b>3,314,629</b>	<b>3,416,378</b>	<b>3,509,011</b>	<b>3,616,727</b>
<b>Program 1.11: Low Income Superannuation Tax Offset</b>					
Administered expenses					
Special Appropriations					
<i>Taxation Administration Act 1953 -</i>					
<i>section 16 (Non-refund items)</i>	783,711	685,324	692,078	694,448	675,454
<b>Administered total</b>	<b>783,711</b>	<b>685,324</b>	<b>692,078</b>	<b>694,448</b>	<b>675,454</b>
<b>Total expenses for program 1.11</b>	<b>783,711</b>	<b>685,324</b>	<b>692,078</b>	<b>694,448</b>	<b>675,454</b>
<b>Program 1.12: Private Health Insurance Rebate</b>					
Administered expenses					
Special Appropriations					
<i>Taxation Administration Act 1953 -</i>					
<i>section 16 (Non-refund items)</i>	280,420	261,479	272,103	282,798	293,471
<b>Administered total</b>	<b>280,420</b>	<b>261,479</b>	<b>272,103</b>	<b>282,798</b>	<b>293,471</b>
<b>Total expenses for program 1.12</b>	<b>280,420</b>	<b>261,479</b>	<b>272,103</b>	<b>282,798</b>	<b>293,471</b>

**Table 2.1.1: Budgeted expenses for Outcome 1 (continued)**

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
<b>Program 1.13: Superannuation Co-contribution Scheme</b>					
Administered expenses					
Special Appropriations					
<i>Taxation Administration Act 1953 -     section 16 (Non-refund items)</i>	124,000	117,000	114,000	109,000	104,000
<b>Administered total</b>	<b>124,000</b>	<b>117,000</b>	<b>114,000</b>	<b>109,000</b>	<b>104,000</b>
<b>Total expenses for program 1.13</b>	<b>124,000</b>	<b>117,000</b>	<b>114,000</b>	<b>109,000</b>	<b>104,000</b>
<b>Program 1.14: Superannuation Guarantee Scheme</b>					
Administered expenses					
Special Appropriations					
<i>Taxation Administration Act 1953 -     section 16 (Non-refund items)</i>	723,000	641,000	693,000	747,000	521,000
<b>Administered total</b>	<b>723,000</b>	<b>641,000</b>	<b>693,000</b>	<b>747,000</b>	<b>521,000</b>
<b>Total expenses for program 1.14</b>	<b>723,000</b>	<b>641,000</b>	<b>693,000</b>	<b>747,000</b>	<b>521,000</b>
<b>Program 1.15: Interest on Unclaimed Superannuation Accounts Paid</b>					
Administered expenses					
Special Appropriations					
<i>Taxation Administration Act 1953 -     section 16 (Non-refund items)</i>	45,460	9,000	9,000	10,000	9,000
<b>Administered total</b>	<b>45,460</b>	<b>9,000</b>	<b>9,000</b>	<b>10,000</b>	<b>9,000</b>
<b>Total expenses for program 1.15</b>	<b>45,460</b>	<b>9,000</b>	<b>9,000</b>	<b>10,000</b>	<b>9,000</b>
<b>Program 1.16: Interest on Overpayment and Early Payments</b>					
Administered expenses					
Special Appropriations					
<i>Taxation Administration Act 1953 -     section 16 (Non-refund items)</i>	205,000	145,000	95,000	95,000	95,000
<b>Administered total</b>	<b>205,000</b>	<b>145,000</b>	<b>95,000</b>	<b>95,000</b>	<b>95,000</b>
<b>Total expenses for program 1.16</b>	<b>205,000</b>	<b>145,000</b>	<b>95,000</b>	<b>95,000</b>	<b>95,000</b>

**Table 2.1.1: Budgeted expenses for Outcome 1 (continued)**

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
<b>Program 1.17: Bad &amp; Doubtful Debts &amp; Remissions</b>					
Administered expenses					
Expenses not requiring appropriation in the budget year (b)	8,773,000	7,203,000	8,358,000	8,642,000	8,681,000
<b>Administered total</b>	<b>8,773,000</b>	<b>7,203,000</b>	<b>8,358,000</b>	<b>8,642,000</b>	<b>8,681,000</b>
<b>Total expenses for program 1.17</b>	<b>8,773,000</b>	<b>7,203,000</b>	<b>8,358,000</b>	<b>8,642,000</b>	<b>8,681,000</b>
<b>Program 1.18: Seafarer Tax Offset</b>					
Administered expenses					
Seafarer Tax Offset	9,000	9,000	9,000	9,000	9,000
<b>Administered total</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>
<b>Total expenses for program 1.18</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>
<b>Program 1.19: Economic Response to the Coronavirus</b>					
Administered expenses					
Economic Response to the Coronavirus					
<i>JobMaker</i>	(31)	-	-	-	-
<b>Administered total</b>	<b>(31)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total expenses for program 1.19</b>	<b>(31)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Outcome 1 Totals by appropriation type</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	9,750	6,266	2,882	-	-
Special appropriations	13,975,445	15,513,922	15,813,711	16,585,345	17,126,169
Expenses not requiring appropriation in the Budget year (b)	8,773,000	7,203,000	8,358,000	8,642,000	8,681,000
<b>Administered total</b>	<b>22,758,195</b>	<b>22,723,188</b>	<b>24,174,593</b>	<b>25,227,345</b>	<b>25,807,169</b>

**Table 2.1.1: Budgeted expenses for Outcome 1 (continued)**

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Departmental expenses					
Departmental appropriation	3,954,703	4,044,288	4,034,325	4,104,146	3,538,239
s74 External Revenue (a)	132,178	152,856	152,626	150,858	162,810
Special accounts	18,277	18,277	18,631	18,847	18,902
Expenses not requiring appropriation in the Budget year (b)	187,036	144,196	138,434	123,426	129,187
<b>Departmental total</b>	<b>4,292,194</b>	<b>4,359,617</b>	<b>4,344,016</b>	<b>4,397,277</b>	<b>3,849,138</b>
<b>Total expenses for Outcome 1</b>	<b>27,050,389</b>	<b>27,082,805</b>	<b>28,518,609</b>	<b>29,624,622</b>	<b>29,656,307</b>

	2022-23	2023-24
<b>Average staffing level (number)</b>	18,402	20,774

- 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 write down and impairments of other assets.

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

**Table 2.1.2: Performance measure for Outcome 1**

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It also provides the related key activities as expressed in the current Corporate Plan where further detail is provided about the delivery of the activities related to the program, the context in which these activities are delivered and how the performance of these activities will be measured. Where relevant, details of the 2023–24 Budget measures that have created new programs or materially changed existing programs are provided.

<p><b>Outcome 1 – Confidence in the administration of aspects of Australia’s taxation and superannuation systems, including through helping people understand their rights and obligations, improving ease of compliance and access to benefits, and managing non-compliance with the law; and in delivering effective and efficient business registry services.</b></p>	
<p><b>Program 1.1 – Australian Taxation Office</b>                  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.</p>	
<p><b>Key Activities</b></p>	<p>The ATO will undertake the following core activities to achieve its program objective:</p> <ul style="list-style-type: none"> <li>• collecting revenue</li> <li>• administering the goods and services tax on behalf of the Australian States and Territories</li> <li>• administering major aspects of Australia’s superannuation system.</li> </ul> <p>Additionally, the ATO will undertake key activities that achieve its strategic objectives of:</p> <ul style="list-style-type: none"> <li>• building trust and confidence by designing and administering systems that make it easy for the community to understand and comply with obligations</li> <li>• providing interactions that are tailored, fair and transparent</li> <li>• using data and insights to deliver value for clients and to inform decision-making</li> <li>• leveraging technology and digital experiences to make interactions with the ATO seamless</li> <li>• focusing on the integrity, capability and culture of our high-performing workforce</li> <li>• striving for quality outcomes and operational excellence.</li> </ul>



**Table 2.1.2: Performance measure for Outcome 1 (continued)**

Year	Performance measures	Expected/planned performance outcomes
Current year 2022–23  Budget year 2023–24  Forward estimates 2024–27	Trust – Community trust in the ATO and the system	Target: Under development Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report  Target 2023–24: Under development  Target 2024–27: As per 2023–24
Current year 2022–23  Budget year 2023–24  Forward estimates 2024–27	Registration – proportion of companies and individuals registered in the system	Target: The ATO aims to ensure that all entities that are required to participate in the tax and superannuation systems are registered on the ATO's client register, allowing a tolerance of 2% (companies) and 5% (individuals) from the last reporting period (increase or decrease) Forecast: On track  Target 2023–24: The ATO aims to ensure that all entities that are required to participate in the tax and superannuation systems are registered on the ATO's client register, allowing a tolerance of 2% (companies) and 5% (individuals) from the last reporting period (increase or decrease) Target 2024–27: As per 2023–24
Current year 2022–23  Budget year 2023–24  Forward estimates 2024–27	Lodgement – proportion of activity statements and income tax returns lodged on time	Target: Activity statements lodged on time: 78% Income tax returns lodged on time: 83% Forecast: Activity statements: Not on track Income tax returns: On track  Target 2023–24: Activity statements lodged on time: 78% Income tax returns lodged on time: 83%  Target 2024–27: As per 2023–24
Current year 2022–23  Budget year 2023–24  Forward estimates 2024–27	Payment – proportion of liabilities paid on time by value	Target: 88% Forecast: On track  Target 2023–24: 88%  Target 2024–27: As per 2023–24

**Table 2.1.2: Performance measure for Outcome 1 (continued)**

Year	Performance measures	Expected/planned performance outcomes
<p>Current year 2022–23</p> <p>Budget year 2023–24</p> <p>Forward estimates 2024–27</p>	<p>Tax gap – as a proportion of revenue</p>	<p>Target: Reduce the gap to a level as low as practicable given the nature and complexity of the law and the resources available Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report</p> <p>Target 2023–24: 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 2024–27: As per 2023–24</p>
<p>Current year 2022–23</p> <p>Budget year 2023–24</p> <p>Forward estimates 2024–27</p>	<p>Debt – ratio of collectable debt to net tax collections</p>	<p>Target: Between 8.0% and 8.5% Forecast: At risk</p> <p>Target 2023–24: Between 7.5% and 8.0%</p> <p>Target 2024–25: Between 6.5% and 7.0% Target 2025–26: Below 6.0% Target 2026–27: As per 2025–26</p>
<p>Current year 2022–23</p> <p>Budget year 2023–24</p> <p>Forward estimates 2024–27</p>	<p>Total revenue effects – revenue from all compliance activities</p>	<p>Target: \$15 billion Forecast: On track</p> <p>Target 2023–24: \$15.7 billion</p> <p>Target 2024–27: As per 2023–24</p>
<p>Current year 2022–23</p> <p>Budget year 2023–24</p> <p>Forward estimates 2024–27</p>	<p>Influence tax and super system design through a mutually positive relationship with Treasury and the provision of quality advice</p>	<p>Target: Demonstrated effort in supporting the Treasury Department to design and deliver effective tax and super policy Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report</p> <p>Target 2023–24: Demonstrated effort in supporting the Treasury Department to design and deliver effective tax and super policy.</p> <p>Target 2024–27: As per 2023–24</p>

**Table 2.1.2: Performance measure for Outcome 1 (continued)**

Year	Performance measures	Expected/planned performance outcomes
Current year 2022–23  Budget year 2023–24  Forward estimates 2024–27	Compliance cost – adjusted median cost to individual taxpayers of managing their tax affairs	Target: Remain steady Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report Target 2023–24: A decrease, or no more than 2% increase over the prior year figure  Target 2024–27: As per 2023–24
Current year 2022–23  Budget year 2023–24  Forward estimates 2024–27	Digital – proportion of inbound transactions received digitally for key services	Target: 95% Forecast: On track  Target 2023–24: 95%  Target 2024–27: As per 2023–24
Current year 2022–23  Budget year 2023–24  Forward estimates 2024–27	Digital – proportion of outbound interactions issued digitally for key services	Target: Under development Forecast: N/A – new measure  Target 2023–24: 76%  Target 2024–27: As per 2023–24
Current year 2022–23  Budget year 2023–24  Forward estimates 2024–27	Service satisfaction – client satisfaction with their recent interaction with the ATO	Target: 80% Forecast: On track to partially meet target  Target 2023–24: 80%  Target 2024–27: As per 2023–24
Current year 2022–23  Budget year 2023–24  Forward estimates 2024–27	Working together – partner perceptions of how the ATO is working together with them to administer the tax and superannuation systems	Target: Equal to or better than the 2018–19 result (64/100) Forecast: On track Target 2023–24: Equal to or better than the 2018–19 result (64/100)  Target 2024–27: As per 2023–24

**Table 2.1.2: Performance measure for Outcome 1 (continued)**

Year	Performance measures	Expected/planned performance outcomes
Current year 2022–23  Budget year 2023–24  Forward estimates 2024–27	Culture – level of employee engagement	Target: Equal to or better than the average result for large agencies Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report Target 2023–24: Equal to or better than the average result for large agencies Target 2024–27: As per 2023–24
Current year 2022–23  Budget year 2023–24  Forward estimates 2024–27	Staff experience – employee perceptions around whether they have access to the tools and resources needed to perform well	Target: Equal to or better than the average result for large agencies Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report Target 2023–24: Equal to or better than the average result for large agencies Target 2024–27: As per 2023–24
Current year 2022–23  Budget year 2023–24  Forward estimates 2024–27	Tax returns – proportion of pre-filled items accepted without change	Target: 90% Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report Target 2023–24: 90% Target 2024–27: As per 2023–24
Current year 2022–23  Budget year 2023–24  Forward estimates 2024–27	Identity matching – proportion of data items matched to client identifiers	Target: Under development Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report Target 2023–24: 95% Target 2024–27: As per 2023–24

**Table 2.1.2: Performance measure for Outcome 1 (continued)**

<b>Year</b>	<b>Performance measures</b>	<b>Expected/planned performance outcomes</b>
Current year 2022–23	Availability – key digital systems availability	Target: 99.5% (excluding planned outages) Forecast: On track
Budget year 2023–24		Target 2023–24: 99.5% (excluding planned outages)
Forward estimates 2024–27		Target 2024–27: As per 2023–24
Current year 2022–23	Cost of collection – cost to collect \$100	Target: Consistent with pre-pandemic trend Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report
Budget year 2023–24		Target 2023–24: Consistent with pre-pandemic trend
Forward estimates 2024–27		Target 2024–25: Consistent with trend Target 2025–27: As per 2024–25

**Table 2.1.2: Performance measure for Outcome 1 (continued)**

<b>Program 1.2 – Tax Practitioners Board (TPB)</b>		
<p>The TPB is responsible for the administration of the <i>Tax Agent Services Act 2009</i> (TASA) and the registration and regulation of tax practitioners. These include tax agents and business activity statement (BAS) agents. The TPB also has the responsibility to deter the use and activities of unregistered preparers. The TPB's functions and powers are defined in the TASA and they are supported by staff made available by the Commissioner of Taxation. 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>		
<b>Key Activities</b>	<p>Key activities reported in the current Corporate Plan that relates to this program.</p> <ol style="list-style-type: none"> <li>1. Support the Government's area of focus and reform</li> <li>2. Administer a system of registration</li> <li>3. Investigate applications for registration and address conduct that may breach the TASA</li> <li>4. Impose sanctions for breaches of the TASA</li> <li>5. Issue guidance to support tax practitioners</li> <li>6. Build organisational capability and culture.</li> </ol>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
<p>Current Year 2022–23</p>	1.1 We contribute to government reform	<p>Target: &gt;95% of TPB submissions are relevant to the TPB's regulatory role Expected Result: Target will be met. Currently 100% of our engagement has contributed to government reform</p>
	2.1 Our internal service standards results	<p>Target: 80% new and renewal within 30 days, 95% new and renewal within 60 days Expected results: Target will be met. We continue to exceed our registration service standards</p>
	2.2 Our Quality Assurance results	<p>Target: The TPB aims to conduct quality assurance checks quarterly Expected results: Target will be met. We conduct QA quarterly, and we continue to use our results to identify and address issues</p>
	2.3 Tax Practitioner satisfaction with engagement with TPB/registration and renewal process	<p>Target: 65% new and 74% renewal biannual survey results Expected results: Target will be met. The majority of tax practitioners currently surveyed are satisfied with the online registrations process (64% new and 77% renewal)</p>
	2.4 Tax practitioner satisfaction with reduction in red tape	<p>Target: Under development Expected results: Target remains under development. The majority of tax practitioners currently surveyed indicate the TPB continues to make easier for tax practitioners to register, comply and practice.</p>
	2.5 The TPB register is available and updated daily	<p>Target: 99% Expected result: Target will be met. The public register remains available over 99% of the time</p>

**Table 2.1.2: Performance measure for Outcome 1 (continued)**

Year	Performance measures	Expected Performance Results
Current Year 2022–23 (continued)	3.1 Tax Practitioner satisfaction with TPB compliance effectiveness	Target: 65% biannual survey results Expected result: Target will be met. The majority of tax practitioners currently surveyed (67%) indicate that they are satisfied with TPB compliance effectiveness
	3.2 The number of completed compliance investigations	Target: >2000 investigations completed Expected Result: Target will be met Current results (1215) suggest the TPB will achieve >2000 compliance investigations
	3.3 The number of self-generated cases	Target: >350 cases Expected result: Target will be met Current results (187) suggest the TPB will achieve >350 self-generated cases
	3.4 Unregistered Preparers are identified and addressed	Target: >62 identified and >15 investigated Expected result: Target may be met Current results (13 identified and 14 investigated) suggest the TPB may achieve >62 identified and >15 investigated unregistered preparer cases
	4.1 The number of sanctions imposed	Target: Under development Expected result: Target remains under development. The TPB has currently imposed 77 sanctions against Tax Practitioners
	4.2 Sanctions are appropriate	Target: Under development Expected result: Target remains under development. The TPB continues to deter misconduct through positive litigation outcomes
	5.1 The number of guidance products/instruments published	Target: No Target Expected Result: 8 guidance and support products as at 31 December 2022
	5.2 Satisfaction from tax practitioners	Target: 79% Expected Result: Target may be met. Current results (74%) indicate the majority of tax practitioners are satisfied with the TPB's policy and guidance

**Table 2.1.2: Performance measure for Outcome 1 (continued)**

Year	Performance measures	Expected Performance Results
Current Year  2022–23 (continued)	6.1 Our System availability	<p>Targets: 95% System availability/ Staff satisfaction (Under development) / % reduction incident/support calls</p> <p>Expected results: Target will be met; TPB systems remain available 99% of the time</p> <p>Staff satisfaction target remains under development. Preliminary results indicate 82% staff are satisfied with the TPB's system availability</p> <p>The TPB continues to reduce incident/support calls</p>
	6.2 Our staff wellbeing and engagement scores	<p>Targets: 68% wellbeing/ 73% engagement</p> <p>Expected Results: Target will be met. Current APS Survey results (78% wellbeing/ 76% engagement) indicate the TPB will exceed its target</p>
	6.3 Staff satisfaction with workplace culture	<p>Target: Under development</p> <p>Expected Result: The target for this measure remains under development. Preliminary results indicate 79% of staff are satisfied with the TPB's workplace culture</p>
	6.4 Staff satisfaction with skills development	<p>Target: Under development</p> <p>Expected Result: The target for this measure remains under development. Preliminary results indicate 75% of staff are satisfied with the TPB's skills development</p>
	6.5 Staff satisfaction with TPB leadership	<p>Target: Under development</p> <p>Expected Result: The target for this measure remains under development. Preliminary results indicate 81% of staff are satisfied with the TPB leadership</p>
	6.6 Board satisfaction with TPB governance	<p>Target: The TPB Audit and Risk Committee expresses satisfaction with governance activities to the Board</p> <p>Expected Result: Target will be met; the TPB Audit and Risk Committee is yet to be requested to advise the Board of their view of TPB governance but have not indicated any concerns to the Board so far</p>



**Table 2.1.2: Performance measure for Outcome 1 (continued)**

<b>Key Activities</b>	Key activities reported in the 2023–24 Corporate Plan that relate to this program. <ol style="list-style-type: none"> <li>1. Collaborate with our stakeholders to support and shape Government reforms</li> <li>2. Streamline registration to support new &amp; existing tax practitioners</li> <li>3. Improve tax practitioner standards and integrity with support and guidance</li> <li>4. Protect consumers through a risk-based compliance program</li> <li>5. Support our people to build organisation capability, culture, and leadership</li> <li>6. Support and safeguard our performance through a technology work program</li> <li>7. Enhance TPB performance through data science and systems.</li> </ol>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Budget Year 2023–24	1.1 The number and quality of TPB submissions that enhance our regulatory role and government coordination	Target: The TPB aims to provide timely and valued submissions Qualitative self-assessment only
	2.1 Our internal service standards results	Target: 80% of new and renewal applications are processed within 30 days and 95% of new and renewal applications are processed within 60 days
	2.2 Our Quality Assurance results	Target: The TPB aims to conduct quality assurance checks quarterly
	2.3 Tax practitioner satisfaction with reduction in red tape	Target: Under development in 2022–23 Will be confirmed once 2022–23 results are known
	3.1 The number and quality of guidance products published	No Target: the TPB aims to support the tax profession by publishing regular guidance material Qualitative self-assessment only
	3.2 The number and quality of education opportunities offered	No Target: the TPB aims to support the tax profession by offering regular education opportunities Qualitative self-assessment only
	3.3 Tax practitioner feedback	No Target: TPB considers and analyses Tax practitioner feedback via biannual surveys and forum inputs Qualitative self-assessment only
	4.1 Number of risk assessments completed	Target: >2,700
	4.2 The number and type of completed compliance cases	Target: > 850
	4.3 Sanctions are appropriate	No Target: The TPB aims for positive Court and Tribunal outcomes
	4.4 Tax Practitioner satisfaction with TPB compliance effectiveness	Target: 62%
	5.1 Our staff wellbeing and engagement	Targets: >75% (wellbeing), >78% (engagement)
	5.2 Staff satisfaction with workplace culture, skills development and TPB leadership	Target: Under development in 2022–23. Will be confirmed once 2022–23 results are known
	6.1 Our system availability	Target: >95%
	6.2 Our system reliability	Target: Under development
	7.1 Improving data analytics capability, including utility of risk and measurement tools	Target: The TPB aims to improve its data analytics capability. Qualitative self-assessment only
	Forward estimates 2024–27	As per 2023–24

**Table 2.1.2: Performance measure for Outcome 1 (continued)**

<b>Program 1.3 – Australian Business Registry Services</b> Australian Business Registry Services has been established to assist the Registrar to carry out their functions. The Registrar has separate and distinct responsibilities from the Commissioner of Taxation, including administering director identification numbers and assisting the Australian Securities and Investments Commission (ASIC) to manage its registry functions. The Commissioner of Taxation remains Registrar of the Australian Business Register (ABR) under the <i>A New Tax System (Australian Business Number) Act 1999</i> . The Registrar of Australian Business Registry Services is now responsible for assisting ASIC to perform its registry functions (under a delegation from ASIC). As ASIC registers are migrated to the new registry system, the Registrar will assume primary responsibility for registry functions and associated reporting. Australian Business Registry Services is a custodian of trusted business information and world-class provider of associated services used by businesses, governments and communities to unlock economic and social value for Australia.		
<b>Key Activities</b>	Australian Business Registry Services is a new service that will be progressively established as the Modernising Business Registers program is implemented over the coming years. Australian Business Registry Services will provide: <ul style="list-style-type: none"> <li>• effective, efficient and accessible business registry services that reduce the regulatory burden for business</li> <li>• a unified, accessible and trusted source of business data that supports the activities of businesses, governments and the community</li> <li>• robust identity verification and relationship traceability for directors, through Director ID, which will foster trust and confidence by creating a fairer business environment.</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected/Planned Performance Results</b>
Current year 2022–23  Budget year 2023–24  Forward estimates 2024–27	Increased use of the ABR as the national business dataset	Target: ABR Explorer – 500 ABR Identifier Search – 20 ABN Lookup – \$2.0 billion Forecast: On track  Target 2023–24: ABR Explorer – 535 ABR Identifier Search – 22 ABN Lookup – \$2.3 billion  Target 2024–25: ABR Explorer – 550 ABR Identifier Search – 24 ABN Lookup – \$2.5 billion Target 2025–27: As per 2024–25
Current year 2022–23  Budget year 2023–24  Forward estimates 2024–27	Reduction in the administrative cost to businesses and government in dealing with each other	Target: Total – \$2.25 billion Forecast: On track  Target 2023–24: N/A – measure ceases in 2022–23  Target 2024–27: N/A – measure ceases in 2022–23

**Table 2.1.2: Performance measure for Outcome 1 (continued)**

<b>Program 1.4 – Australian Charities and Not-for-profits Commission</b>		
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.		
<b>Key Activities(a)</b>	<ul style="list-style-type: none"> <li>• maintaining a public register of Australian charities (the Charity Register)</li> <li>• registering new charities</li> <li>• revoking the registration of charities that are no longer entitled to registration</li> <li>• collecting and publishing information about charities annually</li> <li>• providing advice and guidance to charities and the public</li> <li>• disseminating resources to build capacity and good governance in the sector</li> <li>• sharing our data with the public, charities and government</li> <li>• monitoring charities for compliance with legal requirements, and acting on identified concerns</li> <li>• working across governments to reduce unnecessary regulation.</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results (b)</b>
Current Year	90% of new charity registrations completed within agreed timeframe	On track to meet or partially meet by 30 June 2023
2022–23	75% of charities complying with timeliness of Annual Information Statement submission requirements	On track to meet or partially meet by 30 June 2023
	75% of investigations finalised within 12 months	On track to meet or partially meet by 30 June 2023
	Complete 75 investigations	On track to not meet or partially meet by 30 June 2023
	2% of Charities Register with DGR endorsement reviewed	On track to meet or partially meet by 30 June 2023
	Increased usage of the enhanced Charity Register with searchable program data available	On track to meet or partially meet by 30 June 2023
	80% of phone calls answered within 4 minutes	On track to meet or partially meet by 30 June 2023
	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	On track to meet or partially meet by 30 June 2023
	Demonstrated reduction in unnecessary regulation for charities	On track to meet or partially meet by 30 June 2023
	<b>Year</b>	<b>Performance measures</b>
Budget Year 2023–24	Percentage of new eligible charities registered within 15 business days of ACNC receiving all information necessary to make a decision	Target: 90%
	Percentage of Annual Information Statements submitted by the due date	Target: 75%
	Percentage of investigations finalised within 90 business days of ACNC receiving all information necessary to make a decision	Target: 75%

**Table 2.1.2: Performance measure for Outcome 1 (continued)**

Year	Performance measures	Planned Performance Results
Budget Year 2023–24 (continued)	When a charity is notified of an investigation, the percentage of investigations that result in regulatory action	Target: 90%
	Percentage of DGR endorsed charities reviewed to confirm eligibility of subtype and registration	Target: 2%
	Percentage of time that the Charity Register and Charity Portal are available (excluding scheduled maintenance)	Target: 95%
	Percentage of users that find our guidance useful	Target: Establish baseline
	Percentage of calls answered within 4 minutes and percentage of written correspondence responded to within 7 business days of receiving all information necessary to respond	Target: At or above 80%
	Percentage of datasets delivered to other regulators (as part of data sharing arrangements) on-time	Target: Establish baseline
Forward Estimates 2024–27	Percentage of new eligible charities registered within 15 business days of ACNC receiving all information necessary to make a decision	Target: 90%
	Percentage of Annual Information Statements submitted by the due date	Target: 75%
	Percentage of investigations finalised within 90 business days of ACNC receiving all information necessary to make a decision	Target: 75%
	When a charity is notified of an investigation, the percentage of investigations that result in regulatory action	Target: 90%
	Percentage of DGR endorsed charities reviewed to confirm eligibility of subtype and registration	Target: 2%
	Percentage of time that the Charity Register and Charity Portal are available (excluding scheduled maintenance)	Target: 95%
	Percentage of users that find our guidance useful	Target: At or above previous year's result
	Percentage of calls answered within 4 minutes and percentage of written correspondence responded to within 7 business days of receiving all information necessary to respond	Target: At or above 80%
	Percentage of datasets delivered to other regulators (as part of data sharing arrangements) on-time	Target: At or above previous year's result

a) The description of key activities has been refined to better represent the work of the ACNC. These updates will be reflected in the ACNC's *2023–24 Corporate Plan*.

b) A measure will be partially met if 80% or more of the target is achieved.

**Table 2.1.2: Performance measure for Outcome 1 (continued)**

<b>Program 1.5 – 1.19 Administered programs</b>		
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.		
<b>Key Activities</b>	Administered programs may be administered by the ATO with policy and delivery assistance from other Commonwealth agencies, or directly through the tax and superannuation systems.	
<b>Program 1.5 – Australian Screen and Digital Game Production Incentive</b>		
The Australian Screen Production Incentive comprises 3 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 Digital Game Offset is a new tax incentive, announced as commencing from 1 July 2022 that would provide a refundable tax offset for qualifying Australian games expenditure to eligible businesses. However, as at March 2023 the legislation is yet to be enacted and administrative arrangements determined.		
The Office 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 Office for the Arts has responsibility for the Location, PDV and Digital Games Tax Offset. The ATO conducts verification and reconciliation with the certificates issued by the Arts Minister before the offset is paid to the taxpayer.		
<b>Year</b>	<b>Performance measures</b>	<b>Expected/Planned Performance Results</b>
Current year 2022–23	Value of tax offsets processed	Target: The ATO aims to administer the program in accordance with the law Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report
Budget year 2023–24		Target 2023–24: The ATO aims to administer the program in accordance with the law
Forward estimates 2024–27		Target 2024–27: As per 2023–24
<b>Program 1.6 – Junior Minerals Exploration Incentive</b>		
The Junior Minerals Exploration Incentive provides a tax incentive to invest in small minerals exploration companies undertaking greenfields minerals exploration in Australia. Eligible Australian resident investors of these companies receive a tax incentive where the companies choose to give up a portion of their tax losses relating to their exploration expenditure in an income year.		
<b>Year</b>	<b>Performance measures</b>	<b>Expected/Planned Performance Results</b>
Current Year 2022–23	All applications received are processed and taxpayers notified of their exploration credit allocation within 28 calendar days of the application period closing	Target: 100% notifications issued within 28 calendar days of the application period closing Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report
Budget Year 2023–24		Target 2023–24: All applicants notified within 28 calendar days of the application period closing
Forward Estimates 2024–27		Target 2024–27: As per 2023–24

**Table 2.1.2: Performance measure for Outcome 1 (continued)**

Year	Performance measures	Expected/Planned Performance Results
Current Year 2022–23	Public reporting data uploaded on data.gov.au (and linked to the ato.gov.au website) within 56 calendar days of the application period closing after determination letters are issued	Target: Published within 56 calendar days of the application period closing Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report
Budget Year 2023–24		Target 2023–24: Published within 56 calendar days of the application period closing
Forward Estimates 2024–27		Target 2024–27: As per 2023–24
<p><b>Program 1.7 – Fuel Tax Credits Scheme</b></p> <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"> <li>• business activities in machinery, plant and equipment and vehicles</li> <li>• the domestic generation of electricity by taxpayers not in business.</li> </ul>		
Year	Performance measures	Expected/Planned Performance Results
Current year 2022–23	Fuel Tax Credits Scheme gap	Target: Reduce the gap to a level as low as practicable given the nature and complexity of the law and the resources available Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report
Budget year 2023–24		Target 2023–24: Reduce the gap to a level as low as practicable given the nature and complexity of the law and the resources available
Forward estimates 2024–27		Target 2024–27: As per 2023–24

**Table 2.1.2: Performance measure for Outcome 1 (continued)**

<b>Program 1.8 – National Rental Affordability Scheme</b>		
<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"> <li>• increase the supply of new affordable rental housing</li> <li>• 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</li> <li>• encourage large-scale investment and innovative delivery of affordable housing through the provision of the following incentives: <ul style="list-style-type: none"> <li>– an Australian Government incentive per dwelling per year as a tax offset or direct payment</li> <li>– a State or Territory Government incentive as a direct payment per dwelling per year or in-kind financial support.</li> </ul> </li> </ul>		
<b>Year</b>	<b>Performance measures</b>	<b>Expected/Planned Performance Results</b>
Current year 2022–23	Value of tax offsets processed	Target: The ATO aims to administer the program in accordance with the law Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report
Budget year 2023–24		Target 2023–24: The ATO aims to administer the program in accordance with the law
Forward estimates 2024–27		Target 2024–27: As per 2023–24
<b>Program 1.9 – Product Stewardship for Oil</b>		
<p>The objective of the Product Stewardship for Oil Program is to:</p> <ul style="list-style-type: none"> <li>• provide incentives to increase used oil recycling</li> <li>• encourage the environmentally sustainable management and re-refining of used oil and its re-use.</li> </ul> <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. The Department of Climate Change, Energy, the Environment and Water has policy responsibility for the program, with the ATO administering the program on its behalf.</p>		
<b>Year</b>	<b>Performance measures</b>	<b>Expected/Planned Performance Results</b>
Current year 2022–23	Product Stewardship for Oil gap	Target: Reduce the gap to a level as low as practicable given the nature and complexity of the law and the resources available Forecast: Information not yet available Actual performance will be reported in the ATO Annual Report
Budget year 2023–24		Target 2023–24: Reduce the gap to a level as low as practicable given the nature and complexity of the law and the resources available
Forward estimates 2024–27		Target 2024–27: As per 2023–24

**Table 2.1.2: Performance measure for Outcome 1 (continued)**

<b>Program 1.10 – Research and Development Tax Incentive</b>		
<p>The Research and Development (R&amp;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, Science and Resources 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&amp;D offset.</p>		
<b>Year</b>	<b>Performance measures</b>	<b>Expected/Planned Performance Results</b>
Current year 2022–23  Budget year 2023–24  Forward estimates 2024–27	Value of claims processed for companies claiming the non-refundable research and development tax offset (38.5% of notional R&D deductions)	Target: The ATO aims to administer the program in accordance with the law Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report  Target 2023–24: N/A – measure ceases in 2022–23  Target 2024–27: N/A – measure ceases in 2022–23
Current year 2022–23  Budget year 2023–24  Forward estimates 2024–27	Value of claims processed for companies claiming the refundable research and development tax offset (43.5% of notional R&D deductions)	Target: The ATO aims to administer the program in accordance with the law Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report  Target 2023–24: N/A – measure ceases in 2022–23  Target 2024–27: N/A – measure ceases in 2022–23
Current year 2022–23  Budget year 2023–24  Forward estimates 2024–27	Number of claims processed for companies claiming the non-refundable research and development tax offset (38.5% of notional R&D deductions)	Target: The ATO aims to administer the program in accordance with the law Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report  Target 2023–24: N/A – measure ceases in 2022–23  Target 2024–27: N/A – measure ceases in 2022–23



**Table 2.1.2: Performance measure for Outcome 1 (continued)**

Year	Performance measures	Expected/Planned Performance Results
Current year 2022–23	Number of claims processed for companies claiming the refundable research and development tax offset (43.5% of notional R&D deductions)	Target: The ATO aims to administer the program in accordance with the law Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report
Budget year 2023–24		Target 2023–24: N/A – measure ceases in 2022–23
Forward estimates 2024–27		Target 2024–27: N/A – measure ceases in 2022–23
Current year 2022–23	Proportion of offsets processed within service standard timeframes	Target: The ATO aims to administer the program in accordance with the law Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report
Budget year 2023–24		Target 2023–24: N/A – measure ceases in 2022–23
Forward estimates 2024–27		Target 2024–27: N/A – measure ceases in 2022–23
Current year 2022–23	<i>Research and Development Tax Incentives (RDTI) refundable claims are subject to RDTI-specific risk detection processes</i>	Target: N/A – new measure in 2023–24 Forecast: N/A – new measure in 2023–24
Budget year 2023–24		Target 2023–24: 100%
Forward estimates 2024–27		Target 2024–27: As per 2023–24
Current year 2022–23	<i>RDTI offset claims are amended when Industry Innovation and Science Australia advises the ATO that RDTI registration has been revoked</i>	Target: N/A – new measure in 2023–24 Forecast: N/A – new measure in 2023–24
Budget year 2023–24		Target 2023–24: 100%
Forward estimates 2024–27		Target 2024–27: As per 2023–24

**Table 2.1.2: Performance measure for Outcome 1 (continued)**

<b>Program 1.11 – Low Income Superannuation Tax Offset</b>		
<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>		
<b>Year</b>	<b>Performance measures</b>	<b>Expected/Planned Performance Results</b>
Current year 2022–23	Value of entitlements paid	Target: The ATO aims to administer the program in accordance with the law Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report
Budget year 2023–24		Target 2023–24: N/A measure ceases in 2022–23
Forward estimates 2024–27		Target 2024–27: N/A measure ceases in 2022–23
Current year 2022–23	Proportion of original contributions paid within 60 days	Target: 97% Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report
Budget year 2023–24		Target 2023–24: 97%
Forward estimates 2024–27		Target 2024–27: As per 2023–24
<b>Program 1.12 – Private Health Insurance Rebate</b>		
<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>		
<b>Year</b>	<b>Performance measures</b>	<b>Expected/Planned Performance Results</b>
Current year 2022–23	Value of rebates processed	Target: The ATO aims to administer the program in accordance with the law Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report
Budget year 2023–24		Target 2023–24: The ATO aims to administer the program in accordance with the law
Forward estimates 2024–27		Target 2024–27: As per 2023–24

**Table 2.1.2: Performance measure for Outcome 1 (continued)**

<b>Program 1.13 – Superannuation Co-contribution Scheme</b>		
<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>		
<b>Year</b>	<b>Performance measures</b>	<b>Expected/Planned Performance Results</b>
Current year 2022–23  Budget year 2023–24  Forward estimates 2024–27	Value of entitlements paid	Target: The ATO aims to administer the program in accordance with the law Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report  Target 2023–24: N/A – measure ceases in 2022–23  Target 2024–27: N/A – measure ceases in 2022–23
Current year 2022–23  Budget year 2023–24  Forward estimates 2024–27	Proportion of original co-contributions paid within 60 days	Target: 97% Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report  Target 2023–24: 97%  Target 2024–27: As per 2023–24
<b>Program 1.14 – Superannuation Guarantee Scheme</b>		
<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>		
<b>Year</b>	<b>Performance measures</b>	<b>Expected/Planned Performance Results</b>
Current year 2022–23  Budget year 2023–24  Forward estimates 2024–27	Superannuation guarantee gap as a proportion of superannuation guarantee contributions	Target: Reduce the gap to a level as low as practicable given the nature and complexity of the law and the resources available. Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report  Target 2023–24: Reduce the gap to a level as low as practicable given the nature and complexity of the law and the resources available.  Target 2024–27: As per 2023–24

**Table 2.1.2: Performance measure for Outcome 1 (continued)**

Year	Performance measures	Expected/Planned Performance Results
<p>Current year 2022–23</p> <p>Budget year 2023–24</p> <p>Forward estimates 2024–27</p>	<p>Value of superannuation guarantee charge:</p> <ul style="list-style-type: none"> <li>• raised (including penalties and interest)</li> <li>• collected</li> </ul>	<p>Target: Raised: \$946 million Collected: \$550 million Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report</p> <p>Target 2023–24: Raised: \$1,017 million Collected: \$594 million</p> <p>Target 2024–25: Raised: \$1,099 million Collected: \$642 million</p> <p>Target 2025–26: Raised: \$1,184 million Collected: \$692 million</p> <p>Target 2026–27: Raised: As per 2025–26 Collected: As per 2025–26</p>
<p>Current year 2022–23</p> <p>Budget year 2023–24</p> <p>Forward estimates 2024–27</p>	<p>Value of superannuation guarantee entitlements distributed to individuals or superannuation funds</p>	<p>Target: \$497 million Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report</p> <p>Target 2023–24: \$536 million</p> <p>Target 2024–25: \$578 million Target 2025–26: \$622 million Target 2026–27: As per 2025–26</p>

**Table 2.1.2: Performance measure for Outcome 1 (continued)**

Year	Performance measures	Expected/Planned Performance Results
Current year 2022–23  Budget year 2023–24  Forward estimates 2024–27	Value of superannuation guarantee debt on hand and the amount of superannuation guarantee debt irrecoverable at law or uneconomical to pursue	Target: Debt on hand: \$3,500 million Irrecoverable at law or uneconomical to pursue: \$172 million Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report  Target 2023–24: Debt on hand: \$3,700 million Irrecoverable at law or uneconomical to pursue: \$177 million  Target 2024–25: Debt on hand: \$4,000 million Irrecoverable at law or uneconomical to pursue: \$183 million  Target 2025–26: Debt on hand: \$4,300 million Irrecoverable at law or uneconomical to pursue: \$189 million  Target 2026–27: Debt on hand: As per 2025–26 Irrecoverable at law or uneconomical to pursue: As per 2025–26
Current year 2022–23  Budget year 2023–24  Forward estimates 2024–27	Superannuation guarantee charge: • raised • distributed within 12 months	Target: Under development Forecast: N/A – new measure  Target 2023–24: Under development  Target 2024–27: As per 2023–24
Current year 2022–23  Budget year 2023–24  Forward estimates 2024–27	Superannuation guarantee distributed as a proportion of superannuation guarantee raised	Target: Under development Forecast: N/A – new measure  Target 2023–24: Under development  Target 2024–27: As per 2023–24

**Table 2.1.2: Performance measure for Outcome 1 (continued)**

<b>Program 1.15 – Interest on unclaimed superannuation accounts paid</b> 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 6 months. Since 1 July 2013, any unclaimed superannuation money payments from the ATO to either individuals or active fund accounts 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.		
Year	Performance measures	Expected/Planned Performance Results
Current year 2022–23  Budget year 2023–24  Forward estimates 2024–27	Value of interest payments processed	Target: The ATO aims to administer the program in accordance with the law Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report  Target 2023–24: N/A – measure ceases in 2022–23  Target 2024–27: N/A – measure ceases in 2022–23
Current year 2022–23  Budget year 2023–24  Forward estimates 2024–27	Proportion of unclaimed superannuation accounts where interest is paid compared to total accounts transferred	Target: N/A – new measure in 2023–24 Forecast: N/A – new measure in 2023–24  Target 2023–24: 100%  Target 2024–27: As per 2023–24
<b>Program 1.16 – Interest on Overpayment and Early Payments of Tax</b> The objective of the program is to apply credit interest to taxpayers' accounts where they are entitled under the law. 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: <ul style="list-style-type: none"> <li>• interest on overpayments of tax</li> <li>• delayed refund interest</li> <li>• interest on early payments of tax.</li> </ul>		
Year	Performance measures	Expected/Planned Performance Results
Current year 2022–23  Budget year 2023–24  Forward estimates 2024–27	Value of credit interest applied to client accounts	Target: The ATO aims to administer the program in accordance with the law Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report  Target 2023–24: The ATO aims to administer the program in accordance with the law  Target 2024–27: As per 2023–24

**Table 2.1.2: Performance measure for Outcome 1 (continued)**

<b>Program 1.17 – Bad and Doubtful Debts and Remissions</b>		
<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>		
<b>Year</b>	<b>Performance measures</b>	<b>Expected/Planned Performance Results</b>
Current year 2022–23	Ratio of debt uneconomical to pursue to ATO net tax collections	Target: Below 1% Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report
Budget year 2023–24		Target 2023–24: Below 1%
Forward estimates 2024–27		Target 2024–27: As per 2023–24
<b>Program 1.18 – Seafarer Tax Offset</b>		
<p>The Seafarer Tax Offset commenced from 1 July 2012 and is designed to encourage the development of sustainable employment and skills opportunities for Australian seafarers.</p>		
<b>Year</b>	<b>Performance measures</b>	<b>Expected/Planned Performance Results</b>
Current year 2022–23	Eligible taxpayers are aware of how to claim the offset	Target: 100% Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report
Budget year 2023–24		Target 2023–24: 100%
Forward estimates 2024–27		Target 2024–27: As per 2023–24
<b>Program 1.19 – Economic Response to the Coronavirus</b>		
<p>The objective of the program is to support taxpayers and businesses through the coronavirus (COVID-19) pandemic. 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. This program also covered the JobKeeper Payment scheme and Boosting cash flow for employers, both of which ceased in the 2020–21 year.</p> <p>The Treasury has policy responsibility for the program, while the ATO administers the program.</p>		
<b>Year</b>	<b>Performance measures</b>	<b>Expected/Planned Performance Results</b>
Current year 2022–23	Value of Hiring credit paid	Target: The ATO aims to administer the program in accordance with the law Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report
Budget year 2023–24		Target 2023–24: N/A – program ceases in 2022–23
Forward estimates 2024–27		Target 2024–27: N/A – measure ceases in 2022–23

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2023–24 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

The ATO's total operating revenue for 2023–24 is estimated at \$4.2 billion while expenditure is estimated to be \$4.4 billion, inclusive of unfunded depreciation. These budgeted amounts have increased since the 2022–23 October Budget mainly due to new budget measure funding to support Government initiatives.

##### *Departmental balance sheet (Table 3.2)*

ATO's net assets as of 30 June 2024 is expected to be \$239 million. Net assets have increased by \$36 million since 2022–23 October Budget mainly due to decreases in lease liabilities.

##### *Departmental capital budget statement (Table 3.5)*

Total capital appropriations in 2023–24 have increased by \$17.5 million since the 2022–23 October Budget due to Government decisions.

Total purchase of non-financial assets in 2023–24 have increased by \$9 million since the 2022–23 October Budget, primarily due to Government decisions.



### 3.2 Budgeted financial statements tables

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	2,229,297	2,411,651	2,420,353	2,440,911	2,105,600
Suppliers	1,630,479	1,533,156	1,495,211	1,501,443	1,281,752
Depreciation and amortisation (a)	413,048	391,348	401,191	419,764	429,668
Finance costs	19,370	23,462	27,261	35,159	32,118
<b>Total expenses</b>	<b>4,292,194</b>	<b>4,359,617</b>	<b>4,344,016</b>	<b>4,397,277</b>	<b>3,849,138</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	108,167	112,788	124,506	135,801	149,723
Sublease income	17,949	19,845	14,808	7,055	5,087
Sublease interest income	175	96	26	2	-
Other	5,887	20,127	13,286	8,000	8,000
<b>Total own-source revenue</b>	<b>132,178</b>	<b>152,856</b>	<b>152,626</b>	<b>150,858</b>	<b>162,810</b>
<b>Gains</b>					
Other	3,000	3,000	3,000	3,000	3,000
<b>Total gains</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
<b>Total own-source income</b>	<b>135,178</b>	<b>155,856</b>	<b>155,626</b>	<b>153,858</b>	<b>165,810</b>
<b>Net (cost of)/contribution by services</b>					
	<b>(4,157,016)</b>	<b>(4,203,761)</b>	<b>(4,188,390)</b>	<b>(4,243,419)</b>	<b>(3,683,328)</b>
Revenue from Government	3,970,615	4,054,629	4,049,274	4,120,038	3,554,769
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(186,401)</b>	<b>(149,132)</b>	<b>(139,116)</b>	<b>(123,381)</b>	<b>(128,559)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
<b>Total comprehensive income/(loss)</b>	<b>(186,401)</b>	<b>(149,132)</b>	<b>(139,116)</b>	<b>(123,381)</b>	<b>(128,559)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(186,401)</b>	<b>(149,132)</b>	<b>(139,116)</b>	<b>(123,381)</b>	<b>(128,559)</b>

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

**Note: Impact of net cash appropriation arrangement**

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
<b>Total comprehensive income/(loss) - as per statement of Comprehensive Income</b>	<b>(186,401)</b>	<b>(149,132)</b>	<b>(139,116)</b>	<b>(123,381)</b>	<b>(128,559)</b>
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	182,976	172,424	168,767	157,959	165,545
plus: depreciation/amortisation expenses for ROU assets (b)	230,073	218,924	232,424	261,805	264,123
less: lease principal repayments (b)	223,299	245,565	262,075	296,383	301,109
<b>Net Cash Operating Surplus/ (Deficit)</b>	<b>3,349</b>	<b>(3,349)</b>	<b>-</b>	<b>-</b>	<b>-</b>

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 (DCB)) provided through Bill 1 equity appropriations. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement. Applies leases under AASB 16 Leases.
- b) Applies leases under AASB 16 Leases.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	34,924	34,934	34,988	35,040	35,095
Trade and other receivables	513,632	497,600	470,540	490,332	444,857
<b>Total financial assets</b>	<b>548,556</b>	<b>532,534</b>	<b>505,528</b>	<b>525,372</b>	<b>479,952</b>
<b>Non-financial assets</b>					
Land and buildings	1,250,417	1,127,114	1,412,523	1,193,441	1,184,466
Property, plant and equipment	94,262	80,615	77,750	63,758	61,269
Intangibles	422,740	415,633	381,356	351,821	317,978
Other non-financial assets	104,526	104,526	104,526	104,526	104,526
<b>Total non-financial assets</b>	<b>1,871,945</b>	<b>1,727,888</b>	<b>1,976,155</b>	<b>1,713,546</b>	<b>1,668,239</b>
<b>Total assets</b>	<b>2,420,501</b>	<b>2,260,422</b>	<b>2,481,683</b>	<b>2,238,918</b>	<b>2,148,191</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	214,173	214,173	214,173	214,173	214,173
Employees	63,352	64,436	71,810	79,969	75,998
Other payables	4,846	4,846	4,846	4,846	4,846
<b>Total payables</b>	<b>282,371</b>	<b>283,455</b>	<b>290,829</b>	<b>298,988</b>	<b>295,017</b>
<b>Interest bearing liabilities</b>					
Leases	1,160,451	996,652	1,213,164	951,254	862,437
<b>Total interest bearing liabilities</b>	<b>1,160,451</b>	<b>996,652</b>	<b>1,213,164</b>	<b>951,254</b>	<b>862,437</b>
<b>Provisions</b>					
Employee provisions	716,665	716,665	716,665	716,665	716,665
Other provisions	24,502	24,502	24,502	24,502	24,502
<b>Total provisions</b>	<b>741,167</b>	<b>741,167</b>	<b>741,167</b>	<b>741,167</b>	<b>741,167</b>
<b>Total liabilities</b>	<b>2,183,989</b>	<b>2,021,274</b>	<b>2,245,160</b>	<b>1,991,409</b>	<b>1,898,621</b>
<b>Net assets</b>	<b>236,512</b>	<b>239,148</b>	<b>236,523</b>	<b>247,509</b>	<b>249,570</b>

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	2,370,912	2,522,680	2,659,171	2,793,538	2,924,158
Reserves	140,743	140,743	140,743	140,743	140,743
Retained surplus (accumulated deficit)	(2,275,143)	(2,424,275)	(2,563,391)	(2,686,772)	(2,815,331)
<b>Total parent entity interest</b>	<b>236,512</b>	<b>239,148</b>	<b>236,523</b>	<b>247,509</b>	<b>249,570</b>
<b>Total Equity</b>	<b>236,512</b>	<b>239,148</b>	<b>236,523</b>	<b>247,509</b>	<b>249,570</b>

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 2023–24)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity/capital \$'000	Total equity \$'000
<b>Opening balance as at 1 July 2023</b>					
Balance carried forward from previous period	(2,275,143)	140,743	-	2,370,912	236,512
<b>Adjusted opening balance</b>	<b>(2,275,143)</b>	<b>140,743</b>	<b>-</b>	<b>2,370,912</b>	<b>236,512</b>
<b>Comprehensive income</b>					
Surplus/(deficit) for the period	(149,132)	-	-	-	(149,132)
<b>Total comprehensive income</b>	<b>(149,132)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(149,132)</b>
<b>Contributions by owners</b>					
Equity injection - Appropriation	-	-	-	26,174	26,174
Departmental Capital Budget (DCB)	-	-	-	125,594	125,594
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>151,768</b>	<b>151,768</b>
<b>Estimated closing balance as at 30 June 2024</b>	<b>(2,424,275)</b>	<b>140,743</b>	<b>-</b>	<b>2,522,680</b>	<b>239,148</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(2,424,275)</b>	<b>140,743</b>	<b>-</b>	<b>2,522,680</b>	<b>239,148</b>

Prepared on Australian Accounting Standards basis.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	4,059,119	4,086,942	4,038,095	4,111,453	3,558,795
Sale of goods and rendering of services	141,078	160,939	156,842	151,699	162,810
Net GST received	130,218	128,786	128,786	-	-
<b>Total cash received</b>	<b>4,330,415</b>	<b>4,376,667</b>	<b>4,323,723</b>	<b>4,263,152</b>	<b>3,721,605</b>
<b>Cash used</b>					
Employees	2,225,601	2,410,567	2,412,979	2,432,752	2,109,571
Suppliers	1,617,064	1,530,156	1,492,211	1,498,443	1,278,752
Net GST paid	128,786	128,786	128,786	-	-
Interest payments on lease liability	19,370	23,462	27,261	35,159	32,118
<b>Total cash used</b>	<b>3,990,821</b>	<b>4,092,971</b>	<b>4,061,237</b>	<b>3,966,354</b>	<b>3,420,441</b>
<b>Net cash from/(used by) operating activities</b>	<b>339,594</b>	<b>283,696</b>	<b>262,486</b>	<b>296,798</b>	<b>301,164</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	180,534	165,525	170,871	122,682	172,069
<b>Total cash used</b>	<b>180,534</b>	<b>165,525</b>	<b>170,871</b>	<b>122,682</b>	<b>172,069</b>
<b>Net cash from/(used by) investing activities</b>	<b>(180,534)</b>	<b>(165,525)</b>	<b>(170,871)</b>	<b>(122,682)</b>	<b>(172,069)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	74,535	127,404	170,514	122,319	172,069
<b>Total cash received</b>	<b>74,535</b>	<b>127,404</b>	<b>170,514</b>	<b>122,319</b>	<b>172,069</b>
<b>Cash used</b>					
Principal payments on lease liability	223,299	245,565	262,075	296,383	301,109
Other	10,232	-	-	-	-
<b>Total cash used</b>	<b>233,531</b>	<b>245,565</b>	<b>262,075</b>	<b>296,383</b>	<b>301,109</b>
<b>Net cash from/(used by) financing activities</b>	<b>(158,996)</b>	<b>(118,161)</b>	<b>(91,561)</b>	<b>(174,064)</b>	<b>(129,040)</b>
<b>Net increase/(decrease) in cash held</b>	<b>64</b>	<b>10</b>	<b>54</b>	<b>52</b>	<b>55</b>
Cash and cash equivalents at the beginning of the reporting period	34,860	34,924	34,934	34,988	35,040
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>34,924</b>	<b>34,934</b>	<b>34,988</b>	<b>35,040</b>	<b>35,095</b>

Prepared on Australian Accounting Standards basis.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget – Bill 1 (DCB)	111,465	125,594	125,741	127,850	128,976
Equity injections – Bill 2	3,877	26,174	10,750	6,517	1,644
<b>Total new capital appropriations</b>	<b>115,342</b>	<b>151,768</b>	<b>136,491</b>	<b>134,367</b>	<b>130,620</b>
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	115,342	151,768	136,491	134,367	130,620
<b>Total items</b>	<b>115,342</b>	<b>151,768</b>	<b>136,491</b>	<b>134,367</b>	<b>130,620</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations (a)	38,691	48,935	10,750	6,517	1,644
Funded by capital appropriation - DCB (b)	141,843	116,590	160,121	116,166	170,425
<b>TOTAL</b>	<b>180,534</b>	<b>165,525</b>	<b>170,871</b>	<b>122,683</b>	<b>172,069</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	180,534	165,525	170,871	122,683	172,069
<b>Total cash used to acquire assets</b>	<b>180,534</b>	<b>165,525</b>	<b>170,871</b>	<b>122,683</b>	<b>172,069</b>

Prepared on Australian Accounting Standards basis.

- a) Includes both current Bill 2 and prior Act 2/4 appropriations.
- b) Includes purchases from current and previous years' Departmental capital budgets (DCBs).

**Table 3.6: Statement of departmental asset movements (Budget year 2023–24)**

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
<b>As at 1 July 2023</b>				
Gross book value	249,690	131,657	2,059,001	2,440,348
Gross book value - ROU assets	1,931,875	64,850	-	1,996,725
Accumulated depreciation/ amortisation and impairment	(46,133)	(82,004)	(1,636,261)	(1,764,398)
Accumulated depreciation/amortisation and impairment - ROU assets	(885,015)	(20,241)	-	(905,256)
<b>Opening net book balance</b>	<b>1,250,417</b>	<b>94,262</b>	<b>422,740</b>	<b>1,767,419</b>
<b>Capital asset additions</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation equity (a)	-	-	48,935	48,935
By purchase - appropriation ordinary annual services (b)	44,570	18,020	54,000	116,590
By purchase - appropriation ordinary annual services - ROU assets	81,766	-	-	81,766
<b>Total additions</b>	<b>126,336</b>	<b>18,020</b>	<b>102,935</b>	<b>247,291</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(36,998)	(25,384)	(110,042)	(172,424)
Depreciation/amortisation on ROU assets	(212,641)	(6,283)	-	(218,924)
<b>Total other movements</b>	<b>(249,639)</b>	<b>(31,667)</b>	<b>(110,042)</b>	<b>(391,348)</b>
<b>As at 30 June 2024</b>				
Gross book value	294,260	149,677	2,161,936	2,605,873
Gross book value - ROU assets	2,013,641	64,850	-	2,078,491
Accumulated depreciation/ amortisation and impairment	(83,131)	(107,388)	(1,746,303)	(1,936,822)
Accumulated depreciation/amortisation and impairment - ROU assets	(1,097,656)	(26,524)	-	(1,124,180)
<b>Closing net book balance</b>	<b>1,127,114</b>	<b>80,615</b>	<b>415,633</b>	<b>1,623,362</b>

Prepared on Australian Accounting Standards basis

- a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2023–24.
- b) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No.1) 2023–24 for depreciation/amortisation expenses, Departmental Capital Budget or other operational expenses.



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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
<b>EXPENSES</b>					
Subsidies	11,813,854	13,655,119	13,938,530	14,647,099	15,428,244
Personal benefits	1,188,131	1,063,803	1,078,181	1,086,246	1,072,925
Penalty and interest charge remission expense	1,530,000	1,590,000	1,630,000	1,720,000	1,800,000
Write-down and impairment of assets	7,243,000	5,613,000	6,728,000	6,922,000	6,881,000
Interest on overpayments	205,000	145,000	95,000	95,000	95,000
Superannuation Guarantee Charge	723,000	641,000	693,000	747,000	521,000
Unclaimed superannuation monies interest	45,460	9,000	9,000	10,000	9,000
Other expenses	9,750	6,266	2,882	-	-
<b>Total expenses administered on behalf of Government</b>	<b>22,758,195</b>	<b>22,723,188</b>	<b>24,174,593</b>	<b>25,227,345</b>	<b>25,807,169</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
<b>Taxation revenue</b>					
Income tax	458,528,325	479,563,102	471,441,822	499,537,650	524,138,185
Indirect tax	116,510,000	121,190,000	127,760,000	134,920,000	142,290,000
Other taxes	3,472,766	3,394,271	3,154,778	3,303,187	3,154,898
<b>Total taxation revenue</b>	<b>578,511,091</b>	<b>604,147,373</b>	<b>602,356,600</b>	<b>637,760,837</b>	<b>669,583,083</b>

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Unclaimed Superannuation Monies	426,000	349,596	275,097	267,334	269,602
Other Revenue	14,142	35,376	26,024	39,921	42,597
<b>Total non-taxation revenue</b>	<b>440,142</b>	<b>384,972</b>	<b>301,121</b>	<b>307,255</b>	<b>312,199</b>
<b>Total own-source revenue administered on behalf of Government</b>	<b>578,951,233</b>	<b>604,532,345</b>	<b>602,657,721</b>	<b>638,068,092</b>	<b>669,895,282</b>
<b>Net (cost of)/contribution by services</b>	<b>(556,193,038)</b>	<b>(581,809,157)</b>	<b>(578,483,128)</b>	<b>(612,840,747)</b>	<b>(644,088,113)</b>
<b>Total comprehensive income/(loss)</b>	<b>556,193,038</b>	<b>581,809,157</b>	<b>578,483,128</b>	<b>612,840,747</b>	<b>644,088,113</b>

Prepared on Australian Accounting Standards basis.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash	544,757	544,757	544,757	544,757	544,757
<b>Total financial assets</b>	<b>544,757</b>	<b>544,757</b>	<b>544,757</b>	<b>544,757</b>	<b>544,757</b>
<b>Non-financial assets</b>					
Taxation Receivables	39,388,520	44,106,226	47,555,830	51,231,233	54,698,635
Other Receivables	334,295	349,745	364,095	377,895	391,695
Accrued Revenues	16,830,667	17,420,667	16,735,667	17,605,667	18,365,667
<b>Total non-financial assets</b>	<b>56,553,482</b>	<b>61,876,638</b>	<b>64,655,592</b>	<b>69,214,795</b>	<b>73,455,997</b>
<b>Total assets administered on behalf of Government</b>	<b>57,098,239</b>	<b>62,421,395</b>	<b>65,200,349</b>	<b>69,759,552</b>	<b>74,000,754</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Subsidies	291,951	291,951	291,951	291,951	291,951
Personal benefits	10,219	10,219	10,219	10,219	10,219
Superannuation guarantee charge	74,189	74,189	74,189	74,189	74,189
Taxation refunds due	1,939,369	1,939,369	1,939,369	1,939,369	1,939,369
Superannuation holding account	82,533	92,533	103,833	105,433	108,633
<b>Total payables</b>	<b>2,398,261</b>	<b>2,408,261</b>	<b>2,419,561</b>	<b>2,421,161</b>	<b>2,424,361</b>

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
<b>Provisions</b>					
Subsidies	5,130,545	5,258,547	5,331,167	5,413,519	5,618,090
Personal Benefits	1,166,029	1,174,164	1,194,363	1,205,788	1,196,285
Income Taxation refunds provided for	2,329,672	2,319,672	2,309,672	2,299,672	2,289,672
Indirect Taxation refunds provided for	22,860	22,860	22,860	22,860	22,860
Superannuation guarantee payments	749,878	852,978	963,978	1,084,778	1,218,578
Unclaimed superannuation payments	596,636	459,636	403,636	393,636	403,636
Interest on Unclaimed Superannuation Accounts Paid	75,664	53,664	36,664	27,664	23,664
Provision for interest on overpayments of taxes	104,186	104,186	104,186	104,186	104,186
Other provisions	26,241	26,241	26,241	26,241	26,241
<b>Total provisions</b>	<b>10,201,711</b>	<b>10,271,948</b>	<b>10,392,767</b>	<b>10,578,344</b>	<b>10,903,212</b>
<b>Total liabilities administered on behalf of Government</b>	<b>12,599,972</b>	<b>12,680,209</b>	<b>12,812,328</b>	<b>12,999,505</b>	<b>13,327,573</b>
<b>Net assets/(liabilities)</b>	<b>44,498,267</b>	<b>49,741,186</b>	<b>52,388,021</b>	<b>56,760,047</b>	<b>60,673,181</b>

Prepared on Australian Accounting Standards basis.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Taxes	563,273,475	591,626,667	591,223,996	624,563,434	656,664,681
Other	272,342	242,522	242,071	285,055	311,599
<b>Total cash received</b>	<b>563,545,817</b>	<b>591,869,189</b>	<b>591,466,067</b>	<b>624,848,489</b>	<b>656,976,280</b>
<b>Cash used</b>					
Subsidies paid	10,741,434	13,527,117	13,865,910	14,564,747	15,223,673
Personal benefits	1,064,371	1,055,668	1,057,982	1,074,821	1,082,428
Suppliers	9,750	6,266	2,882	-	-
Interest	205,000	145,000	95,000	95,000	95,000
Other	709,000	568,900	608,000	645,200	400,200
<b>Total cash used</b>	<b>12,729,555</b>	<b>15,302,951</b>	<b>15,629,774</b>	<b>16,379,768</b>	<b>16,801,301</b>
<b>Net cash from/(used by) operating activities</b>	<b>550,816,262</b>	<b>576,566,238</b>	<b>575,836,293</b>	<b>608,468,721</b>	<b>640,174,979</b>
<b>Net increase/(decrease) in cash held</b>	<b>550,816,262</b>	<b>576,566,238</b>	<b>575,836,293</b>	<b>608,468,721</b>	<b>640,174,979</b>
Cash and cash equivalents at beginning of reporting period	544,757	544,757	544,757	544,757	544,757
Cash from Official Public Account for:					
- Appropriations	12,849,555	15,422,951	15,749,774	16,499,768	16,921,301
- Special accounts	17,700	10,100	11,100	12,200	12,400
<b>Total cash from Official Public Account</b>	<b>12,867,255</b>	<b>15,433,051</b>	<b>15,760,874</b>	<b>16,511,968</b>	<b>16,933,701</b>
Cash to Official Public Account for:					
- Administered receipts	(563,661,617)	(591,979,189)	(591,574,767)	(624,966,889)	(657,093,080)
- Special accounts	(21,900)	(20,100)	(22,400)	(13,800)	(15,600)
<b>Total cash to Official Public Account</b>	<b>(563,683,517)</b>	<b>(591,999,289)</b>	<b>(591,597,167)</b>	<b>(624,980,689)</b>	<b>(657,108,680)</b>
<b>Cash and cash equivalents at end of reporting period</b>	<b>544,757</b>	<b>544,757</b>	<b>544,757</b>	<b>544,757</b>	<b>544,757</b>

Prepared on Australian Accounting Standards basis.