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## B Commonwealth cost recovery arrangements

The terms of reference require the Commission to report on the nature and extent of current cost recovery arrangements. To meet this requirement, the Commission sent a questionnaire to a large number Commonwealth Government regulatory and information agencies. In total, 127 questionnaires were sent, and the Commission received 99 responses (a response rate of 78 per cent). A copy of the questionnaire, a list of the agencies to which the survey was sent and a list of those who responded are available in appendix J.

The questionnaire has two sections. All agencies were asked to complete part I, which included questions on their total revenues and expenses, as well as their total cost recovery revenue. Those agencies that considered that they undertook cost recovery in 1999-2000 were asked also to complete part II. This section asked agencies to provide information on individual cost recovered activities. Where cost recovery arrangements were similar across activities, agencies were asked to report on these arrangements as a group. This section included questions on the total revenue, cost recovery revenue and expenses of the individual activities. For many agencies, the sum of the individual activities reported in part II differs from the total figure reported in part I. Therefore, care should be taken when comparing responses from part I, which are cited in parts of this report, with responses from part II, cited in this appendix.

For presentational reasons, responses have been simplified and the responses to some questions have not been included. The full responses of all agencies that responded (except those that were provided in confidence) are available from the Commission's web site or on request from the Commission.

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AAD	Australian Antarctic Division
ABARE	Australian Bureau of Agricultural and Resource Economics
ABS	Australian Bureau of Statistics
ACA	Australian Communications Authority
ACCC	Australian Competition and Consumer Commission
ACS	Australian Customs Service
AEC	Australian Electoral Commission
AFTRS	Australian Film, Television and Radio School
AG	Attorney General's Department
AGA	Australian Government Actuary
AGO	Australian Greenhouse Office
AGS	Australian Government Solicitor
AGSO	Australian Geological Survey Organisation
AIATSIS	Australian Institute of Aboriginal and Torres Strait Islander Studies
AIFS	Australian Institute of Family Studies
AIHW	Australian Institute of Health and Welfare
AIMS	Australian Institute of Marine Science
AFFA	Department of Agriculture, Fisheries and Forestry Australia
AFMA	Australian Fisheries Management Authority
ALRC	Australian Law Reform Commission
AMSA	Australian Maritime Safety Authority
ANAO	Australian National Audit Office
ANTA	Australian National Training Authority
ANSTO	Australian Nuclear Science and Technology Organisation
ANZFA	Australia New Zealand Food Authority
AOFM	Australian Office of Financial Management
APRA	Australian Prudential Regulation Authority
AQIS	Australian Quarantine and Inspection Service
ARPANSA	Australian Radiation Protection and Nuclear Safety Agency
ASA	Airservices Australia
ASC	Australian Sports Commission
ASIC	Australian Securities and Investments Commission
ATC	Australian Tourist Commission

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ATO	Australian Taxation Office
ATP	Australian Training Products
ATSB	Australian Transport Safety Bureau
AUSLIG	Australian Surveying and Land Information Group
Austrade	Australian Trade Commission
AVO	Australian Valuation Office
Avstats	Aviation statistics
AWM	Australian War Memorial
BoM	Bureau of Meteorology
BRS	Bureau of Rural Sciences
BTE	Bureau of Transport Economics
BTR	Bureau of Tourism Research
CASA	Civil Aviation Safety Authority
CRICOS	Commonwealth Register of Institutions and Courses for Overseas Students
CSIRO	Commonwealth Scientific and Industrial Research Organisation
CRC	Cooperative Research Centre
CRF	Consolidated Revenue Fund
DAA	Dairy Adjustment Authority
DCITA	Department of Communication, Information Technology and the Arts
DEH	Department of Environment and Heritage
DEWRSB	Department of Employment, Workplace Relations and Small Business
DETYA	Department of Education, Training and Youth Affairs
DFAT	Department of Foreign Affairs and Trade
DHAC	Department of Health and Aged Care
DIMA	Department of Immigration and Multicultural Affairs
DISR	Department of Industry, Science and Resources
DoD	Department of Defence
DOFA	Department of Finance and Administration
DTRS	Department of Transport and Regional Services
DVA	Department of Veterans Affairs
FaCS	Department of Family and Community Services
FMA	<i>Financial Management and Accountability Act 1997</i>
GBRMPA	Great Barrier Reef Marine Park Authority

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HIC	Health Insurance Commission
ICAO	International Civil Aviation Organisation
IPA	IP Australia
ITSA	Insolvency and Trustee Services Australia
MARA	Migration Agents Registration Authority
MIFCo	Maritime Industry Finance Company Limited
MRT	Migration Review Tribunal
NCA	National Capital Authority
NCC	National Competition Council
NICNAS	National Industrial Chemicals Notification and Assessment Scheme
NLA	National Library of Australia
NNTT	National Native Title Tribunal
NOOSR	National Office of Overseas Skills Recognition
NRA	National Registration Authority for Agricultural & Veterinary Chemicals
NSC	National Standards Commission
NSTC	National Science and Technology Centre
OPC	Office of Parliamentary Counsel
OPH	Old Parliament House
PC	Productivity Commission
PMC	Passenger Movement Charge
PM&C	Department of Prime Minister and Cabinet
PRISMS	Provider Registration and International Students Management System
PSMPC	Public Service Merit Protection Commission
RBA	Reserve Bank of Australia
RRT	Refugee Review Tribunal
SBS	Special Broadcasting Corporation
SLASO	Space Licensing and Safety Office
SRCC	Safety, Rehabilitation and Compensation Commission
SSA	ScreenSound Australia
TGA	Therapeutic Goods Administration
TPA	<i>Trade Practices Act 1974</i>

na Not available

.. Not applicable

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— Rounded to zero

All percentages are calculated using unrounded numbers.

## B.1 Portfolio: Agriculture, Fisheries and Forestry

Table B.1 Overview of arrangements

<i>Agency</i>	<i>Activity/sub-agency</i>	<i>Type of charge</i>	<i>Stated rationale for cost recovery<sup>a</sup></i>	<i>When introduced</i>	<i>How often charges are changed/reviewed</i>
Department	<i>Dairy sub-unit</i>	Fee	User/Policy	2000	..
	<i>Levies and revenue service</i>	Fee	Beneficiary	1988	Annually
	<i>Plant breeders Rights Scheme</i>	Fee	Policy	1988/1994	Annually
	<i>Product integrity, animal and plant health</i>	Fee	Revenue	1993	Irregularly
	<i>Quota administration</i>	Fee	Policy	1998	..
ABARE		Fee	Policy/User	1989-90	Annually
AFMA		Fee/Levy	Policy/Beneficiary pays	late 80s	Annually
AQIS	<i>Live Animal Exports</i>	Fee	na	na	Six monthly
	<i>Grain Exports</i>	Fee/Tax	na	1990(fee), 1963(tax)	Six monthly
	<i>Horticulture Export Program</i>	Fee/Tax	na	early 90s	Six monthly
	<i>Dairy Export Program</i>	Fee/Tax	na	1990	Six monthly
	<i>Fish Export Program</i>	Fee/Tax	na	1991	Six monthly
	<i>Post Entry Animal Quarantine Stations</i>	Fee	na	1991	Six monthly
	<i>International Mail</i>	Fee	na	1997	Six monthly
	<i>Import Clearance Program</i>	Fee	na	1994	Six monthly
	<i>Post Entry Plant Quarantine</i>	Fee	na	1991	Six monthly
	<i>Airports</i>	Fee/PMC	na	1995	Six monthly
	<i>Seaports</i>	Fee	na	1991	Annually
	<i>Meat Inspection Program</i>	Fee/Tax	na	1991	Six monthly
	<i>AQIS Training Services</i>	Fee	na	1993	Six monthly
BRS		Fee	Revenue/Policy	1993	Annually
NRA	<i>Chemical regulation</i>	Fees/Levy	Policy	1994	2-3 years

<sup>a</sup> Demand = Demand management; Revenue = Raising revenue; Policy = Government policy; User = User pays; Beneficiary = Beneficiary pays; Services = Expand services. **na** Not available. **..** Not applicable.

Source: PC summary based on questionnaire (part II) responses.

Table B.2 Revenue 1999-2000

Agency	Activity/sub-agency	Revenue raised though cost recovery	Total revenue	CR revenue / total revenue	Total expenses	CR revenue / total expenses	Whether revenue is earmarked <sup>a</sup>	What happens to revenue if it is greater than costs <sup>b</sup>
		\$m	\$m	%	\$m	%		
Department	<i>Dairy sub-unit</i>	0.6	0.6	100.0	0.6	100.0	Yes third party	..
	<i>Levies and revenue service</i>	2.2	2.2	100.0	2.2	100.0	Yes	Adjustment
	<i>Plant breeders Rights Scheme</i>	0.8	0.9	91.3	1.0	82.5	Yes	CRF
	<i>Product integrity, animal and plant health</i>	0.6	8.2	7.4	7.7	7.8	Yes	Refund or Retained
	<i>Quota administration</i>	0.3	0.3	100.0	0.3	100.0	No	..
ABARE		11.2	22.8	49.4	22.0	51.1	Yes	na
AFMA		8.5	23.6	35.8	24.2	34.9	Yes	Adjustment
AQIS	<i>Live Animal Exports</i>	1.8	1.8	99.8	1.8	97.4	No	Refund/Retained/Services
	<i>Grain Exports</i>	6.8	6.8	99.8	6.8	99.8	No	Refund/Retained/Services
	<i>Horticulture Export Program</i>	4.7	4.7	99.7	5.3	87.7	No	Refund/Retained/Services
	<i>Dairy Export Program</i>	1.1	1.1	99.7	1.1	99.8	No	Refund/Retained/Services
	<i>Fish Export Program</i>	3.8	3.8	99.8	3.9	99.1	No	Refund/Retained/Services
	<i>Post Entry Animal Quarantine Stations</i>	2.7	3.1	83.3	2.9	83.2	No	Retained

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Table B.2 (continued)

Agency	Activity/sub-agency	Revenue raised though cost recovery	Total revenue	CR revenue / total revenue	Total expenses	CR revenue / total expenses	Whether revenue is earmarked <sup>a</sup>	What happens to revenue if it is greater than costs <sup>b</sup>
		\$m	\$m	%	\$m	%		
	<i>International Mail</i>	2.2	2.3	99.8	2.3	98.9	No	Refund/Retained/Services
	<i>Import Clearance Program</i>	36.4	36.4	100.0	35.1	99.0	No	Industry Reserve Fund
	<i>Post Entry Plant Quarantine</i>	0.3	1.4	21.2	1.4	21.2	No	Retained
	<i>Airports</i>	20.0 <sup>c</sup>	20.1	99.8	20.2	99.2	Partially to other agency and CRF	Retained
	<i>Seaports</i>	4.4 <sup>c</sup>	4.5	98.3	4.2	103.6	Partially to other agency and CRF	Refund/Retained/Services
	<i>Meat Inspection Program</i>	54.0	54.0	100.0	53.9	100.0	No	Refund/Retained/Services
	<i>AQIS Training Services</i>	1.5	1.5	99.1	1.6	94.1	No	Refund/Retained/Services
BRS		7.6	21.8	34.9	25.0	30.4	Yes	..
NRA	<i>Chemical regulation</i>	17.8	18.5	96.0	16.2	109.7	Yes	Adjustment

<sup>a</sup> Earmarking is the assignment of revenue received from a specific tax or taxes to the financing of a particular government activity. <sup>b</sup> Refund = CR revenue is refunded; Adjustment = Fees are adjusted; Services = Services were expanded; Retained = CR revenue retained by agency; CRF = Paid into Consolidated Revenue Fund. <sup>c</sup> This includes revenue obtained from the Passenger Movement Charge. **CR** Cost recovery. **na** Not available. **..** Not applicable.

Source: PC summary based on questionnaire (part II) responses.



Table B.3 **Costs recovered**

<i>Agency</i>	<i>Activity/sub-agency</i>	<i>What costs charges aim to recover<sup>a</sup></i>	<i>How indirect costs are allocated<sup>b</sup></i>	<i>Basis for asset valuation</i>	<i>Whether charges include a user cost of capital</i>
Department	<i>Dairy sub-unit</i>	Direct	..	..	No
	<i>Levies and revenue service</i>	Direct/Indirect	Activity based costing	..	No
	<i>Plant breeders Rights Scheme</i>	Direct/Indirect	Activity based costing	Cost less depreciation	No
	<i>Product integrity, animal and plant health</i>	Direct/Indirect	Pro rata	..	..
	<i>Quota administration</i>	Direct/Indirect	Pro rata	..	No
ABARE		Direct/Indirect	Pro rata	na	No
AFMA		Direct/Indirect	Pro rata	Deprival	No
AQIS	<i>Live Animal Exports</i>	Direct/Indirect	Cost drivers	na	No
	<i>Grain Exports</i>	Direct/Indirect	Cost drivers	na	No
	<i>Horticulture Export Program</i>	Direct/Indirect	Cost drivers	na	No
	<i>Dairy Export Program</i>	Direct/Indirect	Cost drivers	na	No
	<i>Fish Export Program</i>	Direct/Indirect	Cost drivers	na	No
	<i>Post Entry Animal Quarantine Stations</i>	Direct/Indirect	Cost drivers	na	No
	<i>International Mail</i>	Direct/Indirect	Cost drivers	na	No
	<i>Import Clearance Program</i>	Direct/Indirect	Cost drivers	na	No
	<i>Post Entry Plant Quarantine</i>	Direct/Indirect	Cost drivers	na	No
	<i>Airports</i>	Direct/Indirect	Cost drivers	na	No
	<i>Seaports</i>	Direct/Indirect	Cost drivers	na	No
	<i>Meat Inspection Program</i>	Direct/Indirect	Cost drivers	na	No
	<i>AQIS Training Services</i>	Direct/Indirect	Cost drivers	na	No
BRS		Direct/Indirect	Pro rata	..	Yes
NRA	<i>Chemical regulation</i>	Direct/Indirect	Activity based costing	..	No

<sup>a</sup> 'Direct' costs are costs that can directly and unequivocally be attributed to an activity. 'Indirect' costs are costs that are not directly attributable to an activity. 'Total plus' includes direct and indirect costs plus any revenue over this amount, such as a proxy rate of return. <sup>b</sup> Indirect costs are generally allocated pro rata to some or all direct costs or by activity based costing. Activity based costing links an organisation's outputs to activities used to produce those outputs which in turn are linked to the organisation's costs (see appendix H, volume 1 of the inquiry report). **na** Not available. **..** Not applicable.

Source: PC summary based on questionnaire (part II) responses.

**Table B.4    Accountability and transparency**

<i>Agency</i>	<i>Activity/sub-agency</i>	<i>Legal basis<sup>a</sup></i>	<i>Who was consulted when cost recovery introduced</i>	<i>What guidelines were used</i>	<i>Who is involved in ongoing consultation</i>	<i>Whether the arrangements have been formally reviewed</i>
Department	<i>Dairy sub-unit</i>	Other Act	Govt/industry	Cwealth	Govt/Industry	..
	<i>Levies and revenue service</i>	Other Act	Govt/Industry	na	No ongoing consultation	Yes
	<i>Plant breeders Rights Scheme</i>	FMA/Other Act	Govt/Industry	na	Govt/Industry	Yes
	<i>Product integrity, animal and plant health</i>	FMA	Govt	Cwealth	Consumers	No
ABARE	<i>Quota administration</i>	Other Act	Industry	Other	Industry	Yes
		FMA	Govt	DOFA	Govt	Yes (1995)
AFMA		Tax Act/Other Act	Govt/Industry	Other	Govt/Industry	Yes (1994)
AQIS	<i>Live Animal Exports</i>	Other Act	na	na	na	Yes (2000)
	<i>Grain Exports</i>	Tax Act/Other Act	na	na	na	Yes
	<i>Horticulture Export Program</i>	Tax Act/Other Act	na	na	na	Yes (2000)
	<i>Dairy Export Program</i>	Tax Act/Other Act	na	na	na	Yes
	<i>Fish Export Program</i>	Tax Act/Other Act	na	na	na	Yes
	<i>Post Entry Animal Quarantine Stations</i>	Other Act	na	na	na	Yes
	<i>International Mail</i>	Other Act	na	na	na	Yes

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Table B.4 (continued)

<i>Agency</i>	<i>Activity/sub-agency</i>	<i>Legal basis<sup>a</sup></i>	<i>Who was consulted when cost recovery introduced</i>	<i>What guidelines were used</i>	<i>Who is involved in ongoing consultation</i>	<i>Whether the arrangements have been formally reviewed</i>
	<i>Import Clearance Program</i>	Other Act	na	na	na	Yes
	<i>Post Entry Plant Quarantine</i>	Other Act	na	na	na	Yes
	<i>Airports</i>	Other Act	na	na	na	Yes
	<i>Seaports</i>	Other Act	na	na	na	No
	<i>Meat Inspection Program</i>	Tax Act/Other Act	na	na	na	Yes
	<i>AQIS Training Services</i>	FMA	No consultation	na	na	No
BRS		FMA	Govt	na	No ongoing consultation	Yes, internally
NRA	<i>Chemical regulation</i>	Tax Act/Other Act	Govt/Industry/Consumers	na	na	Under review

<sup>a</sup> FMA = *Financial Management and Accountability Act 1997*. The main purpose of this Act is to provide a framework for the proper management of public money and public property. It is not clear whether this Act provides a legal basis for cost recovery; Tax Act = Any Tax Act; Other Act = An Act other than the FMA Act or a Tax Act; No Act = No Act supporting the arrangements. **na** Not available. .. Not applicable.

Source: PC summary based on questionnaire (part II) responses.

**Table B.5 Responsibility for various functions**

<i>Agency</i>	<i>Activity/sub-agency</i>	<i>Policy</i>	<i>Price setting</i>	<i>Administration</i>	<i>Revenue collection</i>
Department	<i>Dairy sub-unit</i>	AFFA	..	DAA/Centrelink/DEWRSB	AFFA
	<i>Levies and revenue service</i>	AFFA	AFFA	AFFA	AFFA
	<i>Plant breeders Rights Scheme</i>	AFFA	Parliament	AFFA	AFFA
	<i>Product integrity, animal and plant health</i>	AFFA	AFFA	AFFA	AFFA
	<i>Quota administration</i>	AFFA	AFFA	AFFA	AFFA
ABARE		AFFA/ABARE	ABARE	AFFA/ABARE	AFFA/ABARE
AFMA		DOFA/AFFA/AFMA	AFMA	AFMA	AFMA
AQIS	<i>Live Animal Exports</i>	na	na	na	na
	<i>Grain Exports</i>	na	na	na	na
	<i>Horticulture Export Program</i>	na	na	na	na
	<i>Dairy Export Program</i>	na	na	na	na
	<i>Fish Export Program</i>	na	na	na	na
	<i>Post Entry Animal Quarantine Stations</i>	na	na	na	na
	<i>International Mail</i>	na	na	na	na
	<i>Import Clearance Program</i>	na	na	na	na
	<i>Post Entry Plant Quarantine</i>	na	na	na	na
	<i>Airports</i>	na	na	na	na
	<i>Seaports</i>	na	na	na	na
	<i>Meat Inspection Program</i>	na	na	na	na
	<i>AQIS Training Services</i>	na	na	na	na
BRS		AFFA	BRS	BRS	BRS
NRA	<i>Chemical regulation</i>	AFFA	NRA/AFFA	NRA	NRA

na Not available. .. Not applicable.

Source: PC summary based on questionnaire (part II) responses.

## B.2 Portfolio: Attorney-General's

Table B.6 Overview of arrangements

<i>Agency</i>	<i>Activity/sub-agency</i>	<i>Type of charge</i>	<i>Stated rationale for cost recovery<sup>a</sup></i>	<i>When introduced</i>	<i>How often charges are changed/reviewed</i>
Department	<i>Office of International Law and Office of Legislative Drafting</i>	Fee	Policy	1992-93	Aligned with AGS
	<i>Australian Protective Service</i>	Fee	Policy	1988	Annually
	<i>Australian Security Vetting Service</i>	Fee	Policy	1996	Annually
ALRC	<i>Publications</i>	Fee	Policy	1975	na
	<i>Conference</i>	Fee	Policy	2000	..
	<i>Journal subscriptions</i>	Fee	Policy	1976	1997
ASIO	<i>Protective security</i>	Fee	Policy	1993	na
ACS	<i>Passenger Movement Charge</i>	Tax	Revenue	1978	Ad hoc
	<i>Import processing charges</i>	Tax	Revenue	April 1997	Bi-annually
	<i>S. 31 Charges</i>	Fees	User	Various dates	Ad hoc
ITSA	<i>Issue of a Bankruptcy Notice, exercise of Official Receiver powers</i>	Fee/Levy	User	Long standing	Never
NNTT	<i>Information, claim lodgement, geospatial services</i>	Fees	Revenue/Services	1994, 2000	6 monthly (geospatial)
OPC	<i>Training course</i>	Fee	Demand/Services	1994	Annually

<sup>a</sup> Demand = Demand management; Revenue = Raising revenue; Policy = Government policy; User = User pays; Beneficiary = Beneficiary pays; Services = Expand services. **na** Not available. **..** Not applicable.

Source: PC summary based on questionnaire (part II) responses.

Table B.7 Revenue 1999-2000

Agency	Activity/sub-agency	Revenue raised though cost recovery	Total revenue	CR revenue / total revenue	Total expenses	CR revenue / revenue is total earmarked <sup>a</sup>	Whether revenue is earmarked	What happens to revenue if it is greater than costs <sup>b</sup>
		\$m	\$m	%	\$m	%		
Department	Office of International Law and Office of Legislative Drafting	1.1	1.1	100.0	na	na	No	Retained by AG
	Australian Protective Service	63.5	63.5	100.0	62.5	101.6	No	Retained by APS
	Australian Security Vetting Service	1.5	1.5	100.0	na	na	No	Retained by AG.
ALRC	Publications	—	—	100.0	na	na	No	..
	Conference	0.1	0.1	100.0	0.1	77.7	No	..
	Journal subscriptions	—	—	100.0	na	na	No	..
ASIO	Protective security	0.3	67.0	0.5	na	na	No	..
ACS	Passenger Movement Charge	226.1 <sup>c</sup>	226.1	100.0	124.5 <sup>d</sup>	159.0	Yes	All revenue goes directly to CRF
	Import Processing charges	73.1	73.1	100.0	72.6	101.0	Yes	Adjustment
	s. 31 FMA charges	20.4	20.4	100.0	na	na	No	na
ITSA	Issue of a Bankruptcy Notice, exercise of Official Receiver powers	18.8	41.9	44.8	41.2	45.5	Most not earmarked	..
NNTT	Information, claim lodgement, geospatial services	0.1	22.3	0.5	23.3	0.5	About 50%	..
OPC	Training course	—	6.4	0.5	6.4	0.5	Yes	..

<sup>a</sup> Earmarking is the assignment of revenue received from a specific tax or taxes to the financing of a particular government activity. <sup>b</sup> Refund = CR revenue is refunded; Adjustment = Fees are adjusted; Services = Services were expanded; Retained = CR revenue retained by agency; CRF = Paid into Consolidated Revenue Fund. <sup>c</sup> Revenue is collected by ACS on behalf of DIMA/AQIS and ACS. <sup>d</sup> This relates to ACS expenses only. Both DIMA and AQIS also incur costs on PMC but these are not known to ACS. **na** Not available. **..** Not applicable. **—** Rounds to zero.

Source: PC summary based on questionnaire (part II) responses.

Table B.8 **Costs recovered**

<i>Agency</i>	<i>Activity/sub-agency</i>	<i>What costs charges aim to recover<sup>a</sup></i>	<i>How indirect costs are allocated<sup>b</sup></i>	<i>Basis for asset valuation</i>	<i>Whether charges include a user cost of capital</i>
Department	<i>Office of International Law and Office of Legislative Drafting</i>	Direct/Indirect	Pro rata (direct)	Deprival	Yes
	<i>Australian Protective Service</i>	Direct/Indirect	Pro rata (direct)	Deprival	No, but pay dividend to DOFA
	<i>Australian Security Vetting Service</i>	Direct/Indirect	Pro rata	Deprival	Yes
ALRC	<i>Publications</i>	..	..	..	..
	<i>Conference</i>	Partial	..	..	..
	<i>Journal subscriptions</i>	Partial	..	..	..
ASIO	<i>Protective security</i>	Direct	..	Historic/Deprival	No
ACS	<i>Passenger Movement Charge</i>	Direct/Indirect	Activity based costing	Historic/Deprival	No
	<i>Import Processing charges</i>	Direct/Indirect	Activity based costing	Historic/Deprival	No
	<i>s. 31 charges</i>	Direct/Indirect	Activity based costing	Historic/Deprival	No
ITSA	<i>Issue of a Bankruptcy Notice, exercise of Official Receiver powers</i>	..	..	..	..
NNTT	<i>Information, claim lodgement, geospatial services</i>	Direct/Indirect	Pro rata to direct	..	..
OPC	<i>Training course</i>	na	..	na	na

<sup>a</sup> 'Direct' costs are costs that can directly and unequivocally be attributed to an activity. 'Indirect' costs are costs that are not directly attributable to an activity. 'Total plus' includes direct and indirect costs plus any revenue over this amount, such as a proxy rate of return. <sup>b</sup> Indirect costs are generally allocated pro rata to some or all direct costs or by activity based costing. Activity based costing links an organisation's outputs to activities used to produce those outputs which in turn are linked to the organisation's costs (see appendix H, volume 1 of the inquiry report). **na** Not available. **..** Not applicable.

Source: PC summary based on questionnaire (part II) responses.

Table B.9 **Accountability and transparency**

Agency	Activity/sub-agency	Legal basis <sup>a</sup>	Who was consulted when cost recovery introduced	What guidelines were used	Who is involved in ongoing consultation	Whether the arrangements have been formally reviewed
Department	<i>Office of International Law and Office of Legislative Drafting</i>	FMA (s.31)	Govt	None	No ongoing consultation	No
	<i>Australian Protective Service</i>	FMA (s.20)	Govt	None	No ongoing consultation	No
	<i>Australian Security Vetting Service</i>	FMA (s.31)	Govt	None	No ongoing consultation	No
ALRC	<i>Publications</i>	na	No consultation	None	No ongoing consultation	Yes (1990)
	<i>Conference</i>	na	No consultation	None	No ongoing consultation	No
	<i>Journal subscriptions</i>	na	No consultation	None	No ongoing consultation	1999-2000
ASIO	<i>Protective security</i>	na	na	na	No ongoing consultation	Reviews by external commercial parties
ACS	<i>Passenger Movement Charge</i>	Tax Act	Govt/Industry	Internal	Industry	ANAO (1996, 2001)
	<i>Import Processing Charges</i>	Tax Act	Govt/Industry	Internal	Industry	Industry (Bi-annually); ANAO (1998)
	<i>S. 31 charges</i>	FMA Act	Consumers	DOFA	na	No
ITSA	<i>Issue of a Bankruptcy Notice, exercise of Official Receiver powers</i>	Other Act	Industry	None	No ongoing consultation	No
NNTT	<i>Information, claim lodgement, geospatial services</i>	FMA/Other Act/ No Act	Govt	AGS advice	Govt	Currently underway (search fees)
OPC	<i>Training course</i>	FMA	No consultation	DOFA/ ANAO	No ongoing consultation	No

<sup>a</sup> FMA = *Financial Management and Accountability Act 1997*. The main purpose of this Act is to provide a framework for the proper management of public money and public property. It is not clear whether this Act provides a legal basis for cost recovery; Tax Act = Any Tax Act; Other Act = An Act other than the FMA Act or a Tax Act; No Act = No Act supporting the arrangements. **na** Not available. .. Not applicable.

Source: PC summary based on questionnaire (part II) responses.



Table B.10 **Responsibility for various functions**

<i>Agency</i>	<i>Activity/sub-agency</i>	<i>Policy</i>	<i>Price setting</i>	<i>Administration</i>	<i>Revenue collection</i>
Department	<i>Office of International Law and Office of Legislative Drafting</i>	Govt	AG	AG	AG
	<i>Australian Protective Service</i>	Govt	AG	AG	AG
	<i>Australian Security Vetting Service</i>	Govt	AG	AG	AG
ALRC	<i>Publications</i>	ALRC	ALRC	ALRC	ALRC
	<i>Conference</i>	ALRC	ALRC	ALRC	ALRC
	<i>Journal subscriptions</i>	ALRC	ALRC	ALRC	ALRC
ASIO	<i>Protective security</i>	ASIO	ASIO	ASIO	ASIO
ACS	<i>Passenger Movement Charge</i>	Govt	Govt/ACS	ACS/DIMA/ AQIS	ACS
	<i>Import Processing Charges</i>	Govt	Govt/ACS/ Industry	ACS	ACS
	<i>S. 31 charges</i>	ACS	ACS	ACS	ACS
ITSA	<i>Issue of a Bankruptcy Notice, exercise of Official Receiver powers</i>	ITSA	Parliament	ITSA	ITSA
NNTT	<i>Information, claim lodgement, geospatial services</i>	Govt/NNTT	Govt/NNTT	NNTT	NNTT
OPC	<i>Training course</i>	OPC	OPC	OPC	OPC

na Not available. .. Not applicable.

Source: PC summary based on questionnaire (part II) responses.

## B.3 Portfolio: Communication, Information Technology and the Arts

Table B.11 Overview of arrangements

<i>Agency</i>	<i>Activity/sub-agency</i>	<i>Type of charge</i>	<i>Stated rationale for cost recovery<sup>a</sup></i>	<i>When introduced</i>	<i>How often are charges changed/reviewed</i>
Department	<i>Cultural activities<sup>b</sup></i>	Fee	Policy	1996	Annually (NSTC)
	<i>Artbank</i>	Fee	Policy	1985	Annually
ACA	<i>Annual Licence Carrier Charge</i>	Levy	Beneficiary	1991	Annually
	<i>Spectrum Maintenance Component</i>	Levy	Policy/Demand/User	1995	Bi-annually
	<i>Administrative</i>	Fee	Policy/Demand/User	1995	Bi-annually
AFTRS		Fee	Policy	1973	na
NLA	<i>Kinetica</i>	Fee	Policy	1999	Annually
	<i>Sale of Goods and Services</i>	Fee	Demand	1960	Annually
SSA		Fee	Revenue/Service	1983	Irregularly
SBS		Fee	Policy	1995-96	Annually

<sup>a</sup> Demand = Demand management; Revenue = Raising revenue; Policy = Government policy; User = User pays; Beneficiary = Beneficiary pays; Services = Expand services. <sup>b</sup> Entry fees to OPH and NSTC. **na** Not available. **..** Not applicable.

Source: PC summary based on questionnaire (part II) responses.

Table B.12 Revenue 1999-2000

Agency	Activity/sub-agency	Revenue raised though cost recovery	Total revenue	CR revenue / total revenue	Total expenses	CR revenue / total expenses	Whether revenue is earmarked <sup>a</sup>	What happens to revenue if it is greater than costs <sup>b</sup>
		\$m	\$m	%	\$m	%		
Department	<i>Cultural activities</i>	1.8	18.1	9.9	15.0	12.0	Yes	..
	<i>Artbank</i>	1.7	3.6	47.2	2.9	58.6	No	Retained
ACA	<i>Annual Licence Carrier Charge</i>	18.5	18.5	100.0	18.4	100.5	No	Retained
	<i>Spectrum Maintenance Component</i>	24.5	24.5	100.0	30.0	81.3	No	Retained
	<i>Administrative</i>	5.9	5.9	100.0	6.5	90.8	No	Retained
AFTRS		1.1	19.4	5.7	20.1	5.5	No	na
NLA	<i>Kinetica</i>	6.0	8.3	72.3	7.9	75.9	No	Adjustment/ Services/Retained
	<i>Sale of Goods and Services</i>	2.5	222.9	1.1	43.1	5.8	No	..
SSA		1.8	48.6	3.5	47.5	3.6	Yes	Retained
SBS		0.2	140.1	0.1	0.2	100.0	No	..

<sup>a</sup> Earmarking is the assignment of revenue received from a specific tax or taxes to the financing of a particular government activity. <sup>b</sup> Refund = CR revenue is refunded; Adjustment = Fees are adjusted; Services = Services were expanded; Retained = CR revenue retained by agency; CRF = Paid into Consolidated Revenue Fund. **CR** Cost recovery. **na** Not available. **..** Not applicable.

Source: PC summary based on questionnaire (part II) responses.

Table B.13 **Costs recovered**

<i>Agency</i>	<i>Activity/sub-agency</i>	<i>What costs charges aim to recover<sup>a</sup></i>	<i>How indirect costs are allocated<sup>b</sup></i>	<i>Basis for asset valuation</i>	<i>Whether charges include a user cost of capital</i>
Department	<i>Cultural activities</i>	na	..	na	na
	<i>Artbank</i>	na	..	na	na
ACA	<i>Annual Licence Carrier Charge</i>	Direct/Indirect	Activity based costing	Deprival	Yes
	<i>Spectrum Maintenance Component</i>	Direct/Indirect	Activity based costing	Deprival	Yes
	<i>Administrative</i>	Direct/Indirect	Activity based costing	Deprival	Yes
AFTRS		na	na	na	na
NLA	<i>Kinetica</i>	Direct/Indirect	Other	Deprival	No
	<i>Sale of Goods and Services</i>	Direct/Indirect	Other	Deprival	No
SSA		Direct/Indirect	Other	Replacement	Yes
SBS		Direct/Indirect	Activity based costing	Deprival	No

<sup>a</sup> 'Direct' costs are costs that can directly and unequivocally be attributed to an activity. 'Indirect' costs are costs that are not directly attributable to an activity. 'Total plus' includes direct and indirect costs plus any revenue over this amount, such as a proxy rate of return. <sup>b</sup> Indirect costs are generally allocated pro rata to some or all direct costs or by activity based costing. Activity based costing links an organisation's outputs to activities used to produce those outputs which in turn are linked to the organisation's costs (see appendix H, volume 1 of the inquiry report). **na** Not available. **..** Not applicable.

Source: PC summary based on questionnaire (part II) responses.

Table B.14 **Accountability and transparency**

<i>Agency</i>	<i>Activity/sub-agency</i>	<i>Legal basis<sup>a</sup></i>	<i>Who was consulted when cost recovery introduced</i>	<i>What guidelines were used</i>	<i>Who is involved in ongoing consultation</i>	<i>Whether the arrangements have been formally reviewed</i>
Department	<i>Cultural activities</i>	FMA	DOFA	..	..	..
	<i>Artbank</i>	FMA	na	na	No ongoing consultation	Yes (1997)
ACA	<i>Annual Licence Carrier Charge</i>	Other Act	Govt	na	Govt	No
	<i>Spectrum Maintenance Component</i>	Other Act	Govt	Internal	Govt	Yes (1995)
	<i>Administrative</i>	Other Act	Govt	Internal	Govt	Yes (1995)
AFTRS		Other Act	..	Other	Govt/Industry/Consumers	Yes (2000)
NLA	<i>Kinetica</i>	Other Act	Govt/Industry	na	Industry/Consumers	Under review
	<i>Sale of Goods and Services</i>	Other Act	Govt/Consumers	DOFA	Industry	Under review
SSA		FMA	Govt/Industry/Consumers	No	Govt/Industry/Consumers	Yes (2000)
SBS		Other Act	Govt/Industry	DOFA/Internal	Govt/Industry/Consumers	Yes (2000)

<sup>a</sup> FMA = *Financial Management and Accountability Act 1997*. The main purpose of this Act is to provide a framework for the proper management of public money and public property. It is not clear whether this Act provides a legal basis for cost recovery; Tax Act = Any Tax Act; Other Act = An Act other than the FMA Act or a Tax Act; No Act = No Act supporting the arrangements. **na** Not available. **..** Not applicable.

Source: PC summary based on questionnaire (part II) responses.

**Table B.15 Responsibility for various functions**

<i>Agency</i>	<i>Activity/sub-agency</i>	<i>Policy</i>	<i>Price setting</i>	<i>Administration</i>	<i>Revenue collection</i>
Department	<i>Cultural activities</i>	..	OPH/NSTC	OPH/NSTC	OPH/NSTC
	<i>Artbank</i>	na	Artbank	Artbank	Artbank
ACA	<i>Annual Licence Carrier Charge</i>	DCITA	ACA	ACA	ACA
	<i>Spectrum Maintenance Component</i>	ACA	ACA	ACA	ACA
	<i>Administrative</i>	ACA	ACA	ACA	ACA
AFTRS		AFTRS	AFTRS	AFTRS	AFTRS
NLA	<i>Kinetica</i>	NLA	NLA	NLA	NLA
	<i>Sale of Goods and Services</i>	NLA	NLA	NLA	NLA
SSA		SSA	SSA	SSA	SSA
SBS		SBS	SBS	SBS	SBS

na Not available. .. Not applicable.

Source: PC summary based on questionnaire (part II) responses.

## **B.4 Portfolio: Defence**

**Table B.16 Overview of arrangements**

<i>Agency</i>	<i>Activity/sub-agency</i>	<i>Type of charge</i>	<i>Stated rationale for cost recovery<sup>a</sup></i>	<i>When introduced</i>	<i>How often charges are changed/reviewed</i>
Department	<i>Goods and services</i>	Fee	na	na	Adhoc

<sup>a</sup> Demand = Demand management; Revenue = Raising revenue; Policy = Government policy; User = User pays; Beneficiary = Beneficiary pays; Services = Expand services. na Not available. .. Not applicable.

Source: PC summary based on questionnaire (part II) responses.

Table B.17 **Revenue 1999-2000**

<i>Agency</i>	<i>Activity/sub-agency</i>	<i>Revenue raised though cost recovery</i>	<i>Total revenue</i>	<i>CR revenue / total revenue</i>	<i>Total expenses</i>	<i>CR revenue / total expenses</i>	<i>Whether revenue is earmarked<sup>a</sup></i>	<i>What happens to revenue if it is greater than costs<sup>b</sup></i>
		\$m	\$m	%	\$m	%		
Department	<i>Goods and services</i>	12.2	16 439.6	0.1	11 123.1	0.1	No	..

<sup>a</sup> Earmarking is the assignment of revenue received from a specific tax or taxes to the financing of a particular government activity. <sup>b</sup> Refund = CR revenue is refunded; Adjustment = Fees are adjusted; Services = Services were expanded; Retained = CR revenue retained by agency; CRF = Paid into Consolidated Revenue Fund. **CR** Cost recovery. **na** Not available. .. Not applicable.

Source: PC summary based on questionnaire (part II) responses.

Table B.18 **Costs recovered**

<i>Agency</i>	<i>Activity/sub-agency</i>	<i>What costs charges aim to recover<sup>a</sup></i>	<i>How indirect costs are allocated<sup>b</sup></i>	<i>Basis for asset valuation</i>	<i>Whether charges include a user cost of capital</i>
Department	<i>Goods and services</i>	Direct/indirect	Averaged	Deprival	Yes

<sup>a</sup> 'Direct' costs are costs that can directly and unequivocally be attributed to an activity. 'Indirect' costs are costs that are not directly attributable to an activity. 'Total plus' includes direct and indirect costs plus any revenue over this amount, such as a proxy rate of return. <sup>b</sup> Indirect costs are generally allocated pro rata to some or all direct costs or by activity based costing. Activity based costing links an organisation's outputs to activities used to produce those outputs which in turn are linked to the organisation's costs (see appendix H, volume 1 of the inquiry report). **na** Not available. .. Not applicable.

Source: PC summary based on questionnaire (part II) responses.

**Table B.19 Accountability and transparency**

<i>Agency</i>	<i>Activity/sub-agency</i>	<i>Legal basis<sup>a</sup></i>	<i>Who was consulted when cost recovery introduced</i>	<i>What guidelines were used</i>	<i>Who is involved in ongoing consultation</i>	<i>Whether the arrangements have been formally reviewed</i>
Department	Goods and services	FMA	na	DOFA	No ongoing consultation	No

<sup>a</sup> FMA = *Financial Management and Accountability Act 1997*. The main purpose of this Act is to provide a framework for the proper management of public money and public property. It is not clear whether this Act provides a legal basis for cost recovery; Tax Act = Any Tax Act; Other Act = An Act other than the FMA Act or a Tax Act; No Act = No Act supporting the arrangements. **na** Not available. .. Not applicable.

Source: PC summary based on questionnaire (part II) responses.

**Table B.20 Responsibility for various functions**

<i>Agency</i>	<i>Activity/sub-agency</i>	<i>Policy</i>	<i>Price setting</i>	<i>Administration</i>	<i>Revenue collection</i>
Department	Goods and services	Defence	Defence	Defence	Defence

**na** Not available. .. Not applicable.

Source: PC summary based on questionnaire (part II) responses.



## B.5 Portfolio: Environment and Heritage

Table B.21 Overview of arrangements

<i>Agency</i>	<i>Activity/sub-agency</i>	<i>Type of charge</i>	<i>Stated rationale for cost recovery<sup>a</sup></i>	<i>When introduced</i>	<i>How often charges are changed/reviewed</i>
Department	<i>Bird and Bat Banding Scheme</i>	Fee	Policy	1996	Ad hoc
	<i>Corporate services for AGO</i>	Fee	Policy	1998	Biennially
	<i>Assessments for NRA</i>	Fee	Policy	1995-96	Annually
	<i>Assessments for NICNAS</i>	Fee	Policy	1996-97	Annually
	<i>Wildlife Permits and Enforcement</i>	Fee	Policy	1984	Ad hoc
	<i>AAD -Joint Ventures</i>	Fee	User	1998,1999,1947	Irregularly
	<i>AAD -CRC</i>	Fee	User	1997	Irregularly
	<i>Sea dumping permits</i>	Fee	Policy	1983	Irregularly
	<i>Hazardous Waste Permits</i>	Fee	Policy	1990	Irregularly
	<i>National Halon Bank</i>	Fee	Policy	1993	Irregularly
	<i>Ozone Protection Reserve</i>	Fee	Policy	1995	Irregularly
	<i>Environment and Conservation Council</i>	Fee	User/Demand	1992	Ad hoc
BoM	<i>Aviation weather services</i>	Fee	Policy	1952	Annually
	<i>Defence weather services</i>	Fee	Policy	1972	Annually
	<i>Special Services Unit</i>	Fee	Policy	1990	na
	<i>Other specific services</i>	Fee	Policy	1967	Annually
GBRMPA	<i>Environmental Management and Permit Application Fees</i>	Fee	User	1990,1993	na
	<i>Communications and Education</i>	Fee	na	1987	Annually

<sup>a</sup> Demand = Demand management; Revenue = Raising revenue; Policy = Government policy; User = User pays; Beneficiary = Beneficiary pays; Services = Expand services. **na** Not available. .. Not applicable.

Source: PC summary based on questionnaire (part II) responses.

Table B.22 Revenue 1999-2000

Agency	Activity/sub-agency	Revenue raised though cost recovery	Total revenue	CR revenue / total revenue	Total expenses	CR revenue / total expenses	Whether revenue is earmarked <sup>a</sup>	What happens to revenue if it is greater than costs <sup>b</sup>
		\$m	\$m	%	\$m	%		
Department	<i>Bird and Bat Banding Scheme</i>	—	—	100.0	—	9.8	No	..
	<i>Corporate services for AGO</i>	0.5	0.5	100.0	0.5	100.0	No	..
	<i>Assessments for NRA</i>	0.7	0.7	100.0	1.0	70.0	Yes	Refunded
	<i>Assessments for NICNAS</i>	0.5	0.5	100.0	0.5	100.0	Yes	Refunded
	<i>Wildlife Permits and Enforcement</i>	0.2	1.7	11.8	1.7	11.8	Yes	..
	<i>AAD -Joint Ventures</i>	1.2	1.2	100.0	1.2	100.0	Yes	No provision
	<i>AAD -CRC</i>	1.1	1.1	100.0	1.1	100.0	Yes	No provision
	<i>Sea dumping permits</i>	—	0.9	3.6	0.9	3.7	Yes	..
	<i>Hazardous Waste Permits</i>	—	—	100.0	—	41.3	Yes	..
	<i>National Halon Bank</i>	0.5	6.2	8.1	4.7	10.6	Yes	Retained
	<i>Ozone Protection Reserve</i>	0.7	0.7	100.0	0.5	140.0	Yes	Retained
	<i>Environment and Conservation Council</i>	—	—	100.0	—	100.0	No	Retained
BoM	<i>Aviation weather services</i>	14.5	14.5	100.0	14.5	100.0	No	Adjustment
	<i>Defence weather services</i>	3.4	3.4	100.0	3.4	100.0	No	Adjustment
	<i>Special Services Unit</i>	9.0	9.0	100.0	9.0	100.0	No	CRF
	<i>Other specific services</i>	5.0	5.0	100.0	5.0	100.0	No	Adjustment
GBRMPA	<i>Environmental Management and Permit Application Fees</i>	6.0	26.0	23.1	25.6	23.4	Yes	..
	<i>Communications and Education</i>	1.8	1.8	100.0	3.2	56.3	No	..

<sup>a</sup> Earmarking is the assignment of revenue received from a specific tax or taxes to the financing of a particular government activity. <sup>b</sup> Refund = CR revenue is refunded; Adjustment = Fees are adjusted; Services = Services were expanded; Retained = CR revenue retained by agency; CRF = Paid into Consolidated Revenue Fund. **CR** Cost recovery. **na** Not available. **..** Not applicable. **—** Rounds to zero.

Source: PC summary based on questionnaire (part II) responses.

Table B.23 **Costs recovered**

<i>Agency</i>	<i>Activity/sub-agency</i>	<i>What costs charges aim to recover<sup>a</sup></i>	<i>How indirect costs are allocated<sup>b</sup></i>	<i>Basis for asset valuation</i>	<i>Whether charges include a user cost of capital</i>
Department	<i>Bird and Bat Banding Scheme</i>	na	na	na	na
	<i>Corporate services for AGO</i>	Direct	Activity based costing	..	No
	<i>Assessments for NRA</i>	Direct/Indirect	Other	..	No
	<i>Assessments for NICNAS</i>	Direct/Indirect	Other	..	No
	<i>Wildlife Permits and Enforcement</i>	na	..	na	na
	<i>AAD -Joint Ventures</i>	Direct	..	Deprival	Yes
	<i>AAD -CRC</i>	Direct	..	Deprival	Yes
	<i>Sea dumping permits</i>	Direct	Other	..	No
	<i>Hazardous Waste Permits</i>	Direct	..	..	No
	<i>National Halon Bank</i>	Direct	..	..	No
	<i>Ozone Protection Reserve</i>	Direct	..	..	No
BoM	<i>Environment and Conservation Council</i>	Direct	..	..	No
	<i>Aviation weather services</i>	Direct/Indirect	Pro rata	Deprival	Yes
	<i>Defence weather services</i>	Direct/Indirect	Pro rata	Deprival	Yes
	<i>Special Services Unit</i>	Total Plus	Pro rata	na	Yes
GBRMPA	<i>Other specific services</i>	Direct/Indirect	Pro rata	Deprival	Yes
	<i>Environmental Management and Permit Application Fees</i>	na	..	..	..
	<i>Communications and Education</i>	na	na	Deprival	No

<sup>a</sup> 'Direct' costs are costs that can directly and unequivocally be attributed to an activity. 'Indirect' costs are costs that are not directly attributable to an activity. 'Total plus' includes direct and indirect costs plus any revenue over this amount, such as a proxy rate of return. <sup>b</sup> Indirect costs are generally allocated pro rata to some or all direct costs or by activity based costing. Activity based costing links an organisation's outputs to activities used to produce those outputs which in turn are linked to the organisation's costs (see appendix H, volume 1 of the inquiry report).. **na** Not available. .. Not applicable.

Source: PC summary based on questionnaire (part II) responses.

Table B.24 **Accountability and transparency**

<i>Agency</i>	<i>Activity/sub-agency</i>	<i>Legal basis<sup>a</sup></i>	<i>Who was consulted when cost recovery introduced</i>	<i>What guidelines were used</i>	<i>Who is involved in ongoing consultation</i>	<i>Whether the arrangements have been formally reviewed</i>
Department	<i>Bird and Bat Banding Scheme</i>	FMA	Govt/Consumers	Cwealth	Consumers	No
	<i>Corporate services for AGO</i>	FMA	Govt	na	Govt/Consumers	No
	<i>Assessments for NRA</i>	Other Act	Govt	DOFA	Govt	Under review
	<i>Assessments for NICNAS</i>	Other Act	Govt	DOFA	Govt	No
	<i>Wildlife Permits and Enforcement</i>	Other Act	Govt/Industry	na	Govt/Industry	No
	<i>AAD -Joint Ventures</i>	FMA	Govt/Others	DOFA	Others	No
	<i>AAD -CRC</i>	Other Act	Govt/Industry	DOFA	Govt/Industry	No
	<i>Sea dumping permits</i>	Other Act	Govt/Industry	na	Govt/Industry	Yes (2000)
	<i>Hazardous Waste Permits</i>	Other Act	Govt/Industry/ Consumers	DoFA	Govt/Industry	Yes (2000)
	<i>National Halon Bank</i>	FMA	na	na	na	No
	<i>Ozone Protection Reserve</i>	Other Act	Govt/Industry	Cwealth	Govt/Industry	Yes (2000)
	<i>Environment and Conservation Council</i>	No Act	Govt	na	Govt	Yes (1998)
	BoM	<i>Aviation weather services</i>	FMA/Other Act	Govt/Industry	Internal/Cwealth	Govt/Industry
<i>Defence weather services</i>		FMA/Other Act	Govt	Internal/DOFA	Govt	Yes (1997-98)
<i>Special Services Unit</i>		FMA/Other Act	Govt	Internal/DOFA	Govt	Yes (1997)
<i>Other specific services</i>		FMA/Other Act	Govt	Internal/DOFA	Govt/Industry/ Consumers	Yes (1997)
GBRMPA	<i>Environmental Management and Permit Application Fees</i>	Other Act	Govt/Industry/ Consumers	na	Govt/Industry/ Consumers	Yes (1996)
	<i>Communications and Education</i>	Other Act	Govt/Industry/ Consumers	na	Govt	na

<sup>a</sup> FMA = *Financial Management and Accountability Act 1997*. The main purpose of this Act is to provide a framework for the proper management of public money and public property. It is not clear whether this Act provides a legal basis for cost recovery; Tax Act = Any Tax Act; Other Act = An Act other than the FMA Act or a Tax Act; No Act = No Act supporting the arrangements. **na** Not available. .. Not applicable.

Source: PC summary based on questionnaire (part II) responses.

Table B.25 **Responsibility for various functions**

<i>Agency</i>	<i>Activity/sub-agency</i>	<i>Policy</i>	<i>Price setting</i>	<i>Administration</i>	<i>Revenue collection</i>
Department	<i>Bird and Bat Banding Scheme</i>	Environment Australia	Environment Australia	Environment Australia	Environment Australia
	<i>Corporate services for AGO</i>	DEH	DEH	DEH	DEH
	<i>Assessments for NRA</i>	DEH	DEH/NRA	DEH/NRA	DEH/NRA
	<i>Assessments for NICNAS</i>	DEH	DEH/NICNAS	DEH/NICNAS	DEH/NICNAS
	<i>Wildlife Permits and Enforcement</i>	DEH	DEH	DEH	DEH
	<i>AAD -Joint Ventures</i>	AAD/Treaty nations	AAD	AAD	AAD
	<i>AAD -CRC</i>	CRC	AAD	AAD	AAD
	<i>Sea dumping permits</i>	DEH	DEH	DEH	DEH
	<i>Hazardous Waste Permits</i>	DEH	DEH	DEH	DEH
	<i>National Halon Bank</i>	DEH	DEH	DEH	DEH
	<i>Ozone Protection Reserve</i>	DEH	DEH	DEH	DEH
	<i>Environment and Conservation Council</i>	DEH	DEH	DEH	DEH
BoM	<i>Aviation weather services</i>	BoM/ICAO/CASA	BoM	BoM	ASA <sup>a</sup>
	<i>Defence weather services</i>	BoM/DoD	BoM	BoM	BoM
	<i>Special Services Unit</i>	BoM	BoM	BoM	BoM
	<i>Other specific services</i>	BoM	BoM	BoM	BoM
GBRMPA	<i>Environmental Management and Permit Application Fees</i>	GBRMPA	GBRMPA	GBRMPA	GBRMPA
	<i>Communications and Education</i>	GBRMPA	GBRMPA	GBRMPA	GBRMPA

<sup>a</sup> ASA collects the revenue as an agent for BoM. **na** Not available. .. Not applicable.

Source: PC summary based on questionnaire (part II) responses.

## B.6 Portfolio: Education, Training and Youth Affairs

Table B.26 Overview of arrangements

<i>Agency</i>	<i>Activity/sub-agency</i>	<i>Type of charge</i>	<i>Stated rationale for cost recovery<sup>a</sup></i>	<i>When introduced</i>	<i>How often charges are changed/reviewed</i>
Department	<i>NOOSR migration case assessments</i>	Fee	Policy	1989	To be reviewed in 2001
	<i>NOOSR sale of publications</i>	Fee	Demand/Users	1982	Ad hoc
	<i>NOOSR Vetassess assessment program</i>	Fee	Policy	1999	Biennially
	<i>NOOSR teaching assessments</i>	Fee	Policy	1999	To be reviewed in 2001
	<i>NOOSR non permanent residents education assessments</i>	Fee	Policy	1997	To be reviewed
	<i>NOOSR education assessments</i>	Fee	Policy	1987	To be reviewed in 2001
	<i>CRICOS &amp; PRISMS</i>	Fee	Demand/Users	1997	Annually
	<i>Jobguide</i>	na	Services	1998	Biannually
	<i>Australian Education International</i>	Fee	Beneficiary/Policy	1993	Annually
	<i>International Services</i>	Fee	Beneficiary/Policy	1993	Ad hoc
	<i>Statistics Unit</i>	Fee	Demand/Users	1991	Annually
Anglo -Australian Telescope Board		Fee	User/Services	1997	Triennially
ANTA		Fee	Policy/User	1996	Annually

<sup>a</sup> Demand = Demand management; Revenue = Raising revenue; Policy = Government policy; User = User pays; Beneficiary = Beneficiary pays; Services = Expand services. **na** Not available. .. Not applicable.

Source: PC summary based on questionnaire (part II) responses.

Table B.27 Revenue 1999-2000

Agency	Activity/sub-agency	Revenue raised though cost recovery	Total revenue	CR revenue / total revenue	Total expenses	CR revenue / total expenses	Whether revenue is earmarked <sup>a</sup>	What happens to revenue if it is greater than costs <sup>b</sup>
		\$m	\$m	%	\$m	%		
Department	NOOSR migration case assessments	0.5	0.5	100.0	0.5	100.0	Yes	na
	NOOSR sale of publications	—	—	100.0	—	100.0	No	na
	NOOSR Vetassess assessment program	0.3	0.3	100.0	0.3	100.0	No	na
	NOOSR teaching assessments	0.4	0.4	100.0	0.4	100.0	No	na
	NOOSR non permanent residents education assessments	0.1	0.1	100.0	0.1	100.0	No	na
	NOOSR education assessments	0.1	0.1	100.0	0.1	50.0	No	na
	CRICOS & PRISMS	1.0	1.0	100.0	1.4	71.4	Yes	CRF
	Jobguide	0.1	1.4	7.1	0.3	33.3	Yes	Refund/Retained
	Australian Education International	1.2	5.0	24.0	4.4	27.0	Yes	Retained
	International Services	0.9	0.9	100.0	0.3	300.0	Yes	CRF
	Statistics Unit	—	—	100.0	—	121.4	Yes	Refund
Anglo -Australian Telescope Board		1.3	1.3	100.0	1.2	108.3	No	Retained
ANTA		0.1	25.5	0.4	18.1	0.6	No	na

<sup>a</sup> Earmarking is the assignment of revenue received from a specific tax or taxes to the financing of a particular government activity. <sup>b</sup> Refund = CR revenue is refunded; Adjustment = Fees are adjusted; Services = Services were expanded; Retained = CR revenue retained by agency; CRF = Paid into Consolidated Revenue Fund. **CR** Cost recovery. **na** Not available. .. Not applicable. — Rounds to zero.

Source: PC summary based on questionnaire (part II) responses.

Table B.28 **Costs recovered**

<i>Agency</i>	<i>Activity/sub-agency</i>	<i>What costs charges aim to recover<sup>a</sup></i>	<i>How indirect costs are allocated<sup>b</sup></i>	<i>Basis for asset valuation</i>	<i>Whether charges include a user cost of capital</i>
Department	<i>NOOSR migration case assessments</i>	Direct	na	na	No
	<i>NOOSR sale of publications</i>	Direct	na	na	No
	<i>NOOSR Vetassess assessment program</i>	Direct/Indirect	na	na	No
	<i>NOOSR teaching assessments</i>	Direct/Indirect	na	na	No
	<i>NOOSR non permanent residents education assessments</i>	Direct/Indirect	na	na	No
	<i>NOOSR education assessments</i>	Direct/Indirect	na	na	No
	<i>CRICOS &amp; PRISMS</i>	Direct/Indirect	na	na	No
	<i>Jobguide</i>	Direct	na	na	No
	<i>Australian Education International</i>	Direct/Indirect	Pro rata (labour)	na	No
	<i>International Services</i>	Direct/Indirect	Activity based costing	Deprival	Yes
	<i>Statistics Unit</i>	Direct/Indirect	Other	na	No
Anglo -Australian Telescope Board		Direct/Indirect	Pro rata (labour)	Deprival	Yes
ANTA		Direct/Indirect	Pro Rata (rent/labour)	na	na

<sup>a</sup> 'Direct' costs are costs that can directly and unequivocally be attributed to an activity. 'Indirect' costs are costs that are not directly attributable to an activity. 'Total plus' includes direct and indirect costs plus any revenue over this amount, such as a proxy rate of return. <sup>b</sup> Indirect costs are generally allocated pro rata to some or all direct costs or by activity based costing. Activity based costing links an organisation's outputs to activities used to produce those outputs which in turn are linked to the organisation's costs (see appendix H, volume 1 of the inquiry report). **na** Not available. .. Not applicable.

Source: PC summary based on questionnaire (part II) responses.



Table B.29 **Accountability and transparency**

<i>Agency</i>	<i>Activity/sub-agency</i>	<i>Legal basis<sup>a</sup></i>	<i>Who was consulted when cost recovery introduced</i>	<i>What guidelines were used</i>	<i>Who is involved in ongoing consultation</i>	<i>Whether the arrangements have been formally reviewed</i>
Department	<i>NOOSR migration case assessments</i>	Other Act	Govt	DOFA	No ongoing consultation	na
	<i>NOOSR sale of publications</i>	No Act	Govt	Cwealth	Govt	No
	<i>NOOSR Vetassess assessment program</i>	Other Act	Govt	DOFA	Govt	No
	<i>NOOSR teaching assessments</i>	Other Act	Govt	DOFA	No ongoing consultation	No
	<i>NOOSR non permanent residents education assessments</i>	No Act	Govt	DOFA	No ongoing consultation	na
	<i>NOOSR education assessments</i>	Other Act	Govt	DOFA	No ongoing consultation	na
	<i>CRICOS &amp; PRISMS</i>	Other Act	Govt/Industry	DOFA	No ongoing consultation	Yes (2000)
	<i>Jobguide</i>	None	Govt	na	No ongoing consultation	No
	<i>Australian Education International</i>	FMA	Govt/Industry	DOFA	Govt/Industry	No
	<i>International Services</i>	FMA	Govt	DOFA	Govt	Yes (2000)
	<i>Statistics Unit</i>	FMA	Govt	DOFA/Other	No ongoing consultation	No
Anglo -Australian Telescope Board		No Act	No consultation	Cwealth/ Other	No ongoing consultation	No
ANTA		FMA	Govt	DOFA	Govt	Yes (2000)

<sup>a</sup> FMA = *Financial Management and Accountability Act 1997*. The main purpose of this Act is to provide a framework for the proper management of public money and public property. It is not clear whether this Act provides a legal basis for cost recovery; Tax Act = Any Tax Act; Other Act = An Act other than the FMA Act or a Tax Act; No Act = No Act supporting the arrangements. **na** Not available. **..** Not applicable.

Source: PC summary based on questionnaire (part II) responses.

Table B.30 **Responsibility for various functions**

<i>Agency</i>	<i>Activity/sub-agency</i>	<i>Policy</i>	<i>Price setting</i>	<i>Administration</i>	<i>Revenue collection</i>
Department	<i>NOOSR migration case assessments</i>	NOOSR/DIMA	NOOSR/DIMA	NOOSR/DIMA	NOOSR
	<i>NOOSR sale of publications</i>	NOOSR	NOOSR	NOOSR/AusInfo	NOOSR/AusInfo
	<i>NOOSR Vetassess assessment program</i>	NOOSR/DIMA	NOOSR/Vetassess	NOOSR	NOOSR
	<i>NOOSR teaching assessments</i>	NOOSR/DIMA	NOOSR	NOOSR	NOOSR
	<i>NOOSR non permanent residents education assessments</i>	NOOSR	NOOSR	NOOSR	NOOSR
	<i>NOOSR education assessments</i>	NOOSR/DIMA	NOOSR/DIMA	NOOSR	NOOSR
	<i>CRICOS &amp; PRISMS</i>	DETYA	DETYA	DETYA	DETYA
	<i>Jobguide</i>	DETYA	DETYA	DETYA	DETYA
	<i>Australian Education International</i>	DETYA	DETYA	DETYA	DETYA
	<i>International Services</i>	DETYA	DETYA	DETYA	DETYA
	<i>Statistics Unit</i>	DETYA	DETYA	DETYA	DETYA
Anglo -Australian Telescope Board		Anglo-Aust. Observatory	Anglo-Aust. Observatory	Anglo-Aust. Observatory	Anglo-Aust. Observatory
ANTA		DOFA	ANTA/ATP	ANTA	ANTA

na Not available. .. Not applicable.

Source: PC summary based on questionnaire (part II) responses.

## B.7 Portfolio: Employment, Workplace Relations and Small Business

Table B.31 Overview of arrangements

<i>Agency</i>	<i>Activity/sub-agency</i>	<i>Type of charge</i>	<i>Stated rationale for cost recovery<sup>a</sup></i>	<i>When introduced</i>	<i>How often charges are changed/reviewed</i>
Department	<i>Job search touch screen units leased to Job Network members</i>	Fee	Demand	1997	Triennially
	<i>IT implementation and training</i>	Fee	Demand/Services	1998	Ad hoc
	<i>Relocating IT functions</i>	Fee	Policy	1998	na
	<i>Office of workplace services</i>	Fee	User/Services	1994	na
	<i>Personnel operations training</i>	Fee	Demand	1990	Ad hoc
	<i>Public sector team</i>	Fee	Demand/Services	1996	Ad hoc
	<i>Trades Recognition Australia</i>	Fee	na	1989	Ad hoc
Comcare	<i>OH&amp;S Act administration</i>	Fee	Policy	1992	Annually
	<i>Licensing under Safety Rehabilitation Compensation Act 1988</i>	Fee	Policy	1992	Annually
	<i>Training activities</i>	Fee	Policy/User	1992	Annually
NICNAS	<i>New chemical assessment fees</i>	Fee	Policy	1997	Ad hoc
	<i>Existing chemicals assessment</i>	Levy	Policy	1997	Ad hoc
	<i>Publications and seminars</i>	Fee	Policy	na	Ad hoc

<sup>a</sup> Demand = Demand management; Revenue = Raising revenue; Policy = Government policy; User = User pays; Beneficiary = Beneficiary pays; Services = Expand services. **na** Not available. .. Not applicable.

Source: PC summary based on questionnaire (part II) responses.

Table B.32 Revenue 1999-2000

Agency	Activity/sub-agency	Revenue raised though cost recovery	Total revenue	CR revenue / total revenue	Total expenses	CR revenue / total expenses	Whether revenue is earmarked <sup>a</sup>	What happens to revenue if it is greater than costs <sup>b</sup>
		\$m	\$m	%	\$m	%		
Department	Job search touch screen units leased to Job Network members	1.1	1.1	100.0	na	na	Yes	na
	IT implementation and training	15.6	15.6	100.0	15.6	100.0	Yes	na
	Relocating IT functions	15.6	15.6	100.0	15.6	100.0	Yes	na
	Office of workplace services	0.3	0.3	100.0	na	na	No	na
	Personnel operations training	0.2	0.2	100.0	0.4	50.0	Yes	Retained
	Public sector team	0.7	0.7	100.0	0.9	77.8	Yes	na
	Trades Recognition Australia	2.1	2.1	100.0	2.2	95.5	Yes	na
Comcare	OH&S Act administration	4.2	4.2	100.0	4.2	100.0	Yes	na
	Licensing under Safety Rehabilitation Compensation Act 1988	1.0	1.0	100.0	1.0	100.0	Yes	na
	Training activities	0.2	0.2	100.0	0.2	100.0	No	na
NICNAS	New chemical assessment fees	1.6	1.6	100.0	1.6	100.0	Yes	Retained
	Existing chemicals assessment	2.1	2.2	95.5	2.1	100.0	Yes	Retained
	Publications and seminars	—	—	100.0	—	100.0	na	Adjustment

<sup>a</sup> Earmarking is the assignment of revenue received from a specific tax or taxes to the financing of a particular government activity. <sup>b</sup> Refund = CR revenue is refunded; Adjustment = Fees are adjusted; Services = Services were expanded; Retained = CR revenue retained by agency; CRF = Paid into Consolidated Revenue Fund. **CR** Cost recovery. **na** Not available. .. Not applicable. — Rounds to zero.

Source: PC summary based on questionnaire (part II) responses.

Table B.33 **Costs recovered**

<i>Agency</i>	<i>Activity/sub-agency</i>	<i>What costs charges aim to recover<sup>a</sup></i>	<i>How indirect costs are allocated<sup>b</sup></i>	<i>Basis for asset valuation</i>	<i>Whether charges include a user cost of capital</i>
Department	<i>Job search touch screen units leased to Job Network members</i>	Direct	na	na	No
	<i>IT implementation and training</i>	Direct/Indirect	na	na	No
	<i>Relocating IT functions</i>	na	na	na	na
	<i>Office of workplace services</i>	Direct/Indirect	na	na	No
	<i>Personnel operations training</i>	Direct	na	na	No
	<i>Public sector team</i>	Direct	na	na	No
	<i>Trades Recognition Australia</i>	Direct	na	na	No
Comcare	<i>OH&amp;S Act administration</i>	Direct/Indirect	Activity based costing	na	No
	<i>Licensing under Safety Rehabilitation Compensation Act 1988</i>	Direct/Indirect	Activity based costing	na	No
	<i>Training activities</i>	Direct/Indirect	Activity based costing	na	No
NICNAS	<i>New chemical assessment fees</i>	Direct/Indirect	Activity based costing	na	No
	<i>Existing chemicals assessment</i>	Direct/Indirect	Activity based costing	na	No
	<i>Publications and seminars</i>	Direct	na	na	No

<sup>a</sup> 'Direct' costs are costs that can directly and unequivocally be attributed to an activity. 'Indirect' costs are costs that are not directly attributable to an activity. 'Total plus' includes direct and indirect costs plus any revenue over this amount, such as a proxy rate of return. <sup>b</sup> Indirect costs are generally allocated pro rata to some or all direct costs or by activity based costing. Activity based costing links an organisation's outputs to activities used to produce those outputs which in turn are linked to the organisation's costs (see appendix H, volume 1 of the inquiry report). **na** Not available. **..** Not applicable.

Source: PC summary based on questionnaire (part II) responses.

Table B.34 **Accountability and transparency**

<i>Agency</i>	<i>Activity/sub-agency</i>	<i>Legal basis<sup>a</sup></i>	<i>Who was consulted when cost recovery introduced</i>	<i>What guidelines were used</i>	<i>Who is involved in ongoing consultation</i>	<i>Whether the arrangements have been formally reviewed</i>
Department	<i>Job search touch screen units leased to Job Network members</i>	No Act	No consultation	Other	No ongoing consultation	No
	<i>IT implementation and training</i>	Other Act	Govt/Industry	None	Consumers	No
	<i>Relocating IT functions</i>	Other Act	na	na	No ongoing consultation	na
	<i>Office of workplace services</i>	No Act	No consultation	None	No ongoing consultation	No
	<i>Personnel operations training</i>	FMA	Govt	Cwealth	Govt	Yes (2000)
	<i>Public sector team</i>	FMA	Govt	Cwealth	Govt	Yes (2000)
	<i>Trades Recognition Australia</i>	Other Act	Govt	Cwealth	No ongoing consultation	No
Comcare	<i>OH&amp;S Act administration</i>	Other	Govt	DOFA	Govt	Yes
	<i>Licensing under Safety Rehabilitation Compensation Act 1988</i>	Other	Govt	DOFA	Govt	Yes (1999-2000)
	<i>Training activities</i>	Other	Govt	DOFA	No ongoing consultation	No
NICNAS	<i>New chemical assessment fees</i>	Other Act	Govt/Industry/ Consumers	Independent from Govt	Govt/Industry	Yes (1997)
	<i>Existing chemicals assessment</i>	Other Act	Govt/Industry	Independent from Govt	Govt/Industry	Yes (2000)
	<i>Publications and seminars</i>	No Act	Govt/Industry	Cwealth	Govt/Industry	No

<sup>a</sup> FMA = *Financial Management and Accountability Act 1997*. The main purpose of this Act is to provide a framework for the proper management of public money and public property. It is not clear whether this Act provides a legal basis for cost recovery; Tax Act = Any Tax Act; Other Act = An Act other than the FMA Act or a Tax Act; No Act = No Act supporting the arrangements. **na** Not available. .. Not applicable.

Source: PC summary based on questionnaire (part II) responses.

**Table B.35 Responsibility for various functions**

<i>Agency</i>	<i>Activity/sub-agency</i>	<i>Policy</i>	<i>Price setting</i>	<i>Administration</i>	<i>Revenue collection</i>
Department	<i>Job search touch screen units leased to Job Network members</i>	DEWRSB	DEWRSB	DEWRSB	DEWRSB
	<i>IT implementation and training</i>	DEWRSB	DEWRSB	DEWRSB	DEWRSB
	<i>Relocating IT functions</i>	na	na	na	na
	<i>Office of workplace services</i>	na	na	na	na
	<i>Personnel operations training</i>	na	na	DEWRSB	DEWRSB
	<i>Public sector team</i>	DEWRSB	DEWRSB	DEWRSB	DEWRSB
	<i>Trades Recognition Australia</i>	DEWRSB	DEWRSB	DEWRSB	DEWRSB
Comcare	<i>OH&amp;S Act administration</i>	DEWRSB	SRCC	Comcare	Comcare
	<i>Licensing under Safety Rehabilitation Compensation Act 1988</i>	DEWRSB	SRCC	Comcare	Comcare
	<i>Training activities</i>	DEWRSB	Comcare	Comcare	Comcare
NICNAS	<i>New chemical assessment fees</i>	DEWRSB	DEWRSB	NICNAS	NICNAS
	<i>Existing chemicals assessment</i>	DEWRSB	DEWRSB	NICNAS	NICNAS
	<i>Publications and seminars</i>	DEWRSB	NICNAS	NICNAS	NICNAS

na Not available. .. Not applicable.

Source: PC summary based on questionnaire (part II) responses.

## B.8 Portfolio: Finance and Administration

Table B.36 Overview of arrangements

<i>Agency</i>	<i>Activity/sub-agency</i>	<i>Type of charge</i>	<i>Stated rationale for cost recovery<sup>a</sup></i>	<i>When introduced</i>	<i>How often charges are changed/reviewed</i>
Department	<i>Access to Government information</i>	Fee	Policy	na	na
AEC	<i>Roll management</i>	Fee	..	1991	Annually (changed), reviewed (3 yearly)
	<i>Roll products and services</i>	Fee	User	na	Periodic review
	<i>Industrial elections &amp; ballots</i>	Fee	CN	1997	Periodic review
	<i>ATSIC elections</i>	Fee	User	1990	Annually
	<i>State &amp; local govt. elections</i>	Fee	CN	na	Periodic review
	<i>Overseas election assistance</i>	Fee	User	na	Periodic review
ComSuper	<i>Superannuation administration services</i>	Fee	Purchaser-provider	1998-99	Annually

<sup>a</sup> Demand = Demand management; Revenue = Raising revenue; Policy = Government policy; User = User pays; Beneficiary = Beneficiary pays; Services = Expand services; CN = Competitive neutrality. **na** Not available. .. Not applicable.

Source: PC summary based on questionnaire (part II) responses.



Table B.37 Revenue 1999-2000

Agency	Activity/sub-agency	Revenue raised though cost recovery	Total revenue	CR revenue / total revenue	Total expenses	CR revenue / total expenses	Whether revenue is earmarked <sup>a</sup>	What happens to revenue if it is greater than costs <sup>b</sup>
		\$m	\$m	%	\$m	%	na	na
Department	<i>Access to Government information</i>	12.0	12.0	100.0	13.2	91.4	na	na
AEC	<i>Roll management</i>	0.1	0.3	31.6	5.4	46.1	na	na
	<i>Roll products and services</i>	0.2	0.7	23.8	0.7	23.8	na	Retained
	<i>Industrial elections &amp; ballots</i>	1.1	8.8	12.1	8.8	12.1	na	Retained
	<i>ATSIC elections</i>	5.0	5.0	100.0	5.3	93.8	na	..
	<i>State &amp; local govt. elections</i>	2.1	2.1	100.0	1.9	110.8	na	Retained
	<i>Overseas election assistance</i>	3.5	4.5	77.4	4.3	104.6	na	Retained
Comsuper	<i>Superannuation administration services</i>	39.0	39.9	98.9	38.8	101.6	na	Retained

<sup>a</sup> Earmarking is the assignment of revenue received from a specific tax or taxes to the financing of a particular government activity. <sup>b</sup> Refund = CR revenue is refunded; Adjustment = Fees are adjusted; Services = Services were expanded; Retained = CR revenue retained by agency; CRF = Paid into Consolidated Revenue Fund. **CR** Cost recovery. **na** Not available. **..** Not applicable.

Source: PC summary based on questionnaire (part II) responses.

Table B.38 **Costs recovered**

<i>Agency</i>	<i>Activity/sub-agency</i>	<i>What costs charges aim to recover<sup>a</sup></i>	<i>How indirect costs are allocated<sup>b</sup></i>	<i>Basis for asset valuation</i>	<i>Whether charges include a user cost of capital</i>
Department	<i>Access to Government information</i>	na	Activity based costing	Market value	na
AEC	<i>Roll management</i>	Direct	na	na	No
	<i>Roll products and services</i>	Direct/Indirect	Pro rata (salary)	na	No
	<i>Industrial elections &amp; ballots</i>	Direct/Indirect	Pro rata (salary)	na	Yes
	<i>ATSIC elections</i>	Direct	na	na	No
	<i>State &amp; local govt. elections</i>	Direct/Indirect	Pro rata (salary)	na	Yes
	<i>Overseas election assistance</i>	Direct/Indirect	Pro rata (salary)	na	No
Comsuper	<i>Superannuation administration services</i>	..	Activity based costing	Deprival	Yes

<sup>a</sup> 'Direct' costs are costs that can directly and unequivocally be attributed to an activity. 'Indirect' costs are costs that are not directly attributable to an activity. 'Total plus' includes direct and indirect costs plus any revenue over this amount, such as a proxy rate of return. <sup>b</sup> Indirect costs are generally allocated pro rata to some or all direct costs or by activity based costing. Activity based costing links an organisation's outputs to activities used to produce those outputs which in turn are linked to the organisation's costs (see appendix H, volume 1 of the inquiry report). **na** Not available. **..** Not applicable.

Source: PC summary based on questionnaire (part II) responses.

Table B.39 **Accountability and transparency**

<i>Agency</i>	<i>Activity/sub-agency</i>	<i>Legal basis<sup>a</sup></i>	<i>Who was consulted when cost recovery introduced</i>	<i>What guidelines were used</i>	<i>Who is involved in ongoing consultation</i>	<i>Whether the arrangements have been formally reviewed</i>
Department	<i>Access to Government information</i>	Other Act	Govt	na	na	In progress
AEC	<i>Roll management</i>	FMA	Govt	DOFA	Govt	Yes
	<i>Roll products and services</i>	FMA	Govt	DOFA/Internal	Govt	Yes
	<i>Industrial elections &amp; ballots</i>	FMA/Other Act	na	DOFA/Internal	na	In progress
	<i>ATSIC elections</i>	FMA/Other Act	Govt	..	na	Yes
	<i>State &amp; local govt. elections</i>	FMA	na	DOFA/Internal	na	In progress
	<i>Overseas election assistance</i>	FMA	na	DOFA/Internal	na	na
Comsuper	<i>Superannuation administration services</i>	FMA	Govt	External	DOFA/Board of trustees	No

<sup>a</sup> FMA = *Financial Management and Accountability Act 1997*. The main purpose of this Act is to provide a framework for the proper management of public money and public property. It is not clear whether this Act provides a legal basis for cost recovery; Tax Act = Any Tax Act; Other Act = An Act other than the FMA Act or a Tax Act; No Act = No Act supporting the arrangements. **na** Not available. **..** Not applicable.

Source: PC summary based on questionnaire (part II) responses.

**Table B.40 Responsibility for various functions**

<i>Agency</i>	<i>Activity/sub-agency</i>	<i>Policy</i>	<i>Price setting</i>	<i>Administration</i>	<i>Revenue collection</i>
Department	<i>Access to Government information</i>	DOFA	DOFA	DOFA	DOFA
AEC	<i>Roll management</i>	AEC	AEC	AEC	AEC
	<i>Roll products and services</i>	AEC	AEC	AEC	AEC
	<i>Industrial elections &amp; ballots</i>	AEC	AEC	AEC	AEC
	<i>ATSIC elections</i>	AEC	AEC	AEC	AEC
	<i>State &amp; local govt. elections</i>	AEC	AEC	AEC	AEC
	<i>Overseas election assistance</i>	AEC	AEC	AEC	AEC
ComSuper	<i>Superannuation administration services</i>	DOFA	ComSuper	ComSuper	ComSuper

na Not available. .. Not applicable.

Source: PC summary based on questionnaire (part II) responses.

## B.9 Portfolio: Foreign Affairs and Trade

Table B.41 Overview of arrangements

<i>Agency</i>	<i>Activity/sub-agency</i>	<i>Type of charge</i>	<i>Stated rationale for cost recovery<sup>a</sup></i>	<i>When introduced</i>	<i>How often charges are changed/reviewed</i>
Department	<i>Passports</i>	Fee	Beneficiary/Revenue/Demand	na	Annually
	<i>Consular services</i>	Fee	Demand	1955	10 years
	<i>Market development division</i>	Fee	Policy	1992	Annually
	<i>Australian safeguards and non-proliferation office</i>	Levy	Beneficiary	1993	Annually
	<i>East asia analytical unit</i>	Fee	na	na	Ad hoc
	<i>Finance management branch</i>	Fee	Policy	1998	Six monthly
Austrade	<i>Client service policy</i>	Fee	Policy	1998	Irregularly
	<i>Trade promotion activities</i>	Fee	Revenue	1986	Ad hoc
	<i>Programs funded by external organisations</i>	Fee	Services	1986	Ad hoc

<sup>a</sup> Demand = Demand management; Revenue = Raising revenue; Policy = Government policy; User = User pays; Beneficiary = Beneficiary pays; Services = Expand services. **na** Not available. .. Not applicable.

Source: PC summary based on questionnaire (part II) responses.

Table B.42 Revenue 1999-2000

Agency	Activity/sub-agency	Revenue raised though cost recovery	Total revenue	CR revenue / total revenue	Total expenses	CR revenue / total expenses	Whether revenue is earmarked <sup>a</sup>	What happens to revenue if it is greater than costs <sup>b</sup>
		\$m	\$m	%	\$m	%		
Department	Passports	126.7	126.7	100.0	0.0	na	No	na
	Consular services	1.2	1.2	100.0	0.0	na	No	na
	Market development division	—	—	100.0	—	69.6	No	Retained
	Australian safeguards and non-proliferation office	0.5	na	..	na	..	No	na
	East asia analytical unit	0.1	0.1	100.0	0.8	6.3	No	na
	Finance management branch	14.6	14.6	100.0	0.0	na	No	na
Austrade	Client service policy	8.5	103.5	8.2	103.5	8.21	Yes	Retained
	Trade promotion activities	4.5	4.5	100.0	4.5	100.0	Yes	Retained
	Programs funded by external organisations	15.8	15.8	100.0	15.8	100.0	Yes	Retained

<sup>a</sup> Earmarking is the assignment of revenue received from a specific tax or taxes to the financing of a particular government activity. <sup>b</sup> Refund = CR revenue is refunded; Adjustment = Fees are adjusted; Services = Services were expanded; Retained = CR revenue retained by agency; CRF = Paid into Consolidated Revenue Fund. **CR** Cost recovery. **na** Not available. **..** Not applicable. **—** Rounds to zero.

Source: PC summary based on questionnaire (part II) responses.

Table B.43 **Costs recovered**

<i>Agency</i>	<i>Activity/sub-agency</i>	<i>What costs charges aim to recover<sup>a</sup></i>	<i>How indirect costs are allocated<sup>b</sup></i>	<i>Basis for asset valuation</i>	<i>Whether charges include a user cost of capital</i>
Department	<i>Passports</i>	na	na	na	na
	<i>Consular services</i>	na	No	na	No
	<i>Market development division</i>	Direct	na	na	na
	<i>Australian safeguards and non-proliferation office</i>	na	Activity based costing	na	na
	<i>East asia analytical unit</i>	Direct	na	na	No
	<i>Finance management branch</i>	Direct/Indirect	na	No	No
Austrade	<i>Client service policy</i>	Direct/Indirect	na	na	No
	<i>Trade promotion activities</i>	Direct/Indirect	Activity based costing	na	No
	<i>Programs funded by external organisations</i>	Direct/Indirect	Activity based costing	Deprival	Yes

<sup>a</sup> 'Direct' costs are costs that can directly and unequivocally be attributed to an activity. 'Indirect' costs are costs that are not directly attributable to an activity. 'Total plus' includes direct and indirect costs plus any revenue over this amount, such as a proxy rate of return. <sup>b</sup> Indirect costs are generally allocated pro rata to some or all direct costs or by activity based costing. Activity based costing links an organisation's outputs to activities used to produce those outputs which in turn are linked to the organisation's costs (see appendix H, volume 1 of the inquiry report). **na** Not available. **..** Not applicable.

Source: PC summary based on questionnaire (part II) responses.

Table B.44 **Accountability and transparency**

<i>Agency</i>	<i>Activity/sub-agency</i>	<i>Legal basis<sup>a</sup></i>	<i>Who was consulted when cost recovery introduced</i>	<i>What guidelines were used</i>	<i>Who is involved in ongoing consultation</i>	<i>Whether the arrangements have been formally reviewed</i>
Department	<i>Passports</i>	Other Act	Govt	na	na	No
	<i>Consular services</i>	Other Act	Govt	na	na	No
	<i>Market development division</i>	FMA	Govt	Cwealth	No ongoing consultation	na
	<i>Australian safeguards and non-proliferation office</i>	Other Act	Govt	na	No ongoing consultation	Yes (1987)
	<i>East asia analytical unit</i>	na	na	na	na	na
	<i>Finance management branch</i>	No Act	Govt	na	na	No
Austrade	<i>Client service policy</i>	Other Act	Govt	Cwealth	Govt/Industry/Consumers	Yes (1998)
	<i>Trade promotion activities</i>	Other Act	Govt	DOFA	Consumers	Yes (1996)
	<i>Programs funded by external organisations</i>	Other Act	Govt	DOFA	Consumers	Yes

<sup>a</sup> FMA = *Financial Management and Accountability Act 1997*. The main purpose of this Act is to provide a framework for the proper management of public money and public property. It is not clear whether this Act provides a legal basis for cost recovery; Tax Act = Any Tax Act; Other Act = An Act other than the FMA Act or a Tax Act; No Act = No Act supporting the arrangements. **na** Not available. .. Not applicable.

Source: PC summary based on questionnaire (part II) responses.



**Table B.45 Responsibility for various functions**

<i>Agency</i>	<i>Activity/sub-agency</i>	<i>Policy</i>	<i>Price setting</i>	<i>Administration</i>	<i>Revenue collection</i>
Department	<i>Passports</i>	DFAT	Legislation	DFAT/DOFA	DFAT
	<i>Consular services</i>	DFAT	Governer General	DFAT	DFAT
	<i>Market development division</i>	na	MIA/DFAT	MIA/DFAT	MIA/DFAT
	<i>Australian safeguards and non-proliferation office</i>	DFAT	DFAT	DFAT	DFAT
	<i>East asia analytical unit</i>	na	na	na	na
	<i>Finance management branch</i>	DFAT	DFAT	DFAT	DFAT
Austrade	<i>Client service policy</i>	Austrade/DFAT	Austrade	Austrade	Austrade
	<i>Trade promotion activities</i>	Austrade/DFAT	Austrade	Austrade	Austrade
	<i>Programs funded by external organisations</i>	Austrade/DOFA	Austrade	Austrade	Austrade

na Not available. .. Not applicable.

Source: PC summary based on questionnaire (part II) responses.

## B.10 Portfolio: Family and Community Services

**Table B.46 Overview of arrangements**

<i>+Agency</i>	<i>Activity/sub-agency</i>	<i>Type of charge</i>	<i>Stated rationale for cost recovery<sup>a</sup></i>	<i>When introduced</i>	<i>How often charges are changed/reviewed</i>
Australian Institute of Family Studies	<i>Publications</i>	Fee	na	1980	Regularly
	<i>Contract research</i>	Fee	na	1980	Regularly
Centrelink	<i>Business partnership agreements</i>	Fee	User	1997	Annually

<sup>a</sup> Demand = Demand management; Revenue = Raising revenue; Policy = Government policy; User = User pays; Beneficiary = Beneficiary pays; Services = Expand services. na Not available. .. Not applicable.

Source: PC summary based on questionnaire (part II) responses.

**Table B.47 Revenue 1999-2000**

<i>Agency</i>	<i>Activity/sub-agency</i>	<i>Revenue raised though cost recovery</i>	<i>Total revenue</i>	<i>CR revenue / total revenue</i>	<i>Total expenses</i>	<i>CR revenue / total expenses</i>	<i>Whether revenue is earmarked<sup>a</sup></i>	<i>What happens to revenue if it is greater than costs<sup>b</sup></i>
		\$m	\$m	%	\$m	%		
Australian Institute of Family Studies	<i>Publications</i>	0.1	0.1	100.0	0.2	50.0	na	Retained
	<i>Contract research</i>	0.6	0.6	100.0	0.6	100.0	na	Retained
Centrelink	<i>Business partnership agreements</i>	na	1 680	na	na	na	na	Retained

<sup>a</sup> Earmarking is the assignment of revenue received from a specific tax or taxes to the financing of a particular government activity. <sup>b</sup> Refund = CR revenue is refunded; Adjustment = Fees are adjusted; Services = Services were expanded; Retained = CR revenue retained by agency; CRF = Paid into Consolidated Revenue Fund. **CR** Cost recovery. **na** Not available. **..** Not applicable.

Source: PC summary based on questionnaire (part II) responses.

**Table B.48 Costs recovered**

<i>Agency</i>	<i>Activity/sub-agency</i>	<i>What costs charges aim to recover<sup>a</sup></i>	<i>How indirect costs are allocated<sup>b</sup></i>	<i>Basis for asset valuation</i>	<i>Whether charges include a user cost of capital</i>
Australian Institute of Family Studies	<i>Publications</i>	Direct/Indirect	Pro rata	Historic	No
	<i>Contract research</i>	Direct/Indirect	Pro rata	Historic	Yes
Centrelink	<i>Business partnership agreements</i>	Direct/Indirect	Pro rata	Historic	No

<sup>a</sup> 'Direct' costs are costs that can directly and unequivocally be attributed to an activity. 'Indirect' costs are costs that are not directly attributable to an activity. 'Total plus' includes direct and indirect costs plus any revenue over this amount, such as a proxy rate of return. <sup>b</sup> Indirect costs are generally allocated pro rata to some or all direct costs or by activity based costing. Activity based costing links an organisation's outputs to activities used to produce those outputs which in turn are linked to the organisation's costs (see appendix H, volume 1 of the inquiry report). **na** Not available. **..** Not applicable.

Source: PC summary based on questionnaire (part II) responses.

**Table B.49 Accountability and transparency**

<i>Agency</i>	<i>Activity/sub-agency</i>	<i>Legal basis<sup>a</sup></i>	<i>Who was consulted when cost recovery introduced</i>	<i>What guidelines were used</i>	<i>Who is involved in ongoing consultation</i>	<i>Whether the arrangements have been formally reviewed</i>
Australian Institute of Family Studies	<i>Publications</i>	Other Act	na	DOFA	Stakeholders	Yes (2001)
Centrelink	<i>Contract research</i>	Other Act	na	DOFA	Govt/Industry/Consumers	Yes (1999)
	<i>Business partnership agreements</i>	FMA/Other Act	na	na	Client/DOFA	Yes (2001)

<sup>a</sup> FMA = *Financial Management and Accountability Act 1997*. The main purpose of this Act is to provide a framework for the proper management of public money and public property. It is not clear whether this Act provides a legal basis for cost recovery; Tax Act = Any Tax Act; Other Act = An Act other than the FMA Act or a Tax Act; No Act = No Act supporting the arrangements. **na** Not available. .. Not applicable.

Source: PC summary based on questionnaire (part II) responses.

**Table B.50 Responsibility for various functions**

<i>Agency</i>	<i>Activity/sub-agency</i>	<i>Policy</i>	<i>Price setting</i>	<i>Administration</i>	<i>Revenue collection</i>
Australian Institute of Family Studies	<i>Publications</i>	AIFS	AIFS	AIFS	AIFS
Centrelink	<i>Contract research</i>	AIFS	AFIS	AFIS	AFIS
	<i>Business partnership agreements</i>	Client	Centrelink/DOFA	na	na

**na** Not available. .. Not applicable.

Source: PC summary based on questionnaire (part II) responses.

## B.11 Portfolio: Health and Aged Care

Table B.51 Overview of arrangements

<i>Agency</i>	<i>Activity/sub-agency</i>	<i>Type of charge</i>	<i>Stated rationale for cost recovery<sup>a</sup></i>	<i>When introduced</i>	<i>How often charges are changed/reviewed</i>
Department	TGA	Fee/Tax	Policy/User	1990	Annually
ANZFA	Publications	Royalties/Fee	Users	1991	na
AIHW	Statistical services	Fee	Services	1987	na
ARPANSA	Regulation	Fee	User	1999	Annually
HIC	Consultancy services and sale of statistics	Fee	User	na	na

<sup>a</sup> Demand = Demand management; Revenue = Raising revenue; Policy = Government policy; User = User pays; Beneficiary = Beneficiary pays; Services = Expand services. **na** Not available. .. Not applicable.

Source: PC summary based on questionnaire (part II) responses.

Table B.52 **Revenue 1999-2000**

Agency	Activity/sub-agency	Revenue raised though cost recovery	Total revenue	CR revenue / total revenue	Total expenses	CR revenue / total expenses	Whether revenue is earmarked <sup>a</sup>	What happens to revenue if it is greater than costs <sup>b</sup>
		\$m	\$m	%	\$m	%		
Department	TGA	41.4	43.8	94.7	49.0	84.5	Both	Retained
ANZFA	Publications	0.8	13.6	5.9	13.1	6.1	No	na
AIHW	Statistical services	9.2	17.8	51.9	17.7	52.0	No	Refund/Retained
ARPANSA	Regulation	1.2	3.8	31.6	3.6	33.5	No	Adjustment
HIC	Consultancy services and sale of statistics	8.8	391.5	2.2	416.3	2.1	na	na

<sup>a</sup> Earmarking is the assignment of revenue received from a specific tax or taxes to the financing of a particular government activity. <sup>b</sup> Refund = CR revenue is refunded; Adjustment = Fees are adjusted; Services = Services were expanded; Retained = CR revenue retained by agency; CRF = Paid into Consolidated Revenue Fund. **CR** Cost recovery. **na** Not available. .. Not applicable.

Source: PC summary based on questionnaire (part II) responses.

Table B.53 **Costs recovered**

Agency	Activity/sub-agency	What costs charges aim to recover <sup>a</sup>	How indirect costs are allocated <sup>b</sup>	Basis for asset valuation	Whether charges include a user cost of capital
Department	TGA	Direct/Indirect	Activity based costing	Deprival	No
ANZFA	Publications	Direct/Indirect	% of direct costs	..	No
AIHW	Statistical services	Direct/indirect	% of non-salary costs	na	No
ARPANSA	Regulation	Direct/Indirect	Pro rata (labour)	..	No
HIC	Consultancy services and sale of statistics	Direct/Indirect	% of direct costs	na	No

<sup>a</sup> 'Direct' costs are costs that can directly and unequivocally be attributed to an activity. 'Indirect' costs are costs that are not directly attributable to an activity. 'Total plus' includes direct and indirect costs plus any revenue over this amount, such as a proxy rate of return. <sup>b</sup> Indirect costs are generally allocated pro rata to some or all direct costs or by activity based costing. Activity based costing links an organisation's outputs to activities used to produce those outputs which in turn are linked to the organisation's costs (see appendix H, volume 1 of the inquiry report). **na** Not available. .. Not applicable.

Source: PC summary based on questionnaire (part II) responses.

**Table B.54 Accountability and transparency**

<i>Agency</i>	<i>Activity/sub-agency</i>	<i>Legal basis<sup>a</sup></i>	<i>Who was consulted when cost recovery introduced</i>	<i>What guidelines were used</i>	<i>Who is involved in ongoing consultation</i>	<i>Whether the arrangements have been formally reviewed</i>
Department	TGA	Tax Act/ Other Act	Govt/Industry/ Consumers	na	Industry/Consumers	No
ANZFA	Publications	Other Act	Govt/Industry/ Consumers	DOFA/Other	Industry/Consumers	No
AIHW	Statistical services	na	Govt	Cwealth	DHAC/FaCS	Yes (1999)
ARPANSA	Regulation	Other Act	Govt	DOFA/Other	Minister/Industry	No
HIC	Consultancy services and sale of statistics	na	Govt	na	No ongoing consultation	No

<sup>a</sup> FMA = *Financial Management and Accountability Act 1997*. The main purpose of this Act is to provide a framework for the proper management of public money and public property. It is not clear whether this Act provides a legal basis for cost recovery; Tax Act = Any Tax Act; Other Act = An Act other than the FMA Act or a Tax Act; No Act = No Act supporting the arrangements. **na** Not available. .. Not applicable.

Source: PC summary based on questionnaire (part II) responses.

**Table B.55 Responsibility for various functions**

<i>Agency</i>	<i>Activity/sub-agency</i>	<i>Policy</i>	<i>Price setting</i>	<i>Administration</i>	<i>Revenue collection</i>
Department	TGA	TGA	TGA	TGA	TGA
ANZFA	Publications	ANZFA	ANZFA	ANZFA	ANZFA
AIHW	Statistical services	AIHW/DHAC/FaCS	AIHW/DHAC/FaCS	AIHW	AIHW
ARPANSA	Regulation	ARPANSA	ARPANSA	ARPANSA	ARPANSA
HIC	Consultancy services and sale of statistics	HAC/HIC	HAC/HIC	HIC	HIC

**na** Not available. .. Not applicable.

Source: PC summary based on questionnaire (part II) responses.

## B.12 Portfolio: Immigration and Multicultural Affairs

Table B.56 Overview of arrangements

<i>Agency</i>	<i>Activity/sub-agency</i>	<i>Type of charge</i>	<i>Stated rationale for cost recovery<sup>a</sup></i>	<i>When introduced</i>	<i>How often charges are changed/reviewed</i>
Department	<i>Miscellaneous</i>	Fee	User/Revenue/Demand	Mid-80s	Annually
	<i>Translating and Interpreting Services</i>	Fee	User/ Revenue/Demand	1992	Irregularly
	<i>Visa Application Charges</i>	Fee	User/Demand	Mid-80s	Annually
	<i>Citizenship fees</i>	Fee	User	na	Annually
MARA	<i>Registration</i>	Fee	Revenue/User	1998	Annually
MRT	<i>Review of DIMA visa decisions</i>	Fee	Policy	1999	Irregularly
RRT	<i>Review of DIMA visa decisions</i>	Fee	Policy	1999	Irregularly

<sup>a</sup> Demand = Demand management; Revenue = Raising revenue; Policy = Government policy; User = User pays; Beneficiary = Beneficiary pays; Services = Expand services. **na** Not available. .. Not applicable.

Source: PC summary based on questionnaire (part II) responses.

Table B.57 **Revenue 1999-2000**

Agency	Activity/sub-agency	Revenue raised though cost recovery	Total revenue	CR revenue / total revenue	Total expenses	CR revenue / total expenses	Whether revenue is earmarked <sup>a</sup>	What happens to revenue if it is greater than costs <sup>b</sup>
		\$m	\$m	%	\$m	%		
Department	Miscellaneous	3.0	8.0	37.5	6.0	50.0	No	Retained
	Translating and Interpreting Services	9.5	24.5	38.8	24.5	38.8	Yes	Retained
	Visa Application Charges	204.1	743.0	27.5	515.4	39.6	No	CRF
	Citizenship fees	8.0	na	na	21.0	38.1	No	CRF
MARA	Registration	1.8	1.8	100.0	1.8	100.0	Yes	..
MRT	Review of DIMA visa decisions	5.9	na	na	11.7	50.4	No	CRF
RRT	Review of DIMA visa decisions	0.7	na	na	17.9	3.9	No	CRF

<sup>a</sup> Earmarking is the assignment of revenue received from a specific tax or taxes to the financing of a particular government activity. <sup>b</sup> Refund = CR revenue is refunded; Adjustment = Fees are adjusted; Services = Services were expanded; Retained = CR revenue retained by agency; CRF = Paid into Consolidated Revenue Fund. **CR** Cost recovery. **na** Not available. **..** Not applicable.

Source: PC summary based on questionnaire (part II) responses.



Table B.58 **Costs recovered**

<i>Agency</i>	<i>Activity/sub-agency</i>	<i>What costs charges aim to recover<sup>a</sup></i>	<i>How indirect costs are allocated<sup>b</sup></i>	<i>Basis for asset valuation</i>	<i>Whether charges include a user cost of capital</i>
Department	<i>Miscellaneous</i>	Direct/Indirect	Activity based costing	na	na
	<i>Translating and Interpreting Services</i>	Direct/Indirect	Pro rata	Historic	No
	<i>Visa Application Charges</i>	..	..	..	..
	<i>Citizenship fees</i>	..	..	..	..
MARA	<i>Registration</i>	Direct/Indirect	Pro rata	Historic	No
MRT	<i>Review of DIMA visa decisions</i>	..	..	..	..
RRT	<i>Review of DIMA visa decisions</i>	..	..	..	..

<sup>a</sup> 'Direct' costs are costs that can directly and unequivocally be attributed to an activity. 'Indirect' costs are costs that are not directly attributable to an activity. 'Total plus' includes direct and indirect costs plus any revenue over this amount, such as a proxy rate of return. <sup>b</sup> Indirect costs are generally allocated pro rata to some or all direct costs or by activity based costing. Activity based costing links an organisation's outputs to activities used to produce those outputs which in turn are linked to the organisation's costs (see appendix H, volume 1 of the inquiry report). **na** Not available. **..** Not applicable.

Source: PC summary based on questionnaire (part II) responses.

**Table B.59 Accountability and transparency**

<i>Agency</i>	<i>Activity/sub-agency</i>	<i>Legal basis<sup>a</sup></i>	<i>Who was consulted when cost recovery introduced</i>	<i>What guidelines were used</i>	<i>Who is involved in ongoing consultation</i>	<i>Whether the arrangements have been formally reviewed</i>
Department	<i>Miscellaneous</i>	FMA	Govt	DOFA	DOFA/Industry	Yes
	<i>Translating and Interpreting Services</i>	FMA	Govt	DOFA	Minister	Yes (2000)
	<i>Visa Application Charges</i>	Other Act	Govt	DOFA	Minister/Govt/Industry	Yes (1997)
	<i>Citizenship fees</i>	Other Act	Govt	DOFA	Minister/Govt	Yes (1999)
MARA	<i>Registration</i>	Other Act	Govt/Industry/Consumers	DOFA	Industry/Minister	Yes (1997, 1999)
MRT	<i>Review of DIMA visa decisions</i>	Other Act	Govt	DOFA	DOFA/Minister	Yes
RRT	<i>Review of DIMA visa decisions</i>	Other Act	Govt	DOFA	DOFA/Minister	Yes

<sup>a</sup> FMA = *Financial Management and Accountability Act 1997*. The main purpose of this Act is to provide a framework for the proper management of public money and public property. It is not clear whether this Act provides a legal basis for cost recovery; Tax Act = Any Tax Act; Other Act = An Act other than the FMA Act or a Tax Act; No Act = No Act supporting the arrangements. **na** Not available. .. Not applicable.

Source: PC summary based on questionnaire (part II) responses.

**Table B.60 Responsibility for various functions**

<i>Agency</i>	<i>Activity/sub-agency</i>	<i>Policy</i>	<i>Price setting</i>	<i>Administration</i>	<i>Revenue collection</i>
Department	<i>Miscellaneous</i>	DIMA	DIMA	DIMA	DIMA
	<i>Translating and Interpreting Services</i>	DIMA/Minister	DIMA	DIMA	DIMA
	<i>Visa Application Charges</i>	DIMA/Govt/Minister	DIMA/Minister/DOFA	DIMA	DIMA
	<i>Citizenship fees</i>	DIMA/Govt/Minister	DIMA/Minister/DOFA	DIMA	DIMA
MARA	<i>Registration</i>	DIMA/Govt/Minister	DIMA/Minister	DIMA	MARA
MRT	<i>Review of DIMA visa decisions</i>	DIMA/Govt/Minister	Govt	MRT	MRT
RRT	<i>Review of DIMA visa decisions</i>	DIMA/Govt/Minister	Govt	RRT	RRT

**na** Not available. .. Not applicable.

Source: PC summary based on questionnaire (part II) responses.

## B.13 Portfolio: Industry, Science and Resources

Table B.61 Overview of arrangements

<i>Agency</i>	<i>Activity/sub-agency</i>	<i>Type of charge</i>	<i>Stated rationale for cost recovery<sup>a</sup></i>	<i>When introduced</i>	<i>How often charges are changed/reviewed</i>
Department	<i>Refining and Fuels Section</i>	Fee	Beneficiary	Mid 1980s	Irregularly
	<i>Australian Diver Accreditation</i>	Fee	Policy	1987	Irregularly
	<i>Supplier Access to Major Projects</i>	Fee	Beneficiary	1998-99	na
	<i>Bizlink</i>	Fee	na	Around 1994	No changes
	<i>Emerging Technologies</i>	Fee	Demand	1999	No changes (new programme)
	<i>Innovation Investment Fund</i>	Fee	Demand/User	1997	Irregularly
	<i>Australian Government Analytical Laboratories</i>	Fee	Policy	1987	Annually
	<i>Space Licencing and Safety Office</i>	Fee	Policy	Charges not yet in place	Biennially
	<i>IPS Radio and Space Services</i>	Fee	Administrative decision	1985	Annually
AUSLIG		Fee	na	1950s	Annually
AGSO		Fee	Policy	1988	Regularly
CSIRO		Fee	Encourage links with industry	1949	Regularly
IP Australia		Fee	Policy	1984	Annually
NSC		Fee	Policy	1983	Changes frozen since 1996
ATC	<i>Trade Events</i>	Fee	Revenue	Early 1990s	Irregularly
	<i>Advertising</i>	Fee	Revenue/User	Early 1990s	Annually
	<i>Co-operative Marketing Agreements</i>	Fee	Services	Prior to 1996	na
ANSTO		Fee	na	1980s	Annually
ASC		Fee	na	1980s	Annually
BTR		Fee	Policy	1987	Annually
AIMS		Fee	Encourage links with industry	1988	Annually

<sup>a</sup> Demand = Demand management; Revenue = Raising revenue; Policy = Government policy; User = User pays; Beneficiary = Beneficiary pays; Services = Expand services. **na** Not available. .. Not applicable.

Source: PC summary based on questionnaire (part II) responses.

Table B.62 Revenue 1999-2000

Agency	Activity/sub-agency	Revenue raised though cost recovery	Total revenue	CR revenue / total revenue	Total expenses	CR revenue / total expenses	Whether revenue is earmarked <sup>a</sup>	What happens to revenue if it is greater than costs <sup>b</sup>
		\$m	\$m	%	\$m	%		
Department	<i>Refining and Fuels Section</i>	—	—	100.0	0.1	17.1	..	Retained
	<i>Australian Diver Accreditation</i>	—	—	100.0	0.1	14.3	No	na
	<i>Supplier Access to Major Projects</i>	na	na	na	na	na	na	na
	<i>Bizlink</i>	0.1	5.6	1.3	5.6	1.3	Yes	..
	<i>Emerging Technologies</i>	0.1	0.8	12.5	0.8	12.5	No	Retained
	<i>Innovation Investment Fund</i>	0.1	0.1	100	1.0	8.7	Yes	..
	<i>Australian Government Analytical Laboratories</i>	19.4	30.3	64.1	30.2	64.2	No	na
	<i>Space Licencing and Safety Office<sup>c</sup></i>	0.0	0.0	..	0.0	..	..	na
	<i>IPS Radio and Space Services</i>	0.1	3.8	2.8	3.7	2.8	Yes	na
AUSLIG		4.7	33.2	14.2	33.2	14.2	No	Adjustment/ Services
AGSO		12.1	75.0	16.2	73.5	16.5	Yes	Retained
CSIRO		250.4	895.2	28.0	775.3	32.3	No	Retained
IP Australia		72.8	74.6	97.6	72.2	100.8	No	Retained
NSC		0.7	1.3	58.2	1.4	53.4	No	.. <sup>d</sup>
ATC	<i>Trade Events</i>	na	16.4	na	21.5	na	na	Services
	<i>Advertising</i>	na	4.8	na	5.9	na	na	Services
	<i>Co-operative Marketing Agreements</i>	4.0	4.0	100.0	10.9	36.8	No	na

(continued on next page)

Table B.62 (continued)

<i>Agency</i>	<i>Activity/sub-agency</i>	<i>Revenue raised though cost recovery</i>	<i>Total revenue</i>	<i>CR revenue / total revenue</i>	<i>Total expenses</i>	<i>CR revenue / total expenses</i>	<i>Whether revenue is earmarked<sup>a</sup></i>	<i>What happens to revenue if it is greater than costs<sup>b</sup></i>
		\$m	\$m	%	\$m	%		
ANSTO		29.9	98.1	30.5	na	na	No	na
ASC		5.8	136.1	4.3	137.1	4.2	No	Retained
BTR		0.6	4.4	12.9	4.3	13.2	No	.. <sup>d</sup>
AIMS		4.6	30.3	15.2	27.0	17.0	No	Retained

<sup>a</sup> Earmarking is the assignment of revenue received from a specific tax or taxes to the financing of a particular government activity. <sup>b</sup> Refund = CR revenue is refunded; Adjustment = Fees are adjusted; Services = Services were expanded; Retained = CR revenue retained by agency; CRF = Paid into Consolidated Revenue Fund. <sup>c</sup> The Space Licencing and Safety Office is a new agency which is not yet charging for its activities. <sup>d</sup> Revenue raised by this agency has not exceeded costs. **CR** Cost recovery. **na** Not available. **..** Not applicable. **—** Rounds to zero.

Source: PC summary based on questionnaire (part II) responses.

Table B.63 **Costs recovered**

<i>Agency</i>	<i>Activity/sub-agency</i>	<i>What costs charges aim to recover<sup>a</sup></i>	<i>How indirect costs are allocated<sup>b</sup></i>	<i>Basis for asset valuation</i>	<i>Whether charges include a user cost of capital</i>
Department	<i>Refining and Fuels Section</i>	Direct	..	na	No
	<i>Australian Diver Accreditation</i>	Direct	Activity based costing	..	..
	<i>Supplier Access to Major Projects</i>	na	na	na	na
	<i>Bizlink</i>	Direct	..	..	No
	<i>Emerging Technologies</i>	na	..	..	No
	<i>Innovation Investment Fund</i>	na	..	..	No
	<i>Australian Government Analytical Laboratories</i>	Direct/indirect	Pro rata	Deprival	Yes
	<i>Space Licencing and Safety Office</i>	Direct/Indirect	Activity based costing	..	No
	<i>IPS Radio and Space Services</i>	Direct	Pro rata	..	No
AUSLIG		Direct/Indirect	Activity based costing	Deprival	No
AGSO		Direct/Indirect and Total Plus	na	Historic	No
CSIRO		Direct/Indirect	Pro rata (labour)	Deprival	Yes
IP Australia		Direct/Indirect	Activity based costing	Replacement/Deprival	Yes
NSC		Direct/Indirect	Pro rata	Deprival	No
ATC	<i>Trade Events</i>	Direct	..	..	No
	<i>Advertising</i>	..	..	..	No
	<i>Co-operative Marketing Agreements</i>	na	..	..	No
ANSTO		Direct/Indirect	Pro rata	Deprival	Yes
ASC		Direct	na	..	No
BTR		Direct	Pro rata (labour)	..	No
AIMS		Direct/Indirect	Pro rata (labour)	Fair value	Yes

<sup>a</sup> 'Direct' costs are costs that can directly and unequivocally be attributed to an activity. 'Indirect' costs are costs that are not directly attributable to an activity. 'Total plus' includes direct and indirect costs plus any revenue over this amount, such as a proxy rate of return. <sup>b</sup> Indirect costs are generally allocated pro rata to some or all direct costs or by activity based costing. Activity based costing links an organisation's outputs to activities used to produce those outputs which in turn are linked to the organisation's costs (see appendix H, volume 1 of the inquiry report). **na** Not available. **..** Not applicable.

Source: PC summary based on questionnaire (part II) responses.

**Table B.64 Accountability and transparency**

<i>Agency</i>	<i>Activity/sub-agency</i>	<i>Legal basis<sup>a</sup></i>	<i>Who was consulted when cost recovery introduced</i>	<i>What guidelines were used</i>	<i>Who is involved in ongoing consultation</i>	<i>Whether the arrangements have been formally reviewed</i>
Department	<i>Refining and Fuels Section</i>	FMA	Govt/Consumers	None	Consumers	No
	<i>Australian Diver Accreditation</i>	FMA	Govt/Industry	..	Govt/Industry	No
	<i>Supplier Access to Major Projects</i>	No Act	Govt	na	No ongoing consultation	Yes (1999)
	<i>Bizlink</i>	na	Govt	DOFA	No ongoing consultation	No
	<i>Emerging Technologies</i>	Other Act	na	na	No ongoing consultation	No
	<i>Innovation Investment Fund</i>	Other Act	Govt	None	No ongoing consultation	No
	<i>Australian Government Analytical Laboratories</i>	FMA	na	DOFA	Govt/industry	Under review
	<i>Space Licencing and Safety Office</i>	Other Act	Govt/Industry	DOFA/Other	Govt/Industry	..
	<i>IPS Radio and Space Services</i>	FMA	Govt/Consumers	DOFA	No ongoing consultation	na
AUSLIG		FMA	na	Other	Govt/Industry/ Consumers	Under review
AGSO		FMA	Govt	DOFA	Govt/Industry	Under review
CSIRO		Other Act	Govt/Industry/ Consumers	Internal/Cwealth	Govt/Industry/ Consumers	Yes (1997)
IP Australia		FMA	Govt/Industry	DOFA	Govt/Industry	Yes (1999)
NSC		Other Act	Govt	None	Govt/Industry	Yes (1992)
ATC	<i>Trade Events</i>	Other Act	No consultation	None	Govt/Industry	No
	<i>Advertising</i>	Other Act	Govt/Industry/ Consumers	..	Industry	No
	<i>Co-operative Marketing Agreements</i>	Other Act	Industry	na	na	..
ANSTO		na	Govt	Internal	Govt	na

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Table B.64 (continued)

<i>Agency</i>	<i>Activity/sub-agency</i>	<i>Legal basis<sup>a</sup></i>	<i>Who was consulted when cost recovery introduced</i>	<i>What guidelines were used</i>	<i>Who is involved in ongoing consultation</i>	<i>Whether the arrangements have been formally reviewed</i>
ASC		No Act	Govt	None	No ongoing consultation	No
BTR		No Act	Govt	Cwealth	Govt/Industry/Consumers	Under review
AIMS		Other Act	Govt/Industry/Consumers	Internal/Cwealth	Govt/Industry/Consumers t	Yes

<sup>a</sup> FMA = *Financial Management and Accountability Act 1997*. The main purpose of this Act is to provide a framework for the proper management of public money and public property. It is not clear whether this Act provides a legal basis for cost recovery; Tax Act = Any Tax Act; Other Act = An Act other than the FMA Act or a Tax Act; No Act = No Act supporting the arrangements. **na** Not available. .. Not applicable.

Source: PC summary based on questionnaire (part II) responses.



Table B.65 **Responsibility for various functions**

<i>Agency</i>	<i>Activity/sub-agency</i>	<i>Policy</i>	<i>Price setting</i>	<i>Administration</i>	<i>Revenue collection</i>
Department	<i>Refining and Fuels Section</i>	DISR	DISR	DISR	DISR
	<i>Australian Diver Accreditation</i>	DISR	DISR	DISR	DISR
	<i>Supplier Access to Major Projects</i>	DISR	na	DISR	na
	<i>Bizlink</i>	AusIndustry	AusIndustry	AusIndustry	AusIndustry
	<i>Emerging Technologies</i>	DISR	DISR	AusIndustry	DISR
	<i>Innovation Investment Fund</i>	Industry Research and Development Board	Industry Research and Development Board	DISR	DISR
	<i>Australian Government Analytical Laboratories</i>	DISR	DISR	DISR	DISR
	<i>Space Licencing and Safety Office</i>	DISR	DISR	DISR	DISR
	<i>IPS Radio and Space Services</i>	DISR	IPS	IPS	IPS
AUSLIG		AUSLIG	AUSLIG	AUSLIG	AUSLIG
AGSO		AGSO	AGSO	AGSO	AGSO
CSIRO		CSIRO	CSIRO	CSIRO	CSIRO
IP Australia		IP Australia, DISR, DFAT	IP Australia	IP Australia	IP Australia
NSC		NSC	NSC	NSC	NSC
ATC	<i>Trade Events</i>	ATC	ATC	ATC	ATC
	<i>Advertising</i>	ATC	ATC	ATC	ATC
	<i>Co-operative Marketing Agreements</i>	na	na	na	na
ANSTO		ANSTO	ANSTO	ANSTO	ANSTO
ASC		ASC	ASC	ASC	ASC
BTR		Ministerial Council	BTR	BTR	BTR
AIMS		AIMS	AIMS	AIMS	AIMS

na Not available. .. Not applicable.

Source: PC summary based on questionnaire (part II) responses.

## B.14 Portfolio: Prime Minister and Cabinet

Table B.66 Overview of arrangements

<i>Agency</i>	<i>Activity/sub-agency</i>	<i>Type of charge</i>	<i>Stated rationale for cost recovery<sup>a</sup></i>	<i>When introduced</i>	<i>How often charges are changed/reviewed</i>
Department	<i>Photographic services; management of advertising accounts; sale of books</i>	Fee	na	na	na
AIATSIS	<i>Archives and production</i>	Fee	na	1964	na
ANAO	<i>Auditing</i>	Fees	na	na	Annually
Office of the Commonwealth Ombudsman	<i>ACT Ombudsman Function</i>	Fee	na	1996	Annually
	<i>ATO tax reform complaint service</i>	Fee	na	1999-2000	na
Office of the Inspector-General of Intelligence and Security	<i>Inquiry for Minister for Defence</i>	Fee	na	na	na
Office of the Official Secretary to the Governor-General	<i>Replacement awards</i>	Fee	na	1975	Irregularly
PSMPC	<i>Training, employment related functions, employment notices</i>	Fee	na	Late 80s (training), 1994 (employment), prior to 1999 (notices)	Regularly

<sup>a</sup> Demand = Demand management; Revenue = Raising revenue; Policy = Government policy; User = User pays; Beneficiary = Beneficiary pays; Services = Expand services. **na** Not available. .. Not applicable.

Source: PC summary based on questionnaire (part II) responses.

Table B.67 Revenue 1999-2000

Agency	Activity/sub-agency	Revenue raised though cost recovery	Total revenue	CR revenue / total revenue	Total expenses	CR revenue / total expenses	Whether revenue is earmarked <sup>a</sup>	What happens to revenue if it is greater than costs <sup>b</sup>
		\$m	\$m	%	\$m	%		
Department	<i>Photographic services; management of advertising accounts; sale of books</i>	3.8	3.8	100.0	2.2	171.2	No	Retained
AIATSIS	<i>Archives and production</i>	0.3	0.3	100.0	0.4	85.7	No	Retained
ANAO	<i>Audit fees</i>	10.6	60.1	17.6	45.4	23.2	No	na
Office of the Commonwealth Ombudsman	<i>ACT Ombudsman Function</i>	0.2	0.2	100.0	na	na	No	na
	<i>ATO tax reform complaint service</i>	0.2	0.2	100.0	na	na	No	na
Office of the Inspector-General of Intelligence and Security	<i>Inquiry for Minister for Defence</i>	0.1	0.1	100.0	0.1	100.0	No	..
Office of the Official Secretary to the Governor-General	<i>Replacement awards</i>	—	—	100.0	na	na	No	na
PSMPC	<i>Training, employment related functions, employment notices</i>	8.4	8.4	100.0	22.6	37.2	Yes	Retained

<sup>a</sup> Earmarking is the assignment of revenue received from a specific tax or taxes to the financing of a particular government activity. <sup>b</sup> Refund = CR revenue is refunded; Adjustment = Fees are adjusted; Services = Services were expanded; Retained = CR revenue retained by agency; CRF = Paid into Consolidated Revenue Fund. **CR** Cost recovery. **na** Not available. **..** Not applicable. **—** Rounds to zero.

Source: PC summary based on questionnaire (part II) responses.

Table B.68 **Costs recovered**

<i>Agency</i>	<i>Activity/sub-agency</i>	<i>What costs charges aim to recover<sup>a</sup></i>	<i>How indirect costs are allocated<sup>b</sup></i>	<i>Basis for asset valuation</i>	<i>Whether charges include a user cost of capital</i>
Department	<i>Photographic services; management of advertising accounts; sale of books</i>	na	Pro-rata	na	na
AIATSIS	<i>Archives and production</i>	Direct	na	na	na
ANAO	<i>Audit fees</i>	na	Pro-rata	na	No
Office of the Commonwealth Ombudsman	<i>ACT Ombudsman Function</i>	Labour	..	na	No
	<i>ATO tax reform complaint service</i>	Labour	..	na	No
Office of the Inspector-General of Intelligence and Security	<i>Inquiry for Minister for Defence</i>	Direct	na	na	na
Office of the Official Secretary to the Governor-General	<i>Replacement awards</i>	na	na	na	No
PSMPC	<i>Training, employment related functions, employment notices</i>	Direct (training and employment), Direct/indirect (notices)	Pro-rata	..	No

<sup>a</sup> 'Direct' costs are costs that can directly and unequivocally be attributed to an activity. 'Indirect' costs are costs that are not directly attributable to an activity'. Total plus' includes direct and indirect costs plus any revenue over this amount, such as a proxy rate of return. <sup>b</sup> Indirect costs are generally allocated pro rata to some or all direct costs or by activity based costing. Activity based costing links an organisation's outputs to activities used to produce those outputs which in turn are linked to the organisation's costs (see appendix H, volume 1 of the inquiry report). **na** Not available. **..** Not applicable.

Source: PC summary based on questionnaire (part II) responses.

Table B.69 **Accountability and transparency**

<i>Agency</i>	<i>Activity/sub-agency</i>	<i>Legal basis<sup>a</sup></i>	<i>Who was consulted when cost recovery introduced</i>	<i>What guidelines were used</i>	<i>Who is involved in ongoing consultation</i>	<i>Whether the arrangements have been formally reviewed</i>
Department	<i>Photographic services; management of advertising accounts; sale of books</i>	FMA	Govt	na	na	Yes
AIATSIS	<i>Archives and production</i>	Other Act	na	na	Govt	na
ANAO	<i>Audit fees</i>	Other Act	Govt	na	No ongoing consultation	Yes
Office of the Commonwealth Ombudsman	<i>ACT Ombudsman Function</i>	Other Act	Govt	na	Govt	No
	<i>ATO tax reform complaint service</i>	FMA	Govt	None	Govt	No
Office of the Inspector-General of Intelligence and Security	<i>Inquiry for Minister for Defence</i>	No Act	Govt	..	No ongoing consultation	Yes
Office of the Official Secretary to the Governor-General	<i>Replacement awards</i>	na	na	na	No ongoing consultation	No
PSMPC	<i>Training, employment related functions, employment notices</i>	FMA/Other Act	Govt	DOFA	No ongoing consultation	Yes

<sup>a</sup> FMA = *Financial Management and Accountability Act 1997*. The main purpose of this Act is to provide a framework for the proper management of public money and public property. It is not clear whether this Act provides a legal basis for cost recovery; Tax Act = Any Tax Act; Other Act = An Act other than the FMA Act or a Tax Act; No Act = No Act supporting the arrangements. **na** Not available. **..** Not applicable.

Source: PC summary based on questionnaire (part II) responses.

**Table B.70 Responsibility for various functions**

<i>Agency</i>	<i>Activity/sub-agency</i>	<i>Policy</i>	<i>Price setting</i>	<i>Administration</i>	<i>Revenue collection</i>
Department	<i>Photographic services; management of advertising accounts; sale of books</i>	PM&C	PM&C	PM&C	PM&C
AIATSIS	<i>Archives and production</i>	AIATSIS	AIATSIS	AIATSIS	AIATSIS
ANAO	<i>Audit fees</i>	PM&C	ANAO	ANAO	ANAO
Office of the Commonwealth Ombudsman	<i>ACT Ombudsman Function</i>	na	na	na	na
	<i>ATO tax reform complaint service</i>	na	na	na	na
Office of the Inspector-General of Intelligence and Security	<i>Inquiry for Minister for Defence</i>	na	na	na	na
Office of the Official Secretary to the Governor-General	<i>Replacement awards</i>	na	na	na	na
PSMPC	<i>Training, employment related functions, employment notices</i>	PSMPC	PSMPC	PSMPC	PSMPC

na Not available. .. Not applicable.

Source: PC summary based on questionnaire (part II) responses.

## B.15 Portfolio: Treasury

Table B.71 Overview of arrangements

<i>Agency</i>	<i>Activity/sub-agency</i>	<i>Type of charge</i>	<i>Stated rationale for cost recovery<sup>a</sup></i>	<i>When introduced</i>	<i>How often charges are changed/reviewed</i>
Department	<i>Corporate services for the AOFM</i>	Fee	User	1999-2000	Annually
	<i>Ministerial support provided to portfolio agencies</i>	Fee	User	1993 Approx.	Annually
	<i>AGA - Actuarial services</i>	Fee	Demand	1990 Approx.	Annually
	<i>AGA - Sale of publications</i>	Fee	na	Early 90s	Five yearly
	<i>Sale of TRYM model</i>	Fee	User	1995-96 Approx.	Adhoc
	<i>Sale of Treasury publications</i>	Fee	na	Pre 1995	Annually
	<i>Corporations and Securities Panel - transcript and experts' costs,</i>	Fee	na	2000	na
ABS		Fee	Demand/Revenue	1988	Annually
ACCC	<i>Telecommunication regulation</i>	Fee	Policy	1997	Annually
	<i>TPA fees</i>	Fee	Policy	na	Adhoc
	<i>Contract work, room hire, etc</i>	Fee	na	na	na
AOFM	<i>Sale of publications</i>	Fee	na	1999	Annually
APRA	<i>Prudential regulation of financial institutions</i>	Levy	Beneficiary	1998 <sup>b</sup>	Annually
ASIC	<i>Regulation of companies and securities markets</i>	Fee	Beneficiary/Policy	1991 <sup>c</sup>	Annually
ATO	<i>Incidental activities</i>	Fee	na	na	Annually
	<i>AVO - Valuation activities</i>	Fee	na	na	na
NCC	<i>National gas code application fees</i>	Fees	na	1999	No reviews
	<i>Speeches to communications conference</i>	Fees	Beneficiary	1998	Regularly
PC	<i>Library services</i>	Fee	na	1995-96	Irregularly
	<i>Sale of publications</i>	Fee	na	1999 Approx.	Annually
	<i>Consultancy work</i>	Fee	na	na	Annually
RBA	<i>Sale of some publications</i>	Fee	Demand	1981	Irregularly
Royal Australian Mint	<i>Minting of coins</i>	Fee	na	na	na

<sup>a</sup> Demand = Demand management; Revenue = Raising revenue; Policy = Government policy; User = User pays; Beneficiary = Beneficiary pays; Services = Expand services. <sup>b</sup> Financial supervision fees were in existence before this date. <sup>c</sup> Company fees were in existence before this date. **na** Not available. .. Not applicable.

Source: PC summary based on questionnaire (part II) responses.

Table B.72 Revenue 1999-2000

Agency	Activity/sub-agency	Revenue raised though cost recovery	Total revenue	CR revenue / total revenue	Total expenses	CR revenue / total expenses	Whether revenue is earmarked <sup>a</sup>	What happens to revenue if it is greater than costs <sup>b</sup>
		\$m	\$m	%	\$m	%		
Department	Corporate services for the AOFM	0.6	0.6	100.0	0.6	100.0	No	..
	Ministerial support provided to portfolio agencies	0.3	0.3	100.0	0.3	100.0	No	..
	AGA - Actuarial services	0.9	0.9	100.0	0.3	250.7	No	Retained
	AGA - Sale of publications	—	—	100.0	na	na	No	..
	Sale of TRYM model	—	—	100.0	na	na	Yes	..
	Sale of Treasury publications	0.2	0.2	100.0	0.3	50.0	No	..
	Corporations and Securities Panel — transcript and experts' costs,	—	2.3	0.6	1.0	1.3	No	..
ABS		21.5	265.0	8.1	255.5	8.4	Yes	Retained
ACCC	Telecommunication regulation	2.8	2.8	100.0	2.8	100.0	No	..
	TPA fees	1.2	1.2	100.0	na	na	No	..
	Contract work, room hire, etc	0.2	0.2	100.0	na	na	No	na
AOFM	Sale of publications	na	na	na	na	na	na	..
APRA	Prudential regulation of financial institutions	61.2 <sup>c</sup>	64.7	94.6	58.8	104.1	No	Adjustment
ASIC	Regulation of companies and securities markets	201.0 <sup>d</sup>	201.0	100.0	144.8	138.8	No	CRF
ATO	Incidental activities	101.0	108.1	93.4	101.0	100.0	No	Refund
	AVO - Valuation activities	17.7	18.1	97.8	17.1	103.5	No	Retained
NCC	National gas code application fees	0.1	0.1	100.0	0.2	27.9	No	..
	Speeches to communications conference	—	—	100.0	—	69.0	No	..

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Table B.72 (continued)

<i>Agency</i>	<i>Activity/sub-agency</i>	<i>Revenue raised though cost recovery</i>	<i>Total revenue</i>	<i>CR revenue / total revenue</i>	<i>Total expenses</i>	<i>CR revenue / total expenses</i>	<i>Whether revenue is earmarked<sup>a</sup></i>	<i>What happens to revenue if it is greater than costs<sup>b</sup></i>
		\$m	\$m	%	\$m	%		
PC	<i>Library services</i>	—	—	100.0	—	100.0	No	Retained
	<i>Sale of publications</i>	—	—	100.0	—	100.0	No	Retained
	<i>Consultancy work</i>	—	—	100.0	—	100.0	No	Retained
RBA	<i>Sale of some publications</i>	0.1	0.1	100.0	0.2	27.0	No	na
Royal Australian Mint	<i>Minting of coins</i>	115.0	115.0	100.0	46.9	245.1	No	CRF

<sup>a</sup> Earmarking is the assignment of revenue received from a specific tax or taxes to the financing of a particular government activity. <sup>b</sup> Refund = CR revenue is refunded; Adjustment = Fees are adjusted; Services = Services were expanded; Retained = CR revenue retained by agency; CRF = Paid into Consolidated Revenue Fund. <sup>c</sup> Does not include transfers to ASIC and the ATO. <sup>d</sup> Does not include transfers to third parties. **CR** Cost recovery. **na** Not available. .. Not applicable. — Rounds to zero.

Source: PC summary based on questionnaire (part II) responses.

Table B.73 **Costs recovered**

<i>Agency</i>	<i>Activity/sub-agency</i>	<i>What costs charges aim to recover<sup>a</sup></i>	<i>How indirect costs are allocated<sup>b</sup></i>	<i>Basis for asset valuation</i>	<i>Whether charges include a user cost of capital</i>
Department	<i>Corporate services for the AOFM</i>	Direct	Pro-rata	na	No
	<i>Ministerial support provided to portfolio agencies</i>	Direct	Pro-rata	na	No
	<i>AGA - Actuarial services</i>	Direct/Indirect	na	..	No
	<i>AGA - Sale of publications</i>	na	na	..	No
	<i>Sale of TRYM model</i>	na	na	na	na
	<i>Sale of Treasury publications</i>	Direct (printing)	Pro-rata	..	No
	<i>Corporations and Securities Panel - transcript and experts' costs</i>	Direct (some)	na	..	No
ABS		Direct/Indirect	Pro rata (direct labour costs)	Historic	No
ACCC	<i>Telecommunication regulation</i>	Direct/Indirect	na	na	No
	<i>TPA fees</i>	na	..	..	No
	<i>Contract work, room hire, etc</i>	Direct/Indirect	na	na	No
AOFM	<i>Sale of publications</i>	na	na	na	na
APRA	<i>Prudential regulation of financial institutions</i>	Direct/Indirect	Pro rata	na	No
ASIC	<i>Regulation of companies and securities markets</i>	Total plus	na	na	No
ATO	<i>Incidental activities</i>	Direct/Indirect	na	..	No
	<i>AVO – Valuation activities</i>	Direct/Indirect	Rule of thumb	Deprival	Yes
NCC	<i>National gas code application fees</i>	na	na	..	No
	<i>Speeches to communications conference</i>	Direct	..	na	No

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Table B.73 (continued)

<i>Agency</i>	<i>Activity/sub-agency</i>	<i>What costs charges aim to recover<sup>a</sup></i>	<i>How indirect costs are allocated<sup>b</sup></i>	<i>Basis for asset valuation</i>	<i>Whether charges include a user cost of capital</i>
PC	<i>Library services</i>	Direct	na	..	No
	<i>Sale of publications</i>	Direct (printing, postage)	..	..	No
	<i>Consultancy work</i>	Direct/Indirect	na	..	No
RBA	<i>Sale of some publications</i>	Direct	na	na	No
Royal Australian Mint	<i>Minting of coins</i>	Direct/Indirect	Pro-rata	Deprival	No

<sup>a</sup> 'Direct' costs are costs that can directly and unequivocally be attributed to an activity. 'Indirect' costs are costs that are not directly attributable to an activity. 'Total plus' includes direct and indirect costs plus any revenue over this amount, such as a proxy rate of return. <sup>b</sup> Indirect costs are generally allocated pro rata to some or all direct costs or by activity based costing. Activity based costing links an organisation's outputs to activities used to produce those outputs which in turn are linked to the organisation's costs (see appendix H, volume 1 of the inquiry report). **na** Not available. **..** Not applicable.

Source: PC summary based on questionnaire (part II) responses.

**Table B.74 Accountability and transparency**

<i>Agency</i>	<i>Activity/sub-agency</i>	<i>Legal basis<sup>a</sup></i>	<i>Who was consulted when cost recovery introduced</i>	<i>What guidelines were used</i>	<i>Who is involved in ongoing consultation</i>	<i>Whether the arrangements have been formally reviewed</i>
Department	<i>Corporate services for the AOFM</i>	No Act	Govt	..	Govt	Yes
	<i>Ministerial support provided to portfolio agencies</i>	No Act	Govt	..	na	na
	<i>AGA - Actuarial services</i>	FMA	Govt	na	No ongoing consultation	No
	<i>AGA - Sale of publications</i>	FMA	Govt	na	No ongoing consultation	No
	<i>Sale of TRYM model</i>	FMA	Govt	Cwealth	Govt	Yes
	<i>Sale of Treasury publications</i>	FMA	Govt	Cwealth	No ongoing consultation	No
	<i>Corporations and Securities Panel - transcript and experts' costs,</i>	No Act	Industry	na	Industry	No
ABS		FMA/Other Act	Govt	DOFA	Govt/Industry	No
ACCC	<i>Telecommunication regulation</i>	Tax Act	Govt	na	na	na
	<i>TPA fees</i>	Other Act	Govt	na	na	na
	<i>Contract work, room hire, etc</i>	FMA	na	na	No ongoing consultation	na
AOFM	<i>Sale of publications</i>	FMA	Govt	DOFA/ Cwealth	No ongoing consultation	No
APRA	<i>Prudential regulation of financial institutions</i>	Tax Acts	Govt/Industry	Other	Govt/Industry	Yes (2001)
ASIC	<i>Regulation of companies and securities markets</i>	Tax Act	Govt	Cwealth/ Other	No ongoing consultation	Yes (2001)
ATO	<i>Incidental activities</i>	No Act	Govt	Internal	Govt	na
	<i>AVO - Valuation activities</i>	FMA	Govt	DOFA	No ongoing consultation	Not recently
NCC	<i>National gas code application fees</i>	Other Act	Govt/industry	Cwealth	Govt	No
	<i>Speeches to communications conference</i>	na	na	na	na	No

(continued on next page)

Table B.73 (continued)

<i>Agency</i>	<i>Activity/sub-agency</i>	<i>Legal basis<sup>a</sup></i>	<i>Who was consulted when cost recovery introduced</i>	<i>What guidelines were used</i>	<i>Who is involved in ongoing consultation</i>	<i>Whether the arrangements have been formally reviewed</i>
PC	<i>Library services</i>	FMA	Govt	DOFA	Consumers	Yes (1997)
	<i>Sale of publications</i>	FMA	Consumers	Internal	No ongoing consultation	No
	<i>Consultancy work</i>	FMA	Govt	Internal	No ongoing consultation	No
RBA	<i>Sale of some publications</i>	No Act	na	Internal	No ongoing consultation	Yes
Royal Australian Mint	<i>Minting of coins</i>	No Act	Govt	na	Govt	Yes

<sup>a</sup> FMA = *Financial Management and Accountability Act 1997*. The main purpose of this Act is to provide a framework for the proper management of public money and public property. It is not clear whether this Act provides a legal basis for cost recovery; Tax Act = Any Tax Act; Other Act = An Act other than the FMA Act or a Tax Act; No Act = No Act supporting the arrangements. **na** Not available. **..** Not applicable.

Source: PC summary based on questionnaire (part II) responses.

**Table B.75 Responsibility for various functions**

<i>Agency</i>	<i>Activity/sub-agency</i>	<i>Policy</i>	<i>Price setting</i>	<i>Administration</i>	<i>Revenue collection</i>
Department	<i>Corporate services for the AOFM</i>	Treasury	Treasury	Treasury	Treasury
	<i>Ministerial support provided to portfolio agencies</i>	Treasury	Treasury	Treasury	Treasury
	<i>AGA - Actuarial services</i>	Treasury	Treasury	Treasury	Treasury
	<i>AGA - Sale of publications</i>	Treasury	Treasury	Treasury	Treasury
	<i>Sale of TRYM model</i>	Treasury/ABS	Treasury/ABS	ABS	ABS
	<i>Sale of Treasury publications</i>	Treasury	Treasury	Treasury	Treasury
	<i>Corporations and Securities Panel - transcript and experts' costs,</i>	The panel	The panel	The panel	The panel
ABS		ABS	ABS	ABS	ABS
ACCC	<i>Telecommunication regulation</i>	Treasury	na	na	na
	<i>TPA fees</i>	Treasury	Treasury	ACCC	ACCC
	<i>Contract work, room hire, etc</i>	ACCC	ACCC	ACCC	ACCC
AOFM	<i>Sale of publications</i>	AOFM	AOFM/AUSINFO	AUSINFO	AUSINFO
APRA	<i>Prudential regulation of financial institutions</i>	APRA/Treasury	APRA/Treasury	APRA/DOFA	APRA/DOFA
ASIC	<i>Regulation of companies and securities markets</i>	Treasury	Treasury/Minister	ASIC	ASIC
ATO	<i>Incidental activities</i>	ATO	ATO	ATO	ATO
	<i>AVO - Valuation activities</i>	AVO	AVO	AVO	AVO
NCC	<i>National gas code application fees</i>	NCC	NCC	NCC	NCC
	<i>Speeches to communications conference</i>	NCC	NCC	NCC	NCC
PC	<i>Library services</i>	PC	PC	PC	PC
	<i>Sale of publications</i>	PC	PC	PC	PC
	<i>Consultancy work</i>	PC	PC	PC	PC
RBA	<i>Sale of some publications</i>	RBA	RBA	RBA	RBA
Royal Australian Mint	<i>Minting of coins</i>	Treasury	Treasury	Royal Australian Mint	Royal Australian Mint

na Not available. .. Not applicable.

Source: PC summary based on questionnaire (part II) responses.

## B.16 Portfolio: Transport and Regional Services

Table B.76 Overview of arrangements

<i>Agency</i>	<i>Activity/sub-agency</i>	<i>Type of charge</i>	<i>Stated rationale for cost recovery<sup>a</sup></i>	<i>When introduced</i>	<i>How often charges are changed/reviewed</i>
Department	<i>Noise amelioration program and airport environmental officers</i>	Fee	Policy	1995-2001	Annually (amelioration), Adhoc (airports)
	<i>ATSB</i>	Fee	na	1999	Adhoc
	<i>Avstats</i>	Fee	User/Demand	1993	na
	<i>BTE</i>	Fee	User/Demand	1996-97	Adhoc
	<i>Coasting trade licence and permit fees</i>	Fee	User	1997	na
	<i>Part X (Trade Practices Act 1974) fees</i>	Fee	na	1989	Irregularly
	<i>Vehicle safety standards</i>	Fees	User	1989	Irregularly
	<i>IASC</i>	Fee	User	na	na
AMSA	<i>Regulation and safety</i>	Levies	Policy/User	na	Annually
ASA	<i>Aeronautical services</i>	Fee	User	na	Anually (minimum)
CASA	<i>Aviation safety standards and regulation</i>	Excise/Fee	Policy/User/Beneficiary	1988	Bi-annually (CPI)
NCA	<i>Statutory fees, diplomatic leases</i>	Fee	na	na	na

<sup>a</sup> Demand = Demand management; Revenue = Raising revenue; Policy = Government policy; User = User pays; Beneficiary = Beneficiary pays; Services = Expand services. **na** Not available. .. Not applicable.

Source: PC summary based on questionnaire (part II) responses.

Table B.77 **Revenue 1999-2000**

Agency	Activity/sub-agency	Revenue raised though cost recovery	Total revenue	CR revenue / total revenue	Total expenses	CR revenue / total expenses	Whether revenue is earmarked <sup>a</sup>	What happens to revenue if it is greater than costs <sup>b</sup>
		\$m	\$m	%	\$m	%		
Department	Noise amelioration program and airport environmental officers	39.9	39.9	100.0	60.9	65.6	Yes	.. (amelioration), refund (airports)
	ATSB	0.2	0.2	100.0	10.2	1.5	na	..
	Avstats	0.1	0.1	100.0	na	na	Yes	na
	BTE	—	—	100.0	—	100.0	Yes	na
	Coasting trade licence and permit fees	0.2	0.2	100.0	na	na	No	na
	Part X (Trade Practices Act 1974) fees	—	—	100.0	—	82.6	No	..
	Vehicle safety standards	7.4	7.4	100.0	6.8	108.3	Both	na
	IASC	na	na	..	na	..	No	..
AMSA	Regulation and safety	52.4	54.6	96.0	57.6	90.9	Yes	Retained
ASA	Aeronautical services	na	na	na	na	na	No	Retained
CASA	Aviation safety standards and regulation	59.9	98.9	60.6	83.7	71.6	Yes	na
NCA	Statutory fees, diplomatic leases	1.0	17.0	5.8	15.3	6.5	Yes	CRF

<sup>a</sup> Earmarking is the assignment of revenue received from a specific tax or taxes to the financing of a particular government activity. <sup>b</sup> Refund = CR revenue is refunded; Adjustment = Fees are adjusted; Services = Services were expanded; Retained = CR revenue retained by agency; CRF = Paid into Consolidated Revenue Fund. **CR** Cost recovery. **na** Not available. **..** Not applicable. **—** Rounds to zero.

Source: PC summary based on questionnaire (part II) responses.



Table B.78 **Costs recovered**

<i>Agency</i>	<i>Activity/sub-agency</i>	<i>What costs charges aim to recover<sup>a</sup></i>	<i>How indirect costs are allocated<sup>b</sup></i>	<i>Basis for asset valuation</i>	<i>Whether charges include a user cost of capital</i>
Department	<i>Noise amelioration program and airport environmental officers</i>	Direct	..	na	No
	<i>ATSB</i>	Direct/Indirect	na	na	na
	<i>Avstats</i>	Direct	na	na	No
	<i>BTE</i>	Direct/Indirect	Pro-rata (direct)	na	No
	<i>Coasting trade licence and permit fees</i>	na	na	na	na
	<i>Part X (Trade Practices Act 1974) fees</i>	Direct/Indirect	Pro-rata (labour)	na	No
	<i>Vehicle safety standards</i>	na	na	na	na
	<i>IASC</i>	Less than direct	Fixed	..	..
AMSA	<i>Regulation and safety</i>	Direct/Indirect	Activity based costing	Deprival	Yes
ASA	<i>Aeronautical services</i>	Total plus	Pro rata (staff)	Deprival	Yes
CASA	<i>Aviation safety standards and regulation</i>	Direct/Indirect	na	Deprival	No
NCA	<i>Statutory fees, diplomatic leases</i>	..	..	..	Yes

<sup>a</sup> 'Direct' costs are costs that can directly and unequivocally be attributed to an activity. 'Indirect' costs are costs that are not directly attributable to an activity. 'Total plus' includes direct and indirect costs plus any revenue over this amount, such as a proxy rate of return. <sup>b</sup> Indirect costs are generally allocated pro rata to some or all direct costs or by activity based costing. Activity based costing links an organisation's outputs to activities used to produce those outputs which in turn are linked to the organisation's costs (see appendix H, volume 1 of the inquiry report). **na** Not available. **..** Not applicable.

Source: PC summary based on questionnaire (part II) responses.

**Table B.79 Accountability and transparency**

<i>Agency</i>	<i>Activity/sub-agency</i>	<i>Legal basis<sup>a</sup></i>	<i>Who was consulted when cost recovery introduced</i>	<i>What guidelines were used</i>	<i>Who is involved in ongoing consultation</i>	<i>Whether the arrangements have been formally reviewed</i>
Department	<i>Noise amelioration program and airport environmental officers</i>	Other Acts	Govt/Industry/ Public	Other	na	Yes
	<i>ATSB</i>	FMA	Govt	DOFA	Govt	No
	<i>Avstats</i>	na	Govt	DOFA	na	No
	<i>BTE</i>	FMA	Govt	DOFA	None	No
	<i>Coasting trade licence and permit fees</i>	Other Act	na	na	na	na
	<i>Part X (Trade Practices Act 1974) fees</i>	Other Act	na	na	None	No
	<i>Vehicle safety standards</i>	Other Act	na	na	na	Irregularly
	<i>IASC</i>	na	Industry	na	Industry and state govt.	No
AMSA	<i>Regulation and safety</i>	Tax Act/Other Act	Industry	Independent to Govt	Industry	Yes (1997)
ASA	<i>Aeronautical services</i>	Other Act	na	Internal	Industry/Consumers	Yes (2000)
CASA	<i>Aviation safety standards and regulation</i>	Tax Act/Other Act	Govt/Industry/ Consumers	Independent to Govt	Govt/Industry	Yes
NCA	<i>Statutory fees, diplomatic leases</i>	Other Act	Govt	Internal	No	Yes (1999)

<sup>a</sup> FMA = *Financial Management and Accountability Act 1997*. The main purpose of this Act is to provide a framework for the proper management of public money and public property. It is not clear whether this Act provides a legal basis for cost recovery; Tax Act = Any Tax Act; Other Act = An Act other than the FMA Act or a Tax Act; No Act = No Act supporting the arrangements. **na** Not available. **..** Not applicable.

Source: PC summary based on questionnaire (part II) responses.

**Table B.80 Responsibility for various functions**

<i>Agency</i>	<i>Activity/sub-agency</i>	<i>Policy</i>	<i>Price setting</i>	<i>Administration</i>	<i>Revenue collection</i>
Department	<i>Noise amelioration program and airport environmental officers</i>	DTRS	Treasury (amelioration), DTRS (airports)	DTRS	Airservices (amelioration), DTRS (airports)
	<i>ATSB</i>	DOFA	DTRS/ATSB	DTRS/ATSB	DTRS/ATSB
	<i>Avstats</i>	DTRS	DTRS	DTRS	DTRS
	<i>BTE</i>	BTE	BTE	BTE	BTE
	<i>Coasting trade licence and permit fees</i>	DTRS	DTRS	DTRS	DTRS
	<i>Part X (Trade Practices Act 1974) fees</i>	DTRS	DTRS	DTRS	DTRS
	<i>Vehicle safety standards</i>	DTRS	DTRS	DTRS	DTRS
	<i>IASC</i>	DTRS	IASC	IASC	IASC
AMSA	<i>Regulation and safety</i>	AMSA	AMSA	AMSA	ACS
ASA	<i>Aeronautical services</i>	ASA	ASA	ASA	ASA
CASA	<i>Aviation safety standards and regulation</i>	DTRS	DTRS	DOFA/CASA	CASA/ATO/ACS
NCA	<i>Statutory fees, diplomatic leases</i>	NCA	NCA	NCA	NCA

na Not available. .. Not applicable.

Source: PC summary based on questionnaire (part II) responses.

## B.17 Portfolio: Veterans Affairs

**Table B.81 Overview of arrangements**

<i>Agency</i>	<i>Activity/sub-agency</i>	<i>Type of charge</i>	<i>Stated rationale for cost recovery<sup>a</sup></i>	<i>When introduced</i>	<i>How often charges are changed/reviewed</i>
AWM	<i>Image sales and education programs</i>	Fee	Services	..	5 yearly

<sup>a</sup> Demand = Demand management; Revenue = Raising revenue; Policy = Government policy; User = User pays; Beneficiary = Beneficiary pays; Services = Expand services. na Not available. .. Not applicable.

Source: PC summary based on questionnaire (part II) responses.

Table B.82 **Revenue 1999-2000**

<i>Agency</i>	<i>Activity/sub-agency</i>	<i>Revenue raised though cost recovery</i>	<i>Total revenue</i>	<i>CR revenue / total revenue</i>	<i>Total expenses</i>	<i>CR revenue / total expenses</i>	<i>Whether revenue is earmarked<sup>a</sup></i>	<i>What happens to revenue if it is greater than costs<sup>b</sup></i>
		\$m	\$m	%	\$m	%		
AWM	<i>Image sales and education programs</i>	0.4	98.0	0.4	na	na	No	Retained

<sup>a</sup> Earmarking is the assignment of revenue received from a specific tax or taxes to the financing of a particular government activity. <sup>b</sup> Refund = CR revenue is refunded; Adjustment = Fees are adjusted; Services = Services were expanded; Retained = CR revenue retained by agency; CRF = Paid into Consolidated Revenue Fund. **CR** Cost recovery. **na** Not available. .. Not applicable.

Source: PC summary based on questionnaire (part II) responses.

Table B.83 **Costs recovered**

<i>Agency</i>	<i>Activity/sub-agency</i>	<i>What costs charges aim to recover<sup>a</sup></i>	<i>How indirect costs are allocated<sup>b</sup></i>	<i>Basis for asset valuation</i>	<i>Whether charges include a user cost of capital</i>
AWM	<i>Image sales and education programs</i>	Direct	Formula	..	Yes

<sup>a</sup> 'Direct' costs are costs that can directly and unequivocally be attributed to an activity. 'Indirect' costs are costs that are not directly attributable to an activity.' 'Total plus' includes direct and indirect costs plus any revenue over this amount, such as a proxy rate of return. <sup>b</sup> Indirect costs are generally allocated pro rata to some or all direct costs or by activity based costing. Activity based costing links an organisation's outputs to activities used to produce those outputs which in turn are linked to the organisation's costs (see appendix H, volume 1 of the inquiry report). **na** Not available. .. Not applicable.

Source: PC summary based on questionnaire (part II) responses.

**Table B.84 Accountability and transparency**

<i>Agency</i>	<i>Activity/sub-agency</i>	<i>Legal basis<sup>a</sup></i>	<i>Who was consulted when cost recovery introduced</i>	<i>What guidelines were used</i>	<i>Who is involved in ongoing consultation</i>	<i>Whether the arrangements have been formally reviewed</i>
AWM	<i>Image sales and education programs</i>	Other Act	..	..	No ongoing consultation	No

<sup>a</sup> FMA = *Financial Management and Accountability Act 1997*. The main purpose of this Act is to provide a framework for the proper management of public money and public property. It is not clear whether this Act provides a legal basis for cost recovery; Tax Act = Any Tax Act; Other Act = An Act other than the FMA Act or a Tax Act; No Act = No Act supporting the arrangements. **na** Not available. .. Not applicable.

Source: PC summary based on questionnaire (part II) responses.

**Table B.85 Responsibility for various functions**

<i>Agency</i>	<i>Activity/sub-agency</i>	<i>Policy</i>	<i>Price setting</i>	<i>Administration</i>	<i>Revenue collection</i>
AWM	<i>Image sales and education programs</i>	AWM Council	AWM	AWM	AWM

**na** Not available. .. Not applicable.

Source: PC summary based on questionnaire (part II) responses.