

PORTFOLIO BUDGET STATEMENTS 2023–24
BUDGET RELATED PAPER NO. 1.10

HOME AFFAIRS PORTFOLIO

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

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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 the Portfolio Budget Statements in support of the 2023–24 Budget for the Home Affairs Portfolio.

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

I present these statements to provide accountability to the Parliament and, through it, the public.

Yours sincerely

A handwritten signature in cursive script that reads "Clare O'Neil".

The Hon Clare O'Neil MP

Abbreviations and conventions

The following notation may be used:

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nfp	not for publication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

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

Enquiries

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

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

**User Guide
to the
Portfolio Budget Statements**

User guide

The purpose of the 2023–24 *Portfolio Budget Statements* (PB Statements) is to inform Senators and Members of Parliament of the proposed allocation of resources to government outcomes by entities within the portfolio. Entities receive resources from the annual appropriations acts, special appropriations (including standing appropriations and special accounts), and revenue from other sources.

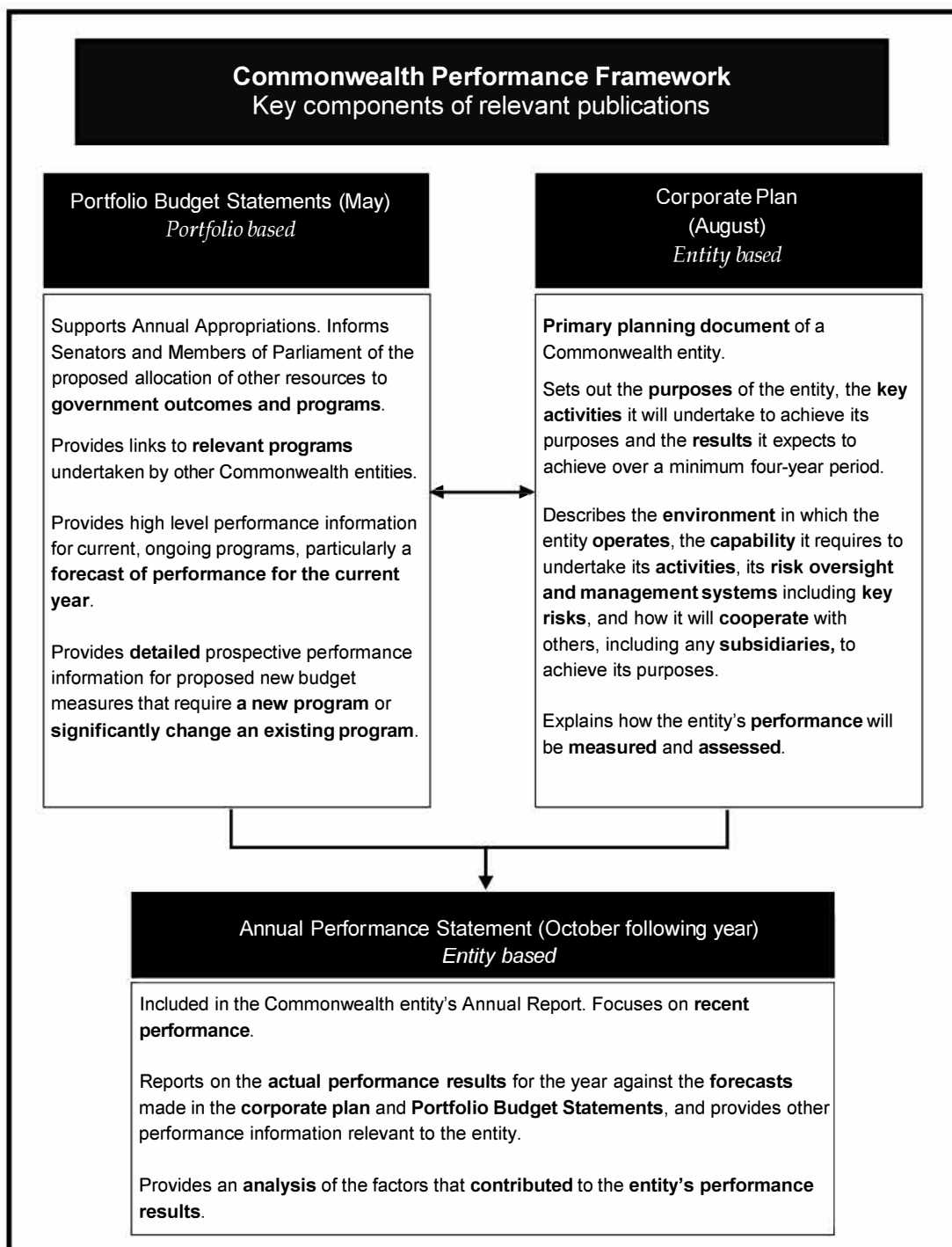
A key role of the PB Statements is to facilitate the understanding of proposed annual appropriations in Appropriation Bills (No. 1 and No. 2) 2023–24 (or Appropriation (Parliamentary Departments) Bill (No. 1) 2023–24 for the parliamentary departments). In this sense, the PB Statements are Budget related papers and are declared by the Appropriation Acts to be ‘relevant documents’ to the interpretation of the Acts according to section 15AB of the *Acts Interpretation Act 1901*.

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

As required under section 12 of the *Charter of Budget Honesty Act 1998*, only entities within the general government sector are included as part of the Commonwealth general government sector fiscal estimates and produce PB Statements where they receive funding (either directly or via portfolio departments) through the annual appropriation acts.

The Commonwealth Performance Framework

The following diagram outlines the key components of the Commonwealth performance framework. The diagram identifies the content of each of the publications and the relationship between them. Links to the publications for each entity within the portfolio can be found in the introduction to Section 2: Outcomes and planned performance.



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Portfolio Overview

Home Affairs Portfolio overview

Ministers and Portfolio responsibilities

The Home Affairs Portfolio (the Portfolio) has three Ministers:

- The Hon Clare O'Neil MP, Minister for Home Affairs and Minister for Cyber Security
- Senator the Hon Murray Watt, Minister for Emergency Management
- The Hon Andrew Giles MP, Minister for Immigration, Citizenship and Multicultural Affairs.

The Portfolio comprises the Department of Home Affairs (the Department), including the Australian Border Force (ABF), the Australian Security Intelligence Organisation (ASIO), and the National Emergency Management Agency (NEMA).

The Portfolio has diverse responsibilities in supporting a secure, prosperous, and united Australia, comprising a range of national security and national resilience functions. These include managing Australia's migration program, cyber security policy and the protection of critical infrastructure, protecting Australia and Australians from threats to their security, countering terrorism and foreign interference, emergency management, disaster preparedness, response and recovery, social cohesion and democratic resilience, the protection of Australia's sovereignty, and facilitating legitimate trade and travel while maintaining the integrity of the border. A strategy-led and coordinated approach ensures the Portfolio delivers outcomes for Australia's businesses, organisations and communities on behalf of the Australian Government.

The Minister for Home Affairs has established key strategic priorities and reforms that include reforming Australia's approach to migration to ensure it meets the challenges of the coming decades; a new cyber security strategy and approaches that better protect all Australians in the digital economy; enhancing key elements of national security including national resilience and strengthening our democracy; whilst contributing to budget repair.

The Portfolio remains central to Australia's economic recovery from COVID-19 and our subsequent goals to build sovereign capability and address labour and skills shortages. The Portfolio will continue to support Australia's regions and drive economic growth by facilitating the flow of travellers through the international border and promoting Australia as a competitive destination for migrants, tourists and students.

Working with domestic and international partners, the Portfolio protects Australia from diverse and evolving threats from within and outside our border. The Portfolio provides operational and intelligence capabilities, underpinning the systems and frameworks that enable coordinated national efforts to mitigate risks to the community, democratic institutions, businesses and critical infrastructure.

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: Mr Michael Pezzullo AO	
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.

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Entity resources and planned performance

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Department of Home Affairs

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Department is responsible for the central coordination of strategy and policy leadership on national security, migration, social cohesion and national resilience matters. Its guiding purpose is to enable a prosperous, secure and united Australia.

In 2023 and 2024, the Department will deliver on this purpose by safeguarding Australia's national security interests, enabling economic growth, and maintaining Australia's cohesive multicultural society. Challenges to Australia's national interests occur across a broad spectrum, ranging from terrorism, foreign interference and cyber-attacks, to natural disasters, pandemics, regional conflict and climate change. These challenges are becoming increasingly concurrent and complex, with varying levels of national significance.

As the Minister for Home Affairs and the Minister for Cyber Security, the Hon Clare O'Neil MP has established a suite of key strategic priorities and reforms that will better position the Government and the Australian community in preparing for and responding to the challenges of the coming decades. These critical policy reforms include:

- enhancing Australia's national security, including hardening our approach to countering terrorism and foreign interference, and strengthening national and democratic resilience
- deliver a more cyber secure and resilient Australia to ensure that businesses, organisations and citizens are protected in the digital economy. This will be supported by the newly established National Cyber Security Coordinator who will deliver a centrally coordinated approach to the Government's cyber security responsibilities.
- reforming Australia's migration system to contribute to addressing labour and skills shortages and to ensure our approach meets future challenges
- maintaining the integrity and effectiveness of our nation's border protection regime – including through strengthening whole-of-government efforts to countering maritime people smuggling and preserving the safety of life at sea.

The digital economy and Australia's critical infrastructure play an integral role in the security and prosperity of Australia and its citizens. Reliance on the digital economy is rapidly increasing, a growth that has been matched by emerging vulnerabilities to cyber security threats. The COVID-19 pandemic also demonstrated the impact that threats and hazards, beyond the traditional security lens can have on Australia's critical infrastructure. To ensure that Australia's critical infrastructure is supported, the Department in concert with other Australian Government agencies, and where applicable state and territory governments, is leading Australia's approach to cyber, technology and critical infrastructure security. Central to our approach is close collaboration with industry, academia, and likeminded partners to uplift cyber, technology and critical infrastructure security to ensure that the Australian community is acutely aware of the threats we face as a nation and to the baseline security and resilience of Australia's critical infrastructure.

The Department will work with partners across all levels of government to strengthen Australia's national resilience, by improving its national preparedness and readiness to

respond to all crises. This includes Commonwealth emergency management arrangements, the national security implications of climate change and options to strengthen Australia's civil contingency capabilities to better enable the Government response to domestic crises. The Department's National Resilience Taskforce, in close collaboration with the NEMA, delivers an all-hazards approach to resilience.

Foreign interference targeting Australia is a key national security concern. The Portfolio is working with partners and at-risk sectors of society, including with our culturally and linguistically diverse communities, the higher education and research sectors and broader industry, to raise awareness of the foreign interference threat and to improve resilience. The Department continues to promote a strong and cohesive multicultural society through our social cohesion and multicultural programs. The Department is working to strengthen Australian democracy by planning and developing practical initiatives to safeguard and sustain democratic resilience.

In November 2022, the national terrorism threat level was lowered from PROBABLE to POSSIBLE. The threat from terrorism has not been extinguished. Australia remains a potential terrorist target, with the most likely form of attack conducted by a 'lone actor' or small cells on the periphery of established groups that escalate to violence with little or no warning. The growing nexus between online technologies and terrorism, youth radicalisation and the growth of grievance-motivated violence in Australia requires nuanced and whole-of-society responses. Partnerships with all communities and technology companies are critical understanding Australia's contemporary threat environment.

The Department is reimagining the purpose, structure and objectives of Australia's migration system which will be underpinned by the development of a Migration Strategy that supports our national interest. The permanent Migration Program will continue to help ease widespread critical workforce shortages and assist family reunification. Additionally, the Department, through the Humanitarian Program, contributes to Australia's economic and social prosperity by delivering resettlement pathways for those with greatest need. Contributing to global resettlement is a key component of Australia's successful border protection policies and Government's response to maritime people smuggling. The Department is also progressing a range of reforms to address migrant worker exploitation and promote an inclusive national identity based on shared democratic values. The Department continues to provide social cohesion, citizenship, and settlement programs to support a cohesive and united Australia with strong liberal democratic institutions and values.

The Department will continue to support Australia's economic growth by facilitating the flow of travellers through the international border and promoting Australia as a competitive destination for migrants, tourists and students. Additionally, through industry engagement and the Australian Trusted Trader program, the ABF is enhancing supply chain integrity, while border modernisation initiatives are streamlining the legitimate movement of goods and people across the border continuum. Operation Sovereign Borders, supported by ABF and the Australian Defence Force, keeps Australia's border secure from illegal maritime movements and is critical to maintaining Australia's sovereignty and security. The Department also coordinates the whole-of-government efforts to counter people smuggling.

Australia continues to be confronted by a series of strategic challenges. The measures being progressed in this year's Budget will bolster the Department's ability to contribute to Australia's prosperity, security and unity.

1.2 Entity resource statement

Table 1.1 shows the total funding from all sources available to the entity for its operations and to deliver programs and services on behalf of the Government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the Government or the public) and departmental (for the entity's operations) classification.

For more detailed information on special accounts and special appropriations, please refer to the *Budget Paper No. 4 – Agency Resourcing*.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the 'Budgeted expenses by Outcome X' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis.

Changes to indexation framework for various programs

The indexation framework for programs indexed by Wage Cost indices, including for government supported services, has been updated to better align with wages and price movements.

Increased funding has been provided to the following programs:

- Program 1.1 – Transport Security
- Program 1.2 – National Security and Criminal Justice
- Program 1.3 – Cyber Security
- Program 1.4 – Counter Terrorism
- Program 2.3 – Refugee, Humanitarian Settlement and Migrant Services
- Program 2.5 – Multicultural Affairs and Citizenship.

Table 1.1: Home Affairs resource statement – Budget estimates for 2023–24 as at Budget May 2023

	2022–23 <i>Estimated actual</i> \$'000	2023–24 Estimate \$'000
Departmental		
Annual appropriations – ordinary annual services (a)		
Prior year appropriations available (b)	421,216	275,216
Departmental appropriation (c)	2,882,375	2,981,318
s74 external revenue (d)	262,819	212,468
Departmental capital budget (e)	144,663	152,417
Annual appropriations – other services – non-operating (f)		
Prior year appropriations available (b)	176,646	115,927
Equity injection	41,092	31,383
Total departmental annual appropriations	3,928,811	3,768,729
Total departmental resourcing	3,928,811	3,768,729
Administered		
Annual appropriations – ordinary annual services (a)		
Prior year appropriations available (b)	759,943	642,911
Outcome 1	100,576	104,067
Outcome 2	1,027,097	947,734
Outcome 3	861,391	947,246
Administered capital budget (g)	25,688	23,877
Annual appropriations – other services – non-operating (f)		
Prior year appropriations available (b)	12,864	7,673
Administered assets and liabilities	14,718	2,083
Total administered annual appropriations	2,802,277	2,675,590
Total administered special appropriations	745,000	700,000
Special accounts (h)		
Opening balance	2,959	1,434
Non-appropriation receipts	4,321	–
Total special account receipts	7,280	1,434
Total administered resourcing	3,554,557	3,377,024
Total resourcing for the Department of Home Affairs	7,483,368	7,145,753
	2022–23	2023–24
Average staffing level (number)	14,179	14,430

Table 1.1: Home Affairs resource statement – Budget estimates for 2023–24 as at Budget May 2023 (continued)**Third-party payments from and on behalf of other entities**

	2022–23 <i>Estimated actual</i> \$'000	2023–24 Estimate \$'000
Payments made on behalf of another entity (as disclosed in the respective entity's resource statement)	200,000	270,000
Payments made by other entities on behalf of the Department (disclosed above)	15,824	38,114
Payments made to other entities for the provision of services (disclosed above)	240	239
Receipts received from other entities for the provision of services (disclosed above funds from other sources section above)	56,458	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.

- a) Appropriation Bill (No. 1) 2023–24.
- b) Excludes the amount 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).
- d) Estimated external revenue receipts under section 74 of the PGPA Act.
- e) Departmental capital budgets are not separately identified in Appropriation Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- f) Appropriation Bill (No. 2) 2023–24.
- g) Administered capital budgets are not separately identified in Appropriation Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.10 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 Budget measures

Budget measures in Part 1 relating to the Department of Home Affairs are detailed in the Budget Paper No. 2 and are summarised below.

Table 1.2: Entity 2023–24 Budget measures

Part 1: Measures announced since the 2022–23 October Budget

	Program	2022–23 \$'000	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000
Receipt measures						
Enduring Funding Mechanism for AusCheck (a)	1.2					
Administered receipt		–	28,704	44,689	51,707	39,774
Departmental receipt		–	–	–	–	–
Total		–	28,704	44,689	51,707	39,774
Enhancing Pacific Engagement (b)	2.2 & 3.3					
Administered receipt		–	..	..	10,000	10,000
Departmental receipt		–	–	–	–	–
Total		–	..	..	10,000	10,000
Increasing the Passenger Movement Charge (c)	3.3					
Administered receipt		–	–	160,000	175,000	185,000
Departmental receipt		–	–	–	–	–
Total		–	–	160,000	175,000	185,000
Migration - Uplift of Visa Application Charges (a)	2.2					
Administered receipt		–	100,000	150,000	190,000	225,000
Departmental receipt		–	–	–	–	–
Total		–	100,000	150,000	190,000	225,000
Migration Program - 2023-24 planning levels	2.2 & 3.3					
Administered receipt		–	..	..	..	..
Departmental receipt		–	–	–	–	–
Total		–	..	..	..	..
Reform of the Produce Stewardship of Oil Scheme (c)	3.3					
Administered receipt		–	15,000	15,000	15,000	16,000
Departmental receipt		–	–	–	–	–
Total		–	15,000	15,000	15,000	16,000
Tobacco Excise - measures to improve health outcomes and aligning the treatment of stick and non-stick tobacco tax (c)	3.3					
Administered receipt		–	290,000	650,000	1,030,000	1,070,000
Departmental receipt		–	–	–	–	–
Total		–	290,000	650,000	1,030,000	1,070,000

Part 1: Measures announced since the 2022–23 October Budget (continued)

	Program	2022–23 \$'000	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000
Total receipt measures						
Administered		–	433,704	1,019,689	1,471,707	1,545,774
Departmental		–	–	–	–	–
Total		–	433,704	1,019,689	1,471,707	1,545,774
Payment measures						
Adequate Funding for Oversight of Our Intelligence Agencies (d)	1.2					
Administered payment		–	–	–	–	–
Departmental payment		–	(229)	(356)	(481)	(483)
Total		–	(229)	(356)	(481)	(483)
Adult Migrant English Program - improved delivery model (e)	2.3					
Administered payment		–	–	–	–	–
Departmental payment		–	–	–	–	–
Total		–	–	–	–	–
APS Capability Reinvestment Fund: 2023-24 projects funded under round one (f)	2.1					
Administered payment		–	–	–	–	–
Departmental payment		–	122	–	–	–
Total		–	122	–	–	–
Building a Better Future Through Considered Infrastructure Investment (g)	3.2					
Administered payment		–	–	–	–	–
Departmental payment		–	17,850	–	–	–
Total		–	17,850	–	–	–
Enduring Funding Mechanism for AusCheck (h)	1.2					
Administered payment		–	–	–	–	–
Departmental payment		–	34,602	43,357	45,629	41,248
Total		–	34,602	43,357	45,629	41,248

Part 1: Measures announced since the 2022–23 October Budget (continued)

	Program	2022–23 \$'000	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000
Enhancing Pacific Engagement (b)	2.2					
Administered payment		–	–	–	–	–
Departmental payment		–	7,562	6,493	7,754	8,338
Total		–	7,562	6,493	7,754	8,338
Establish the Australian Centre for Disease Control (i)	2.1					
Administered payment		–	–	–	–	–
Departmental payment		–	256	523	–	–
Total		–	256	523	–	–
Increasing the Passenger Movement Charge (a) (c) (j)	3.4					
Administered payment		–	–	–	–	–
Departmental payment		–	6,705	5,499	1,637	1,655
Total		–	6,705	5,499	1,637	1,655
Migrant and Refugee Settlement Services	2.3					
Administered payment		–	9,009	–	–	–
Departmental payment		–	47	–	–	–
Total		–	9,056	–	–	–
Migration Program - 2023-24 planning levels (k)	2.1, 2.2 & 2.3					
Administered payment		–	(5,338)	(5,332)	(1,919)	(1,262)
Departmental payment		–	2,260	–	–	–
Total		–	(3,078)	(5,332)	(1,919)	(1,262)
Permanent Residency and Citizenship Implications of the Love and Thoms High Court Case	2.2					
Administered payment		–	–	–	–	–
Departmental payment		–	1,645	1,423	1,133	384
Total		–	1,645	1,423	1,133	384

Part 1: Measures announced since the 2022–23 October Budget (continued)

	Program	2022–23 \$'000	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000
Simplified Trade System - additional funding (l)	3.1					
Administered payment		–	–	–	–	–
Departmental payment		–	7,965	–	–	–
Total		–	7,965	–	–	–
Strengthening Australia's Arrangements for High Risk Terrorist Offenders (d)	1.4					
Administered payment		–	–	–	–	–
Departmental payment		–	1,397	1,424	–	–
Total		–	1,397	1,424	–	–
Women's Safety (m)	2.2					
Administered payment		–	–	–	–	–
Departmental payment		–	5,136	1,978	1,434	1,450
Total		–	5,136	1,978	1,434	1,450
Total payment measures						
Administered		–	9,009	–	–	–
Departmental		–	76,353	54,842	55,469	50,937
Total		–	85,362	54,842	55,469	50,937

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

Table has been prepared exclusive of measures that appear in the 2022-23 Portfolio Additional Estimates Statements.

- a) These measures can also be found in the payment measures summary table.
- b) Including \$1.0 million capital funding in 2023-24.
- c) The lead entity for this measure is the Department of the Treasury. The full measure description and package details appear in Budget Paper No.2 under the Treasury portfolio.
- d) The lead entity for this measure is the Attorney-General's Department. The full measure description and package details appear in Budget Paper No.2 under the Attorney-General's portfolio.
- e) Policy setting change, with no additional funding.
- f) The lead entity for this measure is the Department of the Prime Minister and Cabinet (PM&C). The full measure description and package details appear in Budget Paper No.2 under the PM&C portfolio.
- g) The lead entity for this measure is the Department of Infrastructure, Transport, Regional Development, Communications and the Arts (DITRDCA). The full measure description and package details appear in Budget Paper No.2 under the DITRDCA portfolio. Including \$1.0 million capital funding in 2023-24.
- h) Including \$3.4 million capital funding in 2023-24, \$3.5 million in 2024-25 and 2025-26, and \$3.6 million in 2026-27.
- i) The lead entity for this measure is the Department of Health. The full measure description and package details appear in Budget Paper No.2 under the Health portfolio.
- j) Including \$2.9 million capital funding in 2023-24 and 2024-25.
- k) Including \$0.5 million capital funding in 2023-24.
- l) The lead entity for this measure is the Department of Foreign Affairs and Trade (DFAT). The full measure description and package details appear in Budget Paper No.2 under the DFAT portfolio.
- m) The lead entity for this measure is the Department of Social Services (DSS). The full measure description and package details appear in Budget Paper No.2 under the DSS portfolio. Including \$2.6 million capital funding in 2023-24 and \$0.3m in 2024-25.

Section 2: Outcomes and planned performance

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

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

Note:

Performance reporting requirements in the PB Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in PB Statements will be read with broader information provided in an entity's corporate plans and annual performance statements – included in annual reports – to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan for the Department of Home Affairs can be found at:
<https://www.homeaffairs.gov.au/commitments/files/corporate-plan-2022-23.pdf>

The most recent annual performance statement can be found at:
<https://www.homeaffairs.gov.au/reports-and-pubs/Annualreports/home-affairs-annual-report-2021-22.pdf>

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 external territories (e.g. Christmas Island) and offshore engagement with, and capability support to, offshore police agencies to counter diverse transnational organised crime and associated illicit trades and harms, terrorism and cyber threats targeting Australia’s security and 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 counter 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)**Department of Social Services****Program**

- Program 2.1: Families and Communities

Contribution to Outcome 1 made by linked program

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.

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.

Department of the Prime Minister and Cabinet**Program**

- Program 1.1: Prime Minister and Cabinet

Contribution to Outcome 1 made by linked program

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.

Department of the Treasury**Program**

- Program 1.4: Commonwealth-State Financial Relations

Contribution to Outcome 1 made by linked program

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.

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 Estimated actual \$'000	2023–24 Budget \$'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 Bill No. 1)	1,569	1,120	1,164	1,191	1,217
Expenses not requiring appropriation in the Budget year (b)	–	–	–	–	–
Administered total	1,569	1,120	1,164	1,191	1,217
Departmental expenses					
Departmental appropriation	33,548	32,970	33,811	34,250	34,822
s74 external revenue (a)	314	106	104	104	104
Expenses not requiring appropriation in the Budget year (b)	1,798	1,887	1,954	1,964	1,855
Departmental total	35,660	34,963	35,869	36,318	36,781
Total expenses for program 1.1	37,229	36,083	37,033	37,509	37,998

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2022–23 Estimated actual \$'000	2023–24 Budget \$'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 Bill No. 1)	19,697	12,693	13,964	8,821	8,905
Special appropriations <i>Australian Victim of Terrorism Overseas Payment</i>	–	–	–	–	–
Special accounts					
Proceeds of Crime Act 2002 (d)	4,321	–	–	–	–
Services for Other Entities and Trust Moneys	–	–	–	–	–
Expenses not requiring appropriation in the Budget year (b)	805	964	1,183	1,183	1,183
Administered total	24,823	13,657	15,147	10,004	10,088
Departmental expenses					
Departmental appropriation	104,935	111,073	117,535	110,047	106,870
s74 external revenue (a)	47,532	38,169	36,561	35,944	35,944
Expenses not requiring appropriation in the Budget year (b)	12,466	13,001	13,393	13,221	13,017
Departmental total	164,933	162,243	167,489	159,212	155,831
Total expenses for program 1.2	189,756	175,900	182,636	169,216	165,919
Program 1.3: Cyber Security					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	10,383	–	–	–	–
Expenses not requiring appropriation in the Budget year (b)	–	–	–	–	–
Administered total	10,383	–	–	–	–
Departmental expenses					
Departmental appropriation	33,789	38,242	14,433	13,483	13,001
s74 external revenue (a)	3,879	47	46	46	46
Expenses not requiring appropriation in the Budget year (b)	484	504	521	523	512
Departmental total	38,152	38,793	15,000	14,052	13,559
Total expenses for program 1.3	48,535	38,793	15,000	14,052	13,559

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2022–23 Estimated actual \$'000	2023–24 Budget \$'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 Bill No. 1)	16,625	17,505	17,613	18,033	18,477
Special accounts					
Services for Other Entities and Trust Moneys	–	–	–	–	–
Expenses not requiring appropriation in the Budget year (b)	–	–	–	–	–
Administered total	16,625	17,505	17,613	18,033	18,477
Departmental expenses					
Departmental appropriation	20,160	10,315	10,587	9,274	9,498
s74 external revenue (a)	10,842	2,348	2,347	2,347	2,347
Expenses not requiring appropriation in the Budget year (b)	75	84	86	89	58
Departmental total	31,077	12,747	13,020	11,710	11,903
Total expenses for program 1.4	47,702	30,252	30,633	29,743	30,380
Program 1.5: Regional Cooperation					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	69,533	72,749	33,742	34,618	35,484
Special accounts					
Services for Other Entities and Trust Moneys	–	–	–	–	–
Expenses not requiring appropriation in the Budget year (b)	–	–	–	–	–
Administered total	69,533	72,749	33,742	34,618	35,484
Departmental expenses					
Departmental appropriation	33,488	35,258	34,236	34,808	35,390
s74 external revenue (a)	3,925	3,788	3,786	3,786	3,786
Expenses not requiring appropriation in the Budget year (b)	1,288	1,291	1,296	1,299	1,265
Departmental total	38,701	40,337	39,318	39,893	40,441
Total expenses for program 1.5	108,234	113,086	73,060	74,511	75,925

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2022–23 Estimated actual \$'000	2023–24 Budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
Program 1.6: Emergency Management					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	478	–	–	–	–
Expenses not requiring appropriation in the Budget year (b)	–	–	–	–	–
Administered total	478	–	–	–	–
Departmental expenses					
Departmental appropriation	3,316	–	–	–	–
s74 external revenue (a)	–	–	–	–	–
Expenses not requiring appropriation in the Budget year (b)	–	–	–	–	–
Departmental total	3,316	–	–	–	–
Total expenses for program 1.6	3,794	–	–	–	–
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	118,285	104,067	66,483	62,663	64,083
Special appropriations					
<i>Australian Victim of Terrorism</i>	–	–	–	–	–
<i>Overseas Payment</i>	–	–	–	–	–
Special accounts					
Proceeds of Crime Act 2002 (d)	4,321	–	–	–	–
Services for Other Entities and Trust Moneys	–	–	–	–	–
Expenses not requiring appropriation in the Budget year (b)	805	964	1,183	1,183	1,183
Administered total	123,411	105,031	67,666	63,846	65,266
Departmental expenses					
Departmental appropriation	229,236	227,858	210,602	201,862	199,581
s74 external revenue (a)	66,492	44,458	42,844	42,227	42,227
Expenses not requiring appropriation in the Budget year (b)	16,111	16,767	17,250	17,096	16,707
Departmental total	311,839	289,083	270,696	261,185	258,515
Total expenses for Outcome 1	435,250	394,114	338,362	325,031	323,781

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2022–23 Estimated actual \$'000	2023–24 Budget \$'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	–	200	(100)	–	–
Total movement of administered funds	–	200	(100)	–	–

	2022–23	2023–24
Average staffing level (number)	770	828

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

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

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It also provides the related key activities as expressed in the current corporate plan where further detail is provided about the delivery of the activities related to the program, the context in which these activities are delivered and how the performance of these activities will be measured. Where relevant, details of the 2023–24 Budget measures that have created new programs or materially changed existing programs are provided.

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.		
Program 1.1: Transport Security		
This program ensures a viable and sustainable transport security system in Australia through regulation designed collaboratively with industry and government entities.		
Key activities (a)	<p>This program is linked to the Activity 1.1 'National Security and Resilience' in the current <i>Corporate Plan</i>. Mechanisms through which program 1.1 will be delivered include:</p> <ul style="list-style-type: none"> • deliver compliance activities within the National Compliance Plan consistent with the Cyber and Infrastructure Security Centre's Compliance and Enforcement Strategy to ensure regulated industry participants comply with their obligations and decisions are made within the statutory consideration period • deliver identity security reforms to strengthen key regulatory settings • improve transport security legislation to ensure it is proportionate to the risks being regulated • review regulatory settings to ensure that they effectively counter contemporary security risks. 	
Year	Performance measures	Expected performance results
Current year 2022–23	Effective transport security compliance and capacity building activities	100 per cent of instances of non-compliance identified through the National Compliance Plan are subject to further compliance activities or enforcement action – On track
Year	Performance measures	Planned performance results
Budget year 2023–24	Effective transport security compliance and capacity building activities	100 per cent of instances of non-compliance identified through the National Compliance Plan are subject to further compliance activities or enforcement action
Forward estimates 2024–27	As per 2023–24	As per 2023–24
Material changes to Program 1.1 resulting from 2023–24 Budget measures: Nil.		

a) Refers to updated key activities that will be reflected in the 2023–24 *Corporate Plan*.

Table 2.1.2: Performance measure for Outcome 1 (continued)

Program 1.2: National Security and Resilience This program contributes to building a safe, secure and resilient Australia by providing comprehensive policy and planning development, at strategic and operational levels, on national security, and emergency management.		
Key activities (a)	This program is linked to the Activity 1.1 'National Security and Resilience' in the current <i>Corporate Plan</i> . Mechanisms through which program 1.2 will be delivered include: <ul style="list-style-type: none"> • provide services to support an inclusive, safe and secure Australia • facilitate a proactive approach to managing national security risks to critical infrastructure and implementing resiliency requirements • progress the planning and development of practical initiatives to safeguard and sustain Australian democratic resilience • develop, coordinate and implement a nationally consistent strategy for the provision of national security and emergency management legislation, policy and advice • enhance disruption capabilities towards malicious actors who seek to harm Australia and enhance our community. 	
Year	Performance measures	Expected performance results
Current year 2022–23	Effective industry regulation, security advice and strategy implementation safeguards and strengthens Australia's critical infrastructure and cyber security	Stakeholders' expectations of advice provided by the Department on matters related to the <i>Foreign Acquisitions and Takeovers Act 1975</i> are met in 90 per cent of requests – On track
Year	Performance measures	Planned performance results
Budget year 2023–24	Effective industry regulation, engagement, security advice and strategy implementation safeguards and strengthens Australia's critical infrastructure and cyber security	AusCheck's components in the background checking process are completed in 5 business days or less for 98 per cent of checks
Forward estimates 2024–27	As per 2023–24	As per 2023–24
Material changes to Program 1.2 resulting from 2023–24 Budget measures: Nil		

a) Refers to updated key activities that will be reflected in the 2023–24 *Corporate Plan*.

Table 2.1.2: Performance measure for Outcome 1 (continued)

Program 1.3: Cyber Security This program contributes to building a safe and secure Australia by developing and managing cyber security strategy, policy and coordination to make Australia a cyber-resilient nation.		
Key activities (a)	This program is linked to the Activity 1.1 'National Security and Resilience' in the current <i>Corporate Plan</i> . Mechanisms through which program 1.3 will be delivered include: <ul style="list-style-type: none"> • develop and provide policy advice to continually transform Australia's cyber security landscape • build sovereign capabilities to tackle cyber threats and manage emerging threats to the economy • develop, coordinate and implement Australia's 2023–2030 Cyber Security Strategy. 	
Year	Performance measures	Expected performance results
Current year 2022–23	Effective industry regulation, security advice and strategy implementation safeguards and strengthens Australia's critical infrastructure and cyber security	80 per cent of Department-led program elements of <i>Australia's Cyber Security Strategy 2020</i> initiatives demonstrated a positive outcome per intended program objective – On track
Year	Performance measures	Planned performance results
Budget year 2023–24	Effective industry regulation, security advice and strategy implementation safeguards and strengthens Australia's critical infrastructure and cyber security	Effective development and implementation of Australia's Cyber Security Strategy 2023–2030 uplifts cyber security and awareness
Forward estimates 2024–27	As per 2023–24	As per 2023–24
Material changes to Program 1.3 resulting from 2023–24 Budget measures: Nil		

a) Refers to updated key activities that are reflected in the 2023–24 *Corporate Plan*.

Table 2.1.2: Performance measure for Outcome 1 (continued)

Program 1.4: Counter Terrorism This program contributes to building a safe and secure Australia by developing and coordinating counter-terrorism policy, strategy and efforts across the Australian Government, in consultation with the state and territory government agencies and international partners.		
Key activities (a)	This program is linked to the Activity 1.1 'National Security and Resilience' and Activity 2.2 'Social Cohesion and Citizenship' in the current <i>Corporate Plan</i> . Mechanisms through which program 1.4 will be delivered include: <ul style="list-style-type: none"> • build partnerships and coordinate Australia's counter-terrorism efforts across preparedness, prevention, response and recovery spectrums • build and maintain national countering violent extremism capability across state and territory jurisdictions • deliver national counter-terrorism strategy, legislation, operational capability and coordination activities that anticipate and respond to an evolving threat environment – including developing a new National Counter Terrorism Strategy 2023. 	
Year	Performance measures	Expected performance results
Current year 2022–23	Enhanced capability to address potential terror threats, delivered through exercise, training activities and stakeholder engagement	85 per cent of stakeholders who participated in scheduled Australia-New Zealand Counter-Terrorism Committee (ANZCTC) training exercises indicated the training delivered was aligned to, and supported the capability uplift outlined within the agreed lesson plan – Not yet determined (b) 85 per cent of international stakeholders who participated in a counter-terrorism capability exercise or training activity indicated that they experienced capability uplift as a result of the program – Not yet determined (b)
Year	Performance measures	Planned performance results
Budget year 2023–24	Enhanced capability to address potential terror threats, delivered through training activities and stakeholder engagement	85 per cent of stakeholders who participated in scheduled Australia-New Zealand Counter-Terrorism Committee (ANZCTC) training indicated the training delivered was aligned to, and supported the capability uplift outlined within the agreed lesson plan
Forward estimates 2024–27	As per 2023–24	As per 2023–24
Material changes to Program 1.4 resulting from 2023–24 Budget measures: Nil		

a) Refers to updated key activities that are reflected in the 2023–24 *Corporate Plan*.

b) Performance information not available at time of publication.

Table 2.1.2: Performance measure for Outcome 1 (continued)

Program 1.5: Regional Cooperation This program contributes to protecting Australia's sovereignty, security and safety by strengthening relationships with partner governments to detect, deter, influence and respond to transnational crime issues, and countering terrorism and violent extremism offshore; improve migration and border management capabilities; and working collaboratively with international organisations, including the International Organisation for Migration (IOM), providing services for irregular migrants including promoting dialogue through the Bali Process on People Smuggling, Trafficking in Persons and Related Transnational Crime.		
Key activities (a)	This program is linked to the below Activities in the current <i>Corporate Plan</i> : <ul style="list-style-type: none"> Activity 1.2, 1.5, 2.1, 2.2, 3.1, 3.2 Mechanisms through which program 1.5 will be delivered include: <ul style="list-style-type: none"> strengthening relationships with partner governments to improve global migration outcomes and protect Australians from national security threats enhancing international systems and processes, policy development and emergency management to better support capability development of regional/international partners to address national security issues working collaboratively with international organisations providing services for irregular migrants supporting the Bali Process by co-managing and contributing to the Regional Support Office supporting, through the International Organisation for Migration (IOM), the management of potential irregular immigrants in Indonesia under the Regional Cooperation Arrangement (RCA) program working collaboratively with the international community to enhance the migration, identity, immigration intelligence and border management capabilities of partner governments enhancing international systems, information sharing and analytical capabilities to support better threat and risk assessments in the flow of people and goods working with international partners to influence global standards and improve the transport security capability of our regional partners. 	
Year	Performance measures	Expected performance results
Current year 2022–23	Effective transport security compliance and capacity building activities	80 per cent of participants (comprising of regional partners and key stakeholders) identified that they had an improved level of transport security capacity on completion of scheduled activities under the Capacity Building Plan – On track
Year	Performance measures	Planned performance results
Budget year 2023–24	Effective transport security compliance and capacity building activities	80 per cent of participants (comprising of regional partners and key stakeholders) identified that they had an improved level of transport security capacity on completion of scheduled activities under the Capacity Building Plan
Forward estimates 2024–27	As per 2023–24	As per 2023–24
Material changes to Program 1.4 resulting from 2023–24 Budget measures: Nil		

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

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)**Department of Industry, Science, and Resources****Programs**

- Program 1.3: Supporting a strong resources sector

Contribution to Outcome 2 made by linked programs

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.

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.

Department of Social Services**Program**

- Program 2.1: Families and Communities

Contribution to Outcome 2 made by linked program

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.

Services Australia**Programs**

- Program 1.2: Customer Service Delivery
- Program 1.3: Technology and Transformation

Contribution to Outcome 2 made by linked programs

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.

Services Australia provides a robust information and communication technology network and delivers major transformation projects, including ICT shared services.

Budgeted expenses for Outcome 2

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

Table 2.2.1: Budgeted expenses for Outcome 2

Outcome 2: Support a prosperous and united Australia through effective coordination and delivery of immigration and social cohesion policies and programs.					
	2022–23 Estimated actual \$'000	2023–24 Budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
Program 2.1: Migration					
Departmental expenses					
Departmental appropriation	294,861	251,951	233,365	229,234	233,110
s74 external revenue (a)	61,054	54,826	54,807	54,807	54,807
Expenses not requiring appropriation in the Budget year (b)	36,861	38,725	40,319	39,910	39,420
Departmental total	392,776	345,502	328,491	323,951	327,337
Total expenses for program 2.1	392,776	345,502	328,491	323,951	327,337
Program 2.2: Visas					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	–	–	–	–	–
Expenses not requiring appropriation in the Budget year (b)	–	–	–	–	–
Administered total	–	–	–	–	–
Departmental expenses					
Departmental appropriation	355,713	382,055	342,797	343,772	348,112
s74 external revenue (a)	37,864	32,461	32,445	32,445	32,445
Expenses not requiring appropriation in the Budget year (b)	38,831	41,034	42,812	42,194	41,454
Departmental total	432,408	455,550	418,054	418,411	422,011
Total expenses for program 2.2	432,408	455,550	418,054	418,411	422,011

Table 2.2.1: Budgeted expenses for Outcome 2 (continued)

	2022–23 Estimated actual \$'000	2023–24 Budget \$'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 Bill No. 1)	619,024	553,643	520,117	524,648	516,166
Expenses not requiring appropriation in the Budget year (b)	–	–	–	–	–
Administered total	619,024	553,643	520,117	524,648	516,166
Departmental expenses					
Departmental appropriation	162,005	162,975	165,946	164,072	163,871
s74 external revenue (a)	12,206	11,198	11,188	11,188	11,188
Expenses not requiring appropriation in the Budget year (b)	6,827	7,201	7,393	7,128	6,810
Departmental total	181,038	181,374	184,527	182,388	181,869
Total expenses for program 2.3	800,062	735,017	704,644	707,036	698,035
Program 2.4: IMA Offshore Management					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	527,270	400,239	288,377	252,836	259,096
Expenses not requiring appropriation in the Budget year (b)	41,813	42,525	43,249	43,249	43,249
Administered total	569,083	442,764	331,626	296,085	302,345
Departmental expenses					
Departmental appropriation	36,394	37,553	37,441	37,899	38,449
s74 external revenue (a)	481	162	159	159	159
Expenses not requiring appropriation in the Budget year (b)	5,123	5,242	5,336	5,346	5,188
Departmental total	41,998	42,957	42,936	43,404	43,796
Total expenses for program 2.4	611,081	485,721	374,562	339,489	346,141

Table 2.2.1: Budgeted expenses for Outcome 2 (continued)

	2022–23 Estimated actual \$'000	2023–24 Budget \$'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 Bill No. 1)	16,529	11,472	5,549	488	499
Expenses not requiring appropriation in the Budget year (b)	–	–	–	–	–
Administered total	16,529	11,472	5,549	488	499
Departmental expenses					
Departmental appropriation	101,435	100,530	91,542	92,017	92,742
s74 external revenue (a)	1,855	1,019	1,013	1,013	1,013
Expenses not requiring appropriation in the Budget year (b)	10,573	11,457	12,283	12,305	12,032
Departmental total	113,863	112,006	104,838	105,335	105,787
Total expenses for program 2.5	130,392	124,478	110,387	105,823	106,286
Outcome 2 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	1,162,823	965,354	814,043	777,972	775,761
Expenses not requiring appropriation in the Budget year (b)	41,813	42,525	43,249	43,249	43,249
Administered total	1,204,636	1,007,879	857,292	821,221	819,010
Departmental expenses					
Departmental appropriation	950,408	935,064	871,091	866,994	876,284
s74 external revenue (a)	113,460	99,666	99,612	99,612	99,612
Expenses not requiring appropriation in the Budget year (b)	98,215	103,659	108,143	106,883	104,904
Departmental total	1,162,083	1,138,389	1,078,846	1,073,489	1,080,800
Total expenses for Outcome 2	2,366,719	2,146,268	1,936,138	1,894,710	1,899,810

Table 2.2.1: Budgeted expenses for Outcome 2 (continued)

	2022–23 Estimated actual \$'000	2023–24 Budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
Movement of administered funds between years (c)					
Outcome 2:					
2.5 Multicultural Affairs and Citizenship	(5,000)	5,000	–	–	–
Total movement of administered funds	(5,000)	5,000	–	–	–

	2022–23	2023–24
Average staffing level (number)	5,088	5,162

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

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

Table 2.2.2 details the performance measures for each program associated with Outcome 2. It also provides the related key activities as expressed in the current corporate plan where further detail is provided about the delivery of the activities related to the program, the context in which these activities are delivered and how the performance of these activities will be measured. Where relevant, details of the 2023–24 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 2: Support a prosperous and united Australia through effective coordination and delivery of immigration and social cohesion policies and programs.		
Program 2.1: Migration		
Support a prosperous and united Australia through effective coordination and delivery of immigration and social cohesion policies and programs.		
Key activities (a)	<p>This program is linked to the Activity 2.1 'Immigration and Humanitarian Programs' in the current <i>Corporate Plan</i>. Mechanisms through which program 2.1 will be delivered include:</p> <ul style="list-style-type: none"> • delivering the migration program within planning levels set by the Government, and maintain program integrity and intention • delivering and implementing outcomes of the strategy: A Migration System for Australia's Future • reducing Australia's skills shortages through strengthened visa and migration settings • addressing migrant worker exploitation through increased safeguards and protections, and improvements in compliance and enforcement • countering divisive rhetoric through enhanced community engagement and promotion of Australian values • finalising visa applications within applicable standards and according to priority processing directions • providing support services to new migrants to facilitate their transition into the Australian society. 	
Year	Performance measures	Expected performance results
Current year 2022–23	Effective design, delivery and assurance of immigration programs	70 per cent of surveyed public and state government stakeholders are satisfied with the consultation process used to develop policy advice for Government on the Annual Migration Program (size and composition) – Not yet determined (b)
Year	Performance measures	Planned performance results
Budget year 2023–24	Effective design, delivery and assurance of immigration programs	70 per cent of surveyed public and state government stakeholders are satisfied with the consultation process used to develop policy advice for Government on the Annual Migration Program (size and composition)
Forward estimates 2024–27	As per 2023–24	As per 2023–24
Material changes to Program 2.1 resulting from 2023–24 Budget measures: Nil.		

a) Refers to updated key activities that are reflected in the 2023–24 *Corporate Plan*.

b) Performance information not available until completion of annual survey.

Table 2.2.2: Performance measure for Outcome 2 (continued)

Program 2.2: Visas To advance Australia's economic interests and respond to Australia's changing security, economic, cultural and social needs through the effective management and delivery of temporary entry programs.		
Key activities (a)	This program is linked to the Activity 2.1 'Immigration and Humanitarian Programs' in the current <i>Corporate Plan</i> . Mechanisms through which program 2.2 will be delivered include: <ul style="list-style-type: none"> • supporting Australia's economic development and needs through sustainable growth in temporary visa programs addressing regional labour shortages and supporting skilled migration • ensuring temporary entry programs include controls to minimise health risks, threats and costs to the Australian community • ensuring temporary entry does not increase risks to the security and good order of Australia or undermine the integrity of visa programs, through the application of public interest criteria, character provisions and cancellation powers • increasing the use of biometrics and identity management services to facilitate the movement of legitimate travellers, and detect and deter those who pose a risk to the Australian community and national interest • pursuing system and capability improvements, including digitisation activities, in order to effectively manage the growth in temporary entry caseloads • finalising visa applications within applicable standards and according to priority processing directions. 	
Year	Performance measures	Expected performance results
Current year 2022–23	Effective design, delivery and assurance of immigration programs	Visa processing times (from application to point of finalisation) for new applications are reduced – On track The proportion of visa and status resolution decisions subject to quality assurance activities, and the proportion of errors identified through these activities, is consistent with the pre-determined sample size and error rate set by programs across all locations – Not yet determined (b)
Year	Performance measures	Planned performance results
Budget year 2023–24	Effective design, delivery and assurance of immigration programs	Visa processing times (from application lodgement to point of decision) for new applications are reduced across at least four categories, in line with Government priorities
Forward estimates 2024–27	As per 2023–24	As per 2023–24
Material changes to Program 2.2 resulting from 2023–24 Budget measures: Nil		

a) Refers to updated key activities that are reflected in the 2023–24 *Corporate Plan*.

b) Performance information not available at time of publication.

Table 2.2.2: Performance measure for Outcome 2 (continued)

Program 2.3: Refugee, Humanitarian Settlement and Migrant Services The effective management and delivery of Australia's Humanitarian Program reflects government priorities and Australia's international protection obligations and settlement support services assist eligible migrants to participate in the Australian community.		
Key activities	This program is linked to the Activity 2.1 'Immigration and Humanitarian Programs' in the current <i>Corporate Plan</i> . Mechanisms through which program 2.3 will be delivered include: <ul style="list-style-type: none"> • delivering the Humanitarian Program within planning levels set by the Government, and maintain program integrity and intention (a) • resettling humanitarian entrants living in protracted or refugee-like situations who are in need of protection • providing visa pathways to eligible people in Australia who engage Australia's protection obligation • delivering settlement support services to refugees and vulnerable migrants to build skills and knowledge to socially and economically participate in the Australian community • continuing to develop policy, and design and implement programs and procedures to improve the efficiency, effectiveness, accountability and integrity of the Humanitarian Program and improve settlement and integration outcomes. 	
Year	Performance measures	Expected performance results
Current year 2022–23	Effective design and delivery of humanitarian and settlement programs, and resettlement	The humanitarian program is delivered within the planning ceiling and is consistent with priorities set by the Government – On track 75 per cent of humanitarian entrants exiting the Humanitarian Settlement Program (HSP) have the skills and knowledge to use services independently in Australia – On track 80 per cent of a sample of Settlement Engagement and Transition Support (SETS) clients rated 3 or above (5 point rating scale) when assessed against the skills and knowledge required to support their independence, participation and wellbeing – Not yet determined (b) Attendance rate of clients invited to Australian Cultural Orientation (AUSCO) course sessions is 90 per cent or higher – On track
Year	Performance measures	Planned performance results
Budget year 2023–24	Effective design and delivery of humanitarian, settlement and resettlement programs.	The humanitarian program is delivered within the planning target and is consistent with priorities set by the Government.
Forward estimates 2024–27	As per 2023–24	As per 2023–24
Material changes to Program 2.3 resulting from 2023–24 Budget measures: Nil		

a) Refers to updated key activities that are reflected in the 2023–24 *Corporate Plan*.

b) Performance information not available at time of publication.

Table 2.2.2: Performance measure for Outcome 2 (continued)

Program 2.4: UMA Offshore Management To protect Australia's sovereignty, security and safety by supporting the implementation of regional processing and resettlement arrangements between Australia and partner countries.		
Key activities (a)	This program is linked to the Activity 2.1 'Immigration and Humanitarian Programs' in the current <i>Corporate Plan</i> . Mechanisms through which Program 2.4 will be delivered include: <ul style="list-style-type: none"> • supporting regional processing partner countries to determine the refugee status of transferees • supporting regional processing partner countries to manage the implementation of regional processing arrangements, including regional processing infrastructure and services for transitory persons under regional processing arrangements • delivering capacity and capability development for regional processing partner countries as required, to support their implementation of regional processing arrangements • supporting regional processing partner countries to provide durable migration options to transitory persons through resettlement, assisted voluntary return, and removal • providing logistical support to resettlement partner countries to provide durable migration outcomes for transitory persons • providing supplementary settlement support to connect transitory persons to migration options, assist them to become settlement ready and achieve accelerated settlement outcomes in resettlement partner countries. 	
Year	Performance measures	Expected performance results
Current year 2022–23	Effective design and delivery of humanitarian and settlement programs, and resettlement	Resettle 95 per cent of the targeted 150 refugees in New Zealand each year – At risk
Year	Performance measures	Planned performance results
Budget year 2023–24	Effective design and delivery of humanitarian, settlement and resettlement programs	Reduce the transitory person caseload by 25 per cent
Forward estimates 2024–27	As per 2023–24	As per 2023–24
Material changes to Program 2.4 resulting from 2023–24 Budget measures: Nil		

a) Refers to updated key activities that are reflected in the 2023–24 *Corporate Plan*.

Table 2.2.2: Performance measure for Outcome 2 (continued)

Program 2.5: Multicultural Affairs and Citizenship To support a prosperous and inclusive society through the promotion, delivery and effective management of the Australian multicultural and citizenship programs.		
Key activities (a)	This program is linked to the Activity 2.2 'Social Cohesion and Citizenship' in the current <i>Corporate Plan</i> . Mechanisms through which program 2.5 will be delivered include: <ul style="list-style-type: none"> • delivery of the multicultural and citizenship programs within the parameters set by the Government • supporting a strong and cohesive Australian society through the promotion of multiculturalism, Australian values and encouraging active citizenship • strengthening the integrity and efficiency of citizenship systems to support social cohesion and meet the needs of the Australian community. 	
Year	Performance measures	Expected performance results
Current year 2022–23	Effective citizenship processing and assurance, counter violent extremism capability building and community engagement collectively supports social cohesion outcomes	90 per cent of citizenship by conferral applications are finalised within agreed target timeframes from lodgement to decision – On track
Year	Performance measures	Planned performance results
Budget year 2023–24	Effective citizenship processing and assurance and community engagement collectively supports social cohesion outcomes	90 per cent of citizenship by conferral applications are finalised within agreed target timeframes from lodgement to decision
Forward estimates 2024–27	As per 2023–24	As per 2023–24
Material changes to Program 2.5 resulting from 2023–24 Budget measures: Nil		

a) Refers to updated key activities that are reflected in the 2023–24 *Corporate Plan*.

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

Australian Federal Police

Programs

- Program 1.1: Federal Policing – Investigations
- Program 3.1: Specialist Protective Services
- Program 3.2: International Police Assistance and External Territories

Contribution to Outcome 3 made by linked programs

The Australian Federal Police provide: aviation protection at major Australian airports, national policing services including investigations, policing Australia's external territories (e.g. Christmas Island) and offshore engagement with, and capability support to, offshore police agencies to counter diverse transnational organised crime and associated illicit trades and harms, terrorism and cyber threats targeting Australia's security and Australian economic and social interests.

Australian Fisheries Management Authority

Program

- Program 1.1: Australian Fisheries Management Authority

Contribution to Outcome 3 made by linked program

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.

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)

Department of Industry, Science and Resources

Programs

- Program 1. 2: Investing in science, technology and commercialisation

Contribution to Outcome 3 made by linked programs

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.

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.

Department of the Treasury

Program

- Program 1.1: Department of the Treasury

Contribution to Outcome 3 made by linked program

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.

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 Estimated actual \$'000	2023–24 Budget \$'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	44,141	52,378	46,335	46,211	46,086
s74 external revenue (a)	543	183	179	179	179
Expenses not requiring appropriation in the Budget year (b)	3,071	3,061	3,054	3,067	2,907
Departmental total	47,755	55,622	49,568	49,457	49,172
Total expenses for program 3.1	47,755	55,622	49,568	49,457	49,172
Program 3.2: Border Management					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	12,772	8	8	8	8
Administered total	12,772	8	8	8	8
Departmental expenses					
Departmental appropriation	378,203	401,588	377,964	381,394	391,306
s74 external revenue (a)	4,408	1,853	1,828	1,828	1,828
Expenses not requiring appropriation in the Budget year (b)	53,207	54,389	55,107	54,446	53,652
Departmental total	435,818	457,830	434,899	437,668	446,786
Total expenses for program 3.2	448,590	457,838	434,907	437,676	446,794

Table 2.3.1: Budgeted expenses for Outcome 3 (continued)

	2022–23 Estimated actual \$'000	2023–24 Budget \$'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)	4,286	4,286	4,286	4,286	4,286
Administered total	4,286	4,286	4,286	4,286	4,286
Departmental expenses					
Departmental appropriation	12,343	11,097	10,795	10,225	9,927
s74 external revenue (a)	57,753	57,489	57,928	57,928	57,928
Expenses not requiring appropriation in the Budget year (b)	29,659	32,375	33,314	30,757	27,692
Departmental total	99,755	100,961	102,037	98,910	95,547
Total expenses for program 3.3	104,041	105,247	106,323	103,196	99,833
Program 3.4: Border Enforcement					
Departmental expenses					
Departmental appropriation	1,079,384	1,057,816	885,162	893,283	904,601
s74 external revenue (a)	16,992	7,751	7,704	7,704	7,704
Expenses not requiring appropriation in the Budget year (b)	128,897	131,693	133,741	132,643	131,327
Departmental total	1,225,273	1,197,260	1,026,607	1,033,630	1,043,632
Total expenses for program 3.4	1,225,273	1,197,260	1,026,607	1,033,630	1,043,632

Table 2.3.1: Budgeted expenses for Outcome 3 (continued)

	2022–23 Estimated actual \$'000	2023–24 Budget \$'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 Bill No. 1)	874,119	959,238	680,515	691,420	708,300
Expenses not requiring appropriation in the Budget year (b)	64,666	66,618	71,462	71,462	71,462
Administered total	938,785	1,025,856	751,977	762,882	779,762
Departmental expenses					
Departmental appropriation	306,781	295,517	295,888	299,228	303,726
s74 external revenue (a)	3,171	1,068	1,047	1,047	1,047
Expenses not requiring appropriation in the Budget year (b)	42,342	42,785	43,734	43,151	42,453
Departmental total	352,294	339,370	340,669	343,426	347,226
Total expenses for program 3.5	1,291,079	1,365,226	1,092,646	1,106,308	1,126,988
Outcome 3 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	886,891	959,246	680,523	691,428	708,308
Expenses not requiring appropriation in the Budget year (b)	68,952	70,904	75,748	75,748	75,748
Administered total	955,843	1,030,150	756,271	767,176	784,056
Departmental expenses					
Departmental appropriation	1,820,852	1,818,396	1,616,144	1,630,341	1,655,646
s74 external revenue (a)	82,867	68,344	68,686	68,686	68,686
Expenses not requiring appropriation in the Budget year (b)	257,176	264,303	268,950	264,064	258,031
Departmental total	2,160,895	2,151,043	1,953,780	1,963,091	1,982,363
Total expenses for Outcome 3	3,116,738	3,181,193	2,710,051	2,730,267	2,766,419

	2022–23	2023–24
Average staffing level (number)	8,321	8,440

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

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

Table 2.3.2: Performance measure for Outcome 3

Table 2.3.2 details the performance measures for each program associated with Outcome 3. It also provides the related key activities as expressed in the current corporate plan where further detail is provided about the delivery of the activities related to the program, the context in which these activities are delivered and how the performance of these activities will be measured. Where relevant, details of the 2023–24 Budget measures that have created new programs or materially changed existing programs are provided.

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.		
Program 3.1: Trade Facilitation and Industry Engagement		
To advance Australia's economic interests by co-designing services and policies that reduce the impact on legitimate movement of goods, and supports the Government's trade agenda.		
Key activities	<p>This program is linked to the Activity 3.1 'Border Management and Revenue Systems' in the current <i>Corporate Plan</i>. Mechanisms through which program 3.1 will be delivered include:</p> <ul style="list-style-type: none"> development and delivery of portfolio strategy, legislation and policy, to support the facilitation of legitimate movement delivering the Australian Trusted Trader Program provision of tariff classification, valuation and rules of origin advice services to importers and exporters advancing customs and border modernisation initiatives provision of expert advice, support and guidance material for industry to support import and export of legitimate goods. 	
Year	Performance measures	Expected performance results
Current year 2022–23	Effective trade and travel policy and regulation settings	100 per cent of Australian Trusted Traders (ATTs) subject to assurance processes either pass, or are subject to a compliance activity – On track
Year	Performance measures	Planned performance results
Budget year 2023–24	Effective trade and travel policy and regulation and effective administration of border revenue processes	100 per cent of Australian Trusted Traders (ATTs) subject to assurance processes either pass, or are subject to a compliance activity
Forward estimates 2024–27	As per 2023–24	As per 2023–24
Material changes to Program 3.1 resulting from 2023–24 Budget measures: Nil.		

Table 2.3.2: Performance measure for Outcome 3 (continued)

Program 3.2: Border Management To protect Australia's sovereignty, security and safety by developing strategy, legislation and policy that supports legitimate border movements, ensures compliance with border controls, strengthens visa and citizenship system integrity, and protects the Australian community from health risks.		
Key activities	This program is linked to the Activity 3.1 'Border Management and Revenue Systems' in the current <i>Corporate Plan</i> . Program 3.2 will be delivered by regulating and facilitating legitimate trade, migration and travel by: <ul style="list-style-type: none"> • development and delivery of portfolio strategy, legislation and policy; issuing broker, depot and warehouse licenses • working with partner agencies to influence and develop policy and regulatory models in relation to community protection and consumer safety • effective management of migration, traveller and cargo processes and information systems • provision of migration, travel and import and export data and statistics • undertaking effective risk-based compliance activities to promote observance of Australian border laws as they relate to the movement of people and goods. 	
Year	Performance measures	Expected performance results
Current year 2022–23	Effective trade and travel policy and regulation settings	Average clearance time for travellers, and clearance rate for air cargo and sea cargo is maintained or improved – On track
Year	Performance measures	Planned performance results
Budget year 2023–24	Effective trade and travel policy and regulation and effective administration of border revenue processes	Average clearance time for travellers, and clearance rate for air cargo and sea cargo is maintained or improved
Forward estimates 2024–27	As per 2023–24	As per 2023–24
Material changes to Program 3.2 resulting from 2023–24 Budget measures: Nil		

Table 2.3.2: Performance measure for Outcome 3 (continued)

Program 3.3: Border Revenue collection To advance Australia's economic interests through the effective collection and administration of customs duty and border charges.		
Key activities	This program is linked to the Activity 3.1 'Border Management and Revenue Systems' in the current <i>Corporate Plan</i> . Mechanisms through which program 3.3 will be delivered include: <ul style="list-style-type: none"> • providing assurance that border revenue administered by the Department of Home Affairs and revenue collected on behalf of other agencies is correctly assessed, reported and paid • providing assurance that revenue is protected by ensuring the correct application of refunds, concession and exemptions • undertaking effective risk-based investigations and compliance activities, to promote observance of Australian border laws as they relate to revenue reporting and payment obligations • collecting and administering the Passenger Movement Charge • administering the Tourist Refund Scheme. 	
Year	Performance measures	Expected performance results
Current year 2022–23	Effective administration of border revenue processes.	The revenue collected from customs duty, the Import Processing Charge (IPC) and the Passenger Movement Charge (PMC), against a target of achieving Portfolio Additional Estimates Statements (PAES) estimates – On track
Year	Performance measures	Planned performance results
Budget year 2023–24	Effective trade and travel policy and - regulation and effective administration of border revenue processes.	The revenue collected from customs duty, the Import Processing Charge (IPC) and the Passenger Movement Charge (PMC), against a target of achieving Portfolio Additional Estimates Statements (PAES) estimates
Forward estimates 2024–27	As per 2023–24	As per 2023–24
Material changes to Program 3.3 resulting from 2023–24 Budget measures: Nil		

Table 2.3.2: Performance measure for Outcome 3 (continued)

Program 3.4 Border Enforcement To protect Australia's sovereignty, security and safety through the streamlining of legitimate trade and travel, prevention of illegal movement of people and goods, and coordination of whole-of-government efforts to detect and deter illegal activity in the maritime domain.		
Key activities (a)	This program is linked to the Activity 3.2 'Border Security, Maritime Surveillance and Immigration Detention' in the current <i>Corporate Plan</i> . Mechanisms through which program 3.4 will be delivered include: <ul style="list-style-type: none"> • continuing support of Operation Sovereign Borders to effectively deter, detect and respond to maritime people smuggling operations targeting Australia • processing international air and sea passengers and crew, and managing the risks posed by travellers at the border • providing eligible travellers with the option for self-processing and clearance through automated border control at a range of Australian international airports and seaports • undertaking inspection and examination activity in the international mail, air cargo and sea cargo environments, to detect and prevent the import and/or export of prohibited items and control the movement of restricted items • processing vessels crossing the border • conducting land-based patrol and surveillance of the waterfront, remote areas and regional ports, including through the deployment of mobile teams • investigating and potentially prosecuting breaches of Australian border laws • coordinating whole-of-government efforts to mitigate, or eliminate, the risks posed by civil maritime security threats by detecting, reporting and responding to potential or actual non-compliance with relevant laws in the Australian maritime jurisdiction. 	
Year	Performance measures	Expected performance results
Current year 2022–23	Effective border security, maritime surveillance activities, and management of the Immigration Detention Network	100 per cent of identified disruptive or non-compliant activities occurring in the Australian Maritime Domain (AMD) that required a law enforcement response are subject to enforcement activities to combat and deter the civil maritime security threat- Not yet determined (b)
Year	Performance measures	Planned performance results
Budget year 2023–24	Effective border security, maritime surveillance activities, and management of the Immigration Detention Network	The Australian Border Force effectively supports the Operation Sovereign Borders mission to deter, detect and disrupt maritime people smuggling ventures
Forward estimates 2024–27	As per 2023–24	As per 2023–24
Material changes to Program 3.4 resulting from 2023–24 Budget measures: Nil		

a) Refers to updated key activities that are reflected in the 2023–24 *Corporate Plan*.

b) Performance information not available at time of publication.

Table 2.3.2: Performance measure for Outcome 3 (continued)

Program 3.5 Onshore Compliance and Detention To protect Australia's sovereignty, security and safety by maximising adherence to the entry and stay requirements through an effective and appropriate program of prevention, deterrence and enforcement.		
Key activities (a)	This program is linked to the Activity 3.2 'Border Security, Maritime Surveillance and Immigration Detention' in the current <i>Corporate Plan</i> . Program 3.5 will be delivered by regulating and facilitating legitimate trade, migration and travel by: <ul style="list-style-type: none"> • promoting voluntary compliance by Australian employers with employer sponsor obligations through the provision of targeted education and engagement activities • providing services that facilitate status resolution, including voluntary return to the person's country of origin and, where appropriate, reintegration of assistance packages • delivering a safe, secure and sustainable immigration detention network for detainees, staff and visitors. 	
Year	Performance measures	Expected performance results
Current year 2022–23	Effective border security, maritime surveillance activities, and management of the Immigration Detention Network	The number of critical incidents in immigration detention facilities is comparable or decreases – On track
Year	Performance measures	Planned performance results
Budget year 2023–24	Effective border security, maritime surveillance activities, and management of the Immigration Detention Network	The number of critical incidents per 1000 detainees in the immigration detention network is comparable or decreases
Forward estimates 2024–27	As per 2023–24	As per 2023–24
Material changes to Program 3.5 resulting from 2023–24 Budget measures: Nil		

a) Refers to updated key activities that are reflected in the 2023–24 *Corporate Plan*.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2023–24 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

Departmental

Budgeted departmental comprehensive income statement

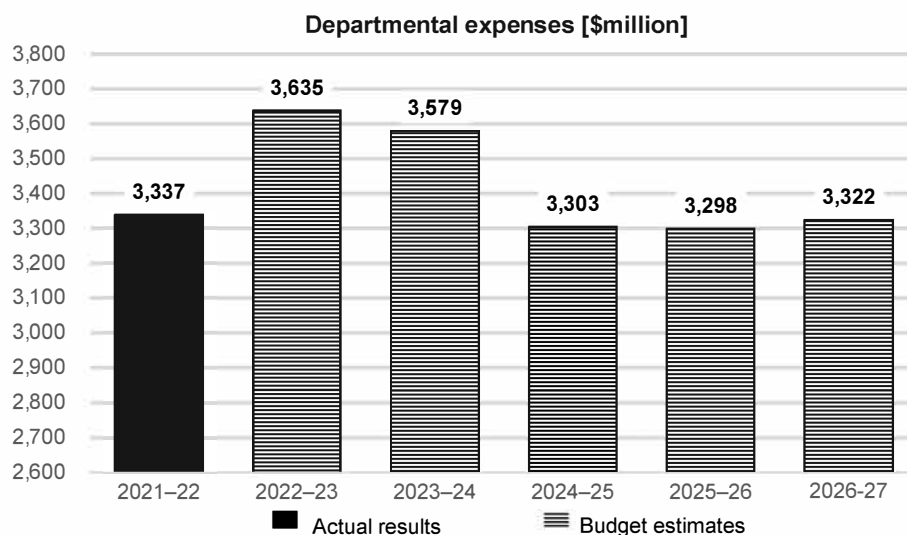
This statement presents the expected financial result for the Department and recognises expenses and revenue on a full accrual basis.

Expenses

In 2023–24, total departmental expenses (Figure 1) are expected to decrease from \$3,634.9 million in 2022–23 to \$3,578.5 million, a decrease of \$56.3 million.

The decrease in budgeted departmental expenses is attributable to supplier expenses decreasing by \$191.2 million and other expenses decreasing by \$7.2 million, offset by a \$129.8 million increase in employee benefits, \$2.7 million decrease in finance costs, and \$9.6 million decrease in depreciation and amortisation.

Figure 1: Total departmental expenses as at 2023–24 Budget



Revenue

The total departmental revenue is expected to increase from \$3,145.6 million in 2022–23 to \$3,195.1 million in 2023–24. The increase of \$50.5 million due to an increase in revenue from Government (appropriation revenue) of \$100.8 million, offset by a decrease in the Department's own-source income of \$50.4 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 \$4,167.3 million in 2022–23 to \$3,902.1 million. The decrease of \$265.2 million is due to a decrease of \$249.1 million in non-financial assets, and a decrease of \$16.1 million in financial assets.

Departmental liabilities are expected to decrease from \$3,292.1 million in 2022–23 to \$3,226.5 million, a decrease of \$65.6 million due to a decrease in lease liabilities.

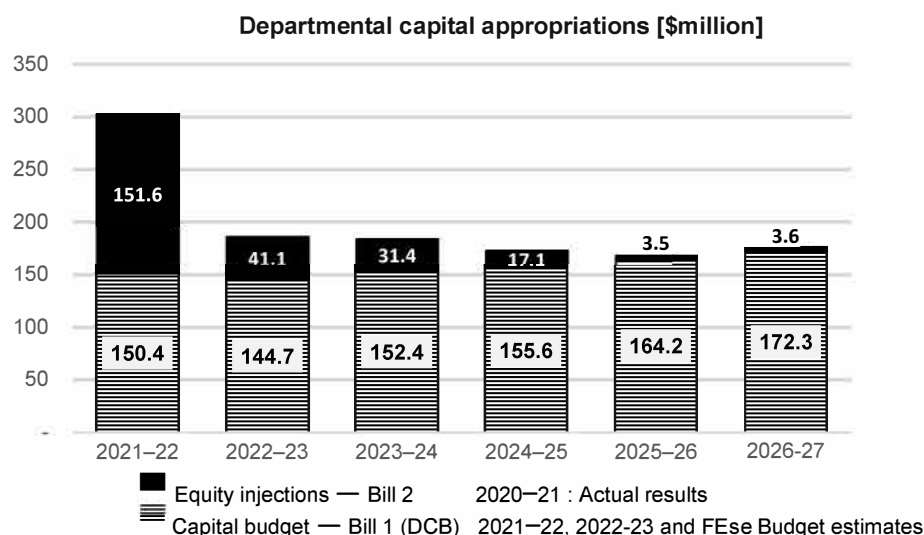
Budgeted departmental statement of cash flows

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 decreased in 2023–24 by \$2.0 million, as a result of a decrease of \$9.7 million in Equity injections – Bill 2, offset by an increase of \$7.8 million in Capital budget – Bill 1 (DCB).

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



Statement of asset movements

This statement reports the budgeted movements by asset class of the Department's non-financial assets during the current financial year. The decrease of \$249.1 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 \$333.6 million, offset by depreciation and amortisation of \$582.7 million.

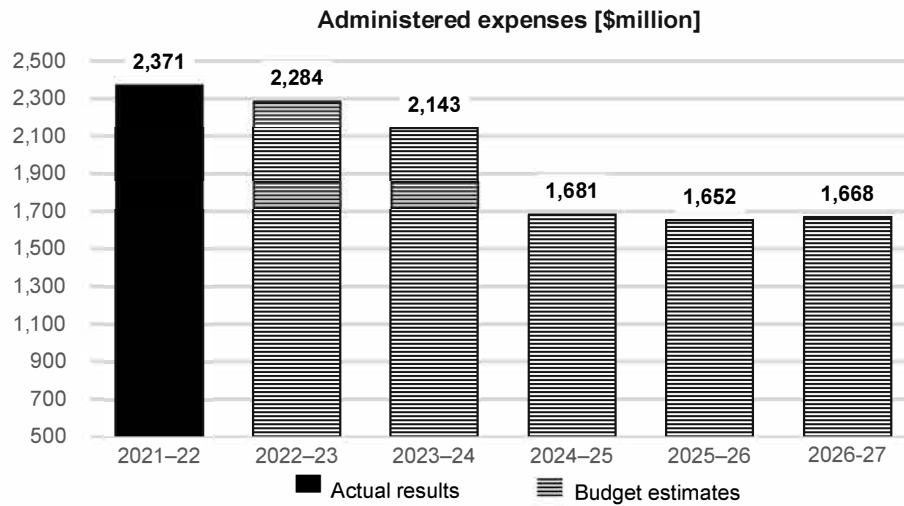
Administered

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.

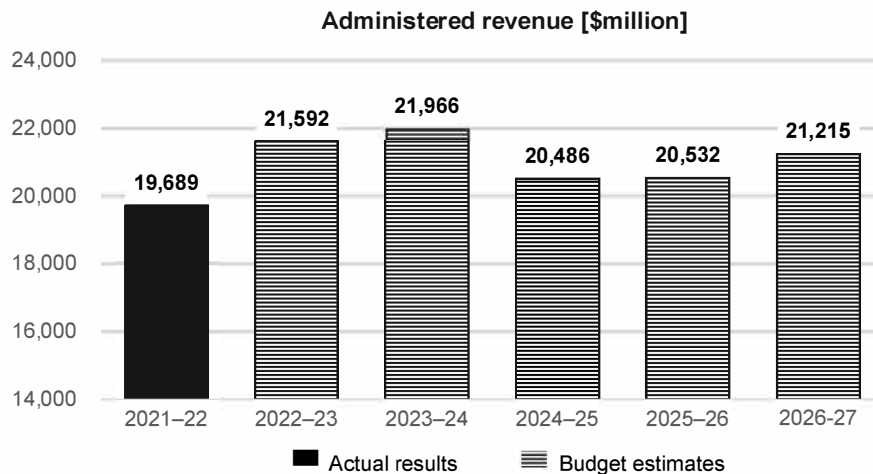
Expenses

In 2023–24, administered expenses (Figure 3) are expected to decrease from \$2,283.9 million in 2022–23 to \$2,143.1 million, a decrease of \$140.8 million. The change in the budgeted administered expenses are attributable to supplier expenses decreasing by \$134.4 million and grants decreasing by \$22.3 million, offset by increase in personal benefits by \$11.8 million and depreciation, amortisation and other expenses of \$4.0 million.

Figure 3: Administered expenses as at 2023–24 Budget

Revenue

In 2023–24, the Department will administer the collection of revenue (Figure 4) on behalf of the Government of an estimated \$21,965.8 million, which is an increase of \$373.6 million compared to the estimated actual of \$21,592.2 million in 2022–23.

Figure 4: Administered revenue as at 2023–24 Budget

In 2023–24, the Department is estimated to collect \$21,808.3 million in taxation revenue, which is an increase of \$359.4 million from \$21,448.9 million in 2022–23. The increase is primarily due to an increase of \$269.4 million in other taxes.

In 2023–24, the Department will administer the collection of non-taxation revenue on behalf of Government of an estimated \$157.5 million, which is an increase of \$14.2 million from the \$143.3 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 \$61.2 million from \$1,377.0 million in 2022–23 to \$1,315.8 million. Non- financial assets decrease by \$84.1 million due to the net impact of an increase in expected asset purchases of \$28.7 million, offset by depreciation and amortisation expenses of \$112.8 million. 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 decreased by \$14.4 million in the 2023–24 financial year compared to 2022–23, as a result of a decrease of \$1.8 million in Capital budget – Bill 1 (ACB) and a decrease of \$12.6 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 \$84.1 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 \$28.7 million, offset by depreciation and amortisation expenses of \$112.8 million.

3.2. Budgeted financial statements tables

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

	2022–23 Estimated actual \$'000	2023–24 Budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
EXPENSES					
Employee benefits	1,648,565	1,778,400	1,650,027	1,653,960	1,567,599
Suppliers	1,363,685	1,172,440	1,013,919	1,008,211	1,121,777
Depreciation and amortisation (a)	573,134	582,740	595,375	591,983	591,431
Finance costs	37,659	40,318	39,889	41,432	38,848
Write-down and impairment of assets	–	–	–	–	–
Other expenses	11,774	4,617	4,112	2,179	2,023
Total expenses	3,634,817	3,578,515	3,303,322	3,297,765	3,321,678
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Revenue from contracts with customers	254,152	205,094	204,569	204,260	204,260
Rental income	3,978	3,978	3,978	3,978	3,978
Other	5,961	4,668	3,867	3,559	3,559
Total own-source revenue	264,091	218,740	212,414	211,797	211,797
Gains					
Sale of assets	–	–	–	–	–
Foreign exchange gains	–	–	–	–	–
Other	–	–	–	–	–
Total gains	–	–	–	–	–
Total own-source income	264,091	218,740	212,414	211,797	211,797
Net (cost of)/contribution by services	(3,370,726)	(3,364,775)	(3,090,908)	(3,085,968)	(3,109,881)
Revenue from Government	2,880,496	2,981,318	2,697,837	2,699,197	2,731,511
Deficit attributable to the Australian Government	(490,230)	(383,457)	(393,071)	(386,771)	(378,370)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	–	–	–	–	–
Total other comprehensive income	–	–	–	–	–
Total comprehensive income/(loss)	(490,230)	(383,457)	(393,071)	(386,771)	(378,370)
Total comprehensive income/(loss) attributable to the Australian Government	(490,230)	(383,457)	(393,071)	(386,771)	(378,370)

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 Estimated actual \$'000	2023–24 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	(490,230)	(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)	340,502	353,477	367,476	367,476	367,476
Plus: depreciation/amortisation expenses for ROU assets (b)	232,632	229,263	227,899	224,507	223,955
Less: lease principal repayments (b)	202,904	199,283	202,304	205,212	213,061
Less: changes in asset revaluation reserve	–	–	–	–	–
Net cash operating surplus/(deficit)	(120,000)	–	–	–	–

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2022–23 Additional Estimates figures.

- a) From 2010–11, the Government introduced net cash appropriation arrangements where Bill 1 revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate capital budget (the departmental capital budget, or DCB) provided through Bill 1 equity appropriations. For information regarding DCBs, please refer to Table 3.5: Departmental capital budget statement.
- b) Applies leases under AASB 16 Leases. Prepared on Australian Accounting Standards basis.

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

	2022–23 Estimated actual \$'000	2023–24 Budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	6,412	6,412	6,412	6,412	6,412
Trade and other receivables	494,311	478,211	478,211	478,211	478,211
Other financial assets	971	971	971	971	971
Total financial assets	501,694	485,594	485,594	485,594	485,594
Non-financial assets					
Land	19,806	43,051	41,635	40,219	39,190
Buildings	2,284,112	2,205,428	2,092,967	2,002,134	1,874,808
Property, plant and equipment	810,436	659,224	499,889	383,673	255,747
Intangibles	457,814	415,316	342,401	239,683	96,293
Inventories	20,199	20,199	20,199	20,199	20,199
Other non-financial assets	73,257	73,257	73,257	73,257	73,257
Total non-financial assets	3,665,624	3,416,475	3,070,348	2,759,165	2,359,494
Total assets	4,167,318	3,902,069	3,555,942	3,244,759	2,845,088
LIABILITIES					
Payables					
Suppliers	234,715	234,715	234,715	234,715	234,715
Other payables	69,644	69,644	69,644	69,644	69,644
Total payables	304,359	304,359	304,359	304,359	304,359
Interest bearing liabilities					
Leases	2,453,299	2,387,707	2,262,031	2,169,894	1,972,749
Total interest bearing liabilities	2,453,299	2,387,707	2,262,031	2,169,894	1,972,749
Provisions					
Employee provisions	472,469	472,469	472,469	472,469	472,469
Other provisions	62,007	62,007	62,007	62,007	62,007
Total provisions	534,476	534,476	534,476	534,476	534,476
Total liabilities	3,292,134	3,226,542	3,100,866	3,008,729	2,814,584
Net assets	875,184	675,527	455,076	236,030	33,504
EQUITY (a)					
Contributed equity	4,082,974	4,266,774	4,439,394	4,607,119	4,782,963
Reserves	397,763	397,763	397,763	397,763	397,763
Retained surplus (accumulated deficit)	(3,605,553)	(3,989,010)	(4,382,081)	(4,768,852)	(5,147,222)
Total equity	875,184	675,527	455,076	236,030	33,504

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2022–23 Additional Estimates figures.

a) 'Equity' is the residual interest in assets after 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	(3,605,553)	397,763	4,082,974	875,184
Adjustment for changes in accounting policies	–	–	–	–
Adjusted opening balance	(3,605,553)	397,763	4,082,974	875,184
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				
Distributions to owners				
Returns on capital:				
Dividends	–	–	–	–
Returns of capital:				
Restructuring	–	–	–	–
Contributions by owners				
Equity injection – appropriation	–	–	31,383	31,383
Departmental capital budget (DCB)	–	–	152,417	152,417
Sub-total transactions with owners	–	–	183,800	183,800
Estimated closing balance as at 30 June 2024	(3,989,010)	397,763	4,266,774	675,527
Closing balance attributable to the Australian Government	(3,989,010)	397,763	4,266,774	675,527

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2022–23 Additional Estimates figures.

a) The non-controlling interest disclosure is not required if an entity does not have non-controlling interests.

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

	2022–23 Estimated actual \$'000	2023–24 Budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	3,370,112	3,207,643	2,908,338	2,909,698	2,942,012
Sale of goods and rendering of services	161,706	151,727	151,202	150,893	150,893
Net GST received	156,830	114,319	119,791	119,061	118,085
Other	101,113	60,741	59,940	59,632	59,632
Total cash received	3,789,761	3,534,430	3,239,271	3,239,284	3,270,622
Cash used					
Employees	1,666,148	1,797,003	1,667,030	1,670,973	1,584,875
Suppliers	1,501,660	1,266,884	1,115,435	1,108,987	1,221,314
Interest payments on lease liability	37,659	40,318	39,889	41,432	38,848
s74 external revenue transferred to the OPA	262,819	210,225	210,501	210,501	210,501
Other	11,774	4,617	4,112	2,179	2,023
Total cash used	3,480,060	3,319,047	3,036,967	3,034,072	3,057,561
Net cash from/(used by) operating activities	309,701	215,383	202,304	205,212	213,061
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	–	–	–	–	–
Total cash received	–	–	–	–	–
Cash used					
Purchase of property, plant and equipment and intangibles	291,267	199,900	172,620	167,725	175,844
Total cash used	291,267	199,900	172,620	167,725	175,844
Net cash from/(used by) investing activities	(291,267)	(109,900)	(172,620)	(167,725)	(175,844)

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

	2022–23 Estimated actual \$'000	2023–24 Budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
FINANCING ACTIVITIES					
Cash received					
Contributed equity	185,755	183,800	172,620	167,725	175,844
Total cash received	185,755	183,800	172,620	167,725	175,844
Cash used					
Principal payments on lease liability	202,904	199,283	202,304	205,212	213,061
Total cash used	202,904	199,283	202,304	205,212	213,061
Net cash from/(used by) financing activities	(17,149)	(15,483)	(29,684)	(37,487)	(37,217)
Net increase/(decrease) in cash held	1,285	–	–	–	–
Cash and cash equivalents at the beginning of the reporting period	5,127	6,412	6,412	6,412	6,412
Cash and cash equivalents at the end of the reporting period	6,412	6,412	6,412	6,412	6,412

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2022–23 Additional Estimates figures.

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

	2022–23 Estimated actual \$'000	2023–24 Budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget – Bill 1 (DCB)	144,663	152,417	155,550	164,194	172,275
Equity injections – Bill 2	41,092	31,383	17,070	3,531	3,569
Total new capital appropriations	185,755	183,800	172,620	167,725	175,844
<i>Provided for:</i>					
Purchase of non-financial assets	185,755	183,800	172,620	167,725	175,844
Total items	185,755	183,800	172,620	167,725	175,844
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	131,353	47,483	17,070	3,531	3,569
Funded by capital appropriation – DCB (b)	159,914	152,417	155,550	164,194	172,275
Funded internally from departmental resources (c)	–	–	–	–	–
TOTAL	291,267	199,900	172,620	167,725	175,844
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	291,267	199,900	172,620	167,725	175,844
Total cash used to acquire assets	291,267	199,900	172,620	167,725	175,844

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2022–23 Additional Estimates figures.

- a) Includes both current Bill 2 and prior Act 2/4/6 appropriations.
- b) Includes purchases from current and previous years' departmental capital budgets (DCBs).
- c) Includes the following s74 external receipts:
 - sponsorship, subsidy, gifts or similar contribution
 - internally developed assets
 - proceeds from the sale of assets.

Table 3.6: 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	17,967	465,592	824,491	1,727,399	3,035,449
Gross book value – ROU assets	7,260	2,544,337	648,281	–	3,199,878
Accumulated depreciation/amortisation and impairment	–	(112,710)	(272,384)	(1,269,585)	(1,654,679)
Accumulated depreciation/amortisation and impairment – ROU assets	(5,421)	(613,107)	(389,952)	–	(1,008,480)
Opening net book balance	19,806	2,284,112	810,436	457,814	3,572,168
Capital asset additions					
Estimated expenditure on new or replacement assets					
By purchase – appropriation equity (a)	–	56,806	30,384	112,710	199,900
By purchase – appropriation equity – ROU assets	24,658	90,433	18,600	–	133,691
From acquisition of entities or operations (including restructuring)	–	–	–	–	–
Total additions	24,658	147,239	48,984	112,710	333,591
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)
Total other movements	(1,413)	(225,923)	(200,196)	(155,208)	(582,740)
As at 30 June 2024					
Gross book value	17,967	522,398	854,875	1,840,109	3,235,349
Gross book value – ROU assets	31,918	2,634,770	666,881	–	3,333,569
Accumulated depreciation/amortisation and impairment	–	(171,535)	(411,828)	(1,424,793)	(2,008,156)
Accumulated depreciation/amortisation and impairment – ROU assets	(6,834)	(780,205)	(450,704)	–	(1,237,743)
Closing net book balance	43,051	2,205,428	659,224	415,316	3,323,019

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2022–23 Additional Estimates figures.

a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No.2) 2023–24, including collection development acquisition budget.

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

	2022–23 Estimated actual \$'000	2023–24 Budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
EXPENSES					
Suppliers	1,932,026	1,797,675	1,358,731	1,346,794	1,358,233
Personal benefits	109,155	120,963	105,853	96,655	99,303
Grants	126,912	104,576	92,177	84,391	86,364
Depreciation and amortisation (a)	109,984	112,807	118,594	118,594	118,594
Write-down and impairment of assets	4,286	4,286	4,286	4,286	4,286
Other expenses	1,527	2,753	1,588	1,523	1,552
Total expenses administered on behalf of Government	2,283,890	2,143,060	1,681,229	1,652,243	1,668,332
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Taxation revenue					
Customs duty	17,179,450	17,269,450	15,289,450	15,129,450	15,649,450
Other taxes	4,269,425	4,538,818	5,031,370	5,228,894	5,405,060
Total taxation revenue	21,448,875	21,808,268	20,320,820	20,358,344	21,054,510
Non-taxation revenue					
Revenue from contracts with customers	97,467	127,831	143,410	151,163	138,250
Interest	–	–	–	–	–
Other revenue	45,825	29,675	22,049	22,049	22,049
Total non-taxation revenue	143,292	157,506	165,459	173,212	160,299
Total own-source revenue administered on behalf of Government	21,592,167	21,965,774	20,486,279	20,531,556	21,214,809

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

	2022–23 Estimated actual \$'000	2023–24 Budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
Gains					
Other gains	–	–	–	–	–
Total gains administered on behalf of Government	–	–	–	–	–
Total own-sourced income administered on behalf of Government	21,592,167	21,965,774	20,486,279	20,531,556	21,214,809
Net (cost of)/contribution by services	19,308,277	19,817,714	18,795,050	18,869,318	19,531,477
OTHER COMPREHENSIVE INCOME					
Items not subject of subsequent reclassification to net cost of services					
Changes in asset revaluation surplus	–	–	–	–	–
Total other comprehensive income	–	–	–	–	–
Total comprehensive income/(loss)	19,308,277	19,822,714	18,805,050	18,879,318	19,546,477

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2022–23 Additional Estimates figures.

- a) From 2010–11, the Government introduced net cash appropriation arrangements where Bill 1 revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate capital budget (the administered capital budget, or ACB) provided through Bill 1 equity appropriations. For information regarding ACBs, please refer to Table 3.10: Administered capital budget statement.

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

	2022–23 Estimated actual \$'000	2023–24 Budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	107,413	57,413	57,413	57,413	57,413
Taxation receivables	394,240	467,164	485,668	481,382	477,096
Trade and other receivables	36,728	36,728	36,728	36,728	36,728
Total financial assets	538,381	561,305	579,809	575,523	571,237
Non-financial assets					
Land	90,970	90,970	90,970	90,970	90,970
Buildings	546,471	493,365	439,167	386,312	334,014
Property, plant and equipment	174,849	143,714	106,505	68,651	30,776
Intangibles	588	682	742	700	654
Other non-financial assets	20,998	20,998	20,998	20,998	20,998
Total non-financial assets	833,876	749,729	658,382	567,631	477,412
Assets held for sale	4,695	4,695	4,695	4,695	4,695
Total assets administered on behalf of Government	1,376,952	1,315,729	1,242,886	1,147,849	1,053,344
LIABILITIES					
Payables					
Suppliers	335,526	335,526	335,526	335,526	335,526
Personal benefits	14,304	14,304	14,304	14,304	14,304
Grants	11,758	11,758	11,758	11,758	11,758
Other payables	41,736	41,736	41,736	41,736	41,736
Total payables	403,324	403,324	403,324	403,324	403,324
Interest bearing liabilities					
Leases	4,498	4,498	4,498	4,498	4,498
Total interest bearing liabilities	4,498	4,498	4,498	4,498	4,498
Provisions					
Other provisions	11,068	11,068	11,068	11,068	11,068
Total provisions	11,068	11,068	11,068	11,068	11,068
Total liabilities administered on behalf of Government	418,890	418,890	418,890	418,890	418,890
Net assets/(liabilities)	958,062	896,839	823,996	728,959	634,454

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2022–23 Additional Estimates figures.

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

	2022–23 Estimated actual \$'000	2023–24 Budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Sales of goods and rendering of services	97,467	127,831	143,410	151,163	138,250
Interest	–	–	–	–	–
Taxes	21,394,589	21,731,058	20,298,030	20,358,344	21,054,510
Net GST received	146,259	127,338	118,278	128,687	125,685
Other	45,825	29,675	22,049	22,046	21,948
Total cash received	21,684,140	22,015,902	20,581,767	20,660,240	21,340,393
Cash used					
Grant	126,912	104,576	92,177	84,391	86,364
Personal benefits	109,155	120,963	105,853	96,652	99,202
Suppliers	2,077,958	1,925,013	1,477,009	1,475,481	1,483,918
Interest payments on lease liability	112	112	112	112	112
Other	2,940	2,641	1,476	1,411	1,440
Total cash used	2,317,077	2,153,305	1,676,627	1,658,047	1,671,036
Net cash from/(used by) operating activities	19,367,063	19,862,597	18,905,140	19,002,193	19,669,357
INVESTING ACTIVITIES					
Cash received					
Proceeds from sale of property, plant and equipment	–	–	–	–	–
Repayments of advances and loans	–	–	–	–	–
Total cash received	–	–	–	–	–
Cash used					
Purchase of property, plant and equipment and intangibles	61,379	25,960	24,547	25,143	25,675
Advances and loans made	–	–	–	–	–
Total cash used	61,379	25,960	24,547	25,143	25,675
Net cash from/(used by) investing activities	(61,379)	(25,960)	(24,547)	(25,143)	(25,675)

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

	2022–23 Estimated actual \$'000	2023–24 Budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
FINANCING ACTIVITIES					
Cash received					
Capital injections	61,379	25,960	24,547	25,143	25,675
Total cash received	61,379	25,960	24,547	25,143	25,675
Cash used					
Principal payments on lease liability	2,700	2,700	2,700	2,700	2,700
Other	–	–	–	–	–
Total cash used	2,700	2,700	2,700	2,700	2,700
Net cash from/(used by) financing activities	58,679	23,260	21,847	22,443	22,975
Net increase/(decrease) in cash held	19,364,363	19,859,897	18,902,440	18,999,493	19,666,657
Cash and cash equivalents at beginning of reporting period	108,990	107,413	57,413	57,413	57,413
Cash from Official Public Account for:					
- Appropriations	2,912,999	2,728,667	2,261,049	2,232,063	2,248,152
Total cash from Official Public Account	2,912,999	2,728,667	2,261,049	2,232,063	2,248,152
Cash to Official Public Account for:					
- Appropriations	(22,278,939)	(22,638,564)	(21,163,489)	(21,231,556)	(21,914,809)
Total cash to Official Public Account	(22,278,939)	(22,638,564)	(21,163,489)	(21,231,556)	(21,914,809)
Cash and cash equivalents at end of reporting period	107,413	57,413	57,413	57,413	57,413

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2022–23 Additional Estimates figures.

Table 3.10: Schedule of administered capital budget statement (for the period ended 30 June)

	2022–23 Estimated actual \$'000	2023–24 Budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget – Bill 1 (ACB)	25,688	23,877	24,547	25,143	25,675
Administered assets and liabilities – Bill 2	14,718	2,083	–	–	–
Total new capital appropriations	40,406	25,960	24,547	25,143	25,675
Provided for:					
Purchase of non-financial assets	40,406	25,960	24,547	25,143	25,675
Other items	–	–	–	–	–
Total items	40,406	25,960	24,547	25,143	25,675
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	21,043	2,083	–	–	–
Funded by capital appropriation – ACB (b)	40,336	23,877	24,547	25,143	25,675
TOTAL	61,379	25,960	24,547	25,143	25,675
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total accrual purchases	61,379	25,960	24,547	25,143	25,675
Total cash used to acquire assets	61,379	25,960	24,547	25,143	25,675

Prepared on Australian Accounting Standards basis.

- a) Includes both current Bill 2 and prior Act 2/4/6 appropriations and special capital appropriations.
b) Includes purchases from current and previous years' administered capital budgets (ACBs).

Table 3.11: Statement of administered 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	90,970	618,924	213,637	2,205	925,736
Gross book value – right of use (ROU) assets	–	867	14,552	–	15,419
Accumulated depreciation/amortisation and impairment	–	(72,966)	(42,655)	(1,617)	(117,238)
Accumulated depreciation/amortisation and impairment – ROU assets	–	(354)	(10,685)	–	(11,039)
Opening net book balance	90,970	546,471	174,849	588	812,878
CAPITAL ASSET ADDITIONS					
Estimated expenditure on new or replacement assets					
By purchase – appropriation equity (a)	–	15,832	9,976	152	25,960
By purchase – appropriation equity – ROU assets	–	76	2,624	–	2,700
From acquisition of entities or operations (including restructuring)	–	–	–	–	–
Total additions	–	15,908	12,600	152	28,660
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	90,970	634,756	223,613	2,357	951,696
Gross book value – ROU assets	–	943	17,176	–	18,119
Accumulated depreciation/amortisation and impairment	–	(141,901)	(83,721)	(1,675)	(227,297)
Accumulated depreciation/amortisation and impairment – ROU assets	–	(433)	(13,354)	–	(13,787)
Closing net book balance	90,970	493,365	143,714	682	728,731

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2022–23 Additional Estimates figures.

- a) 'Appropriation equity' refers to administered assets and liabilities provided through Appropriation Bill (No. 2) 2023–24, including collection development acquisition budgets (CDABs).

Australian Security Intelligence Organisation

**Entity resources and planned
performance**

Australian Security Intelligence Organisation

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Australian Security Intelligence Organisation

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Australian Security Intelligence Organisation (ASIO) protects Australia and Australians from threats to their security. ASIO will advance this purpose during 2023–24 through the following key priorities:

- Counter-espionage and foreign interference
- Counter-terrorism
- Top Secret-Privileged Access Vetting

Australia's security environment remains complex, challenging and changing. Threats are increasingly intersecting, emerging from new places and blurring the distinctions between ASIO's legislated responsibilities.

In an environment where espionage and foreign interference has surpassed terrorism as ASIO's principal security concern, the threats facing Australia are more serious and sophisticated than ever before. Foreign intelligence services are seeking to penetrate government, defence, academia and business to steal classified information, military capabilities, policy plans and sensitive research and innovation. They are targeting all levels of government, intimidating members of diaspora communities and seeking to interfere in our democratic institutions. The threat is pervasive, multifaceted and, if left unchecked, could do serious damage to our sovereignty, values, and national interest.

ASIO is stepping up work with government, business and industry on how to identify and counter insider threats. Insiders are current and former employees or contractors who have legitimate access to information, techniques, activities, technology, assets or facilities. Insiders become 'insider threats' when they disclose sensitive information without authorisation, conduct espionage, foreign interference, sabotage or help a third party conduct these activities.

Australia's National Terrorism Threat Level was lowered from PROBABLE to POSSIBLE in November 2022. ASIO assesses that Australia remains a potential terrorist target, but there are fewer extremists with the intention to conduct an attack onshore than there were when the threat was raised in 2014. However, despite the lower threat level, the counter-terrorism mission remains challenging and the operational tempo is not diminishing.

Significant challenges and changes in the onshore security environment are adding to this complexity. The reach of extremist content online means that individuals are radicalising very quickly. The radicalisation of minors is another concerning trend. Terrorism remains a significant threat in some parts of the world, and emerging in other parts of the world, and development overseas could resonate here in Australia. All of these factors mean that ASIO must continue to work with national and international partners to disrupt terrorism.

In this context, ASIO's work to protect Australia and Australians from threats to their security remains critically important.

- ASIO will protect Australia by countering espionage and foreign interference from foreign intelligence services. ASIO will collect intelligence and investigate to uncover and understand threats to Australian government, defence, political and other national interests. ASIO's intelligence will shape government decisions and inform tactical operations to thwart espionage and foreign interference. ASIO's impactful and trusted advice to government and industry will raise awareness of the threat and establish a less permissive environment for covert actors. ASIO will work with partners to disrupt and deter those attempting to undermine Australia's national interests.
- Prioritising ASIO's resources against the greatest threats, the Organisation will continue to collect intelligence within Australia and overseas, analyse and investigate terrorist threats, and work with partners to strengthen public safety and intervene to disrupt attacks. ASIO's intelligence collection, investigation and assessment efforts enable ASIO to identify the threats Australia faces, and provide impactful advice to inform government policy and responses to religiously motivated and ideologically motivated violent extremism.

Given the evolving nature of the security environment, ASIO must adapt quickly because our success—and Australia's security—depends on it. ASIO will continue to invest in its capabilities—its people, practices and technology—to meet future operational challenges and opportunities. This includes the delivery of high assurance and transferable security clearances to Australia's highest-cleared workforce through ASIO's Top Secret-Privileged Access Vetting Authority.

Security is a shared responsibility. ASIO's mission is enabled by our strong partnerships with the National Intelligence Community, law enforcement, state, territory and federal governments, and our international counterparts.

1.2 Entity resource statement

Table 1.1 shows the total funding from all sources available to the entity for its operations and to deliver programs and services on behalf of the Government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the Government or the public) and departmental (for the entity's operations) classification.

For more detailed information on special accounts and special appropriations, please refer to the *Budget Paper No. 4 – Agency Resourcing*.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the 'Budgeted expenses by Outcome 1' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis.

Table 1.1: ASIO resource statement – Budget estimates for 2023–24 as at Budget May 2023

	2022–23 <i>Estimated actual</i> \$'000	2023–24 Estimate \$'000
Departmental		
Annual appropriations – ordinary annual services (a)		
Prior year appropriations available (b)	147,264	139,931
Departmental appropriation (c)	519,883	532,089
s74 external revenue (d)	19,417	20,853
Departmental capital budget (e) (f)	35,875	63,825
Annual appropriations – other services – non-operating (g)		
Prior year appropriations available (b)	18,000	7,049
Equity injection	51,014	63,951
Total departmental annual appropriations	791,453	827,698
Total resourcing for ASIO	791,453	827,698

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.

- a) Appropriation Bill (No. 1) 2023–24.
- b) Estimated adjusted balance carried forward from previous year's annual appropriation.
- c) Excludes departmental capital budget (DCB).
- d) Estimated external revenue receipts under section 74 of the PGPA Act.
- e) Departmental capital budgets are not separately identified in Appropriation Bill (No.1) and form part of ordinary annual services items. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- f) 2022–23 Estimated actual excludes an amount subject to administrative quarantine by the Department of Finance due to a movement of funds request. This amount will be reappropriated after the appropriations extinguishment (due to the three-year sun setting clause).
- g) Appropriation Bill (No. 2) 2023–24.

1.3 Budget measures

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

Table 1.2: Entity 2023–24 Budget measures

Part 1: Measures announced since the 2022–23 October Budget

	Program	2022–23 \$'000	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000
Payment measures						
Adequate Funding for Oversight of Our Intelligence Agencies	1.1					
Departmental payment		–	(423)	(648)	(873)	(873)
Strengthening Australia's Arrangements for High Risk Terrorist Offenders	1.1					
Departmental payment		–	2,941	2,865	–	–
Total		–	2,518	2,217	(873)	(873)

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

Section 2: Outcomes and planned performance

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

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

Note:

Performance reporting requirements in the PB Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in PB Statements will be read with broader information provided in an entity's corporate plans and annual performance statements – included in annual reports – to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan for ASIO can be found at:
<https://www.asio.gov.au/resources/corporate-plan>

The most recent annual performance statement can be found at:
<https://www.asio.gov.au/resources/asio-report-parliament>

2.1 Budgeted expenses and performance for Outcome 1

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

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 outcomes 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.

Table 2.1.1: Budgeted expenses for Outcome 1

Outcome 1: To protect Australia, its people and its interests from threats to security through intelligence collection, assessment and advice to Government.					
	2022–23 Estimated actual \$'000	2023–24 Budget \$'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	532,089	538,477	540,517	553,823
s74 external revenue (a)	19,417	20,853	20,018	20,552	21,095
Expenses not requiring appropriation in the Budget year (b)	132,378	102,881	98,280	98,092	102,437
Departmental total	671,678	655,823	656,775	659,161	677,355
Total expenses for program 1.1	671,678	655,823	656,775	659,161	677,355

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

- a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
 b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, make good expenses, audit fees.

Table 2.1.2: Performance measure for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It also provides the related key activities as expressed in the current corporate plan where further detail is provided about the delivery of the activities related to the program, the context in which these activities are delivered and how the performance of these activities will be measured. Where relevant, details of the 2023–24 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1: To protect Australia, its people and its interests from threats to security through intelligence collection, assessment and advice to Government.		
Program 1.1: Security Intelligence		
ASIO operates a single program – Security Intelligence – focused on delivering Outcome 1.		
Key activities (a)	Counter-espionage and foreign interference <ul style="list-style-type: none"> Protecting Australia from espionage and foreign interference Counter-terrorism <ul style="list-style-type: none"> Protecting Australians from religiously motivated and ideologically motivated violent extremism Top Secret-Privileged Access Vetting <ul style="list-style-type: none"> Delivering high assurance and transferable security clearances to Australia's highest cleared workforce from 2023–24 	
Year	Performance measures	Expected performance results
Current year 2022–23	<p>ASIO's key stakeholders confirm our advice had a high impact on their decision-making in informing operational activities, managing security risks and disrupting activities that threatened Australia's security.</p> <p>ASIO's key stakeholders confirm our advice had an impact on their decision-making in relation to specific and relevant policy development and responses to these threats.</p>	<p>ASIO intelligence and advice assisted the Australian Government, government agencies and industry to manage security risks posing threats to Australia and Australians.</p> <p>ASIO's intelligence and advice had an impact on stakeholders' decision-making in informing operational activities and policy development across counter-terrorism, counter-espionage and foreign interference and border security.</p> <p>ASIO's intelligence and advice helped raise awareness of emerging security risks and threats, and enabled disruption operations against threats to Australian interests.</p>

Table 2.1.2: Performance measure for Outcome 1 (continued)

Program 1.1: Security Intelligence		
Year	Performance measures	Planned performance results
Budget year 2023–24	<p>ASIO's key stakeholders confirm our advice had a high impact on their decision-making in informing operational activities, managing security risks and disrupting activities that threatened Australia's security.</p> <p>ASIO's key stakeholders confirm our advice had an impact on their decision-making in relation to specific and relevant policy development and responses to these threats.</p> <p>High assurance and transferable security clearances are issued to Australia's highest cleared workforce in line with the reforms coming into effect.</p>	<p>ASIO intelligence and advice assisted the Australian Government, government agencies and industry to manage security risks posing threats to Australia and Australians.</p> <p>ASIO's intelligence and advice had an impact on stakeholders' decision-making in informing operational activities and policy development across counter-terrorism, counter-espionage and foreign interference and border security.</p> <p>ASIO's intelligence and advice helped raise awareness of emerging security risks and threats, and enabled disruption operations against threats to Australian interests.</p> <p>ASIO met the agreed demand of security clearances in accordance with the agreed vetting standard to enable the government to better manage and combat threats to its information, people and assets.</p>
Forward estimates 2024–27	As per 2023–24	As per 2023–24.
Material changes to Program 1.1 resulting from 2023–24 Budget measures: Nil		

a) Refers to updated key activities that will be reflected in the 2023–27 Corporate Plan.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2023–24 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Differences between entity resourcing and financial statements

In 2023–24 ASIO is budgeting to receive departmental appropriations of \$532.1 million, an increase of \$12.2 million from 2022–23. This includes movements for measures previously announced, whole-of-government savings, efficiencies and parameter adjustments embedded within appropriation income across years.

3.2. Budgeted financial statements tables

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

	2022–23 Estimated actual \$'000	2023–24 Budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
EXPENSES					
Total expenses	671,678	655,823	656,775	659,161	677,355
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Total own-source revenue	19,167	20,688	19,853	20,384	20,927
Gains					
Total gains	250	165	165	168	168
Total own-source income	19,417	20,853	20,018	20,552	21,095
Net (cost of)/contribution by services	(652,261)	(634,970)	(636,757)	(638,609)	(656,260)
Revenue from Government	519,883	532,089	538,477	540,517	553,823
Surplus/(deficit) attributable to the Australian Government	(162,378)	(162,881)	(98,280)	(98,092)	(162,437)
OTHER COMPREHENSIVE INCOME					
Total other comprehensive income	–	–	–	–	–
Total comprehensive income/(loss)	(162,378)	(162,881)	(98,280)	(98,092)	(162,437)
Total comprehensive income/(loss) attributable to the Australian Government	(162,378)	(162,881)	(98,280)	(98,092)	(162,437)

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 Estimated actual \$'000	2023–24 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	(132,378)	(102,881)	(98,280)	(98,092)	(102,437)
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 net cash appropriation arrangements where Bill 1 revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate capital budget (the departmental capital budget, or DCB) provided through Bill 1 equity appropriations.
- b) Applies leases under AASB 16 Leases.

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

	2022–23 Estimated actual \$'000	2023–24 Budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
ASSETS					
Financial assets					
Financial assets	147,661	138,813	138,480	140,494	135,896
Non-financial assets	819,685	836,788	819,526	821,099	801,938
Total assets	967,346	975,601	958,006	961,593	937,834
LIABILITIES					
Payables	25,024	27,366	25,058	25,058	25,058
Interest bearing liabilities	518,472	495,054	457,290	432,402	387,998
Provisions	97,624	102,060	104,035	106,049	106,049
Total liabilities	641,120	624,480	586,383	563,509	519,105
Net assets	326,226	351,121	371,623	398,084	418,729
EQUITY (a)					
Parent entity interest					
Contributed equity	1,181,892	1,309,668	1,428,450	1,553,003	1,676,085
Reserves	90,369	90,369	90,369	90,369	90,369
Retained surplus (accumulated deficit)	(946,035)	(1,048,916)	(1,147,196)	(1,245,288)	(1,347,725)
Total parent entity interest	326,226	351,121	371,623	398,084	418,729
Total equity	326,226	351,121	371,623	398,084	418,729

Prepared on Australian Accounting Standards basis.

a) 'Equity' is the residual interest in assets after 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	(946,035)	90,369	–	1,181,892	326,226
Adjustment for changes in accounting policies	–	–	–	–	–
Adjusted opening balance	(946,035)	90,369	–	1,181,892	326,226
Comprehensive income					
Other comprehensive income	–	–	–	–	–
Surplus/(deficit) for the period	(102,881)	–	–	–	(102,881)
Total comprehensive income	(102,881)	–	–	–	(102,881)
of which:					
Attributable to the Australian Government	(102,881)	–	–	–	(102,881)
Transactions with owners					
Contributions by owners					
Equity injection – appropriation	–	–	–	63,951	63,951
Departmental capital budget (DCB)	–	–	–	63,825	63,825
Sub-total transactions with owners	–	–	–	127,776	127,776
Estimated closing balance as at 30 June 2024	(1,048,916)	90,369	–	1,309,668	351,121
Closing balance attributable to the Australian Government	(1,048,916)	90,369	–	1,309,668	351,121

Prepared on Australian Accounting Standards basis

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

	2022–23 Estimated actual \$'000	2023–24 Budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	566,059	548,570	554,201	555,961	576,298
Other	32,352	38,901	41,052	37,842	38,804
Total cash received	598,411	587,471	595,253	593,803	615,102
Cash used					
Other	544,913	544,141	554,494	551,361	575,296
Total cash used	544,913	544,141	554,494	551,361	575,296
Net cash from/(used by) operating activities	53,498	43,330	40,759	42,442	39,806
INVESTING ACTIVITIES					
Cash used					
Other	113,981	142,352	118,782	124,553	123,082
Total cash used	113,981	142,352	118,782	124,553	123,082
Net cash from/(used by) investing activities	(113,981)	(142,352)	(118,782)	(124,553)	(123,082)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	97,840	142,291	118,782	124,553	123,082
Total cash received	97,840	142,291	118,782	124,553	123,082
Cash used					
Other	37,163	39,514	40,567	42,442	39,806
Total cash used	37,164	39,514	40,567	42,442	39,806
Net cash from/(used by) financing activities	60,676	102,777	78,215	82,111	83,276
Net increase/(decrease) in cash held	194	2,816	192	–	–
Cash and cash equivalents at the beginning of the reporting period	22,256	22,450	25,266	25,458	25,458
Cash and cash equivalents at the end of the reporting period	22,450	25,266	25,458	25,458	25,458

Prepared on Australian Accounting Standards basis.

National Emergency Management Agency

**Entity resources and planned
performance**

National Emergency Management Agency

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National Emergency Management Agency

Section 1: Entity overview and resources

1.1 Strategic direction statement

The National Emergency Management Agency (NEMA) was established on 1 September 2022. It is the Australian Government entity overseeing emergency management and an ambitious new all-hazards mandate, which represents an expansion of scope beyond the original remit of both the former National Recovery and Resilience Agency and Emergency Management Australia. NEMA will drive a long-term, more coordinated approach to preparing for, and responding to, the impacts of disasters, with a view to reducing their lasting impact.

NEMA has specific responsibilities under the Australian Government Crisis Management Framework, is the focal point for the Sendai Framework for Disaster Risk Reduction 2015-2030, and is responsible for driving domestic implementation through the National Disaster Risk Reduction Framework. Key to NEMA's success is its collaboration with, and support to all levels of government, industry and communities.

Australia has been hit by 28 flood events, resulting in 507 disaster declarations across 318 Local Government Areas (LGAs) between January and December 2022. This included the most expensive flooding event in Australia's history. Nearly 70% of Australians were impacted by these events. Since 2019-20, four out of five LGAs in the nation have been activated for a relief measure under the joint Disaster Recovery Funding Arrangements. Climate change is fuelling a dramatic rise in the scale and intensity of disasters in Australia, and consecutive and compounding events will continue to stress emergency management arrangements.

The Australian Government has a critical role in supporting, enabling and coordinating during disasters when state and territory governments require assistance. NEMA's role includes the provision of financial support and non-financial support to deal with the consequences of the impact of natural hazards. To reduce the impact of disasters, the Australian Government is driving a strategic and coordinated national risk reduction agenda across all sectors. Investing in resilience is fundamental to this agenda, as it mitigates risk and drives down the cost of recovery. New initiatives established in the 2023-24 Budget include:

- safeguarding communities through the Rollout of a Cell Broadcast National Capability
- equipping public safety agencies with appropriate technology through the Government Response to the Public Safety Mobile Broadband (PSMB) Review
- additional funding for the whole-of-government capability through the National Emergency Management Stockpile (NEMS).

These initiatives complement NEMA's ongoing emergency management, risk reduction and national operational building capabilities, such as:

- the Disaster Ready Fund
- implementing the National Crisis Exercising and Lessons Strategy
- supporting Disaster Relief Australia (DRA) to upscale its operations
- delivering on two major reviews to ensure government disaster funding remains effective and equitable, and that the right governance systems are in place
- partnering with the insurance sector to enhance data sharing arrangements and encourage the sector to recognise risk mitigation with reduced premiums.

NEMA provides prompt, coordinated, cohesive assistance during times of emergency and when the capacity of states is overwhelmed. Funding strengthens the Australian Government's emergency management capability through the National Situation Room, the National Security Hotline, and exercising functions, including inter and intra government critical communications, reporting and information sharing.

Additional investment in NEMA will support transformative change across the Australian Government's disaster management continuum by building national resilience and reducing vulnerability, addressing and adapting to climate change, strengthening risk reduction initiatives for all sectors, while also ensuring Australia remains a global leader when it comes to disaster management. Enhanced NEMA capability will also reduce pressures on the Australian Defence Force, support long-term mental health outcomes across the nation through the National Disaster Mental Health and Wellbeing Framework and reduce risks to Australia's most vulnerable communities.

1.2 Entity resource statement

Table 1.1 shows the total funding from all sources available to the entity for its operations and to deliver programs and services on behalf of the Government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the Government or the public) and departmental (for the entity's operations) classification.

For more detailed information on special accounts and special appropriations, please refer to the *Budget Paper No. 4 – Agency Resourcing*.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the 'Budgeted expenses by Outcome X' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis.

Changes to indexation framework for various programs

The indexation framework for programs indexed by Wage Cost indices, including for government supported services, has been updated to better align with wages and price movements.

Increased funding has been provided to the following programs:

- 1.3 Australian Government Resilience, Preparedness and Disaster Risk Reduction Support
- 1.6 Emergency Management.

Table 1.1: NEMA resource statement – Budget estimates for 2023–24 as at Budget May 2023

	2022–23 Estimated actual \$'000	2023–24 Estimate \$'000
Departmental		
Annual appropriations – ordinary annual services (a)		
Prior year appropriations available	32,099	33,726
Departmental appropriation (c)	92,353	133,287
s74 external revenue	–	–
Departmental capital budget (d)	1,258	211
Annual appropriations – other services – non–operating (e)		
Equity injection	4,684	2,823
Total departmental annual appropriations	130,394	170,047
Total departmental resourcing	130,394	170,047
Administered		
Annual appropriations – ordinary annual services (a)		
Prior year appropriations available	44,508	49,900
Outcome 1	320,337	202,352
Annual appropriations – Coronavirus Response – ordinary annual services (b)		
Prior year appropriations available	1,386,010	–
Total administered annual appropriations	1,750,855	252,252
Total administered special appropriations	1,511,749	–
Total administered resourcing	3,262,604	252,252
Total resourcing for entity NEMA	3,392,998	422,299
	2022–23	2023–24
Average staffing level (number)	334	394

Third-party payments from and on behalf of other entities

	2022–23 Estimated actual \$'000	2023–24 Estimate \$'000
Payments made on behalf of another entity (as disclosed in the respective entity's resource statement)		
Payments made by other entities on behalf of NEMA (disclosed above)	2,658,807	223,604
Payments made to other entities for the provision of services (disclosed above)	10,800	17,350

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.

- a) Appropriation Bill (No. 1) 2023–24.
- b) Excludes \$620 million withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- c) Excludes departmental capital budget (DCB).
- d) Departmental capital budgets are not separately identified in Appropriation Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- e) Appropriation Bill (No. 2) 2023–24.

1.3 Budget measures

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

Table 1.2: Entity 2023–24 Budget measures

Part 1: Measures announced since the 2022–23 October Budget

NEMA is reporting no measures in the 2023-24 Portfolio Budget Statements, as measures that impact the 2023-24 Budget for NEMA are shown in the 2022-23 Portfolio Additional Estimates Statements measures table 1.1.

Section 2: Outcomes and planned performance

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

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

Note:

Performance reporting requirements in the PB Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in PB Statements will be read with broader information provided in an entity's corporate plans and annual performance statements – included in annual reports – to provide a complete picture of an entity's planned and actual performance.

NEMA's corporate plan and annual report will be available at <https://nema.gov.au> once established.

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

Program changes

Program No.	Program Title	Description of Change
1.3	Australian Government Resilience, Preparedness and Disaster Risk Reduction Support	The Natural Hazards and Disaster Resilience Centre Program was transferred from the Department of Industry, Science and Resources.
1.4	Rural Financial Counselling Service	On 24 April 2023, the Prime Minister agreed to transfer responsibility for administering the Rural Financial Counselling Service (RFCS) to the Department of Agriculture, Fisheries and Forestry from 1 July 2023.

Note: The Department of Industry, Science and Resources transferred the responsibility for administering the Natural Hazards and Disaster Resilience Centre Program to the agency with administered funding of \$8.0 million in 2023–24, \$9.0 million in 2024–25, \$9.0 million in 2025–26 and \$9.000 million in 2026–27 along with departmental appropriation of \$0.307 million in 2024–25.

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

- Program 1.1: Bureau of Meteorology

Contribution to Outcome 1 made by linked program

NEMA collaborates with The Bureau with the receipt of alerts and information relating to severe weather events, including floods and tsunamis, to protect the community. The Bureau also supports NEMA to uplift its capability through training infrastructure.

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 (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.

Linked programs (continued)

<p>Department of Infrastructure, Transport, Regional Development, Communications and the Arts</p> <p>Program</p> <ul style="list-style-type: none">• Program 1.1: Infrastructure Investment <p>Contribution to Outcome 1 made by linked program</p> <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>
<p>Department of the Treasury</p> <p>Program</p> <ul style="list-style-type: none">• Program 1.9: National Partnership Payments to the States <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 NEMA. The payments relate to recovery, resilience and emergency management programs.</p>
<p>Services Australia</p> <p>Program</p> <ul style="list-style-type: none">• Program 1.2: Customer Service Delivery <p>Contribution to Outcome 1 made by linked program</p> <p>Services Australia administers various payments on behalf of the Agency under this Outcome.</p>
<p>Department of Health and Aged Care</p> <p>Program</p> <ul style="list-style-type: none">• Program 1.2: Mental Health <p>Contribution to Outcome 1 made by linked program</p> <p>NEMA and 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 the 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 Estimated actual \$'000	2023–24 Budget \$'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 appropriations	92,000	132,888	80,694	60,928	60,581
s74 external revenue (a)	–	–	–	–	–
Expenses not requiring appropriation in the Budget year (b)	1,407	1,184	1,016	562	1,862
Departmental total	93,407	134,072	81,710	61,490	62,443
Total expenses for program 1.1	93,407	134,072	81,710	61,490	62,443
Program 1.2: Australian Government Disaster & Emergency Financial Support					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	200,317	131,400	2,000	2,000	2,000
Other services (Appropriation Bill No. 2)	–	–	–	–	–
Special appropriations					
<i>Social Security (Administration) Act 1999</i>	1,511,749	–	–	–	–
<i>Treasury Laws Amendment (North Queensland Flood Recovery) Act 2019</i>	–	–	–	–	–
Expenses not requiring appropriation in the Budget year (b)	–	–	–	–	–
Administered total	1,712,066	131,400	2,000	2,000	2,000
Total expenses for program 1.2	1,712,066	131,400	2,000	2,000	2,000
Program 1.3: Australian Government Resilience, Preparedness and Disaster Risk Reduction Support					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	38,787	74,552	34,089	11,546	11,527
Other services (Appropriation Bill No. 2)	–	–	–	–	–
Administered total	38,787	74,552	34,089	11,546	11,527
Total expenses for program 1.3	38,787	74,552	34,089	11,546	11,527

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2022–23 Estimated actual \$'000	2023–24 Budget \$'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 Bill No. 1)	22,835	–	–	–	–
Other services (Appropriation Bill No. 2)	–	–	–	–	–
Administered total	22,835	–	–	–	–
Total expenses for program 1.4	22,835	–	–	–	–
Program 1.5: COVID-19 Support					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	858,524	–	–	–	–
Other services (Appropriation Bill No. 2)	–	–	–	–	–
Expenses not requiring appropriation in the Budget year (b)	–	–	–	–	–
Administered total	858,524	–	–	–	–
Total expenses for program 1.5	858,524	–	–	–	–
Program 1.6: Emergency Management					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	48,766	46,300	45,784	50,964	35,280
Administered total	48,766	46,300	45,784	50,964	35,280
Total expenses for program 1.6	48,766	46,300	45,784	50,964	35,280
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	1,169,229	252,252	81,873	64,510	48,807
Other services (Appropriation Bill No. 2)	–	–	–	–	–
Special appropriations	1,511,749	–	–	–	–
Expenses not requiring appropriation in the Budget year (b)	–	–	–	–	–
Administered total	2,680,978	252,252	81,873	64,510	48,807
Departmental expenses					
Departmental appropriation	92,000	132,888	80,694	60,928	60,581
s74 external revenue (a)	–	–	–	–	–
Expenses not requiring appropriation in the Budget year (b)	1,407	1,184	1,016	562	1,862
Departmental total	93,407	134,072	81,710	61,490	62,443
Total expenses for Outcome 1	2,774,385	386,324	163,583	126,000	111,250

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2022–23 Estimated actual \$'000	2023–24 Budget \$'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	(29,400)	29,400	–	–	–
Program 1.3: Australian Government Resilience, Preparedness and Disaster Risk Reduction Support	(16,500)	16,500	–	–	–
Program 1.6: Emergency Management	(4,000)	4,000	–	–	–
Total movement of administered funds	(49,900)	49,900	–	–	–

	2022–23	2023–24
Average staffing level (number)	334	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 expenses, amortisation expenses, make good expenses, audit fees.
- c) Figures displayed as a negative(–) represent a decrease in funds and a positive(+) represent an increase in funds.

Table 2.1.2: Performance measure for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It also provides the related key activities as expressed in the current corporate plan where further detail is provided about the delivery of the activities related to the program, the context in which these activities are delivered and how the performance of these activities will be measured. Where relevant, details of the 2023–24 Budget measures that have created new programs or materially changed existing programs are provided.

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.		
Program 1.1: NEMA		
NEMA provides national leadership and strategic coordination for all-hazard emergencies and disaster preparedness, response, relief, recovery, reconstruction, risk reduction and resilience across all levels of government and sectors.		
Key activities (a)	As a new entity established on 1 September 2022, consistent with 16E(7) of the PGPA Rule NEMA will develop and publish a corporate plan as soon as practicable. This will include the key activities undertaken by NEMA to achieve its purposes.	
Year	Performance measures	Expected performance results
Current year 2022–23	Demonstrated progress against key initiatives identified in the National Disaster Risk Reduction Framework (NDRRF)	On track
Year	Performance measures	Planned performance results
Budget year 2023–24	Demonstrated progress against key initiatives identified in the National Disaster Risk Reduction Framework (NDRRF).	An assessment of the progress of initiatives within the Second National Action Plan (NAP) for the NDRRF and any reportable progress under the Systemic Monitoring Evaluation and Learning Framework.
Forward estimates 2024–27	Not applicable – program terminating in 2023–24	Not applicable – program terminating in 2023–24

a) The NEMA may revise its performance measures when developing its 2023–24 *Corporate Plan*.

Table 2.1.2: Performance measure for Outcome 1 (continued)

Program 1.2: Australian Government Disaster & Emergency Financial Support NEMA administers the Disaster Recovery Funding Arrangements (DRFA) to provide timely and targeted payments and support to individuals and families affected by major disasters throughout Australia. This program also includes, but is not limited to, the Australian Government Disaster Recovery Payment and the Disaster Recovery Allowance.		
Key activities (a)	As a new entity established on 1 September 2022, consistent with 16E(7) of the PGPA Rule NEMA will develop and publish a corporate plan as soon as practicable. This will include the key activities undertaken by NEMA to achieve its purposes.	
Year	Performance measures	Expected performance results
Current year 2022–23	Advice regarding domestic disaster assistance is provided to Government within the required timeframes.	On track
Year	Performance measures (a)	Planned performance results
Budget year 2023–24	Advice regarding domestic disaster assistance is provided to Government within the required timeframes.	<p>Where possible, within five working days of receiving completed DRFA request forms with all relevant information required from the requesting state or territory under Category C or D. Advice should be considered, taking into account the recovery needs of communities and based on impact data, and noting that the quality of advice to the Minister is a more appropriate indicator of performance than a timeframe for delivery.</p> <p>Within 36 hours of receiving sufficient impact data from the state or territory or through other sources to inform a decision on whether the Commonwealth only Australian Government Disaster Recovery Payment and/or Disaster Recovery Allowance should be activated.</p>
Forward estimates 2024–27	As per 2023–24	As per 2023–24

a) The NEMA may revise its performance measures when developing its 2023–24 *Corporate Plan*.

Table 2.1.2: Performance measure for Outcome 1 (continued)

Program 1.3: Australian Government Resilience, Preparedness and Disaster Risk Reduction Support NEMA designs, oversees and administers funding programs related to emergency and disaster preparedness, response, relief, recovery, reconstruction, risk reduction and resilience, and leads national implementation of the Commonwealth's international and national disaster risk reduction obligations.		
Key activities (a)	As a new entity established on 1 September 2022, consistent with 16E(7) of the PGPA Rule, NEMA will develop and publish a corporate plan as soon as practicable. This will include the key activities undertaken by NEMA to achieve its purposes.	
Year	Performance measures	Expected performance results
Current year 2022–23	Effective disaster risk reduction investment supports communities, businesses and individuals to be better prepared for, and more resilient to, disaster events.	On track
Year	Performance measures (a)	Planned performance results
Budget year 2023–24	Effective disaster risk reduction investment supports communities, businesses and individuals to be better prepared for, and more resilient to, disaster events.	Effective disaster risk reduction investment supports communities, businesses and individuals to be better prepared for, and more resilient to, disaster events.
Forward estimates 2024–27	As per 2023–24.	As per 2023–24.

a) The NEMA may revise its performance measures when developing its 2023–24 *Corporate Plan*.

Table 2.1.2: Performance measure for Outcome 1 (continued)

Program 1.4: Rural Financial Counselling		
The Rural Financial Counselling Service Program is an initiative that provides free and independent financial counselling to eligible farmers, fishers, foresters and small related enterprises who are experiencing, or at risk of, financial hardship.		
Key activities (a)	As a new entity established on 1 September 2022, consistent with 16E (7) of the PGPA Rule, NEMA will develop and publish a corporate plan as soon as practicable. This will include the key activities undertaken by NEMA to achieve its purpose.	
Year	Performance measures	Expected performance results
Current year 2022–23	Clients who engage with the service become financially self-reliant and their businesses are better prepared to deal with risks.	On track
Year	Performance measures	Planned performance results
Budget year 2023–24	On 24 April 2023, the Prime Minister agreed to transfer responsibility for administering the Rural Financial Counselling Service to the Department of Agriculture, Fisheries and Forestry from 1 July 2023.	Not applicable – program terminating in 2023–24
Forward estimates 2024–27	Not applicable – program terminating in 2023–24	Not applicable – program terminating in 2023–24

a) The NEMA may revise its performance measures when developing its 2023–24 *Corporate Plan*.

Table 2.1.2: Performance measure for Outcome 1 (continued)

Program 1.5: COVID-19 Support NEMA has policy responsibility for, and in conjunction with the Agency's delivery partner Services Australia, administers funding programs to provide timely and targeted payments and support to eligible individuals affected by the COVID-19 pandemic.		
Key activities (a)	As a new entity established on 1 September 2022, consistent with 16E(7) of the PGPA Rule, NEMA will develop and publish a corporate plan as soon as practicable. This will include the key activities undertaken by NEMA to achieve its purposes.	
Year	Performance measures	Expected performance results
Current year 2022–23	Advice regarding domestic disaster assistance is provided to Government within required timeframes.	Achieved
Year	Performance measures	Planned performance results
Budget year 2023–24	Not applicable – program terminating in 2022–23	Not applicable – program terminating in 2022–23
Forward estimates 2024–27	Not applicable – program terminating in 2022–23	Not applicable – program terminating in 2022–23

b) The NEMA may revise its performance measures when developing its 2023–24 *Corporate Plan*.

Table 2.1.2: Performance measure for Outcome 1 (continued)

Program 1.6: Emergency Management		
NEMA contributes to building a safe and secure Australia by coordinating the national response to disasters.		
Key activities	As a new entity established on 1 September 2022, consistent with 16E(7) of the PGPA Rule NEMA will develop and publish a corporate plan as soon as practicable. This will include the key activities undertaken by NEMA to achieve its purposes.	
Year	Performance measures	Expected performance results
Current year 2022–23	Effective all-hazards coordination and response activities enhance Australia's ability to respond to crises and critical disruptions and reduces the impact on Australia and the community.	On track
Year	Performance measures (a)	Planned performance results
Budget year 2023–24	Effective all-hazards coordination and response activities enhance Australia's ability to respond to crises and critical disruptions and reduces the impact on Australia and the community. Effective collaboration and engagement with Commonwealth, state and territory and industry partners, enhances Australia's ability to prepare for and respond to disasters	Enhanced national coordination of emergency management response and recovery efforts through management of cross-jurisdictional fora.
Forward estimates 2024–27	As per 2023–24.	As per 2023–24.

a) The NEMA may revise its performance measures when developing its 2023–24 *Corporate Plan*.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2023–24 budget year, including the impact of budget measures and resourcing on 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 116 Leases). In 2022–23 the estimated actual includes the annual estimates for the former National Recovery and Resilience Agency and the pro-rata estimated actual transferred from the Department of Home Affairs from 1 September 2022 for Emergency Management Australia.

Administered

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.

Administered expenses have also seen a significant increase in 2022–23 due to Australian Government Disaster Recovery Payments and Disaster Recovery Allowance payments made as a result of NSW, NT and Qld flood disaster events. As at the 2023–24 Budget, the majority of these payments are expected to occur in the 2022–23 financial year, with no expenditure currently estimated for the forward years for this event, or other unknown future disaster events.

The balance of other Administered expenses for 2023–24 and forward years have decreased.

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

	2022–23 Estimated actual \$'000	2023–24 Budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
EXPENSES					
Employee benefits	33,643	44,555	26,472	26,773	27,008
Suppliers	57,134	87,134	53,126	32,757	33,475
Depreciation and amortisation (a)	2,455	2,220	1,961	1,808	1,808
Finance costs	44	31	18	18	18
Other expenses	131	132	133	134	134
Total expenses	93,407	134,072	81,671	61,490	62,443
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Other	54	54	54	54	54
Total own-source revenue	54	54	54	54	54
Total own-source income	54	54	54	54	54
Net (cost of)/contribution by services	(93,353)	(134,018)	(81,617)	(61,436)	(62,389)
Revenue from Government	92,353	133,287	81,217	61,028	61,981
Surplus/(deficit) attributable to the Australian Government	(1,000)	(731)	(439)	(408)	(408)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	–	–	–	–	–
Total other comprehensive income	–	–	–	–	–
Total comprehensive income/(loss)	(1,000)	(731)	(439)	(408)	(408)
Total comprehensive income/(loss) attributable to the Australian Government	(1,000)	(731)	(439)	(408)	(408)

Note: Impact of net cash appropriation arrangements

	2022–23 Estimated actual \$'000	2023–24 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	(1,000)	(731)	(439)	(408)	(408)
Plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	1,353	1,130	962	508	1,808
Plus: depreciation/amortisation expenses for ROU assets (b)	1,102	1,090	999	1,300	–
Less: lease principal repayments (b)	1,455	1,489	1,522	1,400	1,400
Net cash operating surplus/(deficit)	–	–	–	–	–

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2022–23 Additional Estimates figures.

- a) From 2010–11, the Government introduced net cash appropriation arrangements where Bill 1 revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate capital budget (the departmental capital budget, or DCB) provided through Bill 1 equity appropriations. For information regarding DCBs, please refer to Table 3.5: Departmental capital budget statement.
- b) Applies leases under AASB 16 Leases.

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

	2022–23 Estimated actual \$'000	2023–24 Budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1,496	1,496	1,496	1,496	1,496
Trade and other receivables	33,726	33,726	33,726	33,726	33,726
Total financial assets	35,222	35,222	35,222	35,222	35,222
Non-financial assets					
Land and buildings	290	120	41	41	41
Property, plant and equipment	6,930	7,759	7,629	7,475	7,323
Intangibles	592	2,147	2,787	2,647	2,507
Other non-financial assets	63	63	63	63	63
Total non-financial assets	7,875	10,089	10,520	10,226	9,934
Total assets	43,097	45,311	45,742	45,448	45,156
LIABILITIES					
Payables					
Suppliers	7,735	7,735	7,735	7,735	7,735
Other payables	660	660	660	660	660
Total payables	8,395	8,395	8,395	8,395	8,395
Interest bearing liabilities					
Leases	838	749	627	527	427
Total interest bearing liabilities	838	749	627	527	427
Provisions					
Employee provisions	5,740	5,740	5,740	5,740	5,740
Total provisions	5,740	5,740	5,740	5,740	5,740
Total liabilities	14,973	14,884	14,762	14,662	14,562
Net assets	28,124	30,427	30,980	30,786	30,594
EQUITY (a)					
Contributed equity	13,186	16,220	17,212	17,426	17,642
Reserves	462	462	462	462	462
Retained surplus (accumulated deficit)	14,476	13,745	13,306	12,898	12,490
Total equity	28,124	30,427	30,980	30,786	30,594

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2022–23 Additional Estimates figures.

a) 'Equity' is the residual interest in assets after 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	14,476	462	13,186	28,124
Adjusted opening balance	14,476	462	13,186	28,124
Comprehensive income				
Surplus/(deficit) for the period	(731)	–	–	(731)
Total comprehensive income	(731)	–	–	(731)
of which:				
Attributable to the Australian Government	(731)	–	–	(731)
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	13,745	462	16,220	30,427
Closing balance attributable to the Australian Government	13,745	462	16,220	30,427

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2022–23 Additional Estimates figures.

The non-controlling interest disclosure is not required if an entity does not have non-controlling interests.

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

	2022–23 Estimated actual \$'000	2023–24 Budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	92,353	133,287	81,217	61,028	61,981
Other	–	–	–	–	–
Total cash received	92,353	133,287	81,217	61,028	61,981
Cash used					
Employees	33,701	44,555	26,472	26,773	27,008
Suppliers	57,022	87,080	53,072	32,703	33,421
Interest payments on lease liability	44	31	18	18	18
Other	131	132	133	134	134
Total cash used	90,898	131,798	79,695	59,628	60,581
Net cash from/(used by) operating activities	1,455	1,489	1,522	1,400	1,400
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	5,942	3,034	992	214	216
Total cash used	5,942	3,034	992	214	216
Net cash from/(used by) investing activities	(5,942)	(3,034)	(992)	(214)	(216)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	5,942	3,034	992	214	216
Total cash received	5,942	3,034	992	214	216
Cash used					
Principal payments on lease liability	1,455	1,489	1,522	1,400	1,400
Total cash used	1,455	1,489	1,522	1,400	1,400
Net cash from/(used by) financing activities	4,487	1,545	(530)	(1,186)	(1,184)
Net increase/(decrease) in cash held	–	–	–	–	–
Cash and cash equivalents at the beginning of the reporting period	1,496	1,496	1,496	1,496	1,496
Cash and cash equivalents at the end of the reporting period	1,496	1,496	1,496	1,496	1,496

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2022–23 Additional Estimates figures.

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

	2022–23 Estimated actual \$'000	2023–24 Budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	1,258	211	212	214	216
Equity injections – Bill 2	4,684	2,823	780	–	–
Total new capital appropriations	5,942	3,034	992	214	216
<i>Provided for:</i>					
Purchase of non-financial assets	5,942	3,034	992	214	216
Total items	5,942	3,034	992	214	216
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	4,684	2,823	780	–	–
Funded by capital appropriation – DCB (b)	1,258	211	212	214	216
TOTAL	5,942	3,034	992	214	216
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	6,442	4,434	2,392	1,514	1,516
Less: ROU additions	(500)	(1,400)	(1,400)	(1,300)	(1,300)
Total cash used to acquire assets	5,942	3,034	992	214	216

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2022–23 Additional Estimates figures.

a) Includes both current Bill 2 and prior Act 2/4/6 appropriations.

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	204	7,363	1,213	8,780
Gross book value - ROU assets	3,278	904	–	4,182
Accumulated depreciation/ amortisation and impairment	(674)	(599)	(621)	(1,894)
Accumulated depreciation/amortisation and impairment - ROU assets	(2,518)	(738)	–	(3,256)
Opening net book balance	290	6,930	592	7,812
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase – appropriation equity (a)	–	1,259	1,775	3,034
By purchase – appropriation ordinary annual services (b)	–	–	–	–
By purchase - appropriation ordinary annual services - ROU assets	1,300	100	–	1,400
Total additions	1,300	1,359	1,775	4,434
Other movements				
Depreciation/amortisation expense	(480)	(430)	(220)	(1,130)
Depreciation/amortisation on ROU assets	(990)	(100)	–	(1,090)
Total other movements	(1,470)	(530)	(220)	(2,220)
As at 30 June 2024				
Gross book value	204	8,622	2,988	11,814
Gross book value - ROU assets	4,578	1,004	–	5,582
Accumulated depreciation/amortisation and impairment	(1,154)	(1,029)	(841)	(3,024)
Accumulated depreciation/amortisation and impairment - ROU assets	(3,508)	(838)	–	(4,346)
Closing net book balance	120	7,759	2,147	10,026

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2022–23 Additional Estimates figures.

- a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No.2) 2023–24, including collection development acquisition budget.
- b) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No.1) 2023–24 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 Estimated actual \$'000	2023–24 Budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
EXPENSES					
Suppliers	22,171	28,648	19,986	20,376	20,202
Personal benefits	2,406,473	2,000	2,000	2,000	2,000
Grants	252,334	221,604	59,887	42,134	26,605
Finance costs	–	–	–	–	–
Other expenses	–	–	–	–	–
Total expenses administered on behalf of Government	2,680,978	252,252	81,873	64,510	48,807
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Interest	593	294	213	149	89
Other revenue	429,876	199	129	77	–
Total non-taxation revenue	430,469	493	342	226	89
Total own-source revenue administered on behalf of Government	430,469	493	342	226	89
Total own-sourced income administered on behalf of Government	430,469	493	342	226	89
Net (cost of)/contribution by services	(2,250,509)	(251,759)	(81,531)	(64,284)	(48,718)
Total comprehensive income/(loss)	(2,250,509)	(251,759)	(81,531)	(64,284)	(48,718)

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2022–23 Additional Estimates figures.

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

	2022–23 Estimated actual \$'000	2023–24 Budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	27,695	15,299	15,299	15,299	15,299
Trade and other receivables	20,608	16,092	12,386	8,628	4,873
Total financial assets	48,303	31,391	27,685	23,927	20,172
Non-financial assets					
Total non-financial assets	–	–	–	–	–
Total assets administered on behalf of Government	48,303	31,391	27,685	23,927	20,172
LIABILITIES					
Payables					
Suppliers	1,945	1,945	1,945	1,945	1,945
Total payables	1,945	1,945	1,945	1,945	1,945
Interest bearing liabilities					
Total interest bearing liabilities	–	–	–	–	–
Provisions					
Total provisions	–	–	–	–	–
Total liabilities administered on behalf of Government	1,945	1,945	1,945	1,945	1,945
Net assets/(liabilities)	46,358	29,446	25,740	21,982	18,227

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2022–23 Additional Estimates figures.

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

	2022–23 Estimated actual \$'000	2023–24 Budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Interest	593	294	213	149	89
Other	759,262	–	–	–	–
Total cash received	759,855	294	213	149	89
Cash used					
Grant	252,334	221,604	59,887	42,134	26,605
Personal benefits	2,406,473	2,000	2,000	2,000	2,000
Suppliers	22,171	28,648	19,986	20,376	20,202
Total cash used	2,680,978	252,252	81,873	64,510	48,807
Net cash from/(used by) operating activities	(1,921,123)	(251,958)	(81,660)	(64,361)	(48,718)
INVESTING ACTIVITIES					
Cash received					
Repayments of advances and loans	17,671	4,715	3,835	3,835	3,755
Total cash received	17,671	4,715	3,835	3,835	3,755
Cash used					
Advances and loans made	–	–	–	–	–
Borrowing costs	–	–	–	–	–
Total cash used	–	–	–	–	–
Net cash from/(used by) investing activities	17,671	4,715	3,835	3,835	3,755
FINANCING ACTIVITIES					
Cash received					
Other	–	–	–	–	–
Total cash received	–	–	–	–	–
Net cash from/(used by) financing activities	–	–	–	–	–
Net increase/(decrease) in cash held	(1,903,452)	(247,243)	(77,825)	(60,526)	(44,963)
Cash and cash equivalents at beginning of reporting period	187,695	27,695	15,299	15,299	15,299
Cash from Official Public Account for:					
- Appropriations	2,251,716	252,252	81,873	64,510	48,807
Total cash from Official Public Account	2,251,716	252,252	81,873	64,510	48,807
Cash to Official Public Account for:					
- Appropriations	(508,264)	(17,405)	(4,048)	(3,984)	(3,844)
Total cash to Official Public Account	(508,264)	(17,405)	(4,048)	(3,984)	(3,844)
Cash and cash equivalents at end of reporting period	27,695	15,299	15,299	15,299	15,299

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2022–23 Additional Estimates figures.

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.
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.

Term	Meaning
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.
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.

