

PART I

ALL AGENCIES ARE REQUESTED TO COMPLETE PART I.

If you cannot answer a question, please indicate whether the question is NOT APPLICABLE or if INFORMATION IS NOT AVAILABLE.

Section 1: Contact details

1.1 Agency

1.2 Reporting and financial arrangements are governed by:
(Please indicate with a 'X' whether one or more of the following Acts apply)

Financial Management and Accountability Act 1997

YES	NO
X	

Commonwealth Authorities and Companies Act 1997

YES	NO

Other

1.3 Contact Officer

Position

Phone

Fax

Email

Address

PART II

If your agency operated any cost recovery arrangements in 1999-2000, please complete this part. Please fill out a separate form for each sub-unit, cost recovery program or activity, or output or outcome for which you are reporting. Similar cost recovery arrangements may be reported in groups.

PART II(a)

Name of sub-unit, agency, program or activity, output or outcome

Section 4: Cost recovery arrangements in 1999-2000

Descriptive material	
4.1	Nature of cost recovery arrangement (eg. licence fee, service charge, hypothecated excise tax or levy etc) <input type="text" value="Directly attributable labour and on costs of providing the service"/>
4.2	Basic description of arrangements: (Please attach any relevant documents.) <input type="text" value="Provision of a complaint service re introduction of the tax reform legislation, to accommodate predicted increase in complaint numbers with changes to the tax system"/>
4.3	Who pays the cost recovery charges? <input type="text" value="ATO"/>
4.4	Who benefits from the program or activity, output or outcome? <input type="text" value="Australian tax payers"/>
4.5	Do you attempt to measure these benefits? If YES, how? <input type="text" value="Client survey"/>
4.6	Are there alternate providers or substitutes for this program or activity, output or outcome? (Please describe) <input type="text" value="No"/>
4.7	When was this cost recovery arrangement introduced? <input type="text" value="1999-2000"/>

PART II

If your agency operated any cost recovery arrangements in 1999-2000, please complete this part. Please fill out a separate form for each sub-unit, cost recovery program or activity, or output or outcome for which you are reporting. Similar cost recovery arrangements may be reported in groups.

PART II(a)

Name of sub-unit, agency, program or activity, output or outcome

Section 4: Cost recovery arrangements in 1999-2000

Descriptive material	
4.1	Nature of cost recovery arrangement (eg. licence fee, service charge, hypothecated excise tax or levy etc) <input type="text" value="Fee for service"/>
4.2	Basic description of arrangements: (Please attach any relevant documents.) <input type="text" value="MOU with ACT Government"/>
4.3	Who pays the cost recovery charges? <input type="text" value="ACT Government"/>
4.4	Who benefits from the program or activity, output or outcome? <input type="text" value="ACT community"/>
4.5	Do you attempt to measure these benefits? If YES, how? <input type="text" value="Client survey"/>
4.6	Are there alternate providers or substitutes for this program or activity, output or outcome? (Please describe) <input type="text" value="No. Service is provided under legislation"/>
4.7	When was this cost recovery arrangement introduced? <input type="text" value="1996"/>

PART II(b)

Name of sub-unit, agency, program or activity, output or outcome ACT Ombudsman Function

Program or activity, output or outcome cost recovery arrangements in 1999-2000 (continued)
(Please use \$'000)

Program or activity, output or outcome revenues

4.8	Cost recovery revenue paid to CRF earmarked for appropriation to same agency	\$	0	
4.9	Cost recovery revenue paid to CRF earmarked for appropriation to a third party	\$	0	
4.10	Cost recovery revenue paid to CRF and not earmarked for particular appropriation	\$	0	
4.11	Cost recovery revenue paid to CRF (subtotal)	\$	0	
4.12	Cost recovery not paid into CRF	\$	244	
4.13	Total cost recovery revenue	\$	244	
4.14	Appropriations not related to cost recovery			\$
4.15	Other sources (please specify)			0
4.16	Total program or activity, output or outcome revenues			244

Program or activity, output or outcome expenses

4.17	Direct expenses	\$	NA
4.18	Indirect expenses (including corporate overheads)	\$	NA
4.19	Third party expenses (a)	\$	NA
4.20	Total program or activity, output or outcome expenses	\$	0

Administration costs

4.21	What costs are associated with administering the cost recovery arrangements?	\$	NA
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CRF Consolidated Revenue Fund. Direct costs are those directly related to a particular program. Indirect costs include indirect agency overheads and general running costs. (a) Include third party costs where third parties are involved in a program or activity a their costs are being recovered as part of the cost recovery arrangements.

PART II(c)

Name of sub-unit, agency, program or activity, output or outcome ACT Ombudsman Function

Section 5: Institutional arrangements

5.1 What was the rationale for introducing these cost recovery arrangements? (Please attach sources, eg. legislative objects clauses, press releases, second reading speeches.) Self Government of the ACT

5.2 What was the legal basis for establishing these cost recovery arrangements: (Please name and attach relevant documents.)

Legislation (eg. s.31 of the Financial Management and Accountability Act, tax or levy acts)	ACT Ombudsman Act 1989
Subordinate legislation (eg. regulations, standards)	
Co-regulation or quasi-regulation	
Commonwealth/State/Territory agreement	
Voluntary arrangements (eg. codes of practice)	Memorandum of Understanding with the ACT Government
Other	

5.3 Who was consulted about introducing these cost recovery arrangements? (Please name relevant bodies and describe the consultation arrangements.)

Commonwealth government (DOFA etc)	DOFA
Other governments (state, territory, local)	ACT Government
Industry	
Consumers	
Other	

<p>5.4 What guidelines were consulted when establishing these cost recovery arrangements? (Please attach source of information, guidelines etc.)</p>	<p>Information not available</p>					
<p>5.5 Which agency is responsible for the following activities? (Please name relevant agency)</p> <p>Policy setting</p> <p>Price setting</p> <p>Administration</p> <p>Revenue collection</p>	<table border="1"> <tr> <td data-bbox="904 608 1794 639">NA - legislative function</td> </tr> <tr> <td data-bbox="904 639 1794 671">By negotiation with the ACT Government</td> </tr> <tr> <td data-bbox="904 671 1794 703">NA</td> </tr> <tr> <td data-bbox="904 703 1794 735">NA</td> </tr> </table>	NA - legislative function	By negotiation with the ACT Government	NA	NA	
NA - legislative function						
By negotiation with the ACT Government						
NA						
NA						
<p>5.6 Is there any ongoing consultation about these cost recovery arrangements? With whom? (Please name relevant bodies.)</p> <p>Commonwealth government (DOFA etc)</p> <p>Other governments (state, territory, local)</p> <p>Industry</p> <p>Consumers</p> <p>Other</p>	<table border="1"> <tr> <td data-bbox="904 804 1794 836"></td> </tr> <tr> <td data-bbox="904 836 1794 868">ACT Government- Bi annual reviews</td> </tr> <tr> <td data-bbox="904 868 1794 900"></td> </tr> <tr> <td data-bbox="904 900 1794 932"></td> </tr> <tr> <td data-bbox="904 932 1794 959"></td> </tr> </table>		ACT Government- Bi annual reviews			
ACT Government- Bi annual reviews						
<p>5.7 Please describe these consultation arrangements.</p>	<p>Verbal discussions</p>					
<p>5.8 Have the cost recovery arrangements been formally reviewed? What was the outcome? (Please attach copy of review)</p>	<p>NO</p>					

PART II(d)

Name of sub-unit, agency, program or activity, output or outcome

ACT Ombudsman Function

Section 6: Price setting arrangements

6.1 How are these cost recovery charges determined? (Please attach any relevant documents)

(i) How are charges set? (eg. by formula in legislation or based on 'market prices')	By negotiations with the ACT Government
(ii) Are charges directly related to the costs of particular activities, outcomes or outputs, or charged on some other basis? (eg. levies on users' turnover, profits or assets)	Based broadly on the direct labour costs of providing the services

6.2 If charges are directly related to the costs of particular activities, outputs or outcomes:

(i) What costs do charges aim to recover? (eg. only direct costs or indirect costs such as overheads)	Direct labour and associated labour costs
(ii) What proportion of these costs do charges aim to recover? (%)	100
(iii) Does the charging regime require assets to be valued? (eg. to allow the calculation of user cost of capital or return on assets)	NO
(iv) If 'YES' to (iii), on what basis are assets valued? (eg. historic, replacement, deprival or replacement cost)	
(v) Do charges include a user cost of capital?	NO
(vi) If 'YES' to (iv), how is it calculated?	
(vii) Do charges include return on assets? (eg. profit)	NO
(viii) If 'YES' to (vii), on what basis?	
(ix) Do charges discriminate between types of users?	NO
(x) If 'YES' to (ix), on what basis?	

(xi) Do charges allow for access and equity considerations (eg. waivers, discounts)?	NO
(xii) If 'YES' to (xi), on what basis?	
(xiii) Other (Please describe other significant features)	
6.3 How are indirect costs allocated for cost recovery arrangements? (eg. activity based costing, according to share of direct costs or other rule.)	Indirect costs not recovered
6.4 Are there any price controls on these charges?	NO
6.5 How often is the level of charges changed?	Annual adjustment for movements in the CPI
6.6 What happens if revenue recovered is greater than costs incurred?	Nothing

End of Part II. Thank you for your cooperation. Please return the questionnaire and attachments to the Commission (see front sheet for instructions)

PART II(b)

Name of sub-unit, agency, program or activity, output or outcome Australian Taxation Office taxation reform complaint service

Program or activity, output or outcome cost recovery arrangements in 1999-2000 (continued)
(Please use \$'000)

Program or activity, output or outcome revenues

4.8	Cost recovery revenue paid to CRF earmarked for appropriation to same agency	\$	0		
4.9	Cost recovery revenue paid to CRF earmarked for appropriation to a third party	\$	0		
4.10	Cost recovery revenue paid to CRF and not earmarked for particular appropriation	\$	0		
4.11	Cost recovery revenue paid to CRF (subtotal)	\$	0		
4.12	Cost recovery not paid into CRF	\$		200	
4.13	Total cost recovery revenue	\$		200	
4.14	Appropriations not related to cost recovery			\$	0
4.15	Other sources (please specify)			\$	0
4.16	Total program or activity, output or outcome revenues			\$	200

Program or activity, output or outcome expenses

4.17	Direct expenses	\$	NA
4.18	Indirect expenses (including corporate overheads)	\$	NA
4.19	Third party expenses (a)	\$	NA
4.20	Total program or activity, output or outcome expenses	\$	0

Administration costs

4.21	What costs are associated with administering the cost recovery arrangements?	\$	NA
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CRF Consolidated Revenue Fund. Direct costs are those directly related to a particular program. Indirect costs include indirect agency overheads and general running costs. (a) Include third party costs where third parties are involved in a program or acti

PART II(c)

Name of sub-unit, agency, program or activity, output or outcome Australian Taxation Office taxation reform complaint service

Section 5: Institutional arrangements

5.1 What was the rationale for introducing these cost recovery arrangements? (Please attach sources, eg. legislative objects clauses, press releases, second reading speeches.) Impending introduction of tax reform legislation

5.2 What was the legal basis for establishing these cost recovery arrangements: (Please name and attach relevant documents.)

Legislation (eg. s.31 of the Financial Management and Accountability Act, tax or levy acts)	Section 31 of FMA Act 1997
Subordinate legislation (eg. regulations, standards)	
Co-regulation or quasi-regulation	
Commonwealth/State/Territory agreement	
Voluntary arrangements (eg. codes of practice)	
Other	

5.3 Who was consulted about introducing these cost recovery arrangements? (Please name relevant bodies and describe the consultation arrangements.)

Commonwealth government (DOFA etc)	ATO
Other governments (state, territory, local)	
Industry	
Consumers	
Other	

<p>5.4 What guidelines were consulted when establishing these cost recovery arrangements? (Please attach source of information, guidelines etc.)</p>	<p>None</p>
<p>5.5 Which agency is responsible for the following activities? (Please name relevant agency)</p> <p>Policy setting</p> <p>Price setting</p> <p>Administration</p> <p>Revenue collection</p>	<p>NA - legislative function</p> <p>NA</p> <p>NA</p> <p>NA</p>
<p>5.6 Is there any ongoing consultation about these cost recovery arrangements? With whom? (Please name relevant bodies.)</p> <p>Commonwealth government (DOFA etc)</p> <p>Other governments (state, territory, local)</p> <p>Industry</p> <p>Consumers</p> <p>Other</p>	<p>ATO</p> <p></p> <p></p> <p></p> <p></p>
<p>5.7 Please describe these consultation arrangements.</p>	<p>Two year agreement only</p>
<p>5.8 Have the cost recovery arrangements been formally reviewed? What was the outcome? (Please attach copy of review)</p>	<p>NO</p>

PART II(d)

Name of sub-unit, agency, program or activity, output or outcome

Australian Taxation Office taxation reform complaint service

Section 6: Price setting arrangements

6.1 How are these cost recovery charges determined? (Please attach any relevant documents)

(i) How are charges set? (eg. by formula in legislation or based on 'market prices')	By negotiations after assessing increased workload
(ii) Are charges directly related to the costs of particular activities, outcomes or outputs, or charged on some other basis? (eg. levies on users' turnover, profits or assets)	Yes

6.2 If charges are directly related to the costs of particular activities, outputs or outcomes:

(i) What costs do charges aim to recover? (eg. only direct costs or indirect costs such as overheads)	Direct labour and associated labour costs
(ii) What proportion of these costs do charges aim to recover? (%)	100
(iii) Does the charging regime require assets to be valued? (eg. to allow the calculation of user cost of capital or return on assets)	NO
(iv) If 'YES' to (iii), on what basis are assets valued? (eg. historic, replacement, deprival or replacement cost)	
(v) Do charges include a user cost of capital?	NO
(vi) If 'YES' to (iv), how is it calculated?	
(vii) Do charges include return on assets? (eg. profit)	NO
(viii) If 'YES' to (vii), on what basis?	
(ix) Do charges discriminate between types of users?	NO
(x) If 'YES' to (ix), on what basis?	

(xi) Do charges allow for access and equity considerations (eg. waivers, discounts)?	NO
(xii) If 'YES' to (xi), on what basis?	
(xiii) Other (Please describe other significant features)	
6.3 How are indirect costs allocated for cost recovery arrangements? (eg. activity based costing, according to share of direct costs or other rule.)	Indirect costs not recovered
6.4 Are there any price controls on these charges?	NO
6.5 How often is the level of charges changed?	NA Price fixed for two years.
6.6 What happens if revenue recovered is greater than costs incurred?	Nothing

End of Part II. Thank you for your cooperation. Please return the questionnaire and attachments to the Commission (see front sheet for instructions)

This section asks about your agency's total revenues, charges and expenses. All agencies should complete this section, whether or not you consider you undertake cost recovery.

Section 2: Agency revenues, charges and expenses

(Please indicate with a 'X' which response applies)

2.1 Has your agency charged any cost recovery fees, levies or other charges in the last five financial years?

YES	NO
X	

Relevant charges include any fees, levies, taxes (including some customs and excise duties earmarked for specific purposes) or other charges which arise from the services, programs or business activities of your agency, and which are collected by your agency or by another agency on your behalf. For example, application fees, processing charges, consultancy fees, publication sales, special industry duties, excises or levies other than general taxation.

2.2 Were any of the appropriations allocated to your agency in the last five financial years linked (hypothecated) to revenue collected from fees, levies or charges (for example, levies paid to the Consolidated Revenue Fund but earmarked for allocation to your portfolio)? (Whether the revenue was collected by your agency or by another agency on your behalf).

YES	NO
	X

2.3 Has your agency considered introducing any cost recovery arrangements in the past that were not implemented?
(Please attach any relevant reviews, analysis or other information.)

YES	NO
	X

2.4 Is your agency considering introducing any cost recovery arrangements in the future?
(Please attach any relevant reviews, analysis or other information.)

YES	NO
	X

If you answered NO to questions 2.1 and 2.2, you need not answer any further questions. Thank you for your cooperation. Please return the questionnaire to the Commission (see front sheet for instructions).

If you answered YES to EITHER question 2.1 OR question 2.2 OR both, please complete section 3 below, and Part II on the following worksheet.

Section 3: Agency revenues and expenses

3.1 Does your agency classify revenues and expenses as agency and administered?

Agency revenues and expenses are those controlled by the department/agency (for example, employee and administrative expenses). Administered revenues and expenses are those which are controlled by Government and managed or oversighted by the department/agency on behalf of the Government (for example, social security payments).

YES	NO
X	

If your agency classifies revenues and expenses as 'agency' and 'administered' then please fill in both tables below. If your agency does not classify revenues and expenses as 'agency' and 'administered' then please put all revenues and expenses in the 'agency' table below.

AGENCY revenues and expenses (Please use \$'000)					
	1995-96	1996-97	1997-98	1998-99	1999-2000
Agency revenue from cost recovery (a)					
3.2 Cost recovery revenue retained by your agency	0	210	257	240	444
3.3 Cost recovery revenue paid to CRF and appropriated to your agency (or another agency for a specific purpose (ie. annotated, hypothecated or earmarked revenues)					
3.4 Cost recovery revenue paid to CRF and not specifically appropriated to your agency (or another agency)					
3.5 Total agency revenue from cost recovery	0	210	257	240	444
Agency revenue from other sources					
3.6 Other appropriations	8,835	8,885	7,481	7,658	7,900
3.7 Other sources (eg. asset sales, dividends, interest, funding from other government agencies)	8	4	23	143	126
3.8 Total agency revenue from other sources	8843	8889	7504	7801	8026
3.9 Total agency revenue	8843	9099	7761	8041	8470
3.10 Total agency expenses	8,713	8,063	8,262	8,555	8,547
CRF Consolidated Revenue Fund					
(a) Include all revenue from fees, levies, excises and other charges which arise from the services or activities of your agency and which is paid to your agency to another agency or to the Consolidated Revenue Fund.					

ADMINISTERED revenues and expenses (Please use \$'000)

	1995-96	1996-97	1997-98	1998-99	1999-2000
Administered revenue from cost recovery (a)					
3.11 Cost recovery revenue retained by your agency					
3.12 Cost recovery revenue paid to CRF and appropriated to your agency (or another agency for a specific purpose (ie. annotated,					
3.13 Cost recovery revenue paid to CRF and not specifically appropriated to your agency (or another agency)	638	329	303	302	299
3.14 Total administered revenue from cost recovery	638	329	303	302	299
Administered revenue from other sources					
3.15 Other appropriations	0	0	0	0	0
3.16 Other sources (eg. asset sales, dividends, interest, funding from other government agencies)	0	0	0	0	0
3.17 Total administered revenue from other sources	0	0	0	0	0
3.18 Total administered revenue	638	329	303	302	299
3.19 Total administered expenses	0	0	0	0	0

CRF Consolidated Revenue Fund

(a) Include all revenue from fees, levies, excises and other charges which arise from the services or activities of your agency and which is paid to your agency to another agency or to the Consolidated Revenue Fund.

End of Part I. Please complete Part II, which is on a separate worksheet.