

Portfolio Additional Estimates Statements 2015-16

Immigration and Border Protection Portfolio

Explanations of Additional Estimates 2015-16

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Department of Immigration and Border Protection,
Steven Groves, Chief Finance Officer, (02) 6264 1235.



**THE HON PETER DUTTON MP
MINISTER FOR IMMIGRATION
AND BORDER PROTECTION**

President of the Senate
Australian Senate
Parliament House
CANBERRA ACT 2600

Speaker
House of Representatives
Parliament House
CANBERRA ACT 2600

Dear Mr President
Dear Mr Speaker

I hereby submit Portfolio Additional Estimates Statements in support of the 2015-16 Additional Estimates for the Immigration and Border Protection Portfolio.

These statements have been developed, and are submitted to the Parliament, as a statement on the funding requirements being sought for the Portfolio.

I present these statements by virtue of my ministerial responsibility for accountability to the Parliament and, through it, the public.

Yours sincerely

A handwritten signature in blue ink, appearing to read 'Peter Dutton'.

The Hon Peter Dutton MP
Minister for Immigration and Border Protection

ABBREVIATIONS AND CONVENTIONS

The following notations may be used:

NEC/nec	not elsewhere classified
-	nil
..	not zero, but rounded to zero
na	not applicable (unless otherwise specified)
nfp	not for publication
\$m	\$ million

Figures in tables and in the text may be rounded. Figures in text are generally rounded to one decimal place, whereas figures in tables are generally rounded to the nearest thousand. Discrepancies in tables between totals and sums of components are due to rounding.

Enquiries

Should you have any enquiries regarding this publication please contact Steven Groves, Chief Finance Officer in the Department of Immigration and Border Protection on (02) 6264 1235.

Links to Portfolio Budget Statements (including Portfolio Additional Estimates Statements and Portfolio Supplementary Additional Estimates Statements) can be located on the Australian Government Budget website at www.budget.gov.au.

**USER GUIDE
TO THE
PORTFOLIO ADDITIONAL
ESTIMATES STATEMENTS**

USER GUIDE

The purpose of the 2015-16 Portfolio Additional Estimates Statements (PAES), like that of the Portfolio Budget Statements (PBS), is to inform Senators and Members of Parliament of the proposed allocation of resources to Government outcomes by entities within the portfolio. The focus of the PAES differs from the PBS in one important aspect. While the PAES include an Entity Resource Statement to inform Parliament of the revised estimate of the total resources available to an entity, the focus of the PAES is on explaining the changes in resourcing by outcome(s) since the Budget. As such, the PAES provides information on new measures and their impact on the financial and/or non-financial planned performance of programmes supporting those outcomes.

The PAES facilitate understanding of the proposed appropriations in Appropriation Bills (Nos. 3 and 4) 2015-16. In this sense the PAES is declared by the Additional Estimates Appropriation Bills to be a 'relevant document' to the interpretation of the Bills according to section 15AB of the *Acts Interpretation Act 1901*.

Whereas the *Mid-Year Economic and Fiscal Outlook (MYEFO) 2015-16* is a mid-year budget report which provides updated information to allow the assessment of the Government's fiscal performance against its fiscal strategy, the PAES update the most recent budget appropriations for entities within the portfolio.

Structure of the Portfolio Additional Estimates Statements

The PAES are presented in three parts with subsections.

User guide	
Provides a brief introduction explaining the purpose of the PAES.	
Portfolio overview	
Provides an overview of the portfolio, including a chart that outlines the outcomes for entities in the portfolio.	
Entity Additional Estimates Statements	
A statement (under the name of the entity) for each entity affected by Additional Estimates.	
Section 1: Entity overview and resources	This section details the changes in total resources available to an entity, the impact of any measures since Budget, and impact of Appropriation Bills Nos. 3 and 4.
Section 2: Revisions to outcomes and planned performance	This section details changes to Government outcomes and/or changes to the planned performance of entity programmes.
Section 3: Explanatory tables and budgeted financial statements	This section contains updated explanatory tables on special account flows and staffing levels and revisions to the budgeted financial statements.
Portfolio glossary	Explains key terms relevant to the Portfolio.
Index (Optional)	Alphabetical guide to the Statements

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PORTFOLIO OVERVIEW

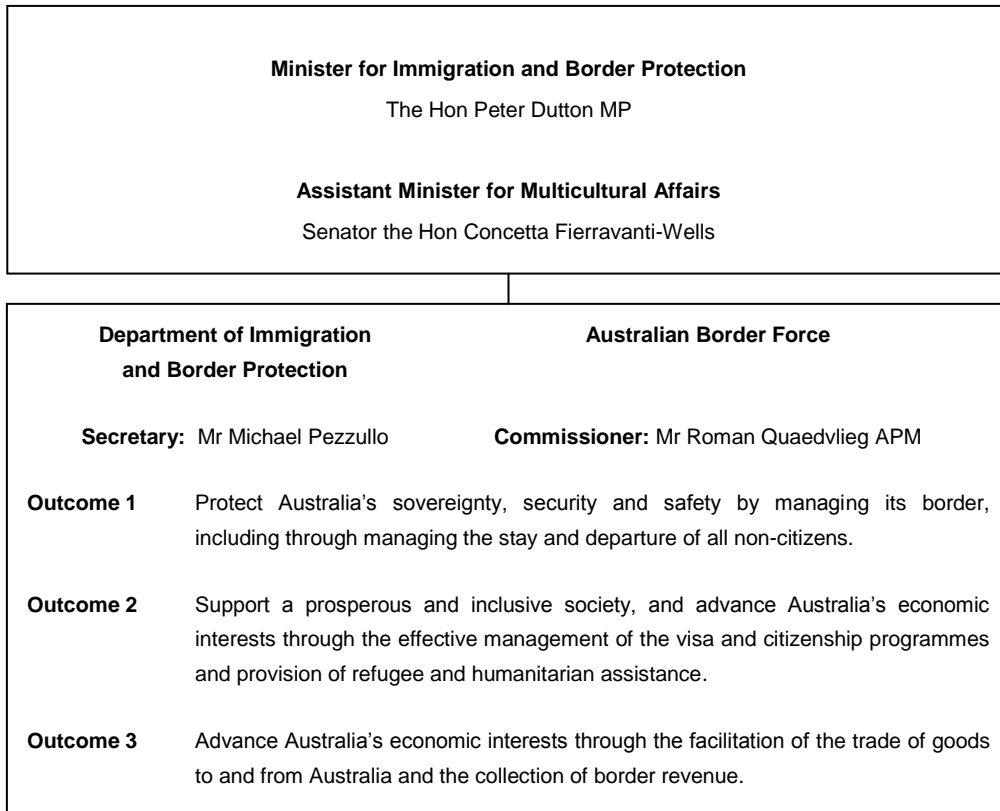
IMMIGRATION AND BORDER PROTECTION PORTFOLIO OVERVIEW

Minister(s) and portfolio responsibilities

The portfolio has two Ministers, the Hon Peter Dutton MP, the Minister for Immigration and Border Protection and Senator, the Hon Concetta Fierravanti-Wells, Assistant Minister for Multicultural Affairs.

The Department of Immigration and Border Protection (DIBP) is a non-corporate Commonwealth entity under the *Public Governance, Performance and Accountability Act 2013 (PGPA Act)*.

Figure 1: Department of Immigration and Border Protection portfolio structure and outcomes



Portfolio resources

Table 1 shows those entities reporting in the PAES and the additional resources provided to the portfolio in the 2015-16 budget year, by entity.

Table 1: Portfolio Resources (2015-16 Additional Estimates)

	Appropriation Bill No. 3 (\$m)	Appropriation Bill No. 4 (\$m)	Special appropriation (\$m)	Receipts (\$m)	Total (\$m)
Department of Immigration and Border Protection					
Administered appropriations	383.5	62.0	-	-	445.5
Departmental appropriations	64.0	-	-	4.4	68.4
Total:	447.5	62.0	-	4.4	513.9
Portfolio total	447.5	62.0	-	4.4	513.9
Resources available within portfolio:					513.9

ENTITY ADDITIONAL ESTIMATES STATEMENTS

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DEPARTMENT OF IMMIGRATION AND BORDER PROTECTION

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

The strategic direction statement for DIBP can be found in the 2015-16 PBS. There are no changes to DIBP's strategic direction as a result of Additional Estimates.

1.2 ENTITY RESOURCE STATEMENT

The Entity Resource Statement details the resourcing for DIBP at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2015-16 Budget year, including variations through *Appropriation Bill Nos. 3 and No. 4*, Special Appropriations and Special Accounts.

Table 1.1: DIBP resource statement — Additional Estimates for 2015-16 as at Additional Estimates February 2016

	<i>Actual available appropriation 2014-15</i> \$'000	Estimate as at Budget 2015-16 \$'000	Proposed Additional Estimate 2015-16 \$'000	Total estimate at Additional Estimates 2015-16 \$'000
Ordinary annual services¹				
Departmental appropriation				
Prior year appropriation ²	447,884	779,679	-	779,679
Departmental appropriation ³	2,589,727	2,570,314	63,985	2,634,299
s74 Retained Revenue Receipts ⁴	207,675	154,807	4,412	159,219
Total	3,245,286	3,504,800	68,397	3,573,197
Administered expenses⁵				
Outcome 1	3,083,694	1,976,467	356,886	2,333,353
Outcome 2	69,765	62,796	26,651	89,447
Outcome 3	934	-	-	-
Total	3,154,393	2,039,263	383,537	2,422,800
Total ordinary annual services [A]	6,399,679	5,544,063	451,934	5,995,997
Other services⁶				
Departmental non-operating				
Prior year appropriation ²	42,010	68,492	-	68,492
Equity injections	163,949	226,857	-	226,857
Total	205,959	295,349	-	295,349
Administered non-operating				
Prior year appropriation ²	334,060	79,843	-	79,843
Administered assets and liabilities	291,359	143,690	62,000	205,690
Total	625,419	223,533	62,000	285,533
Total other services [B]	831,378	518,882	62,000	580,882
Total available annual appropriations [A+B]	7,231,057	6,062,945	513,934	6,576,879
Special appropriations				
Special appropriations limited by criteria/entitlement				
<i>Customs duty and other repayments</i>	420,000	420,000	-	420,000
Total special appropriations [C]	420,000	420,000	-	420,000
Total appropriations excluding Special Accounts	7,651,057	6,482,945	513,934	6,996,879

Table 1.1: DIBP Resource Statement — Additional Estimates for 2015-16 as at Additional Estimates February 2016 (continued)

	<i>Actual available appropriation 2014-15 \$'000</i>	Estimate as at Budget 2015-16 \$'000	Proposed Additional Estimate 2015-16 \$'000	Total estimate at Additional Estimates 2015-16 \$'000
Special Accounts				
Opening balance ⁷	54	-	-	-
Appropriation Receipts	-	-	-	-
Appropriation Receipts - other entities	-	-	-	-
Non-appropriation receipts to Special Accounts	-	-	-	-
Total Special Account [D]	54	-	-	-
Total resourcing [A+B+C+D]	7,651,111	6,482,945	513,934	6,996,879
Less appropriations drawn from annual or special appropriations above and credited to special accounts	-	-	-	-
Total net resourcing for entity DIBP	7,651,111	6,482,945	513,934	6,996,879

1. Appropriation Act (No. 1) 2015-16 and Appropriation Bill (No. 3) 2015-16.
2. Estimated adjusted balance carried from previous year for annual appropriations.
3. Includes an amount of \$116.6m in 2015-16 for the Departmental Capital Budget (refer to table 3.2.5 for further details). For accounting purposes this amount has been designated as 'contributions by owners'.
4. Estimated retained revenue receipts under section 74 of the *Public Governance, Performance and Accountability (PGPA) Act 2013*.
5. Includes an amount of \$26.1m in 2015-16 for the Administered Capital Budget (refer to table 3.2.10 for further details). For accounting purposes this amount has been designated as 'contributions by owners'. Administered available appropriations include Bills 1, 3, 5 and prior year available appropriation.
6. Appropriation Act (No. 2) 2015-16 and Appropriation Bill (No. 4) 2015-16.
7. Estimated opening balance for special accounts (less 'special public money' held in a *Services for Other Entities and Trust Moneys Special Accounts (SOETM)*). For further information on special accounts see Table 3.1.1.

Reader note: All figures are GST exclusive. These figures may not match figures in the cash flow statement.

1.3 ENTITY MEASURES

Table 1.2 summarises new Government measures taken since the 2015-16 Budget. The table is split into revenue, expense and capital measures, with the affected programme identified.

Table 1.2: 2015-16 measures since Budget

	Programme	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000
Revenue measures					
China-Australia Free Trade Agreement ¹					
Administered revenues	3.1	(610,000)	(1,070,000)	(1,210,000)	(1,260,000)
Departmental revenues		-	-	-	-
Total		(610,000)	(1,070,000)	(1,210,000)	(1,260,000)
Our North, Our Future					
– business, trade and investment gateway ^{1,2,7}					
Administered revenues	2.3	-	-	-	-
Departmental revenues		-	-	-	-
– workforce for growth ^{1,3,7}					
Administered revenues	2.3	-	-	-	-
Departmental revenues		-	-	-	-
Total		-	-	-	-
Syrian and Iraqi Humanitarian Crisis ¹					
Administered revenues	3.1	71	376	475	508
Departmental revenues		-	-	-	-
Total		71	376	475	508
Total revenue measures					
Administered		(609,929)	(1,069,624)	(1,209,525)	(1,259,492)
Departmental		-	-	-	-
Total		(609,929)	(1,069,624)	(1,209,525)	(1,259,492)
Expense measures					
Additional Maritime Capability - lease extension for Australian Customs Vessel Triton ¹					
Administered expenses		-	-	-	-
Departmental expenses	1.1	-	-	-	-
Asylum Seeker Support - additional funding ¹					
Administered expenses	2.4	12,400	-	-	-
Departmental expenses		-	-	-	-
Total		12,400	-	-	-

Table 1.2: 2015-16 measures since Budget (continued)

	Programme	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000
Biometric data platform - not proceeding ¹					
Administered expenses		-	-	-	-
Departmental expenses	1.2	(2,304)	-	-	-
Total		(2,304)	-	-	-
China-Australia Free Trade Agreement - verification of origin ^{1,4,7}					
Administered expenses		-	-	-	-
Departmental expenses	1.2	-	-	-	-
Total		-	-	-	-
Illegal Maritime Arrivals - Managing the Legacy Caseload - additional funding ¹					
Administered expenses	1.4	-	297,188	51,881	-
Departmental expenses	1.4	-	105,985	44,650	-
Total		-	403,173	96,531	-
Management of the Onshore Immigration Detention Network ¹					
Administered expenses	1.3, 1.4	177,059	67,764	(30,466)	41,147
Departmental expenses	1.3, 1.4	31,155	(62,317)	(18,558)	7,512
Total		208,214	5,447	(49,024)	48,659
National Innovation and Science Agenda - enhanced visa arrangements ¹					
Administered expenses		-	-	-	-
Departmental expenses	2.3	85	75	-	-
Total		85	75	-	-
Our North, Our Future					
– business, trade and investment gateway ^{1,5,7}					
Administered expenses		-	-	-	-
Departmental expenses	2.3	-	-	-	-
– workforce for growth ^{1,6,7}					
Administered expenses		-	-	-	-
Departmental expenses	2.3	-	-	-	-
Total		-	-	-	-
Refugee Resettlement Arrangements for Illegal Maritime Arrivals in Regional Processing Centres - additional funding ¹					
Administered expenses	1.5	112,475	229,670	-	-
Departmental expenses		-	-	-	-
Total		112,475	229,670	-	-
Streamlining Student Visa Processing ¹					
Administered expenses		-	-	-	-
Departmental expenses	2.3	(77)	(77)	(78)	(78)
Total		(77)	(77)	(78)	(78)

Table 1.2: 2015-16 measures since Budget (continued)

	Programme	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000
Syrian and Iraqi Humanitarian Crisis ¹					
Administered expenses	2.4	14,251	7,233	-	-
Departmental expenses	2.4	7,194	5,114	-	-
Total		21,445	12,347	-	-
Total expense measures					
Administered		316,185	601,855	21,415	41,147
Departmental		36,053	48,780	26,014	7,434
Total		352,238	650,635	47,429	48,581
Capital measures (if applicable)					
Biometric data platform - not proceeding ¹					
Administered capital		-	-	-	-
Departmental capital	1.2	(6,575)	-	-	-
Total		(6,575)	-	-	-
National Innovation and Science Agenda - enhanced visa arrangements ¹					
Administered capital		-	-	-	-
Departmental capital	2.3	332	545	-	-
Total		332	545	-	-
Our North, Our Future					
– business, trade and investment gateway ^{1,5,7}					
Administered capital		-	-	-	-
Departmental capital	2.3	-	-	-	-
– workforce for growth ^{1,6,7}					
Administered capital		-	-	-	-
Departmental capital	2.3	-	-	-	-
Total		-	-	-	-
Total capital measures					
Administered		-	-	-	-
Departmental		(6,243)	545	-	-
Total		(6,243)	545	-	-
Decisions taken but not yet announced					
		-	-	-	-

Prepared on a Government Financial Statistics (fiscal) basis

1. The full measure description and package details appear in the 2015-16 MYEFO under the Immigration and Border Protection portfolio.
2. This measure includes an increase in administered revenue of \$0.600m in 2015-16, \$10.426m in 2016-17, \$12.218m in 2017-18 and \$14.426m in 2018-19.
3. This measure includes an increase in administered revenue of \$1.237m in 2015-16, \$4.225m in 2016-17, \$5.248m in 2017-18 and \$6.635m in 2018-19.
4. This measure includes departmental operational funding of \$1.137m in 2015-16, \$2.277m in 2016-17, \$2.319m in 2017-18 and \$2.362m in 2018-19.
5. This measure includes departmental operational and capital funding of \$14.771m in 2015-16, \$7.867m in 2016-17, \$2.751m in 2017-18 and \$1.514m in 2018-19.
6. This measure includes departmental operational and capital funding of \$2.030m in 2015-16.
7. Funding for this measure has already been provided for by the Government.

1.4 ADDITIONAL ESTIMATES AND VARIATIONS

The following tables detail the changes to the resourcing for DIBP at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates and variations resulting from new measures since the 2015-16 Budget in *Appropriation Bill Nos. 3 and 4*. Table 1.4 details Additional Estimates or variations through other factors, such as parameter adjustments.

Table 1.3: Additional estimates and variations to outcomes from measures since 2015-16 Budget

	Programme impacted	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000
Outcome 1					
Increase in estimates (administered)					
Illegal Maritime Arrivals - Managing the Legacy Caseload - additional funding	1.4	-	297,188	51,881	-
Management of the Onshore Immigration Detention Network	1.3, 1.4	177,059	67,764	(30,466)	41,147
Refugee Resettlement Arrangements for Illegal Maritime Arrivals in Regional Processing Centres - additional funding	1.5	112,475	229,670	-	-
Net impact on estimates for Outcome 1 (administered)		289,534	594,622	21,415	41,147
Increase in estimates (departmental)					
Additional Maritime Capability - lease extension for Australian Customs Vessel Triton	1.1	-	-	-	-
China-Australia Free Trade Agreement - verification of origin	1.2	1,137	2,277	2,319	2,362
Illegal Maritime Arrivals - Managing the Legacy Caseload - additional funding	1.4	-	105,985	44,650	-
Decrease in estimates (departmental)					
Biometric data platform - not proceeding	1.2	(8,879)	-	-	-
Management of the Onshore Immigration Detention Network	1.3, 1.4	31,155	(62,317)	(18,558)	7,512
Net impact on estimates for Outcome 1 (departmental)		23,413	45,945	28,411	9,874

Table 1.3: Additional estimates and variations to outcomes from measures since 2015-16 Budget (continued)

	Programme impacted	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000
Outcome 2					
Increase in estimates (administered)					
Asylum Seeker Support - additional funding	2.4	12,400	-	-	-
Syrian and Iraqi Humanitarian Crisis	2.4	14,251	7,233	-	-
Net impact on estimates for Outcome 2 (administered)		26,651	7,233	-	-
Increase in estimates (departmental)					
National Innovation and Science Agenda - enhanced visa arrangements	2.3	417	620	-	-
Our North, Our Future – business, trade and investment gateway	2.3	14,771	7,867	2,751	1,514
– workforce for growth	2.3	2,030	-	-	-
Syrian and Iraqi Humanitarian Crisis	2.4	7,194	5,114	-	-
Decrease in estimates (departmental)					
Streamlining Student Visa Processing	2.3	(77)	(77)	(78)	(78)
Net impact on estimates for Outcome 2 (departmental)		24,335	13,524	2,673	1,436
Decisions taken but not yet announced		-	-	-	-

Table 1.4: Additional estimates and variations to outcomes from other variations

	Programme impacted	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000
Outcome 1					
Increase in estimates (administered)					
Funding model adjustments	1.4,1.5	59,952	280,356	144,433	41,320
Movement of Funds - ACB	1.4	7,400	-	-	-
Movement of Funds - Equity	1.4, 1.5	62,000	-	-	-
Decrease in estimates (administered)					
Changes in price and w age indices	1.3-1.6	-	(1,948)	(892)	(96)
Net impact on estimates for Outcome 1 (administered)		129,352	278,408	143,541	41,224
Increase in estimates (departmental)					
Estimate variations relating to prior year measures	1.1-1.6	67,630	8,295	-	-
Funding model adjustments	1.4, 1.5	(15,713)	17,620	42,379	17,337
Decrease in estimates (departmental)					
2014-15 Funding Model reconciliation					
Changes in price and w age indices	1.2,1.3	(7,715)	-	-	-
Changes in price and w age indices	1.1-1.6	-	(3,140)	(4,550)	(7,559)
Movement of Funds	1.1, 1.2	(44,683)	(18,926)	590	19,464
Whole of Government Savings	1.1-1.6	(653)	(621)	(1,632)	(1,853)
Net impact on estimates for Outcome 1 (departmental)		(1,134)	3,228	36,787	27,389
Outcome 2					
Decrease in estimates (administered)					
Changes in price and w age indices	2.4	-	(57)	18	(30)
Net impact on estimates for Outcome 2 (administered)		-	(57)	18	(30)
Increase in estimates (departmental)					
2014-15 Funding Model reconciliation					
Estimate variations relating to prior year measures	2.2	447	-	-	-
Decrease in estimates (departmental)					
Changes in price and w age indices					
Changes in price and w age indices	2.1-2.4	-	(1,425)	(2,143)	(3,655)
Estimate variations relating to prior year measures	2.1-2.4	(1,330)	-	-	-
Whole of Government Savings	2.1-2.4	(247)	(247)	(647)	(734)
Net impact on estimates for Outcome 2 (departmental)		10,176	(1,672)	(2,790)	(4,389)
Outcome 3					
Decrease in estimates (departmental)					
Changes in price and w age indices					
Changes in price and w age indices	3.1,3.2	-	(103)	(156)	(259)
Whole of Government Savings	3.1,3.2	-	(32)	(84)	(95)
Net impact on estimates for Outcome 3 (departmental)		-	(135)	(240)	(354)

1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

The following tables detail the Additional Estimates sought for DIBP through *Appropriation Bill Nos. 3 and 4*.

Table 1.5: Appropriation Bill (No. 3) 2015-16

	2014-15 Available ¹ \$'000	2015-16 Budget \$'000	2015-16 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Administered items²					
Outcome 1					
Protect Australia's sovereignty, security and safety by managing its border, including through managing the stay and departure of all non citizens	2,665,485	1,976,467	2,333,353	356,886	-
Outcome 2				-	-
Support a prosperous and inclusive society, and advance Australia's economic interests through the effective management of the visa and citizenship programmes and provision of refugee and humanitarian assistance	69,520	62,796	89,447	26,651	-
Outcome 3				-	-
Advance Australia's economic interests through the facilitation of the trade of goods to and from Australia and the collection of border revenue	934	-	-	-	-
Total administered	2,735,939	2,039,263	2,422,800	383,537	-

Table 1.5: Appropriation Bill (No. 3) 2015-16 (continued)

	2014-15 Available ¹ \$'000	2015-16 Budget \$'000	2015-16 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Departmental programmes					
Outcome 1				-	-
Protect Australia's sovereignty, security and safety by managing its border, including through managing the stay and departure of all non citizens	1,774,329	1,761,028	1,804,023	42,995	-
Outcome 2				-	-
Support a prosperous and inclusive society, and advance Australia's economic interests through the effective management of the visa and citizenship programmes and provision of refugee and humanitarian assistance	756,377	750,707	771,697	20,990	-
Outcome 3				-	-
Advance Australia's economic interests through the facilitation of the trade of goods to and from Australia and the collection of border revenue	59,021	58,579	58,579	-	-
Total departmental	2,589,727	2,570,314	2,634,299	63,985	-
Total administered and departmental	5,324,732	4,609,577	5,057,099	447,522	-

1. Effective from 1 July 2015 Australian Customs and Border Protection Service (ACBPS) and DIBP merged into a single department.
2. 2014-15 available appropriations exclude prior year available appropriations of \$418.5m and has been revised to reflect the new outcome structure.

Table 1.6: Appropriation Bill (No. 4) 2015-16

	2014-15 Available ¹ \$'000	2015-16 Budget \$'000	2015-16 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Non-operating					
Administered assets and liabilities	291,359	143,690	205,690	62,000	-
Total non-operating	291,359	143,690	205,690	62,000	-
Total other services	291,359	143,690	205,690	62,000	-

1. Effective from 1 July 2015 ACBPS and DIBP merged into a single department. 2014-15 available appropriations has been revised to reflect the new outcome structure.

Section 2: Revisions to outcomes and planned performance

2.1 OUTCOMES AND PERFORMANCE INFORMATION

There have been no significant changes to resources and performance information of DIBP during 2015-16 as a result of Additional Estimates. Complete details of the resources and performance information can be found in the 2015-16 PBS.

OUTCOME 1

Outcome 1 strategy

There are no changes to any Outcome 1 strategies published in the 2015-16 PBS.

Table 2.1.1 Budgeted Expenses for Outcome 1

	2014-15 Actual expenses \$'000	2015-16 Revised estimated expenses \$'000
Programme 1.1: Border Enforcement		
Departmental expenses		
Departmental appropriation ¹	957,952	917,057
Expenses not requiring appropriation in the Budget year ²	82,579	94,561
Total for Departmental Programme 1.1	1,040,531	1,011,618
Programme 1.2: Border Management		
Administered expenses		
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	1,005	23,094
Total for Administered Programme 1.2	1,005	23,094
Programme 1.2: Border Management		
Departmental expenses		
Departmental appropriation ¹	220,456	225,185
Expenses not requiring appropriation in the Budget year ²	31,935	27,332
Total for Departmental Programme 1.2	252,391	252,517
Total Programme 1.2 Border Management	253,396	275,611
Programme 1.3: Compliance and Detention		
Administered expenses		
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	88,332	219,069
Expenses not requiring appropriation in the Budget year ²	31,074	23,948
Total for Administered Programme 1.3	119,406	243,017
Programme 1.3: Compliance and Detention		
Departmental expenses		
Departmental appropriation ¹	220,228	216,706
Expenses not requiring appropriation in the Budget year ²	12,357	11,451
Total for Departmental Programme 1.3	232,585	228,157
Total Programme 1.3 Compliance and Detention	351,991	471,174
Programme 1.4: IMA Onshore Management		
Administered expenses		
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	1,290,235	1,026,174
Expenses not requiring appropriation in the Budget year ²	43,530	46,701
Total for Administered Programme 1.4	1,333,765	1,072,875
Programme 1.4: IMA Onshore Management		
Departmental expenses		
Departmental appropriation ¹	296,464	335,902
Expenses not requiring appropriation in the Budget year ²	17,313	15,863
Total for Departmental Programme 1.4	313,777	351,765
Total Programme 1.4 IMA Onshore Management	1,647,542	1,424,640

Table 2.1.1 Budgeted Expenses for Outcome 1 (continued)

	2014-15 Actual expenses \$'000	2015-16 Revised estimated expenses \$'000
Programme 1.5: IMA Offshore Management		
Administered expenses		
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	927,409	965,420
Expenses not requiring appropriation in the Budget year ²	32,427	70,691
Total for Administered Programme 1.5	959,836	1,036,111
Programme 1.5: IMA Offshore Management		
Departmental expenses		
Departmental appropriation ¹	71,281	44,757
Expenses not requiring appropriation in the Budget year ²	1,809	76
Total for Departmental Programme 1.5	73,090	44,833
Total Programme 1.5 IMA Offshore Management	1,032,926	1,080,944
Programme 1.6: Regional Cooperation		
Administered expenses		
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	59,106	73,498
Total for Administered Programme 1.6	59,106	73,498
Programme 1.6: Regional Cooperation		
Departmental expenses		
Departmental appropriation ¹	22,179	13,848
Expenses not requiring appropriation in the Budget year ²	954	757
Total for Departmental Programme 1.6	23,133	14,605
Total Programme 1.6 Regional Cooperation	82,239	88,103
Outcome 1 Totals by appropriation type		
Administered expenses		
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	2,366,087	2,307,255
Expenses not requiring appropriation in the Budget year ²	107,031	141,340
Departmental expenses		
Departmental appropriation ¹	1,788,560	1,753,455
Expenses not requiring appropriation in the Budget year ²	146,947	150,040
Total expenses for Outcome 1	4,408,625	4,352,090
	2014-15	2015-16
Average Staffing Level (number)	8,213	8,244

1. Departmental Appropriation combines 'Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)' and 'Retained Revenue Receipts under s74 of the PGPA Act 2013'.

2. Expenses not requiring appropriation in the Budget year is made up of Depreciation Expense, Amortisation Expense and Cost Recovery Expense.

Note: 2014-15 is reported under the current structure, and the figures are for comparison purposes only.

Table 2.2.1 Programme Expenses for Outcome 1

	2014-15 Actual \$'000	2015-16 Revised Budget \$'000	2016-17 Forw ard year 1 \$'000	2017-18 Forw ard year 2 \$'000	2018-19 Forw ard year 3 \$'000
Annual Administered Expenses	2,366,087	2,307,255	1,864,804	1,035,321	966,589
Annual Departmental Expenses	1,788,560	1,753,455	1,633,762	1,585,187	1,542,223
Expenses not requiring appropriation in the Budget year ¹	253,978	291,380	262,475	299,155	332,921
Total Programme expenses	4,408,625	4,352,090	3,761,041	2,919,663	2,841,733

1. Expenses not requiring appropriation in the Budget year is made up of Depreciation Expense, Amortisation Expense and Cost Recovery Expense.

Note: 2014-15 is reported under the current structure, and the figures are for comparison purposes only.

Table 2.3.1 Programme Component Expenses for Outcome 1

	2014-15 Actual \$'000	2015-16 Revised Budget \$'000	2016-17 Forw ard year 1 \$'000	2017-18 Forw ard year 2 \$'000	2018-19 Forw ard year 3 \$'000
Programme 1.1: Border Enforcement					
Departmental expenses					
Departmental appropriation ¹	957,952	917,057	920,594	926,788	930,812
Expenses not requiring appropriation in the Budget year ²	82,579	94,561	120,095	150,944	183,006
Total for Departmental Programme 1.1	1,040,531	1,011,618	1,040,689	1,077,732	1,113,818
Programme 1.2: Border Management					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	1,005	23,094	8	8	8
Total for Administered Programme 1.2	1,005	23,094	8	8	8
Programme 1.2: Border Management					
Departmental expenses					
Departmental appropriation ¹	220,456	225,185	207,418	202,399	202,728
Expenses not requiring appropriation in the Budget year ²	31,935	27,332	27,850	33,673	35,368
Total for Departmental Programme 1.2	252,391	252,517	235,268	236,072	238,096
Total Programme 1.2 Border Management	253,396	275,611	235,276	236,080	238,104
Programme 1.3: Compliance and Detention					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	88,332	219,069	156,469	133,837	137,181
Expenses not requiring appropriation in the Budget year ²	31,074	23,948	23,948	23,949	23,949
Total for Administered Programme 1.3	119,406	243,017	180,417	157,786	161,130
Programme 1.3: Compliance and Detention					
Departmental expenses					
Departmental appropriation ¹	220,228	216,706	194,265	197,493	196,748
Expenses not requiring appropriation in the Budget year ²	12,357	11,451	11,456	11,457	11,461
Total for Departmental Programme 1.3	232,585	228,157	205,721	208,950	208,209
Total Programme 1.3 Compliance and Detention	351,991	471,174	386,138	366,736	369,339

Table 2.3.1 Programme Component Expenses for Outcome 1 (continued)

	2014-15 Actual \$'000	2015-16 Revised Budget \$'000	2016-17 Forw ard year 1 \$'000	2017-18 Forw ard year 2 \$'000	2018-19 Forw ard year 3 \$'000
Programme 1.4: IMA Onshore Management					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	1,290,235	1,026,174	906,819	558,672	462,128
Expenses not requiring appropriation in the Budget year ²	43,530	46,701	49,194	49,195	49,197
Total for Administered Programme 1.4	1,333,765	1,072,875	956,013	607,867	511,325
Programme 1.4: IMA Onshore Management					
Departmental expenses					
Departmental appropriation ¹	296,464	335,902	259,539	210,663	163,824
Expenses not requiring appropriation in the Budget year ²	17,313	15,863	15,866	15,869	15,872
Total for Departmental Programme 1.4	313,777	351,765	275,405	226,532	179,696
Total Programme 1.4 IMA Onshore Management	1,647,542	1,424,640	1,231,418	834,399	691,021
Programme 1.5: IMA Offshore Management					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	927,409	965,420	771,258	315,528	339,285
Expenses not requiring appropriation in the Budget year ²	32,427	70,691	13,233	13,234	13,234
Total for Administered Programme 1.5	959,836	1,036,111	784,491	328,762	352,519
Programme 1.5: IMA Offshore Management					
Departmental expenses					
Departmental appropriation ¹	71,281	44,757	36,317	32,852	32,996
Expenses not requiring appropriation in the Budget year ²	1,809	76	76	77	77
Total for Departmental Programme 1.5	73,090	44,833	36,393	32,929	33,073
Total Programme 1.5 IMA Offshore Management	1,032,926	1,080,944	820,884	361,691	385,592

Table 2.3.1 Programme Component Expenses for Outcome 1 (continued)

	2014-15 Actual \$'000	2015-16 Revised Budget \$'000	2016-17 Forw ard year 1 \$'000	2017-18 Forw ard year 2 \$'000	2018-19 Forw ard year 3 \$'000
Programme 1.6: Regional Cooperation					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	59,106	73,498	30,250	27,276	27,987
Total for Administered Programme 1.6	59,106	73,498	30,250	27,276	27,987
Programme 1.6: Regional Cooperation					
Departmental expenses					
Departmental appropriation ¹	22,179	13,848	15,629	14,992	15,115
Expenses not requiring appropriation in the Budget year ²	954	757	757	757	757
Total for Departmental Programme 1.6	23,133	14,605	16,386	15,749	15,872
Total Programme 1.6 Regional Cooperation	82,239	88,103	46,636	43,025	43,859
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	2,366,087	2,307,255	1,864,804	1,035,321	966,589
Expenses not requiring appropriation in the Budget year ²	107,031	141,340	86,375	86,378	86,380
Departmental expenses					
Departmental appropriation ¹	1,788,560	1,753,455	1,633,762	1,585,187	1,542,223
Expenses not requiring appropriation in the Budget year ²	146,947	150,040	176,100	212,777	246,541
Total expenses for Outcome 1	4,408,625	4,352,090	3,761,041	2,919,663	2,841,733

1. Departmental Appropriation combines 'Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)' and 'Retained Revenue Receipts under s74 of the PGPA Act 2013'.

2. Expenses not requiring appropriation in the Budget year is made up of Depreciation Expense, Amortisation Expense and Cost Recovery Expense.

Note: 2014-15 is reported under the current structure, and the figures are for comparison purposes only.

Programme 1.1 Border Enforcement Deliverables

Deliverables	2014-15 Actual	2015-16 Revised budget	2016-17 Forw ard year 1	2017-18 Forw ard year 2	2018-19 Forw ard year 3
Processing of international passengers (air and sea):					
arrivals	17.585m	18.598m	19.563m	20.537m	21.550m
departures	17.380m	18.383m	19.337m	20.297m	21.297m
Processing of international crew (air and sea):					
arrivals	1.545m	1.644m	1.728m	1.812m	1.898m
departures	1.539m	1.639m	1.723m	1.807m	1.893m

Note: Targets relating to key performance indicators across the forward estimates have been developed on the basis of the operational risks and environment that existed when the 2015-16 PBS were developed. Due to the dynamic nature of the operational environment, future targets may need to be varied depending on the risks faced at that time.

Programme 1.2 Border Management Deliverables

Deliverables	2014-15 Actual	2015-16 Revised budget	2016-17 Forw ard year 1	2017-18 Forw ard year 2	2018-19 Forw ard year 3
Number of imported air cargo consignments reported	33.6m	35.8m	38.0m	40.2m	42.4m
Number of imported sea cargo	3.0m	3.1m	3.2m	3.3m	3.4m

1. This measure was previously described as 'Number of imported sea cargo manifest lines reported'. The description of the measure has been refined to reflect more accurately the statistic while maintaining the historical series.

Note: Targets relating to key performance indicators across the forward estimates have been developed on the basis of the operational risks and environment that existed when the 2015-16 PBS were developed. Due to the dynamic nature of the operational environment, future targets may need to be varied depending on the risks faced at that time.

OUTCOME 2

Outcome 2 strategy

There are no changes to any Outcome 2 strategies published in the PBS 2015-16.

Table 2.1.2 Budgeted expenses for Outcome 2

	2014-15 Actual expenses \$'000	2015-16 Revised estimated expenses \$'000
Programme 2.1: Citizenship		
Departmental expenses		
Departmental appropriation ¹	68,486	61,388
Expenses not requiring appropriation in the Budget year ²	3,987	4,975
Total for Departmental Programme 2.1	72,473	66,363
Programme 2.2: Migration		
Departmental expenses		
Departmental appropriation ¹	241,458	257,903
Expenses not requiring appropriation in the Budget year ²	23,576	21,336
Total for Departmental Programme 2.2	265,034	279,239
Programme 2.3: Visas		
Departmental expenses		
Departmental appropriation ¹	350,849	358,530
Expenses not requiring appropriation in the Budget year ²	34,949	31,396
Total for Departmental Programme 2.3	385,798	389,926
Programme 2.4: Refugee and Humanitarian Assistance		
Administered expenses		
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	59,569	89,447
Total for Administered Programme 2.4	59,569	89,447
Programme 2.4: Refugee and Humanitarian Assistance		
Departmental expenses		
Departmental appropriation ¹	65,469	95,298
Expenses not requiring appropriation in the Budget year ²	3,373	3,159
Total for Departmental Programme 2.4	68,842	98,457
Total Programme 2.4 Refugee and Humanitarian Assistance	128,411	187,904
Outcome 2 Totals by appropriation type		
Administered expenses		
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	59,569	89,447
Departmental expenses		
Departmental appropriation ¹	726,262	773,119
Expenses not requiring appropriation in the Budget year ²	65,885	60,866
Total expenses for Outcome 2	851,716	923,432
	2014-15	2015-16
Average Staffing Level (number)	4,994	5,045

1. Departmental Appropriation combines 'Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)' and 'Retained Revenue Receipts under s74 of the PGPA Act 2013'.

2. Expenses not requiring appropriation in the Budget year is made up of Depreciation Expense, Amortisation Expense and Cost Recovery Expense.

Note: 2014-15 is reported under the current structure, and the figures are for comparison purposes only.

Programme 2.4: Refugee and Humanitarian Assistance
Programme 2.4 Objective
Contribute to the resettlement of humanitarian entrants through the delivery of the annual offshore component of the Humanitarian Programme and delivery of the 12,000 additional humanitarian places for those displaced by the conflicts in Syria and Iraq announced on 9 September 2015 by the then Prime Minister.

Table 2.2.2 Programme Expenses for Outcome 2

	2014-15 Actual \$'000	2015-16 Revised Budget \$'000	2016-17 Forw ard year 1 \$'000	2017-18 Forw ard year 2 \$'000	2018-19 Forw ard year 3 \$'000
Annual Administered Expenses	59,569	89,447	37,304	33,529	38,137
Annual Departmental Expenses	726,262	773,119	741,545	738,612	760,336
Expenses not requiring appropriation in the Budget year ¹	65,885	60,866	58,306	56,382	56,252
Total Programme expenses	851,716	923,432	837,155	828,523	854,725

1. Expenses not requiring appropriation in the Budget year is made up of Depreciation Expense, Amortisation Expense and Cost Recovery Expense.

Note: 2014-15 is reported under the current structure, and the figures are for comparison purposes only.

Table 2.3.2 Programme Component Expenses for Outcome 2

	2014-15 Actual \$'000	2015-16 Revised Budget \$'000	2016-17 Forw ard year 1 \$'000	2017-18 Forw ard year 2 \$'000	2018-19 Forw ard year 3 \$'000
Programme 2.1: Citizenship					
Departmental expenses					
Departmental appropriation ¹	68,486	61,388	57,287	55,970	57,230
Expenses not requiring appropriation in the Budget year ²	3,987	4,975	4,980	4,982	4,989
Total for Departmental Programme 2.1	72,473	66,363	62,267	60,952	62,219
Programme 2.2: Migration					
Departmental expenses					
Departmental appropriation ¹	241,458	257,903	244,147	248,145	253,232
Expenses not requiring appropriation in the Budget year ²	23,576	21,336	21,063	20,613	20,624
Total for Departmental Programme 2.2	265,034	279,239	265,210	268,758	273,856
Programme 2.3: Visas					
Departmental expenses					
Departmental appropriation ¹	350,849	358,530	340,817	338,181	350,867
Expenses not requiring appropriation in the Budget year ²	34,949	31,396	29,103	27,626	27,475
Total for Departmental Programme 2.3	385,798	389,926	369,920	365,807	378,342
Programme 2.4: Refugee and Humanitarian Assistance					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	59,569	89,447	37,304	33,529	38,137
Total for Administered Programme 2.4	59,569	89,447	37,304	33,529	38,137
Programme 2.4: Refugee and Humanitarian Assistance					
Departmental expenses					
Departmental appropriation ¹	65,469	95,298	99,294	96,316	99,007
Expenses not requiring appropriation in the Budget year ²	3,373	3,159	3,160	3,161	3,164
Total for Departmental Programme 2.4	68,842	98,457	102,454	99,477	102,171
Total Programme 2.4 Refugee and Humanitarian Assistance	128,411	187,904	139,758	133,006	140,308

Table 2.3.2 Programme Component Expenses for Outcome 2 (continued)

	2014-15 Actual \$'000	2015-16 Revised Budget \$'000	2016-17 Forw ard year 1 \$'000	2017-18 Forw ard year 2 \$'000	2018-19 Forw ard year 3 \$'000
Outcome 2 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	59,569	89,447	37,304	33,529	38,137
Departmental expenses					
Departmental appropriation ¹	726,262	773,119	741,545	738,612	760,336
Expenses not requiring appropriation in the Budget year ²	65,885	60,866	58,306	56,382	56,252
Total expenses for Outcome 2	851,716	923,432	837,155	828,523	854,725

1. Departmental Appropriation combines 'Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)' and 'Retained Revenue Receipts under s74 of the PGPA Act 2013'.

2. Expenses not requiring appropriation in the Budget year is made up of Depreciation Expense, Amortisation Expense and Cost Recovery Expense.

Note: 2014-15 is reported under the current structure, and the figures are for comparison purposes only.

Programme 2.4 Refugee & Humanitarian Assistance - Deliverables

Over the agreed programme years, deliver the 12,000 additional humanitarian places for those displaced by the conflicts in Syria and Iraq announced on 9 September 2015 by the then Prime Minister.

OUTCOME 3

Outcome 3 strategy

There are no changes to any Outcome 3 strategies published in the PBS 2015-16.

Table 2.1.3 Budgeted expenses for Outcome 3

	2014-15 Actual expenses \$'000	2015-16 Revised estimated expenses \$'000
Programme 3.1: Border-Revenue Collection		
Administered expenses		
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	934	-
Expenses not requiring appropriation in the Budget year ²	9,868	13,500
Total for Administered Programme 3.1	10,802	13,500
Programme 3.1: Border-Revenue Collection		
Departmental expenses		
Departmental appropriation ¹	61,760	67,954
Expenses not requiring appropriation in the Budget year ²	8,161	9,728
Total for Departmental Programme 3.1	69,921	77,682
Total Programme 3.1: Border-Revenue Collection	80,723	91,182
Programme 3.2: Trade Facilitation and Industry Engagement		
Departmental expenses		
Departmental appropriation ¹	39,812	44,388
Expenses not requiring appropriation in the Budget year ²	9,425	8,750
Total for Departmental Programme 3.2	49,237	53,138
Outcome 3 Totals by appropriation type		
Administered expenses		
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	934	-
Expenses not requiring appropriation in the Budget year ²	9,868	13,500
Departmental expenses		
Departmental appropriation ¹	101,572	112,342
Expenses not requiring appropriation in the Budget year ²	17,586	18,478
Total expenses for Outcome 3	129,960	144,320
	2014-15	2015-16
Average Staffing Level (number)	521	461

1. Departmental Appropriation combines 'Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)' and 'Retained Revenue Receipts under s74 of the PGPA Act 2013'.

2. Expenses not requiring appropriation in the Budget year is made up of Depreciation Expense, Amortisation Expense and Cost Recovery Expense.

Note: 2014-15 is reported under the current structure, and the figures are for comparison purposes only.

Table 2.2.3 Programme Expenses for Outcome 3

	2014-15 Actual \$'000	2015-16 Revised Budget \$'000	2016-17 Forw ard year 1 \$'000	2017-18 Forw ard year 2 \$'000	2018-19 Forw ard year 3 \$'000
Annual Administered Expenses	934	-	-	-	-
Annual Departmental Expenses	101,572	112,342	104,739	105,767	105,796
Expenses not requiring appropriation in the Budget year ¹	27,454	31,978	31,917	24,271	24,546
Total Programme expenses	129,960	144,320	136,656	130,038	130,342

1. Expenses not requiring appropriation in the Budget year is made up of Depreciation Expense, Amortisation Expense and Cost Recovery Expense.

Note: 2014-15 is reported under the current structure, and the figures are for comparison purposes only.

Table 2.3.3 Programme Component Expenses for Outcome 3

	2014-15 Actual \$'000	2015-16 Revised Budget \$'000	2016-17 Forw ard year 1 \$'000	2017-18 Forw ard year 2 \$'000	2018-19 Forw ard year 3 \$'000
Programme 3.1: Border-Revenue Collection					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	934	-	-	-	-
Expenses not requiring appropriation in the Budget year ²	9,868	13,500	13,500	13,500	13,500
Total for Administered Programme 3.1	10,802	13,500	13,500	13,500	13,500
Programme 3.1: Border-Revenue Collection					
Departmental expenses					
Departmental appropriation ¹	61,760	67,954	63,951	64,817	65,023
Expenses not requiring appropriation in the Budget year ²	8,161	9,728	10,361	2,674	2,968
Total for Departmental Programme 3.1	69,921	77,682	74,312	67,491	67,991
Total Programme 3.1: Border-Revenue Collection	80,723	91,182	87,812	80,991	81,491
Programme 3.2: Trade Facilitation and Industry Engagement					
Departmental expenses					
Departmental appropriation ¹	39,812	44,388	40,788	40,950	40,773
Expenses not requiring appropriation in the Budget year ²	9,425	8,750	8,056	8,097	8,078
Total for Departmental Programme 3.2	49,237	53,138	48,844	49,047	48,851
Outcome 3 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	934	-	-	-	-
Expenses not requiring appropriation	9,868	13,500	13,500	13,500	13,500
Departmental expenses					
Departmental appropriation ¹	101,572	112,342	104,739	105,767	105,796
Expenses not requiring appropriation in the Budget year ²	17,586	18,478	18,417	10,771	11,046
Total expenses for Outcome 3	129,960	144,320	136,656	130,038	130,342

1. Departmental Appropriation combines 'Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)' and 'Retained Revenue Receipts under s74 of the PGPA Act 2013'.

2. Expenses not requiring appropriation in the Budget year is made up of Depreciation Expense, Amortisation Expense and Cost Recovery Expense.

Note: 2014-15 is reported under the current structure, and the figures are for comparison purposes only.

Programme 3.1 Border-Revenue Collection - Deliverables

Deliverables	2014-15 Actual	2015-16 Revised budget	2016-17 Forward year 1	2017-18 Forward year 2	2018-19 Forward year 3
Collection of revenue associated with passenger movements	\$881.3m	\$936.1m	\$984.6m	\$1,033.5m	\$1,084.5m
Significant revenues collected (including customs duty, passenger movement charge, import processing charge and GST collected)	\$15,656.8m	\$17,655.4m	\$18,561.4m	\$18,913.2m	\$19,456.7m

Note: Targets relating to key performance indicators across the forward estimates have been developed on the basis of the operational risks and environment that existed when the 2015-16 PBS were developed. Due to the dynamic nature of the operational environment, future targets may need to be varied depending on the risks faced at that time.

Section 3: Explanatory tables and budgeted financial Statements

3.1 EXPLANATORY TABLES

Estimates of special account flows

Special Accounts provide a means to set aside and record amounts used for specified purposes. Table 3.1.1 shows the expected additions (receipts) and reductions (payments) for each account used by DIBP. The corresponding table in the 2015-16 PBS is Table 3.1.2.

Table 3.1.1: Estimates of special account flows and balances

	Outcome	Opening balance \$'000	Receipts \$'000	Payments \$'000	Adjustments \$'000	Closing balance \$'000
Australian Population						
Multicultural and Immigration Research Program Account ^(A)						
2015-16	2	54	-	-	-	54
Australian Population						
Multicultural and Immigration Research Program Account ^(A)						
2014-15	2	54	-	-	-	54
Total special accounts		54	-	-	-	54
2015-16 Budget estimate						
Total special accounts		54	-	-	-	54
2014-15 actual						

(A) = Administered

Note: The opening and closing balances is reported under the current structure.

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Analysis of budgeted financial statements

An analysis of the primary source of movements between the financial statements published in the 2015-16 PBS and the 2015-16 PAES is provided below.

Budgeted departmental comprehensive income statement

DIBP is budgeting for a break-even departmental operating result, adjusted for depreciation and amortisation expense, in 2015-16.

This statement presents the expected financial result for DIBP and identifies expenses and revenues on a full accrual basis.

Expenses

In 2015-16, total departmental expenses are expected to increase from \$2,844.6 million (as published in the 2015-16 PBS) to \$2,868.3 million, an increase of \$23.7 million. This movement reflects an increase of \$36.1 million due to the net impact of new measures, \$4.7 million from measures already provided by the Government, \$9.0 million from other variations and a decrease of \$26.1 million from other expenses.

Full details of the additional funding for 2015-16 for new measures and other variations are provided in the tables presented in Section 1 of this document.

Income

In 2015-16, total departmental income is expected to increase from \$2,614.0 million (as published in the 2015-16 PBS) to \$2,638.9 million. The movement of \$24.9 million is primarily due to an increase of \$20.3 million in Revenue from Government (appropriation revenue) and \$4.6 million increase in DIBP's own source revenue and gains.

Budgeted departmental balance sheet

This statement reports the financial position of the department, its assets, liabilities and equity.

In 2015-16, total departmental assets are expected to increase from \$1,953.7 million (as published in the 2015-16 PBS) to \$1,983.4 million. The movement of \$29.7 million is predominately due to an increase of \$35.0 million in the opening balance from the 2014-15 Final Budget Outcome (FBO); and a decrease of \$5.3 million in the assets estimate variation.

Departmental liabilities are expected to decrease from \$763.3 million (as published in the 2015-16 PBS) to \$747.6 million. The movement of \$15.7 million is due to the changes in the opening balance from the 2014-15 FBO.

DIBP Additional Estimates Statements

Equity is also expected to increase from \$1,190.3 million (as published in the 2015-16 PBS) to \$1,235.9 million, an increase of \$45.6 million in line with the aforementioned increase in the net asset figure.

Budgeted departmental statement of cash flows

The cash flow statement reports the extent and nature of cash flows, grouped according to operating, investing and financing activities.

The budgeted cash flows largely mirror the trends and impacts of the measures reported above for the income statement and balance sheet.

Capital budget statement—departmental

This statement reports the forward plan for capital expenditure.

Statement of asset movements

This statement reports the budgeted movements by asset class of the department's non-financial assets during the current financial year.

Schedule of budgeted income and expenses administered on behalf of government

This schedule identifies the main revenue and expense items administered by the department on behalf of the government.

Expenses

In 2015-16, administered expenses are expected to increase from \$2,149.6 million (as published in the 2015-16 PBS) to \$2,551.5 million, an increase of \$401.9 million. The change in administered expenses reflects an increase in government decisions of \$316.2 million and \$85.7 million in other adjustments across all outcomes.

Full details of the additional funding for 2015-16 for new measures and other variations are provided in the tables presented in Section 1 of this document.

Income

In 2015-16, the department will administer the collection of revenue on behalf of the government of \$16,152.9 million, which is an increase of \$3,421.5 million in the administered revenue estimate of \$12,731.4 million published in the 2015-16 PBS.

In 2015-16 the department is estimated to collect \$16,085.2 million in taxation revenue, which is an increase of \$5,277.8 million from \$10,807.4 million published in the 2015-16 PBS. This increase is primarily due to the expected increase of \$3,430.0 million in Customs duty collections across all duty categories and \$1,859.7 million

re-classification of Visa Application Charges component of immigration fees from non-taxation revenue.

In addition to taxation revenue, the department will administer the collection of non-taxation revenue in 2015-16 on behalf of the government. An estimated \$67.7 million in other fees, associated fines and other non-tax related items.

The decrease of \$1,856.3 million from \$1,924.0 million published in the 2015-16 PBS is primarily due to the reclassification of immigration fees as taxation revenue.

Schedule of budgeted assets and liabilities administered on behalf of government

This schedule reports assets and liabilities administered by the department on behalf of the government.

Schedule of budgeted administered cash flows

This schedule shows the cash flows administered on behalf of the government. The cash flows largely reflect the transactions of the schedule of income and expenses.

Schedule for administered capital budget

This statement reports the forward plan for capital expenditure.

Statement of administered asset movements

This statement reports the budgeted movements by asset class of Administered non-financial assets during the current financial year.

3.2.2 Budgeted financial statements

Table 3.2.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June.

	2014-15 Actual \$'000	2015-16 Revised Budget \$'000	2016-17 Forward estimate \$'000	2017-18 Forward estimate \$'000	2018-19 Forward estimate \$'000
EXPENSES					
Employee benefits	1,420,255	1,455,688	1,350,393	1,328,796	1,317,618
Supplier	1,178,366	1,183,228	1,129,653	1,100,770	1,090,737
Depreciation and amortisation	230,418	229,384	252,823	279,930	313,839
Grants	1,165	-	-	-	-
Finance costs	971	-	-	-	-
Write-down and impairment of assets	11,606	-	-	-	-
Losses from asset sales	156	-	-	-	-
Other expenses	3,877	-	-	-	-
Total expenses	2,846,814	2,868,300	2,732,869	2,709,496	2,722,194
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	130,362	138,444	131,330	134,572	141,869
Rental income	4,017	3,649	3,649	3,649	3,649
Other revenue	62,283	15,786	15,786	15,286	15,286
Total own-source revenue	196,662	157,879	150,765	153,507	160,804
Gains					
Sale of assets	43	40	40	40	40
Foreign exchange gains	9	4	4	4	4
Other gains	120,389	7,068	7,068	7,068	7,068
Total gains	120,441	7,112	7,112	7,112	7,112
Total own-source income	317,103	164,991	157,877	160,619	167,916
Net cost of (contribution by) services	2,529,711	2,703,309	2,574,992	2,548,877	2,554,278
Revenue from Government	2,407,849	2,473,925	2,322,169	2,268,947	2,240,439
Surplus/(deficit) attributable to the Australian Government	(121,862)	(229,384)	(252,823)	(279,930)	(313,839)
OTHER COMPREHENSIVE INCOME					
Items not subject to subsequent reclassification to profit or loss					
Changes in asset revaluation surplus	38,524	-	-	-	-
Total other comprehensive income	38,524	-	-	-	-
Total comprehensive income/(loss)	(83,338)	(229,384)	(252,823)	(279,930)	(313,839)
Total comprehensive income/(loss) attributable to the Australian Government	(83,338)	(229,384)	(252,823)	(279,930)	(313,839)

Table 3.2.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June (continued)

Note: Impact of Net Cash Appropriation Arrangements

	2014-15	2015-16	2016-17	2017-18	2018-19
	\$'000	\$'000	\$'000	\$'000	\$'000
Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations	147,080	-	-	-	-
less depreciation/amortisation expenses previously funded through revenue appropriations ¹	230,418	229,384	252,823	279,930	313,839
Total comprehensive income/(loss) - as per the Statement of Comprehensive Income	(83,338)	(229,384)	(252,823)	(279,930)	(313,839)

1. From 2009-10, the Government replaced Appropriation Act No. 1 and Bill No. 3 revenue appropriations for the heritage and cultural depreciation expenses of Designated Collection Institutions, with a separate capital budget (the Collection Development Acquisition Budget, or CDAB) provided through Appropriation Act No. 2 and Bill No. 4 equity appropriations. For information regarding CDABs, please refer to Table 3.2.5 Departmental Capital Budget Statement.

Note: This statement has been prepared on Australian Accounting Standards basis.

Table 3.2.2: Budgeted departmental balance sheet (as at 30 June)

	2014-15 Actual \$'000	2015-16 Revised Budget \$'000	2016-17 Forw ard estimate \$'000	2017-18 Forw ard estimate \$'000	2018-19 Forw ard estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	6,546	6,547	6,547	6,547	6,547
Trade and other receivables	556,696	523,484	523,484	523,484	523,484
Other financial assets	3,701	43,248	43,248	43,248	43,248
Total financial assets	566,943	573,279	573,279	573,279	573,279
Non-financial assets					
Land and buildings	210,476	220,680	222,039	201,741	180,456
Property, plant and equipment	572,895	659,969	666,227	658,789	600,940
Intangibles	459,070	469,106	452,416	427,408	411,783
Other non-financial assets	60,380	60,380	60,380	60,380	60,380
Total non-financial assets	1,302,821	1,410,135	1,401,062	1,348,318	1,253,559
Total assets	1,869,764	1,983,414	1,974,341	1,921,597	1,826,838
LIABILITIES					
Payables					
Suppliers	219,418	76,705	76,706	76,706	76,706
Other payables	97,445	168,161	180,537	173,816	173,816
Total payables	316,863	244,866	257,243	250,522	250,522
Interest bearing liabilities					
Leases	389	389	389	389	389
Total interest bearing liabilities	389	389	389	389	389
Provisions					
Employee provisions	391,562	462,103	449,726	456,446	456,446
Other provisions	38,738	40,195	40,195	40,195	40,195
Total provisions	430,300	502,298	489,921	496,641	496,641
Total liabilities	747,552	747,553	747,553	747,552	747,552
Net assets	1,122,212	1,235,861	1,226,788	1,174,045	1,079,286
EQUITY*					
Parent entity interest					
Contributed equity	1,780,457	2,117,153	2,360,902	2,588,088	2,807,168
Reserves	245,269	245,269	245,269	245,269	245,269
Retained surplus (accumulated deficit)	(903,514)	(1,126,561)	(1,379,383)	(1,659,312)	(1,973,151)
Total parent entity interest	1,122,212	1,235,861	1,226,788	1,174,045	1,079,286
Total Equity	1,122,212	1,235,861	1,226,788	1,174,045	1,079,286

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

Note: This statement has been prepared on Australian Accounting Standards basis.

Table 3.2.3: Departmental statement of changes in equity — summary of movement (Budget Year 2015-16)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2015				
Balance carried forward from previous period	(903,514)	245,269	1,780,457	1,122,212
Adjusted opening balance	(903,514)	245,269	1,780,457	1,122,212
Comprehensive income				
Surplus (deficit) for the period	(229,384)	-	-	(229,384)
Other	6,337	-	395	6,732
Total comprehensive income	(223,047)	-	395	(222,652)
of which:				
Attributable to the Australian Government	(223,047)	-	395	(222,652)
Transactions with owners				
Contributions by owners				
Equity Injection - Appropriation	-	-	219,662	219,662
Departmental Capital Budget (DCB)	-	-	116,639	116,639
Sub-total transactions with owners	-	-	336,301	336,301
Estimated closing balance				
as at 30 June 2016	(1,126,561)	245,269	2,117,153	1,235,861
Closing balance attributable to the Australian Government	(1,126,561)	245,269	2,117,153	1,235,861

Note: This statement has been prepared on Australian Accounting Standards basis.

Table 3.2.4: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2014-15 Actual \$'000	2015-16 Revised Budget \$'000	2016-17 Forward estimate \$'000	2017-18 Forward estimate \$'000	2018-19 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	2,585,288	2,496,778	2,321,154	2,268,980	2,240,418
Sale of goods and rendering of services	106,449	159,219	152,105	154,847	162,144
Net GST received	113,811	127,638	117,531	117,854	118,258
Other	39,229	80,274	93,865	98,444	98,442
Total cash received	2,844,777	2,863,909	2,684,655	2,640,125	2,619,262
Cash used					
Employees	1,423,273	1,445,110	1,361,735	1,319,002	1,305,903
Suppliers	1,338,343	1,418,799	1,322,920	1,321,123	1,313,359
Borrowing costs	542	-	-	-	-
Other	85,174	-	-	-	-
Total cash used	2,847,332	2,863,909	2,684,655	2,640,125	2,619,262
Net cash from (used by) operating activities	(2,555)	-	-	-	-
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	1,194	-	-	-	-
Total cash received	1,194	-	-	-	-
Cash used					
Purchase of property, plant, equipment and intangibles	274,852	336,301	243,749	227,186	219,080
Total cash used	274,852	336,301	243,749	227,186	219,080
Net cash from (used by) investing activities	(273,658)	(336,301)	(243,749)	(227,186)	(219,080)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	275,593	336,301	243,749	227,186	219,080
Total cash received	275,593	336,301	243,749	227,186	219,080
Cash used					
Repayment of borrowings	763	-	-	-	-
Total cash used	763	-	-	-	-
Net cash from (used by) financing activities	274,830	336,301	243,749	227,186	219,080
Net increase (decrease) in cash held	(1,383)	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	7,930	6,547	6,547	6,547	6,547
Cash and cash equivalents at the end of the reporting period	6,547	6,547	6,547	6,547	6,547

Note: This statement has been prepared on Australian Accounting Standards basis.

Table 3.2.5: Departmental capital budget statement (for the period ended 30 June)

	2014-15 Actual \$'000	2015-16 Revised Budget \$'000	2016-17 Forw ard estimate \$'000	2017-18 Forw ard estimate \$'000	2018-19 Forw ard estimate \$'000
CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	118,507	116,639	120,875	117,290	118,539
Equity injections - Bill 2	163,949	219,662	122,874	109,896	100,541
Total new capital appropriations	282,456	336,301	243,749	227,186	219,080
Provided for:					
<i>Purchase of non-financial assets</i>	<i>282,456</i>	<i>336,301</i>	<i>243,749</i>	<i>227,186</i>	<i>219,080</i>
Total Items	282,456	336,301	243,749	227,186	219,080
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations ¹	162,330	219,662	122,874	109,896	100,541
Funded by capital appropriation - DCB ²	118,507	116,639	120,875	117,290	118,539
TOTAL AMOUNT SPENT	280,837	336,301	243,749	227,186	219,080
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	274,852	336,301	243,749	227,186	219,080
TOTAL CASH REQUIRED TO ACQUIRE ASSETS	274,852	336,301	243,749	227,186	219,080

1. Includes both current and prior Act 3 and Bills 4/6 appropriations and special capital appropriations.

2. Does not include annual finance lease costs. Includes purchases from current and previous years' Departmental Capital Budgets (DCBs).

Note: This statement has been prepared on Australian Accounting Standards basis.

Table 3.2.6: Statement of asset movements (2015-16 Budget year)

	Asset Category (as appropriate)				Total
	Land	Buildings	Other property, plant and equipment	Computer software and Intangibles	
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2015					
Gross book value	23,365	187,111	578,260	1,275,590	2,064,326
Accumulated depreciation/amortisation and impairment	-	-	(5,365)	(816,520)	(821,885)
Opening net book balance	23,365	187,111	572,895	459,070	1,242,441
CAPITAL ASSET ADDITIONS					
Estimated expenditure on new or replacement assets					
By purchase - appropriation equity ¹	1,153	40,160	191,584	103,404	336,301
Total additions	1,153	40,160	191,584	103,404	336,301
Other movements					
Depreciation/amortisation expense	-	(31,506)	(73,209)	(124,669)	(229,384)
Other	-	397	(31,301)	31,301	397
Total other movements	-	(31,109)	(104,510)	(93,368)	(228,987)
As at 30 June 2016					
Gross book value	24,518	227,668	738,543	1,410,295	2,401,024
Accumulated depreciation/amortisation and impairment	-	(31,506)	(78,574)	(941,189)	(1,051,269)
Closing net book balance	24,518	196,162	659,969	469,106	1,349,755

1. 'Appropriation equity' refers to equity injections or Administered Assets and Liabilities appropriations provided through Appropriation Act (No.2) 2015-16 and Bill (No.4) 2015-16.

Note: This statement has been prepared on Australian Accounting Standards basis.

Table 3.2.7: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

	2014-15 Actual \$'000	2015-16 Revised Budget \$'000	2016-17 Forw ard estimate \$'000	2017-18 Forw ard estimate \$'000	2018-19 Forw ard estimate \$'000
EXPENSES					
Supplier	2,007,218	2,129,315	1,631,690	819,123	989,047
Grants and Subsidies	6,031	7,616	6,711	7,211	862
Personal benefits	333,146	259,771	263,707	242,516	14,817
Depreciation and amortisation	94,073	129,233	74,268	74,271	74,273
Write-down and impairment of assets	97,589	25,607	25,607	25,607	25,607
Other expenses	5,627	-	-	-	-
Total expenses administered on behalf of Government	2,543,684	2,551,542	2,001,983	1,168,728	1,104,606
LESS:					
OWN-SOURCE INCOME					
Taxation revenue					
Customs duty	10,882,321	12,909,450	13,499,450	13,579,450	14,059,450
Other taxes	1,234,670	3,175,727	3,303,248	3,394,093	3,471,899
Total taxation revenue	12,116,991	16,085,177	16,802,698	16,973,543	17,531,349
Non-taxation revenue					
Sale of goods and rendering of services	5,467	2,500	2,500	2,500	2,500
Fees and fines	1,870,958	51,840	53,248	53,984	54,302
Other revenue	17,434	13,383	12,817	12,189	11,709
Total non-taxation revenue	1,893,859	67,723	68,565	68,673	68,511
Total own-source income administered on behalf of Government	14,010,850	16,152,900	16,871,263	17,042,216	17,599,860
Net Cost of (contribution by) services	11,467,166	13,601,358	14,869,280	15,873,488	16,495,254
Surplus (deficit) after income tax	11,467,166	13,601,358	14,869,280	15,873,488	16,495,254
OTHER COMPREHENSIVE INCOME					
Items not subject to subsequent reclassification to profit or loss					
Changes in asset revaluation surplus	-	-	-	-	-
Total other comprehensive income	-	-	-	-	-
Total comprehensive income/(loss)	11,467,166	13,601,358	14,869,280	15,873,488	16,495,254

Note: This statement has been prepared on Australian Accounting Standards basis.

Table 3.2.8: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

	2014-15 Actual \$'000	2015-16 Revised Budget \$'000	2016-17 Forw ard estimate \$'000	2017-18 Forw ard estimate \$'000	2018-19 Forw ard estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	23,926	23,926	23,926	23,926	23,926
Taxation receivable	285,217	271,717	258,217	314,717	301,217
Trade and other receivables	24,078	23,513	17,948	12,383	6,818
Other financial assets	11,620	11,620	11,620	11,620	11,620
Total financial assets	344,841	330,776	311,711	362,646	343,581
Non-financial assets					
Land and buildings	1,343,446	1,661,130	1,611,952	1,566,350	1,521,098
Property, plant and equipment	164,305	165,166	160,673	151,126	141,588
Intangibles	-	-	-	-	-
Other non-financial assets	661	661	661	661	661
Total non-financial assets	1,508,412	1,826,957	1,773,286	1,718,137	1,663,347
Total assets administered on behalf of Government	1,853,253	2,157,733	2,084,997	2,080,783	2,006,928
LIABILITIES					
Payables					
Suppliers	14,520	14,520	14,520	14,520	14,520
Personal benefits	9,663	9,663	9,663	9,663	9,663
Grants	-	-	-	-	-
Other payables	267,566	267,566	267,566	267,566	267,566
Total payables	291,749	291,749	291,749	291,749	291,749
Interest bearing liabilities					
Loans	62,578	62,578	62,578	62,578	62,578
Deposits	1,413	1,413	1,413	1,413	1,413
Total interest bearing liabilities	63,991	63,991	63,991	63,991	63,991
Provisions					
Other provisions	20,032	20,032	20,032	20,032	20,032
Total provisions	20,032	20,032	20,032	20,032	20,032
Total liabilities administered on behalf of Government	375,772	375,772	375,772	375,772	375,772
Net assets/(liabilities)	1,477,481	1,781,961	1,709,225	1,705,011	1,631,156

Note: This statement has been prepared on Australian Accounting Standards basis.

Table 3.2.9: Schedule of budgeted administered cash flows (for the period ended 30 June)

	2014-15 Actual \$'000	2015-16 Revised Budget \$'000	2016-17 Forw ard estimate \$'000	2017-18 Forw ard estimate \$'000	2018-19 Forw ard estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Sales of goods and rendering of services	5,183	68,928	70,286	71,022	57,667
Taxes	14,330,269	16,384,055	17,101,565	17,202,419	17,830,225
Net GST received	89,915	94,818	73,870	60,385	90,251
Other	53,261	11,207	2,910	2,282	1,802
Total cash received	14,478,628	16,559,008	17,248,631	17,336,108	17,979,945
Cash used					
Personal benefits	327,131	270,887	270,418	249,727	14,817
Suppliers	2,114,423	2,209,998	1,694,766	830,071	1,075,224
Subsidies paid	6,156	7,616	6,711	7,211	862
Other	610,607	420,000	420,000	420,000	420,000
Total cash used	3,058,317	2,908,501	2,391,895	1,507,009	1,510,903
Net cash from (used by) operating activities	11,420,311	13,650,507	14,856,736	15,829,099	16,469,042
INVESTING ACTIVITIES					
Cash received					
Proceeds from sale of property, plant, equipment and intangibles	564	-	-	-	-
Total cash received	564	-	-	-	-
Cash used					
Purchase of property, plant and equipment	348,198	272,788	20,597	19,122	19,483
Total cash used	348,198	272,788	20,597	19,122	19,483
Net cash from (used by) investing activities	(347,634)	(272,788)	(20,597)	(19,122)	(19,483)

Table 3.2.9: Schedule of budgeted administered cash flows (for the period ended 30 June) (continued)

	2014-15 Actual \$'000	2015-16 Revised Budget \$'000	2016-17 Forw ard estimate \$'000	2017-18 Forw ard estimate \$'000	2018-19 Forw ard estimate \$'000
FINANCING ACTIVITIES					
Cash received					
Capital injections	348,959	272,788	20,597	19,122	19,483
Total cash received	348,959	272,788	20,597	19,122	19,483
Net cash from (used by) financing activities					
	348,959	272,788	20,597	19,122	19,483
Net increase (decrease) in cash held					
	11,421,636	13,650,507	14,856,736	15,829,099	16,469,042
Cash and cash equivalents at beginning of reporting period	40,451	23,926	23,926	23,926	23,926
Cash from Official Public Account for: - Appropriations	2,986,557	2,368,927	1,811,800	940,399	1,429,694
Total	3,027,008	2,392,853	1,835,726	964,325	1,453,620
Cash to Official Public Account for: - Appropriations	14,424,718	16,019,434	16,668,536	16,769,498	17,898,736
Total	14,424,718	16,019,434	16,668,536	16,769,498	17,898,736
Cash and cash equivalents at end of reporting period					
	23,926	23,926	23,926	23,926	23,926

Note: This statement has been prepared on Australian Accounting Standards basis.

Table 3.2.10: Schedule of administered capital budget (for the period ended 30 June)

	2014-15 Actual \$'000	2015-16 Revised Budget \$'000	2016-17 Forw ard estimate \$'000	2017-18 Forw ard estimate \$'000	2018-19 Forw ard estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (ACB)	18,711	26,098	18,709	19,122	19,483
Administered assets and liabilities - Bill 2	220,282	205,690	1,888	-	-
Total new capital appropriations	238,993	231,788	20,597	19,122	19,483
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	<i>238,993</i>	<i>231,788</i>	<i>20,597</i>	<i>19,122</i>	<i>19,483</i>
Total Items	238,993	231,788	20,597	19,122	19,483
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations ¹	420,593	246,690	1,888	-	-
Funded by capital appropriation - ACB ²	18,711	26,098	18,709	19,122	19,483
TOTAL AMOUNT SPENT	439,304	272,788	20,597	19,122	19,483
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total accrual purchases	348,198	272,788	20,597	19,122	19,483
Total cash used to acquire assets	348,198	272,788	20,597	19,122	19,483

1. Includes both current Bill 2 and prior Act 2/4/6 appropriations and special capital appropriations.
2. Does not include annual finance lease costs. Includes purchases from current and previous years' Administered Capital Budgets (ACBs).

Note: This statement has been prepared on Australian Accounting Standards basis.

Table 3.2.11: Statement of administered asset movements (2015-16 Budget year)

	Asset Category (as appropriate)				Total
	Land	Buildings	Other property, plant and equipment	Computer software and Intangibles	
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2015					
Gross book value	64,097	1,281,278	164,647	-	1,510,022
Accumulated and impairment	-	(1,929)	(342)	-	(2,271)
Opening net book balance	64,097	1,279,349	164,305	-	1,507,751
CAPITAL ASSET ADDITIONS					
Estimated expenditure on new or replacement assets					
By purchase - appropriation equity ¹	359	261,069	11,360	-	272,788
Total additions	359	261,069	11,360	-	272,788
Other movements					
Depreciation/amortisation expense	-	(118,734)	(10,499)	-	(129,233)
Restructuring	-	174,990	-	-	174,990
Total other movements	-	56,256	(10,499)	-	45,757
As at 30 June 2016					
Gross book value	64,456	1,717,337	176,007	-	1,957,800
Accumulated and impairment	-	(120,663)	(10,841)	-	(131,504)
Closing net book balance	64,456	1,596,674	165,166	-	1,826,296

1. 'Appropriation equity' refers to Administered Assets and Liabilities provided through Appropriation Act (No. 2) 2015-16 and Bill (No.4) 2015-16, includes CDABs.

Note: This statement has been prepared on Australian Accounting Standards basis.

Notes to the financial statements

Basis of accounting

The budgeted financial statements have been prepared on an accrual accounting basis, having regard to Statements of Accounting Concepts, and in accordance with the Finance Minister's Orders, Australian Accounting Standards and other authoritative pronouncements of the Australian Accounting Standards Board.

Departmental

Revenue from government

Amounts appropriated for programmes are recognised as revenue, except for certain amounts that relate to activities that are reciprocal in nature, in which case revenue is recognised only when it has been earned. Appropriations receivable are recognised at their nominal amounts.

Employee expenses

Employee expenses consist of salaries, leave entitlements, redundancy expenses, superannuation and non-salary benefits.

Supplier expenses

Supplier expenses consist of administrative costs, consultants' costs, travel expenses and property operating expenses.

Cash

Cash includes notes and coins held and any deposits held at call with a bank or other financial institution.

Assets

Assets are made up of cash, receivables, leasehold improvements and plant and equipment. All assets are held at fair value.

Liabilities

Liabilities are made up of employee salary and leave entitlements, property lease make-good provisions and amounts owed to creditors.

Administered

Revenues

All administered revenues relate to the core operating activities performed by the DIBP on behalf of the Australian Government, including the collection of customs duty, refunds associated with the Tourist Refund Scheme and revenue associated with the passenger movement and visa application charges.

PORTFOLIO GLOSSARY

Term	Meaning
Administered items	Expenses, revenues, assets or liabilities managed by agencies on behalf of the Commonwealth. Agencies do not control administered items. Administered expenses include grants, subsidies and benefits. In many case, administered expenses fund the delivery of third party agencies.
Additional estimates	Where amounts appropriated at Budget time are insufficient, Parliament may appropriate more funds to portfolios through the Additional Estimates Acts.
Appropriation	An authorisation by Parliament to spend monies from the Consolidated Revenue Fund, for a particular purpose.
Annual appropriation	Two appropriation Bills are introduced into Parliament in May and comprise the Budget for the financial year beginning 1 July. Further Bills are introduced later in the financial year as part of the Additional Estimates. Parliamentary Departments have their own appropriations.
Consolidated Revenue Fund	Section 81 of the Constitution stipulates that all revenue raised or money received by the Commonwealth forms the one Consolidated Revenue Fund (CRF). The CRF is not a bank account. The Official Public Accounts reflects most of the operations of the CRF.
Departmental items	Assets, liabilities, revenues and expenses that are controlled by the agency in providing programme outputs. Departmental items would generally include computers, plant and equipment assets used by agencies in providing goods and services and most employee expenses, supplier costs and other administrative expenses incurred.
Depreciation	Apportionment of an asset's capital value as an expense over its estimated useful life to take account of normal usage, obsolescence, or the passage of time.
Equity or net assets	Residual interest in the assets of an entity after deduction of its liabilities.

Glossary and Acronyms

Expense	Total value of all of the resources consumed in producing goods and services or the loss of future economic benefits in the form of reductions in assets or increases in liabilities of an entity.
PGPA Act	<i>The Public Governance, Performance and Accountability Act 2013</i>
Migration Act	<i>Migration Act 1958.</i>
Special account	Balances existing within the CRF that are supported by standing appropriations (FMA Act section 20 and 21). Special Accounts allow money in the CRF to be acknowledged as set-aside (hypothecated) for a particular purpose. Amounts credited to a Special Account may only be spent for the purposes of the Special Account. Special Accounts can only be established by a written determination of the Finance Minister (section 20 FMA Act) or through an Act of Parliament (referred to in section 21 of the FMA Act).

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Acronym	Description
ABF	Australian Border Force
ACBPS	Australian Customs and Border Protection Service
AMEP	Adult Migrant English Programme
CRF	Consolidated Revenue Fund
DCB	Departmental Capital Budget
DIBP	Department of Immigration and Border Protection
PGPA Act	<i>The Public Governance, Performance and Accountability Act 2013</i>
GST	Goods and Services Tax
HSS	Humanitarian Settlement Services
ICT	Information and Communication Technology
IDC	Immigration Detention Centre
IGC	Inter-Governmental Consultations on migration, asylum and refugees
IMA	Illegal Maritime Arrival
IOM	International Organisation for Migration
KPI	Key Performance Indicator
Migration Act	<i>Migration Act 1958</i>
MP	Member of Parliament
NAATI	National Accreditation Authority for Translators and Interpreters Ltd
PBS	Portfolio Budget Statements
RCOA	Refugee Council of Australia

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TIS Translating and Interpreting Service

UNHCR United Nations High Commissioner for Refugees