

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
Departmental		
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	<u>4,730,154</u>	<u>4,821,132</u>
Special accounts (f)		
Opening balance	13,229	13,229
Appropriation receipts (g)	18,277	18,277
Total special accounts	<u>31,506</u>	<u>31,506</u>
<i>less departmental appropriations drawn from annual/special appropriations and credited to special accounts</i>		
	18,277	18,277
Total departmental resourcing	<u>4,743,383</u>	<u>4,834,361</u>
Administered		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available		
Outcome 1	9,750	6,266
Total administered annual appropriations	<u>9,750</u>	<u>6,266</u>
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	<u>14,156,662</u>	<u>15,722,877</u>
Special accounts (f)		
Opening balance	78,333	82,533
Appropriation receipts (g)	21,900	20,100
Total special account receipts	<u>100,233</u>	<u>102,633</u>
<i>less administered appropriations drawn from annual/special appropriations and credited to special accounts</i>		
	21,900	20,100
Total administered resourcing	<u>14,244,745</u>	<u>15,811,676</u>
Total resourcing for Australian Taxation Office	<u>18,988,128</u>	<u>20,646,037</u>
	2022-23	2023-24
Average staffing level (number)	<u>18,402</u>	<u>20,774</u>

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
Payment measures						
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)
Total		(10,945)	234,436	13,806	(7,330)	(7,330)
Better Targeted Superannuation Concessions	1.1					
Departmental payment (b)		-	4,517	14,297	15,975	10,755
Total		-	4,517	14,297	15,975	10,755
Cyber Security – additional funding	1.1					
Departmental payment		(8,583)	-	-	-	-
Total		(8,583)	-	-	-	-
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
Total		-	5,554	9,437	5,436	1,373
Extend the Personal Income Tax Compliance Program	1.1					
Departmental payment		-	1,169	1,187	43,414	43,796
Total		-	1,169	1,187	43,414	43,796
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
Total		-	54,227	55,588	56,535	57,549
GST compliance program – 4-year extension	1.1					
Departmental payment		-	146,720	148,000	149,107	144,950
Total		-	146,720	148,000	149,107	144,950
Heavy Vehicle Road User Charge – increase	1.7					
Administered payments		-	(101,756)	(228,163)	(369,299)	(391,546)
Total		-	(101,756)	(228,163)	(369,299)	(391,546)

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
Total		-	-	2,850	862	611
Implementation of a global minimum tax and a domestic minimum tax	1.1					
Departmental payment (c)		-	39,359	29,468	21,876	19,743
Total		-	39,359	29,468	21,876	19,743
Jobs and Skills Summit – incentivise pensioners into the workforce – 6 months extension	1.1					
Departmental payment		-	-	-	-	-
Total		-	-	-	-	-
Next Steps for Digital ID	1.1					
Departmental payment		-	1,071	-	-	-
Total		-	1,071	-	-	-
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
Total		-	1,427	1,271	857	865
Reform of the Product Stewardship for Oil Scheme	1.9					
Administered payments		-	3,000	3,000	3,000	3,000
Total		-	3,000	3,000	3,000	3,000
Revive – National Cultural Policy and Location Incentive	1.5					
Administered payments		-	-	(4,409)	36,747	25,123
Total		-	-	(4,409)	36,747	25,123
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	-	-	-
Total		-	40,178	-	-	(285,000)

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			
Total			561			
Small Business Support – Small Business Energy Incentive	1.1					
Departmental payment (e)			3,939	280		
Total			3,939	280		
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
Total			23,232	27,016	28,314	15,825
Treasury Portfolio – additional resourcing	1.1					
Departmental payment			752	746	752	607
Total			752	746	752	607
Total payment measures						
Administered			144,144	(203,572)	(325,352)	(646,223)
Departmental			(19,528)	557,142	303,946	315,798
Total		(19,528)	701,286	100,374	(9,554)	(642,479)

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.

- a) Includes a reduction of capital funding of \$3.3 million in 2022–23 and \$2.4 million in 2023–24.
- b) Including capital funding of \$13.8 million in 2023–24 and \$4.3 million in 2024–25.
- c) Including \$1.3 million in capital funding in 2023–24.
- d) 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.
- e) 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

Australian Criminal Intelligence Commission
Programs <ul style="list-style-type: none">• Program 1.1 – <i>Australian Criminal Intelligence Commission</i> <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>
Australian Federal Police
Programs <ul style="list-style-type: none">• Program 1.1 – <i>Federal Policing – Investigations</i> <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>
Australian Financial Security Authority
Programs <ul style="list-style-type: none">• Program 1.1 – <i>Personal Insolvency and Trustee Services</i> <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)

Australian Securities and Investments Commission
<p>Programs</p> <ul style="list-style-type: none">• Program 1.1 – <i>Australian Securities and Investment Commission</i>• Program 1.3 – <i>Australian Business Registry Services</i> <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>Australian Transaction Reports and Analysis Centre</p>
<p>Programs</p> <ul style="list-style-type: none">• Program 1.1 – <i>AUSTRAC</i> <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>Department of Climate Change, Energy, the Environment and Water</p>
<p>Programs</p> <ul style="list-style-type: none">• Program 1.1 – <i>Reducing Australia's greenhouse gas emissions</i>• Program 2.3 – <i>Accelerate the transition to a circular economy, while safely managing pollutants and hazardous substances</i> <p>Contribution to Outcomes 1 & 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">• DCCEEW shares information with the ATO to confirm trees meet certain conditions when a taxpayer claims a deduction under the Carbon Sink Forest measure.• 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.

Linked programs (continued)

Department of Education
Programs <ul style="list-style-type: none">• Program 2.4 – <i>Higher Education Loan Program</i> <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>
Department of Employment and Workplace Relations
Programs <ul style="list-style-type: none">• Program 2.1 – <i>Building Skills and Capability</i>• Program 2.2 – <i>VET Student Loans</i> <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>
Department of Health and Aged Care
Programs <ul style="list-style-type: none">• Program 2.1 – <i>Medical Benefits</i>• Program 2.3 – <i>Pharmaceutical Benefits</i>• Program 2.4 – <i>Private Health Insurance</i> <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>
Department of Home Affairs
Programs <ul style="list-style-type: none">• Program 3.3 – <i>Border-Revenue Collection</i> <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)

Department of Industry, Science, and Resources
Programs
<ul style="list-style-type: none"> • Program 1.1 – <i>Growing innovative and competitive businesses, industries and regions</i> • Program 1.2 – <i>Investing in science, technology and commercialisation</i> • Program 1.3 – <i>Supporting a strong resources sector</i> <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>
Department of the Treasury
Programs
<ul style="list-style-type: none"> • Program 1.1 – <i>Department of the Treasury</i> <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>
Services Australia
Programs
<ul style="list-style-type: none"> • Program 1.2 – <i>Customer Service Delivery</i> <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
Program 1.1: Australian Taxation Office					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	9,750	6,266	2,882	-	-
Administered total	9,750	6,266	2,882	-	-
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
Departmental total	4,129,647	4,188,784	4,168,044	4,216,859	3,668,478
Total expenses for program 1.1	4,139,397	4,195,050	4,170,926	4,216,859	3,668,478
Program 1.2: Tax Practitioners Board					
Departmental expenses					
Departmental appropriation	20,483	25,167	27,987	31,028	30,150
Departmental total	20,483	25,167	27,987	31,028	30,150
Total expenses for program 1.2	20,483	25,167	27,987	31,028	30,150
Program 1.3: Australian Business Registry Services					
Departmental expenses					
Departmental appropriation	123,787	127,389	129,354	130,543	131,608
Departmental total	123,787	127,389	129,354	130,543	131,608
Total expenses for program 1.3	123,787	127,389	129,354	130,543	131,608
Program 1.4: Australian Charities and Not-for-profit Commission					
Departmental expenses					
<i>Special appropriation Australian Charities and Not-for Profits Commission</i>	18,277	18,277	18,631	18,847	18,902
Departmental total	18,277	18,277	18,631	18,847	18,902
Total expenses for program 1.4	18,277	18,277	18,631	18,847	18,902

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

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

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
Program 1.13: Superannuation Co-contribution Scheme					
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
Administered total	124,000	117,000	114,000	109,000	104,000
Total expenses for program 1.13	124,000	117,000	114,000	109,000	104,000
Program 1.14: Superannuation Guarantee Scheme					
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
Administered total	723,000	641,000	693,000	747,000	521,000
Total expenses for program 1.14	723,000	641,000	693,000	747,000	521,000
Program 1.15: Interest on Unclaimed Superannuation Accounts Paid					
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
Administered total	45,460	9,000	9,000	10,000	9,000
Total expenses for program 1.15	45,460	9,000	9,000	10,000	9,000
Program 1.16: Interest on Overpayment and Early Payments					
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
Administered total	205,000	145,000	95,000	95,000	95,000
Total expenses for program 1.16	205,000	145,000	95,000	95,000	95,000

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
Program 1.17: Bad & Doubtful Debts & Remissions					
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
Administered total	8,773,000	7,203,000	8,358,000	8,642,000	8,681,000
Total expenses for program 1.17	8,773,000	7,203,000	8,358,000	8,642,000	8,681,000
Program 1.18: Seafarer Tax Offset					
Administered expenses					
Seafarer Tax Offset	9,000	9,000	9,000	9,000	9,000
Administered total	9,000	9,000	9,000	9,000	9,000
Total expenses for program 1.18	9,000	9,000	9,000	9,000	9,000
Program 1.19: Economic Response to the Coronavirus					
Administered expenses					
Economic Response to the Coronavirus					
JobMaker	(31)	-	-	-	-
Administered total	(31)	-	-	-	-
Total expenses for program 1.19	(31)	-	-	-	-
Outcome 1 Totals by appropriation type					
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
Administered total	22,758,195	22,723,188	24,174,593	25,227,345	25,807,169

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
Departmental total	4,292,194	4,359,617	4,344,016	4,397,277	3,849,138
Total expenses for Outcome 1	27,050,389	27,082,805	28,518,609	29,624,622	29,656,307

	2022-23	2023-24
Average staffing level (number)	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.

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.	
Program 1.1 – Australian Taxation Office The objective of the ATO is to administer aspects of Australia’s tax and superannuation systems providing confidence that the right amount of payments are being made and collected.	
Key Activities	<p>The ATO will undertake the following core activities to achieve its program objective:</p> <ul style="list-style-type: none">• collecting revenue• administering the goods and services tax on behalf of the Australian States and Territories• administering major aspects of Australia’s superannuation system. <p>Additionally, the ATO will undertake key activities that achieve its strategic objectives of:</p> <ul style="list-style-type: none">• building trust and confidence by designing and administering systems that make it easy for the community to understand and comply with obligations• providing interactions that are tailored, fair and transparent• using data and insights to deliver value for clients and to inform decision-making• leveraging technology and digital experiences to make interactions with the ATO seamless• focusing on the integrity, capability and culture of our high-performing workforce• striving for quality outcomes and operational excellence.

Table 2.1.2: Performance measure for Outcome 1 (continued)

Year	Performance measures	Expected/planned performance outcomes
Current year 2022–23	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
Budget year 2023–24		Target 2023–24: Under development
Forward estimates 2024–27		Target 2024–27: As per 2023–24
Current year 2022–23	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
Budget year 2023–24		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)
Forward estimates 2024–27		Target 2024–27: As per 2023–24
Current year 2022–23	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
Budget year 2023–24		Target 2023–24: Activity statements lodged on time: 78% Income tax returns lodged on time: 83%
Forward estimates 2024–27		Target 2024–27: As per 2023–24
Current year 2022–23	Payment – proportion of liabilities paid on time by value	Target: 88% Forecast: On track
Budget year 2023–24		Target 2023–24: 88%
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 outcomes	
Current year 2022–23	Tax gap – as a proportion of revenue	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	
Budget year 2023–24		Target: Between 8.0% and 8.5% Forecast: At risk	
Forward estimates 2024–27		Target 2024–25: Between 6.5% and 7.0% Target 2025–26: Below 6.0% Target 2026–27: As per 2025–26	
Current year 2022–23	Total revenue effects – revenue from all compliance activities	Target: \$15 billion Forecast: On track	
Budget year 2023–24		Target 2023–24: \$15.7 billion	
Forward estimates 2024–27		Target 2024–27: As per 2023–24	
Current year 2022–23	Influence tax and super system design through a mutually positive relationship with Treasury and the provision of quality advice	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	
Budget year 2023–24		Target 2023–24: Demonstrated effort in supporting the Treasury Department to design and deliver effective tax and super policy.	
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 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	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
Budget year 2023–24		
Forward estimates 2024–27		
Current year 2022–23	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
Budget year 2023–24		
Forward estimates 2024–27		
Current year 2022–23	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
Budget year 2023–24		
Forward estimates 2024–27		
Current year 2022–23	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
Budget year 2023–24		
Forward estimates 2024–27		

Table 2.1.2: Performance measure for Outcome 1 (continued)

Year	Performance measures	Expected/planned performance outcomes
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)

Program 1.2 – Tax Practitioners Board (TPB)		
Key Activities	Key activities reported in the current Corporate Plan that relates to this program. <ul style="list-style-type: none"> 1. Support the Government's area of focus and reform 2. Administer a system of registration 3. Investigate applications for registration and address conduct that may breach the TASA 4. Impose sanctions for breaches of the TASA 5. Issue guidance to support tax practitioners 6. Build organisational capability and culture. 	
Year	Performance measures	Expected Performance Results
Current Year 2022–23	1.1 We contribute to government reform	Target: >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
	2.1 Our internal service standards results	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
	2.2 Our Quality Assurance results	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
	2.3 Tax Practitioner satisfaction with engagement with TPB/registration and renewal process	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)
	2.4 Tax practitioner satisfaction with reduction in red tape	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.
	2.5 The TPB register is available and updated daily	Target: 99% Expected result: Target will be met. The public register remains available over 99% of the time

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	Targets: 95% System availability/ Staff satisfaction (Under development) / % reduction incident/support calls Expected results: Target will be met; TPB systems remain available 99% of the time Staff satisfaction target remains under development. Preliminary results indicate 82% staff are satisfied with the TPB's system availability The TPB continues to reduce incident/support calls
	6.2 Our staff wellbeing and engagement scores	Targets: 68% wellbeing/ 73% engagement Expected Results: Target will be met. Current APS Survey results (78% wellbeing/ 76% engagement) indicate the TPB will exceed its target
	6.3 Staff satisfaction with workplace culture	Target: Under development Expected Result: The target for this measure remains under development. Preliminary results indicate 79% of staff are satisfied with the TPB's workplace culture
	6.4 Staff satisfaction with skills development	Target: Under development Expected Result: The target for this measure remains under development. Preliminary results indicate 75% of staff are satisfied with the TPB's skills development
	6.5 Staff satisfaction with TPB leadership	Target: Under development Expected Result: The target for this measure remains under development. Preliminary results indicate 81% of staff are satisfied with the TPB leadership
	6.6 Board satisfaction with TPB governance	Target: The TPB Audit and Risk Committee expresses satisfaction with governance activities to the Board 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

Table 2.1.2: Performance measure for Outcome 1 (continued)

Key Activities	Key activities reported in the 2023–24 Corporate Plan that relate to this program.	
Year	Performance measures	Expected Performance Results
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	As per 2023–24

Table 2.1.2: Performance measure for Outcome 1 (continued)

Program 1.3 – Australian Business Registry Services 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.		
Key Activities	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"> effective, efficient and accessible business registry services that reduce the regulatory burden for business a unified, accessible and trusted source of business data that supports the activities of businesses, governments and the community robust identity verification and relationship traceability for directors, through Director ID, which will foster trust and confidence by creating a fairer business environment. 	
Year	Performance measures	Expected/Planned Performance Results
Current year 2022–23	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
Budget year 2023–24		Target 2023–24: ABR Explorer – 535 ABR Identifier Search – 22 ABN Lookup – \$2.3 billion
Forward estimates 2024–27		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	Reduction in the administrative cost to businesses and government in dealing with each other	Target: Total – \$2.25 billion Forecast: On track
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

Table 2.1.2: Performance measure for Outcome 1 (continued)

Program 1.4 – Australian Charities and Not-for-profits Commission			
Key Activities(a)	Performance measures		Expected Performance Results (b)
Year	Performance measures	Planned Performance Results	
Current Year 2022–23	90% of new charity registrations completed within agreed timeframe	On track to meet or partially meet by 30 June 2023	
	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	
Budget Year 2023–24	Demonstrated reduction in unnecessary regulation for charities	On track to meet or partially meet by 30 June 2023	
	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)

Program 1.5 – 1.19 Administered programs The ATO administers a range of payments and transfers on behalf of the Australian Government, including incentives and rebates delivered through the taxation and superannuation systems.				
Key Activities	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.			
Program 1.5 – Australian Screen and Digital Game Production Incentive 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.				
Year	Performance measures	Expected/Planned Performance Results		
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		
Program 1.6 – Junior Minerals Exploration Incentive 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.				
Year	Performance measures	Expected/Planned Performance Results		
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
Program 1.7 – Fuel Tax Credits Scheme		
<p>The objective of the Fuel Tax Credits Scheme is to remove or reduce the incidence of fuel tax levied on taxable fuels by providing a credit for fuel used for:</p> <ul style="list-style-type: none"> • business activities in machinery, plant and equipment and vehicles • the domestic generation of electricity by taxpayers not in business. 		
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)

Program 1.8 – National Rental Affordability Scheme		
The Department of Social Services has policy responsibility for the National Rental Affordability Scheme. The objectives are to:		
Year	Performance measures	Expected/Planned Performance Results
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
Program 1.9 – Product Stewardship for Oil		
The objective of the Product Stewardship for Oil Program is to:		
<ul style="list-style-type: none"> provide incentives to increase used oil recycling encourage the environmentally sustainable management and re-refining of used oil and its re-use. <p>These objectives are met through the payment of a levy by producers and importers of petroleum-based oils and their synthetic equivalents. Benefits are paid to oil recyclers as an incentive to undertake increased recycling of used oil. 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>		
Year	Performance measures	Expected/Planned Performance Results
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)

Program 1.10 – Research and Development Tax Incentive		
The Research and Development (R&D) Tax Incentive is an ongoing scheme designed to increase the level of research and development being conducted by Australian companies. 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. The ATO has an important supporting role in processing claims through the tax system for the R&D offset.		
Year	Performance measures	Expected/Planned Performance Results
Current year 2022–23	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
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	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
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	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
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

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
		Target 2023–24: N/A – measure ceases in 2022–23
		Target 2024–27: N/A – measure ceases in 2022–23
Budget year 2023–24		
Forward estimates 2024–27		
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
		Target 2023–24: N/A – measure ceases in 2022–23
		Target 2024–27: N/A – measure ceases in 2022–23
Budget year 2023–24		
Forward estimates 2024–27		
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
		Target 2023–24: 100%
		Target 2024–27: As per 2023–24
Budget year 2023–24		
Forward estimates 2024–27		
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
		Target 2023–24: 100%
		Target 2024–27: As per 2023–24
Budget year 2023–24		
Forward estimates 2024–27		

Table 2.1.2: Performance measure for Outcome 1 (continued)

<p>Program 1.11 – Low Income Superannuation Tax Offset</p> <p>The Low Income Superannuation Tax Offset (LISTO) is aimed to address some of the inequity in the superannuation system, where low-income earners with a marginal rate of tax less than 15 per cent, pay a higher rate of tax on superannuation contributions than if they had received the money as salary and wages.</p> <p>The LISTO replaces the low income superannuation contribution (LISC) policy from 1 July 2017. LISC will continue to be payable for concessional contributions made up to and including the 2016–17 year, however, determinations will cease at 1 July 2019.</p> <p>The Treasury has policy responsibility for the program, while the ATO administers the program and provides information and support to individuals and superannuation funds through advice and education services.</p>																							
<table border="1"> <thead> <tr> <th>Year</th><th>Performance measures</th><th>Expected/Planned Performance Results</th></tr> </thead> <tbody> <tr> <td>Current year 2022–23</td><td>Value of entitlements paid</td><td>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</td></tr> <tr> <td>Budget year 2023–24</td><td></td><td>Target 2023–24: N/A measure ceases in 2022–23</td></tr> <tr> <td>Forward estimates 2024–27</td><td></td><td>Target 2024–27: N/A measure ceases in 2022–23</td></tr> <tr> <td>Current year 2022–23</td><td>Proportion of original contributions paid within 60 days</td><td>Target: 97% Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report</td></tr> <tr> <td>Budget year 2023–24</td><td></td><td>Target 2023–24: 97%</td></tr> <tr> <td>Forward estimates 2024–27</td><td></td><td>Target 2024–27: As per 2023–24</td></tr> </tbody> </table>			Year	Performance measures	Expected/Planned Performance Results	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
Year	Performance measures	Expected/Planned Performance Results																					
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Budget year 2023–24		Target 2023–24: 97%																					
Forward estimates 2024–27		Target 2024–27: As per 2023–24																					
<p>Program 1.12 – Private Health Insurance Rebate</p> <p>The objective of the Private Health Insurance Rebate is to provide access to a benefit to eligible individuals with private health insurance and to act as an incentive to take up private health insurance.</p> <p>The Department of Health has policy responsibility for the program, and the administration of the program is split between the ATO and registered health insurers, depending on the claim method.</p>																							
<table border="1"> <thead> <tr> <th>Year</th><th>Performance measures</th><th>Expected/Planned Performance Results</th></tr> </thead> <tbody> <tr> <td>Current year 2022–23</td><td>Value of rebates processed</td><td>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</td></tr> <tr> <td>Budget year 2023–24</td><td></td><td>Target 2023–24: The ATO aims to administer the program in accordance with the law</td></tr> <tr> <td>Forward estimates 2024–27</td><td></td><td>Target 2024–27: As per 2023–24</td></tr> </tbody> </table>			Year	Performance measures	Expected/Planned Performance Results	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									
Year	Performance measures	Expected/Planned Performance Results																					
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)

Program 1.13 – Superannuation Co-contribution Scheme		
Year	Performance measures	Expected/Planned Performance Results
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
Program 1.14 – Superannuation Guarantee Scheme		
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. Non-compliance with the SGAA by employers means that eligible employees will not receive their entitlements to, and benefits of, superannuation in their retirement.		
Year	Performance measures	Expected/Planned Performance Results
Current year 2022–23	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
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)

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

Table 2.1.2: Performance measure for Outcome 1 (continued)

Year	Performance measures	Expected/Planned Performance Results
Current year 2022–23	Value of superannuation guarantee debt on hand and the amount of superannuation guarantee debt irrecoverable at law or uneconomical to pursue	<p>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</p>
Budget year 2023–24		<p>Target 2023–24: Debt on hand: \$3,700 million Irrecoverable at law or uneconomical to pursue: \$177 million</p>
Forward estimates 2024–27		<p>Target 2024–25: Debt on hand: \$4,000 million Irrecoverable at law or uneconomical to pursue: \$183 million</p> <p>Target 2025–26: Debt on hand: \$4,300 million Irrecoverable at law or uneconomical to pursue: \$189 million</p> <p>Target 2026–27: Debt on hand: As per 2025–26 Irrecoverable at law or uneconomical to pursue: As per 2025–26</p>
Current year 2022–23	Superannuation guarantee charge: <ul style="list-style-type: none">• raised• distributed within 12 months	<p>Target: Under development Forecast: N/A – new measure</p>
Budget year 2023–24		Target 2023–24: Under development
Forward estimates 2024–27		Target 2024–27: As per 2023–24
Current year 2022–23	Superannuation guarantee distributed as a proportion of superannuation guarantee raised	<p>Target: Under development Forecast: N/A – new measure</p>
Budget year 2023–24		Target 2023–24: Under development
Forward estimates 2024–27		Target 2024–27: As per 2023–24

Table 2.1.2: Performance measure for Outcome 1 (continued)

<p>Program 1.15 – Interest on unclaimed superannuation accounts paid</p> <p>Under the <i>Superannuation (Unclaimed Money and Lost Members) Act 1999</i>, superannuation funds must identify certain types of lost and former temporary resident accounts as unclaimed superannuation money and transfer amounts to the ATO every 6 months.</p> <p>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.</p>		
Year	Performance measures	Expected/Planned Performance Results
Current year 2022–23	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
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 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
Budget year 2023–24		Target 2023–24: 100%
Forward estimates 2024–27		Target 2024–27: As per 2023–24
<p>Program 1.16 – Interest on Overpayment and Early Payments of Tax</p> <p>The objective of the program is to apply credit interest to taxpayers' accounts where they are entitled under the law.</p> <p>The application of credit interest is non-discretionary where an entitlement exists under the <i>Taxation (Interest on Overpayments and Early Payments) Act 1983</i>. Administered interest regimes include:</p> <ul style="list-style-type: none"> • interest on overpayments of tax • delayed refund interest • interest on early payments of tax. 		
Year	Performance measures	Expected/Planned Performance Results
Current year 2022–23	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
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)

Program 1.17 – Bad and Doubtful Debts and Remissions		
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.		
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.		
Year	Performance measures	Expected/Planned Performance Results
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
Program 1.18 – Seafarer Tax Offset		
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.		
Year	Performance measures	Expected/Planned Performance Results
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
Program 1.19 – Economic Response to the Coronavirus		
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.		
The Treasury has policy responsibility for the program, while the ATO administers the program.		
Year	Performance measures	Expected/Planned Performance Results
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
EXPENSES					
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
Total expenses	4,292,194	4,359,617	4,344,016	4,397,277	3,849,138
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
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
Total own-source revenue	132,178	152,856	152,626	150,858	162,810
Gains					
Other	3,000	3,000	3,000	3,000	3,000
Total gains	3,000	3,000	3,000	3,000	3,000
Total own-source income	135,178	155,856	155,626	153,858	165,810
Net (cost of)/contribution by services					
Revenue from Government	(4,157,016)	(4,203,761)	(4,188,390)	(4,243,419)	(3,683,328)
	3,970,615	4,054,629	4,049,274	4,120,038	3,554,769
Surplus/(deficit) attributable to the Australian Government					
	(186,401)	(149,132)	(139,116)	(123,381)	(128,559)
OTHER COMPREHENSIVE INCOME					
Total comprehensive income/(loss)	(186,401)	(149,132)	(139,116)	(123,381)	(128,559)
Total comprehensive income/(loss) attributable to the Australian Government					
	(186,401)	(149,132)	(139,116)	(123,381)	(128,559)

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
Total comprehensive income/(loss)					
- as per statement of Comprehensive Income					
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	(186,401) 182,976	(149,132) 172,424	(139,116) 168,767	(123,381) 157,959	(128,559) 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
Net Cash Operating Surplus/ (Deficit)	3,349	(3,349)	-	-	-

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
ASSETS					
Financial assets					
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
Total financial assets	548,556	532,534	505,528	525,372	479,952
Non-financial assets					
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
Total non-financial assets	1,871,945	1,727,888	1,976,155	1,713,546	1,668,239
Total assets	2,420,501	2,260,422	2,481,683	2,238,918	2,148,191
LIABILITIES					
Payables					
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
Total payables	282,371	283,455	290,829	298,988	295,017
Interest bearing liabilities					
Leases	1,160,451	996,652	1,213,164	951,254	862,437
Total interest bearing liabilities	1,160,451	996,652	1,213,164	951,254	862,437
Provisions					
Employee provisions	716,665	716,665	716,665	716,665	716,665
Other provisions	24,502	24,502	24,502	24,502	24,502
Total provisions	741,167	741,167	741,167	741,167	741,167
Total liabilities	2,183,989	2,021,274	2,245,160	1,991,409	1,898,621
Net assets	236,512	239,148	236,523	247,509	249,570

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
EQUITY*					
Parent entity interest					
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)
Total parent entity interest	236,512	239,148	236,523	247,509	249,570
Total Equity	236,512	239,148	236,523	247,509	249,570

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

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
OPERATING ACTIVITIES					
Cash received					
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	-	-
Total cash received	4,330,415	4,376,667	4,323,723	4,263,152	3,721,605
Cash used					
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
Total cash used	3,990,821	4,092,971	4,061,237	3,966,354	3,420,441
Net cash from/(used by) operating activities	339,594	283,696	262,486	296,798	301,164
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	180,534	165,525	170,871	122,682	172,069
Total cash used	180,534	165,525	170,871	122,682	172,069
Net cash from/(used by) investing activities	(180,534)	(165,525)	(170,871)	(122,682)	(172,069)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	74,535	127,404	170,514	122,319	172,069
Total cash received	74,535	127,404	170,514	122,319	172,069
Cash used					
Principal payments on lease liability	223,299	245,565	262,075	296,383	301,109
Other	10,232	-	-	-	-
Total cash used	233,531	245,565	262,075	296,383	301,109
Net cash from/(used by) financing activities	(158,996)	(118,161)	(91,561)	(174,064)	(129,040)
Net increase/(decrease) in cash held	64	10	54	52	55
Cash and cash equivalents at the beginning of the reporting period	34,860	34,924	34,934	34,988	35,040
Cash and cash equivalents at the end of the reporting period	34,924	34,934	34,988	35,040	35,095

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
NEW CAPITAL APPROPRIATIONS					
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
Total new capital appropriations	115,342	151,768	136,491	134,367	130,620
<i>Provided for:</i>					
Purchase of non-financial assets	115,342	151,768	136,491	134,367	130,620
Total items	115,342	151,768	136,491	134,367	130,620
PURCHASE OF NON-FINANCIAL ASSETS					
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
TOTAL	180,534	165,525	170,871	122,683	172,069
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	180,534	165,525	170,871	122,683	172,069
Total cash used to acquire assets	180,534	165,525	170,871	122,683	172,069

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
As at 1 July 2023				
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)
Opening net book balance	1,250,417	94,262	422,740	1,767,419
Capital asset additions				
Estimated expenditure on new or replacement assets				
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
Total additions	126,336	18,020	102,935	247,291
Other movements				
Depreciation/amortisation expense	(36,998)	(25,384)	(110,042)	(172,424)
Depreciation/amortisation on ROU assets	(212,641)	(6,283)	-	(218,924)
Total other movements	(249,639)	(31,667)	(110,042)	(391,348)
As at 30 June 2024				
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)
Closing net book balance	1,127,114	80,615	415,633	1,623,362

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
EXPENSES					
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	-	-
Total expenses administered on behalf of Government	22,758,195	22,723,188	24,174,593	25,227,345	25,807,169
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Taxation revenue					
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
Total taxation revenue	578,511,091	604,147,373	602,356,600	637,760,837	669,583,083

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
Total non-taxation revenue	440,142	384,972	301,121	307,255	312,199
Total own-source revenue administered on behalf of Government	578,951,233	604,532,345	602,657,721	638,068,092	669,895,282
Net (cost of)/contribution by services	(556,193,038)	(581,809,157)	(578,483,128)	(612,840,747)	(644,088,113)
Total comprehensive income/(loss)	556,193,038	581,809,157	578,483,128	612,840,747	644,088,113

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
ASSETS					
Financial assets					
Cash	544,757	544,757	544,757	544,757	544,757
Total financial assets	544,757	544,757	544,757	544,757	544,757
Non-financial assets					
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
Total non-financial assets	56,553,482	61,876,638	64,655,592	69,214,795	73,455,997
Total assets administered on behalf of Government	57,098,239	62,421,395	65,200,349	69,759,552	74,000,754
LIABILITIES					
Payables					
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
Total payables	2,398,261	2,408,261	2,419,561	2,421,161	2,424,361

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
Provisions					
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
Total provisions	10,201,711	10,271,948	10,392,767	10,578,344	10,903,212
Total liabilities administered on behalf of Government	12,599,972	12,680,209	12,812,328	12,999,505	13,327,573
Net assets/(liabilities)	44,498,267	49,741,186	52,388,021	56,760,047	60,673,181

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
OPERATING ACTIVITIES					
Cash received					
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
Total cash received	563,545,817	591,869,189	591,466,067	624,848,489	656,976,280
Cash used					
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
Total cash used	12,729,555	15,302,951	15,629,774	16,379,768	16,801,301
Net cash from/(used by) operating activities	550,816,262	576,566,238	575,836,293	608,468,721	640,174,979
Net increase/(decrease) in cash held	550,816,262	576,566,238	575,836,293	608,468,721	640,174,979
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
Total cash from Official Public Account	12,867,255	15,433,051	15,760,874	16,511,968	16,933,701
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)
Total cash to Official Public Account	(563,683,517)	(591,999,289)	(591,597,167)	(624,980,689)	(657,108,680)
Cash and cash equivalents at end of reporting period	544,757	544,757	544,757	544,757	544,757

Prepared on Australian Accounting Standards basis.