

# BUDGET

---

2015-16

**Portfolio Budget Statements 2015-16**  
**Budget Related Paper No. 1.11**

Immigration and Border Protection Portfolio

Budget Initiatives and Explanations of  
Appropriations Specified by Outcomes  
and Programmes by Entity

© Commonwealth of Australia 2015

ISBN 978-1-920996-45-1

This publication is available for your use under a Creative Commons BY Attribution 3.0 Australia licence, with the exception of the Commonwealth Coat of Arms, the Department of Immigration and Border Protection logo, photographs, images, signatures and where otherwise stated. The full licence terms are available from <http://creativecommons.org/licenses/by/3.0/au/legalcode>.



Use of Immigration and Border Protection Portfolio material under a Creative Commons BY Attribution 3.0 Australia licence requires you to attribute the work (but not in any way that suggests that the Department endorses you or your use of the work).

Immigration and Border Protection Portfolio *material used 'as supplied'*

Provided you have not modified or transformed Immigration and Border Protection material in any way including, for example, by changing the Immigration and Border Protection Portfolio text; calculating percentage changes; graphing or charting data; or deriving new statistics from published Immigration and Border Protection Portfolio statistics – then the portfolio prefers the following attribution:

*Source: The Australian Government Immigration and Border Protection Portfolio*

#### **Derivative material**

If you have modified or transformed Immigration and Border Protection Portfolio material, or derived new material from those of the Immigration and Border Protection Portfolio, in any way, then Immigration and Border Protection Portfolio prefers the following attribution:

*Based on The Australian Government Immigration and Border Protection Portfolio data*

#### **Use of the Coat of Arms**

The terms under which the Coat of Arms can be used are set out on the It's an Honour website (see [www.itsanhonour.gov.au](http://www.itsanhonour.gov.au))

#### **Other uses**

Inquiries regarding this licence and any other use of this document are welcome at:  
Department of Immigration and Border Protection,  
Steven Groves, Portfolio Chief Financial 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 Madam Speaker

I hereby submit Portfolio Budget Statements in support of the 2015-16 Budget for the *Immigration and Border Protection* portfolio.

These statements have been developed, and are submitted to the Parliament, as a statement on the outcomes for the portfolio.

I present these statements to provide 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 notation 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
\$b	\$ billion

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 Financial Officer, Department of Immigration and Border Protection on (02) 6264 1235.

A copy of this document can be located on the Australian Government Budget website at: [www.budget.gov.au](http://www.budget.gov.au).

**USER GUIDE  
TO THE  
PORTFOLIO BUDGET STATEMENTS**

## USER GUIDE

The purpose of the 2015-16 Portfolio Budget Statements (PB Statements) is to inform Senators and Members of Parliament of the proposed allocation of resources to government outcomes by entities within the portfolio. Entities receive resources from the annual appropriations acts, special appropriations (including standing appropriations and special accounts), and revenue from other sources.

A key role of the PB Statements is to facilitate the understanding of proposed annual appropriations in *Appropriation Bills (No. 1 and No. 2) 2015-16* (or *Appropriation (Parliamentary Departments) Bill (No. 1) 2015-16* for the parliamentary departments). In this sense the PB Statements are Budget related papers and are declared by the Appropriation Acts to be 'relevant documents' to the interpretation of the Acts according to section 15AB of the *Acts Interpretation Act 1901*.

The PB Statements provide information, explanation and justification to enable Parliament to understand the purpose of each outcome proposed in the Bills.

As required under section 12 of the *Charter of Budget Honesty Act 1998*, non-general government sector entities are not consolidated into the Commonwealth general government sector fiscal estimates and accordingly, these entities are not reported in the PB Statements.

# CONTENTS

**Portfolio overview ..... 8**

**Immigration and Border Protection portfolio overview ..... 9**

**Entity Resources and Planning Performance ..... 14**

Department of Immigration and Border Protection ..... 14

**Portfolio glossary..... 98**

**Index ..... 100**





# **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 Michaelia Cash, Assistant Minister for Immigration and Border Protection.

From 1 July 2015, the Department of Immigration and Border Protection (DIBP) and the Australian Customs and Border Protection Service (ACBPS) will be consolidated into a single Department, and a single frontline operational entity, the Australian Border Force (ABF), will be established within the Department. As a result of the consolidation, ACBPS will be abolished as a statutory agency by 1 July 2015 through repeal of the *Customs Administration Act 1985*.

Policy, regulatory and corporate functions of DIBP and ACBPS will be integrated into DIBP, where the ABF will be responsible for operational and enforcement activities.

To streamline and simplify Australia's external merits review system, the Migration Review Tribunal and Refugee Review Tribunal will be amalgamated with the Administrative Appeals Tribunal and the Social Security Appeals Tribunal. Following the enactment of the Tribunals Amalgamation Bill 2014, the amalgamated tribunal would be established under the *Administrative Appeals Tribunal Act 1975*, would be called the Administrative Appeals Tribunal and will be situated within the Attorney-General's portfolio.

From financial year 2015-16, the Office of the Migration Agents Registration Authority (OMARA) will progressively consolidate into DIBP as part of the Government's deregulation agenda. As a result of the consolidation, OMARA will no longer be attached to DIBP as a discrete office.

## **Department of Immigration and Border Protection**

DIBP's purpose is 'to protect Australia's border and manage the movement of people and goods across it'.

### *Portfolio overview*

DIBP provides policy, regulatory and corporate services as well as delivering intelligence and capability for the organisation. It has immigration responsibilities to manage the entry and stay of temporary and permanent migrants, to promote and confer citizenship and to meet Australia's humanitarian and refugee obligations. It also contributes to strong national security and economy through effective border security control and the facilitation of seamless legitimate movement of people and goods across Australia's borders.

### **Australian Border Force**

The ABF is a single, integrated, frontline operational border entity that will be formed within DIBP from 1 July 2015. It is the operational arm of DIBP and has statutory responsibilities to enforce the customs and migration laws and the protection of Australia's border.

As the operational enforcement entity within DIBP, the ABF will focus on the operational border, investigations, compliance, detention and enforcement functions offshore and onshore, across Australia's air and seaports, and land and maritime domains. It will also be responsible for the collection of border-related revenue.

The ABF Commissioner, a statutory officer, will have control of the operations of the ABF and is directly accountable to the Minister in relation to those operations. The ABF Commissioner will have a dual role as Comptroller General of Customs with responsibility for enforcement of customs laws and collection of border related revenue.

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

<p><b>Minister for Immigration and Border Protection</b></p> <p>The Hon Peter Dutton MP</p> <p><b>Assistant Minister for Immigration and Border Protection</b></p> <p>Senator the Hon Michaelia Cash</p>	
<p><b>Department of Immigration and Border Protection</b></p> <p><b>Secretary:</b> Mr Michael Pezzullo</p> <p><b>Outcome 1</b>      Protect Australia's sovereignty, security and safety by managing its border, including through managing the stay and departure of all non-citizens.</p> <p><b>Outcome 2</b>      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.</p> <p><b>Outcome 3</b>      Advance Australia's economic interests through the facilitation of the trade of goods to and from Australia and the collection of border revenue.</p>	<p><b>Australian Border Force</b></p> <p><b>Commissioner:</b> to be appointed</p>

## PORTFOLIO RESOURCES

Table 1 shows the total new resources provided to the portfolio in the 2015-16 Budget year by entity.

**Table 1: Portfolio resources 2015-16**

	Appropriation			Receipts	Total
	Bill No. 1	Bill No. 2	Special		
	\$m	\$m	\$m	\$m	\$m
<b>Department of Immigration and Border Protection</b>					
Administered appropriations	2,039.3	143.7	420.0	-	2,603.0
Departmental appropriations	2,570.3	226.9	-	154.8	2,952.0
<b>Total:</b>	<b>4,609.6</b>	<b>370.6</b>	<b>420.0</b>	<b>154.8</b>	<b>5,555.0</b>
<b>Portfolio total</b>	<b>4,609.6</b>	<b>370.6</b>	<b>420.0</b>	<b>154.8</b>	<b>5,555.0</b>
Less amounts transferred within portfolio	-	-	-	-	-
<b>Resources available within portfolio:</b>					<b>5,555.0</b>

# ENTITY RESOURCES AND PLANNED PERFORMANCE

Department of Immigration and Border Protection .....	13
-------------------------------------------------------	----





# **DEPARTMENT OF IMMIGRATION AND BORDER PROTECTION**

**Entity resources and planned  
performance**



# DEPARTMENT OF IMMIGRATION AND BORDER PROTECTION

<b>Section 1: Entity overview and resources .....</b>	<b>17</b>
1.1 Strategic Direction Statement .....	17
1.2 Entity resource statement .....	20
1.3 Budget measures.....	22
1.4 Programme Transition .....	27
<b>Section 2: Outcomes and planned performance .....</b>	<b>30</b>
2.1 Outcomes and performance information .....	30
<b>Section 3: Explanatory tables and budgeted financial statements .....</b>	<b>76</b>
3.1 Explanatory tables .....	76
3.2 Budgeted financial statements.....	80



## **DEPARTMENT OF IMMIGRATION AND BORDER PROTECTION**

### **Section 1: Entity overview and resources**

#### **1.1 STRATEGIC DIRECTION STATEMENT**

On 1 July 2015 the Department of Immigration and Border Protection and the Australian Customs and Border Protection Service formally become a single organisation. The integration of immigration and customs functions positions the new Department to contribute to the achievement of three principal Government outcomes: strong national security; a strong economy; and a prosperous and cohesive society.

The new Department's role is critical to preserving Australia's sovereignty and its broad remit and touches every part of Australian life—industry and commerce, national security, protection of the community, enforcement of the law, security of Australia's offshore maritime resources and environment and collection of revenue.

The Department's strategic objectives are: facilitation and enforcement of trade and customs; facilitation and enforcement of travel and immigration; delivery of migration and citizenship programmes; delivery of humanitarian and refugee programmes; offshore maritime security; and revenue collection.

Within the Department, the Australian Border Force (ABF) will be established to provide a single frontline operational border entity with statutory responsibilities to enforce customs and immigration law and to deliver specialised border capabilities including within the maritime domain. It deploys an operational response in concert with partner agencies to deliver border protection and enforcement activities to facilitate legitimate trade and travel, intervening only against those who attempt to breach our borders or circumvent our controls.

The Australian border is a national asset, holding national security as well as economic and strategic value. Effective border security allows for the seamless movement of people and goods in and out of Australia and enhances legitimate trade, travel and migration. The operational environment is increasingly complex with significant risk associated with many aspects of our business. Close cooperation with other international border, national security, law enforcement and intelligence agencies is a high priority to allow us to manage this national asset and to ensure a comprehensive approach to border security.

### *DIBP Budget Statements*

To perform our role and to meet the expectations of Government and the Australian community we work with our international and domestic partner agencies to identify and respond to threats and opportunities using an intelligence-led, risk based approach. To do this we are developing our capacity to share, identify, access, integrate and use both information and intelligence more effectively to ensure the nation's security and sovereignty.

To support our role of maintaining the integrity and security of our borders the ABF will undertake daily border control operations including verification of identity and intent, as well as enforcement, compliance and investigation activities including immigration compliance, detention and removals operational tasks.

In 2015-16 the Department will achieve its strategic objectives through:

- ensuring the continued integrity and security of our border arrangements focusing on strengthening relationships with key countries of origin and transit to maximise cooperation across the region on immigration and border protection matters;
- maintaining the integrity of existing regional processing arrangements for Illegal Maritime Arrivals (IMAs) and associated resettlement commitments and ensuring the successful implementation of new regional resettlement arrangements;
- further strengthening public confidence in the integrity of our borders by maintaining the success of Operation Sovereign Borders, ensuring that the security of our maritime borders is sustained, and by resolving the status of the IMA caseload;
- continuing to review and improve our practices around the protection of children, vulnerable people and the management of people in our care and to implement measures that provide a safe and secure immigration detention environment;
- completing a holistic review of the onshore detention and offshore processing and settlement policy assumptions and operational framework, to support the capability to manage the IMA and non-IMA cohorts in a strategic response to changes in the Department's operating environment;
- contributing to whole-of-government law enforcement and national security efforts by enhancing our investigation and enforcement capability to target and resolve national security and transnational crime threats where there is a nexus with the visa programme or the movement or potential movement of travellers or goods into or out of Australia;
- driving the implementation of counter-terrorism measures to manage the security implications of the increasing number of Australian foreign fighters heading to and returning from conflicts overseas;

*DIBP Budget Statements*

- working closely with other law enforcement agencies to address the threat posed to the community by illicit trafficking of handguns and narcotics, especially the drug ice;
- administering the collection of customs duties efficiently to maximise revenue to Government and minimise the regulatory burden of customs procedures on Australian businesses in line with the deregulation agenda, focusing specifically on the continued implementation of the Trusted Trader Programme;
- developing additional measures to strengthen visa programme integrity and efficiency to attract quality applicants that meet the needs of the Australian community and economy; and
- building on the integration of our new organisation to ensure appropriate capabilities are established to tackle the future challenges facing Australia's border.

## 1.2 ENTITY RESOURCE STATEMENT

Table 1.1 shows the total resources from all sources. The table summarises how resources will be applied by outcome and by administered and departmental classification.

**Table 1.1: DIBP resource statement — Budget estimates for 2015-16 as at Budget May 2015**

	<i>Actual available appropriation</i>	<i>Estimate of prior year amounts available in</i>	<i>Proposed at Budget</i>	<i>Total estimate</i>
	<i>2014-15</i>	<i>2015-16</i>	<i>2015-16</i>	<i>2015-16</i>
	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>
<b>Ordinary annual services<sup>1</sup></b>				
<b>Departmental appropriation</b>				
Prior year appropriation <sup>2</sup>	-	779,679	-	779,679
Departmental appropriation <sup>3</sup>	2,548,634	-	2,570,314	2,570,314
s74 Retained revenue receipts <sup>4</sup>	162,952	-	154,807	154,807
<b>Total</b>	<b>2,711,586</b>	<b>779,679</b>	<b>2,725,121</b>	<b>3,504,800</b>
<b>Administered expenses<sup>8</sup></b>				
Outcome 1 <sup>5</sup>	2,984	-	1,976,467	1,976,467
Outcome 2	152,406	-	62,796	62,796
Outcome 3	2,230,584	-	-	-
<b>Total</b>	<b>2,385,974</b>	<b>-</b>	<b>2,039,263</b>	<b>2,039,263</b>
<b>Total ordinary annual services [A]</b>	<b>5,097,560</b>	<b>779,679</b>	<b>4,764,384</b>	<b>5,544,063</b>
<b>Other services<sup>6</sup></b>				
<b>Departmental non-operating</b>				
Prior year appropriation <sup>2</sup>	-	68,492	-	68,492
Equity injections	136,544	-	226,857	226,857
<b>Total</b>	<b>136,544</b>	<b>68,492</b>	<b>226,857</b>	<b>295,349</b>
<b>Administered non-operating</b>				
Prior year appropriation <sup>2</sup>	-	79,843	-	79,843
Administered assets and liabilities	153,859	-	143,690	143,690
<b>Total</b>	<b>153,859</b>	<b>79,843</b>	<b>143,690</b>	<b>223,533</b>
<b>Total other services [B]</b>	<b>290,403</b>	<b>148,335</b>	<b>370,547</b>	<b>518,882</b>
<b>Total available annual appropriations [A+B]</b>	<b>5,387,963</b>	<b>928,014</b>	<b>5,134,931</b>	<b>6,062,945</b>
<b>Special appropriations</b>				
<b>Special appropriations limited by criteria/entitlement</b>				
Customs duty and other repayments	420,000	-	420,000	420,000
<b>Total special appropriations [C]</b>	<b>420,000</b>	<b>-</b>	<b>420,000</b>	<b>420,000</b>
<b>Total appropriations excluding special accounts</b>	<b>5,807,963</b>	<b>928,014</b>	<b>5,554,931</b>	<b>6,482,945</b>



**Table 1.1: DIBP resource statement — Budget estimates for 2015-16 as at Budget May 2015 (continued)**

	<i>Actual available appropriation</i>	<i>Estimate of prior year amounts available in</i>	<i>Proposed at Budget</i>	<i>Total estimate</i>
	<i>2014-15 \$'000</i>	<i>2015-16 \$'000</i>	<i>2015-16 \$'000</i>	<i>2015-16 \$'000</i>
<b>Special Accounts</b>				
Opening balance <sup>7</sup>	-	-	-	-
Appropriation receipts	-	-	-	-
Non-appropriation receipts to Special Accounts	-	-	-	-
<b>Total Special Account</b>	-	-	-	-
<b>Total resourcing</b>				
A+B+C+D	5,807,963	928,014	5,554,931	6,482,945
Less appropriations drawn from annual or special appropriations above and credited to special accounts	-	-	-	-
<b>Total net resourcing for agency DIBP</b>	<b>5,807,963</b>	<b>928,014</b>	<b>5,554,931</b>	<b>6,482,945</b>

1. Appropriation Bill (No. 1) 2015-16.
2. Estimated adjusted balance carried forward from previous year for annual appropriations.
3. Includes an amount of \$116.639 million 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 PGPA Act.
5. Includes an amount of \$18.698 million 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'.
6. Appropriation Bill (No. 2) 2015-16.
7. Estimated opening balance for Special Accounts (less 'Special Public Money' held in a *Services for other Government and Non-agency Bodies* accounts (SOG), or *Services for Other Entities and Trust Moneys* accounts (SOETM)). For further information on special accounts, see Table 3.1.2.
8. DIBP is operating under a new Outcome structure for 2015-16. See Section 1.4.

Note: All figures are GST exclusive.

### 1.3 BUDGET MEASURES

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

**Table 1.2: Entity 2015-16 Budget measures**

**Part 1: Measures announced since the 2014-15 Mid-Year Economic and Fiscal Outlook (MYEFO)**

	Programme	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000
<b>Revenue measures</b>						
Intercountry Adoption - national support service						
Administered revenues	2.3	3	11	11	11	12
Departmental revenues		-	-	-	-	-
<b>Total</b>		<b>3</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>12</b>
Migration Agents Registration Authority - deregulation						
Administered revenues	2.3	-	(2,399)	(2,467)	(2,535)	(2,603)
Departmental revenues		-	-	-	-	-
<b>Total</b>		<b>-</b>	<b>(2,399)</b>	<b>(2,467)</b>	<b>(2,535)</b>	<b>(2,603)</b>
Smaller Government - Immigration and Border Protection efficiencies						
Administered revenues	2.3	-	-	12,404	12,404	12,404
Departmental revenues		-	-	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>12,404</b>	<b>12,404</b>	<b>12,404</b>
Cost Recovery of Citizenship and adjustment of Visa Application Charges						
Administered revenues	2.3	-	103,446	109,151	111,145	113,393
Departmental revenues		-	-	-	-	-
<b>Total</b>		<b>-</b>	<b>103,446</b>	<b>109,151</b>	<b>111,145</b>	<b>113,393</b>
Cost Recovery - licensing and import processing						
Administered revenues	3.1	-	13,909	29,946	30,844	31,746
Departmental revenues	3.1	-	164	319	319	319
<b>Total</b>		<b>-</b>	<b>14,073</b>	<b>30,265</b>	<b>31,163</b>	<b>32,065</b>
<b>Total revenue measures</b>						
Administered		3	114,967	149,045	151,869	154,952
Departmental		-	164	319	319	319
<b>Total</b>		<b>3</b>	<b>115,131</b>	<b>149,364</b>	<b>152,188</b>	<b>155,271</b>

**Part 1: Measures announced since the 2014-15 Mid-Year Economic and Fiscal Outlook (MYEFO) (continued)**

	Programme	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000
<b>Expense measures</b>						
Maintain funding for Quarantine Border Security - ongoing extension <sup>1</sup>						
Administered expenses		-	-	-	-	-
Departmental expenses	1.1, 1.2	-	-	-	-	-
<b>Total</b>		-	-	-	-	-
National Security - anti-people smuggling strategic communications campaigns						
Administered expenses		-	-	-	-	-
Departmental expenses	1.1	-	11,460	11,469	8,443	8,483
<b>Total</b>		-	11,460	11,469	8,443	8,483
Emerging International Airports						
Administered expenses		-	-	-	-	-
Departmental expenses	1.1	-	4,096	4,456	4,530	4,145
<b>Total</b>		-	4,096	4,456	4,530	4,145
Norfolk Island Reform						
Administered expenses	1.2	-	4	8	8	8
Departmental expenses	1.1, 1.2	128	1,362	1,584	1,700	1,714
<b>Total</b>		128	1,366	1,592	1,708	1,722
National Security - strengthen and enhance Australia's border protection services - further measures <sup>2</sup>						
Administered expenses		-	-	-	-	-
Departmental expenses	Various	-	15,534	17,016	19,907	11,312
<b>Total</b>		-	15,534	17,016	19,907	11,312
National Security - combating people smuggling - international engagement						
Administered expenses		-	-	-	-	-
Departmental expenses	1.2	-	4,686	-	-	-
<b>Total</b>		-	4,686	-	-	-
Administered Programme Indexation Pause - two year extension						
Administered expenses	1.3	-	-	-	(241)	(487)
Departmental expenses		-	-	-	-	-
<b>Total</b>		-	-	-	(241)	(487)

**Part 1: Measures announced since the 2014-15 Mid-Year Economic and Fiscal Outlook (MYEFO) (continued)**

	Programme	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000
Management of the Immigration Detention Network						
Administered expenses	1.4, 1.5	(21,850)	(101,736)	(130,973)	(124,382)	(123,044)
Departmental expenses	1.4	5	324	(11,785)	(12,909)	(13,218)
<b>Total</b>		<b>(21,845)</b>	<b>(101,412)</b>	<b>(142,758)</b>	<b>(137,291)</b>	<b>(136,262)</b>
Refugee resettlement arrangements for Illegal Maritime Arrivals in offshore processing centres						
Administered expenses	1.5	137,596	112,023	-	-	-
Departmental expenses	1.5	(181)	(1,784)	-	-	-
<b>Total</b>		<b>137,415</b>	<b>110,239</b>	<b>-</b>	<b>-</b>	<b>-</b>
International Organization for Migration - reduction						
Administered expenses	1.6	(13,611)	(15,128)	-	-	-
Departmental expenses		-	-	-	-	-
<b>Total</b>		<b>(13,611)</b>	<b>(15,128)</b>	<b>-</b>	<b>-</b>	<b>-</b>
National Security - Regional Support Office - additional funding						
Administered expenses	1.6	-	1,306	-	-	-
Departmental expenses		-	-	-	-	-
<b>Total</b>		<b>-</b>	<b>1,306</b>	<b>-</b>	<b>-</b>	<b>-</b>
Migration Agents Registration Authority - deregulation						
Administered expenses		-	-	-	-	-
Departmental expenses	2.2	-	(447)	(444)	(449)	(454)
<b>Total</b>		<b>-</b>	<b>(447)</b>	<b>(444)</b>	<b>(449)</b>	<b>(454)</b>
Intercountry Adoption - national support service						
Administered expenses		-	-	-	-	-
Departmental expenses	2.2	160	639	637	644	651
<b>Total</b>		<b>160</b>	<b>639</b>	<b>637</b>	<b>644</b>	<b>651</b>
Smaller Government - Immigration and Border Protection Portfolio						
Administered expenses		-	-	-	-	-
Departmental expenses	2.2	-	(255)	(253)	(256)	(259)
<b>Total</b>		<b>-</b>	<b>(255)</b>	<b>(253)</b>	<b>(256)</b>	<b>(259)</b>

**Part 1: Measures announced since the 2014-15 Mid-Year Economic and Fiscal Outlook (MYEFO) (continued)**

	Programme	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000
Reforms to the Human Trafficking visa framework						
Administered expenses		-	-	-	-	-
Departmental expenses	2.3	-	-	-	-	-
<b>Total</b>		-	-	-	-	-
Higher Education Loan Programme - recovery of repayments from overseas debtors						
Administered expenses		-	-	-	-	-
Departmental expenses	2.3	-	96	1	1	1
<b>Total</b>		-	96	1	1	1
Response to the Integrity Review of the 457 Programme						
Administered expenses		-	-	-	-	-
Departmental expenses	2.3	-	680	995	1,005	1,016
<b>Total</b>		-	680	995	1,005	1,016
Asylum Seeker Support - additional funding						
Administered expenses	2.4	(140)	20,827	(140)	(140)	(140)
Departmental expenses		-	-	-	-	-
<b>Total</b>		(140)	20,827	(140)	(140)	(140)
Smaller Government - Immigration and Border Protection efficiencies						
Administered expenses		-	-	-	-	-
Departmental expenses	Various	-	(13,607)	(41,007)	(42,103)	(42,388)
<b>Total</b>		-	(13,607)	(41,007)	(42,103)	(42,388)
Smaller Government - consolidation of Australia's border protection services						
Administered expenses		-	-	-	-	-
Departmental expenses	Various	-	-	-	-	-
<b>Total</b>		-	-	-	-	-
Digital Transformation Agenda - Portfolio Contributions						
Administered expenses		-	-	-	-	-
Departmental expenses	Various	(5,000)	(4,055)	(4,055)	(4,055)	(4,054)
<b>Total</b>		(5,000)	(4,055)	(4,055)	(4,055)	(4,054)
<b>Total expense measures</b>						
Administered		101,995	17,296	(131,105)	(124,755)	(123,663)
Departmental		(4,888)	18,729	(21,386)	(23,542)	(33,051)
<b>Total</b>		97,107	36,025	(152,491)	(148,297)	(156,714)

**Part 1: Measures announced since the 2014-15 Mid-Year Economic and Fiscal Outlook (MYEFO) (continued)**

	Programme	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000
<b>Capital measures</b>						
Emerging International Airports						
Administered capital		-	-	-	-	-
Departmental capital	1.1	-	2,795	3,347	454	-
<b>Total</b>		-	<b>2,795</b>	<b>3,347</b>	<b>454</b>	-
Norfolk Island Reform						
Administered capital		-	-	-	-	-
Departmental capital	1.1, 1.2	-	5,359	-	-	-
<b>Total</b>		-	<b>5,359</b>	-	-	-
National Security - strengthen and enhance Australia's border protection services - further measures						
Administered capital		-	-	-	-	-
Departmental capital	Various	-	18,472	35,425	33,579	718
<b>Total</b>		-	<b>18,472</b>	<b>35,425</b>	<b>33,579</b>	<b>718</b>
Management of the Immigration Detention Network						
Administered capital	1.4	(8,203)	(10,535)	-	-	-
Departmental capital		-	-	-	-	-
<b>Total</b>		<b>(8,203)</b>	<b>(10,535)</b>	-	-	-
Refugee resettlement arrangements for Illegal Maritime Arrivals in offshore processing centres						
Administered capital	1.5	126	141,822	-	-	-
Departmental capital		-	-	-	-	-
<b>Total</b>		<b>126</b>	<b>141,822</b>	-	-	-
Smaller Government - Immigration and Border Protection efficiencies						
Administered capital		-	-	-	-	-
Departmental capital	2.2, 2.3	-	4,265	2,633	-	-
<b>Total</b>		-	<b>4,265</b>	<b>2,633</b>	-	-
<b>Total capital measures</b>						
Administered		(8,077)	131,287	-	-	-
Departmental		-	30,891	41,405	34,033	718
<b>Total</b>		<b>(8,077)</b>	<b>162,178</b>	<b>41,405</b>	<b>34,033</b>	<b>718</b>

1. The Government agreed to reclassify this item from lapsing to an ongoing measure.
  2. The Government will achieve savings of \$270.1 million over four years from the consolidation of the Australian Customs and Border Protection Service and the Department of Immigration and Border Protection into a single department. \$70million of this will be reinvested for reform activities.
- Prepared on a Government Finance Statistics (fiscal) basis.  
 Note: 2014-15 is still under the old outcome/programme structure, and the figures are for comparison purposes only.

## 1.4 PROGRAMME TRANSITION

As outlined in the portfolio overview, the purpose of the new Department is to 'protect Australia's border and manage the movement of people and goods across it'. The responsibilities of the new Department will extend from traditional immigration functions to the entirety of the border protection spectrum, including trade, travel, migration and maritime activity and all-encompassing people and goods.

There are three principle outcomes that the new Department will deliver against:

*Outcome 1 – Protect Australia's sovereignty, security and safety by managing its border, including through managing the stay and departure of all non-citizens.*

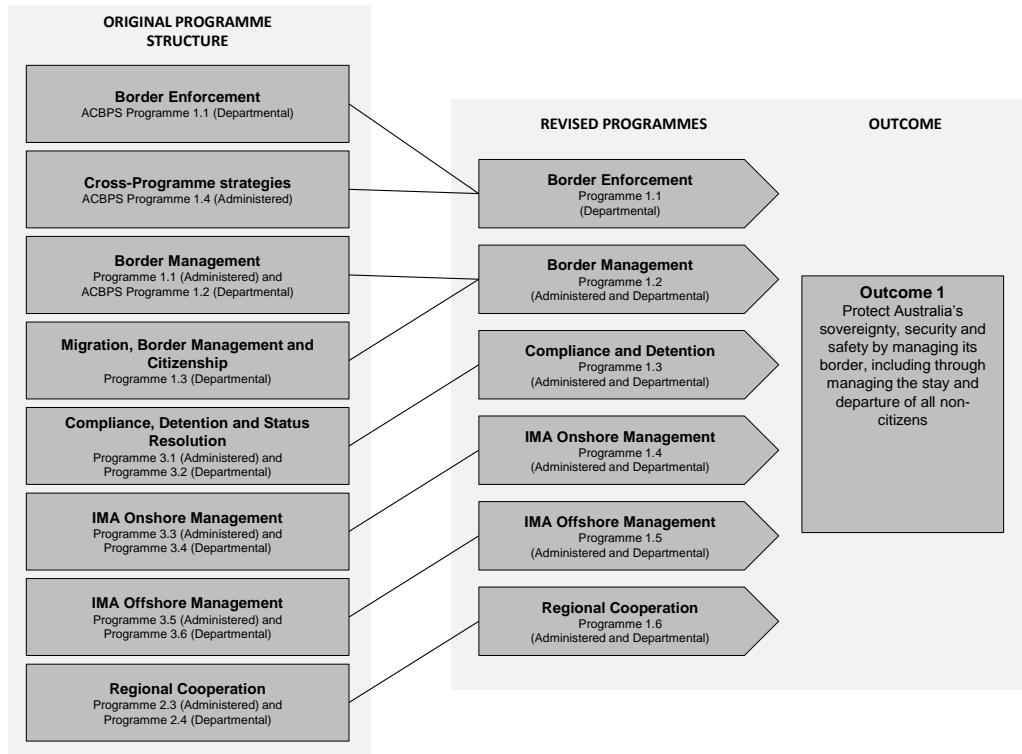
*Outcome 2 – Support a prosperous and inclusive society, and advance Australia's economic interests through the effective management of the visa and citizenship programmes and provision of refugee and humanitarian assistance.*

*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.*

The Department has the responsibility to manage the stay and departure of all non-citizens, to confer Australian citizenship and to facilitate the Humanitarian Programme. It also has the responsibilities to increase Australian economic competitiveness through facilitation and intervention at the border and collection of border revenue.

To ensure that there is alignment between the new Department's role and purpose and the outcomes that it delivers for government, the outcome and programme structure has been restructured. The programmes of the former DIBP and ACBPS have been consolidated and the number has been reduced from 18 to 12. The programme transition map for each outcome is provided below.

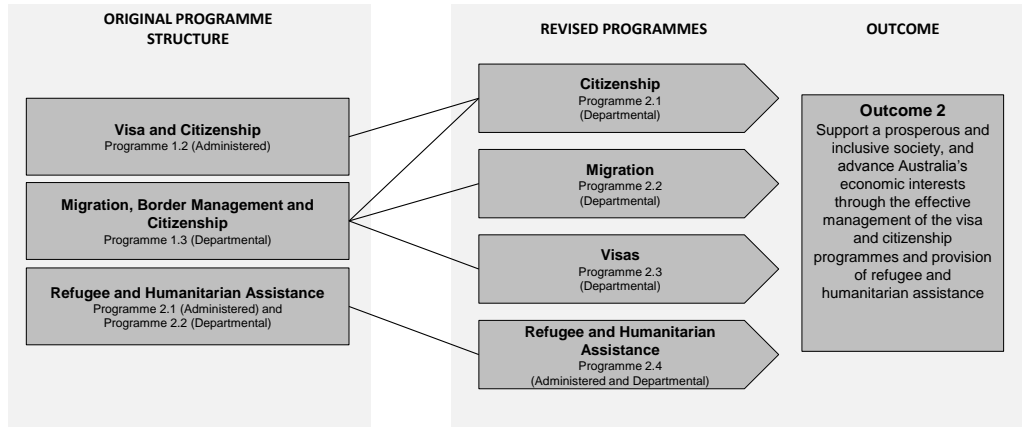
## Outcome1: Transition Map



Border Enforcement, Border Management and Cross-Programme strategies programmes from the ACBPS are included in Outcome 1 as part of the consolidation of the two organisations.

The Borders and Identity components of the former Migration, Border Management and Citizenship programmes are incorporated in Outcome 1.

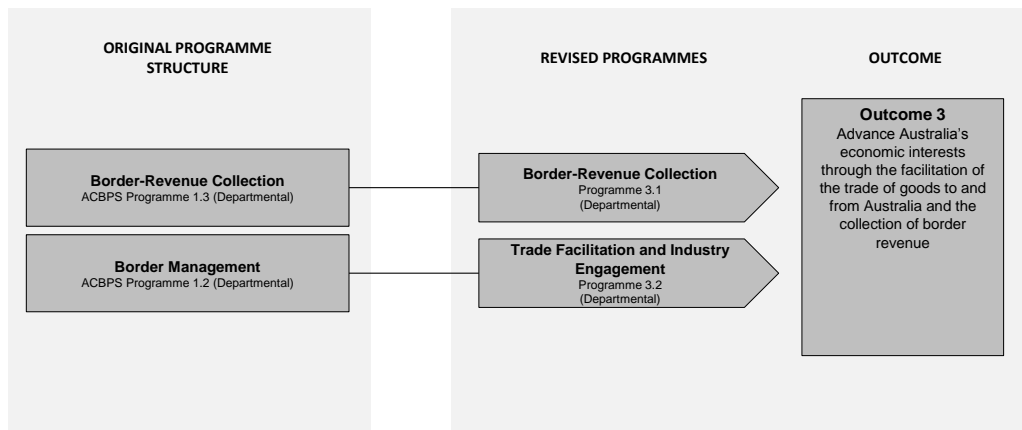




### Outcome 2: Transition Map

All the components of the former Migration, Border Management and Citizenship programme, except Borders and Identity, are incorporated in Outcome 2. The components are included under the Citizenship, Migration or Visas programme depending on the nature of the activities.

### Outcome 3: Transition Map



Border-Revenue Collection programme from ACBPS is included in Outcome 3 as shown above. Elements of the former ACBPS Programme 1.2 Border Management is included in Outcome 3 above.

## Section 2: Outcomes and planned performance

### 2.1 OUTCOMES AND PERFORMANCE INFORMATION

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

Each outcome is described below together with its related programmes, specifying the performance indicators and targets used to assess and monitor the performance of the Department of Immigration and Border Protection (DIBP) in achieving government outcomes.

**Outcome 1: Protect Australia's sovereignty, security and safety by managing its border, including through managing the stay and departure of all non-citizens**

#### **Outcome 1 strategy**

To achieve this outcome, DIBP will work collaboratively with all levels of government, internationally and with stakeholders to implement key strategies, which include:

##### **Programme 1.1 Border Enforcement**

- manage border risks through intelligence-led interventions that enable targeted inspection and examination of people and goods at the border, whilst streamlining border processes for legitimate trade and travellers;
- support collaborative cross-agency civil maritime security activities including intelligence analysis, coordinated surveillance and on-water response, and working ahead of the border with international partners to provide controls for civil maritime security threats;
- continue to develop highly sophisticated and effective intelligence and targeting capabilities; and
- partner with law enforcement agencies to address risks and vulnerabilities ahead of and at the border through joint operations and sharing of intelligence.

##### **Programme 1.2 Border Management**

- develop and coordinate border management policies, in conjunction with partner agencies, to deliver Australia's customs, migration, travel, trade and industry policy;

- co-designing the Department's services in a way that streamlines the trade, migration and travel experience, identifying and enhancing new business systems to maximise service delivery and maintain the security of our borders;
- enhanced ability to acquire and use identity information through further development and expanded use of biometric technology;
- contribution to whole-of-government initiatives to counter identity fraud, transnational organised crime and support offshore emergencies work with both national and international border agencies to develop new intelligence led, risk-based entry approaches to detect and minimise identity and document fraud; and
- support of law enforcement and security agencies in preventing the entry and exit of people who are a direct or indirect threat to the Australian community and to national security, and a contribution to the Government's efforts in relation to counter terrorism activities through the sharing of information, intelligence and use of technology.

### **Programme 1.3 Compliance and Detention**

- maximise cooperation and voluntary compliance with visa obligations and encourage timely resolution of immigration status;
- support the management of Australia's borders and the integrity of Australia's migration, humanitarian and citizenship programmes by identifying and addressing breaches of immigration and citizenship law or other irregularities;
- identify risks and address non-compliance through enforcement strategies including visa cancellation, sanctioning employers who engage in illegal work hire practices, detention of non-citizens and departure from Australia;
- identify and apply enforcement action against serious and organised crime, and non-citizens who pose a risk to the Australian community;
- contribution to whole-of-government initiatives to counter identity fraud, transnational organised crime and offshore emergencies; and
- completing a holistic review of the onshore detention and offshore processing and settlement policy assumptions and operational framework, to support the capability to manage the Illegal Maritime Arrival (IMA) and non-IMA cohorts in a strategic response to changes in the Department's operating environment.

*DIBP Budget Statements*

**Programme 1.4 IMA Onshore Management and Programme 1.5 IMA Offshore Management**

- support the Joint Agency Task Force, Operation Sovereign Borders and Regional Processing Countries in the management of IMAs; and
- resolve the immigration status of the legacy cohort of IMAs.

**Programme 1.6 Regional Cooperation**

- strengthen the migration and border management capabilities of governments through regional cooperation, capacity building and associated activities; and
- work collaboratively, and support international organisations providing services for irregular migrants.

**Cross-Programme strategies:**

- foster collaboration with domestic and international partners to enable the Portfolio to operate across the entire border continuum.

**Outcome expense statement**

Table 2.1.1 provides an overview of the total expenses for outcome 1 by programme.

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

	2014-15 Estimated actual expenses \$'000	2015-16 Estimated expenses \$'000
<b>Programme 1.1: Border Enforcement</b>		
Departmental expenses		
Departmental appropriation <sup>1</sup>	938,451	917,325
Expenses not requiring appropriation in the Budget year <sup>2</sup>	82,038	97,433
<b>Total for Departmental Programme 1.1</b>	<b>1,020,489</b>	<b>1,014,758</b>
<b>Total Programme 1.1 Border Enforcement</b>	<b>1,020,489</b>	<b>1,014,758</b>
<b>Programme 1.2: Border Management</b>		
Administered expenses		
Ordinary annual services <sup>3</sup>	1,850	23,094
<b>Total for Administered Programme 1.2</b>	<b>1,850</b>	<b>23,094</b>
<b>Programme 1.2: Border Management</b>		
Departmental expenses		
Departmental appropriation <sup>1</sup>	260,102	227,919
Expenses not requiring appropriation in the Budget year <sup>2</sup>	32,601	29,088
<b>Total for Departmental Programme 1.2</b>	<b>292,703</b>	<b>257,007</b>
<b>Total Programme 1.2 Border Management</b>	<b>294,553</b>	<b>280,101</b>
<b>Programme 1.3: Compliance and Detention</b>		
Administered expenses		
Ordinary annual services <sup>3</sup>	83,317	80,841
Expenses not requiring appropriation in the Budget year <sup>2</sup>	15,883	15,883
<b>Total for Administered Programme 1.3</b>	<b>99,200</b>	<b>96,724</b>
<b>Programme 1.3: Compliance and Detention</b>		
Departmental expenses		
Departmental appropriation <sup>1</sup>	188,287	184,986
Expenses not requiring appropriation in the Budget year <sup>2</sup>	11,451	11,451
<b>Total for Departmental Programme 1.3</b>	<b>199,738</b>	<b>196,437</b>
<b>Total Programme 1.3 Compliance and Detention</b>	<b>298,938</b>	<b>293,161</b>
<b>Programme 1.4: IMA Onshore Management</b>		
Administered expenses		
Ordinary annual services <sup>3</sup>	1,608,268	1,073,742
Expenses not requiring appropriation in the Budget year <sup>2</sup>	46,538	45,783
<b>Total for Administered Programme 1.4</b>	<b>1,654,806</b>	<b>1,119,525</b>
<b>Programme 1.4: IMA Onshore Management</b>		
Departmental expenses		
Departmental appropriation <sup>1</sup>	322,570	357,313
Expenses not requiring appropriation in the Budget year <sup>2</sup>	15,863	15,863
<b>Total for Departmental Programme 1.4</b>	<b>338,433</b>	<b>373,176</b>
<b>Total Programme 1.4 IMA Onshore Management</b>	<b>1,993,239</b>	<b>1,492,701</b>

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

	2014-15 Estimated actual expenses \$'000	2015-16 Estimated expenses \$'000
<b>Programme 1.5: IMA Offshore Management</b>		
Administered expenses		
Ordinary annual services <sup>3</sup>	853,253	706,594
Expenses not requiring appropriation in the Budget year <sup>2</sup>	5,074	67,335
<b>Total for Administered Programme 1.5</b>	<b>858,327</b>	<b>773,929</b>
<b>Programme 1.5: IMA Offshore Management</b>		
Departmental expenses		
Departmental appropriation <sup>1</sup>	54,228	36,781
Expenses not requiring appropriation in the Budget year <sup>2</sup>	76	76
<b>Total for Departmental Programme 1.5</b>	<b>54,304</b>	<b>36,857</b>
<b>Total Programme 1.5 IMA Offshore Management</b>	<b>912,631</b>	<b>810,786</b>
<b>Programme 1.6: Regional Cooperation</b>		
Administered expenses		
Ordinary annual services <sup>3</sup>	76,499	73,498
<b>Total for Administered Programme 1.6</b>	<b>76,499</b>	<b>73,498</b>
<b>Programme 1.6: Regional Cooperation</b>		
Departmental expenses		
Departmental appropriation <sup>1</sup>	15,321	12,629
Expenses not requiring appropriation in the Budget year <sup>2</sup>	757	757
<b>Total for Departmental Programme 1.6</b>	<b>16,078</b>	<b>13,386</b>
<b>Total Programme 1.6 Regional Cooperation</b>	<b>92,577</b>	<b>86,884</b>
<b>Outcome 1 Totals by appropriation type</b>		
Administered expenses		
Ordinary annual services <sup>3</sup>	2,623,187	1,957,769
Expenses not requiring appropriation in the Budget year <sup>2</sup>	67,495	129,001
Departmental expenses		
Departmental appropriation <sup>1</sup>	1,778,959	1,736,953
Expenses not requiring appropriation in the Budget year <sup>2</sup>	142,786	154,668
<b>Total expenses for Outcome 1</b>	<b>4,612,427</b>	<b>3,978,391</b>
<b>Average Staffing Level (number)</b>	<b>8,000</b>	<b>7,985</b>

1. Departmental Appropriation combines 'Ordinary annual services (Appropriation Act No. 1)' and 'Retained 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.

3. Appropriation Bill (no. 1) 2015-16.

Note: 2014-15 is under the old outcome/programme structure and the figures are for comparison purposes only.

## Contributions to Outcome 1

Programme 1.1: Border Enforcement
<p><b>Programme 1.1 Objective</b></p> <p>Protection of Australia's border through:</p> <ul style="list-style-type: none"> <li>• undertaking border activities that streamline processes for legitimate trade and travellers and prevent the illegal movement of people and prohibited or restricted goods across the border;</li> <li>• generating awareness of activity in Australia's maritime domain and coordinating whole-of-government efforts to mitigate, or eliminate, the risks posed by civil maritime security threats (including illegal activity in protected areas; illegal exploitation of natural resources; marine pollution; prohibited imports and exports; illegal maritime arrivals; compromise to biosecurity; piracy, robbery or violence at sea; and maritime terrorism). This includes support to the whole-of-government effort to respond to people smuggling;</li> <li>• supporting whole-of-government delivery of integrated regulatory, transactional and physical security measures that safeguard people, goods, vessels and aircraft against border-related threats; and</li> <li>• supporting cross-jurisdictional efforts at both domestic and international levels to prevent, detect and disrupt the activities of organised crime syndicates.</li> </ul> <p>Supports the following functions of partner agencies:</p> <ul style="list-style-type: none"> <li>• Attorney-General's Department – policy development and advice on law enforcement matters/provision of information of national security value, firearms and weapons, counter-terrorism, IP infringement under the Copyright Act, prohibited and restricted goods, illegal drug interdiction, money laundering and regional operations;</li> <li>• Australian Competition and Consumer Commission – prohibited and restricted goods (e.g. cosmetic products);</li> <li>• Australian Crime Commission – detection of harmful or illegal goods, intelligence relating to prohibited goods and associated investigations;</li> <li>• Australian Federal Police – Crimes Act – illicit drugs, counterfeit credit cards, detection of harmful or illegal goods, unlawful movement of currency and associated investigations;</li> <li>• Australian Fisheries Management Authority – responsible for the administration of legislation with respect to illegal foreign fishers;</li> </ul>

<b>Programme 1.1: Border Enforcement (continued)</b>
<ul style="list-style-type: none"> <li>• Australian Maritime Safety Authority – aviation security operations/port security, vessel operations and national search and rescue services provided by the Rescue Coordination Centre Australian Transaction Reports and Analysis Centre (AUSTRAC) – declarations for carrying greater than \$10,000 in currency, BNI (Bearer Negotiable Instruments);</li> <li>• Department of Agriculture – detection of prohibited and restricted goods (e.g. quarantine and bio-diversity), industry assistance schemes and illegal foreign fishing operations;</li> <li>• Department of Communications – imports /exports through the international postal stream;</li> <li>• Department of Defence – counter-proliferation, prohibited and restricted goods (e.g. strategic weapons), concessions;</li> <li>• Department of Employment – prohibited and restricted goods (e.g. asbestos);</li> <li>• Department of Environment – prohibited and restricted goods (e.g. Convention on International Trade in Endangered Species of Wild Fauna and Flora);</li> <li>• Department of Foreign Affairs and Trade – security of Australian passport data, preferential and non-preferential trade schemes and agreements, prohibited and restricted goods (e.g. counter-proliferation goods);</li> <li>• Department of Health – referral of travellers who meet certain criteria, prohibited and restricted goods (e.g. Pharmaceutical Benefits Scheme (PBS) medicines), concessions, pandemic response and regional operations;</li> <li>• Department of Infrastructure and Regional Development – aviation security operations, maritime security operations including offshore oil and gas security, imported vehicles, port security and vessel and regional operations;</li> <li>• Department of the Prime Minister and Cabinet (Office of National Assessments) – counter-terrorism; and</li> <li>• Therapeutic Goods Administration – therapeutic drugs and substances (PBS).</li> </ul>

<b>Programme 1.2: Border Management</b>
<p><b>Programme 1.2 Objective</b></p> <p>Delivery of effective border management by regulating and facilitating legitimate trade, migration and travel through:</p> <ul style="list-style-type: none"> <li>• strategy, legislation and operational policy that supports the movement of travellers and trade across the border and, enables the collection of duties and taxes while ensuring compliance with border controls, domestic and international engagement, that supports the development and delivery of portfolio strategy, policy and systems and delivery of border management services;</li> </ul>



**Programme 1.2: Border Management (continued)**

- ensuring compliance with border controls and the requirements of systems and processes;
- development of additional measures to strengthen the integrity and efficiency of visa and citizenship systems; and
- protecting the Australian community and health system from potential health risks arising from migration and temporary entry.

**Programme 1.3: Compliance and Detention**

**Programme 1.3 Objective**

Administer an effective programme of prevention, deterrence and enforcement that maximises adherence to Australian trade, entry and stay requirements and protects the public through:

- targeted education, information and engagement about obligations and requirements; and
- identification of and response to suspected breaches of legislation administered by the portfolio.

Administer programmes and services in community and detention environments in Australia that:

- support the management of risks to the integrity of the migration, humanitarian and citizenship programmes;
- support the management of character and national security risks to the community presented by certain non-citizens;
- treat unlawful non-citizens with dignity and respect; and
- meet the health and other care needs of unlawful non-citizens to an appropriate standard.

**Programme 1.4: IMA Onshore Management**

**Programme 1.4 Objective**

Actively resolve the status of IMAs through appropriate mechanisms to facilitate voluntary and involuntary outcomes, including departures.

Administer effective programmes and strategies that support the integrity of the Australian border and advance the objectives of Operation Sovereign Borders through:

- transfer of eligible IMAs to an Regional Processing Centre (RPC); and
- facilitation of a substantive immigration outcome for IMAs in a lawful, timely, fair and reasonable manner, including through departure from Australia.

Administer programmes and services in community and detention environments in Australia that:

- manage health, identity and security risks to the Australian community relating to IMAs;
- treat IMAs with dignity and respect; and
- meet the health and other care needs of IMAs to an appropriate standard.

**Programme 1.5: IMA Offshore Management**

**Programme 1.5 Objective**

Administer arrangements that assist Papua New Guinea (PNG), Nauru and Cambodia, as regional processing and regional settlement countries (partner countries) to implement the Memoranda of Understanding and Administrative Arrangements agreed with Australia, including building RPC capabilities of partner countries to:

- manage IMAs transferred to an RPC;
- determine the refugee status of transferees;
- return and remove transferees; and
- settle refugees.

<b>Programme 1.6: Regional Cooperation</b>
<p><b>Programme 1.6 Objective</b></p> <p>To strengthen the migration and border management capabilities of partner governments through regional cooperation, capacity building and associated activities, which seek to:</p> <ul style="list-style-type: none"> <li>• assist the facilitation of bona fide people movements while preventing and deterring irregular movements, including people smuggling and trafficking, in our region and in source and transit countries;</li> <li>• support the effective management and harmonisation of treatment of asylum seekers across the region; and</li> <li>• support international organisations providing services for irregular migrants intercepted en route to Australia.</li> </ul>

**Table 2.2.1 Programme Expenses for Outcome 1**

	2014-15 Estimated actual \$'000	2015-16 Budget \$'000	2016-17 Forward Estimate \$'000	2017-18 Forward Estimate \$'000	2018-19 Forward Estimate \$'000
Annual Administered Expenses	2,623,187	1,957,769	991,737	870,309	884,122
Annual Departmental Expenses	1,778,959	1,736,953	1,570,825	1,524,579	1,520,640
Expenses not requiring appropriation in the Budget year <sup>1</sup>	210,281	283,669	255,190	289,065	320,494
<b>Total Programme expenses</b>	<b>4,612,427</b>	<b>3,978,391</b>	<b>2,817,752</b>	<b>2,683,953</b>	<b>2,725,256</b>

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 under the old outcome/programme structure and the figures are for comparison purposes only.

**Table 2.3.1 Programme Component Expenses for Outcome 1**

	2014-15 Estimated actual \$'000	2015-16 Budget \$'000	2016-17 Forward Estimate \$'000	2017-18 Forward Estimate \$'000	2018-19 Forward Estimate \$'000
<b>Programme 1.1: Border Enforcement</b>					
<b>Annual departmental expenses</b>					
Cross-Programme strategies	(8,448)	1,193	(792)	(2,519)	(3,407)
Border Enforcement	1,028,937	1,013,565	1,043,574	1,088,242	1,120,184
<b>Total departmental expenses</b>					
<b>Programme 1.1</b>	<b>1,020,489</b>	<b>1,014,758</b>	<b>1,042,782</b>	<b>1,085,723</b>	<b>1,116,777</b>
<b>Total Programme 1.1 Border Enforcement</b>	<b>1,020,489</b>	<b>1,014,758</b>	<b>1,042,782</b>	<b>1,085,723</b>	<b>1,116,777</b>
<b>Programme 1.2: Border Management</b>					
<b>Annual administered expenses</b>					
Enhanced Border Management	1,850	23,094	8	8	8
<b>Total administered expenses</b>					
<b>Programme 1.2</b>	<b>1,850</b>	<b>23,094</b>	<b>8</b>	<b>8</b>	<b>8</b>
<b>Programme 1.2: Border Management</b>					
<b>Annual departmental expenses</b>					
Border Management - Customs	126,217	76,661	78,292	81,292	86,877
Borders	120,118	126,694	107,113	105,942	98,825
Identity	46,368	53,652	49,936	49,272	50,202
<b>Total departmental expenses</b>					
<b>Programme 1.2</b>	<b>292,703</b>	<b>257,007</b>	<b>235,341</b>	<b>236,506</b>	<b>235,904</b>
<b>Total Programme 1.2 Border Management</b>	<b>294,553</b>	<b>280,101</b>	<b>235,349</b>	<b>236,514</b>	<b>235,912</b>
<b>Programme 1.3: Compliance and Detention</b>					
<b>Annual administered expenses</b>					
Compliance Resolution Community					
Care and Assistance	13,815	10,162	10,312	10,187	10,442
Community Placement and Detention					
Services	70,734	71,910	72,908	75,997	77,615
Payments under section 65 (PGPA Act) - Act of Grace Payments	100	100	100	100	100
Recovery of Removal Charges and Detention Costs	4,042	4,042	4,042	4,042	4,042
Foreign Fishers	10,509	10,510	10,412	10,062	10,743
<b>Total administered expenses</b>					
<b>Programme 1.3</b>	<b>99,200</b>	<b>96,724</b>	<b>97,774</b>	<b>100,388</b>	<b>102,942</b>
<b>Programme 1.3: Compliance and Detention</b>					
<b>Annual departmental expenses</b>					
Compliance	76,007	75,038	72,608	72,277	73,015
Returns and Removals	42,891	38,334	37,252	37,429	37,024
Status Resolution	51,943	52,726	49,490	55,020	54,445
Community Placement and Detention					
Services	26,142	27,673	26,795	26,624	26,894
Foreign Fishers	2,755	2,666	2,580	2,614	2,641
<b>Total departmental expenses</b>					
<b>Programme 1.3</b>	<b>199,738</b>	<b>196,437</b>	<b>188,725</b>	<b>193,964</b>	<b>194,019</b>
<b>Total Programme 1.3 Compliance and Detention</b>	<b>298,938</b>	<b>293,161</b>	<b>286,499</b>	<b>294,352</b>	<b>296,961</b>

**Table 2.3.1 Programme Component Expenses for Outcome 1 (continued)**

	2014-15 Estimated actual \$'000	2015-16 Budget \$'000	2016-17 Forward Estimate \$'000	2017-18 Forward Estimate \$'000	2018-19 Forward Estimate \$'000
<b>Programme 1.4: IMA Onshore Management</b>					
<b>Annual administered expenses</b>					
Community Placements and Detention Services - onshore	1,653,809	1,118,450	620,530	502,715	494,744
Returns, Removals and Reintegration Assistance Packages - Onshore	997	1,075	1,075	2,420	2,420
<b>Total administered expenses</b>					
<b>Programme 1.4</b>	<b>1,654,806</b>	<b>1,119,525</b>	<b>621,605</b>	<b>505,135</b>	<b>497,164</b>
<b>Programme 1.4: IMA Onshore Management</b>					
<b>Annual departmental expenses</b>					
Illegal Maritime Arrivals Onshore Management	338,433	373,176	237,175	175,765	172,438
<b>Total departmental expenses</b>					
<b>Programme 1.4</b>	<b>338,433</b>	<b>373,176</b>	<b>237,175</b>	<b>175,765</b>	<b>172,438</b>
<b>Total Programme 1.4 IMA Onshore Management</b>	<b>1,993,239</b>	<b>1,492,701</b>	<b>858,780</b>	<b>680,900</b>	<b>669,602</b>
<b>Programme 1.5: IMA Offshore Management</b>					
<b>Annual administered expenses</b>					
Offshore Processing Services	857,330	772,854	319,275	313,364	331,910
Returns, Removals and Reintegration Assistance Packages - offshore	997	1,075	1,075	2,420	2,420
<b>Total administered expenses</b>					
<b>Programme 1.5</b>	<b>858,327</b>	<b>773,929</b>	<b>320,350</b>	<b>315,784</b>	<b>334,330</b>
<b>Programme 1.5: IMA Offshore Management</b>					
<b>Annual departmental expenses</b>					
Illegal Maritime Arrivals Offshore Management	54,304	36,857	28,441	28,797	29,004
<b>Total departmental expenses</b>					
<b>Programme 1.5</b>	<b>54,304</b>	<b>36,857</b>	<b>28,441</b>	<b>28,797</b>	<b>29,004</b>
<b>Total Programme 1.5 IMA Offshore Management</b>	<b>912,631</b>	<b>810,786</b>	<b>348,791</b>	<b>344,581</b>	<b>363,334</b>
<b>Programme 1.6: Regional Cooperation</b>					
<b>Annual administered expenses</b>					
Regional Cooperation and Capacity Building Programme	74,748	73,498	30,309	27,303	27,987
Regional Support Office	1,751	-	-	-	-
<b>Total administered expenses</b>					
<b>Programme 1.6</b>	<b>76,499</b>	<b>73,498</b>	<b>30,309</b>	<b>27,303</b>	<b>27,987</b>
<b>Programme 1.6: Regional Cooperation</b>					
<b>Annual departmental expenses</b>					
Regional Cooperation	16,078	13,386	15,242	14,580	14,683
<b>Total departmental expenses</b>					
<b>Programme 1.6</b>	<b>16,078</b>	<b>13,386</b>	<b>15,242</b>	<b>14,580</b>	<b>14,683</b>
<b>Total Programme 1.6 Regional Cooperation</b>	<b>92,577</b>	<b>86,884</b>	<b>45,551</b>	<b>41,883</b>	<b>42,670</b>
<b>Total administered expenses</b>	<b>2,690,682</b>	<b>2,086,770</b>	<b>1,070,046</b>	<b>948,618</b>	<b>962,431</b>
<b>Total departmental expenses</b>	<b>1,921,745</b>	<b>1,891,621</b>	<b>1,747,706</b>	<b>1,735,335</b>	<b>1,762,825</b>
<b>Total Programme expenses Outcome 1</b>	<b>4,612,427</b>	<b>3,978,391</b>	<b>2,817,752</b>	<b>2,683,953</b>	<b>2,725,256</b>

Note: 2014-15 is still under the old outcome/programme structure, and the figures are for comparison purposes only.

**Programme 1.1 Border Enforcement - Deliverables**

Process international air and sea passengers and crew by:

- undertaking pre-arrival and pre-departure risk assessments based on advance traveller data, information and intelligence to identify potential persons of interest;
- assessing traveller information to provide advice about regulatory requirements;
- performing primary interventions on arrival and departure for identity verification, for legislative entry and exit processing and to activate secondary assessment of persons of interests;
- assessing travellers on arrival, including real-time officer assessment and response activities and deployment of detector dogs; and
- performing secondary interventions on arrival and pre-departure for the assessment of persons of interest (questioning, baggage examination and personal search) and undertaking or referring for related follow-on activities.

Provide eligible travellers with the option for self-processing and clearance through automated border control at a range of Australian international airports and seaports.

Undertake inspection and examination activity in the international mail, air cargo and sea cargo environments, to detect and prevent the import or export of prohibited items and control the movement of restricted items.

Process vessels crossing the border by:

- assessing the risk of all reported vessels including performing whole-of-government arrival and departure vessel processing functions;
- conducting targeted operational response<sup>1</sup> against vessels assessed as high risk; and
- targeting interventions<sup>2</sup> with reported vessels to:
  - identify and deter non-compliance;
  - inform and strengthen intelligence holdings;
  - test intervention and targeting parameters; and
  - strengthen capabilities to deal with serious and organised crime.

**Programme 1.1 Border Enforcement - Deliverables (continued)**

Conduct land-based patrol and surveillance of the waterfront, remote areas and regional ports, including through the deployment of mobile teams.

Formally investigate and potentially prosecute breaches of Australian border laws.

Coordinate whole-of-government efforts to mitigate, or eliminate, the risks posed by civil maritime security threats by detecting, reporting and responding to potential or actual non-compliance with relevant laws in the Australian maritime jurisdiction, including:

- the control and coordination of maritime domain awareness;
- conducting aerial and commercial satellite surveillance;
- coordinating surface response vessels;
- appropriate threat and risk assessment;
- processing of apprehended illegal foreign fishers onshore;
- responding to and initial processing of mainland illegal maritime arrivals;
- increase the use of biometrics and identity management services to facilitate the movement of legitimate travellers, and detect and deter those who pose a risk to the Australian community and national interest; and
- promote a high level of confidence in the accurate identification of people entering and departing Australia and those likely to threaten the national interest.

<sup>1</sup> Targeted operational response means co-ordinated operational activity against an identified target (may include joint agency response).

<sup>2</sup> Interventions may include one or more of:

- response to a request for activity on behalf of another border / intelligence agency
- physical verification / identification of travellers
- planned directed overt or covert patrol activity
- vessel search
- covert monitoring of crew and vessel movement
- intelligence collection
- CCTV monitoring.

*DIBP Budget Statements*

**Programme 1.1 Border Enforcement - Deliverables**

Deliverables	2014-15 Estimated Actual	2015-16 Budget	2016-17 Forward year 1	2017-18 Forward year 2	2018-19 Forward year 3
Processing of international passengers (air and sea):					
arrivals	17.973m	18.952m	19.878m	20.849m	21.867m
departures	17.760m	18.728m	19.644m	20.603m	21.610m
Processing of international crew (air and sea):	-	-	-	-	-
arrivals	1.566m	1.644m	1.714m	1.787m	1.863m
departures	1.561m	1.640m	1.710m	1.784m	1.861m
Total number of arriving travellers who successfully cleared automated border control systems	5.52m	5.82m	6.12m	6.44m	6.44m
Total number of departing travellers who successfully cleared automated border control systems <sup>1</sup>	-	-	-	-	-
Number of international vessel movements <sup>1</sup>	55,104	56,442	57,781	59,120	60,490
Number of reported vessel arrivals <sup>1</sup>	17,889	18,522	19,155	19,788	20,422
Number of reported vessels subject to target intervention activities	-	-	-	-	-
Number of vessels assessed as high risk <sup>1</sup>	-	-	-	-	-
Number of patrols conducted <sup>1</sup>	-	-	-	-	-
Number of referrals for formal investigation received <sup>1</sup>	-	-	-	-	-
Volume of cargo subject to inspection and examination <sup>2</sup>	-	-	-	-	-
Sea Cargo:	-	-	-	-	-
number of TEU inspected	101,500	101,500	101,500	101,500	101,500
number of TEU examined <sup>11</sup>	15,500	15,500	15,500	15,500	15,500
Air Cargo:	-	-	-	-	-
number of consignments inspected <sup>11</sup>	2.0m	2.0m	2.0m	2.0m	2.0m
number of consignments examined <sup>1</sup>	-	-	-	-	-
Mail:	-	-	-	-	-
number of mail items inspected <sup>3,11,12</sup>	50.0m	50.0m	50.0m	50.0m	50.0m
number of mail items examined <sup>1,4</sup>	-	-	-	-	-



**Programme 1.1 Border Enforcement Deliverables (continued)**

Deliverables	2014-15 Estimated Actual	2015-16 Budget	2016-17 Forward year 1	2017-18 Forward year 2	2018-19 Forward year 3
Aerial surveillance coverage (square nautical miles):	-	-	-	-	-
Contracted aircraft and RAAF assets (square nautical miles) <sup>5</sup>	146.0m	136.0m	136.0m	129.0m	129.0m
Commercial contracted satellite (square nautical miles) <sup>7</sup>	9.6m	9.6m	9.6m	9.6m	9.6m
ACV Ocean Shield surveillance (patrol days) <sup>6,7</sup>	172	300	300	300	180
Ashmore Vessel (station and steaming days) <sup>9</sup>	320	320	320	320	320
ACBPS Marine Unit (patrol days) <sup>10</sup>	2,400	2,400	2,400	2,400	2,400
Northern waters surveillance ACV Triton (Patrol days) <sup>8</sup>	308	-	-	-	-

Note: Targets relating to deliverables across the forward estimates have been developed on the basis of the operational risks and environment that existed when the 2015-16 Portfolio Budget Statements 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.

TEU = twenty-foot equivalent unit.

- Performance cannot be forecast reliably. Actual results will be reported in the Annual Report.
- All cargo is risk assessed.
- Inspection may include the use of technologies (including x-ray) and detector dogs.
- Examination means physically opened by DIBP/ABF officers.
- The targets are based on the contribution made by both DIBP and Defence Force assets. The reduction in 2015-16 and 2016-17 reflects the cessation of funding for 2,000 aerial surveillance hours delivered by Reims aircraft in 2014-15. The targets for 2014-15 onwards are based on the premise that funding for increased surveillance hours will be fully allocated to the Dash-8 aircraft with the reduction in 2017-18 reflecting the cessation of this additional funding.
- Deliverable for 2014-15 comprises 92 patrol days for the ACV *Ocean Protector* and 80 days for the ADV *Ocean Shield*. Funding for ACV *Ocean Protector* will terminate 31 December 2014.
- Funding for the ongoing enhanced Ocean Shield programme will be considered at a future date.
- Programme will terminate in December 2014.
- Ashmore Guardian was deployed near-permanently at the Ashmore Reef National Nature Reserve and Cartier Island Marine Reserve until December 2013. The vessel will be replaced by ACV *Thaiyak*.
- In addition to the DIBP/ABF Marine Unit assets, on any given day, the Australian Navy provides seven of the fourteen Armidale Class Patrol Boats in support of Operation Resolute. Another two boats can also be made available on request.
- The increase in targets for the budget and forward years reflects the additional deliverables / appropriation for the *Tackling Crime - increased cargo and mail screening at the border* measure.
- The amalgamation of previous measures (number of parcels / EMS / registered items inspected and number of letter class mail items inspected) will enable a more flexible response to shifts in risk between mail classes and more effective management of increasing volumes.

*DIBP Budget Statements*

**Programme 1.1 Border Enforcement - Key Performance Indicators**

Key Performance Indicators	2014-15 Estimated Actual	2015-16 Budget	2016-17 Forward year 1	2017-18 Forward year 2	2018-19 Forward year 3
Percentage of passengers processed within 30 minutes of joining the inwards queue	92%	92%	92%	92%	92%
Number of arriving international air passenger referrals to the Department of Immigration and Border Protection <sup>1</sup>	-	-	-	-	-
Traveller satisfaction with primary line services	95%	95%	95%	95%	95%
Percentage of arriving travellers who successfully cleared automated border control systems	30%	30%	30%	30%	30%
Number of apprehensions of illegal foreign fishing vessels <sup>3</sup>	45	45	45	45	45
Number of illegal foreign fishers apprehended and processed	400	400	400	400	400
Percentage of departing travellers who successfully cleared automated border control systems <sup>1</sup>	-	-	-	-	-
Percentage of reported vessels risk assessed at first port	100%	100%	100%	100%	100%
Percentage of high risk vessels where targeted operational responses were performed	85%-100%	85%-100%	85%-100%	85%-100%	85%-100%
Number and weight of illicit tobacco in the sea cargo stream <sup>1</sup>	-	-	-	-	-
Number of undeclared detections of conventional firearms, parts and accessories and magazines <sup>1,7</sup>	-	-	-	-	-
Value of undeclared currency <sup>1</sup>	-	-	-	-	-
Number and weight of illicit drug detections <sup>1</sup>	-	-	-	-	-
Percentage of referrals accepted for formal investigation <sup>4</sup>	18-25%	18-25%	18-25%	18-25%	18-25%
Percentage of high-priority cases accepted for formal investigation <sup>4</sup>	80-90%	80-90%	80-90%	80-90%	80-90%
Percentage of prosecution briefs completed as the result of a formal investigation that resulted in a conviction <sup>5</sup>	85-95%	85-95%	85-95%	85-95%	85-95%

**Programme 1.1 Border Enforcement - Key Performance Indicators (continued)**

Key Performance Indicators	2014-15 Estimated Actual	2015-16 Budget	2016-17 Forward year 1	2017-18 Forward year 2	2018-19 Forward year 3
Number of potential irregular, unregulated and unreported vessels detected in Australia's Exclusive Economic Zone in the Southern Ocean <sup>1</sup>	-	-	-	-	-
Number of irregular, unregulated and unreported vessels boarded in the Southern Ocean <sup>1</sup>	-	-	-	-	-
Number of irregular, unregulated and unreported vessels apprehended in the Southern Ocean <sup>1</sup>	-	-	-	-	-
Number of sightings of potentially illegal foreign fishing vessels in Australian northern waters <sup>2</sup>	-	-	-	-	-
Ensure less than 0.015% of the total passenger and crew arrivals are refused immigration clearance at airports and seaports	0.015%	0.015%	0.015%	0.015%	0.015%

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 Portfolio Budget Statements 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.

1. Performance cannot be forecast reliably. Actual results will be included in the Annual Report.
2. Sightings of Type 3 and Type 4 fishing vessels are generated from reports by Border Protection Command surveillance units, including DIBP/ABF and Defence Force. The number of sightings cannot be forecast through any reliable statistical or other method. Actual sightings and the associated historical trends will be reported in the annual report.
3. The total number of apprehensions by DIBP/ABF and Defence Force assets.
4. Formal investigations are conducted by the Investigations Divisions and refer to suspected breaches of Australia's border controls.
5. This indicator refers to prosecution briefs prepared in response to a formal investigation and dealt with by the courts. Formal investigations are conducted by the Investigations Divisions. 'Conviction' includes guilty verdicts where no conviction is recorded.
6. This includes IMAs transferred to Australian Government authorities in Australian territory.
7. The term 'Conventional Firearms' does not include firearm categories such as imitation, airguns, BB Guns and paintball guns, but includes all other firearms.

**Programme 1.2 Border Management - Deliverables**

Effective and efficient border management through the regulation and facilitation of legitimate trade, migration and travel through:

- development and delivery of portfolio strategy, legislation and policy, issuing broker, depot and warehouse licenses;
- work with partner agencies to influence and develop policy and regulatory models in relation to community protection and consumer safety;
- effective management of migration, traveller and cargo management processes and information systems;
- provision of migration, travel and import and export data and statistics; and
- undertake effective risk-based compliance activities to promote observance of Australian border laws as they relate to the movement of people and goods.

**Programme 1.2 Border Management – Deliverables**

Deliverables	2014-15 Estimated Actual	2015-16 Budget	2016-17 Forward year 1	2017-18 Forward year 2	2018-19 Forward year 3
Customs broker licences: <sup>1</sup>	-		-	-	-
number of applications received <sup>2</sup>	-		-	-	-
number issued <sup>2</sup>	-		-	-	-
Customs depot licences: <sup>1</sup>	-		-	-	-
number of applications received <sup>2</sup>	-		-	-	-
number issued <sup>2</sup>	-		-	-	-
Customs warehouse licences: <sup>1</sup>	-		-	-	-
number of applications received <sup>2</sup>	-		-	-	-
number issued <sup>2</sup>	-		-	-	-
Compliance activities: <sup>1</sup>					
number of customs cargo control checks <sup>2,3</sup>					
targeted import/export declarations assessed pre- clearance <sup>2</sup>					
import/export declarations assessed	7,000	7,000	7,000	7,000	7,000
pre-clearance through general monitoring program					
import/export declaration lines assessed as a result of voluntary disclosures <sup>2</sup>					
Number of customs import declarations finalised	3.7m	3.8m	4.0m	4.1m	4.2m
Number of export declarations finalised	1.41m	1.45m	1.50m	1.55m	1.60m
Number of imported air cargo consignments reported	34.7m	38.9m	43.0m	47.1m	51.3m
Number of imported sea cargo reports <sup>4</sup>	3.0m	3.1m	3.2m	3.4m	3.5m

Note: Targets relating to deliverables across the forward estimates have been developed in the basis of the operational risks and environment that existed when the 2015-16 Portfolio Budget Statements 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.

1. These measures appear in both programmes 1.2 and 1.3 as they support both programmes.
2. Performance cannot be forecasted reliably. Actual results will be included in the annual report.
3. Customs cargo control and compliance activity conducted at wharves, airports, depots, warehouses and cargo terminal operators.
4. 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.

**Programme 1.2 Border Management - Key Performance Indicators**

- further develop and effectively manage strategies to deliver on government priorities;
- effectiveness of strategies developed in delivering priorities;
- travellers, traders and visa holders and other entities subject to portfolio legislation demonstrate increased levels of compliance with requirements; and
- border management strategies are developed to maximise voluntary compliance and provide robust data on border movements and the impact of management strategies.

**Programme 1.2 Border Management – Key Performance Indicators**

Key Performance Indicators	2014-15 Estimated Actual	2015-16 Budget	2016-17 Forward year 1	2017-18 Forward year 2	2018-19 Forward year 3
Proportion of customs broker licence applications processed in accordance with client service standards <sup>1</sup>	100%	100%	100%	100%	100%
Proportion of depot licence applications processed in accordance with client service standards <sup>1</sup>	100%	100%	100%	100%	100%
Proportion of warehouse licence applications processed in accordance with client service standards <sup>1</sup>	100%	100%	100%	100%	100%

1. These measures appear in both programmes 1.2 and 1.3 as they support both programmes.

**Programme 1.3 Compliance and Detention - Deliverables**

Delivery of:

- targeted information and engagement activities that deter breaches of legislation administered by the portfolio;
- risk-based response to breaches of legislation;
- promote voluntary compliance by Australian employers with employer sanctions legislation through the provision of targeted education and engagement activities;
- health and other support services for unlawful non-citizens in immigration detention;
- support services for non-citizens in the community; and
- services that facilitate status resolution of breaches of portfolio legislation.

**Programme 1.3 Compliance and Detention - Key Performance Indicators**

- voluntary compliance is maintained as the primary approach to resolving breaches;
- the management of non-compliance does not lead to an unacceptable increase in non-complaint activity. Employers voluntarily comply with their obligations to engage in legal work hire practices;
- the immigration status of the majority of non-citizens located in the Australian community for breach of immigration law is resolved in a timely way;
- the immigration detention network meets operational requirements and is maintained to a standard that supports the health, safety and security of detainees and staff; and
- non-citizens in immigration detention have access to services consistent with relevant laws and standards.

**Programme 1.4 IMA Onshore Management - Deliverables**

- transfer of eligible IMAs to a Regional Processing Centre (RPC);
- health and other support services for IMAs in immigration detention;
- support services for IMAs in the community to address vulnerabilities and barriers to status resolution; and
- services that facilitate status resolution for IMAs, including voluntary return to the person's country of origin and, where appropriate, reintegration assistance packages.

**Programme 1.4 IMA Onshore Management - Key Performance Indicators**

- eligible IMAs are transferred to an RPC in a safe and timely manner;
- a network of immigration detention facilities that meets operational requirements is available and maintained to a standard that supports the health, safety and security of detainees and staff;
- IMAs in immigration detention and in the community receive services consistent with relevant laws and community standards;
- breaches of the Code of Behaviour by IMAs residing in the community are actioned in a timely manner; and
- IMAs have appropriate access to services that support timely return to their country of origin.



**Programme 1.5 IMA Offshore Management - Deliverables**

- capability development support for partner countries in relation to matters covered by the Memorandum of Understanding and Administrative Arrangements agreed with Australia;
- construction and maintenance of facilities that support partner countries to manage and accommodate transferees;
- services that support partner countries to manage the health and welfare of transferees;
- services that support partner countries to ensure the safety and security of people accommodated and working within RPCs;
- services that support partner countries to determine the refugee status of transferees;
- services that assist partner countries to return or remove transferees to their country of origin; and
- services that assist partner countries to manage settlement of transferees found to be refugees.

**Programme 1.5 IMA Offshore Management - Key Performance Indicators**

- services delivered are consistent with the Memorandum of Understanding and Administrative Arrangements agreed with Australia and relevant local standards;
- RPC facilities are constructed and maintained in a manner that meets operational requirements and relevant local standards;
- Refugee Status Determination capacity building support enables regional processing countries to develop and deliver a scalable and responsive framework that provides for timely resolution of status in accordance with the countries' international obligations; and
- regional settlement countries are supported to develop and deliver high quality, needs-based settlement services to support the settlement and integration of refugees into the host societies in a durable and sustainable manner.

**Programme 1.6 Regional Cooperation - Deliverables**

- work collaboratively with international organisations to enhance the migration, identity, immigration intelligence and border management capabilities of partner governments;
- provide assistance, training and resources to support, manage and oversee agreed bilateral and multilateral arrangements under the Regional Cooperation Framework and other measures;
- supporting the Bali Process through contributions made to the Regional Support Office to implement a range of practical initiatives to combat people smuggling, human trafficking and transnational crime;
- work collaboratively with international organisations to develop policy and services for irregular migrants; and
- enhanced international systems, information sharing and analytical capability which supports better threat and risk assessments in collaboration with partner countries.

**Programme 1.6 Regional Cooperation - Key Performance Indicators**

- the enhanced capacity of states to manage irregular migration through the region, including that of asylum seekers; and
- the Regional Support Office is effectively acting as a key coordination point for migration management and increased protection capacity in the region.

**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**

**Outcome 2 strategy**

Outcome 2 contributes to Australia's national security, economic and social prosperity through the provision of permanent migration and temporary visa services, supported by strategic and inclusive policy development and programme management. Outcome 2 also contributes to a strong and cohesive Australian society through the promotion of a unifying citizenship.

The Department's key strategies for achieving Outcome 2 are:

**Programme 2.1 Citizenship**

- maintain and enhance the integrity of Australia's citizenship programme.

**Programme 2.2 Migration**

- deliver the 2015-16 Migration Programme within the parameters and policy guidelines set by the Government, including:
  - effective skills-targeting in the permanent skilled migration programme to support industry and businesses; and
  - a sustainable and robust family reunion programme.

**Programme 2.3 Visas**

- temporary entry programmes that meet Australia's national interests, including national security and economic and social development, with enhanced integrity measures;
- policy development and programme accountability in line with the Government's visa reform and deregulation agenda;
- implementation of the Government's response to the Independent Review of Integrity in the 457 visa programme and working holiday visa arrangements;
- continued enhancement of the student programme to ensure a sustainable international student sector; and
- ongoing development of the visitor and specialist entry programmes, including effective delivery of visa services through digital channels.

**Programme 2.4 Refugee and Humanitarian Assistance**

- contribute to the resettlement of refugees and those in humanitarian need through the delivery of the Humanitarian Programme;
- resettle humanitarian entrants living in protracted or refugee like situations who are in need of protection;
- provide visa pathways to those needing Australia's protection, including through the use of temporary visas for those who sought protection in Australia after arriving in an illegal manner; and
- continue to develop policy, programme design and procedures to improve the efficiency, effectiveness, accountability and integrity of the Humanitarian Programme.

**Cross-Programme strategies:**

- a cohesive, inclusive and secure policy framework that supports the effective delivery of the Government's expectations and the objectives of Australia's immigration and citizenship law;
- migration and temporary entry programmes that contribute to national security and economic and social growth, with enhanced integrity measures;
- a targeted deregulation agenda that reduces impost to industry, business and clients;
- development of measures to strengthen the integrity and efficiency of visa and citizenship programmes, systems and decision-making frameworks;
- effective delivery of client services through designated channels that meet reasonable client expectations and support the Government's digital agenda;
- evidence-based policy development and decision-making, including relevant research and evaluation, stakeholder input and expert opinions; and
- enhanced ability to acquire and use identity information through the further development and expanded use of biometric technology.

**Table 2.1.2: Budgeted Expenses for Outcome 2**

	2014-15 Estimated actual expenses \$'000	2015-16 Estimated expenses \$'000
<b>Programme 2.1: Citizenship</b>		
Departmental expenses		
Departmental appropriation <sup>1</sup>	109,498	111,964
Expenses not requiring appropriation in the Budget year <sup>2</sup>	4,975	4,975
<b>Total for Programme 2.1</b>	<b>114,473</b>	<b>116,939</b>
<b>Programme 2.2: Migration</b>		
Departmental expenses		
Departmental appropriation <sup>1</sup>	247,115	259,749
Expenses not requiring appropriation in the Budget year <sup>2</sup>	20,597	21,336
<b>Total for Programme 2.2</b>	<b>267,712</b>	<b>281,085</b>
<b>Programme 2.3: Visas</b>		
Departmental expenses		
Departmental appropriation <sup>1</sup>	307,151	303,599
Expenses not requiring appropriation in the Budget year <sup>2</sup>	27,443	27,947
<b>Total for Programme 2.3</b>	<b>334,594</b>	<b>331,546</b>
<b>Programme 2.4: Refugee and Humanitarian Assistance</b>		
Administered expenses		
Ordinary annual services <sup>3</sup>	69,180	62,796
<b>Total for Administered Programme 2.4</b>	<b>69,180</b>	<b>62,796</b>
<b>Programme 2.4: Refugee and Humanitarian Assistance</b>		
Departmental expenses		
Departmental appropriation <sup>1</sup>	70,169	88,546
Expenses not requiring appropriation in the Budget year <sup>2</sup>	3,159	3,159
<b>Total for Departmental Programme 2.4</b>	<b>73,328</b>	<b>91,705</b>
<b>Total Programme 2.4 Refugee and Humanitarian Assistance</b>		
<b>Assistance</b>	<b>142,508</b>	<b>154,501</b>
<b>Outcome 2 Totals by appropriation type</b>		
Administered expenses		
Ordinary annual services <sup>3</sup>	69,180	62,796
Departmental expenses		
Departmental appropriation <sup>1</sup>	733,933	763,858
Expenses not requiring appropriation in the Budget year <sup>2</sup>	56,174	57,417
<b>Total expenses for Outcome 2</b>	<b>859,287</b>	<b>884,071</b>
	2014-15	2015-16
<b>Average Staffing Level (number)</b>	<b>5,195</b>	<b>5,180</b>

1. Departmental Appropriation combines 'Ordinary annual services (Appropriation Act No. 1)' 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.

3. Appropriation Bill (no. 1) 2015-16.

Note: 2014-15 is under the old outcome/programme structure and the figures are for comparison purposes only.

## Contributions to Outcome 2

<b>Programme 2.1, 2.2 and 2.3: Citizenship, Migration and Visas</b>
<p><b>Programme 2.1, 2.2 and 2.3 Objective</b></p> <p>Permanent migration and temporary entry are key contributors to Australia’s economic, demographic, cultural and social needs. Targeted migration, temporary entry and citizenship programmes that facilitate the legitimate travel and stay of people in Australia and that respond to Australia’s changing national security, economic, cultural and social needs, will be achieved by:</p> <ul style="list-style-type: none"><li>• delivery of the migration and citizenship programmes within the parameters set by Government;</li><li>• implementation of strategies to strengthen the economic, budgetary, cultural and social benefits achieved from permanent migration and temporary entry;</li><li>• development of additional measures to strengthen the integrity and efficiency of visa and citizenship systems, to attract quality applicants and meet the needs of the Australian community and economy;</li><li>• delivery of the permanent skilled migration programme to meet the needs of industry, businesses and employers;</li><li>• delivery of a sustainable permanent family migration programme that supports family reunification;</li><li>• protecting the Australian community and health system from potential health risks arising from migration and temporary entry; and</li><li>• promoting the value of Australian citizenship.</li></ul>

<b>Programme 2.4: Refugee and Humanitarian Assistance</b>	
<b>Programme 2.4 Objective</b>	
<ul style="list-style-type: none"> <li>• deliver programmes consistent with Australia's international protection obligations in relation to people claiming protection within Australia's jurisdiction;</li> <li>• contribute to the resettlement of humanitarian entrants through the delivery of the annual offshore component of the Humanitarian Programme;</li> <li>• manage an effective onshore protection framework that is consistent with government priorities and reflects Australia's international protection obligations;</li> <li>• ensure that the visa pathway provided to persons requiring protection is in line with government priorities;</li> <li>• affirm Australia's commitment to the resettlement of refugees and advance Australia's interests on migration and refugee issues internationally;</li> <li>• support for Unaccompanied Humanitarian Minors (UHMs) through the UHM Programme; and</li> <li>• support the Minister to fulfil his guardianship responsibilities under the <i>Immigration Guardianship of Children Act 1946</i>.</li> </ul>	

**Table 2.2.2: Programme Expenses for Outcome 2**

	2014-15 Estimated actual \$'000	2015-16 Budget \$'000	2016-17 Forward Estimate \$'000	2017-18 Forward Estimate \$'000	2018-19 Forward Estimate \$'000
Annual Administered Expenses	69,180	62,796	30,128	33,511	38,167
Annual Departmental Expenses	733,933	763,858	741,084	740,598	758,916
Expenses not requiring appropriation in the Budget year <sup>1</sup>	56,174	57,417	56,941	56,174	56,174
<b>Total Programme expenses</b>	<b>859,287</b>	<b>884,071</b>	<b>828,153</b>	<b>830,283</b>	<b>853,257</b>

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 under the old outcome/programme structure and the figures are for comparison purposes only.

**Table 2.3.2: Programme Component Expenses Outcome 2**

	2014-15 Estimated actual \$'000	2015-16 Budget \$'000	2016-17 Forward Estimate \$'000	2017-18 Forward Estimate \$'000	2018-19 Forward Estimate \$'000
<b>Programme 2.1: Citizenship</b>					
<b>Annual departmental expenses</b>					
Citizenship Testing	200	200	200	200	203
Translating and Interpreting Service (TIS) - On-site Interpreting	7,583	6,836	5,472	4,881	5,116
Translating and Interpreting Service (TIS) - Telephone Interpreting	41,703	42,693	43,661	44,812	46,156
Decision on Citizenship Status	61,065	62,724	60,767	60,508	61,795
Promoting the Value of Australian Citizenship	3,922	4,486	4,346	4,342	4,430
<b>Total departmental expenses</b>					
<b>Programme 2.1</b>	<b>114,473</b>	<b>116,939</b>	<b>114,446</b>	<b>114,743</b>	<b>117,700</b>
<b>Programme 2.2: Migration</b>					
<b>Annual departmental expenses</b>					
Economic Migration	115,395	121,054	109,976	117,299	119,709
Family Migration	122,346	130,523	129,655	126,882	129,518
Resident Return Visas, Former Resident Visas, Australian Declaratory Visas and Certificates of Evidence of Resident Status	23,991	24,395	23,633	23,055	23,516
Regulation of migration agents	5,980	5,113	4,934	4,872	4,989
<b>Total departmental expenses</b>					
<b>Programme 2.2</b>	<b>267,712</b>	<b>281,085</b>	<b>268,198</b>	<b>272,108</b>	<b>277,732</b>
<b>Programme 2.3: Visas</b>					
<b>Annual departmental expenses</b>					
Students	86,132	89,091	86,286	84,471	86,293
Temporary Residents (Economic)	86,374	86,180	80,151	77,691	79,450
Temporary Residents (Non-economic)	16,680	16,721	15,944	15,730	16,034
Visitors and Working Holiday Makers	119,402	113,665	110,006	107,553	110,023
Visitors and Working Holiday Makers - ETAs	26,006	25,889	24,981	24,212	24,696
<b>Total departmental expenses</b>					
<b>Programme 2.3</b>	<b>334,594</b>	<b>331,546</b>	<b>317,368</b>	<b>309,657</b>	<b>316,496</b>



**Table 2.3.2: Programme Component Expenses Outcome 2 (continued)**

	2014-15 Estimated actual \$'000	2015-16 Budget \$'000	2016-17 Forward Estimate \$'000	2017-18 Forward Estimate \$'000	2018-19 Forward Estimate \$'000
<b>Programme 2.4: Refugee and Humanitarian Assistance</b>					
<b>Annual administered expenses</b>					
Allowances for persons granted temporary visas in the Humanitarian Programme	53	52	52	50	50
Payments for the Asylum Seeker Assistance Scheme	29,278	26,161	5,190	5,083	5,174
Application Assistance Scheme - onshore protection	2,955	3,015	3,069	3,017	3,093
Initiatives to address the situation of displaced persons and promote sustainable returns	249	-	-	-	-
International Organization for Migration - contribution	762	762	762	762	762
Refugee and humanitarian passage, associated costs and related services	16,778	16,863	17,023	20,615	25,008
Secretariat for Inter-Governmental Consultations on migration, asylum and refugees - membership contribution	134	134	134	134	134
Grant to Refugees Council of Australia	-	-	-	-	-
Supervision and welfare for unaccompanied humanitarian minors	18,971	15,809	3,898	3,850	3,946
<b>Total administered expenses</b>					
<b>Programme 2.4</b>	<b>69,180</b>	<b>62,796</b>	<b>30,128</b>	<b>33,511</b>	<b>38,167</b>
<b>Programme 2.4: Refugee and Humanitarian Assistance</b>					
<b>Annual departmental expenses</b>					
Refugee and Humanitarian Assistance	39,529	49,500	53,380	58,311	61,384
Temporary Protection and Protection Visas on-shore	33,799	42,205	44,633	41,953	41,778
<b>Total departmental expenses</b>					
<b>Programme 2.4</b>	<b>73,328</b>	<b>91,705</b>	<b>98,013</b>	<b>100,264</b>	<b>103,162</b>
<b>Total Programme Refugee and Humanitarian Assistance</b>	<b>142,508</b>	<b>154,501</b>	<b>128,141</b>	<b>133,775</b>	<b>141,329</b>
<b>Total administered expenses</b>	<b>69,180</b>	<b>62,796</b>	<b>30,128</b>	<b>33,511</b>	<b>38,167</b>
<b>Total departmental expenses</b>	<b>790,107</b>	<b>821,275</b>	<b>798,025</b>	<b>796,772</b>	<b>815,090</b>
<b>Total Programme expenses Outcome 2</b>	<b>859,287</b>	<b>884,071</b>	<b>828,153</b>	<b>830,283</b>	<b>853,257</b>

Note: 2014-15 is under the old outcome/ programme structure and the figures are for comparison purposes only.

**Programme 2.1, 2.2 and 2.3 Citizenship, Migration and Visas - Deliverables**

Through the Citizenship, Migration and Visa Programmes, the Department will continue to develop and implement evidence-based policy, programmes and services that support Government priorities. This includes balancing community protection with economic, social and international imperatives, to meet the needs of business, education, tourism and the interests of the Australian community.

Through these programmes, the Department will:

- deliver the migration programme within Government targets, and maintain programme integrity and intention;
- support Australia's economic development and needs through sustainable growth in temporary visa programmes;
- ensure permanent migration and temporary entry do not increase health risks or costs to the Australian community;
- finalise visa applications within applicable standards and according to priority processing directions;
- increase the use of biometrics and identity management services to facilitate the movement of legitimate travellers, and detect and deter those who pose a risk to the Australian community and national interest;
- promote a high level of confidence in the accurate identification of people entering and departing Australia and those likely to threaten the national interest; and
- support a strong and cohesive Australian society through the promotion of a unifying citizenship.

**Programme 2.1, 2.2 and 2.3 Citizenship, Migration and Visas - Key Performance Indicators**

- the migration programme supports the Government's national security, economic and social agenda, as well as industry and business needs;
- the migration programme is delivered within Government targets and according to applicable priority processing directions;
- the visitor programme continues to support global tourism, business travel and the domestic economy;
- the student programme supports a sustainable international education sector, in line with government priorities;
- Working Holiday Maker negotiations are targeted towards Government priorities;
- temporary visa programmes support the Government's international priorities and obligations;
- migration and temporary entry does not increase the incidence of health risks or costs to the Australian community;
- policy development and deregulatory reform to visa programmes are implemented effectively and in a timely and cost-effective manner, also supporting programme delivery and integrity;
- visa applications are finalised within applicable service standards;
- percentage of refusal decisions for Australian citizenship overturned through an appeal process is less than 1 per cent; and
- percentage of citizenship conferral applications decided within service delivery standards is at least 80 per cent.

**Programme 2.1, 2.2 and 2.3 Citizenship, Migration and Visas - Key Performance Indicators**

Key Performance Indicators	2014-15 Estimated Actual	2015-16 Budget	2016-17 Forward year 1	2017-18 Forward year 2	2018-19 Forward year 3
The permanent Migration Program is delivered within government targets	<190,000	<190,000	<190,000	<190,000	<190,000
Temporary and permanent migration does not increase the incidence of health risks or costs to the Australian community	Contribute to maintaining TB rates in Australia at <6 cases per 100,000 people	Contribute to maintaining TB rates in Australia at <6 cases per 100,000 people	Contribute to maintaining TB rates in Australia at <6 cases per 100,000 people	Contribute to maintaining TB rates in Australia at <6 cases per 100,000 people	Contribute to maintaining TB rates in Australia at <6 cases per 100,000 people

**Programme 2.4 Refugee & Humanitarian Assistance - Deliverables**

- deliver a Humanitarian Programme of 13,750 places in 2015-16 and 2016-17, 16,250 places in 2017-18 and 18,750 places in 2018-19;
- deliver at least 1,000 visas through the Women at Risk subclass;
- the onshore component of the Humanitarian Programme is delivered in line with agreed planning levels;
- legislation and policy changes that strengthen the integrity of Australia's onshore protection framework;
- legislation to implement a Temporary Protection Visa (TPV) for those requiring Australia's protection who arrived in Australia illegally;
- processing of the legacy cohort of persons who arrived in Australia as IMAs;
- legal services for decision makers, policy makers and government that ensure that the onshore protection framework is appropriately managed;
- care and supervision services for eligible Unaccompanied Humanitarian Minors (UHMs); and
- support services for non-citizens (other than IMAs) in the community to address vulnerabilities and barriers to status resolution.

**Programme 2.4 Refugee and Humanitarian Assistance - Key Performance Indicators**

- Australia continues to be a leading resettlement country in terms of numbers of people resettled;
- Australia's international protection obligations are reflected in an effective onshore protection framework including articulated policies and procedures relating to the assessment of protection claims;
- Progress being made regarding the processing of the legacy cohort under the new onshore protection legislation and TPV framework;
- productive working relations are maintained with international partner agencies with regard to Australia's contribution to strengthening the international protection framework in countries other than Australia; and
- Australia's bilateral and multilateral activity in relation to migration and refugee issues has a positive effect on managed migration and refugee issues internationally, as evidenced by internal evaluation and review outcomes.

**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**

**Outcome 3 strategy**

International trade is an important vehicle for Australia's economic growth, competitiveness and prosperity. Effective border controls underpin international trade, allowing legitimate goods to move seamlessly across our borders.

Key strategies for managing border revenue and promoting Australia's economic interest through trade facilitation are:

**Programme 3.1 Border-Revenue Collection**

Effective management of border revenue by:

- providing assurance that the customs duty, indirect taxes and charges payable on imported goods are correctly assessed, reported and paid;
- providing assurance that the revenue concessions, exemptions and refunds are correctly applied;
- administering the Tourist Refund Scheme;
- collecting the Passenger Movement Charge;
- undertaking an effective risk-based compliance programme, utilising pre- and post-clearance monitoring and intervention activities to promote observance of Australian border laws as they relate to revenue reporting and payment obligations;
- maintaining and enhancing border-related revenue collection capabilities; and
- maturing the portfolio's understanding of trade crime and other economic risks, and mount effective and innovative responses.

**Programme 3.2 Trade Facilitation and Industry Engagement**

- facilitate legitimate trade, by co-designing services and the regulatory framework in a way that streamlines the movement of goods and reduces the burden on legitimate traders;
- identifying and enhancing new business systems to maximise service delivery;
- support the Australian economy through the effective administration and delivery of industry assistance schemes and services;

*DIBP Budget Statements*

- co-designing strategy, legislation and policy that facilitates and supports industry, trade and the movement of goods across the border while maintaining regulatory objectives and integrity;
- co-designing Australian trade and industry policies with strategic partners and industry in a way that minimises the impact on and supports legitimate trade;
- undertaking domestic and international engagement that supports the development and delivery of strategies, policy and systems to improve the facilitation of trade;
- support an open economy by ensuring compliance with the rules of trade so that competition occurs on a level playing field and the benefits of competition flow through to the Australian economy;
- partnership with strategic partners and industry to design Australian trade and industry policies; and
- support the Government's trade agenda.

**Table 2.1.3: Budgeted Expenses and Resources for Outcome 3**

	2014-15 Estimated actual expenses \$'000	2015-16 Estimated expenses \$'000
<b>Programme 3.1: Border-Revenue Collection</b>		
Departmental expenses		
Departmental appropriation <sup>1</sup>	68,818	68,928
Expenses not requiring appropriation in the Budget year <sup>2</sup>	8,933	9,728
<b>Total for Programme 3.1</b>	<b>77,751</b>	<b>78,656</b>
<b>Programme 3.2: Trade Facilitation and Industry Engagement</b>		
Departmental expenses		
Departmental appropriation <sup>1</sup>	-	44,296
Expenses not requiring appropriation in the Budget year <sup>2</sup>	-	8,750
<b>Total for Programme 3.2</b>	<b>-</b>	<b>53,046</b>
<b>Outcome 3 Totals by appropriation type</b>		
Departmental expenses		
Departmental appropriation <sup>1</sup>	68,818	121,974
Expenses not requiring appropriation in the Budget year <sup>2</sup>	8,933	9,728
<b>Total expenses for Outcome 3</b>	<b>77,751</b>	<b>131,702</b>
<b>Average Staffing Level (number)</b>	<b>535</b>	<b>535</b>

1. Departmental Appropriation combines 'Ordinary annual services (Appropriation Act No. 1)' 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 under the old structure and the figures are for comparison purposes only.

## **Contributions to Outcome 3**

<b>Programme 3.1: Border Revenue Collection</b>
<p><b>Programme 3.1 Objective</b></p> <p>Effective management of border revenue by:</p> <ul style="list-style-type: none"><li>• providing assurance that the customs duty, indirect taxes and charges payable on imported goods are correctly assessed, reported and paid;</li><li>• providing assurance that the revenue concessions, exemptions and refunds are correctly applied;</li><li>• effectively administering the Tourist Refund Scheme;</li><li>• effectively administering the Passenger Movement Charge;</li><li>• undertaking an effective risk-based compliance programme, utilising pre and post-clearance monitoring and intervention activities to promote observance of Australian border laws as they relate to revenue reporting and payment obligations;</li><li>• maintaining and enhancing border-related revenue collection capabilities; and</li><li>• maturing the portfolio's understanding of trade crime and other economic risks, and mounting effective and innovative responses.</li></ul>



**Programme 3.2: Trade Facilitation and Industry Engagement****Programme 3.2 Objective**

- facilitate legitimate trade by co-designing services and the regulatory framework in a way that streamlines the movement of goods and reduces the burden on legitimate traders;
- identifying and enhancing new business systems to maximise service delivery;
- supporting the Australian economy through the effective administration and delivery of industry assistance schemes and services;
- co-designing strategy, legislation and policy that facilitates and supports industry, trade and the movement of goods across the border while maintaining regulatory objectives and integrity;
- co-designing Australian trade and industry policies with strategic partners and industry in a way that minimises the impact on and support legitimate trade;
- undertaking domestic and international engagement that supports the development and delivery of strategies, policy and systems to improve the facilitation of trade;
- support an open economy by ensuring compliance with the rules of trade so that competition occurs on a level playing field and the benefits of competition flow through to the Australian economy;
- partnership with strategic partners and industry to design Australian trade and industry policies; and
- support the Government's trade agenda.

**Table 2.2.3: Programme Expenses Outcome 3**

	2014-15 Estimated actual \$'000	2015-16 Budget \$'000	2016-17 Forward Estimate \$'000	2017-18 Forward Estimate \$'000	2018-19 Forward Estimate \$'000
Annual Departmental Expenses	68,818	121,974	114,329	115,182	115,104
Expenses not requiring appropriation in the Budget year <sup>1</sup>	8,933	9,728	10,361	2,674	2,968
<b>Total Programme expenses</b>	<b>77,751</b>	<b>131,702</b>	<b>124,690</b>	<b>117,856</b>	<b>118,072</b>

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 under the old outcome/programme structure and the figures are for comparison purposes only.

**Table 2.3.3: Programme Component Expenses Outcome 3**

	2014-15 Estimated actual \$'000	2015-16 Budget \$'000	2016-17 Forward Estimate \$'000	2017-18 Forward Estimate \$'000	2018-19 Forward Estimate \$'000
<b>Programme 3.1: Border-Revenue Collection</b>					
<b>Annual departmental expenses</b>					
Border-Revenue Collection	77,751	78,656	75,854	68,772	69,103
<b>Total departmental expenses</b>					
<b>Programme 3.1</b>	<b>77,751</b>	<b>78,656</b>	<b>75,854</b>	<b>68,772</b>	<b>69,103</b>
<b>Programme 3.2: Trade Facilitation and Industry Engagement <sup>1</sup></b>					
<b>Annual departmental expenses</b>					
Trade Facilitation and Industry Engagement	-	53,046	48,836	49,084	48,969
<b>Total departmental expenses</b>					
<b>Programme 3.2</b>	<b>-</b>	<b>53,046</b>	<b>48,836</b>	<b>49,084</b>	<b>48,969</b>
<b>Total Programme expenses Outcome 3</b>	<b>77,751</b>	<b>131,702</b>	<b>124,690</b>	<b>117,856</b>	<b>118,072</b>

1. Programme 3.2 is a new programme created due to the restructure from 2015-16.

Note: 2014-15 is under the old outcome/programme structure and the figures are for comparison purposes only.

**Programme 3.1 Border-Revenue Collection - Deliverables**

Effectively manage border revenue by:

- providing assurance that border revenue administered by the Department and revenue collected on behalf of other agencies is correctly assessed, reported and paid;
- providing assurance that revenue is protected by checking the correct application of refunds, concession and exemptions;
- undertaking effective risk-based investigations and compliance activities, to promote observance of Australian border laws as they relate to revenue reporting and payment obligations;
- collecting and administering the Passenger Movement Charge; and
- administering the Tourist Refund Scheme.

**Programme 3.1 Border-Revenue Collection - Deliverables**

	2014-15 Estimated Actual	2015-16 Budget	2016-17 Forward year 1	2017-18 Forward year 2	2018-19 Forward year 3
Deliverables					
Collection of revenue associated with passenger movements	\$907.9m	\$957.4m	\$1,004.3m	\$1,053.3m	\$1,104.8m
Significant revenues collected (including customs duty, passenger movement charge, import processing charge and GST collected)	\$14,357.5m	\$14,237.4m	\$14,902.9m	\$15,394.5m	\$15,858.3m
Duty concessions:	-	-	-	-	-
Tariff Concessions System (range)	\$1,686m to \$1,864m	\$1,819m to \$2,010m	\$1,971m to \$2,178m	\$2,112m to \$2,334m	\$2,263m to \$2,501m
all other concessions schemes (range)	\$369m to \$408m	\$305m to \$337m	\$254m to \$281m	\$221m to \$245m	\$193m to \$214m
Administration of the Tourist Refund Scheme: <sup>1</sup>	-	-	-	-	-
number of assessed refund declarations	-	-	-	-	-
number of approved refund declarations	-	-	-	-	-
value of approved refund declarations	-	-	-	-	-

**Programme 3.1 Border-Revenue Collection - Deliverables (continued)**

Deliverables	2014-15 Estimated Actual	2015-16 Budget	2016-17 Forward year 1	2017-18 Forward year 2	2018-19 Forward year 3
Administration of the Refund Scheme: <sup>1</sup>	-	-	-	-	-
number of assessed refund declarations	-	-	-	-	-
number of approved refund declarations	-	-	-	-	-
value of approved refund declarations	-	-	-	-	-
Administration of the duty drawback scheme: <sup>1</sup>	-	-	-	-	-
number of drawback claims lodged	-	-	-	-	-
value of drawbacks paid	-	-	-	-	-

Note: Targets relating to deliverables across the forward estimates have been developed on the basis of the operational risks and environment that existed when the 2015-16 Portfolio Budget Statements 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.

1. Performance or volume cannot be forecast reliably. Actual results will be included in the Annual Report

**Programme 3.1 Border-Revenue Collection - Key Performance Indicators**

Key Performance Indicators	2014-15 Estimated Actual	2015-16 Budget	2016-17 Forward year 1	2017-18 Forward year 2	2018-19 Forward year 3
Proportion of refunds under the Refund Scheme delivered in accordance with client service standards	90%	90%	90%	90%	90%
Proportion of drawbacks delivered in accordance with client service standards	90%	90%	90%	90%	90%
Number of external merit and judicial review applications on refund and drawback claims finalised during the performance period <sup>1</sup>	-	-	-	-	-
Number of external merit and judicial review applications finalised that overturn decision on refund or drawback claims <sup>1,3</sup>	-	-	-	-	-
Number of external merit and judicial review applications finalised during the performance period on a decision made under Part XVA of the Customs Act 1901 <sup>1,3</sup>	-	-	-	-	-
Number of external merit and judicial review applications finalised that overturned a decision under Part XVA of the Customs Act 1901 <sup>1,3</sup>	-	-	-	-	-
Value of revenue understatements identified from investigation and compliance activities <sup>1,2</sup>	-	-	-	-	-

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 Portfolio Budget Statements 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.

1. Performance or volume cannot be forecast reliably. Actual results will be included in the Annual Report.
2. Previously this KPI recorded net revenue adjustments from investigation and compliance activities. As the DIBP investigation and compliance effort is focussed on detecting revenue understatements rather than revenue overstatements, the indicator has been adjusted accordingly.
3. Subject to change following the enactment of the *Australian Border Force Bill 2015*.

**Programme 3.2 Trade Facilitation and Industry Engagement - Deliverables**

- co-design Australian trade and industry policies with strategic partners and industry in a way that minimises the impact on and supports legitimate trade;
- development and delivery of portfolio strategy, legislation and policy, to support the facilitation of legitimate;
- provision of tariff classification, valuation and rules of origin advice services to importers and exporters;
- deliver the Trusted Trader Programme;
- represent and support Australia's trade interests domestically and internationally;
- efficiently and effectively manage the permit issuing system for restricted goods;
- manage relationships with other government agencies and industry on trade facilitation issues;
- provision of expert advice, support and guidance material for industry to support import and export of legitimate goods;
- administer industry assistance schemes;
- manage international agreements on international trade and customs procedures; and
- manage the harmonised tariff.

**Programme 3.2 Trade Facilitation and Industry Engagement - Deliverables**

	2014-15 Estimated Actual	2015-16 Budget	2016-17 Forward year 1	2017-18 Forward year 2	2018-19 Forward year 3
Deliverables					
Number of tariff classification, valuation and rules of origin advices completed	-	-	-	-	-

**Programme 3.2 Trade Facilitation and Industry Engagement - Key Performance Indicators**

Key Performance Indicators	2014-15 Estimated Actual	2015-16 Budget	2016-17 Forward year 1	2017-18 Forward year 2	2018-19 Forward year 3
Proportion of tariff classification, valuation and rules of origin advices completed in accordance with client service standards	85%	85%	85%	85%	85%
Number of external merit and judicial review applications on matters, including tariff classification under Schedule 4 of the Customs Tariff Act, valuation of rules of origin finalised during the performance period where the duty was paid under protest under section 167 of the <i>Customs Act 1901</i> <sup>1</sup>	-	-	-	-	-
Number of external merit and judicial review applications finalised that overturn an administrative review decision where the duty was paid under protest. <sup>1</sup>	-	-	-	-	-
Availability of electronic cargo systems to clients (excluding scheduled outages) <sup>1</sup>	99.70%	99.70%	99.70%	99.70%	99.70%
Proportion of electronically lodged cargo documents where a response message is transmitted within five minutes.	-	-	-	-	-

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 Portfolio Budget Statements 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.

1. Subject to change following the enactment of the *Australian Border Force Bill 2015*.

2. Performance cannot be forecast reliably. Actual results will be included in the Annual Report.

## Section 3: Explanatory tables and budgeted financial statements

Section 3 presents explanatory tables and budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2015-16 budget year. It explains how budget plans are incorporated into the financial statements and provides further details of the reconciliation between appropriations and programme expenses, movements in administered funds, special accounts and government indigenous expenditure.

### 3.1 EXPLANATORY TABLES

#### 3.1.1 Movement of administered funds between years <sup>(a)</sup>

Administered funds can be provided for a specified period, for example under annual Appropriation Acts. Funds not used in the specified period with the agreement of the Finance Minister may be moved to a future year. Table 3.1.1 shows the movement of administered funds approved between years.

**Table 3.1.1: Movement of administered funds between years <sup>(a)</sup>**

	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000
<b>Administered expenses</b>					
Outcome 1:					
Advance Passenger Processing for Malaysia and Indonesia	(17,000)	17,000			
IMA Judicial Review Litigation	(34,977)	24,016			
<b>Total administered expenses</b>	<b>(51,977)</b>	<b>41,016</b>			
<b>Administered capital</b>					
Outcome 1:					
Nauru Prison, PNG transit centre and Manus defence housing	(41,000)	41,000			
<b>Total administered capital</b>	<b>(41,000)</b>	<b>41,000</b>			
<b>Departmental capital</b>					
Outcome 1:					
Second Pass Review of Reforms	(3,220)	3,220			
Maritime Advanced Traveller Reporting	(1,000)	1,000			
Air Outward for Advance Passenger Processing	(772)	772			
<b>Total departmental capital</b>	<b>(4,992)</b>	<b>4,992</b>			
<b>Total movement of funds</b>	<b>(97,969)</b>	<b>87,008</b>			

(a) Figures displayed as a negative (-) represent a decrease in funds and a positive reflect an increase in funds.



### 3.1.2 Special accounts

Special accounts provide a means to set aside and record amounts used for specified purposes. Special accounts can be created by a Finance Minister's determination under section 78 of the PGPA Act or under separate enabling legislation (section 80 of the PGPA Act refers). Table 3.1.2 shows the expected additions (receipts) and reductions (payments) for each account used by DIBP.

**Table 3.1.2: 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 <sup>(A)</sup>						
2015-16		-	-	-	-	-
Australian Population						
Multicultural and Immigration						
Research Program Account <sup>(A)</sup>						
2014-15		54	-	-	(54)	-
<b>Total special accounts</b>						
<b>2015-16 Budget estimate</b>		-	-	-	-	-
<i>Total special accounts</i>						
<i>2014-15 estimated actual</i>		54	-	-	(54)	-

(A) = Administered

(D) = Departmental

### 3.1.3 Australian Government Indigenous expenditure

Department of Immigration and Border Protection (DIBP) has two internally funded Indigenous programmes:

- National Indigenous Programmes – Indigenous Cadets and Indigenous Graduates (funded separately); and
- Indigenous Mariner Programme – This programme engages and trains Torres Strait Islanders as Marine Crew to serve in the Torres Strait.

#### National Indigenous Programmes

DIBP participates, where suitable candidates can be identified, in the Australian Public Service (APS) Indigenous Employment Project by recruiting into the National Indigenous Cadetship and Graduate Programmes, thereby contributing to the overall increase in numbers of Indigenous employees.

Should the Indigenous Cadetship Support programme recommence DIBP will seek to engage 10 cadets.

### *DIBP Budget Statements*

Currently, DIBP has two Indigenous Graduates.

Graduate trainees participate in a 12-month program which offers the following:

- three workplace rotations;
- a Diploma of Government and further personal skill development workshops; and
- a permanent position on successful completion of the programme.

DIBP participates in the Australian Public Service Commission (APSC) Indigenous Pathways Programme (APSC Pathways) to recruit Indigenous Australians and committed to recruiting 24 Indigenous trainees through APSC Pathways in 2015, however only eight suitable candidates were engaged. The APSC Pathways traineeship programme assesses candidates at APS2 level which are advanced to APS3 once they successfully complete the programme.

In 2015-16 DIBP is also participating in a whole-of-government Indigenous Apprenticeship Programme managed by the Department of Human Services (DHS).

DIBP is investigating an Indigenous Entry and Development programme in response to the recent increase to The Council of Australian Governments (COAG) target for Indigenous employment within the APS to three per cent by 2018.

### Indigenous Mariner Programme

Customs and Border Protection Marine Unit undertake and run an Indigenous Cadet Programme within the Marine Unit. The Marine Unit has not run the programme for the last couple years, due to the transition to the new Cape Class Vessel Project. DIBP have had sign off from Government to acquire a capability in the Torres Strait. It is only early days in the project, and the Department is looking at a capability possibly late 2016, early 2017. At this stage no firm decision has been made on the structure of crew (this won't happen until the vessels are acquired), however it is planned to commence the Cadet Programme to support this vessel.

### **Table 3.1.3: Australian Government Indigenous Expenditure (AGIE)**

Please note that the estimate for 2015-16 of \$2,000,000 in the table above includes an allocation of \$1,075,000 for existing Indigenous expenditure plus an allocation of \$925,000 for the response to the COAG target through the Indigenous Entry and Development programme.

Please note that Indigenous programmes are a corporate expense and will need to be distributed through outcomes as per the normal process.

**Table 3.1.3: Australian Government Indigenous expenditure (AGIE)**

Outcome	Appropriations				Other		Total Programme
	Bill	Bill	Special	Total			
	No. 1	No. 2	appropri	appropri			
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
	(A)	(B)	(C)	(D)	(E)	(F)=(D)+(E)	
<b>Department of</b>							
<b>Immigration and Border</b>							
<b>Protection</b>							
<b>Outcome 1</b>							
Administered 2015-16				-			-
<i>Administered 2014-15</i>	-			-			-
Departmental 2015-16	2,000			2,000			2,000
<i>Departmental 2014-15</i>	529			529			529 1.1, 1.2
Total outcome 2015-16	2,000	-	-	2,000	-		2,000
<i>Total outcome 2014-15</i>	529	-	-	529	-		529
<b>Outcome 2</b>							
Administered 2015-16				-			-
<i>Administered 2014-15</i>	-			-			-
Departmental 2015-16				-			-
<i>Departmental 2014-15</i>	-			-			-
Total outcome 2015-16	-	-	-	-	-		-
<i>Total outcome 2014-15</i>	-	-	-	-	-		-
<b>Outcome 3</b>							
Administered 2015-16				-			-
<i>Administered 2014-15</i>	-			-			-
Departmental 2015-16				-			-
<i>Departmental 2014-15</i>	-			-			-
Total outcome 2015-16	-	-	-	-	-		-
<i>Total outcome 2014-15</i>	-	-	-	-	-		-
<b>Total AGIE 2015-16</b>	<b>2,000</b>	<b>-</b>	<b>-</b>	<b>2,000</b>	<b>-</b>		<b>2,000</b>
<i>Total AGIE 2014-15</i>	529	-	-	529	-		529

## **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 2014-15 Portfolio Additional Estimates Statements (PAES) and the 2015-16 Portfolio Budget Statements is provided below.

#### **Budgeted departmental comprehensive income statement**

Department of Immigration and Border Protection (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 \$2,788.5 million to \$2,844.6 million, an increase of \$56.1 million. This movement reflects an increase of \$18.7 million due to the net impact of new measures in Budget and an increase of \$37.4 million from other variations.

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 revenue is expected to increase from \$2,656.3 million to \$2,614.0 million. The movement of \$42.3 million is primarily due to an increase in Revenue from Government (appropriation revenue) of \$48.4 million offset by a decrease in DIBP's own source income of \$90.6 million due to the first time recognition of the ACV Ocean Shield in 2014-15. This asset was transferred from the Department of Defence.

#### **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 \$1,834.7 million to \$1,953.7 million. The movement of \$119.0 million is mainly due to the investment by Government in DIBP capability reforms.

Equity is also expected to decrease from \$1,071.4 million to \$1,190.3 million. The increase of \$118.9 million in departmental equity mainly reflects the changes in the contributed equity and the retained surplus (accumulated deficit) to the 2015-16 operating result.

#### **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 decrease from \$2,763.5 million in 2014-15 to \$2,149.6 million. The change in administered expenses reflects the decreasing costs as a result of Operation Sovereign Borders.

#### **Income**

In 2015-16, the Department will administer the collection of revenue on behalf of the Government of \$12,731.4 million, which is a decrease of \$23.5 million compared to 2014-15.

## *DIBP Budget Statements*

In 2015–16 the Department of Immigration and Border Protection (DIBP or Department) is estimated to collect \$9,479.5 million in customs duty, a decrease of \$269.8 million (or 2.77%) over the 2014–15 estimate. This increase is due primarily to the expected decrease in revenue collections in 2015–16 across all duty categories with the exception of Excise Equivalent Goods (EEG). The decrease is due to the combined impact of government measures and changes to economic parameters.

In addition to Customs Duty, the Department will administer the collection of revenue on behalf of the Government an estimated \$1,924.0 million in Immigration related revenue, which includes visa fees, associated fines and other non-tax related items. This is an increase of \$74.1 million in the administered revenue estimate. The increase is due to the combination of previous and current government decisions.

The Department will also administer the collection of \$1,328.0 million in other taxes, fines and fees revenue in 2015–16. Revenue collected as other taxes, fines and fees comprises \$957.4 million for the passenger movement charge and \$370.6 million for the import processing charge in 2015–16.

The collection of the passenger movement charge is estimated to increase by \$49.5 million in 2015–16 due to the estimated growth in international passenger movements. Collections of the import processing charge in 2015–16 are estimated to be \$370.6 million, an increase of \$22.7 million compared to the revised budget estimate for 2014–15. The increase in revenue generated from the import processing charge reflects the expected growth in imports and the result of the *Joint Review of Border Fees, Charges and Taxes – import processing cost recovery arrangements* measure. The Department has estimated that \$420.0 million will be required to be paid as customs duty refunds and drawbacks.

### **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.

### 3.2.3 Budgeted financial statements tables

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

	Estimated actual 2014-15 \$'000	Revised Budget 2015-16 \$'000	Forward estimate 2016-17 \$'000	Forward estimate 2017-18 \$'000	Forward estimate 2018-19 \$'000
<b>EXPENSES</b>					
Employee benefits	1,350,282	1,429,037	1,299,422	1,272,158	1,280,194
Supplier	1,221,412	1,175,817	1,109,916	1,091,523	1,097,935
Depreciation and amortisation	207,893	230,563	252,239	277,701	309,405
Finance costs	3,399	3,796	3,643	3,485	3,424
Bad and Doubtful Debts	5,483	5,385	5,201	5,096	5,029
Write-down & impairment of assets	-	-	-	-	-
Other expenses	-	-	-	-	-
<b>Total expenses</b>	<b>2,788,469</b>	<b>2,844,598</b>	<b>2,670,421</b>	<b>2,649,963</b>	<b>2,695,987</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	140,349	135,901	133,172	134,778	136,439
Rental income	4,155	4,345	4,382	4,288	4,279
Other revenue	29,215	18,498	18,491	19,467	19,394
<b>Total own-source revenue</b>	<b>173,719</b>	<b>158,744</b>	<b>156,045</b>	<b>158,533</b>	<b>160,112</b>
<b>Gains</b>					
Sale of assets	40	45	44	45	45
Foreign exchange gains	-	-	-	-	-
Other gains	77,190	1,571	1,567	1,567	1,563
<b>Total gains</b>	<b>77,230</b>	<b>1,616</b>	<b>1,611</b>	<b>1,612</b>	<b>1,608</b>
<b>Total own-source income</b>	<b>250,949</b>	<b>160,360</b>	<b>157,656</b>	<b>160,145</b>	<b>161,720</b>
<b>Net cost of (contribution by) services</b>	<b>2,537,520</b>	<b>2,684,238</b>	<b>2,512,765</b>	<b>2,489,818</b>	<b>2,534,267</b>
Revenue from Government	2,405,309	2,453,675	2,260,526	2,212,117	2,224,862
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(132,211)</b>	<b>(230,563)</b>	<b>(252,239)</b>	<b>(277,701)</b>	<b>(309,405)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
Items not subject to subsequent reclassification to profit or loss					
Changes in asset revaluation surplus	-	-	-	-	-
<b>Total other comprehensive income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income (loss)</b>	<b>(132,211)</b>	<b>(230,563)</b>	<b>(252,239)</b>	<b>(277,701)</b>	<b>(309,405)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(132,211)</b>	<b>(230,563)</b>	<b>(252,239)</b>	<b>(277,701)</b>	<b>(309,405)</b>

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

<b>Note: Impact of Net Cash Appropriation Arrangements</b>					
	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000
<b>Total Comprehensive Income (loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations</b>	75,682	-	-	-	-
less depreciation/amortisation expenses previously funded through revenue appropriations <sup>1</sup>	207,893	230,563	252,239	277,701	309,405
<b>Total Comprehensive Income (loss) - as per the Statement of Comprehensive Income</b>	<b>(132,211)</b>	<b>(230,563)</b>	<b>(252,239)</b>	<b>(277,701)</b>	<b>(309,405)</b>

1. From 2009-10, the Government replaced Bill 1 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 Bill 2 equity appropriations. For information regarding CDABs, please refer to Table 3.2.5 Departmental Capital Budget Statement.

Note: Prepared on Australian Accounting Standards basis.



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

	Estimated actual 2014-15 \$'000	Revised Budget 2015-16 \$'000	Forward estimate 2016-17 \$'000	Forward estimate 2017-18 \$'000	Forward estimate 2018-19 \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	38,692	38,692	38,692	38,692	38,692
Trade and other receivables	567,250	571,085	568,585	566,085	563,585
Other financial assets	7,158	7,158	7,158	7,158	7,158
<b>Total financial assets</b>	<b>613,100</b>	<b>616,935</b>	<b>614,435</b>	<b>611,935</b>	<b>609,435</b>
<b>Non-financial assets</b>					
Land and buildings	196,616	214,493	218,126	197,300	173,198
Property, plant and equipment	538,649	650,444	656,925	648,377	588,487
Intangibles	435,974	421,404	403,554	374,402	349,690
Other non-financial assets	50,390	50,390	50,390	50,390	50,390
<b>Total non-financial assets</b>	<b>1,221,629</b>	<b>1,336,731</b>	<b>1,328,995</b>	<b>1,270,469</b>	<b>1,161,765</b>
<b>Total assets</b>	<b>1,834,729</b>	<b>1,953,666</b>	<b>1,943,430</b>	<b>1,882,404</b>	<b>1,771,200</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	89,554	89,553	89,554	89,554	89,554
Other payables	180,652	176,661	189,037	182,316	182,316
<b>Total payables</b>	<b>270,206</b>	<b>266,214</b>	<b>278,591</b>	<b>271,870</b>	<b>271,870</b>
<b>Interest bearing liabilities</b>					
Leases	1,152	1,152	1,152	1,152	1,152
<b>Total interest bearing liabilities</b>	<b>1,152</b>	<b>1,152</b>	<b>1,152</b>	<b>1,152</b>	<b>1,152</b>
<b>Provisions</b>					
Employee provisions	423,106	427,097	414,720	421,440	421,440
Other provisions	68,859	68,859	68,859	68,859	68,859
<b>Total provisions</b>	<b>491,965</b>	<b>495,956</b>	<b>483,579</b>	<b>490,299</b>	<b>490,299</b>
<b>Total liabilities</b>	<b>763,323</b>	<b>763,322</b>	<b>763,322</b>	<b>763,321</b>	<b>763,321</b>
<b>Net assets</b>	<b>1,071,406</b>	<b>1,190,344</b>	<b>1,180,108</b>	<b>1,119,083</b>	<b>1,007,879</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	1,788,739	2,134,402	2,378,904	2,598,079	2,798,780
Reserves	206,749	206,749	206,749	206,749	206,749
Retained surplus (accumulated deficit)	(924,082)	(1,150,807)	(1,405,545)	(1,685,745)	(1,997,650)
<b>Total parent entity interest</b>	<b>1,071,406</b>	<b>1,190,344</b>	<b>1,180,108</b>	<b>1,119,083</b>	<b>1,007,879</b>
<b>Total Equity</b>	<b>1,071,406</b>	<b>1,190,344</b>	<b>1,180,108</b>	<b>1,119,083</b>	<b>1,007,879</b>

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

Note: 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
<b>Opening balance as at 1 July 2015</b>				
Balance carried forward from previous period	(924,082)	206,749	1,788,739	1,071,406
<b>Adjusted opening balance</b>	<b>(924,082)</b>	<b>206,749</b>	<b>1,788,739</b>	<b>1,071,406</b>
<b>Comprehensive income</b>				
Surplus (deficit) for the period	(232,899)	-	-	(232,899)
Other	6,338	-	395	6,733
<b>Total comprehensive income</b>	<b>(226,561)</b>	<b>-</b>	<b>395</b>	<b>(226,166)</b>
of which:				
Attributable to the Australian Government	(226,561)	-	395	(226,166)
<b>Transactions with owners</b>				
<b>Contributions by owners</b>				
Equity Injection - Appropriation	-	-	228,629	228,629
Departmental Capital Budget (DCB)	-	-	116,639	116,639
Other	(164)	-	-	(164)
<b>Sub-total transactions with owners</b>	<b>(164)</b>	<b>-</b>	<b>345,268</b>	<b>345,104</b>
<b>Estimated closing balance as at 30 June 2016</b>	<b>(1,150,807)</b>	<b>206,749</b>	<b>2,134,402</b>	<b>1,190,344</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(1,150,807)</b>	<b>206,749</b>	<b>2,134,402</b>	<b>1,190,344</b>

Note: Prepared on Australian Accounting Standards basis.

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

	Estimated actual 2014-15 \$'000	Revised Budget 2015-16 \$'000	Forward estimate 2016-17 \$'000	Forward estimate 2017-18 \$'000	Forward estimate 2018-19 \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	2,454,225	2,476,528	2,259,511	2,212,150	2,224,841
Sale of goods and rendering of services	165,424	170,803	181,978	189,097	190,737
Net GST received	105,961	112,838	106,600	103,754	95,661
Other	76,585	58,893	58,789	57,890	57,890
<b>Total cash received</b>	<b>2,802,195</b>	<b>2,819,062</b>	<b>2,606,878</b>	<b>2,562,891</b>	<b>2,569,129</b>
<b>Cash used</b>					
Employees	1,448,306	1,491,094	1,381,229	1,338,090	1,351,301
Suppliers	1,321,143	1,325,003	1,222,638	1,221,907	1,214,979
Borrowing costs	3,408	2,801	2,692	2,575	2,530
Other	-	164	319	319	319
<b>Total cash used</b>	<b>2,772,857</b>	<b>2,819,062</b>	<b>2,606,878</b>	<b>2,562,891</b>	<b>2,569,129</b>
<b>Net cash from (used by) operating activities</b>	<b>29,338</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of property, plant and equipment	30	-	-	-	-
<b>Total cash received</b>	<b>30</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Purchase of property, plant, equipment and intangibles	280,837	345,268	244,502	219,175	200,701
<b>Total cash used</b>	<b>280,837</b>	<b>345,268</b>	<b>244,502</b>	<b>219,175</b>	<b>200,701</b>
<b>Net cash from (used by) investing activities</b>	<b>(280,807)</b>	<b>(345,268)</b>	<b>(244,502)</b>	<b>(219,175)</b>	<b>(200,701)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	280,837	345,268	244,502	219,175	200,701
<b>Total cash received</b>	<b>280,837</b>	<b>345,268</b>	<b>244,502</b>	<b>219,175</b>	<b>200,701</b>
<b>Cash used</b>					
Repayment of borrowings	-	-	-	-	-
Other	-	-	-	-	-
<b>Total cash used</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net cash from (used by) financing activities</b>	<b>280,837</b>	<b>345,268</b>	<b>244,502</b>	<b>219,175</b>	<b>200,701</b>
<b>Net increase (decrease) in cash held</b>	<b>29,368</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	9,324	38,692	38,692	38,692	38,692
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>38,692</b>	<b>38,692</b>	<b>38,692</b>	<b>38,692</b>	<b>38,692</b>

Note: Prepared on Australian Accounting Standards basis.

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

	Estimated actual 2014-15 \$'000	Revised Budget 2015-16 \$'000	Forward estimate 2016-17 \$'000	Forward estimate 2017-18 \$'000	Forward estimate 2018-19 \$'000
<b>CAPITAL APPROPRIATIONS</b>					
Capital budget - Bill 1 (DCB)	118,507	116,639	121,111	117,637	119,123
Equity injections - Bill 2	163,949	226,857	123,391	101,538	81,578
<b>Total new capital appropriations</b>	<b>282,456</b>	<b>343,496</b>	<b>244,502</b>	<b>219,175</b>	<b>200,701</b>
<b>Provided for:</b>					
Purchase of non-financial assets	282,456	343,496	244,502	219,175	200,701
<b>Total Items</b>	<b>282,456</b>	<b>343,496</b>	<b>244,502</b>	<b>219,175</b>	<b>200,701</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations <sup>1</sup>	162,330	228,629	123,391	101,538	81,578
Funded by capital appropriation - DCB <sup>2</sup>	118,507	116,639	121,111	117,637	119,123
<b>TOTAL</b>	<b>280,837</b>	<b>345,268</b>	<b>244,502</b>	<b>219,175</b>	<b>200,701</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	280,837	345,268	244,502	219,175	200,701
<b>Total cash used to acquire assets</b>	<b>280,837</b>	<b>345,268</b>	<b>244,502</b>	<b>219,175</b>	<b>200,701</b>

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' Departmental Capital Budgets (DCBs).

Note: This statement has been prepared on Australian Accounting Standards basis, and is consistent with information contained in the Statement of Asset Movements and the Budgeted Statement of Cash Flows.

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

	Asset Category (as appropriate)					Total
	Land	Buildings	Other property, plant and equipment	Computer software and Intangibles	L&B, IP&E held for sale	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2015</b>						
Gross book value	27,354	202,493	601,740	1,277,075	1,100	<b>2,109,762</b>
Accumulated depreciation/amortisation and impairment	-	(33,231)	(64,191)	(841,101)	-	<b>(938,523)</b>
<b>Opening net book balance</b>	<b>27,354</b>	<b>169,262</b>	<b>537,549</b>	<b>435,974</b>	<b>1,100</b>	<b>1,171,239</b>
<b>CAPITAL ASSET ADDITIONS</b>						
<b>Estimated expenditure on new or replacement assets</b>						
By purchase - appropriation equity <sup>1</sup>	1,153	49,376	182,345	112,394	-	<b>345,268</b>
<b>Total additions</b>	<b>1,153</b>	<b>49,376</b>	<b>182,345</b>	<b>112,394</b>	<b>-</b>	<b>345,268</b>
<b>Other movements</b>						
Depreciation/amortisation expense	-	(33,049)	(70,550)	(126,964)	-	<b>(230,563)</b>
Other	-	397	-	-	-	<b>397</b>
<b>Total other movements</b>	<b>-</b>	<b>(32,652)</b>	<b>(70,550)</b>	<b>(126,964)</b>	<b>-</b>	<b>(230,166)</b>
<b>As at 30 June 2016</b>						
Gross book value	28,507	252,266	784,085	1,389,469	1,100	<b>2,455,427</b>
Accumulated depreciation/amortisation and impairment	-	(66,280)	(134,741)	(968,065)	-	<b>(1,169,086)</b>
<b>Closing net book balance</b>	<b>28,507</b>	<b>185,986</b>	<b>649,344</b>	<b>421,404</b>	<b>1,100</b>	<b>1,286,341</b>

1. 'Appropriation equity' refers to equity injections or Administered Assets and Liabilities appropriations provided through Appropriation Acts No. 2 and Bill No. 4 2014-15.

Note: 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)**

	Estimated actual 2014-15 \$'000	Revised Budget 2015-16 \$'000	Forward estimate 2016-17 \$'000	Forward estimate 2017-18 \$'000	Forward estimate 2018-19 \$'000
<b>EXPENSES</b>					
Supplier	2,398,454	1,753,178	751,427	654,083	906,610
Subsidies	7,463	7,616	6,711	7,211	862
Personal benefits	287,584	259,771	263,727	242,526	14,817
Grants	-	-	-	-	-
Depreciation and amortisation	63,453	124,959	74,267	74,267	74,267
Write-down and impairment of assets	6,542	4,042	4,042	4,042	4,042
Other expenses	-	-	-	-	-
<b>Total expenses administered on behalf of Government</b>	<b>2,763,496</b>	<b>2,149,566</b>	<b>1,100,174</b>	<b>982,129</b>	<b>1,000,598</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Taxation revenue</b>					
Customs duty	9,749,250	9,479,450	9,829,450	10,049,450	10,449,450
Other taxes	1,255,724	1,327,958	1,402,357	1,463,317	1,527,064
<b>Total taxation revenue</b>	<b>11,004,974</b>	<b>10,807,408</b>	<b>11,231,807</b>	<b>11,512,767</b>	<b>11,976,514</b>
<b>Non-taxation revenue</b>					
Sale of goods and rendering of services	2,500	2,500	2,500	2,500	2,500
Fees and fines	1,735,513	1,909,594	1,950,935	1,976,424	1,865,065
Other revenue	11,879	11,893	11,648	11,648	11,648
<b>Total non-taxation revenue</b>	<b>1,749,892</b>	<b>1,923,987</b>	<b>1,965,083</b>	<b>1,990,572</b>	<b>1,879,213</b>
<b>Total own-source income administered on behalf of Government</b>	<b>12,754,866</b>	<b>12,731,395</b>	<b>13,196,890</b>	<b>13,503,339</b>	<b>13,855,727</b>
<b>Net Cost of (contribution by) services</b>	<b>9,991,370</b>	<b>10,581,829</b>	<b>12,096,716</b>	<b>12,521,210</b>	<b>12,855,129</b>
<b>Surplus (deficit) after income tax</b>	<b>9,991,370</b>	<b>10,581,829</b>	<b>12,096,716</b>	<b>12,521,210</b>	<b>12,855,129</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
<b>Items not subject to subsequent reclassification to profit or loss</b>					
Changes in asset revaluation surplus	-	-	-	-	-
<b>Total other comprehensive income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income (loss)</b>	<b>9,991,370</b>	<b>10,581,829</b>	<b>12,096,716</b>	<b>12,521,210</b>	<b>12,855,129</b>

Note: 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)**

	Estimated actual 2014-15 \$'000	Revised Budget 2015-16 \$'000	Forward estimate 2016-17 \$'000	Forward estimate 2017-18 \$'000	Forward estimate 2018-19 \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	40,449	40,449	40,449	40,449	40,449
Taxation receivable	256,290	256,290	256,290	326,290	326,290
Trade and other receivables	34,141	41,641	44,141	46,641	49,141
Other financial assets	17,024	17,024	17,024	17,024	17,024
<b>Total financial assets</b>	<b>347,904</b>	<b>355,404</b>	<b>357,904</b>	<b>430,404</b>	<b>432,904</b>
<b>Non-financial assets</b>					
Land and buildings	1,588,658	1,841,216	1,792,072	1,746,524	1,701,362
Property, plant and equipment	158,802	159,663	155,174	145,633	136,107
Intangibles	-	-	-	-	-
Other non-financial assets	103,899	103,899	103,899	103,899	103,899
<b>Total non-financial assets</b>	<b>1,851,359</b>	<b>2,104,778</b>	<b>2,051,145</b>	<b>1,996,056</b>	<b>1,941,368</b>
<b>Total assets administered on behalf of Government</b>	<b>2,199,263</b>	<b>2,460,182</b>	<b>2,409,049</b>	<b>2,426,460</b>	<b>2,374,272</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	42,603	42,603	42,603	42,603	42,603
Personal benefits	3,648	3,648	3,648	3,648	3,648
Grants	125	125	125	125	125
Other payables	372,433	372,433	372,433	372,433	372,433
<b>Total payables</b>	<b>418,809</b>	<b>418,809</b>	<b>418,809</b>	<b>418,809</b>	<b>418,809</b>
<b>Interest bearing liabilities</b>					
Loans	50,103	50,103	50,103	50,103	50,103
Deposits	2,246	2,246	2,246	2,246	2,246
<b>Total interest bearing liabilities</b>	<b>52,349</b>	<b>52,349</b>	<b>52,349</b>	<b>52,349</b>	<b>52,349</b>
<b>Provisions</b>					
Other provisions	17,551	17,551	17,551	17,551	17,551
<b>Total provisions</b>	<b>17,551</b>	<b>17,551</b>	<b>17,551</b>	<b>17,551</b>	<b>17,551</b>
<b>Total liabilities administered on behalf of Government</b>	<b>488,709</b>	<b>488,709</b>	<b>488,709</b>	<b>488,709</b>	<b>488,709</b>
<b>Net assets/(liabilities)</b>	<b>1,710,554</b>	<b>1,971,473</b>	<b>1,920,340</b>	<b>1,937,751</b>	<b>1,885,563</b>

Note: Prepared on Australian Accounting Standards basis.

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

	Estimated actual 2014-15 \$'000	Revised Budget 2015-16 \$'000	Forward estimate 2016-17 \$'000	Forward estimate 2017-18 \$'000	Forward estimate 2018-19 \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Sales of goods and rendering of services	1,749,486	1,918,617	1,959,908	1,985,397	1,860,365
Taxes	11,304,057	11,106,286	11,530,674	11,741,643	12,275,390
Net GST received	227,543	225,511	179,534	190,556	227,464
Other	10,037	17,782	9,806	9,806	9,806
<b>Total cash received</b>	<b>13,291,123</b>	<b>13,268,196</b>	<b>13,679,922</b>	<b>13,927,402</b>	<b>14,373,025</b>
<b>Cash used</b>					
Grant	-	-	-	-	-
Personal benefits	298,547	270,887	270,438	249,737	14,817
Suppliers	2,618,087	1,972,170	926,878	802,413	1,130,862
Subsidies paid	-	-	-	-	-
Other	420,000	420,000	420,000	420,000	420,000
<b>Total cash used</b>	<b>3,336,634</b>	<b>2,663,057</b>	<b>1,617,316</b>	<b>1,472,150</b>	<b>1,565,679</b>
<b>Net cash from (used by)</b>					
<b>operating activities</b>	<b>9,954,489</b>	<b>10,605,139</b>	<b>12,062,606</b>	<b>12,455,252</b>	<b>12,807,346</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sale of property, plant, equipment and intangibles	-	-	-	-	-
<b>Total cash received</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



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

	Estimated actual 2014-15 \$'000	Revised Budget 2015-16 \$'000	Forward estimate 2016-17 \$'000	Forward estimate 2017-18 \$'000	Forward estimate 2018-19 \$'000
<b>Cash used</b>					
Purchase of property, plant and equipment	439,304	203,388	20,634	19,178	19,579
<b>Total cash used</b>	<b>439,304</b>	<b>203,388</b>	<b>20,634</b>	<b>19,178</b>	<b>19,579</b>
<b>Net cash from (used by) investing activities</b>	<b>(439,304)</b>	<b>(203,388)</b>	<b>(20,634)</b>	<b>(19,178)</b>	<b>(19,579)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Capital injections	439,304	203,388	20,634	19,178	19,579
<b>Total cash received</b>	<b>439,304</b>	<b>203,388</b>	<b>20,634</b>	<b>19,178</b>	<b>19,579</b>
<b>Net cash from (used by) financing activities</b>	<b>439,304</b>	<b>203,388</b>	<b>20,634</b>	<b>19,178</b>	<b>19,579</b>
<b>Net increase (decrease) in cash held</b>	<b>9,954,489</b>	<b>10,605,139</b>	<b>12,062,606</b>	<b>12,455,252</b>	<b>12,807,346</b>
Cash and cash equivalents at beginning of reporting period	40,449	40,449	40,449	40,449	40,449
Cash from Official Public Account for:					
- Appropriations	2,659,239	1,992,790	931,557	775,369	1,347,257
<b>Total</b>	<b>2,699,688</b>	<b>2,033,239</b>	<b>972,006</b>	<b>815,818</b>	<b>1,387,706</b>
Cash to Official Public Account for:					
- Appropriations	12,613,728	12,597,929	12,994,163	13,230,621	14,154,603
<b>Total</b>	<b>12,613,728</b>	<b>12,597,929</b>	<b>12,994,163</b>	<b>13,230,621</b>	<b>14,154,603</b>
<b>Cash and cash equivalents at end of reporting period</b>	<b>40,449</b>	<b>40,449</b>	<b>40,449</b>	<b>40,449</b>	<b>40,449</b>

Note: Prepared on Australian Accounting Standards basis.

**Table 3.2.10: Administered capital budget statement (for the period ended 30 June)**

	Estimated actual 2014-15 \$'000	Revised Budget 2015-16 \$'000	Forward estimate 2016-17 \$'000	Forward estimate 2017-18 \$'000	Forward estimate 2018-19 \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Bill 1 (ACB)	18,711	18,698	18,746	19,178	19,579
Administered assets and liabilities - Bill 2	220,282	143,690	1,888	-	-
<b>Total new capital appropriations</b>	<b>238,993</b>	<b>162,388</b>	<b>20,634</b>	<b>19,178</b>	<b>19,579</b>
<i>Provided for:</i>					
Purchase of non-financial assets	238,993	162,388	20,634	19,178	19,579
Other Items	-	-	-	-	-
<b>Total Items</b>	<b>238,993</b>	<b>162,388</b>	<b>20,634</b>	<b>19,178</b>	<b>19,579</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations <sup>1</sup>	420,593	184,690	1,888	-	-
Funded by capital appropriation - ACB <sup>2</sup>	18,711	18,698	18,746	19,178	19,579
<b>TOTAL</b>	<b>439,304</b>	<b>203,388</b>	<b>20,634</b>	<b>19,178</b>	<b>19,579</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total accrual purchases	439,304	203,388	20,634	19,178	19,579
<b>Total cash used to acquire assets</b>	<b>439,304</b>	<b>203,388</b>	<b>20,634</b>	<b>19,178</b>	<b>19,579</b>

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: Prepared on Australian Accounting Standards basis.

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

	Asset Category (as appropriate)				Total
	Land	Buildings	Other property, plant and equipment	Computer software and Intangibles	
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2015</b>					
Gross book value	72,395	1,572,219	169,768	-	<b>1,814,382</b>
Accumulated and impairment	-	(55,956)	(10,966)	-	<b>(66,922)</b>
<b>Opening net book balance</b>	<b>72,395</b>	<b>1,516,263</b>	<b>158,802</b>	<b>-</b>	<b>1,747,460</b>
<b>CAPITAL ASSET ADDITIONS</b>					
<b>Estimated expenditure on new or replacement assets</b>					
By purchase - appropriation equity <sup>1</sup>	359	191,669	11,360	-	<b>203,388</b>
<b>Total additions</b>	<b>359</b>	<b>191,669</b>	<b>11,360</b>	<b>-</b>	<b>203,388</b>
<b>Other movements</b>					
Depreciation/amortisation expense	-	(114,460)	(10,499)	-	<b>(124,959)</b>
Restructuring	-	174,990	-	-	
<b>Total other movements</b>	<b>-</b>	<b>60,530</b>	<b>(10,499)</b>	<b>-</b>	<b>(124,959)</b>
<b>As at 30 June 2016</b>					
Gross book value	72,754	1,938,878	181,128	-	<b>2,192,760</b>
Accumulated and impairment	-	(170,416)	(21,465)	-	<b>(191,881)</b>
<b>Closing net book balance</b>	<b>72,754</b>	<b>1,768,462</b>	<b>159,663</b>	<b>-</b>	<b>2,000,879</b>

1. 'Appropriation equity' refers to equity injections or Administered Assets and Liabilities appropriations provided through Appropriation Bills (No. 2 & 4) 2014-15

Note: Prepared on Australian Accounting Standards basis.



### **3.2.4 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**

<b>Term</b>	<b>Meaning</b>
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.
Community detention	An alternative term for 'residence determination', which allows a person who is in immigration detention to reside in the community at a specified address subject to conditions.
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.
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).

## INDEX

<b>Acronym</b>	<b>Description</b>
ABF	Australian Border Force
ACBPS	Australian Customs and Border Protection Service
AGIE	Australian Government Indigenous Expenditure
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
MARA	Migration Agents Registration Authority
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
SGP	Settlement Grants Programme
TIS	Translating and Interpreting Service
UNHCR	United Nations High Commissioner for Refugees