

# Portfolio Additional Estimates Statements 2019–20

Home Affairs Portfolio

Explanations of Additional Estimates 2019–20

© Commonwealth of Australia 2020

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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 2019–20 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nfp	not for publication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](http://www.budget.gov.au).

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



## USER GUIDE

The purpose of the 2019–20 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) 2019–20. 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) 2019–20* is a mid-year budget report which provides updated information to allow the assessment of the Government’s fiscal performance against its fiscal strategy, the PAES update the most recent budget appropriations for entities within the portfolio.

## Structure of the Portfolio Additional Estimates Statements

The PAES are presented in three parts with subsections.

### **User guide**

Provides a brief introduction explaining the purpose of the PAES.

### **Portfolio overview**

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

### **Entity Additional Estimates Statements**

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

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#### **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.

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#### **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.

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#### **Section 3: Special account flows and budgeted financial statements**

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

### **Portfolio glossary**

Explains key terms relevant to the portfolio.



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# **PORTFOLIO OVERVIEW**



## **PORTFOLIO OVERVIEW**

The Home Affairs portfolio (portfolio) has four Ministers:

- The Hon Peter Dutton MP, Minister for Home Affairs
- The Hon David Littleproud MP, Minister for Agriculture, Drought and Emergency Management
- The Hon David Coleman MP, Minister for Immigration, Citizenship, Migrant Services and Multicultural Affairs
- The Hon Jason Wood MP, Assistant Minister for Customs, Community Safety and Multicultural Affairs.

A full outline of the portfolio overview can be found in the 2019–20 PB Statements.

Figure 1 sets out the structure of the portfolio and the outcome statements for each entity.

**Figure 1: Home Affairs portfolio structure and outcomes**

<p><b>Minister for Home Affairs</b> The Hon Peter Dutton MP</p> <p><b>Minister for Agriculture, Drought and Emergency Management</b> The Hon David Littleproud MP</p> <p><b>Minister for Immigration, Citizenship, Migrant Services and Multicultural Affairs</b> The Hon David Coleman MP</p> <p><b>Assistant Minister for Customs, Community Safety and Multicultural Affairs</b> The Hon Jason Wood MP</p>	
<p><b>Department of Home Affairs</b> <b>Secretary:</b> Mr Michael Pezzullo</p> <p><b>Australian Border Force</b> <b>Commissioner:</b> Mr Michael Outram APM</p> <p><b>Outcome 1</b> 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.</p> <p><b>Outcome 2</b> Support a prosperous and inclusive society, and advance Australia's economic interests through the effective management of the visa, multicultural and citizenship programs and the provision of refugee and humanitarian assistance and settlement and migrant services.</p> <p><b>Outcome 3</b> Advance Australia's economic interests through the facilitation of the trade of goods to and from Australia and the collection of border revenue.</p>	
<p><b>Australian Criminal Intelligence Commission</b> <b>Chief Executive Officer:</b> Mr Michael Phelan APM</p> <p><b>Outcome 1</b> 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>	
<p><b>Australian Federal Police</b> <b>Commissioner:</b> Mr Reece P Kershaw APM</p> <p><b>Outcome 1</b> Reduced criminal and security threats to Australia's collective economic and societal interests through co-operative policing services.</p> <p><b>Outcome 2</b> A safe and secure environment through policing activities on behalf of the Australian Capital Territory Government.</p>	
<p><b>Australian Institute of Criminology</b> <b>Director:</b> Mr Michael Phelan APM</p> <p><b>Outcome 1</b> 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>	
<p><b>Australian Security Intelligence Organisation</b> <b>Director-General of Security:</b> Mr Mike Burgess</p> <p><b>Outcome 1</b> To protect Australia, its people and its interests from threats to security through intelligence collection, assessment and advice to Government.</p>	
<p><b>Australian Transaction Reports and Analysis Centre</b> <b>Chief Executive Officer:</b> Ms Nicole Rose PSM</p> <p><b>Outcome 1</b> The protection of the financial system from criminal abuse through actionable financial intelligence and collaboration with domestic and international partners.</p>	

# **DEPARTMENT OF HOME AFFAIRS**

## **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 2019-20 Portfolio Budget Statements. There are no changes to the Department's strategic direction as a result of Additional Estimates.

Under the Administrative Arrangements Orders (AAO) of 29 May 2019, the functions of settlement of migrants and humanitarian entrants, and adult migrant education, previously dealt with by the Department of Social Services and the then Department of Education transferred to the Department of Home Affairs.

#### **1.2 ENTITY RESOURCE STATEMENT**

The entity resource statement details the resourcing for Home Affairs at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2019-20 Budget year, including variations through Appropriation Bills No. 3 and No. 4, special appropriations and special accounts.

**Table 1.1: Department of Home Affairs resource statement—Additional Estimates for 2019–20 as at February 2020**

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates 2019–20 \$'000
	<i>2018–19 \$'000</i>	2019–20 (a) \$'000	2019–20 \$'000	
<b>Departmental</b>				
Annual appropriations—ordinary annual services (b)				
Prior year appropriations available (c)	254,423	303,911	—	303,911
Departmental appropriation	2,621,421	2,636,261	104,301	2,740,562
s75 transfer from entities	—	10,081	—	10,081
s74 external revenue (d)	278,107	252,046	28,171	280,217
Departmental capital budget (e)	136,548	120,899	—	120,899
s75 transfer from entities (e)	—	269	—	269
Annual appropriations—other services—non-operating (f)				
Prior year appropriations available (c)	155,102	103,555	—	103,555
Equity injection	120,676	107,082	8,154	115,236
<b>Total departmental annual appropriations</b>	<b>3,566,277</b>	<b>3,534,104</b>	<b>140,626</b>	<b>3,674,730</b>
<b>Total departmental resourcing</b>	<b>3,566,277</b>	<b>3,534,104</b>	<b>140,626</b>	<b>3,674,730</b>
<b>Administered</b>				
Annual appropriations—ordinary annual services (b)				
Prior year appropriations available (c)	589,569	682,878	—	682,878
Outcome 1	1,979,301	1,287,917	844,088	2,132,005
Outcome 2	52,438	321,592	—	321,592
Outcome 3	—	—	—	—
s75 transfer from entities	—	199,546	—	199,546
Administered capital budget (g)	20,567	21,008	—	21,008
Annual appropriations—other services—non-operating (f)				
Prior year appropriations available (c)	127,634	6,925	—	6,925
Administered assets and liabilities	491	—	719	719
<b>Total administered annual appropriations</b>	<b>2,770,000</b>	<b>2,519,866</b>	<b>844,807</b>	<b>3,364,673</b>
<b>Total administered special appropriation</b>	<b>768,486</b>	<b>521,074</b>	<b>504,082</b>	<b>1,025,156</b>

**Table 1.1: Department of Home Affairs resource statement—Additional Estimates for 2019–20 as at February 2020 (continued)**

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates 2019–20</i>
	<i>2018–19 \$'000</i>	<i>2019–20 \$'000</i>	<i>2019–20 \$'000</i>	<i>2019–20 \$'000</i>
Special accounts (h)				
Opening balance (c)	–	1,203	–	1,203
Non-appropriation receipts	25,363	15,217	6,657	21,874
<b>Total special account receipts</b>	<b>25,363</b>	<b>16,420</b>	<b>6,657</b>	<b>23,077</b>
<b>Total administered resourcing</b>	<b>3,563,849</b>	<b>3,057,360</b>	<b>1,355,546</b>	<b>4,412,906</b>
<b>Total resourcing for the Department</b>	<b>7,130,126</b>	<b>6,591,464</b>	<b>1,496,172</b>	<b>8,087,636</b>

	<i>Actual 2018–19</i>	<i>2019–20</i>
<b>Average staffing level (number)</b>	<b>13,959</b>	<b>14,245</b>

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. Includes appropriations received under section 75 *Public Governance, Performance and Accountability Act 2013* (PGPA Act) determinations. Section 75 PGPA Act transfers relating to 2019–20 only are disclosed in a separate line item. In 2019–20, \$91.1m transferred from the Department of Social Services and \$118.8m from the then Department of Education. Excludes funding that is withheld under section 51 PGPA Act or administratively quarantined.

- (a) The figures for 2019–20 Estimated Budget have been updated to reflect the election commitments and the changes for Machinery of Government. Please refer to Table 1.2 and Table 1.3 for detail.
- (b) *Supply Act (No. 1) 2019–2020*, *Appropriation Act (No. 1) 2019–2020* and *Appropriation Bill (No. 3) 2019–2020*.
- (c) The estimate at Budget has been revised to reflect the Department's 2018-19 Annual Report.
- (d) Estimated external revenue receipts under section 74 of the PGPA Act.
- (e) 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'.
- (f) *Supply Act (No. 2) 2019–2020*, *Appropriation Act (No. 2) 2019–2020* and *Appropriation Act (No. 4) 2019–2020*.
- (g) 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'.
- (h) For further information on special accounts, see Table 3.1.

**Table 1.1: Department of Home Affairs resource statement—Additional Estimates for 2019–20 as at February 2019 (continued)**

**Third-party payments from and on behalf of other entities**

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates 2019–20
	<i>2018–19 \$'000</i>	2019–20 \$'000	2019–20 \$'000	2019–20 \$'000
Payments made on behalf of another entity (as disclosed in the other entity's resource statement)	257,366	298,210	(5,000)	293,210
Payments made by other entities on behalf of the Department (disclosed above)	270,930	180,053	789,110	969,163
Payments made to other entities for the provision of services (disclosed above)	8,547	8,174	2,030	10,204
Receipts received from other entities for the provision of services (disclosed above in s74 external revenue section above)	52,461	52,449	(257)	52,192

### 1.3 ENTITY MEASURES

Table 1.2 summarises new government measures taken since the 2019–20 Budget. The table is split into revenue, expense and capital measures, with the affected program identified.

**Table 1.2: Department of Home Affairs 2019–20 measures since Budget**

	Program	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000	2022–23 \$'000
<b>Revenue measures</b>					
Expanding the Working Holiday Maker program	2.3&3.1				
Administered revenues		2,500	4,500	5,000	4,800
Departmental revenues		—	—	—	—
<b>Total</b>		<b>2,500</b>	<b>4,500</b>	<b>5,000</b>	<b>4,800</b>
Regional Migration Initiatives	2.3&3.1				
Administered revenues		(1,700)	(4,700)	(6,700)	(8,100)
Departmental revenues		—	—	—	—
<b>Total</b>		<b>(1,700)</b>	<b>(4,700)</b>	<b>(6,700)</b>	<b>(8,100)</b>
<b>Total revenue measures</b>					
Administered		800	(200)	(1,700)	(3,300)
Departmental		—	—	—	—
<b>Total</b>		<b>800</b>	<b>(200)</b>	<b>(1,700)</b>	<b>(3,300)</b>
<b>Expense measures</b>					
Australian Victim of Terrorism Overseas Payment	1.7				
Administered expenses		2,675	—	—	—
Departmental expenses		—	—	—	—
<b>Total</b>		<b>2,675</b>	<b>—</b>	<b>—</b>	<b>—</b>
Bushfire Response Package—Additional Fire-fighting Aircraft (a)	1.7				
Administered expenses		20,000	—	—	—
Departmental expenses		—	—	—	—
<b>Total</b>		<b>20,000</b>	<b>—</b>	<b>—</b>	<b>—</b>
Bushfire Response Package—Mental Illness Support for Emergency Services Workers (a)	1.7				
Administered expenses		10,000	1,500	—	—
Departmental expenses		457	2,515	1,378	—
<b>Total</b>		<b>10,457</b>	<b>4,015</b>	<b>1,378</b>	<b>—</b>
Bushfire Response Package—Back to School Support (a)	1.10				
Administered expenses		19,119	—	—	—
Departmental expenses		—	—	—	—
<b>Total</b>		<b>19,119</b>	<b>—</b>	<b>—</b>	<b>—</b>
Disaster Preparedness Initiatives	1.7				
Administered expenses		11,000	—	—	—
Departmental expenses		—	—	—	—
<b>Total</b>		<b>11,000</b>	<b>—</b>	<b>—</b>	<b>—</b>

**Table 1.2: Department of Home Affairs 2019–20 measures since Budget  
(continued)**

	Program	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000	2022–23 \$'000
Election Commitment—Safer Communities Fund—additional funding	1.7				
Administered expenses		4,000	6,000	5,000	5,000
Departmental expenses		—	—	—	—
<b>Total</b>		<b>4,000</b>	<b>6,000</b>	<b>5,000</b>	<b>5,000</b>
Election Commitment—Efficiency Dividend—extension	All				
Administered expenses		—	—	—	—
Departmental expenses		(11,709)	(30,964)	(40,625)	(41,187)
<b>Total</b>		<b>(11,709)</b>	<b>(30,964)</b>	<b>(40,625)</b>	<b>(41,187)</b>
Expanding the Working Holiday Maker program	2.4				
Administered expenses		—	—	—	—
Departmental expenses		113	201	216	219
<b>Total</b>		<b>113</b>	<b>201</b>	<b>216</b>	<b>219</b>
Immigration Reform—continued improvements to visa service arrangements (b)	2.3				
Administered expenses		—	—	—	—
Departmental expenses		13,825	—	—	—
<b>Total</b>		<b>13,825</b>	<b>—</b>	<b>—</b>	<b>—</b>
New Deregulation Agenda	3.2				
Administered expenses		—	—	—	—
Departmental expenses		1,489	1,153	579	117
<b>Total</b>		<b>1,489</b>	<b>1,153</b>	<b>579</b>	<b>117</b>
Regional Migration Initiatives	2.4				
Administered expenses		—	—	—	—
Departmental expenses		(192)	(561)	(738)	(803)
<b>Total</b>		<b>(192)</b>	<b>(561)</b>	<b>(738)</b>	<b>(803)</b>
<b>Total expense measures</b>					
Administered		66,794	7,500	5,000	5,000
Departmental		3,983	(27,656)	(39,190)	(41,654)
<b>Total</b>		<b>70,777</b>	<b>(20,156)</b>	<b>(34,190)</b>	<b>(36,654)</b>
<b>Capital measures</b>					
New Deregulation Agenda	3.2				
Administered capital		—	—	—	—
Departmental capital		1,322	692	—	—
<b>Total</b>		<b>1,322</b>	<b>692</b>	<b>—</b>	<b>—</b>
Election Commitment—Efficiency Dividend—extension	All				
Administered capital		—	—	—	—
Departmental capital		(616)	(2,414)	(3,236)	(3,262)
<b>Total</b>		<b>(616)</b>	<b>(2,414)</b>	<b>(3,236)</b>	<b>(3,262)</b>

**Table 1.2: Department of Home Affairs 2019–20 measures since Budget  
(continued)**

	Program	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000	2022–23 \$'000
Immigration Reform—continued improvements to visa service arrangements (b)	2.3				
Administered capital					
Departmental capital		11,734	—	—	—
<b>Total</b>		<b>11,734</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Total capital measures</b>					
Administered		—	—	—	—
Departmental		12,440	(1,722)	(3,236)	(3,262)
<b>Total</b>		<b>12,440</b>	<b>(1,722)</b>	<b>(3,236)</b>	<b>(3,262)</b>

Prepared on a Government Financial Statistics (fiscal) basis.

(a) Measure relates to a decision made post MYEFO.

(b) Measure is reclassified between expense and capital based on the costs agreed by the Department of Finance following the publication of the 2019-20 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 2019–20 Budget in Appropriation Bills Nos. 3 and 4.

**Table 1.3: Additional estimates and other variations to outcomes since 2019–20 Budget**

	Program impacted	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000	2022–23 \$'000
<b>Outcome 1</b>					
<b>Administered</b>					
<b>Annual appropriations</b>					
<b>Measures</b>					
Disaster Preparedness Initiatives	1.7	11,000	–	–	–
Bushfire Response Package— Additional Fire-fighting Aircraft (a)	1.7	20,000	–	–	–
Bushfire Response Package—Mental Illness Support for Emergency Services Workers (a)	1.7	10,000	1,500	–	–
Bushfire Response Package—Back to School Support (a)	1.10	19,119	–	–	–
<b>Movement of funds</b>	Various	41,151	5,000	3,400	–
<b>Changes in parameters</b>	All	–	(4,138)	(4,166)	(4,233)
<b>Other variations</b>	Various	743,537	–	–	–
<b>Special appropriations (including special accounts)</b>					
<b>Measures</b>					
Election Commitment—Safer Communities Fund—additional funding	1.7	4,000	6,000	5,000	5,000
Australian Victim of Terrorism Overseas Payment	1.7	2,675	–	–	–
<b>Other variations</b>					
Disaster Recovery Allowance	1.10	292,471	–	–	–
Disaster Recovery Payment	1.10	208,936	–	–	–
Proceeds of Crime Act 2002 (POCA)	1.7	2,657	1,453	–	–
<b>Net impact on appropriations for Outcome 1 (administered)</b>		<b>1,355,546</b>	<b>9,815</b>	<b>4,234</b>	<b>767</b>



**Table 1.3: Additional estimates and other variations to outcomes since 2019–20 Budget (continued)**

	Program impacted	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000	2022–23 \$'000
<b>Outcome 1</b>					
<b>Departmental</b>					
<b>Annual appropriations</b>					
<b>Measures</b>					
Bushfire Response Package—Mental Illness Support for Emergency Services Workers (a)	1.7	457	2,515	1,378	–
Election Commitment—Efficiency Dividend—extension	All	(8,111)	(21,833)	(28,949)	(29,353)
<b>Movement of funds</b>	1.1	–	1,990	6,459	–
<b>Changes in parameters</b>	All	–	(5,007)	(6,558)	(6,633)
<b>Other variations</b>	Various	50,745	(35,101)	(46,548)	(28,994)
<b>Net impact on appropriations for Outcome 1 (departmental)</b>		<b>43,091</b>	<b>(57,436)</b>	<b>(74,218)</b>	<b>(64,980)</b>
<b>Total net impact on appropriations for Outcome 1</b>		<b>1,398,637</b>	<b>(47,621)</b>	<b>(69,984)</b>	<b>(64,213)</b>

**Table 1.3: Additional estimates and other variations to outcomes since 2019–20 Budget (continued)**

	Program impacted	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000	2022–23 \$'000
<b>Outcome 2</b>					
<b>Administered</b>					
<b>Annual appropriations</b>					
<b>Movement of funds</b>	2.4	5,000	8,000	3,000	–
<b>Changes in parameters</b>	All	–	(1,323)	(1,766)	(1,786)
<b>Section 75 transfer</b>	2.4	199,546	–	–	–
<b>Machinery of Government</b>	2.4	266,542	463,029	461,835	471,639
<b>Other variations</b>	Various	(22,004)	(18,932)	(19,429)	(24,631)
<b>Net impact on appropriations for Outcome 2 (administered)</b>		<b>449,084</b>	<b>450,774</b>	<b>443,640</b>	<b>445,222</b>
<b>Outcome 2</b>					
<b>Departmental</b>					
<b>Annual appropriations</b>					
<b>Measures</b>					
Election Commitment—Efficiency Dividend—extension	All	(3,901)	(10,201)	(13,128)	(13,302)
Expanding the Working Holiday Maker program	2.4	113	201	216	219
Regional Migration Initiatives	2.4	(192)	(561)	(738)	(803)
Immigration Reform—continued improvements to visa service arrangements	2.4	25,559	–	–	–
<b>Changes in parameters</b>	All	–	(2,078)	(2,735)	(2,765)
<b>Section 75</b>	2.4	10,350	–	–	–
<b>Machinery of Government</b>	2.4	10,488	20,710	20,589	20,746
<b>Other variations</b>	Various	32,696	121,944	84,923	(28,324)
<b>Net impact on appropriations for Outcome 2 (departmental)</b>		<b>75,113</b>	<b>130,015</b>	<b>89,127</b>	<b>(24,229)</b>
<b>Total net impact on appropriations for Outcome 2</b>		<b>524,197</b>	<b>580,789</b>	<b>532,767</b>	<b>420,993</b>

**Table 1.3: Additional estimates and other variations to outcomes since 2019–20 Budget (continued)**

	Program impacted	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000	2022–23 \$'000
<b>Outcome 3</b>					
<b>Departmental</b>					
<b>Annual appropriations</b>					
<b>Measures</b>					
Election Commitment—Efficiency					
Dividend—extension	All	(313)	(1,344)	(1,784)	(1,794)
New Deregulation Agenda	3.2	2,811	1,845	579	117
<b>Changes in parameters</b>	All	–	(252)	(332)	(335)
<b>Other variations</b>	All	266	(2,211)	(2,436)	(2,037)
<b>Net impact on appropriations for Outcome 3 (departmental)</b>		<b>2,764</b>	<b>(1,962)</b>	<b>(3,973)</b>	<b>(4,049)</b>
<b>Total net impact on appropriations for Outcome 3</b>		<b>2,764</b>	<b>(1,962)</b>	<b>(3,973)</b>	<b>(4,049)</b>
<b>Total decisions taken but not yet announced for all outcomes</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>

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

(a) Measure relates to a decision made post-MYEFO.

## 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) 2019–20**

	<i>2018–19 Available \$'000</i>	<i>2019–20 Budget \$'000</i>	<i>2019–20 Revised \$'000</i>	<i>Additional Estimates \$'000</i>	<i>Reduced Estimates \$'000</i>
<b>Administered items</b>					
<b>Outcome 1</b>					
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					
	<i>1,958,717</i>	<i>1,308,925</i>	<i>2,153,013</i>	<i>844,088</i>	<i>–</i>
<b>Total administered for Outcome 1</b>	<b><i>1,958,717</i></b>	<b><i>1,308,925</i></b>	<b><i>2,153,013</i></b>	<b><i>844,088</i></b>	<b><i>–</i></b>

**Table 1.4: Appropriation Bill (No. 3) 2019–20 (continued)**

	2018–19 Available \$'000	2019–20 Budget \$'000	2019–20 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
<b>Departmental programs</b>					
<b>Outcome 1</b>					
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.	1,844,662	1,920,152	1,976,256	56,104	–
<b>Outcome 2</b>					
Support a prosperous and inclusive society, and advance Australia's economic interests through the effective management of the visa, multicultural and citizenship programs and the provision of refugee and humanitarian assistance and settlement and migrant services.	844,127	785,905	832,347	46,442	–
<b>Outcome 3</b>					
Advance Australia's economic interests through the facilitation of the trade of goods to and from Australia and the collection of border revenue.	68,695	61,453	63,208	1,755	–
<b>Total departmental</b>	<b>2,757,484</b>	<b>2,767,510</b>	<b>2,871,811</b>	<b>104,301</b>	<b>–</b>
<b>Total administered for Outcome 1 and departmental</b>	<b>4,716,201</b>	<b>4,076,435</b>	<b>5,024,824</b>	<b>948,389</b>	<b>–</b>

Note: 2018–19 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 + Advance to the Finance Minister – section 51 withholdings – administrative quarantines +/- section 75 PGPA Act determination transfers that occurred. The 2019–20 Budget includes appropriations received under section 75 PGPA Act determinations.

*Department of Home Affairs Additional Estimates Statements*

**Table 1.5: Appropriation Bill (No. 4) 2019–20**

	<i>2018–19 Available \$'000</i>	<i>2019–20 Budget \$'000</i>	<i>2019–20 Revised \$'000</i>	<i>Additional Estimates \$'000</i>	<i>Reduced Estimates \$'000</i>
<b>Non-operating</b>					
Equity injections	102,397	107,082	115,236	8,154	–
Administered assets and liabilities	491	–	719	719	–
<b>Total non-operating</b>	<b>102,888</b>	<b>107,082</b>	<b>115,955</b>	<b>8,873</b>	<b>–</b>
<b>Total other services</b>	<b>102,888</b>	<b>107,082</b>	<b>115,955</b>	<b>8,873</b>	<b>–</b>

Note: 2018–19 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 2019–20 Budget includes appropriations received under section 75 PGPA Act determinations.

## Section 2: Revisions to outcomes and planned performance

### 2.1 CHANGES TO OUTCOME AND PROGRAM STRUCTURES

The existing outcome statements of the Department of Home Affairs have been amended to accommodate the functions transferred to the Department following the changes to the Administrative Arrangements Order (AAO) on 29 May 2019. These amendments are intentionally minimal, to facilitate the Machinery of Government changes. Additional changes to the outcome and program structures will be required in the 2020–21 Budget context to better align with the broad range of activities to be undertaken by the Department.

**Table 2.1: Changes to the outcome and program structures since the last portfolio statement**

#### Outcome changes

<b>New Outcome 2</b>	<i>Support a prosperous and inclusive society, and advance Australia's economic interests through the effective management of the visa, multicultural and citizenship programs and the provision of refugee and humanitarian assistance and settlement and migrant services.</i>
Description of change:	Amendments to Outcome 2 to accommodate the transfer of functions from the Department of Social Services (DSS) and the then Department of Education.
Old Statement:	<i>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.</i>

#### Program changes

Program No.	Program title	Description of change
2.4	Refugee, Humanitarian, Settlement and Migrant Services	<p>Migrant adult education function transferred from the then Department of Education, AAO of 29 May 2019.</p> <p>Settlement services for refugees and humanitarian migrants function transferred from the DSS, AAO of 29 May 2019.</p>

## **2.2 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 25–29 of the 2019–20 PB Statements.

### **Budgeted expenses for Outcome 1**

Table 2.2.1 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 1**

	2018–19 Actual expenses \$'000	2019–20 Revised estimated expenses \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000
<b>Program 1.1: Border Enforcement</b>					
Departmental expenses					
Departmental appropriation	926,905	973,325	853,904	840,198	857,425
s74 external revenue (a)	16,242	16,243	20,774	4,415	4,284
Expenses not requiring appropriation in the Budget year (b)	125,048	139,202	139,410	139,409	139,409
<b>Departmental total</b>	<b>1,068,195</b>	<b>1,128,770</b>	<b>1,014,088</b>	<b>984,022</b>	<b>1,001,118</b>
<b>Total expenses for Program 1.1</b>	<b>1,068,195</b>	<b>1,128,770</b>	<b>1,014,088</b>	<b>984,022</b>	<b>1,001,118</b>
<b>Program 1.2: Border Management</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	–	8	8	8	8
<b>Administered total</b>	<b>–</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>
Departmental expenses					
Departmental appropriation	364,738	323,563	285,079	277,607	287,889
s74 external revenue (a)	18,016	18,017	14,014	8,989	8,928
Expenses not requiring appropriation in the Budget year (b)	53,346	57,503	57,591	57,590	57,590
<b>Departmental total</b>	<b>436,100</b>	<b>399,083</b>	<b>356,684</b>	<b>344,186</b>	<b>354,407</b>
<b>Total expenses for Program 1.2</b>	<b>436,100</b>	<b>399,091</b>	<b>356,692</b>	<b>344,194</b>	<b>354,415</b>
<b>Program 1.3: Onshore Compliance and Detention</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	651,413	713,376	620,277	604,921	611,022
Expenses not requiring appropriation in the Budget year (b)	52,684	52,974	50,107	47,504	45,133
<b>Administered total</b>	<b>704,097</b>	<b>766,350</b>	<b>670,384</b>	<b>652,425</b>	<b>656,155</b>
Departmental expenses					
Departmental appropriation	348,709	329,114	291,296	285,968	290,792
s74 external revenue (a)	16,918	16,919	13,442	9,584	9,512
Expenses not requiring appropriation in the Budget year (b)	41,740	45,675	45,928	46,083	46,213
<b>Departmental total</b>	<b>407,367</b>	<b>391,708</b>	<b>350,666</b>	<b>341,635</b>	<b>346,517</b>
<b>Total expenses for Program 1.3</b>	<b>1,111,464</b>	<b>1,158,058</b>	<b>1,021,050</b>	<b>994,060</b>	<b>1,002,672</b>

**Table 2.2.1: Budgeted expenses for Outcome 1 (continued)**

	2018–19 Actual expenses \$'000	2019–20 Revised estimated expenses \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000
<b>Program 1.4: IMA Offshore Management</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	920,768	1,149,169	332,347	339,935	348,372
Expenses not requiring appropriation in the Budget year (b)	62,821	51,454	45,895	40,597	35,560
<b>Administered total</b>	<b>983,589</b>	<b>1,200,623</b>	<b>378,242</b>	<b>380,532</b>	<b>383,932</b>
Departmental expenses					
Departmental appropriation	71,290	72,337	36,409	34,873	35,943
s74 external revenue (a)	1,040	1,040	1,055	869	868
Expenses not requiring appropriation in the Budget year (b)	5,371	6,404	6,417	6,417	6,417
<b>Departmental total</b>	<b>77,701</b>	<b>79,781</b>	<b>43,881</b>	<b>42,159</b>	<b>43,228</b>
<b>Total expenses for Program 1.4</b>	<b>1,061,290</b>	<b>1,280,404</b>	<b>422,123</b>	<b>422,691</b>	<b>427,160</b>
<b>Program 1.5: Regional Cooperation</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	67,496	67,846	28,976	29,643	30,384
Special accounts					
Special accounts—Services for Other Entities and Trust Moneys	1,135	—	—	—	—
Expenses not requiring appropriation in the Budget year (b)	—	—	—	—	—
<b>Administered total</b>	<b>68,631</b>	<b>67,846</b>	<b>28,976</b>	<b>29,643</b>	<b>30,384</b>
Departmental expenses					
Departmental appropriation	34,294	36,743	32,942	32,395	32,762
s74 external revenue (a)	505	505	461	244	230
Expenses not requiring appropriation in the Budget year (b)	1,450	1,885	1,888	1,887	1,387
<b>Departmental total</b>	<b>36,249</b>	<b>39,133</b>	<b>35,291</b>	<b>34,526</b>	<b>34,379</b>
<b>Total expenses for Program 1.5</b>	<b>104,880</b>	<b>106,979</b>	<b>64,267</b>	<b>64,169</b>	<b>64,763</b>
<b>Program 1.6: Transport Security</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	1,096	50,753	1,093	1,045	1,064
Expenses not requiring appropriation in the Budget year (b)	—	—	—	—	—
<b>Administered total</b>	<b>1,096</b>	<b>50,753</b>	<b>1,093</b>	<b>1,045</b>	<b>1,064</b>
Departmental expenses					
Departmental appropriation	35,289	36,222	32,475	31,936	32,298
s74 external revenue (a)	333	333	378	220	218
Expenses not requiring appropriation in the Budget year (b)	3,799	2,342	1,106	1,104	1,142
<b>Departmental total</b>	<b>39,421</b>	<b>38,897</b>	<b>33,959</b>	<b>33,260</b>	<b>33,658</b>
<b>Total expenses for Program 1.6</b>	<b>40,517</b>	<b>89,650</b>	<b>35,052</b>	<b>34,305</b>	<b>34,722</b>

**Table 2.2.1: Budgeted expenses for Outcome 1 (continued)**

	2018–19 Actual expenses \$'000	2019–20 Revised estimated expenses \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000
<b>Program 1.7: National Security and Criminal Justice</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	53,428	116,010	48,866	37,196	34,157
Special Appropriation—Australian Victim of Terrorism Overseas Payment	790	3,695	–	–	–
Special accounts					
Special accounts—Proceeds of Crime Act 2002	22,596	21,874	16,720	14,000	17,000
Special accounts—Services for Other Entities and Trust Moneys	429	–	–	–	–
Expenses not requiring appropriation in the Budget year (b)	970	972	748	541	187
<b>Administered total</b>	<b>78,213</b>	<b>142,551</b>	<b>66,334</b>	<b>51,737</b>	<b>51,344</b>
Departmental expenses					
Departmental appropriation	72,397	85,532	78,790	76,388	75,858
s74 external revenue (a)	23,741	23,742	18,454	15,662	15,423
Expenses not requiring appropriation in the Budget year (b)	9,171	8,251	7,181	7,171	7,415
<b>Departmental total</b>	<b>105,309</b>	<b>117,525</b>	<b>104,425</b>	<b>99,221</b>	<b>98,696</b>
<b>Total expenses for Program 1.7</b>	<b>183,522</b>	<b>260,076</b>	<b>170,759</b>	<b>150,958</b>	<b>150,040</b>
<b>Program 1.8: Cyber Security</b>					
Departmental expenses					
Departmental appropriation	1,125	5,585	5,012	4,933	4,989
s74 external revenue (a)	7	7	12	6	6
Expenses not requiring appropriation in the Budget year (b)	175	122	42	42	42
<b>Departmental total</b>	<b>1,307</b>	<b>5,714</b>	<b>5,066</b>	<b>4,981</b>	<b>5,037</b>
<b>Total expenses for Program 1.8</b>	<b>1,307</b>	<b>5,714</b>	<b>5,066</b>	<b>4,981</b>	<b>5,037</b>
<b>Program 1.9: Counter Terrorism</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	14,716	15,094	14,958	15,280	15,511
Expenses not requiring appropriation in the Budget year (b)	294	–	–	–	–
<b>Administered total</b>	<b>15,010</b>	<b>15,094</b>	<b>14,958</b>	<b>15,280</b>	<b>15,511</b>
Departmental expenses					
Departmental appropriation	10,543	10,105	9,068	8,926	9,027
s74 external revenue (a)	109	109	125	69	67
Expenses not requiring appropriation in the Budget year (b)	822	220	141	127	113
<b>Departmental total</b>	<b>11,474</b>	<b>10,434</b>	<b>9,334</b>	<b>9,122</b>	<b>9,207</b>
<b>Total expenses for Program 1.9</b>	<b>26,484</b>	<b>25,528</b>	<b>24,292</b>	<b>24,402</b>	<b>24,718</b>

**Table 2.2.1: Budgeted expenses for Outcome 1 (continued)**

	2018–19 Actual expenses \$'000	2019–20 Revised estimated expenses \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000
<b>Program 1.10: Australian Government Disaster Financial Support Payments</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	1,226	19,749	–	–	–
Special appropriations					
Special Appropriation—Disaster Recovery Allowance	–	292,546	–	–	–
Special Appropriation—Disaster Recovery Payment	119,589	228,915	–	–	–
Expenses not requiring appropriation in the Budget year (b)	(826)	955	–	–	–
<b>Administered total</b>	<b>119,989</b>	<b>542,165</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Total expenses for Program 1.10</b>	<b>119,989</b>	<b>542,165</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Outcome 1 Totals by appropriation type</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	1,710,143	2,132,005	1,046,525	1,028,028	1,040,518
Special appropriations					
Special Appropriation—Australian Victim of Terrorism Overseas Payment	790	3,695	–	–	–
Special Appropriation—Disaster Recovery Allowance	–	292,546	–	–	–
Special Appropriation—Disaster Recovery Payment	119,589	228,915	–	–	–
Special accounts					
Special accounts—Proceeds of Crime Act 2002	22,596	21,874	16,720	14,000	17,000
Services for Other Entities and Trust Moneys	1,564	–	–	–	–
Expenses not requiring appropriation in the Budget year (b)	115,943	106,355	96,750	88,642	80,880
<b>Administered total</b>	<b>1,970,625</b>	<b>2,785,390</b>	<b>1,159,995</b>	<b>1,130,670</b>	<b>1,138,398</b>
Departmental expenses					
Departmental appropriation	1,865,290	1,872,526	1,624,975	1,593,224	1,626,983
s74 external revenue (a)	76,911	76,915	68,715	40,058	39,536
Expenses not requiring appropriation in the Budget year (b)	240,922	261,604	259,704	259,830	259,728
<b>Departmental total</b>	<b>2,183,123</b>	<b>2,211,045</b>	<b>1,953,394</b>	<b>1,893,112</b>	<b>1,926,247</b>
<b>Total expenses for Outcome 1</b>	<b>4,153,748</b>	<b>4,996,435</b>	<b>3,113,389</b>	<b>3,023,782</b>	<b>3,064,645</b>

**Table 2.2.1: Budgeted expenses for Outcome 1 (continued)**

<b>Movement of administered funds between years (c)</b>	2018–19	2019–20	2020–21	2021–22	2022–23
Outcome 1: Administered					
Program 1.4: IMA Offshore Management	(5,600)	5,600			
Program 1.6: Transport Security	(34,626)	34,626	–	–	–
Program 1.7: National Security and Criminal Justice	(9,325)	925	5,000	3,400	–
<b>Total movement of administered funds</b>	<b>(49,551)</b>	<b>41,151</b>	<b>5,000</b>	<b>3,400</b>	<b>–</b>
	2018–19	2019–20			
<b>Average staffing level (number)</b>	<b>8,879</b>	<b>9,045</b>			

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, amortisation, resources received free of charge, write-down and impairment, offset by the lease payment.
- (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 1**

There are no changes to the performance criteria for Outcome 1 published in the 2019-20 PB Statements.

## 2.3 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 the provision of refugee and humanitarian assistance and settlement and migrant services.**

### Linked programs

Following changes to the AAO on 29 May 2019, the Department became solely responsible for settlement services for refugees and humanitarian migrants. Prior to those changes, the responsibility for settlement services for refugees and humanitarian migrants was shared with the Department of Social Services. As such, this program has been removed from the linked programs section.

For further details of linked programs refer to pages 44–45 of the 2019–20 PB Statements.

### Budgeted expenses for Outcome 2

Table 2.3.1 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 2**

	2018–19 Actual expenses \$'000	2019–20 Revised estimated expenses \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000
<b>Program 2.1: Multicultural Affairs and Citizenship</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	9,692	10,222	5,409	426	434
Expenses not requiring appropriation in the Budget year (a)	–	–	–	–	–
<b>Administered total</b>	<b>9,692</b>	<b>10,222</b>	<b>5,409</b>	<b>426</b>	<b>434</b>
Departmental expenses					
Departmental appropriation	85,837	101,137	81,035	79,484	70,311
s74 external revenue (b)	2,278	2,278	2,238	1,875	1,874
Expenses not requiring appropriation in the Budget year (a)	9,627	10,349	10,472	10,687	10,975
<b>Departmental total</b>	<b>97,742</b>	<b>113,764</b>	<b>93,745</b>	<b>92,046</b>	<b>83,160</b>
<b>Total expenses for Program 2.1</b>	<b>107,434</b>	<b>123,986</b>	<b>99,154</b>	<b>92,472</b>	<b>83,594</b>
<b>Program 2.2: Migration</b>					
Departmental expenses					
Departmental appropriation	199,391	184,865	197,229	178,768	126,165
s74 external revenue (b)	63,824	63,827	61,574	55,085	55,584
Expenses not requiring appropriation in the Budget year (a)	36,481	40,909	39,646	38,757	38,207
<b>Departmental total</b>	<b>299,696</b>	<b>289,601</b>	<b>298,449</b>	<b>272,610</b>	<b>219,956</b>
<b>Total expenses for Program 2.2</b>	<b>299,696</b>	<b>289,601</b>	<b>298,449</b>	<b>272,610</b>	<b>219,956</b>
<b>Program 2.3: Visas</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	–	–	–	–	–
Expenses not requiring appropriation in the Budget year (a)	7,093	–	–	–	–
<b>Administered total</b>	<b>7,093</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Departmental expenses					
Departmental appropriation	314,044	312,958	301,212	276,448	231,105
s74 external revenue (b)	39,674	39,676	38,640	31,669	31,656
Expenses not requiring appropriation in the Budget year (a)	54,535	41,743	41,340	40,144	39,320
<b>Departmental total</b>	<b>408,253</b>	<b>394,377</b>	<b>381,192</b>	<b>348,261</b>	<b>302,081</b>
<b>Total expenses for Program 2.3</b>	<b>415,346</b>	<b>394,377</b>	<b>381,192</b>	<b>348,261</b>	<b>302,081</b>
<b>Program 2.4: Refugee and Humanitarian Assistance</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	38,175	493,912	492,722	485,413	487,697
Expenses not requiring appropriation in the Budget year (a)	–	–	–	–	–
<b>Administered total</b>	<b>38,175</b>	<b>493,912</b>	<b>492,722</b>	<b>485,413</b>	<b>487,697</b>

**Table 2.3.1: Budgeted expenses for Outcome 2 (continued)**

	2018–19 Actual expenses \$'000	2019–20 Revised estimated expenses \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000
Departmental expenses					
Departmental appropriations74 external revenue (b)	118,306	164,585	165,150	147,713	149,669
Expenses not requiring appropriation in the Budget year (a)	12,778	12,779	12,026	9,732	9,730
	11,587	12,211	10,792	9,586	8,565
<b>Departmental total</b>	<b>142,671</b>	<b>189,575</b>	<b>187,968</b>	<b>167,031</b>	<b>167,964</b>
<b>Total expenses for Program 2.4</b>	<b>180,846</b>	<b>683,487</b>	<b>680,690</b>	<b>652,444</b>	<b>655,661</b>
<b>Outcome 2 Totals by appropriation type</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	47,867	504,134	498,131	485,839	488,131
Expenses not requiring appropriation in the Budget year (a)	7,093	–	–	–	–
<b>Administered total</b>	<b>54,960</b>	<b>504,134</b>	<b>498,131</b>	<b>485,839</b>	<b>488,131</b>
Departmental expenses					
Departmental appropriations74 external revenue (b)	717,578	763,545	744,626	682,413	577,250
Expenses not requiring appropriation in the Budget year (a)	118,554	118,560	114,478	98,361	98,844
	112,230	105,212	102,250	99,174	97,067
<b>Departmental total</b>	<b>948,362</b>	<b>987,317</b>	<b>961,354</b>	<b>879,948</b>	<b>773,161</b>
<b>Total expenses for Outcome 2</b>	<b>1,003,322</b>	<b>1,491,451</b>	<b>1,459,485</b>	<b>1,365,787</b>	<b>1,261,292</b>
<b>Movement of administered funds between years (c)</b>					
2018–19	2019–20	2020–21	2021–22	2022–23	
Outcome 2:					
Administered					
Program 2.4 Refugee and Humanitarian Assistance	(16,000)	5,000	8,000	3,000	–
<b>Average staffing level (number)</b>					
2018–19	2019–20				
<b>4,460</b>	<b>4,559</b>				

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, resources received free of charge, write-down and impairment, offset by the lease payment.
- (b) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
- (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 2**

Table 2.3.2 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 2019–20 Budget.

<b>Outcome 2:</b> Support a prosperous and inclusive society, and advance Australia's economic interests through the effective management of the visa, multicultural and citizenship programs and the provision of refugee and humanitarian assistance and settlement and migrant services.		
<b>Program 2.4: Refugee, Humanitarian, Settlement and Migrant Services</b>		
The effective management and delivery of Australia's humanitarian and settlement programs reflects Government priorities and Australia's international protection obligations.		
<b>Delivery</b>	Mechanisms through which Program 2.4 will be delivered include: <ul style="list-style-type: none"><li>• contributing to the resettlement of refugees and those in humanitarian need through the delivery of the Humanitarian Program and settlement and migrant services</li><li>• resettling humanitarian entrants living in protracted or refugee-like situations who are in need of protection</li><li>• providing visa pathways to those needing Australia's protection, including through the use of temporary visas for those who sought protection in Australia after arriving in an illegal manner</li><li>• continuing to develop policy, program design and procedures to improve the efficiency, effectiveness, accountability and integrity of the Humanitarian Program and settlement and migrant services.</li></ul>	
<b>Performance information</b>		
<b>Year</b>	<b>Performance criteria</b>	<b>Targets</b>
2019–20 (a)	Refugee and humanitarian programs reflect government priorities and international protection obligations while contributing to global resettlement.	The humanitarian program is delivered within the planning ceiling and consistent with priorities set by the Government. <i>80 per cent of participants of the Adult Migrant English Program demonstrate an increase of one or more levels on the Australian Core Skills Framework (ACSF).</i> <i>A qualitative assessment demonstrates continuous improvement in settlement support services to assist recently arrived humanitarian entrants and other vulnerable migrants to fully participate in the Australian community.</i>
2020–21 and beyond	As per 2019–20.	As per 2019–20.
<b>Purposes (a)</b>	Support a prosperous and united Australia through effective coordination and delivery of immigration and social cohesion policies and programs.	
<b>Material changes to Program 2.4 resulting from the following measures:</b> Nil.		

(a) New or modified performance criteria that reflect new or materially changed programs are shown in italics.

## 2.4 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 page 52 of the 2019–20 PB Statements.

### Budgeted expenses for Outcome 3

Table 2.4.1 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 2.4.1: Budgeted expenses for Outcome 3**

	2018–19 Actual expenses \$'000	2019–20 Revised estimated expenses \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000
<b>Program 3.1 Border–Revenue Collection</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	–	–	–	–	–
Expenses not requiring appropriation in the Budget year (a)	19,184	4,286	4,286	4,286	4,286
<b>Administered total</b>	<b>19,184</b>	<b>4,286</b>	<b>4,286</b>	<b>4,286</b>	<b>4,286</b>
Departmental expenses					
Departmental appropriation	6,279	13,479	12,085	11,884	12,019
s74 external revenue (b)	62,325	62,328	61,428	56,899	56,555
Expenses not requiring appropriation in the Budget year (a)	15,825	9,548	15,304	20,525	25,719
<b>Departmental total</b>	<b>84,429</b>	<b>85,355</b>	<b>88,817</b>	<b>89,308</b>	<b>94,293</b>
<b>Total expenses for Program 3.1</b>	<b>103,613</b>	<b>89,641</b>	<b>93,103</b>	<b>93,594</b>	<b>98,579</b>
<b>Program 3.2 Trade Facilitation and Industry Engagement</b>					
Departmental expenses					
Departmental appropriation	46,605	49,328	44,043	42,758	42,773
s74 external revenue (b)	422	422	501	276	270
Expenses not requiring appropriation in the Budget year (a)	3,848	4,268	3,678	3,725	3,860
<b>Departmental total</b>	<b>50,875</b>	<b>54,018</b>	<b>48,222</b>	<b>46,759</b>	<b>46,903</b>
<b>Total expenses for Program 3.2</b>	<b>50,875</b>	<b>54,018</b>	<b>48,222</b>	<b>46,759</b>	<b>46,903</b>

**Table 2.4.1: Budgeted expenses for Outcome 3 (continued)**

	2018–19 Actual expenses \$'000	2019–20 Revised estimated expenses \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000
<b>Outcome 3 Totals by appropriation type</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	–	–	–	–	–
Expenses not requiring appropriation in the Budget year (a)	19,184	4,286	4,286	4,286	4,286
<b>Administered total</b>	<b>19,184</b>	<b>4,286</b>	<b>4,286</b>	<b>4,286</b>	<b>4,286</b>
Departmental expenses					
Departmental appropriation	52,884	62,807	56,128	54,642	54,792
s74 external revenue (b)	62,747	62,750	61,929	57,175	56,825
Expenses not requiring appropriation in the Budget year (a)	19,673	13,816	18,982	24,250	29,579
<b>Departmental total</b>	<b>135,304</b>	<b>139,373</b>	<b>137,039</b>	<b>136,067</b>	<b>141,196</b>
<b>Total expenses for Outcome 3</b>	<b>154,488</b>	<b>143,659</b>	<b>141,325</b>	<b>140,353</b>	<b>145,482</b>
	2018–19	2019–20			
<b>Average staffing level (number)</b>	<b>620</b>	<b>641</b>			

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, resources received free of charge, write-down and impairment, offset by the lease payment.
- (b) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.

**Table 2.4.2: Performance criteria for Outcome 3**

There are no changes to the performance criteria for Outcome 3 published in the 2019-20 PB Statements.

## 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 Home Affairs.

**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>						
<b>2019–20</b>		<b>657</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>657</b>
2018–19		–	1,703	(1,565)	519	657
<i>Proceeds of Crime Act 2002</i>						
<i>Special account PGPA Act s78 (A)</i>	1					
<b>2019–20</b>		<b>546</b>	<b>21,874</b>	<b>(21,874)</b>	<b>–</b>	<b>546</b>
2018–19		–	16,548	(22,595)	6,593	546
<b>Total special accounts 2019–20 Budget estimate</b>		<b>1,203</b>	<b>21,874</b>	<b>(21,874)</b>	<b>–</b>	<b>1,203</b>
<i>Total special accounts 2018–19 actual</i>		–	18,251	(24,160)	7,112	1,203

(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 2019–20 PB Statements and the 2019–20 PAES is provided below.

Immaterial variances exist between 2018–19 closing figures reported in the 2018–19 Annual Report and the 2018–19 actual figures disclosed in Section 3 due to adjustments made to facilitate whole-of-government consolidated financial reporting.

#### **Departmental**

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

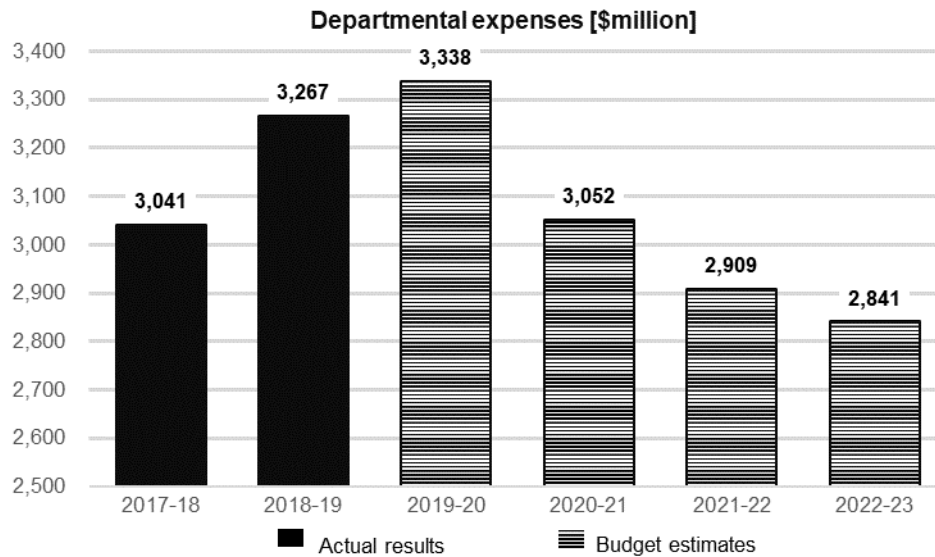
This statement presents the expected financial result for the Department and identifies expenses and revenues on a full accrual basis.

The Department is budgeting for a surplus of \$22.0 million in 2019–20, adjusted for depreciation and amortisation expense, to fund the establishment of international border clearance capabilities for emerging international airports and ports.

#### **Expenses**

In 2019–20, total departmental expenses are expected to increase from \$3,138.3 million (as published in the 2019–20 PB Statements) to \$3,337.7 million, an increase of \$199.4 million, due to the new measures and estimates variations included in Tables 1.2 and 1.3 and the implementation of accounting standard AASB 16 Leases.

**Figure 2: Total departmental expenses as at 2019–20 PAES**



### Income

The total departmental revenue is expected to increase from \$2,854.0 million (as published in the 2019–20 PB Statements) to \$2,988.5 million in 2019–20. The increase of \$134.5 million is due to an increase in revenue from government (appropriation revenue) of \$106.6 million, and an increase in the Department’s own-source income of \$27.9 million.

### Budgeted departmental balance sheet

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

In 2019–20, total departmental assets are expected to increase from \$2,121.3 million (as published in the 2019–20 PB Statements) to \$4,357.7 million. The movement of \$2,236.4 million is due to an increase in building assets of \$2,053.3 million primarily relating to the implementation of accounting standard AASB 16 Leases.

Departmental liabilities are expected to increase from \$810.8 million (as published in the 2019–20 PB Statements) to \$3,056.4 million, an increase of \$2,245.6 million. The movement is due to the implementation of accounting standard AASB 16 Leases.

### 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.

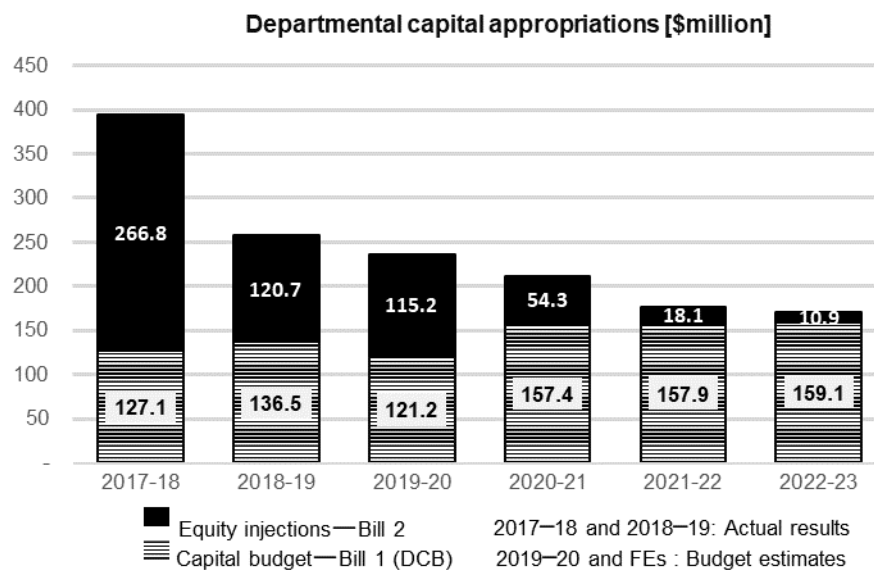
The budgeted cash flow reflects the impact of new measures, changes to own-source revenue and changes in expenses and capital investment, as reported in the income statement and balance sheet at Tables 3.2 and 3.3.

### Capital budget statement – departmental

This statement reports the forward plan for capital expenditure.

Total capital appropriations have increased in 2019–20 (as published in the 2019–20 PB Statements) by \$8.1 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 2019–20 PAES**



### 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 \$318.1 million in the estimated net book balance from 1 July 2019 to 30 June 2020 is primarily due to the implementation of accounting standard AASB 16 Leases.

## Administered

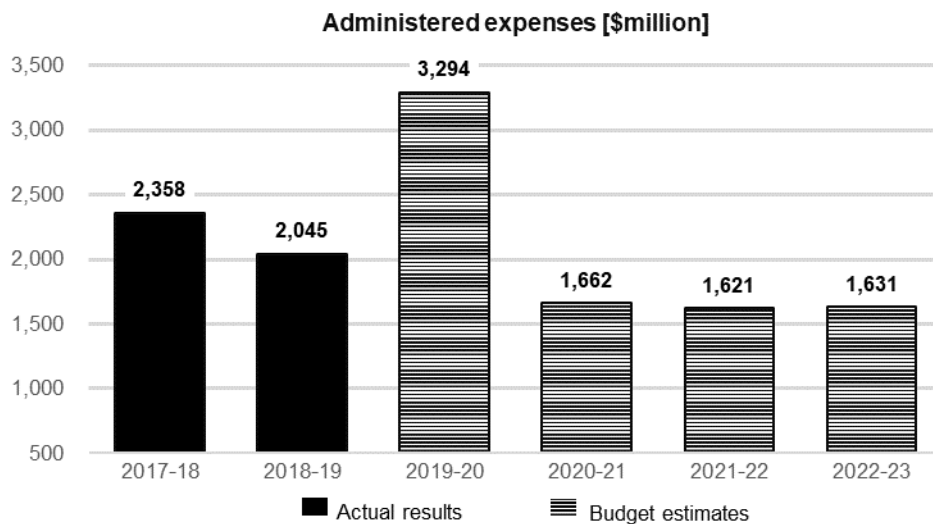
### Schedule of budgeted income and expenses administered on behalf of government

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

#### Expenses

In 2019–20, administered expenses are expected to increase from \$1,482.5 million (as published in the 2019–20 PB Statements) to \$3,293.8 million, an increase of \$1,811.3 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.

**Figure 4: Administered expenses as at 2019–20 PAES**



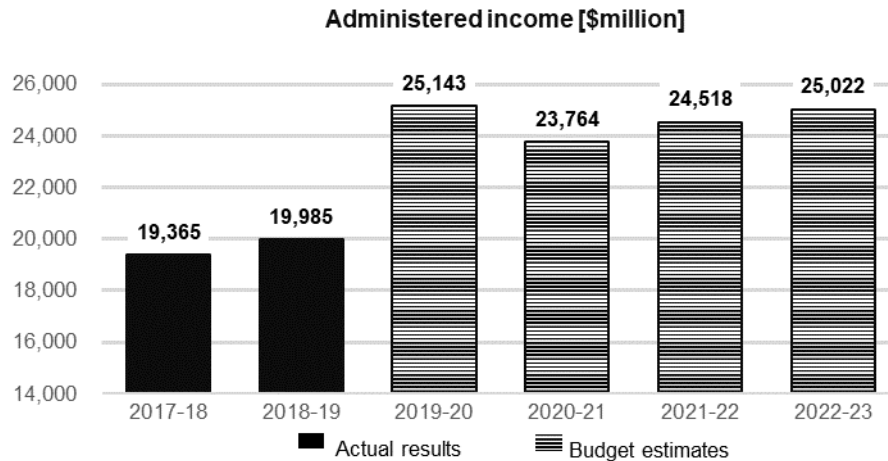
#### Revenue

In 2019–20, the Department is estimated to collect \$25,051.5 million in taxation revenue, which is a decrease of \$424.4 million from \$25,475.9 million published in the 2019–20 PB Statements. The decrease is primarily due to the decrease of \$320.0 million in customs duty collections largely attributable to excise equivalent goods, and a decrease in other taxes of \$104.4 million.

In 2019–20, the Department will administer the collection of non-taxation revenue on behalf of government of an estimated \$91.1 million, consistent with the 2019–20 PB Statements.



**Figure 5: Administered income as at 2019–20 PAES**



#### **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 2019–20, total administered assets are expected to decrease by \$231.3 million from \$1,649.7 million (as published in the 2019–20 PB Statements) to \$1,418.4 million. The movement is due to the decrease in taxation receivables of \$212.5 million compared to the 2019–20 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.

In 2019–20, total capital appropriations are expected to increase by \$0.7 million from \$21.0 million (as published in the 2019–20 PB Statements) to \$21.7 million. The movement is due to a \$0.7 million increase in concessional loans.

#### **Statement of administered asset movements**

This statement reports the budgeted movements by asset class of administered non-financial assets during the 2019–20 financial year.

The decrease of \$88.7 million in the estimated net book balance from 1 July 2019 to 30 June 2020 is due to a net impact of expected asset purchases of \$12.7 million, offset by depreciation and amortisation expense of \$101.4 million.

### 3.2.2 Budgeted financial statements

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

	2018–19 Actual \$'000	2019–20 Revised budget \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	1,518,379	1,591,693	1,436,208	1,377,783	1,403,215
Suppliers	1,372,058	1,049,434	920,199	833,919	736,673
Depreciation and amortisation	344,925	657,645	657,219	659,541	662,661
Write-down and impairment of assets	18,100	–	–	–	–
Finance costs	2,572	28,643	28,643	28,643	28,643
Other expenses	10,755	10,320	9,518	9,241	9,412
<b>Total expenses</b>	<b>3,266,789</b>	<b>3,337,735</b>	<b>3,051,787</b>	<b>2,909,127</b>	<b>2,840,604</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	156,253	180,582	169,480	130,299	129,912
Recovery of costs	61,761	76,240	65,820	42,449	42,449
Fees and fines	15,568	13,319	13,372	13,372	13,372
Rental income	4,541	5,165	3,995	3,970	3,970
Royalties	3,587	3,147	3,093	3,093	3,093
Other revenue	10,275	11,222	12,164	12,603	12,601
<b>Total own-source revenue</b>	<b>251,985</b>	<b>289,675</b>	<b>267,924</b>	<b>205,786</b>	<b>205,397</b>
<b>Gains</b>					
Sale of assets	1	–	–	–	–
Foreign exchange gains	27	8	4	–	–
Other gains	6,199	–	–	–	–
<b>Total gains</b>	<b>6,227</b>	<b>8</b>	<b>4</b>	<b>–</b>	<b>–</b>
<b>Total own-source income</b>	<b>258,212</b>	<b>289,683</b>	<b>267,928</b>	<b>205,786</b>	<b>205,397</b>
<b>Net cost of/(contribution by) services</b>	<b>3,008,577</b>	<b>3,048,052</b>	<b>2,783,859</b>	<b>2,703,341</b>	<b>2,635,207</b>
Revenue from government	2,663,887	2,698,878	2,425,729	2,330,279	2,259,025
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(344,690)</b>	<b>(349,174)</b>	<b>(358,130)</b>	<b>(373,062)</b>	<b>(376,182)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
Changes in asset revaluation surplus	3,231	–	–	–	–
<b>Total other comprehensive income</b>	<b>3,231</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(341,459)</b>	<b>(349,174)</b>	<b>(358,130)</b>	<b>(373,062)</b>	<b>(376,182)</b>

**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**

	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000	2022–23 \$'000
<b>Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations, depreciation on right of use (ROU) assets, principal repayments on leased assets (a)</b>	<b>3,466</b>	<b>21,992</b>	<b>12,610</b>	<b>–</b>	<b>–</b>
Less depreciation/amortisation expenses previously funded through revenue appropriations (b)	344,925	322,606	322,180	324,502	327,622
Less depreciation/amortisation expenses for ROU (c)	–	335,039	335,039	335,039	335,039
Add principal repayments on leased assets (c)	–	286,479	286,479	286,479	286,479
<b>Total comprehensive income/(loss)—as per the statement of comprehensive income statement</b>	<b>(341,459)</b>	<b>(349,174)</b>	<b>(358,130)</b>	<b>(373,062)</b>	<b>(376,182)</b>

Prepared on Australian Accounting Standards basis.

- (a) Funding provided for the establishment of international border clearance capabilities for emerging international airports and ports. 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 Appropriation 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 DCB, please refer to Table 3.6 Departmental capital budget statement.
- (c) Reflects the implementation of accounting standard AASB 16 Leases.

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

	2018–19 Actual \$'000	2019–20 Revised budget \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	5,881	6,615	6,934	6,934	6,934
Trade and other receivables	511,895	511,161	510,842	510,842	510,842
Other financial assets	8,528	8,528	8,528	8,528	8,528
<b>Total financial assets</b>	<b>526,304</b>	<b>526,304</b>	<b>526,304</b>	<b>526,304</b>	<b>526,304</b>
<b>Non-financial assets</b>					
Land	20,220	20,220	20,220	20,220	20,220
Buildings	271,402	2,227,283	2,154,526	2,072,611	1,986,519
Property, plant and equipment	611,659	827,635	820,552	784,384	735,649
Intangibles	585,665	625,677	568,089	488,976	417,656
Inventories	21,052	21,052	21,052	21,052	21,052
Other non-financial assets	109,526	109,526	109,526	109,526	109,526
<b>Total non-financial assets</b>	<b>1,619,524</b>	<b>3,831,393</b>	<b>3,693,965</b>	<b>3,496,769</b>	<b>3,290,622</b>
<b>Total assets</b>	<b>2,145,828</b>	<b>4,357,697</b>	<b>4,220,269</b>	<b>4,023,073</b>	<b>3,816,926</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	246,027	221,865	221,865	221,865	221,865
Other payables	136,196	34,791	34,791	34,791	34,791
<b>Total payables</b>	<b>382,223</b>	<b>256,656</b>	<b>256,656</b>	<b>256,656</b>	<b>256,656</b>
<b>Interest bearing liabilities</b>					
Leases	–	2,266,980	2,266,980	2,266,980	2,266,980
<b>Total interest bearing liabilities</b>	<b>–</b>	<b>2,266,980</b>	<b>2,266,980</b>	<b>2,266,980</b>	<b>2,266,980</b>
<b>Provisions</b>					
Employee provisions	474,114	474,114	474,114	474,114	474,114
Other provisions	58,601	58,601	58,601	58,601	58,601
<b>Total provisions</b>	<b>532,715</b>	<b>532,715</b>	<b>532,715</b>	<b>532,715</b>	<b>532,715</b>
<b>Total liabilities</b>	<b>914,938</b>	<b>3,056,351</b>	<b>3,056,351</b>	<b>3,056,351</b>	<b>3,056,351</b>
<b>Net assets</b>	<b>1,230,890</b>	<b>1,301,346</b>	<b>1,163,918</b>	<b>966,722</b>	<b>760,575</b>
<b>EQUITY (a)</b>					
<b>Parent entity interest</b>					
Contributed equity	3,103,341	3,375,317	3,596,064	3,771,976	3,942,011
Reserves	278,110	278,110	278,110	278,110	278,110
Retained surplus/ (accumulated deficit)	(2,150,561)	(2,352,081)	(2,710,256)	(3,083,364)	(3,459,546)
<b>Total parent entity interest</b>	<b>1,230,890</b>	<b>1,301,346</b>	<b>1,163,918</b>	<b>966,722</b>	<b>760,575</b>
<b>Total equity</b>	<b>1,230,890</b>	<b>1,301,346</b>	<b>1,163,918</b>	<b>966,722</b>	<b>760,575</b>

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 2019–20)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
<b>Opening balance as at 1 July 2019</b>				
Balance carried forward from previous period	(2,150,561)	278,110	3,103,341	1,230,890
Adjustment on initial application of AASB 16	147,699	—	—	147,699
<b>Adjusted opening balance</b>	<b>(2,002,862)</b>	<b>278,110</b>	<b>3,103,341</b>	<b>1,378,589</b>
<b>Comprehensive income</b>				
Other comprehensive income	—	—	—	—
Surplus (deficit) for the period	(349,174)	—	—	(349,174)
<b>Total comprehensive income</b>	<b>(349,174)</b>	<b>—</b>	<b>—</b>	<b>(349,174)</b>
of which:				
Attributable to the Australian Government	(349,174)	—	—	(349,174)
<b>Transactions with owners</b>				
<b>Distributions to owners</b>				
Returns of capital:				
Restructuring	(45)	—	—	(45)
<b>Transactions with owners</b>				
<b>Contributions by owners</b>				
Equity injection—appropriation	—	—	150,808	150,808
Departmental capital budget (DCB)	—	—	121,168	121,168
<b>Sub-total transactions with owners</b>	<b>(45)</b>	<b>—</b>	<b>271,976</b>	<b>271,931</b>
<b>Estimated closing balance as at 30 June 2020</b>	<b>(2,352,081)</b>	<b>278,110</b>	<b>3,375,317</b>	<b>1,301,346</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(2,352,081)</b>	<b>278,110</b>	<b>3,375,317</b>	<b>1,301,346</b>

Prepared on Australian Accounting Standards basis.

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

	2018–19 Actual \$'000	2019–20 Revised budget \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	2,596,382	2,979,829	2,683,780	2,525,873	2,454,230
Sale of goods and rendering of services	208,248	185,747	173,475	134,269	133,882
Net GST received	156,036	143,389	134,765	134,050	132,708
Other	66,181	94,470	84,257	61,325	61,323
<b>Total cash received</b>	<b>3,026,847</b>	<b>3,403,435</b>	<b>3,076,277</b>	<b>2,855,517</b>	<b>2,782,143</b>
<b>Cash used</b>					
Employees	1,489,319	1,591,693	1,436,208	1,377,783	1,403,215
Suppliers	1,491,864	1,183,357	1,044,768	957,777	859,189
Interest payments on lease liability	–	28,643	28,643	28,643	28,643
s74 external revenue transferred to the OPA	–	280,217	257,732	195,594	195,205
Other	7,122	10,320	9,518	9,241	9,412
<b>Total cash used</b>	<b>2,988,305</b>	<b>3,094,230</b>	<b>2,776,869</b>	<b>2,569,038</b>	<b>2,495,664</b>
<b>Net cash from/(used by) operating activities</b>	<b>38,542</b>	<b>309,205</b>	<b>299,408</b>	<b>286,479</b>	<b>286,479</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant, equipment and intangibles	323,276	293,968	233,357	175,912	170,035
<b>Total cash used</b>	<b>323,276</b>	<b>293,968</b>	<b>233,357</b>	<b>175,912</b>	<b>170,035</b>
<b>Net cash from/(used by) investing activities</b>	<b>(323,276)</b>	<b>(293,968)</b>	<b>(233,357)</b>	<b>(175,912)</b>	<b>(170,035)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	287,093	271,976	220,747	175,912	170,035
<b>Total cash received</b>	<b>287,093</b>	<b>271,976</b>	<b>220,747</b>	<b>175,912</b>	<b>170,035</b>
<b>Cash used</b>					
Principal payments on lease liability	–	286,479	286,479	286,479	286,479
<b>Total cash used</b>	<b>–</b>	<b>286,479</b>	<b>286,479</b>	<b>286,479</b>	<b>286,479</b>
<b>Net cash from/(used by) financing activities</b>	<b>287,093</b>	<b>(14,503)</b>	<b>(65,732)</b>	<b>(110,567)</b>	<b>(116,444)</b>
<b>Net increase/(decrease) in cash held</b>	<b>2,359</b>	<b>734</b>	<b>319</b>	<b>–</b>	<b>–</b>
Cash and cash equivalents at the beginning of the reporting period	3,522	5,881	6,615	6,934	6,934
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>5,881</b>	<b>6,615</b>	<b>6,934</b>	<b>6,934</b>	<b>6,934</b>

Prepared on Australian Accounting Standards basis.

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

	2018–19 Actual \$'000	2019–20 Revised budget \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget—Act No. 1 and Bill 3 (DCB)	136,548	121,168	157,364	157,859	159,137
Equity injections—Act No. 2 and Bill 4	120,676	115,236	54,283	18,053	10,898
<b>Total new capital appropriations</b>	<b>257,224</b>	<b>236,404</b>	<b>211,647</b>	<b>175,912</b>	<b>170,035</b>
<b>Provided for:</b>					
Purchase of non-financial assets	257,224	236,404	211,647	175,912	170,035
<b>Total Items</b>	<b>257,224</b>	<b>236,404</b>	<b>211,647</b>	<b>175,912</b>	<b>170,035</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations (a)	176,798	150,808	63,383	18,053	10,898
Funded internally by departmental resources (b)	9,931	21,992	12,610	—	—
Funded by capital appropriation—DCB (c)	136,548	121,168	157,364	157,859	159,137
<b>TOTAL AMOUNT SPENT</b>	<b>323,277</b>	<b>293,968</b>	<b>233,357</b>	<b>175,912</b>	<b>170,035</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	323,277	293,968	233,357	175,912	170,035
<b>TOTAL CASH REQUIRED TO ACQUIRE ASSETS</b>	<b>323,277</b>	<b>293,968</b>	<b>233,357</b>	<b>175,912</b>	<b>170,035</b>

Prepared on Australian Accounting Standards basis.

Note: Capital funds of \$32.0 million have been moved from 2018–19 to 2019–20 and forward years.

- (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 (Budget year 2019–20)**

	Land	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2019</b>					
Gross book value	20,220	330,450	792,605	1,407,434	2,550,709
Accumulated depreciation/ amortisation and impairment	–	(59,048)	(180,946)	(821,769)	(1,061,763)
Recognition of right of use (ROU) assets on initial application of AASB 16	–	1,519,173	374,626	–	1,893,799
<b>Opening net book balance</b>	<b>20,220</b>	<b>1,790,575</b>	<b>986,285</b>	<b>585,665</b>	<b>3,382,745</b>
<b>CAPITAL ASSET ADDITIONS</b>					
<b>Estimated expenditure on new or replacement assets</b>					
By purchase—appropriation equity (a)	–	34,757	63,341	195,870	293,968
By purchase—other—ROU	–	662,387	19,405	–	681,792
From acquisition of entities or operations (including restructuring)	–	–	(45)	–	(45)
<b>Total additions</b>	<b>–</b>	<b>697,144</b>	<b>82,701</b>	<b>195,870</b>	<b>975,715</b>
<b>Other movements</b>					
Depreciation/amortisation expense	–	(51,601)	(115,147)	(155,858)	(322,606)
Depreciation/amortisation on ROU	–	(208,835)	(126,204)	–	(335,039)
<b>Total other movements</b>	<b>–</b>	<b>(260,436)</b>	<b>(241,351)</b>	<b>(155,858)</b>	<b>(657,645)</b>
<b>As at 30 June 2020</b>					
Gross book value	20,220	365,207	855,901	1,603,304	2,844,632
Gross book value—ROU	–	2,181,560	394,031	–	2,575,591
Accumulated depreciation/ amortisation and impairment	–	(110,649)	(296,093)	(977,627)	(1,384,369)
Accumulated depreciation/ amortisation and impairment—ROU	–	(208,835)	(126,204)	–	(335,039)
<b>Closing net book balance</b>	<b>20,220</b>	<b>2,227,283</b>	<b>827,635</b>	<b>625,677</b>	<b>3,700,815</b>

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)**

	2018–19 Actual \$'000	2019–20 Revised budget \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000
<b>EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
Suppliers	1,520,850	2,147,694	1,217,319	1,207,980	1,222,725
Grants	97,275	235,984	112,383	90,197	89,394
Personal benefits	279,449	791,052	224,201	222,174	225,940
Depreciation and amortisation	114,362	101,386	92,736	84,628	76,866
Finance costs	–	1,067	112	112	112
Write-down and impairment of assets	27,858	11,000	11,000	11,000	11,000
Other expenses	4,975	5,627	4,661	4,704	4,778
<b>Total expenses administered on behalf of government</b>	<b>2,044,769</b>	<b>3,293,810</b>	<b>1,662,412</b>	<b>1,620,795</b>	<b>1,630,815</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
<b>Taxation revenue</b>					
Customs duty	15,943,177	20,799,450	19,219,450	19,809,450	20,129,450
Other taxes	3,963,569	4,252,073	4,456,992	4,623,960	4,806,421
<b>Total taxation revenue</b>	<b>19,906,746</b>	<b>25,051,523</b>	<b>23,676,442</b>	<b>24,433,410</b>	<b>24,935,871</b>
<b>Non-taxation revenue</b>					
Fees and fines	40,919	48,194	48,194	48,194	48,194
Interest	3,353	2,023	1,582	1,116	231
Other revenue	33,745	40,834	37,462	34,883	37,883
<b>Total non-taxation revenue</b>	<b>78,017</b>	<b>91,051</b>	<b>87,238</b>	<b>84,193</b>	<b>86,308</b>
<b>Total own-source revenue administered on behalf of government</b>	<b>19,984,763</b>	<b>25,142,574</b>	<b>23,763,680</b>	<b>24,517,603</b>	<b>25,022,179</b>
<b>Gains</b>					
Sale of assets	53	8,598	–	–	–
Other gains	22,527	–	–	–	–
<b>Total gains administered on behalf of government</b>	<b>22,580</b>	<b>8,598</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Total own-source income administered on behalf of government</b>	<b>20,007,343</b>	<b>25,151,172</b>	<b>23,763,680</b>	<b>24,517,603</b>	<b>25,022,179</b>
<b>Net cost of/(contribution by) services</b>	<b>17,962,574</b>	<b>21,857,362</b>	<b>22,101,268</b>	<b>22,896,808</b>	<b>23,391,364</b>
<b>Surplus/(deficit) after income tax</b>	<b>17,962,574</b>	<b>21,857,362</b>	<b>22,101,268</b>	<b>22,896,808</b>	<b>23,391,364</b>

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

	2018–19 Actual \$'000	2019–20 Revised budget \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000
<b>OTHER COMPREHENSIVE INCOME</b>					
<b>Items not subject to subsequent reclassification to profit or loss</b>					
Changes in asset revaluation surplus	6,808	–	–	–	–
<b>Total other comprehensive income</b>	<b>6,808</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Total comprehensive income (loss) attributable to the Australian Government</b>	<b>17,969,382</b>	<b>21,857,362</b>	<b>22,101,268</b>	<b>22,896,808</b>	<b>23,391,364</b>

Prepared on Australian Accounting Standards basis.

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

	2018–19 Actual \$'000	2019–20 Revised budget \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	68,402	68,402	68,402	68,402	68,402
Taxation receivables	520,899	288,200	208,200	208,200	208,200
Trade and other receivables	106,453	88,718	70,952	54,049	37,148
<b>Total financial assets</b>	<b>695,754</b>	<b>445,320</b>	<b>347,554</b>	<b>330,651</b>	<b>313,750</b>
<b>Non-financial assets</b>					
Land	55,285	55,285	55,285	55,285	55,285
Buildings	730,353	669,349	623,094	580,648	543,212
Property, plant and equipment	250,433	235,546	213,367	195,850	181,404
Intangibles	1,157	872	583	319	125
Other non-financial assets	4,222	4,222	4,222	4,222	4,222
<b>Total non-financial assets</b>	<b>1,041,450</b>	<b>965,274</b>	<b>896,551</b>	<b>836,324</b>	<b>784,248</b>
Assets held for sale	7,780	7,780	7,780	7,780	7,780
<b>Total assets administered on behalf of government</b>	<b>1,744,984</b>	<b>1,418,374</b>	<b>1,251,885</b>	<b>1,174,755</b>	<b>1,105,778</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	353,920	382,738	382,738	382,738	382,738
Personal benefits	20,815	20,815	20,815	20,815	20,815
Grants	12,497	12,497	12,497	12,497	12,497
Other payables	12,653	12,653	12,653	12,653	12,653
<b>Total payables</b>	<b>399,885</b>	<b>428,703</b>	<b>428,703</b>	<b>428,703</b>	<b>428,703</b>
<b>Interest bearing liabilities</b>					
Leases	–	9,807	9,807	9,807	9,807
Other provisions	41,215	41,215	41,215	41,215	41,215
<b>Total interest bearing liabilities</b>	<b>41,215</b>	<b>51,022</b>	<b>51,022</b>	<b>51,022</b>	<b>51,022</b>
<b>Total liabilities administered on behalf of government</b>	<b>441,100</b>	<b>479,725</b>	<b>479,725</b>	<b>479,725</b>	<b>479,725</b>
<b>Net assets/(liabilities)</b>	<b>1,303,884</b>	<b>938,649</b>	<b>772,160</b>	<b>695,030</b>	<b>626,053</b>

Prepared on Australian Accounting Standards basis.

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

	2018–19 Actual \$'000	2019–20 Revised budget \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Taxes	19,938,205	25,337,904	23,804,060	24,480,765	24,986,186
Net GST received	88,540	166,281	138,442	136,988	141,418
Other	36,187	26,369	28,620	25,838	24,993
<b>Total cash received</b>	<b>20,062,932</b>	<b>25,530,554</b>	<b>23,971,122</b>	<b>24,643,591</b>	<b>25,152,597</b>
<b>Cash used</b>					
Grants	91,306	235,984	112,383	90,197	89,394
Personal benefits	274,717	791,052	224,201	222,174	225,940
Suppliers	1,560,205	2,313,975	1,355,761	1,344,968	1,364,143
Other	4,431	5,739	4,773	4,816	4,890
<b>Total cash used</b>	<b>1,930,659</b>	<b>3,346,750</b>	<b>1,697,118</b>	<b>1,662,155</b>	<b>1,684,367</b>
<b>Net cash from/(used by) operating activities</b>	<b>18,132,273</b>	<b>22,183,804</b>	<b>22,274,004</b>	<b>22,981,436</b>	<b>23,468,230</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sale of property, plant, equipment and intangibles	53	23,069	–	–	–
Repayments of advances and loans made	18,094	17,499	17,766	16,903	16,901
<b>Total cash received</b>	<b>18,147</b>	<b>40,568</b>	<b>17,766</b>	<b>16,903</b>	<b>16,901</b>
<b>Cash used</b>					
Purchase of property, plant, equipment and intangibles	40,760	27,174	21,313	21,701	22,090
Advances and loans made	1,578	719	–	–	–
<b>Total cash used</b>	<b>42,338</b>	<b>27,893</b>	<b>21,313</b>	<b>21,701</b>	<b>22,090</b>
<b>Net cash from/(used by) investing activities</b>	<b>(24,191)</b>	<b>12,675</b>	<b>(3,547)</b>	<b>(4,798)</b>	<b>(5,189)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Capital injections	66,018	27,893	21,313	21,701	22,090
<b>Total cash received</b>	<b>66,018</b>	<b>27,893</b>	<b>21,313</b>	<b>21,701</b>	<b>22,090</b>
<b>Cash used</b>					
Principal payments on lease liability	–	2,700	2,700	2,700	2,700
<b>Total cash used</b>	<b>–</b>	<b>2,700</b>	<b>2,700</b>	<b>2,700</b>	<b>2,700</b>
<b>Net cash from/(used by) financing activities</b>	<b>66,018</b>	<b>25,193</b>	<b>18,613</b>	<b>19,001</b>	<b>19,390</b>
<b>Net increase/(decrease) in cash held</b>	<b>18,174,100</b>	<b>22,221,672</b>	<b>22,289,070</b>	<b>22,995,639</b>	<b>23,482,431</b>

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

	2018–19 Actual \$'000	2019–20 Revised budget \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000
Cash and cash equivalents at beginning of reporting period	54,099	68,402	68,402	68,402	68,402
Cash from Official Public Account for:					
- Appropriations	2,544,277	3,661,295	2,058,156	2,013,867	2,028,649
<i>Total cash from Official Public Account</i>	<i>2,544,277</i>	<i>3,661,295</i>	<i>2,058,156</i>	<i>2,013,867</i>	<i>2,028,649</i>
Cash to Official Public Account for:					
- Appropriations	20,704,074	25,882,967	24,347,226	25,009,506	25,511,080
<i>Total cash to Official Public Account</i>	<i>20,704,074</i>	<i>25,882,967</i>	<i>24,347,226</i>	<i>25,009,506</i>	<i>25,511,080</i>
<b>Cash and cash equivalents at end of reporting period</b>	<b>68,402</b>	<b>68,402</b>	<b>68,402</b>	<b>68,402</b>	<b>68,402</b>

Prepared on Australian Accounting Standards basis.

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

	2018–19 Actual \$'000	2019–20 Revised budget \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget—Act 1 and Bill 3 (ACB)	20,567	21,008	21,313	21,701	22,090
Administered Assets and Liabilities Act No.2 and Bill 4	6,937	719	—	—	—
<b>Total new capital appropriations</b>	<b>27,504</b>	<b>21,727</b>	<b>21,313</b>	<b>21,701</b>	<b>22,090</b>
<i>Provided for:</i>					
Purchase of non-financial assets	25,453	21,008	21,313	21,701	22,090
Other items	2,051	719	—	—	—
<b>Total Items</b>	<b>27,504</b>	<b>21,727</b>	<b>21,313</b>	<b>21,701</b>	<b>22,090</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations (a)	39,793	719	—	—	—
Funded by capital appropriation—ACB (b)	6,721	27,174	21,313	21,701	22,090
<b>TOTAL AMOUNT SPENT</b>	<b>46,514</b>	<b>27,893</b>	<b>21,313</b>	<b>21,701</b>	<b>22,090</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	46,514	27,893	21,313	21,701	22,090
<b>Total cash used to acquire assets</b>	<b>46,514</b>	<b>27,893</b>	<b>21,313</b>	<b>21,701</b>	<b>22,090</b>

Prepared on Australian Accounting Standards basis.

Note: Capital funds of \$6.2 million have been moved from 2018–19 to 2019–20.

- (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. Include purchases from current and previous years' administered capital budgets (ACBs).

**Table 3.12: Statement of administered asset movements (Budget year 2019–20)**

	Land	Buildings	Other property, plant and equipment	Intangibles	L&B, IP&E held for sale	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2019</b>						
Gross book value	55,285	817,071	287,762	1,664	7,780	1,169,562
Accumulated depreciation/ amortisation and impairment	–	(86,718)	(37,329)	(507)	–	(124,554)
Recognition of right of use (ROU) assets on initial application of AASB 16	–	591	11,916	–	–	12,507
<b>Opening net book balance</b>	<b>55,285</b>	<b>730,944</b>	<b>262,349</b>	<b>1,157</b>	<b>7,780</b>	<b>1,057,515</b>
<b>CAPITAL ASSET ADDITIONS</b>						
<b>Estimated expenditure on new or replacement assets</b>						
By purchase — appropriation equity(a)	–	22,413	4,758	3	–	27,174
By purchase—other— ROU	–	–	–	–	–	–
From disposal of entities or operations (including restructuring)	–	(14,471)	–	–	–	(14,471)
<b>Total additions</b>	<b>–</b>	<b>7,942</b>	<b>4,758</b>	<b>3</b>	<b>–</b>	<b>12,703</b>
<b>Other movements</b>						
Depreciation/amortisation expense	–	(69,458)	(28,892)	(288)	–	(98,638)
Depreciation/amortisation on ROU	–	(79)	(2,669)	–	–	(2,748)
<b>Total other movements</b>	<b>–</b>	<b>(69,537)</b>	<b>(31,561)</b>	<b>(288)</b>	<b>–</b>	<b>(101,386)</b>
<b>As at 30 June 2020</b>						
Gross book value	55,285	825,013	292,520	1,667	7,780	1,182,265
Gross book value—ROU	–	591	11,916	–	–	12,507
Accumulated depreciation/ amortisation and impairment	–	(156,176)	(66,221)	(795)	–	(223,192)
Accumulated depreciation/ amortisation and impairment —ROU	–	(79)	(2,669)	–	–	(2,748)
<b>Closing net book balance</b>	<b>55,285</b>	<b>669,349</b>	<b>235,546</b>	<b>872</b>	<b>7,780</b>	<b>968,832</b>

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) 2019–20* and *Appropriation Bill No. 4 2019–2020*.





**AUSTRALIAN FEDERAL POLICE**

**ENTITY ADDITIONAL ESTIMATES  
STATEMENTS**

# AUSTRALIAN FEDERAL POLICE

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## **AUSTRALIAN FEDERAL POLICE**

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

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

The strategic direction statement for the Australian Federal Police (AFP) can be found in the 2019–20 PB Statements. There has been no change to the AFP's strategic direction as a result of Additional Estimates.

#### **1.2 ENTITY RESOURCE STATEMENT**

The entity resource statement details the resourcing for the AFP at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2019–20 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 2019–20 as at February 2020**

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates 2019–20 \$'000</i>
	<i>2018–19 \$'000</i>	<i>2019–20 \$'000</i>	<i>2019–20 \$'000</i>	
<b>Departmental</b>				
Annual appropriations—ordinary annual services				
Prior year appropriations available (a)	213,331	211,534	(361)	211,173
Departmental appropriation (b)	1,103,344	1,124,769	2,522	1,127,291
s74 external revenue (c)	285,580	286,784	5,276	292,060
Departmental capital budget (d)	58,623	78,650	(399)	78,251
Annual appropriations—other services—non-operating				
Prior year appropriations available (a)	58,816	41,793	—	41,793
Equity injection (e)	70,909	51,319	(6,167)	45,152
<b>Total departmental annual appropriations</b>	<b>1,790,603</b>	<b>1,794,849</b>	<b>871</b>	<b>1,795,720</b>
Special accounts (f)				
Opening balance	11,156	11,156	(1,161)	9,995
Appropriation receipts	2,921	3,842	—	3,842
Non-appropriation receipts	8,931	10,413	(980)	9,433
<b>Total special accounts</b>	<b>23,008</b>	<b>25,411</b>	<b>(2,141)</b>	<b>23,270</b>
<i>Less departmental appropriations drawn from annual/special appropriations and credited to special accounts</i>	<i>(13,013)</i>	<i>(14,255)</i>	<i>980</i>	<i>(13,275)</i>
<b>Total departmental resourcing</b>	<b>1,800,598</b>	<b>1,806,005</b>	<b>(290)</b>	<b>1,805,715</b>
<b>Administered</b>				
Annual appropriations—ordinary annual services (a)				
Outcome 1	14,466	7,868	1,297	9,165
<b>Total administered annual appropriations</b>	<b>14,466</b>	<b>7,868</b>	<b>1,297</b>	<b>9,165</b>
<b>Total administered special appropriations (g)</b>	<b>10</b>	<b>50</b>	<b>—</b>	<b>50</b>
<b>Total administered resourcing</b>	<b>14,476</b>	<b>7,918</b>	<b>1,297</b>	<b>9,215</b>
<b>Total resourcing for AFP (h)</b>	<b>1,815,074</b>	<b>1,813,923</b>	<b>1,007</b>	<b>1,814,930</b>
			<i>Actual 2018–19</i>	<i>2019–20</i>
<b>Average staffing level (number)</b>			<b>6,476</b>	<b>6,556</b>

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) Estimated adjusted balance carried forward from previous years to meet existing leave provisions, other liabilities and capital commitments.
- (b) *Appropriation Act (No. 1) 2019–2020* and Appropriation Bill (No. 3) 2019–2020, excluding departmental capital budget (DCB).
- (c) Estimated external revenue receipts under section 74 of the PGPA Act.
- (d) DCBs 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'.
- (e) *Appropriation Act (No. 2) 2019–2020* and *Appropriation Act (No. 4) 2019–2020*.
- (f) Excludes trust moneys held in services for other entities and trust moneys (SOETM) and other special accounts. For further information on special accounts (excluding amounts held on trust), please see Table 3.1.
- (g) Special appropriation provided for the purpose of repayments under section 77 of the PGPA Act.

*AFP Additional Estimates Statements*

- (h) 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>	Total estimate at Additional Estimates
	<i>2018–19 \$'000</i>	<i>2019–20 \$'000</i>
Total resources provided for in current year		
Budget	1,542,927	1,561,964
Prior year appropriations available	272,147	252,966
<b>Total net resourcing for AFP</b>	<b>1,815,074</b>	<b>1,814,930</b>

### 1.3 ENTITY MEASURES

Table 1.2 summarises new government measures taken since the 2019–20 Budget. The table is split into revenue, expense and capital measures, with the affected program identified.

**Table 1.2: Entity 2019–20 measures since Budget**

	Program	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000	2022–23 \$'000
<b>Expense measures</b>					
National Security Agencies - additional resourcing	1.1				
Departmental expenses		nfp	nfp	nfp	nfp
<b>Total</b>		<b>nfp</b>	<b>nfp</b>	<b>nfp</b>	<b>nfp</b>
Election Commitment - Efficiency					
Dividend - extension	1.1, 1.2				
Departmental expenses		(5,700)	(17,456)	(23,243)	(23,193)
<b>Total</b>		<b>(5,700)</b>	<b>(17,456)</b>	<b>(23,243)</b>	<b>(23,193)</b>
<b>Total expense measures</b>					
Departmental		(5,700)	(17,456)	(23,243)	(23,193)
<b>Total</b>		<b>(5,700)</b>	<b>(17,456)</b>	<b>(23,243)</b>	<b>(23,193)</b>
<b>Capital measures</b>					
National Security Agencies - additional resourcing	1.1				
Departmental capital		nfp	nfp	nfp	nfp
<b>Total</b>		<b>nfp</b>	<b>nfp</b>	<b>nfp</b>	<b>nfp</b>
Election Commitment - Efficiency					
Dividend - extension	1.1, 1.2				
Departmental capital		(399)	(1,251)	(1,675)	(1,686)
<b>Total</b>		<b>(399)</b>	<b>(1,251)</b>	<b>(1,675)</b>	<b>(1,686)</b>
<b>Total capital measures</b>					
Departmental		(399)	(1,251)	(1,675)	(1,686)
<b>Total</b>		<b>(399)</b>	<b>(1,251)</b>	<b>(1,675)</b>	<b>(1,686)</b>

Prepared on a Government Financial Statistics (fiscal) basis.

## 1.4 ADDITIONAL ESTIMATES, RESOURCING AND VARIATIONS TO OUTCOMES

The following tables detail the changes to the resourcing for the AFP at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2019–20 Budget in Appropriation Bills Nos. 3 and 4.

**Table 1.3: Additional estimates and other variations to outcomes since 2019–20 Budget**

	Program impacted	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000	2022–23 \$'000
<b>Outcome 1</b>					
<b>Administered</b>					
<b>Movement of funds</b>					
Re-profiling of estimates - capital	1.2	1,297	–	–	–
<b>Changes in parameters</b>	1.1, 1.2	–	(17)	(13)	(9)
<b>Net impact on appropriations for Outcome 1 (administered)</b>		<b>1,297</b>	<b>(17)</b>	<b>(13)</b>	<b>(9)</b>
<b>Departmental</b>					
<b>Annual appropriations</b>					
<b>Measures</b>					
National Security Agencies - additional resourcing - Expense	1.1	nfp	nfp	nfp	nfp
National Security Agencies - additional resourcing - capital	1.1	nfp	nfp	nfp	nfp
Election Commitment - Efficiency Dividend - extension - expense	1.1, 1.2	(5,700)	(17,456)	(23,243)	(23,193)
Election Commitment - Efficiency Dividend - extension - capital	1.1, 1.2	(399)	(1,251)	(1,675)	(1,686)
<b>Movement of funds</b>					
Re-profiling of estimates - capital	1.1	27,295	–	–	–
Reclassification - capital	1.1	(6,780)	–	–	–
Reclassification - expense	1.1	6,780	–	–	–
<b>Changes in parameters</b>	1.1, 1.2	–	(2,396)	(2,389)	(2,386)
<b>Other variations</b>					
Net increase - Living Away from Home Allowance funding agreement	1.1, 1.2	1,170	–	–	–
<b>Net impact on appropriations for Outcome 1 (departmental)</b>		<b>22,366</b>	<b>(21,103)</b>	<b>(27,307)</b>	<b>(27,265)</b>
<b>Total net impact on appropriations for Outcome 1</b>		<b>23,663</b>	<b>(21,120)</b>	<b>(27,320)</b>	<b>(27,274)</b>

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

## 1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

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

**Table 1.4: Appropriation Bill (No. 3) 2019–20**

	2018–19 Available \$'000	2019–20 Budget \$'000	2019–20 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
<b>Administered items</b>					
<b>Outcome 1</b>					
Reduced criminal and security threats to Australia's collective economic and societal interests through co-operative policing	15,958	7,868	9,165	1,297	–
<b>Total administered</b>	<b>15,958</b>	<b>7,868</b>	<b>9,165</b>	<b>1,297</b>	<b>–</b>
<b>Departmental programs</b>					
<b>Outcome 1</b>					
Reduced criminal and security threats to Australia's collective economic and societal interests through co-operative policing	1,161,967	1,203,419	1,205,543	10,044	(7,920)
<b>Total departmental</b>	<b>1,161,967</b>	<b>1,203,419</b>	<b>1,205,543</b>	<b>10,044</b>	<b>(7,920)</b>
<b>Total administered and departmental</b>	<b>1,177,925</b>	<b>1,211,287</b>	<b>1,214,708</b>	<b>11,341</b>	<b>(7,920)</b>

Note: 2018–19 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) 2019–20**

	2018–19 Available \$'000	2019–20 Budget \$'000	2019–20 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
<b>Non-operating</b>					
Equity injections	70,909	51,319	45,152	2,000	(8,167)
<b>Total non-operating</b>	<b>70,909</b>	<b>51,319</b>	<b>45,152</b>	<b>2,000</b>	<b>(8,167)</b>

Note: 2018–19 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.



## 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 page 112 of the 2019–20 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**

	2018–19 Actual expenses \$'000	2019–20 Revised estimated expenses \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000
<b>Program 1.1: Federal Policing and National Security</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	988	1,030	988	994	1,001
Special appropriations					
<i>Special appropriation s77</i>	10	50	–	–	–
<b>Administered total</b>	<b>998</b>	<b>1,080</b>	<b>988</b>	<b>994</b>	<b>1,001</b>
Departmental expenses					
Departmental appropriation expenses (a)	1,042,055	942,306	946,350	965,405	992,114
s74 external revenue (b)	91,796	94,431	84,135	84,103	84,507
Special accounts					
Services for other entities and trust moneys	13,013	13,275	15,303	15,285	15,328
Expenses not requiring appropriation in the Budget year (c)	89,134	96,353	97,366	96,827	95,940
<b>Departmental total</b>	<b>1,235,998</b>	<b>1,146,365</b>	<b>1,143,154</b>	<b>1,161,620</b>	<b>1,187,889</b>
<b>Total expenses for program 1.1</b>	<b>1,236,996</b>	<b>1,147,445</b>	<b>1,144,142</b>	<b>1,162,614</b>	<b>1,188,890</b>

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

	2018–19 Actual expenses \$'000	2019–20 Revised estimated expenses \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000
<b>Program 1.2: International Policing Assistance</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	13,478	8,135	7,762	5,557	3,482
<b>Administered total</b>	<b>13,478</b>	<b>8,135</b>	<b>7,762</b>	<b>5,557</b>	<b>3,482</b>
Departmental expenses					
Departmental appropriation expenses (a)	193,743	175,032	171,853	155,902	122,484
s74 external revenue (b)	15,982	15,214	12,479	12,484	6,757
Expenses not requiring appropriation in the Budget year (c)	1,940	7,659	7,526	7,347	7,223
<b>Departmental total</b>	<b>211,665</b>	<b>197,905</b>	<b>191,858</b>	<b>175,733</b>	<b>136,464</b>
<b>Total expenses for program 1.2</b>	<b>225,143</b>	<b>206,040</b>	<b>199,620</b>	<b>181,290</b>	<b>139,946</b>
<b>Outcome 1 Totals by appropriation type</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	14,466	9,165	8,750	6,551	4,483
Special appropriations	10	50	–	–	–
<b>Administered total</b>	<b>14,476</b>	<b>9,215</b>	<b>8,750</b>	<b>6,551</b>	<b>4,483</b>
Departmental expenses					
Departmental appropriation expenses (a)	1,235,798	1,117,338	1,118,203	1,121,307	1,114,598
s74 external revenue (b)	107,778	109,645	96,614	96,587	91,264
Special accounts	13,013	13,275	15,303	15,285	15,328
Expenses not requiring appropriation in the Budget year (c)	91,074	104,012	104,892	104,174	103,163
<b>Departmental total</b>	<b>1,447,663</b>	<b>1,344,270</b>	<b>1,335,012</b>	<b>1,337,353</b>	<b>1,324,353</b>
<b>Total expenses for Outcome 1</b>	<b>1,462,139</b>	<b>1,353,485</b>	<b>1,343,762</b>	<b>1,343,904</b>	<b>1,328,836</b>
<b>Movement of administered funds between years (c)</b>					
<b>Outcome 1</b>					
Program 1.2: International Police Assistance	(1,247)	1,247	–	–	–
<b>Total movement of administered funds</b>	<b>(1,247)</b>	<b>1,247</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Average staffing level (number)</b>					
	<b>5,388</b>	<b>5,579</b>			

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

- (a) Reporting as per the new accounting standard AASB16 Leases came into effect for Commonwealth entities from 1 July 2019.
- (b) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
- (c) Expenses not requiring appropriation in the Budget year are made up of depreciation and 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 2019–20 Budget.

<b>Outcome 1: Reduced criminal and security threats to Australia’s collective economic and societal interests through co-operative policing services.</b>		
<b>Program 1.1: Federal Policing and National Security</b>  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.		
<b>Delivery</b>	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.	
<b>Performance information</b>		
<b>Year</b>	<b>Performance criteria</b>	<b>Targets</b>
2019–20 (a)	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	<2
	Response case studies	Successful response
	Response times	
	Priority 1: within 10 minutes	90%
	Priority 2: within 20 minutes	90%
	Priority 3: within 120 minutes	95%
	Priority 4: within 24 hours	95%
	Enforcement case studies	Successful enforcement
	Prosecution acceptance rate	95%
2020–21 and beyond	As per 2019–20	As per 2019–20
<b>Purposes</b>	As Australia’s national policing agency, the AFP protects Australians and Australian interests.	

(a) The performance criteria prosecution case studies have been removed and prosecution acceptance rate added to align these performance measures with the criteria published in the AFP 2019–20 Corporate Plan.

**Table 2.1.2: Performance criteria for Outcome 1 (continued)**

<b>Program 1.2: International Police Assistance</b>		
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 Nation's missions, training programs for police and community policing in Australia's external territories.		
<b>Delivery</b>	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.	
<b>Performance information</b>		
<b>Year</b>	<b>Performance criteria</b>	<b>Targets</b>
2019–20 (a)	Mission/external territories performance evaluation per the AFP Corporate Plan 2019–20	Evaluations complete and recommendations addressed
	Return on Investment—international	1
	Prevention case studies	Successful preventions
	Disruption case studies	Successful disruptions
2020–21 and beyond	As per 2019–20	As per 2019–20
<b>Purposes</b>	As Australia's national policing agency, the AFP protects Australians and Australian interests.	

- (a) The following performance criteria: disruption count; response case studies; prosecution case studies and enforcement case studies have been removed from Program 1.2 to align with the criteria in the AFP Corporate Plan 2019–20.

## 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**

	2018–19 Actual expenses \$'000	2019–20 Revised estimated expenses \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000
<b>Program 2.1: ACT Community Policing</b>					
Departmental expenses					
s74 external revenue (a)	174,890	171,489	171,850	172,620	173,473
Expenses not requiring appropriation in the Budget year (b)	8,500	8,037	8,120	8,188	8,255
<b>Departmental total</b>	<b>183,390</b>	<b>179,526</b>	<b>179,970</b>	<b>180,808</b>	<b>181,728</b>
<b>Total expenses for program 2.1</b>	<b>183,390</b>	<b>179,526</b>	<b>179,970</b>	<b>180,808</b>	<b>181,728</b>

	2018–19	2019–20
<b>Average staffing level (number)</b>	<b>978</b>	<b>977</b>

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 and 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 2019–20 Budget.

<b>Outcome 2: A safe and secure environment through policing activities on behalf of the Australian Capital Territory Government.</b>		
<b>Program 2.1: ACT Community Policing</b>		
<b>Delivery</b>	ACT Policing delivers high-quality and effective policing services 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.	
<b>Performance information</b>		
<b>Year</b>	<b>Performance criteria</b>	<b>Targets</b>
2019–20	See the 2017–21 Purchase Agreement on the ACT Policing website for performance measures and indicators of effectiveness: <a href="http://www.police.act.gov.au/aboutus/governmentdirections">www.police.act.gov.au/aboutus/governmentdirections</a>	As per the Purchase Agreement
2020–21 and beyond	<i>As per 2019–20</i>	<i>As per 2019–20</i>
<b>Purposes</b>	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—Public Governance, Performance and Accountability Act 2013 s78 Determination 2011/03 (D)	1					
2019–20		9,995	13,275	(13,275)	–	9,995
2018–19		11,157	11,851	(13,013)	–	9,995
<b>Total special accounts 2019–20 Budget estimate</b>		<b>9,995</b>	<b>13,275</b>	<b>(13,275)</b>	<b>–</b>	<b>9,995</b>
<i>Total special accounts 2018–19 actual</i>		<i>11,157</i>	<i>11,851</i>	<i>(13,013)</i>	<i>–</i>	<i>9,995</i>

(D) = Departmental

## **3.2 BUDGETED FINANCIAL STATEMENTS**

### **3.2.1 Analysis of budgeted financial statements**

Changes to the departmental and administered budgeted financial statements since the 2019–20 PB Statements include actual financial results for 2018–19, new measures, indexation updates and the application of AASB16 Leases.

#### **Income statement**

The major changes in the budgeted income statement are the new measures and estimates variations included in Tables 1.2 and 1.3, and the application of AASB16 Leases.

#### **Balance sheet**

The major changes to the budgeted balance sheet are the inclusion of the 30 June 2019 actual balances and the application of AASB16 Leases.

#### **Statement of changes in equity**

The changes in equity estimates reflect the updated 30 June 2019 actual operating result.



## 3.2.2 Budgeted financial statements

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

	2018–19 Actual \$'000	2019–20 Revised budget \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	924,083	906,656	910,197	922,485	940,167
Suppliers	479,445	385,227	382,912	374,498	350,960
Depreciation and amortisation	93,459	207,359	208,248	207,523	206,502
Finance costs	565	23,174	23,174	23,174	23,174
Write-down and impairment of assets	8,593	–	–	–	–
<b>Total expenses</b>	<b>1,506,145</b>	<b>1,522,416</b>	<b>1,524,531</b>	<b>1,527,680</b>	<b>1,520,803</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	284,066	289,393	279,897	280,683	276,169
Rental income	1,083	2,263	1,396	1,317	1,317
Other revenue	431	404	404	404	404
<b>Total own-source revenue</b>	<b>285,580</b>	<b>292,060</b>	<b>281,697</b>	<b>282,404</b>	<b>277,890</b>
<b>Gains</b>					
Sale of assets	952	–	–	–	–
Other gains	6,911	6,178	6,252	6,327	6,404
<b>Total gains</b>	<b>7,863</b>	<b>6,178</b>	<b>6,252</b>	<b>6,327</b>	<b>6,404</b>
<b>Total own-source income</b>	<b>293,443</b>	<b>298,238</b>	<b>287,949</b>	<b>288,731</b>	<b>284,294</b>
<b>Net cost of/(contribution by) services</b>	<b>(1,212,702)</b>	<b>(1,224,178)</b>	<b>(1,236,582)</b>	<b>(1,238,949)</b>	<b>(1,236,509)</b>
Revenue from government	1,103,344	1,127,291	1,136,648	1,139,129	1,137,710
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(109,358)</b>	<b>(96,887)</b>	<b>(99,934)</b>	<b>(99,820)</b>	<b>(98,799)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(109,358)</b>	<b>(96,887)</b>	<b>(99,934)</b>	<b>(99,820)</b>	<b>(98,799)</b>

**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**

	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000	2022–23 \$'000
<b>Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations, depreciation on right of use (ROU) assets, principal repayments on leased assets</b>	<b>(15,898)</b>	<b>5,928</b>	<b>3,770</b>	<b>3,159</b>	<b>3,159</b>
Less depreciation/amortisation expenses previously funded through revenue appropriations (a)	93,460	105,871	106,760	106,035	105,014
Less depreciation/amortisation expenses for ROU (b)	–	101,488	101,488	101,488	101,488
Add principal repayments on leased assets (b)	–	104,544	104,544	104,544	104,544
<b>Total comprehensive income/(loss)—as per the statement of comprehensive income</b>	<b>(109,358)</b>	<b>(96,887)</b>	<b>(99,934)</b>	<b>(99,820)</b>	<b>(98,799)</b>

Prepared on Australian Accounting Standards basis.

- (a) From 2010–11, the Government introduced net cash appropriation arrangements where Appropriation Act (No. 1) or Appropriation 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 DCB, please refer to Table 3.6 Departmental capital budget statement.
- (b) Applies leases under AASB 16 Leases.

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

	2018–19 Actual \$'000	2019–20 Revised budget \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	21,467	24,674	24,674	24,674	24,674
Trade and other receivables	287,315	276,423	247,448	233,344	233,344
Other financial assets	5,570	5,570	5,570	5,570	5,570
<b>Total financial assets</b>	<b>314,352</b>	<b>306,667</b>	<b>277,692</b>	<b>263,588</b>	<b>263,588</b>
<b>Non-financial assets</b>					
Land and buildings	364,372	1,291,582	1,309,204	1,282,057	1,265,840
Property, plant and equipment	180,014	239,497	255,882	282,379	305,008
Intangibles	82,083	105,593	85,035	79,469	68,277
Inventories	6,399	6,398	6,398	6,398	6,398
Other non-financial assets	29,478	30,150	30,842	30,842	30,842
<b>Total non-financial assets</b>	<b>662,346</b>	<b>1,673,220</b>	<b>1,687,361</b>	<b>1,681,145</b>	<b>1,676,365</b>
<b>Total assets</b>	<b>976,698</b>	<b>1,979,887</b>	<b>1,965,053</b>	<b>1,944,733</b>	<b>1,939,953</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	100,927	73,450	69,340	69,340	69,340
Other payables	18,586	25,489	25,487	25,044	25,044
<b>Total payables</b>	<b>119,513</b>	<b>98,939</b>	<b>94,827</b>	<b>94,384</b>	<b>94,384</b>
<b>Interest bearing liabilities</b>					
Leases	–	970,552	970,552	970,552	970,552
<b>Total interest bearing liabilities</b>	<b>–</b>	<b>970,552</b>	<b>970,552</b>	<b>970,552</b>	<b>970,552</b>
<b>Provisions</b>					
Employee provisions	397,594	385,627	375,208	361,547	361,547
Other provisions	31,499	31,975	32,467	32,467	32,467
<b>Total provisions</b>	<b>429,093</b>	<b>417,602</b>	<b>407,675</b>	<b>394,014</b>	<b>394,014</b>
<b>Total liabilities</b>	<b>548,606</b>	<b>1,487,093</b>	<b>1,473,054</b>	<b>1,458,950</b>	<b>1,458,950</b>
<b>Net assets</b>	<b>428,092</b>	<b>492,794</b>	<b>491,999</b>	<b>485,783</b>	<b>481,003</b>
<b>EQUITY (a)</b>					
<b>Parent entity interest</b>					
Contributed equity	1,330,782	1,482,891	1,582,030	1,675,634	1,769,653
Reserves	124,471	124,471	124,471	124,471	124,471
Retained surplus/ (accumulated deficit)	(1,027,161)	(1,114,568)	(1,214,502)	(1,314,322)	(1,413,121)
<b>Total parent entity interest</b>	<b>428,092</b>	<b>492,794</b>	<b>491,999</b>	<b>485,783</b>	<b>481,003</b>
<b>Total equity</b>	<b>428,092</b>	<b>492,794</b>	<b>491,999</b>	<b>485,783</b>	<b>481,003</b>

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 2019–20)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
<b>Opening balance as at 1 July 2019</b>				
Balance carried forward from previous period	(1,026,621)	124,471	1,330,806	428,656
Adjustment for changes in accounting policies	8,940	—	—	8,940
<b>Adjusted opening balance</b>	<b>(1,017,681)</b>	<b>124,471</b>	<b>1,330,806</b>	<b>437,596</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	(96,887)	—	—	(96,887)
<b>Total comprehensive income</b>	<b>(96,887)</b>	<b>—</b>	<b>—</b>	<b>(96,887)</b>
of which:				
Attributable to the Australian Government	(96,887)	—	—	(96,887)
<b>Transactions with owners</b>				
<b>Distributions to owners</b>				
Returns of capital:				
Distribution of equity	—	—	(6,780)	(6,780)
<b>Contributions by owners</b>				
Equity injection—appropriation	—	—	53,319	53,319
Departmental capital budget (DCB)	—	—	78,251	78,251
<b>Sub-total transactions with owners</b>	<b>—</b>	<b>—</b>	<b>124,790</b>	<b>124,790</b>
<b>Estimated closing balance as at 30 June 2020</b>	<b>(1,114,568)</b>	<b>124,471</b>	<b>1,455,596</b>	<b>465,499</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(1,114,568)</b>	<b>124,471</b>	<b>1,455,596</b>	<b>465,499</b>

Prepared on Australian Accounting Standards basis.

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

	2018–19 Actual \$'000	2019–20 Revised budget \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	1,403,641	1,367,766	1,386,760	1,390,354	1,410,061
Sale of goods and rendering of services	285,884	289,817	281,662	282,000	277,486
Net GST received	37,532	31,994	32,148	32,670	29,900
Other	2,588	404	404	404	404
<b>Total cash received</b>	<b>1,729,645</b>	<b>1,689,981</b>	<b>1,700,974</b>	<b>1,705,428</b>	<b>1,717,851</b>
<b>Cash used</b>					
Employees	904,083	909,194	920,857	936,589	940,167
Suppliers	517,036	381,267	380,970	368,171	374,456
s74 external revenue transferred to the OPA	285,403	264,053	267,659	269,791	272,351
Interest payments on lease liability	–	23,174	23,174	23,174	23,174
Other	3,197	–	–	–	–
<b>Total cash used</b>	<b>1,709,719</b>	<b>1,577,688</b>	<b>1,592,660</b>	<b>1,597,725</b>	<b>1,610,148</b>
<b>Net cash from/(used by) operating activities</b>	<b>19,926</b>	<b>112,293</b>	<b>108,314</b>	<b>107,703</b>	<b>107,703</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of property, plant and equipment	1,119	–	–	–	–
<b>Total cash received</b>	<b>1,119</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Cash used</b>					
Purchase of property, plant, and equipment and intangibles	124,164	159,004	117,153	96,763	97,178
<b>Total cash used</b>	<b>124,164</b>	<b>159,004</b>	<b>117,153</b>	<b>96,763</b>	<b>97,178</b>
<b>Net cash from/(used by) investing activities</b>	<b>(123,045)</b>	<b>(159,004)</b>	<b>(117,153)</b>	<b>(96,763)</b>	<b>(97,178)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	108,991	161,243	113,383	93,604	94,019
<b>Total cash received</b>	<b>108,991</b>	<b>161,243</b>	<b>113,383</b>	<b>93,604</b>	<b>94,019</b>
<b>Cash used</b>					
Interest payments on lease liability	–	104,544	104,544	104,544	104,544
Other	–	6,780	–	–	–
<b>Total cash used</b>	<b>–</b>	<b>111,324</b>	<b>104,544</b>	<b>104,544</b>	<b>104,544</b>
<b>Net cash from/(used by) financing activities</b>	<b>108,991</b>	<b>49,919</b>	<b>8,839</b>	<b>(10,940)</b>	<b>(10,525)</b>
<b>Net increase/(decrease) in cash held</b>	<b>5,872</b>	<b>3,208</b>	<b>–</b>	<b>–</b>	<b>–</b>
Cash and cash equivalents at the beginning of the reporting period	15,595	21,466	24,674	24,674	24,674
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>21,467</b>	<b>24,674</b>	<b>24,674</b>	<b>24,674</b>	<b>24,674</b>

Prepared on Australian Accounting Standards basis.

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

	2018–19 Actual \$'000	2019–20 Revised budget \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget—Act No. 1 and Bill 3 (DCB)	58,623	78,251	81,353	81,489	82,051
Equity injections—Act No. 2 and Bill 4	70,909	45,152	17,786	12,115	11,968
<b>Total new capital appropriations</b>	<b>129,532</b>	<b>123,403</b>	<b>99,139</b>	<b>93,604</b>	<b>94,019</b>
<i>Provided for:</i>					
Purchase of non-financial assets	129,532	123,403	99,139	93,604	94,019
<b>Total Items</b>	<b>129,532</b>	<b>123,403</b>	<b>99,139</b>	<b>93,604</b>	<b>94,019</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations (a)	76,159	74,825	32,030	12,115	11,968
Funded by capital appropriation—DCB (b)	59,984	78,251	81,353	81,489	82,051
Funded internally from departmental resources (c)	5,078	5,928	3,770	3,159	3,159
<b>TOTAL</b>	<b>141,221</b>	<b>159,004</b>	<b>117,153</b>	<b>96,763</b>	<b>97,178</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	141,221	159,004	117,153	96,763	97,178
<b>Total cash used to acquire assets</b>	<b>141,221</b>	<b>159,004</b>	<b>117,153</b>	<b>96,763</b>	<b>97,178</b>

Prepared on Australian Accounting Standards basis.

- (a) Includes current Appropriation Bill (No. 4) and prior Appropriation Act No. 2 and Bills 4 and 6 appropriations.
- (b) Does not include annual finance lease costs. Includes purchases from current and previous years' departmental capital budgets (DCBs).
- (c) Includes s74 external revenue.

**Table 3.7: Statement of asset movements (Budget year 2019–20)**

	Land	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2019</b>					
Gross book value	2,400	433,781	255,772	162,002	853,955
Accumulated depreciation/amortisation and impairment	–	(71,809)	(75,757)	(79,919)	(227,485)
<b>Opening net book balance</b>	<b>2,400</b>	<b>361,972</b>	<b>180,015</b>	<b>82,083</b>	<b>626,470</b>
<b>CAPITAL ASSET ADDITIONS</b>					
<b>Estimated expenditure on new or replacement assets</b>					
By purchase—appropriation equity (a)	–	17,172	94,607	47,225	159,004
By purchase—appropriation equity—ROU (b)	246	1,042,923	15,388	–	1,058,557
<b>Total additions</b>	<b>246</b>	<b>1,060,095</b>	<b>109,995</b>	<b>47,225</b>	<b>1,217,561</b>
<b>Other movements</b>					
Depreciation/amortisation expense	–	(36,918)	(45,238)	(23,715)	(105,871)
Depreciation/amortisation on ROU	(53)	(96,160)	(5,275)	–	(101,488)
<b>Total other movements</b>	<b>(53)</b>	<b>(133,078)</b>	<b>(50,513)</b>	<b>(23,715)</b>	<b>(207,359)</b>
<b>As at 30 June 2020</b>					
Gross book value	2,400	450,953	350,379	209,227	1,012,959
Gross book value—ROU	246	1,042,923	15,388	–	1,058,557
Accumulated depreciation/ amortisation and impairment	–	(108,727)	(120,995)	(103,634)	(333,356)
Accumulated depreciation/ amortisation and impairment—ROU	(53)	(96,160)	(5,275)	–	(101,488)
<b>Closing net book balance</b>	<b>2,593</b>	<b>1,288,989</b>	<b>239,497</b>	<b>105,593</b>	<b>1,636,672</b>

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) 2019–2020* and Appropriation Bill (No. 4) 2019–2020, including collection development and acquisition budget.
- (b) Recognition of lease asset additions under AASB 16 Leases.

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

	2018–19 Actual \$'000	2019–20 Revised budget \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000
<b>EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
Suppliers	14,449	9,165	8,750	6,551	4,483
Write-down and impairment of assets	17	–	–	–	–
<b>Total expenses administered on behalf of government</b>	<b>14,466</b>	<b>9,165</b>	<b>8,750</b>	<b>6,551</b>	<b>4,483</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
Own-source revenue					
Non-taxation revenue					
Fees and fines	512	–	–	–	–
Other revenue	7	–	–	–	–
<b>Total non-taxation revenue</b>	<b>519</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Total own-source revenue administered on behalf of government</b>	<b>519</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Total own-source income administered on behalf of government</b>	<b>519</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Net cost of/(contribution by) services</b>	<b>13,947</b>	<b>9,165</b>	<b>8,750</b>	<b>6,551</b>	<b>4,483</b>
<b>Surplus/(deficit) before income tax</b>	<b>(13,947)</b>	<b>(9,165)</b>	<b>(8,750)</b>	<b>(6,551)</b>	<b>(4,483)</b>
<b>Surplus/(deficit) after income tax</b>	<b>(13,947)</b>	<b>(9,165)</b>	<b>(8,750)</b>	<b>(6,551)</b>	<b>(4,483)</b>
<b>Total comprehensive income (loss) attributable to the Australian Government</b>	<b>(13,947)</b>	<b>(9,165)</b>	<b>(8,750)</b>	<b>(6,551)</b>	<b>(4,483)</b>

Prepared on Australian Accounting Standards basis.



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

	2018–19 Actual \$'000	2019–20 Revised budget \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	–	860	860	860	860
Trade and other receivables	74	40	40	40	40
<b>Total financial assets</b>	<b>74</b>	<b>900</b>	<b>900</b>	<b>900</b>	<b>900</b>
<b>Total assets administered on behalf of government</b>	<b>74</b>	<b>900</b>	<b>900</b>	<b>900</b>	<b>900</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	572	1,398	1,398	1,398	1,398
Other payables	565	565	565	565	565
<b>Total payables</b>	<b>1,137</b>	<b>1,963</b>	<b>1,963</b>	<b>1,963</b>	<b>1,963</b>
<b>Total liabilities administered on behalf of government</b>	<b>1,137</b>	<b>1,963</b>	<b>1,963</b>	<b>1,963</b>	<b>1,963</b>
<b>Net assets/(liabilities)</b>	<b>(1,063)</b>	<b>(1,063)</b>	<b>(1,063)</b>	<b>(1,063)</b>	<b>(1,063)</b>

Prepared on Australian Accounting Standards basis.

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

	2018–19 Actual \$'000	2019–20 Revised budget \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Sale of goods and rendering of services	1,224	–	–	–	–
Net GST received	288	10	12	8	5
<b>Total cash received</b>	<b>1,512</b>	<b>10</b>	<b>12</b>	<b>8</b>	<b>5</b>
<b>Cash used</b>					
Suppliers	15,107	9,165	8,750	6,551	4,483
Net GST paid	275	10	12	8	5
<b>Total cash used</b>	<b>15,382</b>	<b>9,175</b>	<b>8,762</b>	<b>6,559</b>	<b>4,488</b>
<b>Net cash from/(used by) operating activities</b>	<b>(13,870)</b>	<b>(9,165)</b>	<b>(8,750)</b>	<b>(6,551)</b>	<b>(4,483)</b>
<b>Net increase/(decrease) in cash held</b>	<b>(13,870)</b>	<b>(9,165)</b>	<b>(8,750)</b>	<b>(6,551)</b>	<b>(4,483)</b>
Cash and cash equivalents at beginning of reporting period	644	860	860	860	860
Cash from Official Public Account for:					
- Appropriations	15,387	9,165	8,750	6,551	4,483
<b>Total cash from Official Public Account</b>	<b>15,387</b>	<b>9,165</b>	<b>8,750</b>	<b>6,551</b>	<b>4,483</b>
Cash to Official Public Account for:					
- Appropriations	(2,160)	–	–	–	–
<b>Total cash to Official Public Account</b>	<b>(2,160)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Cash and cash equivalents at end of reporting period</b>	<b>–</b>	<b>860</b>	<b>860</b>	<b>860</b>	<b>860</b>

Prepared on Australian Accounting Standards basis.

**AUSTRALIAN SECURITY  
INTELLIGENCE ORGANISATION**

**ENTITY ADDITIONAL ESTIMATES  
STATEMENTS**

# AUSTRALIAN SECURITY INTELLIGENCE ORGANISATION

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# **AUSTRALIAN SECURITY INTELLIGENCE ORGANISATION**

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

### **1.1 STRATEGIC DIRECTION STATEMENT**

The strategic direction statement for the Australian Security Intelligence Organisation (ASIO) can be found in the 2019–20 PB Statements. There has been no change to ASIO's strategic direction as a result of Additional Estimates.

### **1.2 ENTITY RESOURCE STATEMENT**

The entity resource statement details the resourcing for ASIO at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2019–20 Budget year, including variations through Appropriation Bills No. 3 and No. 4.

**Table 1.1: Entity resource statement—Additional Estimates for 2019–20 as at February 2020**

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates 2019–20 \$'000</i>
	<i>2018–19 \$'000</i>	<i>2019–20 \$'000</i>	<i>2019–20 \$'000</i>	
<b>Departmental</b>				
Annual appropriations—ordinary annual services (a)				
Prior year appropriations available (b)	15,000	15,000	8,705	23,705
Departmental appropriation (c)	435,196	461,282	17,870	479,152
s74 external revenue (d)	21,283	21,961	–	21,961
Departmental capital budget (e)	85,572	61,329	–	61,329
Annual appropriations—other services—non-operating (f)				
Prior year appropriations available (b)	1,398	1,646	3,354	5,000
Equity injection	5,367	8,831	2,039	10,870
<b>Total departmental annual appropriations</b>	<b>563,816</b>	<b>570,049</b>	<b>31,968</b>	<b>602,017</b>
<b>Total departmental resourcing</b>	<b>563,816</b>	<b>570,049</b>	<b>31,968</b>	<b>602,017</b>
			<i>Actual 2018–19</i>	<i>2019–20</i>
<b>Average staffing level (number)</b>			<b>1,846</b>	<b>1,930</b>

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) 2019–2020* and *Appropriation Bill (No. 3) 2019–2020*.

(b) Estimated adjusted balance carried forward from previous year's annual appropriation.

(c) Excludes departmental capital budget (DCB).

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

(e) 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'.

(f) *Appropriation Act (No. 2) 2019–2020* and *Appropriation Act (No. 4) 2019–2020*.

### 1.3 ENTITY MEASURES

Table 1.2 summarises new government measures taken since the 2019–20 Budget. The table is split into expense and capital measures, with the affected program identified.

**Table 1.2: Entity 2019–20 measures since Budget**

	Program	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000	2022–23 \$'000
<b>Expense measures</b>					
Election Commitment—Savings					
Efficiency Dividend (a)	1.1				
Departmental expenses		(2,352)	(6,441)	(8,623)	(8,813)
National Security Agencies—additional resourcing (b)	1.1				
Departmental expenses		nfp*	nfp	nfp	nfp
<b>Total expense measures (c)</b>		<b>(2,352)</b>	<b>(6,441)</b>	<b>(8,623)</b>	<b>(8,813)</b>
<b>Capital measures</b>					
Election Commitment—Savings					
Efficiency Dividend (a)	1.1				
Departmental capital		(313)	(680)	(910)	(916)
National Security Agencies—additional resourcing (b)	1.1				
Departmental capital		nfp*	nfp	nfp	nfp
<b>Total capital measures (c)</b>		<b>(313)</b>	<b>(680)</b>	<b>(910)</b>	<b>(916)</b>

Prepared on a Government Financial Statistics (fiscal) basis.

- (a) Total includes Pre-election Economic and Fiscal Outlook (PEFO) decisions, election commitments, including the savings efficiency dividend applied against 2019–20 Appropriation Acts 1 and 2.
- (b) This measure includes funding over 5 years from 2019–20 to establish a Counter Foreign Interference Taskforce. Funding for agencies is not for publication (nfp) due to national security reasons. The measure also includes \$19.6 million\* in 2019–20 to sustain current operations and continue work to enhance future operations.
- (c) Total includes election commitments, including the savings efficiency dividend applied against 2019–20 Appropriation Acts 1 and 2.

## 1.4 ADDITIONAL ESTIMATES, RESOURCING AND VARIATIONS TO OUTCOMES

The following tables detail the changes to the resourcing for ASIO at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2019–20 Budget in Appropriation Bills Nos. 3 and 4.

**Table 1.3: Additional estimates and other variations to outcomes since 2019–20 Budget**

	Program impacted	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000	2022–23 \$'000
<b>Outcome 1</b>					
<b>Departmental</b>					
<b>Annual appropriations</b>					
Election Commitment—Savings					
Efficiency Dividend—expense	1.1	(2,352)	(6,441)	(8,623)	(8,813)
Election Commitment—Savings					
Efficiency Dividend—capital	1.1	(313)	(680)	(910)	(916)
National Security Agencies—additional resourcing—expense	1.1	nfp	nfp	nfp	nfp
National Security Agencies—additional resourcing—capital	1.1	nfp	nfp	nfp	nfp
<b>Changes in parameters</b>					
Changes in wage and price indices—expense	1.1	—	(825)	(827)	(845)
Changes in wage and price indices—capital	1.1	—	(87)	(87)	(88)
<b>Other variations</b>					
Variations not otherwise defined—expense	1.1	—	395	395	395
Variations not otherwise defined—capital	1.1	—	294	—	—
<b>Net impact on appropriations for Outcome 1 (departmental)</b>		<b>(2,665)</b>	<b>(7,344)</b>	<b>(10,052)</b>	<b>(10,267)</b>

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



## 1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

The following tables detail the Additional Estimates sought for ASIO through Appropriation Bills Nos. 3 and 4.

**Table 1.4: Appropriation Bill (No. 3) 2019–20**

	2018–19 Available \$'000	2019–20 Budget \$'000	2019–20 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
<b>Departmental programs</b>					
<b>Outcome 1</b>					
To protect Australia, its people and its interests from threats to security through intelligence collection, assessment and advice to Government	520,768	522,611	540,481	17,870	–
<b>Total departmental</b>	<b>520,768</b>	<b>522,611</b>	<b>540,481</b>	<b>17,870</b>	<b>–</b>

Note: 2018–19 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) 2019–20**

	2018–19 Available \$'000	2019–20 Budget \$'000	2019–20 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
<b>Non-operating</b>					
Equity injections	5,367	8,831	10,870	2,039	–
<b>Total non-operating</b>	<b>5,367</b>	<b>8,831</b>	<b>10,870</b>	<b>2,039</b>	<b>–</b>

Note: 2018–19 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

## Section 2: Revisions to outcomes and planned performance

### 2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

**Outcome 1: To protect Australia, its people and its interests from threats to security through intelligence collection, assessment and advice to Government**

#### Linked programs

For full details of linked programs refer to page 160 of the 2019–20 PB Statements.

#### Budgeted expenses for Outcome 1

This table shows how much ASIO intends to spend (on an accrual basis) on achieving the outcome, broken down by program and departmental funding sources.

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

	2018–19 Actual expenses \$'000	2019–20 Revised estimated expenses \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000
<b>Program 1.1: Security Intelligence</b>					
Departmental expenses					
Departmental appropriation	449,646	491,383	434,819	437,938	450,031
s74 external revenue (a)	22,447	23,671	24,120	24,579	30,617
Expenses not requiring appropriation in the Budget year (b)	104,091	92,076	100,298	103,695	101,156
<b>Departmental total</b>	<b>576,184</b>	<b>607,130</b>	<b>559,237</b>	<b>566,212</b>	<b>581,804</b>
<b>Total expenses for program 1.1</b>	<b>576,184</b>	<b>607,130</b>	<b>559,237</b>	<b>566,212</b>	<b>581,804</b>

	2018–19	2019–20
<b>Average staffing level (number)</b>	<b>1,846</b>	<b>1,930</b>

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, amortisation expenses and audit fees.

#### Performance criteria for Outcome 1

There are no changes to ASIO's performance information as reported in the 2019–20 PB Statements.

## **Section 3: Special account flows and budgeted financial statements**

### **3.1 SPECIAL ACCOUNT FLOWS**

#### **Estimates of special account flows**

ASIO has no special accounts.

### **3.2 BUDGETED FINANCIAL STATEMENTS**

#### **3.2.1 Analysis of budgeted financial statements**

Changes to the departmental and administered budgeted financial statements since the 2019-20 PB Statements include actual financial results for 2018-19, new measures, indexation updates and the application of AASB16 Leases.

#### **Income statement**

The major changes in the budgeted departmental income statement are the new measures and estimates variations included in Tables 1.2 and 1.3, and the application of AASB16 Leases.

#### **Balance sheet**

The major changes to the budgeted departmental balance sheet are the inclusion of the 30 June 2019 actual balances and the application of AASB16 Leases.

#### **Statement of changes in equity**

The changes in equity estimates reflect the updated 30 June 2019 actual operating result.

### 3.2.2 Budgeted financial statements

**Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June**

	2018–19 Actual \$'000	2019–20 Revised budget \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	272,077	273,489	275,858	279,846	292,447
Suppliers	198,646	175,102	114,778	112,475	116,080
Depreciation and amortisation	104,066	148,857	158,648	163,659	162,758
Finance costs	739	9,682	9,953	10,232	10,519
Losses from asset sales	656	—	—	—	—
<b>Total expenses</b>	<b>576,184</b>	<b>607,130</b>	<b>559,237</b>	<b>566,212</b>	<b>581,804</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	21,162	21,899	22,314	22,739	29,435
Other revenue	1,285	1,772	1,806	1,840	1,182
<b>Total own-source revenue</b>	<b>22,447</b>	<b>23,671</b>	<b>24,120</b>	<b>24,579</b>	<b>30,617</b>
<b>Gains</b>					
Other gains	25	145	145	145	165
<b>Total gains</b>	<b>25</b>	<b>145</b>	<b>145</b>	<b>145</b>	<b>165</b>
<b>Total own-source income</b>	<b>22,473</b>	<b>23,816</b>	<b>24,265</b>	<b>24,724</b>	<b>30,782</b>
<b>Net cost of/(contribution by) services</b>	<b>(553,711)</b>	<b>(583,314)</b>	<b>(534,972)</b>	<b>(541,488)</b>	<b>(551,022)</b>
Revenue from government	435,196	479,152	422,260	425,040	436,787
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(118,515)</b>	<b>(104,162)</b>	<b>(112,712)</b>	<b>(116,448)</b>	<b>(114,235)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(118,515)</b>	<b>(104,162)</b>	<b>(112,712)</b>	<b>(116,448)</b>	<b>(114,235)</b>

**Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June (continued)****Note: Impact of net cash appropriation arrangements**

	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000	2022–23 \$'000
<b>Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations, depreciation on right of use (ROU) assets, principal repayments on leased assets</b>	<b>(14,449)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Less depreciation/amortisation expenses previously funded through revenue appropriations (a)	104,066	91,931	100,153	103,550	100,991
Less depreciation/amortisation expenses for ROU (b)	–	56,926	58,495	60,109	61,767
Add principal repayments on leased assets (b)	–	44,695	45,936	47,211	48,523
<b>Total comprehensive income/(loss)—as per the statement of comprehensive income</b>	<b>(118,515)</b>	<b>(104,162)</b>	<b>(112,712)</b>	<b>(116,448)</b>	<b>(114,235)</b>

Prepared on Australian Accounting Standards basis.

- (a) From 2010–11, the Government introduced net cash appropriation arrangements where Appropriation Act (No. 1) or Appropriation 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 DCB, please refer to Table 3.5 Departmental capital budget statement.
- (b) Applies leases under AASB 16 Leases.

**Table 3.2: Budgeted departmental balance sheet (as at 30 June)**

	2018–19 Actual \$'000	2019–20 Revised budget \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	23,517	25,797	24,784	22,411	22,411
Trade and other receivables	85,893	79,893	79,629	79,820	85,046
Other financial assets	575	623	673	673	673
<b>Total financial assets</b>	<b>109,985</b>	<b>106,313</b>	<b>105,086</b>	<b>102,904</b>	<b>108,130</b>
<b>Non-financial assets</b>					
Land and buildings	145,865	828,399	817,476	806,756	776,056
Property, plant and equipment	136,414	123,088	91,262	72,627	67,435
Intangibles	57,783	68,936	73,191	58,837	54,366
Other non-financial assets	26,967	29,629	31,528	34,424	35,070
<b>Total non-financial assets</b>	<b>367,029</b>	<b>1,050,052</b>	<b>1,013,457</b>	<b>972,644</b>	<b>932,927</b>
Assets held for sale					
<b>Total assets</b>	<b>477,014</b>	<b>1,156,365</b>	<b>1,118,543</b>	<b>1,075,548</b>	<b>1,041,057</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	30,642	30,949	31,403	31,898	32,898
Other payables	5,368	4,137	4,931	5,726	8,494
<b>Total payables</b>	<b>36,010</b>	<b>35,086</b>	<b>36,334</b>	<b>37,624</b>	<b>41,392</b>
<b>Interest bearing liabilities</b>					
Leases	–	710,235	730,186	750,702	771,799
<b>Total interest bearing liabilities</b>	<b>–</b>	<b>710,235</b>	<b>730,186</b>	<b>750,702</b>	<b>771,799</b>
<b>Provisions</b>					
Employee provisions	91,336	91,336	91,336	91,336	92,794
Other provisions	6,793	6,217	5,641	5,065	6,065
<b>Total provisions</b>	<b>98,129</b>	<b>97,553</b>	<b>96,977</b>	<b>96,401</b>	<b>98,859</b>
<b>Total liabilities</b>	<b>134,139</b>	<b>842,874</b>	<b>863,497</b>	<b>884,727</b>	<b>912,050</b>
<b>Net assets</b>	<b>342,875</b>	<b>313,491</b>	<b>255,046</b>	<b>190,821</b>	<b>129,007</b>
<b>EQUITY (a)</b>					
<b>Parent entity interest</b>					
Contributed equity	843,097	915,296	969,563	1,021,786	1,074,207
Reserves	69,857	69,857	69,857	69,857	69,857
Retained surplus/(accumulated deficit)	(570,079)	(671,662)	(784,374)	(900,822)	(1,015,057)
<b>Total parent entity interest</b>	<b>342,875</b>	<b>313,491</b>	<b>255,046</b>	<b>190,821</b>	<b>129,007</b>
<b>Total Equity</b>	<b>342,875</b>	<b>313,491</b>	<b>255,046</b>	<b>190,821</b>	<b>129,007</b>

Prepared on Australian Accounting Standards basis.

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

**Table 3.3: Departmental statement of changes in equity—summary of movement  
(Budget year 2019–20)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity/ capital \$'000	Total equity \$'000
<b>Opening balance as at 1 July 2019</b>					
Balance carried forward from previous period	(570,079)	69,857	–	843,097	342,875
Adjustment for changes in accounting policies	2,579	–	–	–	2,579
<b>Adjusted opening balance</b>	<b>(567,500)</b>	<b>69,857</b>	<b>–</b>	<b>843,097</b>	<b>345,454</b>
<b>Comprehensive income</b>					
Surplus/(deficit) for the period	(104,162)	–	–	–	(104,162)
<b>Total comprehensive income</b>	<b>(104,162)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(104,162)</b>
of which:					
Attributable to the Australian Government	(104,162)	–	–	–	(104,162)
<b>Contributions by owners</b>					
Equity injection—appropriation	–	–	–	10,870	10,870
Departmental capital budget (DCB)	–	–	–	61,329	61,329
<b>Sub-total transactions with owners</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>72,199</b>	<b>72,199</b>
<b>Estimated closing balance as at 30 June 2020</b>	<b>(671,662)</b>	<b>69,857</b>	<b>–</b>	<b>915,296</b>	<b>313,491</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(671,662)</b>	<b>69,857</b>	<b>–</b>	<b>915,296</b>	<b>313,491</b>

Prepared on Australian Accounting Standards basis.

**Table 3.4: Budgeted departmental statement of cash flows (for the period ended 30 June)**

	2018–19 Actual \$'000	2019–20 Revised budget \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	461,812	485,279	422,701	425,040	433,561
Receipts from Government					
Sale of goods and rendering of services	18,039	20,267	22,215	22,638	33,435
Net GST received	25,404	26,695	23,253	23,381	23,850
Other	7,155	1,724	1,756	1,840	682
<b>Total cash received</b>	<b>512,410</b>	<b>533,965</b>	<b>469,925</b>	<b>472,899</b>	<b>491,528</b>
<b>Cash used</b>					
Employees	260,102	272,503	274,872	278,859	292,989
Suppliers	217,961	177,312	116,078	114,731	115,561
s74 external revenue transferred to the OPA	43,188	26,725	23,331	23,471	26,350
Other	–	9,874	10,145	10,424	9,751
<b>Total cash used</b>	<b>521,251</b>	<b>486,414</b>	<b>424,426</b>	<b>427,485</b>	<b>444,651</b>
<b>Net cash from/(used by) operating activities</b>	<b>(8,841)</b>	<b>47,551</b>	<b>45,499</b>	<b>45,414</b>	<b>46,877</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of property, plant and equipment	709	–	–	–	–
<b>Total cash received</b>	<b>709</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Cash used</b>					
Purchase of property, plant, and equipment and intangibles	79,240	72,775	54,843	52,799	51,775
<b>Total cash used</b>	<b>79,240</b>	<b>72,775</b>	<b>54,843</b>	<b>52,799</b>	<b>51,775</b>
<b>Net cash from/(used by) investing activities</b>	<b>(78,531)</b>	<b>(72,775)</b>	<b>(54,843)</b>	<b>(52,799)</b>	<b>(51,775)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	87,337	72,199	54,267	52,223	53,421
<b>Total cash received</b>	<b>87,337</b>	<b>72,199</b>	<b>54,267</b>	<b>52,223</b>	<b>53,421</b>
<b>Cash used</b>					
Interest payments on lease liability	–	44,695	45,936	47,211	48,523
<b>Total cash used</b>	<b>–</b>	<b>44,695</b>	<b>45,936</b>	<b>47,211</b>	<b>48,523</b>
<b>Net cash from/(used by) financing activities</b>	<b>87,337</b>	<b>27,504</b>	<b>8,331</b>	<b>5,012</b>	<b>4,898</b>
<b>Net increase/(decrease) in cash held</b>	<b>(35)</b>	<b>2,280</b>	<b>(1,013)</b>	<b>(2,373)</b>	<b>..</b>
Cash and cash equivalents at the beginning of the reporting period	23,552	23,517	25,797	24,784	22,411
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>23,517</b>	<b>25,797</b>	<b>24,784</b>	<b>22,411</b>	<b>22,411</b>

Prepared on Australian Accounting Standards basis.



**Table 3.5: Departmental capital budget statement (for the period ended 30 June)**

	2018–19 Actual \$'000	2019–20 Revised budget \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget—Act No. 1 and Bill 3 (DCB)	85,572	61,329	44,179	44,256	44,558
Equity injections—Act No. 2 and Bill 4	5,367	10,870	10,088	7,967	7,863
<b>Total new capital appropriations</b>	<b>90,939</b>	<b>72,199</b>	<b>54,267</b>	<b>52,223</b>	<b>52,421</b>
<i>Provided for:</i>					
Purchase of non-financial assets	90,939	72,199	54,267	52,223	52,421
<b>Total Items</b>	<b>90,939</b>	<b>72,199</b>	<b>54,267</b>	<b>52,223</b>	<b>52,421</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations (a)	1,765	10,870	10,088	7,967	7,863
Funded by capital appropriation—DCB (b)	65,572	61,329	44,179	44,256	44,558
Funded by finance leases	—	757,019	65,887	67,727	69,620
Funded internally from departmental resources (c)	11,295	—	—	—	—
<b>TOTAL</b>	<b>78,632</b>	<b>829,218</b>	<b>120,154</b>	<b>119,950</b>	<b>122,041</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	79,240	72,775	54,843	52,799	51,775
<b>Total cash used to acquire assets</b>	<b>79,240</b>	<b>72,775</b>	<b>54,843</b>	<b>52,799</b>	<b>51,775</b>

Prepared on Australian Accounting Standards basis.

- (a) Includes current Appropriation Bill (No. 4) and prior Appropriation Act No. 2 and Bills 4 and 6 appropriations.
- (b) Does not include annual finance lease costs. Includes purchases from current and previous years' departmental capital budgets (DCBs).
- (c) Includes amounts from current Bill 1 and prior year Act 1/3 appropriations (excluding amounts from the DCB), section 74 retained receipts and proceeds from the sale of assets.

**Table 3.6: Statement of asset movements (Budget year 2019–20)**

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
<b>As at 1 July 2019</b>				
Gross book value	166,715	192,151	179,545	538,411
Gross book value—right of use (ROU) assets	—	—	—	—
Accumulated depreciation/amortisation and impairment	(20,850)	(55,737)	(121,762)	(198,349)
Accumulated depreciation/amortisation and impairment—ROU	—	—	—	—
<b>Opening net book balance</b>	<b>145,865</b>	<b>136,414</b>	<b>57,783</b>	<b>340,062</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase—appropriation equity (a)	—	1,545	9,325	10,870
By purchase—appropriation ordinary annual services (b)	1,050	30,334	29,945	61,329
By purchase—appropriation ordinary annual services—ROU	756,660	359	—	757,019
<b>Total additions</b>	<b>757,710</b>	<b>32,238</b>	<b>39,270</b>	<b>829,218</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(18,499)	(45,315)	(28,117)	(91,931)
Depreciation/amortisation on ROU	(56,677)	(249)	—	(56,926)
<b>Total other movements</b>	<b>(75,176)</b>	<b>(45,564)</b>	<b>(28,117)</b>	<b>(148,857)</b>
<b>As at 30 June 2020</b>				
Gross book value	167,765	224,030	218,815	610,610
Gross book value—ROU	756,660	359	—	757,019
Accumulated depreciation/amortisation and impairment	(39,349)	(101,052)	(149,879)	(290,280)
Accumulated depreciation/amortisation and impairment—ROU	(56,677)	(249)	—	(56,926)
<b>Closing net book balance</b>	<b>828,399</b>	<b>123,088</b>	<b>68,936</b>	<b>1,020,423</b>

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) 2019–2020* and *Appropriation Bill (No. 4) 2019–2020*, including collection development and acquisition budget.
- (b) 'Appropriation ordinary annual services' refers to funding provided through *Appropriation Act (No. 1) 2019–2020* and *Appropriation Bill (No. 3) 2019–2020* for depreciation/amortisation expenses, departmental capital budget or other operational expenses.

## 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 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.

*Portfolio glossary*

Depreciation	Apportionment of an asset's capital value as an expense over its estimated useful life to take account of normal usage, obsolescence, or the passage of time.
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 (FEs) period	The three years following the Budget year. For example if 2019–20 is the Budget year, 2020–21 is forward year 1, 2021–22 is forward year 2 and 2022–23 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.
PGPA Act	The <i>Public Governance, Performance and Accountability Act 2013</i> is the principal legislation concerning the governance, performance and accountability of, and the use and management of public resources by the Commonwealth.

Special account	Balances existing within the CRF that are supported by standing appropriations PGPA Act s78, s79 and s80. Special Accounts allow money in the CRF to be acknowledged as set-aside (hypothecated) for a particular purpose. Amounts credited to a Special Account may only be spent for the purposes of the Special Account. Special Accounts can only be established by a written determination of the Finance Minister (s78 of the PGPA Act) or through an Act of Parliament (referred to in s80 of the PGPA Act).
Special appropriations (including standing appropriations)	An amount of money appropriated by a particular Act of Parliament for a specific purpose and number of years. For special appropriations, the authority to withdraw funds from the Consolidated Revenue Fund does not generally cease at the end of the financial year. Standing appropriations are a subcategory consisting of ongoing special appropriations—the amount appropriated will depend on circumstances specified in the legislation.