

Department of Home Affairs

Entity resources and planned performance

Department of Home Affairs

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Department of Home Affairs

Section 1: Entity overview and resources

1.1 Strategic direction statement

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

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

The Department will face a range of trends that will shape our threat landscape, our planning, response and policies. These trends include geopolitical tensions and strategic competition, challenges to the global rules-based order, global hazards such as climate change and environmental stress, technological change such as artificial intelligence and quantum computing, and connectivity and complexity that increases Australia's reliance on global networks. These trends interact in complex ways and cut across both domestic and international borders.

In delivering an integrated response, our people will work across government, states and territories and with industry and academia to progress critical reform activities related to:

- ensuring Australia's migration system creates prosperity and security, through the implementation of new policy commitments and reform under the Migration Strategy – Getting migration working for the nation
- improving cyber security, managing cyber risks and empowering citizens and Australian businesses to manage the increasingly complex cyber environment and capitalise on economic benefits of secure cybersphere, through implementation of the 2023–2030 Australian Cyber Security Strategy and its associated Action Plan
- solidifying protective security policy across government, including strengthening alignment with whole-of-Government cyber security settings
- supporting the protection of safeguarding Australia's critical infrastructure and national coordination of critical infrastructure security protection
- building Australia's national resilience allowing Australia to anticipate, prepare, absorb, adapt and evolve from both human-induced and natural crises

- enhancing Australia’s national security, through the delivery of national coordination, regulation and policy, in order to safeguard Australia and its national interests from threats such as terrorism and violent extremism, foreign interference, cyber threats and the exploitation of critical and emerging technologies by malicious actors
- strengthening national and democratic resilience, including through national strategies and broad-ranging stakeholder engagement by upholding Australian values and managing the disruption and impacts of international conflicts on domestic unity
- enhancing preparedness for, and responding to, cascading events that are likely to have direct impacts on national security and resilience
- maintaining the integrity and effectiveness of our nation’s border security, including reinforcing the whole-of-government approach to countering maritime people smuggling and civil maritime security in Australia’s maritime domain.

The Department will progress the implementation of the 2023–2030 Australian Cyber Security Strategy, to support stronger cyber defences for Australians and help businesses and citizens bounce back quickly following a cyber attack. In response to the significant development and uptake of critical and emerging technologies, including artificial intelligence, the Department will focus its efforts on the safe adoption of these technologies to ensure economic benefits from their adoption are realised alongside national security considerations.

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

The Department is working across government and throughout society to strengthen Australia’s democratic resilience by planning and developing practical initiatives to safeguard, reinforce and future proof our democracy from a series of threats. The Department continues to remain aware and prepared to handle the impact of major events (such as the Israel– Hamas conflict and ongoing conflict in Ukraine) that could adversely impact domestic communities and cohesion across our nation. The Department will support a resilient and cohesive multicultural society through our humanitarian programs.

In 2024–25, the Department will continue to consult on and deliver reforms and commitments under the Migration Strategy and Nixon Reviews. This includes actions outlined in the Migration Strategy Policy Roadmap, to reshape the permanent skilled migration system to drive long-term prosperity, tailor regional visas and the Working Holiday Maker program to support Australia’s regions and its workers, and implement additional measures outlined throughout the Migration Strategy where future reform is needed. Further action to deliver the Government’s response to the Nixon Review will strengthen the integrity of the migration system, and improve protections against migrant worker exploitation, including commencement of the *Migration Amendment (Strengthening Employer Compliance) Act 2024* on 1 July 2024, and reforms to strengthen the regulation of Registered Migration Agents.

The Department is re-building an effective and re-prioritised immigration compliance framework to ensure community confidence and trust in the migration program by managing risks and threats to the integrity of the visa system. Following the High Court decision in *NZYQ v Minister for Immigration, Citizenship and Multicultural Affairs & Anor*, the Department in cooperation with Commonwealth, state and territory agencies, will continue to protect the community and the integrity of Australia's immigration system, through proactive case management mechanisms that include the determination of appropriate visa conditions and controls, efficient removals where a non-citizen no longer has a right to remain in Australia, and implementation of the Community Safety Order scheme. In addition to the new framework, the establishment of Operation AEGIS and the Community Protection Board supports the Department's existing visa integrity and compliance functions, ensuring the safety of the Australian community is preserved through effective management of the NZYQ-affected cohort.

The Department, through the Australian Border Force (ABF), will continue to support Australia's economic prosperity by facilitating the flow of legitimate travel and trade through the international border. The ABF will continue to focus on border modernisation initiatives to streamline the legitimate movement of goods and people, while disrupting those that seek to do harm to our community border controls. Both the Department and ABF also continue to provide critical support to Maritime Border Command and to the Joint Agency Task Force Operation Sovereign Borders, which is crucial to maintaining Australia's sovereignty and security, across a range of civil maritime security threats.

Australia continues to be confronted by a series of strategic challenges. The measures being progressed will continue to enable the Department to safeguard a secure Australia that is prosperous, open and united.

1.2 Entity resource statement

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

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

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

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

Table 1.1: Home Affairs resource statement – Budget estimates for 2024–25 as at Budget May 2024

	2023–24 <i>Estimated actual</i> \$'000	2024–25 Estimate \$'000
Departmental		
Annual appropriations – ordinary annual services (a)		
Prior year appropriations available (b)	280,054	205,054
Departmental appropriation (c)	3,247,671	3,528,703
s74 external revenue (d)	265,540	256,370
Departmental capital budget (e)	153,399	157,189
Annual appropriations – other services – non-operating (f)		
Prior year appropriations available (b)	114,335	79,366
Equity injection	95,894	113,898
Total departmental annual appropriations	4,156,893	4,340,580
Total departmental resourcing	4,156,893	4,340,580
Administered		
Annual appropriations – ordinary annual services (a)		
Prior year appropriations available (b)	875,367	702,076
Outcome 1	119,325	116,581
Outcome 2	1,254,588	1,198,558
Outcome 3	802,008	733,234
Administered capital budget (g)	27,377	24,765
Annual appropriations – other services – non-operating (f)		
Prior year appropriations available (b)	16,913	6,947
Administered assets and liabilities	2,083	16,401
Total administered annual appropriations	3,097,661	2,798,562
Total administered special appropriations	850,375	700,000
Special accounts (h)		
Opening balance	1,434	1,434
Total special account receipts	1,434	1,434
Total administered resourcing	3,949,470	3,499,996
Total resourcing for the Department of Home Affairs	8,106,363	7,840,576
	2023–24	2024–25
Average staffing level (number)	15,018	15,179

Table 1.1: Home Affairs resource statement – Budget estimates for 2024–25 as at Budget May 2024 (continued)

Third-party payments from and on behalf of other entities

	2023–24 Estimated actual \$'000	2024–25 Estimate \$'000
Payments made on behalf of another entity (as disclosed in the respective entity's resource statement)	310,000	370,000
Payments made by other entities on behalf of the Department (disclosed above)	16,399	26,523
Payments made to other entities for the provision of services (disclosed above)	239	541
Receipts received from other entities for the provision of services (disclosed above in s74 external revenue section above)	58,359	59,218

Prepared on a resourcing (that is, appropriations available) basis.

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

(a) Appropriation Bill (No. 1) 2024–2025.

(b) Excludes the amount subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

(c) Excludes departmental capital budget (DCB).

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

(e) Capital budgets and administered payments to other jurisdictions are not separately identified in Appropriation Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details on capital budgets. For accounting purposes, capital budget appropriations have been designated as a 'contribution by owner'.

(f) Appropriation Bill (No. 2) 2024–2025.

(g) Administered capital budgets are not separately identified in Appropriation Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.10 for further details. For accounting purposes, this amount is designated as a 'contribution by owner'.

(h) Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts. For further information on special accounts, please refer to the *Budget Paper No. 4 – Agency Resourcing*. Please also see Table 2.1 for further information on outcome and program expenses broken down by various funding sources, e.g. annual appropriations, special appropriations and special accounts.

1.3 Budget measures

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

Table 1.2: Entity 2024–25 Budget measures

Part 1: Measures announced since the 2023–24 Mid-Year Economic and Fiscal Outlook (MYEFO)

	Program	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000
Receipt measures						
Engineered Stone Import Prohibition (a)	3.3					
Administered receipt		–	..	..	..	..
Departmental receipt		–	–	–	–	–
Total		–	..	..	..	..
Enhancing Productivity – abolishing nuisance tariffs	3.3					
Administered receipt		–	(10,000)	(10,000)	(10,000)	(11,000)
Departmental receipt		–	–	–	–	–
Total		–	(10,000)	(10,000)	(10,000)	(11,000)
Migration – Mobility Arrangement for Talented Early-professionals Scheme (MATES) and extending the validity of the Business Visitor visa for Indian nationals	2.2					
Administered receipt		–	5,000	5,000	10,000	10,000
Departmental receipt		–	–	–	–	–
Total		–	5,000	5,000	10,000	10,000
Migration System Reforms	2.1					
Administered receipt		–	(45,000)	(40,000)	(35,000)	(35,000)
Departmental receipt		–	–	–	–	–
Total		–	(45,000)	(40,000)	(35,000)	(35,000)
Permanent Migration Program – 2024–25 planning levels and multi-year planning	2.1					
Administered receipt		–	(25,000)	..	..	..
Departmental receipt		–	–	–	–	–
Total		–	(25,000)	..	..	..

Table 1.2: Entity 2024–25 Budget measures

Part 1: Measures announced since the 2023–24 Mid-Year Economic and Fiscal Outlook (MYEFO) (continued)

	Program	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000
Support for Ukraine – extending duty free access for goods imported from Ukraine	3.3					
Administered receipt		–	(1,000)	(1,000)	–	–
Departmental receipt		–	–	–	–	–
Total		–	(1,000)	(1,000)	–	–
Work and Holiday Visa – visa pre-application process for certain Working Holiday Maker programs	2.2					
Administered receipt		–	1,000	1,000	1,000	1,000
Departmental receipt		–	–	–	–	–
Total		–	1,000	1,000	1,000	1,000
Total receipt measures						
Administered		–	(75,000)	(45,000)	(34,000)	(35,000)
Departmental		–	–	–	–	–
Total		–	(75,000)	(45,000)	(34,000)	(35,000)
Payment measures						
APS Capability Reinvestment Fund: 2024–25 projects funded under round two	2.2					
Administered payment		–	–	–	–	–
Departmental payment		–	97	–	–	–
Total		–	97	–	–	–
Department of Home Affairs – Supplementation	All					
Administered payment		–	–	–	–	–
Departmental payment		–	99,978	–	–	–
Total		–	99,978	–	–	–
Enabling Western Sydney International Airport (b) (c)	3.2					
Administered payment		–	(1,161)	(1,188)	(1,214)	(1,238)
Departmental payment		–	61,420	20,558	21,035	21,717
Total		–	60,259	19,370	19,821	20,479
Engineered Stone Import Prohibition (a)	3.4					
Administered payment		–	–	–	–	–
Departmental payment		–	20,004	12,067	–	–
Total		–	20,004	12,067	–	–

Table 1.2: Entity 2024–25 Budget measures**Part 1: Measures announced since the 2023–24 Mid-Year Economic and Fiscal Outlook (MYEFO) (continued)**

	Program	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000
Infrastructure Upgrades at Yongah Hill Immigration Detention Centre	3.5					
Administered payment		–	nfp	nfp	nfp	–
Departmental payment		–	–	–	–	–
Total		–	nfp	nfp	nfp	–
Maintaining Support for an Effective Foreign Service (d)	3.4					
Administered payment		–	–	–	–	–
Departmental payment		–	334	302	306	310
Total		–	334	302	306	310
Migration – Mobility Arrangement for Talented Early-professionals Scheme (MATES) and extending the validity of the Business Visitor visa for Indian nationals (e)	2.2					
Administered payment		–	150	102	105	107
Departmental payment		–	2,955	1,242	592	599
Total		–	3,105	1,344	697	706
Migration System Reforms (f)						
Administered payment		–	5,750	7,500	–	–
Departmental payment		–	2,795	834	..	–
Total		–	8,545	8,334	..	–
National Firearms Register (g)	3.4					
Administered payment		–	–	–	–	–
Departmental payment		–	1,849	5,585	8,912	4,527
Total		–	1,849	5,585	8,912	4,527
Permanent Migration Program – 2024–25 planning levels and multi-year planning	2.1					
Administered payment		–	(7,136)	(7,688)	(2,962)	(1,823)
Departmental payment		–	3,148	1,298	1,180	1,194
Total		–	(3,988)	(6,390)	(1,782)	(629)

Table 1.2: Entity 2024–25 Budget measures

Part 1: Measures announced since the 2023–24 Mid-Year Economic and Fiscal Outlook (MYEFO) (continued)

	Program	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000
Reforms to Migrant and Refugee Settlement Services	2.3					
Administered payment		–	35,105	36,903	22,835	23,291
Departmental payment		–	246	210	165	165
Total		–	35,351	37,113	23,000	23,456
Savings from External Labour – extension	All					
Administered payment		–	–	–	–	–
Departmental payment		–	(5,957)	(6,407)	(7,113)	(56,873)
Total		–	(5,957)	(6,407)	(7,113)	(56,873)
Support to Individuals from Israel and Occupied Palestinian Territories affected by the Hamas-Israel conflict (h)	2.5					
Administered payment		–	–	–	–	–
Departmental payment		–	–	–	–	–
Total		–	–	–	–	–
Supporting Safe and Responsible AI (i)	1.3					
Administered payment		–	–	–	–	–
Departmental payment		–	–	–	–	–
Total		–	–	–	–	–
The Leaving Violence Program – financial support for victim-survivors of intimate partner violence	2.2					
Administered payment		–	–	–	–	–
Departmental payment		–	1,497	1,519	1,541	1,559
Total		–	1,497	1,519	1,541	1,559
Tobacco – illicit tobacco compliance (j)	3.2, 3.4					
Administered payment		–	–	–	–	–
Departmental payment		–	–	–	–	–
Total		–	–	–	–	–

Table 1.2: Entity 2024–25 Budget measures**Part 1: Measures announced since the 2023–24 Mid-Year Economic and Fiscal Outlook (MYEFO) (continued)**

	Program	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000
Trade and Tourism Strategies – additional funding (k)	3.1					
Administered payment		–	–	–	–	–
Departmental payment		–	7,995	6,864	1,032	1,044
Total		–	7,995	6,864	1,032	1,044
Work and Holiday Visa – visa pre-application process for certain Working Holiday Maker programs (l)	2.2					
Administered payment		–	–	–	–	–
Departmental payment		–	680	106	108	109
Total		–	680	106	108	109
Total payment measures						
Administered		–	32,708	35,629	18,764	20,337
Departmental		–	197,041	44,178	27,758	(25,649)
Total		–	229,749	79,807	46,522	(5,312)

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

- (a) The lead entity for this measure is the Department of Employment, and Workplace Relations. The full measure description and package details appear in Budget Paper No.2 under the Employment and Workplace Relations Portfolio.
- (b) The lead entity for this measure is the Department of Infrastructure, Transport, Regional Development, Communications and the Arts. The full measure description and package details appear in Budget Paper No.2 under the Infrastructure, Transport, Regional Development, Communications and the Arts Portfolio.
- (c) Including capital funding of \$43.5 million in 2024–25, \$0.7 million in 2025–26, \$0.5 million in 2026–27, and \$1.7 million in 2027–28.
- (d) The lead entity for this measure is the Department of Foreign Affairs and Trade. The full measure description and package details appear in Budget Paper No.2 under the Foreign Affairs and Trade Portfolio.
- (e) Including capital funding of \$1.8 million in 2024–25, and \$0.6 million in 2025–26.
- (f) Including capital funding of \$1.1 million in 2024–25.
- (g) Including capital funding of \$1.3 million in 2024–25, \$4.3 million in 2025–26, \$6.3 million in 2026–27, and \$1.8 million in 2027–28.
- (h) Funding of \$2.0 million (\$1.3 million in 2023–24 and \$0.7 million in 2024–25) has been repurposed from the 2023–24 PAES measure *Supporting Australian Communities Affected by the Hamas-Israel Conflict*.
- (i) This measure is fully absorbed by the Department.
- (j) Measure was published in the 2023–24 PAES, also included here to replicate 2024–25 Budget Paper No. 2.
- (k) Including capital funding of \$3.8 million in 2024–25, and \$2.8 million in 2025–26.
- (l) Including capital funding of \$0.3 million in 2024–25.

Section 2: Outcomes and planned performance

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

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

Note:

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

The most recent corporate plan for the Department of Home Affairs can be found at:
<https://www.homeaffairs.gov.au/commitments/files/corporate-plan-2023-24.pdf>

The most recent annual performance statement can be found at:
<https://www.homeaffairs.gov.au/reports-and-pubs/Annualreports/home-affairs-annual-report-2022-23.pdf>

Table 2: Changes to the outcome and program structures since the last portfolio statement

Outcome Changes	
New Outcome 1	<i>Deliver national coordination, regulation and policy that safeguard Australia's domestic interests from national security threats, including cyber threats.</i>
Description of change:	New outcome, created for Budget 2024–25, supersedes the old Outcome 1.
Old statement:	<i>Protect Australia from national security and criminal threats, and support national resilience, through effective national coordination, policy and strategy development, and regional cooperation.</i>
New Outcome 2	<i>Support a united and prosperous Australia through effective coordination and delivery of immigration and citizenship policy and programs underpinned by robust integrity and assurance.</i>
Description of change:	New outcome, created for Budget 2024–25, supersedes the old Outcome 2.
Old statement:	<i>Support a prosperous and united Australia through effective coordination and delivery of immigration and social cohesion policies and programs.</i>

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

<p>Attorney-General’s Department</p> <p>Programs</p> <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 <p>Contribution to Outcome 1 made by linked programs</p> <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>
<p>Australian Criminal Intelligence Commission</p> <p>Program</p> <ul style="list-style-type: none">• Program 1.1: Australian Criminal Intelligence Commission <p>Contribution to Outcome 1 made by linked program</p> <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>

Linked programs (continued)

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

Linked programs (continued)

Department of Climate Change, Energy, the Environment and Water

Programs

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

Contribution to Outcome 1 made by linked programs

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

Department of Defence

Programs

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

Contribution to Outcome 1 made by linked programs

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

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

Linked programs (continued)

<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. By improving Australia’s industrial capability through the National Reconstruction Fund, the Department of Industry, Science and Resources will support a long-term improvement in Australia’s economic diversity and enhance resilience against supply chain vulnerabilities.</p>

Linked programs (continued)

Department of Social Services

Program

- Program 2.1: Families and Communities

Contribution to Outcome 1 made by linked program

The Department of Social Services administers the Support for Trafficked People Program. This program provides assistance to all victims of slavery and slavery-like offences identified and referred by the Australian Federal Police, including victim-survivors with a valid visa or eligible under the Human Trafficking Visa Framework administered by the Department of Home Affairs.

The Department of Social Services administers the Temporary Visa Holders Experiencing Violence Pilot. This pilot provides temporary visa holders who are experiencing family and domestic violence with access to financial support and tailored migration assistance and legal advice.

The Department of Social Services ensures new settlers in Australia have access to information about Australia's laws regarding domestic and family violence, sexual assault, forced marriage and women's right to live in safety. The information in the *Family Safety Pack* is available in 46 languages and is available on the Department's website. In 2024 this is being upgraded and integrated into the popular MyAus internet app funded by the Department of Home Affairs.

Department of the Prime Minister and Cabinet

Program

- Program 1.1: Prime Minister and Cabinet

Contribution to Outcome 1 made by linked program

The Department of the Prime Minister and Cabinet provides policy advice in key areas, including the Government's strategic priorities and major domestic, international and national security matters.

Linked programs (continued)

Department of the Treasury

Program

- Program 1.4: Commonwealth-State Financial Relations

Contribution to Outcome 1 made by linked program

The Department of the Treasury contributes to Outcome 1 by making payments to the states on behalf of the Department of Home Affairs. The payments relate to national security.

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

Outcome 1: Deliver national coordination regulation and policy that safeguard Australia's domestic interests from national security threats, including cyber threats.					
	2023–24 Estimated actual \$'000	2024–25 Budget \$'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)	1,120	3	1	4	7
Expenses not requiring appropriation in the Budget year (a)	–	–	–	–	–
Administered total	1,120	3	1	4	7
Departmental expenses					
Departmental appropriation	32,970	34,227	34,105	34,734	35,014
s74 external revenue (b)	465	256	195	194	182
Expenses not requiring appropriation in the Budget year (a)	2,353	1,955	1,974	1,879	1,720
Departmental total	35,788	36,438	36,274	36,807	36,916
Total expenses for program 1.1	36,908	36,441	36,275	36,811	36,923

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2023–24 Estimated actual \$'000	2024–25 Budget \$'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)	18,690	17,300	8,819	8,905	8,945
Special appropriations					
<i>Australian Victim of Terrorism Overseas Payment</i>	375	–	–	–	–
Special accounts					
Proceeds of Crime Act 2002	–	–	–	–	–
Services for Other Entities and Trust Moneys	–	–	–	–	–
Expenses not requiring appropriation in the Budget year (a)	964	1,183	1,183	1,183	1,183
Administered total	20,029	18,483	10,002	10,088	10,128
Departmental expenses					
Departmental appropriation	109,706	123,805	111,777	108,770	109,214
s74 external revenue (b)	23,856	21,087	21,934	1,835	1,816
Expenses not requiring appropriation in the Budget year (a)	13,879	13,538	13,380	13,196	13,553
Departmental total	147,441	158,430	147,091	123,801	124,583
Total expenses for program 1.2	167,470	176,913	157,093	133,889	134,711
Program 1.3: Cyber Security					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	11,914	17,593	19,837	8,706	–
Expenses not requiring appropriation in the Budget year (a)	–	–	–	–	–
Administered total	11,914	17,593	19,837	8,706	–
Departmental expenses					
Departmental appropriation	61,134	51,354	43,971	41,424	22,467
s74 external revenue (b)	4,215	1,029	175	174	163
Expenses not requiring appropriation in the Budget year (a)	565	532	534	525	488
Departmental total	65,914	52,915	44,680	42,123	23,118
Total expenses for program 1.3	77,828	70,508	64,517	50,829	23,118

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2023–24 Estimated actual \$'000	2024–25 Budget \$'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)	18,405	19,233	19,572	20,088	19,404
Special accounts					
Services for Other Entities and Trust Moneys	–	–	–	–	–
Expenses not requiring appropriation in the Budget year (a)	–	–	–	–	–
Administered total	18,405	19,233	19,572	20,088	19,404
Departmental expenses					
Departmental appropriation	10,315	10,715	9,244	9,474	9,706
s74 external revenue (b)	9,767	10,605	10,988	2,374	2,294
Expenses not requiring appropriation in the Budget year (a)	224	87	93	66	39
Departmental total	20,306	21,407	20,325	11,914	12,039
Total expenses for program 1.4	38,711	40,640	39,897	32,002	31,443
Program 1.5: Regional Cooperation					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	75,188	65,290	34,651	35,484	36,371
Special accounts					
Services for Other Entities and Trust Moneys	–	–	–	–	–
Expenses not requiring appropriation in the Budget year (a)	–	–	–	–	–
Administered total	75,188	65,290	34,651	35,484	36,371
Departmental expenses					
Departmental appropriation	34,348	36,136	35,688	36,179	36,497
s74 external revenue (b)	4,763	659	622	121	113
Expenses not requiring appropriation in the Budget year (a)	1,388	1,291	1,296	1,271	1,134
Departmental total	40,499	38,086	37,606	37,571	37,744
Total expenses for program 1.5	115,687	103,376	72,257	73,055	74,115

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2023–24 Estimated actual \$'000	2024–25 Budget \$'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)	125,317	119,419	82,880	73,187	64,727
Special appropriations	375	–	–	–	–
Special accounts	–	–	–	–	–
Expenses not requiring appropriation in the Budget year (a)	964	1,183	1,183	1,183	1,183
Administered total	126,656	120,602	84,063	74,370	65,910
Departmental expenses					
Departmental appropriation	248,473	256,237	234,785	230,581	212,898
s74 external revenue (b)	43,066	33,636	33,914	4,698	4,568
Expenses not requiring appropriation in the Budget year (a)	18,409	17,403	17,277	16,937	16,934
Departmental total	309,948	307,276	285,976	252,216	234,400
Total expenses for Outcome 1	436,604	427,878	370,039	326,586	300,310
Movement of administered funds between years (c)					
	2023–24 Estimated actual \$'000	2024–25 Budget \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000
Outcome 1:					
1.3 Cyber Security	(2,444)	(2,333)	1,175	3,602	–
1.2 National Security and Resilience	(134)	600	–	–	–
Total movement of administered funds	(2,578)	(1,733)	1,175	3,602	–

	2023–24	2024–25
Average staffing level (number)	838	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: Performance measures for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan, the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2024–25 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1: Deliver national coordination, regulation and policy that safeguard Australia's domestic interests from national security threats, including cyber threats.		
Program 1.1: Transport Security This program ensures a viable and sustainable transport security system in Australia through regulation designed collaboratively with industry and government entities.		
Key activities	This program is linked to the Activity 1.1 'National Security and Resilience' in the current Corporate Plan. Mechanisms through which program 1.1 will be delivered include: <ul style="list-style-type: none"> • conduct compliance activities within the National Compliance Plan consistent with the Cyber and Infrastructure Security Centre's Compliance and Enforcement Strategy to ensure regulated industry participants comply with their obligations • make regulatory decisions within the statutory consideration period • improve transport security legislation to ensure it is proportionate to the risks being regulated • review regulatory settings to ensure that they effectively counter contemporary security risks. 	
Year	Performance measures	Expected performance results
Current year 2023–24	Effective transport security compliance and capacity building activities	100% of instances of non-compliance identified through the National Compliance Plan are subject to further compliance activities or enforcement action – on track
Year	Performance measures (a)	Planned performance results
Budget year 2024–25	Effective transport security compliance and capacity building activities	100% of instances of non-compliance identified through the Transport Security National Compliance Plan are subject to compliance activity or enforcement action: <ul style="list-style-type: none"> • for high-risk non-compliance – within 30 days • for other non-compliance – within 90 days
Forward estimates 2025–28	As per 2024–25	As per 2024–25
Material changes to Program 1.1 resulting from 2024–25 Budget measures: Nil		

(a) The performance measures and targets may be refined in the 2024–25 Corporate Plan, as observations continue to be made through the ANAO Performance Statement audit activity.

Table 2.1.2: Performance measures for Outcome 1 (continued)

Program 1.2: National Security and Resilience		
This program contributes to building a safe, secure and resilient Australia by providing comprehensive policy and planning development, at strategic and operational levels, on national security, and emergency management.		
Key activities	<p>This program is linked to the Activity 1.1 'National Security and Resilience' in the current Corporate Plan. Mechanisms through which program 1.2 will be delivered include:</p> <ul style="list-style-type: none"> • provide services to support an inclusive, safe and secure Australia • facilitate a proactive approach to managing national security risks to critical infrastructure and implementing resiliency requirements • consideration and management of the national security implications of critical and emerging technologies, including ensuring safe adoption of these technologies, safeguarding associated datasets, and addressing vendors of concern • progress the planning and development of practical initiatives to build, safeguard and sustain Australia's democratic resilience • develop, coordinate and implement a nationally consistent strategy for the provision of national security and emergency management legislation, policy and advice • enhance disruption capabilities towards malicious actors who seek to harm Australia and enhance our community. 	
Year	Performance measures	Expected performance results
Current year 2023–24	Effective industry regulation, engagement, security advice and strategy implementation safeguards and strengthens Australia's critical infrastructure and cyber security	AusCheck's components in the background checking process are completed in 5 business days or less for 98 per cent of checks – on track
Year	Performance measures (a)	Planned performance results
Budget year 2024–25	Effective industry regulation, engagement, security advice and strategy implementation safeguards and strengthens Australia's critical infrastructure and cyber security	AusCheck's components in the background checking process are completed in 5 business days or less for at least 98 per cent of checks
Forward estimates 2025–28	As per 2024–25	As per 2024–25
Material changes to Program 1.2 resulting from 2024–25 Budget measures: Nil		

(a) The performance measures and targets may be refined in the 2024–25 Corporate Plan, as observations continue to be made through the ANAO Performance Statement audit activity.

Table 2.1.2: Performance measures for Outcome 1 (continued)

Program 1.3: Cyber Security		
This program contributes to building a safe and secure Australia by developing, managing <i>and</i> implementing cyber security strategy, policy and coordination to make Australia a cyber-resilient nation.		
Key activities	<p>This program is linked to the Activity 1.1 'National Security and Resilience' in the current Corporate Plan. Mechanisms through which program 1.3 will be delivered include:</p> <ul style="list-style-type: none"> • develop and provide policy advice to continually transform Australia's cyber security landscape • build sovereign capabilities to tackle cyber threats and manage emerging threats to the economy • implement Horizon One (2023–2025) of the 2023–2030 <i>Australian Cyber Security Strategy</i>. 	
Year	Performance measures	Expected performance results
Current year 2023–24	Effective industry regulation, security advice and strategy implementation safeguards and strengthens Australia's critical infrastructure and cyber security	Effective development and implementation of Australia's Cyber Security Strategy 2023–2030 uplifts cyber security and awareness – not yet determined (b)
Year	Performance measures (a)	Planned performance results
Budget year 2024–25	Effective industry regulation, security advice and strategy implementation safeguards and strengthens Australia's critical infrastructure and cyber security	Effective implementation of the 2023–2030 Australian Cyber Security Strategy (c)
Forward estimates 2025–28	As per 2024–25	As per 2024–25
Material changes to Program 1.3 resulting from 2024–25 Budget measures: Nil		

(a) The performance measures and targets may be refined in the 2024–25 Corporate Plan, as observations continue to be made through the ANAO Performance Statement audit activity.

(b) As at 31 December 2023, implementation details were not yet finalised.

(c) This target will be further detailed in the 2024–25 Corporate Plan once evaluation governance arrangements are settled.

Table 2.1.2: Performance measures for Outcome 1 (continued)

Program 1.4: Counter Terrorism This program contributes to building a safe and secure Australia by developing and coordinating counter-terrorism policy, strategy and efforts across the Australian Government, in consultation with the state and territory government agencies and international partners.		
Key activities	This program is linked to the Activity 1.1 'National Security and Resilience' and Activity 2.2 'Social Cohesion and Citizenship' in the current Corporate Plan. Mechanisms through which program 1.4 will be delivered include: <ul style="list-style-type: none"> • build partnerships and coordinate Australia's counter-terrorism efforts across preparedness, prevention, response and recovery spectrums • build and maintain national countering violent extremism capability across state and territory jurisdictions • deliver national counter-terrorism legislation, operational capability and coordination activities that anticipate and respond to an evolving threat environment. 	
Year	Performance measures	Expected performance results
Current year 2023–24	Enhanced capability to address potential terror threats, delivered through training activities and stakeholder engagement	85 per cent of stakeholders who participated in scheduled Australia-New Zealand Counter Terrorism Committee (ANZCTC) training indicated the training delivered was aligned to, and supported the capability uplift outlined within the agreed lesson plan – on track
Year	Performance measures (a)	Planned performance results
Budget year 2024–25	Enhanced capability to address potential terror threats, delivered through training activities and stakeholder engagement	At least 85 per cent of stakeholders who participated in scheduled Australia-New Zealand Counter Terrorism Committee (ANZCTC) training indicated the training delivered was aligned to, and supported the capability uplift outlined within the agreed lesson plan
Forward estimates 2025–28	As per 2024–25	As per 2024–25
Material changes to Program 1.4 resulting from 2024–25 Budget measures: Nil		

(a) The performance measures and targets may be refined in the 2024–25 Corporate Plan, as observations continue to be made through the ANAO Performance Statement audit activity.

Table 2.1.2: Performance measures for Outcome 1 (continued)

Program 1.5: Regional Cooperation This program safeguards Australia's sovereignty, security and safety by strengthening relationships with partner governments in policy and operational matters; to detect, deter, and respond to the threat of terrorism, violent extremism; and transnational crime; improve migration and border management capabilities; work collaboratively with international organisations, build influence in regional systems, and prevent irregular migration including promoting dialogue through the Bali Process on People Smuggling, Trafficking in Persons and Related Transnational Crime.		
Key activities	This program is linked to the below Activities in the current Corporate Plan: <ul style="list-style-type: none"> • Activity 1.1 – National security and resilience • Activity 2.1 – Immigration and humanitarian programs • Activity 2.2 – Citizenship and multicultural affairs • Activity 3.1 – Border management and revenue systems • Activity 3.2 – Border security, maritime surveillance and immigration detention Mechanisms through which program 1.5 will be delivered include: <ul style="list-style-type: none"> • strengthening relationships with partner governments to improve global migration outcomes and protect Australians from national security threats • enhancing international systems, processes, and strategic policy development to better support capability development of regional/international partners to address national and regional security issues • working collaboratively with international organisations providing services for irregular migrants • supporting the Bali Process by co-managing and contributing to the Regional Support Office • supporting, in partnership with the International Organisation for Migration (IOM), the management of potential irregular immigrants in Indonesia under the Regional Cooperation Arrangement (RCA) program • working collaboratively with the international community to enhance the migration, identity, immigration intelligence, border management and transport security capabilities of partner governments • enhancing international systems, information sharing and analytical capabilities to support better threat and risk assessments in the flow of people and goods • working with international partners to influence global standards and improve the national security capability of our regional partners. 	
Year	Performance measures	Expected performance results
Current year 2023–24	Effective transport security compliance and capacity building activities	80 per cent of participants (comprising of regional partners and key stakeholders) identified that they had an improved level of transport security capacity on completion of scheduled activities under the Capacity Building Plan – on track
Year	Performance measures (a)	Planned performance results
Budget year 2024–25	Effective transport security compliance and capacity building activities	At least 80% of participants (comprising regional stakeholders) identified that they had an improved level of transport security capacity on completion of scheduled activities under the Capacity Building Plan
Forward estimates 2025–28	As per 2024–25	As per 2024–25
Material changes to Program 1.5 resulting from 2024–25 Budget measures: Nil		

(a) The performance measures and targets may be refined in the 2024–25 Corporate Plan, as observations continue to be made through the ANAO Performance Statement audit activity.

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

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

Contribution to Outcome 2 made by linked programs

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

Department of Foreign Affairs and Trade

Programs

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

Contribution to Outcome 2 made by linked programs

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

Linked programs (continued)

<p>Department of Industry, Science, and Resources</p> <p>Program</p> <ul style="list-style-type: none">• Program 1.1: Growing innovative and competitive businesses, industries and regions• Program 1.3: Supporting a strong resources sector <p>Contribution to Outcome 2 made by linked program</p> <p>The Department of Industry, Science, and Resources works with the Department of Home Affairs on employer-sponsored permanent skilled migration and the Significant Investor Visa Complying Investment Framework that encourages the expansion of Australia’s venture capital fund capacity, attracting investment in innovative early-stage companies, particularly from new sources of foreign investment.</p> <p>The Department of Industry, Science and Resources works with the Department of Home Affairs to identify joint business development activities to support business and industry understanding of immigration program options for economic development and business growth.</p>
<p>Department of Social Services</p> <p>Program</p> <ul style="list-style-type: none">• Program 2.1: Families and Communities <p>Contribution to Outcome 2 made by linked program</p> <p>The Department of Social Services administers the Building a New Life in Australia Longitudinal Study of Humanitarian Migrants. This study tracks the long-term settlement experience of humanitarian migrants in Australia, allowing researchers and policy makers to evaluate successful settlement outcomes.</p>
<p>Services Australia</p> <p>Programs</p> <ul style="list-style-type: none">• Program 1.2: Customer Service Delivery• Program 1.3: Technology and Transformation <p>Contribution to Outcome 2 made by linked programs</p> <p>Services Australia supports individuals, families and communities to achieve greater self-sufficiency by designing and delivering a range of government services to Australians through a range of service delivery channels including face-to-face, telephony and digital, and protects the integrity of government outlays.</p> <p>Services Australia provides a robust information and communication technology network and delivers major transformation projects, including ICT shared services.</p>

Budgeted expenses for Outcome 2

This table shows how much the entity intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by administered and departmental 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 Estimated actual \$'000	2024–25 Budget \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000
Program 2.1: Migration					
Departmental expenses					
Departmental appropriation	262,511	268,379	229,614	227,838	231,526
s74 external revenue (b)	70,842	62,513	62,716	60,303	60,192
Expenses not requiring appropriation in the Budget year (a)	40,505	40,456	40,087	39,645	41,047
Departmental total	373,858	371,348	332,417	327,786	332,765
Total expenses for program 2.1	373,858	371,348	332,417	327,786	332,765
Program 2.2: Visas					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	–	150	102	105	107
Expenses not requiring appropriation in the Budget year (a)	–	–	–	–	–
Administered total	–	150	102	105	107
Departmental expenses					
Departmental appropriation	427,289	453,070	355,378	352,361	355,531
s74 external revenue (b)	47,605	46,653	46,978	47,579	47,490
Expenses not requiring appropriation in the Budget year (a)	43,995	43,043	42,494	41,831	42,554
Departmental total	518,889	542,766	444,850	441,771	445,575
Total expenses for program 2.2	518,889	542,916	444,952	441,876	445,682

Table 2.2.1: Budgeted expenses for Outcome 2 (continued)

	2023–24 Estimated actual \$'000	2024–25 Budget \$'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)	770,023	661,711	657,427	638,960	552,191
Expenses not requiring appropriation in the Budget year (a)	–	–	–	–	–
Administered total	770,023	661,711	657,427	638,960	552,191
Departmental expenses					
Departmental appropriation	185,332	208,955	173,844	170,883	165,063
s74 external revenue (b)	12,788	11,844	11,570	11,567	11,510
Expenses not requiring appropriation in the Budget year (a)	8,517	7,500	7,266	6,980	7,091
Departmental total	206,637	228,299	192,680	189,430	183,664
Total expenses for program 2.3	976,660	890,010	850,107	828,390	735,855
Program 2.4: UMA Offshore Management					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	477,739	517,787	253,080	259,096	265,513
Expenses not requiring appropriation in the Budget year (a)	42,525	43,249	43,249	43,249	43,249
Administered total	520,264	561,036	296,329	302,345	308,762
Departmental expenses					
Departmental appropriation	37,553	37,889	37,729	38,343	38,653
s74 external revenue (b)	293	162	124	123	115
Expenses not requiring appropriation in the Budget year (a)	5,632	5,311	5,329	5,183	5,423
Departmental total	43,478	43,362	43,182	43,649	44,191
Total expenses for program 2.4	563,742	604,398	339,511	345,994	352,953

Table 2.2.1: Budgeted expenses for Outcome 2 (continued)

	2023–24 Estimated actual \$'000	2024–25 Budget \$'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)	29,844	19,029	2,582	500	511
Expenses not requiring appropriation in the Budget year (a)	–	–	–	–	–
Administered total	29,844	19,029	2,582	500	511
Departmental expenses					
Departmental appropriation	102,792	108,824	92,030	92,584	93,622
s74 external revenue (b)	2,489	1,895	1,760	1,795	1,757
Expenses not requiring appropriation in the Budget year (a)	12,619	12,288	12,336	12,093	11,723
Departmental total	117,900	123,007	106,126	106,472	107,102
Total expenses for program 2.5	147,744	142,036	108,708	106,972	107,613
Outcome 2 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	1,277,606	1,198,677	913,191	898,661	818,322
Expenses not requiring appropriation in the Budget year (a)	42,525	43,249	43,249	43,249	43,249
Administered total	1,320,131	1,241,926	956,440	941,910	861,571
Departmental expenses					
Departmental appropriation	1,015,477	1,077,117	888,595	882,009	884,395
s74 external revenue (b)	134,017	123,067	123,148	121,367	121,064
Expenses not requiring appropriation in the Budget year (a)	111,268	108,598	107,512	105,732	107,838
Departmental total	1,260,762	1,308,782	1,119,255	1,109,108	1,113,297
Total expenses for Outcome 2	2,580,893	2,550,708	2,075,695	2,051,018	1,974,868

	2023–24	2024–25
Average staffing level (number)	5,437	5,515

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.

Table 2.2.2: Performance measures for Outcome 2

Table 2.2.2 details the performance measures for each program associated with Outcome 2. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan, the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2024–25 Budget measures that have created new programs or materially changed existing programs are provided.

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.		
Program 2.1: Migration Support a prosperous and united Australia through effective coordination and delivery of immigration and social cohesion policies and programs.		
Key activities	<p>This program is linked to the Activity 2.1 'Immigration and Humanitarian Programs' in the current Corporate Plan. Mechanisms through which program 2.1 will be delivered include:</p> <ul style="list-style-type: none"> • delivering the migration program consistent with planning levels set and adjusted by the Government • maintaining program integrity and intention • delivering and implementing outcomes of the Migration Strategy and the Rapid Review into the exploitation of Australia's Visa system • Supporting Australian employers to address skills shortages not able to be met locally, through strengthened visa and migration settings • addressing migrant worker exploitation through increased safeguards and protections, and improvements in compliance and enforcement • countering divisive rhetoric through enhanced community engagement and promotion of Australian values • finalising visa applications within applicable standards and according to priority processing directions • providing support services to new migrants to facilitate their transition into the Australian society. 	
Year	Performance measures	Expected performance results
Current year 2023–24	Effective design, delivery and assurance of immigration programs	70 per cent of surveyed public and state government stakeholders are satisfied with the consultation process used to develop policy advice for Government on the Annual Migration Program (size and composition) – not yet determined (b)
Year	Performance measures (a)	Planned performance results
Budget year 2024–25	Effective design, delivery and assurance of immigration programs	The Migration Program is delivered consistent with planning levels set and adjusted by Government (c)
Forward estimates 2025–28	As per 2024–25	As per 2024–25
Material changes to Program 2.1 resulting from 2024–25 Budget measures: Nil		

(a) The performance measures and targets may be refined in the 2024–25 Corporate Plan, as observations continue to be made through the ANAO Performance Statement audit activity.

(b) As at 31 December 2023, the survey results were not yet available.

(c) 'Consistent' means the Migration Program is delivered within an error margin of +/-0.1% of the Migration Program planning levels.

Table 2.2.2: Performance measures for Outcome 2 (continued)

Program 2.2: Visas		
To advance Australia's economic interests and respond to Australia's changing security, economic, cultural and social needs through the effective management and delivery of temporary entry programs.		
Key activities	<p>This program is linked to the Activity 2.1 'Immigration and Humanitarian Programs' in the current Corporate Plan. Mechanisms through which program 2.2 will be delivered include:</p> <ul style="list-style-type: none"> • supporting Australia's economic development and needs through sustainable growth in temporary visa programs addressing regional labour shortages and supporting skilled migration • ensuring temporary entry programs include controls to minimise health risks, threats and costs to the Australian community • ensuring temporary entry does not increase risks to the security and good order of Australia or undermine the integrity of visa programs, through the application of public interest criteria, character provisions and cancellation powers • increasing the use of technology and intelligence to facilitate the movement of legitimate travellers, and detect and deter those who pose a risk to the Australian community and national interest • pursuing system and capability improvements in order to effectively manage the growth in temporary entry caseloads finalising visa applications within applicable standards and according to priority processing directions. 	
Year	Performance measures	Expected performance results
Current year 2023–24	Effective design, delivery and assurance of immigration programs	Visa processing times (from application lodgement to point of decision) for new applications are reduced across at least four categories, in line with Government priorities – at risk
Year	Performance measures (a)	Planned performance results
Budget year 2024–25	Effective design, delivery and assurance of immigration programs	Median visa processing times for demand driven programs improve, and the average finalisations per FTE increases.
Forward estimates 2025–28	As per 2024–25	As per 2024–25
Material changes to Program 2.2 resulting from 2024–25 Budget measures: Nil		

(a) The performance measures and targets may be refined in the 2024–25 Corporate Plan, as observations continue to be made through the ANAO Performance Statement audit activity.

Table 2.2.2: Performance measures for Outcome 2 (continued)

Program 2.3: Refugee, Humanitarian Settlement and Migrant Services		
The effective management and delivery of Australia's Humanitarian Program reflects government priorities and Australia's international protection obligations and settlement support services assist eligible migrants to participate in the Australian community.		
Key activities	<p>This program is linked to the Activity 2.1 'Immigration and Humanitarian Programs' in the current Corporate Plan. Mechanisms through which program 2.3 will be delivered include:</p> <ul style="list-style-type: none"> • delivering the Humanitarian Program within planning levels set by the Government, and maintain program integrity and intention • resettling humanitarian entrants living in protracted or refugee-like situations who are in need of protection • providing visa pathways to eligible people in Australia who engage Australia's protection obligation • delivering settlement support services to refugees and vulnerable migrants to build skills and knowledge to socially and economically participate in the Australian community • continuing to develop policy, and design and implement programs and procedures to improve the efficiency, effectiveness, accountability and integrity of the Humanitarian Program and improve settlement and integration outcomes. 	
Year	Performance measures	Expected performance results
Current year 2023–24	Effective design and delivery of humanitarian, settlement and resettlement programs.	The humanitarian program is delivered within the planning target and is consistent with priorities set by the Government – at risk
Year	Performance measures (a)	Planned performance results
Budget year 2024–25	Effective design and delivery of humanitarian, settlement and resettlement programs.	The humanitarian program is delivered within the planning target and is consistent with priorities set by the Government.
Forward estimates 2025–28	As per 2024–25	As per 2024–25
Material changes to Program 2.3 resulting from 2024–25 Budget measures: Nil		

(a) The performance measures and targets may be refined in the 2024–25 Corporate Plan, as observations continue to be made through the ANAO Performance Statement audit activity.

Table 2.2.2: Performance measures for Outcome 2 (continued)

Program 2.4: UMA Offshore Management To protect Australia's sovereignty, security and safety by supporting the implementation of regional processing, and resettlement arrangements between Australia and partner countries.		
Key activities	This program is linked to the Activity 2.1 'Immigration and Humanitarian Programs' in the current Corporate Plan. Mechanisms through which Program 2.4 will be delivered include: <ul style="list-style-type: none"> • supporting regional processing partner countries to manage regional processing arrangements, including to determine the refugee status of transitory person, regional processing infrastructure and services for transitory persons under regional processing arrangements • delivering capacity and capability development for regional processing partner countries to support their implementation of regional processing arrangements • supporting partner countries to provide durable migration options to transitory persons through resettlement, assisted voluntary return, and removal • providing logistical support to resettlement partner countries to provide durable migration outcomes for transitory persons • providing supplementary settlement support to connect transitory persons to migration options, assist them to become settlement ready and achieve accelerated settlement outcomes in resettlement partner countries • delivering capacity and capability development to regional partners to support humanitarian and settlement outcomes. 	
Year	Performance measures	Expected performance results
Current year 2023–24	Effective design and delivery of humanitarian, settlement and resettlement programs.	Reduce the transitory person caseload by 25 per cent – at risk
Year	Performance measures (a)	Planned performance results
Budget year 2024–25	Effective design and delivery of humanitarian, settlement and resettlement programs.	Reduce the transitory person caseload by at least 17 per cent (b)
Forward estimates 2025–28	As per 2024–25	As per 2024–25
Material changes to Program 2.4 resulting from 2024–25 Budget measures: Nil		

(a) The performance measures and targets may be refined in the 2024–25 Corporate Plan, as observations continue to be made through the ANAO Performance Statement audit activity.

(b) The target has been reduced from 25 per cent (in 2023–24), considering the current engagement in third-country options and the limited control the Department has over outflow outcomes.

Table 2.2.2: Performance measures for Outcome 2 (continued)

Program 2.5: Multicultural Affairs and Citizenship		
To support a prosperous and inclusive society through the promotion, delivery and effective management of the Australian multicultural and citizenship programs.		
Key activities	This program is linked to the Activity 2.2 'Social Cohesion and Citizenship' in the current Corporate Plan. Mechanisms through which program 2.5 will be delivered include: <ul style="list-style-type: none"> • delivery of the multicultural and citizenship programs within the parameters set by the Government • supporting a strong and cohesive Australian society through the promotion of multiculturalism, Australian values and encouraging active citizenship • maintaining citizenship program integrity through assurance activities. 	
Year	Performance measures	Expected performance results
Current year 2023–24	Effective citizenship processing and assurance and community engagement collectively supports social cohesion outcomes	90 per cent of citizenship by conferral applications are finalised within agreed target timeframes from lodgement to decision – at risk
Year	Performance measures (a)	Planned performance results
Budget year 2024–25	Effective citizenship processing and assurance and community engagement collectively supports social cohesion outcomes	At least 90 per cent of citizenship by conferral applications are finalised within agreed target timeframes from lodgement to decision
Forward estimates 2025–28	As per 2024–25	As per 2024–25
Material changes to Program 2.5 resulting from 2024–25 Budget measures: Nil		

(a) The performance measures and targets may be refined in the 2024–25 Corporate Plan, as observations continue to be made through the ANAO Performance Statement audit activity.

2.3 Budgeted expenses and performance for Outcome 3

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

Linked programs

Australian Federal Police

Programs

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

Contribution to Outcome 3 made by linked programs

The Australian Federal Police provide: 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.

Australian Fisheries Management Authority

Program

- Program 1.1: Australian Fisheries Management Authority

Contribution to Outcome 3 made by linked program

The Australian Fisheries Management Authority (AFMA) provides the fisheries’ focus within the Australian Government Civil Maritime Surveillance and Response Program and is responsible for the administration of legislation with respect to illegal foreign fishers. AFMA aims to deter and prevent illegal foreign fishing by carrying out prosecution of offenders, confiscation of boats, capacity building projects and cooperative enforcement operations.

Linked programs (continued)

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

Linked programs (continued)

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

Linked programs (continued)

Department of Foreign Affairs and Trade

Programs

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

Contribution to Outcome 3 made by linked programs

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

Department of Health and Aged Care

Program

- Program 1.8: Health Protection, Emergency Response and Regulation

Contribution to Outcome 3 made by linked program

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

Linked programs (continued)

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

Budgeted expenses for Outcome 3

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

Table 2.3.1: Budgeted expenses for Outcome 3

Outcome 3: Advance a prosperous and secure Australia through trade and travel facilitation and modernisation, and effective customs, immigration, maritime and enforcement activities across the border continuum.					
	2023–24 Estimated actual \$'000	2024–25 Budget \$'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	54,707	58,450	62,946	50,778	47,390
s74 external revenue (b)	775	427	326	325	304
Expenses not requiring appropriation in the Budget year (a)	3,753	3,053	3,082	2,940	2,678
Departmental total	59,235	61,930	66,354	54,043	50,372
Total expenses for program 3.1	59,235	61,930	66,354	54,043	50,372
Program 3.2: Border Management					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	11,156	20,317	6,164	6,287	8
Expenses not requiring appropriation in the Budget year (a)	–	–	–	–	–
Administered total	11,156	20,317	6,164	6,287	8
Departmental expenses					
Departmental appropriation	484,609	508,171	426,542	440,829	431,447
s74 external revenue (b)	4,909	2,055	1,466	1,461	1,337
Expenses not requiring appropriation in the Budget year (a)	57,629	55,344	54,760	54,047	54,378
Departmental total	547,147	565,570	482,768	496,337	487,162
Total expenses for program 3.2	558,303	585,887	488,932	502,624	487,170

Table 2.3.1: Budgeted expenses for Outcome 3 (continued)

	2023–24 Estimated actual \$'000	2024–25 Budget \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000
Program 3.3: Border Revenue					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	–	–	–	–	–
Expenses not requiring appropriation in the Budget year (a)	4,286	4,286	4,286	4,286	4,286
Administered total	4,286	4,286	4,286	4,286	4,286
Departmental expenses					
Departmental appropriation	11,097	10,926	10,181	9,901	10,027
s74 external revenue (b)	59,768	60,188	60,997	61,939	61,788
Expenses not requiring appropriation in the Budget year (a)	47,517	34,584	32,400	29,668	18,617
Departmental total	118,382	105,698	103,578	101,508	90,432
Total expenses for program 3.3	122,668	109,984	107,864	105,794	94,718
Program 3.4: Border Enforcement					
Departmental expenses					
Departmental appropriation	1,113,642	1,286,172	944,000	945,044	912,806
s74 external revenue (b)	19,735	13,073	11,794	11,782	9,690
Expenses not requiring appropriation in the Budget year (a)	136,204	134,069	133,071	131,883	136,846
Departmental total	1,269,581	1,433,314	1,088,865	1,088,709	1,059,342
Total expenses for program 3.4	1,269,581	1,433,314	1,088,865	1,088,709	1,059,342

Table 2.3.1: Budgeted expenses for Outcome 3 (continued)

	2023–24 Estimated actual \$'000	2024–25 Budget \$'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)	817,821	715,172	692,226	718,287	725,671
Expenses not requiring appropriation in the Budget year (a)	66,618	71,462	71,462	71,462	71,462
Administered total	884,439	786,634	763,688	789,749	797,133
Departmental expenses					
Departmental appropriation	315,965	331,630	303,211	308,655	311,641
s74 external revenue (b)	3,270	1,803	1,376	1,372	1,282
Expenses not requiring appropriation in the Budget year (a)	45,620	43,922	43,407	42,780	43,097
Departmental total	364,855	377,355	347,994	352,807	356,020
Total expenses for program 3.5	1,249,294	1,163,989	1,111,682	1,142,556	1,153,153
Outcome 3 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	828,977	735,489	698,390	724,574	725,679
Expenses not requiring appropriation in the Budget year (a)	70,904	75,748	75,748	75,748	75,748
Administered total	899,881	811,237	774,138	800,322	801,427
Departmental expenses					
Departmental appropriation	1,980,020	2,195,349	1,746,880	1,755,207	1,713,311
s74 external revenue (b)	88,457	77,546	75,959	76,879	74,401
Expenses not requiring appropriation in the Budget year (a)	290,723	270,972	266,720	261,318	255,616
Departmental total	2,359,200	2,543,867	2,089,559	2,093,404	2,043,328
Total expenses for Outcome 3	3,259,081	3,355,104	2,863,697	2,893,726	2,844,755

	2023–24	2024–25
Average staffing level (number)	8,743	8,826

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.

Table 2.3.2: Performance measures for Outcome 3

Table 2.3.2 details the performance measures for each program associated with Outcome 3. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan, the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2024–25 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 3: Advance a prosperous and secure Australia through trade and travel facilitation and modernisation, and effective customs, immigration, maritime and enforcement activities across the border continuum.		
Program 3.1: Trade Facilitation and Industry Engagement To advance Australia's economic interests by co-designing services and policies that reduce the impact on legitimate movement of goods, and supports the Government's trade agenda.		
Key activities	This program is linked to the Activity 3.1 'Border Management and Revenue Systems' in the current Corporate Plan. Mechanisms through which program 3.1 will be delivered include: <ul style="list-style-type: none"> • development and delivery of portfolio strategy, legislation and policy, to support the facilitation of legitimate trade • delivering the Australian Trusted Trader Program • provision of tariff classification, valuation and rules of origin advice services to importers and exporters • advancing customs and border modernisation initiatives • provision of expert advice, support and guidance material for industry to support import and export of legitimate goods. 	
Year	Performance measures	Expected performance results
Current year 2023–24	Effective trade and travel policy and regulation and effective administration of border revenue processes	100 per cent of Australian Trusted Traders (ATTs) subject to assurance processes either pass, or are subject to a compliance activity – on track
Year	Performance measures (a)	Planned performance results
Budget year 2024–25	Effective trade and travel policy and regulation and effective administration of border revenue processes	100 per cent of Australian Trusted Traders (ATTs) subject to assurance processes either pass, or are subject to a compliance activity
Forward estimates 2025–28	As per 2024–25	As per 2024–25
Material changes to Program 3.1 resulting from 2024–25 Budget measures: Nil		

(a) The performance measures and targets may be refined in the 2024–25 Corporate Plan, as observations continue to be made through the ANAO Performance Statement audit activity.

Table 2.3.2: Performance measures for Outcome 3 (continued)

Program 3.2: Border Management To protect Australia's sovereignty, security and safety by developing strategy, legislation and policy that supports legitimate border movements, ensures compliance with border controls, strengthens visa and citizenship system integrity, and protects the Australian community from health risks.		
Key activities	This program is linked to the Activity 3.1 'Border Management and Revenue Systems' in the current Corporate Plan. Program 3.2 will be delivered by regulating and facilitating legitimate trade, migration and travel by: <ul style="list-style-type: none"> • development and delivery of portfolio strategy, legislation and policy to support the facilitation of legitimate travel • issuing broker, depot and warehouse licenses • working with partner agencies to influence and develop policy and regulatory models in relation to border modernisation, community protection and consumer safety • effective management of migration, traveller and cargo processes and information systems • provision of migration, travel and import and export data and statistics • undertaking effective risk-based compliance activities to promote observance of Australian border laws as they relate to the movement of people and goods. 	
Year	Performance measures	Expected performance results
Current year 2023–24	Effective trade and travel policy and regulation and effective administration of border revenue processes	Average clearance time for travellers, and clearance rate for air cargo and sea cargo is maintained or improved – on track
Year	Performance measures (a)	Planned performance results
Budget year 2024–25	Effective trade and travel policy and regulation and effective administration of border revenue processes	Average clearance time for travellers, and clearance rate for air cargo and sea cargo is maintained or improved
Forward estimates 2025–28	As per 2024–25	As per 2024–25
Material changes to Program 3.2 resulting from 2024–25 Budget measures: Nil		

(a) The performance measures and targets may be refined in the 2024–25 Corporate Plan, as observations continue to be made through the ANAO Performance Statement audit activity.

Table 2.3.2: Performance measures for Outcome 3 (continued)

Program 3.3: Border Revenue collection		
To advance Australia's economic interests through the effective collection and administration of customs duty and border charges.		
Key activities	<p>This program is linked to the Activity 3.1 'Border Management and Revenue Systems' in the current Corporate Plan. Mechanisms through which program 3.3 will be delivered include:</p> <ul style="list-style-type: none"> • providing assurance that border revenue administered by the Department of Home Affairs and revenue collected on behalf of other agencies is correctly assessed, reported and paid • providing assurance that revenue is protected by ensuring the correct application of refunds, concession and exemptions • undertaking effective risk-based investigations and compliance activities, to promote observance of Australian border laws as they relate to revenue reporting and payment obligations • enhance activities to detect revenue evasion and promote voluntary disclosures • collecting and administering the Passenger Movement Charge • administering the Tourist Refund Scheme. 	
Year	Performance measures	Expected performance results
Current year 2023–24	Effective trade and travel policy and regulation and effective administration of border revenue processes	The revenue collected from customs duty, the Import Processing Charge (IPC) and the Passenger Movement Charge (PMC), against a target of achieving Portfolio Additional Estimates Statements (PAES) estimates – not yet determined (b)
Year	Performance measures (a)	Planned performance results
Budget year 2024–25	Effective trade and travel policy and regulation and effective administration of border revenue processes	ABF employs effective processes to reduce revenue evasion (c)
Forward estimates 2025–28	As per 2024–25	As per 2024–25
Material changes to Program 3.3 resulting from 2024–25 Budget measures: Nil		

(a) The performance measures and targets may be refined in the 2024–25 Corporate Plan, as observations continue to be made through the ANAO Performance Statement audit activity.

(b) As at 31 December 2023, PAES estimates had not yet been released.

(c) This target will be further detailed in the 2024–25 Corporate Plan.

Table 2.3.2: Performance measures for Outcome 3 (continued)

Program 3.4 Border Enforcement To protect Australia's sovereignty, security and safety through the streamlining of legitimate trade and travel, prevention of illegal movement of people and goods, and prevent, detect and deter illegal activity in the maritime domain as the Australian Government's operational lead for civil maritime security.		
Key activities	This program is linked to the Activity 3.2 'Border Security, Maritime Surveillance and Immigration Detention' in the current Corporate Plan. Mechanisms through which program 3.4 will be delivered include: <ul style="list-style-type: none"> • continuing support of Operation Sovereign Borders to effectively deter, detect and respond to maritime people smuggling operations targeting Australia • processing international air and sea passengers and crew, and managing the risks posed by travellers at the border • providing eligible travellers with the option for self-processing and clearance through automated border control at a range of Australian international airports and seaports • undertaking inspection and examination activity in the international mail, air cargo and sea cargo environments, to detect and prevent the import and/or export of prohibited items and control the movement of restricted items • processing vessels crossing the border • conducting land-based patrol and surveillance of the waterfront, remote areas and regional ports, including through the deployment of mobile teams • investigating and potentially prosecuting breaches of Australian border laws • supporting efforts to mitigate risks posed by civil maritime security threats by detecting, reporting and responding to potential or actual non-compliance with relevant laws in the Australian maritime jurisdiction. 	
Year	Performance measures	Expected performance results
Current year 2023–24	Effective border security, maritime surveillance activities, and management of the Immigration Detention Network	The Australian Border Force effectively supports the Operation Sovereign Borders mission to deter, detect and disrupt maritime people smuggling ventures – on track
Year	Performance measures (a)	Planned performance results
Budget year 2024–25	Effective border security, maritime surveillance and response activities, and management of the Immigration Detention Network	The Australian Border Force effectively supports the Joint Agency Taskforce Operation Sovereign Borders (JATF OSB) mission to maintain zero successful maritime people smuggling ventures (b)
Forward estimates 2025–28	As per 2024–25	As per 2024–25
Material changes to Program 3.4 resulting from 2024–25 Budget measures: Nil		

(a) The performance measures and targets may be refined in the 2024–25 Corporate Plan, as observations continue to be made through the ANAO Performance Statement audit activity.

(b) 'Successful' refers to maritime people smuggling ventures that are not disrupted, turned back, returned, or transferred to a regional processing country.

Table 2.3.2: Performance measures for Outcome 3 (continued)

Program 3.5 Onshore Compliance and Detention To protect Australia's sovereignty, security and safety by maximising adherence to the entry and stay requirements through an effective and appropriate program of prevention, deterrence and enforcement.		
Key activities	This program is linked to the Activity 3.2 'Border Security, Maritime Surveillance and Immigration Detention' in the current Corporate Plan. Program 3.5 will be delivered by regulating and facilitating legitimate trade, migration and travel by: <ul style="list-style-type: none"> • promoting voluntary compliance by Australian employers with employer sponsor obligations through the provision of targeted education and engagement activities • providing services that facilitate status resolution, including voluntary return to the person's country of origin and, where appropriate, reintegration of assistance packages • delivering a safe, secure and sustainable immigration detention network for detainees, staff and visitors • maintaining community safety through proactive case management of non-citizens to enable the earliest possible action by the Department in relation to any non-compliance: • pursuing court-imposed orders under the Community Safety Order scheme, where the conduct of the non-citizen presents an unacceptable risk of harm to the community in relation to serious violent or sexual offences. 	
Year	Performance measures	Expected performance results
Current year 2023–24	Effective border security, maritime surveillance activities, and management of the Immigration Detention Network	The number of critical incidents per 1000 detainees in the immigration detention network is comparable or decreases – on track
Year	Performance measures (a)	Planned performance results
Budget year 2024–25	Effective border security, maritime surveillance activities, and management of the Immigration Detention Network	The number of critical incidents per 1000 detainees in the immigration detention network is comparable or decreases
Forward estimates 2025–28	As per 2024–25	As per 2024–25
Material changes to Program 3.5 resulting from 2024–25 Budget measures: Nil		

(a) The performance measures and targets may be refined in the 2024–25 Corporate Plan, as observations continue to be made through the ANAO Performance Statement audit activity.

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 Explanatory notes and analysis of budgeted financial statements

Departmental

Budgeted departmental comprehensive income statement

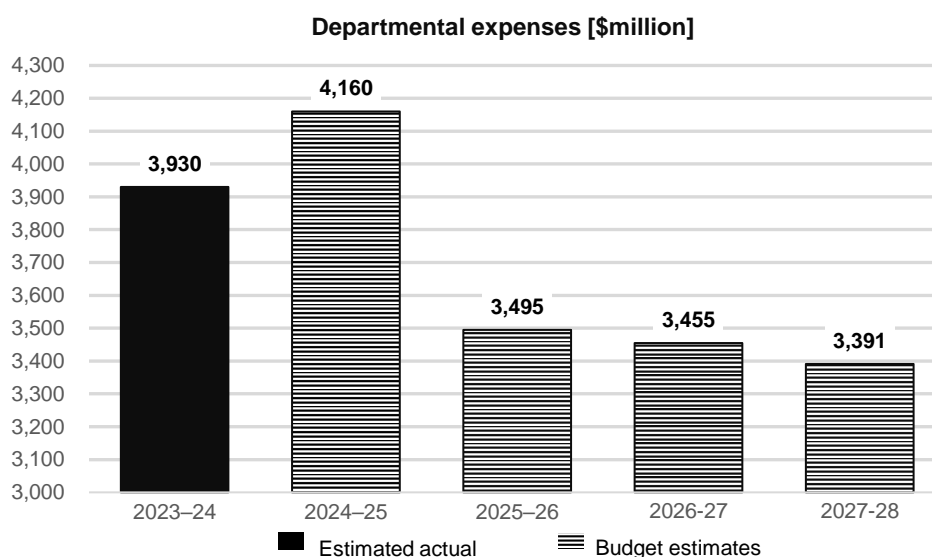
This statement presents the expected financial result for the Department and recognises expenses and revenue on a full accrual basis.

Expenses

In 2024–25, total departmental expenses (Figure 1) are expected to increase from \$3,929.9 million in 2023–24 to \$4,159.9 million, an increase of \$230.0 million.

The increase in budgeted departmental expenses is attributable to employee benefits increasing by \$46.8 million, supplier expenses increasing by \$160.3 million, finance costs increasing by \$0.8 million, and a \$22.6 million increase in depreciation and amortisation; offset by an \$0.5 million decrease in other expenses.

Figure 1: Total departmental expenses as at 2024–25 Budget



Revenue

The total departmental revenue is expected to increase from \$3,510.9 million in 2023–24 to \$3,786.4 million in 2024–25. The increase of \$275.5 million due to an increase in revenue from Government (appropriation revenue) of \$284.7 million, offset by a decrease in the Department's own-source income of \$9.2 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 \$3,861.3 million in 2023–24 to \$3,631.8 million. The decrease of \$229.5 million is due to a decrease of \$212.1 million in non-financial assets, and a decrease of \$17.4 million in financial assets.

Departmental liabilities are expected to decrease from \$3,164.7 million in 2023–24 to \$3,037.5 million in 2024–25, a decrease of \$127.2 million due to a decrease in lease liabilities.

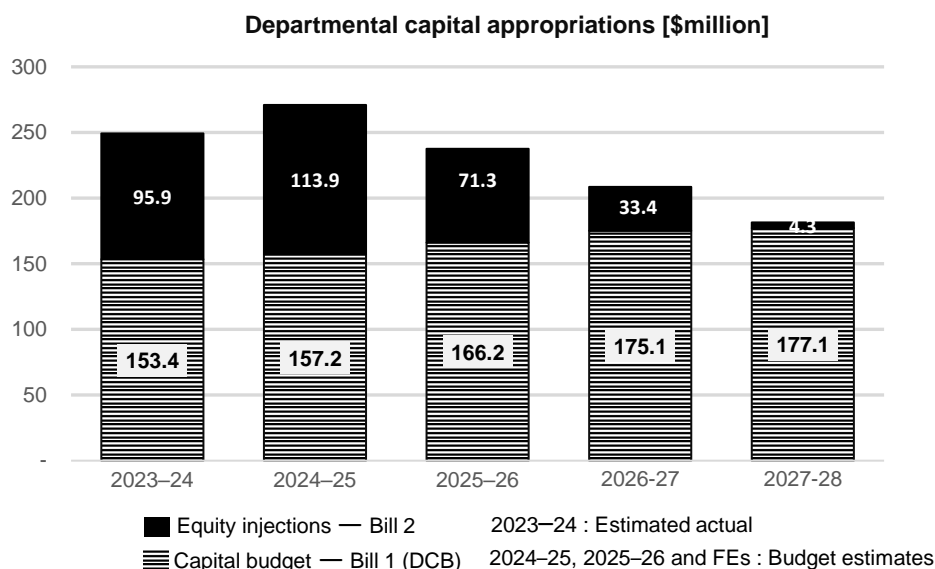
Budgeted departmental statement of cash flows

The cash flow statement reports the extent and nature of cash flows, grouped according to operating, investing and financing activities. The budgeted cash flow reflects the impact of new measures, changes to own-source revenue and changes in expenses and capital investment as reported in the income statement and balance sheet at Tables 3.1 and 3.2.

Capital budget statement – departmental

This statement reports the forward plan for capital expenditure. Total departmental capital appropriations (Figure 2) have increased in 2024–25 by \$21.8 million, as a result of an increase of \$18.0 million in Equity injections – Bill 2, and an increase of \$3.8 million in Capital budget – Bill 1 (DCB).

Figure 2: Total departmental capital appropriations as at 2024-25 Budget



Statement of asset movements

This statement reports the budgeted movements by asset class of the Department's non-financial assets during the current financial year. The decrease of \$212.1 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 \$383.4 million, offset by depreciation and amortisation of \$595.5 million.

Administered

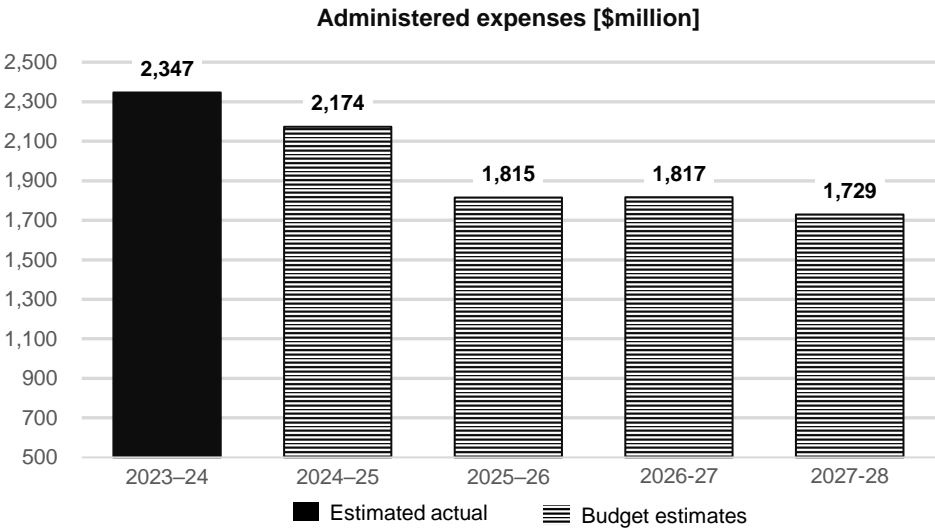
Schedule of budgeted income and expenses administered on behalf of Government

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

Expenses

In 2024–25, administered expenses (Figure 3) are expected to decrease from \$2,346.7 million in 2023–24 to \$2,173.8 million, a decrease of \$172.9 million. The change in the budgeted administered expenses is attributable to supplier expenses decreasing by \$161.7 million, personal benefits decreasing by \$28.4 million, and a decrease in other expenses by \$1.2 million; offset by grants increasing by \$12.6 million, and depreciation and amortisation increasing by \$5.8 million.

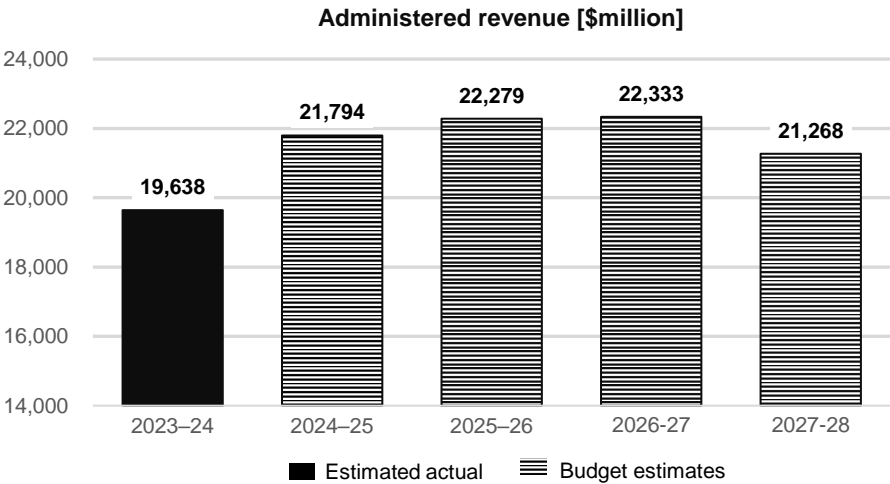
Figure 3: Administered expenses as at 2024-25 Budget



Revenue

In 2024–25, the Department will administer the collection of revenue (Figure 4) on behalf of the Government estimated at \$21,794.3 million, which is an increase of \$2,156.4 million compared to the estimated \$19,637.9 million in 2023–24.

Figure 4: Administered revenue as at 2024-25 Budget



Budget 2024–2025 | Portfolio Budget Statements

In 2024–25, the Department is estimated to collect \$21,628.6 million in taxation revenue, which is an increase of \$2,148.2 million from \$19,480.4 million in 2023–24. The increase is primarily due to an increase of \$758.2 million in other taxes and an increase of \$1,390.0 million in customs duty.

In 2024–25, the Department will administer the collection of non-taxation revenue on behalf of Government of an estimated \$165.7 million, which is an increase of \$8.2 million from the \$157.5 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 are expected to decrease by \$56.2 million from \$1,395.8 million in 2023–24 to \$1,339.6 million. Non-financial assets decrease by \$74.7 million primarily due to the decrease in buildings, and property, plant and equipment. 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 \$11.7 million in the 2024–25 financial year compared to 2023–24, as a result of an increase of \$14.3 million in Administered Assets and Liabilities – Bill 2 and a decrease of \$2.6 million in Capital budget – Bill 1 (ACB).

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 \$74.7 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 \$43.9 million, offset by depreciation and amortisation expenses of \$118.6 million.

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 Estimated actual \$'000	2024–25 Budget \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000
EXPENSES					
Employee benefits	2,024,535	2,071,359	1,870,366	1,863,606	1,837,863
Suppliers	1,290,019	1,450,372	990,238	960,039	916,317
Depreciation and amortisation (a)	572,869	595,462	592,458	591,504	585,243
Finance costs	36,416	37,183	38,495	36,818	48,992
Write-down and impairment of assets	–	–	–	–	–
Other expenses	6,071	5,549	3,233	2,761	2,610
Total expenses	3,929,910	4,159,925	3,494,790	3,454,728	3,391,025
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	259,428	228,905	227,672	198,095	195,260
Rental income	3,978	3,978	3,978	3,978	3,978
Other	3,520	24,867	2,746	2,246	2,246
Total own-source revenue	266,926	257,750	234,396	204,319	201,484
Gains					
Sale of assets	–	–	–	–	–
Foreign exchange gains	–	–	–	–	–
Other	–	–	–	–	–
Total gains	–	–	–	–	–
Total own-source income	266,926	257,750	234,396	204,319	201,484
Net (cost of)/contribution by services	(3,662,984)	(3,902,175)	(3,260,394)	(3,250,409)	(3,189,541)
Revenue from Government	3,243,970	3,528,703	2,870,260	2,867,797	2,810,604
Surplus/(deficit) attributable to the Australian Government	(419,014)	(373,472)	(390,134)	(382,612)	(378,937)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	–	–	–	–	–
Total other comprehensive income	–	–	–	–	–
Total comprehensive income/(loss)	(419,014)	(373,472)	(390,134)	(382,612)	(378,937)
Total comprehensive income/(loss) attributable to the Australian Government	(419,014)	(373,472)	(390,134)	(382,612)	(378,937)

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 Estimated actual \$'000	2024–25 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	(419,014)	(373,472)	(390,134)	(382,612)	(378,937)
Plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	417,661	432,956	429,952	428,998	422,737
Plus: depreciation/amortisation expenses for right of use (ROU) assets (b)	155,208	162,506	162,506	162,506	162,506
Less: lease principal repayments (b)	153,855	199,869	202,324	208,892	206,306
Net cash operating surplus/(deficit) (c)	–	22,121	–	–	–

Prepared on Australian Accounting Standards basis.

- (a) From 2010–11, the Government introduced net cash appropriation arrangements that provided non-corporate Commonwealth entities with a separate departmental capital budget (DCB) under Appropriation Bill (No.1). This replaced revenue appropriations provided under Appropriation Bill (No. 1) used for the depreciation/amortisation expenses. For information regarding DCBs, please refer to Table 3.5: Departmental capital budget statement.
- (b) Applies leases under AASB 16 Leases.
- (c) Funding provided for ICT infrastructure costs for Broome airport. Please refer to Table 3.5: Departmental capital budget statement.

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

	2023–24 Estimated actual \$'000	2024–25 Budget \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	6,364	6,364	6,364	6,364	6,364
Trade and other receivables	443,244	425,744	425,744	425,744	425,744
Other financial assets	1,038	1,038	1,038	1,038	1,038
Total financial assets	450,646	433,146	433,146	433,146	433,146
Non-financial assets					
Land	24,818	24,593	24,381	24,544	24,266
Buildings	2,206,155	2,085,528	1,993,439	1,884,005	1,857,687
Property, plant and equipment	710,628	619,984	534,833	418,925	831,230
Intangibles	389,863	389,276	324,202	199,672	59,335
Inventories	19,498	19,498	19,498	19,498	19,498
Other non-financial assets	59,727	59,727	59,727	59,727	59,727
Total non-financial assets	3,410,689	3,198,606	2,956,080	2,606,371	2,851,743
Assets held for sale	–	–	–	–	–
Total assets	3,861,335	3,631,752	3,389,226	3,039,517	3,284,889
LIABILITIES					
Payables					
Suppliers	221,136	221,136	221,136	221,136	221,136
Other payables	68,443	68,443	68,443	68,443	68,443
Total payables	289,579	289,579	289,579	289,579	289,579
Interest bearing liabilities					
Leases	2,342,808	2,215,610	2,125,678	1,950,137	2,393,027
Total interest bearing liabilities	2,342,808	2,215,610	2,125,678	1,950,137	2,393,027
Provisions					
Employee provisions	478,232	478,232	478,232	478,232	478,232
Other provisions	54,105	54,105	54,105	54,105	54,105
Total provisions	532,337	532,337	532,337	532,337	532,337
Total liabilities	3,164,724	3,037,526	2,947,594	2,772,053	3,214,943
Net assets	696,611	594,226	441,632	267,464	69,946
EQUITY (a)					
Contributed equity	4,261,862	4,532,949	4,770,489	4,978,933	5,160,352
Reserves	449,668	449,668	449,668	449,668	449,668
Retained surplus (accumulated deficit)	(4,014,919)	(4,388,391)	(4,778,525)	(5,161,137)	(5,540,074)
Total equity	696,611	594,226	441,632	267,464	69,946

Prepared on Australian Accounting Standards basis.

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

**Table 3.3: Departmental statement of changes in equity – summary of movement
(Budget year 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	(4,014,919)	449,668	4,261,862	696,611
Adjustment for changes in accounting policies	–	–	–	–
Adjusted opening balance	(4,014,919)	449,668	4,261,862	696,611
Comprehensive income				
Other comprehensive income	–	–	–	–
Surplus/(deficit) for the period	(373,472)	–	–	(373,472)
Total comprehensive income	(373,472)	–	–	(373,472)
of which:				
Attributable to the Australian Government	(373,472)	–	–	(373,472)
Transactions with owners				
Distributions to owners				
Returns on capital:				
Dividends	–	–	–	–
Returns of capital:				
Restructuring	–	–	–	–
Contributions by owners				
Equity injection – Appropriation	–	–	113,898	113,898
Departmental capital budget (DCB)	–	–	157,189	157,189
Sub-total transactions with owners	–	–	271,087	271,087
Estimated closing balance as at 30 June 2025	(4,388,391)	449,668	4,532,949	594,226
Closing balance attributable to the Australian Government	(4,388,391)	449,668	4,532,949	594,226

Prepared on Australian Accounting Standards basis.

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

	2023–24 Estimated actual \$'000	2024–25 Budget \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	3,551,242	3,781,780	3,104,786	3,072,190	3,012,287
Sale of goods and rendering of services	160,428	125,849	121,748	119,649	118,499
Net GST received	114,319	119,791	119,061	118,085	118,085
Other	105,843	131,273	112,055	84,104	82,419
Total cash received	3,931,832	4,158,693	3,457,650	3,394,028	3,331,290
Cash used					
Employees	2,020,987	2,069,887	1,868,403	1,746,538	1,836,693
Suppliers	1,406,791	1,570,542	1,110,328	1,194,411	1,034,807
Interest payments on lease liability	36,416	37,183	38,495	36,818	48,992
s74 external revenue transferred to the Official Public Account	266,811	235,577	234,526	204,393	201,683
Other	6,511	6,014	3,574	2,976	2,809
Total cash used	3,737,516	3,919,203	3,255,326	3,185,136	3,124,984
Net cash from/(used by) operating activities	194,316	239,490	202,324	208,892	206,306
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	–	–	–	–	–
Total cash received	–	–	–	–	–
Cash used					
Purchase of property, plant and equipment and intangibles	289,815	310,708	237,540	208,444	181,419
Total cash used	289,815	310,708	237,540	208,444	181,419
Net cash from/(used by) investing activities	(289,815)	(310,708)	(237,540)	(208,444)	(181,419)

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

	2023–24 Estimated actual \$'000	2024–25 Budget \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000
FINANCING ACTIVITIES					
Cash received					
Contributed equity	249,293	271,087	237,540	208,444	181,419
Other	61	—	—	—	—
Total cash received	249,354	271,087	237,540	208,444	181,419
Cash used					
Principal payments on lease liability	153,855	199,869	202,324	208,892	206,306
Total cash used	153,855	199,869	202,324	208,892	206,306
Net cash from/(used by) financing activities	95,499	71,218	35,216	(448)	(24,887)
Net increase/(decrease) in cash held	—	—	—	—	—
Cash and cash equivalents at the beginning of the reporting period	6,364	6,364	6,364	6,364	6,364
Cash and cash equivalents at the end of the reporting period	6,364	6,364	6,364	6,364	6,364

Prepared on Australian Accounting Standards basis.

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

	2023–24 Estimated actual \$'000	2024–25 Budget \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget – Bill 1 (DCB)	153,399	157,189	166,224	175,065	177,118
Equity injections – Bill 2	95,894	113,898	71,316	33,379	4,301
Total new capital appropriations	249,293	271,087	237,540	208,444	181,419
<i>Provided for:</i>					
Purchase of non-financial assets	249,293	271,087	237,540	208,444	181,419
Total items	249,293	271,087	237,540	208,444	181,419
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	136,416	131,398	71,316	33,379	4,301
Funded by capital appropriation – DCB (b)	153,399	157,189	166,224	175,065	177,118
Funded internally from departmental resources (c)	–	22,121	–	–	–
TOTAL	289,815	310,708	237,540	208,444	181,419
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	289,815	310,708	237,540	208,444	181,419
Total cash used to acquire assets	289,815	310,708	237,540	208,444	181,419

Prepared on Australian Accounting Standards basis.

(a) Includes both current Appropriation Bill (No. 2) and prior Appropriation Act (No. 2/4/6) appropriations.

(b) Includes purchases from current and previous years' departmental capital budgets (DCBs).

(c) Funding provided for ICT infrastructure costs for Broome airport.

Table 3.6: 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	23,206	500,464	727,976	1,770,256	3,021,902
Gross book value – right of use (ROU) assets	2,449	2,512,924	650,930	–	3,166,303
Accumulated depreciation/amortisation and impairment	–	(89,322)	(231,415)	(1,380,393)	(1,701,130)
Accumulated depreciation/amortisation and impairment – ROU assets	(837)	(717,911)	(436,863)	–	(1,155,611)
Opening net book balance	24,818	2,206,155	710,628	389,863	3,331,464
Capital asset additions					
Estimated expenditure on new or replacement assets					
By purchase – appropriation equity (a)	–	58,116	90,673	161,919	310,708
By purchase – appropriation equity – ROU assets	55	47,659	24,957	–	72,671
From acquisition of entities or operations (including restructuring)	–	–	–	–	–
Total additions	55	105,775	115,630	161,919	383,379
Other movements					
Depreciation/amortisation expense	–	(59,220)	(145,750)	(162,506)	(367,476)
Depreciation/amortisation on ROU assets	(280)	(167,182)	(60,524)	–	(227,986)
Total other movements	(280)	(226,402)	(206,274)	(162,506)	(595,462)
As at 30 June 2025					
Gross book value	23,206	558,580	818,649	1,932,175	3,332,610
Gross book value – ROU assets	2,504	2,560,583	675,887	–	3,238,974
Accumulated depreciation/amortisation and impairment	–	(148,542)	(377,165)	(1,542,899)	(2,068,606)
Accumulated depreciation/amortisation and impairment – ROU assets	(1,117)	(885,093)	(497,387)	–	(1,383,597)
Closing net book balance	24,593	2,085,528	619,984	389,276	3,119,381

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2024–2025, including collection development acquisition budgets (CDABs).

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

	2023–24 Estimated actual \$'000	2024–25 Budget \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000
EXPENSES					
Suppliers	1,951,071	1,789,350	1,461,620	1,479,559	1,413,777
Personal benefits	134,866	106,484	96,893	99,454	101,777
Grants	140,899	153,464	131,724	113,156	89,534
Depreciation and amortisation (a)	112,807	118,594	118,594	118,594	118,594
Write-down and impairment of assets	4,286	4,286	4,286	4,286	4,286
Other expenses	2,739	1,587	1,524	1,553	940
Total expenses administered on behalf of Government	2,346,668	2,173,765	1,814,641	1,816,602	1,728,908
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Taxation revenue					
Customs duty	14,639,450	16,029,450	16,209,450	16,029,450	14,789,450
Other taxes	4,840,982	5,599,193	5,894,641	6,141,990	6,318,549
Total taxation revenue	19,480,432	21,628,643	22,104,091	22,171,440	21,107,999
Non-taxation revenue					
Revenue from contracts with customers	141,069	156,648	165,512	152,599	151,488
Interest	—	—	—	—	—
Other revenue	16,437	9,032	9,032	9,032	9,032
Total non-taxation revenue	157,506	165,680	174,544	161,631	160,520
Total own-source revenue administered on behalf of Government	19,637,938	21,794,323	22,278,635	22,333,071	21,268,519

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

	2023–24 Estimated actual \$'000	2024–25 Budget \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000
Gains					
Other gains	–	–	–	–	–
Total gains administered on behalf of Government	–	–	–	–	–
Total own-sourced income administered on behalf of Government	19,637,938	21,794,323	22,278,635	22,333,071	21,268,519
Net (cost of)/contribution by services	17,291,270	19,620,558	20,463,994	20,516,469	19,539,611
OTHER COMPREHENSIVE INCOME					
Items not subject of subsequent reclassification to net cost of services					
Changes in asset revaluation surplus	–	–	–	–	–
Total other comprehensive income	–	–	–	–	–
Total comprehensive income/(loss)	17,291,270	19,620,558	20,463,994	20,516,469	19,539,611

Prepared on Australian Accounting Standards basis.

- (a) From 2010–11, the Government introduced net cash appropriation arrangements where Bill (No. 1 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 Bill (No. 1) equity appropriations. For information regarding ACBs, please refer to Table 3.10: Administered capital budget statement.

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

	2023–24 Estimated actual \$'000	2024–25 Budget \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	99,657	99,657	99,657	99,657	99,657
Taxation receivables	498,278	516,782	512,496	508,210	503,924
Trade and other receivables	26,850	26,850	26,850	26,850	26,850
Total financial assets	624,785	643,289	639,003	634,717	630,431
Non-financial assets					
Land	95,790	95,790	95,790	95,790	95,790
Buildings	509,773	467,651	442,579	390,545	338,904
Property, plant and equipment	158,223	125,552	87,786	50,027	12,437
Intangibles	132	197	156	112	69
Other non-financial assets	3,486	3,486	3,486	3,486	3,486
Total non-financial assets	767,404	692,676	629,797	539,960	450,686
Assets held for sale	3,600	3,600	3,600	3,600	3,600
Total assets administered on behalf of Government	1,395,789	1,339,565	1,272,400	1,178,277	1,084,717
LIABILITIES					
Payables					
Suppliers	257,948	257,948	257,948	257,948	257,948
Personal benefits	12,837	12,837	12,837	12,837	12,837
Grants	1,902	1,902	1,902	1,902	1,902
Other payables	60,541	60,541	60,541	60,541	60,541
Total payables	333,228	333,228	333,228	333,228	333,228
Interest bearing liabilities					
Leases	3,249	3,249	3,249	3,249	3,249
Total interest bearing liabilities	3,249	3,249	3,249	3,249	3,249
Provisions					
Other provisions	9,991	9,991	9,991	9,991	9,991
Total provisions	9,991	9,991	9,991	9,991	9,991
Total liabilities administered on behalf of Government	346,468	346,468	346,468	346,468	346,468
Net assets/(liabilities)	1,049,321	993,097	925,932	831,809	738,249

Prepared on Australian Accounting Standards basis.

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

	2023–24 Estimated actual \$'000	2024–25 Budget \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Sales of goods and rendering of services	141,069	156,648	165,512	152,599	151,488
Interest	–	–	–	–	–
Dividends	–	–	–	–	–
Taxes	19,403,222	21,605,853	22,104,091	22,171,440	21,107,999
Fees	–	–	–	–	–
Fines	–	–	–	–	–
Net GST received	127,338	118,278	128,687	125,685	125,685
Other	16,437	9,032	9,029	8,931	9,133
Total cash received	19,688,066	21,889,811	22,407,319	22,458,655	21,394,305
Cash used					
Grant	140,899	153,468	131,730	113,163	89,534
Personal benefits	134,866	106,484	96,890	99,353	101,878
Suppliers	2,078,409	1,907,628	1,590,307	1,605,244	1,539,462
Interest payments on lease liability	112	112	112	112	112
Other	2,627	1,475	1,412	1,441	828
Total cash used	2,356,913	2,169,167	1,820,451	1,819,313	1,731,814
Net cash from/(used by) operating activities	17,331,153	19,720,644	20,586,868	20,639,342	19,662,491
INVESTING ACTIVITIES					
Cash received					
Proceeds from sale of property, plant and equipment	–	–	–	–	–
Repayments of advances and loans	–	–	–	–	–
Total cash received	–	–	–	–	–
Cash used					
Purchase of property, plant and equipment and intangibles	48,240	41,166	53,015	26,057	26,620
Advances and loans made	–	–	–	–	–
Total cash used	48,240	41,166	53,015	26,057	26,620
Net cash from/(used by) investing activities	(48,240)	(41,166)	(53,015)	(26,057)	(26,620)

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

	2023–24 Estimated actual \$'000	2024–25 Budget \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000
FINANCING ACTIVITIES					
Cash received					
Capital injection	48,240	41,166	53,015	26,057	26,620
Other	—	—	—	—	—
Total cash received	48,240	41,166	53,015	26,057	26,620
Cash used					
Principal payments on lease liability	2,700	2,700	2,700	2,700	2,700
Other	—	—	—	—	—
Total cash used	2,700	2,700	2,700	2,700	2,700
Net cash from/(used by) financing activities	45,540	38,466	50,315	23,357	23,920
Net increase/(decrease) in cash held	17,328,453	19,717,944	20,584,168	20,636,642	19,659,791
Cash and cash equivalents at beginning of reporting period	149,657	99,657	99,657	99,657	99,657
Cash from Official Public Account for:					
- Appropriations	3,082,275	2,753,589	2,394,467	2,396,429	2,308,728
<i>Total cash from Official Public Account</i>	<i>3,082,275</i>	<i>2,753,589</i>	<i>2,394,467</i>	<i>2,396,429</i>	<i>2,308,728</i>
Cash to Official Public Account for:					
- Appropriations	(20,460,728)	(22,471,533)	(22,978,635)	(23,033,071)	(21,968,519)
<i>Total cash to Official Public Account</i>	<i>(20,460,728)</i>	<i>(22,471,533)</i>	<i>(22,978,635)</i>	<i>(23,033,071)</i>	<i>(21,968,519)</i>
Cash and cash equivalents at end of reporting period	99,657	99,657	99,657	99,657	99,657

Prepared on Australian Accounting Standards basis.

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

	2023–24 Estimated actual \$'000	2024–25 Budget \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget – Bill 1 (ACB)	27,377	24,765	25,405	26,042	26,620
Administered assets and liabilities – Bill 2	2,083	16,401	27,610	15	–
Total new capital appropriations	29,460	41,166	53,015	26,057	26,620
Provided for:					
Purchase of non-financial assets	29,460	41,166	53,015	26,057	26,620
Other Items	–	–	–	–	–
Total items	29,460	41,166	53,015	26,057	26,620
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	11,333	16,401	27,610	15	–
Funded by capital appropriation – ACB (b)	36,907	24,765	25,405	26,042	26,620
TOTAL	48,240	41,166	53,015	26,057	26,620
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total accrual purchases	48,240	41,166	53,015	26,057	26,620
Total cash used to acquire assets	48,240	41,166	53,015	26,057	26,620

Prepared on Australian Accounting Standards basis.

(a) Includes both current Appropriation Bill (No. 2) and prior Appropriation Act (No. 2/4/6) appropriations and special capital appropriations.

(b) Includes purchases from current and previous years' administered capital budgets (ACBs).

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

	Land \$'000	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2024					
Gross book value	95,790	594,876	204,126	1,850	896,642
Gross book value – right of use (ROU) assets	–	867	19,095	–	19,962
Accumulated depreciation/amortisation and impairment	–	(85,501)	(48,496)	(1,718)	(135,715)
Accumulated depreciation/amortisation and impairment – ROU assets	–	(469)	(16,502)	–	(16,971)
Opening net book balance	95,790	509,773	158,223	132	763,918
CAPITAL ASSET ADDITIONS					
Estimated expenditure on new or replacement assets					
By purchase – appropriation equity (a)	–	28,406	12,602	158	41,166
By purchase – appropriation equity – ROU assets	–	76	2,624	–	2,700
From acquisition of entities or operations (including restructuring)	–	–	–	–	–
Total additions	–	28,482	15,226	158	43,866
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	95,790	623,282	216,728	2,008	937,808
Gross book value – ROU assets	–	943	21,719	–	22,662
Accumulated depreciation/amortisation and impairment	–	(156,026)	(93,724)	(1,811)	(251,561)
Accumulated depreciation/amortisation and impairment – ROU assets	–	(548)	(19,171)	–	(19,719)
Closing net book balance	95,790	467,651	125,552	197	689,190

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation equity' refers to administered assets and liabilities provided through Appropriation Bill (No. 2) 2024–2025, including CDABs.

