

PORTFOLIO ADDITIONAL ESTIMATES
STATEMENTS 2023–24

HOME AFFAIRS PORTFOLIO

EXPLANATIONS OF ADDITIONAL ESTIMATES 2023–24

© Commonwealth of Australia 2024

ISBN 9780975762660 (Print); 9780975762677 (Online)

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



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

Home Affairs material used 'as supplied'

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

Source: The Australian Government Department of Home Affairs

Derivative material

If you have modified or transformed Home Affairs material, or derived new material from those of the Home Affairs in any way, then Home Affairs prefers the following attribution:

Based on The Australian Government Department of Home Affairs data

Use of the Coat of Arms

The terms under which the Coat of Arms can be used are set out on the Department of the Prime Minister and Cabinet website (see www.pmc.gov.au/honours-and-symbols/commonwealth-coat-arms)

Other uses

Inquiries regarding this licence and any other use of this document are welcome at:

Department of Home Affairs
PO Box 25
Belconnen ACT 2617
Tel: (02) 6264 1111
Fax: (02) 6225 6970
www.homeaffairs.gov.au



MINISTER FOR HOME AFFAIRS
MINISTER FOR CYBER SECURITY

PARLIAMENT HOUSE
CANBERRA 2600

President of the Senate
Australian Senate
Parliament House
CANBERRA ACT 2600

Speaker
House of Representatives
Parliament House
CANBERRA ACT 2600

Dear President

Dear Mr Speaker

I hereby submit Portfolio Additional Estimates Statements in support of the 2023-24 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, appearing to read 'Clare O'Neil', with a stylized 'C' and 'O'.

The Hon Clare O'Neil MP

Abbreviations and conventions

The following notations may be used:

NEC/nec	not elsewhere classified
–	nil
..	not zero, but rounded to zero
*	the nature of the measure is such that a reliable estimate cannot be provided
na	not applicable (unless otherwise specified)
nfp	not for publication
\$m	\$ million

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

Enquiries

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

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

**User guide
to the
Portfolio Additional
Estimate Statements**

User Guide

The purpose of the 2023–24 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) 2023–2024. 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*.

Structure of the Portfolio Additional Estimates Statements

The PAES are presented in three parts with subsections.

User guide

Provides a brief introduction explaining the purpose of the PAES.

Portfolio overview

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

Entity additional estimates statements

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

Section 1: Entity overview and resources

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

Section 2: Revisions to outcomes and planned performance

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

Section 3: Special account flows and budgeted financial statements

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

Portfolio glossary

Explains key terms relevant to the Portfolio.

Index (optional)

Alphabetical guide to the statements

Contents

Portfolio overview	1
Entity additional estimates statements	5
Department of Home Affairs.....	9
Australian Security Intelligence Organisation.....	79
National Emergency Management Agency	97
Portfolio glossary.....	123

Portfolio overview

Portfolio overview

A full outline of the Department's Portfolio Overview can be found in the 2023-24 PB Statements.

Figure 1: Home Affairs portfolio structure and outcomes

Minister for Home Affairs, Minister for Cyber Security The Hon Clare O'Neil MP	
Minister for Emergency Management Senator the Hon Murray Watt	
Minister for Immigration, Citizenship and Multicultural Affairs The Hon Andrew Giles MP	
Department of Home Affairs Secretary: Mrs Stephanie Foster PSM	
Australian Border Force Commissioner: Mr Michael Outram APM	
Outcome 1	Protect Australia from national security and criminal threats, and support national resilience, through effective national coordination, policy and strategy development, and regional cooperation.
Outcome 2	Support a prosperous and united Australia through effective coordination and delivery of immigration and social cohesion policies and programs.
Outcome 3	Advance a prosperous and secure Australia through trade and travel facilitation and modernisation, and effective customs, immigration, maritime and enforcement activities across the border continuum.
Australian Security Intelligence Organisation Director-General of Security: Mr Mike Burgess	
Outcome 1	To protect Australia, its people and its interests from threats to security through intelligence collection, assessment and advice to Government.
National Emergency Management Agency Director-General: Mr Brendan Moon AM	
Outcome 1	To develop, lead and coordinate the Commonwealth's approach to emergency management, including the support of activities relating to preparedness, response, relief, recovery, reconstruction, risk reduction and resilience for all-hazard emergencies and disasters.

**Department of Home Affairs
additional estimates
statements**

Department of Home Affairs

Section 1: Entity overview and resources	9
1.1 Strategic direction statement.....	9
1.2 Entity resource statement.....	11
1.3 Entity measures	14
1.4 Additional estimates, resourcing and variations to outcomes.....	19
1.5 Breakdown of additional estimates by appropriation bill.....	22
Section 2: Revisions to outcomes and planned performance	25
2.1 Budgeted expenses and performance for Outcome 1	25
2.2 Budgeted expenses and performance for Outcome 2.....	36
2.3 Budgeted expenses and performance for Outcome 3.....	43
Section 3: Special account flows and budgeted financial statements	53
3.1 Special account flows and balances	53
3.2 Budgeted financial statements	54

Department of Home Affairs

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Department is responsible for the policy leadership and central coordination of strategy on national security and resilience, migration and citizenship, multicultural affairs and border security.

The Department will continue to deliver on its purpose by safeguarding a prosperous and unified Australia. Our staff are committed to ensuring that Australians are able to safely contribute to their communities through the implementation of policies and programs that support an open and democratic society for future generations. The Department will enhance resilience through its efforts in national security, enabling economic growth, and maintaining Australia's cohesive multicultural society.

Our people will work across government, states and territories and with industry and academia to respond to challenges in our operating environment and to progress critical reform activities related to:

- ensuring Australia's migration system creates a prosperous and secure future that delivers for all Australians, through the implementation of 8 key actions and more than 25 new policy commitments and areas for future reform under the *Migration Strategy – Getting migration working for the nation*
- improving cyber security, managing cyber risks and empowering citizens and Australian businesses to manage and capitalise on the increasingly complex cyber environment, through implementation of the 2023–2030 Australian Cyber Security Strategy and its associated Action Plan
- solidifying protective security policy across government, including strengthening alignment with whole-of-Government cyber security settings
- supporting the protection of Australia's critical infrastructure and national coordination of critical infrastructure protection
- building Australia's national resilience allowing Australia to prevent, absorb, adapt and evolve from both human-induced and natural crises
- enhancing Australia's national security, by constantly improving and adapting our approach to countering terrorism and violent extremism, foreign interference, and strengthening national and democratic resilience, including through national strategies and broad-ranging stakeholder engagement
- instilling Australian values and managing the disruption and impacts of international conflicts on domestic unity
- enhancing preparedness for and responding to cascading events that are likely to have direct impacts on economic and social sectors
- maintaining the integrity and effectiveness of our nation's border protection, including reinforcing the whole-of-Government approach to civil maritime security in Australia's maritime domain.

The Department will progress the implementation of the *2023–2030 Australian Cyber Security Strategy*, to support stronger cyber defences for Australians and bounce back quickly following cyber-attacks. In response to the significant development and uptake of critical and emerging technologies, including artificial intelligence, the Department will focus its efforts to protect the most important technologies and ensure economic benefits from their adoption are realised.

The Department will continue to collaborate across government and with at-risk sectors of society to strengthen Australia’s national resilience. This includes raising awareness to build capabilities that combat the threat of foreign interference and prevent, prepare for, respond to and recover from terrorist or violent extremism related events.

The Department is working to strengthen Australian democracy by planning and developing practical initiatives to safeguard and sustain democratic resilience. The Department continues to remain aware and prepared to handle the impact of major events (such as the Israel-Hamas conflict and ongoing conflict in Ukraine) that could adversely impact domestic communities and cohesion across our nation. The Department will support a resilient and cohesive multicultural society through our humanitarian programs.

Throughout 2023, the Department worked on a new vision for Australia’s migration system, underscored by the development of a new Migration Strategy. The strategy will uplift Australia’s employment, education and skills training sectors in support of renewed productivity by rebuilding the migration system, meeting the needs of Australia’s labour markets.

Following the High Court decision in *NZYQ v Minister for Immigration, Citizenship and Multicultural Affairs & Anor*, the Department in cooperation with Commonwealth, state and territory agencies, will continue to protect the community and the integrity of Australia’s immigration system, through the scaled utilization of immigration detention environments, and the determination of appropriate visa conditions and controls. The creation of a new framework allows a court, in response to an application by the Minister for Immigration, to make a Community Safety Detention Order or a Community Safety Supervision Order (collectively referred to as Community Safety Orders). In addition to the new framework, the Department’s focus on investigating breaches of visa conditions that attract a criminal penalty, has increased through the establishment of Operation AEGIS. Coupled with the Department’s existing visa integrity and compliance functions, it will ensure the safety of the Australian community is preserved and that the Government is able to manage the cohort affected by the High Court decision in *NZYQ v Minister for Immigration, Citizenship and Multicultural Affairs & Anor*.

The Department, through the Australian Border Force (ABF), will continue to support Australia’s economic growth by facilitating the flow of legitimate travelers and goods through the international border. The ABF will focus on supply chain integrity, and border modernisation initiatives will continue to streamline the legitimate movement of goods and people across the border continuum. Both the Department and ABF also continue to provide critical support to the Joint Agency Task Force Operation Sovereign Borders, which is crucial to maintaining Australia’s sovereignty and security, across a range of civil maritime security threats.

Australia continues to be confronted by a series of strategic challenges and the measures being progressed will continue to enable the Department to safeguard a prosperous and unified Australia.

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 2023–24 Budget year, including variations through Appropriation Bills No. 3 and No. 4, special appropriations and special accounts.

Amounts presented below are consistent with amounts presented in the appropriation bills themselves, and as published in appropriation notes to the 2022–23 financial statements.

Table 1.1: Home Affairs resource statement – Additional Estimates for 2023–24 as at February 2024

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates 2023–24 \$'000</i>
	<i>2022–23 \$'000</i>	<i>2023–24 \$'000</i>	<i>2023–24 \$'000</i>	
Departmental				
Annual appropriations – ordinary annual services (a)				
Prior year appropriations available (b)	421,216	275,216	–	275,216
Departmental appropriation (c)	2,881,170	2,979,166	343,511	3,322,677
s74 external revenue (d)	259,937	212,468	47,469	259,937
Departmental capital budget (e)	144,663	153,399	–	153,399
Annual appropriations – other services – non-operating (f)				
Prior year appropriations available (b)	176,646	115,927	–	115,927
Equity injection	41,092	49,919	45,425	95,344
<i>Total departmental annual appropriations</i>	<i>3,924,724</i>	<i>3,786,095</i>	<i>436,405</i>	<i>4,222,500</i>
Total departmental resourcing	3,924,724	3,786,095	436,405	4,222,500
Administered				
Annual appropriations – ordinary annual services (a)				
Prior year appropriations available (b)	758,685	642,911	–	642,911
Outcome 1	100,576	104,067	15,258	119,325
Outcome 2	1,030,597	947,734	306,854	1,254,588
Outcome 3	861,391	947,246	26,809	974,055
Administered capital budget (g)	22,188	23,877	3,500	27,377
Annual appropriations – other services – non-operating (f)				
Prior year appropriations available (b)	12,684	7,673	–	7,673
Administered assets and liabilities	14,718	2,083	–	2,083
<i>Total administered annual appropriations</i>	<i>2,800,839</i>	<i>2,675,591</i>	<i>352,421</i>	<i>3,028,012</i>
<i>Total administered special appropriations (f)</i>	<i>700,000</i>	<i>700,000</i>	<i>–</i>	<i>700,000</i>
Special accounts (h)				
Opening balance	1,378	1,434	–	1,434
Non-appropriation receipts	–	–	–	–
<i>Total special account receipts</i>	<i>1,378</i>	<i>1,434</i>	<i>–</i>	<i>1,434</i>
Total administered resourcing	3,502,217	3,377,025	352,421	3,729,446
Total resourcing for Home Affairs	7,426,941	7,163,120	788,826	7,951,946
			<i>Actual 2022–23</i>	<i>2023–24</i>
Average staffing level (number)			14,258	14,958

Table 1.1: Home Affairs resource statement – Additional Estimates for 2023–24 as at February 2024 (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
	<i>2022–23 \$'000</i>	<i>2023–24 \$'000</i>	<i>2023–24 \$'000</i>	<i>2023–24 \$'000</i>
Payments made on behalf of another entity (as disclosed in the respective entity's resource statement)	187,466	270,000	10,000	280,000
Payments made by other entities on behalf of the Department (disclosed above)	14,144	38,114	(18,202)	19,912
Payments made to other entities for the provision of services (disclosed above)	240	239	519	758
Receipts received from other entities for the provision of services (disclosed above in s74 external revenue section above)	56,458	58,359	–	58,359

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

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

Note: Home Affairs has received \$25.421 million under two section 75 determinations. The Department also lost \$8.055 million under a section 75 determination to the Attorney-General's department.

- a) *Appropriation Act (No. 1) 2023–24 and Appropriation Bill (No. 3) 2023–24.*
- b) Excludes the amounts subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- c) Excludes departmental capital budget (DCB). Changes in the 2023–24 Budget figures are due to section 75 transfer of functions against *Appropriation Act (No. 1) 2023–24*.
- d) Estimated external revenue receipts under section 74 of the PGPA Act.
- e) Departmental capital budgets are not separately identified in Appropriation Bill (No.3) 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'. Changes in the 2023–24 Budget figures are due to section 75 transfer of functions against *Appropriation Act (No. 1) 2023–24*.
- f) *Appropriation Act (No. 1) 2023–24 and Appropriation Bill (No. 2) 2023–24.*
- g) Administered capital budgets are not separately identified in Appropriation Bill (No. 1 and No. 3) 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) Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts. For further information on special accounts, please refer to Budget Paper No. 4 – Agency Resourcing. Please also see Table 2.1 for further information on outcome and program expenses broken down by various funding sources, e.g. annual appropriations, special appropriations and special accounts.

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2023–24 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: Entity 2023–24 measures since the Budget

	Program	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000
Receipt measures					
A Stronger Deterrent at the Border Against Counterfeit Goods	3.3				
Administered receipts		221	221	221	221
Departmental receipts		—	—	—	—
Total		221	221	221	221
Australia's Humanitarian Program (a)	2.2				
Administered receipts		..	..	..	..
Departmental receipts		—	—	—	—
Total		..	..	..	..
Customs Duty – exemption on imported goods for the 2023 FIFA Women's World Cup	2.2				
Administered receipts		*	*	*	*
Departmental receipts		—	—	—	—
Total		*	*	*	*
Enhancing Pacific Engagement (a)	2.2				
Administered receipts		—	..	..	..
Departmental receipts		—	—	—	—
Total		—	..	..	..
Migration – closure of the Pandemic Event visa (a)	2.2				
Administered receipts		100,000	50,000	..	..
Departmental receipts		—	—	—	—
Total		100,000	50,000	..	..
Migration System Reforms (a)	2.2. 3.3				
Administered receipts		..	(20,000)	(5,000)	(25,000)
Departmental receipts		—	—	—	—
Total		..	(20,000)	(5,000)	(25,000)

Table 1.2: Entity 2023–24 measures since the Budget (continued)

	Program	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000
Minor amendments to existing measures (a)	3.3				
Administered receipts		–	2,545,000	2,675,000	2,815,000
Departmental receipts		–	–	–	–
Total		–	2,545,000	2,675,000	2,815,000
Support for Ukraine – extending additional tariffs on goods from Russia and Belarus	3.3				
Administered receipts		3,000	6,000	3,000	–
Departmental receipts		–	–	–	–
Total		3,000	6,000	3,000	–
Support for Ukraine – extending duty free access for goods imported from Ukraine	3.3				
Administered receipts		(1,000)	–	–	–
Departmental receipts		–	–	–	–
Total		(1,000)	–	–	–
Visa Application Charge – exemption for 2024 ASEAN-Australia Special Commemorative Summit	2.2				
Administered receipts		..	–	–	–
Departmental receipts		–	–	–	–
Total		..	–	–	–
Total receipt measures					
Administered		102,221	2,581,221	2,673,221	2,790,221
Departmental		–	–	–	–
Total		102,221	2,581,221	2,673,221	2,790,221

Table 1.2: Entity 2023–24 measures since the Budget (continued)

	Program	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000
Payment measures					
2023–30 Australian Cyber Security Strategy (b) (c)	1.3				
Administered payments		12,444	18,012	16,802	3,200
Departmental payments		(1,377)	13,616	16,346	14,467
Total		11,067	31,628	33,148	17,667
Australia's Humanitarian Program (b)	2.3				
Administered payments		12,248	11,063	4,369	(3,021)
Departmental payments		1,637	1,611	1,182	513
Total		13,885	12,674	5,551	(2,508)
Civil Maritime Critical Capabilities – sustainment (b) (d)	3.2				
Administered payments		–	–	–	–
Departmental payments		–	–	–	–
Total		–	–	–	–
Community Safety Measures in Response to the High Court's Decision in <i>NZYQ v Minister for Immigration, Citizenship and Multicultural Affairs & Anor</i> (b) (e)	2.2, 3.5				
Administered payments		21,309	35,644	nfp	nfp
Departmental payments		37,008	52,907	nfp	nfp
Total		58,317	88,551	nfp	nfp
Enabling Border Services at Western Sydney International Airport (b)	3.2				
Administered payments		–	–	–	–
Departmental payments		2,188	17,939	30,023	33,251
Total		2,188	17,939	30,023	33,251
Enhanced Regulatory Model for Vaping Products (b) (f)	3.4				
Administered payments		–	–	–	–
Departmental payments		–	–	–	–
Total		–	–	–	–

Table 1.2: Entity 2023–24 measures since the Budget (continued)

	Program	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000
Enhancing Pacific Engagement (b) (g)	2.2				
Administered payments		–	–	–	–
Departmental payments		–	4,744	13,206	802
Total		–	4,744	13,206	802
Migration – closure of the Pandemic Event visa (b) (h)	2.2				
Administered payments		–	–	–	–
Departmental payments		1,027	1,023	252	–
Total		1,027	1,023	252	–
Migration System Integrity (b) (i)	2.1, 2.2, 2.3				
Administered payments		4,519	8,219	–	–
Departmental payments		21,494	27,730	6,919	–
Total		26,013	35,949	6,919	–
Migration System Reforms (b) (j)	2.1, 2.2				
Administered payments		–	–	–	–
Departmental payments		39,546	25,951	7,515	1,071
Total		39,546	25,951	7,515	1,071
Minor amendments to existing measures (b) (k)	3.1				
Administered payments		–	–	–	–
Departmental payments		(179)	(666)	(293)	–
Total		(179)	(666)	(293)	–
Quad – Australian-led initiatives (b) (l)	1.3				
Administered payments		–	–	–	–
Departmental payments		–	–	–	–
Total		–	–	–	–

Table 1.2: Entity 2023–24 measures since the Budget (continued)

	Program	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000
Simplified Trade System – building a regulatory and border security foundation (b) (m)	3.1				
Administered payments		–	–	–	–
Departmental payments		2,944	9,023	16,610	3,870
Total		2,944	9,023	16,610	3,870
Supporting Australian Communities Affected by the Hamas–Israel Conflict (b)	1.2, 1.4, 2.5				
Administered payments		13,374	14,461	3,230	1,152
Departmental payments		1,834	1,829	756	494
Total		15,208	16,290	3,986	1,646
Tobacco – illicit tobacco compliance (n)	3.2, 3.4				
Administered payments		–	–	–	–
Departmental payments		–	–	–	–
Total		–	–	–	–
Treasury – additional resourcing (b)	2.1				
Administered payments		–	–	–	–
Departmental payments		–	–	–	–
Total		–	–	–	–
Total payment measures					
Administered		63,894	87,399	24,401	1,331
Departmental		106,122	155,707	92,516	54,468
Total		170,016	243,106	116,917	55,799

Prepared on a Government Financial Statistics (Underlying Cash) basis. Figures displayed as a negative (–) represent a decrease in funds and a positive (+) represent an increase in funds.

- These measures can also be found in the payment measures.
- Measure relates to a decision made following 2023–24 Budget as part of the 2023–24 MYEFO.
- Including capital funding of \$1.5 million in 2024–25, \$4.2 million in 2025–26 and \$4.5 million in 2026–27.
- Decision taken but not yet announced in the 2023–24 Budget, with the following impact: operating funding of \$20.6 million and capital funding of \$28.8 million in 2023–24.
- Including capital funding of \$4.4 million in 2023–24, and \$0.5 million in 2025–26.
- Decision taken but not yet announced in the 2023–24 Budget, with the following impact: operating funding of \$9.9 million in 2023–24 and \$15.1 million in 2024–25.
- Including capital funding of \$2.0 million in 2024–25, and \$8.2 million in 2025–26.
- Including capital funding of \$0.1 million in 2023–24.
- Including capital funding of \$0.8 million in 2023–24.
- Including capital funding of \$9.5 million in 2023–24, \$9.9 million in 2024–25 and \$1.4 million in 2025–26.
- Including a reduction of capital funding of \$0.1 million in 2023–24, and \$0.2 million in 2024–25.
- The lead entity for this measure is the Department of Foreign Affairs and Trade. The full measure description and package details appear in the 2023–24 Budget under the Department of Foreign Affairs and Trade portfolio.
- The lead entity for this measure is Australian Trade and Investment Commission (Austrade). The full measure description and package details appear in the 2023–24 Budget under the Department of Foreign Affairs and Trade portfolio. Including capital funding of \$0.5 million in 2023–24, \$1.2 million in 2024–25, \$3.3 million in 2025–26 and \$0.1 million in 2026–27.
- This measure was announced after the publication of the 2023–24 MYEFO. Decision taken but not yet announced in the 2023–24 Budget, with the following impact: operating funding of \$28.5 million in 2023–24, \$39.3 million in 2024–25, \$44.4 million in 2025–26, and \$43.4 million in 2026–27. Capital funding of \$1.3 million in 2023–24, \$6.8 million in 2024–25, \$4.0 million in 2025–26, and \$0.5 million in 2026–27.

1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for Home Affairs at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2023–24 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since the 2023–24 Budget

	Program impacted	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000
Outcome 1					
Administered					
Annual appropriations					
2023–30 Australian Cyber Security Strategy	1.3	12,444	18,012	16,802	3,200
Supporting Australian Communities Affected by the Hamas–Israel Conflict	1.2	900	1,100	1,129	1,152
Movement of funds	1.2,1.5	1,914	1,914	1,914	1,914
Changes in parameters	Various	–	52	23	26
Net impact on appropriations for Outcome 1 (administered)		15,258	21,078	19,868	6,292
Departmental					
Annual appropriations					
2023–30 Australian Cyber Security Strategy	1.3	(1,377)	13,616	16,346	14,467
Quad – Australian led initiatives	1.3	–	–	–	–
Supporting Australian Communities Affected by the Hamas–Israel Conflict	1.2	428	465	474	480
Movement of funds		(1,914)	(1,914)	(1,914)	(1,914)
Changes in parameters	Various	–	261	507	516
Other variations		41,334	30,788	38,785	20,252
Net impact on appropriations for Outcome 1 (departmental)		38,471	43,216	54,198	33,801
Total net impact on appropriations for Outcome 1		53,729	64,294	74,066	40,093

Table 1.3: Additional estimates and other variations to outcomes since the 2023–24 Budget (continued)

	Program impacted	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000
Outcome 2					
Administered					
Annual appropriations					
Australia's Humanitarian Program	2.3	12,248	11,063	4,369	(3,021)
Migration System Integrity	2.1, 2.2, 2.3	4,519	8,219	–	–
Supporting Australian Communities Affected by the Hamas–Israel Conflict	2.5	12,474	13,361	2,101	–
Changes in parameters	Various	–	624	1,167	1,251
Other variations	Various	281,113	87,355	90,258	102,650
Net impact on appropriations for Outcome 2 (administered)		310,354	120,622	97,895	100,880
Departmental					
Annual appropriations					
Australia's Humanitarian Program	2.3	1,637	1,611	1,182	513
Community Safety Measures in Response to the High Court's Decision in <i>NZYQ v Minister for Immigration, Citizenship and Multicultural Affairs & Anor</i>	2.2	15,211	18,665	nfp	nfp
Enhancing Pacific Engagement	2.2	–	4,744	13,206	802
Migration – closure of the Pandemic Event visa	2.2	1,027	1,023	252	–
Migration System Integrity	2.1, 2.2, 2.3	21,494	27,730	6,919	–
Migration System Reforms	2.1, 2.2	39,546	25,951	7,515	1,071
Supporting Australian Communities Affected by the Hamas–Israel Conflict	2.5	1,407	1,364	283	14
Changes in parameters	Various	–	1,398	2,564	2,725
Other variations		29,691	(7,549)	(6,690)	(2,022)
Net impact on appropriations for Outcome 2 (departmental)		110,013	74,937	25,231	3,103
Total net impact on appropriations for Outcome 2		420,367	195,559	123,126	103,983

Table 1.3: Additional estimates and other variations to outcomes since the 2023–24 Budget (continued)

	Program impacted	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000
Outcome 3					
Administered					
Annual appropriations					
Community Safety Measures in Response to the High Court's Decision in <i>NZYQ v Minister for Immigration, Citizenship and Multicultural Affairs & Anor</i>	3.5	21,309	35,644	nfp	nfp
Tobacco – illicit tobacco compliance	3.2	–	–	–	–
Movement of funds	3.5	–	–	–	9,821
Changes in parameters	Various	–	1,411	873	931
Other variations	Various	5,500	5,000	6,156	6,285
Net impact on appropriations for Outcome 3 (administered)		26,809	42,055	7,029	17,037
Departmental					
Annual appropriations					
Community Safety Measures in Response to the High Court's Decision in <i>NZYQ v Minister for Immigration, Citizenship and Multicultural Affairs & Anor</i>	3.5	21,798	34,242	nfp	nfp
Enabling Border Services at Western Sydney International Airport	3.2	2,188	17,939	30,023	33,251
Minor amendments to existing measures	3.1	(179)	(666)	(293)	–
Simplified Trade System – building a regulatory and border security foundation	3.1	2,944	9,022	16,611	3,870
Changes in parameters	Various	–	2,285	4,404	4,749
Other variations	Various	213,701	52,549	57,078	52,245
Net impact on appropriations for Outcome 3 (departmental)		240,452	115,371	107,823	94,115
Total net impact on appropriations for Outcome 3		267,261	157,426	114,852	111,152

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 Home Affairs through Appropriation Bills Nos. 3 and 4.

Table 1.4: Appropriation Bill (No. 3) 2023–2024

	2022–23 Available \$'000	2023–24 Budget \$'000	2023–24 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Administered items					
Outcome 1 – Protect Australia from national security and criminal threats through effective national coordination, policy and strategy development, emergency management, and regional cooperation.	101,635	105,230	120,488	15,258	–
Outcome 2 – Support a prosperous and united Australia through effective coordination and delivery of immigration and social cohesion policies and programs.	1,035,976	953,515	1,263,869	310,354	–
Outcome 3 – Advance a prosperous and secure Australia through trade and travel facilitation and modernisation, and effective customs, immigration, maritime and enforcement activities across the border continuum.	877,141	964,179	990,988	26,809	–
Total administered	2,014,752	2,022,924	2,375,345	352,421	–

Table 1.4: Appropriation Bill (No. 3) 2023–2024 (continued)

	2022–23 <i>Available</i> \$'000	2023–24 Budget \$'000	2023–24 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Departmental programs					
Outcome 1 – Protect Australia from national security and criminal threats through effective national coordination, policy and strategy development, emergency management, and regional cooperation.	224,049	233,213	271,684	38,471	–
Outcome 2 – Support a prosperous and united Australia through effective coordination and delivery of immigration and social cohesion policies and programs.	975,202	999,284	1,094,353	95,069	–
Outcome 3 – Advance a prosperous and secure Australia through trade and travel facilitation and modernisation, and effective customs, immigration, maritime and enforcement activities across the border continuum.	1,826,780	1,900,068	2,110,039	209,971	–
Total departmental	3,026,031	3,132,565	3,476,076	343,511	–
Total administered and departmental	5,040,783	5,155,489	5,851,421	695,932	–

Note: 2022–23 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) 2023–2024

	2022–23 Available \$'000	2023–24 Budget \$'000	2023–24 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Non-operating					
Equity injections	41,558	49,919	95,344	45,425	–
Administered assets and liabilities	–	2,083	–	–	–
Total non-operating	41,558	52,002	95,344	45,425	–
Total other services	41,558	52,002	95,344	45,425	–

Note: 2022–23 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: Protect Australia from national security and criminal threats, and support national resilience, through effective national coordination, policy and strategy development, and regional cooperation.

Linked programs

Attorney-General’s Department

Programs

- Program 1.1: Attorney-General’s Department Operating Expenses—Legal Services and Families
- Program 1.2: Attorney-General’s Department Operating Expenses—National Security, Integrity and International

Contribution to Outcome 1 made by linked programs

The Attorney-General’s Department (AGD) contributes to the administration of legislation and policy development for, and provides advice on, aspects of national security, emergency management, and border management, including through responsibilities for the administration of transparency frameworks, crime and security legislation, fraud and corruption prevention policy, international law and legal policy, and oversight of integrity agencies. AGD is also responsible for policy, legislation, treaties and progressing casework regarding international crime cooperation and has responsibility for federal prisoners.

Australian Criminal Intelligence Commission

Program

- Program 1.1: Australian Criminal Intelligence Commission

Contribution to Outcome 1 made by linked program

The Australian Criminal Intelligence Commission (ACIC) works collaboratively with law enforcement and national security partners to protect Australia from transnational serious and organised crime, which is a major threat to Australia’s sovereignty, security and safety.

Linked programs (continued)

<p>Australian Federal Police</p> <p>Programs</p> <ul style="list-style-type: none">• Program 1.1: Federal Policing – Investigations• Program 3.2: International Police Assistance and External Territories <p>Contribution to Outcome 1 made by linked programs</p> <p>The Australian Federal Police provide: national policing services including investigations, policing Australia’s Jervis Bay Territory and External Territories including Christmas Island, Cocos (Keeling) Islands and Norfolk Island. The AFP conducts offshore engagement with, and capability support to, offshore police agencies. This work is aimed at countering diverse transnational organised crime and associated illicit trades and harms; terrorism and cyber threats targeting Australia’s security; and protecting Australian economic and social interests.</p>
<p>Australian Security Intelligence Organisation</p> <p>Program</p> <ul style="list-style-type: none">• Program 1.1: Security Intelligence <p>Contribution to Outcome 1 made by linked program</p> <p>The Australian Security Intelligence Organisation (ASIO) collects, investigates and assesses intelligence on potential threats to Australia, its people and its interests. ASIO provides advice, reports and services to the Australian Government, government agencies and industry to assist them to effectively manage security risks and disrupt activities that threaten Australia’s security.</p>
<p>Australian Transaction Reports and Analysis Centre</p> <p>Program</p> <ul style="list-style-type: none">• Program 1.1: AUSTRAC <p>Contribution to Outcome 1 made by linked program</p> <p>The Australian Transaction Reports and Analysis Centre (AUSTRAC) works collaboratively with agencies in the law enforcement and national security sectors to protect the financial system from criminal abuse through actionable financial intelligence.</p>

Linked programs (continued)

Department of Climate Change, Energy, the Environment and Water

Programs

- Program 1.1: Reduce Australia’s greenhouse gas emissions
- Program 1.2: Support reliable, secure and affordable energy

Contribution to Outcome 1 made by linked programs

The Department of Climate Change, Energy, the Environment and Water and the Department of Home Affairs work collaboratively to support the affordable, reliable, secure and competitive operation of energy markets for the long-term benefit of the Australian community through improving Australia’s energy supply, efficiency, quality, performance, and productivity, and contributing to the operations of energy markets by helping manage the risks to Australia’s critical energy infrastructure. The Department of Climate Change, Energy, the Environment and Water and the Department of Home Affairs also collaborate on matters relating to compliance with the International Energy Agency treaty.

Department of Defence

Programs

- Program 1.3: Defence Contribution to National Support Tasks in Australia
- Program 2.14: Defence Intelligence

Contribution to Outcome 1 made by linked programs

Defence supports Commonwealth and state/territory governments with emergency and non-emergency tasks through the provision of capabilities and/or expertise.

The Australian Signals Directorate within the Defence Portfolio provides foreign signals intelligence, cyber security and offensive cyber operations.

Linked programs (continued)

Department of Foreign Affairs and Trade

Programs

- Program 1.1: Foreign Affairs and Trade Operations
- Program 2.1: Consular Services
- Program 2.2: Passport Services

Contribution to Outcome 1 made by linked programs

The Department of Foreign Affairs and Trade (DFAT) contributes to whole-of-government efforts bilaterally and regionally to address national security threats, including countering people-smuggling and human trafficking.

Department of Industry, Science and Resources

Programs

- Program 1.1: Growing innovative and competitive businesses, industries and regions
- Program 1.2: Investing in science, technology and commercialisation

Contribution to Outcome 1 made by linked programs

The Department of Industry, Science and Resources works with the Department of Home Affairs to support national resilience across critical supply chains, emerging and critical technologies and critical infrastructure, and to support major projects of strategic significance to navigate approvals with foreign involvement. The Department of Industry, Science and Resources also provides information and support for businesses to build their cyber security awareness and resilience. By improving Australia's industrial capability through the National Reconstruction Fund, the Department of Industry, Science and Resources will support a long-term improvement in Australia's economic diversity and enhance resilience against supply chain vulnerabilities.

Linked programs (continued)

<p>Department of Social Services</p> <p>Program</p> <ul style="list-style-type: none"> • Program 2.1: Families and Communities <p>Contribution to Outcome 1 made by linked program</p> <p>The Department of Social Services administers the Support for Trafficked People Program. This program provides assistance to all victims of slavery and slavery-like offences identified and referred by the Australian Federal Police, including victim-survivors with a valid visa or eligible under the Human Trafficking Visa Framework administered by the Department of Home Affairs.</p> <p>The Department of Social Services administers the Temporary Visa Holders Experiencing Violence Pilot. This pilot provides temporary visa holders who are experiencing family and domestic violence with access to financial support and tailored migration assistance and legal advice.</p>
<p>Department of the Prime Minister and Cabinet</p> <p>Program</p> <ul style="list-style-type: none"> • Program 1.1: Prime Minister and Cabinet <p>Contribution to Outcome 1 made by linked program</p> <p>The Department of the Prime Minister and Cabinet provides policy advice in key areas, including the Government's strategic priorities and major domestic, international and national security matters.</p>
<p>Department of the Treasury</p> <p>Program</p> <ul style="list-style-type: none"> • Program 1.4: Commonwealth-State Financial Relations <p>Contribution to Outcome 1 made by linked program</p> <p>The Department of the Treasury contributes to Outcome 1 by making payments to the states on behalf of the Department of Home Affairs. The payments relate to national security.</p>

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

Outcome 1: Protect Australia from national security and criminal threats, and support national resilience, through effective national coordination, policy and strategy development, and regional cooperation.					
	2022–23 Actual expenses \$'000	2023–24 Revised estimated expenses \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
Program 1.1: Transport Security					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	384	1,120	1,165	1,193	1,220
Expenses not requiring appropriation in the Budget year (b)	–	–	–	–	–
Administered total	384	1,120	1,165	1,193	1,220
Departmental expenses					
Departmental appropriations	33,662	32,970	33,843	34,316	34,889
s74 external revenue (a)	459	389	163	157	156
Expenses not requiring appropriation in the Budget year (b)	1,923	1,887	1,954	1,964	1,855
Departmental total	36,044	35,246	35,960	36,437	36,900
Total expenses for program 1.1	36,428	36,366	37,125	37,630	38,120

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2022–23 Actual expenses \$'000	2023–24 Revised estimated expenses \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
Program 1.2: National Security and Resilience					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	8,096	19,290	16,705	8,825	8,909
Special appropriations					
Australian Victim of Terrorism Overseas Payment	–	–	–	–	–
Special accounts					
<i>Proceeds of Crime Act 2002</i> (d)	4,315	–	–	–	–
Services for Other Entities and Trust Moneys	–	–	–	–	–
Expenses not requiring appropriation in the Budget year (b)	569	964	1,183	1,183	1,183
Administered total	12,980	20,254	17,888	10,008	10,092
Departmental expenses					
Departmental appropriation	106,191	109,306	120,245	112,469	109,255
s74 external revenue (a)	45,944	25,959	2,419	2,400	2,397
Expenses not requiring appropriation in the Budget year (b)	13,255	13,116	13,502	13,325	13,121
Departmental total	165,390	148,381	136,166	128,194	124,773
Total expenses for program 1.2	178,370	168,635	154,054	138,202	134,865
Program 1.3: Cyber Security					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	8,728	14,358	19,926	18,716	5,114
Expenses not requiring appropriation in the Budget year (b)	–	–	–	–	–
Administered total	8,728	14,358	19,926	18,716	5,114
Departmental expenses					
Departmental appropriation	30,982	77,469	45,172	44,243	41,649
s74 external revenue (a)	6,885	4,771	72	69	69
Expenses not requiring appropriation in the Budget year (b)	557	504	521	523	512
Departmental total	38,424	82,744	45,765	44,835	42,230
Total expenses for program 1.3	47,152	97,102	65,691	63,551	47,344

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2022–23 Actual expenses \$'000	2023–24 Revised estimated expenses \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
Program 1.4: Counter Terrorism					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	12,331	18,405	18,697	19,147	19,615
Special accounts					
Services for Other Entities and Trust Moneys	–	–	–	–	–
Expenses not requiring appropriation in the Budget year (b)	121	–	–	–	–
Administered total	12,452	18,405	18,697	19,147	19,615
Departmental expenses					
Departmental appropriation	26,898	10,315	10,597	9,301	9,526
s74 external revenue (a)	4,288	9,751	2,368	2,366	2,366
Expenses not requiring appropriation in the Budget year (b)	150	84	86	89	58
Departmental total	31,336	20,150	13,051	11,756	11,950
Total expenses for program 1.4	43,788	38,555	31,748	30,903	31,565
Program 1.5: Regional Cooperation					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	65,612	75,188	33,807	34,651	35,518
Special accounts					
Services for Other Entities and Trust Moneys	–	–	–	–	–
Expenses not requiring appropriation in the Budget year (b)	471	–	–	–	–
Administered total	66,083	75,188	33,807	34,651	35,518
Departmental expenses					
Departmental appropriation	30,700	34,117	31,940	32,506	33,059
s74 external revenue (a)	6,945	4,325	607	603	102
Expenses not requiring appropriation in the Budget year (b)	1,384	1,291	1,296	1,299	1,265
Departmental total	39,029	39,733	33,843	34,408	34,426
Total expenses for program 1.5	105,112	114,921	67,650	69,059	69,944

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2022–23 Actual expenses \$'000	2023–24 Revised estimated expenses \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
Program 1.6: Emergency Management (e)					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	477	–	–	–	–
Expenses not requiring appropriation in the Budget year (b)	–	–	–	–	–
Administered total	477	–	–	–	–
Departmental expenses					
Departmental appropriation	3,277	–	–	–	–
s74 external revenue (a)	1	–	–	–	–
Expenses not requiring appropriation in the Budget year (b)	77	–	–	–	–
Departmental total	3,355	–	–	–	–
Total expenses for program 1.6	3,832	–	–	–	–
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	95,628	128,361	90,300	82,532	70,376
Special appropriations					
<i>Australian Victim of Terrorism Overseas Payment</i>	–	–	–	–	–
Special accounts					
<i>Proceeds of Crime Act 2002 (d)</i>	4,315	–	–	–	–
Services for Other Entities and Trust Moneys	–	–	–	–	–
Expenses not requiring appropriation in the Budget year (b)	1,161	964	1,183	1,183	1,183
Administered total	101,104	129,325	91,483	83,715	71,559
Departmental expenses					
Departmental appropriation	231,710	264,177	241,797	232,835	228,378
s74 external revenue (a)	64,522	45,195	5,629	5,595	5,090
Expenses not requiring appropriation in the Budget year (b)	17,346	16,882	17,359	17,200	16,811
Departmental total	313,578	326,254	264,785	255,630	250,279
Total expenses for Outcome 1	414,682	455,579	356,268	339,345	321,838

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2022–23 Actual expenses \$'000	2023–24 Revised estimated expenses \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
Movement of administered funds between years (c)					
Outcome 1:					
1.2 National Security and Resilience	(9,335)	6,797	2,638	–	–
1.5: Regional Cooperation	(2,439)	2,439	–	–	–
Total movement of administered funds	(11,774)	9,236	2,638	–	–
Average staffing level (number)	716	838			

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

- a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.
- b) Expenses not requiring appropriation in the Budget year are made up of depreciation/amortisation expenses, resources received free of charge, write-down impairment, offset by lease payments.
- c) Figures displayed as a negative (–) represent a decrease in funds and a positive (+) represent an increase in funds.
- d) The *Proceeds of Crime Act 2002* programs special account was transferred to the Attorney-General's Department in the recent Machinery of Government changes.
- e) Program 1.6 Emergency Management transferred to NEMA effective from 1 September 2022.

Table 2.1.2: Performance measure for Outcome 1

There are no changes to Home Affairs' performance information as reported in the 2023–24 PB Statements.

2.2 Budgeted expenses and performance for Outcome 2

Outcome 2: Support a prosperous and united Australia through effective coordination and delivery of immigration and social cohesion policies and programs.

Linked programs

Department of Employment and Workplace Relations

Programs

- Program 1.1: Employment Services
- Program 2.1: Building Skills and Capability

Contribution to Outcome 2 made by linked programs

The Department of Employment and Workplace Relations works with the Department of Home Affairs to provide clearer pathways and improved access to training for eligible migrants and humanitarian entrants. The Department of Employment and Workplace Relations fosters a productive and competitive labour market through employment policies and programs that assist job seekers, including eligible migrants and humanitarian entrants, into work to meet employer needs and increase Australia's workforce participation.

Department of Foreign Affairs and Trade

Programs

- Program 1.1: Foreign Affairs and Trade Operations
- Program 2.1: Consular Services
- Program 2.2: Passport Services

Contribution to Outcome 2 made by linked programs

The Department of Foreign Affairs and Trade (DFAT) contributes to whole-of-government efforts bilaterally and regionally to counter people-smuggling and human trafficking. DFAT provides high-quality consular and passport services, which support international traveller facilitation.

Linked programs (continued)

<p>Department of Industry, Science, and Resources</p> <p>Program</p> <ul style="list-style-type: none"> • Program 1.3: Supporting a strong resources sector <p>Contribution to Outcome 2 made by linked program</p> <p>The Department of Industry, Science, and Resources works with the Department of Home Affairs on employer-sponsored permanent skilled migration and the Significant Investor Visa Complying Investment Framework that encourages the expansion of Australia’s venture capital fund capacity, attracting investment in innovative early-stage companies, particularly from new sources of foreign investment.</p> <p>The Department of Industry, Science and Resources works with the Department of Home Affairs to identify joint business development activities to support business and industry understanding of immigration program options for economic development and business growth.</p>
<p>Department of Social Services</p> <p>Program</p> <ul style="list-style-type: none"> • Program 2.1: Families and Communities <p>Contribution to Outcome 2 made by linked program</p> <p>The Department of Social Services administers the Building a New Life in Australia Longitudinal Study of Humanitarian Migrants. This study tracks the long-term settlement experience of humanitarian migrants in Australia, allowing researchers and policy makers to evaluate successful settlement outcomes.</p>
<p>Services Australia</p> <p>Programs</p> <ul style="list-style-type: none"> • Program 1.2: Customer Service Delivery • Program 1.3: Technology and Transformation <p>Contribution to Outcome 2 made by linked programs</p> <p>Services Australia supports individuals, families and communities to achieve greater self-sufficiency by designing and delivering a range of government services to Australians through a range of service delivery channels including face-to-face, telephony and digital, and protects the integrity of government outlays.</p> <p>Services Australia provides a robust information and communication technology network and delivers major transformation projects, including ICT shared services.</p>

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.

Table 2.2.1: Budgeted expenses for Outcome 2

Outcome 2: Support a prosperous and united Australia through effective coordination and delivery of immigration and social cohesion policies and programs.					
	2022–23 Actual expenses \$'000	2023–24 Revised estimated expenses \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
Program 2.1: Migration					
Departmental expenses					
Departmental appropriation	269,869	262,511	238,184	228,650	227,546
s74 external revenue (a)	81,406	70,444	61,804	62,485	60,069
Expenses not requiring appropriation in the Budget year (b)	39,604	38,725	40,319	39,910	39,420
Departmental total	390,879	371,680	340,307	331,045	327,035
Total expenses for program 2.1	390,879	371,680	340,307	331,045	327,035
Program 2.2: Visas					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	6	–	–	–	–
Expenses not requiring appropriation in the Budget year (b)	53	–	–	–	–
Administered total	59	–	–	–	–
Departmental expenses					
Departmental appropriation	381,143	439,099	367,850	347,968	347,892
s74 external revenue (a)	14,709	40,693	39,473	40,180	40,778
Expenses not requiring appropriation in the Budget year (b)	40,930	41,034	42,812	42,194	41,454
Departmental total	436,782	520,826	450,135	430,342	430,124
Total expenses for program 2.2	436,841	520,826	450,135	430,342	430,124

Table 2.2.1: Budgeted expenses for Outcome 2 (continued)

	2022–23 Actual expenses \$'000	2023–24 Revised estimated expenses \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
Program 2.3: Refugee, Humanitarian Settlement and Migrant Services					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	612,509	770,023	626,768	620,118	616,702
Expenses not requiring appropriation in the Budget year (b)	4	–	–	–	–
Administered total	612,513	770,023	626,768	620,118	616,702
Departmental expenses					
Departmental appropriation	173,413	185,332	196,517	174,651	171,452
s74 external revenue (a)	2,228	12,564	11,471	11,443	11,439
Expenses not requiring appropriation in the Budget year (b)	7,191	7,201	7,393	7,128	6,810
Departmental total	182,832	205,097	215,381	193,222	189,701
Total expenses for program 2.3	795,345	975,120	842,149	813,340	806,403
Program 2.4: UMA Offshore Management					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	411,617	477,739	288,930	253,076	259,342
Expenses not requiring appropriation in the Budget year (b)	39,458	42,525	43,249	43,249	43,249
Administered total	451,075	520,264	332,179	296,325	302,591
Departmental expenses					
Departmental appropriation	36,432	37,553	37,472	37,962	38,514
s74 external revenue (a)	706	595	248	239	238
Expenses not requiring appropriation in the Budget year (b)	5,327	5,242	5,336	5,346	5,188
Departmental total	42,465	43,390	43,056	43,547	43,940
Total expenses for program 2.4	493,540	563,654	375,235	339,872	346,531

Table 2.2.1: Budgeted expenses for Outcome 2 (continued)

	2022–23 Actual expenses \$'000	2023–24 Revised estimated expenses \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
Program 2.5: Multicultural Affairs and Citizenship					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	9,192	29,844	19,034	2,590	500
Expenses not requiring appropriation in the Budget year (b)	–	–	–	–	–
Administered total	9,192	29,844	19,034	2,590	500
Departmental expenses					
Departmental appropriation	102,804	101,937	92,994	92,479	92,936
s74 external revenue (a)	1,323	2,209	1,593	1,623	1,659
Expenses not requiring appropriation in the Budget year (b)	10,972	11,457	12,283	12,305	12,032
Departmental total	115,099	115,603	106,870	106,407	106,627
Total expenses for program 2.5	124,291	145,447	125,904	108,997	107,127
Outcome 2 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	1,033,324	1,277,606	934,732	875,784	876,544
Expenses not requiring appropriation in the Budget year (b)	39,515	42,525	43,249	43,249	43,249
Administered total	1,072,839	1,320,131	977,981	919,033	919,793
Departmental expenses					
Departmental appropriation	963,661	1,026,432	933,017	881,710	878,340
s74 external revenue (a)	100,372	126,505	114,589	115,970	114,183
Expenses not requiring appropriation in the Budget year (b)	104,024	103,659	108,143	106,883	104,904
Departmental total	1,168,057	1,256,596	1,155,749	1,104,563	1,097,427
Total expenses for Outcome 2	2,240,896	2,576,727	2,133,730	2,023,596	2,017,220

Table 2.2.1: Budgeted expenses for Outcome 2 (continued)

	2022–23 Actual expenses	2023–24 Revised estimated expenses	2024–25 Forward estimate	2025–26 Forward estimate	2026–27 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Movement of administered funds between years (c)					
Outcome 2:					
2.5 Multicultural Affairs and Citizenship	(10,517)	10,398	119	–	–
Total movement of administered funds	(10,517)	10,398	119	–	–

	2022–23	2023–24
Average staffing level (number)	5,037	5,412

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

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

Table 2.2.2: Performance measure for Outcome 2

There are no changes to Home Affairs' performance information as reported in the 2023–24 PB Statements.

2.3 Budgeted expenses and performance for Outcome 3

Outcome 3: Advance a prosperous and secure Australia through trade and travel facilitation and modernisation, and effective customs, immigration, maritime and enforcement activities across the border continuum.

Linked programs

<p>Australian Federal Police</p> <p>Programs</p> <ul style="list-style-type: none">• Program 1.1: Federal Policing – Investigations• Program 3.1: Specialist Protective Services• Program 3.2: International Police Assistance and External Territories <p>Contribution to Outcome 3 made by linked programs</p> <p>The Australian Federal Police provide: protective services, counter-terrorist first response and airport policing response at designated Australian airports, national policing services including investigations, policing Australia’s Jervis Bay Territory and External Territories including Christmas Island, Cocos (Keeling) Islands and Norfolk Island. The AFP conducts offshore engagement with, and capability support to, offshore police agencies. This work is aimed at countering diverse transnational organised crime and associated illicit trades and harms; terrorism and cyber threats targeting Australia’s security; and protecting Australian economic and social interests.</p>
<p>Australian Fisheries Management Authority</p> <p>Program</p> <ul style="list-style-type: none">• Program 1.1: Australian Fisheries Management Authority <p>Contribution to Outcome 3 made by linked program</p> <p>The Australian Fisheries Management Authority (AFMA) provides the fisheries’ focus within the Australian Government Civil Maritime Surveillance and Response Program and is responsible for the administration of legislation with respect to illegal foreign fishers. AFMA aims to deter and prevent illegal foreign fishing by carrying out prosecution of offenders, confiscation of boats, capacity building projects and cooperative enforcement operations.</p>

Linked programs (continued)

<p>Australian Maritime Safety Authority</p> <p>Program</p> <ul style="list-style-type: none">• Program 1.1: Seafarer and ship safety, environment protection and search and rescue <p>Contribution to Outcome 3 made by linked program</p> <p>The Australian Maritime Safety Authority is responsible for ensuring foreign-flagged ships and Australian-flagged ships meet applicable International and Australian Standards. The implementation and enforcement of these standards supports the work the Department of Home Affairs undertakes in processing vessels crossing the border.</p>
<p>Australian Taxation Office</p> <p>Program</p> <ul style="list-style-type: none">• Program 1.1: Australian Taxation Office <p>Contribution to Outcome 3 made by linked program</p> <p>On behalf of the Australian Taxation Office, the Department of Home Affairs administers the Tourist Refund Scheme and collects border revenue for: Excise Equivalent Goods, Goods and Services Tax, Luxury Car Tax and Wine Equalisation Tax.</p>
<p>Civil Aviation Safety Authority</p> <p>Program</p> <ul style="list-style-type: none">• Program 1.1: Civil Aviation Safety Authority <p>Contribution to Outcome 3 made by linked program</p> <p>The Civil Aviation Safety Authority is responsible for the civil air operations in Australian territory and the operation of Australian aircraft outside Australian territory. The implementation and enforcement of safety standards supports the work the Department of Home Affairs undertakes in processing aircraft crossing the border, and in its role of fostering aviation security.</p>

Linked programs (continued)**Department of Agriculture, Fisheries and Forestry****Programs**

- Program 2.1: Biosecurity and Export Services
- Program 2.2: Plant and Animal Health

Contribution to Outcome 3 made by linked programs

The Department of Agriculture, Fisheries and Forestry (DAFF) and the Department of Home Affairs work together to manage biosecurity and imported food risks to ensure the safe movement into and out of Australia, of people, animals, plants, food and cargo. DAFF also provides certification of exports to meet importing countries' requirements.

Department of Climate Change, Energy, the Environment and Water**Programs**

- Program 2.2: Protect Australia's cultural, historic and First Nations heritage
- Program 2.3: Accelerate the transition to a circular economy, while safely managing pollutants and hazardous substances.

Contribution to Outcome 3 made by linked programs

The Department of Climate Change, Energy, the Environment and Water and the Department of Home Affairs work together to prevent the illegal wildlife trade, control transboundary movements of hazardous wastes and their disposal, and share information on imports of products subject to air quality standards.

Department of Defence**Program**

- Program 1.3: Defence Contribution to National Support Tasks in Australia

Contribution to Outcome 3 made by linked program

The Department of Defence (Defence) supports the Department of Home Affairs through tasks that include: planning and conduct of operations to provide security of Australia's maritime borders from unauthorised maritime arrivals, exports, illegal exploitation of natural resources, and other maritime threats to Australian sovereignty, including counter-terrorism responses. Defence contributes to Maritime Border Command tasking through Operation Resolute, providing maritime surveillance and response assets that are tasked routinely in accordance with the Government's priorities.

Linked programs (continued)

Department of Foreign Affairs and Trade

Programs

- Program 1.1: Foreign Affairs and Trade Operations
- Program 2.1: Consular Services
- Program 2.2: Passport Services

Contribution to Outcome 3 made by linked programs

The Department of Foreign Affairs and Trade (DFAT) contributes to whole-of-government efforts bilaterally and regionally to counter people smuggling and human trafficking. DFAT also negotiates, finalises and implements Australia's free trade agreement (FTA) agenda and explores opportunities for FTAs with other trading partners. DFAT provides high-quality consular and passport services that support international traveller facilitation.

Department of Health and Aged Care

Program

- Program 1.8: Health Protection, Emergency Response and Regulation

Contribution to Outcome 3 made by linked program

The Department of Health and Aged Care works with the Department of Home Affairs to protect the health of the Australian community by managing health risks pre-border, including providing communicable disease advice to the Department of Home Affairs to inform pre-migration screening policies.

Linked programs (continued)

<p>Department of Industry, Science and Resources</p> <p>Program</p> <ul style="list-style-type: none">• Program 1. 2: Investing in science, technology and commercialisation <p>Contribution to Outcome 3 made by linked program</p> <p>Through the National Measurement Institute, the Department of Industry, Science and Resources provides forensic drug testing services and research to support the Australian Border Force.</p> <p>Through the Major Project Facilitation Agency, the Department of Industry, Science and Resources continues to work with the Department of Home Affairs to support major project proponents to navigate customs, immigration and maritime approval requirements, in addition to international trade in new export industries.</p>
<p>Department of the Treasury</p> <p>Program</p> <ul style="list-style-type: none">• Program 1.1: Department of the Treasury <p>Contribution to Outcome 3 made by linked program</p> <p>The Department of the Treasury provides policy advice in key areas on the design of taxation laws, including customs duty, Visa Application Charges (VAC), Passenger Movement Charge (PMC), Import Processing Charge (IPC) and duty refunds.</p>

Budgeted expenses for Outcome 3

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

Table 2.3.1: Budgeted expenses for Outcome 3

Outcome 3: Advance a prosperous and secure Australia through trade and travel facilitation and modernisation, and effective customs, immigration, maritime and enforcement activities across the border continuum.

	2022–23 Actual expenses \$'000	2023–24 Revised estimated expenses \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
Program 3.1: Trade Facilitation and Industry Engagement					
Departmental expenses					
Departmental appropriation	44,248	54,707	53,642	59,293	49,968
s74 external revenue (a)	797	673	282	272	271
Expenses not requiring appropriation in the Budget year (b)	3,228	3,061	3,054	3,067	2,907
Departmental total	48,273	58,441	56,978	62,632	53,146
Total expenses for program 3.1	48,273	58,441	56,978	62,632	53,146
Program 3.2: Border Management					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	7,314	10,656	7,263	6,164	6,293
Expenses not requiring appropriation in the Budget year (b)	10	–	–	–	–
Administered total	7,324	10,656	7,263	6,164	6,293
Departmental expenses					
Departmental appropriation	378,539	526,389	393,022	408,855	421,972
s74 external revenue (a)	6,092	4,799	1,526	1,457	1,445
Expenses not requiring appropriation in the Budget year (b)	55,012	54,389	55,107	54,446	53,652
Departmental total	439,643	585,577	449,655	464,758	477,069
Total expenses for program 3.2	446,967	596,233	456,918	470,922	483,362

Table 2.3.1: Budgeted expenses for Outcome 3 (continued)

	2022–23 Actual expenses \$'000	2023–24 Revised estimated expenses \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
Program 3.3: Border Revenue Collection					
Administered expenses					
Expenses not requiring appropriation in the Budget year (b)	10,016	4,286	4,286	4,286	4,286
Administered total	10,016	4,286	4,286	4,286	4,286
Departmental expenses					
Departmental appropriation	11,128	11,097	10,805	10,244	9,946
s74 external revenue (a)	60,540	60,369	60,775	61,790	61,813
Expenses not requiring appropriation in the Budget year (b)	30,258	32,375	33,314	30,757	27,692
Departmental total	101,926	103,841	104,894	102,791	99,451
Total expenses for program 3.3	111,942	108,127	109,180	107,077	103,737
Program 3.4: Border Enforcement					
Departmental expenses					
Departmental appropriation	1,083,832	1,120,209	937,234	936,088	946,366
s74 external revenue (a)	21,344	18,474	9,620	9,488	9,467
Expenses not requiring appropriation in the Budget year (b)	133,054	131,693	133,741	132,643	131,327
Departmental total	1,238,230	1,270,376	1,080,595	1,078,219	1,087,160
Total expenses for program 3.4	1,238,230	1,270,376	1,080,595	1,078,219	1,087,160

Table 2.3.1: Budgeted expenses for Outcome 3 (continued)

	2022–23 Actual expenses \$'000	2023–24 Revised estimated expenses \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
Program 3.5: Onshore Compliance and Detention					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	691,931	990,368	717,418	692,050	718,767
Expenses not requiring appropriation in the Budget year (b)	53,911	66,618	71,462	71,462	71,462
Administered total	745,842	1,056,986	788,880	763,512	790,229
Departmental expenses					
Departmental appropriation	307,699	315,965	328,203	297,644	302,187
s74 external revenue (a)	4,654	3,922	1,639	1,581	1,572
Expenses not requiring appropriation in the Budget year (b)	43,646	42,785	43,734	43,151	42,453
Departmental total	355,999	362,672	373,576	342,376	346,212
Total expenses for program 3.5	1,101,841	1,419,658	1,162,456	1,105,888	1,136,441
Outcome 3 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	699,245	1,001,024	724,681	698,214	725,060
Expenses not requiring appropriation in the Budget year (b)	63,937	70,904	75,748	75,748	75,748
Administered total	763,182	1,071,928	800,429	773,962	800,808
Departmental expenses					
Departmental appropriation	1,784,146	2,028,367	1,722,906	1,712,124	1,730,439
s74 external revenue (a)	134,727	88,237	73,842	74,588	74,568
Expenses not requiring appropriation in the Budget year (b)	265,198	264,303	268,950	264,064	258,031
Departmental total	2,184,071	2,380,907	2,065,698	2,050,776	2,063,038
Total expenses for Outcome 3	2,947,253	3,452,835	2,866,127	2,824,738	2,863,846

Table 2.3.1: Budgeted expenses for Outcome 3 (continued)

	2022–23 Actual expenses	2023–24 Revised estimated expenses	2024–25 Forward estimate	2025–26 Forward estimate	2026–27 Forward estimate
Movement of administered funds between years (c)	\$'000	\$'000	\$'000	\$'000	\$'000
Outcome 3:					
3.2: Border Management	(7,403)	5,148	2,255	–	–
3.5: Onshore Compliance and Detention	(19,642)	9,821	–	–	9,821
Total movement of administered funds	(27,045)	14,969	2,255	–	9,821

	2022–23	2023–24
Average staffing level (number)	8,505	8,708

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

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

Table 2.3.2: Performance measure for Outcome 3

There are no changes to Home Affairs' performance information as reported in the 2023–24 PB Statements.

Section 3: Special account flows and budgeted financial statements

3.1 Special account flows and balances

Estimates of special account flows and balances

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
Special Account by Determination – Home Affairs SOETM Special Account 2018 – s78 PGPA Act (A)	1					
2023–24		636	–	–	–	636
2022–23		636	–	–	–	636
Special Account by Determination – Home Affairs SOETM Special Account 2018 – s78 PGPA Act (A)	3					
2023–24		837	–	–	–	837
2022–23		798	434	(395)	–	837
Total special accounts 2023–24 Budget estimate		1,473	–	–	–	1,473
<i>Total special accounts 2022–23 actual</i>		<i>1,434</i>	<i>434</i>	<i>(395)</i>	–	<i>1,473</i>

3.2 Budgeted financial statements

3.2.1 Analysis of budgeted financial statements

Departmental

Budgeted departmental comprehensive income statement

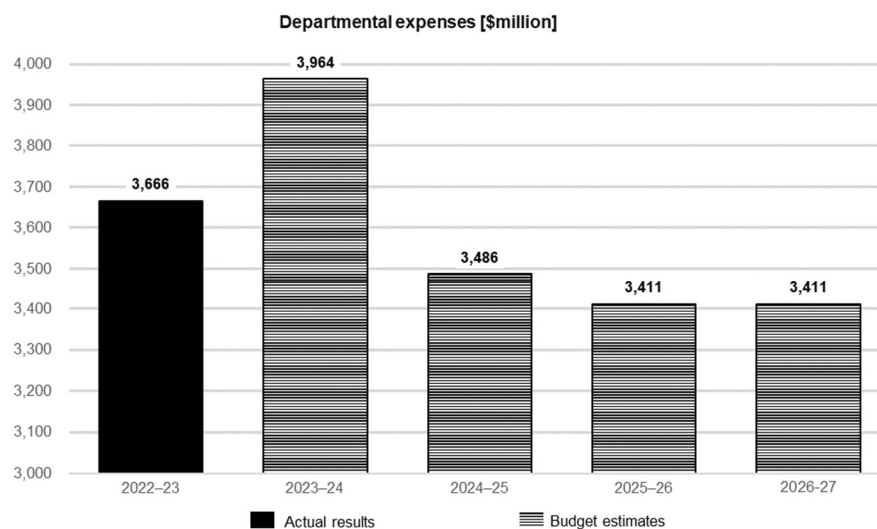
This statement presents the expected financial result for the Department and recognises expenses and revenue on a full accrual basis.

Expenses

In 2023–24, total departmental expenses (Figure 1) are expected to increase from \$3,665.70 million in 2022–23 to \$3,963.76 million, an increase of \$298.06 million.

The increase in budgeted departmental expenses is attributable to employee benefits increasing by \$291.62 million, supplier expenses increasing by \$8.08 million, other expenses increasing by \$5.48 million, and \$4.18 million increase in depreciation and amortisation, offset by an \$11.30 million decrease in impairment of assets and finance costs.

Figure 1: Total departmental expenses as at 2023–24 Additional Estimates



Revenue

The total departmental revenue is expected to increase from \$3,185.13 million in 2022–23 to \$3,580.3 million in 2023–24. The increase of \$395.17 million due to an increase in revenue from Government (appropriation revenue) of \$434.78 million, offset by a decrease in the Department’s own-source income of \$39.61 million.

Budgeted departmental balance sheet

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

In 2023–24, total departmental assets are expected to decrease from \$4,188.47 million in 2022–23 to \$3,970.97 million. The decrease of \$217.51 million is due to a decrease of \$174.89 million in non-financial assets, and a decrease of \$42.62 million in financial assets.

Departmental liabilities are expected to decrease from \$3,307.78 million in 2022–23 to \$3,239.35 million, a decrease of \$68.43 million due to a decrease in lease liabilities.

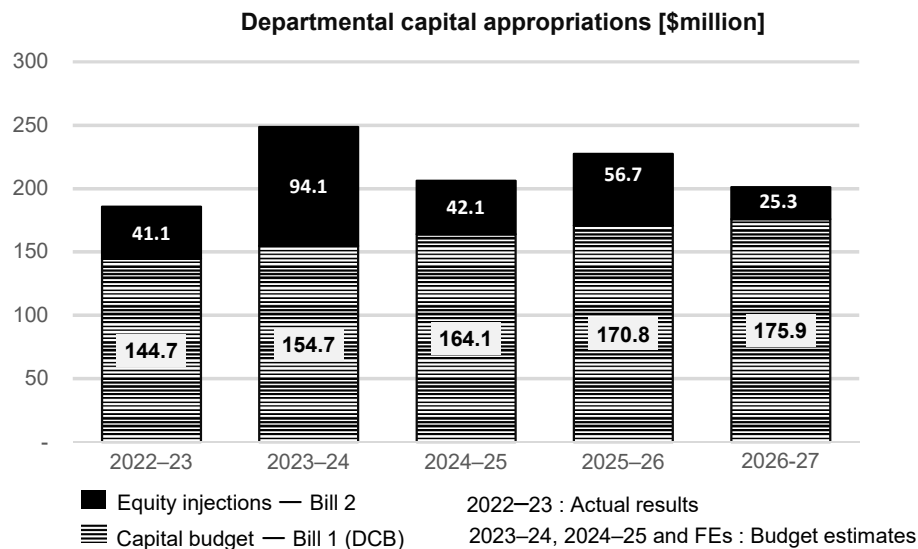
Budgeted departmental statement of cash flows

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 3.1 and 3.2.

Capital budget statement – departmental

This statement reports the forward plan for capital expenditure. Total departmental capital appropriations (Figure 2) have increased in 2023–24 by \$62.98 million, as a result of an increase of \$52.99 million in Equity injections – Bill 2, and an increase of \$9.99 million in Capital budget – Bill 1 (DCB).

Figure 2: Total departmental capital appropriations as at 2023–24 Additional Estimates



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 decrease of \$174.90 million in the estimated net book balance from 1 July 2023 to 30 June 2024 is due to the net impact of asset purchases of \$425.33 million, offset by depreciation and amortisation of \$600.23 million.

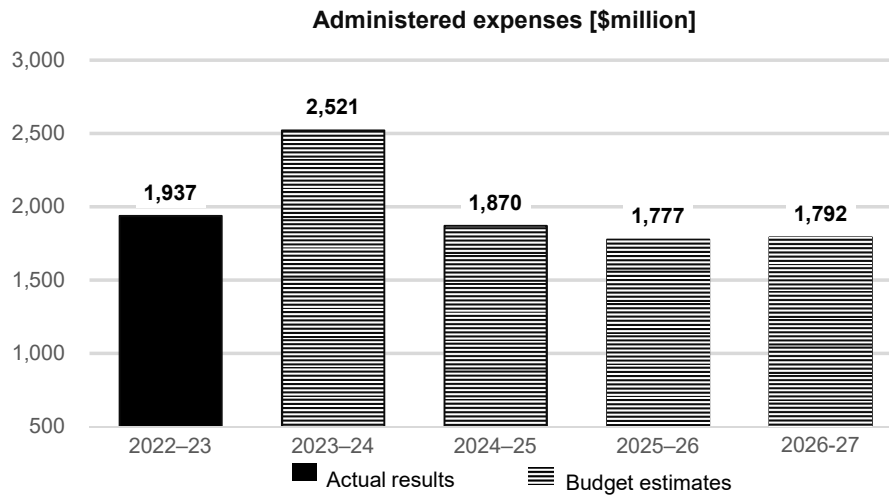
Administered

Schedule of budgeted income and expenses administered on behalf of Government

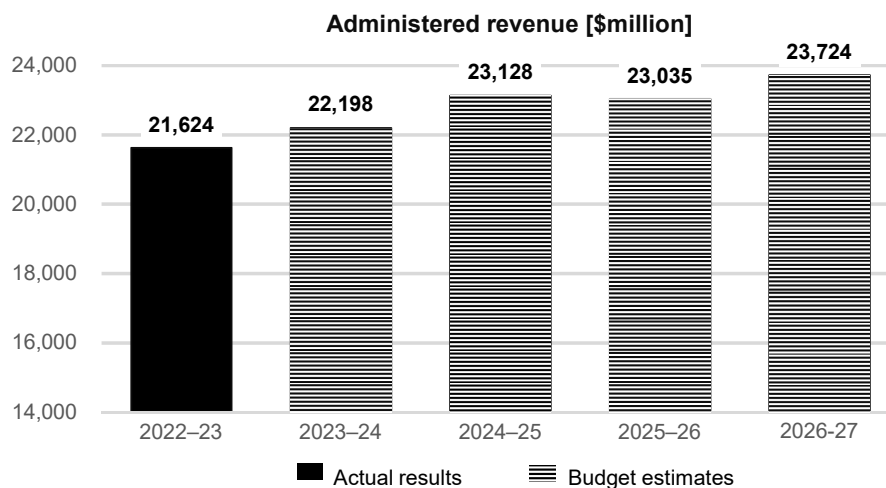
This schedule identifies the main revenue and expense items administered by the Department on behalf of the Government.

Expenses

In 2023–24, administered expenses (Figure 3) are expected to increase from \$1,937.12 million in 2022–23 to \$2,521.38 million, an increase of \$584.26 million. The change in the budgeted administered expenses are attributable to supplier expenses increasing by \$581.55 million, personal benefits increasing by \$39.36 million, depreciation, amortization increasing by \$14.59 million and other expenses increasing by \$1.32 million, offset by decrease in grants by \$46.00 million and impairment of assets and other finance costs of \$6.56 million.

Figure 3: Administered expenses as at 2023–24 Additional Estimates**Revenue**

In 2023–24, the Department will administer the collection of revenue (Figure 4) on behalf of the Government of an estimated \$22,197.97 million, which is an increase of \$574.27 million compared to the actual of \$21,623.70 million in 2022–23.

Figure 4: Administered revenue as at 2023–24 Additional Estimates

In 2023–24, the Department is estimated to collect \$22,040.24 million in taxation revenue, which is an increase of \$527.52 million from \$21,512.72 million in 2022–23. The increase is primarily due to an increase of \$295.61 million in other taxes and an increase of \$231.91 million in customs duty.

In 2023–24, the Department will administer the collection of non-taxation revenue on behalf of Government of an estimated \$157.73 million, which is an increase of \$46.75 million from the \$110.98 million in 2022–23.

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 2023–24, total administered assets are expected to decrease by \$39.0 million from \$1,434.7 million in 2022–23 to \$1,395.8 million. Non-financial assets decrease by \$61.8 million mainly due to the decrease in land, buildings, and property, plant and equipment. Financial assets increase by \$22.9 million due to an increase in taxation receivables of \$72.9 million, offset by \$50.0 million decrease in cash.

Schedule of budgeted administered cash flows

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

Schedule for administered capital budget

This statement reports the forward plan for capital expenditure. Total capital appropriations have increased by \$8.1 million in the 2023–24 financial year compared to 2022–23, as a result of an increase of \$6.0 million in Capital budget – Bill 1 (ACB) and an increase of \$2.1 million in Administered Assets and Liabilities – Bill 2.

Statement of administered asset movements

This statement reports the budgeted movements by asset class of administered non-financial assets during the 2023–24 financial year.

The decrease of \$61.87 million in the estimated net book balance from 1 July 2023 to 30 June 2024 is due to the net impact of an increase in expected asset purchases of \$50.94 million, offset by depreciation and amortisation expenses of \$112.81 million.

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

	2022–23 Actual \$'000	2023–24 Revised budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
EXPENSES					
Employee benefits	1,656,710	1,948,334	1,749,743	1,704,120	1,706,064
Suppliers	1,376,704	1,384,780	1,094,629	1,068,677	1,069,898
Depreciation and amortisation	578,565	582,740	595,375	591,983	591,431
Finance costs	40,748	40,318	39,889	41,432	38,848
Write-down and impairment of assets	10,876	–	–	–	–
Other expenses	2,103	7,585	6,596	4,757	4,503
Total expenses	3,665,706	3,963,757	3,486,232	3,410,969	3,410,744
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Revenue from contracts with customers	285,165	252,212	187,335	189,428	187,616
Rental income	3,126	3,978	3,978	3,978	3,978
Other revenue	3,275	5,134	4,128	4,123	3,623
Total own-source revenue	291,566	261,324	195,441	197,529	195,217
Gains					
Sale of assets	136	–	–	–	–
Other gains	9,228	–	–	–	–
Total gains	9,364	–	–	–	–
Total own-source income	300,930	261,324	195,441	197,529	195,217
Net (cost of)/contribution by services	(3,364,776)	(3,702,433)	(3,290,791)	(3,213,440)	(3,215,527)
Revenue from Government	2,884,197	3,318,976	2,897,720	2,826,669	2,837,157
Surplus/(deficit) attributable to the Australian Government	(480,579)	(383,457)	(393,071)	(386,771)	(378,370)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	51,905	–	–	–	–
Total other comprehensive income	51,905	–	–	–	–
Total comprehensive income/(loss) attributable to the Australian Government	(428,674)	(383,457)	(393,071)	(386,771)	(378,370)

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

	2022–23 \$'000	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000
Total comprehensive income/(loss) – as per statement of comprehensive income	(428,674)	(383,457)	(393,071)	(386,771)	(378,370)
Plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	336,927	353,477	367,476	367,476	367,476
Plus: depreciation/amortisation expenses for ROU assets (b)	241,638	229,263	227,899	224,507	223,955
Less: lease principal repayments (b)	207,175	199,283	202,304	205,212	213,061
Less: changes in asset revaluation reserve	51,905	–	–	–	–
Net cash operating surplus/(deficit)	(109,189)	–	–	–	–

Prepared on Australian Accounting Standards basis.

- a) From 2010–11, the Government introduced the net cash appropriation arrangement that provided non-corporate Commonwealth entities with a separate departmental capital budget (DCB) under Appropriation Act (No.1) or Bill (No. 3). This replaced revenue appropriations provided under Appropriation Act (No.1) or Bill (No.3) used for depreciation/amortisation expenses. For information regarding DCB, refer to Table 3.6: Departmental capital budget statement.
- b) Applies to leases under AASB 16 Leases.

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

	2022–23 Actual \$'000	2023–24 Revised budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	6,364	6,364	6,364	6,364	6,364
Trade and other receivables	486,330	443,710	426,210	426,210	426,210
Other financial assets	1,038	1,038	1,038	1,038	1,038
Total financial assets	493,732	451,112	433,612	433,612	433,612
Non-financial assets					
Land	25,099	48,344	46,928	45,512	44,483
Buildings	2,358,353	2,281,388	2,169,985	2,080,739	1,955,341
Property, plant and equipment	812,160	721,586	583,148	497,250	380,960
Intangibles	419,923	389,313	345,584	270,741	139,160
Inventories	19,499	19,498	19,498	19,498	19,498
Other non-financial assets	59,712	59,731	59,727	59,727	59,727
Total non-financial assets	3,694,746	3,519,860	3,224,870	2,973,467	2,599,169
Total assets	4,188,478	3,970,972	3,658,482	3,407,079	3,032,781
LIABILITIES					
Payables					
Suppliers	223,558	214,623	214,623	214,623	214,623
Other payables	68,443	74,956	74,956	74,956	74,956
Total payables	292,001	289,579	289,579	289,579	289,579
Interest bearing liabilities					
Leases	2,483,491	2,417,434	2,291,758	2,199,621	2,002,476
Total interest bearing liabilities	2,483,491	2,417,434	2,291,758	2,199,621	2,002,476
Provisions					
Employee provisions	478,180	478,232	478,232	478,232	478,232
Other provisions	54,104	54,105	54,105	54,105	54,105
Total provisions	532,284	532,337	532,337	532,337	532,337
Liabilities included in disposal groups held for sale					
Total liabilities	3,307,776	3,239,350	3,113,674	3,021,537	2,824,392
Net assets	880,702	731,622	544,808	385,542	208,389
EQUITY (a)					
Contributed equity	4,026,935	4,261,312	4,467,573	4,695,078	4,896,295
Reserves	449,668	449,668	449,668	449,668	449,668
Retained surplus/(accumulated deficit)	(3,595,901)	(3,979,362)	(4,372,433)	(4,759,204)	(5,137,574)
Total parent entity interest	880,702	731,622	544,808	385,542	208,389
Total equity	880,702	731,622	544,808	385,542	208,389

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 2023–24)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2023				
Balance carried forward from previous period	(3,595,901)	449,668	4,026,935	880,698
Adjustment for changes in accounting policies	–	–	–	–
Adjusted opening balance	(3,595,901)	449,668	4,026,935	880,698
Comprehensive income				
Other comprehensive income	–	–	–	–
Surplus/(deficit) for the period	(383,457)	–	–	(383,457)
Total comprehensive income	(383,457)	–	–	(383,457)
of which:				
Attributable to the Australian Government	(383,457)	–	–	(383,457)
Transactions with owners				
Contributions by owners				
Equity injection – appropriation	–	–	95,344	95,344
Departmental capital budget (DCB)	–	–	153,399	153,399
Restructuring	–	–	(14,366)	(14,366)
Sub-total transactions with owners	–	–	234,377	234,377
Estimated closing balance as at 30 June 2024	(3,979,358)	449,668	4,261,312	731,622
Closing balance attributable to the Australian Government	(3,979,358)	449,668	4,261,312	731,622

Prepared on Australian Accounting Standards basis.

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

	2022–23 Actual \$'000	2023–24 Revised budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	3,402,470	3,618,908	3,109,280	3,022,822	3,030,998
Sale of goods and rendering of services	179,213	160,865	120,381	120,909	117,837
Net GST received	151,737	114,319	119,791	119,061	118,085
Other	75,604	99,072	73,679	75,244	76,004
Total cash received	3,809,024	3,993,164	3,423,131	3,338,036	3,342,924
Cash used					
Employees	1,632,471	1,966,289	1,765,870	1,720,293	1,722,478
Suppliers	1,494,543	1,479,757	1,196,912	1,170,189	1,170,193
Interest payments on lease liability	39,598	40,318	39,889	41,432	38,848
s74 external revenue transferred to the Official Public Account (OPA)	432,782	259,937	194,060	196,153	193,841
Other	1,128	7,585	6,596	4,757	4,503
Total cash used	3,600,522	3,753,886	3,203,327	3,132,824	3,129,863
Net cash from/(used by) operating activities	208,502	239,278	219,804	205,212	213,061
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	172	–	–	–	–
Total cash received	172	–	–	–	–
Cash used					
Purchase of property, plant, and equipment and intangibles	289,656	288,799	223,761	227,505	201,217
Total cash used	289,656	288,799	223,761	227,505	201,217
Net cash from/(used by) investing activities	(289,484)	(288,799)	(223,761)	(227,505)	(201,217)

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

	2022–23 Actual \$'000	2023–24 Revised budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
FINANCING ACTIVITIES					
Cash received					
Contributed equity	289,394	248,743	206,261	227,505	201,217
Other	–	61	–	–	–
Total cash received	289,394	248,804	206,261	227,505	201,217
Cash used					
Principal payments on lease liability	207,175	199,283	202,304	205,212	213,061
Total cash used	207,175	199,283	202,304	205,212	213,061
Net cash from/(used by) financing activities	82,219	49,521	3,957	22,293	(11,844)
Net increase/(decrease) in cash held	1,237	–	–	–	–
Cash and cash equivalents at the beginning of the reporting period	5,127	6,364	6,364	6,364	6,364
Cash and cash equivalents at the end of the reporting period	6,364	6,364	6,364	6,364	6,364

Prepared on Australian Accounting Standards basis.

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

	2022–23 Actual \$'000	2023–24 Revised budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget – Act No. 1 and Bill 3 (DCB)	144,663	153,399	157,340	166,871	175,403
Equity injections – Act No. 2 and Bill 4	41,092	95,344	48,921	60,634	25,814
Loans – Act No. 2 and Bill 4	–	–	–	–	–
Total new capital appropriations	185,755	248,743	206,261	227,505	201,217
Provided for:					
Purchase of non-financial assets	289,656	248,743	206,261	227,505	201,217
Other items	–	–	–	–	–
Total items	289,656	248,743	206,261	227,505	201,217
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	96,969	135,400	66,421	60,634	25,814
Funded by capital appropriation – DCB (b)	151,354	153,399	157,340	166,871	175,403
Funded internally from departmental resources (c)	–	–	–	–	–
TOTAL	248,323	288,799	223,761	227,505	201,217
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	248,323	288,799	223,761	227,505	201,217
Total cash used to acquire assets	248,323	288,799	223,761	227,505	201,217

Prepared on Australian Accounting Standards basis.

- a) Includes current Appropriation Bill (No. 4) and prior year Appropriation Act No. 2/4/6 appropriations (inclusive of Supply Act arrangements).
- b) Includes purchases from current and previous years' departmental capital budgets (DCBs). Includes the following s74 external receipts:
- sponsorship, subsidy, gifts or similar contribution
 - internally developed assets
 - proceeds from the sale of assets.

Table 3.7: Statement of departmental asset movements (Budget year 2023–24)

	Land	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2023					
Gross book value	23,206	441,938	634,743	1,659,528	2,759,415
Gross book value – right-of-use (ROU) assets	2,449	2,500,363	656,889	–	3,159,701
Accumulated depreciation/amortisation and impairment	–	(30,497)	(90,685)	(1,239,605)	(1,360,787)
Accumulated depreciation/amortisation and impairment – ROU assets	(556)	(553,452)	(388,788)	–	(942,796)
Opening net book balance	25,099	2,358,352	812,159	419,923	3,615,533
CAPITAL ASSET ADDITIONS					
Estimated expenditure on new or replacement assets					
By purchase – appropriation equity (a)	–	58,526	88,639	141,634	288,799
By purchase – appropriation equity – ROU assets	24,658	90,433	18,600	–	133,691
From acquisition of entities or operations (including restructuring)	–	–	2,842	–	2,842
Total additions	24,658	148,959	110,081	141,634	425,332
Other movements					
Depreciation/amortisation expense	–	(58,825)	(139,444)	(155,208)	(353,477)
Depreciation/amortisation on ROU assets	(1,413)	(167,098)	(60,752)	–	(229,263)
From disposal of entities or operations (including restructuring)	–	–	–	(17,036)	(17,036)
From disposal of entities or operations (including restructuring) on ROU	–	–	(458)	–	(458)
Total other movements	(1,413)	(225,923)	(200,654)	(172,244)	(600,234)

**Table 3.7: Statement of departmental asset movements (Budget year 2023–24)
(continued)**

	Land	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 30 June 2024					
Gross book value	23,206	500,464	726,224	1,769,706	3,034,020
Gross book value – ROU assets	27,107	2,590,796	675,031	–	3,292,934
Accumulated depreciation/amortisation and impairment	–	(89,322)	(230,129)	(1,380,393)	(1,699,844)
Accumulated depreciation/amortisation and impairment – ROU assets	(1,969)	(720,550)	(449,540)	–	(1,172,059)
Closing net book balance	48,344	2,281,388	721,586	389,313	3,440,631

Prepared on Australian Accounting Standards basis.

- a) 'Appropriation equity' refers to equity injections or administered assets and liabilities appropriations provided through *Annual Appropriation Act (No. 2) 2022–2023*, *Supply Act (No. 2) 2022–2023*, *Supply Act (No. 4) 2022–2023* and Appropriation Bill (No. 4) 2022–2023, including collection development and acquisition budget.

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

	2022–23 Actual \$'000	2023–24 Revised budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Suppliers	1,608,097	2,189,646	1,541,894	1,483,188	1,435,472
Personal benefits	81,598	120,963	105,977	96,732	99,385
Grants	136,935	90,929	97,553	72,386	132,870
Depreciation and amortisation (a)	98,216	112,807	118,594	118,594	118,594
Finance costs	117	112	112	112	112
Write-down and impairment of assets	10,841	4,286	4,286	4,286	4,286
Other expenses	1,321	2,641	1,477	1,412	1,441
Total expenses administered on behalf of Government	1,937,125	2,521,384	1,869,893	1,776,710	1,792,160
LESS: OWN-SOURCE INCOME					
Own-source revenue					
Taxation revenue					
Customs duty	17,077,540	17,309,450	17,849,450	17,459,450	17,939,450
Other taxes	4,435,182	4,730,789	5,112,706	5,402,378	5,623,813
Total taxation revenue	21,512,722	22,040,239	22,962,156	22,861,828	23,563,263
Non-taxation revenue					
Revenue from contracts with customers	98,650	133,486	149,065	156,818	143,905
Other revenue	12,328	24,241	16,615	16,615	16,615
Total non-taxation revenue	110,978	157,727	165,680	173,433	160,520
Total own-source revenue administered on behalf of Government	21,623,700	22,197,966	23,127,836	23,035,261	23,723,783

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

	2022–23 Actual \$'000	2023–24 Revised budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
Gains					
Other gains	10,791	–	–	–	–
Total gains administered on behalf of Government	10,791	–	–	–	–
Total own-source income administered on behalf of Government	21,634,491	22,197,966	23,127,836	23,035,261	23,723,783
Net cost of/(contribution by) services	(19,697,366)	(19,676,582)	(21,257,943)	(21,258,551)	(21,931,623)
Surplus/(deficit) before income tax	19,697,366	19,676,582	21,257,943	21,258,551	21,931,623
Income tax expense	–	–	–	–	–
Surplus/(deficit) after income tax	19,697,366	19,676,582	21,257,943	21,258,551	21,931,623
OTHER COMPREHENSIVE INCOME					
Items not subject to subsequent reclassification to profit or loss					
Changes in asset revaluation surplus	29,306	–	–	–	–
Total other comprehensive income	29,306	–	–	–	–
Total comprehensive income (loss) attributable to the Australian Government	19,726,672	19,676,582	21,257,943	21,258,551	21,931,623

Prepared on Australian Accounting Standards basis.

- a) From 2010–11, the Government introduced net cash appropriation arrangements where Appropriation Act (No. 1) or Bill (No. 3) revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate administered capital budget (ACB) provided through Appropriation Act (No. 1) or Bill (No. 3) equity appropriations. For information regarding ACBs, please refer to Table 3.11: Administered capital budget statement.

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

	2022–23 Actual \$'000	2023–24 Revised budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	149,656	99,657	99,657	99,657	99,657
Taxation receivables	425,354	498,278	516,782	512,496	508,210
Trade and other receivables	26,849	26,850	26,850	26,850	26,850
Total financial assets	601,859	624,785	643,289	639,003	634,717
Non-financial assets					
Land and buildings	647,509	609,163	555,107	502,493	450,480
Property, plant and equipment	181,837	158,223	121,075	83,305	45,526
Intangibles	37	132	192	150	104
Other non-financial assets	3,486	3,486	3,486	3,486	3,486
Total non-financial assets	832,869	771,004	679,860	589,434	499,596
Assets held for sale	–	–	–	–	–
Total assets administered on behalf of Government	1,434,728	1,395,789	1,323,149	1,228,437	1,134,313
LIABILITIES					
Payables					
Suppliers	257,948	257,948	257,948	257,948	257,948
Personal benefits	12,838	12,837	12,837	12,837	12,837
Grants	1,902	1,902	1,902	1,902	1,902
Other payables	60,542	60,541	60,541	60,541	60,541
Total payables	333,230	333,228	333,228	333,228	333,228
Interest-bearing liabilities					
Leases	3,249	3,249	3,249	3,249	3,249
Total interest-bearing liabilities	3,249	3,249	3,249	3,249	3,249
Provisions					
Other provisions	9,991	9,991	9,991	9,991	9,991
Total provisions	9,991	9,991	9,991	9,991	9,991
Total liabilities administered on behalf of Government	346,470	346,468	346,468	346,468	346,468
Net assets/(liabilities)	1,088,258	1,049,321	976,681	881,969	787,845

Prepared on Australian Accounting Standards basis.

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

	2022–23 Actual \$'000	2023–24 Revised budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Sale of goods and rendering of services	98,385	140,214	143,209	151,160	138,247
Taxes	21,487,247	21,963,029	22,939,366	22,861,828	23,563,263
Net GST received	105,496	114,955	118,479	128,690	125,688
Other	6,814	29,896	22,270	22,267	22,169
Total cash received	21,697,942	22,248,094	23,223,324	23,163,945	23,849,367
Cash used					
Grants	146,740	90,929	97,553	72,386	132,870
Personal benefits	82,035	120,963	105,977	96,729	99,284
Suppliers	1,766,787	2,189,646	1,541,894	1,483,188	1,435,472
Net GST paid	220,503	127,338	118,278	128,687	125,685
Interest payments on lease liability	117	112	112	112	112
Other	396	2,641	1,477	1,412	1,441
Total cash used	2,216,578	2,531,629	1,865,291	1,782,514	1,794,864
Net cash from/(used by) operating activities	19,481,364	19,716,465	21,358,033	21,381,431	22,054,503
INVESTING ACTIVITIES					
Cash received					
Proceeds from sale of property, plant and equipment	2,200	–	–	–	–
Total cash received	2,200	–	–	–	–
Cash used					
Purchase of property, plant, equipment and intangibles	23,232	48,240	24,750	25,468	26,056
Total cash used	23,232	48,240	24,750	25,468	26,056
Net cash from/(used by) investing activities	(21,032)	(48,240)	(24,750)	(25,468)	(26,056)

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

	2022–23 Actual \$'000	2023–24 Revised budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
FINANCING ACTIVITIES					
Cash received					
Proceeds from borrowings	–	–	–	–	–
Other	29,202	48,240	24,750	25,468	26,056
Total cash received	29,202	48,240	24,750	25,468	26,056
Cash used					
Cash transferred due to restructuring	35,063	–	–	–	–
Principal payments on lease liability	5,792	2,700	2,700	2,700	2,700
Total cash used	40,855	2,700	2,700	2,700	2,700
Net cash from/(used by) financing activities	(11,653)	45,540	22,050	22,768	23,356
Net increase/(decrease) in cash held	19,448,679	19,713,765	21,355,333	21,378,731	22,051,803
Cash and cash equivalents at beginning of reporting period	108,993	149,657	99,657	99,657	99,657
Cash from Official Public Account for:					
- Appropriations	2,785,993	3,106,991	2,449,713	2,356,530	2,371,980
- Tourist Refund Scheme	216,432	–	–	–	–
Total cash from Official Public Account	3,002,425	3,106,991	2,449,713	2,356,530	2,371,980
Cash to Official Public Account for:					
- Appropriations	22,409,440	22,870,756	23,805,046	23,735,261	24,423,783
- Return of Tourist Refund Scheme drawings	1,001	–	–	–	–
Total cash to Official Public Account	22,410,441	22,870,756	23,805,046	23,735,261	24,423,783
Cash and cash equivalents at end of reporting period	149,656	99,657	99,657	99,657	99,657

Prepared on Australian Accounting Standards basis.

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

	2022–23 Actual \$'000	2023–24 Revised budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget – Act 1 and Bill 3 (ACB)	21,354	27,377	24,750	25,468	26,056
Administered assets and liabilities – Act 2 and Bill 4	–	2,083	–	–	–
Total new capital appropriations	21,354	29,460	24,750	25,468	26,056
Provided for:					
Purchase of non-financial assets	34,093	29,460	24,750	25,468	26,056
Other items	–	–	–	–	–
Total Items	34,093	29,460	24,750	25,468	26,056
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	10,489	11,333	–	–	–
Funded by capital appropriation – ACB (b)	18,713	36,907	24,750	25,468	26,056
Funded by special appropriations	–	–	–	–	–
TOTAL	29,202	48,240	24,750	25,468	26,056
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total accrual purchases	29,202	48,240	24,750	25,468	26,056
Less: s75/restructuring	–	–	–	–	–
Total cash used to acquire assets	29,202	48,240	24,750	25,468	26,056

Prepared on Australian Accounting Standards basis.

- a) Includes both current Appropriation Bill (No. 4) and prior year Appropriation No. Act 2/4/6 including Supply Acts.
- b) Includes purchases from current and previous years' administered capital budgets (ACBs).

Table 3.12: Statement of administered asset movements (2023–24 Budget year)

	Land	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2023					
Gross book value	99,390	564,283	186,631	1,698	852,002
Gross book value – ROU assets	–	791	16,471	–	17,262
Accumulated depreciation/amortisation and impairment	–	(16,566)	(7,430)	(1,660)	(25,656)
Accumulated depreciation/amortisation and impairment – ROU assets	–	(390)	(13,833)	–	(14,223)
Opening net book balance	99,390	548,118	181,839	38	829,385
CAPITAL ASSET ADDITIONS					
Estimated expenditure on new or replacement assets					
By purchase – appropriation equity (a)	–	30,593	17,495	152	48,240
By purchase – appropriation equity – ROU assets	–	76	2,624	–	2,700
From acquisition of entities or operations (including restructuring)	–	–	–	–	–
Total additions	–	30,669	20,119	152	50,940
Other movements					
Depreciation/amortisation expense	–	(68,935)	(41,066)	(58)	(110,059)
Depreciation/amortisation on ROU assets	–	(79)	(2,669)	–	(2,748)
Total other movements	–	(69,014)	(43,735)	(58)	(112,807)
As at 30 June 2024					
Gross book value	99,390	594,952	206,750	1,850	902,942
Gross book value – ROU assets	–	791	16,471	–	17,262
Accumulated depreciation/amortisation and impairment	–	(85,501)	(48,496)	(1,718)	(135,715)
Accumulated depreciation/amortisation and impairment – ROU	–	(469)	(16,502)	–	(16,971)
Closing net book balance	99,390	509,773	158,223	132	767,518

Prepared on Australian Accounting Standards basis.

a) 'Appropriation equity' refers to administered assets and liabilities appropriations provided through *Annual Appropriation Act (No. 2) 2022–2023*, *Supply Act (No. 2) 2022–2023*, *Supply Act (No. 4) 2022–2023* and *Appropriation Bill (No. 4) 2022–2023*.

**Australian Security
Intelligence Organisation
additional estimates
statements**

Australian Security Intelligence Organisation

Section 1: Entity overview and resources	79
1.1 Strategic direction statement	79
1.2 Entity resource statement	79
1.3 Entity measures	81
1.4 Additional estimates, resourcing and variations to outcomes	82
1.5 Breakdown of additional estimates by appropriation bill	83
Section 2: Revisions to outcomes and planned performance	85
2.1 Budgeted expenses and performance for Outcome 1	85
Section 3: Budgeted financial statements	87
3.1 Special account flows and balances	87
3.2 Budgeted financial statements	87

Australian Security Intelligence Organisation

Section 1: Entity overview and resources

1.1 Strategic direction statement

The strategic direction statement for Australian Security Intelligence Organisation (ASIO) can be found in the 2023–24 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 2023–24 Budget year, including variations through Appropriation Bills No. 3 and No. 4.

Amounts presented below are consistent with amounts presented in the appropriation bills themselves, and as published in appropriation notes to the 2022–23 financial statements.

Table 1.1: ASIO resource statement — Additional Estimates for 2023–24 as at February 2024

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates</i>
	<i>2022–23 \$'000</i>	<i>2023–24 \$'000</i>	<i>2023–24 \$'000</i>	<i>2023–24 \$'000</i>
Departmental				
Annual appropriations – ordinary annual services (a)				
Prior year appropriations available (b)	147,264	139,931	–	139,931
Departmental appropriation	519,883	532,089	1,993	534,082
s74 external revenue (c)	19,294	20,853	–	20,853
Departmental capital budget (d)	44,550	63,825	–	63,825
Annual appropriations – other services – non-operating (e)				
Prior year appropriations available (b)	18,000	7,049	–	7,049
Equity injection	71,945	63,951	7,491	71,442
<i>Total departmental annual appropriations</i>	<i>820,936</i>	<i>827,698</i>	<i>9,484</i>	<i>837,182</i>
Total departmental resourcing	820,936	827,698	9,484	837,182

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) 2023–2024* and *Appropriation Bill (No. 3) 2023–2024*. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity's 2022–23 annual report and encompasses *Appropriation Act (No. 1) 2022–2023*, *Supply Act (No.1) 2022–2023*, *Supply Act (No.3) 2022–2023* and *Appropriation Act (No. 3) 2022–2023*.
- b) Balance carried forward from previous year's annual appropriation.
- c) Estimated external revenue receipts under section 74 of the PGPA Act.
- d) Departmental capital budgets are not separately identified in *Appropriation Act (No.1)* and form part of ordinary annual services items. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- e) *Appropriation Act (No. 2) 2023–2024* and *Appropriation Bill (No. 4) 2023–2024*. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity's 2022–23 annual report and encompasses *Appropriation Act (No. 2) 2022–2023*, *Supply Act (No.2) 2022–2023*, *Supply Act (No.4) 2022–2023*, and *Appropriation Act (No.4) 2022–2023*.

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2023–24 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: Entity 2023–24 measures since the Budget

	Program	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000
Payment measures					
Departmental payments					
Other adjustments (a)	1.1	nfp	nfp	nfp	nfp
Total		nfp	nfp	nfp	nfp
Total payment measures					
Departmental		nfp	nfp	nfp	nfp
Total		nfp	nfp	nfp	nfp

Prepared on a Government Financial Statistics (Underlying Cash) basis. Figures displayed as a negative (–) represent a decrease in funds and a positive (+) represent an increase in funds.

a) This budget adjustment is not for publication (nfp).

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 2023–24 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since the 2023–24 Budget

	Program impacted	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000
Outcome 1					
Departmental					
Annual appropriations					
Other adjustments (a)	1.1	nfp	nfp	nfp	nfp
Changes in parameters					
Economic parameters	1.1	1,646	4,452	6,880	6,504
Net impact on appropriations for Outcome 1 (departmental)		nfp	nfp	nfp	nfp
Total net impact on appropriations for Outcome 1		nfp	nfp	nfp	nfp

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

a) This budget adjustment is not for publication (nfp).

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) 2023–2024

	2022–23 <i>Available</i> \$'000	2023–24 Budget \$'000	2023–24 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Departmental programs					
Outcome 1 – To protect Australia, its people and its interests from threats to security through intelligence collection, assessment and advice to Government	564,433	595,914	597,907	1,993	–
Total departmental	564,433	595,914	597,907	1,993	–

Note: 2022–23 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) 2023–2024

	2022–23 Available \$'000	2023–24 Budget \$'000	2023–24 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Non-operating					
Equity injections	71,945	63,951	71,442	7,491	–
Total non-operating	71,945	63,951	71,442	7,491	–
Total other services	71,945	63,951	71,442	7,491	–

Note: 2022–23 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 the threats to security through intelligence collection, assessment and advice to Government.

To deliver its security intelligence program, ASIO works with law enforcement, border and national security agencies in the Commonwealth and state and territories. This collaboration contributes to ASIO’s outcome through providing intelligence policy settings, agency capabilities, and information flows. ASIO’s security intelligence program contributes to the outcome of other agencies through security advice, intelligence and services.

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

Outcome 1: To protect Australia, its people and its interests from the threats to security through intelligence collection, assessment and advice to Government.					
	2022–23 Actual expenses \$'000	2023–24 Revised estimated expenses \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
Program 1.1: Security Intelligence					
Departmental expenses					
Departmental appropriation	519,883	534,082	543,126	545,135	558,408
s74 external revenue (a)	19,294	20,853	20,018	20,552	21,095
Expenses not requiring appropriation in the Budget year (b)	122,575	109,581	104,980	98,092	107,035
Departmental total	661,752	664,516	668,124	663,779	686,538
Total expenses for program 1.1	661,752	664,516	668,124	663,779	686,538

a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.

b) Expenses not requiring appropriation in the Budget year are made up of depreciation / amortisation expenses, make good expenses, audit fees.

Table 2.1.2 Performance measure for Outcome 1

There are no changes to ASIO's performance information as reported in the 2023–24 Portfolio Budget Statements.

Section 3: Budgeted financial statements

3.1 Special account flows and balances

Estimates of special account flows and balances

ASIO has no special accounts.

3.2 Budgeted financial statements

3.2.1 Analysis of budgeted financial statements

In 2023–24 ASIO is budgeting to receive a revised departmental appropriation of \$534.1 million, an increase of \$14.2 million from the 2022–23 actual. This includes movements for estimates variations.

3.2.2 Budgeted financial statements

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

	2022–23 Actual \$'000	2023–24 Revised budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
EXPENSES					
Total expenses	661,752	664,516	668,124	663,779	686,538
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Total own-source revenue	17,145	20,688	19,853	20,384	20,927
Gains					
Total gains	2,149	165	165	168	168
Total own-source income	19,294	20,853	20,018	20,552	21,095
Net (cost of)/contribution by services	(642,458)	(643,663)	(648,106)	(643,227)	(665,443)
Revenue from Government	519,883	534,082	543,126	545,135	558,408
Surplus/(deficit) attributable to the Australian Government	(122,575)	(109,581)	(104,980)	(98,092)	(107,035)
OTHER COMPREHENSIVE INCOME					
Total other comprehensive income	–	–	–	–	–
Total comprehensive income/(loss) attributable to the Australian Government	(122,575)	(109,581)	(104,980)	(98,092)	(107,035)

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

	2022–23 Actual \$'000	2023–24 Revised budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
Total comprehensive income/(loss) – as per statement of comprehensive income	(17,229)	–	–	–	(4,598)
Plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	nfp	nfp	nfp	nfp	nfp
Plus: depreciation/amortisation expenses for ROU assets (b)	nfp	nfp	nfp	nfp	nfp
Less: lease principal repayments (b)	nfp	nfp	nfp	nfp	nfp
Net cash operating surplus/ (deficit)	nfp	nfp	nfp	nfp	nfp

Prepared on Australian Accounting Standards basis.

- a) From 2010–11, the Government introduced the net cash appropriation arrangement that provided non-corporate Commonwealth entities with a separate departmental capital budget (DCB) under Appropriation Act (No.1) or Bill (No. 3). This replaced revenue appropriations provided under Appropriation Act (No.1) or Bill (No.3) used for depreciation/amortisation expenses.
- b) Applies to leases under AASB 16 Leases.

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

	2022–23 Actual \$'000	2023–24 Revised budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
ASSETS					
Financial assets	224,996	207,551	203,260	205,274	200,676
Non-financial assets	888,682	915,173	912,548	926,971	917,939
Total assets	1,113,678	1,122,724	1,115,808	1,132,245	1,118,615
LIABILITIES					
Payables	60,663	63,005	60,697	60,697	60,697
Interest bearing liabilities	533,304	509,886	472,122	447,234	402,830
Provisions	104,610	109,046	111,021	113,035	113,035
Total liabilities	698,577	681,937	643,840	620,966	576,562
Net assets	415,101	440,787	471,968	511,279	542,053
EQUITY (a)					
Parent entity interest					
Contributed equity	1,211,498	1,346,765	1,482,926	1,620,329	1,758,138
Reserves	139,835	139,835	139,835	139,835	139,835
Retained surplus / (accumulated deficit)	(936,232)	(1,045,813)	(1,150,793)	(1,248,885)	(1,355,920)
Total parent entity interest	415,101	440,787	471,968	511,279	542,053
Total equity	415,101	440,787	471,968	511,279	542,053

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 2023–24)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity / capital \$'000	Total equity \$'000
Opening balance as at 1 July 2023					
Balance carried forward from previous period	(936,232)	141,615	(1,780)	1,211,498	415,101
Adjusted opening balance	(936,232)	141,615	(1,780)	1,211,498	415,101
Comprehensive income					
Surplus/(deficit) for the period	(109,581)	—	—	—	(109,581)
Total comprehensive income	(109,581)	—	—	—	(109,581)
of which:					
Attributable to the Australian Government	(109,581)	—	—	—	(109,581)
Transactions with owners					
Contributions by owners					
Equity injection – appropriation	—	—	—	71,442	71,442
Departmental capital budget (DCB)	—	—	—	63,825	63,825
Sub-total transactions with owners	—	—	—	135,267	135,267
Estimated closing balance as at 30 June 2024	(1,045,813)	141,615	(1,780)	1,346,765	440,787
Less: non-controlling interests	—	—	—	—	—
Closing balance attributable to the Australian Government	(1,045,813)	141,615	(1,780)	1,346,765	440,787

Prepared on Australian Accounting Standards basis.

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

	2022–23 Actual \$'000	2023–24 Revised budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	532,690	550,563	558,850	560,579	580,883
Other	20,809	38,901	41,052	37,842	38,804
Total cash received	553,499	589,464	599,902	598,421	619,687
Cash used					
Other	481,031	547,134	559,143	555,979	575,283
Total cash used	481,031	547,134	559,143	555,979	575,283
Net cash from / (used by) operating activities	72,468	42,330	40,759	42,442	44,404
INVESTING ACTIVITIES					
Cash received					
Other	209	–	–	–	–
Total cash received	209	–	–	–	–
Cash used					
Other	96,420	158,440	140,119	137,403	137,809
Total cash used	96,420	158,440	140,119	137,403	137,809
Net cash from / (used by) investing activities	(96,211)	(158,440)	(140,119)	(137,403)	(137,809)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	91,924	158,440	140,119	137,403	137,809
Total cash received	91,924	158,440	140,119	137,403	137,809
Cash used					
Other	35,470	39,514	40,567	42,442	44,404
Total cash used	35,470	39,514	40,567	42,442	44,404
Net cash from/(used by) financing activities	56,454	118,926	99,552	94,961	93,405
Net increase/(decrease) in cash held	32,711	2,816	192	–	–
Cash and cash equivalents at the beginning of the reporting period	22,256	54,967	57,783	57,975	57,975
Cash and cash equivalents at the end of the reporting period	54,967	57,783	57,975	57,975	57,975

Prepared on Australian Accounting Standards basis.

**National Emergency
Management Agency
additional estimates
statements**

National Emergency Management Agency

Section 1: Entity overview and resources	97
1.1 Strategic direction statement	97
1.2 Entity resource statement	97
1.2 Additional estimates, resourcing and variations to outcomes	100
1.3 Breakdown of additional estimates by appropriation bill	102
Section 2: Revisions to outcomes and planned performance	104
2.1 Budgeted expenses and performance for Outcome 1	104
Section 3: Budgeted financial statements	110
3.2 Budgeted financial statement tables	111

National Emergency Management Agency

Section 1: Entity overview and resources

1.1 Strategic direction statement

The strategic direction statement for the National Emergency Management Agency (NEMA) can be found in the 2023–24 Portfolio Budget Statements. There has been no change to the NEMA’s strategic direction as a result of Additional Estimates.

1.2 Entity resource statement

The entity resource statement details the resourcing for the NEMA at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2023–24 Budget year, including variations through Appropriation Bills No. 3 and No. 4.

Amounts presented below are consistent with amounts presented in the appropriation bills themselves, and as published in appropriation notes to the 2022–23 financial statements.

Table 1.1: National Emergency Management Agency resource statement – Additional Estimates for 2023–24 as at February 2024

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates 2023–24</i>
	<i>2022–23 \$'000</i>	<i>2023–24 \$'000</i>	<i>2023–24 \$'000</i>	<i>2023–24 \$'000</i>
Departmental				
Annual appropriations – ordinary annual services (a)				
Prior year appropriations available (b)	36,740	55,300	–	55,300
Departmental appropriation (c)	92,353	133,287	–	133,287
s74 external revenue (d)	2,742	–	–	–
Departmental capital budget (e)	1,258	210	1	211
Annual appropriations – other services – non-operating (f)				
Prior year appropriations available	–	4,684	–	4,684
Equity injection	4,684	2,823	–	2,823
<i>Total departmental annual appropriations</i>	<i>137,777</i>	<i>196,304</i>	<i>1</i>	<i>196,305</i>
Total departmental resourcing	137,777	196,304	1	196,305
Administered				
Annual appropriations – ordinary annual services (a)				
Prior year appropriations available	35,529	125,548	–	125,548
Administered items	356,337	202,352	4,950	207,302
Annual appropriations – Coronavirus Response – ordinary annual services (a)				
Prior year appropriations available	1,386,010	789,159	–	789,159
Annual appropriations – other services – non-operating (f)				
Prior year appropriations available	4,550	4,550	–	4,550
Administered assets and liabilities	4,429	–	57,715	57,715
<i>Total administered annual appropriations</i>	<i>1,786,855</i>	<i>1,121,609</i>	<i>62,665</i>	<i>1,184,274</i>
<i>Total administered special appropriations (f)</i>	<i>1,423,282</i>	<i>–</i>	<i>57,250</i>	<i>57,250</i>
Total administered resourcing	3,210,137	1,121,609	119,915	1,241,524
Total resourcing for NEMA	3,347,914	1,317,913	119,916	1,437,829
		<i>Actual 2022–23</i>	<i>2023–24</i>	
Average staffing level (number)		315	394	

Table 1.1: National Emergency Management Agency resource statement – Additional Estimates for 2023–24 as at February 2024 (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
	<i>2022–23 \$'000</i>	<i>2023–24 \$'000</i>	<i>2023–24 \$'000</i>	<i>2023–24 \$'000</i>
Payments made on behalf of another entity (as disclosed in the respective entity's resource statement)	–	–	–	–
Payments made by other entities on behalf of the NEMA (disclosed above)	2,136,310	223,604	57,250	280,854
Payments made to other entities for the provision of services (disclosed above)	8,679	17,350	(2,068)	15,282

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) 2023–2024* and *Appropriation Bill (No. 3) 2023–2024*. Actual available appropriation column reflects the closing unspent appropriation balance from the entity's 2022–23 annual report and encompasses *Appropriation Act (No. 1) 2022–2023*, *Supply Act (No. 1) 2022–2023*, *Supply Act (No. 3) 2022–2023* and *Appropriation Act (No. 3) 2022–2023*.
- b) The prior year appropriation available excludes \$1.055 million repealed on 1 July 2022.
- c) 2022–23 excludes \$3.880 million subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- 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. 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) 2023–2024* and *Appropriation Bill (No. 4) 2023–2024*. Actual available appropriation column reflects the closing unspent appropriation balance from the entity's 2022–23 annual report and encompasses *Appropriation Act (No. 2) 2022–2023*, *Supply Act (No. 2) 2022–2023*, *Supply Act (No. 4) 2022–2023*, and *Appropriation Act (No. 4) 2022–2023*.

1.3 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for the National Emergency Management Agency at Additional Estimates, by outcome. Table 1.2 details the Additional Estimates resulting from new measures and other variations since the 2023–24 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.2: Additional estimates and other variations to outcomes since the 2023–24 Budget

	Program impacted	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000
Outcome 1					
Administered					
Annual appropriations					
Movement of funds					
Black Summer Bushfire Recovery	1.2	–	41,423	–	–
Disaster Risk Reduction Package	1.3	6,005	–	–	–
COVID Support Funding	1.5	400	100	–	–
National Emergency Management Stockpile	1.6	1,600	–	–	–
National Resource Sharing Centre	1.6	1,300	–	–	–
Changes in parameters					
(net decrease)	1.3 & 1.6	–	(548)	(754)	(796)
Other variations					
Protecting our Community	1.2	(29,352)	–	–	–
Disaster Recovery and Preparation Funding for Macquarie Emergency Services	1.2	4,950	–	–	–
DRFA Concessional Loans	1.2	57,715	13,218	–	–
Special appropriations					
(including special accounts)					
<i>Social Security (Administration) Act 1999</i>		57,250	–	–	–
Net impact on appropriations for Outcome 1 (administered)		99,868	54,193	(754)	(796)
Departmental					
Annual appropriations					
Movement of funds					
Cell broadcast technology	1.1	4,684	–	–	–
Changes in parameters					
(net decrease)	1.1	1	93	182	186
Net impact on appropriations for Outcome 1 (departmental)		4,685	93	182	186
Total net impact on appropriations for Outcome 1		104,553	54,286	(572)	(610)

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

1.4 Breakdown of additional estimates by appropriation bill

The following tables detail the Additional Estimates sought for the National Emergency Management Agency through Appropriation Bills Nos. 3 and 4.

Table 1.3: Appropriation Bill (No. 3) 2023–2024

	2022–23 Available \$'000	2023–24 Budget \$'000	2023–24 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Administered items					
Outcome 1					
To develop, lead and coordinate the Commonwealth's approach to emergency management, including the support of activities relating to preparedness, response, relief, recovery, reconstruction, risk reduction and resilience for all-hazard emergencies and disasters	316,766	202,352	207,302	4,950	–
Total administered	316,766	202,352	207,302	4,950	–
Departmental programs					
Outcome 1					
To develop, lead and coordinate the Commonwealth's approach to emergency management, including the support of activities relating to preparedness, response, relief, recovery, reconstruction, risk reduction and resilience for all-hazard emergencies and disasters	93,611	133,497	133,498	1	–
Total departmental	93,611	133,497	133,498	1	–
Total administered and departmental	410,377	335,849	340,800	4,951	–

Table 1.4: Appropriation Bill (No. 4) 2023–2024

	2022–23 <i>Available</i> \$'000	2023–24 Budget \$'000	2023–24 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Non-operating					
Equity injections	4,684	2,823	–	–	–
Administered assets and liabilities	–	–	57,715	57,715	–
Total non-operating	4,684	2,823	57,715	57,715	–
Total other services	4,684	2,823	57,715	57,715	–

Section 2: Revisions to outcomes and planned performance

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: To develop, lead and coordinate the Commonwealth's approach to emergency management, including the support of activities relating to preparedness, response, relief, recovery, reconstruction, risk reduction and resilience for all-hazard emergencies and disasters.

Linked programs

Bureau of Meteorology
Program <ul style="list-style-type: none">Program 1.1: Bureau of Meteorology Contribution to Outcome 1 made by linked program <p>The NEMA collaborates with the Bureau of Meteorology with the receipt of alerts and information relating to severe weather events, including floods and tsunami, to protect the community. The Bureau of Meteorology also supports the NEMA to uplift its capability through training infrastructure.</p>
Department of Industry, Science and Resources
Programs <ul style="list-style-type: none">Program 1.1: Growing innovative and competitive businesses, industries and regionsProgram 1.2: Investing in science, technology and commercialisation Contribution to Outcome 1 made by linked programs <p>The Department of Industry, Science and Resources (DISR) works with the NEMA to promote grants available to businesses recovering from emergency events, support the management of risks posed by space events and re-entering space debris, leading the response and recovery of offshore petroleum incidents, as well as by advising the Australian Government on supply chain risks and potential actions to improve resilience.</p>

Linked programs (continued)

Department of Infrastructure, Transport, Regional Development, Communications and the Arts
Program <ul style="list-style-type: none"> Program 1.1: Infrastructure Investment Contribution to Outcome 1 made by linked program <p>The Department of Infrastructure, Transport, Regional Development, Communications and the Arts (DITRDCA) contributes to Outcome 1 by jointly managing programs that contribute to the delivery of the emergency management outcomes of NEMA.</p>
Department of the Treasury
Program <ul style="list-style-type: none"> Program 1.9: National Partnership Payments to the States Contribution to Outcome 1 made by linked program <p>The Department of the Treasury contributes to Outcome 1 by making payments to the states on behalf of NEMA. The payments relate to recovery, resilience and emergency management programs.</p>
Services Australia
Program <ul style="list-style-type: none"> Program 1.2: Customer Service Delivery Contribution to Outcome 1 made by linked program <p>Services Australia administers various payments on behalf of the NEMA under this Outcome.</p>

Linked programs (continued)

Department of Health and Aged Care
Program <ul style="list-style-type: none">• Program 1.2: Mental Health Contribution to Outcome 1 made by linked program <p>The NEMA and the Department of Health and Aged Care (DHAC) are working together to implement the National Disaster Mental Health and Wellbeing Framework, which articulates national principles for effective and coordinated mental health support and services for communities at risk of, and affected by, disasters, including emergency services workers.</p>

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

Outcome 1: To develop, lead and coordinate the Commonwealth's approach to emergency management, including the support of activities relating to preparedness, response, relief, recovery, reconstruction, risk reduction and resilience for all-hazard emergencies and disasters.					
	2022–23 Actual expenses \$'000	2023–24 Revised estimated expenses \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
Program 1.1: NEMA – Departmental – Outcome 1					
Departmental expenses					
Departmental appropriation	86,130	133,287	81,296	61,206	62,162
s74 external revenue (a)	2,742	–	–	–	–
Expenses not requiring appropriation in the Budget year (b)	3,993	2,241	493	462	462
Departmental total	92,865	135,528	81,789	61,668	62,624
Total expenses for program 1.1	92,865	135,528	81,789	61,668	62,624
Program 1.2: Australian Government Disaster & Emergency Financial Support					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	146,265	106,998	43,423	2,000	2,000
Other services (Appropriation Act No. 2 and Bill No. 4)	4,429	–	–	–	–
Special appropriations					
<i>Social Security (Administration) Act 1999</i>	1,419,644	57,250	–	–	–
<i>Treasury Laws Amendment (North Queensland Flood Recovery) Act 2019</i>	–	–	–	–	–
Expenses not requiring appropriation in the Budget year (b)	1,779	–	–	–	–
Administered total	1,572,117	164,248	43,423	2,000	2,000
Total expenses for program 1.2	1,572,117	164,248	43,423	2,000	2,000
Program 1.3: Australian Government Resilience, Preparedness and Disaster Risk Reduction Support					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	36,511	80,557	34,091	11,553	11,582
Administered total	36,511	80,557	34,091	11,553	11,582
Total expenses for program 1.3	36,511	80,557	34,091	11,553	11,582

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2022–23 Actual expenses \$'000	2023–24 Revised estimated expenses \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
Program 1.4: Rural Financial Counselling					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	22,924	–	–	–	–
Administered total	22,924	–	–	–	–
Total expenses for program 1.4	22,924	–	–	–	–
Program 1.5: COVID-19 Support					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	468,027	400	100	–	–
Expenses not requiring appropriation in the Budget year (b)	25	–	–	–	–
Administered total	468,052	400	100	–	–
Total expenses for program 1.5	468,052	400	100	–	–
Program 1.6: Emergency Management					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	45,480	49,200	45,784	51,034	35,349
Administered total	45,480	49,200	45,784	51,034	35,349
Total expenses for program 1.6	45,480	49,200	45,784	51,034	35,349
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	719,207	237,155	123,398	64,587	48,931
Other services (Appropriation Act No. 2 and Bill No. 4)	4,429	–	–	–	–
Special appropriations	1,419,644	57,250	–	–	–
Expenses not requiring appropriation in the Budget year (b)	1,804	–	–	–	–
Administered total	2,145,084	294,405	123,398	64,587	48,931
Departmental expenses					
Departmental appropriation	86,130	133,287	81,296	61,206	62,162
s74 external revenue (a)	2,742	–	–	–	–
Expenses not requiring appropriation in the Budget year (b)	3,993	2,241	493	462	462
Departmental total	92,865	135,528	81,789	61,668	62,624
Total expenses for Outcome 1	2,237,949	429,933	205,187	126,255	111,555

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2022–23 Actual expenses \$'000	2023–24 Revised estimated expenses \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
Movement of administered funds between years (c)					
Outcome 1:					
Program 1.2: Australian Government Disaster & Emergency Financial Support	(41,423)	–	41,423	–	–
Program 1.3: Australian Government Resilience, Preparedness and Disaster Risk Reduction Support	(6,005)	6,005	–	–	–
Program 1.5: COVID-19 Support	(500)	400	100	–	–
Program 1.6: Emergency Management	(2,900)	2,900	–	–	–
Total movement of administered funds	(50,828)	9,305	41,523	–	–

	2022–23	2023–24
Average staffing level (number)	315	394

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

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

Table 2.1.1: Performance measure for Outcome 1

There are no changes to NEMA's performance information as reported in the 2023–24 Portfolio Budget Statements.

Section 3: Budgeted financial statements

3.1 Budgeted financial statements

3.1.1 Differences between entity resourcing and financial statements

The entity resource statement (Table 1.1) provides a consolidated view of all the resources available in 2023–24. This includes appropriation receivable that is yet to be drawn down to cover payables and provisions on the Departmental balance sheet (Table 3.2). The comprehensive income statement (Table 3.1) shows only the operating appropriation provided in 2023–24.

3.1.2 Explanatory notes and analysis of budgeted financial statements

Departmental

In all budget years, NEMA is budgeting for a break-even operating result, adjusted for depreciation and amortisation expenses and right-of-use asset transactions (in accordance with Accounting Standard AASB 16 Leases). In 2022–23 the actual expenses include the actual expenses for the former National Recovery and Resilience Agency in addition to the actual expenses of NEMA including the transferred Emergency Management Australia function from the Department of Home Affairs from 1 September 2022.

Administered

Administered expenses for 2023–24 and forward years has decreased from the 2022–23 year.

The higher levels of administered expenses for 2022–23 are primarily due to programs and measures to support the Government's response to the COVID-19 pandemic. As at the 2023–24 Budget, the expenses for Program 1.5 are not expected to continue into the forward years (minor amounts provided for historical disputed claims).

For 2023–24 year to date Australia has experienced a number of disasters, including flooding as a result of Cyclone Jasper. These events has seen increased activity in Australian Government Disaster Recovery Payments and Disaster Recovery Allowance payments since Budget. The total amount paid in 2023–24 is significantly less than the amounts in 2022–23 as the number of locations impacted by disasters and impact on the population determines the total amount paid under these programs.

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

	2022–23 Actual \$'000	2023–24 Revised budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
EXPENSES					
Employee benefits	38,683	55,198	34,058	25,818	26,299
Suppliers	47,252	74,615	45,752	34,024	34,499
Grants	21	–	–	–	–
Depreciation and amortisation	4,652	5,684	1,961	1,808	1,808
Finance costs	117	31	18	18	18
Write-down and impairment of assets	2,140	–	–	–	–
Total expenses	92,865	135,528	81,789	61,668	62,624
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Other revenue	1,058	54	54	54	54
Total own-source revenue	1,058	54	54	54	54
Gains					
Other gains	85	–	–	–	–
Total gains	85	–	–	–	–
Total own-source income	1,143	54	54	54	54
Net (cost of)/contribution by services	(91,722)	(135,474)	(81,735)	(61,614)	(62,570)
Revenue from Government	92,353	133,287	81,296	61,206	62,162
Surplus/(deficit) attributable to the Australian Government	631	(2,187)	(439)	(408)	(408)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	–	–	–	–	–
Total other comprehensive income	–	–	–	–	–
Total comprehensive income/(loss) attributable to the Australian Government	631	(2,187)	(439)	(408)	(408)

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

	2022–23 \$'000	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000
Total comprehensive income/(loss) – as per statement of comprehensive income	631	(2,187)	(439)	(408)	(408)
Plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	2,210	1,913	962	508	1,808
Plus: depreciation/amortisation expenses for ROU assets (b)	2,442	3,771	999	1,300	–
Less: lease principal repayments (b)	2,930	3,497	1,522	1,400	1,400
Net cash operating surplus/ (deficit)	2,353	–	–	–	–

Prepared on Australian Accounting Standards basis.

- a) From 2010–11, the Government introduced the net cash appropriation arrangement that provided non-corporate Commonwealth entities with a separate departmental capital budget (DCB) under Appropriation Act (No.1) or Bill (No. 3). This replaced revenue appropriations provided under Appropriation Act (No.1) or Bill (No.3) used for depreciation/amortisation expenses. For information regarding DCB, refer to Table 3.5: Departmental capital budget statement.
- b) Applies to leases under AASB 16 Leases.

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

	2022–23 Actual \$'000	2023–24 Revised budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1,871	1,871	1,871	1,871	1,871
Trade and other receivables	59,587	54,903	54,903	54,903	54,903
Total financial assets	61,458	56,774	56,774	56,774	56,774
Non-financial assets					
Land and buildings	22,101	18,951	18,872	18,872	18,872
Property, plant and equipment	397	5,426	5,310	5,160	5,013
Intangibles	612	2,167	2,807	2,667	2,527
Inventories	162	162	162	162	162
Other non-financial assets	664	664	664	664	664
Total non-financial assets	23,936	27,370	27,815	27,525	27,238
Total assets	85,394	84,144	84,589	84,299	84,012
LIABILITIES					
Payables					
Suppliers	16,390	16,390	16,390	16,390	16,390
Other payables	3,131	3,131	3,131	3,131	3,131
Total payables	19,521	19,521	19,521	19,521	19,521
Interest bearing liabilities					
Leases	14,259	12,162	12,040	11,940	11,840
Total interest bearing liabilities	14,259	12,162	12,040	11,940	11,840
Provisions					
Employee provisions	12,185	12,185	12,185	12,185	12,185
Total provisions	12,185	12,185	12,185	12,185	12,185
Total liabilities	45,965	43,868	43,746	43,646	43,546
Net assets	39,429	40,276	40,843	40,653	40,466
EQUITY (a)					
Contributed equity	22,860	25,894	26,900	27,118	27,339
Reserves	462	462	462	462	462
Retained surplus / (accumulated deficit)	16,107	13,920	13,481	13,073	12,665
Total equity	39,429	40,276	40,843	40,653	40,466

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 2023–24)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity / capital \$'000	Total equity \$'000
Opening balance as at 1 July 2023				
Balance carried forward from previous period	16,107	462	22,860	39,429
Adjusted opening balance	16,107	462	22,860	39,429
Comprehensive income				
Surplus/(deficit) for the period	(2,187)	–	–	(2,187)
Total comprehensive income	(2,187)	–	–	(2,187)
of which:				
Attributable to the Australian Government	(2,187)	–	–	(2,187)
Transactions with owners				
Distributions to owners				
Contributions by owners				
Equity injection – appropriation	–	–	2,823	2,823
Departmental capital budget (DCB)	–	–	211	211
Sub-total transactions with owners	–	–	3,034	3,034
Estimated closing balance as at 30 June 2024	13,920	462	25,894	40,276
Closing balance attributable to the Australian Government	13,920	462	25,894	40,276

Prepared on Australian Accounting Standards basis.

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

	2022–23 Actual \$'000	2023–24 Revised budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	82,247	137,971	81,296	61,206	62,162
Net GST received	3,224	—	—	—	—
Other	2,779	—	—	—	—
Total cash received	88,250	137,971	81,296	61,206	62,162
Cash used					
Employees	38,273	55,198	34,058	25,818	26,299
Suppliers	40,740	74,561	45,698	33,970	34,445
Interest payments on lease liability	117	31	18	18	18
s74 external revenue transferred to the OPA	5,966	—	—	—	—
Other	21	—	—	—	—
Total cash used	85,117	129,790	79,774	59,806	60,762
Net cash from operating activities	3,133	8,181	1,522	1,400	1,400
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	147	—	—	—	—
Total cash received	147	—	—	—	—
Cash used					
Purchase of property, plant, and equipment and intangibles	13	7,718	1,006	218	221
Other	162	—	—	—	—
Total cash used	175	7,718	1,006	218	221
Net cash (used by) investing activities	(28)	(7,718)	(1,006)	(218)	(221)

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

	2022–23 Actual \$'000	2023–24 Revised budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
FINANCING ACTIVITIES					
Cash received					
Contributed equity	200	3,034	1,006	218	221
Total cash received	200	3,034	1,006	218	221
Cash used					
Principal payments on lease liability	2,930	3,497	1,522	1,400	1,400
Total cash used	2,930	3,497	1,522	1,400	1,400
Net cash from/(used by) financing activities	(2,730)	(463)	(516)	(1,182)	(1,179)
Net increase/(decrease) in cash held	375	–	–	–	–
Cash and cash equivalents at the beginning of the reporting period	1,496	1,871	1,871	1,871	1,871
Cash and cash equivalents at the end of the reporting period	1,871	1,871	1,871	1,871	1,871

Prepared on Australian Accounting Standards basis.

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

	2022–23 Actual \$'000	2023–24 Revised budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget – Act No. 1 and Bill 3 (DCB)	1,258	211	215	218	221
Equity injections – Act No. 2 and Bill 4	4,684	2,823	791	–	–
Total new capital appropriations	5,942	3,034	1,006	218	221
<i>Provided for:</i>					
Purchase of non-financial assets	200	3,034	1,006	218	221
Total Items	200	3,034	1,006	218	221
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	–	5,732	11	–	–
Funded by capital appropriation – DCB (b)	200	1,986	995	218	221
TOTAL	200	7,718	1,006	218	221
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	26,157	7,718	1,006	218	221
Less: ROU additions	(5,297)	–	–	–	–
Less: s75 / restructuring	(20,847)	–	–	–	–
Total cash used to acquire assets	13	7,718	1,006	218	221

Prepared on Australian Accounting Standards basis.

- a) Includes current Appropriation Bill (No. 4) and prior year Appropriation Act No. 2/4/6 appropriations (inclusive of Supply Act arrangements).
- b) Includes purchases from current and previous years' departmental capital budgets (DCBs).

Table 3.6: Statement of departmental asset movements (Budget year 2023–24)

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2023				
Gross book value	9,588	452	1,194	11,234
Gross book value – ROU assets	18,061	717	–	18,778
Accumulated depreciation/ amortisation and impairment	(1,637)	(128)	(582)	(2,347)
Accumulated depreciation/amortisation and impairment – ROU assets	(3,911)	(644)	–	(4,555)
Opening net book balance	22,101	397	612	23,110
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase – appropriation equity (a)	–	5,732	–	5,732
By purchase – appropriation ordinary annual services (b)	–	211	1,775	1,986
By purchase – other – ROU assets	1,300	100	–	1,400
Total additions	1,300	6,043	1,775	9,118
Other movements				
Depreciation/amortisation expense	(960)	(733)	(220)	(1,913)
Depreciation/amortisation on ROU assets	(3,490)	(281)	–	(3,771)
Total other movements	(4,450)	(1,014)	(220)	(5,684)
As at 30 June 2024				
Gross book value	9,588	6,395	2,969	18,952
Gross book value – ROU assets	19,361	817	–	20,178
Accumulated depreciation/amortisation and impairment	(2,597)	(861)	(802)	(4,260)
Accumulated depreciation/amortisation and impairment – ROU assets	(7,401)	(925)	–	(8,326)
Closing net book balance	18,951	5,426	2,167	26,544

Prepared on Australian Accounting Standards basis.

- a) 'Appropriation equity' refers to equity injections or administered assets and liabilities appropriations provided through *Annual Appropriation Act (No. 2) 2022–2023*, *Supply Act (No. 2) 2022–2023*, *Supply Act (No. 4) 2022–2023* and *Appropriation Bill (No. 4) 2022–2023*, including collection development and acquisition budget.
- b) 'Appropriation ordinary annual services' refers to funding provided through *Annual Appropriation Act (No. 1) 2022–2023*, *Supply Act (No. 1) 2022–2023*, *Supply Act (No. 3) 2022–2023* and *Appropriation Bill (No. 3) 2022–2023* for depreciation/amortisation expenses, departmental capital budget or other operational expenses.

Table 3.7: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

	2022–23 Actual \$'000	2023–24 Revised budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Suppliers	1,080	6,900	–	–	–
Personal benefits	1,915,980	59,650	2,100	2,000	2,000
Grants	227,521	227,855	121,298	62,587	46,931
Finance costs	503	–	–	–	–
Total expenses administered on behalf of Government	2,145,084	294,405	123,398	64,587	48,931
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Interest	948	294	213	149	89
Other revenue	315,939	199	129	77	–
Total non-taxation revenue	316,887	493	342	226	89
Total own-source revenue administered on behalf of Government	316,887	493	342	226	89
Gains					
Other gains	718	–	–	–	–
Total gains administered on behalf of Government	718	–	–	–	–
Total own-source income administered on behalf of Government	317,605	493	342	226	89
Net cost of/(contribution by) services	1,827,479	293,912	123,056	64,361	48,842
Total comprehensive (loss)	(1,827,479)	(293,912)	(123,056)	(64,361)	(48,842)

Prepared on Australian Accounting Standards basis.

Table 3.8: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

	2022–23 Actual \$'000	2023–24 Revised budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	32,945	20,549	20,549	20,549	20,549
Trade and other receivables	30,179	83,378	92,890	89,132	85,377
Total financial assets	63,124	103,927	113,439	109,681	105,926
Total assets administered on behalf of Government	63,124	103,927	113,439	109,681	105,926
LIABILITIES					
Payables					
Suppliers	2,502	2,502	2,502	2,502	2,502
Total payables	2,502	2,502	2,502	2,502	2,502
Total liabilities administered on behalf of Government	2,502	2,502	2,502	2,502	2,502
Net assets/(liabilities)	60,622	101,425	110,937	107,179	103,424

Prepared on Australian Accounting Standards basis.

Table 3.9: Schedule of budgeted administered cash flows (for the period ended 30 June)

	2022–23 Actual \$'000	2023–24 Revised budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Interest	589	294	213	149	89
Net GST received	15,884	—	—	—	—
Other	641,721	—	—	—	—
Total cash received	658,194	294	213	149	89
Cash used					
Grants	240,371	227,855	121,298	62,587	46,931
Subsidies paid	—	—	—	—	—
Personal benefits	1,917,208	59,650	2,100	2,000	2,000
Suppliers	2,862	6,900	—	—	—
Total cash used	2,160,441	294,405	123,398	64,587	48,931
Net cash from / (used by) operating activities	(1,502,247)	(294,111)	(123,185)	(64,438)	(48,842)
INVESTING ACTIVITIES					
Cash received					
Repayments of advances and loans	17,672	4,715	3,835	3,835	3,755
Total cash received	17,672	4,715	3,835	3,835	3,755
Cash used					
Advances and loans made	4,450	57,715	13,218	—	—
Total cash used	4,450	57,715	13,218	—	—
Net cash from / (used by) investing activities	13,222	(53,000)	(9,383)	3,835	3,755
Net increase/(decrease) in cash held	(1,489,025)	(347,111)	(132,568)	(60,603)	(45,087)
Cash and cash equivalents at beginning of reporting period	187,695	32,945	20,549	20,549	20,549
Cash from Official Public Account for:					
– Appropriations	2,258,755	352,120	136,616	64,587	48,931
Total cash from Official Public Account	2,258,755	352,120	136,616	64,587	48,931
Cash to Official Public Account for:					
– Appropriations	(924,480)	(17,405)	(4,048)	(3,984)	(3,844)
Total cash to Official Public Account	(924,480)	(17,405)	(4,048)	(3,984)	(3,844)
Cash and cash equivalents at end of reporting period	1,881,905	55,359	28,645	28,517	28,237

Prepared on Australian Accounting Standards basis.

Portfolio glossary

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

Term	Meaning
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 2023–24 is the Budget year, 2024–25 is forward year 1, 2025–26 is forward year 2 and 2026–27 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.

Term	Meaning
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.

