

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

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

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

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

## 1.2 Entity resource statement

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

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

For more detailed information on special accounts and special appropriations, please refer to the October *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 2022–23 as at Budget October 2022**

	2021-22 Estimated actual \$'000	2022-23 Estimate \$'000
<b>Departmental</b>		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available (b)	497,092	397,460
Departmental appropriation (c)	3,770,651	3,979,581
s74 External Revenue (d)	111,012	139,306
Departmental capital budget (e)	102,239	111,465
Annual appropriations - other services - non-operating (f)		
Prior year appropriations available (b)	55,080	77,049
Equity injection	78,892	23,522
Total departmental annual appropriations	4,614,966	4,728,383
Special accounts (g)		
Opening balance	10,913	13,229
Appropriation receipts (h)	19,381	18,608
Total special accounts	30,294	31,837
<i>less departmental appropriations drawn from annual/special appropriations and credited to special accounts</i>	19,381	18,608
<b>Total departmental resourcing</b>	<b>4,625,879</b>	<b>4,741,612</b>
<b>Administered</b>		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available		
Outcome 1	851	13,134
Total administered annual appropriations	851	13,134
Special appropriations		
<i>Product Grants and Benefits Administration Act 2000 - Product stewardship for oil</i>	89,057	92,394
<i>Public Governance, Performance and Accountability Act 2013 - s77</i>	57,158	120,000
<i>Small Superannuation Accounts Act 1995</i>	113	-
<i>Superannuation Guarantee (Administration) Act 1992</i>	675,887	593,000
<i>Taxation Administration Act 1953 - section 16 (Non-refund items) (i)</i>	11,932,212	12,844,185
Total administered special appropriations	12,754,427	13,649,579
Special accounts (g)		
Opening balance	75,907	78,333
Appropriation receipts (h)	16,479	16,300
Total special account receipts	92,386	94,633
<i>less administered appropriations drawn from annual/special appropriations and credited to special accounts</i>	16,479	16,300
<b>Total administered resourcing</b>	<b>12,831,185</b>	<b>13,741,046</b>
<b>Total resourcing for Australian Taxation Office</b>	<b>17,457,064</b>	<b>18,482,658</b>
	2021-22	2022-23
<b>Average staffing level (number)</b>	18,445	19,693

**Table 1.1: Australian Taxation Office resource statement – Budget estimates for 2022–23 as at Budget October 2022 (continued)**

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

	2021-22 <i>Estimated actual \$'000</i>	2022-23 Estimate  \$'000
Payments made to other entities for the provision of services (disclosed above)	227,126	223,517
Receipts received from other entities for the provision of services (disclosed above in s74 External Revenue section above)	104,184	114,785
Payments made to corporate entities within the Portfolio Reserve Bank of Australia	88,703	105,103

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

Prepared on a resourcing (i.e. appropriations available) basis.

- a) Appropriation Bill (No. 1) 2022–23, Supply Bill (No. 3) 2022–23 and *Supply Act (No. 1) 2022–23*.
- b) Excludes \$54.7 million subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- c) Excludes departmental capital budget (DCB).
- d) Estimated External Revenue receipts under section 74 of the PGPA Act.
- e) Departmental capital budgets are not separately identified in Supply Act (No. 1) and Appropriation Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- f) *Supply Act (No.2) 2022–23* and Appropriation Bill (No. 2) 2022–23.
- g) Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts. For further information on special accounts, please refer to *October 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 account.
- h) Amounts credited to the special account(s) from the ATO's annual and special appropriations.
- i) 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 2021–22 are \$128 billion including \$47 million made on behalf of the ATO by the Department of Home Affairs. Estimated tax refunds for 2022–23 are \$142 billion including \$160 million made on behalf of the ATO by the Department of Home Affairs.

### 1.3 Budget measures

Budget measures in Part 1 relating to the ATO are detailed in Budget Paper No. 2 and are summarised below.

**Table 1.2: Australian Taxation Office 2022–23 October Budget measures**  
**Part 1: Measures announced since the 2022–23 March Budget**

		2021-22	2022-23	2023-24	2024-25	2025-26
	Program	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Payment measures</b>						
An Ambitious and Enduring APS Reform Plan (a)	1.1, 1.2, 1.3, 1.4					
Departmental payment		-	(1,314)	(3,409)	(4,064)	-
Cyber Hubs pilot – extension	1.1					
Departmental payment		-	5,648	-	-	-
Extend ATO Compliance Programs – Personal Income Taxation Compliance Program	1.1					
Departmental payment		-	-	39,893	40,363	-
Extend ATO Compliance Programs – Shadow Economy Program	1.1					
Departmental payment		-	-	79,620	81,006	82,329
Extend ATO Compliance Programs – Tax Avoidance Taskforce	1.1					
Departmental payment		-	200,457	201,627	203,202	534,522
Fraud Fusion Taskforce (b)	1.1					
Departmental payment		-	2,489	2,984	2,801	2,826
Heavy Vehicle Road User Charge – increase	1.7					
Administered payment		-	(38,259)	(57,535)	(59,848)	(60,043)
Modernising Business Registers – program funding, director ID sustainment and registry stabilisation (c)	1.1					
Departmental payment		-	74,141	16,003	16,367	14,823
Multinational Tax Integrity Package – amending Australia's interest limitation (thin capitalisation) rules	1.1					
Departmental payment		-	1,267	3,618	258	154
Multinational Tax Integrity Package – denying deductions for payments relating to intangibles held in low or no tax jurisdictions	1.1					
Departmental payment		-	-	5,261	811	589

**Table 1.2: Australian Taxation Office 2022–23 October Budget measures  
Part 1: Measures announced since the 2022–23 March Budget (continued)**

	Program	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000
Multinational Tax Integrity Package – improved tax transparency	1.1					
Departmental payment		-	263	2,859	1,262	638
Savings from External Labour, and Savings from Advertising, Travel and Legal Expenses (d)	1.1, 1.2, 1.3, 1.4					
Departmental payment		-	(65,141)	-	-	-
Tax Practitioners Board – compliance program to enhance tax system integrity	1.2					
Departmental payment		-	-	4,376	6,785	9,577
Treasury – additional funding (e)	1.1					
Departmental payment		-	-	(573)	(3,285)	(422)
<b>Total</b>		-	<b>179,551</b>	<b>294,724</b>	<b>285,658</b>	<b>584,993</b>
<b>Total payment measures</b>						
Administered		-	(38,259)	(57,535)	(59,848)	(60,043)
Departmental		-	217,810	352,259	345,506	645,036
<b>Total</b>		-	<b>179,551</b>	<b>294,724</b>	<b>285,658</b>	<b>584,993</b>

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

- a) The lead entity for measure An Ambitious and Enduring APS Reform Plan is the Department of Prime Minister and Cabinet. The full measure description and package details appear in Budget Paper No. 2, *Budget Measures 2022–23*, under the Prime Minister and Cabinet portfolio.
- b) The lead entity for measure Fraud Fusion Taskforce is the National Disability Insurance Agency. The full measure description and package details appear in Budget Paper No. 2, *Budget Measures 2022–23*, under the Social Services portfolio.
- c) This measure includes a reduction of capital funding for the ATO of \$17.4 million in 2022–23.
- d) The measure Savings from External Labour, and Savings from Advertising, Travel and Legal Expenses is a cross-portfolio measure. The full measure description and package details appear in the Budget Paper No. 2, *Budget Measures 2022–23*, under Cross Portfolio measures.
- e) This measure includes a reduction of capital funding for the ATO of \$1.6 million in 2024–25.

## Section 2: Outcomes and planned performance

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

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

**Note:**

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

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

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

<p><b>Australian Criminal Intelligence Commission</b></p>
<p><b>Programs</b></p> <ul style="list-style-type: none"> <li>• Program 1.1 – <i>Australian Criminal Intelligence Commission</i></li> </ul> <p>Contribution to Outcome 1 made by linked programs</p> <p>The Australian Criminal Intelligence Commission (ACIC) works collaboratively with the ATO to protect the financial system from criminal abuse, including through joint operations and task forces and the sharing of data and intelligence. The ACIC’s special operations and investigations focus on the highest risk TSOC activities impacting Australia, including money laundering and serious financial crime.</p>
<p><b>Australian Federal Police</b></p>
<p><b>Programs</b></p> <ul style="list-style-type: none"> <li>• Program 1.1 – <i>Federal Policing – Investigations</i></li> </ul> <p>Contribution to Outcome 1 made by linked programs</p> <p>The Australian Federal Police (AFP) provides ATO with intelligence and expertise for investigations, policy and taskforces combating serious financial crimes and its harm.</p>
<p><b>Australian Financial Security Authority</b></p>
<p><b>Programs</b></p> <ul style="list-style-type: none"> <li>• Program 1.1 – <i>Personal Insolvency and Trustee Services</i></li> </ul> <p>Contribution to Outcome 1 made by linked programs</p> <p>Australian Financial Security Authority (AFSA) exchanges information with the ATO and administers the bankruptcy notices and payment arrangements to support this service.</p>

**Linked programs (continued)**

<p><b>Australian Securities and Investments Commission</b></p>
<p><b>Programs</b></p> <ul style="list-style-type: none"> <li>• Program 1.1 – <i>Australian Securities and Investment Commission</i></li> </ul> <p>Contribution to Outcome 1 made by linked programs</p> <p>Australian Securities and Investments Commission (ASIC) exchanges information with the ATO in relation to self-managed superannuation fund auditor registration, and financial crime intelligence. ASIC contributes to the management and governance of the Standard Business Reporting program.</p>
<p><b>Australian Transaction Reports and Analysis Centre</b></p>
<p><b>Programs</b></p> <ul style="list-style-type: none"> <li>• Program 1.1 – <i>AUSTRAC</i></li> </ul> <p>Contribution to Outcome 1 made by linked programs</p> <p>Australian Transaction Reports and Analysis Centre (AUSTRAC) exchanges information with the ATO and delivers financial crime intelligence that assists partner agency operations.</p>
<p><b>Department of Climate Change, Energy, the Environment and Water</b></p>
<p><b>Programs</b></p> <ul style="list-style-type: none"> <li>• Program 1.1 – <i>Reducing Australia's Greenhouse gas emissions</i></li> <li>• Program 2.6 – <i>Management of Hazardous Wastes, Substances and Pollutants</i></li> </ul> <p>Contribution to Outcomes 1 and 2 made by linked programs</p> <p>The Department of Climate Change, Energy, the Environment and Water (DCCEEW) works with the Australian Taxation Office in the following ways:</p> <ul style="list-style-type: none"> <li>• DCCEEW shares information with the ATO to confirm trees meet certain conditions when a taxpayer claims a deduction under the Carbon Sink Forest measure.</li> <li>• ATO administers financial aspects of the Product Stewardship for Oil program, pays the benefits on recycled motor oil and collects the levy on new oil entering the market from domestic sources.</li> </ul>

**Linked programs (continued)**

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

**Linked programs (continued)**

<p><b>Department of Industry, Science, and Resources</b></p>
<p><b>Programs</b></p> <ul style="list-style-type: none"> <li>• Program 1.1 – <i>Investing in science, technology and commercialisation</i></li> <li>• Program 1.2 – <i>Growing innovative and competitive businesses, industries and regions</i></li> </ul> <p>Contribution to Outcome 1 made by linked programs</p> <p>The Department of Industry, Science, and Resources work together with the ATO to enable the growth and productivity for globally competitive industries through supporting science and commercialisation, growing business investment and improving business capability and streamlining regulation.</p>
<p><b>Department of the Treasury</b></p>
<p><b>Programs</b></p> <ul style="list-style-type: none"> <li>• Program 1.1 – <i>Department of the Treasury</i></li> </ul> <p>Contribution to Outcome 1 made by linked programs</p> <p>The Department of the Treasury (Treasury) contributes to the administration of the National Tax Equivalent Regime. Treasury regulates the foreign investment framework, consisting of the <i>Foreign Acquisitions and Takeovers Act 1975</i>, the <i>Foreign Acquisitions and Takeovers Fees Impositions Act 2015</i> and their associated regulations, with the ATO. The ATO regulates 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, agriculture land and residential land.</p>
<p><b>Services Australia</b></p>
<p><b>Programs</b></p> <ul style="list-style-type: none"> <li>• Program 1.2 – <i>Customer Service Delivery</i></li> </ul> <p>Contribution to Outcome 1 made by linked programs</p> <p>Services Australia supports individuals, families and communities to achieve greater self-sufficiency by providing administration and payments services on behalf of the ATO.</p>

**Budgeted expenses for Outcome 1**

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

**Table 2.1.1: Budgeted expenses for Outcome 1**

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
<b>Program 1.1: Australian Taxation Office</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	851	13,134	2,882	2,882	-
<b>Administered total</b>	<b>851</b>	<b>13,134</b>	<b>2,882</b>	<b>2,882</b>	<b>-</b>
Departmental expenses					
Departmental appropriation	3,711,176	3,822,748	3,642,899	3,628,085	3,645,295
s74 External Revenue (a)	106,693	131,831	131,747	133,245	135,607
Expenses not requiring appropriation in the Budget year (b)	155,622	184,043	167,859	159,292	162,167
<b>Departmental total</b>	<b>3,973,491</b>	<b>4,138,622</b>	<b>3,942,505</b>	<b>3,920,622</b>	<b>3,943,069</b>
<b>Total expenses for program 1.1</b>	<b>3,974,342</b>	<b>4,151,756</b>	<b>3,945,387</b>	<b>3,923,504</b>	<b>3,943,069</b>
<b>Program 1.2: Tax Practitioners Board</b>					
Departmental expenses					
Departmental appropriation	21,606	20,483	25,595	28,184	31,145
<b>Departmental total</b>	<b>21,606</b>	<b>20,483</b>	<b>25,595</b>	<b>28,184</b>	<b>31,145</b>
<b>Total expenses for program 1.2</b>	<b>21,606</b>	<b>20,483</b>	<b>25,595</b>	<b>28,184</b>	<b>31,145</b>
<b>Program 1.3: Australian Business Registry Services</b>					
Departmental expenses					
Departmental appropriation	141,839	118,073	124,858	126,369	127,752
Expenses not requiring appropriation in the Budget year (b)	8,057	8,860	8,773	7,326	254
<b>Departmental total</b>	<b>149,896</b>	<b>126,933</b>	<b>133,631</b>	<b>133,695</b>	<b>128,006</b>
<b>Total expenses for program 1.3</b>	<b>149,896</b>	<b>126,933</b>	<b>133,631</b>	<b>133,695</b>	<b>128,006</b>
<b>Program 1.4: Australian Charities and Not-for-profit Commission</b>					
Departmental expenses					
Special accounts					
Australian Charities and Not-for-profits Commission Special Account	17,076	18,277	17,818	17,987	18,140
<b>Departmental total</b>	<b>17,076</b>	<b>18,277</b>	<b>17,818</b>	<b>17,987</b>	<b>18,140</b>
<b>Total expenses for program 1.4</b>	<b>17,076</b>	<b>18,277</b>	<b>17,818</b>	<b>17,987</b>	<b>18,140</b>

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
<b>Program 1.5: Australian Screen and Digital Game Production Incentive</b>					
Administered expenses					
Special Appropriations					
<i>Taxation Administration Act 1953 –     section 16 (Non-refund items)</i>	227,577	629,000	560,000	488,000	483,000
<b>Administered total</b>	<b>227,577</b>	<b>629,000</b>	<b>560,000</b>	<b>488,000</b>	<b>483,000</b>
<b>Total expenses for program 1.5</b>	<b>227,577</b>	<b>629,000</b>	<b>560,000</b>	<b>488,000</b>	<b>483,000</b>
<b>Program 1.6: Junior Minerals Exploration Incentive</b>					
Administered expenses					
Special Appropriations					
<i>Taxation Administration Act 1953 –     section 16 (Non-refund items)</i>	(33,850)	19,645	19,645	19,645	-
<b>Administered total</b>	<b>(33,850)</b>	<b>19,645</b>	<b>19,645</b>	<b>19,645</b>	<b>-</b>
<b>Total expenses for program 1.6</b>	<b>(33,850)</b>	<b>19,645</b>	<b>19,645</b>	<b>19,645</b>	<b>-</b>
<b>Program 1.7: Fuel Tax Credit Scheme</b>					
Administered expenses					
Special Appropriations					
<i>Taxation Administration Act 1953 –     section 16 (Non-refund items)</i>	7,058,205	7,762,320	9,851,939	10,531,633	11,288,413
<b>Administered total</b>	<b>7,058,205</b>	<b>7,762,320</b>	<b>9,851,939</b>	<b>10,531,633</b>	<b>11,288,413</b>
<b>Total expenses for program 1.7</b>	<b>7,058,205</b>	<b>7,762,320</b>	<b>9,851,939</b>	<b>10,531,633</b>	<b>11,288,413</b>
<b>Program 1.8: National Rental Affordability Scheme</b>					
Administered expenses					
Special Appropriations					
<i>Taxation Administration Act 1953 –     section 16 (Non-refund items)</i>	146,756	129,021	95,239	49,817	24,721
<b>Administered total</b>	<b>146,756</b>	<b>129,021</b>	<b>95,239</b>	<b>49,817</b>	<b>24,721</b>
<b>Total expenses for program 1.8</b>	<b>146,756</b>	<b>129,021</b>	<b>95,239</b>	<b>49,817</b>	<b>24,721</b>
<b>Program 1.9: Product Stewardship for Oil</b>					
Administered expenses					
Special Appropriations					
<i>Product Grants and Benefits     Administration Act 2000 – product     stewardship (oil) benefits</i>	88,722	92,394	92,509	92,935	93,200
<b>Administered total</b>	<b>88,722</b>	<b>92,394</b>	<b>92,509</b>	<b>92,935</b>	<b>93,200</b>
<b>Total expenses for program 1.9</b>	<b>88,722</b>	<b>92,394</b>	<b>92,509</b>	<b>92,935</b>	<b>93,200</b>
<b>Program 1.10: Research &amp; Development Tax Incentive</b>					
Administered expenses					
Special Appropriations					
<i>Taxation Administration Act 1953 –     section 16 (Non-refund items)</i>	3,082,936	3,042,461	3,046,611	3,181,329	3,333,985
<b>Administered total</b>	<b>3,082,936</b>	<b>3,042,461</b>	<b>3,046,611</b>	<b>3,181,329</b>	<b>3,333,985</b>
<b>Total expenses for program 1.10</b>	<b>3,082,936</b>	<b>3,042,461</b>	<b>3,046,611</b>	<b>3,181,329</b>	<b>3,333,985</b>

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
<b>Program 1.11: Low Income Superannuation Tax Offset</b>					
Administered expenses					
Special Appropriations					
<i>Taxation Administration Act 1953 –     section 16 (Non-refund items)</i>	491,822	620,236	617,136	606,887	593,040
<b>Administered total</b>	<b>491,822</b>	<b>620,236</b>	<b>617,136</b>	<b>606,887</b>	<b>593,040</b>
<b>Total expenses for program 1.11</b>	<b>491,822</b>	<b>620,236</b>	<b>617,136</b>	<b>606,887</b>	<b>593,040</b>
<b>Program 1.12: Private Health Insurance Rebate</b>					
Administered expenses					
Special Appropriations					
<i>Taxation Administration Act 1953 –     section 16 (Non-refund items)</i>	240,996	239,171	244,720	250,899	257,039
<b>Administered total</b>	<b>240,996</b>	<b>239,171</b>	<b>244,720</b>	<b>250,899</b>	<b>257,039</b>
<b>Total expenses for program 1.12</b>	<b>240,996</b>	<b>239,171</b>	<b>244,720</b>	<b>250,899</b>	<b>257,039</b>
<b>Program 1.13: Superannuation Co-contribution Scheme</b>					
Administered expenses					
Special Appropriations					
<i>Taxation Administration Act 1953 –     section 16 (Non-refund items)</i>	103,206	124,000	117,000	114,000	109,000
<b>Administered total</b>	<b>103,206</b>	<b>124,000</b>	<b>117,000</b>	<b>114,000</b>	<b>109,000</b>
<b>Total expenses for program 1.13</b>	<b>103,206</b>	<b>124,000</b>	<b>117,000</b>	<b>114,000</b>	<b>109,000</b>
<b>Program 1.14: Superannuation Guarantee Scheme</b>					
Administered expenses					
Special Appropriations					
<i>Taxation Administration Act 1953 –     section 16 (Non-refund items)</i>	666,281	593,000	641,000	693,000	747,000
<b>Administered total</b>	<b>666,281</b>	<b>593,000</b>	<b>641,000</b>	<b>693,000</b>	<b>747,000</b>
<b>Total expenses for program 1.14</b>	<b>666,281</b>	<b>593,000</b>	<b>641,000</b>	<b>693,000</b>	<b>747,000</b>
<b>Program 1.15: Targeted assistance through the taxation system</b>					
Administered expenses					
Special Appropriations					
<i>Taxation Administration Act 1953 –     section 16 (Non-refund items)</i>	43,837	6,000	5,000	6,000	6,000
<b>Administered total</b>	<b>43,837</b>	<b>6,000</b>	<b>5,000</b>	<b>6,000</b>	<b>6,000</b>
<b>Total expenses for program 1.15</b>	<b>43,837</b>	<b>6,000</b>	<b>5,000</b>	<b>6,000</b>	<b>6,000</b>
<b>Program 1.16: Interest on Overpayment and Early Payments</b>					
Administered expenses					
Special Appropriations					
<i>Taxation Administration Act 1953 –     section 16 (Non-refund items)</i>	156,076	95,000	95,000	95,000	95,000
<b>Administered total</b>	<b>156,076</b>	<b>95,000</b>	<b>95,000</b>	<b>95,000</b>	<b>95,000</b>
<b>Total expenses for program 1.16</b>	<b>156,076</b>	<b>95,000</b>	<b>95,000</b>	<b>95,000</b>	<b>95,000</b>

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
<b>Program 1.17: Bad &amp; Doubtful Debts &amp; Remissions</b>					
Administered expenses					
Expenses not requiring appropriation in the budget year (b)	7,962,558	8,102,000	7,833,000	7,938,000	8,365,000
<b>Administered total</b>	<b>7,962,558</b>	<b>8,102,000</b>	<b>7,833,000</b>	<b>7,938,000</b>	<b>8,365,000</b>
<b>Total expenses for program 1.17</b>	<b>7,962,558</b>	<b>8,102,000</b>	<b>7,833,000</b>	<b>7,938,000</b>	<b>8,365,000</b>
<b>Program 1.18: Seafarer Tax Offset</b>					
Administered expenses					
<i>Taxation Administration Act 1953 - section 16 (Non-refund items)</i>	9,157	9,000	9,000	9,000	9,000
<b>Administered total</b>	<b>9,157</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>
<b>Total expenses for program 1.18</b>	<b>9,157</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>
<b>Program 1.19: Economic Response to the Coronavirus</b>					
Administered expenses					
Special Appropriations					
Economic Response to the Coronavirus					
<i>Cashflow boost payments for employers</i>	19,330	-	-	-	-
<i>JobKeeper</i>	(79,992)	-	-	-	-
<i>JobMaker</i>	17,540	5,481	-	-	-
<b>Administered total</b>	<b>(43,122)</b>	<b>5,481</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total expenses for program 1.19</b>	<b>(43,122)</b>	<b>5,481</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Outcome 1 Totals by appropriation type</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	851	13,134	2,882	2,882	-
Special appropriations	12,238,599	13,366,729	15,394,799	16,138,145	17,039,398
Expenses not requiring appropriation in the Budget year (b)	7,962,558	8,102,000	7,833,000	7,938,000	8,365,000
<b>Administered total</b>	<b>20,202,008</b>	<b>21,481,863</b>	<b>23,230,681</b>	<b>24,079,027</b>	<b>25,404,398</b>
Departmental expenses					
Departmental appropriation	3,874,622	3,961,304	3,793,352	3,782,638	3,804,192
s74 External Revenue (a)	106,693	131,831	131,747	133,245	135,607
Special accounts	17,076	18,277	17,818	17,987	18,140
Expenses not requiring appropriation in the Budget year (b)	163,679	192,903	176,632	166,618	162,421
<b>Departmental total</b>	<b>4,162,070</b>	<b>4,304,315</b>	<b>4,119,549</b>	<b>4,100,488</b>	<b>4,120,360</b>
<b>Total expenses for Outcome 1</b>	<b>24,364,078</b>	<b>25,786,178</b>	<b>27,350,230</b>	<b>28,179,515</b>	<b>29,524,758</b>
	2021-22	2022-23			
<b>Average staffing level (number)</b>	<b>18,445</b>	<b>19,693</b>			

a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.

b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, make good expenses, audit fees and write down and impairments of other asset.

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 criteria for Outcome 1**

Table 2.2 below details the performance criteria for each program associated with Outcome 1. It also summarises how each program is delivered and where October 2022–23 Budget measures have created new programs or materially changed existing programs.

<p><b>Outcome 1 – Confidence in the administration of aspects of Australia’s taxation and superannuation systems, including through helping people understand their rights and obligations, improving ease of compliance and access to benefits, and managing non-compliance with the law; and in delivering effective and efficient business registry services.</b></p>		
<p><b>Program 1.1 – Australian Taxation Office</b>                  The objective of the ATO is to administer aspects of Australia’s tax and superannuation systems providing confidence that the right amount of payments are being made and collected.</p>		
<p><b>Key Activities</b></p>	<p>The ATO’s strategic objectives are the areas of focus to achieve its purpose, these include core business, government commitments and transformation. The core priorities and key focus areas will allow the ATO to transform and deliver on its objectives.                  The ATO will undertake the following core activities to achieve its program objective:</p> <ul style="list-style-type: none"> <li>• collecting revenue</li> <li>• administering the goods and services tax on behalf of the Australian States and Territories</li> <li>• administering major aspects of Australia’s superannuation system.</li> </ul> <p>Additionally, the ATO will undertake the following key activities to achieve its program objective:</p> <ul style="list-style-type: none"> <li>• making it easy for the community to understand and comply with obligations, including by optimising interactions through our self-service channels and focusing on improving small business tax performance</li> <li>• building a dynamic and flexible workforce by embedding new ways of working</li> <li>• unlocking our data potential by improving the way we collect, manage, share, and use data.</li> </ul>	
<p><b>Year</b></p>	<p><b>Performance measures</b></p>	<p><b>Expected/Planned Performance Results</b></p>
<p>Prior year 2021–22</p>	<p>Confidence – Community Confidence in the ATO</p>	<p>Target 2021–22: 65/100 Result: 66/100</p>
<p>Budget Year 2022–23</p>		<p>Target 2022–23: N/A – measure ceased in 2021–22</p>
<p>Forward Estimates 2023–24 and beyond</p>		<p>Target 2023–24 and beyond: N/A – measure ceased in 2021–22</p>

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

Year	Performance measures	Expected/Planned Performance Results
Prior year 2021–22	Trust – Community trust in the ATO and the system	Target 2021–22: N/A – new measure in 2022–23 Result: N/A – new measure
Budget Year 2022–23		Target 2022–23: Under development
Forward Estimates 2023–24 and beyond		Target 2023–24 and beyond: As per 2022–23
Prior year 2021–22	Registration – proportion of companies and individuals registered in the system	Target 2021–22: 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) Result: Companies 66.1% Individuals 105.9%
Budget Year 2022–23		Target 2022–23: 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 2023–24 and beyond		Target 2023–24 and beyond: As per 2022–23
Prior year 2021–22	Lodgement – proportion of activity statements and income tax returns lodged on time	Target 2021–22: Activity statements lodged on time: 78% Income tax returns lodged on time: 83% Result: Activity statements: 70.5% Income tax returns: 82%
Budget Year 2022–23		Target 2022–23: Activity statements lodged on time: 78% Income tax returns lodged on time: 83%
Forward Estimates 2023–24 and beyond		Target 2023–24 and beyond: As per 2022–23
Prior year 2021–22	Payment – proportion of liabilities paid on time by value	Target 2021–22: 88%  Result: 87.8%
Budget Year 2022–23		Target 2022–23: 88%
Forward Estimates 2023–24 and beyond		Target 2023–24 and beyond: As per 2022–23

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

Year	Performance measures	Expected/Planned Performance Results
Prior year 2021–22	Correct Reporting – Tax gap as a proportion of revenue	Target 2021–22: Reduce the gap to a level as low as practicable given the nature and complexity of the law and the resources available
Budget Year 2022–23	Tax gap – as a proportion of revenue Note: Change to measure name for 2022–23	Result: 7% or \$33.4 billion, for 2019–20 Target 2022–23: Reduce the gap to a level as low as practicable given the nature and complexity of the law and the resources available
Forward Estimates 2023–24 and beyond		Target 2023–24 and beyond: As per 2022–23
Prior year 2021–22	Debt – ratio of collectable debt to net tax collections <sup>1</sup>	Target 2021–22: Below 8% Result: 8.5%
Budget Year 2022–23		Target 2022–23: Between 8% and 8.5%
Forward Estimates 2023–24 and beyond		Target 2023–24: Between 7.5% and 8% Target 2024–25: Between 6.5% and 7% Target 2025–26: Below 6%
Prior year 2021–22	Total revenue effects – tax revenue from all compliance activities	Target 2021–22: \$15 billion Result: \$15.5 billion
Budget Year 2022–23	Total revenue effects – revenue from all compliance activities Note: Change to measure name for 2022–23	Target 2022–23: \$15 billion
Forward Estimates 2023–24 and beyond		Target 2023–24 and beyond: As per 2022–23
Prior year 2021–22	Tax assured – proportion of the tax base where the ATO has justified trust that tax paid is correct based on the proportion of income, deductions and tax offsets assured	Target 2021–22: Increase the proportion of the tax base where the ATO has justified trust to a level as high as practicable given the nature and complexity of the law and resources available Result: 45.8%
Budget Year 2022–23		Target 2022–23: N/A – measure ceased in 2021–22
Forward Estimates 2023–24 and beyond		Target 2023–24 and beyond: N/A – measure ceased in 2021–22

<sup>1</sup> Debt target has been increased due to the broader economic environment, which has been impacted by droughts, bushfires and the COVID-19 pandemic.

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

Year	Performance measures	Actual/Planned Performance Results
Prior year 2021–22	Influence – Government and Treasury perceptions of the ATO and the quality of our advice	Target 2021–22: Good Result: Very good
Budget Year 2022–23	Influence tax and super system design through a mutually positive relationship with Treasury and the provision of quality advice. Note: Change to measure name for 2022–23	Target 2022–23: Demonstrated effort in supporting the Treasury Department to design and deliver effective tax and super policy
Forward Estimates 2023–24 and beyond		Target 2023–24 and beyond: As per 2022–23
Prior year 2021–22	Compliance cost – adjusted median cost to individual taxpayers of managing their tax affairs	Target 2021–22: Remain steady Result: 3.6% decrease (2020–21 returns)
Budget Year 2022–23		Target 2022–23: Remain steady
Forward Estimates 2023–24 and beyond		Target 2023–24 and beyond: As per 2022–23
Prior year 2021–22	Digital – proportion of inbound transactions received digitally for key services	Target 2021–22: 92% Result: 95%
Budget Year 2022–23		Target 2022–23: 95%
Forward Estimates 2023–24 and beyond		Target 2023–24 and beyond: As per 2022–23
Prior year 2021–22	Digital – proportion of outbound interactions issued digitally for key services	Target 2021–22: N/A – new measure in 2022–23 Result: N/A – new measure
Budget Year 2022–23		Target 2022–23: Under development
Forward Estimates 2023–24 and beyond		Target 2023–24 and beyond: As per 2022–23
Prior year 2021–22	Service satisfaction – client satisfaction with their recent interaction with the ATO	Target 2021–22: N/A – new measure in 2022–23 Result: N/A – new measure
Budget Year 2022–23		Target 2022–23: 80%
Forward Estimates 2023–24 and beyond		Target 2023–24 and beyond: As per 2022–23

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

Year	Performance measures	Expected/Planned Performance Results
Prior year 2021–22	Working together – partner perceptions of how the ATO is working together with them to administer the tax and superannuation systems	Target 2021–22: Equal to or better than the 2018–19 result (64/100) Result: 68/100
Budget Year 2022–23		Target 2022–23: Equal to or better than the 2018–19 result (64/100)
Forward Estimates 2023–24 and beyond		Target 2023–24 and beyond: As per 2022–23
Prior year 2021–22	Culture – level of employee engagement	Target 2021–22: Equal to or better than the average result for large agencies Result: 74%
Budget Year 2022–23		Target 2022–23: Equal to or better than the average result for large agencies
Forward Estimates 2023–24 and beyond		Target 2023–24 and beyond: As per 2022–23
Prior year 2021–22	Gender equality – female representation in the senior executive service (SES) and executive level (EL) classifications	Target 2021–22: Approx. 50% of SES and approx. 50% of EL staff Result: 48.9% female for SES, and 51.1% female for EL staff
Budget Year 2022–23		Target 2022–23: N/A – measure ceased in 2021–22
Forward Estimates 2023–24 and beyond		Target 2023–24 and beyond: N/A – measure ceased in 2021–22
Prior year 2021–22	Indigenous representation – proportion of ATO staff who identify as Indigenous	Target 2021–22: 3% Result: 2.9%
Budget Year 2022–23		Target 2022–23: N/A – measure ceased in 2021–22
Forward Estimates 2023–24 and beyond		Target 2023–24 and beyond: N/A – measure ceased in 2021–22
Prior year 2021–22	Disability representation – proportion of ATO staff who identify with disability	Target 2021–22: 4% Result: 4.7%
Budget Year 2022–23		Target 2022–23: N/A – measure ceased in 2021–22
Forward Estimates 2023–24 and beyond		Target 2023–24 and beyond: N/A – measure ceased in 2021–22

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

Year	Performance measures	Expected/Planned Performance Results
Prior year 2021–22	Staff experience – employee perceptions around whether they have access to the tools and resources needed to perform well	Target 2021–22: Equal to or better than the average result for large agencies Result: 64%
Budget Year 2022–23		Target 2022–23: Equal to or better than the average result for large agencies
Forward Estimates 2023–24 and beyond		Target 2023–24 and beyond: As per 2022–23
Prior year 2021–22	Tax returns – proportion of pre-filled items accepted without change	Target 2021–22: 90% Result: 95%
Budget Year 2022–23		Target 2022–23: 90%
Forward Estimates 2023–24 and beyond		Target 2023–24 and beyond: As per 2022–23
Prior year 2021–22	Availability – key digital systems availability	Target 2021–22: 99.5% (excluding planned outages) Result: 99.5%
Budget Year 2022–23		Target 2022–23: 99.5% (excluding planned outages)
Forward Estimates 2023–24 and beyond		Target 2023–24 and beyond: As per 2022–23
Prior year 2021–22	Identity matching – proportion of data items matched to client identifiers	Target 2021–22: N/A – new measure in 2022–23 Result: N/A – new measure
Budget Year 2022–23		Target 2022–23: Under development
Forward Estimates 2023–24 and beyond		Target 2023–24 and beyond: As per 2022–23
Prior year 2021–22	Budget – ATO manages its operating budget to balance	Target 2021–22: +/- 1% of budget allocation Result: 1% deficit
Budget Year 2022–23		Target 2022–23: N/A – measure ceased in 2021–22
Forward Estimates 2023–24 and beyond		Target 2023–24 and beyond: N/A – measure ceased in 2021–22
Prior year 2021–22	Cost of collection – cost to collect \$100	Target 2021–22: Consistent with trend Result: \$0.58 including GST \$0.53 excluding GST
Budget Year 2022–23		Target 2022–23: Consistent with pre-pandemic trend
Forward Estimates 2023–24 and beyond		Target 2023–24: Consistent with pre-pandemic trend Target 2024–25: Consistent with trend Target 2025–26: Consistent with trend

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

<p><b>Program 1.2 – Tax Practitioners Board (TPB)</b>                  The TPB has the general administration of the <i>Tax Agent Services Act 2009</i> (TASA) and is responsible for the registration and regulation of tax practitioners. These include tax agents and business activity statement (BAS) agents. The TPB also has the responsibility to monitor and take action against unregistered preparers (a).                  The TPB's establishment, functions and powers are defined in the TASA. The TPB's role is to ensure that tax practitioner services are provided to the public in accordance with appropriate standards of professional and ethical conduct.</p>		
<b>Key Activities</b>	Key activities reported in the current corporate plan that relate to this program. The TPB has a number of key activities to deliver its objective, which includes: <ul style="list-style-type: none"> <li>• support the Government's areas of focus and reform</li> <li>• administer a system of registration</li> <li>• investigate applications for registration and address conduct that may breach the TASA</li> <li>• impose sanctions for breaches of the TASA</li> <li>• issue guidance to support tax practitioners</li> <li>• build organisational capability and culture.</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Prior year 2021–22	1.1 Improve the registration experience for tax practitioners.	Improve the experience by streamlining processes and increasing automation Result – achieved
	1.2 Efficiently process tax practitioner applications and enquiries.	The majority of applications are processed within service standards. Response to enquiries are appropriate and timely Result – achieved
	2.1 Provide guidance and advice to tax practitioners on their eligibility requirements and obligations under the <i>Tax Agent Services Act 2009</i> .	Provide useful advice and guidance of key relevant topics Result – achieved
	2.2 Provide support through targeted communications that educate tax practitioners.	Effective communication is used to assist consumer protection and educate the profession Result – achieved
	2.3 Impede misconduct by tax practitioners and unregistered preparers through our compliance programs.	Data and intelligence are used to deliver an effective compliance program Result – achieved
	2.4 Implement a strategic litigation program to clarify the law, support just outcomes and deter poor conduct.	Litigation cases that clarify the law and support the TPB's purpose Result – achieved
	3.1 Work with Treasury and Government to design and implement reforms to the TASA and the TPB.	Treasury considers submissions from the TPB and works collaboratively with the TPB on law and policy reform Result – achieved
	3.2 Deliver an ongoing technology program to support enhanced services and drive operational efficiency.	System upgrades are contemporary and engaging. Result – achieved
	3.3 Support our people by delivering a comprehensive People Program.	Implementation of a reward and recognition program Result – achieved

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

<b>1. Support the Government's areas of focus and reform</b>		
Budget Year 2022–23	1.1 We contribute to government reform	Target: >95% of TPB submissions are relevant to the TPBs regulatory role.
<b>2. Administer a system of registration</b>		
Budget Year 2022–23	2.1 Our internal service standards results	Target: 80% new and renewal within 30 days, 95% new and renewal 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 engagement with TPB/registration and renewal process.	Target: 65% new and 74% renewal biannual survey results
	2.4 Tax practitioner satisfaction with reduction in red tape	Target: Under development.
	2.5 The TPB register is available and updated daily	Target: 99%.
<b>3. Investigate applications for registration and address conduct that may breach the TASA</b>		
Budget Year 2022–23	3.1 Tax Practitioner satisfaction with TPB compliance effectiveness	Target: 65% biannual survey results
	3.2 The number of completed compliance investigations	Target: >2000 investigations completed
	3.3 The number of self-generated cases	Target: >350 cases
	3.4 Unregistered Preparers are identified and addressed	Target: >62 identified and >15 investigated
<b>4. Impose sanctions for breaches of the TASA</b>		
Budget Year 2022–23	4.1 The number of sanctions imposed	Target: Under development
	4.2 Sanctions are appropriate	Target: Under development
<b>5. Issue guidance to support tax practitioners</b>		
Budget Year 2022–23	5.1 The number of guidance products/instruments published	Target: the TPB aims to support the tax profession by publishing regular guidance material
	5.2 Satisfaction from tax practitioners	Target: 79% biannual survey results
<b>6. Build organisational capability and culture</b>		
Budget Year 2022–23	6.1 Our System availability	Target: 95% system availability Target: Staff survey under development Target: Incident reduction under development.
	6.2 Our staff wellbeing and engagement scores	Target: APS Census results are >68% for wellbeing and >73% for engagement
	6.3 Staff satisfaction with workplace culture	Target: Under development
	6.4 Staff satisfaction with skills development	Target: Under development
	6.5 Staff satisfaction with TPB leadership	Target: Under development
	6.6 Board satisfaction with TPB governance	Target: The TPB ARC expresses satisfaction with governance activities
Forward Estimates 2023–24 and beyond	As per 2022–23	As per 2022–23

- a) Program description has been slightly modified to remove the 'Tax Financial Advisers' as they are no longer regulated by the TPB. Instead, 'unregistered preparers' has been included, which is a high-risk segment the TPB is actively monitoring.

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

<b>Program 1.3 – Australian Business Registry Services</b>		
<p>The ABRS has been established to assist the Registrar to carry out their functions. The Registrar has separate and distinct responsibilities from the Commissioner of Taxation, including administering director identification numbers and assisting the Australian Securities and Investments Commission (ASIC) to manage its registry functions. The Commissioner of Taxation remains Registrar of the Australian Business Register (ABR) under the <i>A New Tax System (Australian Business Number) Act 1999</i>.</p> <p>The Registrar of ABRS 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.</p> <p>The ABRS 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.</p>		
<b>Key Activities</b>	<p>The ABRS is a new service that will be progressively established as the MBR program is implemented over the coming years. ABRS will provide:</p> <ul style="list-style-type: none"> <li>• effective, efficient and accessible business registry services that reduce the regulatory burden for business</li> <li>• a unified, accessible and trusted source of business data that supports the activities of businesses, governments and the community</li> <li>• robust identity verification and relationship traceability for directors, through Director ID, which will foster trust and confidence by creating a fairer business environment.</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected/Planned Performance Results</b>
Prior year 2021–22	Increased use of the ABR as the national business dataset	Target 2021–22: ABR Explorer – 420 ABR Connect – 18 ABN Lookup – 1.8 billion Result: ABR Explorer – 500 ABR Connect – 22 ABN Lookup – 2.1 billion
Budget Year 2022–23		Target 2022–23: ABR Explorer – 500 ABR Connect – 20 ABN Lookup – 2 billion
Forward Estimates 2023–24 and beyond		Target 2023–24: ABR Explorer – 525 ABR Connect – 22 ABN Lookup – 2.3 billion  Target 2024–25: ABR Explorer – 550 ABR Connect – 24 ABN Lookup – 2.5 billion  Target 2025–26: As per 2024–25
Prior year 2021–22	Reduction in the administrative cost to businesses and government in dealing with each other.	Target 2021–22: \$2 billion Result: \$2.18 billion
Budget Year 2022–23		Target 2022–23: Total – \$2.25 billion
Forward Estimates 2023–24 and beyond		Target 2023–24: Total – \$2.34 billion Target 2024–25: Total – \$2.45 billion Target 2025–26: As per 2024–25

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

<b>Program 1.4 – Australian Charities and Not-for-profits Commission</b>		
The Australian Charities and Not-for-profits Commission (ACNC) is the independent national regulator of charities. The ACNC Commissioner (the Commissioner) has a number of statutory functions and regulatory powers set out in the <i>Australian Charities and Not-for-profits Commission Act 2012</i> (Cth) (ACNC Act), the <i>Charities Act 2013</i> (Cth) (the Charities Act) and accompanying regulations.		
<b>Key Activities</b>	<ul style="list-style-type: none"> <li>• maintaining a public register of Australian charities</li> <li>• registering new charities</li> <li>• revoking the registration of charities that are no longer entitled to registration</li> <li>• collecting information about charities annually</li> <li>• providing advice and guidance to charities and the public</li> <li>• disseminating resources for better governance practices</li> <li>• enhancing transparency and good governance in the sector</li> <li>• monitoring charities for compliance with legal requirements, and acting on identified concerns</li> <li>• working across governments to reduce unnecessary regulation.</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Prior year 2021–22	90 per cent of new charity registrations completed within agreed timeframe	Partially met
<b>Key for results</b> <b>Met:</b> Target met or exceeded, or the work has commenced and is on track to be met by 30 June 2022  <b>Partially met:</b> Some elements of the target were met and issues were managed, the work has commenced and is on track to be met or partially met by 30 June 2022. Partially met is 80 per cent or more of the target achieved  <b>Not met:</b> Target not met, or not on track to be met by 30 June 2022.	75 per cent of charities complying with timeliness of Annual Information Statement submission requirements	Partially met
	75 per cent of investigations finalised within 12 months	Met
	Launch of the enhanced Charity Register with searchable program data available	Met
	80 per cent of phone calls answered within 4 minutes	Not met
	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	Met
	The Regulator Performance Framework demonstrates a reduction in unnecessary regulation for charities	Met

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

Year	Performance measures	Planned Performance Results
Budget year 2022–23	90 per cent of new charity registrations completed within agreed timeframe	Meet by 30 June 2023
	75 per cent of charities complying with timeliness of Annual Information Statement submission requirements	Meet by 30 June 2023
	75 per cent of investigations finalised within 12 months	Meet by 30 June 2023
	Complete 75 investigations	Meet by 30 June 2023
	2 per cent of Charities Register with DGR endorsement reviewed	Meet by 30 June 2023
	Increased usage of the enhanced Charity Register with searchable program data available	Meet by 30 June 2023
	80 per cent of phone calls answered within 4 minutes	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.	Meet by 30 June 2023
	Demonstrated reduction in unnecessary regulation for charities	Meet by 30 June 2023
Forward Estimates 2023–24 and beyond	As per 2022–23	Meet by 30 June of the relevant year

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

<b>Program 1.5 – 1.19 Administered Programs</b>		
The ATO administers a range of payments and transfers on behalf of the Australian Government, including incentives and rebates delivered through the taxation and superannuation systems.		
<b>Key Activities</b>	Administered programs may be administered by the ATO with policy and delivery assistance from other Commonwealth agencies, or directly through the tax and superannuation systems.	
<b>Program 1.5 – Australian Screen and Digital Game Production Incentive</b>		
The Australian Screen Production Incentive comprises three refundable film tax offsets: the Producer Offset, the Location Offset, and the Post, Digital and Visual Effects (PDV) Offset. These offsets are designed to ensure Australia remains competitive in attracting high budget film and television productions and are aimed at providing increased opportunities for Australian casts, crew, post-production companies and other services to participate in these productions.		
The Digital Games Tax Offset is a new tax incentive, commencing from 1 July 2022 that would provide a refundable tax offset for qualifying Australian expenditure to eligible businesses.		
The Office for the Arts, along with Screen Australia and the ATO, have co-administration responsibilities for the program. Screen Australia has responsibility for the Producer Offset while the Office for the Arts has responsibility for the Location, PDV and Digital Games Tax Offset. The ATO conducts verification and reconciliation with the certificates issued by the Arts Minister before the offset is paid to the taxpayer.		
<b>Year</b>	<b>Performance measures</b>	<b>Actual/Planned Performance Outcomes</b>
Prior year 2021–22	Value of tax offsets processed	Target 2021–22: The ATO aims to administer the program in accordance with the law Result: \$213 million (target achieved)
Budget Year 2022–23		Target 2022–23: The ATO aims to administer the program in accordance with the law
Forward Estimates 2023–24 and beyond		Target 2023–24 and beyond: As per 2022–23
<b>Program 1.6 – Junior Minerals Exploration Incentive</b>		
The Junior Minerals Exploration Incentive provides a tax incentive to invest in small minerals exploration companies undertaking greenfields minerals exploration in Australia. Eligible Australian resident investors of these companies receive a tax incentive where the companies choose to give up a portion of their tax losses relating to their exploration expenditure in an income year.		
<b>Year</b>	<b>Performance measures</b>	<b>Actual /Planned Performance Outcomes</b>
Prior year 2021–22	All applications received are processed and taxpayers notified of their exploration credit allocation within 28 calendar days of the application period closing.	Target 2021–22: 100% notifications issued within 28 calendar days of the application period closing Result: Target met
Budget Year 2022–23		Target 2022–23: 100% notifications issued within 28 calendar days of the application period closing
Forward Estimates 2023–24 and beyond		Target 2023–24 and beyond: As per 2022–23

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

Year	Performance measures	Actual /Planned Performance Outcomes
Prior year 2021–22	Public reporting data uploaded on data.gov.au (and linked to the ato.gov.au website) after determination letters are issued.	Target 2021–22: Published within 56 calendar days of the application period closing Result: Target met
Budget Year 2022–23		Target 2022–23: Published within 56 calendar days of the application period closing
Forward Estimates 2023–24 and beyond		Target 2023–24 and beyond: As per 2022–23
<p><b>Program 1.7 – Fuel Tax Credits Scheme</b>                      The objective of the Fuel Tax Credits Scheme is to remove or reduce the incidence of fuel tax levied on taxable fuels by providing a credit for fuel used for:</p> <ul style="list-style-type: none"> <li>• business activities in machinery, plant and equipment and vehicles</li> <li>• the domestic generation of electricity by taxpayers not in business.</li> </ul>		
Year	Performance measures	Actual /Planned Performance Outcomes
Prior year 2021–22	Value of claims	Target 2021–22: The ATO aims to administer the program in accordance with the law Result: \$7.5 billion (target met)
Budget Year 2022–23		Target 2022–23: N/A – measure ceases in 2021–22
Forward Estimates 2023–24 and beyond		Target 2023–24 and beyond: N/A – measure ceases in 2021–22
Prior year 2021–22	Fuel Tax Credits Scheme gap	Target 2021–22: N/A – new measure in 2022–23 Result: 0.2% or \$13 million (2019–20 year)
Budget Year 2022–23		Target 2022–23: Reduce the gap to a level as low as practicable given the nature and complexity of the law and the resources available
Forward Estimates 2023–24 and beyond		Target 2023–24 and beyond: As per 2022–23

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

<b>Program 1.8 – National Rental Affordability Scheme</b>		
<p>The Department of Social Services has policy responsibility for the National Rental Affordability Scheme. The objectives are to:</p> <ul style="list-style-type: none"> <li>• increase the supply of new affordable rental housing</li> <li>• reduce rental costs for low and moderate income households – National Rental Affordability Scheme homes rented to eligible tenants at a rate that is at least 20 per cent below the market value rent</li> <li>• encourage large-scale investment and innovative delivery of affordable housing through the provision of the following incentives: <ul style="list-style-type: none"> <li>– an Australian Government incentive per dwelling per year as a tax offset or direct payment</li> <li>– a State or Territory Government incentive as a direct payment per dwelling per year or in-kind financial support.</li> </ul> </li> </ul>		
<b>Year</b>	<b>Performance measures</b>	<b>Actual /Planned Performance Outcomes</b>
Prior year 2021–22	Value of tax offsets processed	Target 2021–22: The ATO aims to administer the program in accordance with the law Result: \$162.3 million (target met)
Budget Year 2022–23		Target 2022–23: The ATO aims to administer the program in accordance with the law
Forward Estimates 2023–24 and beyond		Target 2023–24 and beyond: As per 2022–23
<b>Program 1.9 – Product Stewardship for Oil</b>		
<p>The objective of the Product Stewardship for Oil Program is to:</p> <ul style="list-style-type: none"> <li>• provide incentives to increase used oil recycling</li> <li>• encourage the environmentally sustainable management and re-refining of used oil and its re-use.</li> </ul> <p>These objectives are met through the payment of a levy by producers and importers of petroleum-based oils and their synthetic equivalents. Benefits are paid to oil recyclers as an incentive to undertake increased recycling of used oil.</p> <p>The Department of the Environment and Energy has policy responsibility for the program, with the ATO administering the program on its behalf.</p>		
<b>Year</b>	<b>Performance measures</b>	<b>Actual /Planned Performance Outcomes</b>
Prior year 2021–22	Value of revenue collected	Target 2021–22: The ATO aims to administer the program in accordance with the law Result: \$26.1 million (target met)
Budget Year 2022–23		Target 2022–23: N/A – measure ceased in 2021–22
Forward Estimates 2023–24 and beyond		Target 2023–24 and beyond: N/A – measure ceased in 2021–22
Prior year 2021–22	Value of payments processed	Target 2021–22: The ATO aims to administer the program in accordance with the law Result: \$89.1 million (target met)
Budget Year 2022–23		Target 2022–23: N/A – measure ceased in 2021–22
Forward Estimates 2023–24 and beyond		Target 2023–24 and beyond: N/A – measure ceased in 2021–22

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

Year	Performance measures	Actual /Planned Performance Outcomes
Prior year 2021–22	Product Stewardship for Oil gap	Target 2021–22: N/A – new measure in 2022–23 Result: 0.2% or \$0.27 million (2020–21 year)
Budget Year 2022–23		Target 2022–23: Reduce the gap to a level as low as practicable given the nature and complexity of the law and the resources available
Forward Estimates 2023–24 and beyond		Target 2023–24 and beyond: As per 2022–23
<p><b>Program 1.10 – Research and Development Tax Incentive</b>                      The Research and Development (R&amp;D) Tax Incentive is an ongoing scheme designed to increase the level of research and development being conducted by Australian companies.                      The Department of Industry, Innovation and Science has the primary policy responsibility for the program with the aim of increasing both the number of companies investing in innovation and the value of innovation investment over time.                      The ATO has an important supporting role in processing claims through the tax system for the R&amp;D offset.</p>		
Year	Performance measures	Expected/Planned Performance Results
Prior year 2021–22	Value of claims processed for companies claiming the non-refundable research and development tax offset (38.5 per cent of notional R&D deductions).	Target 2021–22: The ATO aims to administer the program in accordance with the law Result: \$2 billion (target met)
Budget Year 2022–23		Target 2022–23: The ATO aims to administer the program in accordance with the law
Forward Estimates 2023–24 and beyond		Target 2023–24 and beyond: As per 2022–23
Prior year 2021–22	Value of claims processed for companies claiming the refundable research and development tax offset (43.5 per cent of notional R&D deductions).	Target 2021–22: The ATO aims to administer the program in accordance with the law Result: \$2.7 billion (target met)
Budget Year 2022–23		Target 2022–23: The ATO aims to administer the program in accordance with the law
Forward Estimates 2023–24 and beyond		Target 2023–24 and beyond: As per 2022–23
Prior year 2021–22	Number of claims processed for companies claiming the non-refundable research and development tax offset (38.5 per cent of notional R&D deductions).	Target 2021–22: The ATO aims to administer the program in accordance with the law Result: 1,290 (target met)
Budget Year 2022–23		Target 2022–23: The ATO aims to administer the program in accordance with the law
Forward Estimates 2023–24 and beyond		Target 2023–24 and beyond: As per 2022–23

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

Year	Performance measures	Expected/Planned Performance Results
Prior year 2021–22	Number of claims processed for companies claiming the refundable research and development tax offset (43.5 per cent of notional R&D deductions).	Target 2021–22: The ATO aims to administer the program in accordance with the law Result: 10,513 (target met)
Budget Year 2022–23		Target 2022–23: The ATO aims to administer the program in accordance with the law
Forward Estimates 2023–24 and beyond		Target 2023–24 and beyond: As per 2022–23
Prior year 2021–22	Proportion of offsets processed within service standard timeframes	Target 2021–22: The ATO aims to administer the program in accordance with the law Result: 94.7% (target met)
Budget Year 2022–23		Target 2022–23: The ATO aims to administer the program in accordance with the law
Forward Estimates 2023–24 and beyond		Target 2023–24 and beyond: As per 2022–23
<p><b>Program 1.11 – Low Income Superannuation Tax Offset</b></p> <p>The Low Income Superannuation Tax Offset (LISTO) is aimed to address some of the inequity in the superannuation system, where low income earners with a marginal rate of tax less than 15 per cent, pay a higher rate of tax on superannuation contributions than if they had received the money as salary and wages.</p> <p>The LISTO replaces the low income superannuation contribution (LISC) policy from 1 July 2017. LISC will continue to be payable for concessional contributions made up to and including the 2016–17 year, however, determinations will cease at 1 July 2019.</p> <p>The Treasury has policy responsibility for the program, while the ATO administers the program and provides information and support to individuals and superannuation funds through advice and education services.</p>		
Year	Performance measures	Actual/Planned Performance Outcomes
Prior year 2021–22	Value of entitlements paid	Target 2021–22: The ATO aims to administer the program in accordance with the law Result: \$588.5 million (target met)
Budget Year 2022–23		Target 2022–23: The ATO aims to administer the program in accordance with the law
Forward Estimates 2023–24 and beyond		Target 2023–24 and beyond: As per 2022–23

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

Year	Performance measures	Actual/Planned Performance Outcomes
Prior year 2021–22	Proportion of original contributions paid within 60 days	Target 2021–22: N/A – new measure in 2022–23 Result: 99.98%
Budget Year 2022–23		Target 2022–23: 97%
Forward Estimates 2023–24 and beyond		Target 2023–24 and beyond: As per 2022–23
<p><b>Program 1.12 – Private Health Insurance Rebate</b>                      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.</p>		
Year	Performance measures	Actual/Planned Performance Outcomes
Prior year 2021–22	Value of rebates processed	Target 2021–22: The ATO aims to administer the program in accordance with the law Result: \$237 million (target met)
Budget Year 2022–23		Target 2022–23: The ATO aims to administer the program in accordance with the law
Forward Estimates 2023–24 and beyond		Target 2023–24 and beyond: As per 2022–23
<p><b>Program 1.13 – Superannuation Co-contribution Scheme</b>                      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.</p>		
Year	Performance measures	Expected/Planned Performance Results
Prior year 2021–22	Value of entitlements paid	Target 2021–22: The ATO aims to administer the program in accordance with the law Result: \$118.8 million (target met)
Budget Year 2022–23		Target 2022–23: The ATO aims to administer the program in accordance with the law
Forward Estimates 2023–24 and beyond		Target 2023–24 and beyond: As per 2022–23

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

Year	Performance measures	Expected/Planned Performance Results
Prior year 2021–22	Proportion of original co-contributions paid within 60 days.	Target 2021–22: N/A – new measure in 2022–23 Result: 98.9%
Budget Year 2022–23		Target 2022–23: 97%
Forward Estimates 2023–24 and beyond		Target 2023–24 and beyond: As per 2022–23
<b>Program 1.14 – Superannuation Guarantee Scheme</b> Under the <i>Superannuation Guarantee (Administration) Act 1992</i> (SGAA), most employers must pay superannuation contributions into a complying superannuation fund or retirement savings account. Non-compliance with the SGAA by employers means that eligible employees will not receive their entitlements to, and benefits of, superannuation in their retirement.		
Year	Performance measures	Expected/Planned Performance Results
Prior year 2021–22	Superannuation guarantee gap as a proportion of superannuation guarantee contributions.	Target 2021–22: Reduce the gap to a level as low as practicable given the nature and complexity of the law and the resources available. Result: 4.9% or \$3,370 million (2019–20 year)
Budget Year 2022–23		Target 2022–23: Reduce the gap to a level as low as practicable given the nature and complexity of the law and the resources available
Forward Estimates 2023–24 and beyond		Target 2023–24 and beyond: As per 2022–23
Year	Performance measures	Actual/Planned Performance Outcomes
Prior year 2021–22	Value of superannuation guarantee charge: <ul style="list-style-type: none"> <li>• raised (including penalties and interest)</li> <li>• collected</li> </ul>	Target 2021–22: Raised: \$812 million Collected: \$462 million Result: Raised: \$1,059.9 million Collected: \$712.7 million
Budget Year 2022–23		Target 2022–23: Raised: \$946 million Collected: \$550 million
Forward Estimates 2023–24 and beyond		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

<p>Prior year 2021–22</p> <p>Budget Year 2022–23</p> <p>Forward Estimates 2023–24 and beyond</p>	<p>Value of superannuation guarantee entitlements distributed to individuals or superannuation funds.</p>	<p>Target 2021–22: \$421 million Result: \$645.4 million</p> <p>Target 2022–23: \$497 million</p> <p>Target 2023–24: \$536 million Target 2024–25: \$578 million Target 2025–26: \$622 million</p>
<p>Prior year 2021–22</p> <p>Budget Year 2022–23</p> <p>Forward Estimates 2023–24 and beyond</p>	<p>Value of superannuation guarantee debt on hand and the amount of superannuation guarantee debt irrecoverable at law or uneconomical to pursue.</p>	<p>Target 2021–22: Debt on hand: \$2,700 million Irrecoverable at law or uneconomical to pursue: \$195 million Result: Debt on hand: \$3,100 million Irrecoverable at law or uneconomical to pursue: \$104.9 million</p> <p>Target 2022–23: Debt on hand: \$3,500 million Irrecoverable at law or uneconomical to pursue: \$172 million</p> <p>Target 2023–24: Debt on hand: \$3,700 million Irrecoverable at law or uneconomical to pursue: \$177 million</p> <p>Target 2024–25: Debt on hand: \$4,000 million Irrecoverable at law or uneconomical to pursue: \$183 million</p> <p>Target 2025–26: Debt on hand: \$4,300 million Irrecoverable at law or uneconomical to pursue: \$189 million</p>

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

<b>Program 1.15 – Targeted Assistance Through the Taxation System</b> Under the <i>Superannuation (Unclaimed Money and Lost Members) Act 1999</i> , superannuation funds must identify certain types of lost and former temporary resident accounts as unclaimed superannuation money and transfer amounts to the ATO every six months. Since 1 July 2013, any unclaimed superannuation money payments from the ATO to individuals includes interest, at a rate equivalent to the consumer price index, to preserve the value of these accounts. While the Treasury has policy responsibility, the ATO administers the program.		
Year	Performance measures	Actual/Planned Performance Outcomes
Prior year 2021–22	Value of interest payments processed	Target 2021–22: The ATO aims to administer the program in accordance with the law Result: \$12.9 million (target met)
Budget Year 2022–23		Target 2022–23: The ATO aims to administer the program in accordance with the law
Forward Estimates 2023–24 and beyond		Target 2023–24 and beyond: As per 2022–23
<b>Program 1.16 – Interest on Overpayment and Early Payments of Tax</b> The objective of the program is to apply credit interest to taxpayers' accounts where they are entitled under the law. The application of credit interest is non-discretionary where an entitlement exists under the <i>Taxation (Interest on Overpayments and Early Payments) Act 1983</i> . Administered interest regimes include: <ul style="list-style-type: none"> <li>• interest on overpayments of tax</li> <li>• delayed refund interest</li> <li>• interest on early payments of tax.</li> </ul>		
Year	Performance measures	Actual/Planned Performance Outcomes
Prior year 2021–22	Value of credit interest applied to client accounts	Target 2021–22: The ATO aims to administer the program in accordance with the law Result: \$61.9 million (target met)
Budget Year 2022–23		Target 2022–23: The ATO aims to administer the program in accordance with the law
Forward Estimates 2023–24 and beyond		Target 2023–24 and beyond: As per 2022–23

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

<b>Program 1.17 – Bad and Doubtful Debts and Remissions</b>		
<p>The primary objective of the program is to help ensure that the value of tax receivables reported is a true and fair estimate of what can be collected on behalf of the Australian Government.</p> <p>The ATO may not be able to collect all tax liabilities due. The ATO estimates the amount it does not expect to recover and, in accordance with Australian Accounting Standards, creates an impairment allowance provision for this amount. This provision is one of the amounts offset against the gross total taxation receivables to determine the net total taxation receivables, which is a true and fair estimate of what can be collected on behalf of the Australian Government.</p>		
<b>Year</b>	<b>Performance measures</b>	<b>Actual/Planned Performance Outcomes</b>
Prior year 2021–22	Ratio of debt uneconomical to pursue to ATO net tax collections	Target 2021–22: Below 1% Result: 0.2%
Budget Year 2022–23		Target 2022–23: Below 1%
Forward Estimates 2023–24 and beyond		Target 2023–24 and beyond: As per 2022–23
<b>Program 1.18 – Seafarer Tax Offset</b>		
<p>The Seafarer Tax Offset commenced from 1 July 2012 and is designed to encourage the development of sustainable employment and skills opportunities for Australian seafarers. A Bill to abolish the Seafarer Tax Offset was tabled in Parliament but has now lapsed. There has been no Government announcement on the future of the Seafarer Tax Offset since the lapsing of the Bill.</p>		
<b>Year</b>	<b>Performance measures</b>	<b>Actual/Planned Performance Outcomes</b>
Prior year 2021–22	Eligible taxpayers are aware of how to claim the offset	Target 2021–22: 100% Result: 100%
Budget Year 2022–23		Target 2022–23: 100%
Forward Estimates 2023–24 and beyond		Target 2023–24 and beyond: As per 2022–23
<b>Program 1.19 – Economic Response to the Coronavirus</b>		
<p>The objective of the program is to support taxpayers and businesses through the coronavirus (COVID-19) pandemic. JobMaker Hiring Credit is a broad scheme to encourage job creation by employers in the COVID-19 recovery. JobMaker Hiring Credit is aimed at supporting young people (aged 16 to 35 years) into employment. This program also covered the JobKeeper Payment scheme and Boosting cash flow for employers, both of which ceased in the 2020-21 year.</p> <p>The Treasury has policy responsibility for the program, while the ATO administers the program.</p>		
<b>Year</b>	<b>Performance measures</b>	<b>Actual/Planned Performance Outcomes</b>
Prior year 2021-22	Value of Hiring credit paid	Target 2021-22: The ATO aims to administer the program in accordance with the law Result: \$26.4 million
Budget Year 2022-23		Target 2022-23: The ATO aims to administer the program in accordance with the law
Forward Estimates 2023-24 and beyond		Target 2023-24 and beyond: As per 2022–23

## **Section 3: Budgeted financial statements**

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2022–23 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 2022–23 is estimated at \$4 billion while expenditure is estimated to be \$4.3 billion, inclusive of unfunded depreciation. These budgeted amounts have increased since the 2022–23 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 2023 is expected to be \$242 million. Net assets have decreased by \$8 million since 2022–23 Budget.

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

Total capital appropriations in 2022–23 have decreased by \$7.2 million since the 2022–23 Budget.

Total purchase of non-financial assets in 2022–23 have increased by \$58.7 million since the 2022–23 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**

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	2,082,986	2,274,712	2,198,796	2,209,295	2,424,814
Suppliers	1,573,224	1,599,031	1,500,530	1,488,973	1,305,934
Depreciation and amortisation (a)	385,651	416,709	403,520	388,075	378,031
Finance costs	12,067	13,863	16,703	14,145	11,581
Write-down and impairment of assets	840	-	-	-	-
Losses from asset sales	311	-	-	-	-
Other expenses	298	-	-	-	-
<b>Total expenses</b>	<b>4,055,377</b>	<b>4,304,315</b>	<b>4,119,549</b>	<b>4,100,488</b>	<b>4,120,360</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	86,560	104,432	109,380	114,432	117,985
Sublease income	15,500	12,230	10,407	10,787	9,620
Sublease interest income	250	175	96	26	2
Other	5,405	14,994	11,864	8,000	8,000
<b>Total own-source revenue</b>	<b>107,715</b>	<b>131,831</b>	<b>131,747</b>	<b>133,245</b>	<b>135,607</b>
<b>Gains</b>					
Other	3,000	3,000	3,000	3,000	3,000
<b>Total gains</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
<b>Total own-source income</b>	<b>110,715</b>	<b>134,831</b>	<b>134,747</b>	<b>136,245</b>	<b>138,607</b>
<b>Net (cost of)/contribution by services</b>	<b>(3,944,662)</b>	<b>(4,169,484)</b>	<b>(3,984,802)</b>	<b>(3,964,243)</b>	<b>(3,981,753)</b>
Revenue from Government	3,770,651	3,979,581	3,811,170	3,800,625	3,822,332
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(174,011)</b>	<b>(189,903)</b>	<b>(173,632)</b>	<b>(163,618)</b>	<b>(159,421)</b>

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
<b>OTHER COMPREHENSIVE INCOME</b>					
Changes in asset revaluation surplus	17,589	-	-	-	-
<b>Total other comprehensive income</b>	<b>17,589</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income/(loss)</b>	<b>(156,422)</b>	<b>(189,903)</b>	<b>(173,632)</b>	<b>(163,618)</b>	<b>(159,421)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(156,422)</b>	<b>(189,903)</b>	<b>(173,632)</b>	<b>(163,618)</b>	<b>(159,421)</b>

**Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June (continued)****Note: Impact of net cash appropriation arrangement**

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
<b>Total comprehensive income/(loss) - as per statement of Comprehensive Income</b>	<b>(156,422)</b>	<b>(189,903)</b>	<b>(173,632)</b>	<b>(163,618)</b>	<b>(159,421)</b>
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	158,669	184,746	172,123	162,830	162,830
plus: depreciation/amortisation expenses for ROU assets (b)	226,982	231,963	231,397	225,245	215,201
less: lease principal repayments (b)	226,835	226,806	229,888	224,457	218,610
<b>Net Cash Operating Surplus/ (Deficit)</b>	<b>2,394</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

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

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	34,860	34,860	34,860	34,860	34,860
Trade and other receivables	571,662	441,737	423,178	423,104	432,194
<b>Total financial assets</b>	<b>606,522</b>	<b>476,597</b>	<b>458,038</b>	<b>457,964</b>	<b>467,054</b>
<b>Non-financial assets</b>					
Land and buildings	1,176,248	1,222,500	1,177,733	951,746	756,812
Property, plant and equipment	99,011	101,118	90,112	92,816	79,962
Intangibles	454,664	482,796	456,434	416,895	373,879
Other non-financial assets	104,023	104,526	104,526	104,526	104,526
<b>Total non-financial assets</b>	<b>1,833,946</b>	<b>1,910,940</b>	<b>1,828,805</b>	<b>1,565,983</b>	<b>1,315,179</b>
<b>Total assets</b>	<b>2,440,468</b>	<b>2,387,537</b>	<b>2,286,843</b>	<b>2,023,947</b>	<b>1,782,233</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	212,068	214,173	214,173	214,173	214,173
Employees	50,841	60,709	64,408	64,335	73,424
Other payables	4,846	4,846	4,846	4,846	4,846
<b>Total payables</b>	<b>267,755</b>	<b>279,728</b>	<b>283,427</b>	<b>283,354</b>	<b>292,443</b>
<b>Interest bearing liabilities</b>					
Leases	1,113,741	1,124,031	1,058,962	834,505	615,895
<b>Total interest bearing liabilities</b>	<b>1,113,741</b>	<b>1,124,031</b>	<b>1,058,962</b>	<b>834,505</b>	<b>615,895</b>
<b>Provisions</b>					
Employee provisions	716,666	716,853	716,853	716,853	716,853
Other provisions	35,202	24,502	24,502	24,502	24,502
<b>Total provisions</b>	<b>751,868</b>	<b>741,355</b>	<b>741,355</b>	<b>741,355</b>	<b>741,355</b>
<b>Total liabilities</b>	<b>2,133,364</b>	<b>2,145,114</b>	<b>2,083,744</b>	<b>1,859,214</b>	<b>1,649,693</b>
<b>Net assets</b>	<b>307,104</b>	<b>242,423</b>	<b>203,099</b>	<b>164,733</b>	<b>132,540</b>

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	2,265,802	2,380,325	2,514,633	2,639,885	2,767,113
Reserves	140,743	140,743	140,743	140,743	140,743
Retained surplus (accumulated deficit)	(2,099,441)	(2,278,645)	(2,452,277)	(2,615,895)	(2,775,316)
<b>Total parent entity interest</b>	<b>307,104</b>	<b>242,423</b>	<b>203,099</b>	<b>164,733</b>	<b>132,540</b>
<b>Total equity</b>	<b>307,104</b>	<b>242,423</b>	<b>203,099</b>	<b>164,733</b>	<b>132,540</b>

Prepared on Australian Accounting Standards basis.

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

**Table 3.3: Departmental statement of changes in equity – summary of movement (Budget year 2022–23)**

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2022</b>				
Balance carried forward from previous period	(2,088,742)	140,743	2,265,802	317,803
<b>Adjusted opening balance</b>	<b>(2,088,742)</b>	<b>140,743</b>	<b>2,265,802</b>	<b>317,803</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	(189,903)	-	-	(189,903)
<b>Total comprehensive income</b>	<b>(189,903)</b>	<b>-</b>	<b>-</b>	<b>(189,903)</b>
<b>Transactions with owners</b>				
<b>Contributions by owners</b>				
Equity injection – Appropriation	-	-	13,290	13,290
Departmental Capital Budget (DCB)	-	-	111,465	111,465
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>124,755</b>	<b>124,755</b>
<b>Estimated closing balance as at 30 June 2023</b>	<b>(2,278,645)</b>	<b>140,743</b>	<b>2,390,557</b>	<b>252,655</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(2,278,645)</b>	<b>140,743</b>	<b>2,390,557</b>	<b>252,655</b>

Prepared on Australian Accounting Standards basis.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	3,898,069	4,100,984	3,821,910	3,796,811	3,812,762
Receipts from Government	334,823	-	-	-	-
Sale of goods and rendering of services	111,548	139,306	139,926	137,490	136,451
Net GST received	155,267	130,218	128,786	128,786	-
Other	31,962	-	-	-	-
<b>Total cash received</b>	<b>4,531,669</b>	<b>4,370,508</b>	<b>4,090,622</b>	<b>4,063,087</b>	<b>3,949,213</b>
<b>Cash used</b>					
Employees	2,136,824	2,273,471	2,195,097	2,209,368	2,415,725
Suppliers	1,831,846	1,585,616	1,497,530	1,485,973	1,302,934
Net GST paid	-	128,786	128,786	128,786	-
Interest payments on lease liability	11,668	13,863	16,703	14,145	11,581
s74 External Revenue transferred to the OPA	338,632	-	-	-	-
<b>Total cash used</b>	<b>4,318,970</b>	<b>4,001,736</b>	<b>3,838,116</b>	<b>3,838,272</b>	<b>3,730,240</b>
<b>Net cash from/(used by) operating activities</b>	<b>212,699</b>	<b>368,772</b>	<b>252,506</b>	<b>224,815</b>	<b>218,973</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	133,607	256,103	156,566	125,253	127,227
<b>Total cash used</b>	<b>133,607</b>	<b>256,103</b>	<b>156,566</b>	<b>125,253</b>	<b>127,227</b>
<b>Net cash from/(used by) investing activities</b>	<b>(133,607)</b>	<b>(256,103)</b>	<b>(156,566)</b>	<b>(125,253)</b>	<b>(127,227)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	133,607	124,369	133,948	124,895	126,864
<b>Total cash received</b>	<b>133,607</b>	<b>124,369</b>	<b>133,948</b>	<b>124,895</b>	<b>126,864</b>
<b>Cash used</b>					
Principal payments on lease liability	226,835	226,806	229,888	224,457	218,610
<b>Total cash used</b>	<b>226,835</b>	<b>226,806</b>	<b>229,888</b>	<b>224,457</b>	<b>218,610</b>
<b>Net cash from/(used by) financing activities</b>	<b>(93,228)</b>	<b>(102,437)</b>	<b>(95,940)</b>	<b>(99,562)</b>	<b>(91,746)</b>
<b>Net increase/(decrease) in cash held</b>	<b>(14,136)</b>	<b>10,232</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	48,996	34,860	34,860	34,860	34,860
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>34,860</b>	<b>45,092</b>	<b>34,860</b>	<b>34,860</b>	<b>34,860</b>

Prepared on Australian Accounting Standards basis.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Bill 1 (DCB)	102,239	111,465	125,473	125,252	127,228
Equity injections - Bill 2	54,808	23,522	8,835	-	-
<b>Total new capital appropriations</b>	<b>157,047</b>	<b>134,987</b>	<b>134,308</b>	<b>125,252</b>	<b>127,228</b>
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	157,047	134,987	134,308	125,252	127,228
<b>Total items</b>	<b>157,047</b>	<b>134,987</b>	<b>134,308</b>	<b>125,252</b>	<b>127,228</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations (a)	108,400	73,839	16,093	-	-
Funded by capital appropriation - DCB (b)	127,239	182,264	140,473	125,252	127,228
<b>TOTAL</b>	<b>235,639</b>	<b>256,103</b>	<b>156,566</b>	<b>125,252</b>	<b>127,228</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	235,639	256,103	156,566	125,252	127,228
<b>Total cash used to acquire assets</b>	<b>235,639</b>	<b>256,103</b>	<b>156,566</b>	<b>125,252</b>	<b>127,228</b>

Prepared on Australian Accounting Standards basis.

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

b) Includes purchases from current and previous years' Departmental capital budgets (DCBs).

**Table 3.6: Statement of departmental asset movements (Budget year 2022–23)**

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
<b>As at 1 July 2022</b>				
Gross book value	183,609	105,141	1,971,064	2,259,814
Gross book value - ROU assets	1,664,328	62,387	-	1,726,715
Accumulated depreciation/ amortisation and impairment	(10,596)	(54,426)	(1,516,400)	(1,581,422)
Accumulated depreciation/amortisation and impairment - ROU assets	(661,093)	(14,091)	-	(675,184)
<b>Opening net book balance</b>	<b>1,176,248</b>	<b>99,011</b>	<b>454,664</b>	<b>1,729,923</b>
<b>Capital asset additions</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation equity (a)	-	-	73,839	73,839
By purchase - appropriation ordinary annual services (b)	68,962	27,616	85,686	182,264
By purchase - appropriation ordinary annual services - ROU assets	237,097	-	-	237,097
<b>Total additions</b>	<b>306,059</b>	<b>27,616</b>	<b>159,525</b>	<b>493,200</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(33,807)	(19,546)	(131,393)	(184,746)
Depreciation/amortisation on ROU assets	(226,000)	(5,963)	-	(231,963)
<b>Total other movements</b>	<b>(259,807)</b>	<b>(25,509)</b>	<b>(131,393)</b>	<b>(416,709)</b>
<b>As at 30 June 2023</b>				
Gross book value	252,571	132,757	2,130,589	2,515,917
Gross book value - ROU assets	1,901,425	62,387	-	1,963,812
Accumulated depreciation/ amortisation and impairment	(44,403)	(73,972)	(1,647,793)	(1,766,168)
Accumulated depreciation/amortisation and impairment - ROU assets	(887,093)	(20,054)	-	(907,147)
<b>Closing net book balance</b>	<b>1,222,500</b>	<b>101,118</b>	<b>482,796</b>	<b>1,806,414</b>

Prepared on Australian Accounting Standards basis.

- a) 'Appropriation equity' refers to equity injections appropriations provided through *Supply Act (No. 2) 2022-23* and *Appropriation Bill (No. 2) 2022-23*.
- b) 'Appropriation ordinary annual services' refers to funding provided through *Supply Act (No. 1) 2022-23* and *Appropriation Bill (No. 1) 2022-23* for depreciation/amortisation expenses DCBs or other operational expenses.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
<b>EXPENSES</b>					
Subsidies	10,536,381	11,689,322	13,674,943	14,372,359	15,232,319
Personal benefits	836,024	983,407	978,856	971,786	959,079
Penalty and interest charge remission expense	1,514,391	1,375,000	1,455,000	1,515,000	1,585,000
Write-down and impairment of assets	6,448,167	6,727,000	6,378,000	6,423,000	6,780,000
Interest on overpayments	156,076	95,000	95,000	95,000	95,000
Superannuation Guarantee Charge	666,281	593,000	641,000	693,000	747,000
Unclaimed superannuation monies interest	43,837	6,000	5,000	6,000	6,000
Other expenses	851	13,134	2,882	2,882	-
<b>Total expenses administered on behalf of Government</b>	<b>20,202,008</b>	<b>21,481,863</b>	<b>23,230,681</b>	<b>24,079,027</b>	<b>25,404,398</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
<b>Taxation revenue</b>					
Income tax	423,438,921	434,697,500	439,483,893	450,634,628	484,903,611
Indirect tax	101,704,713	115,220,000	122,550,000	126,280,000	132,640,000
Other taxes	3,220,021	3,259,766	3,379,271	3,159,778	3,298,187
<b>Total taxation revenue</b>	<b>528,363,655</b>	<b>553,177,266</b>	<b>565,413,164</b>	<b>580,074,406</b>	<b>620,841,798</b>
<b>Non-taxation revenue</b>					
Unclaimed Superannuation Monies	703,084	214,000	190,000	123,000	118,000
Other Revenue	205,747	16,565	38,208	36,563	52,457
<b>Total non-taxation revenue</b>	<b>908,831</b>	<b>230,565</b>	<b>228,208</b>	<b>159,563</b>	<b>170,457</b>
<b>Total own-source revenue administered on behalf of Government</b>	<b>529,272,486</b>	<b>553,407,831</b>	<b>565,641,372</b>	<b>580,233,969</b>	<b>621,012,255</b>
<b>Net (cost of)/contribution by services</b>	<b>509,070,478</b>	<b>531,925,968</b>	<b>542,410,691</b>	<b>556,154,942</b>	<b>595,607,857</b>
<b>Surplus/(deficit) before income tax</b>	<b>509,070,478</b>	<b>531,925,968</b>	<b>542,410,691</b>	<b>556,154,942</b>	<b>595,607,857</b>

Prepared on Australian Accounting Standards basis.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash	544,757	544,757	544,757	544,757	544,757
<b>Total financial assets</b>	<b>544,757</b>	<b>544,757</b>	<b>544,757</b>	<b>544,757</b>	<b>544,757</b>
<b>Non-financial assets</b>					
Taxation Receivables	34,538,904	39,067,520	43,207,126	47,245,730	51,537,333
Other Receivables	334,295	334,295	349,745	364,095	377,895
Accrued Revenues	15,228,667	16,703,667	17,203,667	16,563,667	17,228,667
<b>Total non-financial assets</b>	<b>50,101,866</b>	<b>56,105,482</b>	<b>60,760,538</b>	<b>64,173,492</b>	<b>69,143,895</b>
<b>Total assets administered on behalf of Government</b>	<b>50,646,623</b>	<b>56,650,239</b>	<b>61,305,295</b>	<b>64,718,249</b>	<b>69,688,652</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Subsidies	291,951	291,951	291,951	291,951	291,951
Personal benefits	10,219	10,219	10,219	10,219	10,219
Superannuation guarantee charge	74,189	74,189	74,189	74,189	74,189
Taxation refunds due	1,939,369	1,939,369	1,939,369	1,939,369	1,939,369
Superannuation holding account	78,333	85,433	90,933	98,233	89,133
<b>Total payables</b>	<b>2,394,061</b>	<b>2,401,161</b>	<b>2,406,661</b>	<b>2,413,961</b>	<b>2,404,861</b>

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
<b>Provisions</b>					
Subsidies	4,054,851	4,865,809	4,915,311	5,025,206	5,186,073
Personal Benefits	1,042,269	1,072,724	1,071,711	1,069,399	1,059,303
Income Taxation refunds provided for	2,339,672	2,329,672	2,319,672	2,309,672	2,299,672
Indirect Taxation refunds provided for	22,860	22,860	22,860	22,860	22,860
Superannuation guarantee payments	706,878	802,878	907,878	1,022,878	1,147,878
Unclaimed superannuation payments	771,636	627,636	506,636	468,636	470,636
Targeted Assistance through the Taxation Program	59,204	53,204	45,204	39,204	36,204
Provision for interest on overpayments of taxes	104,186	104,186	104,186	104,186	104,186
Other provisions	26,241	26,241	26,241	26,241	26,241
<b>Total provisions</b>	<b>9,127,797</b>	<b>9,905,210</b>	<b>9,919,699</b>	<b>10,088,282</b>	<b>10,353,053</b>
<b>Total liabilities administered on behalf of Government</b>	<b>11,521,858</b>	<b>12,306,371</b>	<b>12,326,360</b>	<b>12,502,243</b>	<b>12,757,914</b>
<b>Net assets/(liabilities)</b>	<b>39,124,765</b>	<b>44,343,868</b>	<b>48,978,935</b>	<b>52,216,006</b>	<b>56,930,738</b>

Prepared on Australian Accounting Standards basis.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Taxes	515,635,286	539,061,650	552,930,558	568,727,802	607,510,195
Other	1,082,538	93,665	97,258	114,513	149,557
<b>Total cash received</b>	<b>516,717,824</b>	<b>539,155,315</b>	<b>553,027,816</b>	<b>568,842,315</b>	<b>607,659,752</b>
<b>Cash used</b>					
Subsidies paid	10,999,256	10,881,638	13,625,441	14,262,464	15,071,452
Personal benefits	943,745	952,952	979,869	974,098	969,175
Suppliers	851	13,134	2,882	2,882	-
Interest	63,225	95,000	95,000	95,000	95,000
Other	656,314	509,000	549,000	590,000	631,000
<b>Total cash used</b>	<b>12,663,391</b>	<b>12,451,724</b>	<b>15,252,192</b>	<b>15,924,444</b>	<b>16,766,627</b>
<b>Net cash from/(used by) operating activities</b>	<b>504,054,433</b>	<b>526,703,591</b>	<b>537,775,624</b>	<b>552,917,871</b>	<b>590,893,125</b>
<b>Net increase/(decrease) in cash held</b>	<b>504,054,433</b>	<b>526,703,591</b>	<b>537,775,624</b>	<b>552,917,871</b>	<b>590,893,125</b>
Cash and cash equivalents at beginning of reporting period	468,468	544,757	544,757	544,757	544,757
Cash from Official Public Account for:					
- Appropriations (a)	141,226,302	12,083,924	14,846,092	15,476,844	16,275,827
- Special accounts	14,053	497,000	536,000	578,000	622,000
<b>Total cash from Official Public Account</b>	<b>141,240,355</b>	<b>12,580,924</b>	<b>15,382,092</b>	<b>16,054,844</b>	<b>16,897,827</b>
Cash to Official Public Account for:					
- Administered receipts (b)	(645,202,020)	(539,268,215)	(553,142,316)	(568,955,015)	(607,788,852)
- Special accounts	(16,479)	(16,300)	(15,400)	(17,700)	(2,100)
<b>Total cash to Official Public Account</b>	<b>(645,218,499)</b>	<b>(539,284,515)</b>	<b>(553,157,716)</b>	<b>(568,972,715)</b>	<b>(607,790,952)</b>
<b>Cash and cash equivalents at end of reporting period</b>	<b>544,757</b>	<b>544,757</b>	<b>544,757</b>	<b>544,757</b>	<b>544,757</b>

Prepared on Australian Accounting Standards basis.

- a) 2021–22 estimated actuals include tax refunds.  
b) 2021–22 estimated actuals exclude tax refunds.