

PORTFOLIO ADDITIONAL ESTIMATES
STATEMENTS 2024–25

HOME AFFAIRS PORTFOLIO

EXPLANATIONS OF ADDITIONAL ESTIMATES 2024–25

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MINISTER FOR HOME AFFAIRS
MINISTER FOR IMMIGRATION AND MULTICULTURAL AFFAIRS
MINISTER FOR CYBER SECURITY

PARLIAMENT HOUSE
CANBERRA 2600

President of the Senate
Australian Senate
Parliament House
CANBERRA ACT 2600

Speaker
House of Representatives
Parliament House
CANBERRA ACT 2600

Dear President

Dear Mr Speaker

I hereby submit Portfolio Additional Estimates Statements in support of the
2024-25 Additional Estimates for the Home Affairs Portfolio.

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

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

Yours sincerely

A handwritten signature in blue ink that reads "Tony Burke".

The Hon Tony Burke MP

30. 1. 25

Abbreviations and conventions

The following notations may be used:

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nfp	not for publication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

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

Enquiries

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

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

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

User guide

The purpose of the 2024–25 Portfolio Additional Estimates Statements (PAES), like that of the Portfolio Budget Statements (PB Statements), is to inform Senators and Members of Parliament of the proposed allocation of resources to Government outcomes by entities within the portfolio. The focus of the PAES differs from the PB Statements in one important aspect. While the PAES include an entity resource statement to inform Parliament of the revised estimate of the total resources available to an entity, the focus of the PAES is on explaining the changes in resourcing by outcome(s) since the Budget. As such, the PAES provides information on new measures and their impact on the financial and/or non-financial planned performance of programs supporting those outcomes.

The PAES facilitate understanding of the proposed appropriations in Appropriation Bills (Nos. 3 and 4) and Appropriation (Parliamentary Departments) Bill (No. 2) 2024–2025. In this sense, the PAES is declared by the Additional Estimates Appropriation Bills to be a ‘relevant document’ to the interpretation of the Bills according to section 15AB of the *Acts Interpretation Act 1901*.

Structure of the Portfolio Additional Estimates Statements

The PAES are presented in three parts with subsections.

User guide

Provides a brief introduction explaining the purpose of the PAES.

Portfolio overview

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

Entity Additional Estimates Statements

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

Section 1: Entity overview and resources

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

Section 2: Revisions to outcomes and planned performance

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

Section 3: Special account flows and budgeted financial statements

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

Portfolio glossary

Explains key terms relevant to the Portfolio.

Index (optional)

Alphabetical guide to the statements

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Portfolio overview

Portfolio overview

Minister(s) and portfolio responsibilities

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

- The Hon Tony Burke MP, Minister for Home Affairs, Minister for Immigration and Multicultural Affairs, Minister for Cyber Security
- The Hon Jenny McAllister MP, Minister for Emergency Management
- The Hon Matt Thistlethwaite MP, Assistant Minister for Immigration
- The Hon Julian Hill MP, Assistant Minister for Citizenship and Multicultural Affairs

The Home Affairs Portfolio comprises 2 entities:

- Department of Home Affairs
- National Emergency Management Agency.

The Portfolio's primary role is to make the nation more resilient for the future, safeguarding Australia's domestic interests from crises, national security and border threats, before, during and after emergencies and crises, while supporting a prosperous and united Australia through management of Australia's migration and citizenship programs. The Portfolio seeks to ensure every member of our community – wherever they live – can go about their lives knowing they are safe and able to participate equally in contributing to our society.

The Portfolio supports a prosperous, secure and united Australia through the management of a range of functions including responsibility for Australia's migration program, cyber security policy, the protection of critical infrastructure, countering terrorism, countering foreign interference. In addition, the Portfolio is responsible for emergency management disaster preparedness and response and recovery, strengthening multiculturalism and democratic resilience, and facilitating legitimate trade and travel while maintaining the integrity of the Australian border.

The Portfolio remains central to Australia's economic prosperity, security and unity. 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 risks from within and outside our border. The Portfolio has a broad policy, regulatory and operational remit to enable coordinated national efforts to mitigate risks to the community, democratic institutions, businesses and critical infrastructure.

Figure 1: Home Affairs portfolio structure and outcomes

<p>Minister for Home Affairs, Minister for Immigration and Multicultural Affairs, Minister for Cyber Security, The Hon Tony Burke MP</p> <p>Minister for Emergency Management The Hon Jenny McAllister MP</p> <p>Assistant Minister for Immigration The Hon Matt Thistlethwaite MP</p> <p>Assistant Minister for Citizenship and Multicultural Affairs The Hon Julian Hill MP</p>							
<p>Department of Home Affairs Secretary: Mrs Stephanie Foster PSM</p> <p>Australian Border Force Commissioner: Mr Gavan Reynolds AO</p> <table><tr><td>Outcome 1</td><td>Deliver national coordination, regulation and policy that safeguard Australia's domestic interests from national security threats, including cyber threats.</td></tr><tr><td>Outcome 2</td><td>Support a united and prosperous Australia through effective coordination and delivery of immigration and citizenship policy and programs underpinned by robust integrity and assurance.</td></tr><tr><td>Outcome 3</td><td>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.</td></tr></table>		Outcome 1	Deliver national coordination, regulation and policy that safeguard Australia's domestic interests from national security threats, including cyber threats.	Outcome 2	Support a united and prosperous Australia through effective coordination and delivery of immigration and citizenship policy and programs underpinned by robust integrity and assurance.	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.
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Outcome 2	Support a united and prosperous Australia through effective coordination and delivery of immigration and citizenship policy and programs underpinned by robust integrity and assurance.						
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.						
<p>National Emergency Management Agency Director-General: Mr Brendan Moon AM</p> <table><tr><td>Outcome 1</td><td>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.</td></tr></table>		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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**Department of Home Affairs
additional estimates
statements**

Department of Home Affairs

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Department of Home Affairs

Section 1: Entity overview and resources

1.1 Strategic direction statement

The strategic direction statement for the Department of Home Affairs can be found in the 2024–25 PB Statements.

There has been no change to the Department of Home Affairs' strategic direction as a result of Additional Estimates.

The Department of Home Affairs will consider the strategic direction statement in the 2025–26 Budget context.

1.2 Entity resource statement

The entity resource statement details the resourcing for the Department of Home Affairs at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2024–25 Budget year, including variations through Appropriation Bills No. 3 and No. 4, special appropriations and special accounts.

Amounts presented below are consistent with amounts presented in the appropriation bills themselves, and as published in appropriation notes to the 2023–24 financial statements.

Table 1.1: Home Affairs resource statement – Additional Estimates for 2024–25 as at February 2025

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates 2024–25 \$'000</i>
	<i>2023–24 \$'000</i>	<i>2024–25 \$'000</i>	<i>2024–25 \$'000</i>	
Departmental				
Annual appropriations – ordinary annual services (a)				
Prior year appropriations available (b)	293,083	205,054	213,264	418,318
Departmental appropriation (c)	3,234,232	3,525,286	62,888	3,588,174
s74 external revenue (d)	276,372	256,370	47,733	304,103
Departmental capital budget (e)	153,399	157,189	–	157,189
Annual appropriations – other services – non-operating (f)				
Prior year appropriations available (b)	101,415	115,927	(43,073)	72,854
Equity injection	72,857	113,898	2,976	116,874
<i>Total departmental annual appropriations</i>	<i>4,131,358</i>	<i>4,373,724</i>	<i>283,788</i>	<i>4,657,512</i>
Total departmental resourcing	4,131,358	4,373,724	283,788	4,657,512
Administered				
Annual appropriations – ordinary annual services (a)				
Prior year appropriations available (b)	883,875	642,911	601,762	1,244,673
Outcome 1	116,568	106,581	997	107,578
Outcome 2	1,254,588	1,167,658	146,683	1,314,341
Outcome 3	792,794	726,120	151,134	877,254
Administered capital budget (g)	27,377	24,765	–	24,765
Annual appropriations – other services – non-operating (f)				
Prior year appropriations available (b)	8,691	7,673	(4,096)	3,577
Administered assets and liabilities	2,083	16,401	48,548	64,949
<i>Total administered annual appropriations</i>	<i>3,085,976</i>	<i>2,692,109</i>	<i>945,028</i>	<i>3,637,137</i>
<i>Total administered special appropriations (f)</i>	<i>849,386</i>	<i>700,000</i>	<i>30,600</i>	<i>730,600</i>
Special accounts (h)				
Opening balance	1,473	5,316	–	5,316
<i>Total special account receipts</i>	<i>1,473</i>	<i>5,316</i>	<i>–</i>	<i>5,316</i>
Total administered resourcing	3,936,835	3,397,425	975,628	4,373,053
Total resourcing for Home Affairs	8,068,193	7,771,149	1,259,416	9,030,565

	<i>Actual 2023–24</i>	<i>2024–25</i>
Average staffing level (number)	15,021	15,244

Table 1.1: Home Affairs resource statement – Additional Estimates for 2024–25 as at February 2025 (continued)**Third-party payments from and on behalf of other entities**

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates 2024–25
	<i>2023–24 \$'000</i>	<i>2024–25 \$'000</i>	<i>2024–25 \$'000</i>	<i>2024–25 \$'000</i>
Payments made on behalf of another entity (ATO – Tourist Refund Scheme – Section 16 Tax Administration Act)	279,832	370,000	(60,000)	310,000
Payments made by other entities on behalf of the Department	17,506	26,523	321	26,844
Payments made to other entities for the provision of services	644	541	444	985
Receipts received from other entities for the provision of services	58,359	59,218	1,824	61,042

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

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

Note: Home Affairs lost \$1.06 million under a section 75 determination to the Attorney-General's department.

- a) *Appropriation Act (No. 1) 2024–2025* and *Appropriation Bill (No. 3) 2024–2025*.
- b) Excludes the amounts subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- c) Excludes departmental capital budget (DCB).
- d) Estimated external revenue receipts under section 74 of the PGPA Act.
- e) Departmental capital budgets are not separately identified in *Appropriation Act (No.3)* and form part of ordinary annual services items. Refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- f) *Appropriation Act (No. 2) 2024–2025* and *Appropriation Bill (No. 4) 2024–2025*.
- g) Administered capital budgets are not separately identified in *Appropriation Bill (No. 1 and No. 3)* and form part of ordinary annual services items. Please refer to Table 3.11 for further details. For accounting purposes, this amount is designated as a 'contribution by owner'.
- h) Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts. For further information on special accounts (excluding amounts held on trust), refer to Table 3.1.

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2024–25 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: Entity 2024–25 measures since the Budget

	Program	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000
Receipt measures					
Assistance for Recent Arrivals from Conflict Zones (a)	3.3				
Administered receipts		5,000	5,000
Departmental receipts		–	–	–	–
Total		5,000	5,000
Australia-United Arab Emirates Comprehensive Economic Partnership Agreement	3.3				
Administered receipts		–	(16,000)	(18,000)	(20,000)
Departmental receipts		–	–	–	–
Total		–	(16,000)	(18,000)	(20,000)
Indexation of Citizenship Application Fees (b)	2.5				
Administered receipts		–	–	–	–
Departmental receipts		–	–	–	–
Total		–	–	–	–
Migration – uplift of Visa Application Charges (a)	2.2, 3.3				
Administered receipts		–	–	–	–
Departmental receipts		–	–	–	–
Total		–	–	–	–
Total receipt measures					
Administered		5,000	(11,000)	(18,000)	(20,000)
Departmental		–	–	–	–
Total		5,000	(11,000)	(18,000)	(20,000)

Table 1.2: Entity 2024–25 measures since the Budget (continued)

	Program	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000
Payment measures					
Assistance for Recent Arrivals from Conflict Zones	2.5				
Administered payments		239	(18,786)	7,089	3,716
Departmental payments		267	70	49	–
Total		506	(18,716)	7,138	3,716
Australia's Counter-Terrorism and Violent Extremism Strategy 2024	1.2				
Administered payments		–	(4,539)	(4,539)	(4,539)
Departmental payments		–	6,336	5,676	5,731
Total		–	1,797	1,137	1,192
Civil Maritime Security Capabilities (c)	3.4				
Administered payments		nfp	nfp	nfp	nfp
Departmental payments		nfp	nfp	nfp	nfp
Total		nfp	nfp	nfp	nfp
Combatting Antisemitism and Islamophobia (d)	2.5				
Administered payments		–	–	–	–
Departmental payments		1,509	5,574	5,693	–
Total		1,509	5,574	5,693	–
Critical Support for Multicultural Communities (e)	2.5				
Administered payments		–	–	–	–
Departmental payments		–	–	–	–
Total		–	–	–	–
Department of Home Affairs – reprioritisation (f)	3.2, 3.4, 1.5				
Administered payments		(10,000)	(3,500)	(3,500)	–
Departmental payments		(17,805)	(18,933)	(18,660)	(1,478)
Total		(27,805)	(22,433)	(22,160)	(1,478)

Table 1.2: Entity 2024–25 measures since the Budget (continued)

	Program	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000
Government Response to the Disability Royal Commission (g)	2.3				
Administered payments		–	–	–	–
Departmental payments		–	–	–	–
Total		–	–	–	–
Government Response to the Multicultural Framework Review (h)	2.5				
Administered payments		–	–	–	–
Departmental payments		–	–	–	–
Total		–	–	–	–
Infrastructure Funding for the Greek Orthodox Archdiocese of Australia (i)	2.5				
Administered payments		–	–	–	–
Departmental payments		–	–	–	–
Total		–	–	–	–
Lebanon Repatriation and Related Support (j)	2.2, 3.2				
Administered payments		–	–	–	–
Departmental payments		995	–	–	–
Total		995	–	–	–
Longer-term Funding for the Sustainability of Operations (k)	Various				
Administered payments		–	–	–	–
Departmental payments		–	–	–	–
Total		–	–	–	–
Migration – uplift of Visa Application Charges (l)	2.2				
Administered payments		–	–	–	–
Departmental payments		–	–	–	–
Total		–	–	–	–
Replacement and restoration of Torah Scrolls for the Adass Israel Synagogue	2.5				
Administered payments		250	–	–	–
Departmental payments		–	–	–	–
Total		250	–	–	–
Strengthening Australia's Arrangements for High Risk Terrorist Offenders – continuation (m)	1.4				
Administered payments		–	–	–	–
Departmental payments		–	435	–	–
Total		–	435	–	–

Table 1.2: Entity 2024–25 measures since the Budget (continued)

	Program	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000
United States Global Entry Program (n)	1.2				
Administered payments		–	–	–	–
Departmental payments		–	–	–	–
Total		–	–	–	–
Vaping Regulation Reform Package (o)	3.1				
Administered payments		–	–	–	–
Departmental payments		–	15,432	15,851	–
Total		–	15,432	15,851	–
Total payment measures					
Administered		(9,511)	(26,825)	(950)	(823)
Departmental		(15,034)	8,914	8,609	4,253
Total		(24,545)	(17,911)	7,659	3,430

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

- a) These measures can also be found in the payment measures.
- b) Decision taken but not yet announced in the 2023–24 Budget. An increase in revenue of \$73.3 million over five years from 2023–24.
- c) nfp = not for public disclosure.
- d) This measure also includes funding of \$4.0 million in 2024–25 for a decision taken but not yet announced in the 2024–25 Budget that has since been released from the Contingency Reserve.
- e) Decision taken but not yet announced in the 2024–25 MYEFO. Funding of \$44.8 million over four years from 2024–25 has since been released from the Contingency Reserve.
- f) Includes capital funding of \$16.3 million in 2024–25, \$17.5 million in 2025–26 and \$17.2 million in 2026–27.
- g) The lead entity for this measure is the Department of Social Services (DSS). The full measure description and package details appear in the 2024–25 Budget under the Department of Social Services portfolio. Includes capital funding of \$0.1 million and operating funding of \$0.3 million in 2024–25 for the Department of Home Affairs.
- h) Decision taken but not yet announced in the 2024–25 Budget. Funding of \$112.0 million over four years from 2024–25 has since been released from the Contingency Reserve.
- i) The cost of this measure (\$0.1 million in 2024–25) will be absorbed by the Department of Home Affairs.
- j) The lead entity for this measure is the Department of Foreign Affairs and Trade. The full measure description and package details appear in the 2024–25 Budget under the Department of Foreign Affairs and Trade portfolio.
- k) Decision taken but not yet announced in the 2024–25 Budget. Funding of \$308.5 million over three years from 2025–26 has since been released from the Contingency Reserve.
- l) Decision taken but not yet announced in the 2024–25 Budget. Funding of \$5.3 million over four years from 2024–25 has since been released from the Contingency Reserve.
- m) The lead entity for this measure is the Attorney-General's Department. The full measure description and package details appear in the 2024–25 Budget under the Attorney-General's Department portfolio.
- n) The cost of this measure (\$0.9 million in 2024–25) will be absorbed by the Department of Home Affairs.
- o) The lead entity for this measure is the Department of Health and Aged Care. The full measure description and package details appear in the 2024–25 Budget under the Department of Health and Aged Care portfolio.

1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for Home Affairs at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2024–25 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since the 2024–25 Budget

	Program impacted	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000
Outcome 1					
Administered					
Annual appropriations					
Australia's Counter-Terrorism and Violent Extremism Strategy 2024	1.2	–	(4,539)	(4,539)	(4,539)
Department of Home Affairs – reprioritisation	1.5	(10,000)	(3,500)	(3,500)	–
Movement of funds		1,000	733	432	1,081
Changes in parameters	Various	–	451	504	483
Other variations		(3)	(1)	(4)	1,907
Net impact on appropriations for Outcome 1 (administered)		(9,003)	(6,856)	(7,107)	(1,068)
Departmental					
Annual appropriations					
Australia's Counter-Terrorism and Violent Extremism Strategy 2024	1.2	–	6,336	5,676	5,731
Longer-term Funding for the Sustainability of Operations	All	–	–	–	–
Strengthening Australia's Arrangements for High Risk Terrorist Offenders – continuation	1.4	–	435	–	–
Movement of funds		(1,000)	(733)	6,727	–
Changes in parameters	Various	–	(52)	1,244	762
Other variations	Various	(922)	3,386	2,220	2,046
Net impact on appropriations for Outcome 1 (departmental)		(1,922)	9,372	15,867	8,539
Total net impact on appropriations for Outcome 1		(10,925)	2,516	8,760	7,471

Table 1.3: Additional estimates and other variations to outcomes since the 2024–25 Budget (continued)

	Program impacted	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000
Outcome 2					
Administered					
Annual appropriations					
Replacement and restoration of Torah Scrolls for the Adass Israel Synagogue	2.5	250	–	–	–
Assistance for Recent Arrivals from Conflict Zones	2.5	239	(18,786)	7,089	3,716
Critical Support for Multicultural Communities	2.5	–	–	–	–
Government Response to the Multicultural Framework Review	2.5	–	–	–	–
Movement of funds		–	–	–	–
Changes in parameters	Various	–	2,133	2,669	2,128
Other variations	Various	115,294	54,775	32,351	31,503
Net impact on appropriations for Outcome 2 (administered)		115,783	38,122	42,109	37,347
Departmental					
Annual appropriations					
Assistance for Recent Arrivals from Conflict Zones	2.5	267	70	49	–
Combatting Antisemitism and Islamophobia	2.5	1,509	5,574	5,693	–
Critical Support for Multicultural Communities	2.5	–	–	–	–
Government Response to the Disability Royal Commission	2.3	–	–	–	–
Government Response to the Multicultural Framework Review	2.5	–	–	–	–
Infrastructure Funding for the Greek Orthodox Archdiocese of Australia	2.5	–	–	–	–
Lebanon Repatriation and Related Support	2.2	214	–	–	–
Migration – uplift of Visa Application Charges	2.2	–	–	–	–
Movement of funds		–	–	–	–
Changes in parameters	Various	–	–	2,678	1,789
Other variations	Various	44,134	67,070	68,116	40,483
Net impact on appropriations for Outcome 2 (departmental)		46,124	72,714	76,536	42,272
Total net impact on appropriations for Outcome 2		161,907	110,836	118,645	79,619

Table 1.3: Additional estimates and other variations to outcomes since the 2024–25 Budget (continued)

	Program impacted	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000
Outcome 3					
Administered					
Annual appropriations					
Civil Maritime Security Capabilities	3.4	nfp	nfp	nfp	nfp
Movement of funds		(7,114)	–	–	8,567
Changes in parameters	Various	–	5,320	4,139	4,153
Other variations	Various	199,682	296,381	267,815	211,277
Net impact on appropriations for Outcome 3 (administered)		192,568	301,701	271,954	223,997
Departmental					
Annual appropriations					
Civil Maritime Security Capabilities	3.4	nfp	nfp	nfp	nfp
Department of Home Affairs – reprioritisation	3.2, 3.4	(17,805)	(18,933)	(18,660)	(1,478)
Lebanon Repatriation and Related Support	3.2	781	–	–	–
Vaping Regulation Reform Package	3.1	–	15,432	15,851	–
Movement of funds		–	–	–	–
Changes in parameters	Various	–	–	9,580	6,199
Other variations	Various	18,959	178,077	65,913	66,591
Net impact on appropriations for Outcome 3 (departmental)		1,935	174,576	72,684	71,312
Total net impact on appropriations for Outcome 3		194,503	476,277	344,638	295,309

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

1.5 Breakdown of additional estimates by appropriation bill

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

Table 1.4: Appropriation Bill (No. 3) 2024–2025

	2023–24 Available \$'000	2024–25 Budget \$'000	2024–25 Revised \$'000	Additional Estimates \$'000
Administered items				
Outcome 1 – Deliver national coordination regulation and policy that safeguard Australia's domestic interests from national security threats, including cyber threats.	117,731	107,769	108,766	997
Outcome 2 – Support a united and prosperous Australia through effective coordination and delivery of immigration and citizenship policy and programs underpinned by robust integrity and assurance.	1,263,869	1,173,659	1,320,342	146,683
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.	809,727	743,696	894,830	151,134
Total administered	2,191,327	2,025,124	2,323,938	298,814

Table 1.4: Appropriation Bill (No. 3) 2024–2025 (continue)

	2023–24 Available \$'000	2024–25 Budget \$'000	2024–25 Revised \$'000	Additional Estimates \$'000
Departmental programs				
Outcome 1 – Deliver national coordination regulation and policy that safeguard Australia's domestic interests from national security threats, including cyber threats.	255,841	261,458	261,458	–
Outcome 2 – Support a united and prosperous Australia through effective coordination and delivery of immigration and citizenship policy and programs underpinned by robust integrity and assurance.	1,083,398	1,143,104	1,186,652	43,548
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.	2,048,392	2,277,913	2,297,253	19,340
Total departmental	3,387,631	3,682,475	3,745,363	62,888
Total administered and departmental	5,578,958	5,707,599	6,069,301	361,702

Table 1.5: Appropriation Bill (No. 4) 2024–2025

	<i>2023–24 Available \$'000</i>	<i>2024–25 Budget \$'000</i>	<i>2024–25 Revised \$'000</i>	<i>Additional Estimates \$'000</i>
Non-operating				
Equity injections	72,857	113,898	116,874	2,976
Administered assets and liabilities	2,083	16,401	64,949	48,548
Total non-operating	74,940	130,299	181,823	51,524
Total other services	74,940	130,299	181,823	51,524

Section 2: Revisions to outcomes and planned performance

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Deliver national coordination regulation and policy that safeguard Australia's domestic interests from national security threats, including cyber threats.

Linked programs

Attorney-General's Department Programs <ul style="list-style-type: none"> 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 <p>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.</p>
Australian Criminal Intelligence Commission Program <ul style="list-style-type: none"> Program 1.1: Australian Criminal Intelligence Commission Contribution to Outcome 1 made by linked program <p>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.</p>
Australian Federal Police Programs <ul style="list-style-type: none"> Program 1.1: Federal Policing Program 3.2: International Police Assistance and External Territories Contribution to Outcome 1 made by linked programs <p>The Australian Federal Police provide: national policing services including investigations, policing Australia's Jervis Bay Territory and External Territories including Christmas Island, Cocos (Keeling) Islands and Norfolk Island. The AFP conducts offshore engagement with, and capability support to, offshore police agencies. This work is aimed at countering diverse transnational organised crime and associated illicit trades and harms, terrorism and cyber threats targeting Australia's security, and protecting Australian economic and social interests.</p>

Linked programs (continued)

Australian Security Intelligence Organisation Program <ul style="list-style-type: none"> Program 1.1: Security Intelligence Contribution to Outcome 1 made by linked program <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>
Australian Transaction Reports and Analysis Centre Program <ul style="list-style-type: none"> Program 1.1: AUSTRAC Contribution to Outcome 1 made by linked program <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>
Department of Climate Change, Energy, the Environment and Water Programs <ul style="list-style-type: none"> 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 <p>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 contribute 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.</p>
Department of Defence Programs <ul style="list-style-type: none"> 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 <p>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.</p>

Linked programs (continued)

<p>Department of Foreign Affairs and Trade</p> <p>Programs</p> <ul style="list-style-type: none"> • Program 1.1: Foreign Affairs and Trade Operations • Program 2.1: Consular Services • Program 2.2: Passport Services <p>Contribution to Outcome 1 made by linked programs</p> <p>The Department of Foreign Affairs and Trade (DFAT) contributes to whole-of-government efforts bilaterally and regionally to address national security threats, including countering people-smuggling and human trafficking.</p>
<p>Department of Industry, Science and Resources</p> <p>Programs</p> <ul style="list-style-type: none"> • Program 1.1: Growing innovative and competitive businesses, industries and regions • Program 1.2: Investing in science and technology <p>Contribution to Outcome 1 made by linked programs</p> <p>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, including supporting critical mineral projects to safeguard against foreign interference. Improving Australia's industrial capability through the National Reconstruction Fund will support a long-term improvement in Australia's economic diversity and enhance resilience against supply chain vulnerabilities.</p>
<p>Department of Social Services</p> <p>Program</p> <ul style="list-style-type: none"> • Program 2.1: Families and Communities <p>Contribution to Outcome 1 made by linked program</p> <p>The Department of Social Services administers the Support for Trafficked People Program (STPP). This program provides support to all victims and survivors of modern slavery who are identified and referred by the Australian Federal Police, or referred through the STPP Additional Referral Pathway. This includes victims and survivors with a valid visa and those who are 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 legal advice.</p> <p>The Department of Social Services launched new web-based information on the MyAus app to provide migrant and refugee people with animated, spoken, and written information about Australia's family, domestic, and sexual violence laws. This includes information on sexual assault, forced marriage, and a woman's right to be safe. The MyAus app is funded by the Department of Home Affairs and is available in 20 languages.</p>

Linked programs (continued)

Department of the Prime Minister and Cabinet
Program <ul style="list-style-type: none">• Program 1.1: Prime Minister and Cabinet Contribution to Outcome 1 made by linked program <p>The Department of the Prime Minister and Cabinet provides policy advice in key areas, including the Government's strategic priorities and major domestic, international and national security matters.</p>
Department of the Treasury
Program <ul style="list-style-type: none">• Program 1.4: Commonwealth-State Financial Relations Contribution to Outcome 1 made by linked program <p>The Department of the Treasury contributes to Outcome 1 by making payments to the states on behalf of the Department of Home Affairs. The payments relate to national security.</p>

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

Outcome 1: Deliver national coordination regulation and policy that safeguard Australia's domestic interests from national security threats, including cyber threats.					
	2023–24 Actual expenses \$'000	2024–25 Revised estimated expenses \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000
Program 1.1: Transport Security					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	715	–	–	–	–
Administered total	715	–	–	–	–
Departmental expenses					
Departmental appropriation	33,267	34,227	34,610	35,456	35,691
s74 external revenue (b)	484	234	177	177	165
Expenses not requiring appropriation in the Budget year (a)	1,006	2,227	2,176	2,070	2,137
Departmental total	34,757	36,688	36,963	37,703	37,993
Total expenses for program 1.1	35,472	36,688	36,963	37,703	37,993

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2023–24 Actual expenses \$'000	2024–25 Revised estimated expenses \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000
Program 1.2: National Security and Resilience					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	13,843	18,039	4,710	4,800	4,837
Special appropriations					
<i>Australian Victim of Terrorism Overseas Payment</i>	–	600	–	–	–
Expenses not requiring appropriation in the Budget year (a)	451	1,183	1,183	1,183	1,183
Administered total	14,294	19,822	5,893	5,983	6,020
Departmental expenses					
Departmental appropriation	105,537	122,883	118,604	115,530	115,868
s74 external revenue (a)	24,832	21,361	16,110	2,421	1,960
Expenses not requiring appropriation in the Budget year (a)	12,859	13,673	13,349	13,144	12,684
Departmental total	143,228	157,917	148,063	131,095	130,512
Total expenses for program 1.2	157,522	177,739	153,956	137,078	136,532
Program 1.3: Cyber Security					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	11,775	18,593	20,551	8,715	1,914
Administered total	11,775	18,593	20,551	8,715	1,914
Departmental expenses					
Departmental appropriation	58,759	50,354	43,846	42,165	20,920
s74 external revenue (a)	4,387	2,395	186	185	173
Expenses not requiring appropriation in the Budget year (a)	1,021	611	569	558	588
Departmental total	64,167	53,360	44,601	42,908	21,681
Total expenses for program 1.3	75,942	71,953	65,152	51,623	23,595

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2023–24 Actual expenses \$'000	2024–25 Revised estimated expenses \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000
Program 1.4: Counter Terrorism					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	12,625	19,233	19,774	20,266	20,252
Expenses not requiring appropriation in the Budget year (a)	16	–	–	–	–
Administered total	12,641	19,233	19,774	20,266	20,252
Departmental expenses					
Departmental appropriation	9,686	10,715	10,931	9,644	9,863
s74 external revenue (a)	10,166	10,494	8,275	2,408	2,326
Expenses not requiring appropriation in the Budget year (a)	8	213	188	158	312
Departmental total	19,860	21,422	19,394	12,210	12,501
Total expenses for program 1.4	32,501	40,655	39,168	32,476	32,753
Program 1.5: Regional Cooperation					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	60,165	57,388	31,421	32,191	36,583
Expenses not requiring appropriation in the Budget year (a)	156	–	–	–	–
Administered total	60,321	57,388	31,421	32,191	36,583
Departmental expenses					
Departmental appropriation	33,097	36,136	36,166	36,883	37,152
s74 external revenue (a)	4,958	5,482	1,112	612	106
Expenses not requiring appropriation in the Budget year (a)	1,285	1,254	1,223	1,000	1,114
Departmental total	39,340	42,872	38,501	38,495	38,372
Total expenses for program 1.5	99,661	100,260	69,922	70,686	74,955

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2023–24 Actual expenses \$'000	2024–25 Revised estimated expenses \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	99,123	113,253	76,456	65,972	63,586
Special appropriations	–	600	–	–	–
Expenses not requiring appropriation in the Budget year (a)	623	1,183	1,183	1,183	1,183
Administered total	99,746	115,036	77,639	67,155	64,769
Departmental expenses					
Departmental appropriations	240,346	254,315	244,157	239,678	219,494
74 external revenue (b)	44,827	39,966	25,860	5,803	4,730
Expenses not requiring appropriation in the Budget year (a)	16,179	17,978	17,505	16,930	16,835
Departmental total	301,352	312,259	287,522	262,411	241,059
Total expenses for Outcome 1	401,098	427,295	365,161	329,566	305,828

	2023–24 Actual expenses \$'000	2024–25 Revised estimated expenses \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000
Movement of administered funds between years (c)					
Outcome 1:					
1.2 National Security and Resilience	6,197	3,977	432	432	431
1.3: Cyber Security	(2,444)	(1,333)	1,908	3,602	–
1.4: Counter Terrorism	–	–	–	–	650
1.5: Regional Cooperation	2,439	2,098	–	–	–
Total movement of administered funds	6,192	4,742	2,340	4,034	1,081

	2023–24	2024–25
Average staffing level (number)	827	838

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

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

Table 2.1.2: Program components of Outcome 1

There are no changes to the Department of Home Affairs' performance information as reported in the 2024–25 PB Statements. However, some 2024–25 performance measures and targets were refined in the Department of Home Affairs 2024–25 Corporate Plan.

2.2 Budgeted expenses and performance for Outcome 2

Outcome 2: Support a united and prosperous Australia through effective coordination and delivery of immigration and citizenship policy and programs underpinned by robust integrity and assurance.

Linked programs

Department of Employment and Workplace Relations
Programs <ul style="list-style-type: none"> Program 1.1: Employment Services Program 2.1: Building Skills and Capability
Contribution to Outcome 2 made by linked programs <p>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.</p>
Department of Foreign Affairs and Trade
Programs <ul style="list-style-type: none"> 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 <p>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.</p>
Department of Industry, Science, and Resources
Programs <ul style="list-style-type: none"> Program 1.1: Growing innovative and competitive businesses, industries and regions Program 1.3: Supporting a strong resources sector
Contribution to Outcome 2 made by linked programs <p>The Department of Industry, Science, and Resources works with the Department of Home Affairs on employer-sponsored permanent skilled migration and the Significant Investor Visa Complying Investment Framework that encourages the expansion of Australia's venture capital fund capacity, attracting investment in innovative early-stage companies, particularly from new sources of foreign investment. The Department of Industry, Science and Resources works with the Department of Home Affairs to identify joint business development activities to support business and industry understanding of immigration program options for economic development and business growth.</p>

Linked programs (continued)

Department of Social Services
Program <ul style="list-style-type: none">• Program 2.1: Families and Communities Contribution to Outcome 2 made by linked program <p>The Department of Social Services administers the Building a New Life in Australia Longitudinal Study of Humanitarian Migrants. This study tracks the long-term settlement experience of humanitarian migrants in Australia, allowing researchers and policy makers to evaluate successful settlement outcomes.</p>
Services Australia
Programs <ul style="list-style-type: none">• Program 1.2: Customer Service Delivery• Program 1.3: Technology and Transformation Contribution to Outcome 2 made by linked programs <p>Services Australia supports individuals, families and communities to achieve greater self-sufficiency by designing and delivering a range of government services to Australians through a range of service delivery channels including face-to-face, telephony and digital; and protects the integrity of government outlays.</p> <p>Services Australia provides a robust information and communication technology network and delivers major transformation projects, including ICT shared services.</p>

Budgeted expenses for Outcome 2

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

Table 2.2.1: Budgeted expenses for Outcome 2

Outcome 2: Support a united and prosperous Australia through effective coordination and delivery of immigration and citizenship policy and programs underpinned by robust integrity and assurance.					
	2023–24 Actual expenses \$'000	2024–25 Revised estimated expenses \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000
Program 2.1: Migration					
Departmental expenses					
Departmental appropriation	251,541	270,260	232,978	231,844	235,484
s74 external revenue (b)	73,739	80,255	62,079	59,668	59,600
Expenses not requiring appropriation in the Budget year (a)	37,946	40,630	39,843	39,353	37,693
Departmental total	363,226	391,145	334,900	330,865	332,777
Total expenses for program 2.1	363,226	391,145	334,900	330,865	332,777
Program 2.2: Visas					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	–	150	102	105	107
Administered total	–	150	102	105	107
Departmental expenses					
Departmental appropriation	413,946	466,182	408,693	407,013	382,114
s74 external revenue (b)	49,552	61,061	47,311	47,910	47,798
Expenses not requiring appropriation in the Budget year (a)	40,666	44,271	43,081	42,340	41,284
Departmental total	504,164	571,514	499,085	497,263	471,196
Total expenses for program 2.2	504,164	571,664	499,187	497,368	471,303

Table 2.2.1: Budgeted expenses for Outcome 2 (continued)

	2023–24 Actual expenses \$'000	2024–25 Revised estimated expenses \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000
Program 2.3: Refugee, Humanitarian Settlement and Migrant Services					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	716,528	765,045	637,288	645,616	554,876
Expenses not requiring appropriation in the Budget year (a)	13	–	–	–	–
Administered total	716,541	765,045	637,288	645,616	554,876
Departmental expenses					
Departmental appropriation	179,965	223,281	176,485	174,313	168,139
s74 external revenue (b)	13,311	11,738	11,488	11,486	11,435
Expenses not requiring appropriation in the Budget year (a)	7,627	8,151	7,620	7,299	7,055
Departmental total	200,903	243,170	195,593	193,098	186,629
Total expenses for program 2.3	917,444	1,008,215	832,881	838,714	741,505
Program 2.4: UMA Offshore Management					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	331,460	517,787	255,033	260,590	267,045
Expenses not requiring appropriation in the Budget year (a)	54,084	43,249	43,249	43,249	43,249
Administered total	385,544	561,036	298,282	303,839	310,294
Departmental expenses					
Departmental appropriation	37,952	37,889	38,288	39,140	39,401
s74 external revenue (b)	305	156	121	121	114
Expenses not requiring appropriation in the Budget year (a)	4,140	5,340	5,298	5,134	4,781
Departmental total	42,397	43,385	43,707	44,395	44,296
Total expenses for program 2.4	427,941	604,421	341,989	348,234	354,590

Table 2.2.1: Budgeted expenses for Outcome 2 (continued)

	2023–24 Actual expenses \$'000	2024–25 Revised estimated expenses \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000
Program 2.5: Multicultural Affairs and Citizenship					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	27,961	33,557	59,390	34,422	33,616
Administered total	27,961	33,557	59,390	34,422	33,616
Departmental expenses					
Departmental appropriation	103,091	117,257	104,865	105,837	101,263
s74 external revenue (b)	2,591	2,101	1,726	1,763	1,727
Expenses not requiring appropriation in the Budget year (a)	8,901	12,976	12,825	12,556	12,693
Departmental total	114,583	132,334	119,416	120,156	115,683
Total expenses for program 2.5	142,544	165,891	178,806	154,578	149,299
Outcome 2 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	1,075,949	1,316,539	951,813	940,733	855,644
Expenses not requiring appropriation in the Budget year (a)	54,097	43,249	43,249	43,249	43,249
Administered total	1,130,046	1,359,788	995,062	983,982	898,893
Departmental expenses					
Departmental appropriation	986,495	1,114,869	961,309	958,147	926,401
s74 external revenue (b)	139,497	155,311	122,725	120,948	120,674
Expenses not requiring appropriation in the Budget year (a)	99,281	111,368	108,667	106,682	103,506
Departmental total	1,225,273	1,381,548	1,192,701	1,185,777	1,150,581
Total expenses for Outcome 2	2,355,319	2,741,336	2,187,763	2,169,759	2,049,474

Table 2.2.1: Budgeted expenses for Outcome 2 (continued)

Movement of administered funds between years (c)	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Outcome 2:					
2.3: Refugee, Humanitarian Settlement and Migrant Services	–	917	–	–	–
2.5: Multicultural Affairs and Citizenship	5,398	1,281	–	–	–
Total movement of administered funds	5,398	2,198	–	–	–

	2023–24	2024–25
Average staffing level (number)	5,445	5,564

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

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

Table 2.2.2: Program components of Outcome 2

There are no changes to the Department of Home Affairs’ performance information as reported in the 2024–25 PB Statements. However, some 2024–25 performance measures and targets were refined in the Department of Home Affairs 2024–25 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
<p>Programs</p> <ul style="list-style-type: none"> • Program 1.1: Federal Policing • Program 3.1: Specialist Protective Services • Program 3.2: International Police Assistance and External Territories <p>Contribution to Outcome 3 made by linked programs</p> <p>The Australian Federal Police provide: protective services; security arrangements for declared special events and other major events; implementation of security arrangements for Australian High Office Holders, Internationally Protected Persons and Protection Establishments; counter-terrorist first response and airport policing response at designated Australian airports; national policing services including investigations, policing Australia's Jervis Bay Territory and External Territories including Christmas Island, Cocos (Keeling) Islands and Norfolk Island. The AFP conducts offshore engagement with, and capability support to, offshore police agencies. This work is aimed at countering diverse transnational organised crime and associated illicit trades and harms, terrorism and cyber threats targeting Australia's security, and protecting Australian economic and social interests.</p>
Australian Fisheries Management Authority
<p>Program</p> <ul style="list-style-type: none"> • Program 1.1: Australian Fisheries Management Authority <p>Contribution to Outcome 3 made by linked program</p> <p>The Australian Fisheries Management Authority (AFMA) provides the fisheries' focus within the Australian Government Civil Maritime Surveillance and Response Program and is responsible for the administration of legislation with respect to illegal foreign fishers. AFMA aims to deter and prevent illegal foreign fishing by carrying out prosecution of offenders, confiscation of boats, capacity building projects and cooperative enforcement operations.</p>
Australian Maritime Safety Authority
<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>

Linked programs (continued)

Australian Taxation Office Program <ul style="list-style-type: none"> Program 1.1: Australian Taxation Office Contribution to Outcome 3 made by linked program <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>
Civil Aviation Safety Authority Program <ul style="list-style-type: none"> Program 1.1: Civil Aviation Safety Authority Contribution to Outcome 3 made by linked program <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>
Department of Agriculture, Fisheries and Forestry Programs <ul style="list-style-type: none"> Program 2.1: Biosecurity and Export Services Program 2.2: Plant and Animal Health Contribution to Outcome 3 made by linked programs <p>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.</p>
Department of Climate Change, Energy, the Environment and Water Programs <ul style="list-style-type: none"> 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 <p>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, share information on imports of products subject to air quality standards, and collect levies relating to product stewardship for oil.</p>

Linked programs (continued)

<p>Department of Defence</p> <p>Program</p> <ul style="list-style-type: none"> Program 1.3: Defence Contribution to National Support Tasks in Australia <p>Contribution to Outcome 3 made by linked program</p> <p>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.</p>
<p>Department of Foreign Affairs and Trade</p> <p>Programs</p> <ul style="list-style-type: none"> Program 1.1: Foreign Affairs and Trade Operations Program 2.1: Consular Services Program 2.2: Passport Services <p>Contribution to Outcome 3 made by linked programs</p> <p>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.</p>
<p>Department of Health and Aged Care</p> <p>Program</p> <ul style="list-style-type: none"> Program 1.8: Health Protection, Emergency Response and Regulation <p>Contribution to Outcome 3 made by linked program</p> <p>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.</p>

Linked programs (continued)

Department of Industry, Science and Resources
Programs <ul style="list-style-type: none">• Program 1.1: Growing innovative and competitive businesses, industries and regions• Program 1.2: Investing in science and technology Contribution to Outcome 3 made by linked programs <p>Through the National Measurement Institute, the Department of Industry, Science and Resources provides forensic drug testing services and research to support the Australian Border Force.</p> <p>Through the Major Project Facilitation Agency, the Department of Industry, Science and Resources continues to work with the Department of Home Affairs to support major project proponents to navigate customs, immigration and maritime approval requirements, in addition to international trade in new export industries.</p>
Department of the Treasury
Program <ul style="list-style-type: none">• Program 1.1: Department of the Treasury Contribution to Outcome 3 made by linked program <p>The Department of the Treasury provides policy advice in key areas on the design of taxation laws, including customs duty, Visa Application Charges (VAC), Passenger Movement Charge (PMC), Import Processing Charge (IPC) and duty refunds.</p>

Budgeted expenses for Outcome 3

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

Table 2.3.1: Budgeted expenses for Outcome 3

Outcome 3: Advance a prosperous and secure Australia through trade and travel facilitation and modernisation, and effective customs, immigration, maritime and enforcement activities across the border continuum.					
	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Program 3.1: Trade Facilitation and Industry Engagement					
Departmental expenses					
Departmental appropriation	55,129	58,450	63,817	51,818	48,290
s74 external revenue (b)	807	382	295	294	276
Expenses not requiring appropriation in the Budget year (a)	1,736	3,483	3,397	3,239	3,364
Departmental total	57,672	62,315	67,509	55,351	51,930
Total expenses for program 3.1	57,672	62,315	67,509	55,351	51,930
Program 3.2: Border Management					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	7,443	23,317	6,212	6,324	8
Expenses not requiring appropriation in the Budget year (a)	1	–	–	–	–
Administered total	7,444	23,317	6,212	6,324	8
Departmental expenses					
Departmental appropriation	473,426	513,660	472,178	475,451	465,875
s74 external revenue (a)	5,110	1,578	268	267	243
Expenses not requiring appropriation in the Budget year (a)	53,127	56,426	55,480	54,680	54,012
Departmental total	531,663	571,664	527,926	530,398	520,130
Total expenses for program 3.2	539,107	594,981	534,138	536,722	520,138

Table 2.3.1: Budgeted expenses for Outcome 3 (continued)

	2023–24 Actual expenses \$'000	2024–25 Revised estimated expenses \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000
Program 3.3: Border Revenue					
Administered expenses					
Expenses not requiring appropriation in the Budget year (a)	163,657	4,286	4,286	4,286	4,286
Administered total	163,657	4,286	4,286	4,286	4,286
Departmental expenses					
Departmental appropriation	30,909	10,926	10,387	10,164	10,277
s74 external revenue (b)	62,212	62,359	62,590	63,793	64,406
Expenses not requiring appropriation in the Budget year (a)	21,842	47,021	43,307	40,205	50,514
Departmental total	114,963	120,306	116,284	114,162	125,197
Total expenses for program 3.3	278,620	124,592	120,570	118,448	129,483
Program 3.4: Border Enforcement					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	–	–	1,617	2,487	–
Administered total	–	–	1,617	2,487	–
Departmental expenses					
Departmental appropriation	1,083,479	1,294,930	1,084,984	992,457	942,476
s74 external revenue (b)	20,542	20,476	12,324	12,311	10,181
Expenses not requiring appropriation in the Budget year (a)	130,037	134,373	131,893	130,577	124,876
Departmental total	1,234,058	1,449,779	1,229,201	1,135,345	1,077,533
Total expenses for program 3.4	1,234,058	1,449,779	1,230,818	1,137,832	1,077,533

Table 2.3.1: Budgeted expenses for Outcome 3 (continued)

	2023–24 Actual expenses \$'000	2024–25 Revised estimated expenses \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000
Program 3.5: Onshore Compliance and Detention					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	575,238	859,192	916,614	932,940	949,654
Expenses not requiring appropriation in the Budget year (a)	55,963	71,462	71,462	71,462	71,462
Administered total	631,201	930,654	988,076	1,004,402	1,021,116
Departmental expenses					
Departmental appropriation	310,051	335,228	307,590	314,613	317,313
s74 external revenue (b)	3,404	1,910	1,455	1,451	1,356
Expenses not requiring appropriation in the Budget year (a)	40,988	45,256	44,163	43,461	42,847
Departmental total	354,443	382,394	353,208	359,525	361,516
Total expenses for program 3.5	985,644	1,313,048	1,341,284	1,363,927	1,382,632
Outcome 3 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	582,681	882,509	924,443	941,751	949,662
Expenses not requiring appropriation in the Budget year (a)	219,621	75,748	75,748	75,748	75,748
Administered total	802,302	958,257	1,000,191	1,017,499	1,025,410
Departmental expenses					
Departmental appropriation	1,952,995	2,213,194	1,938,956	1,844,503	1,784,231
s74 external revenue (b)	92,074	86,705	76,932	78,116	76,462
Expenses not requiring appropriation in the Budget year (a)	247,730	286,559	278,240	272,162	275,613
Departmental total	2,292,799	2,586,458	2,294,128	2,194,781	2,136,306
Total expenses for Outcome 3	3,095,101	3,544,715	3,294,319	3,212,280	3,161,716

Table 2.3.1: Budgeted expenses for Outcome 3 (continued)

Movement of administered funds between years (c)	2023–24 Actual expenses \$'000	2024–25 Revised estimated expenses \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000
Outcome 3:					
3.2: Border Management	5,148	5,255	–	–	–
3.5: Onshore Compliance and Detention	9,821	–	8,567	9,821	8,567
Total movement of administered funds	14,969	5,255	8,567	9,821	8,567

	2023–24	2024–25
Average staffing level (number)	8,749	8,843

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

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

Table 2.3.2: Program components of Outcome 3

There are no changes to the Department of Home Affairs' performance information as reported in the 2024–25 PB Statements. However, some 2024–25 performance measures and targets were refined in the Department of Home Affairs 2024–25 Corporate Plan.

Section 3: Special account flows and budgeted financial statements

3.1 Special account flows and balances

Estimates of special account flows and balances

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

Table 3.1: Estimates of special account flows and balances

	Outcome	Opening balance \$'000	Receipts \$'000	Payments \$'000	Adjustments \$'000	Closing balance \$'000
Special Account by Determination – Home Affairs SOETM Special Account 2018 – s78 PGPA Act (A)	1					
2024–25		2,779	–	–	–	2,779
2023–24		636	2,273	(130)	–	2,779
Special Account by Determination – Home Affairs SOETM Special Account 2018 – s78 PGPA Act (A)	3					
2024–25		2,537	–	–	–	2,537
2023–24		837	1,763	(63)	–	2,537
Total special accounts 2024–25 Budget estimate		5,316	–	–	–	5,316
<i>Total special accounts 2023–24 actual</i>		<i>1,473</i>	<i>4,036</i>	<i>(193)</i>	–	<i>5,316</i>

A = administered

3.2 Budgeted financial statements

3.2.1 Analysis of budgeted financial statements

Departmental

Budgeted departmental comprehensive income statement

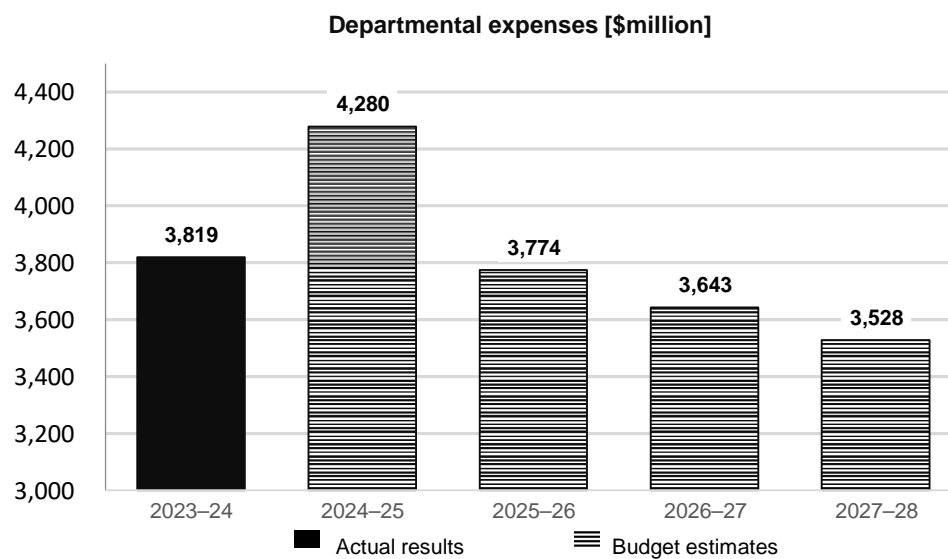
This statement presents the expected financial result for the Department and recognises expenses and revenue on a full accrual basis.

Expenses

In 2024–25, total departmental expenses (Figure 1) are expected to increase from \$3,819.4 million in 2023–24 to \$4,280.3 million, an increase of \$460.9 million.

The increase in budgeted departmental expenses is attributable to employee benefits increasing by \$292.6 million, supplier expenses increasing by \$124.5 million, other expenses increasing by \$3.4 million, and \$77.4 million increase in depreciation and amortisation, offset by \$37.1 million decrease in impairment of assets and finance costs.

Figure 1: Total departmental expenses as at 2024–25 Additional Estimates



Revenue

The total departmental revenue is expected to increase from \$3,531.0 million in 2023–24 to \$3,892.5 million in 2024–25. The increase of \$361.5 million is due to an increase in revenue from Government (appropriation revenue) of \$332.6 million and an increase in the Department’s own-source income of \$28.9 million.

Budgeted departmental balance sheet

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

In 2024–25, total departmental assets are expected to decrease from \$4,182.1 million in 2023–24 to \$3,920.3 million. The decrease of \$261.8 million is due to a decrease of \$213.6 million in non-financial assets, and a decrease of \$48.2 million in financial assets.

Departmental liabilities are expected to decrease from \$3,241.2 million in 2023–24 to \$3,109.5 million, a decrease of \$131.7 million mainly due to a decrease in lease liabilities.

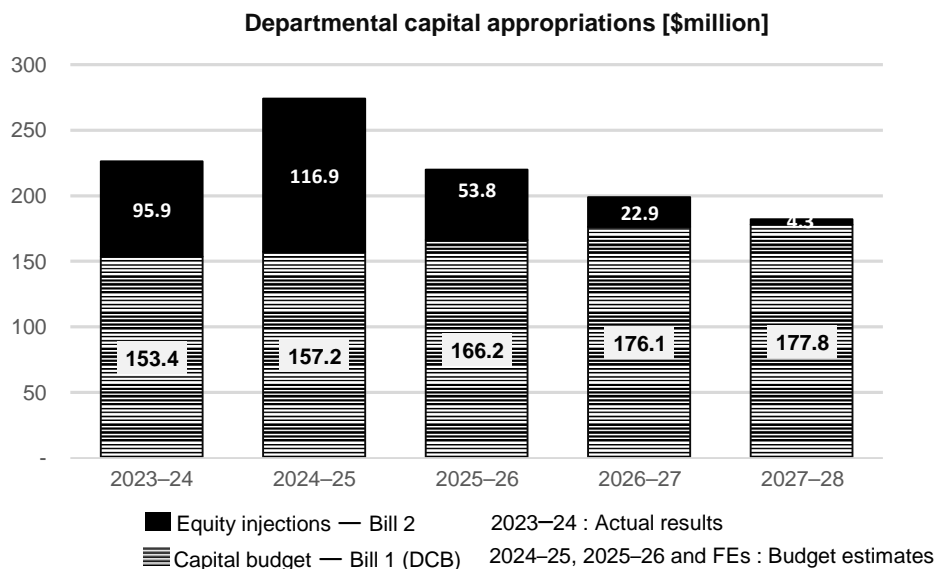
Budgeted departmental statement of cash flows

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 3.2 and 3.3.

Capital budget statement – departmental

This statement reports the forward plan for capital expenditure. Total departmental capital appropriations (Figure 2) have increased in 2024–25 by \$24.8 million, as a result of an increase of \$21.0 million in equity injections – Bill 2 and Bill 4, and an increase of \$3.8 million in capital budget – Bill 1 and Bill 3 (departmental capital budget).

Figure 2: Total departmental capital appropriations as at 2024–25 Additional Estimates



Statement of asset movements

This statement reports the budgeted movements by asset class of the Department’s non-financial assets during the current financial year. The decrease of \$213.6 million in the estimated net book balance from 1 July 2024 to 30 June 2025 is due to the net impact of asset purchases of \$397.6 million, offset by depreciation and amortisation of \$611.2 million.

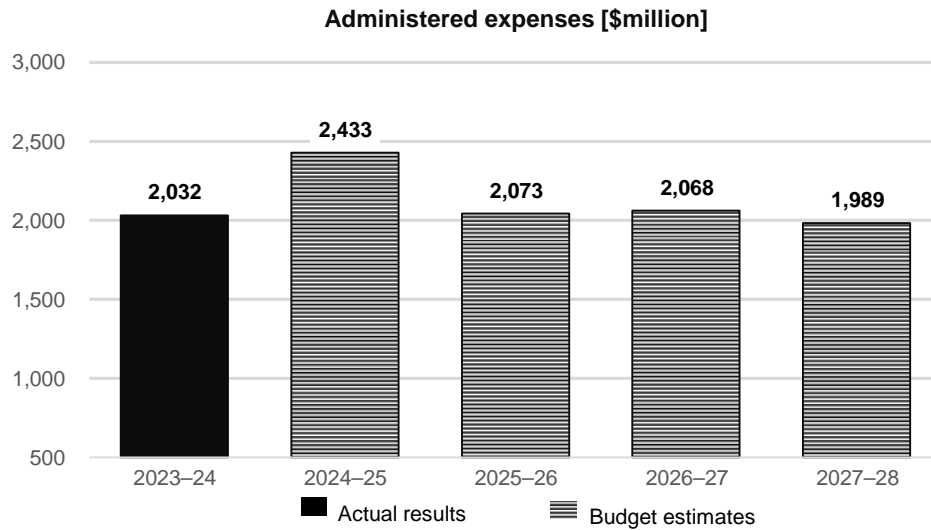
Administered

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.

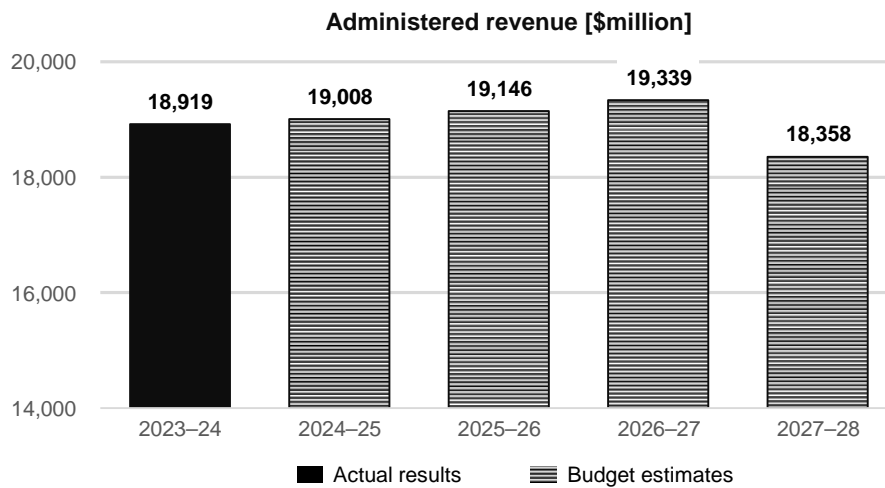
Expenses

In 2024–25, administered expenses (Figure 3) are expected to increase from \$2,032.1 million in 2023–24 to \$2,433.1 million, an increase of \$401.0million. The change in the budgeted administered expenses are attributable to supplier expenses increasing by \$494.6 million, personal benefits increasing by \$18.6 million, depreciation and amortisation increasing by \$26.9 million, grants increasing by \$19.6million, finance costs increasing by \$0.1 million and other expenses increasing by \$1.2 million, offset by a decrease in impairment of assets of \$160 million.

Figure 3: Administered expenses as at 2024–25 Additional Estimates

Revenue

In 2024–25, the Department will administer the collection of revenue (Figure 4) on behalf of the Government of an estimated \$19,007.5 million, which is an increase of \$88.3 million compared to the actual of \$18,919.2 million in 2023–24.

Figure 4: Administered revenue as at 2024–25 Additional Estimates

In 2024–25, the Department is estimated to collect \$18,843.3 million in taxation revenue, which is an increase of \$70.1 million from \$18,773.2 million in 2023–24. The increase is primarily due to an increase of \$925.4 million in other taxes and a decrease of \$855.3 million in customs duty.

In 2024–25, the Department will administer the collection of non-taxation revenue on behalf of Government of an estimated \$164.3 million, which is an increase of \$18.2 million from the \$146.1 million in 2023–24.

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 2024–25, total administered assets decrease by \$3.4 million from \$1,547.0 million in 2023–24 to \$1,543.6 million. Non-financial assets decrease by \$21.9 million mainly due to the decrease in land and buildings. Financial assets increase by \$18.5 million due to an increase in taxation receivables.

Schedule of budgeted administered cash flows

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

Schedule for administered capital budget

This statement reports the forward plan for capital expenditure. Total capital appropriations have increased by \$60.3 million in the 2024–25 financial year compared to 2023–24, as a result of an increase of \$62.9 million in Administered assets and liabilities – Bill 2 and Bill 4, and offset by a decrease of \$2.6 million in Capital budget – Bill 1 and Bill 3 (administered capital budget).

Statement of administered asset movements

This statement reports the budgeted movements by asset class of administered non-financial assets during the 2024–25 financial year.

The decrease of \$21.9 million in the estimated net book balance from 1 July 2024 to 30 June 2025 is due to the net impact of an increase in expected asset purchases of \$96.7 million, offset by depreciation and amortisation expenses of \$118.6 million.

3.2.2 Budgeted financial statements

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

	2023–24 Actual \$'000	2024–25 Revised budget \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000
EXPENSES					
Employee benefits	1,809,674	2,102,238	1,929,113	1,821,655	1,891,679
Suppliers	1,398,559	1,523,081	1,194,778	1,179,375	990,375
Depreciation and amortisation	533,797	611,166	607,521	601,317	593,883
Finance costs	40,807	37,939	39,336	37,832	49,355
Write-down and impairment of assets	34,189	–	–	–	–
Other expenses	2,398	5,841	3,603	2,790	2,654
Total expenses	3,819,424	4,280,265	3,774,351	3,642,969	3,527,946
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	268,097	272,452	218,326	198,176	195,717
Rental income	7,332	3,978	3,978	3,978	3,978
Other revenue	2,083	31,995	4,484	3,984	3,518
Total own-source revenue	277,512	308,425	226,788	206,138	203,213
Gains					
Other gains	3,756	1,733	–	–	–
Total gains	3,756	1,733	–	–	–
Total own-source income	281,268	310,158	226,788	206,138	203,213
Net (cost of)/contribution by services	(3,538,156)	(3,970,107)	(3,547,563)	(3,436,831)	(3,324,733)
Revenue from Government	3,249,767	3,582,378	3,144,422	3,042,328	2,930,126
Surplus/(deficit) attributable to the Australian Government	(288,389)	(387,729)	(403,141)	(394,503)	(394,607)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserve	73,494	–	–	–	–
Total other comprehensive income	73,494	–	–	–	–
Total comprehensive income/(loss) attributable to the Australian Government	(214,895)	(387,729)	(403,141)	(394,503)	(394,607)

Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June (continued)**Note: Impact of net cash appropriation arrangements**

	2023–24 Actual \$'000	2024–25 Revised budget \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000
Total comprehensive income/(loss) – as per statement of comprehensive income	(214,895)	(387,729)	(403,141)	(394,503)	(394,607)
Plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	304,313	367,476	367,476	367,476	367,476
Plus: depreciation/amortisation expenses for ROU assets (b)	229,484	243,690	240,045	233,841	226,407
Less: lease principal repayments (b)	206,981	199,583	204,380	206,814	199,276
Net cash operating surplus/(deficit) (c) (d)	111,921	23,854	–	–	–

Prepared on Australian Accounting Standards basis.

- a) From 2010–11, the Government introduced the net cash appropriation arrangement that provided non-corporate Commonwealth entities with a separate departmental capital budget (DCB) under Appropriation Act (No.1) or Bill (No. 3). This replaced revenue appropriations provided under Appropriation Act (No.1) or Bill (No.3) used for depreciation/amortisation expenses. For information regarding DCB, refer to Table 3.6: Departmental capital budget statement.
- b) Applies to leases under AASB 16 Leases.
- c) Funding provided for ICT infrastructure costs for Broome airport of \$22.121 million in 2024–25. Please refer to Table 3.6: Departmental capital budget statement.
- d) Reclassification of Cyber Security s74 revenue of \$1.733 million to administered funding in 2024–25 for the 2023–24 MYEFO measure *2023–2030 Australian Cyber Security Strategy in Program 1.3*.

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

	2023–24 Actual \$'000	2024–25 Revised budget \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	9,212	9,212	9,212	9,212	9,212
Trade and other receivables	620,832	572,691	570,789	570,789	570,789
Other financial assets	1,299	1,299	1,299	1,299	1,299
Total financial assets	631,343	583,202	581,300	581,300	581,300
Non-financial assets					
Land and buildings	2,326,318	2,202,193	2,106,966	2,005,581	1,941,377
Property, plant and equipment	799,464	696,375	581,555	441,302	828,895
Intangibles	343,738	357,359	293,414	171,212	30,958
Inventories	17,347	17,347	17,347	17,347	17,347
Other non-financial assets	63,841	63,841	63,841	63,841	63,841
Total non-financial assets	3,550,708	3,337,115	3,063,123	2,699,283	2,882,418
Total assets	4,182,051	3,920,317	3,644,423	3,280,583	3,463,718
LIABILITIES					
Payables					
Suppliers	260,571	260,571	260,571	260,571	260,571
Other payables	75,855	74,122	74,122	74,122	74,122
Total payables	336,426	334,693	334,693	334,693	334,693
Interest bearing liabilities					
Leases	2,329,392	2,199,506	2,106,713	1,938,375	2,334,010
Total interest bearing liabilities	2,329,392	2,199,506	2,106,713	1,938,375	2,334,010
Provisions					
Employee provisions	506,098	505,959	505,959	505,959	505,959
Other provisions	69,314	69,314	69,314	69,314	69,314
Total provisions	575,412	575,273	575,273	575,273	575,273
Total liabilities	3,241,230	3,109,472	3,016,679	2,848,341	3,243,976
Net assets	940,821	810,845	627,744	432,242	219,742
EQUITY (a)					
Contributed equity	4,226,545	4,484,298	4,704,338	4,903,339	5,085,446
Reserves	598,559	598,559	598,559	598,559	598,559
Retained surplus/ (accumulated deficit)	(3,884,283)	(4,272,012)	(4,675,153)	(5,069,656)	(5,464,263)
Total equity	940,821	810,845	627,744	432,242	219,742

Prepared on Australian Accounting Standards basis.

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

**Table 3.4: Departmental statement of changes in equity – summary of movement
(Budget year 2024–25)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2024				
Balance carried forward from previous period	(3,884,283)	598,559	4,226,545	940,821
Adjusted opening balance	(3,884,283)	598,559	4,226,545	940,821
Comprehensive income				
Surplus/(deficit) for the period	(387,729)	–	–	(387,729)
Total comprehensive income	(387,729)	–	–	(387,729)
of which:				
Attributable to the Australian Government	(387,729)	–	–	(387,729)
Transactions with owners				
Equity injection – appropriation	–	–	116,874	116,874
Departmental capital budget (DCB)	–	–	157,189	157,189
Sub-total transactions with owners	–	–	274,063	274,063
Estimated closing balance as at 30 June 2025	(4,272,012)	598,559	4,500,608	827,155
Closing balance attributable to the Australian Government	(4,272,012)	598,559	4,500,608	827,155

Prepared on Australian Accounting Standards basis.

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

	2023–24 Actual \$'000	2024–25 Revised budget \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	3,531,028	3,916,823	3,373,171	3,248,287	3,133,279
Sale of goods and rendering of services	171,986	152,518	122,185	120,329	119,523
Net GST received	145,218	119,791	119,061	118,085	118,085
Other	86,363	151,585	103,332	84,538	82,419
Total cash received	3,934,595	4,340,717	3,717,749	3,571,239	3,453,306
Cash used					
Employees	1,777,717	2,102,377	1,929,113	1,821,655	1,891,679
Suppliers	1,497,905	1,638,550	1,312,568	1,296,189	1,107,189
Interest payments on lease liability	39,762	37,939	39,336	37,832	49,355
s74 external revenue transferred to the OPA	399,989	286,304	226,847	205,959	203,153
Other	2,315	5,841	3,603	2,790	2,654
Total cash used	3,717,688	4,071,011	3,511,467	3,364,425	3,254,030
Net cash from/(used by) operating activities	216,907	269,706	206,282	206,814	199,276
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	29	–	–	–	–
Total cash received	29	–	–	–	–
Cash used					
Purchase of property, plant, and equipment and intangibles	207,481	327,876	221,942	199,001	182,107
Total cash used	207,481	327,876	221,942	199,001	182,107
Net cash from/(used by) investing activities	(207,452)	(327,876)	(221,942)	(199,001)	(182,107)

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

	2023–24 Actual \$'000	2024–25 Revised budget \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000
FINANCING ACTIVITIES					
Cash received					
Contributed equity	200,374	274,063	220,040	199,001	182,107
Total cash received	200,374	274,063	220,040	199,001	182,107
Cash used					
Principal payments on lease liability	206,981	199,583	204,380	206,814	199,276
Other	–	16,310	–	–	–
Total cash used	206,981	215,893	204,380	206,814	199,276
Net cash from/(used by) financing activities	(6,607)	58,170	15,660	(7,813)	(17,169)
Net increase/(decrease) in cash held	2,848	–	–	–	–
Cash and cash equivalents at the beginning of the reporting period	6,364	9,212	9,212	9,212	9,212
Cash and cash equivalents at the end of the reporting period	9,212	9,212	9,212	9,212	9,212

Prepared on Australian Accounting Standards basis.

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

	2023–24 Actual \$'000	2024–25 Revised budget \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget – Act No. 1 and Bill 3 (departmental capital budget)	153,399	157,189	166,224	176,091	177,806
Equity injections – Act No. 2 and Bill 4	95,894	116,874	53,816	22,910	4,301
Total new capital appropriations	249,293	274,063	220,040	199,001	182,107
<i>Provided for:</i>					
Purchase of non-financial assets	249,293	274,063	220,040	199,001	182,107
Total items	249,293	274,063	220,040	199,001	182,107
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	136,416	148,566	55,718	22,910	4,301
Funded by capital appropriation – DCB (b)	153,399	157,189	166,224	176,091	177,806
Funded internally from departmental resources (c)	–	22,121	–	–	–
TOTAL	289,815	327,876	221,942	199,001	182,107
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	289,815	327,876	221,942	199,001	182,107
Total cash used to acquire assets	289,815	327,876	221,942	199,001	182,107

Prepared on Australian Accounting Standards basis.

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

Table 3.7: Statement of departmental asset movements (Budget year 2024–25)

	Land	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2024					
Gross book value	18,727	499,159	602,352	1,668,390	2,788,628
Gross book value – right of use (ROU) assets	2,471	2,536,669	666,111	–	3,205,251
Accumulated depreciation/ amortisation and impairment	–	(11,241)	(24,313)	(1,324,652)	(1,360,206)
Accumulated depreciation/ amortisation and impairment – ROU assets	(842)	(718,625)	(444,686)	–	(1,164,153)
Opening net book balance	20,356	2,305,962	799,464	343,738	3,469,520
CAPITAL ASSET ADDITIONS					
Estimated expenditure on new or replacement assets					
By purchase – appropriation equity (a)	–	61,626	90,123	176,127	327,876
By purchase – appropriation equity – ROU assets	54	44,206	25,437	–	69,697
Total additions	54	105,832	115,560	176,127	397,573
Other movements					
Depreciation/amortisation expense	–	(59,220)	(145,750)	(162,506)	(367,476)
Depreciation/amortisation on ROU assets	(280)	(170,511)	(72,899)	–	(243,690)
Total other movements	(280)	(229,731)	(218,649)	(162,506)	(611,166)
As at 30 June 2025					
Gross book value	18,727	560,785	692,475	1,844,517	3,116,504
Gross book value – ROU assets	2,525	2,580,875	691,548	–	3,274,948
Accumulated depreciation/amortisation and impairment	–	(70,461)	(170,063)	(1,487,158)	(1,727,682)
Accumulated depreciation/amortisation and impairment – ROU assets	(1,122)	(889,136)	(517,585)	–	(1,407,843)
Closing net book balance	20,130	2,182,063	696,375	357,359	3,255,927

Prepared on Australian Accounting Standards basis.

- a) 'Appropriation equity' refers to equity injections or administered assets and liabilities appropriations provided through *Annual Appropriation Act (No. 2) 2024–2025* and Appropriation Bill (No. 4) 2024–2025, including collection development and acquisition budget.

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

	2023–24 Actual \$'000	2024–25 Revised budget \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Suppliers	1,524,437	2,019,046	1,655,025	1,690,194	1,637,912
Personal benefits	87,733	106,371	97,672	100,058	102,404
Grants	163,547	183,172	195,786	153,947	124,932
Depreciation and amortisation (a)	91,650	118,594	118,594	118,594	118,594
Finance costs	17	112	112	112	112
Write-down and impairment of assets	164,449	4,286	4,286	4,286	4,286
Other expenses	261	1,500	1,417	1,445	832
Total expenses administered on behalf of Government	2,032,094	2,433,081	2,072,892	2,068,636	1,989,072
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Taxation revenue					
Customs duty	13,834,821	12,979,450	12,959,450	12,939,450	11,769,450
Other taxes	4,938,399	5,863,823	6,009,733	6,233,473	6,420,649
Total taxation revenue	18,773,220	18,843,273	18,969,183	19,172,923	18,190,099
Non-taxation revenue					
Revenue from contracts with customers	133,791	155,232	167,649	156,980	158,476
Other revenue	12,234	9,032	9,032	9,032	9,032
Total non-taxation revenue	146,025	164,264	176,681	166,012	167,508
Total own-source revenue administered on behalf of Government	18,919,245	19,007,537	19,145,864	19,338,935	18,357,607
Gains					
Other gains	4,414	–	–	–	–
Total gains administered on behalf of Government	4,414	–	–	–	–

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

	2023–24 Actual \$'000	2024–25 Revised budget \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000
Total own-source income administered on behalf of Government	18,923,659	19,007,537	19,145,864	19,338,935	18,357,607
Net cost of/(contribution by) services	(16,891,565)	(16,574,456)	(17,072,972)	(17,270,299)	(16,368,535)
Surplus/(deficit) before income tax	16,891,565	16,574,456	17,072,972	17,270,299	16,368,535
Surplus/(deficit) after income tax	16,891,565	16,574,456	17,072,972	17,270,299	16,368,535
OTHER COMPREHENSIVE INCOME					
Items not subject to subsequent reclassification to profit or loss					
Changes in asset revaluation surplus	148,731	–	–	–	–
Total other comprehensive income	148,731	–	–	–	–
Total comprehensive income (loss) attributable to the Australian Government	17,040,296	16,574,456	17,072,972	17,270,299	16,368,535

Prepared on Australian Accounting Standards basis.

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

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

	2023–24 Actual \$'000	2024–25 Revised budget \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	120,671	120,670	120,670	120,670	120,670
Taxation receivables	365,916	384,420	380,134	375,848	371,562
Trade and other receivables	26,065	26,066	26,066	26,066	26,066
Total financial assets	512,652	531,156	526,870	522,584	518,298
Non-financial assets					
Land and buildings	730,493	690,493	665,421	613,495	561,927
Property, plant and equipment	284,727	302,654	349,103	366,158	328,607
Intangibles	–	157	116	72	29
Other non-financial assets	19,100	19,099	19,099	19,099	19,099
Total non-financial assets	1,034,320	1,012,403	1,033,739	998,824	909,662
Total assets administered on behalf of Government	1,546,972	1,543,559	1,560,609	1,521,408	1,427,960
LIABILITIES					
Payables					
Suppliers	222,314	222,314	222,314	222,314	222,314
Personal benefits	17,429	17,428	17,428	17,428	17,428
Grants	1,760	1,759	1,759	1,759	1,759
Other payables	87,759	87,758	87,758	87,758	87,758
Total payables	329,262	329,259	329,259	329,259	329,259
Interest bearing liabilities					
Leases	326	326	326	326	326
Total interest bearing liabilities	326	326	326	326	326
Provisions					
Other provisions	8,255	8,255	8,255	8,255	8,255
Total provisions	8,255	8,255	8,255	8,255	8,255
Total liabilities administered on behalf of Government	337,843	337,840	337,840	337,840	337,840
Net assets/(liabilities)	1,209,129	1,205,719	1,222,769	1,183,568	1,090,120

Prepared on Australian Accounting Standards basis.

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

	2023–24 Actual \$'000	2024–25 Revised budget \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Sale of goods and rendering of services	134,181	155,232	167,649	156,980	158,476
Taxes	18,691,301	18,820,483	18,969,183	19,172,923	18,190,099
Net GST received	91,788	118,278	128,687	125,685	125,685
Other	19,306	9,032	9,029	8,931	9,133
Total cash received	18,936,576	19,103,025	19,274,548	19,464,519	18,483,393
Cash used					
Grants	141,583	183,176	195,792	153,954	124,932
Personal benefits	82,539	106,371	97,669	99,957	102,505
Suppliers	1,960,238	2,137,324	1,783,712	1,815,879	1,763,597
Interest payments on lease liability	17	112	112	112	112
Other	4,336	1,500	1,417	1,445	832
Total cash used	2,188,713	2,428,483	2,078,702	2,071,347	1,991,978
Net cash from/(used by) operating activities	16,747,863	16,674,542	17,195,846	17,393,172	16,491,415
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant, equipment and intangibles	34,156	93,979	137,230	80,979	26,732
Total cash used	34,156	93,979	137,230	80,979	26,732
Net cash from/(used by) investing activities	(34,156)	(93,979)	(137,230)	(80,979)	(26,732)

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

	2023–24 Actual \$'000	2024–25 Revised budget \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000
FINANCING ACTIVITIES					
Cash received					
Capital Injection	33,763	93,979	137,230	80,979	26,732
Total cash received	33,763	93,979	137,230	80,979	26,732
Cash used					
Principal payments on lease liability	3,314	2,700	2,700	2,700	2,700
Total cash used	3,314	2,700	2,700	2,700	2,700
Net cash from/(used by) financing activities	30,449	91,279	134,530	78,279	24,032
Net increase/(decrease) in cash held	16,744,156	16,671,842	17,193,146	17,390,472	16,488,715
Cash and cash equivalents at beginning of reporting period	149,656	120,670	120,670	120,670	120,670
Cash from Official Public Account for:					
– Appropriations	2,732,151	3,042,905	2,682,718	2,678,463	2,598,892
– Refunds on GST (on imports), WET and LCT	29,175	–	–	–	–
– Tourist Refund Scheme	281,185	–	–	–	–
Total cash from Official Public Account	3,042,511	3,042,905	2,682,718	2,678,463	2,598,892
Cash to Official Public Account for:					
– Appropriations	19,814,299	19,714,747	19,875,864	20,068,935	19,087,607
– Return of Tourist Refund Scheme drawings	1,353	–	–	–	–
Total cash to Official Public Account	19,815,652	19,714,747	19,875,864	20,068,935	19,087,607
Cash and cash equivalents at end of reporting period	120,671	120,670	120,670	120,670	120,670

Prepared on Australian Accounting Standards basis.

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

	2023–24 Actual \$'000	2024–25 Revised budget \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget – Act 1 and Bill 3 (ACB)	27,377	24,765	25,420	26,200	26,732
Administered assets and liabilities – Act 2 and Bill 4	2,083	64,949	111,810	54,779	–
Total new capital appropriations	29,460	89,714	137,230	80,979	26,732
<i>Provided for:</i>					
Purchase of non-financial assets	29,460	89,714	137,230	80,979	26,732
Total items	29,460	89,714	137,230	80,979	26,732
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	11,333	64,949	111,810	54,779	–
Funded by capital appropriation – ACB (b)	36,907	29,030	25,420	26,200	26,732
TOTAL	48,240	93,979	137,230	80,979	26,732
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total accrual purchases	48,240	93,979	137,230	80,979	26,732
Total cash used to acquire assets	48,240	93,979	137,230	80,979	26,732

Prepared on Australian Accounting Standards basis.

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

Table 3.12: Statement of administered asset movements (2024–25 Budget year)

	Land	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2024					
Gross book value	125,129	615,653	289,415	1,697	1,031,894
Gross book value – right of use (ROU) assets	–	834	16,818	–	17,652
Accumulated depreciation/ amortisation and impairment	–	(10,608)	(4,687)	(1,697)	(16,992)
Accumulated depreciation/ amortisation and impairment – ROU assets	–	(517)	(16,818)	–	(17,335)
Opening net book balance	125,129	605,362	284,728	–	1,015,219
CAPITAL ASSET ADDITIONS					
Estimated expenditure on new or replacement assets					
By purchase – appropriation equity (a)	–	30,530	63,199	250	93,979
By purchase – appropriation equity – ROU assets	–	76	2,624	–	2,700
Total additions	–	30,606	65,823	250	96,679
Other movements					
Depreciation/amortisation expense	–	(70,525)	(45,228)	(93)	(115,846)
Depreciation/amortisation on ROU assets	–	(79)	(2,669)	–	(2,748)
Total other movements	–	(70,604)	(47,897)	(93)	(118,594)
As at 30 June 2025					
Gross book value	125,129	646,183	352,614	1,947	1,125,873
Gross book value – ROU assets	–	910	19,442	–	20,352
Accumulated depreciation/ amortisation and impairment	–	(81,133)	(49,915)	(1,790)	(132,838)
Accumulated depreciation/ amortisation and impairment – ROU	–	(596)	(19,487)	–	(20,083)
Closing net book balance	125,129	565,364	302,654	157	993,304

Prepared on Australian Accounting Standards basis.

a) 'Appropriation equity' refers to administered assets and liabilities appropriations provided through *Annual Appropriation Act (No. 2) 2024–2025* and *Appropriation Bill (No. 4) 2024–2025*.

**National Emergency
Management Agency
additional estimates
statements**

National Emergency Management Agency

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National Emergency Management Agency

Section 1: Entity overview and resources

1.1 Strategic direction statement

The strategic direction statement for the National Emergency Management Agency (NEMA) can be found in the 2024-25 PB Statements. There has been no change to NEMA's strategic direction as a result of Additional Estimates.

1.2 Entity resource statement

The entity resource statement details the resourcing for NEMA at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2024-25 Budget year, including variations through Appropriation Bill No. 3 and special appropriations.

Amounts presented below are consistent with amounts presented in the appropriation bills themselves, and as published in appropriation notes to the 2023-24 financial statements.

Table 1.1: NEMA resource statement – Additional Estimates for 2024–25 as at February 2025

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates 2024–25 \$'000</i>
	<i>2023–24 \$'000</i>	<i>2024–25 \$'000</i>	<i>2024–25 \$'000</i>	
Departmental				
Annual appropriations – ordinary annual services (a)				
Prior year appropriations available (b)(c)	59,034	70,179	–	70,179
Departmental appropriation (b)	133,287	142,790	5,855	148,645
Departmental capital budget (d)	211	215	2,841	3,056
Annual appropriations – other services – non-operating (e)				
Prior year appropriations available (b)(c)	4,684	1,775	–	1,775
Equity injection	2,823	791	–	791
<i>Total departmental annual appropriations</i>	<i>200,039</i>	<i>215,750</i>	<i>8,696</i>	<i>224,446</i>
Total departmental resourcing	200,039	215,750	8,696	224,446
Administered				
Annual appropriations – ordinary annual services (a)				
Prior year appropriations available (b)(c)	113,827	124,168	–	124,168
Outcome 1 (b)(f)	207,302	105,090	82,299	187,389
Annual appropriations – other services – non-operating (e)				
Prior year appropriations available (b)(c)	4,551	40,505	–	40,505
Administered assets and liabilities	57,715	15,420	–	15,420
Annual appropriations – Coronavirus Response – ordinary annual services (g)	789,278	–	–	–
<i>Total administered annual appropriations</i>	<i>1,172,673</i>	<i>285,183</i>	<i>82,299</i>	<i>367,482</i>
<i>Total administered special appropriations (f)</i>	<i>85,470</i>	<i>11,000</i>	<i>1,000</i>	<i>12,000</i>
Total administered resourcing	1,258,143	296,183	83,299	379,482
Total resourcing for NEMA	1,458,182	511,933	91,995	603,928
	<i>Actual 2023–24</i>	<i>2024–25</i>		
Average staffing level (number)	368	425		

Table 1.1: NEMA resource statement – Additional Estimates for 2024–25 as at February 2025 (continued)**Third-party payments from and on behalf of other entities**

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	<i>2023–24 \$'000</i>	<i>2024–25 \$'000</i>	<i>2024–25 \$'000</i>	<i>2024–25 \$'000</i>
Payments made by other entities on behalf of the NEMA (disclosed above)	186,930	181,128	15,646	196,774
Payments made to other entities for the provision of services (disclosed above)	16,288	15,000	1,614	16,614

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

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

Note: NEMA has received \$12.37 million under a section 75 determination of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

- a) *Appropriation Act (No. 1) 2024–2025* and *Appropriation Bill (No. 3) 2024–2025*. Actual available appropriation column reflects the closing unspent appropriation balance from the entity's 2023–24 annual report and encompasses *Appropriation Act (No. 1) 2023–2024* and *Appropriation Act (No. 3) 2023–2024*.
- b) The estimate at Budget has been revised to reflect NEMA's 2023–24 Annual Report.
- c) Excludes \$34.48 million subject to administrative quarantine by Finance or withheld under section 51 of the PGPA Act.
- d) Departmental capital budgets are not separately identified in *Appropriation Act (No.1)* and form part of ordinary annual services items. Refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- e) *Appropriation Act (No. 2) 2024–2025*. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity's 2023–24 annual report and encompasses *Appropriation Act (No. 2) 2023–2024* and *Appropriation Act (No.4) 2023–2024*.
- f) The increase to administered Outcome 1 appropriation includes an adjustment to align revenue and expenses within the same financial year relating to previously approved movement of funds.
- g) Annual appropriations – Coronavirus Response – ordinary annual services 2021–22 totalling \$789.16 million was repealed on 1 July 2024.

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2024–25 Budget.

Table 1.2: Entity 2024–25 measures since the Budget

	Program	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000
Payment measures					
Disaster Support	1.5				
Administered payments		–	3,000	–	–
Departmental payments		–	574	–	–
Total		–	3,574	–	–
Lebanon Repatriation and Related Support (a)	1.5				
Departmental payments		123	–	–	–
Total		123	–	–	–
Total payment measures					
Administered		–	3,000	–	–
Departmental		123	574	–	–
Total		123	3,574	–	–

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

- a) The lead entity for the measure Lebanon Repatriation and Related Support is the Department of Foreign Affairs and Trade. The full measure description and package details appear in the Mid-Year Economic and Fiscal Outlook (MYEFO) 2024–25 under the Foreign Affairs and Trade portfolio.

1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for NEMA at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2024–25 Budget in Appropriation Bill No. 3.

Table 1.3: Additional estimates and other variations to outcomes since the 2024–25 Budget

	Program impacted	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000
Outcome 1					
Administered					
Annual appropriations					
Disaster Support	1.5	–	3,000	–	–
Movement of funds					
(net increase)	1.2 & 1.3	83,549	–	–	–
Changes in parameters					
(net increase)	1.3 & 1.5	–	–	43	2
(net decrease)	1.3 & 1.5	–	(37)	–	–
Other variations					
(net increase)	1.2	–	56	1,281	1,666
(net decrease)	1.2	(1,250)	–	–	–
Special appropriations					
Other variations					
(net increase)	1.2	1,000	–	–	–
Net impact on appropriations for Outcome 1 (administered)		83,299	3,019	1,324	1,668
Outcome 1					
Departmental					
Annual appropriations					
Disaster Support	1.1	–	574	–	–
Lebanon Repatriation and Related Support	1.1	123	–	–	–
Changes in parameters					
(net increase)	1.1	–	381	997	874
Other variations					
(net increase)	1.1	8,573	17,370	10,370	12,263
Net impact on appropriations for Outcome 1 (departmental)		8,696	18,325	11,367	13,137
Total net impact on appropriations for Outcome 1		91,995	21,344	12,691	14,805

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

1.5 Breakdown of additional estimates by appropriation bill

The following tables detail the Additional Estimates sought for NEMA through Appropriation Bill No. 3.

Table 1.4: Appropriation Bill (No. 3) 2024–2025

	2023–24 Available \$'000	2024–25 Budget \$'000	2024–25 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Administered items					
Outcome 1 – To develop, lead and coordinate the Commonwealth's approach to emergency management, including the support of activities relating to preparedness, response, relief, recovery, reconstruction, risk reduction and resilience for all-hazard emergencies and disasters.	207,302	103,840	187,389	83,549	–
Total administered	207,302	103,840	187,389	83,549	–
Departmental programs					
Outcome 1 – To develop, lead and coordinate the Commonwealth's approach to emergency management, including the support of activities relating to preparedness, response, relief, recovery, reconstruction, risk reduction and resilience for all-hazard emergencies and disasters.	133,498	143,005	151,701	8,696	–
Total departmental	133,498	143,005	151,701	8,696	–
Total administered and departmental	340,800	246,845	339,090	92,245	–

Section 2: Revisions to outcomes and planned performance

2.1 Budgeted expenses and performance for Outcome 1

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

Linked programs

There have been no changes to linked programs for Outcome 1 since the 2024–25 PB Statements

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

Outcome 1: To develop, lead and coordinate the Commonwealth's approach to emergency management, including the support of activities relating to preparedness, response, relief, recovery, reconstruction, risk reduction and resilience for all-hazard emergencies and disasters.					
	2023–24 Actual expenses \$'000	2024–25 Revised estimated expenses \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000
Program 1.1: NEMA - Departmental - Outcome 1					
Departmental expenses					
Departmental appropriation	123,943	148,645	129,365	121,838	122,587
s74 external revenue (a)	203	131	131	131	131
Expenses not requiring appropriation in the Budget year (b)	2,719	1,989	2,072	2,452	2,779
Departmental total	126,865	150,765	131,568	124,421	125,497
Total expenses for program 1.1	126,865	150,765	131,568	124,421	125,497
Program 1.2: Australian Government Disaster & Emergency Financial Support					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	72,125	70,867	2,000	2,000	–
Special appropriations	–	–	–	–	–
<i>Social Security (Administration) Act 1999</i>	79,385	12,000	–	–	–
Expenses not requiring appropriation in the Budget year (b)	480	–	–	–	–
Administered total	151,990	82,867	2,000	2,000	–
Total expenses for program 1.2	151,990	82,867	2,000	2,000	–
Program 1.3: Australian Government Resilience, Preparedness and Disaster Risk Reduction Support					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	62,186	49,089	11,541	11,582	12,558
Administered total	62,186	49,089	11,541	11,582	12,558
Total expenses for program 1.3	62,186	49,089	11,541	11,582	12,558

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2023–24 Actual expenses \$'000	2024–25 Revised estimated expenses \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000
Program 1.4: COVID-19 Support					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	72	100	–	–	–
Administered total	72	100	–	–	–
Total expenses for program 1.4	72	100	–	–	–
Program 1.5: Emergency Management					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	43,226	68,901	75,026	38,903	37,292
Expenses not requiring appropriation in the Budget year (b)	405	405	473	552	724
Administered total	43,631	69,306	75,499	39,455	38,016
Total expenses for program 1.5	43,631	69,306	75,499	39,455	38,016
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	177,609	188,957	88,567	52,485	49,850
Special appropriations	79,385	12,000	–	–	–
Expenses not requiring appropriation in the Budget year (b)	885	405	473	552	724
Administered total	257,879	201,362	89,040	53,037	50,574
Departmental expenses					
Departmental appropriation	123,943	148,645	129,365	121,838	122,587
s74 external revenue (a)	203	131	131	131	131
Expenses not requiring appropriation in the Budget year (b)	2,719	1,989	2,072	2,452	2,779
Departmental total	126,865	150,765	131,568	124,421	125,497
Total expenses for Outcome 1	384,744	352,127	220,608	177,458	176,071

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2023–24 Actual expenses \$'000	2024–25 Revised estimated expenses \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000	2027–28 Forward Estimate \$'000
Movement of administered funds between years (c)					
Outcome 1:					
Program 1.2: Australian Government Disaster & Emergency Financial Support	(609)	609	–	–	–
Total movement of administered funds	(609)	609	–	–	–
	2023–24	2024–25			
Average staffing level (number)	368	425			

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

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

Table 2.1.2: Performance measure for Outcome

There are no changes to NEMA’s performance information as reported in the 2024–25 PB Statements.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements, which provide a comprehensive snapshot of entity finances for the 2024–25 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 2024–25. 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 2024–25.

3.1.2 Explanatory notes and analysis of budgeted financial statements

Departmental

NEMA is budgeting for a break-even operating result in 2024–25 and over the forward estimates period, adjusted for depreciation and amortisation expenses and right-of-use asset transactions (in accordance with Accounting Standard AASB 16 Leases).

Since the publication of the 2024–25 PB Statements, departmental expenses for NEMA in 2024–25 have increased by \$19.01 million, and \$46.46 million over the forward estimates period primarily due to measures and estimates variations outlined in Tables 1.2 and 1.3 respectively.

Administered

Since the publication of the 2024–25 PB Statements, administered expenses for NEMA in 2024–25 have increased by \$0.76 million, and \$7.76 million over the forward estimates period primarily due to measures and estimates variations outlined in Tables 1.2 and 1.3 respectively.

3.2 Budgeted financial statements tables

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

	2023–24 Actual \$'000	2024–25 Revised budget \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000
EXPENSES					
Employee benefits	58,432	59,442	51,732	51,768	52,445
Suppliers	61,689	85,641	74,178	67,112	67,616
Depreciation and amortisation	6,196	5,135	4,793	4,793	4,793
Finance costs	548	547	865	748	643
Total expenses	126,865	150,765	131,568	124,421	125,497
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Services received free of charge	179	131	131	131	131
Other revenue	24	–	–	–	–
Total own-source revenue	203	131	131	131	131
Gains					
Other gains	432	–	–	–	–
Total gains	432	–	–	–	–
Total own-source income	635	131	131	131	131
Net (cost of)/contribution by services	(126,230)	(150,634)	(131,437)	(124,290)	(125,366)
Revenue from Government	133,287	148,645	129,365	121,838	122,587
Surplus/(deficit) attributable to the Australian Government	7,057	(1,989)	(2,072)	(2,452)	(2,779)
Total comprehensive income/(loss) attributable to the Australian Government	7,057	(1,989)	(2,072)	(2,452)	(2,779)

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**

	2023–24 Actual \$'000	2024–25 Revised budget \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000
Total comprehensive income/(loss) – as per statement of comprehensive income	7,057	(1,989)	(2,072)	(2,452)	(2,779)
Plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	2,017	962	620	620	620
Plus: depreciation/amortisation expenses for ROU assets (b)	4,179	4,173	4,173	4,173	4,173
Less: lease principal repayments (b)	3,656	3,146	2,721	2,341	2,014
Net cash operating surplus/(deficit)	9,597	–	–	–	–

Prepared on Australian Accounting Standards basis.

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

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

	2023–24 Actual \$'000	2024–25 Revised budget \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1,008	1,008	1,008	1,008	1,008
Trade and other receivables	79,534	72,538	72,027	72,027	72,027
Total financial assets	80,542	73,546	73,035	73,035	73,035
Non-financial assets					
Buildings	22,015	17,942	13,869	9,796	5,723
Leasehold improvements	7,912	10,488	10,008	9,528	9,048
Plant and equipment	628	286	403	524	647
Computer software	383	2,298	2,669	2,529	2,389
Inventories	376	376	376	376	376
Supplier prepayments	630	630	630	630	630
Total non-financial assets	31,944	32,020	27,955	23,383	18,813
Total assets	112,486	105,566	100,990	96,418	91,848
LIABILITIES					
Payables					
Supplier payables	24,375	24,375	24,375	24,375	24,375
Other payables	5,160	5,160	5,160	5,160	5,160
Total payables	29,535	29,535	29,535	29,535	29,535
Interest bearing liabilities					
Leases	22,536	19,490	16,769	14,428	12,414
Total interest bearing liabilities	22,536	19,490	16,769	14,428	12,414
Provisions					
Employee provisions	13,736	13,736	13,736	13,736	13,736
Total provisions	13,736	13,736	13,736	13,736	13,736
Total liabilities	65,807	62,761	60,040	57,699	55,685
Net assets	46,679	42,805	40,950	38,719	36,163
EQUITY (a)					
Parent entity interest					
Retained surplus	23,164	21,175	19,103	16,651	13,872
Contributed equity	23,053	21,168	21,385	21,606	21,829
Asset revaluation reserve	462	462	462	462	462
Total parent entity interest	46,679	42,805	40,950	38,719	36,163
Total equity	46,679	42,805	40,950	38,719	36,163

Prepared on Australian Accounting Standards basis.

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

Table 3.3: Departmental statement of changes in equity – summary of movement (Budget year 2024–25)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2024				
Balance carried forward from previous period	23,164	462	23,053	46,679
Adjusted opening balance	23,164	462	23,053	46,679
Comprehensive income				
Surplus/(deficit) for the period	(1,989)	–	–	(1,989)
Total comprehensive income	(1,989)	–	–	(1,989)
Transactions with owners				
Distributions to owners				
Returns of capital:				
Distribution of equity	–	–	(5,732)	(5,732)
Contributions by owners				
Equity injection – appropriation	–	–	791	791
Departmental capital budget (DCB)	–	–	3,056	3,056
Sub-total transactions with owners	–	–	(1,885)	(1,885)
Estimated closing balance as at 30 June 2025	21,175	462	21,168	42,805
Closing balance attributable to the Australian Government	21,175	462	21,168	42,805

Prepared on Australian Accounting Standards basis.

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

	2023–24 Actual \$'000	2024–25 Revised budget \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	121,667	148,645	129,365	121,838	122,587
Net GST received	5,452	–	–	–	–
s74 external revenue transferred to the OPA	2,094	–	–	–	–
Total cash received	129,213	148,645	129,365	121,838	122,587
Cash used					
Employees	58,243	59,081	51,371	51,407	52,084
Suppliers	59,091	85,871	74,408	67,342	67,846
Interest payments on lease liability	547	547	865	748	643
s74 external revenue transferred to the OPA	8,156	–	–	–	–
Total cash used	126,037	145,499	126,644	119,497	120,573
Net cash from/(used by) operating activities	3,176	3,146	2,721	2,341	2,014
INVESTING ACTIVITIES					
Cash received					
Proceeds from sale of RoU motor vehicles	464	–	–	–	–
Total cash received	464	–	–	–	–
Cash used					
Purchase of assets	2,037	5,111	728	221	223
Purchase of inventory	214	–	–	–	–
Total cash used	2,251	5,111	728	221	223
Net cash from/(used by) investing activities	(1,787)	(5,111)	(728)	(221)	(223)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	1,404	5,111	728	221	223
Total cash received	1,404	5,111	728	221	223
Cash used					
Principal payments on lease liability	3,656	3,146	2,721	2,341	2,014
Total cash used	3,656	3,146	2,721	2,341	2,014
Net cash from/(used by) financing activities	(2,252)	1,965	(1,993)	(2,120)	(1,791)
Net increase/(decrease) in cash held	(863)	–	–	–	–
Cash and cash equivalents at the beginning of the reporting period	1,871	1,008	1,008	1,008	1,008
Cash and cash equivalents at the end of the reporting period	1,008	1,008	1,008	1,008	1,008

Prepared on Australian Accounting Standards basis.

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

	2023–24 Actual \$'000	2024–25 Revised budget \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget – Act No. 1 and Bill 3 (departmental capital budget)	211	3,056	217	221	223
Equity injections – Act No. 2 and Bill 4	2,823	791	–	–	–
Total new capital appropriations	3,034	3,847	217	221	223
Provided for:					
Purchase of non-financial assets	3,034	3,847	217	221	223
Total items	3,034	3,847	217	221	223
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	6,932	2,155	511	–	–
Funded by capital appropriation – DCB (b)	211	3,056	217	221	223
TOTAL	7,143	5,211	728	221	223
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases (c)	7,143	5,211	728	221	223
Less: right of use (ROU) additions	(5,106)	(100)	–	–	–
Total cash used to acquire assets	2,037	5,111	728	221	223

Prepared on Australian Accounting Standards basis.

- a) Includes current Appropriation Bill (No. 4) and prior Appropriation Act No. 2/4/6 appropriations (inclusive of Supply Act arrangements).
- b) Includes purchases from current and previous years' departmental capital budgets (DCBs).
- c) The movement in actuals since the 2024–25 PB Statements reflects a reclassification of departmental assets to administered assets.

Table 3.6: Statement of departmental asset movements (Budget year 2024–25)

	Buildings \$'000	Plant and equipment \$'000	Computer software and intangibles \$'000	Leasehold improvements \$'000	Total \$'000
As at 1 July 2024					
Gross book value	–	923	1,194	11,154	13,271
Gross book value – right of use (ROU) assets	30,039	272	–	–	30,311
Accumulated depreciation/ amortisation and impairment	–	(311)	(811)	(3,242)	(4,364)
Accumulated depreciation/ amortisation and impairment – ROU assets	(8,024)	(256)	–	–	(8,280)
Opening net book balance	22,015	628	383	7,912	30,938
CAPITAL ASSET ADDITIONS					
Estimated expenditure on new or replacement assets					
By purchase – appropriation equity – ROU assets (a)	–	100	–	–	100
By purchase – appropriation ordinary annual services (b)	–	–	2,055	3,056	5,111
Total additions	–	100	2,055	3,056	5,211
Other movements					
Depreciation/amortisation expense	–	(342)	(140)	(480)	(962)
Depreciation/amortisation on ROU assets	(4,073)	(100)	–	–	(4,173)
Total other movements	(4,073)	(442)	(140)	(480)	(5,135)
As at 30 June 2025					
Gross book value	–	923	3,249	14,210	18,382
Gross book value – ROU assets	30,039	372	–	–	30,411
Accumulated depreciation/ amortisation and impairment	–	(653)	(951)	(3,722)	(5,326)
Accumulated depreciation/ amortisation and impairment – ROU assets	(12,097)	(356)	–	–	(12,453)
Closing net book balance	17,942	286	2,298	10,488	31,014

Prepared on Australian Accounting Standards basis.

- a) 'Appropriation equity' refers to equity injections or administered assets and liabilities appropriations provided through *Annual Appropriation Act (No. 2) 2024–2025* and Appropriation Bill (No. 4) 2024–2025, including collection development and acquisition budget.
- b) 'Appropriation ordinary annual services' refers to funding provided through *Annual Appropriation Act (No. 1) 2024–2025* and Appropriation Bill (No. 3) 2024–2025 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).

	2023–24 Actual \$'000	2024–25 Revised budget \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Personal benefits	82,144	14,100	2,000	2,000	–
Grants	171,487	182,674	82,933	48,178	47,639
Depreciation and amortisation (a)	405	405	473	552	724
Suppliers	3,363	2,615	3,634	2,307	2,211
Finance costs	480	1,568	–	–	–
Total expenses administered on behalf of Government	257,879	201,362	89,040	53,037	50,574
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Interest	540	452	1,496	1,288	1,093
Other revenue	3,985	1,114	1,307	1,170	1,017
Total non-taxation revenue	4,525	1,566	2,803	2,458	2,110
Total own-source revenue administered on behalf of Government	4,525	1,566	2,803	2,458	2,110
Gains					
Reversal of previous asset write-downs and impairments	33	–	–	–	–
Other gains	67	–	–	–	–
Total gains administered on behalf of Government	100	–	–	–	–
Total own-source income administered on behalf of Government	4,625	1,566	2,803	2,458	2,110
Net cost of/(contribution by) services	253,254	199,796	86,237	50,579	48,464
Surplus/(deficit)	(253,254)	(199,796)	(86,237)	(50,579)	(48,464)
Total comprehensive income (loss) attributable to the Australian Government	(253,254)	(199,796)	(86,237)	(50,579)	(48,464)

Prepared on Australian Accounting Standards basis.

- a) From 2010–11, the Government introduced net cash appropriation arrangements where Appropriation Act (No. 1) or Bill (No. 3) revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate administered capital budget (ACB) provided through Appropriation Act (No. 1) or Bill (No. 3) equity appropriations. For information regarding ACBs, please refer to Table 3.10: Administered capital budget statement.

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

	2023–24 Actual \$'000	2024–25 Revised budget \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	500	500	500	500	500
Trade and other receivables	23,771	40,113	29,814	20,043	14,822
Total financial assets	24,271	40,613	30,314	20,543	15,322
Non-financial assets					
Plant and equipment	12,776	14,573	16,696	21,729	21,005
Total non-financial assets	12,776	14,573	16,696	21,729	21,005
Total assets administered on behalf of Government	37,047	55,186	47,010	42,272	36,327
LIABILITIES					
Payables					
Suppliers	6	6	6	6	6
Grants	7,124	7,124	7,124	7,124	7,124
Total payables	7,130	7,130	7,130	7,130	7,130
Total liabilities administered on behalf of Government	7,130	7,130	7,130	7,130	7,130
Net assets/(liabilities)	29,917	48,056	39,880	35,142	29,197

Prepared on Australian Accounting Standards basis.

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

	2023–24 Actual \$'000	2024–25 Revised budget \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Net GST received	10,707	–	–	–	–
Interest	356	452	1,496	1,288	1,093
Other operating cash received	7,325	–	–	–	–
Total cash received	18,388	452	1,496	1,288	1,093
Cash used					
Suppliers	3,520	2,615	3,634	2,307	2,211
Grants	176,667	182,674	82,933	48,178	47,639
Personal benefits	80,699	14,100	2,000	2,000	–
Total cash used	260,886	199,389	88,567	52,485	49,850
Net cash from/(used by) operating activities	(242,498)	(198,937)	(87,071)	(51,197)	(48,757)
INVESTING ACTIVITIES					
Cash received					
Repayments of advances and loans	4,715	4,392	11,606	10,941	6,238
Total cash received	4,715	4,392	11,606	10,941	6,238
Cash used					
Purchase of property, plant, and equipment	13,181	2,202	2,596	5,585	–
Advances and loans made	4,030	21,188	–	–	–
Total cash used	17,211	23,390	2,596	5,585	–
Net cash from/(used by) investing activities	(12,496)	(18,998)	9,010	5,356	6,238
Net increase/(decrease) in cash held	(254,994)	(217,935)	(78,061)	(45,841)	(42,519)
Cash and cash equivalents at beginning of reporting period	32,945	500	500	500	500
Cash from Official Public Account for:					
– Appropriations	278,599	222,779	91,163	58,070	49,850
Total cash from Official Public Account	278,599	222,779	91,163	58,070	49,850
Cash to Official Public Account for:					
– Appropriations	56,050	4,844	13,102	12,229	7,331
Total cash to Official Public Account	56,050	4,844	13,102	12,229	7,331
Cash and cash equivalents at end of reporting period	500	500	500	500	500

Prepared on Australian Accounting Standards basis.

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

	2023–24 Actual \$'000	2024–25 Revised budget \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Administered assets and liabilities – Act 2 and Bill 4	57,175	15,420	2,596	5,585	–
Total new capital appropriations	57,175	15,420	2,596	5,585	–
Provided for:					
Purchase of non-financial assets	13,181	2,202	2,596	5,585	–
Other Items	4,030	21,188	–	–	–
Total items (a)	17,211	23,390	2,596	5,585	–
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations	13,181	2,202	2,596	5,585	–
TOTAL	13,181	2,202	2,596	5,585	–

a) Includes both current Appropriation Bill (No. 4) and prior year Appropriation No. Act 2/4/6 (including Supply Act arrangements).

Table 3.11: Statement of administered asset movements (2024–25 Budget year)

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2024				
Gross book value	–	13,181	–	13,181
Accumulated depreciation/amortisation and impairment	–	(405)	–	(405)
Opening net book balance	–	12,776	–	12,776
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase – appropriation equity (a)	–	2,202	–	2,202
Total additions	–	2,202	–	2,202
Other movements				
Depreciation/amortisation expense	–	(405)	–	(405)
Total other movements	–	(405)	–	(405)
As at 30 June 2025				
Gross book value	–	15,383	–	15,383
Accumulated depreciation/amortisation and impairment	–	(810)	–	(810)
Closing net book balance	–	14,573	–	14,573

Prepared on Australian Accounting Standards basis.

- a) 'Appropriation equity' refers to administered assets and liabilities appropriations provided through *Annual Appropriation Act (No. 2) 2024–2025* and *Appropriation Bill (No. 4) 2024–2025*.

Portfolio glossary

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

Term	Meaning
Efficiency dividend	The annual reduction in funding provided for total annual net appropriation of operational expenses. All entities in the general government sector are expected to make continuing efficiency improvements in their departmental expenses.
Equity or net assets	Residual interest in the assets of an entity after deduction of its liabilities.
Expense	Decreases in economic benefits in the form of outflows or depletions of assets or incurrence of liabilities that result in decrease in equity, other than those relating to distributions to equity participants.
Forward estimates (FEs) period	The three years following the Budget year. For example if 2024–25 is the Budget year, 2025–26 is forward year 1, 2026–27 is forward year 2 and 2027–28 is forward year 3. This period does not include the current or Budget year.
Measure	A new policy or savings decision of the Government with financial impacts on the Government's underlying cash balance, fiscal balance, operating balance, headline cash balance, net debt or net worth. Such proposals are normally made in the context of the annual Budget, and are typically published in Budget Paper No. 2, and in the Mid-Year Economic and Fiscal Outlook.
Outcomes	The Australian Government's objectives in each portfolio area. Outcomes are desired results, impacts or consequences for the Australian community as influenced by the actions of the Australian Government. Actual outcomes are assessments of the end results or impacts actually achieved.
PGPA Act	The <i>Public Governance, Performance and Accountability Act 2013</i> is the principal legislation concerning the governance, performance and accountability of, and the use and management of public resources by the Commonwealth.

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