

PORTFOLIO BUDGET STATEMENTS 2025–26  
BUDGET RELATED PAPER NO. 1.10

**HOME AFFAIRS PORTFOLIO**

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

© Commonwealth of Australia 2025

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

PARLIAMENT HOUSE  
CANBERRA 2600

President of the Senate  
Australian Senate  
Parliament House  
CANBERRA ACT 2600

Speaker  
House of Representatives  
Parliament House  
CANBERRA ACT 2600

Dear President

Dear Mr Speaker

I hereby submit the Portfolio Budget Statements in support of the 2025–26 Budget for the Home Affairs portfolio.

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

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

Yours sincerely

A large, stylized handwritten signature of Tony Burke in black ink.

The Hon Tony Burke MP

20.3.25

**Abbreviations and conventions**

The following notation may be used:

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nfp	not for publication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

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

**Enquiries**

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

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



**User guide  
to the  
Portfolio Budget Statements**



# User guide

The purpose of the 2025–26 *Portfolio Budget Statements* (PB Statements) is to inform Senators and Members of Parliament of the proposed allocation of resources to government outcomes by entities within the portfolio. Entities receive resources from the annual appropriations acts, special appropriations (including standing appropriations and special accounts), and revenue from other sources.

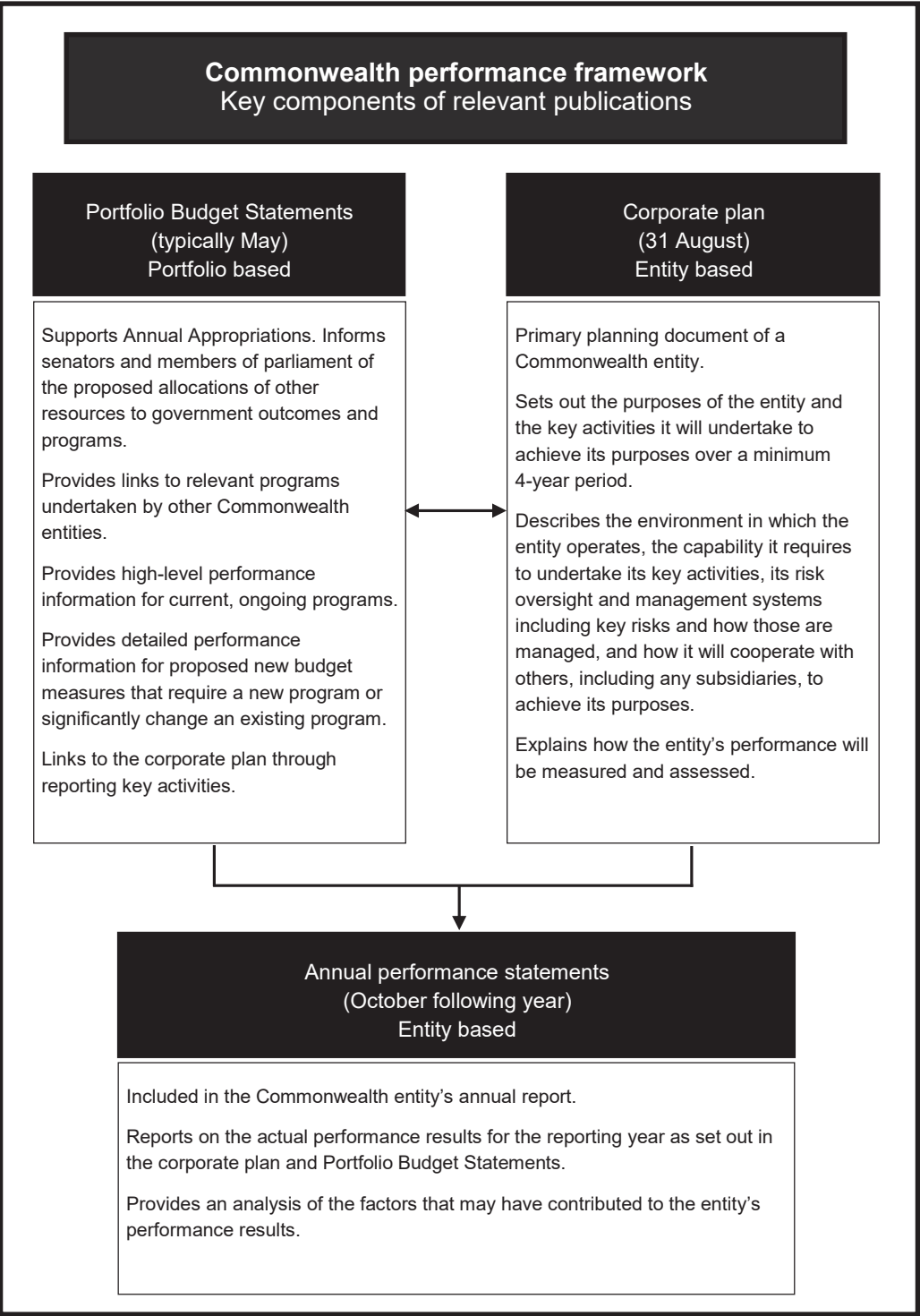
A key role of the PB Statements is to facilitate the understanding of proposed annual appropriations in Appropriation Bills (No. 1 and No. 2) 2025–2026 (or Appropriation (Parliamentary Departments) Bill (No. 1) 2025–2026 for the parliamentary departments) and related Supply Bills where they exist applicable to the 2025–26 Budget. In this sense, the PB Statements are Budget related papers and are declared by the Appropriation Acts to be ‘relevant documents’ to the interpretation of the Acts according to section 15AB of the *Acts Interpretation Act 1901*.

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

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

## The Commonwealth performance framework

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



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# Portfolio overview





# Home Affairs Portfolio overview

## Minister(s) and portfolio responsibilities

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

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

The Home Affairs Portfolio comprises 2 entities:

- Department of Home Affairs
- National Emergency Management Agency.

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

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

The Portfolio remains central to Australia's economic prosperity, security and unity. The Portfolio will continue to support Australia's regions and drive economic growth by facilitating the flow of travellers through the international border and promoting Australia as a competitive destination for migrants, tourists and students. Working with domestic and international partners, the Portfolio protects Australia from diverse and evolving risks from within and outside our border. The Portfolio has a broad policy, regulatory and operational remit to enable coordinated national efforts to mitigate risks to the community, democratic institutions, businesses and critical infrastructure.

For information on resourcing across the Portfolio, please refer to Part 1: Agency Financial Resourcing in the *Budget Paper No. 4: Agency Resourcing*.

Figure 1: Home Affairs portfolio structure and outcomes

<p><b>Minister for Home Affairs, Minister for Immigration and Multicultural Affairs, Minister for Cyber Security,</b> The Hon Tony Burke MP</p> <p><b>Minister for Emergency Management</b> Senator the Hon Jenny McAllister</p> <p><b>Assistant Minister for Immigration</b> The Hon Matt Thistlethwaite MP</p> <p><b>Assistant Minister for Citizenship and Multicultural Affairs</b> The Hon Julian Hill MP</p>							
<p><b>Department of Home Affairs</b> <b>Secretary:</b> Mrs Stephanie Foster PSM</p> <p><b>Australian Border Force</b> <b>Commissioner:</b> Mr Gavan Reynolds AO</p> <table><tr><td><b>Outcome 1</b></td><td>Deliver national coordination, regulation and policy that safeguard Australia’s domestic interests from national security threats, including cyber threats.</td></tr><tr><td><b>Outcome 2</b></td><td>Support a united and prosperous Australia through effective coordination and delivery of immigration and citizenship policy and programs underpinned by robust integrity and assurance.</td></tr><tr><td><b>Outcome 3</b></td><td>Advance a prosperous and secure Australia through trade and travel facilitation and modernisation, and effective customs, immigration, maritime and enforcement activities across the border continuum.</td></tr></table>		<b>Outcome 1</b>	Deliver national coordination, regulation and policy that safeguard Australia’s domestic interests from national security threats, including cyber threats.	<b>Outcome 2</b>	Support a united and prosperous Australia through effective coordination and delivery of immigration and citizenship policy and programs underpinned by robust integrity and assurance.	<b>Outcome 3</b>	Advance a prosperous and secure Australia through trade and travel facilitation and modernisation, and effective customs, immigration, maritime and enforcement activities across the border continuum.
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<b>Outcome 2</b>	Support a united and prosperous Australia through effective coordination and delivery of immigration and citizenship policy and programs underpinned by robust integrity and assurance.						
<b>Outcome 3</b>	Advance a prosperous and secure Australia through trade and travel facilitation and modernisation, and effective customs, immigration, maritime and enforcement activities across the border continuum.						
<p><b>National Emergency Management Agency</b> <b>Director-General:</b> Mr Brendan Moon AM</p> <table><tr><td><b>Outcome 1</b></td><td>To develop, lead and coordinate the Commonwealth’s approach to emergency management, including the support of activities relating to preparedness, response, relief, recovery, reconstruction, risk reduction and resilience for all-hazard emergencies and disasters.</td></tr></table>		<b>Outcome 1</b>	To develop, lead and coordinate the Commonwealth’s approach to emergency management, including the support of activities relating to preparedness, response, relief, recovery, reconstruction, risk reduction and resilience for all-hazard emergencies and disasters.				
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# Entity resources and planned performance

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# **Department of Home Affairs**

## **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 of Home Affairs plays a vital role in the lives of all Australians and those who seek to call this country home. Grounded in Australia's multicultural identity and democratic values, our work safeguards the security, prosperity and unity of our nation for future generations.

The Department is responsible for functions that are essential for Australia's national security, community cohesion and economic prosperity. We achieve this through: our management and delivery of migration, humanitarian and refugee programs that contribute to nation building; our stewardship of the border and facilitation of legitimate trade and travel that underpins Australia's economic competitiveness; collection of revenue; and our work to defend against terrorism, foreign interference and cyber criminals to protect the community and critical infrastructure from harm. Every action we take benefits those who live and work in Australia.

Priority areas for the Department include:

- implementing the Migration Strategy and relevant reforms to Australia's migration and temporary visa, humanitarian and settlement programs to meet national, economic and social interests, while planning for the skill needs of the future.
- ensuring end-to-end activities across the immigration continuum, to safeguard immigration integrity and compliance, and spanning a range of risk, regulatory, programmatic and operational activities.
- implementing measures to uplift Australia's cyber security arrangements in support of making Australia one of the world's leading cyber secure nations by 2030.
- strengthening Australia's critical infrastructure and related cyber security by bringing government and industry closer together, and uplifting industry's capacity to prepare for and respond to critical infrastructure cyber incidents.
- contributing to social cohesion outcomes through cross-cutting policy, community engagement, grants programs, and efforts to safeguard and sustain Australia's democratic resilience.
- implementing the new Counter-Terrorism and Violent Extremism Strategy to contribute to community safety by strengthening partnerships between governments, communities and industry.
- modernising Australia's international travel and trade systems to support Australia's economic productivity and minimise harm.

- adapting our capabilities and policy settings to counter civil maritime threats and ensure strong border protection and civil maritime security by uplifting the Australian Border Force’s civil maritime capabilities and services contracts.
- coordinating Australia’s national efforts to anticipate, prepare, absorb, adapt and evolve from both human-induced and natural crises.

Collaboration is at the core of everything the Department does. We partner with government, industry and the community to address emerging threats and seize opportunities. We directly engage with communities to strengthen social cohesion and democratic resilience in Australia. We work with state and territory governments and industry partners to protect Australians and businesses from criminal, terrorist and state-based actors that seek to do us harm. We cooperate with international partners across all our priority areas including to protect the border. Our capacity to bring together diverse perspectives is critical to achieve our vision for the nation.

As our security environment changes, the Department will continue to evolve as a forward-thinking, collaborative and innovative organisation. We will invest in game-changing strategies, leverage technology, and deepen community engagement to ensure our policies and services reflect the diversity and aspirations of all Australians. With a culture of collaboration, excellence and integrity, we will build a department that meets the challenges of today and shapes the possibilities of tomorrow.

Further information about the Department’s operating environment and key activities, and how it measures performance, is detailed in the Department’s Corporate Plan.

## 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 2025–26 as at Budget March 2025**

	2024–25 <i>Estimated actual</i> \$'000	2025–26 Estimate \$'000
<b>Departmental</b>		
Annual appropriations – ordinary annual services (a)		
Prior year appropriations available (b)	418,318	333,812
Departmental appropriation (c)	3,588,174	3,627,454
s74 external revenue (d)	309,649	228,377
Departmental capital budget (e)	157,189	165,900
Annual appropriations – other services – non-operating (f)		
Prior year appropriations available (b)	72,854	76,108
Equity injection	116,874	57,606
Total departmental annual appropriations	4,663,058	4,489,257
<b>Total departmental resourcing</b>	<b>4,663,058</b>	<b>4,489,257</b>
<b>Administered</b>		
Annual appropriations – ordinary annual services (a)		
Prior year appropriations available (b)	1,244,673	820,178
Outcome 1	107,578	116,969
Outcome 2	1,314,341	1,253,823
Outcome 3	877,254	955,455
Administered capital budget (g)	24,765	25,374
Annual appropriations – other services – non-operating (f)		
Prior year appropriations available (b)	3,577	42,783
Administered assets and liabilities	64,949	131,821
Total administered annual appropriations	3,637,137	3,346,403
Total administered special appropriations	870,600	730,000
Special accounts (h)		
Opening balance	5,316	5,316
Total special account receipts	5,316	5,316
<b>Total administered resourcing</b>	<b>4,513,053</b>	<b>4,081,719</b>
<b>Total resourcing for Home Affairs</b>	<b>9,176,111</b>	<b>8,570,976</b>
	2024–25	2025–26
<b>Average staffing level (number)</b>	<b>15,245</b>	<b>15,354</b>

**Table 1.1: Home Affairs resource statement – Budget estimates for 2025–26 as at Budget March 2025 (continued)****Third-party payments from and on behalf of other entities**

	2024–25 <i>Estimated actual</i> \$'000	2025–26 Estimate \$'000
Payments made on behalf of another entity (ATO – Tourist Refund Scheme – Section 16 Tax Administration Act)	310,000	340,000
Payments made by other entities on behalf of the Department	26,844	28,943
Payments made to other entities for the provision of services	985	802
Receipts received from other entities for the provision of services	61,042	61,920

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.

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

- a) Appropriation Bill (No. 1) 2025–2026 and Supply Bill (No. 1) 2025–2026. Please also see Section 2 for further information on outcome and program expenses broken down by various funding sources, e.g. annual appropriations, special appropriations and special accounts.
- b) Excludes the amounts subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- c) Excludes departmental capital budget (DCB).
- d) Estimated external revenue receipts under section 74 of the PGPA Act.
- e) Departmental capital budgets are not separately identified in Appropriation Bill (No.1) and Supply Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- f) Appropriation Bill (No. 2) 2025–2026 and Supply Bill (No. 2) 2025–2026.
- g) Administered capital budgets are not separately identified in Appropriation Bill (No.1) and Supply 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.

1.3 Budget measures

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

Table 1.2: Entity 2025–26 Budget measures

Part 1: Measures announced since the 2024–25 Mid-Year Economic and Fiscal Outlook (MYEFO) (a)

	Program	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
<b>Receipt measures</b>						
Extending Additional Tariffs on Goods from Russia and Belarus	3.3					
Administered receipt		–	..	..	..	–
Departmental receipt		–	–	–	–	–
<b>Total</b>		–	..	..	..	–
Supporting Border Security (b)	1.2					
Administered receipt		–	(18,924)	–	–	–
Departmental receipt		–	–	–	–	–
<b>Total</b>		–	(18,924)	–	–	–
Supporting the Hospitality Sector and Alcohol Producers	3.3					
Administered receipt		–	..	..	..	..
Departmental receipt		–	–	–	–	–
<b>Total</b>		–	..	..	..	..
<b>Total receipt measures</b>						
Administered		–	(18,924)	..	..	..
Departmental		–	–	–	–	–
<b>Total</b>		–	(18,924)	..	..	..

**Table 1.2: Entity 2025–26 Budget measures (continued)**

	Program	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
<b>Payment measures</b>						
Attorney-General's Portfolio – additional resourcing (c)	1.2					
Administered payment		–	–	–	–	–
Departmental payment		–	461	–	–	–
<b>Total</b>		<b>–</b>	<b>461</b>	<b>–</b>	<b>–</b>	<b>–</b>
Illicit Tobacco Compliance and Enforcement Package - direct and targeted enforcement to counter profits from illicit tobacco (d)	3.4					
Administered payment		–	–	–	–	–
Departmental payment		–	17,881	15,063	–	–
<b>Total</b>		<b>–</b>	<b>17,881</b>	<b>15,063</b>	<b>–</b>	<b>–</b>
Savings from External Labour – further extension (e)	All					
Administered payment		–	–	–	–	–
Departmental payment		–	–	–	–	(56,873)
<b>Total</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(56,873)</b>
Supporting Border Security (f)	1.2, 3.4					
Administered payment		–	–	–	–	–
Departmental payment		(10,000)	68,329	–	–	–
<b>Total</b>		<b>(10,000)</b>	<b>68,329</b>	<b>–</b>	<b>–</b>	<b>–</b>

**Table 1.2: Entity 2025–26 Budget measures (continued)**

	Program	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Supporting Community Safety	2.4					
Administered payment		nfp	nfp	nfp	nfp	nfp
Departmental payment		–	–	–	–	–
<b>Total</b>		<b>nfp</b>	<b>nfp</b>	<b>nfp</b>	<b>nfp</b>	<b>nfp</b>
Supporting Social Cohesion (g)	2.3, 2.5					
Administered payment		7,679	35,232	25,007	15,098	6,069
Departmental payment		(2,365)	2,899	1,379	342	222
<b>Total</b>		<b>5,314</b>	<b>38,131</b>	<b>26,386</b>	<b>15,440</b>	<b>6,291</b>
<b>Total payment measures</b>						
Administered		7,679	35,232	25,007	15,098	6,069
Departmental		(12,365)	89,570	16,442	342	(56,651)
<b>Total</b>		<b>(4,686)</b>	<b>124,802</b>	<b>41,449</b>	<b>15,440</b>	<b>(50,582)</b>

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 minus sign before an estimate indicates a reduction in receipts, no sign before an estimate indicates a gain in receipts.
- This measure can also be found in the payment measures summary table.
- The lead entity for this measure is the Attorney-General's Department. The full measure description and package details appear in the 2024–25 Budget under the Attorney-General's Department portfolio. Includes capital funding of \$0.3 million in 2025–26 for the Department of Home Affairs.
- Includes capital funding of \$1.0 million in 2025–26 and \$1.0 million 2026–27.
- This measure relates to a Whole of Australian Government initiative.
- Includes capital funding of \$2.6 million in 2025–26. Home Affairs will return \$10 million from Maritime Vessel lease costs funded in the 2024–25 Budget process. The measure also includes funding of \$9.6 million over four years from 2025–26 to be absorbed by the Department of Home Affairs.
- The measure includes departmental funding of \$6.1 million over four years from 2025–26 to be absorbed by the Department of Home Affairs. Part of this measure was published in the 2024–25 Home Affairs Portfolio Additional Estimates Statements (\$0.3 million in 2024–25) for the *Replacement and restoration of Torah Scrolls for the Adass Israel Synagogue* measure.



## 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 that contribute to government outcomes over the Budget and forward years.

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

**Note:**

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

The most recent corporate plan for the Department of Home Affairs can be found at: <https://www.homeaffairs.gov.au/commitments/files/corporate-plan-2024-25.pdf>

The most recent annual performance statement can be found at: [homeaffairs.gov.au/reports-and-pubs/Annualreports/home-affairs-annual-report-2023-24.pdf](https://homeaffairs.gov.au/reports-and-pubs/Annualreports/home-affairs-annual-report-2023-24.pdf)

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

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

<b>Australian Federal Police</b>
<p><b>Programs</b></p> <ul style="list-style-type: none"> <li>• Program 1.1: Federal Policing</li> <li>• Program 3.2: International Police Assistance and External Territories</li> </ul> <p><b>Contribution to Outcome 1 made by linked programs</b></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>
<b>Australian Security Intelligence Organisation</b>
<p><b>Program</b></p> <ul style="list-style-type: none"> <li>• Program 1.1: Security Intelligence</li> </ul> <p><b>Contribution to Outcome 1 made by linked program</b></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>
<b>Australian Transaction Reports and Analysis Centre</b>
<p><b>Program</b></p> <ul style="list-style-type: none"> <li>• Program 1.1: AUSTRAC</li> </ul> <p><b>Contribution to Outcome 1 made by linked program</b></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)

<b>Department of Climate Change, Energy, the Environment and Water</b>
<p><b>Programs</b></p> <ul style="list-style-type: none"><li>• Program 1.1: Reduce Australia’s greenhouse gas emissions</li><li>• Program 1.2: Support reliable, secure and affordable energy</li></ul> <p><b>Contribution to Outcome 1 made by linked programs</b></p> <p>The Department of Climate Change, Energy, the Environment and Water and the Department of Home Affairs work collaboratively to support the affordable, reliable, secure and competitive operation of energy markets for the long-term benefit of the Australian community through improving Australia’s energy supply, efficiency, quality, performance, and productivity; and contribute to the operations of energy markets by helping manage the risks to Australia’s critical energy infrastructure. The Department of Climate Change, Energy, the Environment and Water and the Department of Home Affairs also collaborate on matters relating to compliance with the International Energy Agency treaty.</p>
<b>Department of Defence</b>
<p><b>Programs</b></p> <ul style="list-style-type: none"><li>• Program 1.3: Defence Contribution to National Support Tasks in Australia</li><li>• Program 2.14: Defence Intelligence</li></ul> <p><b>Contribution to Outcome 1 made by linked programs</b></p> <p>Defence supports Commonwealth and state/territory governments with emergency and non-emergency tasks through the provision of capabilities and/or expertise.</p> <p>The Australian Signals Directorate within the Defence Portfolio provides foreign signals intelligence, cyber security and offensive cyber operations.</p>
<b>Department of Foreign Affairs and Trade</b>
<p><b>Programs</b></p> <ul style="list-style-type: none"><li>• Program 1.1: Foreign Affairs and Trade Operations</li><li>• Program 2.1: Consular Services</li><li>• Program 2.2: Passport Services</li></ul> <p><b>Contribution to Outcome 1 made by linked programs</b></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>

**Linked programs (continued)****Department of Industry, Science and Resources****Programs**

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

**Contribution to Outcome 1 made by linked programs**

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

**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 (STPP). This program provides support to all victims and survivors of modern slavery who are identified and referred by the Australian Federal Police, or referred through the STPP Additional Referral Pathway. This includes victims and survivors with a valid visa and those who are eligible under the Human Trafficking Visa Framework (administered by the Department of Home Affairs). The Department of Social Services administers the Temporary Visa Holders Experiencing Violence Pilot. This pilot provides temporary visa holders who are experiencing family and domestic violence with access to financial support and legal advice.

The Department of Social Services provides a web-based information on the MyAus app to provide migrant and refugee people with animated, spoken, and written information about Australia's family, domestic, and sexual violence laws. This includes information on sexual assault, forced marriage, and a woman's right to be safe. The MyAus app is funded by the Department of Home Affairs and is available in 20 languages.

Linked programs (continued)

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

## Budgeted expenses for Outcome 1

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

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

<b>Outcome 1: Deliver national coordination regulation and policy that safeguard Australia's domestic interests from national security threats, including cyber threats.</b>					
	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
<b>Program 1.1: Transport Security</b>					
Departmental expenses					
Departmental appropriation	34,227	34,559	35,352	35,691	36,177
s74 external revenue (b)	257	195	194	182	182
Expenses not requiring appropriation in the Budget year (a)	1,399	1,429	1,430	1,521	1,509
<b>Departmental total</b>	<b>35,883</b>	<b>36,183</b>	<b>36,976</b>	<b>37,394</b>	<b>37,868</b>
<b>Total expenses for program 1.1</b>	<b>35,883</b>	<b>36,183</b>	<b>36,976</b>	<b>37,394</b>	<b>37,868</b>

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

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
<b>Program 1.2: National Security and Resilience</b>					
Administered expenses					
Ordinary annual services ((Appropriation Bill No. 1) and Supply Bill (No. 1))	18,039	4,706	4,796	4,837	4,449
Special appropriations					
<i>Australian Victim of Terrorism     Overseas Payment</i>	600	–	–	–	–
Expenses not requiring appropriation in the Budget year (a)	192	448	687	945	1,206
<b>Administered total</b>	<b>18,831</b>	<b>5,154</b>	<b>5,483</b>	<b>5,782</b>	<b>5,655</b>
Departmental expenses					
Departmental appropriation	122,883	118,330	115,193	115,870	115,047
s74 external revenue (b)	21,153	15,954	2,266	1,816	1,816
Expenses not requiring appropriation in the Budget year (a)	9,315	10,219	16,346	19,528	20,243
<b>Departmental total</b>	<b>153,351</b>	<b>144,503</b>	<b>133,805</b>	<b>137,214</b>	<b>137,106</b>
<b>Total expenses for program 1.2</b>	<b>172,182</b>	<b>149,657</b>	<b>139,288</b>	<b>142,996</b>	<b>142,761</b>
<b>Program 1.3: Cyber Security</b>					
Administered expenses					
Ordinary annual services ((Appropriation Bill No. 1) and Supply Bill (No. 1))	13,243	25,881	8,706	1,914	1,912
<b>Administered total</b>	<b>13,243</b>	<b>25,881</b>	<b>8,706</b>	<b>1,914</b>	<b>1,912</b>
Departmental expenses					
Departmental appropriation	50,354	45,030	43,373	22,202	22,411
s74 external revenue (b)	3,379	908	175	163	163
Expenses not requiring appropriation in the Budget year (a)	936	41	33	2,614	2,581
<b>Departmental total</b>	<b>54,669</b>	<b>45,979</b>	<b>43,581</b>	<b>24,979</b>	<b>25,155</b>
<b>Total expenses for program 1.3</b>	<b>67,912</b>	<b>71,860</b>	<b>52,287</b>	<b>26,893</b>	<b>27,067</b>



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

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
<b>Program 1.4: Counter Terrorism</b>					
Administered expenses					
Ordinary annual services ((Appropriation Bill No. 1) and Supply Bill (No. 1))	19,233	19,788	20,194	20,163	20,016
Expenses not requiring appropriation in the Budget year (a)	26	–	–	–	–
<b>Administered total</b>	<b>19,259</b>	<b>19,788</b>	<b>20,194</b>	<b>20,163</b>	<b>20,016</b>
Departmental expenses					
Departmental appropriation	10,715	10,920	9,635	9,873	10,005
s74 external revenue (b)	10,448	8,241	2,375	2,369	2,369
Expenses not requiring appropriation in the Budget year (a)	465	80	57	136	48
<b>Departmental total</b>	<b>21,628</b>	<b>19,241</b>	<b>12,067</b>	<b>12,378</b>	<b>12,422</b>
<b>Total expenses for program 1.4</b>	<b>40,887</b>	<b>39,029</b>	<b>32,261</b>	<b>32,541</b>	<b>32,438</b>
<b>Program 1.5: Regional Cooperation</b>					
Administered expenses					
Ordinary annual services ((Appropriation Bill No. 1) and Supply Bill (No. 1))	57,388	68,726	32,129	36,477	37,390
<b>Administered total</b>	<b>57,388</b>	<b>68,726</b>	<b>32,129</b>	<b>36,477</b>	<b>37,390</b>
Departmental expenses					
Departmental appropriation	36,136	36,095	36,775	37,152	37,602
s74 external revenue (b)	5,498	1,122	620	113	113
Expenses not requiring appropriation in the Budget year (a)	1,000	912	1,144	1,438	1,523
<b>Departmental total</b>	<b>42,634</b>	<b>38,129</b>	<b>38,539</b>	<b>38,703</b>	<b>39,238</b>
<b>Total expenses for program 1.5</b>	<b>100,022</b>	<b>106,855</b>	<b>70,668</b>	<b>75,180</b>	<b>76,628</b>

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

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
<b>Outcome 1 Totals by appropriation type</b>					
Administered expenses					
Ordinary annual services ((Appropriation Bill No. 1) and Supply Bill (No. 1))	107,903	119,101	65,825	63,391	63,767
Special appropriations	600	–	–	–	–
Expenses not requiring appropriation in the Budget year (a)	218	448	687	945	1,206
<b>Administered total</b>	<b>108,721</b>	<b>119,549</b>	<b>66,512</b>	<b>64,336</b>	<b>64,973</b>
Departmental expenses					
Departmental appropriation	254,315	244,934	240,328	220,788	221,242
s74 external revenue (b)	40,735	26,420	5,630	4,643	4,643
Expenses not requiring appropriation in the Budget year (a)	13,115	12,681	19,010	25,237	25,904
<b>Departmental total</b>	<b>308,165</b>	<b>284,035</b>	<b>264,968</b>	<b>250,668</b>	<b>251,789</b>
<b>Total expenses for Outcome 1</b>	<b>416,886</b>	<b>403,584</b>	<b>331,480</b>	<b>315,004</b>	<b>316,762</b>

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
<b>Movement of administered funds between years (c)</b>					
Outcome 1:					
1.2: National Security and Resilience	3,977	432	432	431	–
1.3: Cyber Security	(7,683)	6,525	3,602	–	–
1.4: Counter Terrorism	–	–	–	650	–
1.5: Regional Cooperation	2,098	–	–	–	–
<b>Total movement of administered funds</b>	<b>(1,608)</b>	<b>6,957</b>	<b>4,034</b>	<b>1,081</b>	<b>–</b>

	2024–25	2025–26
<b>Average staffing level (number)</b>	<b>838</b>	<b>846</b>

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

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

**Table 2.1.2: Program components of Outcome 1**

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 (i.e. 2024–25), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2025–26 Budget measures that have created new programs or materially changed existing programs are provided.

<b>Outcome 1:</b> Deliver national coordination, regulation and policy that safeguard Australia's domestic interests from national security threats, including cyber threats.		
<b>Program 1.1: Transport Security</b> This program ensures a viable and sustainable transport security system in Australia through regulation designed collaboratively with industry and government entities.		
<b>Key activities</b>	This program is linked to the key activity 'transport security' in the current Corporate Plan. Mechanisms through which program 1.1 will be delivered include: <ul style="list-style-type: none"> <li>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</li> <li>make regulatory decisions within the statutory consideration period</li> <li>improve transport security legislation to ensure it is proportionate to the risks being regulated</li> <li>review regulatory settings to ensure that they effectively counter contemporary security risks.</li> </ul>	
<b>Year</b>	<b>Performance measures (a)</b>	<b>Expected performance results</b>
Current year 2024–25	Capability building, engagement and regulatory activities support regulated entities to understand and comply with transport security obligations.	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"> <li>for high-risk non-compliance – within 30 days</li> <li>for other non-compliance – within 90 days – <b>on track</b></li> </ul>
<b>Year</b>	<b>Performance measures (b)</b>	<b>Planned performance results</b>
Budget year 2025–26	Capability building, engagement and regulatory activities support regulated entities to understand and comply with transport security obligations.	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"> <li>for high-risk non-compliance – within 30 days</li> <li>for other non-compliance – within 90 days</li> </ul>
Forward estimates 2025–28	As per 2025–26	As per 2025–26
Material changes to Program 1.1 resulting from 2025–26 Budget measures: Nil		

a) The 2024–25 performance measure was amended for publication in the 2024–25 Corporate Plan.

b) The performance measures and targets may be refined in the 2025–26 Corporate Plan.

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

<b>Program 1.2: National Security and Resilience</b> 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.		
<b>Key activities</b>	This program is linked to the key activity 'critical infrastructure security and security of telecommunications policy and regulation' in the current Corporate Plan. Mechanisms through which program 1.2 will be delivered include: <ul style="list-style-type: none"> <li>• provide services to support an inclusive, safe and secure Australia</li> <li>• facilitate a proactive approach to managing national security risks to critical infrastructure and implementing resiliency requirements</li> <li>• 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</li> <li>• progress the planning and development of practical initiatives to build, safeguard and sustain Australia's democratic resilience</li> <li>• develop, coordinate and implement a nationally consistent strategy for the provision of national security and emergency management legislation, policy and advice</li> <li>• enhance disruption capabilities towards malicious actors who seek to harm Australia and enhance our community.</li> </ul>	
<b>Year</b>	<b>Performance measures (a)</b>	<b>Expected performance results</b>
Current year 2024–25	Industry engagement, background checking and regulatory activities support the protection of critical infrastructure and systems of national significance.	75% of AusCheck background checks for applicants with no disclosable court outcomes are completed within 20 business days – <b>on track</b>  75% of AusCheck background checks for applicants with disclosable court outcomes are completed within 40 business days – <b>on track</b>
<b>Year</b>	<b>Performance measures (b)</b>	<b>Planned performance results</b>
Budget year 2025–26	AusCheck's components in the background checking process are completed in 5 or fewer business days for 98% of checks.	75% of AusCheck background checks for applicants with no disclosable court outcomes are completed within 20 business days  75% of AusCheck background checks for applicants with disclosable court outcomes are completed within 40 business days
Forward estimates 2025–28	As per 2025–26	As per 2025–26
Material changes to Program 1.2 resulting from 2025–26 Budget measures: Nil		

- a) The 2024–25 performance measure was amended for publication in the 2024–25 Corporate Plan.  
 b) The performance measures and targets may be refined in the 2025–26 Corporate Plan.

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

<b>Program 1.3: Cyber Security</b>		
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.		
<b>Key activities</b>	This program is linked to the key activity 'cyber security strategy, regulation and policy' in the current Corporate Plan. Mechanisms through which program 1.3 will be delivered include: <ul style="list-style-type: none"> <li>• develop and provide policy advice to continually transform Australia's cyber security landscape</li> <li>• build sovereign capabilities to tackle cyber threats and manage emerging threats to the economy</li> <li>• implement Horizon One (2023–2025) of the 2023–2030 <i>Australian Cyber Security Strategy</i>.</li> </ul>	
<b>Year</b>	<b>Performance measures (a)</b>	<b>Expected performance results</b>
Current year 2024–25	Progress in delivering the <i>Cyber Security Strategy 2023–2030</i> contributes to Australia's cyber security resilience.	75% of department-led activities under the Cyber Security Strategy 2023–2030 Horizon 1 Action Plan are on track for completion within the Horizon 1 timeframe – <b>on track</b>
<b>Year</b>	<b>Performance measures (b)</b>	<b>Planned performance results</b>
Budget year 2025–26	Progress in delivering the <i>Cyber Security Strategy 2023–2030</i> contributes to Australia's cyber security resilience.	75% of department-led activities under the Cyber Security Strategy 2023–2030 Horizon 1 Action Plan are on track for completion within the Horizon 1 timeframe
Forward estimates 2025–28	As per 2025–26	As per 2025–26
Material changes to Program 1.3 resulting from 2025–26 Budget measures: Nil		

- a) The 2024–25 performance measure was amended for publication in the 2024–25 Corporate Plan.  
 b) The performance measures and targets may be refined in the 2025–26 Corporate Plan.

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

<b>Program 1.4: Counter Terrorism</b> 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.		
<b>Key activities</b>	This program is linked to the key activity 'counter-terrorism' and 'migration and citizenship delivery' in the current Corporate Plan. Mechanisms through which program 1.4 will be delivered include: <ul style="list-style-type: none"> <li>• build partnerships and coordinate Australia's counter-terrorism efforts across preparedness, prevention, response and recovery spectrums</li> <li>• build and maintain national countering violent extremism capability across state and territory jurisdictions</li> <li>• deliver national counter-terrorism legislation, operational capability and coordination activities that anticipate and respond to an evolving threat environment.</li> </ul>	
<b>Year</b>	<b>Performance measures (a)</b>	<b>Expected performance results</b>
Current year 2024–25	Counter terrorism capability programs and national coordination contributes to the management of terrorist threats.	85% of surveyed participants in scheduled Australia-New Zealand Counter-Terrorism Committee (ANZCTC) training indicated the training delivered was aligned to, and supported, the expected capability uplift – <b>on track</b>
<b>Year</b>	<b>Performance measures (b)</b>	<b>Planned performance results</b>
Budget year 2025–26	Counter terrorism capability programs and national coordination contributes to the management of terrorist threats.	85% of surveyed participants in scheduled Australia-New Zealand Counter-Terrorism Committee (ANZCTC) training indicated the training delivered was aligned to, and supported, the expected capability uplift.
Forward estimates 2025–28	As per 2025–26	As per 2025–26
Material changes to Program 1.4 resulting from 2025–26 Budget measures: Nil		

- a) The 2024–25 performance measure was amended for publication in the 2024–25 Corporate Plan.  
 b) The performance measures and targets may be refined in the 2025–26 Corporate Plan.

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

<b>Program 1.5: Regional Cooperation</b> 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.	
<b>Key activities</b>	This program is linked to the below key activities in the current Corporate Plan: <ul style="list-style-type: none"> <li>• Transport security</li> <li>• Migration and citizenship delivery</li> <li>• Border services</li> <li>• Support for Joint Agency Taskforce Operation Sovereign Borders</li> </ul> Mechanisms through which program 1.5 will be delivered include: <ul style="list-style-type: none"> <li>• strengthening relationships with partner governments to improve global migration outcomes and protect Australians from national security threats</li> <li>• enhancing international systems, processes, and strategic policy development to better support capability development of regional/international partners to address national and regional security issues</li> <li>• working collaboratively with international organisations providing services for irregular migrants</li> <li>• supporting the Bali Process by co-managing and contributing to the Regional Support Office</li> <li>• 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</li> <li>• working collaboratively with the international community to enhance the migration, identity, immigration intelligence, border management and transport security capabilities of partner governments</li> <li>• enhancing international systems, information sharing and analytical capabilities to support better threat and risk assessments in the flow of people and goods</li> <li>• working with international partners to influence global standards and improve the national security capability of our regional partners.</li> </ul>

Table 2.1.2: Performance measures for Outcome 1 (continued)

<b>Program 1.5: Regional Cooperation</b> 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.		
Year	Performance measures (a)	Expected performance results
Current year 2024–25	Capability building, engagement and regulatory activities support regulated entities to understand and comply with transport security obligations.	75% of surveyed interlocutors participating in the Transport Security International 3 Capability Building Program, agree that the annual program developed in response to a Last Ports of Call (LPOC) assessment has assisted them to put in place a mitigation plan or measures that reduce air cargo and/or aviation security risks – <b>not yet determined</b> (b)
Year	Performance measures (c)	Planned performance results
Budget year 2025–26	Capability building, engagement and regulatory activities support regulated entities to understand and comply with transport security obligations.	75% of surveyed interlocutors participating in the Transport Security International 3 Capability Building Program, agree that the annual program developed in response to a Last Ports of Call (LPOC) assessment has assisted them to put in place a mitigation plan or measures that reduce air cargo and/or aviation security risks
Forward estimates 2025–28	As per 2025–26	As per 2025–26
Material changes to Program 1.5 resulting from 2025–26 Budget measures: Nil		

- a) The 2024–25 performance measure was amended for publication in the 2024–25 Corporate Plan.
- b) As at 31 December 2024, the expected performance results were not yet available as the survey is conducted annually.
- c) The performance measures and targets may be refined in the 2025–26 Corporate Plan.



## 2.2 Budgeted expenses and performance for Outcome 2

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

### Linked programs

#### Department of Employment and Workplace Relations

##### Programs

- 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><b>Department of Industry, Science, and Resources</b></p> <p><b>Programs</b></p> <ul style="list-style-type: none"> <li>• Program 1.1: Growing innovative and competitive businesses, industries and regions</li> <li>• Program 1.3: Supporting a strong resources sector</li> </ul> <p><b>Contribution to Outcome 2 made by linked programs</b></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><b>Department of Social Services</b></p> <p><b>Program</b></p> <ul style="list-style-type: none"> <li>• Program 2.1: Families and Communities</li> </ul> <p><b>Contribution to Outcome 2 made by linked program</b></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><b>Services Australia</b></p> <p><b>Programs</b></p> <ul style="list-style-type: none"> <li>• Program 1.2: Customer Service Delivery</li> <li>• Program 1.3: Technology and Transformation</li> </ul> <p><b>Contribution to Outcome 2 made by linked programs</b></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**

<b>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.</b>					
	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
<b>Program 2.1: Migration</b>					
Departmental expenses					
Departmental appropriation	270,260	226,749	231,523	235,486	237,157
s74 external revenue (b)	81,099	62,715	60,304	60,192	60,192
Expenses not requiring appropriation in the Budget year (a)	23,562	25,782	27,345	26,346	29,731
<b>Departmental total</b>	<b>374,921</b>	<b>315,246</b>	<b>319,172</b>	<b>322,024</b>	<b>327,080</b>
<b>Total expenses for program 2.1</b>	<b>374,921</b>	<b>315,246</b>	<b>319,172</b>	<b>322,024</b>	<b>327,080</b>
<b>Program 2.2: Visas</b>					
Administered expenses					
Ordinary annual services ((Appropriation Bill No. 1) and Supply Bill (No. 1))	150	102	105	107	107
<b>Administered total</b>	<b>150</b>	<b>102</b>	<b>105</b>	<b>107</b>	<b>107</b>
Departmental expenses					
Departmental appropriation	466,182	450,345	406,643	382,115	381,396
s74 external revenue (b)	60,620	46,978	47,580	47,490	47,490
Expenses not requiring appropriation in the Budget year (a)	33,271	37,038	39,010	38,136	40,835
<b>Departmental total</b>	<b>560,073</b>	<b>534,361</b>	<b>493,233</b>	<b>467,741</b>	<b>469,721</b>
<b>Total expenses for program 2.2</b>	<b>560,223</b>	<b>534,463</b>	<b>493,338</b>	<b>467,848</b>	<b>469,828</b>

**Table 2.2.1: Budgeted expenses for Outcome 2 (continued)**

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
<b>Program 2.3: Refugee, Humanitarian Settlement and Migrant Services</b>					
Administered expenses					
Ordinary annual services ((Appropriation Bill No. 1) and Supply Bill (No. 1))	765,045	643,773	644,834	554,613	539,428
<b>Administered total</b>	<b>765,045</b>	<b>643,773</b>	<b>644,834</b>	<b>554,613</b>	<b>539,428</b>
Departmental expenses					
Departmental appropriation	223,281	198,956	173,888	168,141	169,942
s74 external revenue (b)	11,847	11,570	11,567	11,510	11,510
Expenses not requiring appropriation in the Budget year (a)	9,565	7,807	7,857	7,609	8,268
<b>Departmental total</b>	<b>244,693</b>	<b>218,333</b>	<b>193,312</b>	<b>187,260</b>	<b>189,720</b>
<b>Total expenses for program 2.3</b>	<b>1,009,738</b>	<b>862,106</b>	<b>838,146</b>	<b>741,873</b>	<b>729,148</b>
<b>Program 2.4: UMA Offshore Management</b>					
Administered expenses					
Ordinary annual services ((Appropriation Bill No. 1) and Supply Bill (No. 1))	517,787	522,344	262,596	268,780	275,377
Expenses not requiring appropriation in the Budget year (a)	16,859	17,723	17,978	18,379	18,519
<b>Administered total</b>	<b>534,646</b>	<b>540,067</b>	<b>280,574</b>	<b>287,159</b>	<b>293,896</b>
Departmental expenses					
Departmental appropriation	37,889	38,213	39,026	39,402	39,975
s74 external revenue (b)	162	124	123	115	115
Expenses not requiring appropriation in the Budget year (a)	2,548	2,343	2,004	1,498	1,771
<b>Departmental total</b>	<b>40,599</b>	<b>40,680</b>	<b>41,153</b>	<b>41,015</b>	<b>41,861</b>
<b>Total expenses for program 2.4</b>	<b>575,245</b>	<b>580,747</b>	<b>321,727</b>	<b>328,174</b>	<b>335,757</b>

**Table 2.2.1: Budgeted expenses for Outcome 2 (continued)**

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
<b>Program 2.5: Multicultural Affairs and Citizenship</b>					
Administered expenses					
Ordinary annual services ((Appropriation Bill No. 1) and Supply Bill (No. 1))	41,111	87,604	59,428	48,718	7,060
<b>Administered total</b>	<b>41,111</b>	<b>87,604</b>	<b>59,428</b>	<b>48,718</b>	<b>7,060</b>
Departmental expenses					
Departmental appropriation	115,017	125,007	107,087	101,606	95,903
s74 external revenue (b)	2,144	1,760	1,796	1,757	1,757
Expenses not requiring appropriation in the Budget year (a)	7,577	8,297	8,740	9,629	10,479
<b>Departmental total</b>	<b>124,738</b>	<b>135,064</b>	<b>117,623</b>	<b>112,992</b>	<b>108,139</b>
<b>Total expenses for program 2.5</b>	<b>165,849</b>	<b>222,668</b>	<b>177,051</b>	<b>161,710</b>	<b>115,199</b>
<b>Outcome 2 Totals by appropriation type</b>					
Administered expenses					
Ordinary annual services ((Appropriation Bill No. 1) and Supply Bill (No. 1))	1,324,093	1,253,823	966,963	872,218	821,972
Expenses not requiring appropriation in the Budget year (a)	16,859	17,723	17,978	18,379	18,519
<b>Administered total</b>	<b>1,340,952</b>	<b>1,271,546</b>	<b>984,941</b>	<b>890,597</b>	<b>840,491</b>
Departmental expenses					
Departmental appropriation	1,112,629	1,039,270	958,167	926,750	924,373
s74 external revenue (b)	155,872	123,147	121,370	121,064	121,064
Expenses not requiring appropriation in the Budget year (a)	76,523	81,267	84,956	83,218	91,084
<b>Departmental total</b>	<b>1,345,024</b>	<b>1,243,684</b>	<b>1,164,493</b>	<b>1,131,032</b>	<b>1,136,521</b>
<b>Total expenses for Outcome 2</b>	<b>2,685,976</b>	<b>2,515,230</b>	<b>2,149,434</b>	<b>2,021,629</b>	<b>1,977,012</b>

Table 2.2.1: Budgeted expenses for Outcome 2 (continued)

Movement of administered funds between years (c)	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
Outcome 2:					
2.3: Refugee, Humanitarian Settlement and Migrant Services	917	–	–	–	–
2.5: Multicultural Affairs and Citizenship	1,281	–	–	–	–
<b>Total movement of administered funds</b>	<b>2,198</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>

	2024–25	2025–26
<b>Average staffing level (number)</b>	<b>5,565</b>	<b>5,343</b>

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

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

**Table 2.2.2: Program components of Outcome 2**

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.

<b>Outcome 2:</b> Support a united and prosperous Australia through effective coordination and delivery of immigration and citizenship policy and programs underpinned by robust integrity and assurance.		
<b>Program 2.1: Migration</b> Support a prosperous and united Australia through effective coordination and delivery of immigration and social cohesion policies and programs.		
<b>Key activities</b>	<p>This program is linked to the key activity 'migration and citizenship delivery' in the current Corporate Plan. Mechanisms through which program 2.1 will be delivered include:</p> <ul style="list-style-type: none"> <li>• delivering the migration program consistent with planning levels set and adjusted by the Government</li> <li>• maintaining program integrity and intention</li> <li>• delivering and implementing outcomes of the Migration Strategy and the Rapid Review into the exploitation of Australia's Visa system</li> <li>• Supporting Australian employers to address skills shortages not able to be met locally, through strengthened visa and migration settings</li> <li>• addressing migrant worker exploitation through increased safeguards and protections, and improvements in compliance and enforcement</li> <li>• countering divisive rhetoric through enhanced community engagement and promotion of Australian values</li> <li>• finalising visa applications within applicable standards and according to priority processing directions</li> <li>• providing support services to new migrants to facilitate their transition into the Australian society.</li> </ul>	
<b>Year</b>	<b>Performance measures (a)</b>	<b>Expected performance results (c)</b>
Current year 2024–25	Delivery of the Migration and Citizenship Programs contributes to economic prosperity and aligns to national interests.	The Migration Program is delivered consistent with planning levels set by government – <b>on track</b>
<b>Year</b>	<b>Performance measures (b)</b>	<b>Planned performance results</b>
Budget year 2025–26	Delivery of the Migration and Citizenship Programs contributes to economic prosperity and aligns to national interests.	The Migration Program is delivered consistent with planning levels set by government.
Forward estimates 2025–28	As per 2025–26	As per 2025–26
Material changes to Program 2.1 resulting from 2025–26 Budget measures: Nil		

a) The 2024–25 performance measure was amended for publication in the 2024–25 Corporate Plan.

b) The performance measures and targets may be refined in the 2025–26 Corporate Plan.

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)

<b>Program 2.2: Visas</b> 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.		
<b>Key activities</b>	This program is linked to the key activity 'migration and citizenship delivery' in the current Corporate Plan. Mechanisms through which program 2.2 will be delivered include: <ul style="list-style-type: none"><li>• supporting Australia's economic development and needs through sustainable growth in temporary visa programs addressing regional labour shortages and supporting skilled migration</li><li>• ensuring temporary entry programs include controls to minimise health risks, threats and costs to the Australian community</li><li>• 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</li><li>• 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</li><li>• 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.</li></ul>	
<b>Year</b>	<b>Performance measures (a)</b>	<b>Expected performance results</b>
Current year 2024–25	Delivery of the Migration and Citizenship Programs contributes to economic prosperity and aligns to national interests.	Median visa processing times across four of the six key demand driven programs improve or are maintained – <b>on track</b>
<b>Year</b>	<b>Performance measures (b)</b>	<b>Planned performance results</b>
Budget year 2025–26	Delivery of the Migration and Citizenship Programs contributes to economic prosperity and aligns to national interests.	Median visa processing times across four of the six key demand driven programs improve or are maintained.
Forward estimates 2025–28	As per 2025–26	As per 2025–26
Material changes to Program 2.2 resulting from 2025–26 Budget measures: Nil		

a) The 2024–25 performance measure was amended for publication in the 2024–25 Corporate Plan.  
b) The performance measures and targets may be refined in the 2025–26 Corporate Plan.



**Table 2.2.2: Performance measures for Outcome 2 (continued)**

<b>Program 2.3: Refugee, Humanitarian Settlement and Migrant Services</b> 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.		
<b>Key activities</b>	This program is linked to the key activity 'Humanitarian Program' in the current Corporate Plan. Mechanisms through which program 2.3 will be delivered include: <ul style="list-style-type: none"> <li>• delivering the Humanitarian Program within planning levels set by the Government, and maintain program integrity and intention</li> <li>• resettling humanitarian entrants living in protracted or refugee-like situations who are in need of protection</li> <li>• providing visa pathways to eligible people in Australia who engage Australia's protection obligation</li> <li>• delivering settlement support services to refugees and vulnerable migrants to build skills and knowledge to socially and economically participate in the Australian community</li> <li>• 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.</li> </ul>	
<b>Year</b>	<b>Performance measures (a)</b>	<b>Expected performance results</b>
Current year 2024–25	Delivery of Australia's Humanitarian Program reflects government priorities and Australia's international protection obligations.	The Humanitarian Program is delivered within the planning ceiling and the onshore/offshore composition set by the government – <b>on track</b>
<b>Year</b>	<b>Performance measures (b)</b>	<b>Planned performance results</b>
Budget year 2025–26	Delivery of Australia's Humanitarian Program reflects government priorities and Australia's international protection obligations.	The Humanitarian Program is delivered within the planning ceiling and the onshore/offshore composition set by the government.
Forward estimates 2025–28	As per 2025–26	As per 2025–26
Material changes to Program 2.3 resulting from 2025–26 Budget measures: Nil		

a) The 2024–25 performance measure was amended for publication in the 2024–25 Corporate Plan.

b) The performance measures and targets may be refined in the 2025–26 Corporate Plan.

Table 2.2.2: Performance measures for Outcome 2 (continued)

<b>Program 2.4: UMA Offshore Management</b> To protect Australia's sovereignty, security and safety by supporting the implementation of regional processing, and resettlement arrangements between Australia and partner countries.		
<b>Key activities</b>	This program is linked to the key activity 'third-country resettlement' in the current Corporate Plan. Mechanisms through which Program 2.4 will be delivered include: <ul style="list-style-type: none"><li>• supporting regional processing partner countries to manage regional processing arrangements, including to determine the refugee status of transitory persons, regional processing infrastructure and services for transitory persons under regional processing arrangements</li><li>• delivering capacity and capability development for regional processing partner countries to support their implementation of regional processing arrangements</li><li>• supporting partner countries to provide durable migration options to transitory persons through resettlement, assisted voluntary return, and removal</li><li>• providing logistical support to resettlement partner countries to provide durable migration outcomes for transitory persons</li><li>• 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</li><li>• delivering capacity and capability development to regional partners to support humanitarian and settlement outcomes.</li></ul>	
<b>Year</b>	<b>Performance measures (a)</b>	<b>Expected performance results</b>
Current year 2024–25	Ongoing engagement with third countries supports the settlement of transitory persons outside of Australia.	Reduce the transitory person caseload by 17% – <b>on track</b>
<b>Year</b>	<b>Performance measures (b)</b>	<b>Planned performance results</b>
Budget year 2025–26	Ongoing engagement with third countries supports the settlement of transitory persons outside of Australia.	Reduce the transitory person caseload.
Forward estimates 2025–28	As per 2025–26	As per 2025–26
Material changes to Program 2.4 resulting from 2025–26 Budget measures: Nil		

- a) The 2024–25 performance measure was amended for publication in the 2024–25 Corporate Plan.  
b) The performance measures and targets may be refined in the 2025–26 Corporate Plan.

**Table 2.2.2: Performance measures for Outcome 2 (continued)**

<b>Program 2.5: Multicultural Affairs and Citizenship</b> To support a prosperous and inclusive society through the promotion, delivery and effective management of the Australian multicultural and citizenship programs.		
<b>Key activities</b>	This program is linked to the key activity 'migration and citizenship delivery' in the current Corporate Plan. Mechanisms through which program 2.5 will be delivered include: <ul style="list-style-type: none"> <li>• delivery of the multicultural and citizenship programs within the parameters set by the Government</li> <li>• supporting a strong and cohesive Australian society through the promotion of multiculturalism, Australian values and encouraging active citizenship</li> <li>• maintaining citizenship program integrity through assurance activities.</li> </ul>	
<b>Year</b>	<b>Performance measures (a)</b>	<b>Expected performance results</b>
Current year 2024–25	Delivery of the Migration and Citizenship Programs contributes to economic prosperity and aligns to national interests.	90% of citizenship by conferral applications are finalised within agreed target timeframes from lodgement to decision – <b>at risk</b>
<b>Year</b>	<b>Performance measures (b)</b>	<b>Planned performance results</b>
Budget year 2025–26	Delivery of the Migration and Citizenship Programs contributes to economic prosperity and aligns to national interests.	90% of citizenship by conferral applications are finalised within agreed target timeframes from lodgement to decision.
Forward estimates 2025–28	As per 2025–26	As per 2025–26
Material changes to Program 2.5 resulting from 2025–26 Budget measures: Nil		

a) The 2024–25 performance measure was amended for publication in the 2024–25 Corporate Plan.

b) The performance measures and targets may be refined in the 2025–26 Corporate Plan.

2.3 Budgeted expenses and performance for Outcome 3

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

Linked programs

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

**Linked programs (continued)****Australian Maritime Safety Authority****Program**

- Program 1.1: Seafarer and ship safety, environment protection and search and rescue

**Contribution to Outcome 3 made by linked program**

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.

**Australian Taxation Office****Program**

- Program 1.1: Australian Taxation Office

**Contribution to Outcome 3 made by linked program**

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.

**Civil Aviation Safety Authority****Program**

- Program 1.1: Civil Aviation Safety Authority

**Contribution to Outcome 3 made by linked program**

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.

Linked programs (continued)

<b>Department of Agriculture, Fisheries and Forestry</b>
<p><b>Programs</b></p> <ul style="list-style-type: none"><li>• Program 2.1: Biosecurity and Export Services</li><li>• Program 2.2: Plant and Animal Health</li></ul> <p><b>Contribution to Outcome 3 made by linked programs</b></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>
<b>Department of Climate Change, Energy, the Environment and Water</b>
<p><b>Programs</b></p> <ul style="list-style-type: none"><li>• Program 2.2: Protect Australia’s cultural, historic and First Nations heritage</li><li>• Program 2.3: Accelerate the transition to a circular economy, while safely managing pollutants and hazardous substances.</li></ul> <p><b>Contribution to Outcome 3 made by linked programs</b></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, share information on imports of products subject to air quality standards, and collect levies relating to product stewardship for oil.</p>

**Linked programs (continued)**

<b>Department of Defence</b>
<p><b>Program</b></p> <ul style="list-style-type: none"> <li>• Program 1.3: Defence Contribution to National Support Tasks in Australia</li> </ul> <p><b>Contribution to Outcome 3 made by linked program</b></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>
<b>Department of Foreign Affairs and Trade</b>
<p><b>Programs</b></p> <ul style="list-style-type: none"> <li>• Program 1.1: Foreign Affairs and Trade Operations</li> <li>• Program 2.1: Consular Services</li> <li>• Program 2.2: Passport Services</li> </ul> <p><b>Contribution to Outcome 3 made by linked programs</b></p> <p>The Department of Foreign Affairs and Trade (DFAT) contributes to whole-of-government efforts bilaterally and regionally to counter people smuggling and human trafficking. DFAT also negotiates, finalises and implements Australia’s free trade agreement (FTA) agenda and explores opportunities for FTAs with other trading partners. DFAT provides high-quality consular and passport services that support international traveller facilitation.</p>
<b>Department of Health and Aged Care</b>
<p><b>Program</b></p> <ul style="list-style-type: none"> <li>• Program 1.8: Health Protection, Emergency Response and Regulation</li> </ul> <p><b>Contribution to Outcome 3 made by linked program</b></p> <p>The Department of Health and Aged Care works with the Department of Home Affairs to protect the health of the Australian community by managing health risks pre-border, including providing communicable disease advice to the Department of Home Affairs to inform pre-migration screening policies.</p>

Linked programs (continued)

<b>Department of Industry, Science and Resources</b>
<p><b>Programs</b></p> <ul style="list-style-type: none"><li>• Program 1.1: Growing innovative and competitive businesses, industries and regions</li><li>• Program 1.2: Investing in science and technology</li></ul> <p><b>Contribution to Outcome 3 made by linked programs</b></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>
<b>Department of the Treasury</b>
<p><b>Program</b></p> <ul style="list-style-type: none"><li>• Program 1.1: Economic Management</li></ul> <p><b>Contribution to Outcome 3 made by linked program</b></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**

<b>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.</b>					
	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
<b>Program 3.1: Trade Facilitation and Industry Engagement</b>					
Departmental expenses					
Departmental appropriation	58,450	63,692	51,667	48,291	48,940
s74 external revenue (b)	428	326	325	304	304
Expenses not requiring appropriation in the Budget year (a)	3,871	3,248	5,224	4,899	4,386
<b>Departmental total</b>	<b>62,749</b>	<b>67,266</b>	<b>57,216</b>	<b>53,494</b>	<b>53,630</b>
<b>Total expenses for program 3.1</b>	<b>62,749</b>	<b>67,266</b>	<b>57,216</b>	<b>53,494</b>	<b>53,630</b>
<b>Program 3.2: Border Management</b>					
Administered expenses					
Ordinary annual services ((Appropriation Bill No. 1) and Supply Bill (No. 1))	23,317	17,464	6,312	8	8
<b>Administered total</b>	<b>23,317</b>	<b>17,464</b>	<b>6,312</b>	<b>8</b>	<b>8</b>
Departmental expenses					
Departmental appropriation	513,660	501,678	474,529	465,879	443,090
s74 external revenue (b)	5,194	2,043	1,461	1,337	1,337
Expenses not requiring appropriation in the Budget year (a)	35,516	40,859	35,827	33,404	33,771
<b>Departmental total</b>	<b>554,370</b>	<b>544,580</b>	<b>511,817</b>	<b>500,620</b>	<b>478,198</b>
<b>Total expenses for program 3.2</b>	<b>577,687</b>	<b>562,044</b>	<b>518,129</b>	<b>500,628</b>	<b>478,206</b>

**Table 2.3.1: Budgeted expenses for Outcome 3 (continued)**

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
<b>Program 3.3: Border Revenue</b>					
Administered expenses					
Expenses not requiring appropriation in the Budget year (a)	4,286	4,286	4,286	4,286	4,286
<b>Administered total</b>	<b>4,286</b>	<b>4,286</b>	<b>4,286</b>	<b>4,286</b>	<b>4,286</b>
Departmental expenses					
Departmental appropriation	10,926	10,367	10,134	10,277	10,424
s74 external revenue (b)	61,106	61,721	62,926	63,619	63,619
Expenses not requiring appropriation in the Budget year (a)	21,888	24,584	26,922	41,651	36,819
<b>Departmental total</b>	<b>93,920</b>	<b>96,672</b>	<b>99,982</b>	<b>115,547</b>	<b>110,862</b>
<b>Total expenses for program 3.3</b>	<b>98,206</b>	<b>100,958</b>	<b>104,268</b>	<b>119,833</b>	<b>115,148</b>
<b>Program 3.4: Border Enforcement</b>					
Administered expenses					
Ordinary annual services ((Appropriation Bill No. 1) and Supply Bill (No. 1))	–	1,615	2,485	–	–
Expenses not requiring appropriation in the Budget year (a)	–	–	–	18,751	18,751
<b>Administered total</b>	<b>–</b>	<b>1,615</b>	<b>2,485</b>	<b>18,751</b>	<b>18,751</b>
Departmental expenses					
Departmental appropriation	1,284,930	1,421,617	1,003,592	942,489	953,847
s74 external revenue (b)	19,967	11,795	11,782	9,690	9,690
Expenses not requiring appropriation in the Budget year (a)	78,469	71,651	66,367	60,876	68,600
<b>Departmental total</b>	<b>1,383,366</b>	<b>1,505,063</b>	<b>1,081,741</b>	<b>1,013,055</b>	<b>1,032,137</b>
<b>Total expenses for program 3.4</b>	<b>1,383,366</b>	<b>1,506,678</b>	<b>1,084,226</b>	<b>1,031,806</b>	<b>1,050,888</b>

**Table 2.3.1: Budgeted expenses for Outcome 3 (continued)**

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
<b>Program 3.5: Onshore Compliance and Detention</b>					
Administered expenses					
Ordinary annual services ((Appropriation Bill No. 1) and Supply Bill (No. 1))	859,192	944,943	931,179	946,956	958,188
Expenses not requiring appropriation in the Budget year (a)	52,858	51,071	56,073	50,283	51,510
<b>Administered total</b>	<b>912,050</b>	<b>996,014</b>	<b>987,252</b>	<b>997,239</b>	<b>1,009,698</b>
Departmental expenses					
Departmental appropriation	335,228	345,771	313,866	317,316	320,876
s74 external revenue (b)	1,809	1,375	1,371	1,282	1,282
Expenses not requiring appropriation in the Budget year (a)	24,097	22,693	21,302	20,398	21,774
<b>Departmental total</b>	<b>361,134</b>	<b>369,839</b>	<b>336,539</b>	<b>338,996</b>	<b>343,932</b>
<b>Total expenses for program 3.5</b>	<b>1,273,184</b>	<b>1,365,853</b>	<b>1,323,791</b>	<b>1,336,235</b>	<b>1,353,630</b>
<b>Outcome 3 Totals by appropriation type</b>					
Administered expenses					
Ordinary annual services ((Appropriation Bill No. 1) and Supply Bill (No. 1))	882,509	964,022	939,976	946,964	958,196
Expenses not requiring appropriation in the Budget year (a)	57,144	55,357	60,359	73,320	74,547
<b>Administered total</b>	<b>939,653</b>	<b>1,019,379</b>	<b>1,000,335</b>	<b>1,020,284</b>	<b>1,032,743</b>
Departmental expenses					
Departmental appropriation	2,203,194	2,343,125	1,853,788	1,784,252	1,777,177
s74 external revenue (b)	88,504	77,260	77,865	76,232	76,232
Expenses not requiring appropriation in the Budget year (a)	163,841	163,035	155,642	161,228	165,350
<b>Departmental total</b>	<b>2,455,539</b>	<b>2,583,420</b>	<b>2,087,295</b>	<b>2,021,712</b>	<b>2,018,759</b>
<b>Total expenses for Outcome 3</b>	<b>3,395,192</b>	<b>3,602,799</b>	<b>3,087,630</b>	<b>3,041,996</b>	<b>3,051,502</b>

Table 2.3.1: Budgeted expenses for Outcome 3 (continued)

Movement of administered funds between years (c)	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
Outcome 3:					
3.2: Border Management	5,255	–	–	–	–
3.5: Onshore Compliance and Detention	–	8,567	9,821	8,567	–
<b>Total movement of administered funds</b>	<b>5,255</b>	<b>8,567</b>	<b>9,821</b>	<b>8,567</b>	<b>–</b>

	2024–25	2025–26
<b>Average staffing level (number)</b>	<b>8,842</b>	<b>9,165</b>

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

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

**Table 2.3.2: Program components of Outcome 3**

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.

<b>Outcome 3:</b> 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.		
<b>Program 3.1: Trade Facilitation and Industry Engagement</b> 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.		
<b>Key activities</b>	This program is linked to the key activity 'border services' in the current Corporate Plan. Mechanisms through which program 3.1 will be delivered include: <ul style="list-style-type: none"> <li>• development and delivery of portfolio strategy, legislation and policy, to support the facilitation of legitimate trade</li> <li>• delivering the Australian Trusted Trader Program</li> <li>• provision of tariff classification, valuation and rules of origin advice services to importers and exporters</li> <li>• advancing customs and border modernisation initiatives</li> <li>• provision of expert advice, support and guidance material for industry to support import and export of legitimate goods.</li> </ul>	
<b>Year</b>	<b>Performance measures (a)</b>	<b>Expected performance results</b>
Current year 2024–25	Delivery of facilitation and regulatory activities supports the movement of legitimate trade.	100% of Australian Trusted Traders (ATTs) who fail a compliance activity have remediation action initiated within 30 days – <b>at risk</b>
<b>Year</b>	<b>Performance measures (b)</b>	<b>Planned performance results</b>
Budget year 2025–26	Delivery of facilitation and regulatory activities supports the movement of legitimate trade.	100% of Australian Trusted Traders (ATTs) who fail a compliance activity have remediation action initiated within 30 days.
Forward estimates 2025–28	As per 2025–26	As per 2025–26
Material changes to Program 3.1 resulting from 2025–26 Budget measures: Nil		

a) The 2024–25 performance measure was amended for publication in the 2024–25 Corporate Plan.

b) The performance measures and targets may be refined in the 2025–26 Corporate Plan.

**Table 2.3.2: Performance measures for Outcome 3 (continued)**

<b>Program 3.2: Border Management</b> 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.		
<b>Key activities</b>	This program is linked to the key activity 'border services' 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"> <li>• development and delivery of portfolio strategy, legislation and policy to support the facilitation of legitimate travel</li> <li>• issuing broker, depot and warehouse licenses</li> <li>• working with partner agencies to influence and develop policy and regulatory models in relation to border modernisation, community protection and consumer safety</li> <li>• effective management of migration, traveller and cargo processes and information systems</li> <li>• provision of migration, travel and import and export data and statistics</li> <li>• undertaking effective risk-based compliance activities to promote observance of Australian border laws as they relate to the movement of people and goods.</li> </ul>	
<b>Year</b>	<b>Performance measures (a)</b>	<b>Expected performance results</b>
Current year 2024–25	Delivery of facilitation and regulatory activities supports the movement of legitimate trade.  Delivery of facilitation and technology enhancements supports improved movement of people across Australia's physical border.	Average clearance rates for air cargo and sea cargo are maintained, compared to a rolling average of clearance rates over the five past financial years – <b>on track</b> .  Average clearance time for all air travellers is maintained or improved, compared to a rolling average clearance time over two past financial years – <b>on track</b> .
<b>Year</b>	<b>Performance measures (b)</b>	<b>Planned performance results</b>
Budget year 2025–26	Delivery of facilitation and regulatory activities supports the movement of legitimate trade.  Delivery of facilitation and technology enhancements supports improved movement of people across Australia's physical border.	Average clearance rates for air cargo and sea cargo are maintained, compared to a rolling average of clearance rates over the five past financial years.  Average clearance time for all air travellers is maintained or improved, compared to a rolling average clearance time over two past financial years.
Forward estimates 2025–28	As per 2025–26	As per 2025–26
Material changes to Program 3.2 resulting from 2025–26 Budget measures: Nil		

a) The 2024–25 performance measure was amended for publication in the 2024–25 Corporate Plan.

b) The performance measures and targets may be refined in the 2025–26 Corporate Plan.

**Table 2.3.2: Performance measures for Outcome 3 (continued)**

<b>Program 3.3: Border Revenue collection</b> To advance Australia's economic interests through the effective collection and administration of customs duty and border charges.		
<b>Key activities</b>	This program is linked to the key activity 'customs compliance and enforcement' in the current Corporate Plan. Mechanisms through which program 3.3 will be delivered include: <ul style="list-style-type: none"> <li>• 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</li> <li>• providing assurance that revenue is protected by ensuring the correct application of refunds, concession and exemptions</li> <li>• undertaking effective risk-based investigations and compliance activities, to promote observance of Australian border laws as they relate to revenue reporting and payment obligations</li> <li>• enhance activities to detect revenue evasion and promote voluntary disclosures</li> <li>• collecting and administering the Passenger Movement Charge</li> <li>• administering the Tourist Refund Scheme.</li> </ul>	
<b>Year</b>	<b>Performance measures (a)</b>	<b>Expected performance results</b>
Current year 2024–25	Examinations, enforcement and compliance activities prevents prohibited goods crossing Australia's border and contributes to revenue protection.	The annual revenue leakage result is less than 5% of total import value – <b>not yet determined (b)</b>
<b>Year</b>	<b>Performance measures (c)</b>	<b>Planned performance results</b>
Budget year 2025–26	Examinations, enforcement and compliance activities prevents prohibited goods crossing Australia's border and contributes to revenue protection.	The annual revenue leakage result is less than 5% of total import value.
Forward estimates 2025–28	As per 2025–26	As per 2025–26
Material changes to Program 3.3 resulting from 2025–26 Budget measures: Nil		

a) The 2024–25 performance measure was amended for publication in the 2024–25 Corporate Plan.

b) As at 31 December 2024, expected performance results were not yet available as the assessment is made annually.

c) The performance measures and targets may be refined in the 2025–26 Corporate Plan.

Table 2.3.2: Performance measures for Outcome 3 (continued)

<b>Program 3.4 Border Enforcement</b> 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.		
<b>Key activities</b>	This program is linked to the key activity 'support for Joint Agency Taskforce Operation Sovereign Borders' in the current Corporate Plan. Mechanisms through which program 3.4 will be delivered include: <ul style="list-style-type: none"><li>• continuing support of Operation Sovereign Borders to effectively deter, detect and respond to maritime people smuggling operations targeting Australia</li><li>• processing international air and sea passengers and crew, and managing the risks posed by travellers at the border</li><li>• providing eligible travellers with the option for self-processing and clearance through automated border control at a range of Australian international airports and seaports</li><li>• 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</li><li>• processing vessels crossing the border</li><li>• conducting land-based patrol and surveillance of the waterfront, remote areas and regional ports, including through the deployment of mobile teams</li><li>• investigating and potentially prosecuting breaches of Australian border laws</li><li>• 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.</li></ul>	
<b>Year</b>	<b>Performance measures (a)</b>	<b>Expected performance results</b>
Current year 2024–25	Deterrence messaging, engagement and operational activity contributes to the OSB mission.	The ABF effectively supports the Joint Agency Taskforce Operation Sovereign Borders (JATF OSB) mission to deny an irregular maritime pathway to settlement in Australia – <b>on track</b>
<b>Year</b>	<b>Performance measures (b)</b>	<b>Planned performance results</b>
Budget year 2025–26	Deterrence messaging, engagement and operational activity contributes to the OSB mission.	The ABF effectively supports the Joint Agency Taskforce Operation Sovereign Borders (JATF OSB) mission to deny an irregular maritime pathway to settlement in Australia.
Forward estimates 2025–28	As per 2025–26	As per 2025–26
Material changes to Program 3.4 resulting from 2025–26 Budget measures: Nil		

- a) The 2024–25 performance measure was amended for publication in the 2024–25 Corporate Plan.  
b) The performance measures and targets may be refined in the 2025–26 Corporate Plan



**Table 2.3.2: Performance measures for Outcome 3 (continued)**

<b>Program 3.5 Onshore Compliance and Detention</b> 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.		
<b>Key activities</b>	This program is linked to the key activity 'onshore 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"> <li>• promoting voluntary compliance by Australian employers with employer sponsor obligations through the provision of targeted education and engagement activities</li> <li>• providing services that facilitate status resolution, including voluntary return to the person's country of origin and, where appropriate, reintegration of assistance packages</li> <li>• delivering a safe, secure and sustainable immigration detention network for detainees, staff and visitors</li> <li>• 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</li> <li>• 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.</li> </ul>	
<b>Year</b>	<b>Performance measures (a)</b>	<b>Expected performance results</b>
Budget year 2024–25	Effectively maintain a safe, secure and sustainable immigration detention network.	The number of critical incidents per 1000 detainees in the immigration detention network remains comparable or decreases – <b>at risk</b>
<b>Year</b>	<b>Performance measures (b)</b>	<b>Planned performance results</b>
Budget year 2025–26	Effectively maintain a safe, secure and sustainable immigration detention network.	The number of critical incidents per 1000 detainees in the immigration detention network remains comparable or decreases.
Forward estimates 2025–28	As per 2025–26	As per 2025–26
Material changes to Program 3.5 resulting from 2025–26 Budget measures: Nil		

a) The 2024–25 performance measure was amended for publication in the 2024–25 Corporate Plan.

b) The performance measures and targets may be refined in the 2025–26 Corporate Plan.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements, which provide a comprehensive snapshot of entity finances for the 2025–26 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Analysis of budgeted financial statements

Departmental

Budgeted departmental comprehensive income statement

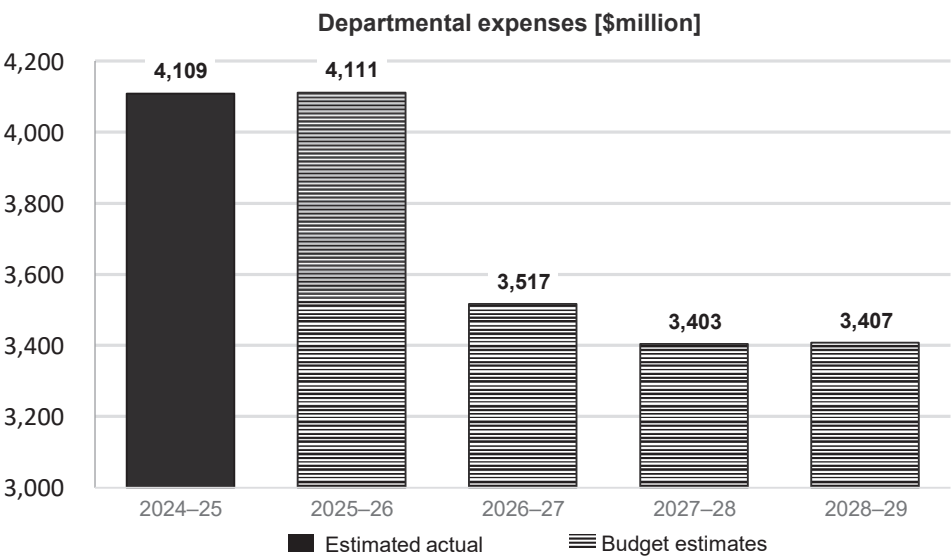
This statement presents the expected financial result for the Department and recognises expenses and revenue on a full accrual basis.

Expenses

In 2025–26, total departmental expenses (Figure 1) are expected to increase from \$4,108.7 million in 2024–25 to \$4,111.1 million, an increase of \$2.4 million.

The increase in budgeted departmental expenses is attributable to employee benefits increasing by \$26.7 million, depreciation and amortisation increasing by \$11.4 million, finance costs increasing by \$1.3 million, and offset by \$34.8 million decrease in suppliers expenses, and \$2.2 million decrease in other expenses.

Figure 1: Total departmental expenses as at 2025–26 Budget



**Revenue**

The total departmental revenue is expected to decrease from \$3,885.8 million in 2024–25 to \$3,857.0 million in 2025–26. The decrease of \$28.8 million is due to a decrease in the Department’s own-source income of \$86.0 million, and offset by an increase in revenue from Government (appropriation revenue) of \$57.2 million.

**Budgeted departmental balance sheet**

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

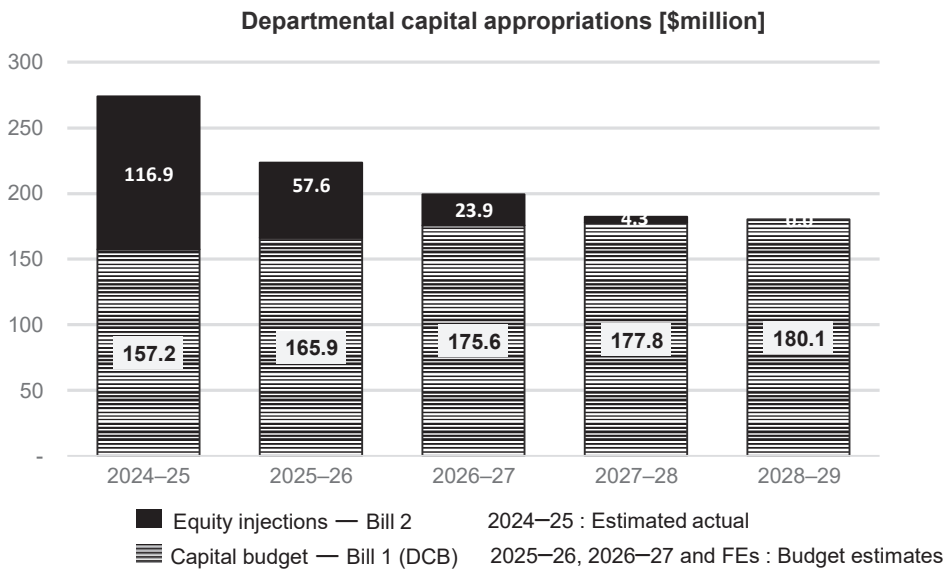
In 2025–26, total departmental assets are expected to decrease from \$4,085.2 million in 2024–25 to \$3,961.7 million. The decrease of \$123.5 million is due to a decrease of \$121.6 million in non-financial assets, and a decrease of \$1.9 million in financial assets.

Departmental liabilities are expected to decrease from \$3,109.5 million in 2024–25 to \$3,016.7 million, a decrease of \$92.8 million is due to a decrease in lease liabilities.

**Capital budget statement – departmental**

This statement reports the forward plan for capital expenditure. Total departmental capital appropriations (Figure 2) have decreased in 2025–26 by \$50.6 million, as a result of a decrease of \$59.3 million in equity injections – Bill 2, and an increase of \$8.7 million in capital budget – Bill 1 (departmental capital budget).

Figure 2: Total departmental capital appropriations as at 2025–26 Budget



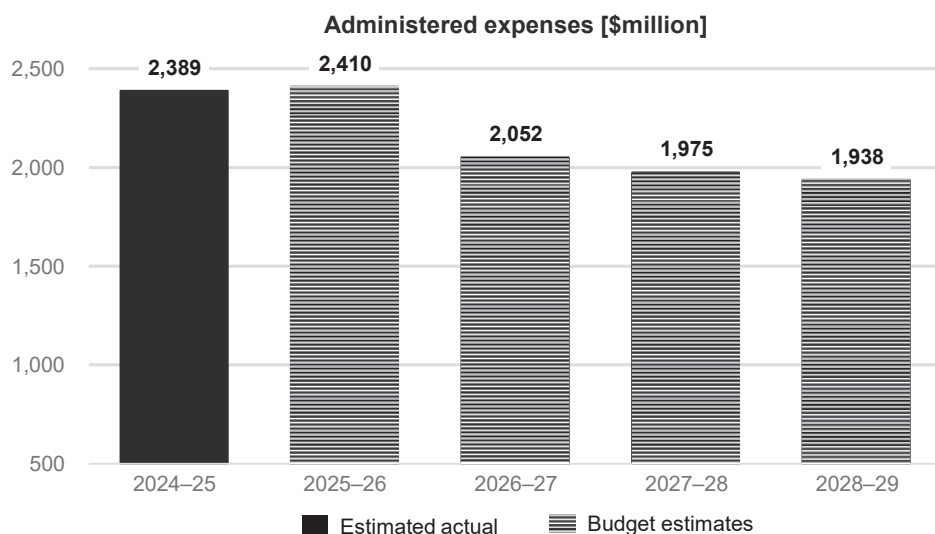
**Administered**

**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.

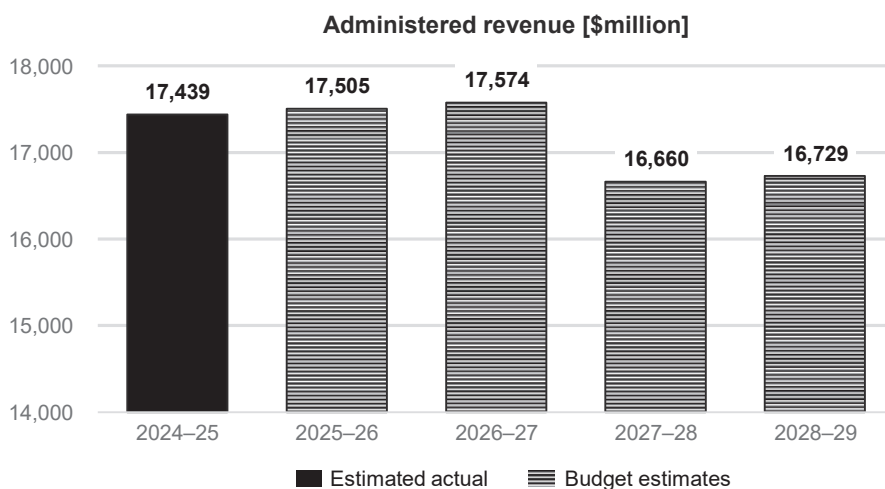
**Expenses**

In 2025–26, administered expenses (Figure 3) are expected to increase from \$2,389.3 million in 2024–25 to \$2,410.5 million, an increase of \$21.2 million. The change in the budgeted administered expenses are attributable to supplier expenses increasing by \$0.9 million and grant expenses increasing by \$30.3 million, offset by a decrease in personal benefits of \$9.2 million, depreciation and amortisation decreasing by \$0.7 million, and other expenses decreasing by \$0.1 million.

**Figure 3: Administered expenses as at 2025–26 Budget**

## Revenue

In 2025–26, the Department will administer the collection of revenue (Figure 4) on behalf of the Government of an estimated \$17,505.3 million, which is an increase of \$66.1 million compared to \$17,439.2 million in 2024–25.

**Figure 4: Administered revenue as at 2025–26 Budget**

In 2025–26, the Department is estimated to collect \$17,347.6 million in taxation revenue, which is an increase of \$72.6 million from \$17,275.0 million in 2024–25. The increase is primarily due to a decrease of \$80 million in customs duty and an increase of \$152.6 million in other taxes.

In 2025–26, the Department will administer the collection of non-taxation revenue on behalf of Government of an estimated \$157.8 million, which is a decrease of \$6.5 million from the \$164.3 million in 2024–25.

**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 2025–26, total administered assets increase by \$83.7 million from \$1,589.5 million in 2024–25 to \$1,673.2 million. Non-financial assets increase by \$88.0 million, mainly due to the increase in property, plant and equipment. Financial assets decrease by \$4.3 million due to a decrease in taxation receivables.

**Schedule for administered capital budget**

This statement reports the forward plan for capital expenditure. Total capital appropriations have increased by \$67.5 million in the 2025–26 financial year compared to 2024–25, as a result of an increase of \$66.9 million in administered assets and liabilities – Bill 2, and an increase of \$0.6 million in capital budget – Bill 1 (administered capital budget).

### 3.2. Budgeted financial statements tables

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

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	1,943,001	1,969,694	1,890,707	1,838,032	1,832,990
Suppliers	1,673,200	1,638,412	1,120,279	1,045,681	1,039,672
Depreciation and amortisation (a)	448,740	460,092	465,151	467,688	472,282
Finance costs	37,939	39,336	37,832	49,355	59,520
Other expenses	5,848	3,605	2,787	2,656	2,605
<b>Total expenses</b>	<b>4,108,728</b>	<b>4,111,139</b>	<b>3,516,756</b>	<b>3,403,412</b>	<b>3,407,069</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	274,029	219,218	198,333	195,715	195,715
Rental income	3,978	3,978	3,978	3,978	3,978
Other	35,964	6,452	3,825	3,517	3,517
<b>Total own-source revenue</b>	<b>313,971</b>	<b>229,648</b>	<b>206,136</b>	<b>203,210</b>	<b>203,210</b>
<b>Gains</b>					
Other	1,733	–	–	–	–
<b>Total gains</b>	<b>1,733</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Total own-source income</b>	<b>315,704</b>	<b>229,648</b>	<b>206,136</b>	<b>203,210</b>	<b>203,210</b>
<b>Net (cost of)/contribution by services</b>	<b>(3,793,024)</b>	<b>(3,881,491)</b>	<b>(3,310,620)</b>	<b>(3,200,202)</b>	<b>(3,203,859)</b>
Revenue from Government	3,570,138	3,627,329	3,052,283	2,931,790	2,922,792
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(222,886)</b>	<b>(254,162)</b>	<b>(258,337)</b>	<b>(268,412)</b>	<b>(281,067)</b>
<b>Total comprehensive income/(loss)</b>	<b>(222,886)</b>	<b>(254,162)</b>	<b>(258,337)</b>	<b>(268,412)</b>	<b>(281,067)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(222,886)</b>	<b>(254,162)</b>	<b>(258,337)</b>	<b>(268,412)</b>	<b>(281,067)</b>

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

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
<b>Total comprehensive income/(loss) – as per statement of comprehensive income</b>	<b>(222,886)</b>	<b>(254,162)</b>	<b>(258,337)</b>	<b>(268,412)</b>	<b>(281,067)</b>
Plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	227,208	239,551	247,104	257,923	270,075
Plus: depreciation/amortisation expenses for ROU assets (b)	221,532	220,541	218,047	209,765	202,207
Less: lease principal repayments (b)	199,583	204,380	206,814	199,276	191,215
<b>Net cash operating surplus/(deficit) (c) (d)</b>	<b>26,271</b>	<b>1,550</b>	<b>–</b>	<b>–</b>	<b>–</b>

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) and Supply 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 of \$22.121 million and for Newcastle airport of \$2.417 million in 2024–25. Funding provided for ICT infrastructure costs for Sunshine airport of \$1.550 million in 2025–26. Please refer to Table 3.5: Departmental capital budget statement.
- d) Reclassification of Cyber Security s74 revenue of \$1.733 million to administered funding in 2024–25 for the 2023–24 MYEFO measure *2023–2030 Australian Cyber Security Strategy* in Program 1.3.



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

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	9,212	9,212	9,212	9,212	9,212
Trade and other receivables	572,691	570,789	570,789	570,789	570,789
Other financial assets	1,299	1,299	1,299	1,299	1,299
<b>Total financial assets</b>	<b>583,202</b>	<b>581,300</b>	<b>581,300</b>	<b>581,300</b>	<b>581,300</b>
<b>Non-financial assets</b>					
Land and buildings	2,214,806	2,127,213	2,029,087	1,962,880	1,832,393
Property, plant and equipment	781,234	747,679	674,831	1,123,679	1,073,279
Intangibles	424,730	424,331	368,147	294,836	226,232
Inventories	17,347	17,347	17,347	17,347	17,347
Other non-financial assets	63,841	63,841	63,841	63,841	63,841
<b>Total non-financial assets</b>	<b>3,501,958</b>	<b>3,380,411</b>	<b>3,153,253</b>	<b>3,462,583</b>	<b>3,213,092</b>
<b>Total assets</b>	<b>4,085,160</b>	<b>3,961,711</b>	<b>3,734,553</b>	<b>4,043,883</b>	<b>3,794,392</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	260,571	260,571	260,571	260,571	260,571
Other payables	74,122	74,122	74,122	74,122	74,122
<b>Total payables</b>	<b>334,693</b>	<b>334,693</b>	<b>334,693</b>	<b>334,693</b>	<b>334,693</b>
<b>Interest bearing liabilities</b>					
Leases	2,199,506	2,106,713	1,938,375	2,334,010	2,185,507
<b>Total interest bearing liabilities</b>	<b>2,199,506</b>	<b>2,106,713</b>	<b>1,938,375</b>	<b>2,334,010</b>	<b>2,185,507</b>
<b>Provisions</b>					
Employee provisions	505,959	505,959	505,959	505,959	505,959
Other provisions	69,314	69,314	69,314	69,314	69,314
<b>Total provisions</b>	<b>575,273</b>	<b>575,273</b>	<b>575,273</b>	<b>575,273</b>	<b>575,273</b>
<b>Total liabilities</b>	<b>3,109,472</b>	<b>3,016,679</b>	<b>2,848,341</b>	<b>3,243,976</b>	<b>3,095,473</b>
<b>Net assets</b>	<b>975,688</b>	<b>945,032</b>	<b>886,212</b>	<b>799,907</b>	<b>698,919</b>
<b>EQUITY (a)</b>					
Contributed equity	4,484,298	4,707,804	4,907,321	5,089,428	5,269,507
Reserves	598,559	598,559	598,559	598,559	598,559
Retained surplus (accumulated deficit)	(4,107,169)	(4,361,331)	(4,619,668)	(4,888,080)	(5,169,147)
<b>Total equity</b>	<b>975,688</b>	<b>945,032</b>	<b>886,212</b>	<b>799,907</b>	<b>698,919</b>

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 2025–26)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
<b>Opening balance as at 1 July 2025</b>				
Balance carried forward from previous period	(4,107,169)	598,559	4,484,298	975,688
<b>Adjusted opening balance</b>	<b>(4,107,169)</b>	<b>598,559</b>	<b>4,484,298</b>	<b>975,688</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	(254,162)	–	–	(254,162)
<b>Total comprehensive income</b>	<b>(254,162)</b>	<b>–</b>	<b>–</b>	<b>(254,162)</b>
of which:				
Attributable to the Australian Government	(254,162)	–	–	(254,162)
<b>Transactions with owners</b>				
Equity injection – appropriation	–	–	57,606	57,606
Departmental capital budget (DCB)	–	–	165,900	165,900
<b>Sub-total transactions with owners</b>	<b>–</b>	<b>–</b>	<b>223,506</b>	<b>223,506</b>
<b>Estimated closing balance as at 30 June 2026</b>	<b>(4,361,331)</b>	<b>598,559</b>	<b>4,707,804</b>	<b>945,032</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(4,361,331)</b>	<b>598,559</b>	<b>4,707,804</b>	<b>945,032</b>

Prepared on Australian Accounting Standards basis.

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

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	3,905,779	3,856,752	3,258,419	3,135,000	3,126,002
Sale of goods and rendering of services	153,018	122,312	120,452	119,522	119,522
Net GST received	119,791	119,061	118,085	118,085	118,085
Other	156,631	106,065	84,413	82,417	82,417
<b>Total cash received</b>	<b>4,335,219</b>	<b>4,204,190</b>	<b>3,581,369</b>	<b>3,455,024</b>	<b>3,446,026</b>
<b>Cash used</b>					
Employees	2,102,714	2,093,597	1,825,907	1,892,434	1,971,820
Suppliers	1,629,095	1,632,299	1,301,893	1,108,093	1,017,656
Interest payments on lease liability	37,939	39,336	37,832	49,355	59,520
s74 external revenue transferred to the OPA	287,500	227,521	206,136	203,210	203,210
Other	5,848	3,605	2,787	2,656	2,605
<b>Total cash used</b>	<b>4,063,096</b>	<b>3,996,358</b>	<b>3,374,555</b>	<b>3,255,748</b>	<b>3,254,811</b>
<b>Net cash from/(used by) operating activities</b>	<b>272,123</b>	<b>207,832</b>	<b>206,814</b>	<b>199,276</b>	<b>191,215</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	330,293	226,958	199,517	182,107	180,079
<b>Total cash used</b>	<b>330,293</b>	<b>226,958</b>	<b>199,517</b>	<b>182,107</b>	<b>180,079</b>
<b>Net cash from/(used by) investing activities</b>	<b>(330,293)</b>	<b>(226,958)</b>	<b>(199,517)</b>	<b>(182,107)</b>	<b>(180,079)</b>

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

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	274,063	223,506	199,517	182,107	180,079
<b>Total cash received</b>	<b>274,063</b>	<b>223,506</b>	<b>199,517</b>	<b>182,107</b>	<b>180,079</b>
<b>Cash used</b>					
Principal payments on lease liability	199,583	204,380	206,814	199,276	191,215
Other	16,310	–	–	–	–
<b>Total cash used</b>	<b>215,893</b>	<b>204,380</b>	<b>206,814</b>	<b>199,276</b>	<b>191,215</b>
<b>Net cash from/(used by) financing activities</b>	<b>58,170</b>	<b>19,126</b>	<b>(7,297)</b>	<b>(17,169)</b>	<b>(11,136)</b>
<b>Net increase/(decrease) in cash held</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Cash and cash equivalents at the beginning of the reporting period	9,212	9,212	9,212	9,212	9,212
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>9,212</b>	<b>9,212</b>	<b>9,212</b>	<b>9,212</b>	<b>9,212</b>

Prepared on Australian Accounting Standards basis.

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

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget – Bill 1 (DCB)	157,189	165,900	175,576	177,806	180,079
Equity injections – Bill 2	116,874	57,606	23,941	4,301	–
<b>Total new capital appropriations</b>	<b>274,063</b>	<b>223,506</b>	<b>199,517</b>	<b>182,107</b>	<b>180,079</b>
<i>Provided for:</i>					
Purchase of non-financial assets	274,063	223,506	199,517	182,107	180,079
<b>Total items</b>	<b>274,063</b>	<b>223,506</b>	<b>199,517</b>	<b>182,107</b>	<b>180,079</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations (a)	148,566	59,508	23,941	4,301	–
Funded by capital appropriation – DCB (b)	157,189	165,900	175,576	177,806	180,079
Funded internally from departmental resources (c)	24,538	1,550	–	–	–
<b>TOTAL</b>	<b>330,293</b>	<b>226,958</b>	<b>199,517</b>	<b>182,107</b>	<b>180,079</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	330,293	226,958	199,517	182,107	180,079
<b>Total cash used to acquire assets</b>	<b>330,293</b>	<b>226,958</b>	<b>199,517</b>	<b>182,107</b>	<b>180,079</b>

Prepared on Australian Accounting Standards basis.

- a) Includes both current Appropriation Bill (No. 2), Supply 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, Newcastle airport and Sunshine airport.

**Table 3.6: Statement of departmental asset movements (Budget year 2025–26)**

	Land	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2025</b>					
Gross book value	18,727	560,785	694,892	1,844,517	3,118,921
Gross book value – ROU assets	2,525	2,580,875	691,548	–	3,274,948
Accumulated depreciation/ amortisation and impairment	–	(69,573)	(98,054)	(1,419,787)	(1,587,414)
Accumulated depreciation/ amortisation and impairment – ROU assets	(1,122)	(877,411)	(507,152)	–	(1,385,685)
<b>Opening net book balance</b>	<b>20,130</b>	<b>2,194,676</b>	<b>781,234</b>	<b>424,730</b>	<b>3,420,770</b>
<b>Capital asset additions</b>					
<b>Estimated expenditure on new or replacement assets</b>					
By purchase – appropriation equity (a)	–	63,853	63,676	99,429	226,958
By purchase – appropriation equity – ROU assets	79	69,502	42,006	–	111,587
<b>Total additions</b>	<b>79</b>	<b>133,355</b>	<b>105,682</b>	<b>99,429</b>	<b>338,545</b>
<b>Other movements</b>					
Depreciation/amortisation expense	–	(60,845)	(78,878)	(99,828)	(239,551)
Depreciation/amortisation on ROU assets	(284)	(159,898)	(60,359)	–	(220,541)
<b>Total other movements</b>	<b>(284)</b>	<b>(220,743)</b>	<b>(139,237)</b>	<b>(99,828)</b>	<b>(460,092)</b>
<b>As at 30 June 2026</b>					
Gross book value	18,727	624,638	758,568	1,943,946	3,345,879
Gross book value – ROU assets	2,604	2,650,377	733,554	–	3,386,535
Accumulated depreciation/ amortisation and impairment	–	(130,418)	(176,932)	(1,519,615)	(1,826,965)
Accumulated depreciation/ amortisation and impairment – ROU assets	(1,406)	(1,037,309)	(567,511)	–	(1,606,226)
<b>Closing net book balance</b>	<b>19,925</b>	<b>2,107,288</b>	<b>747,679</b>	<b>424,331</b>	<b>3,299,223</b>

Prepared on Australian Accounting Standards basis.

- a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2), Supply Bill (No. 2) 2025–2026 and includes 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)**

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
<b>EXPENSES</b>					
Suppliers	2,017,250	2,018,101	1,699,868	1,636,841	1,639,123
Personal benefits	106,371	97,193	99,807	102,081	104,709
Grants	187,172	217,426	168,833	140,009	96,443
Depreciation and amortisation (a)	72,635	71,942	77,438	91,058	92,686
Finance costs	112	112	112	112	112
Write-down and impairment of assets	4,286	4,286	4,286	4,286	4,286
Other expenses	1,500	1,414	1,444	830	848
<b>Total expenses administered on behalf of Government</b>	<b>2,389,326</b>	<b>2,410,474</b>	<b>2,051,788</b>	<b>1,975,217</b>	<b>1,938,207</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
<b>Taxation revenue</b>					
Customs duty	11,429,450	11,349,450	11,179,450	10,079,450	10,029,450
Other taxes	5,845,531	5,998,116	6,228,632	6,413,540	6,529,739
<b>Total taxation revenue</b>	<b>17,274,981</b>	<b>17,347,566</b>	<b>17,408,082</b>	<b>16,492,990</b>	<b>16,559,189</b>
<b>Non-taxation revenue</b>					
Revenue from contracts with customers	155,232	148,725	156,980	158,476	161,148
Other revenue	9,032	9,032	9,032	9,032	9,032
<b>Total non-taxation revenue</b>	<b>164,264</b>	<b>157,757</b>	<b>166,012</b>	<b>167,508</b>	<b>170,180</b>
<b>Total own-source revenue administered on behalf of Government</b>	<b>17,439,245</b>	<b>17,505,323</b>	<b>17,574,094</b>	<b>16,660,498</b>	<b>16,729,369</b>
<b>Total own-sourced income administered on behalf of Government</b>	<b>17,439,245</b>	<b>17,505,323</b>	<b>17,574,094</b>	<b>16,660,498</b>	<b>16,729,369</b>
<b>Net (cost of)/contribution by services</b>	<b>(15,049,919)</b>	<b>(15,094,849)</b>	<b>(15,522,306)</b>	<b>(14,685,281)</b>	<b>(14,791,162)</b>
<b>Surplus/(deficit) before income tax</b>	<b>(15,049,919)</b>	<b>(15,094,849)</b>	<b>(15,522,306)</b>	<b>(14,685,281)</b>	<b>(14,791,162)</b>
<b>Surplus/(deficit) after income tax</b>	<b>(15,049,919)</b>	<b>(15,094,849)</b>	<b>(15,522,306)</b>	<b>(14,685,281)</b>	<b>(14,791,162)</b>
<b>Total comprehensive income/(loss)</b>	<b>(15,049,919)</b>	<b>(15,094,849)</b>	<b>(15,522,306)</b>	<b>(14,685,281)</b>	<b>(14,791,162)</b>

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 used for depreciation/amortisation expenses. 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)**

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	120,670	120,670	120,670	120,670	120,670
Taxation receivables	384,420	380,134	375,848	371,562	367,276
Trade and other receivables	26,066	26,066	26,066	26,066	26,066
<b>Total financial assets</b>	<b>531,156</b>	<b>526,870</b>	<b>522,584</b>	<b>518,298</b>	<b>514,012</b>
<b>Non-financial assets</b>					
Land and buildings	711,698	709,054	674,858	647,478	620,169
Property, plant and equipment	327,315	417,922	458,307	424,092	389,473
Intangibles	250	240	214	176	127
Other non-financial assets	19,099	19,099	19,099	19,099	19,099
<b>Total non-financial assets</b>	<b>1,058,362</b>	<b>1,146,315</b>	<b>1,152,478</b>	<b>1,090,845</b>	<b>1,028,868</b>
<b>Total assets administered on behalf of Government</b>	<b>1,589,518</b>	<b>1,673,185</b>	<b>1,675,062</b>	<b>1,609,143</b>	<b>1,542,880</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	222,314	222,314	222,314	222,314	222,314
Personal benefits	17,428	17,428	17,428	17,428	17,428
Grants	1,759	1,759	1,759	1,759	1,759
Other payables	87,758	87,758	87,758	87,758	87,758
<b>Total payables</b>	<b>329,259</b>	<b>329,259</b>	<b>329,259</b>	<b>329,259</b>	<b>329,259</b>
<b>Interest bearing liabilities</b>					
Leases	326	326	326	326	326
<b>Total interest bearing liabilities</b>	<b>326</b>	<b>326</b>	<b>326</b>	<b>326</b>	<b>326</b>
<b>Provisions</b>					
Other provisions	8,255	8,255	8,255	8,255	8,255
<b>Total provisions</b>	<b>8,255</b>	<b>8,255</b>	<b>8,255</b>	<b>8,255</b>	<b>8,255</b>
<b>Total liabilities administered on behalf of Government</b>	<b>337,840</b>	<b>337,840</b>	<b>337,840</b>	<b>337,840</b>	<b>337,840</b>
<b>Net assets/(liabilities)</b>	<b>1,251,678</b>	<b>1,335,345</b>	<b>1,337,222</b>	<b>1,271,303</b>	<b>1,205,040</b>

Prepared on Australian Accounting Standards basis.



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

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Sales of goods and rendering of services	155,232	148,725	156,980	158,476	161,148
Taxes	17,252,191	17,347,566	17,408,082	16,492,990	16,559,189
Net GST received	118,278	128,687	125,685	125,685	125,685
Other	9,032	9,029	8,931	9,133	9,032
<b>Total cash received</b>	<b>17,534,733</b>	<b>17,634,007</b>	<b>17,699,678</b>	<b>16,786,284</b>	<b>16,855,054</b>
<b>Cash used</b>					
Grant	187,176	217,432	168,840	140,009	96,443
Subsidies paid					
Personal benefits	106,371	97,190	99,706	102,182	104,709
Suppliers	2,135,528	2,146,788	1,825,553	1,762,526	1,764,808
Interest payments on lease liability	112	112	112	112	112
Other	1,500	1,414	1,444	830	848
<b>Total cash used</b>	<b>2,430,687</b>	<b>2,462,936</b>	<b>2,095,655</b>	<b>2,005,659</b>	<b>1,966,920</b>
<b>Net cash from/(used by) operating activities</b>	<b>15,104,046</b>	<b>15,171,071</b>	<b>15,604,023</b>	<b>14,780,625</b>	<b>14,888,134</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	93,979	157,195	80,901	26,725	28,009
<b>Total cash used</b>	<b>93,979</b>	<b>157,195</b>	<b>80,901</b>	<b>26,725</b>	<b>28,009</b>
<b>Net cash from/(used by) investing activities</b>	<b>(93,979)</b>	<b>(157,195)</b>	<b>(80,901)</b>	<b>(26,725)</b>	<b>(28,009)</b>

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

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Capital Injection	93,979	157,195	80,901	26,725	28,009
<b>Total cash received</b>	<b>93,979</b>	<b>157,195</b>	<b>80,901</b>	<b>26,725</b>	<b>28,009</b>
<b>Cash used</b>					
Principal payments on lease liability	2,700	2,700	2,700	2,700	2,700
<b>Total cash used</b>	<b>2,700</b>	<b>2,700</b>	<b>2,700</b>	<b>2,700</b>	<b>2,700</b>
<b>Net cash from/(used by) financing activities</b>	<b>91,279</b>	<b>154,495</b>	<b>78,201</b>	<b>24,025</b>	<b>25,309</b>
<b>Net increase/(decrease) in cash held</b>	<b>15,101,346</b>	<b>15,168,371</b>	<b>15,601,323</b>	<b>14,777,925</b>	<b>14,885,434</b>
Cash and cash equivalents at beginning of reporting period	120,670	120,670	120,670	120,670	120,670
Cash from Official Public Account for:					
- Appropriations	3,185,109	3,066,952	2,702,771	2,612,573	2,573,935
<b>Total cash from Official Public Account</b>	<b>3,185,109</b>	<b>3,066,952</b>	<b>2,702,771</b>	<b>2,612,573</b>	<b>2,573,935</b>
Cash to Official Public Account for:					
- Appropriations	18,286,455	18,235,323	18,304,094	17,390,498	17,459,369
<b>Total cash to Official Public Account</b>	<b>18,286,455</b>	<b>18,235,323</b>	<b>18,304,094</b>	<b>17,390,498</b>	<b>17,459,369</b>
<b>Cash and cash equivalents at end of reporting period</b>	<b>120,670</b>	<b>120,670</b>	<b>120,670</b>	<b>120,670</b>	<b>120,670</b>

Prepared on Australian Accounting Standards basis.

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

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget – Bill 1 (ACB)	24,765	25,374	26,122	26,725	28,009
Administered assets and liabilities – Bill 2	64,949	131,821	54,779	–	–
<b>Total new capital appropriations</b>	<b>89,714</b>	<b>157,195</b>	<b>80,901</b>	<b>26,725</b>	<b>28,009</b>
<i>Provided for:</i>					
Purchase of non-financial assets	89,714	157,195	80,901	26,725	28,009
<b>Total items</b>	<b>89,714</b>	<b>157,195</b>	<b>80,901</b>	<b>26,725</b>	<b>28,009</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations (a)	64,949	131,821	54,779	–	–
Funded by capital appropriation – ACB (b)	29,030	25,374	26,122	26,725	28,009
<b>TOTAL</b>	<b>93,979</b>	<b>157,195</b>	<b>80,901</b>	<b>26,725</b>	<b>28,009</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total accrual purchases	93,979	157,195	80,901	26,725	28,009
<b>Total cash used to acquire assets</b>	<b>93,979</b>	<b>157,195</b>	<b>80,901</b>	<b>26,725</b>	<b>28,009</b>

Prepared on Australian Accounting Standards basis.

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

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

**Table 3.11: Statement of administered asset movements (Budget year 2025–26)**

	Land	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2025</b>					
Gross book value	125,129	646,183	352,614	1,947	1,125,873
Gross book value – ROU assets	–	910	19,442	–	20,352
Accumulated depreciation/ amortisation and impairment	–	(59,928)	(25,254)	(1,697)	(86,879)
Accumulated depreciation/ amortisation and impairment – ROU assets	–	(596)	(19,487)	–	(20,083)
<b>Opening net book balance</b>	<b>125,129</b>	<b>586,569</b>	<b>327,315</b>	<b>250</b>	<b>1,039,263</b>
<b>Estimated expenditure on new or replacement assets</b>					
By purchase – appropriation equity (a)	–	45,417	111,726	52	157,195
By purchase – appropriation equity – ROU assets	–	76	2,624	–	2,700
<b>Total additions</b>	<b>–</b>	<b>45,493</b>	<b>114,350</b>	<b>52</b>	<b>159,895</b>
<b>Other movements</b>					
Depreciation/amortisation expense	–	(48,058)	(21,074)	(62)	(69,194)
Depreciation/amortisation on ROU assets	–	(79)	(2,669)	–	(2,748)
<b>Total other movements</b>	<b>–</b>	<b>(48,137)</b>	<b>(23,743)</b>	<b>(62)</b>	<b>(71,942)</b>
<b>As at 30 June 2026</b>					
Gross book value	125,129	691,600	464,340	1,999	1,283,068
Gross book value – ROU assets	–	986	22,066	–	23,052
Accumulated depreciation/ amortisation and impairment	–	(107,986)	(46,328)	(1,759)	(156,073)
Accumulated depreciation/ amortisation and impairment – ROU assets	–	(675)	(22,156)	–	(22,831)
<b>Closing net book balance</b>	<b>125,129</b>	<b>583,925</b>	<b>417,922</b>	<b>240</b>	<b>1,127,216</b>

Prepared on Australian Accounting Standards basis.

- a) 'Appropriation equity' refers to administered assets and liabilities appropriations provided through Appropriation Bill (No. 2) 2025–2026 and Supply Bill (No. 2) 2025–2026.

# **National Emergency Management Agency**

**Entity resources and planned  
performance**



# National Emergency Management Agency

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# National Emergency Management Agency

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The National Emergency Management Agency (NEMA) was established on 1 September 2022. NEMA leads the Australian Government's approach to crisis management, providing national leadership and strategic coordination to build resilience and keep Australians safe. NEMA supports prevention, preparedness, response, relief and recovery across all hazards and drives national action to reduce risk in order to minimise the impacts of future disasters on Australian communities.

NEMA supports Australians before, during and after nationally significant crises through its policy, program and operational functions. NEMA has specific responsibilities under the Australian Government Crisis Management Framework, operates the Australian Government National Situation Room, and the National Coordination Mechanism. NEMA coordinates Commonwealth support during and following a crisis, administers the Disaster Recovery Funding Arrangements (DRFA) to provide funding to states and territories to relieve the burden of recovering from a disaster, and provides funding support for projects to address the physical and social impacts of crisis on our communities through the Disaster Ready Fund (DRF) initiatives for disaster resilience and risk reduction.

NEMA is Australia's lead agency for the Sendai Framework for Disaster Risk Reduction 2015–2030 and is responsible for driving domestic implementation through the National Disaster Risk Reduction Framework. Given the cross-cutting impacts of disasters, NEMA partners with Australian Government agencies, governments at all levels, and all sectors to deliver its objectives.

Australia's crisis and threat landscape is complex and evolving. Consecutive, concurrent and compounding natural and human-induced hazards will continue to place pressure on communities. This is being amplified by climate change, which drives more frequent, intense hazards at scales and in locations not experienced before. Since July 2022, 166 declared disasters have impacted over half of Australia's local government areas – many on multiple occasions. In the year ahead, NEMA's focus remains on driving long-term, coordinated national action to reduce risks before a disaster occurs, and embedding risk reduction in recovery. This is important to limit preventable harm and disruption for communities, and the supply chains, infrastructure, services and economic opportunities they depend on.

NEMA will continue its partnership with the insurance sector to put downward pressure on insurance premiums and growing disaster recovery costs. NEMA will also continue to work collaboratively with state and territory governments, who have primary responsibility for protecting life, property and the environment during crises, to help ensure Australians have confidence in the nation's crisis response capabilities.

In the 2025–26 Budget, the Australian Government has committed to progress national capabilities to keep Australians safe:

1. ongoing development of the National Messaging System to deliver important public safety messages for Australians facing crises, and
2. continued engagement with states and territories to develop a national Public Safety Mobile Broadband capability for first responders to communicate using fast, reliable, secure mobile broadband technology.

The Australian Government will continue to invest in programs that support community recovery and resilience and has also committed additional funding for Fortem Australia to deliver mental health services for first responders until 31 December 2025.

In addition to the funding announced by the Government to date, the 2025-26 Budget includes a provision of \$1.2 billion over the forward estimates to accommodate additional expenditure on disaster response payments including following Ex-Tropical Cyclone Alfred in March 2025.

**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 1’ 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: NEMA resource statement – Budget estimates for 2025–26 as at Budget March 2025**

	2024–25 <i>Estimated actual</i> \$'000	2025–26 Estimate \$'000
<b>Departmental</b>		
Annual appropriations – ordinary annual services (a)		
Prior year appropriations available (b)	70,179	69,785
Departmental appropriation (c)	148,645	135,090
Departmental capital budget (d)	3,056	217
Annual appropriations – other services – non-operating		
Prior year appropriations available (b)	1,775	–
Equity injection (e)	791	–
Total departmental annual appropriations	224,446	205,092
<b>Total departmental resourcing</b>	<b>224,446</b>	<b>205,092</b>
<b>Administered</b>		
Annual appropriations – ordinary annual services (a)		
Prior year appropriations available (b)	36,998	21,233
Outcome 1	147,740	120,464
Annual appropriations – other services – non-operating		
Prior year appropriations available (b)	40,505	20,764
Administered assets and liabilities (e)	15,420	7,888
Total administered annual appropriations	240,663	170,349
Total administered special appropriations	192,460	11,000
<b>Total administered resourcing</b>	<b>433,123</b>	<b>181,349</b>
<b>Total resourcing for NEMA</b>	<b>657,569</b>	<b>386,441</b>
	2024–25	2025–26
<b>Average staffing level (number)</b>	<b>425</b>	<b>425</b>

**Table 1.1: NEMA resource statement – Budget estimates for 2025–26 as at Budget March 2025 (continued)****Third-party payments from and on behalf of other entities**

	2024–25 <i>Estimated actual</i> \$'000	2025–26 Estimate \$'000
Payments made by other entities on behalf of NEMA (disclosed above)	337,585	127,830
Payments made to other entities for the provision of services (disclosed above)	20,747	17,165

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.

Note: NEMA has received \$12.37 million in 2024-25 under a section 75 determination of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

- a) Appropriation Bill (No. 1) 2025-2026 and Supply Bill (No. 1) 2025–2026.
- b) Excludes \$157.68m subject to administrative quarantine by Finance or withheld under section 51 of the PGPA Act.
- c) Excludes departmental capital budget (DCB).
- d) Departmental capital budgets are not separately identified in Appropriation Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- e) Appropriation Bill (No. 2) 2025–2026 and Supply Bill (No. 2) 2025–2026.

1.3 Budget measures

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

Table 1.2: Entity 2025–26 Budget measures

Part 1: Measures announced since the 2024–25 Mid-Year Economic and Fiscal Outlook (MYEFO)

	Program	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
<b>Payment measures</b>						
Disaster Support						
Administered	1.5	–	1,750	–	–	–
Departmental	1.1	–	5,434	–	–	–
<b>Total</b>		<b>–</b>	<b>7,184</b>	<b>–</b>	<b>–</b>	<b>–</b>
Savings from External Labour – further extension (a)	1.1					
Departmental		–	–	–	–	(1,821)
<b>Total</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(1,821)</b>
<b>Total payment measures</b>						
Administered		–	1,750	–	–	–
Departmental		–	5,434	–	–	(1,821)
<b>Total</b>		<b>–</b>	<b>7,184</b>	<b>–</b>	<b>–</b>	<b>(1,821)</b>

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) This is a cross-portfolio measure. The full measure description and package details appear in Budget Paper No. 2 under Cross Portfolio.

## 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 that contribute to government outcomes over the Budget and forward years.

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

**Note:**

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

The most recent corporate plan for NEMA can be found at:  
NEMA Corporate Plan 2024–25 to 2027–28.

The most recent annual performance statement can be found at: National Emergency Management Agency Annual Report 2023–24.

2.1 Budgeted expenses and performance for Outcome 1

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

Linked programs

<b>Bureau of Meteorology</b>
<p><b>Program</b></p> <ul style="list-style-type: none"><li>• Program 1.1: Bureau of Meteorology</li></ul> <p><b>Contribution to Outcome 1 made by linked program</b></p> <p>NEMA collaborates with the Bureau of Meteorology with the receipt of products and briefings relating to severe weather events, including floods, tropical cyclones and space weather, to protect the community. The Bureau of Meteorology also supports NEMA to improve higher risk weather season preparedness by assisting with scenario development, supporting exercises and training activities, to plan, prepare and uplift the Commonwealth, key industry and organisations' weather-related hazard capability. The Bureau of Meteorology, works with NEMA to uplift its capability through training activities, provision of world-leading climate and natural disaster science, information and expertise, and embedding specialist staff in the Australian Government National Situation Room.</p> <p>Through the Australian Climate Service, the Bureau of Meteorology also works with NEMA to contribute to supporting productivity and safety in Australia by providing high-quality, nationally consistent data, intelligence, and evidence-based insights to inform natural hazard risk reduction and climate adaptation actions.</p>
<b>Department of Health and Aged Care</b>
<p><b>Program</b></p> <ul style="list-style-type: none"><li>• Program 1.2 Mental Health</li></ul> <p><b>Contribution to Outcome 1 made by linked program</b></p> <p>NEMA and Department of Health and Aged Care are working together to identify options for implementation of the National Disaster Mental Health and Wellbeing Framework, which articulates national principles for effective and coordinated mental health support and services for communities at risk of, and affected by, disasters.</p>



**Linked programs (continued)**

<b>Department of Infrastructure, Transport, Regional Development, Communications and the Arts</b>
<p><b>Program</b></p> <ul style="list-style-type: none"><li>• Program 5.1: Digital Technologies and Communications Services</li></ul> <p><b>Contribution to Outcome 1 made by linked program</b></p> <p>The Department of Infrastructure, Transport, Regional Development, Communications and the Arts contributes to Outcome 1 by investing in communications infrastructure projects assisting national and regional economic and social developments, and improving the resilience of communications networks.</p>
<b>Department of Industry, Science and Resources</b>
<p><b>Programs</b></p> <ul style="list-style-type: none"><li>• Program 1.1: Growing innovative and competitive businesses, industries and regions</li><li>• Program 1.2: Investing in science and technology</li></ul> <p><b>Contribution to Outcome 1 made by linked programs</b></p> <p>The Department of Industry, Science and Resources assists NEMA in responding to critical supply chain disruptions. NEMA is also working with the Department to ensure broad policy alignment when renegotiating the Australian Building Codes Board Intergovernmental Agreement. Through the Australian Space Agency, NEMA works with the Department to manage risks posed by space events and re-entering space debris. The Department of Industry, Science and Resources contributes to Outcome 1 by making payments for programs on behalf of NEMA. The payments relate to recovery and resilience.</p>

Linked programs (continued)

<b>Department of the Treasury</b>
<b>Program</b> <ul style="list-style-type: none"><li>• Program 1.4 – Commonwealth-State Financial Relations</li></ul> <b>Contribution to Outcome 1 made by linked program</b> <p>The Department of the Treasury contributes to Outcome 1 by making payments to the states on behalf of NEMA. The payments relate to recovery, resilience and emergency management programs.</p>
<b>Services Australia</b>
<b>Program</b> <ul style="list-style-type: none"><li>• Program 1.2: Customer Service Delivery</li></ul> <b>Contribution to Outcome 1 made by linked program</b> <p>Services Australia administers various payments on behalf of NEMA under Outcome 1.</p>

## Budgeted expenses for Outcome 1

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

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

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

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
<b>Program 1.1: NEMA – Departmental – Outcome 1</b>					
Departmental expenses					
Departmental appropriation	148,645	135,090	121,719	122,708	123,876
s74 external revenue (a)	131	131	131	131	131
Expenses not requiring appropriation in the Budget year (b)	1,989	2,072	2,452	2,779	3,060
<b>Departmental total</b>	<b>150,765</b>	<b>137,293</b>	<b>124,302</b>	<b>125,618</b>	<b>127,067</b>
<b>Total expenses for program 1.1</b>	<b>150,765</b>	<b>137,293</b>	<b>124,302</b>	<b>125,618</b>	<b>127,067</b>
<b>Program 1.2: Australian Government Disaster &amp; Emergency Financial Support</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	47,619	15,783	2,000	–	–
Special appropriations					
<i>Social Security (Administration) Act 1999</i>	192,460	11,000	11,000	11,000	11,000
<b>Administered total</b>	<b>240,079</b>	<b>26,783</b>	<b>13,000</b>	<b>11,000</b>	<b>11,000</b>
<b>Total expenses for program 1.2</b>	<b>240,079</b>	<b>26,783</b>	<b>13,000</b>	<b>11,000</b>	<b>11,000</b>
<b>Program 1.3: Australian Government Resilience, Preparedness and Disaster Risk Reduction Support</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	32,688	27,940	11,580	12,560	12,620
<b>Administered total</b>	<b>32,688</b>	<b>27,940</b>	<b>11,580</b>	<b>12,560</b>	<b>12,620</b>
<b>Total expenses for program 1.3</b>	<b>32,688</b>	<b>27,940</b>	<b>11,580</b>	<b>12,560</b>	<b>12,620</b>

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

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
<b>Program 1.4: COVID-19 Support</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	100	–	–	–	–
<b>Administered total</b>	<b>100</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Total expenses for program 1.4</b>	<b>100</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Program 1.5: Emergency Management</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	68,901	76,741	38,867	37,292	38,113
Expenses not requiring appropriation in the Budget year (b)	405	473	552	724	724
<b>Administered total</b>	<b>69,306</b>	<b>77,214</b>	<b>39,419</b>	<b>38,016</b>	<b>38,837</b>
<b>Total expenses for program 1.5</b>	<b>69,306</b>	<b>77,214</b>	<b>39,419</b>	<b>38,016</b>	<b>38,837</b>
<b>Outcome 1 Totals by appropriation type</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	149,308	120,464	52,447	49,852	50,733
Special appropriations	192,460	11,000	11,000	11,000	11,000
Expenses not requiring appropriation in the Budget year (b)	405	473	552	724	724
<b>Administered total</b>	<b>342,173</b>	<b>131,937</b>	<b>63,999</b>	<b>61,576</b>	<b>62,457</b>
Departmental expenses					
Departmental appropriation	148,645	135,090	121,719	122,708	123,876
s74 external revenue (a)	131	131	131	131	131
Expenses not requiring appropriation in the Budget year (b)	1,989	2,072	2,452	2,779	3,060
<b>Departmental total</b>	<b>150,765</b>	<b>137,293</b>	<b>124,302</b>	<b>125,618</b>	<b>127,067</b>
<b>Total expenses for Outcome 1</b>	<b>492,938</b>	<b>269,230</b>	<b>188,301</b>	<b>187,194</b>	<b>189,524</b>

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

<b>Movement of administered funds between years (c)</b>	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
Outcome 1:					
Program 1.2	(13,783)	13,783			
Program 1.3	(16,401)	16,401			
<b>Total movement of administered funds</b>	<b>(30,184)</b>	<b>30,184</b>	<b>–</b>	<b>–</b>	<b>–</b>

	2024–25	2025–26
<b>Average staffing level (number)</b>	<b>425</b>	<b>425</b>

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

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

Table 2.1.2: Performance 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 (i.e. 2024–25), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2025–26 Budget measures that have created new programs or materially changed existing programs are provided.

<b>Outcome 1:</b> To develop, lead and coordinate the Commonwealth's approach to emergency management, including the support of activities relating to preparedness, response, relief, recovery, reconstruction, risk reduction and resilience for all-hazard emergencies and disasters.		
<b>Program 1.1: NEMA</b> NEMA provides national leadership and strategic coordination for all-hazard emergencies and disaster preparedness, response, relief, recovery, reconstruction, risk reduction and resilience across all levels of government and sectors.		
<b>Key activities (a)</b>	<b>Preparedness:</b> lead and coordinate national preparedness, build national capabilities and lead policy to support the Australian Government, jurisdictions and the Australian community in responding to, and recovering from, all-hazard crises. <b>Response:</b> lead and coordinate Australian Government response and support international response when required. <b>Risk Reduction and Resilience:</b> lead reforms and activities to reduce Australia's disaster risk in line with national and international frameworks, and through targeted investment in people, capabilities and communities.	
<b>Year</b>	<b>Performance measures (b)</b>	<b>Expected performance results</b>
Current year 2024–25	Leadership and coordination efforts reduce disaster risk across Australia.	<b>PARTIALLY ACHIEVED</b> Progress against the implementation of the Second National Action Plan to implement the National Disaster Risk Reduction Framework (NDRRF).
	Leading and coordinating national preparedness contributes to stakeholders' ability to respond to severe and catastrophic events.	<b>ACHIEVED</b> 100% achievement of key deliverables for national preparedness activities.
	Nationally significant emergency management capability projects contribute to enhanced community resilience and safety outcomes.	<b>MODERATELY ACHIEVED</b> 100% achievement of delivery milestones for the implementation of capability projects.
	Communities, leaders and stakeholders make effective decisions through decision-support information and predictive analysis.	<b>ON TRACK</b> Crisis intelligence delivers a service to meet requirements on 80% of requests for information.  Increase the percentage of active National Joint Common Operating Picture (NJCOP) users in 2024–25 from 30% to 40%, with a 5% year on year increase thereafter.
	Building a national picture of hazard risk, targeting investment and understanding effective mitigation measures.	<b>ON TRACK</b> Deliver on the Hazards Insurance Partnership (HIP) strategic priorities as per annual work plan.

Year	Performance measures	Planned performance results (c)
Budget year 2025–26	Australia's disaster risk is reduced, and national resilience is strengthened to minimise loss and harm.	Progress against the implementation of the Second National Action Plan to implement the NDRRF.
	Leading and coordinating national preparedness contributes to stakeholders' ability to respond to severe and catastrophic crises.	100% achievement of key deliverables for national preparedness activities.
	Building national emergency capabilities to support national response to crises and contribute to enhancing community resilience and improve community safety outcomes.	100% achievement of delivery milestones for the implementation of capability projects.
	Communities, leaders and stakeholders make effective decisions through decision-support information and predictive analysis.	Crisis intelligence delivers a service to meet requirements on 80% of requests for information.  Increase the percentage of active National Joint Common Operating Picture (NJCOP) users in 2025–26 from 40% to 45%.
	Australian communities are aware of effective natural hazards mitigation measures, and are supported to make risk informed investment decisions.	Deliver on the Hazards Insurance Partnership (HIP) strategic priorities for 2025-26.
Forward estimates 2026–29	As per 2025–26	As per 2025–26
Material changes to Program 1.1 resulting from 2025–26 Budget Measures: Nil		

- a) Measure descriptions have shifted from the 2024–25 PB Statements, in line with key activities developed in the 2024–25 to 2027–28 Corporate Plan and with the enterprise performance uplift and key activities being developed.
- b) NEMA has updated the performance measure descriptions from the 2024–25 Corporate Plan to be focused on outcomes in line with uplifting our approach to enterprise performance.
- c) For the purposes of this report, planned performance results have been assessed with data available at the time of publication against the targets listed in the 2023–24 Corporate Plan. Planned performance results will continue to evolve over the period of the Corporate Plan (2025–2029), with results to be reported in NEMA's Annual Performance Statements.

**Program 1.2: Australian Government Disaster & Emergency Financial Support**

NEMA is responsible for the Disaster Recovery Funding Arrangements (DRFA) which is the primary method through which the Australian Government financially supports states and territories to provide agreed relief and recovery activities to disaster affected communities. The DRFA has two main objectives:

- To facilitate the early provision of disaster assistance to affected individuals and communities; and
- To alleviate the significant financial burden states and territories may face in providing relief and recovery assistance following disasters.

NEMA is also responsible for the administration and assurance of state and territory expenditure under the DRFA to ensure appropriate use of Commonwealth funds.

Assistance can also be provided to individuals through the Australian Government Disaster Recovery Payment (AGDRP) and the Disaster Recovery Allowance (DRA). NEMA works closely with Services Australia to deliver the payments.

<b>Key activities (a)</b>	<b>Recovery:</b> lead and coordinate effective Australian Government recovery support to disaster impacted states, territories, local government and communities.
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Year	Performance measures (b)	Expected performance results
Current year 2024–25	The Government supports jurisdictions to deliver timely and targeted recovery assistance to communities impacted by disasters.	<b>ACHIEVED</b> DRFA, AGDRP, and DRA internal timeliness targets are met 100% of the time. 100% of DRFA (Cat C & D) funding requests to the Minister address the DRFA Principles.
Year	Performance measures	Planned performance results (c)
Budget year 2025–26	Australian communities are supported through responsive Australian Government recovery support in collaboration with jurisdictions.	Disaster Recovery Funding Arrangements (DRFA), Australian Government Disaster Recovery Payment (AGDRP), and Disaster Recovery Allowance (DRA) internal timeliness targets are met 100% of the time. 100% of DRFA (Cat C & D) funding requests to the Minister address the DRFA Principles.
Forward estimates 2026–29	As per 2025–26	As per 2025–26
Material changes to Program 1.2 resulting from 2025–26 Budget Measures: Nil		

- Measure descriptions have shifted from the 2024–25 PB Statements, in line with key activities developed in the 2024–25 to 2027–28 Corporate Plan and with the enterprise performance uplift and key activities being developed.
- NEMA has updated the performance measure descriptions from the 2024–25 Corporate Plan to be focused on outcomes in line with uplifting our approach to enterprise performance.
- For the purposes of this report, planned performance results have been assessed with data available at the time of publication against the targets listed in the 2023–24 Corporate Plan. Planned performance results will continue to evolve over the period of the Corporate Plan (2025–2029), with results to be reported in NEMA's Annual Performance Statements.



**Program 1.3: Australian Government Resilience, Preparedness and Disaster Risk Reduction Support**

NEMA designs, oversees and administers funding programs related to emergency and disaster preparedness, response, relief, recovery, reconstruction, risk reduction and resilience, and leads national implementation of the Commonwealth's international and national disaster risk reduction obligations.

<b>Key activities (a)</b>	<b>Risk Reduction and Resilience:</b> lead reforms and activities to reduce Australia's disaster risk in line with national and international frameworks, and through targeted investment in people, capabilities and communities.
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<b>Year</b>	<b>Performance measures (b)</b>	<b>Expected performance results</b>
Current year 2024–25	Disaster risk reduction investment supports communities, businesses and individuals to be better prepared for, and more resilient to, disaster events.	<b>PARTIALLY ACHIEVED</b> 100% achievement of program design and delivery milestones for Round 2 of the Disaster Ready Fund (DRF). DRF performance health check for 2024–25 completed.

<b>Year</b>	<b>Performance measures</b>	<b>Planned Performance Results (c)</b>
Budget year 2025–26	Australian communities are better prepared and more resilient to natural hazards due to targeted systemic risk reduction investment.	100% achievement of program design and delivery milestones for Round 3 of the DRF. DRF performance health check for 2025–26 completed.
Forward estimates 2026–29	As per 2025–26	As per 2025–26

Material changes to Program 1.3 resulting from 2025–26 Budget Measures: Nil

- a) Measure descriptions have shifted from the 2024–25 PB Statements, in line with key activities developed in the 2024–25 to 2027–28 Corporate Plan and with the enterprise performance uplift and key activities being developed.
- b) NEMA has updated the performance measure descriptions from the 2024–25 Corporate Plan to be focused on outcomes in line with uplifting our approach to enterprise performance.
- c) For the purposes of this report, planned performance results have been assessed with data available at the time of publication against the targets listed in the 2023–24 Corporate Plan. Planned performance results will continue to evolve over the period of the Corporate Plan (2025–2029), with results to be reported in NEMA's Annual Performance Statements.

<b>Program 1.5: Emergency Management</b> NEMA contributes to building a safe and secure Australia by coordinating the national response to disasters.		
<b>Key activities (a)</b>	<b>Response:</b> lead and coordinate Australian Government response and support international response when required.	
<b>Year</b>	<b>Performance measures (b)</b>	<b>Expected performance results</b>
Current year 2024–25	Coordination of Commonwealth support to all-hazard crises, assists jurisdictions and international partners to reduce impacts and consequences to their communities.	<b>ON TRACK</b> As agreed by NEMA, response resources and capabilities are deployed 100% of the time and in a timely manner to aid response efforts to disaster impacted jurisdictions.
<b>Year</b>	<b>Performance measures</b>	<b>Planned Performance Results (c)</b>
Budget year 2025–26	Australian communities, jurisdictions and international partners are supported by Australian Government coordinated response, relief and early recovery activities to reduce impacts and consequences of all hazard crises.	As agreed by NEMA, response resources and capabilities are deployed 100% of the time and in a timely manner to aid response efforts to disaster impacted jurisdictions.
Forward estimates 2026–29	As per 2025–26	As per 2025–26
Material changes to Program 1.5 resulting from 2025–26 Budget Measures: Nil		

- a) Measure descriptions have shifted from the 2024–25 PB Statements, in line with key activities developed in the 2024–25 to 2027–28 Corporate Plan and with the enterprise performance uplift and key activities being developed.
- b) NEMA has updated the performance measure descriptions from the 2024–25 Corporate Plan to be focused on outcomes in line with uplifting our approach to enterprise performance.
- c) For the purposes of this report, planned performance results have been assessed with data available at the time of publication against the targets listed in the 2023–24 Corporate Plan. Planned performance results will continue to evolve over the period of the Corporate Plan (2025–2029), with results to be reported in NEMA's Annual Performance Statements.

## **Section 3: Budgeted financial statements**

Section 3 presents budgeted financial statements, which provide a comprehensive snapshot of entity finances for the 2025–26 budget year, including the impact of budget measures and resourcing on financial statements.

### **3.1 Budgeted financial statements**

#### **3.1.1 Differences between entity resourcing and financial statements**

The entity resource statement (Table 1.1) provides a consolidated view of all the resources available in 2025–26. This includes appropriation receivable that is yet to be drawn down to cover payables and provisions on the departmental balance sheet (Table 3.2). The comprehensive income statement (Table 3.1) shows only the operating appropriation provided in 2025–26.

#### **3.1.2 Explanatory notes and analysis of budgeted financial statements**

##### **Departmental**

NEMA is budgeting for a break-even operating result in 2025–26 and over the forward estimates period, adjusted for depreciation and amortisation expenses and right-of-use asset transactions (in accordance with Accounting Standard AASB 16 Leases). Since the publication of the 2024–25 Portfolio Additional Estimates Statements (PAES), departmental expenses for NEMA have increased by \$5.73 million in 2025–26 primarily due to the new measure outlined in Table 1.2.

##### **Administered**

Since the publication of the 2024–25 PAES, administered expenses for NEMA in 2025–26 have increased by \$42.90 million, with a net impact of \$205.67 million over four years from 2024–25. The increases predominantly reflect the re-profiling of expenses to better reflect the timing changes in funding requirements for several programs, and higher personal benefit expenses, including Australian Government Disaster Recovery Payments and Disaster Recovery Allowance payments for the bushfire events in Northern Victoria, flood events in Far North Queensland, Ex-Tropical Cyclone Alfred, and other disaster events.

### 3.2. Budgeted financial statements tables

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

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	59,442	51,732	51,768	52,445	53,149
Suppliers	85,641	79,903	66,993	67,737	68,572
Depreciation and amortisation (a)	5,135	4,793	4,793	4,793	4,793
Finance costs	547	865	748	643	553
<b>Total expenses</b>	<b>150,765</b>	<b>137,293</b>	<b>124,302</b>	<b>125,618</b>	<b>127,067</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Other	131	131	131	131	131
<b>Total own-source income</b>	<b>131</b>	<b>131</b>	<b>131</b>	<b>131</b>	<b>131</b>
<b>Net (cost of)/contribution by services</b>	<b>(150,634)</b>	<b>(137,162)</b>	<b>(124,171)</b>	<b>(125,487)</b>	<b>(126,936)</b>
Revenue from Government	148,645	135,090	121,719	122,708	123,876
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(1,989)</b>	<b>(2,072)</b>	<b>(2,452)</b>	<b>(2,779)</b>	<b>(3,060)</b>

#### Note: Impact of net cash appropriation arrangements

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
<b>Total comprehensive income/(loss) – as per statement of comprehensive income</b>	<b>(1,989)</b>	<b>(2,072)</b>	<b>(2,452)</b>	<b>(2,779)</b>	<b>(3,060)</b>
Plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	962	620	620	620	620
Plus: depreciation/amortisation expenses for ROU assets (b)	4,173	4,173	4,173	4,173	4,173
Less: lease principal repayments (b)	3,146	2,721	2,341	2,014	1,733
<b>Net cash operating surplus/(deficit)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>

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) and Supply 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 to leases under AASB 16 Leases.

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

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	1,008	1,008	1,008	1,008	1,008
Trade and other receivables	72,538	72,027	72,027	72,027	72,027
<b>Total financial assets</b>	<b>73,546</b>	<b>73,035</b>	<b>73,035</b>	<b>73,035</b>	<b>73,035</b>
<b>Non-financial assets</b>					
Buildings	17,942	13,869	9,796	5,723	1,650
Leasehold improvements	10,488	10,008	9,528	9,048	8,568
Plant and equipment	286	403	524	647	773
Computer software	2,298	2,669	2,529	2,389	2,249
Inventories	376	376	376	376	376
Supplier prepayments	630	630	630	630	630
<b>Total non-financial assets</b>	<b>32,020</b>	<b>27,955</b>	<b>23,383</b>	<b>18,813</b>	<b>14,246</b>
<b>Total assets</b>	<b>105,566</b>	<b>100,990</b>	<b>96,418</b>	<b>91,848</b>	<b>87,281</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Supplier payables	24,375	24,375	24,375	24,375	24,375
Other payables	5,160	5,160	5,160	5,160	5,160
<b>Total payables</b>	<b>29,535</b>	<b>29,535</b>	<b>29,535</b>	<b>29,535</b>	<b>29,535</b>
<b>Interest bearing liabilities</b>					
Leases	19,490	16,769	14,428	12,414	10,681
<b>Total interest bearing liabilities</b>	<b>19,490</b>	<b>16,769</b>	<b>14,428</b>	<b>12,414</b>	<b>10,681</b>
<b>Provisions</b>					
Employee provisions	13,736	13,736	13,736	13,736	13,736
<b>Total provisions</b>	<b>13,736</b>	<b>13,736</b>	<b>13,736</b>	<b>13,736</b>	<b>13,736</b>
<b>Total liabilities</b>	<b>62,761</b>	<b>60,040</b>	<b>57,699</b>	<b>55,685</b>	<b>53,952</b>
<b>Net assets</b>	<b>42,805</b>	<b>40,950</b>	<b>38,719</b>	<b>36,163</b>	<b>33,329</b>
<b>EQUITY (a)</b>					
<b>Parent entity interest</b>					
Retained surplus	21,175	19,103	16,651	13,872	10,812
Contributed equity	21,168	21,385	21,606	21,829	22,055
Asset revaluation reserve	462	462	462	462	462
<b>Total equity</b>	<b>42,805</b>	<b>40,950</b>	<b>38,719</b>	<b>36,163</b>	<b>33,329</b>

Prepared on Australian Accounting Standards basis.

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

**Table 3.3: Departmental statement of changes in equity – summary of movement (Budget year 2025–26)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
<b>Opening balance as at 1 July 2025</b>				
Balance carried forward from previous period	21,175	462	21,168	42,805
<b>Adjusted opening balance</b>	<b>21,175</b>	<b>462</b>	<b>21,168</b>	<b>42,805</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	(2,072)	–	–	(2,072)
<b>Total comprehensive income</b>	<b>(2,072)</b>	<b>–</b>	<b>–</b>	<b>(2,072)</b>
<b>Transactions with owners</b>				
<b>Contributions by owners</b>				
Equity injection – appropriation	–	–	–	–
Departmental capital budget (DCB)	–	–	217	217
<b>Sub-total transactions with owners</b>	<b>–</b>	<b>–</b>	<b>217</b>	<b>217</b>
<b>Estimated closing balance as at 30 June 2026</b>	<b>19,103</b>	<b>462</b>	<b>21,385</b>	<b>40,950</b>
<b>Closing balance attributable to the Australian Government</b>	<b>19,103</b>	<b>462</b>	<b>21,385</b>	<b>40,950</b>

Prepared on Australian Accounting Standards basis.

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

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	148,645	135,090	121,719	122,708	123,876
<b>Total cash received</b>	<b>148,645</b>	<b>135,090</b>	<b>121,719</b>	<b>122,708</b>	<b>123,876</b>
<b>Cash used</b>					
Employees	59,081	51,371	51,407	52,084	52,783
Suppliers	85,871	80,133	67,223	67,967	68,807
Other	547	865	748	643	553
<b>Total cash used</b>	<b>145,499</b>	<b>132,369</b>	<b>119,378</b>	<b>120,694</b>	<b>122,143</b>
<b>Net cash from/(used by) operating activities</b>	<b>3,146</b>	<b>2,721</b>	<b>2,341</b>	<b>2,014</b>	<b>1,733</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of Assets	5,111	728	221	223	226
<b>Total cash used</b>	<b>5,111</b>	<b>728</b>	<b>221</b>	<b>223</b>	<b>226</b>
<b>Net cash from/(used by) investing activities</b>	<b>(5,111)</b>	<b>(728)</b>	<b>(221)</b>	<b>(223)</b>	<b>(226)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	5,111	728	221	223	226
<b>Total cash received</b>	<b>5,111</b>	<b>728</b>	<b>221</b>	<b>223</b>	<b>226</b>
<b>Cash used</b>					
Principal payments on lease liability	3,146	2,721	2,341	2,014	1,733
<b>Total cash used</b>	<b>3,146</b>	<b>2,721</b>	<b>2,341</b>	<b>2,014</b>	<b>1,733</b>
<b>Net cash from/(used by) financing activities</b>	<b>1,965</b>	<b>(1,993)</b>	<b>(2,120)</b>	<b>(1,791)</b>	<b>(1,507)</b>
<b>Net increase/(decrease) in cash held</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Cash and cash equivalents at the beginning of the reporting period	1,008	1,008	1,008	1,008	1,008
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>1,008</b>	<b>1,008</b>	<b>1,008</b>	<b>1,008</b>	<b>1,008</b>

Prepared on Australian Accounting Standards basis.

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

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget – Bill 1 (DCB)	3,056	217	221	223	226
Equity injections – Bill 2	791	–	–	–	–
<b>Total new capital appropriations</b>	<b>3,847</b>	<b>217</b>	<b>221</b>	<b>223</b>	<b>226</b>
<i>Provided for:</i>					
Purchase of non-financial assets	3,847	217	221	223	226
<b>Total items</b>	<b>3,847</b>	<b>217</b>	<b>221</b>	<b>223</b>	<b>226</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations (a)	2,055	511	–	–	–
Funded by capital appropriation – DCB (b)	3,056	217	221	223	226
<b>TOTAL</b>	<b>5,111</b>	<b>728</b>	<b>221</b>	<b>223</b>	<b>226</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	5,111	728	221	223	226
<b>Total cash used to acquire assets</b>	<b>5,111</b>	<b>728</b>	<b>221</b>	<b>223</b>	<b>226</b>

Prepared on Australian Accounting Standards basis.

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



**Table 3.6: Statement of departmental asset movements (Budget year 2025–26)**

	Buildings	Plant and equipment	Computer software	Leasehold Improvements	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2025</b>					
Gross book value	–	923	3,249	14,210	18,382
Gross book value – ROU assets	30,039	372	–	–	30,411
Accumulated depreciation/ amortisation and impairment	–	(653)	(951)	(3,722)	(5,326)
Accumulated depreciation/ amortisation and impairment – ROU assets	(12,097)	(356)	–	–	(12,453)
<b>Opening net book balance</b>	<b>17,942</b>	<b>286</b>	<b>2,298</b>	<b>10,488</b>	<b>31,014</b>
<b>Capital asset additions</b>					
<b>Estimated expenditure on new or replacement assets</b>					
By purchase – appropriation equity – ROU assets (a)	–	–	–	–	–
By purchase – appropriation ordinary annual services (b)	–	217	511	–	728
<b>Total additions</b>	<b>–</b>	<b>217</b>	<b>511</b>	<b>–</b>	<b>728</b>
<b>Other movements</b>					
Depreciation/amortisation expense	–	–	(140)	(480)	(620)
Depreciation/amortisation on ROU assets	(4,073)	(100)	–	–	(4,173)
<b>Total other movements</b>	<b>(4,073)</b>	<b>(100)</b>	<b>(140)</b>	<b>(480)</b>	<b>(4,793)</b>
<b>As at 30 June 2026</b>					
Gross book value	–	1,140	3,760	14,210	19,110
Gross book value – ROU assets	30,039	372	–	–	30,411
Accumulated depreciation/amortisation and impairment	–	(653)	(1,091)	(4,202)	(5,946)
Accumulated depreciation/ amortisation and impairment – ROU assets	(16,170)	(456)	–	–	(16,626)
<b>Closing net book balance</b>	<b>13,869</b>	<b>403</b>	<b>2,669</b>	<b>10,008</b>	<b>26,949</b>

Prepared on Australian Accounting Standards basis.

- a) 'Appropriation equity' refers to equity injection appropriations provided through Appropriation Bill (No. 2) 2025–2026, Supply Bill (No. 2) 2025–2026 and includes collection development acquisition budgets (CDABs).
- b) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2025–2026, Supply Bill (No. 1) 2025–2026 for depreciation/amortisation expenses, DCBs or other operational expenses.

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

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
<b>EXPENSES</b>					
Personal benefits	194,560	13,000	13,000	11,000	11,000
Grants	143,025	114,830	48,140	47,641	48,471
Suppliers	2,615	3,634	2,307	2,211	2,262
Depreciation and amortisation (a)	405	473	552	724	724
Finance costs	1,568	–	–	–	–
<b>Total expenses administered on behalf of Government</b>	<b>342,173</b>	<b>131,937</b>	<b>63,999</b>	<b>61,576</b>	<b>62,457</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Non-taxation revenue</b>					
Interest	452	1,496	1,288	1,093	1,093
Other revenue	9,008	1,307	1,170	1,017	1,017
<b>Total non-taxation revenue</b>	<b>9,460</b>	<b>2,803</b>	<b>2,458</b>	<b>2,110</b>	<b>2,110</b>
<b>Total own-source revenue administered on behalf of Government</b>	<b>9,460</b>	<b>2,803</b>	<b>2,458</b>	<b>2,110</b>	<b>2,110</b>
<b>Net (cost of)/contribution by services</b>	<b>(332,713)</b>	<b>(129,134)</b>	<b>(61,541)</b>	<b>(59,466)</b>	<b>(60,347)</b>
<b>Total comprehensive income/(loss)</b>	<b>(332,713)</b>	<b>(129,134)</b>	<b>(61,541)</b>	<b>(59,466)</b>	<b>(60,347)</b>

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 used for depreciation/amortisation expenses. 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)**

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	500	500	500	500	500
Trade and other receivables	43,792	38,785	58,891	53,670	48,449
<b>Total financial assets</b>	<b>44,292</b>	<b>39,285</b>	<b>59,391</b>	<b>54,170</b>	<b>48,949</b>
<b>Non-financial assets</b>					
Plant & Equipment	14,573	16,696	21,729	21,005	20,281
<b>Total non-financial assets</b>	<b>14,573</b>	<b>16,696</b>	<b>21,729</b>	<b>21,005</b>	<b>20,281</b>
<b>Total assets administered on behalf of Government</b>	<b>58,865</b>	<b>55,981</b>	<b>81,120</b>	<b>75,175</b>	<b>69,230</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Supplier payables	6	6	6	6	6
Grant payables	7,124	7,124	7,124	7,124	7,124
<b>Total payables</b>	<b>7,130</b>	<b>7,130</b>	<b>7,130</b>	<b>7,130</b>	<b>7,130</b>
<b>Total liabilities administered on behalf of Government</b>	<b>7,130</b>	<b>7,130</b>	<b>7,130</b>	<b>7,130</b>	<b>7,130</b>
<b>Net assets/(liabilities)</b>	<b>51,735</b>	<b>48,851</b>	<b>73,990</b>	<b>68,045</b>	<b>62,100</b>

Prepared on Australian Accounting Standards basis.

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

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Interest	452	1,496	1,288	1,093	1,093
Other	7,894	—	—	—	—
<b>Total cash received</b>	<b>8,346</b>	<b>1,496</b>	<b>1,288</b>	<b>1,093</b>	<b>1,093</b>
<b>Cash used</b>					
Suppliers	2,615	3,634	2,307	2,211	2,262
Grants	143,025	114,830	48,140	47,641	48,471
Personal benefits	194,560	13,000	13,000	11,000	11,000
<b>Total cash used</b>	<b>340,200</b>	<b>131,464</b>	<b>63,447</b>	<b>60,852</b>	<b>61,733</b>
<b>Net cash from/(used by) operating activities</b>	<b>(331,854)</b>	<b>(129,968)</b>	<b>(62,159)</b>	<b>(59,759)</b>	<b>(60,640)</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Repayments of advances and loans	4,392	11,606	10,941	6,238	6,238
<b>Total cash received</b>	<b>4,392</b>	<b>11,606</b>	<b>10,941</b>	<b>6,238</b>	<b>6,238</b>
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	2,202	2,596	5,585	—	—
Advances and loans made	24,867	5,292	29,877	—	—
<b>Total cash used</b>	<b>27,069</b>	<b>7,888</b>	<b>35,462</b>	<b>—</b>	<b>—</b>
<b>Net cash from/(used by) investing activities</b>	<b>(22,677)</b>	<b>3,718</b>	<b>(24,521)</b>	<b>6,238</b>	<b>6,238</b>
<b>Net increase/(decrease) in cash held</b>	<b>(354,531)</b>	<b>(126,250)</b>	<b>(86,680)</b>	<b>(53,521)</b>	<b>(54,402)</b>
Cash and cash equivalents at beginning of reporting period	500	500	500	500	500
Cash from Official Public Account for:					
- Appropriations	367,269	139,352	98,909	60,852	61,733
<b>Total cash from Official Public Account</b>	<b>367,269</b>	<b>139,352</b>	<b>98,909</b>	<b>60,852</b>	<b>61,733</b>
Cash to Official Public Account for:					
- Appropriations	12,738	13,102	12,229	7,331	7,331
<b>Total cash to Official Public Account</b>	<b>12,738</b>	<b>13,102</b>	<b>12,229</b>	<b>7,331</b>	<b>7,331</b>
<b>Cash and cash equivalents at end of reporting period</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>

Prepared on Australian Accounting Standards basis.

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

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Administered assets and liabilities – Bill 2	15,420	7,888	35,462	–	–
<b>Total new capital appropriations</b>	<b>15,420</b>	<b>7,888</b>	<b>35,462</b>	<b>–</b>	<b>–</b>
<b>Provided for:</b>					
<i>Purchase of non-financial assets</i>	2,202	2,596	5,585	–	–
<i>Other items</i>	24,867	5,292	29,877	–	–
<b>Total items (a)</b>	<b>27,069</b>	<b>7,888</b>	<b>35,462</b>	<b>–</b>	<b>–</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations	2,202	2,596	5,585	–	–
<b>TOTAL</b>	<b>2,202</b>	<b>2,596</b>	<b>5,585</b>	<b>–</b>	<b>–</b>

Prepared on Australian Accounting Standards basis.

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

**Table 3.11: Statement of administered asset movements (Budget year 2025–26)**

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
<b>As at 1 July 2025</b>				
Gross book value	–	15,383	–	15,383
Accumulated depreciation/amortisation and impairment	–	(810)	–	(810)
<b>Opening net book balance</b>	<b>–</b>	<b>14,573</b>	<b>–</b>	<b>14,573</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase – appropriation equity (a)	–	2,596	–	2,596
<b>Total additions</b>	<b>–</b>	<b>2,596</b>	<b>–</b>	<b>2,596</b>
<b>Other movements</b>				
Depreciation/amortisation expense	–	(473)	–	(473)
<b>Total other movements</b>	<b>–</b>	<b>(473)</b>	<b>–</b>	<b>(473)</b>
<b>As at 30 June 2026</b>				
Gross book value	–	17,979	–	17,979
Accumulated depreciation/amortisation and impairment	–	(1,283)	–	(1,283)
<b>Closing net book balance</b>	<b>–</b>	<b>16,696</b>	<b>–</b>	<b>16,696</b>

Prepared on Australian Accounting Standards basis.

- a) 'Appropriation equity' refers to administered assets and liabilities appropriations provided through Appropriation Bill (No.2) 2025–2026 and Supply Bill (No. 2) 2025–2026.

# Portfolio glossary

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

Term	Meaning
Efficiency dividend	The annual reduction in funding provided for total annual net appropriation of operational expenses. All entities in the general government sector are expected to make continuing efficiency improvements in their departmental expenses.
Equity or net assets	Residual interest in the assets of an entity after deduction of its liabilities.
Expense	Decreases in economic benefits in the form of outflows or depletions of assets or incurrence of liabilities that result in decrease in equity, other than those relating to distributions to equity participants.
Forward estimates (FEs) period	The three years following the Budget year. For example if 2025–26 is the Budget year, 2026–27 is forward year 1, 2027–28 is forward year 2 and 2028–29 is forward year 3. This period does not include the current or Budget year.
Measure	A new policy or savings decision of the Government with financial impacts on the Government’s underlying cash balance, fiscal balance, operating balance, headline cash balance, net debt or net worth. Such proposals are normally made in the context of the annual Budget, and are typically published in Budget Paper No. 2, and in the Mid-Year Economic and Fiscal Outlook.
Outcomes	The Australian Government’s objectives in each portfolio area. Outcomes are desired results, impacts or consequences for the Australian community as influenced by the actions of the Australian Government. Actual outcomes are assessments of the end results or impacts actually achieved.
PGPA Act	The <i>Public Governance, Performance and Accountability Act 2013</i> is the principal legislation concerning the governance, performance and accountability of, and the use and management of public resources by the Commonwealth.



**Term****Meaning**

Special account

Balances existing within the CRF that are supported by standing appropriations PGPA Act s78, s79 and s80. Special accounts allow money in the CRF to be acknowledged as set-aside (hypothecated) for a particular purpose. Amounts credited to a special account may only be spent for the purposes of the special account. Special accounts can only be established by a written determination of the Finance Minister (s78 of the PGPA Act) or through an Act of Parliament (referred to in s80 of the PGPA Act).

Special appropriations  
(including standing  
appropriations)

An amount of money appropriated by a particular Act of Parliament for a specific purpose and number of years. For special appropriations, the authority to withdraw funds from the Consolidated Revenue Fund does not generally cease at the end of the financial year. Standing appropriations are a subcategory consisting of ongoing special appropriations – the amount appropriated will depend on circumstances specified in the legislation.

