

Portfolio Additional Estimates Statements 2018–19

Home Affairs Portfolio

Explanations of Additional Estimates 2018–19

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**THE HON PETER DUTTON MP
MINISTER FOR HOME AFFAIRS**

President of the Senate
Australian Senate
Parliament House
CANBERRA ACT 2600

Speaker
House of Representatives
Parliament House
CANBERRA ACT 2600

Dear Mr President
Dear Mr Speaker

I hereby submit Portfolio Additional Estimates Statements in support of the 2018–19 Additional Estimates for the Home Affairs Portfolio.

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

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

Yours sincerely

A handwritten signature in blue ink, reading 'Peter Dutton'.

The Hon Peter Dutton MP

Minister for Home Affairs

ABBREVIATIONS AND CONVENTIONS

The following notations may be used:

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| nfp | not for publication |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

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

Enquiries

Should you have any enquiries regarding this publication please contact the Chief Finance Officer in the Department of Home Affairs on (02) 6264 1111.

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

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

USER GUIDE

The purpose of the 2018–19 Portfolio Additional Estimates Statements (PAES), like that of the 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. The focus of the PAES differs from the PB Statements in one important aspect. While the PAES include an Entity Resource Statement to inform Parliament of the revised estimate of the total resources available to an entity, the focus of the PAES is on explaining the changes in resourcing by outcome(s) since the Budget. As such, the PAES provides information on new measures and their impact on the financial and/or non-financial planned performance of programs supporting those outcomes.

The PAES facilitate understanding of the proposed appropriations in Appropriation Bills (Nos. 3 and 4) and Appropriation (Parliamentary Departments) Bill (No. 2) 2018–2019. In this sense, the PAES is declared by the Additional Estimates Appropriation Bills to be a ‘relevant document’ to the interpretation of the Bills according to section 15AB of the *Acts Interpretation Act 1901*.

Whereas the *Mid-Year Economic and Fiscal Outlook (MYEFO) 2018–19* is a mid-year budget report, which provides updated information to allow the assessment of the government’s fiscal performance against its fiscal strategy, the PAES update the most recent budget appropriations for entities within the Portfolio.

The Australian Criminal Intelligence Commission, Australian Institute of Criminology, Australian Security Intelligence Organisation, and the Australian Transaction Reports and Analysis Centre will not receive additional appropriations in the 2018–19 Appropriation Bills No.3 and No.4, and as such is not required to publish the PAES.

Structure of the Portfolio Additional Estimates Statements

The PAES are presented in three parts with subsections.

User guide

Provides a brief introduction explaining the purpose of the PAES.

Portfolio overview

Provides an overview of the Portfolio, including a chart that outlines the outcomes for entities in the Portfolio.

Entity Additional Estimates Statements

A statement (under the name of the entity) for each entity affected by Additional Estimates.

Section 1: Entity overview and resources

This section details the changes in total resources available to an entity, the impact of any measures since Budget, and impact of Appropriation Bills Nos. 3 and 4.

Section 2: Revisions to outcomes and planned performance

This section details **changes** to Government outcomes and/or **changes** to the planned performance of entity programs.

Section 3: Special account flows and budgeted financial statements

This section contains updated explanatory tables on special account flows and revisions to the budgeted financial statements.

Portfolio glossary

Explains key terms relevant to the Portfolio.

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PORTFOLIO OVERVIEW

PORTFOLIO OVERVIEW

The Home Affairs Portfolio (Portfolio) has three Ministers:

- The Hon Peter Dutton MP, Minister for Home Affairs;
- The Hon David Coleman MP, Minister for Immigration, Citizenship and Multicultural Affairs; and
- Senator the Hon Linda Reynolds CSC, Assistant Minister for Home Affairs.

Under the Administrative Arrangements Orders (AAO) of 10 May 2018, the Australian Security Intelligence Organisation (ASIO) transferred from the Attorney-General's Portfolio into the Portfolio. As Australia's national security intelligence service, ASIO provides its intelligence collection and assessment capability to advise the Australian Government, government agencies and industry. Within the Portfolio, ASIO remains an independent statutory authority, operating under the *Australian Security Intelligence Organisation Act 1979*.

A full outline of the Portfolio overview can be found in the 2018–19 PB Statements.

Figure 1: Home Affairs Portfolio structure and outcomes

| | |
|---|--|
| <p>Minister for Home Affairs The Hon Peter Dutton MP</p> <p>Minister for Immigration, Citizenship and Multicultural Affairs The Hon David Coleman MP</p> <p>Assistant Minister for Home Affairs Senator the Hon Linda Reynolds CSC</p> | |
| <p>Department of Home Affairs Secretary: Mr Michael Pezzullo</p> <p>Australian Border Force Commissioner: Mr Michael Outram APM</p> | |
| Outcome 1 | Protect Australia's sovereignty, security and safety through its national security, emergency management system, law enforcement and managing its border, including 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, multicultural and citizenship programs 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. |
| <p>Australian Federal Police Commissioner: Mr Andrew Colvin APM OAM</p> | |
| Outcome 1 | Reduced criminal and security threats to Australia's collective economic and societal interests through co-operative policing services. |
| Outcome 2 | A safe and secure environment through policing activities on behalf of the Australian Capital Territory Government |
| <p>Australian Criminal Intelligence Commission Chief Executive Officer: Mr Michael Phelan APM</p> | |
| Outcome 1 | To make Australia safer through improved national ability to discover, understand and respond to current and emerging crime threats and criminal justice issues, including the ability to connect police and law enforcement to essential criminal intelligence, policing knowledge and information through collaborative national information systems and services. |
| <p>Australian Institute of Criminology Director: Mr Michael Phelan APM</p> | |
| Outcome 1 | Informed crime and justice policy and practice in Australia by undertaking, funding and disseminating policy-relevant research of national significance; and through the generation of a crime and justice evidence base and national knowledge centre. |
| <p>Australian Security Intelligence Organisation Director-General of Security: Mr Duncan Lewis AO DSC CSC</p> | |
| Outcome 1 | To protect Australia, its people and its interests from threats to security through intelligence collection, assessment and advice to Government. |
| <p>Australian Transaction Reports and Analysis Centre Chief Executive Officer: Ms Nicole Rose PSM</p> | |
| Outcome 1 | The protection of the financial system from criminal abuse through actionable financial intelligence and collaboration with domestic and international partners. |

**ENTITY ADDITIONAL ESTIMATES
STATEMENTS**

DEPARTMENT OF HOME AFFAIRS

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DEPARTMENT OF HOME AFFAIRS

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

The strategic direction statement for the Department of Home Affairs can be found in the 2018–19 PB Statements. There are no changes to the Department’s strategic direction as a result of Additional Estimates.

1.2 ENTITY RESOURCE STATEMENT

The entity resource statement details the resourcing for the Department at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2018–19 Budget year, including variations through Appropriation Bills No. 3 and No. 4, special appropriations and special accounts.

Table 1.1: Entity resource statement—additional estimates for 2018–19 as at Additional Estimates February 2019

| | <i>Actual available appropriation</i> | <i>Estimate as at Budget</i> | <i>Proposed Additional Estimates</i> | <i>Total estimate at Additional Estimates</i> |
|---|---|--------------------------------------|--|---|
| | <i>2017–18 \$'000</i> | <i>2018–19 \$'000</i> | <i>2018–19 \$'000</i> | <i>2018–19 \$'000</i> |
| Departmental | | | | |
| Annual appropriations—ordinary annual services (a) | | | | |
| Prior year appropriations available (b) | 222,696 | 254,375 | – | 254,375 |
| Departmental appropriation | 2,598,503 | 2,429,855 | 194,207 | 2,624,062 |
| s75 transfer from Attorney-General's Department | – | – | 4,638 | 4,638 |
| s74 external revenue (c) | 99,373 | 218,411 | 24,772 | 243,183 |
| Departmental capital budget (d) | 127,093 | 137,575 | – | 137,575 |
| Annual appropriations—other services—non-operating (e) | | | | |
| Prior year appropriations available (b) | 154,197 | 155,102 | – | 155,102 |
| Equity injection | 263,615 | 93,081 | 27,761 | 120,842 |
| Total departmental annual appropriations | 3,465,477 | 3,288,399 | 251,378 | 3,539,777 |
| Total departmental resourcing | 3,465,477 | 3,288,399 | 251,378 | 3,539,777 |
| Administered | | | | |
| Annual appropriations—ordinary annual services (a) | | | | |
| Prior year appropriations available (b) | 385,952 | 513,220 | – | 513,220 |
| Outcome 1 | 2,039,036 | 1,584,895 | 394,406 | 1,979,301 |
| Outcome 2 | 32,769 | 48,127 | 4,311 | 52,438 |
| Outcome 3 | – | – | – | – |
| Administered capital budget (f) | 28,536 | 20,567 | – | 20,567 |
| Annual appropriations—other services—non-operating (e) | | | | |
| Prior year appropriations available (b) | 149,887 | 127,634 | – | 127,634 |
| Administered assets and liabilities | 26,827 | 206 | 285 | 491 |
| – specific payments to states, ACT, NT and local government (g) | | | | |
| Outcome 1 | 3,138 | – | – | – |
| Total administered annual appropriations | 2,666,145 | 2,294,649 | 399,002 | 2,693,651 |
| Total administered special appropriation | 454,214 | 422,065 | 80,000 | 502,065 |

Table 1.1: Entity resource statement—additional estimates for 2018–19 as at Additional Estimates February 2019 (continued)

| | Actual available appropriation | Estimate as at Budget | Proposed Additional Estimates | Total estimate at Additional Estimates |
|--|--------------------------------------|-----------------------------|-------------------------------------|---|
| | 2017–18 \$'000 | 2018–19 \$'000 | 2018–19 \$'000 | 2018–19 \$'000 |
| Special accounts | | | | |
| Opening balance | – | – | – | – |
| Non-appropriation receipts | – | – | 17,704 | 17,704 |
| Total special account receipts | – | – | 17,704 | 17,704 |
| Total administered resourcing | 3,120,359 | 2,716,714 | 496,706 | 3,213,420 |
| Total resourcing for the Department | 6,585,836 | 6,005,113 | 748,084 | 6,753,197 |
| | | | Actual 2017–18 | 2018–19 |
| Average staffing level (number) | | | 13,892 | 14,100 |

Prepared on a resourcing (i.e. appropriations available) basis.

Please note: All figures shown above are GST exclusive—these may not match figures in the cash flow statement. Includes appropriations received under section 75 *Public Governance, Performance and Accountability Act 2013* (PGPA Act) determinations. Section 75 PGPA Act transfers relating to 2018–19 only are disclosed in a separate line item. In 2018–19, \$4.6 million transferred from AGD (\$0.7 million and \$0.5 million relating to 2016–17 and 2017–18 respectively). Excludes funding that is withheld under section 51 PGPA Act or administratively quarantined.

- (a) *Appropriation Act (No. 1) 2018–19* and *Appropriation Bill (No. 3) 2018–19*.
- (b) The estimate at Budget has been revised to reflect the Department's 2017–18 annual report.
- (c) Estimated external revenue receipts under section 74 of the PGPA Act.
- (d) Departmental capital budgets are not separately identified in *Appropriation Act (No. 1)* and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (e) *Appropriation Act (No. 2) 2018–19* and *Appropriation Bill (No. 4) 2018–19*.
- (f) Administered capital budgets are not separately identified in *Appropriation Act (No. 1)* and form part of ordinary annual services items. Please refer to Table 3.11 for further details. For accounting purposes, this amount is designated as a 'contribution by owner'.
- (g) The funding is provided for grants to non-government schools under the Schools Security Programme.

Table 1.1: Entity resource statement—additional estimates for 2018–19 as at Additional Estimates February 2019 (continued)

Third-party payments from and on behalf of other entities

| | Actual available appropriation | Estimate as at Budget | Proposed Additional Estimates | Total estimate at Additional Estimates |
|---|--------------------------------------|-----------------------------|-------------------------------------|---|
| | 2017–18 \$'000 | 2018–19 \$'000 | 2018–19 \$'000 | 2018–19 \$'000 |
| Payments made on behalf of another entity (as disclosed in the other entity's resource statement) | 229,996 | 280,000 | 30,000 | 310,000 |
| Payments made by other entities on behalf of the Department (disclosed above) | 133,295 | 173,499 | – | 173,499 |
| Payments made to other entities for the provision of services (disclosed above) | 3,093 | 5,762 | – | 5,762 |
| Receipts received from other entities for the provision of services (disclosed above in s74 external revenue section above) | 52,927 | 52,627 | – | 52,627 |

1.3 ENTITY MEASURES

Table 1.2 summarises new government measures taken since the 2018–19 Budget. The table is split into revenue, expense and capital measures, with the affected program identified.

Table 1.2: Entity 2018–19 measures since Budget

| | Program | 2018–19 \$'000 | 2019–20 \$'000 | 2020–21 \$'000 | 2021–22 \$'000 |
|--|----------|-------------------|-------------------|-------------------|-------------------|
| Revenue measures | | | | | |
| Arafura Games—Visa Application Charges exemption | 2.3 | | | | |
| Administered revenues | | (400) | — | — | — |
| Departmental revenues | | — | — | — | — |
| Total | | (400) | — | — | — |
| Changes to the Seasonal Worker Programme (a) | 2.3, 3.1 | | | | |
| Administered revenues | | 100 | 200 | 100 | — |
| Departmental revenues | | — | — | — | — |
| Total | | 100 | 200 | 100 | — |
| Changes to the Working Holiday Makers visa programme | 2.3, 3.1 | | | | |
| Administered revenues | | 10,000 | 30,000 | 35,000 | 35,000 |
| Departmental revenues | | — | — | — | — |
| Total | | 10,000 | 30,000 | 35,000 | 35,000 |
| Expansion of the Pacific Labour Scheme | 2.3, 3.1 | | | | |
| Administered revenues | | — | — | — | 2,000 |
| Departmental revenues | | — | — | — | — |
| Total | | — | — | — | 2,000 |
| Issuing Body Reform for the Aviation and Maritime Security Identification Card Schemes | 3.1 | | | | |
| Administered revenues | | — | 2,219 | 4,001 | 4,142 |
| Departmental revenues | | — | — | — | — |
| Total | | — | 2,219 | 4,001 | 4,142 |
| Visa application charge—increase (c) | 2.3 | | | | |
| Administered revenues | | — | 90,000 | 90,000 | 95,000 |
| Departmental revenues | | — | — | — | — |
| Total | | — | 90,000 | 90,000 | 95,000 |
| Total revenue measures | | | | | |
| Administered | | 9,700 | 122,419 | 129,101 | 136,142 |
| Departmental | | — | — | — | — |
| Total | | 9,700 | 122,419 | 129,101 | 136,142 |

Department of Home Affairs Additional Estimates Statements

Table 1.2: Entity 2018–19 measures since Budget (continued)

| | Program | 2018–19 \$'000 | 2019–20 \$'000 | 2020–21 \$'000 | 2021–22 \$'000 |
|--|----------|-------------------|-------------------|-------------------|-------------------|
| Expense measures | | | | | |
| Annual DIGI Engage Event | 1.7 | | | | |
| Administered expenses | | — | — | — | — |
| Departmental expenses | | 387 | — | — | — |
| Total | | 387 | — | — | — |
| Attracting Skilled Migrants to Regional Areas | 2.2, 2.3 | | | | |
| Administered expenses | | — | — | — | — |
| Departmental expenses | | 7,171 | 4,802 | 3,261 | 3,287 |
| Total | | 7,171 | 4,802 | 3,261 | 3,287 |
| Border Security Assistance for Fiji (c) | 1.1 | | | | |
| Administered expenses | | — | — | — | — |
| Departmental expenses | | 1,119 | 1,689 | 1,313 | 407 |
| Total | | 1,119 | 1,689 | 1,313 | 407 |
| Changes to the Seasonal Worker Programme (a) | 2.3 | | | | |
| Administered expenses | | — | — | — | — |
| Departmental expenses | | 45 | 75 | — | — |
| Total | | 45 | 75 | — | — |
| Changes to the Working Holiday Makers visa programme | 2.3 | | | | |
| Administered expenses | | — | — | — | — |
| Departmental expenses | | 1,526 | 1,341 | 1,467 | 1,499 |
| Total | | 1,526 | 1,341 | 1,467 | 1,499 |
| Enhanced Voice Accelerator | 1.7 | | | | |
| Administered expenses | | — | — | — | — |
| Departmental expenses | | 505 | — | — | — |
| Total | | 505 | — | — | — |
| Expansion of Fostering Integration Grants Scheme | 2.1 | | | | |
| Administered expenses | | 4,311 | — | — | — |
| Departmental expenses | | — | — | — | — |
| Total | | 4,311 | — | — | — |
| Expansion of the Pacific Labour Scheme (b) | 2.3 | | | | |
| Administered expenses | | — | — | — | — |
| Departmental expenses | | — | — | 38 | 152 |
| Total | | — | — | 38 | 152 |
| Global Talent Initiative | 2.2 | | | | |
| Administered expenses | | — | — | — | — |
| Departmental expenses | | 2,228 | 6,388 | 4,287 | — |
| Total | | 2,228 | 6,388 | 4,287 | — |
| Immigration Reform (b) | 2.3 | | | | |
| Administered expenses | | — | — | — | — |
| Departmental expenses | | 70,804 | 12,817 | 9,161 | 12,127 |
| Total | | 70,804 | 12,817 | 9,161 | 12,127 |

Department of Home Affairs Additional Estimates Statements

Table 1.2: Entity 2018–19 measures since Budget (continued)

| | Program | 2018–19 \$'000 | 2019–20 \$'000 | 2020–21 \$'000 | 2021–22 \$'000 |
|--|---------|-------------------|-------------------|-------------------|-------------------|
| Issuing Body Reform for the Aviation and Maritime Security Identification Card Schemes | 1.2 | | | | |
| Administered expenses | | — | — | — | — |
| Departmental expenses | | 668 | 5,286 | 4,357 | 3 |
| Total | | 668 | 5,286 | 4,357 | 3 |
| Preparing Australia Package (b) | 1.7 | | | | |
| Administered expenses | | 11,000 | — | — | — |
| Departmental expenses | | 750 | — | — | — |
| Total | | 11,750 | — | — | — |
| Regional Processing Arrangements (c) | 1.4 | | | | |
| Administered expenses | | 4,056 | 20,005 | — | — |
| Departmental expenses | | 3,651 | 6,832 | — | — |
| Total | | 7,707 | 26,837 | — | — |
| Safer Communities Fund | 1.7 | | | | |
| Administered expenses | | 8,400 | 10,000 | 8,800 | — |
| Departmental expenses | | 1,214 | 314 | 700 | — |
| Total | | 9,614 | 10,314 | 9,500 | — |
| Total expense measures | | | | | |
| Administered | | 27,767 | 30,005 | 8,800 | — |
| Departmental | | 90,068 | 39,544 | 24,584 | 17,475 |
| Total | | 117,835 | 69,549 | 33,384 | 17,475 |

Department of Home Affairs Additional Estimates Statements

Table 1.2: Entity 2018–19 measures since Budget (continued)

| | Program | 2018–19 \$'000 | 2019–20 \$'000 | 2020–21 \$'000 | 2021–22 \$'000 |
|--|---------|-------------------|-------------------|-------------------|-------------------|
| Capital measures | | | | | |
| Attracting Skilled Migrants to Regional Areas | 2.3 | | | | |
| Administered capital | | – | – | – | – |
| Departmental capital | | 919 | – | – | – |
| Total | | 919 | – | – | – |
| Border Security Assistance for Fiji (c) | 1.1 | | | | |
| Administered capital | | – | – | – | – |
| Departmental capital | | 1,671 | – | – | – |
| Total | | 1,671 | – | – | – |
| Changes to the Working Holiday Makers visa programme | 2.3 | | | | |
| Administered capital | | – | – | – | – |
| Departmental capital | | 983 | – | – | – |
| Total | | 983 | – | – | – |
| Immigration Reform (b) | 2.3 | | | | |
| Administered capital | | – | – | – | – |
| Departmental capital | | 27,432 | 713 | – | – |
| Total | | 27,432 | 713 | – | – |
| Total capital measures | | | | | |
| Administered | | – | – | – | – |
| Departmental | | 31,005 | 713 | – | – |
| Total | | 31,005 | 713 | – | – |
| Decisions taken but not yet announced | | | | | |
| | | – | – | – | – |

Prepared on a Government Financial Statistics (fiscal) basis.

- (a) The lead entity for measure *Changes to the Seasonal Worker Programme* is Department of Jobs and Small Business. The full measure description and package details appear in MYEFO under the Jobs and Small Business portfolio.
- (b) This measure has been adjusted since publication of the 2018–19 MYEFO.
- (c) This measure was announced after publication of the 2018–19 MYEFO.

1.4 ADDITIONAL ESTIMATES, RESOURCING AND VARIATIONS TO OUTCOMES

The following tables detail the changes to the resourcing for the Department at Additional Estimates, by outcome. Table 1.3 details the additional estimates resulting from new measures and other variations since the 2018–19 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since 2018–19 Budget

| | Program impacted | 2018–19 \$'000 | 2019–20 \$'000 | 2020–21 \$'000 | 2021–22 \$'000 |
|--|------------------|-------------------|-------------------|-------------------|-------------------|
| Outcome 1 | | | | | |
| Administered | | | | | |
| Annual appropriations | | | | | |
| Measures | | | | | |
| Preparing Australia Package | 1.7 | 11,000 | – | – | – |
| Regional Processing Arrangements | 1.4 | 4,056 | 20,005 | – | – |
| Safer Communities Fund | 1.7 | 8,400 | 10,000 | 8,800 | – |
| Movement of Funds | 1.3, 1.4, 1.7 | 49,200 | 2,385 | 16,000 | 8,288 |
| Changes in Parameters | Various | – | (2,715) | (3,523) | (3,590) |
| Other Variations | 1.3, 1.4, 1.10 | 322,035 | 152 | 154 | 157 |
| Special appropriations (including special accounts) | | | | | |
| Other Variations | 1.7 | 17,704 | 15,000 | – | – |
| Net impact on appropriations for Outcome 1 (administered) | | 412,395 | 44,827 | 21,431 | 4,855 |
| Outcome 1 | | | | | |
| Departmental | | | | | |
| Annual appropriations | | | | | |
| Measures | | | | | |
| Annual DIGI Engage Event | 1.7 | 387 | – | – | – |
| Border Security Assistance for Fiji | 1.1 | 2,790 | 1,689 | 1,313 | 407 |
| Enhanced Voice Accelerator | 1.7 | 505 | – | – | – |
| Issuing Body Reform for the Aviation and Maritime Security Identification Card Schemes | 1.2 | 668 | 5,286 | 4,357 | 3 |
| Preparing Australia Package | 1.7 | 750 | – | – | – |
| Regional Processing Arrangements | 1.4 | 3,651 | 6,832 | – | – |
| Safer Communities Fund | 1.7 | 1,214 | 314 | 700 | – |
| Changes in Parameters | Various | – | – | – | (1,669) |
| Other Variations | Various | 71,416 | 16,858 | 24,894 | 33,721 |
| Net impact on appropriations for Outcome 1 (departmental) | | 81,381 | 30,979 | 31,264 | 32,462 |
| Total net impact on appropriations for Outcome 1 | | 493,776 | 75,806 | 52,695 | 37,317 |

Table 1.3: Additional estimates and other variations to outcomes since 2018–19 Budget (continued)

| | Program impacted | 2018–19 \$'000 | 2019–20 \$'000 | 2020–21 \$'000 | 2021–22 \$'000 |
|--|------------------|-------------------|-------------------|-------------------|-------------------|
| Outcome 2 | | | | | |
| Administered | | | | | |
| Annual appropriations | | | | | |
| Measures | | | | | |
| Expansion of Fostering Integration Grants Scheme | 2.1 | 4,311 | – | – | – |
| Changes in Parameters | 2.4 | – | 190 | 140 | 88 |
| Other Variations | 2.4 | – | 8,755 | 7,602 | 6,894 |
| Net impact on appropriations for Outcome 2 (administered) | | 4,311 | 8,945 | 7,742 | 6,982 |
| Outcome 2 | | | | | |
| Departmental | | | | | |
| Annual appropriations | | | | | |
| Measures | | | | | |
| Attracting Skilled Migrants to Regional Areas | 2.2, 2.3 | 8,090 | 4,802 | 3,261 | 3,287 |
| Changes to the Seasonal Worker Programme | 2.3 | 45 | 75 | – | – |
| Changes to the Working Holiday Makers Visa Programme | 2.3 | 2,509 | 1,341 | 1,467 | 1,499 |
| Expansion of the Pacific Labour Scheme | 2.3 | – | – | 38 | 152 |
| Global Talent Initiative | 2.2 | 2,228 | 6,388 | 4,287 | – |
| Immigration Reform | 2.1, 2.3 | 98,236 | 13,530 | 9,161 | 12,127 |
| Changes in Parameters | Various | – | – | – | (618) |
| Other Variations | Various | 32,602 | 26,720 | 13,220 | 15,358 |
| Net impact on appropriations for Outcome 2 (departmental) | | 143,710 | 52,856 | 31,434 | 31,805 |
| Total net impact on appropriations for Outcome 2 | | 148,021 | 61,801 | 39,176 | 38,787 |

Table 1.3: Additional estimates and other variations to outcomes since 2018–19 Budget (continued)

| | Program impacted | 2018–19 \$'000 | 2019–20 \$'000 | 2020–21 \$'000 | 2021–22 \$'000 |
|---|------------------|-------------------|-------------------|-------------------|-------------------|
| Outcome 3 | | | | | |
| Administered | | | | | |
| Special appropriations | | | | | |
| Other Variations | 3.1 | 80,000 | 80,000 | 80,000 | 80,000 |
| Net impact on appropriations for Outcome 3 (administered) | | 80,000 | 80,000 | 80,000 | 80,000 |
| Outcome 3 | | | | | |
| Departmental | | | | | |
| Annual appropriations | | | | | |
| Changes in Parameters | 3.1, 3.2 | – | – | – | (84) |
| Other Variations | 3.1, 3.2 | 488 | 1,068 | 1,569 | 2,094 |
| Net impact on appropriations for Outcome 3 (departmental) | | 488 | 1,068 | 1,569 | 2,010 |
| Total net impact on appropriations for Outcome 3 | | 80,488 | 81,068 | 81,569 | 82,010 |
| Total decisions taken but not yet announced for all outcomes | | – | – | – | – |

Prepared on a Government Financial Statistics (fiscal) basis.

1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

The following tables detail the additional estimates sought for the Department through Appropriation Bills Nos. 3 and 4.

Table 1.4: Appropriation Bill (No. 3) 2018–19

| | 2017–18 Available \$'000 | 2018–19 Budget \$'000 | 2018–19 Revised \$'000 | Additional Estimates \$'000 | Reduced Estimates \$'000 |
|---|--------------------------------|-----------------------------|------------------------------|-----------------------------------|--------------------------------|
| Administered items | | | | | |
| Outcome 1 | | | | | |
| Protect Australia's sovereignty, security and safety through its national security, emergency management system, law enforcement and managing its border, including managing the stay and departure of all non-citizens. | 1,973,435 | 1,605,462 | 1,999,868 | 394,406 | – |
| Outcome 2 | | | | | |
| Support a prosperous and inclusive society, and advance Australia's economic interests through the effective management of the visa, multicultural and citizenship programs and provision of refugee and humanitarian assistance. | 32,769 | 48,127 | 52,438 | 4,311 | – |
| Total administered | 2,006,204 | 1,653,589 | 2,052,306 | 398,717 | – |

Table 1.4: Appropriation Bill (No. 3) 2018–19 (continued)

| | 2017–18 Available \$'000 | 2018–19 Budget \$'000 | 2018–19 Revised \$'000 | Additional Estimates \$'000 | Reduced Estimates \$'000 |
|---|--------------------------------|-----------------------------|------------------------------|-----------------------------------|--------------------------------|
| Departmental programs | | | | | |
| Outcome 1 | | | | | |
| Protect Australia's sovereignty, security and safety through its national security, emergency management system, law enforcement and managing its border, including managing the stay and departure of all non-citizens. | 1,719,644 | 1,759,417 | 1,835,189 | 75,772 | – |
| Outcome 2 | | | | | |
| Support a prosperous and inclusive society, and advance Australia's economic interests through the effective management of the visa, multicultural and citizenship programs and provision of refugee and humanitarian assistance. | 909,427 | 743,285 | 861,232 | 117,947 | – |
| 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. | 68,428 | 68,207 | 68,695 | 488 | – |
| Total departmental | 2,697,499 | 2,570,909 | 2,765,116 | 194,207 | – |
| Total administered and departmental | 4,703,703 | 4,224,498 | 4,817,422 | 592,924 | – |

Note: 2017–18 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year. Available appropriation is the amount available to be drawn down, and is equal to: Budget Appropriation + Additional Estimates Appropriation + AFM - section 51 withholdings - administrative quarantines +/- section 75 PGPA Act determination transfers.
The 2018–19 Budget includes appropriations received under section 75 PGPA Act determinations.

Table 1.5: Appropriation Bill (No. 4) 2018–19

| | 2017–18 Available \$'000 | 2018–19 Budget \$'000 | 2018–19 Revised \$'000 | Additional Estimates \$'000 | Reduced Estimates \$'000 |
|-------------------------------------|--------------------------------|-----------------------------|------------------------------|-----------------------------------|--------------------------------|
| Non-operating | | | | | |
| Equity injections | 263,615 | 93,081 | 120,842 | 27,761 | – |
| Administered assets and liabilities | 6,119 | 206 | 491 | 285 | – |
| Total non-operating | 269,734 | 93,287 | 121,333 | 28,046 | – |
| Total other services | 269,734 | 93,287 | 121,333 | 28,046 | – |

Note: 2017–18 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year. Available appropriation is the amount available to be drawn down, and is equal to: Budget Appropriation + Additional Estimates Appropriation + AFM - section 51 withholdings - administrative quarantines +/- section 75 PGPA Act determination transfers.

Section 2: Revisions to outcomes and planned performance

2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

Outcome 1: Protect Australia's sovereignty, security and safety through its national security, emergency management system, law enforcement and managing its border, including managing the stay and departure of all non-citizens.

Linked programs

For full details of linked programs, refer to pages 23–27 of the 2018–19 PB Statements.

Budgeted expenses for Outcome 1

This table shows how much the entity intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

Department of Home Affairs Additional Estimates Statements

Table 2.1.1 Budgeted expenses for Outcome 1

| | 2017–18 Actual expenses \$'000 | 2018–19 Revised estimated expenses \$'000 | 2019–20 Forward estimate \$'000 | 2020–21 Forward estimate \$'000 | 2021–22 Forward estimate \$'000 |
|---|---|---|--|--|--|
| Program 1.1: Border Enforcement | | | | | |
| Departmental expenses | | | | | |
| Departmental appropriation | 1,023,268 | 980,394 | 932,953 | 916,108 | 903,756 |
| s74 external revenue (a) | 11,054 | 14,147 | 7,741 | 7,909 | 7,919 |
| Expenses not requiring appropriation in the Budget year (b) | 142,276 | 107,969 | 110,110 | 104,186 | 92,593 |
| Departmental total | 1,176,598 | 1,102,510 | 1,050,804 | 1,028,203 | 1,004,268 |
| Total expenses for Program 1.1 | 1,176,598 | 1,102,510 | 1,050,804 | 1,028,203 | 1,004,268 |
| Program 1.2: Border Management | | | | | |
| Administered expenses | | | | | |
| Ordinary annual services (Appropriation Act No. 1 and Bill No. 3) | – | 8 | 8 | 8 | 8 |
| Administered total | – | 8 | 8 | 8 | 8 |
| Departmental expenses | | | | | |
| Departmental appropriation | 201,332 | 241,195 | 252,103 | 237,621 | 243,472 |
| s74 external revenue (a) | 3,976 | 3,757 | 4,522 | 4,624 | 4,633 |
| Expenses not requiring appropriation in the Budget year (b) | 30,282 | 41,088 | 40,518 | 39,286 | 36,377 |
| Departmental total | 235,590 | 286,040 | 297,143 | 281,531 | 284,482 |
| Total expenses for Program 1.2 | 235,590 | 286,048 | 297,151 | 281,539 | 284,490 |
| Program 1.3: Onshore Compliance and Detention | | | | | |
| Administered expenses | | | | | |
| Ordinary annual services (Appropriation Act No. 1 and Bill No. 3) | 732,173 | 712,353 | 663,654 | 621,784 | 607,432 |
| Expenses not requiring appropriation in the Budget year (b) | 64,265 | 59,833 | 49,809 | 47,564 | 45,388 |
| Administered total | 796,438 | 772,186 | 713,463 | 669,348 | 652,820 |
| Departmental expenses | | | | | |
| Departmental appropriation | 363,547 | 363,555 | 361,226 | 355,876 | 353,188 |
| s74 external revenue (a) | 6,571 | 11,626 | 7,040 | 7,189 | 7,201 |
| Expenses not requiring appropriation in the Budget year (b) | 36,140 | 36,875 | 35,098 | 35,432 | 35,725 |
| Departmental total | 406,258 | 412,056 | 403,364 | 398,497 | 396,114 |
| Total expenses for Program 1.3 | 1,202,696 | 1,184,242 | 1,116,827 | 1,067,845 | 1,048,934 |

Department of Home Affairs Additional Estimates Statements

Table 2.1.1 Budgeted expenses for Outcome 1 (continued)

| | 2017–18 Actual expenses \$'000 | 2018–19 Revised estimated expenses \$'000 | 2019–20 Forward estimate \$'000 | 2020–21 Forward estimate \$'000 | 2021–22 Forward estimate \$'000 |
|--|---|---|--|--|--|
| Program 1.4: IMA Offshore Management | | | | | |
| Administered expenses | | | | | |
| Ordinary annual services (Appropriation Act No. 1 and Bill No. 3) | 1,015,026 | 1,078,957 | 346,520 | 334,293 | 342,589 |
| Expenses not requiring appropriation in the Budget year (b) | 399,281 | 42,661 | 41,114 | 39,588 | 38,073 |
| Administered total | 1,414,307 | 1,121,618 | 387,634 | 373,881 | 380,662 |
| Departmental expenses | | | | | |
| Departmental appropriation | 72,396 | 35,241 | 34,226 | 27,483 | 27,698 |
| s74 external revenue (a) | 732 | 1,941 | 1,594 | 1,629 | 1,628 |
| Expenses not requiring appropriation in the Budget year (b) | 4,739 | 3,946 | 3,653 | 3,401 | 3,154 |
| Departmental total | 77,867 | 41,128 | 39,473 | 32,513 | 32,480 |
| Total expenses for Program 1.4 | 1,492,174 | 1,162,746 | 427,107 | 406,394 | 413,142 |
| Program 1.5: Regional Cooperation | | | | | |
| Administered expenses | | | | | |
| Ordinary annual services (Appropriation Act No. 1 and Bill No. 3) | 76,185 | 70,401 | 28,463 | 29,147 | 29,876 |
| Administered total | 76,185 | 70,401 | 28,463 | 29,147 | 29,876 |
| Departmental expenses | | | | | |
| Departmental appropriation | 26,302 | 14,734 | 14,578 | 10,982 | 10,939 |
| s74 external revenue (a) | 3,728 | 4,436 | 5,562 | 5,351 | 5,410 |
| Expenses not requiring appropriation in the Budget year (b) | 1,192 | 1,656 | 1,478 | 1,345 | 1,212 |
| Departmental total | 31,222 | 20,826 | 21,618 | 17,678 | 17,561 |
| Total expenses for Program 1.5 | 107,407 | 91,227 | 50,081 | 46,825 | 47,437 |
| Program 1.6: Transport Security | | | | | |
| Administered expenses | | | | | |
| Ordinary annual services (Appropriation Act No. 1 and Bill No. 3) | – | 35,925 | 16,143 | 1,097 | 1,048 |
| Administered total | – | 35,925 | 16,143 | 1,097 | 1,048 |
| Departmental expenses | | | | | |
| Departmental appropriation | 18,445 | 48,570 | 48,321 | 48,314 | 48,258 |
| s74 external revenue (a) | 4,716 | 990 | 972 | 945 | 953 |
| Expenses not requiring appropriation in the Budget year (b) | 5,648 | 3,134 | 4,000 | 4,856 | 5,711 |
| Departmental total | 28,809 | 52,694 | 53,293 | 54,115 | 54,922 |
| Total expenses for Program 1.6 | 28,809 | 88,619 | 69,436 | 55,212 | 55,970 |

Table 2.1.1 Budgeted expenses for Outcome 1 (continued)

| | 2017–18 Actual expenses \$'000 | 2018–19 Revised estimated expenses \$'000 | 2019–20 Forward estimate \$'000 | 2020–21 Forward estimate \$'000 | 2021–22 Forward estimate \$'000 |
|--|---|---|--|--|--|
| Program 1.7: National Security and Criminal Justice | | | | | |
| Administered expenses | | | | | |
| Ordinary annual services (Appropriation Act No. 1 and Bill No. 3) | 27,501 | 66,698 | 45,802 | 37,250 | 28,657 |
| Other services—specific purpose payments (Appropriation Act No. 2 and Bill No. 4) | 1,520 | — | — | — | — |
| Special appropriations | | | | | |
| Special Appropriation—Australian Victim of Terrorism Overseas Payment | 662 | 1,825 | 1,020 | — | — |
| Special accounts | | | | | |
| Special accounts—Proceeds of Crime Act 2002 | — | 17,739 | 15,000 | — | — |
| Expenses not requiring appropriation in the Budget year (b) | 692 | 1,415 | 1,367 | 1,329 | 1,269 |
| Administered total | 30,375 | 87,677 | 63,189 | 38,579 | 29,926 |
| Departmental expenses | | | | | |
| Departmental appropriation | 26,629 | 69,235 | 64,809 | 65,508 | 65,292 |
| s74 external revenue (a) | 19,653 | 42,131 | 40,898 | 39,178 | 39,618 |
| Expenses not requiring appropriation in the Budget year (b) | 8,395 | 7,680 | 8,508 | 9,234 | 9,907 |
| Departmental total | 54,677 | 119,046 | 114,215 | 113,920 | 114,817 |
| Total expenses for Program 1.7 | 85,052 | 206,723 | 177,404 | 152,499 | 144,743 |
| Program 1.8: Cyber Security | | | | | |
| Departmental expenses | | | | | |
| Departmental appropriation | — | 1,624 | 1,623 | 1,631 | 1,635 |
| s74 external revenue (a) | — | 7 | 7 | 8 | 8 |
| Expenses not requiring appropriation in the Budget year (b) | — | 24 | 24 | 24 | 24 |
| Departmental total | — | 1,655 | 1,654 | 1,663 | 1,667 |
| Total expenses for Program 1.8 | — | 1,655 | 1,654 | 1,663 | 1,667 |
| Program 1.9: Counter Terrorism | | | | | |
| Administered expenses | | | | | |
| Ordinary annual services (Appropriation Act No. 1 and Bill No. 3) | 2 | 14,839 | 15,138 | 15,099 | 15,411 |
| Administered total | 2 | 14,839 | 15,138 | 15,099 | 15,411 |
| Departmental expenses | | | | | |
| Departmental appropriation | 1,030 | 3,017 | 3,015 | 3,028 | 3,035 |
| s74 external revenue (a) | 286 | 45 | 45 | 44 | 45 |
| Expenses not requiring appropriation in the Budget year (b) | 317 | 128 | 128 | 128 | 128 |
| Departmental total | 1,633 | 3,190 | 3,188 | 3,200 | 3,208 |
| Total expenses for Program 1.9 | 1,635 | 18,029 | 18,326 | 18,299 | 18,619 |

Table 2.1.1 Budgeted expenses for Outcome 1 (continued)

| | 2017–18 Actual expenses \$'000 | 2018–19 Revised estimated expenses \$'000 | 2019–20 Forward estimate \$'000 | 2020–21 Forward estimate \$'000 | 2021–22 Forward estimate \$'000 |
|--|---|---|--|--|--|
| Program 1.10: Australian Government Disaster Financial Support Payments | | | | | |
| Administered expenses | | | | | |
| Ordinary annual services (Appropriation Act No. 1 and Bill No. 3) | (307) | 120 | – | – | – |
| Special appropriations | | | | | |
| Special Appropriation—Disaster Recovery Allowance | 29 | 120 | – | – | – |
| Special Appropriation—Disaster Recovery Payment | – | 120 | – | – | – |
| Expenses not requiring appropriation in the Budget year (b) | 91 | 296 | – | – | – |
| Administered total | (187) | 656 | – | – | – |
| Total expenses for Program 1.10 | (187) | 656 | – | – | – |
| Outcome 1 Totals by appropriation type | | | | | |
| Administered expenses | | | | | |
| Ordinary annual services (Appropriation Act No. 1 and Bill No. 3) | 1,850,580 | 1,979,301 | 1,115,728 | 1,038,678 | 1,025,021 |
| Other services-specific purpose payments (Appropriation Act No. 2 and Bill No. 4) | 1,520 | – | – | – | – |
| Special appropriations | | | | | |
| Special Appropriation—Australian Victim of Terrorism Overseas Payment | 662 | 1,825 | 1,020 | – | – |
| Special Appropriation—Disaster Recovery Allowance | 29 | 120 | – | – | – |
| Special Appropriation—Disaster Recovery Payment | – | 120 | – | – | – |
| Special accounts | | | | | |
| Special accounts—Proceeds of Crime Act 2002 | – | 17,739 | 15,000 | – | – |
| Expenses not requiring appropriation in the Budget year (b) | 464,329 | 104,205 | 92,290 | 88,481 | 84,730 |
| Administered total | 2,317,120 | 2,103,310 | 1,224,038 | 1,127,159 | 1,109,751 |
| Departmental expenses | | | | | |
| Departmental appropriation | 1,732,949 | 1,757,565 | 1,712,854 | 1,666,551 | 1,657,273 |
| 74 external revenue (a) | 50,716 | 79,080 | 68,381 | 66,877 | 67,415 |
| Expenses not requiring appropriation in the Budget year (b) | 228,989 | 202,500 | 203,517 | 197,892 | 184,831 |
| Departmental total | 2,012,654 | 2,039,145 | 1,984,752 | 1,931,320 | 1,909,519 |
| Total expenses for Outcome 1 | 4,329,774 | 4,142,455 | 3,208,790 | 3,058,479 | 3,019,270 |

Table 2.1.1 Budgeted expenses for Outcome 1 (continued)

| Movement of administered funds between years | 2017–18 \$'000 | 2018–19 \$'000 | 2019–20 \$'000 | 2020–21 \$'000 | 2021–22 \$'000 |
|---|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Outcome 1: | | | | | |
| Administered | | | | | |
| Program 1.3: Onshore Compliance and Detention | (24,288) | – | – | 16,000 | 8,288 |
| Program 1.4: IMA Offshore Management | (47,500) | 47,500 | – | – | – |
| Program 1.7: National Security and Criminal Justice | (4,085) | 1,700 | 2,385 | – | – |
| Total movement of administered funds | (75,873) | 49,200 | 2,385 | 16,000 | 8,288 |
| | 2017–18 | 2018–19 | | | |
| Average staffing level (number) | 8,755 | 8,960 | | | |

Note: Departmental appropriation splits and totals are indicative estimates and may change in the course of the budget year as government priorities change.

- (a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.
- (b) Expenses not requiring appropriation in the Budget year are made up of depreciation, amortisation, write-down and impairment of assets, and non-cash capital grant (2017–18).
- (c) Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

Table 2.1.2: Performance criteria for Outcome 1

There are no changes to the performance criteria for Outcome 1 published in the 2018–19 PB Statements.

2.2 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 2

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

Linked programs

For full details of linked programs refer to pages 43–44 of the 2018–19 PB Statements.

Budgeted expenses for Outcome 2

This table shows how much the entity intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

Department of Home Affairs Additional Estimates Statements

Table 2.2.1 Budgeted expenses for Outcome 2

| | 2017–18 Actual expenses \$'000 | 2018–19 Revised estimated expenses \$'000 | 2019–20 Forward estimate \$'000 | 2020–21 Forward estimate \$'000 | 2021–22 Forward estimate \$'000 |
|--|---|---|--|--|--|
| Program 2.1: Multicultural Affairs and Citizenship | | | | | |
| Administered expenses | | | | | |
| Ordinary annual services (Appropriation Act No. 1 and Bill No. 3) | – | 9,727 | 422 | 425 | 428 |
| Expenses not requiring appropriation in the Budget year (a) | – | – | – | – | – |
| Administered total | – | 9,727 | 422 | 425 | 428 |
| Departmental expenses | | | | | |
| Departmental appropriation (b) | 75,318 | 74,022 | 70,132 | 69,674 | 67,001 |
| s74 external revenue (c) | 1,775 | 2,349 | 1,753 | 1,792 | 1,795 |
| Expenses not requiring appropriation in the Budget year (a) | 7,272 | 7,667 | 7,826 | 9,227 | 10,484 |
| Departmental total | 84,365 | 84,038 | 79,711 | 80,693 | 79,280 |
| Total expenses for Program 2.1 | 84,365 | 93,765 | 80,133 | 81,118 | 79,708 |
| Program 2.2: Migration | | | | | |
| Departmental expenses | | | | | |
| Departmental appropriation (b) | 205,640 | 205,282 | 183,287 | 162,350 | 148,296 |
| s74 external revenue (c) | 60,900 | 62,366 | 57,542 | 55,744 | 56,256 |
| Expenses not requiring appropriation in the Budget year (a) | 27,364 | 30,538 | 30,037 | 33,151 | 36,059 |
| Departmental total | 293,904 | 298,186 | 270,866 | 251,245 | 240,611 |
| Total expenses for Program 2.2 | 293,904 | 298,186 | 270,866 | 251,245 | 240,611 |
| Program 2.3: Visas | | | | | |
| Administered expenses | | | | | |
| Ordinary annual services (Appropriation Act No. 1 and Bill No. 3) | 720 | – | – | – | – |
| Expenses not requiring appropriation in the Budget year (a) | (992) | – | – | – | – |
| Administered total | (272) | – | – | – | – |
| Departmental expenses | | | | | |
| Departmental appropriation (b) | 316,120 | 408,176 | 333,246 | 302,773 | 299,852 |
| s74 external revenue (c) | 32,247 | 29,706 | 27,877 | 28,252 | 28,281 |
| Expenses not requiring appropriation in the Budget year (a) | 44,244 | 47,685 | 47,434 | 48,258 | 47,878 |
| Departmental total | 392,611 | 485,567 | 408,557 | 379,283 | 376,011 |
| Total expenses for Program 2.3 | 392,339 | 485,567 | 408,557 | 379,283 | 376,011 |
| Program 2.4: Refugee and Humanitarian Assistance | | | | | |
| Administered expenses | | | | | |
| Ordinary annual services (Appropriation Act No. 1 and Bill No. 3) | 35,806 | 42,711 | 42,453 | 41,887 | 41,700 |
| Expenses not requiring appropriation in the Budget year (a) | – | – | – | – | – |
| Administered total | 35,806 | 42,711 | 42,453 | 41,887 | 41,700 |

Table 2.2.1 Budgeted expenses for Outcome 2 (continued)

| | 2017–18 Actual expenses \$'000 | 2018–19 Revised estimated expenses \$'000 | 2019–20 Forward estimate \$'000 | 2020–21 Forward estimate \$'000 | 2021–22 Forward estimate \$'000 |
|--|---|---|--|--|--|
| Departmental expenses | | | | | |
| Departmental appropriation | 117,971 | 106,504 | 102,550 | 86,299 | 86,060 |
| s74 external revenue (a) | 11,659 | 9,840 | 9,048 | 9,073 | 9,078 |
| Expenses not requiring appropriation in the Budget year (b) | 7,323 | 8,799 | 8,535 | 9,019 | 9,459 |
| Departmental total | 136,953 | 125,143 | 120,133 | 104,391 | 104,597 |
| Total expenses for Program 2.4 | 172,759 | 167,854 | 162,586 | 146,278 | 146,297 |
| Outcome 2 Totals by appropriation type | | | | | |
| Administered expenses | | | | | |
| Ordinary annual services (Appropriation Act No. 1 and Bill No. 3) | 36,526 | 52,438 | 42,875 | 42,312 | 42,128 |
| Expenses not requiring appropriation in the Budget year (b) | (992) | — | — | — | — |
| Administered total | 35,534 | 52,438 | 42,875 | 42,312 | 42,128 |
| Departmental expenses | | | | | |
| Departmental appropriation | 715,049 | 793,984 | 689,215 | 621,096 | 601,209 |
| s74 external revenue (a) | 106,581 | 104,261 | 96,220 | 94,861 | 95,410 |
| Expenses not requiring appropriation in the Budget year (b) | 86,203 | 94,689 | 93,832 | 99,655 | 103,880 |
| Departmental total | 907,833 | 992,934 | 879,267 | 815,612 | 800,499 |
| Total expenses for Outcome 2 | 943,367 | 1,045,372 | 922,142 | 857,924 | 842,627 |
| | 2017–18 | 2018–19 | | | |
| Average staffing level (number) | 4,564 | 4,550 | | | |

Note: Departmental appropriation splits and totals are indicative estimates and may change in the course of the budget year as government priorities change.

- (a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.
- (b) Expenses not requiring appropriation in the Budget year are made up of depreciation, amortisation, write-down and impairment of assets.
- (c) Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

Table 2.2.2: Performance criteria for Outcome 2

There are no changes to the performance criteria for Outcome 2 published in the 2018–19 PB Statements.

2.3 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 3

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.

Linked programs

For full details of linked programs, refer to pages 52–53 of the 2018–19 PB Statements.

Budgeted expenses for Outcome 3

This table shows how much the entity intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

Table 2.3.1 Budgeted expenses for Outcome 3

| | 2017–18 Actual expenses \$'000 | 2018–19 Revised estimated expenses \$'000 | 2019–20 Forward estimate \$'000 | 2020–21 Forward estimate \$'000 | 2021–22 Forward estimate \$'000 |
|--|---|---|--|--|--|
| Program 3.1 Border–Revenue Collection | | | | | |
| Administered expenses | | | | | |
| Ordinary annual services (Appropriation Act No. 1 and Bill No. 3) | – | – | – | – | – |
| Expenses not requiring appropriation in the Budget year (a) | 5,777 | 13,500 | 13,500 | 13,500 | 13,500 |
| Administered total | 5,777 | 13,500 | 13,500 | 13,500 | 13,500 |
| Departmental expenses | | | | | |
| Departmental appropriation | 21,196 | 12,554 | 7,764 | 7,533 | 7,227 |
| s74 external revenue (b) | 53,178 | 51,931 | 52,189 | 52,722 | 53,011 |
| Expenses not requiring appropriation in the Budget year (a) | 14,158 | 6,166 | 5,733 | 13,057 | 20,473 |
| Departmental total | 88,532 | 70,651 | 65,686 | 73,312 | 80,711 |
| Total expenses for Program 3.1 | 94,309 | 84,151 | 79,186 | 86,812 | 94,211 |
| Program 3.2 Trade Facilitation and Industry Engagement | | | | | |
| Departmental expenses | | | | | |
| Departmental appropriation | 29,328 | 56,031 | 53,660 | 50,754 | 50,591 |
| s74 external revenue (b) | 517 | 1,183 | 837 | 862 | 865 |
| Expenses not requiring appropriation in the Budget year (a) | 2,544 | 4,095 | 3,173 | 1,902 | 1,351 |
| Departmental total | 32,389 | 61,309 | 57,670 | 53,518 | 52,807 |
| Total expenses for Program 3.2 | 32,389 | 61,309 | 57,670 | 53,518 | 52,807 |
| Outcome 3 Totals by appropriation type | | | | | |
| Administered expenses | | | | | |
| Ordinary annual services (Appropriation Act No. 1 and Bill No. 3) | – | – | – | – | – |
| Expenses not requiring appropriation in the Budget year (a) | 5,777 | 13,500 | 13,500 | 13,500 | 13,500 |
| Administered total | 5,777 | 13,500 | 13,500 | 13,500 | 13,500 |
| Departmental expenses | | | | | |
| Departmental appropriation | 50,524 | 68,585 | 61,424 | 58,287 | 57,818 |
| s74 external revenue (b) | 53,695 | 53,114 | 53,026 | 53,584 | 53,876 |
| Expenses not requiring appropriation in the Budget year (a) | 16,702 | 10,261 | 8,906 | 14,959 | 21,824 |
| Departmental total | 120,921 | 131,960 | 123,356 | 126,830 | 133,518 |
| Total expenses for Outcome 3 | 126,698 | 145,460 | 136,856 | 140,330 | 147,018 |
| | 2017–18 | 2018–19 | | | |
| Average staffing level (number) | 573 | 590 | | | |

Note: Departmental appropriation splits and totals are indicative estimates and may change in the course of the budget year as government priorities change.

- (a) Expenses not requiring appropriation in the Budget year are made up of depreciation, amortisation, write-down and impairment of assets.
- (b) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.
- (c) Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

Table 2.3.2: Performance criteria for Outcome 3

There are no changes to the performance criteria for Outcome 3 published in the 2018–19 PB Statements

Section 3: Special account flows and budgeted financial statements

Section 3 presents budgeted financial statements, which provide a comprehensive snapshot of entity finances for the 2018–19 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 SPECIAL ACCOUNT FLOWS

Estimates of special account flows

Special accounts provide a means to set aside and record amounts used for specified purposes. Table 3.1 shows the expected additions (receipts) and reductions (payments) for each account used by the Department.

Table 3.1: Estimates of special account flows and balances

| | Outcome | Opening balance \$'000 | Receipts \$'000 | Payments \$'000 | Adjustments \$'000 | Closing balance \$'000 |
|--|---------|------------------------------|--------------------|--------------------|-----------------------|------------------------------|
| <i>Services for other entities and trust moneys—Home Affairs</i> | 1 | | | | | |
| <i>Special account PGPA Act s78 (A)</i> | | | | | | |
| 2018–19 | | – | – | – | 519 | 519 |
| 2017–18 | | – | – | – | – | – |
| <i>Proceeds of Crime Act 2002</i> | | | | | | |
| <i>Special account PGPA Act s78 (A)</i> | 1 | | | | | |
| 2018–19 | | – | 17,704 | (17,739) | 6,593 | 6,558 |
| 2017–18 | | – | – | – | – | – |
| Total special accounts | | | | | | |
| 2018–19 Budget estimate | | – | 17,704 | (17,739) | 7,112 | 7,077 |
| <i>Total special accounts</i> | | | | | | |
| 2017–18 actual | | – | – | – | – | – |

(A) = Administered

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Analysis of budgeted financial statements

An analysis of the primary source of movements influencing the financial statements published in the 2018–19 PB Statements and the 2018–19 PAES is provided below.

Immaterial variances exist between 2017–18 closing figures reported in the 2017–18 Annual Report and the 2017–18 actual figures disclosed in Section 3 due to adjustments made to facilitate whole-of-government consolidated financial reporting.

Departmental

Budgeted departmental comprehensive income statement

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

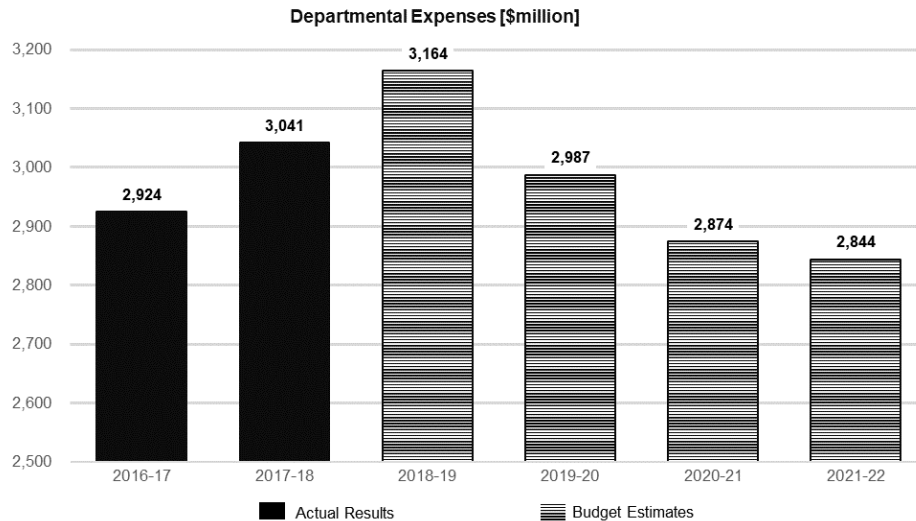
The Department is budgeting for a surplus of \$6.7 million in 2018–19, adjusted for depreciation and amortisation expense, to fund the establishment of international border clearance capabilities for emerging international airports.

Expenses

In 2018–19, total departmental expenses is expected to increase from \$2,900.8 million (as published in the 2018–19 PB Statements) to \$3,164.0 million, an increase of \$263.2 million.

The major changes in the budgeted departmental expenses are attributable to the new measures and estimates variations included in Tables 1.2 and 1.3, and a \$48.2 million increase in depreciation and amortisation expenses.

Figure 2: Total departmental expenses as at 2018–19 PAES



Income

The total departmental revenue is expected to increase from \$2,648.3 million (as published in the 2018–19 PB Statements) to \$2,863.3 million in 2018–19. The increase of \$215.0 million is due to an increase in revenue from government (appropriation revenue) of \$190.3 million, and an increase in the Department’s own-source income of \$24.8 million.

Budgeted departmental balance sheet

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

In 2018–19, total departmental assets are expected to increase from \$2,006.3 million (as published in the 2018–19 PB Statements) to \$2,156.3 million. The movement of \$150.0 million is due to an increase in non-financial assets of \$95.6 million and an increase in financial assets of \$54.4 million.

Departmental liabilities are expected to increase from \$701.0 million (as published in the 2018–19 PB Statements) to \$810.8 million, an increase of \$109.8 million. The movement is due to an increase in the opening balance of liabilities in the 2017–18 final budget outcome.

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.

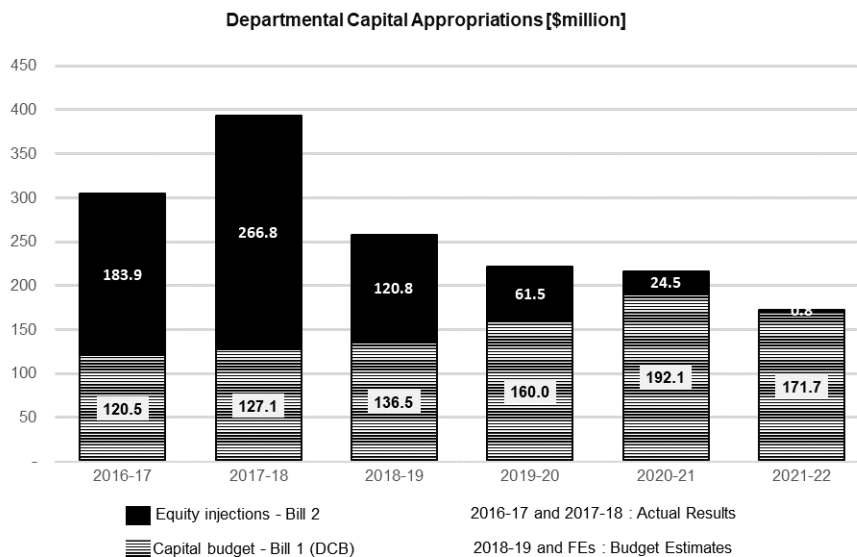
The budgeted cash flow reflects the impact of new measures, changes to own-source revenue and changes in expenses and capital investment, as reported in the income statement and balance sheet at Tables 3.2 and 3.3.

Capital budget statement – departmental

This statement reports the forward plan for capital expenditure.

Total capital appropriations have increased in 2018–19 (as published in the 2018–19 PB Statements) by \$26.7 million as a result of capital measures and estimates variations included in Tables 1.2 and 1.3.

Figure 3: Total departmental capital appropriations as at 2018–19 Budget.



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.

The increase of \$29.4 million in the estimated net book balance from 1 July 2018 to 30 June 2019 is due to the net impact of asset purchases of \$336.9 million, offset by depreciation amortisation expense of \$307.5 million.

Administered

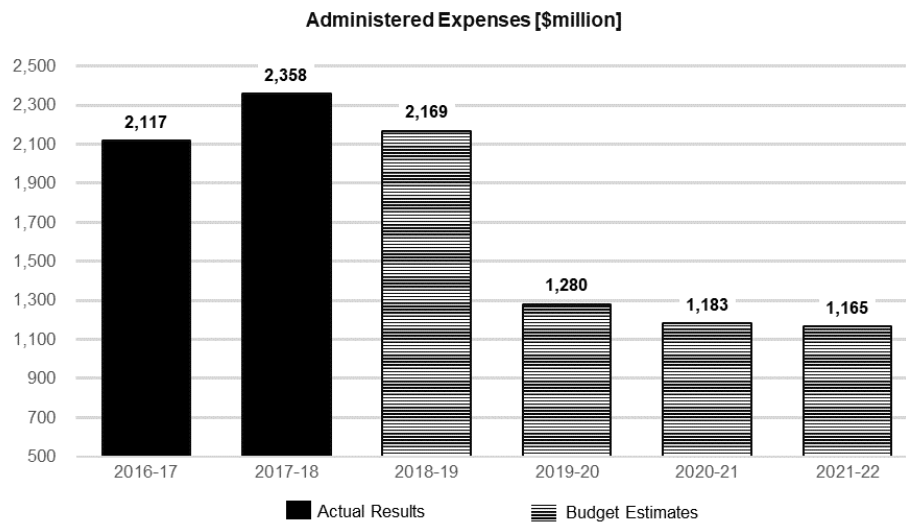
Schedule of budgeted income and expenses administered on behalf of government

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

Expenses

In 2018–19, administered expenses are expected to increase from \$1,721.3 million (as published in the 2018–19 PB Statements) to \$2,169.2 million, an increase of \$447.9 million. The major changes in the budgeted administered expenses are attributable to the new measures and estimates variations included in Tables 1.2 and 1.3 and a \$31.2 million increase in depreciation and amortisation expenses.

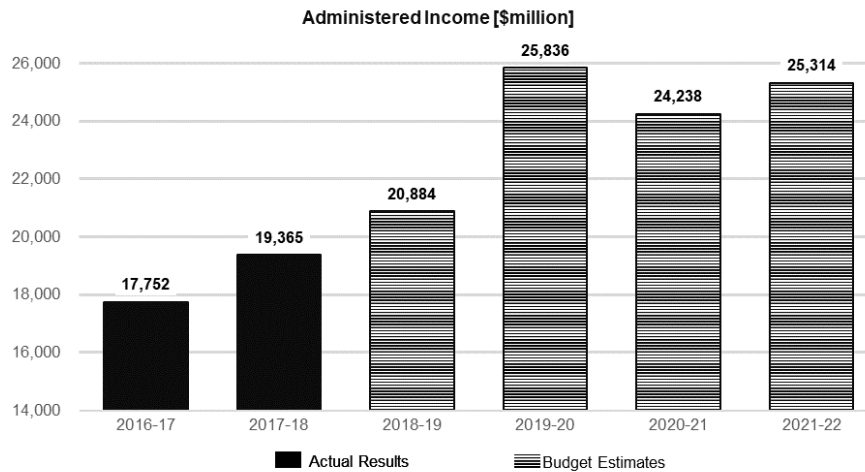
Figure 4: Administered expenses as at 2018–19 Budget.



Income

In 2018–19, the Department will administer the collection of revenue on behalf of the government of an estimated \$20,883.9 million, which is an increase of \$81.9 million compared to the estimate of \$20,802.0 million published in the 2018–19 PB Statements.

Figure 5: Administered income as at 2018–19 Budget.



In 2018–19, the Department is estimated to collect \$20,780.1 million in taxation revenue, which is an increase of \$63.5 million from \$20,716.6 million published in the 2018–19 PB Statements. The increase is primarily due to the increase of \$250.0 million in Customs duty collections across all duty categories, offset by a decrease in other taxes of \$186.5 million.

In 2018–19, the Department will administer the collection of non-taxation revenue on behalf of government of an estimated \$103.8 million, which is an increase of \$18.5 million from the \$85.3 million published in the 2018–19 PB Statement.

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.

In 2018–19, total administered assets are expected to decrease by \$78.2 million from \$1,849.3 million (as published in the 2018–19 PB Statements) to \$1,771.1 million. The movement is due to the decrease in non-financial assets, mainly driven by the decrease in land and buildings compared to the 2018–19 PB Statements.

Schedule of budgeted administered cash flows

This schedule shows the cash flow 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.

Total capital appropriations have increased in 2018–19 (as published in the 2018–19 PB Statements) by \$0.3 million as a result of an estimates variation included in Table 1.3.

Statement of administered asset movements

This statement reports the budgeted movements by asset class of administered non-financial assets during the 2018–19 financial year.

The decrease of \$28.4 million in the estimated net book balance from 1 July 2018 to 30 June 2019 is due to a net impact of expected asset purchases of \$68.9 million, offset by depreciation and amortisation expense of \$97.4 million.

3.2.2 Budgeted financial statements

Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June

| | 2017–18 Actual \$'000 | 2018–19 Revised budget \$'000 | 2019–20 Forward estimate \$'000 | 2020–21 Forward estimate \$'000 | 2021–22 Forward estimate \$'000 |
|--|-----------------------------|--|--|--|--|
| EXPENSES | | | | | |
| Employee benefits | 1,440,144 | 1,497,323 | 1,438,422 | 1,384,398 | 1,368,750 |
| Suppliers | 1,288,962 | 1,358,892 | 1,242,345 | 1,176,541 | 1,163,936 |
| Depreciation and amortisation | 290,529 | 307,450 | 306,255 | 312,506 | 310,535 |
| Write-down and impairment of assets | 20,158 | — | — | — | — |
| Finance costs | 23 | — | — | — | — |
| Other expenses | 1,584 | 374 | 353 | 317 | 315 |
| Total expenses | 3,041,400 | 3,164,039 | 2,987,375 | 2,873,762 | 2,843,536 |
| LESS: | | | | | |
| OWN-SOURCE INCOME | | | | | |
| Own-source revenue | | | | | |
| Sale of goods and rendering of | 125,422 | 173,771 | 147,998 | 144,188 | 145,548 |
| Recovery of costs | 39,894 | 38,105 | 39,151 | 39,858 | 39,808 |
| Fees and fines | 13,299 | 12,980 | 13,175 | 13,372 | 13,372 |
| Rental income | 2,650 | 3,674 | 2,144 | 2,211 | 2,280 |
| Royalties | 3,205 | 3,093 | 3,093 | 3,093 | 3,093 |
| Other revenue | 21,700 | 11,572 | 12,079 | 12,613 | 12,613 |
| Total own-source revenue | 206,170 | 243,195 | 217,640 | 215,335 | 216,714 |
| Gains | | | | | |
| Sale of assets | 59 | — | — | — | — |
| Foreign exchange gains | 38 | (13) | (13) | (13) | (13) |
| Other gains | 5,277 | — | — | — | — |
| Total gains | 5,374 | (13) | (13) | (13) | (13) |
| Total own-source income | 211,544 | 243,182 | 217,627 | 215,322 | 216,701 |
| Net cost of/(contribution by) services | 2,829,856 | 2,920,857 | 2,769,748 | 2,658,440 | 2,626,835 |
| Revenue from government | 2,505,428 | 2,620,134 | 2,463,493 | 2,345,934 | 2,316,300 |
| Surplus/(deficit) attributable to the Australian Government | (324,428) | (300,723) | (306,255) | (312,506) | (310,535) |
| OTHER COMPREHENSIVE INCOME | | | | | |
| Changes in asset revaluation surplus | 35,212 | — | — | — | — |
| Total other comprehensive income | 35,212 | — | — | — | — |
| Total comprehensive income/(loss) attributable to the Australian Government | (289,216) | (300,723) | (306,255) | (312,506) | (310,535) |

Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June (continued)

| Note: Impact of net cash appropriation arrangements | | | | | |
|--|------------------|------------------|------------------|------------------|------------------|
| | 2017–18 | 2018–19 | 2019–20 | 2020–21 | 2021–22 |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations (a) | 1,313 | 6,727 | – | – | – |
| Less depreciation/amortisation expenses previously funded through revenue appropriations (b) | 290,529 | 307,450 | 306,255 | 312,506 | 310,535 |
| Total comprehensive income/(loss) —as per the statement of comprehensive income Statement | (289,216) | (300,723) | (306,255) | (312,506) | (310,535) |

Prepared on Australian Accounting Standards basis.

(a) \$6.7 million in 2018–19 to fund the establishment of international border clearance capabilities for Emerging International Airports. Please refer to Table 3.6 Departmental capital budget statement.

(b) From 2010–11, the government introduced net cash appropriation arrangements where Appropriation Act No. 1 or Bill No. 3 revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities were replaced with a separate capital budget (the departmental capital budget, or DCB) provided through Appropriation Act No. 1 or Bill No. 3 equity appropriations. For information regarding DCBs, please refer to Table 3.6 Departmental capital budget statement.

Table 3.3: Budgeted departmental balance sheet (as at 30 June)

| | 2017–18 Actual \$'000 | 2018–19 Revised budget \$'000 | 2019–20 Forw ard estimate \$'000 | 2020–21 Forw ard estimate \$'000 | 2021–22 Forw ard estimate \$'000 |
|--|-----------------------------|--|---|---|---|
| ASSETS | | | | | |
| Financial assets | | | | | |
| Cash and cash equivalents | 3,522 | 3,522 | 3,522 | 3,522 | 3,522 |
| Trade and other receivables | 548,566 | 542,701 | 542,701 | 542,701 | 542,701 |
| Other financial assets | 6,389 | 6,389 | 6,389 | 6,389 | 6,389 |
| Total financial assets | 558,477 | 552,612 | 552,612 | 552,612 | 552,612 |
| Non-financial assets | | | | | |
| Land | 20,220 | 22,735 | 26,668 | 30,308 | 30,984 |
| Buildings | 193,212 | 186,791 | 164,408 | 139,644 | 110,787 |
| Property, plant and equipment | 675,963 | 680,600 | 636,695 | 626,629 | 577,820 |
| Intangibles | 555,499 | 584,173 | 579,710 | 514,981 | 453,856 |
| Inventories | 19,783 | 19,783 | 19,783 | 19,783 | 19,783 |
| Other non-financial assets | 109,597 | 109,597 | 109,597 | 109,597 | 109,597 |
| Total non-financial assets | 1,574,274 | 1,603,679 | 1,536,861 | 1,440,942 | 1,302,827 |
| Total assets | 2,132,751 | 2,156,291 | 2,089,473 | 1,993,554 | 1,855,439 |
| LIABILITIES | | | | | |
| Payables | | | | | |
| Suppliers | 288,862 | 288,862 | 288,862 | 288,862 | 288,862 |
| Other payables | 29,577 | 29,577 | 29,577 | 29,577 | 29,577 |
| Total payables | 318,439 | 318,439 | 318,439 | 318,439 | 318,439 |
| Provisions | | | | | |
| Employee provisions | 444,099 | 444,099 | 444,099 | 444,099 | 444,099 |
| Other provisions | 48,291 | 48,291 | 48,291 | 48,291 | 48,291 |
| Total provisions | 492,390 | 492,390 | 492,390 | 492,390 | 492,390 |
| Total liabilities | 810,829 | 810,829 | 810,829 | 810,829 | 810,829 |
| Net assets | 1,321,922 | 1,345,462 | 1,278,644 | 1,182,725 | 1,044,610 |
| EQUITY (a) | | | | | |
| Parent entity interest | | | | | |
| Contributed equity | 2,852,926 | 3,178,216 | 3,417,698 | 3,634,330 | 3,806,796 |
| Reserves | 274,879 | 274,879 | 274,879 | 274,879 | 274,879 |
| Retained surplus/(accumulated deficit) | (1,805,883) | (2,107,633) | (2,413,933) | (2,726,484) | (3,037,065) |
| Total parent entity interest | 1,321,922 | 1,345,462 | 1,278,644 | 1,182,725 | 1,044,610 |
| Total equity | 1,321,922 | 1,345,462 | 1,278,644 | 1,182,725 | 1,044,610 |

Prepared on Australian Accounting Standards basis.

(a) Equity is the residual interest in assets after the deduction of liabilities.

Table 3.4: Departmental statement of changes in equity—summary of movement (Budget Year 2018–19)

| | Retained earnings \$'000 | Asset revaluation reserve \$'000 | Contributed equity/ capital \$'000 | Total equity \$'000 |
|--|--------------------------------|---|---|---------------------------|
| Opening balance as at 1 July 2018 | | | | |
| Balance carried forward from previous period | (1,805,883) | 274,879 | 2,852,926 | 1,321,922 |
| Adjusted opening balance | (1,805,883) | 274,879 | 2,852,926 | 1,321,922 |
| Comprehensive income | | | | |
| Other comprehensive income | — | — | — | — |
| Surplus (deficit) for the period | (300,723) | — | — | (300,723) |
| Total comprehensive income | (300,723) | — | — | (300,723) |
| of which: | | | | |
| Attributable to the Australian Government | (300,723) | — | — | (300,723) |
| Transactions with owners | | | | |
| Distributions to owners | | | | |
| Returns of capital: | | | | |
| Restructuring | (1,027) | — | 17,643 | 16,616 |
| Transactions with owners | | | | |
| Contributions by owners | | | | |
| Equity injection—appropriation | — | — | 171,099 | 171,099 |
| Departmental capital budget (DCB) | — | — | 136,548 | 136,548 |
| Sub-total transactions with owners | (1,027) | — | 325,290 | 324,263 |
| Estimated closing balance as at 30 June 2019 | (2,107,633) | 274,879 | 3,178,216 | 1,345,462 |
| Closing balance attributable to the Australian Government | (2,107,633) | 274,879 | 3,178,216 | 1,345,462 |

Prepared on Australian Accounting Standards basis.

Department of Home Affairs Additional Estimates Statements

Table 3.5: Budgeted departmental statement of cash flows (for the period ended 30 June)

| | 2017–18 Actual \$'000 | 2018–19 Revised budget \$'000 | 2019–20 Forward estimate \$'000 | 2020–21 Forward estimate \$'000 | 2021–22 Forward estimate \$'000 |
|---|-----------------------------|--|--|--|--|
| OPERATING ACTIVITIES | | | | | |
| Cash received | | | | | |
| Appropriations | 2,533,802 | 2,629,419 | 2,474,185 | 2,345,934 | 2,316,300 |
| Sale of goods and rendering of services | 70,413 | 177,445 | 150,142 | 146,399 | 147,828 |
| Net GST received | 120,290 | 120,290 | 120,290 | 120,290 | 120,290 |
| Other | 42,601 | 65,737 | 67,485 | 68,923 | 68,873 |
| Total cash received | 2,767,106 | 2,992,891 | 2,812,102 | 2,681,546 | 2,653,291 |
| Cash used | | | | | |
| Employees | 1,415,135 | 1,497,323 | 1,438,422 | 1,384,398 | 1,368,750 |
| Suppliers | 1,406,270 | 1,482,602 | 1,373,327 | 1,296,831 | 1,284,226 |
| Borrowing costs | – | – | – | – | – |
| s74 retained revenue receipts | – | – | – | – | – |
| Other | 1,311 | 374 | 353 | 317 | 315 |
| Total cash used | 2,822,716 | 2,980,299 | 2,812,102 | 2,681,546 | 2,653,291 |
| Net cash from/(used by) operating activities | (55,610) | 12,592 | – | – | – |
| INVESTING ACTIVITIES | | | | | |
| Cash received | | | | | |
| Proceeds from sales of property, plant and equipment | 59 | – | – | – | – |
| Total cash received | 59 | – | – | – | – |
| Cash used | | | | | |
| Purchase of property, plant, equipment and intangibles | 365,684 | 320,239 | 239,482 | 216,632 | 172,466 |
| Total cash used | 365,684 | 320,239 | 239,482 | 216,632 | 172,466 |
| Net cash from/(used by) investing activities | (365,625) | (320,239) | (239,482) | (216,632) | (172,466) |
| FINANCING ACTIVITIES | | | | | |
| Cash received | | | | | |
| Contributed equity | 420,543 | 307,647 | 239,482 | 216,632 | 172,466 |
| Total cash received | 420,543 | 307,647 | 239,482 | 216,632 | 172,466 |
| Net cash from/(used by) financing activities | 420,543 | 307,647 | 239,482 | 216,632 | 172,466 |
| Net increase/(decrease) in cash held | (692) | – | – | – | – |
| Cash and cash equivalents at the beginning of the reporting period | 4,214 | 3,522 | 3,522 | 3,522 | 3,522 |
| Cash and cash equivalents at the end of the reporting period | 3,522 | 3,522 | 3,522 | 3,522 | 3,522 |

Prepared on Australian Accounting Standards basis.

Table 3.6: Departmental capital budget statement (for the period ended 30 June)

| | 2017–18 Actual \$'000 | 2018–19 Revised budget \$'000 | 2019–20 Forward estimate \$'000 | 2020–21 Forward estimate \$'000 | 2021–22 Forward estimate \$'000 |
|--|-----------------------------|--|--|--|--|
| NEW CAPITAL APPROPRIATIONS | | | | | |
| Capital budget—Act No. 1 and Bill 3 (DCB) | 127,056 | 136,548 | 160,036 | 192,148 | 171,665 |
| Equity injections—Act No. 2 and Bill 4 | 266,752 | 120,842 | 61,458 | 24,484 | 801 |
| Total new capital appropriations | 393,808 | 257,390 | 221,494 | 216,632 | 172,466 |
| Provided for: | | | | | |
| Purchase of non-financial assets | 393,808 | 257,390 | 221,494 | 216,632 | 172,466 |
| Total Items | 393,808 | 257,390 | 221,494 | 216,632 | 172,466 |
| PURCHASE OF NON-FINANCIAL ASSETS | | | | | |
| Funded by capital appropriations (a) | 304,145 | 176,964 | 79,446 | 24,484 | 801 |
| Funded internally by departmental resources (b) | 7,276 | 6,727 | — | — | — |
| Funded by capital appropriation—DCB (c) | 96,991 | 136,548 | 160,036 | 192,148 | 171,665 |
| TOTAL AMOUNT SPENT | 408,412 | 320,239 | 239,482 | 216,632 | 172,466 |
| RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE | | | | | |
| Total purchases | 365,684 | 320,239 | 239,482 | 216,632 | 172,466 |
| TOTAL CASH REQUIRED TO ACQUIRE ASSETS | 365,684 | 320,239 | 239,482 | 216,632 | 172,466 |

Prepared on Australian Accounting Standards basis.

Note: Capital funds of \$38.2 million have been moved from 2017–18 to 2018–19.

- (a) Includes both current and prior Bill No. 4 and prior Act 2 and Bills 4 and 6 appropriations and special capital appropriations.
- (b) Funded by section 74 revenue received for the *Emerging International Airports* measure.
- (c) Does not include annual finance lease costs. Includes purchases from current and previous years' departmental capital budgets (DCBs).

Table 3.7: Statement of asset movements (2018–19 Budget year)

| | Land | Buildings | Other property, plant and equipment | Computer software and intangibles | Total |
|---|---------------|-----------------|--|--|------------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| As at 1 July 2018 | | | | | |
| Gross book value | 20,220 | 211,605 | 746,116 | 1,305,471 | 2,283,412 |
| Accumulated depreciation/ amortisation and impairment | – | (18,393) | (70,153) | (749,972) | (838,518) |
| Opening net book balance | 20,220 | 193,212 | 675,963 | 555,499 | 1,444,894 |
| CAPITAL ASSET ADDITIONS | | | | | |
| Estimated expenditure on new or replacement assets | | | | | |
| By purchase—appropriation equity (a) | 2,515 | 25,431 | 113,853 | 178,440 | 320,239 |
| From acquisition of entities or operations (including restructuring) | – | 17,643 | (1,027) | – | 16,616 |
| Total additions | 2,515 | 43,074 | 112,826 | 178,440 | 336,855 |
| Other movements | | | | | |
| Depreciation/amortisation expense | – | (49,495) | (108,189) | (149,766) | (307,450) |
| Total other movements | – | (49,495) | (108,189) | (149,766) | (307,450) |
| As at 30 June 2019 | | | | | |
| Gross book value | 22,735 | 254,679 | 858,942 | 1,483,911 | 2,620,267 |
| Accumulated depreciation/ amortisation and impairment | – | (67,888) | (178,342) | (899,738) | (1,145,968) |
| Closing net book balance | 22,735 | 186,791 | 680,600 | 584,173 | 1,474,299 |

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation equity' refers to equity injections or administered assets and liabilities appropriations provided through *Appropriation Act (No. 2) 2018–2019*.

Table 3.8: Schedule of budgeted income and expenses administered on behalf of government (for the period ended 30 June)

| | 2017–18 Actual \$'000 | 2018–19 Revised budget \$'000 | 2019–20 Forward estimate \$'000 | 2020–21 Forward estimate \$'000 | 2021–22 Forward estimate \$'000 |
|--|-----------------------------|--|--|--|--|
| EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT | | | | | |
| Suppliers | 1,612,577 | 1,674,373 | 907,036 | 862,032 | 859,738 |
| Grants | 264,285 | 124,801 | 72,620 | 34,321 | 25,793 |
| Personal benefits | 245,733 | 247,853 | 192,062 | 182,254 | 179,243 |
| Depreciation and amortisation | 158,966 | 97,367 | 92,290 | 88,481 | 84,730 |
| Finance costs | 11 | 296 | – | – | – |
| Write-down and impairment of assets | 65,474 | 20,042 | 13,500 | 13,500 | 13,500 |
| Other expenses | 11,408 | 4,516 | 2,905 | 2,383 | 2,375 |
| Total expenses administered on behalf of government | 2,358,454 | 2,169,248 | 1,280,413 | 1,182,971 | 1,165,379 |
| LESS: | | | | | |
| OWN-SOURCE INCOME | | | | | |
| Own-source revenue | | | | | |
| Taxation revenue | | | | | |
| Customs duty | 15,688,978 | 16,749,450 | 21,299,450 | 19,459,450 | 20,279,450 |
| Other taxes | 3,592,460 | 4,030,669 | 4,433,551 | 4,689,069 | 4,945,826 |
| Total taxation revenue | 19,281,438 | 20,780,119 | 25,733,001 | 24,148,519 | 25,225,276 |
| Non-taxation revenue | | | | | |
| Fees and fines | 66,842 | 63,620 | 63,620 | 63,620 | 63,620 |
| Interest | 1,464 | 3,006 | 2,438 | 1,890 | 1,328 |
| Other revenue | 15,582 | 37,151 | 36,817 | 23,599 | 23,740 |
| Total non-taxation revenue | 83,888 | 103,777 | 102,875 | 89,109 | 88,688 |
| Total own-source revenue administered on behalf of government | 19,365,326 | 20,883,896 | 25,835,876 | 24,237,628 | 25,313,964 |
| Gains | | | | | |
| Sale of assets | – | – | 8,598 | – | – |
| Other gains | 2,299 | – | – | – | – |
| Total gains administered on behalf of government | 2,299 | – | 8,598 | – | – |
| Total own-source income administered on behalf of government | 19,367,625 | 20,883,896 | 25,844,474 | 24,237,628 | 25,313,964 |
| Net cost of/(contribution by) services | 17,009,171 | 18,714,648 | 24,564,061 | 23,054,657 | 24,148,585 |
| Surplus/(deficit) after income tax | 17,009,171 | 18,714,648 | 24,564,061 | 23,054,657 | 24,148,585 |
| OTHER COMPREHENSIVE INCOME | | | | | |
| Items not subject to subsequent reclassification to profit or loss | | | | | |
| Changes in asset revaluation surplus | 30,119 | – | – | – | – |
| Total other comprehensive income | 30,119 | – | – | – | – |
| Total comprehensive income (loss) attributable to the Australian Government | 17,039,290 | 18,714,648 | 24,564,061 | 23,054,657 | 24,148,585 |

Prepared on Australian Accounting Standards basis.

Table 3.9: Schedule of budgeted assets and liabilities administered on behalf of government (as at 30 June)

| | 2017–18 Actual \$'000 | 2018–19 Revised budget \$'000 | 2019–20 Forward estimate \$'000 | 2020–21 Forward estimate \$'000 | 2021–22 Forward estimate \$'000 |
|---|-----------------------------|--|--|--|--|
| ASSETS | | | | | |
| Financial assets | | | | | |
| Cash and cash equivalents | 54,099 | 54,099 | 54,099 | 54,099 | 54,099 |
| Taxation receivables | 528,698 | 526,198 | 495,698 | 225,698 | 212,198 |
| Trade and other receivables | 125,146 | 107,247 | 89,692 | 72,075 | 55,411 |
| Total financial assets | 707,943 | 687,544 | 639,489 | 351,872 | 321,708 |
| Non-financial assets | | | | | |
| Land | 18,852 | 18,852 | 18,852 | 18,852 | 18,852 |
| Buildings | 795,974 | 784,422 | 724,667 | 682,081 | 640,984 |
| Property, plant and equipment | 258,857 | 241,976 | 216,001 | 191,508 | 169,646 |
| Intangibles | 437 | 437 | 437 | 437 | 437 |
| Other non-financial assets | 150 | 150 | 150 | 150 | 150 |
| Total non-financial assets | 1,074,270 | 1,045,837 | 960,107 | 893,028 | 830,069 |
| Assets held for sale | 37,750 | 37,750 | 37,750 | 37,750 | 37,750 |
| Total assets administered on behalf of government | 1,819,963 | 1,771,131 | 1,637,346 | 1,282,650 | 1,189,527 |
| LIABILITIES | | | | | |
| Payables | | | | | |
| Suppliers | 311,647 | 311,647 | 311,647 | 311,647 | 311,647 |
| Personal benefits | 20,526 | 20,526 | 20,526 | 20,526 | 20,526 |
| Grants | 9,129 | 9,129 | 9,129 | 9,129 | 9,129 |
| Other payables | 18,327 | 18,327 | 18,327 | 18,327 | 18,327 |
| Total payables | 359,629 | 359,629 | 359,629 | 359,629 | 359,629 |
| Interest bearing liabilities | | | | | |
| Provisions | | | | | |
| Other provisions | 32,056 | 32,056 | 32,056 | 32,056 | 32,056 |
| Total provisions | 32,056 | 32,056 | 32,056 | 32,056 | 32,056 |
| Total liabilities administered on behalf of government | 391,685 | 391,685 | 391,685 | 391,685 | 391,685 |
| Net assets/(liabilities) | 1,428,278 | 1,379,446 | 1,245,661 | 890,965 | 797,842 |

Prepared on Australian Accounting Standards basis.

Table 3.10: Schedule of budgeted administered cash flows (for the period ended 30 June)

| | 2017–18 Actual \$'000 | 2018–19 Revised budget \$'000 | 2019–20 Forward estimate \$'000 | 2020–21 Forward estimate \$'000 | 2021–22 Forward estimate \$'000 |
|--|-----------------------------|--|--|--|--|
| OPERATING ACTIVITIES | | | | | |
| Cash received | | | | | |
| Taxes | 19,720,306 | 21,348,616 | 26,326,987 | 24,967,005 | 25,787,262 |
| Net GST received | 75,164 | 75,164 | 75,164 | 75,164 | 75,164 |
| Receipts from sale of goods and rendering of services | 62,568 | — | — | — | — |
| Other | 31,662 | 17,738 | 25,889 | 27,123 | 26,702 |
| Total cash received | 19,889,700 | 21,441,518 | 26,428,040 | 25,069,292 | 25,889,128 |
| Cash used | | | | | |
| Grants | 9,472 | 124,801 | 72,620 | 34,321 | 25,793 |
| Personal benefits | 258,480 | 247,853 | 192,062 | 182,254 | 179,243 |
| Suppliers | 1,635,081 | 1,746,117 | 971,508 | 937,196 | 934,902 |
| Other | 457,819 | 504,516 | 502,905 | 502,383 | 502,375 |
| Total cash used | 2,360,852 | 2,623,287 | 1,739,095 | 1,656,154 | 1,642,313 |
| Net cash from/(used by) operating activities | 17,528,848 | 18,818,231 | 24,688,945 | 23,413,138 | 24,246,815 |
| INVESTING ACTIVITIES | | | | | |
| Cash received | | | | | |
| Proceeds from sale of property, plant, equipment and intangibles | — | — | 23,069 | — | — |
| Repayments of advances and loans made | 16,360 | 18,094 | 17,555 | 17,617 | 16,664 |
| Total cash received | 16,360 | 18,094 | 40,624 | 17,617 | 16,664 |
| Cash used | | | | | |
| Purchase of property, plant, equipment and intangibles | 76,061 | 68,934 | 21,031 | 21,402 | 21,771 |
| Advances and loans made | 158 | 491 | — | — | — |
| Total cash used | 76,219 | 69,425 | 21,031 | 21,402 | 21,771 |
| Net cash from/(used by) investing activities | (59,859) | (51,331) | 19,593 | (3,785) | (5,107) |
| FINANCING ACTIVITIES | | | | | |
| Cash received | | | | | |
| Capital injections | 64,370 | 69,425 | 21,031 | 21,402 | 21,771 |
| Total cash received | 64,370 | 69,425 | 21,031 | 21,402 | 21,771 |
| Net cash from/(used by) financing activities | 64,370 | 69,425 | 21,031 | 21,402 | 21,771 |
| Net increase/(decrease) in cash held | 17,533,359 | 18,836,325 | 24,729,569 | 23,430,755 | 24,263,479 |

Prepared on Australian Accounting Standards basis.

Table 3.10: Schedule of budgeted administered cash flows (for the period ended 30 June) (continued)

| | 2017–18 Actual \$'000 | 2018–19 Revised Budget \$'000 | 2019–20 Forward estimate \$'000 | 2020–21 Forward estimate \$'000 | 2021–22 Forward estimate \$'000 |
|---|-----------------------------|--|--|--|--|
| Cash and cash equivalents at beginning of reporting period | 55,239 | 54,099 | 54,099 | 54,099 | 54,099 |
| Cash from Official Public Account for: | | | | | |
| - Appropriations | 2,356,015 | 2,534,426 | 1,648,931 | 1,594,490 | 1,567,149 |
| <i>Total cash from Official Public Account</i> | <i>2,356,015</i> | <i>2,534,426</i> | <i>1,648,931</i> | <i>1,594,490</i> | <i>1,567,149</i> |
| Cash to Official Public Account for: | | | | | |
| - Appropriations | 19,890,514 | 21,370,751 | 26,378,500 | 25,025,245 | 25,830,628 |
| <i>Total cash to Official Public Account</i> | <i>19,890,514</i> | <i>21,370,751</i> | <i>26,378,500</i> | <i>25,025,245</i> | <i>25,830,628</i> |
| Cash and cash equivalents at end of reporting period | 54,099 | 54,099 | 54,099 | 54,099 | 54,099 |

Prepared on Australian Accounting Standards basis.

Table 3.11: Schedule of administered capital budget (for the period ended 30 June)

| | 2017–18 Actual \$'000 | 2018–19 Revised budget \$'000 | 2019–20 Forward estimate \$'000 | 2020–21 Forward estimate \$'000 | 2021–22 Forward estimate \$'000 |
|--|-----------------------------|--|--|--|--|
| NEW CAPITAL APPROPRIATIONS | | | | | |
| Capital budget—Act 1 and Bill 3 (ACB) | 27,520 | 20,567 | 21,031 | 21,402 | 21,771 |
| Administered Assets and Liabilities Act No. 2 and Bill 4 | 6,119 | 491 | — | — | — |
| Total new capital appropriations | 27,520 | 21,058 | 21,031 | 21,402 | 21,771 |
| <i>Provided for:</i> | | | | | |
| Purchase of non-financial assets | 33,110 | 20,567 | 21,031 | 21,402 | 21,771 |
| Other items | 529 | 491 | — | — | — |
| Total Items | 33,639 | 21,058 | 21,031 | 21,402 | 21,771 |
| PURCHASE OF NON-FINANCIAL ASSETS | | | | | |
| Funded by capital appropriations (a) | 93,572 | 38,109 | — | — | — |
| Funded by capital appropriation—ACB (b) | 36,020 | 31,316 | 21,031 | 21,402 | 21,771 |
| TOTAL AMOUNT SPENT | 129,592 | 69,425 | 21,031 | 21,402 | 21,771 |
| RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE | | | | | |
| Total accrual purchases | 76,219 | 69,425 | 21,031 | 21,402 | 21,771 |
| Total cash used to acquire assets | 76,219 | 69,425 | 21,031 | 21,402 | 21,771 |

Prepared on Australian Accounting Standards basis.

Note: Capital funds of \$48.4 million have been moved from 2017–18 to 2018–19.

- (a) Includes both current Bill 4 and prior Act 2 and Bills 4 and 6 appropriations and special capital appropriations.
- (b) Does not include annual finance lease costs. Includes purchases from current and previous years' administered capital budgets (ACBs).

Table 3.12: Statement of administered asset movements (2018–19 Budget year)

| | Land | Buildings | Other property, plant and equipment | Intangibles | L&B, IP&E held for sale | Total |
|--|---------------|-----------------|--|-------------|-------------------------------|------------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| As at 1 July 2018 | | | | | | |
| Gross book value | 18,852 | 802,253 | 264,554 | 535 | 37,750 | 1,123,944 |
| Accumulated depreciation/amortisation and impairment | — | (6,279) | (5,697) | (98) | — | (12,074) |
| Opening net book balance | 18,852 | 795,974 | 258,857 | 437 | 37,750 | 1,111,870 |
| CAPITAL ASSET ADDITIONS | | | | | | |
| Estimated expenditure on new or replacement assets | | | | | | |
| By purchase—appropriation equity (a) | — | 55,455 | 13,479 | — | — | 68,934 |
| From disposal of entities or operations (including restructuring) | — | — | — | — | — | — |
| Total additions | — | 55,455 | 13,479 | — | — | 68,934 |
| Other movements | | | | | | |
| Depreciation/amortisation expense | — | (67,007) | (30,360) | — | — | (97,367) |
| Total other movements | — | (67,007) | (30,360) | — | — | (97,367) |
| As at 30 June 2019 | | | | | | |
| Gross book value | 18,852 | 857,708 | 278,033 | 535 | 37,750 | 1,192,878 |
| Accumulated depreciation/amortisation and impairment | — | (73,286) | (36,057) | (98) | — | (109,441) |
| Closing net book balance | 18,852 | 784,422 | 241,976 | 437 | 37,750 | 1,083,437 |

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation equity' refers to administered assets and liabilities appropriations provided through Appropriation Bill (No.2) 2018–19.

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AUSTRALIAN FEDERAL POLICE

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

The strategic direction statement for Australian Federal Police (AFP) can be found in the 2018–19 PB Statements. There has been no change to AFP's strategic direction as a result of Additional Estimates.

1.2 ENTITY RESOURCE STATEMENT

The entity resource statement details the resourcing for AFP at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2018–19 Budget year, including variations through Appropriation Bills No. 3 and No. 4, special appropriations and special accounts.

Table 1.1: Entity resource statement—additional estimates for 2018–19 as at Additional Estimates February 2019

| | <i>Actual available appropriation</i> | <i>Estimate as at Budget</i> | <i>Proposed Additional Estimates</i> | <i>Total estimate at Additional Estimates</i> |
|---|---|--------------------------------------|--|---|
| | <i>2017–18</i> | <i>2018–19</i> | <i>2018–19</i> | <i>2018–19</i> |
| | <i>\$'000</i> | <i>\$'000</i> | <i>\$'000</i> | <i>\$'000</i> |
| Departmental | | | | |
| Annual appropriations—ordinary annual services (a) | | | | |
| Prior year appropriations available | 212,427 | 168,259 | 44,168 | 212,427 |
| Departmental appropriation | 1,016,001 | 1,051,233 | 49,257 | 1,100,490 |
| s74 external revenue (b) | 275,054 | 282,687 | 10,754 | 293,441 |
| Departmental capital budget (c) | 58,105 | 58,623 | (26) | 58,597 |
| Annual appropriations—other services—non-operating (d) | | | | |
| Prior year appropriations available | 47,043 | 48,355 | (1,312) | 47,043 |
| Equity injection | 75,323 | 70,229 | 680 | 70,909 |
| Total departmental annual appropriations | 1,683,953 | 1,679,386 | 103,521 | 1,782,907 |
| Special accounts (e) | | | | — |
| Opening balance | 10,812 | 10,812 | 344 | 11,156 |
| Appropriation receipts | 1,490 | 1,554 | (32) | 1,522 |
| Non-appropriation receipts | 12,109 | 9,771 | 2,608 | 12,379 |
| Total special accounts | 24,411 | 22,137 | 2,920 | 25,057 |
| Less departmental appropriations drawn from annual/special appropriations and credited to special accounts | (13,255) | (11,325) | (2,576) | (13,901) |
| Total departmental resourcing | 1,695,109 | 1,690,198 | 103,865 | 1,794,063 |
| Administered | | | | |
| Annual appropriations—ordinary annual services (a) | | | | |
| Outcome 1 | 16,074 | 11,735 | 4,273 | 16,008 |
| Total administered resourcing | 16,074 | 11,735 | 4,273 | 16,008 |
| Total resourcing for entity (f) | 1,711,183 | 1,701,933 | 108,138 | 1,810,071 |
| | | | <i>Actual</i> | |
| | | | <i>2017–18</i> | <i>2018–19</i> |
| Average staffing level (number) | | | 6,250 | 6,476 |

Prepared on a resourcing (i.e. appropriations available) basis.

All figures shown above are GST exclusive—these may not match figures in the cash flow statement.

(a) *Appropriation Act (No. 1) 2018–2019* and *Appropriation Bill (No. 3) 2018–2019*.

(b) Estimated external revenue receipts under section 74 of the *PGPA Act*.

(c) Departmental capital budgets are not separately identified in *Appropriation Act (No. 1)* and form part of ordinary annual services items. Please refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

(d) *Appropriation Act (No. 2) 2018–2019* and *Appropriation Bill (No. 4) 2018–2019*.

(e) Amounts credited to the special account(s) from AFP's annual and special appropriations.

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- (f) Total net resourcing comprises prior year and current year appropriations. The following table provides a summary of these two elements:

| | <i>Actual available appropriation</i> | <i>Total estimate at Additional Estimates</i> |
|---|---|---|
| | <i>2017–18</i> | <i>2018–19</i> |
| | <i>\$'000</i> | <i>\$'000</i> |
| Total resources provided for in current year Budget | 1,451,713 | 1,550,601 |
| Prior year appropriations available | 259,470 | 259,470 |
| Total net resourcing for entity | 1,711,183 | 1,810,071 |

1.3 ENTITY MEASURES

Table 1.2 summarises new government measures taken since the 2018–19 Budget. The table is split into revenue, expense and capital measures, with the affected program identified.

Table 1.2: Entity 2018–19 measures since Budget

| | Program | 2018–19 \$'000 | 2019–20 \$'000 | 2020–21 \$'000 | 2021–22 \$'000 |
|--|---------|-------------------|-------------------|-------------------|-------------------|
| Expense measures | | | | | |
| Use of Force Training for Royal PNG Constabulary | 1.2 | | | | |
| Administered expenses | | 3,223 | — | — | — |
| Departmental expenses | | — | — | — | — |
| Total | | 3,223 | — | — | — |
| Post-APEC 2018 Policing Partnership with Papua New Guinea | 1.2 | | | | |
| Administered expenses | | 1,000 | 2,032 | 2,067 | 2,100 |
| Departmental expenses | | 14,265 | 28,724 | 28,925 | 29,218 |
| Total | | 15,265 | 30,756 | 30,992 | 31,318 |
| Pacific Faculty of Policing at the Australian Institute of Police | 1.1 | | | | |
| Administered expenses | | — | — | — | — |
| Departmental expenses | | 1,497 | 2,332 | 3,803 | 3,819 |
| Total | | 1,497 | 2,332 | 3,803 | 3,819 |
| Pacific Centre of Law Enforcement Cooperation (a) | 1.2 | | | | |
| Administered expenses | | — | — | — | — |
| Departmental expenses | | — | — | — | — |
| Total | | — | — | — | — |
| National Security—Australian Federal Police —additional resourcing | 1.1 | | | | |
| Administered expenses | | — | — | — | — |
| Departmental expenses | | 33,000 | 3,748 | — | — |
| Total | | 33,000 | 3,748 | — | — |
| Total expense measures | | | | | |
| Administered expenses | | 4,223 | 2,032 | 2,067 | 2,100 |
| Departmental expenses | | 48,762 | 34,804 | 32,728 | 33,037 |
| Total | | 52,985 | 36,836 | 34,795 | 35,137 |

Table 1.2: Entity 2018–19 measures since Budget (continued)

| | Program | 2018–19 \$'000 | 2019–20 \$'000 | 2020–21 \$'000 | 2021–22 \$'000 |
|---|---------|-------------------|-------------------|-------------------|-------------------|
| Capital measures | | | | | |
| Post-APEC 2018 Policing Partnership with Papua New Guinea | 1.2 | | | | |
| Administered capital | | – | – | – | – |
| Departmental capital | | 72 | 3,410 | 116 | – |
| Total | | 72 | 3,410 | 116 | – |
| Pacific Faculty of Policing at the Australian Institute of Police | 1.1 | | | | |
| Departmental capital | | 574 | 64 | 48 | – |
| Total | | 574 | 64 | 48 | – |
| National Security—Australian Federal Police —additional resourcing | 1.1 | | | | |
| Departmental capital | | – | 11,776 | – | – |
| Total | | – | 11,776 | – | – |
| Total capital measures | | 646 | 15,250 | 164 | – |
| Administered | | – | – | – | – |
| Departmental capital | | 646 | 15,250 | 164 | – |
| Total | | 646 | 15,250 | 164 | – |
| Decisions taken but not yet announced | | – | – | – | – |

Prepared on a Government Financial Statistics (fiscal) basis.

(a) Measure is fully offset from within existing AFP Departmental resourcing.

1.4 ADDITIONAL ESTIMATES, RESOURCING AND VARIATIONS TO OUTCOMES

The following tables detail the changes to the resourcing for AFP at Additional Estimates, by outcome. Table 1.3 details the additional estimates resulting from new measures and other variations since the 2018–19 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since 2018–19 Budget

| | Program impacted | 2018–19 \$'000 | 2019–20 \$'000 | 2020–21 \$'000 | 2021–22 \$'000 |
|--|------------------|-------------------|-------------------|-------------------|-------------------|
| Outcome 1 | | | | | |
| Annual appropriations | | | | | |
| Measures | | | | | |
| Departmental | | | | | |
| Pacific Centre for Law Enforcement—expense (a) | 1.2 | — | — | — | — |
| Post-APEC 2018 Policing Partnership with Papua New Guinea—expense | 1.2 | 14,265 | 28,724 | 28,925 | 29,218 |
| Use of Force Training for Royal PNG Constabulary—expense | 1.2 | — | — | — | — |
| Pacific Faculty of Policing at The Australian Institute of Police Management—expense | 1.1 | 1,497 | 2,332 | 3,803 | 3,819 |
| National Security—Australian Federal Police—additional resourcing—expense | 1.1 | 33,000 | 3,748 | — | — |
| Administered | | | | | |
| Pacific Centre for Law Enforcement—expense (a) | 1.2 | — | — | — | — |
| Post-APEC 2018 Policing Partnership with Papua New Guinea—expense | 1.2 | 1,000 | 2,032 | 2,067 | 2,100 |
| Use of Force Training for Royal PNG Constabulary—expense | 1.2 | 3,223 | — | — | — |
| Pacific Faculty of Policing at The Australian Institute of Police Management—expense | 1.1 | — | — | — | — |
| Capital | | | | | |
| Measures | | | | | |
| Pacific Centre for Law | 1.2 | — | — | — | — |
| Post-APEC 2018 Policing Partnership with Papua New Guinea—capital | 1.2 | 72 | 3,410 | 116 | — |
| Use of Force Training for Royal PNG Constabulary | 1.2 | — | — | — | — |
| Pacific Faculty of Policing at The Australian Institute of Police Management—capital | 1.1 | 574 | 64 | 48 | — |
| National Security—Australian Federal Police—additional resourcing—capital | 1.1 | — | 11,776 | — | — |
| Other variations | | | | | |
| Enhancing the Criminal Intelligence Capability—expense | 1.1 | 495 | 678 | 526 | 527 |
| Enhancing the Criminal Intelligence Capability—capital | 1.1 | 8 | — | — | — |
| Living Away from Home Funding | 1.1 | 88 | — | — | — |
| Net impact on appropriations for Outcome 1 (departmental) | | 54,222 | 52,764 | 35,485 | 35,664 |
| Total net impact on appropriations for Outcome 1 | | 54,222 | 52,764 | 35,485 | 35,664 |
| Total decisions taken but not yet announced for all outcomes | | — | — | — | — |

Prepared on a Government Financial Statistics (fiscal) basis.

(a) Measure is fully offset from within existing AFP departmental resourcing.

1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

The following tables detail the additional estimates sought for AFP through Appropriation Bills Nos. 3 and 4.

Table 1.4: Appropriation Bill (No. 3) 2018–19

| | 2017–18 Available \$'000 | 2018–19 Budget \$'000 | 2018–19 Revised \$'000 | Additional Estimates \$'000 | Reduced Estimates \$'000 |
|---|--------------------------------|-----------------------------|------------------------------|-----------------------------------|--------------------------------|
| Administered items | | | | | |
| Outcome 1 | | | | | |
| Reduced criminal and security threats to Australia's collective economic and societal interests through co-operative policing | 16,177 | 11,735 | 15,958 | 4,223 | – |
| Total administered | 16,177 | 11,735 | 15,958 | 4,223 | – |
| Departmental programs | | | | | |
| Outcome 1 | | | | | |
| Reduced criminal and security threats to Australia's collective economic and societal interests through co-operative policing | 1,087,277 | 1,109,856 | 1,159,087 | 49,231 | – |
| Total departmental | 1,087,277 | 1,109,856 | 1,159,087 | 49,231 | – |
| Total administered and departmental | 1,103,454 | 1,121,591 | 1,175,045 | 53,454 | – |

Note: 2017–18 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

Table 1.5: Appropriation Bill (No. 4) 2018–19

| | 2017–18 Available \$'000 | 2018–19 Budget \$'000 | 2018–19 Revised \$'000 | Additional Estimates \$'000 | Reduced Estimates \$'000 |
|-----------------------------|--------------------------------|-----------------------------|------------------------------|-----------------------------------|--------------------------------|
| Non-operating | | | | | |
| Equity injections | 75,323 | 70,229 | 70,909 | 680 | – |
| Total non-operating | 75,323 | 70,229 | 70,909 | 680 | – |
| Total other services | – | – | – | – | – |

Section 2: Revisions to outcomes and planned performance

2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

Outcome 1: Reduced criminal and security threats to Australia's collective economic and societal interests through co-operative policing services.

Linked programs

For full details of linked programs refer to pages 109 of the 2018–19 PB Statements.

Budgeted expenses for Outcome 1

This table shows how much the entity intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

Table 2.1.1 Budgeted expenses for Outcome 1

| Outcome 1: Reduced criminal and security threats to Australia's collective economic and societal interests through co-operative policing services | | | | | |
|--|---|---|--|--|--|
| | 2017–18 Actual expenses \$'000 | 2018–19 Revised estimated expenses \$'000 | 2019–20 Forward estimate \$'000 | 2020–21 Forward estimate \$'000 | 2021–22 Forward estimate \$'000 |
| Program 1.1: Federal Policing and National Security | | | | | |
| Administered expenses | | | | | |
| Ordinary annual services (Appropriation Act No. 1 and Bill No. 3) | 1,977 | 1,020 | 980 | 988 | 994 |
| Special appropriations | | | | | |
| Special appropriation s77 | 33 | — | — | — | — |
| Administered total | 2,010 | 1,020 | 980 | 988 | 994 |
| Departmental expenses | | | | | |
| Departmental appropriation | 867,538 | 921,511 | 891,022 | 867,379 | 790,771 |
| s74 external revenue (a) | 108,504 | 109,698 | 101,150 | 95,720 | 96,549 |
| Special accounts | | | | | |
| Services for other entities and trust moneys | 13,255 | 13,901 | 14,255 | 15,975 | 16,286 |
| Expenses not requiring appropriation in the Budget year (b) | 78,832 | 104,215 | 115,603 | 120,079 | 123,155 |
| Departmental total | 1,068,129 | 1,149,325 | 1,122,030 | 1,099,153 | 1,026,761 |
| Total expenses for program 1.1 | 1,070,139 | 1,150,345 | 1,123,010 | 1,100,141 | 1,027,755 |
| Program 1.2: International Police Assistance | | | | | |
| Administered expenses | | | | | |
| Ordinary annual services (Appropriation Act No. 1 and Bill No. 3) | 14,096 | 14,988 | 6,895 | 7,770 | 5,557 |
| Administered total | 14,096 | 14,988 | 6,895 | 7,770 | 5,557 |
| Departmental expenses | | | | | |
| Departmental appropriation | 183,259 | 178,979 | 183,443 | 184,786 | 169,224 |
| s74 external revenue (a) | 10,460 | 15,751 | 13,016 | 12,479 | 12,484 |
| Expenses not requiring appropriation in the Budget year (b) | 2,513 | 2,022 | 1,780 | 1,639 | 1,639 |
| Departmental total | 196,232 | 196,752 | 198,239 | 198,904 | 183,347 |
| Total expenses for program 1.2 | 210,328 | 211,740 | 205,134 | 206,674 | 188,904 |

Table 2.1.1 Budgeted expenses for Outcome 1 (continued)

| | 2017–18 Actual expenses \$'000 | 2018–19 Revised estimated expenses \$'000 | 2019–20 Forward estimate \$'000 | 2020–21 Forward estimate \$'000 | 2021–22 Forward estimate \$'000 |
|---|---|---|--|--|--|
| Outcome 1 Totals by appropriation type | | | | | |
| Administered expenses | | | | | |
| Ordinary annual services (Appropriation Act No. 1 and Bill No. 3) | 16,073 | 16,008 | 7,875 | 8,758 | 6,551 |
| Special appropriations | 33 | – | – | – | – |
| Administered total | 16,106 | 16,008 | 7,875 | 8,758 | 6,551 |
| Departmental expenses | | | | | |
| Departmental appropriation | 1,050,797 | 1,100,490 | 1,074,465 | 1,052,165 | 959,995 |
| s74 external revenue (a) | 118,964 | 125,449 | 114,166 | 108,199 | 109,033 |
| Special accounts | 13,255 | 13,901 | 14,255 | 15,975 | 16,286 |
| Expenses not requiring appropriation in the Budget year (b) | 81,345 | 106,237 | 117,383 | 121,718 | 124,794 |
| Departmental total | 1,264,361 | 1,346,077 | 1,320,269 | 1,298,057 | 1,210,108 |
| Total expenses for Outcome 1 | 1,280,467 | 1,362,085 | 1,328,144 | 1,306,815 | 1,216,659 |
| Average staffing level (number) | | | | | |
| | 2017–18 5,318 | 2018–19 5,495 | | | |

Note: Departmental appropriation splits and totals are indicative estimates and may change in the course of the budget year as government priorities change.

- (a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
(b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses and resources received free of charge.

Table 2.1.2: Performance criteria for Outcome 1

Table 2.1.2 below details the performance criteria for each program associated with Outcome 1. It is to be used by entities to describe the results they plan to achieve with the resources provided for new programs, or materially changed existing programs resulting from decisions made since the 2018–19 Budget.

| | | |
|--|---|--|
| Outcome 1: Reduced criminal and security threats to Australia’s collective economic and societal interests through co-operative policing services. | | |
| Program 1.1: Federal Policing and National Security | | |
| This program will reduce criminal and security threats through promoting the safety and security of Australian communities and infrastructure; preventing, deterring, disrupting and investigating serious and organised crime and crimes of Commonwealth significance; and ensuring effective collaboration with international, Commonwealth, state and territory partners. | | |
| Delivery | This program addresses criminal and security threats through a range of policing activities, including national and transnational investigations, counter-terrorism, protection operations and joint taskforces with international, Commonwealth, state, territory and private-sector partners. | |
| Performance information | | |
| Year | Performance criteria | Targets |
| 2018–19 | Community Confidence | 75% |
| | Return on Investment—Transnational | 1 |
| | Return on Investment—Assets Confiscation | 1 |
| | Prevention Case Studies | Successful preventions |
| | Disruption Case Studies | Successful disruptions |
| | Disruption Count | 206 |
| | Avoidable Incidents | <3 |
| | Response Case Studies | Successful response |
| | Response Times | 90% |
| | Enforcement Case Studies | Successful enforcement |
| | Prosecution Case Studies | Successful prosecutions |
| 2019–20 and beyond | Avoidable Incidents | Target will be reduced to <2 in 2020–21. |
| Purposes | As Australia’s national policing agency, we protect Australians and Australia’s interests. | |

| Program 1.2: International Police Assistance | | |
|---|--|--|
| This program will reduce criminal and national security threats through delivery of collaborative law and order police development missions, participation in internationally mandated peace operations and provision of civil policing assistance in accordance with Australian foreign development policy priorities. | | |
| Delivery | This program provides policing support for enhanced rule of law internationally. This is facilitated through the AFP's official development assistance in the Indo-Pacific region, the AFP's contribution to United Nations missions, training programs for police and community policing in Australia's external territories. | |
| Performance information | | |
| Year | Performance criteria | Targets |
| 2018–19 | Mission/external territories performance evaluation | Evaluations complete and recommendations addressed |
| | Return on Investment—International | 1 |
| | Prevention Case Studies | Successful preventions |
| | Disruption Case Studies | Successful disruptions |
| | Disruption Count | 206 |
| | Response Case Studies | Successful response |
| | Enforcement Case Studies | Successful enforcement |
| | Prosecution Case Studies | Successful prosecutions |
| 2019–20 and beyond | Mission/external territories performance evaluation: Continuation of the evaluation pipeline listed in the AFP Corporate Plan (https://www.afp.gov.au/corporateplan) | As per 2018–19 |
| Purposes | As Australia's national policing agency, we protect Australians and Australia's interests. | |

2.2 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 2

Outcome 2: A safe and secure environment through policing activities on behalf of the Australian Capital Territory Government.

Budgeted expenses for Outcome 2

This table shows how much the entity intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

Table 2.2.1 Budgeted expenses for Outcome 2**Outcome 2: A safe and secure environment through policing activities on behalf of the Australian Capital Territory Government.**

| | 2017–18 Actual expenses \$'000 | 2018–19 Revised estimated expenses \$'000 | 2019–20 Forward estimate \$'000 | 2020–21 Forward estimate \$'000 | 2021–22 Forward estimate \$'000 |
|--|---|---|--|--|--|
| Program 2.1: ACT Community Policing | | | | | |
| Departmental expenses | | | | | |
| s74 external revenue (a) | 157,627 | 165,338 | 164,857 | 166,009 | 165,499 |
| Expenses not requiring appropriation in the Budget year (b) | 8,390 | 8,537 | 8,634 | 8,978 | 9,042 |
| Departmental total | 166,017 | 173,875 | 173,491 | 174,987 | 174,541 |
| Total expenses for program 1.1 | 166,017 | 173,875 | 173,491 | 174,987 | 174,541 |

| | 2017–18 | 2018–19 |
|--|---------|---------|
| Average staffing level (number) | 932 | 981 |

Note: Departmental appropriation splits and totals are indicative estimates and may change in the course of the budget year as government priorities change.

- (a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
- (b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses and resources received free of charge.

Table 2.2.2: Performance criteria for Outcome 2

Table 2.2.2 below details the performance criteria for each program associated with Outcome 2. It is to be used by entities to describe the results they plan to achieve with the resources provided for new programs, or materially changed existing programs resulting from decisions made since the 2018–19 Budget.

| | | |
|--|--|-------------------------------|
| Outcome 2: A safe and secure environment through policing activities on behalf of the Australian Capital Territory Government. | | |
| Program 2.1: ACT Community Policing | | |
| This program provides community policing capacity to the ACT Government based on three key outcomes of reduced crime, public safety, and community and partner engagement. | | |
| Delivery | ACT Policing delivers high quality and effective policing service to the people of the ACT in accordance with the Policing Arrangement between the Commonwealth and ACT Governments. That Arrangement provides for the development of a Purchase Agreement (currently 2017–21) for the AFP to provide policing services in the ACT. ACT Policing services are provided under section 8 of the AFP Act. | |
| Performance information | | |
| Year | Performance criteria | Targets |
| 2018–19 | See the 2017–21 purchase agreement on the ACT Policing website for performance measures and indicators of effectiveness: https://www.police.act.gov.au/about-us/government-directions | As per the purchase agreement |
| 2019–20 and beyond | Will be published in the 2017–21 purchase agreement: https://www.police.act.gov.au/about-us/government-directions | As per the purchase agreement |
| Purposes | To provide policing in the Australian Capital Territory. | |

Section 3: Special account flows and budgeted financial statements

3.1 SPECIAL ACCOUNT FLOWS

Estimates of special account flows

Special accounts provide a means to set aside and record amounts used for specified purposes. Table 3.1 shows the expected additions (receipts) and reductions (payments) for each account used by the AFP.

Table 3.1: Estimates of special account flows and balances

| | Outcome | Opening balance \$'000 | Receipts \$'000 | Payments \$'000 | Adjustments \$'000 | Closing balance \$'000 |
|---|---------|------------------------------|--------------------|--------------------|-----------------------|------------------------------|
| Services for other entities and trust moneys— <i>Public Governance, Performance and Accountability Act 2013 s78</i> | 1 | | | | | |
| Determination 2011/03 (D) | | | | | | |
| 2018–19 | | 11,156 | 13,901 | (13,901) | – | 11,156 |
| <i>2017–18</i> | | <i>10,812</i> | <i>13,599</i> | <i>(13,255)</i> | <i>–</i> | <i>11,156</i> |
| Total special accounts | | | | | | |
| 2018–19 Budget estimate | | 11,156 | 13,901 | (13,901) | – | 11,156 |
| <i>Total special accounts</i> | | | | | | |
| <i>2017–18 actual</i> | | <i>10,812</i> | <i>13,599</i> | <i>(13,255)</i> | <i>–</i> | <i>11,156</i> |

(D) = Departmental

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Analysis of budgeted financial statements

Changes to the Departmental and Administered budget financial statements since the 2018–19 PBS include actual financial results for 2017–18 and 2018–19 MYEFO measures.

3.2.2 Budgeted financial statements

Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June

| | 2017–18 Actual \$'000 | 2018–19 Revised budget \$'000 | 2019–20 Forward estimate \$'000 | 2020–21 Forward estimate \$'000 | 2021–22 Forward estimate \$'000 |
|--|-----------------------------|--|--|--|--|
| EXPENSES | | | | | |
| Employee benefits | 877,165 | 890,689 | 887,516 | 870,912 | 826,997 |
| Suppliers | 469,395 | 504,832 | 471,968 | 461,465 | 413,659 |
| Depreciation and amortisation | 83,818 | 108,645 | 119,888 | 124,567 | 127,707 |
| Total expenses | 1,430,378 | 1,504,166 | 1,479,372 | 1,456,944 | 1,368,363 |
| LESS: | | | | | |
| OWN-SOURCE INCOME | | | | | |
| Own-source revenue | | | | | |
| Sale of goods and rendering of services | 273,693 | 290,937 | 279,117 | 275,514 | 275,981 |
| Rental income | 759 | 2,263 | 2,263 | 1,396 | 1,317 |
| Other revenue | 602 | 241 | 393 | 393 | 393 |
| Total own-source revenue | 275,054 | 293,441 | 281,773 | 277,303 | 277,691 |
| Gains | | | | | |
| Sale of assets | 900 | — | — | — | — |
| Other gains | 9,157 | 6,129 | 6,129 | 6,129 | 6,129 |
| Total gains | 10,057 | 6,129 | 6,129 | 6,129 | 6,129 |
| Total own-source income | 285,111 | 299,570 | 287,902 | 283,432 | 283,820 |
| Net cost of/(contribution by) services | (1,145,267) | (1,204,596) | (1,191,470) | (1,173,512) | (1,084,543) |
| Revenue from government | 1,016,001 | 1,100,490 | 1,074,465 | 1,052,165 | 959,995 |
| Surplus/(deficit) attributable to the Australian Government | (129,266) | (104,106) | (117,005) | (121,347) | (124,548) |
| Total comprehensive income/(loss) attributable to the Australian Government | (129,266) | (104,106) | (117,005) | (121,347) | (124,548) |

Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June (continued)

| | 2017–18 \$'000 | 2018–19 \$'000 | 2019–20 \$'000 | 2020–21 \$'000 | 2021–22 \$'000 |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations | (45,448) | 4,539 | 2,883 | 3,220 | 3,159 |
| Less depreciation/amortisation expenses previously funded through revenue appropriations (a) | 83,818 | 108,645 | 119,888 | 124,567 | 127,707 |
| Total comprehensive income/(loss) —as per the statement of comprehensive income | (129,266) | (104,106) | (117,005) | (121,347) | (124,548) |

Prepared on Australian Accounting Standards basis.

- (a) From 2010–11, the government introduced net cash appropriation arrangements where Appropriation Act No. 1 or Bill No. 3 revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities were replaced with a separate capital budget (the departmental capital budget, or DCB) provided through Appropriation Act No. 1 or Bill No. 3 equity appropriations. For information regarding DCBs, please refer to Table 3.6: Departmental capital budget statement.

Table 3.3: Budgeted departmental balance sheet (as at 30 June)

| | 2017–18 Actual \$'000 | 2018–19 Revised budget \$'000 | 2019–20 Forw ard estimate \$'000 | 2020–21 Forw ard estimate \$'000 | 2021–22 Forw ard estimate \$'000 |
|--|-----------------------------|--|---|---|---|
| ASSETS | | | | | |
| Financial assets | | | | | |
| Cash and cash equivalents | 15,595 | 15,596 | 15,596 | 15,596 | 15,596 |
| Trade and other receivables | 279,463 | 239,739 | 233,045 | 218,314 | 204,210 |
| Other financial assets | 6,421 | 6,421 | 6,421 | 6,421 | 6,421 |
| Total financial assets | 301,479 | 261,756 | 255,062 | 240,331 | 226,227 |
| Non-financial assets | | | | | |
| Land and buildings | 336,469 | 380,296 | 352,655 | 354,325 | 319,432 |
| Property, plant and equipment | 217,839 | 211,578 | 218,235 | 206,719 | 211,609 |
| Intangibles | 63,808 | 90,466 | 107,881 | 79,985 | 70,003 |
| Inventories | 6,092 | 6,094 | 6,094 | 6,094 | 6,094 |
| Other non-financial assets | 23,980 | 24,632 | 25,303 | 25,995 | 25,995 |
| Total non-financial assets | 648,188 | 713,066 | 710,168 | 673,118 | 633,133 |
| Assets held for sale | – | – | – | – | – |
| Total assets | 949,667 | 974,822 | 965,230 | 913,449 | 859,360 |
| LIABILITIES | | | | | |
| Payables | | | | | |
| Suppliers | 120,655 | 117,433 | 115,408 | 111,298 | 111,298 |
| Other payables | 26,134 | 21,334 | 19,674 | 19,672 | 19,229 |
| Total payables | 146,789 | 138,767 | 135,082 | 130,970 | 130,527 |
| Provisions | | | | | |
| Employee provisions | 322,154 | 329,468 | 326,652 | 316,233 | 302,572 |
| Other provisions | 31,425 | 31,888 | 32,366 | 32,858 | 32,858 |
| Total provisions | 353,579 | 361,356 | 359,018 | 349,091 | 335,430 |
| Total liabilities | 500,368 | 500,123 | 494,100 | 480,061 | 465,957 |
| Net assets | 449,299 | 474,699 | 471,130 | 433,388 | 393,403 |
| EQUITY (a) | | | | | |
| Parent entity interest | | | | | |
| Contributed equity | 1,201,250 | 1,330,756 | 1,444,192 | 1,527,797 | 1,612,360 |
| Reserves | 124,471 | 124,471 | 124,471 | 124,471 | 124,471 |
| Retained surplus/(accumulated deficit) | (876,422) | (980,528) | (1,097,533) | (1,218,880) | (1,343,428) |
| Total parent entity interest | 449,299 | 474,699 | 471,130 | 433,388 | 393,403 |
| Total equity | 449,299 | 474,699 | 471,130 | 433,388 | 393,403 |

Prepared on Australian Accounting Standards basis.

(a) Equity is the residual interest in assets after the deduction of liabilities.

Table 3.4: Departmental statement of changes in equity—summary of movement (Budget Year 2018–19)

| | Retained earnings | Asset revaluation reserve | Other reserves | Contributed equity/ capital | Total equity |
|--|----------------------|---------------------------------|-------------------|-----------------------------------|------------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Opening balance as at 1 July 2018 | | | | | |
| Balance carried forward from previous period | (876,422) | 124,471 | — | 1,201,250 | 449,299 |
| Adjustment for changes in accounting policies | — | — | — | — | — |
| Adjusted opening balance | (876,422) | 124,471 | — | 1,201,250 | 449,299 |
| Comprehensive income | | | | | |
| Surplus/(deficit) for the period | (104,106) | — | — | — | (104,106) |
| Total comprehensive income | (104,106) | — | — | — | (104,106) |
| of which: | | | | | |
| Attributable to the Australian Government | — | — | — | — | — |
| Transactions with owners | | | | | |
| Contributions by owners | | | | | |
| Equity injection—appropriation | — | — | — | 70,883 | 70,883 |
| Departmental capital budget (DCB) | — | — | — | 58,623 | 58,623 |
| Sub-total transactions with owners | — | — | — | 129,506 | 129,506 |
| Estimated closing balance as at 30 June 2019 | (980,528) | 124,471 | — | 1,330,756 | 474,699 |
| Closing balance attributable to the Australian Government | (980,528) | 124,471 | — | 1,330,756 | 474,699 |

Prepared on Australian Accounting Standards basis.

Table 3.5: Budgeted departmental statement of cash flows (for the period ended 30 June)

| | 2017–18 Actual \$'000 | 2018–19 Revised budget \$'000 | 2019–20 Forw ard estimate \$'000 | 2020–21 Forw ard estimate \$'000 | 2021–22 Forw ard estimate \$'000 |
|---|-----------------------------|--|---|---|---|
| OPERATING ACTIVITIES | | | | | |
| Cash received | | | | | |
| Appropriations | 1,300,468 | 1,348,760 | 1,313,119 | 1,302,277 | 1,211,220 |
| Sale of goods and rendering of services | 274,304 | 291,729 | 279,541 | 277,279 | 277,298 |
| Net GST received | 41,416 | 33,264 | 31,994 | 32,148 | 32,670 |
| Other | 31,551 | 241 | 393 | 393 | 393 |
| Total cash received | 1,647,739 | 1,673,994 | 1,625,047 | 1,612,097 | 1,521,581 |
| Cash used | | | | | |
| Employees | 872,232 | 886,606 | 890,054 | 881,572 | 841,101 |
| Suppliers | 443,106 | 502,115 | 468,057 | 459,646 | 407,530 |
| Borrow ing costs | — | — | — | — | — |
| Net GST paid | 44,374 | — | — | — | — |
| s74 external revenue transferred to the OPA | 286,747 | 280,734 | 264,053 | 267,659 | 269,791 |
| Other | 1,679 | — | — | — | — |
| Total cash used | 1,648,138 | 1,669,455 | 1,622,164 | 1,608,877 | 1,518,422 |
| Net cash from/(used by) operating activities | (399) | 4,539 | 2,883 | 3,220 | 3,159 |
| INVESTING ACTIVITIES | | | | | |
| Cash received | | | | | |
| Proceeds from sales of property, plant and equipment | 957 | — | — | — | — |
| Total cash received | 957 | — | — | — | — |
| Cash used | | | | | |
| Purchase of property, plant, and equipment and intangibles | 159,011 | 165,967 | 116,319 | 86,825 | 87,722 |
| Total cash used | 159,011 | 165,967 | 116,319 | 86,825 | 87,722 |
| Net cash from/(used by) investing activities | (158,054) | (165,967) | (116,319) | (86,825) | (87,722) |
| FINANCING ACTIVITIES | | | | | |
| Cash received | | | | | |
| Contributed equity | 156,346 | 161,428 | 113,436 | 83,605 | 84,563 |
| Total cash received | 156,346 | 161,428 | 113,436 | 83,605 | 84,563 |
| Net cash from/(used by) financing activities | 156,346 | 161,428 | 113,436 | 83,605 | 84,563 |
| Net increase/(decrease) in cash held | (2,107) | — | — | — | — |
| Cash and cash equivalents at the beginning of the reporting period | 17,702 | 15,596 | 15,596 | 15,596 | 15,596 |
| Cash and cash equivalents at the end of the reporting period | 15,595 | 15,596 | 15,596 | 15,596 | 15,596 |

Prepared on Australian Accounting Standards basis.

Table 3.6: Departmental capital budget statement (for the period ended 30 June)

| | 2017–18 | 2018–19 | 2019–20 | 2020–21 | 2021–22 |
|--|----------------|-------------------|---------------------|---------------------|---------------------|
| | Actual | Revised budget | Forward estimate | Forward estimate | Forward estimate |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| NEW CAPITAL APPROPRIATIONS | | | | | |
| Capital budget—Act No. 1 and Bill 3 (DCB) | 58,105 | 58,597 | 78,727 | 82,846 | 83,325 |
| Equity injections—Act No. 2 and Bill 4 | 75,323 | 70,909 | 34,709 | 759 | 1,238 |
| Loans—Act No. 2 and Bill 4 | — | — | — | — | — |
| Total new capital appropriations | 133,428 | 129,506 | 113,436 | 83,605 | 84,563 |
| Provided for: | | | | | |
| Purchase of non-financial assets | 133,428 | 129,506 | 113,436 | 83,605 | 84,563 |
| Total Items | 133,428 | 129,506 | 113,436 | 83,605 | 84,563 |
| PURCHASE OF NON-FINANCIAL ASSETS | | | | | |
| Funded by capital appropriations (a) | 108,922 | 102,831 | 34,709 | 759 | 1,238 |
| Funded by capital appropriation—DCB (b) | 58,105 | 58,597 | 78,727 | 82,846 | 83,325 |
| Funded by finance leases | — | — | — | — | — |
| Funded internally from departmental resources (c) | 5,823 | 4,539 | 2,883 | 3,220 | 3,159 |
| TOTAL AMOUNT SPENT | 172,850 | 165,967 | 116,319 | 86,825 | 87,722 |
| RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE | | | | | |
| Total purchases | 172,850 | 165,967 | 116,319 | 86,825 | 87,722 |
| TOTAL CASH REQUIRED TO ACQUIRE ASSETS | 172,850 | 165,967 | 116,319 | 86,825 | 87,722 |

Prepared on Australian Accounting Standards basis.

(a) Includes current Bill 4 and prior year Act No. 2 and Bills 4 and 6 appropriations.

(b) Does not include annual finance lease costs. Includes purchase from current and previous years' departmental capital budgets (DCBs).

(c) Includes s74 external revenue.

Table 3.7: Statement of asset movements (2018–19 Budget year)

| | Asset Category | | | | Total |
|---|----------------|-----------------|-------------------------------------|-----------------------------------|------------------|
| | Land | Buildings | Other property, plant and equipment | Computer software and intangibles | |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| As at 1 July 2018 | | | | | |
| Gross book value | 2,400 | 353,498 | 258,348 | 140,150 | 754,396 |
| Accumulated depreciation/ amortisation and impairment | — | (19,429) | (40,509) | (76,342) | (136,280) |
| Opening net book balance | 2,400 | 334,069 | 217,839 | 63,808 | 618,116 |
| CAPITAL ASSET ADDITIONS | | | | | |
| Estimated expenditure on new or replacement assets | | | | | |
| By purchase—appropriation equity (a) | — | 70,255 | 51,084 | 44,628 | 165,967 |
| Total additions | — | 70,255 | 51,084 | 44,628 | 165,967 |
| Other movements | | | | | |
| Depreciation/amortisation expense | — | (33,330) | (57,345) | (17,970) | (108,645) |
| Total other movements | — | (33,330) | (57,345) | (17,970) | (108,645) |
| As at 30 June 2019 | | | | | |
| Gross book value | 2,400 | 423,753 | 309,432 | 184,778 | 920,363 |
| Accumulated depreciation/ amortisation and impairment | — | (52,759) | (97,854) | (94,312) | (244,925) |
| Closing net book balance | 2,400 | 370,994 | 211,578 | 90,466 | 675,438 |

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation equity' refers to equity injections or administered assets and liabilities appropriations provided through *Appropriation Act (No. 2) 2018–2019* and Bill (No. 4) 2018–2019, including collection development acquisition budgets (CDABs).

Table 3.8: Schedule of budgeted income and expenses administered on behalf of government (for the period ended 30 June)

| | 2017–18 Actual \$'000 | 2018–19 Revised budget \$'000 | 2019–20 Forward estimate \$'000 | 2020–21 Forward estimate \$'000 | 2021–22 Forward estimate \$'000 |
|--|-----------------------------|--|--|--|--|
| EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT | | | | | |
| Suppliers | 15,849 | 16,008 | 7,875 | 8,758 | 6,551 |
| Grants | 293 | – | – | – | – |
| Write-down and impairment of assets | (68) | – | – | – | – |
| Total expenses administered on behalf of government | 16,074 | 16,008 | 7,875 | 8,758 | 6,551 |
| LESS: | | | | | |
| OWN-SOURCE INCOME | | | | | |
| Own-source revenue | | | | | |
| Non-taxation revenue | | | | | |
| Fees and fines | 421 | – | – | – | – |
| Other revenue | 4 | – | – | – | – |
| Total non-taxation revenue | 425 | – | – | – | – |
| Total own-source revenue administered on behalf of government | 425 | – | – | – | – |
| Total own-source income administered on behalf of government | 425 | – | – | – | – |
| Net cost of/(contribution by) services | 15,649 | 16,008 | 7,875 | 8,758 | 6,551 |
| Surplus/(deficit) before income tax | (15,649) | (16,008) | (7,875) | (8,758) | (6,551) |
| Income tax expense | – | – | – | – | – |
| Surplus/(deficit) after income tax | (15,649) | (16,008) | (7,875) | (8,758) | (6,551) |
| OTHER COMPREHENSIVE INCOME | | | | | |
| Items not subject to subsequent reclassification to profit or loss | | | | | |
| Changes in asset revaluation surplus | – | – | – | – | – |
| Total other comprehensive income | – | – | – | – | – |
| Total comprehensive income (loss) attributable to the Australian Government | (15,649) | (16,008) | (7,875) | (8,758) | (6,551) |

Prepared on Australian Accounting Standards basis.

Table 3.9: Schedule of budgeted assets and liabilities administered on behalf of government (as at 30 June)

| | 2017–18 Actual \$'000 | 2018–19 Revised budget \$'000 | 2019–20 Forward estimate \$'000 | 2020–21 Forward estimate \$'000 | 2021–22 Forward estimate \$'000 |
|---|-----------------------------|--|--|--|--|
| ASSETS | | | | | |
| Financial assets | | | | | |
| Cash and cash equivalents | 644 | 644 | 644 | 644 | 644 |
| Trade and other receivables | 211 | 211 | 211 | 211 | 211 |
| Total financial assets | 855 | 855 | 855 | 855 | 855 |
| Non-financial assets | | | | | |
| Other non-financial assets | 112 | 112 | 112 | 112 | 112 |
| Total non-financial assets | 112 | 112 | 112 | 112 | 112 |
| Total assets administered on behalf of government | 967 | 967 | 967 | 967 | 967 |
| LIABILITIES | | | | | |
| Payables | | | | | |
| Suppliers | 1,310 | 1,200 | 1,200 | 1,200 | 1,200 |
| Total payables | 1,310 | 1,200 | 1,200 | 1,200 | 1,200 |
| Total liabilities administered on behalf of government | 1,310 | 1,200 | 1,200 | 1,200 | 1,200 |
| Net assets/(liabilities) | (343) | (233) | (233) | (233) | (233) |

Prepared on Australian Accounting Standards basis.

Table 3.10: Schedule of budgeted administered cash flows (for the period ended 30 June)

| | 2017–18 Actual \$'000 | 2018–19 Revised budget \$'000 | 2019–20 Forward estimate \$'000 | 2020–21 Forward estimate \$'000 | 2021–22 Forward estimate \$'000 |
|---|-----------------------------|--|--|--|--|
| OPERATING ACTIVITIES | | | | | |
| Cash received | | | | | |
| Sale of goods and rendering of services | 337 | — | — | — | — |
| Net GST received | 105 | 13 | 10 | 12 | 8 |
| Total cash received | 442 | 13 | 10 | 12 | 8 |
| Cash used | | | | | |
| Grants | 293 | — | — | — | — |
| Suppliers | 15,564 | 16,118 | 7,875 | 8,758 | 6,551 |
| Net GST paid | 116 | 13 | 10 | 12 | 8 |
| Other | 118 | — | — | — | — |
| Total cash used | 16,091 | 16,131 | 7,885 | 8,770 | 6,559 |
| Net cash from/(used by) operating activities | (15,649) | (16,118) | (7,875) | (8,758) | (6,551) |
| Net increase/(decrease) in cash held | (15,649) | (16,118) | (7,875) | (8,758) | (6,551) |
| Cash and cash equivalents at beginning of reporting period | — | 644 | 644 | 644 | 644 |
| Cash from Official Public Account for: | | | | | |
| - Appropriations | 20,334 | 16,008 | 7,875 | 8,758 | 6,551 |
| Total cash from Official Public Account | 20,334 | 16,008 | 7,875 | 8,758 | 6,551 |
| Cash to Official Public Account for: | | | | | |
| - Appropriations | 4,041 | (110) | — | — | — |
| Total cash to Official Public Account | 4,041 | (110) | — | — | — |
| Cash and cash equivalents at end of reporting period | 644 | 644 | 644 | 644 | 644 |

Prepared on Australian Accounting Standards basis.

PORTFOLIO GLOSSARY

| Term | Meaning |
|----------------------------|---|
| Administered items | Expenses, revenues, assets or liabilities managed by agencies on behalf of the Commonwealth. Agencies do not control administered items. Administered revenue includes Customs Duty, Visa Application Charge (VAC) and other taxes. Administered expenses include grants, subsidies and benefits. In many cases, administered expenses fund the delivery of third party agencies. |
| Additional estimates (AEs) | 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 (CRF), 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 CRF. The CRF is not a bank account. The Official Public Accounts reflects most of the operations of the CRF. |
| Departmental items | Assets, liabilities, revenues and expenses that are controlled by the agency in providing program 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 |

Glossary and Acronyms

| Term | Meaning |
|--------------------------------|---|
| | account of normal usage, obsolescence, or the passage of time. |
| Efficiency dividend | The annual reduction in funding provided for total annual net appropriation of operational expenses. All entities in the general government sector are expected to make continuing efficiency improvements in their departmental expenses. |
| Equity or net assets | Residual interest in the assets of an entity after deduction of its liabilities. |
| Expense | Decreases in economic benefits in the form of outflows or depletions of assets or incurrence of liabilities that result in decrease in equity, other than those relating to distributions to equity participants. |
| Forward estimates period (FEs) | The three years following the Budget year. For example if 2018–19 is the Budget year, 2019–20 is forward year 1, 2020–21 is forward year 2 and 2021–22 is forward year 3. This period does not include the current or Budget year. |
| Measure | A new policy or savings decision of the Government with financial impacts on the Government's underlying cash balance, fiscal balance, operating balance, headline cash balance, net debt or net worth. Such proposals are normally made in the context of the annual Budget, and are typically published in Budget Paper No. 2, and in the Mid-Year Economic and Fiscal Outlook. |
| Outcomes | The Australian Government's objectives in each portfolio area. Outcomes are desired results, impacts or consequences for the Australian community as influenced by the actions of the Australian Government. Actual outcomes are assessments of the end results or impacts actually achieved. |

