AUSTRALIAN TAXATION OFFICE

Section 1: Overview, appropriations and budget measures summary

OVERVIEW

The role of the Australian Taxation Office (ATO) is to manage and shape taxation, excise and superannuation systems that fund services for Australians, giving effect to social and economic policy. Through these systems the ATO is the Government's principal revenue management agency. In 2002-03, the ATO will collect 89.5 per cent of the Commonwealth Government's revenue on behalf of the Australian community.

The ATO also supports the delivery of community benefits, having roles in other services, including:

- Private Health Insurance;
- Family Assistance;
- the Australian Valuation Office;
- the Development Allowance Authority; and
- cross-agency support, such as working with Centrelink to reduce benefit fraud, with the Child Support Agency (CSA) to ensure income transfer for the care of children, and with the Australian Bureau of Statistics to reduce the cost to the community of collecting statistical data.

APPROPRIATIONS

The total appropriation for the ATO in the 2002-03 Budget is $5,614.8 million. Table 1.1, on the following page, shows the total appropriations by administered expenses, price of output appropriation and agency capital (equity injections and loans).

Australian Taxation Office — appropriations 2002-03

Table 1.1: Appropriations and other revenue ($'000)

Outcome	Agency (price of outputs) ($'000)					Administered ($'000)				($'000)
	Revenue from government (appropriations)			Revenue from other sources[3]	Price of outputs[2]	Annual appropriations ($'000)		Special appropriations[4]	Total administered appropriations	Total appropriations
	Bill No. 1	Special approps[4]	Total			Bill No. 1	Bill No. 2 (SPPs & NAOs)			
	(A)	(B)	(C = A+B)	(D)	(E = C+D)	(F)	(G)	(H)	(I = F+G+H)	(J=C+I)
			(C1)[1]		(E1)[1]				(I1)[1]	
Outcome 1 — Effectively managed and shaped systems that support and fund services for Australians and give effect to social and economic policy through the, tax superannuation, excise and other related systems	2,146,489	-	2,146,489	78,813	2,225,302	-	-	3,439,400	3,439,400	5,585,889
			96%	4%	100%					
Total	2,146,489	-	(K1)[1] 2,146,489	78,813	2,225,302	-	-	3,439,400	3,439,400	5,585,889
						Agency capital (equity injections and loans)			(K2)[1]	28,863
								Administered capital		-
								Total appropriations		5,614,752

1. References C1, E1 and I1 refer to information provided in Table 2.1. K1 refers to information provided in Table 3.1, Budgeted Statement of Financial Performance and K2 refers to Table 3.4 Agency Capital Budget Statement.
2. Refer to Budgeted Statement of Financial Performance in Table 3.1 for application of agency revenue.
3. Revenue from other sources includes other revenue from government (for example, resources free of charge) and revenue from other sources (for example, sales of goods and services by agencies such as the Australian Valuation Office (AVO)). Non-appropriated agency revenues are detailed in Appendix 1.

Note: Percentage figures indicate the percentage contribution of revenue from government (agency appropriations) to the total price of outputs, by outcome.

MEASURES — AUSTRALIAN TAXATION OFFICE SUMMARY

Table 1.2: Summary of measures disclosed in the 2002-03 Budget

Measure	Outcome	Output Groups affected	Appropriations budget 2002-03 ($'000)			Appropriations forward estimate 2003-04 ($'000)			Appropriations forward estimate 2004-05 ($'000)			Appropriations forward estimate 2005-06 ($'000)		
			Admin expenses	Agency outputs	Total	Admin expenses	Agency outputs	Total	Admin expenses	Agency outputs	Total	Admin expenses	Agency outputs	Total
A Better Superannuation System — allow temporary residents to access their superannuation after they have departed Australia	1	1.1	-	-	-	-	-	-	-	-	-	-	-	-
A Better Superannuation System — Government superannuation co-contibution for low income earners	1	1.1	-	-	-	95,000	-	95,000	100,000	-	100,000	105,000	-	105,000
A Better Superannuation System — Government superannuation co-contibutions for low income earners — implementation and administration	1	1.1	-	-	-	-	-	-	-	-	-	-	-	-
A Better Superannuation System — quarterly Superannuation Guarantee contributions	1	1.1	-	10,900	10,900	-	7,000	7,000	-	7,000	7,000	-	7,000	7,000

Table 1.2: Summary of measures disclosed in the 2002-03 Budget (continued)

Measure	Outcome	Output Groups affected	Appropriations budget 2002-03 ($'000)			Appropriations forward estimate 2003-04 ($'000)			Appropriations forward estimate 2004-05 ($'000)			Appropriations forward estimate 2005-06 ($'000)		
			Admin expenses	Agency outputs	Total	Admin expenses	Agency outputs	Total	Admin expenses	Agency outputs	Total	Admin expenses	Agency outputs	Total
ATO pricing review — enhanced ATO resources	1	1.1	-	358,900	358,900	-	401,900	401,900	-	387,000	387,000	-	415,400	415,400
Baby Bonus	1	1.1	85,000	-	85,000	250,000	-	250,000	390,000	-	390,000	510,000	-	510,000
Baby Bonus — implementation and administration	1	1.1	-	-	-	-	-	-	-	-	-	-	-	-
Choice of superannuation fund and portability	1	1.1	-	-	-	-	-	-	-	-	-	-	-	-
Compliance Package — Prevention and Detection*	1	1.1	-	2,900	2,900	-	2,000	2,000	-	2,100	2,100	-	2,100	2,100
Extension to the Diesel Fuel Rebate Scheme	1	1.1	12,800	-	12,800	21,400	-	21,400	21,400	-	21,400	21,400	-	21,400
Intergovernmental Agreement — enhanced resources for GST administration	1	1.1	-	184,500	184,500	-	201,800	201,800	-	218,200	218,200	-	235,800	235,800
Streamlined Company Registration	1	1.1	-	3,000	3,000	-	-	-	-	-	-	-	-	-

* This is a cross-portfolio measure. This table shows ATO's contribution to the measure. As the Department of Family and Community Services (FACS) is the leading agency, further information can be found in the FACS PBS.

ADMINISTERED CAPITAL AND EQUITY INJECTIONS AND LOANS

The ATO will receive an appropriation for an equity injection of $28.9 million in 2002-03.

The equity injection will be supplemented by an internally funded capital investment programme. The ATO's total agency capital budget is detailed in Table 3.4.

The ATO does not have an appropriation for administered capital in 2002-03.

Section 2: Outcomes and outputs information

OUTCOMES AND OUTPUT GROUPS

The map on the following page shows the relationship between Government outcomes and the contributing outputs for the Australian Taxation Office (ATO). Financial detail for Outcome 1 by output appears in Table 2.1 while non-financial information for Outcome 1 appears in Table 2.2.

Map 2: Outcomes and output groups

Australian Taxation Office

Commissioner: Mr Michael Carmody

Overall outcome

Strong, sustainable economic growth and the improved wellbeing of Australians

Outcome 1

Effectively managed and shaped systems that support and fund services for Australians and give effect to social and economic policy through the tax, superannuation, excise and other related systems

Total price of outputs: $2,224.1 million
Agency outcomes appropriation: $2,146.5 million
Total administered appropriations: $3,439.4 million

Output Group 1.1

Australian Taxation Office

Output 1.1.1	Output 1.1.2	Output 1.1.3	Output 1.1.4	Output 1.1.5
Shape, design and build administrative systems	Management of revenue collection and transfers	Compliance assurance and support — revenue collection	Compliance assurance and support for transfers* and regulation of superannuation funds compliance with retirement income standards	Services to governments and agencies
Price of output: $48.4 million	Price of output: $841.4 million	Price of output: $1,155.6 million	Price of output: $80.0 million	Price of output: $98.7 million

* Transfers — movement of money that is not revenue for example tax offsets, grants, super guarantee vouchers and benefits distribution.

CHANGES TO OUTCOMES AND OUTPUTS

There are changes to the outcome and outputs from the previous year.

The original ATO outcomes and outputs framework was developed while the ATO was in the early stages of preparing for Tax Reform. At the time, the ATO could not predict what impact reform would have on the nature and volume of its work. As Tax Reform progressed and the administrative implications of an integrated design were better understood, the ATO recognised the need for an updated framework that was both robust and flexible enough to:

- reinforce strategic management of the systems administered by the ATO;
- support ATO strategic directions; and
- provide greater transparency for Parliament.

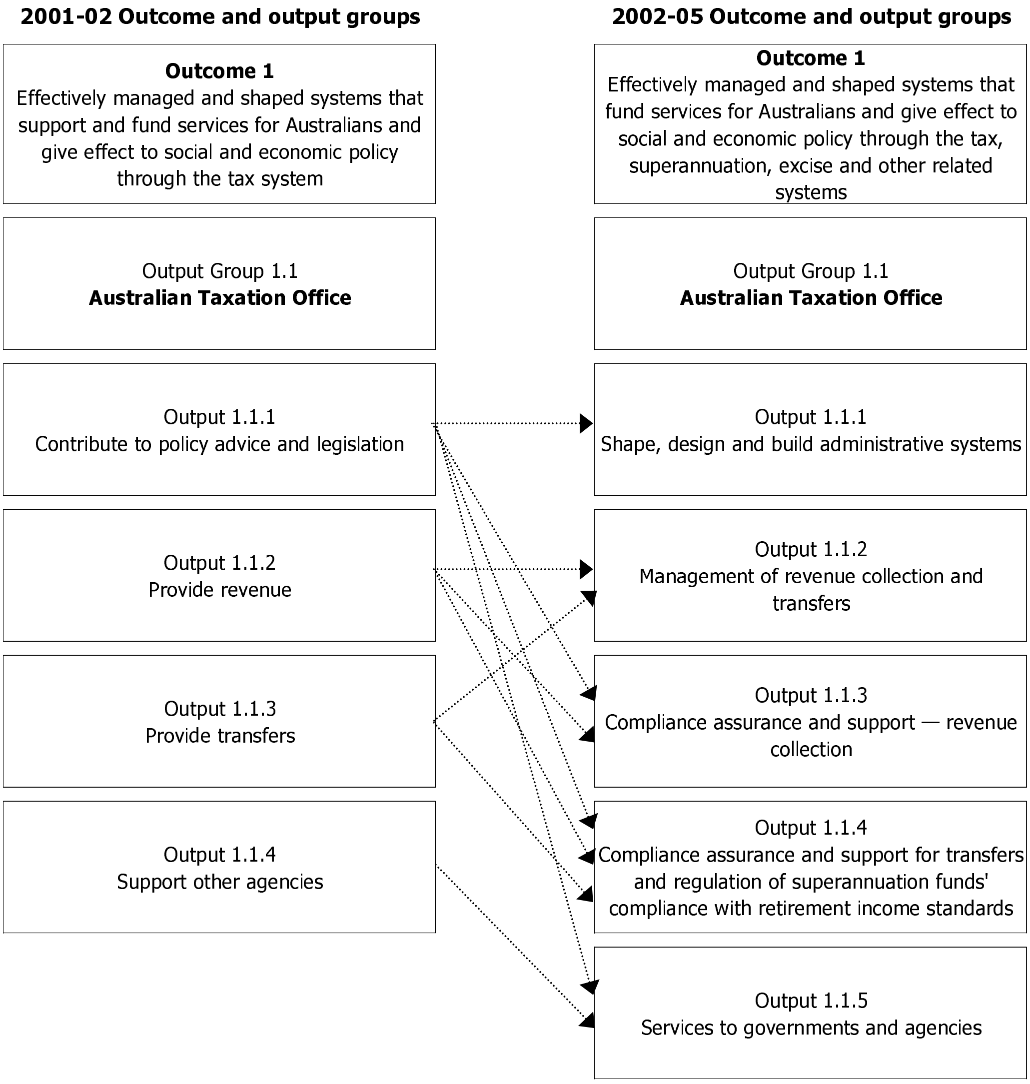
The new framework, developed as part of the ATO's Pricing Agreement 2002-05, reflects the business deliverables and the new approaches to the way we plan and manage internally to meet those deliverables. It also reflects changes following an audit by the Australian National Audit Office, *ATO Performance Reporting under the Outcomes and Outputs Framework* (Audit Report No. 46 2000-01). Together, the outputs and new measures provide greater transparency in reporting.

The ATO's role has broadened beyond revenue collection to delivering a range of economic and social policy through integrated systems and processes. This broader role is reflected in the new outcome and outputs framework, the ATO's organisational structure and governance processes.

Map 3 (on the following page) shows the mapping of the original outputs to the outputs in the new framework. Map 4 details the mapping of the original output measures to the new measures under the new framework. Relevant measures have been incorporated into the new framework.

The new framework is reflected in the ATO's internal planning documents from 2002-03.

Map 3: Outcomes and output groups



Map 4: Mapping of original outputs to outputs in new framework

Mapping of original output measures to new output measures		
2001-02 Output Group 1.1 - Australian Taxation Office		**2002-05 Output Measures**
Output 1.1.1 - Contribute to policy advice and legislation	Quantity measures	
	• Capacity to predict and manage risks;	O1.1.3.1, O1.1.4.2
Includes conducting strategic research/risk assessment.	• legislation delivered according to government programmes;	O1.1.1.2
	• costings/estimates delivered to anticipated volume; and	O1.1.1.1
Provide policy advice, design and develop legislation.	• volume of services delivered.	O1.1.5.3
	Quality measures	
Provide Ministerial and Parliamentary Services.	• Strategic intelligence - no significant risks remain unaddressed;	O1.1.3.6, O1.1.4.7
	• quality of legislation including consistency with policy, legislation and administration principles;	O1.1.1.5
	• accuracy of revenue estimates - current standard maintained; and	outcome measure
	• client satisfaction with services provided.	O1.1.1.4, O1.1.5.6
Output 1.1.2 - Provide revenue	Quantity measures	
Includes direct revenue which includes Pay As You Go (Withholding), Gross Other Individuals, Medicare Levy, individual refunds, companies superannuation funds (including Superannuation Contributions Surcharge), withholding taxes, petroleum resource rent tax and Fringe Benefits Tax.	• tax collected as a percentage of estimate - current standard maintained.	outcome measure
	Quality measures	
	• percentage of tax collected on time - current standard maintained;	outcome measure
Indirect revenue includes excise, GST, Wine Equalisation Tax and Luxury Car Tax.	• level of overdue debt as a percentage of total collectable debt is reduced;	outcome measure
	• technical quality of advice maintained;	O1.1.3.3, O1.1.4.4
	• charter service standards maintained;	O1.1.3.4, O1.1.4.5, O1.1.2.7
	• improved professionalism in field operations and debt collection; and	O1.1.2.8, O1.1.3.5
	• maintenance of community confidence.	outcome measure

Map 4: Mapping of original outputs to outputs in new framework (continued)

Mapping of original output measures to new output measures (continued)

2001-02 Output Group 1.1 - Australian Taxation Office		**2002-05 Output Measures**
Output 1.1.3 - Provide transfers Includes all movement of moneys (value) that are not classed as revenue including tax expenditures, Diesel Fuel Rebate, Diesel and Alternative Fuels Grants Scheme, Fuel Sales Grants Scheme, Family Assistance Initiatives (Private Health Insurance, Family Tax Benefit and Aged Persons Savings Bonus), Higher Education Contribution Scheme, Retirements Incomes Framework (including Compulsory Super, Superannuation Holding Accounts Reserve, Choice, Lost Members), Self Managed Super Funds, refund garnishees – transfers for example, Centrelink, Department of Education, Training and Youth Affairs and the CSA; and wool tax.	Quantity measures • Monetary value of: - expenditure; - outlay; - transfers; - refunds. • number of obligated employers; and • number of funds regulated (from 2000-01). Quality measures • as for revenue (same measure); • charter service standards maintained; • technical quality maintained; and • achievement of measures as specified in Memorandum of Understandings (MOUs) with other agencies.	 n/a O1.1.2.2 O1.1.2.2 n/a n/a n/a n/a O1.1.4.5 O1.1.4.4 n/a
Output 1.1.4 - Support other agencies Includes services to other organisations that do not involve movement of moneys (administered funds). Includes the transfer of statistical information, data matching, information to law enforcement agencies, tax technical advice to other Government agencies, support for tax agents board and Child Support Agency.	Quantity measures • quantity of output is as determined by agreement with clients and measures as specified in MOUs with other agencies. Quality measures • measures as specified in MOUs with other agencies.	 O1.1.5.1, O1.1.5.2 O1.1.5.4, O1.1.5.5

OUTCOME 1 — DESCRIPTION

Effectively managed and shaped systems that support and fund services for Australians and give effect to social and economic policy through tax, superannuation, excise and other related systems.

The single government outcome relating to the ATO properly reflects the nature of the services of the ATO. It provides an integrated platform for a viable and sustainable revenue administration. This is achieved through ensuring:

- effective and efficient administrative design for systems the ATO administers, consistent with policy intent and meeting community needs;
- an effective relationship and communication with taxpayers and Government;
- cost-effective collection of tax, transfers of revenue (to other agencies) and delivery of benefits through the tax system;
- compliance behaviour is maintained through providing comprehensive education and support services to the community and developing compliance strategies to address compliance risks; and
- community confidence is maintained through working in partnership with the community to foster community ownership of the tax system and providing timely and professional service;

to enable Government to deliver on social and economic policy. The integrated approach enables cost-effective delivery of both revenue and transfers.

Measures affecting Outcome 1

A Better Superannuation System — allow temporary residents to access their superannuation after they have departed Australia

The Government will allocate $14.3 million over five years for the Australian Taxation Office (ATO) to implement and administer the scheme to allow temporary residents to access their superannuation after they have departed Australia.

This measure will involve expenditure of $2.3 million in 2002-03, $1.5 million in 2003-04, $1.5 million in 2004-05 and $1.5 million in 2005-06 which is being fully absorbed within the existing resourcing of the ATO. The Government has provided additional funding of $7.5 million in 2001-02.

See also the related revenue measure titled *A Better Superannuation System — allow temporary residents to access their superannuation after they have departed Australia* in the Treasury portfolio in *Budget Paper No. 2*.

A Better Superannuation System — Government superannuation co-contribution for low income earners

From 1 July 2002, a Government superannuation co-contribution will be introduced in place of the existing rebate for personal superannuation contributions made by eligible low income earners. The co-contribution will match personal undeducted contributions by low income earners made on or after 1 July 2002.

A maximum co-contribution of $1,000 will be payable in respect of individuals whose assessable income and reportable fringe benefits do not exceed $20,000 per annum. The maximum co-contribution will be reduced by 8 cents for each dollar of assessable income and reportable fringe benefits over $20,000 (up to $32,500). The co-contribution will be treated as an undeducted contribution for tax purposes.

To be eligible for the co-contribution, an individual must not be aged 71 or more and must be ineligible to claim a tax deduction for their personal contributions. Persons who receive spouse, but not employer, superannuation support will be eligible for a tax deduction for their personal contributions.

See the related expense measure titled *A Better Superannuation System — Government superannuation co-contribution for low income earners — implementation and administration* (below) and also the related revenue measure titled *A Better Superannuation System — replacement of the rebate for personal superannuation contributions* in the Treasury portfolio in *Budget Paper No. 2*.

A Better Superannuation System — Government superannuation co-contributions for low income earners — implementation and administration

The Government has allocated $29.5 million over four years to the Australian Taxation Office (ATO) to implement and administer the co-contribution for low income earners. This measure will involve expenditure of $16.8 million in 2002-03, $4.5 million in 2003-04, $4.1 million in 2004-05 and $4.1 million in 2005-06.

This measure is being fully absorbed within the existing resourcing of the ATO.

See the related expense measure titled *A Better Superannuation System—Government superannuation co-contribution for low income earners* in the Treasury portfolio (above).

A Better Superannuation System — quarterly Superannuation Guarantee contributions

The Government will provide the Australian Taxation Office with funding of $31.9 million to implement and administer the changes to the Superannuation Guarantee arrangements that will require all employers to make Superannuation Guarantee contributions on behalf of their employees at least on a quarterly basis instead of a yearly basis. The funding includes provision for a communication campaign. This measure will take effect from 1 July 2003.

See also related capital and revenue measures titled *A Better Superannuation System — quarterly Superannuation Guarantee contributions* in the Treasury portfolio in *Budget Paper No. 2*.

ATO pricing review – enhanced ATO resources

The Government accepted the recommendation of the independent pricing review of the Australian Taxation Office (ATO) for additional funding for base tax administration functions. The measures will improve service levels, help in achieving further gains in voluntary compliance and lead to increased revenue over the forward estimates period and beyond.

In addition, the independent pricing review identified large business compliance and small business (income tax and fringe benefits tax) field services as areas warranting further investment. Additional funding for large business compliance activities, including research, advice, education, revenue management and active compliance, will result in increased taxation revenue. Increased funding for small business field services will improve the advisory services provided to small businesses, enhance the ATO's capacity to identify emerging risks and assist in improving compliance behaviour.

See also the related revenue measure titled *ATO pricing review – additional revenue from enhanced ATO resources* in the Treasury portfolio in *Budget Paper No. 2*.

Baby Bonus

The Government will be providing further tax relief to families, through the introduction of the Baby Bonus. The Baby Bonus recognises that one of the hardest financial times for families is the birth of their first child, when one partner gives up or reduces their paid employment.

The Baby Bonus is to take effect on 1 July 2002 and will apply to a first child born on or after 1 July 2001. As a transitional measure, for families who already have children it will apply to a child born on or after 1 July 2001. Parents adopting or otherwise gaining legal custody of a first child will also be eligible. Every year for up to five years a parent will be able to claim up to $2,500 of the tax payable on their income earned in the year prior to the birth of their child. A minimum annual benefit of $500 will be available to parents with annual incomes of $25,000 or less. Where the parent returns to work, the entitlement will be reduced in proportion to the income earned. The benefit will also be transferable between spouses.

See the related expense and capital measures titled *Baby Bonus — implementation and administration* and the revenue measure titled *A Better Superannuation System — superannuation from the Baby Bonus* in the Treasury portfolio in *Budget Paper No. 2*.

Baby Bonus — implementation and administration

The Government will allocate $41.7 million over five years to the Australian Taxation Office (ATO) to implement and administer the Baby Bonus.

This measure will involve expenditure of $12 million in 2002-03, $8 million in 2003-04, $7.5 million in 2004-05 and $7 million in 2005-06 to implement and administer the Baby Bonus which will be absorbed within the existing resources of the ATO. Funding of $7.2 million has been provided in 2001-02.

See also the related expense measure titled *Baby Bonus* (previous page), related capital measure titled *Baby Bonus — implementation and administration* and the revenue measure titled *A Better Superannuation System — superannuation from the Baby Bonus* in the Treasury portfolio in *Budget Paper No. 2*.

Choice of superannuation fund and portability

The Government has allocated $28.7 million for the Australian Taxation Office (ATO) to administer choice of superannuation and undertake an extensive community education campaign to inform employees and employers of their rights and obligations in relation to choice of superannuation; and inform superannuation funds and their members about portability of existing superannuation balances. The Government will give employees the choice to determine the superannuation fund into which their Superannuation Guarantee contributions are paid, and allow members of accumulation funds to move existing benefits to their fund of choice.

These policies will increase competition, efficiency and performance within the superannuation industry and benefit members through lower fees and charges and increased returns.

This measure will involve expenditure of $12.7 million in 2002-03, $10.3 million in 2003-04, $3.4 million in 2004-05 and $2.3 million in 2005-06 which is being fully absorbed within the existing resourcing of the ATO.

Extension to the Diesel Fuel Rebate Scheme

The Government will extend eligibility for the Diesel Fuel Rebate Scheme to all diesel used for electricity generation by retail/hospitality businesses for their own use, where there is no access to commercial supplies of electricity.

The proposal extends the current scheme that provides a rebate on diesel fuel excise for the off-road use of diesel by the farming, mining, rail and shipping industries and hospitals that generate electricity using diesel fuel where there is no access to commercial supplies of electricity. This will reduce the costs of small retail/hospitality businesses generating electricity from diesel fuel where there is no access to commercial supplies of electricity.

Intergovernmental Agreement — enhanced resources for GST administration

The Government has accepted the recommendation of the independent pricing review of the Australian Taxation Office (ATO) for additional funding for tax administration functions, including GST administration.

Under the *Intergovernmental Agreement on the Reform of Commonwealth-State Financial Arrangements*, all GST revenue is provided to the States and Territories (the States) and collected on their behalf on a fee for service basis by the ATO.

The Commonwealth and the States at the Ministerial Council meeting of 22 March 2002 agreed additional funding will be provided to the ATO to manage greater than anticipated GST workloads and to enhance small business (goods and services tax) field services and compliance capabilities (identified by the independent pricing review as an area warranting further investment). The States pay the Commonwealth for these costs.

Further details may be found in *Budget Paper No. 3*, and *Budget Paper No. 2* in the expense item titled *Intergovernmental Agreement — enhanced resources for GST administration*.

Streamlined Company Registration

The Government will simplify procedures for company registration by combining the Australian Securities and Investments Commission's company registration process with the Australian Business Number (ABN) application process managed by the Australian Taxation Office. This will reduce red tape and save businesses time and money by removing duplication.

OUTCOME 1 — RESOURCING

Table 2.1 shows how the 2002-03 appropriations translate to total resourcing for Outcome 1, including administered expenses, revenue from government (appropriation), revenue from other sources, and the total price of outputs.

Table 2.1: Total resources for Outcome 1 ($'000)

	Estimated actual 2001-02 $'000	Budget estimate 2002-03 $'000
Administered appropriations		
Special appropriations	3,349,700	3,439,400
Total administered expenses	3,349,700	(I1)[1] 3,439,400
Agency appropriations		
2001-02 Output Group 1.1 - Australian Taxation Office		
Output 1.1.1 - Contribute to policy advice and legislation	94,882	-
Output 1.1.2 - Provide revenue	1,709,732	-
Output 1.1.3 - Provide transfers	72,666	-
Output 1.1.4 - Support other agencies	20,357	-
2002-03 Output Group 1.1 - Australian Taxation Office		
Output 1.1.1 - Shape, design and build legislative systems	-	48,432
Output 1.1.2 - Management of revenue collection and transfers	-	841,902
Output 1.1.3 - Compliance assurance and support - revenue collection	-	1,145,522
Output 1.1.4 - Compliance assurance and support for transfers and regulation of superannuation funds compliance with retirement income	-	80,002
Output 1.1.5 - Services to governments and agencies	-	30,631
Total revenue from government (appropriations)	1,897,637	(C1)[1] 2,146,489
Contributing to price of agency outputs	96%	96%
Revenue from other sources		
2001-02 Output Group 1.1 - Australian Taxation Office		
Output 1.1.1 - Contribute to policy advice and legislation	2,300	-
Output 1.1.2 - Provide revenue	-	-
Output 1.1.3 - Provide transfers	10,730	-
Output 1.1.4 - Support other agencies	73,861	-
2002-03 Output Group 1.1 - Australian Taxation Office		
Output 1.1.1 - Shape, design and build legislative systems	-	-
Output 1.1.2 - Management of revenue collection and transfers	-	-
Output 1.1.3 - Compliance assurance and support - revenue collection	-	10,730
Output 1.1.4 - Compliance assurance and support for transfers and regulation of superannuation funds compliance with retirement income	-	-
Output 1.1.5 - Services to governments and agencies	-	68,083
Total revenue from other sources	86,891	78,813
Total price from agency outputs (Total revenue from government and from other sources)	1,984,528	(E1)[1] 2,225,302
Total estimated resourcing for Outcome 1 (Total price of outputs and administered appropriations)	5,334,228	5,749,702

	2001-02	2002-03
Average staffing level (number)	18,300	20,500

(1) C1, E1 and I1 show the links back to Table 1.1.

OUTCOME 1 — CONTRIBUTION OF OUTPUTS

Table 2.2 details the performance indicators used to assess our achievement of Outcome 1, and shows the link between the outputs and the outcome.

There are five distinct outputs that contribute to Outcome 1:

- Output 1.1.1: reflects the ATO's role in effectively shaping the systems to give effect to the legislation administered by the organisation;

- Output 1.1.2: represents the operational aspects of managing the tax, superannuation and excise systems;

- Output 1.1.3: represents the processes required to assure and support compliance with tax obligations, providing the community with information and assistance;

- Output 1.1.4: represents the processes required to assure and support compliance with transfers and superannuation obligations administered by the ATO, providing the community with information and assistance; and

- Output 1.1.5: reflects the range of services the ATO provides to the Treasurer and Assistant Treasurer, the Parliament and to other APS agencies.

PERFORMANCE INFORMATION FOR OUTCOME 1

As 2002-03 will be the first year of this Outcome and Outputs Framework, some of the reporting measures for Outcome 1 require benchmarks to be developed to measure performance over time. Work is currently being done to ensure that the performance targets set in the Framework are effective and can be used as an instrument for continuous improvement.

Table 2.2: Performance information for Outcome 1

Effectiveness - Overall achievement of the Outcome	
Deliver to Government	
	Revenue collections as a percent of budgeted revenue Dollar value of transfers by transfer type Overall levels of compliance improved New policy effectively implemented on time
Maintain community confidence	
	Community perceptions of ATO fairness and effectiveness - trends over time Client perceptions of ATO professionalism and service - trends over time
Minimise compliance costs (within ATO control)	
	Evaluation of legislative and administrative products in relation to: • community needs • balancing revenue integrity with costs of compliance Reduction in cost of compliance within ATO control - trend over time
Efficient and adaptive organisation	
	Management of financial resources • capital expense against budget • operating expense against budget • current ratio: indication of ATO's ability to satisfy its obligations in the short term • debt to asset ration: indication of ATO's ability to satisfy its obligations in the long term Effectiveness of key processes Workforce management and development

Table 2.2: Performance information for Outcome 1 (continued)

Performance information for administered items (including third party outputs)

The management of administered items is integrated into outputs 1.1.2 and 1.1.4 to enable cost effective delivery of both revenue and transfers.

Performance information for agency outputs
Output Group 1.1 - Australian Taxation Office

Output 1.1.1 - Shape, design and build legislative and administrative systems Includes • the ATO's contribution to policy advice and legislative design, reflecting ATO insight into administration, compliance and interpretation perspectives. • design, build and implementation of the administrative systems and products to enable the community to meet their obligations under the law.	• contribution to policy advice, legislative design and costings, provided and managed to help shape Government's programme. • administrative products designed built and implemented to meet Government's programme. • Ministers' / Treasurys' level of satisfaction that contribution to policy advice, legislative design and costings are timely, relevant and clear. • Ministers' level of satisfaction that the delivery of administrative products is timely, reflects policy intent, meets the community's needs and balances revenue integrity with costs of compliance. • ATO evaluation of administrative products against the above criteria; and evaluation of design processes against integrated tax design principles.
Output 1.1.2 - Management of revenue collection and transfers Includes the transactions between the ATO and members of the community as they: • enter the tax and other systems through appropriate registration; • receive and provide the required information; • make payments; • receive refunds or other payments, or are notified of their obligations; and • receive advice about outstanding obligations and, if necessary, remedial action from the ATO to ensure lodgement and payment compliance.	• $ value of revenue collected • $ value of revenue transferred • number of new registrations, role creations and records maintained • number of accounts managed, refunds issued and payments processed • number of simple and complex products processed • number of debt and lodgement cases finalised • performance to charter service standards • client perceptions of professionalism in debt collection against benchmark

Table 2.2: Performance information for Outcome 1 (continued)

Performance information for administered items (continued)	
	O1.1.2.9 • lodgement cases finalised as a percentage of cases referred - trend against time O1.1.2.10 • debt collection cases finalised as a percentage of cases referred - trend against time
Output 1.1.3 - Compliance assurance and support for revenue collection Includes: • providing the community with information about their obligations and entitlements, and assistance to meet their obligations; • identifying and addressing non-compliance; and • providing assurance to the community and Government on the integrity of the tax system.	Quantity measures O1.1.3.1 • numbers of information, interpretation, and active compliance products, and risk assessments delivered Quality measures O1.1.3.2 • evaluation of ATO information products, including technical accuracy and clarity from a client perspective O1.1.3.3 • percentage of technical advice passing Quality Assurance - trend over time O1.1.3.4 • performance to charter service standards O1.1.3.5 • client perceptions of professionalism in field operations against benchmark O1.1.3.6 • evaluation of ATO risk management and strategic intelligence
Output 1.1.4 - Compliance assurance and support for transfers and regulation of superannuation fund compliance with retirement income standards Includes: • providing the community with information about their obligations and entitlements, and assistance to meet their obligations; • identifying and addressing non-compliance; and • providing assurance to the community and Government on the integrity of the tax system.	Quantity measures O1.1.4.1 • $ value of required transfers effected O1.1.4.2 • numbers of information, interpretation, and active compliance products, and risk assessments delivered Quality measures O1.1.4.3 • evaluation of ATO information products, including technical accuracy and clarity from a client perspective. O1.1.4.4 • percentage of technical advice passing Quality Assurance - trend over time O1.1.4.5 • performance to charter service standards O1.1.4.6 • client perceptions of professionalism in field operations against benchmark O1.1.4.7 • evaluation of ATO risk management and strategic intelligence

Table 2.2: Performance information for Outcome 1 (continued)

Performance information for administered items (continued)		
Output 1.1.5 - Services to governments and agencies		Quantity measures
		• required volume of services delivered for:
	O1.1.5.1	• valuations
	O1.1.5.2	• cross-agency support
	O1.1.5.3	• Ministerial and Parliamentary services
		Quality measures
	O1.1.5.4	• client satisfaction with timeliness and quality of valuation services
	O1.1.5.5	• cross-agency support delivered to agreed standard and timeliness
	O1.1.5.6	• Ministerial and Parliamentary services delivered to agreed standard and timeliness

EVALUATIONS

The Australian National Audit Office and ATO Internal Audit have a rolling programme of issues that are audited during the financial year. Other issues are evaluated within the ATO during the financial year as required. Results of evaluation will be shown in the ATO Annual Report.

Section 3: Budgeted financial statements

The budgeted financial statements will form the basis of the financial statements that will appear in the Australian Taxation Office (ATO) 2001-02 Annual Report, and for the input into the Whole of Government Accounts. The financial statements should be read in conjunction with the accompanying notes.

These budgeted financial statements and administered notes are consistent with the forms of financial statements specified under the draft 2001-02 'Requirements for the Preparation of Financial Statements of Commonwealth Agencies and Authorities'.

AGENCY FINANCIAL STATEMENTS

Budgeted agency statement of financial performance

This statement provides a picture of the expected financial results for the ATO by identifying full accrual expenses and revenues, which highlights whether the ATO is operating at a sustainable level.

Budgeted agency statement of financial position

This statement shows the financial position of the ATO. It enables decision-makers to track the management of the ATO's assets and liabilities.

Budgeted agency statement of cash flows

This statement identifies expected cash flows from operating activities, investing activities and financing activities.

Agency capital budget statement

This statement shows all proposed capital expenditure funded either through the Budget as appropriations or from internal sources.

Agency non-financial assets — summary of movement

This statement shows the movement in the ATO's non-financial assets over the Budget year 2002-03.

NOTES OF ADMINISTERED ACTIVITY

Details of transactions administered by the ATO on behalf of the Commonwealth are shown in the following notes to the financial statements.

Note of budgeted administered financial performance

This note identifies the main revenues and expenses administered on behalf of the Government. It also discloses administered revenues from government and transfers to the Public Account.

Note of budgeted administered financial position

This note shows the assets and liabilities administered on behalf of the Government.

Note of budgeted administered cash flows

This note shows cash flows administered on behalf of the Government.

Table 3.1: Budgeted Agency Statement of Financial Performance *for the period ended 30 June*

	Estimated actual 2001-02 $'000	Budget estimate 2002-03 $'000	Forward estimate 2003-04 $'000	Forward estimate 2004-05 $'000	Forward estimate 2005-06 $'000
Revenues from ordinary activities					
Revenue from government	1,897,637	(K1)[(1)] 2,146,489	2,201,855	2,240,124	2,288,261
Sales of goods and services	80,166	72,316	71,638	71,043	70,916
Interest	5,300	5,072	7,025	8,993	10,977
Total revenues from	1,425	1,425	1,425	1,425	1,425
ordinary activities	1,984,528	2,225,302	2,281,943	2,321,585	2,371,579
Expenses from ordinary activities (excluding borrowing costs expense)					
Employees	1,160,043	1,281,185	1,317,765	1,313,567	1,323,434
Suppliers	772,468	838,693	839,082	855,901	884,591
Depreciation and amortisation	82,021	104,221	119,711	141,221	153,454
Write-down of assets	-	-	-	-	-
Value of assets sold	-	-	-	-	-
Other	228	676	689	708	728
Total expenses from ordinary activities (excluding borrowing costs expense)	2,014,760	2,224,775	2,277,247	2,311,397	2,362,207
Borrowing costs expense	-	-	-	-	-
Net surplus or deficit from ordinary activities	(30,232)	527	4,696	10,188	9,372
Gain or loss on extraordinary items	-	-	-	-	-
Net surplus or deficit	(30,232)	527	4,696	10,188	9,372
Capital use charge	-	-	-	-	-
Net surplus or deficit after capital use charge	(30,232)	527	4,696	10,188	9,372

(1) K1 — shows the link back to Table 1.1.

Table 3.2: Budgeted Agency Statement of Financial Position
as at 30 June

	Estimated actual 2001-02 $'000	Budget estimate 2002-03 $'000	Forward estimate 2003-04 $'000	Forward estimate 2004-05 $'000	Forward estimate 2005-06 $'000
ASSETS					
Financial assets					
Cash	2,060	2,623	3,671	4,159	5,511
Receivables	28,674	27,970	27,865	27,910	27,890
Investments	100,919	128,539	179,877	203,788	270,038
Other	-	-	-	-	-
Total financial assets	131,653	159,132	211,413	235,857	303,439
Non-financial assets					
Land and buildings	71,505	66,147	64,287	60,892	59,631
Infrastucture, plant and equipment	42,338	39,297	35,097	30,662	23,298
Intangibles	210,319	252,497	248,846	247,456	239,627
Other	25,768	25,561	25,540	25,644	25,813
Total non-financial assets	349,929	383,501	373,770	364,654	348,369
Total assets	481,582	542,633	585,183	600,511	651,808
LIABILITIES					
Debt					
Loans	-	-	-	-	-
Leases	-	-	-	-	-
Other	7,091	6,992	6,893	6,814	6,735
Total debt	7,091	6,992	6,893	6,814	6,735
Provisions and payables					
Employees	389,391	419,294	459,647	464,361	505,318
Suppliers	131,475	133,332	130,931	131,435	132,482
Other	1,836	1,836	1,836	1,836	1,836
Total provisions and payables	522,702	554,462	592,414	597,632	639,636
Total liabilities	529,793	561,454	599,307	604,446	646,371
EQUITY					
Capital	220,224	249,087	249,087	249,087	249,087
Reserves	13,087	13,087	13,087	13,087	13,087
Accumulated surpluses or deficits	(281,521)	(280,994)	(276,298)	(266,110)	(256,738)
Total equity	(48,210)	(18,820)	(14,124)	(3,936)	5,436
Current liabilities	267,338	283,315	302,416	305,009	326,165
Non-current liabilities	262,455	278,139	296,891	299,437	320,206
Current assets	165,496	186,475	201,098	206,366	223,995
Non-current assets	316,087	356,158	384,085	394,145	427,813

Table 3.3: Budgeted Agency Statement of Cash Flows
for the period ended 30 June

	Estimated actual 2001-02 $'000	Budget estimate 2002-03 $'000	Forward estimate 2003-04 $'000	Forward estimate 2004-05 $'000	Forward estimate 2005-06 $'000
OPERATING ACTIVITIES					
Cash received					
Appropriations for outputs	1,933,637	2,146,489	2,201,855	2,240,124	2,288,261
Sales of goods and services	81,511	73,572	71,746	71,138	70,936
Interest	5,300	5,072	7,025	8,993	10,977
Other	87,314	92,211	91,069	92,554	95,312
Total cash received	2,107,762	2,317,344	2,371,695	2,412,809	2,465,486
Cash used					
Employees	1,162,581	1,254,157	1,279,413	1,311,228	1,284,727
Grants	786,081	835,237	840,131	854,150	882,366
Interest	-	-	-	-	-
Income tax expense	105	312	318	327	336
Other	85,538	92,828	91,077	92,699	95,313
Total cash used	2,034,305	2,182,534	2,210,939	2,258,404	2,262,742
Net cash from operating activities	73,457	134,810	160,756	154,405	202,744
INVESTING ACTIVITIES					
Cash received					
Other	-	100,919	128,539	179,877	203,788
Total cash received	-	100,919	128,539	179,877	203,788
Cash used					
Purchases of property, plant and equipment	88,998	135,125	108,000	129,625	134,750
Other	100,919	128,539	179,877	203,788	270,038
Total cash used	189,917	263,664	287,877	333,413	404,788
Net cash from investing activities	(189,917)	(162,745)	(159,338)	(153,536)	(201,000)
FINANCING ACTIVITIES					
Cash received					
Proceeds from issuing equity instruments	45,709	22,463	-	-	-
Total cash received	45,709	28,863	-	-	-
Cash used					
Dividends paid	123	364	371	381	392
Total cash used	123	364	371	381	392
Net cash from financing activities	45,586	28,499	(371)	(381)	(392)
Net increase (decrease) in cash held	(70,873)	564	1,047	488	1,352
Cash at the beginning of the reporting period	72,933	2,060	2,624	3,671	4,159
Cash at the end of the reporting period	2,060	2,624	3,671	4,159	5,511

Table 3.4: Agency Capital Budget Statement

	Estimated actual 2001-02 $'000	Budget estimate 2002-03 $'000	Forward estimate 2003-04 $'000	Forward estimate 2004-05 $'000	Forward estimate 2005-06 $'000
CAPITAL APPROPRIATIONS					
Total equity injections	45,709	(K2)[1] 28,863	-	-	-
Total loans	-	-	-	-	-
Appropriation of previous years accrued revenue	36,000	-	-	-	-
Represented by					
Purchase of non-current assets	45,709	28,863	-	-	-
Other	36,000	-	-	-	-
Total	81,709	28,863	-	-	-
PURCHASE OF NON CURRENT ASSETS					
Funded by capital appropriation	45,709	28,863	-	-	-
Funded internally by agency resources	43,289	112,662	108,000	129,625	134,750
Total	88,998	141,525	108,000	129,625	134,750

(1) K2 — shows the link back to Table 1.1.

Table 3.5: Agency Non-financial Assets — Summary of Movement (Budget year 2002-03)

	Land	Buildings	Total land and buidings	Specialist military equipment	Other infrastructure plant and equipment	Total infrastructure plant and equipment	Intangibles	Total
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Carrying amount at the start of year	-	71,505	71,505	-	42,338	42,338	210,319	324,162
Additions	-	15,000	15,000	-	8,000	8,000	115,000	138,000
Disposals	-	-	-	-	-	-	-	-
Revaluation increments	-	-	-	-	-	-	-	-
Recoverable amount write-downs	-	-	-	-	-	-	-	-
Net transfers free of charge	-	-	-	-	-	-	-	-
Depreciation/amortisation expense	-	(20,358)	(20,358)	-	(11,041)	(11,041)	(72,822)	(104,221)
Write-off of assets	-	-	-	-	-	-	-	-
Carrying amount at the end of year	-	66,147	66,147	-	39,297	39,297	252,497	357,941
Total additions								
Self funded	-	-	-	-	537	537	108,600	109,137
Appropriations	-	15,000	15,000	-	7,463	7,463	6,400	28,863
Total	-	15,000	15,000	-	8,000	8,000	115,000	138,000

Table 3.7: Note of Budgeted Financial Performance Administered on behalf of Government *for the period ended 30 June*

	Estimated actual 2001-02 $'000	Budget estimates 2002-03 $'000	Forward estimate 2003-04 $'000	Forward estimate 2004-05 $'000	Forward estimate 2005-06 $'000
REVENUES					
Taxation					
Income tax	119,870,000	127,020,000	136,300,000	145,100,000	154,060,000
Indirect tax	47,890,000	50,310,000	52,220,000	54,340,000	56,540,000
Other taxes, fees and fines	4,055,000	4,075,000	4,165,000	4,295,000	4,435,000
Total taxation	171,815,000	181,405,000	192,685,000	203,735,000	215,035,000
Non-taxation					
Revenue from government	3,349,700	3,524,400	3,854,200	4,059,200	4,244,200
Interest	-	-	-	-	-
Dividends	-	-	-	-	-
Proceeds from sales of assets	-	-	-	-	-
Other sources of non-taxation revenues	12,000	12,000	12,000	12,000	12,000
Total non-taxation	3,361,700	3,536,400	3,866,200	4,071,200	4,256,200
Total revenues administered on behalf of government	175,176,700	184,941,400	196,551,200	207,806,200	219,291,200
EXPENSES					
Subsidies	3,139,500	3,229,200	3,299,000	3,359,000	3,419,000
Personal benefits	-	85,000	345,000	490,000	615,000
Grants	-	-	-	-	-
Suppliers	-	-	-	-	-
Depreciation and amortisation	-	-	-	-	-
Net write-down of assets	1,041,207	740,000	690,000	690,000	690,000
Interest on overpayments	150,000	150,000	150,000	150,000	150,000
Other goods and services expenses	60,200	60,200	60,200	60,200	60,200
Total expenses administered on behalf of government	4,390,907	4,264,400	4,544,200	4,749,200	4,934,200

Table 3.8: Note of Budgeted Financial Position Administered on behalf of Government *as at 30 June*

	Estimated actual 2001-02 $'000	Budget estimate 2002-03 $'000	Forward estimate 2003-04 $'000	Forward estimate 2004-05 $'000	Forward estimate 2005-06 $'000
ASSETS					
Financial assets					
Cash	251,892	251,892	251,892	251,892	251,892
Receivables	12,417,544	12,317,544	12,717,544	13,137,544	13,557,544
Investments	2,541	2,541	2,541	2,541	2,541
Accrued revenues	-	-	-	-	-
Other	-	-	-	-	-
Total financial assets	12,671,977	12,571,977	12,971,977	13,391,977	13,811,977
Non-financial assets					
Land and buildings	-	-	-	-	-
Infrastructure, plant and equipment	-	-	-	-	-
Other	15,894	15,894	15,894	15,894	15,894
Total non-financial assets	15,894	15,894	15,894	15,894	15,894
Total assets administered on behalf of government	12,687,871	12,587,871	12,987,871	13,407,871	13,827,871
LIABILITIES					
Provisions and payables					
Employees	-	-	-	-	-
Suppliers	-	-	-	-	-
Grants	-	-	-	-	-
Subsidies	85,324	85,324	85,324	85,324	85,324
Provision for taxation refunds	1,835,844	1,835,844	1,835,844	1,835,844	1,835,844
Other	336,438	336,438	336,438	336,438	336,438
Total provisions and payables	2,257,606	2,257,606	2,257,606	2,257,606	2,257,606
Total liabilities administered on behalf of government	2,257,606	2,257,606	2,257,606	2,257,606	2,257,606
Current liabilities	2,257,606	2,257,606	2,257,606	2,257,606	2,257,606
Non-current liabilities	-	-	-	-	-
Current assets	12,685,330	12,585,330	12,985,330	13,405,330	13,825,330
Non-current assets	2,541	2,541	2,541	2,541	2,541

Table 3.9: Note of Budgeted Administered Cash Flows
for the period ended 30 June

	Estimated actual 2001-02 $'000	Budget estimate 2002-03 $'000	Forward estimate 2003-04 $'000	Forward estimate 2004-05 $'000	Forward estimate 2005-06 $'000
OPERATING ACTIVITIES					
Cash received					
Taxes, fees and fines	170,055,000	180,415,000	191,245,000	202,275,000	213,575,000
Appropriations	3,349,700	3,524,400	3,854,200	4,059,200	4,244,200
Interest	-	-	-	-	-
Other	12,000	12,000	12,000	12,000	12,000
Total cash received	173,416,700	183,951,400	195,111,200	206,346,200	217,831,200
Cash used					
Subsidies	-	-	-	-	-
Personal benefits	-	-	-	-	-
Suppliers	-	-	-	-	-
Grants	-	-	-	-	-
Interest and other financing cost:	-	-	-	-	-
Cash to Official Public Account	170,067,000	180,427,000	191,257,000	202,287,000	213,587,000
Other	3,349,700	3,524,400	3,509,200	3,569,200	3,629,200
Total cash used	173,416,700	183,951,400	194,766,200	205,856,200	217,216,200
Net cash used by operating activities	-	-	-	-	-
Net decrease in cash held	(228,812)	-	-	-	-
Cash at beginning of reporting period	480,704	251,892	251,892	251,892	251,892
Administered cash at end of reporting period	251,892	251,892	251,892	251,892	251,892

NOTES TO THE FINANCIAL STATEMENTS

Basis of accounting

The financial statements have been prepared on an accrual basis in accordance with the historical cost convention.

Notes to the agency statements

Details of agency items in the financial statements included in Table 3.1 to 3.5 have been prepared in accordance with the Requirements and Guidance for the Preparation of Financial Statements.

The budget statements and estimated forward years have been prepared to reflect the following matters.

Cost of administering Goods and Services Tax (GST)

Agency statements for 2001-02 and forward years include the estimated costs of administering the proposed GST pursuant to the 'intergovernmental agreement on the reform of Commonwealth — state financial relations', the GST revenue is collected on behalf of the states and territories which agree to compensate the Commonwealth for the agreed GST administration costs.

The recovery of GST administration costs are reported under the Department of the Treasury.

Notes to the administered statements

Details of administered items in the financial statements included in Table 3.7 to 3.9 have been prepared in accordance with the requirements and guidance for the preparation of financial statements.

These statements incorporate a change in revenue recognition policy from prior years.

The budget statements and forward years have been prepared on the basis noted below and to reflect the following matters.

Recognition of taxation revenue

Since 1999-2000 administered taxation revenue has been brought to account on a year by year basis where:

- the identity of the taxpayer is certain;

- the amount of the liability or refund is certain;
- the liability or entitlement to a refund has been notified to the Commissioner or advised by the taxpayer;
- there is an intention on the part of the Commissioner to collect the liability; and
- there is a legislative intent by the Commonwealth to change the basis or application of taxation law.

This recognition policy does not include the following item as revenue of the period:

- estimates of future collections or refunds from individuals in respect of income tax returns to be lodged for the current financial year ended at 30 June;
- estimates of instalments of tax and final payments for companies due after 30 June;
- estimates of final amounts for Petroleum Rent Resource Tax due after 30 June; and
- actual payments for Pay As You Go, GST, excise and withholding taxes for amounts collected or withheld in June but not remitted to the Commissioner until July.

Items recognised as reductions to taxation revenue

The following items are recognised as reductions (increases) to taxation revenue and not as expense:

- refunds of revenue;
- increase (decrease) in movement of provision for credit amendments;
- diesel fuel rebates and diesel fuel credits; and
- increases (decreases) in movement of provision for diesel fuel rebates.

Section 4: Purchaser/Provider

CROSS AGENCY OVERVIEW

The ATO has entered into purchaser/provider arrangements with both the Department of Family and Community Services (FaCS) and the Department of Health and Aged Care. These allow the ATO to provide services to each of these departments to enable them to achieve their stated Outcomes in 2002-03.

The ATO will be providing services to FaCS for the Family Assistance Office and the Compliance Package — Prevention and Detection. The ATO also provides services to the Child Support Agency.

The ATO will also be providing services to the Department of Health and Aged Care for the implementation of the Private Health Insurance rebate.

APPENDIX 1: RECEIPTS FROM INDEPENDENT SOURCES

Receipts from independent sources

	Estimated revenue 2001-02 $'000	Estimated revenue 2002-03 $'000
AGENCY REVENUE		
Non-appropriation agency revenue		
Agency section 31 receipts	80,166	72,316
Interest Revenue	5,300	5,072
Other Revenue	1,425	1,425
Total non-appropriation agency revenue	86,891	78,813
Appropriations	1,897,637	2,146,489
Total agency estimated revenue	1,984,528	2,225,302
ADMINISTERED REVENUE		
Non-appropriation administered revenue		
Total taxation Revenue	171,815,000	181,055,000
Superannuation Guarantee (Administration) Act 1992 — shortfalls, penalties and fines	130,000	130,000
Superannuation Guarantee (Supervision) Act 1993 — Unclaimed monies	200	200
Miscellaneous receipts	12,000	12,000
Total non-appropriation administered revenue	171,957,200	181,197,200
Appropriations	3,349,700	*3,439,400
Total administered revenue	175,306,900	184,636,600

* Includes Baby Bonus payments from consolidated appropriations.

APPENDIX 2: ESTIMATES OF EXPENSES FROM SPECIAL APPROPRIATIONS

Estimates of expenses from special appropriations

	Estimated expenses 2001-02 $'000	Estimated expenses 2002-03 $'000
Estimated Expenses		
Refunds of Receipts — *Taxation Administration Act 1953*	10,880,000	11,110,000
First Child Tax Refund — Baby Bonus	-	85,000
Less amount of refunds deducted from receipts items	(10,880,000)	(11,195,000)
Diesel fuel rebate	2,170,000	2,230,000
Conversion of diesel fuel credit scheme to diesel and alternative fuels grants scheme	735,000	760,000
Product Stewardship Waste Oil	24,500	24,200
Assistance for cellar door and mail order sales of wine	-	-
Fuel sales grants scheme	210,000	215,000
Superannuation Guarantee (Administration)Act 1992 — Distribution of charges	60,000	60,000
Superannuation Guarantee (Supervision) Act 1993 — Repayments of unclaimed moneys	200	200
Taxation Administration Act 1953 — Taxation (interest on overpayments and early payment) Act 1983	150,000	150,000
Total estimated expenses	3,349,700	3,439,400