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 | *4,730,154* | 4,821,132 |
| Special accounts (f) |  |  |
| Opening balance | *13,229* | 13,229 |
| Appropriation receipts (g) | *18,277* | 18,277 |
| Total special accounts | *31,506* | 31,506 |
| *less departmental appropriations drawn from annual/special  appropriations and credited to special accounts* | *18,277* | 18,277 |
| ***Total departmental resourcing*** | ***4,743,383*** | **4,834,361** |
| **Administered** |  |  |
| Annual appropriations - ordinary annual services (a) |  |  |
| Prior year appropriations available |  |  |
| Outcome 1 | *9,750* | 6,266 |
| Total administered annual appropriations | *9,750* | 6,266 |
| Special appropriations |  |  |
| *Public Governance, Performance and Accountability Act 2013 - s77* | *120,000* | 120,000 |
| *Product Grants and Benefits Administration Act 2000 - Product stewardship for oil* | *82,600* | 87,278 |
| *Superannuation Guarantee (Administration) Act 1992* | *723,000* | 642,900 |
| *Taxation Administration Act 1953 - section 16 (Non-refund items)* (h) | *13,231,062* | 14,872,699 |
| Total administered special appropriations | *14,156,662* | 15,722,877 |
| Special accounts (f) |  |  |
| Opening balance | *78,333* | 82,533 |
| Appropriation receipts (g) | *21,900* | 20,100 |
| Total special account receipts | *100,233* | 102,633 |
| *less administered appropriations drawn from annual/special  appropriations and credited to special accounts* | *21,900* | 20,100 |
| **Total administered resourcing** | ***14,244,745*** | **15,811,676** |
| **Total resourcing for Australian Taxation Office** | ***18,988,128*** | **20,646,037** |
|  |  |  |
|  | *2022-23* | 2023-24 |
| **Average staffing level (number)** | *18,402* | 20,774 |

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

Third party payments from and on behalf of other entities

|  |  |  |
| --- | --- | --- |
|  | *2022‑23 Estimated actual $’000* | 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.

1. Appropriation Bill (No. 1) 2023–24.
2. Excludes Departmental Capital Budget (DCB).
3. Estimated External Revenue receipts under section 74 of the PGPA Act.
4. 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’.
5. Appropriation Bill (No. 2) 2023–24.
6. 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.
7. Amounts credited to the special account(s) from the ATO's annual and special appropriations.
8. 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) | 314,242 | 277,946 | 311,598 | 286,544 |
| **Total** |  | **(19,528)** | **458,386** | **74,374** | **(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.

1. Includes a reduction of capital funding of $3.3 million in 2022–23 and $2.4 million in 2023–24.
2. Including capital funding of $13.8 million in 2023–24 and $4.3 million in 2024–25.
3. Including $1.3 million in capital funding in 2023–24.
4. 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.
5. 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/](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/](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**   * Program 1.1 – *Australian Criminal Intelligence Commission*   Contribution to Outcome 1 made by linked programs  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. |
| Australian Federal Police |
| **Programs**   * Program 1.1 – *Federal Policing – Investigations*   Contribution to Outcome 1 made by linked programs  The Australian Federal Police (AFP) provides ATO with intelligence and expertise for investigations, policy and taskforces combating serious financial crimes and its harm. |
| Australian Financial Security Authority |
| **Programs**   * Program 1.1 – *Personal Insolvency and Trustee Services*   Contribution to Outcome 1 made by linked programs  Australian Financial Security Authority exchanges information with the ATO and administers the bankruptcy notices and payment arrangements to support this service. |

Linked programs (continued)

|  |
| --- |
| Australian Securities and Investments Commission |
| **Programs**   * Program 1.1— *Australian Securities and Investment Commission* * Program 1.3 *– Australian Business Registry Services*   Contribution to Outcome 1 made by linked programs  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. |
| Australian Transaction Reports and Analysis Centre |
| **Programs**   * Program 1.1— *AUSTRAC*   Contribution to Outcome 1 made by linked programs  Australian Transaction Reports and Analysis Centre (AUSTRAC) exchanges information with the ATO and delivers financial crime intelligence that assists partner agency operations. |
| Department of Climate Change, Energy, the Environment and Water |
| **Programs**   * Program 1.1 – *Reducing Australia’s greenhouse gas emissions* * Program 2.3 – *Accelerate the transition to a circular economy, while safely managing pollutants and hazardous substances*   Contribution to Outcomes 1 & 2 made by linked programs  The Department of Climate Change, Energy, the Environment and Water (DCCEEW) works with the Australian Taxation Office in the following ways:   * 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**   * Program 2.4 – *Higher Education Loan Program*   Contribution to Outcome 1 made by linked programs  The Department of Education exchanges information with the ATO in relation to the Higher Education Loan Program. |
| Department of Employment and Workplace Relations | |
| **Programs**   * Program 2.1 – *Building Skills and Capability* * Program 2.2 – *VET Student Loans*   Contribution to Outcome 1 made by linked programs  The Department of Employment and Workplace Relations exchanges information with the ATO in relation to the VET Student Loans and Trade Support Loans. | |
| Department of Health and Aged Care | |
| **Programs**   * Program 2.1 – *Medical Benefits* * Program 2.3 – *Pharmaceutical Benefits* * Program 2.4 – *Private Health Insurance*   Contribution to Outcome 1 made by linked programs  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. | |
| Department of Home Affairs | |
| **Programs**   * Program 3.3— *Border‑Revenue Collection*   Contribution to Outcome 1 made by linked programs  Department of Home Affairs exchanges information with the ATO, administers the Tourist Refund Scheme and collects border revenue for: Excise Equivalent Goods, Goods and Services Tax, Luxury Car Tax and Wine Equalisation Tax on behalf of the ATO. | |

Linked programs (continued)

|  |
| --- |
| Department of Industry, Science, and Resources |
| **Programs**   * Program 1.1 – *Growing innovative and competitive businesses, industries and regions* * Program 1.2 – *Investing in science, technology and commercialisation* * Program 1.3 – *Supporting a strong resources sector*   Contribution to Outcome 1 made by linked programs  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. |
| Department of the Treasury |
| **Programs**   * Program 1.1 – *Department of the Treasury*   Contribution to Outcome 1 made by linked programs  The Department of the Treasury (Treasury) contributes to the administration of the National Tax Equivalent Regime. Treasury co‑regulates the foreign investment framework, consisting of the *Foreign Acquisitions and Takeovers Act 1975*, the *Foreign Acquisitions and Takeovers Fees Impositions Act 2015* 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. |
| Services Australia |
| **Programs**   * Program 1.2 – *Customer Service Delivery*   Contribution to Outcome 1 made by linked programs  Services Australia supports individuals, families and communities to achieve greater self‑sufficiency by providing administration and payments services on behalf of the ATO. |

#### 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 |  |  |  |  |  |
| *Special appropriation Australian Charities and Not-for Profits Commission* | 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 |  |  |  |  |  |
| *Taxation Administration Act 1953 - section 16 (Non-refund items)* | 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 |  |  |  |  |  |
| *Taxation Administration Act 1953 - section 16 (Non-refund items)* | (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 |  |  |  |  |  |
| *Taxation Administration Act 1953 - section 16 (Non-refund items)* | 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 |  |  |  |  |  |
| *Taxation Administration Act 1953 - section 16 (Non-refund items)* | 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 |  |  |  |  |  |
| *Product Grants and Benefits Administration Act 2000 - product stewardship (oil) benefits* | 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 |  |  |  |  |  |
| *Taxation Administration Act 1953 - section 16 (Non-refund items)* | 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 |  |  |  |  |  |
| *Taxation Administration Act 1953 - section 16 (Non-refund items)* | 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 |  |  |  |  |  |
| *Taxation Administration Act 1953 - section 16 (Non-refund items)* | 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 |  |  |  |  |  |
| *Taxation Administration Act 1953 - section 16 (Non-refund items)* | 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 |  |  |  |  |  |
| *Taxation Administration Act 1953 - section 16 (Non-refund items)* | 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 |  |  |  |  |  |
| *Taxation Administration Act 1953 - section 16 (Non-refund items)* | 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 |  |  |  |  |  |
| *Taxation Administration Act 1953 - section 16 (Non-refund items)* | 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 |  |  |  |

1. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
2. 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 | The ATO will undertake the following core activities to achieve its program objective:   * collecting revenue * administering the goods and services tax on behalf of the Australian States and Territories * administering major aspects of Australia’s superannuation system.   Additionally, the ATO will undertake key activities that achieve its strategic objectives of:   * 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  Target 2023–24:  Activity statements lodged on time: 78%  Income tax returns lodged on time: 83%  Target 2024–27: As per 2023–24 |
| Budget year  2023–24 |
| Forward estimates 2024–27 |
| 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 |
| 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 |
| Current year  2022–23 | Debt – ratio of collectable debt to net tax collections | Target: Between 8.0% and 8.5% Forecast: At risk |
| Budget year 2023–24 | Target 2023–24: Between 7.5% and 8.0% |
| 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 | 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 |
| Budget year  2023–24 | Target 2023–24: A decrease, or no more than 2% increase over the prior year figure |
| Forward estimates 2024–27 | Target 2024–27: As per 2023–24 |
| Current year  2022–23 | Digital – proportion of inbound transactions received digitally for key services | Target: 95% Forecast: On track |
| Budget year  2023–24 | Target 2023–24: 95% |
| Forward estimates 2024–27 | Target 2024–27: As per 2023–24 |
| Current year  2022–23 | Digital – proportion of outbound interactions issued digitally for key services | Target: Under development Forecast: N/A – new measure |
| Budget year  2023–24 | Target 2023–24: 76% |
| Forward estimates 2024–27 | Target 2024–27: As per 2023–24 |
| Current year  2022–23 | Service satisfaction – client satisfaction with their recent interaction with the ATO | Target: 80% Forecast: On track to partially meet target |
| Budget year  2023–24 | Target 2023–24: 80% |
| Forward estimates 2024–27 | Target 2024–27: As per 2023–24 |
| Current year  2022–23 | 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 |
| Budget year  2023–24 | Target 2023–24: Equal to or better than the 2018–19 result (64/100) |
| 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 | 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 |
| Budget year  2023–24 | Target 2023–24: Equal to or better than the average result for large agencies |
| Forward estimates 2024–27 | Target 2024–27: As per 2023–24 |
| 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 |
| Budget year 2023–24 | Target 2023–24: Equal to or better than the average result for large agencies |
| Forward estimates 2024–27 | Target 2024–27: As per 2023–24 |
| Current year  2022–23  Budget year 2023–24  Forward estimates 2024–27 | Tax returns – proportion of pre‑filled items accepted without change | Target: 90%  Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report  Target 2023–24: 90%  Target 2024–27: As per 2023–24 |
| Current year 2022–23  Budget year 2023–24  Forward estimates 2024–27 | Identity matching – proportion of data items matched to client identifiers | Target: Under development  Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report  Target 2023–24: 95%  Target 2024–27: As per 2023–24 |

Table 2.1.2: Performance measure for Outcome 1 (continued)

| 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)**  The TPB is responsible for the administration of the *Tax Agent Services Act 2009* (TASA) and the registration and regulation of tax practitioners. These include tax agents and business activity statement (BAS) agents. The TPB also has the responsibility to deter the use and activities of unregistered preparers. The TPB’s functions and powers are defined in the TASA and they are supported by staff made available by the Commissioner of Taxation. The TPB’s role is to ensure that tax practitioner services are provided to the public in accordance with appropriate standards of professional and ethical conduct. | | |
| Key Activities | Key activities reported in the current Corporate Plan that relates to this program.   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.   1. Collaborate with our stakeholders to support and shape Government reforms 2. Streamline registration to support new & existing tax practitioners 3. Improve tax practitioner standards and integrity with support and guidance 4. Protect consumers through a risk‑based compliance program 5. Support our people to build organisation capability, culture, and leadership 6. Support and safeguard our performance through a technology work program 7. Enhance TPB performance through data science and systems. | |
| 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 *A New Tax System (Australian Business Number) Act 1999*.  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:   * 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  Budget year 2023–24  Forward estimates 2024–27 | Increased use of the ABR as the national business dataset | Target:  ABR Explorer – 500  ABR Identifier Search – 20  ABN Lookup – $2.0 billion  Forecast: On track  Target 2023–24:  ABR Explorer – 535 ABR Identifier Search – 22 ABN Lookup – $2.3 billion  Target 2024–25:  ABR Explorer – 550 ABR Identifier Search – 24 ABN Lookup – $2.5 billion  Target 2025–27: As per 2024–25 |
| Current year   2022–23  Budget year 2023–24  Forward estimates 2024–27 | Reduction in the administrative cost to businesses and government in dealing with each other | Target: Total – $2.25 billion  Forecast: On track  Target 2023–24: N/A – measure ceases in 2022–23  Target 2024–27: N/A – measure ceases in 2022–23 |

Table 2.1.2: Performance measure for Outcome 1 (continued)

|  |  |  |
| --- | --- | --- |
| Program 1.4 – Australian Charities and Not‑for‑profits Commission  The Australian Charities and Not‑for‑profits Commission (ACNC) is the independent national regulator of charities. The ACNC Commissioner (the Commissioner) has a number of statutory functions and regulatory powers set out in the *Australian Charities and Not‑for‑profits Commission Act 2012* (Cth) (ACNC Act), the *Charities Act 2013* (Cth) (the Charities Act) and accompanying regulations. | | |
| Key Activities(a) | * maintaining a public register of Australian charities (the Charity Register) * registering new charities * revoking the registration of charities that are no longer entitled to registration * collecting and publishing information about charities annually * providing advice and guidance to charities and the public * disseminating resources to build capacity and good governance in the sector * sharing our data with the public, charities and government * monitoring charities for compliance with legal requirements, and acting on identified concerns * working across governments to reduce unnecessary regulation. | |
| Year | Performance measures | Expected Performance Results (b) |
| 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 |
| Demonstrated reduction in unnecessary regulation for charities | On track to meet or partially meet by 30 June 2023 |
| Year | Performance measures | Planned Performance Results |
| Budget Year  2023–24 | Percentage of new eligible charities registered within 15 business days of ACNC receiving all information necessary to make a decision | Target: 90% |
| Percentage of Annual Information Statements submitted by the due date | Target: 75% |
| Percentage of investigations finalised within 90 business days of ACNC receiving all information necessary to make a decision | Target: 75% |

Table 2.1.2: Performance measure for Outcome 1 (continued)

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

1. 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*.
2. 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  Budget year 2023–24  Forward estimates 2024–27 | 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  Target 2023–24: The ATO aims to administer the program in accordance with the law  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  Budget Year  2023–24  Forward Estimates  2024–27 | 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  Target 2023–24:  All applicants notified within 28 calendar days of the application period closing  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  Budget Year  2023–24  Forward Estimates  2024–27 | 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  Target 2023–24:  Published within 56 calendar days of the application period closing  Target 2024–27: As per 2023–24 |
| Program 1.7 – Fuel Tax Credits Scheme  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:   * 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  Budget year 2023–24  Forward estimates 2024–27 | 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  Target 2023–24: Reduce the gap to a level as low as practicable given the nature and complexity of the law and the resources available  Target 2024–27: As per 2023–24 |

Table 2.1.2: Performance measure for Outcome 1 (continued)

| 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:   * increase the supply of new affordable rental housing * reduce rental costs for low‑ and moderate‑income households – National Rental Affordability Scheme homes rented to eligible tenants at a rate that is at least 20 per cent below the market value rent * encourage large‑scale investment and innovative delivery of affordable housing through the provision of the following incentives:   + an Australian Government incentive per dwelling per year as a tax offset or direct payment   + a State or Territory Government incentive as a direct payment per dwelling per year or in‑kind financial support. | | |
| --- | --- | --- |
| Year | Performance measures | Expected/Planned Performance Results |
| Current year  2022–23  Budget year 2023–24  Forward estimates 2024–27 | 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  Target 2023–24: The ATO aims to administer the program in accordance with the law  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:   * provide incentives to increase used oil recycling * encourage the environmentally sustainable management and re‑refining of used oil and its re‑use.   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. | | |
| Year | Performance measures | Expected/Planned Performance Results |
| Current year  2022–23  Budget year 2023–24  Forward estimates 2024–27 | 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  Target 2023–24: Reduce the gap to a level as low as practicable given the nature and complexity of the law and the resources available  Target 2024–27: As per 2023–24 |

Table 2.1.2: Performance measure for Outcome 1 (continued)

|  |  |  |
| --- | --- | --- |
| 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  Budget year 2023–24  Forward estimates 2024–27 | Value of claims processed for companies claiming the non‑refundable research and development tax offset (38.5% of notional R&D deductions) | Target: The ATO aims to administer the program in accordance with the law Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report  Target 2023–24: N/A – measure ceases in 2022–23  Target 2024–27: N/A – measure ceases in 2022–23 |
| Current year  2022–23  Budget year 2023–24  Forward estimates 2024–27 | Value of claims processed for companies claiming the refundable research and development tax offset (43.5% of notional R&D deductions) | Target: The ATO aims to administer the program in accordance with the law Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report  Target 2023–24: N/A – measure ceases in 2022–23  Target 2024–27: N/A – measure ceases in 2022–23 |
| Current year  2022–23  Budget year 2023–24  Forward estimates 2024–27 | Number of claims processed for companies claiming the non‑refundable research and development tax offset (38.5% of notional R&D deductions) | Target: The ATO aims to administer the program in accordance with the law Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report  Target 2023–24: N/A – measure ceases in 2022–23  Target 2024–27: N/A – measure ceases in 2022–23 |

Table 2.1.2: Performance measure for Outcome 1 (continued)

|  |  |  |
| --- | --- | --- |
| Year | Performance measures | Expected/Planned Performance Results |
| Current year  2022–23  Budget year 2023–24  Forward estimates 2024–27 | 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 |
| Current year  2022–23  Budget year 2023–24  Forward estimates 2024–27 | 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 |
| Current year  2022–23  Budget year 2023–24  Forward estimates 2024–27 | *Research and Development Tax Incentives (RDTI) refundable claims are subject to RDTI‑specific risk detection processes* | 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 |
| Current year  2022–23  Budget year 2023–24  Forward estimates 2024–27 | *RDTI offset claims are amended when Industry Innovation and Science Australia advises the ATO that RDTI registration has been revoked* | 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 |

Table 2.1.2: Performance measure for Outcome 1 (continued)

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

Table 2.1.2: Performance measure for Outcome 1 (continued)

|  |  |  |
| --- | --- | --- |
| Program 1.13 – Superannuation Co‑contribution Scheme  The Superannuation Co‑contribution Scheme is to help low‑and‑middle income earners save for their retirement. Eligible individuals who make personal superannuation contributions to a complying superannuation fund or retirement savings account receive a co‑contribution from the Government up to certain limits.  The Treasury has policy responsibility for the program, while the ATO administers the program and provides information and support to individuals and superannuation funds through marketing and education services. | | |
| Year | Performance measures | Expected/Planned Performance Results |
| Current year  2022–23  Budget year 2023–24  Forward estimates 2024–27 | Value of entitlements paid | Target: The ATO aims to administer the program in accordance with the law Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report  Target 2023–24: N/A – measure ceases in 2022–23  Target 2024–27: N/A – measure ceases in 2022–23 |
| Current year    2022–23  Budget year 2023–24  Forward estimates 2024–27 | Proportion of original co‑contributions paid within 60 days | Target: 97% Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report  Target 2023–24: 97%  Target 2024–27: As per 2023–24 |
| Program 1.14 – Superannuation Guarantee Scheme  Under the *Superannuation Guarantee (Administration) Act 1992* (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  Budget year 2023–24  Forward estimates 2024–27 | Superannuation guarantee gap as a proportion of superannuation guarantee contributions | Target: Reduce the gap to a level as low as practicable given the nature and complexity of the law and the resources available.  Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report  Target 2023–24: Reduce the gap to a level as low as practicable given the nature and complexity of the law and the resources available.  Target 2024–27: As per 2023–24 |

Table 2.1.2: Performance measure for Outcome 1 (continued)

|  |  |  |
| --- | --- | --- |
| **Year** | **Performance measures** | **Expected**/Planned **Performance Results** |
| Current year  2022–23  Budget year 2023–24  Forward estimates 2024–27 | Value of superannuation guarantee charge:   * 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  Target 2023–24: Raised: $1,017 million  Collected: $594 million  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  Budget year 2023–24  Forward estimates 2024–27 | 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  Target 2023–24: $536 million  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  Budget year 2023–24  Forward estimates 2024–27 | Value of superannuation guarantee debt on hand and the amount of superannuation guarantee debt irrecoverable at law or uneconomical to pursue | Target:  Debt on hand: $3,500 million Irrecoverable at law or uneconomical to pursue: $172 million Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report  Target 2023–24:  Debt on hand: $3,700 million Irrecoverable at law or uneconomical to pursue: $177 million  Target 2024–25: Debt on hand: $4,000 million Irrecoverable at law or uneconomical to pursue: $183 million  Target 2025–26: Debt on hand: $4,300 million Irrecoverable at law or uneconomical to pursue: $189 million  Target 2026–27: Debt on hand: As per 2025–26 Irrecoverable at law or uneconomical to pursue: As per 2025–26 |
| Current year  2022–23  Budget year 2023–24  Forward estimates 2024–27 | Superannuation guarantee charge:   * raised * distributed   within 12 months | Target: Under development Forecast: N/A – new measure  Target 2023–24: Under development  Target 2024–27: As per 2023–24 |
| Current year  2022–23  Budget year 2023–24  Forward estimates 2024–27 | Superannuation guarantee distributed as a proportion of superannuation guarantee raised | Target: Under development Forecast: N/A – new measure  Target 2023–24: Under development  Target 2024–27: As per 2023–24 |

Table 2.1.2: Performance measure for Outcome 1 (continued)

| Program 1.15 – Interest on unclaimed superannuation accounts paid  Under the *Superannuation (Unclaimed Money and Lost Members) Act 1999*, superannuation funds must identify certain types of lost and former temporary resident accounts as unclaimed superannuation money and transfer amounts to the ATO every 6 months.  Since 1 July 2013, any unclaimed superannuation money payments from the ATO to either individuals or active fund accounts includes interest, at a rate equivalent to the consumer price index, to preserve the value of these accounts. While the Treasury has policy responsibility, the ATO administers the program. | | |
| --- | --- | --- |
| Year | Performance measures | Expected/Planned Performance Results |
| Current year  2022–23  Budget year 2023–24  Forward estimates 2024–27 | Value of interest payments processed | Target: The ATO aims to administer the program in accordance with the law Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report  Target 2023–24: N/A – measure ceases in 2022–23  Target 2024–27: N/A – measure ceases in 2022–23 |
| Current year  2022–23  Budget year 2023–24  Forward estimates 2024–27 | Proportion of unclaimed superannuation accounts where interest is paid compared to total accounts transferred | Target: N/A – new measure in 2023–24  Forecast: N/A – new measure in  2023–24  Target 2023–24: 100%  Target 2024–27: As per 2023–24 |
| Program 1.16 – Interest on Overpayment and Early Payments of Tax  The objective of the program is to apply credit interest to taxpayers’ accounts where they are entitled under the law.  The application of credit interest is non‑discretionary where an entitlement exists under the *Taxation (Interest on Overpayments and Early Payments) Act 1983*. Administered interest regimes include:   * 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  Budget year 2023–24  Forward estimates 2024–27 | Value of credit interest applied to client accounts | Target: The ATO aims to administer the program in accordance with the law Forecast: Information not yet available. Actual performance will be reported in the ATO Annual Report  Target 2023–24: The ATO aims to administer the program in accordance with the law  Target 2024–27: As per 2023–24 |

Table 2.1.2: Performance measure for Outcome 1 (continued)

| 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  Budget year 2023–24  Forward estimates 2024–27 | 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  Target 2023–24: Below 1%  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  Budget year 2023–24  Forward estimates 2024–27 | 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  Target 2023–24: 100%  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  Budget year 2023–24  Forward estimates 2024–27 | 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  Target 2023–24: N/A – program ceases in 2022–23  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** | **(4,157,016)** | **(4,203,761)** | **(4,188,390)** | **(4,243,419)** | **(3,683,328)** |
| Revenue from Government | 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** | **(186,401)** | **(149,132)** | **(139,116)** | **(123,381)** | **(128,559)** |
| plus: depreciation/amortisation of assets  funded through appropriations  (departmental capital budget funding  and/or equity injections) (a) | 182,976 | 172,424 | 168,767 | 157,959 | 165,545 |
| plus: depreciation/amortisation  expenses for ROU assets (b) | 230,073 | 218,924 | 232,424 | 261,805 | 264,123 |
| less: lease principal repayments (b) | 223,299 | 245,565 | 262,075 | 296,383 | 301,109 |
| **Net Cash Operating Surplus/ (Deficit)** | **3,349** | **(3,349)** | **-** | **-** | **-** |

Prepared on Australian Accounting Standards basis.

1. 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.
2. 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** |
| ***Provided for:*** |  |  |  |  |  |
| *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.

1. Includes both current Bill 2 and prior Act 2/4 appropriations.
2. 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

1. ‘Appropriation equity’ refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2023–24.
2. ‘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.