

DEPARTMENT OF HOME AFFAIRS

Section 1: Entity overview and resources	6
1.1 Strategic direction statement	6
1.2 Entity resource statement	6
1.3 Entity measures	9
1.4 Additional estimates, resourcing and variations to outcomes.....	12
1.5 Breakdown of additional estimates by appropriation bill.....	15
Section 2: Revisions to outcomes and planned performance	17
2.1 Changes to outcome and program structures	17
2.2 Budgeted expenses and performance for outcome 1	19
2.3 Budgeted expenses and performance for outcome 2.....	27
2.4 Budgeted expenses and performance for outcome 3.....	31
Section 3: Budgeted financial statements.....	33
3.1 Budgeted financial statements.....	33

DEPARTMENT OF HOME AFFAIRS

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

In July 2017, the Prime Minister announced significant reforms to Australia's national security arrangements. These commenced on 20 December 2017, with the appointment of new Ministers and the establishment of the portfolio and the Department.

The portfolio brings together Australia's federal law enforcement, national and transport security, criminal justice, emergency management, multicultural affairs and immigration and border-related functions. The portfolio is central to the Australian Government's response to terrorism, cyber threats, child exploitation, and serious and organised crime.

The portfolio comprises the Department and the following agencies and/or operationally independent bodies: ACIC, AFP, AIC, AUSTRAC and ABF. It is anticipated that ASIO will transfer into the portfolio following the passage of required legislation in 2018.

As Australia's trusted global gateway, the new Department will continue to contribute to an Australia that is globally competitive, cohesive and secure. Our overarching purposes are to protect Australia, promote responsive migration, and advance trade and revenue.

Delivering against current and future priorities will require a focus on new and innovative ways to deliver policies and programs, whilst responding to emerging threats. The Department will deliver an enhanced and coordinated approach to national and transport security, immigration and citizenship, Commonwealth law enforcement, counter-terrorism, emergency management and the protection of critical infrastructure. This approach will focus on policy development including legislation and other measures; strategy including national coordination; and planning including capability assessment and resourcing to support portfolio agencies. This will involve a new approach to strategic policy development and planning, in support of the Minister for Home Affairs and Portfolio Ministers.

1.2 ENTITY RESOURCE STATEMENT

The entity resource statement details the resourcing for the Department at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2017-18 Budget year, including variations through Appropriation Bills No. 3 and No. 4 and special appropriations.

Table 1.1: Entity resource statement—additional estimates for 2017–18 as at Additional Estimates February 2018

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates</i>
	<i>2016–17 \$'000</i>	<i>2017–18 \$'000</i>	<i>2017–18 \$'000</i>	<i>2017–18 \$'000</i>
Departmental				
Annual appropriations—ordinary annual services (a)				
Prior year appropriations available (b)	378,325	261,500	—	261,500
Departmental appropriation (c)	2,409,768	2,426,073	64,240	2,490,313
s 75 transfer from entities (c)	—	—	35,440	35,440
s 74 retained revenue receipts (d)	155,054	174,999	10,582	185,581
Departmental capital budget (e)	120,519	114,636	—	114,636
s 75 transfer from AGD (e)	—	—	6,663	6,663
Annual appropriations—other services—non-operating (f)				
Prior year appropriations available (b)	144,871	127,570	—	127,570
Equity injection (g)	183,860	170,522	1,078	171,600
Total departmental annual appropriations	3,392,397	3,275,300	118,003	3,393,303
Total departmental resourcing	3,392,397	3,275,300	118,003	3,393,303
Administered				
Annual appropriations—ordinary annual services (a)				
Prior year appropriations available (b)	1,001,153	927,703	—	927,703
Outcome 1	2,054,899	1,480,775	504,498	1,985,273
Outcome 2	51,550	32,769	—	32,769
Outcome 3	—	—	—	—
Section 75 transfer from entities	—	—	27,629	27,629
Administered capital budget (h)	18,856	19,272	7,398	26,670
Annual appropriations—other services—non-operating (f)				
Prior year appropriations available (b)	354,664	187,208	—	187,208
Administered assets and liabilities	124,374	5,590	294	5,884
—specific payments to States, ACT, NT and local government (i)	—	—	—	—
s 75 transfer from AGD	—	—	1,432	1,432
Total administered annual appropriations	3,605,496	2,653,317	541,251	3,194,568
Total administered special appropriations (j)	662,722	420,000	2,035	422,035
Total administered resourcing	4,268,218	3,073,317	543,286	3,616,603
Total resourcing for the Department	7,660,615	6,348,617	661,289	7,009,906
			<i>Actual 2016–17</i>	<i>2017–18</i>
Average staffing level (number)			13,972	14,240

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

Please note:

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

The 2017–18 ASL includes indicative ASL transfers from entities due to MoG changes. The final ASL transfers are expected to be settled in the 2018–19 Budget context.

The Department has received \$51.1 million (AGD), \$17.0 million (former DIRD), \$1.2 million (DSS) and \$1.9 million (PM&C) under an interim section 75 determination. The final section 75 determination will be reflected in the 2018–19 PB Statements.

Department of Home Affairs Additional Estimates Statements

- (a) *Appropriation Act (No. 1) 2017–2018 and Appropriation Bill (No. 3) 2017–2018.*
- (b) Estimated adjusted balance carried from previous year for annual appropriations.
- (c) Excludes departmental capital budget (DCB). Differs from 'Revenue from Government' as represented in the Department's Comprehensive Income Statement shown at Table 3.1 due to the timing of revenue recognition.
- (d) Estimated retained revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act). From 2017–18 PAES, the reporting of section 74 receipts has been changed to the reporting of external revenue instead of section 74 cash receipts.
- (e) DCB 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'. \$6.7 million relates to interim section 75 transfer from AGD.
- (f) *Appropriation Act (No.2) 2017–18, Appropriation Act (No.4) 2017–18.*
- (g) Equity injections represent capital funding for new government measures.
- (h) Administered capital budgets are not separately identified in Appropriation Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.10 for further details. For accounting purposes, this amount is designated as a 'contribution by owner'.
- (i) Relates to appropriations for payments to the states transferred from AGD through interim section 75 determination. The funding is provided for grants to non-government schools under the Schools Security Programme.
- (j) Excludes 'special public money' held in accounts like other trust monies accounts (OTM), services for other government and non-agency bodies accounts (SOG) or services for other entities and trust moneys accounts (SOETM).

The *Australian Population, Multicultural and Immigration Research Program Special Account* was repealed in the 2016–17 financial year.

1.3 ENTITY MEASURES

Table 1.2 summarises new government measures taken since the 2017–18 Budget. The table is split into revenue, expense and capital measures, with the affected program identified.

Table 1.2: Entity 2017–18 measures since Budget

	Program impacted	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000
Revenue measures						
Emerging International Airports	1.2					
Administered		—	—	—	—	—
Departmental		—	7,543	—	—	—
Total		—	7,543	—	—	—
Non-Citizens Held in Immigration Detention Under Criminal Justice Stay Certificates—cost recovery	1.3					
Administered		—	—	2,169	4,338	4,338
Departmental		—	—	—	—	—
Total		—	—	2,169	4,338	4,338
Pacific Agreement on Closer Economic Relations Plus (PACER Plus)	3.1					
Administered		—
Departmental		—	—	—	—	—
Total		—
Pacific Labour Scheme	2.3					
Administered		—	—	600	700	800
Departmental		—	—	—	—	—
Total		—	—	600	700	800
Seasonal Worker Programme —improving take-up and streamlining administration	2.3					
Administered		—	—	1,100	1,200	1,300
Departmental		—	—	—	—	—
Total		—	—	1,100	1,200	1,300
Total revenue measures						
Administered		—	—	3,869	6,238	6,438
Departmental		—	7,543	—	—	—
Total		—	7,543	3,869	6,238	6,438

Table 1.2: Entity 2017–18 measures since Budget (continued)

	Program impacted	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000
Expense measures						
Australian Domestic Gas Security Mechanism—implementation	1.2					
Administered		—	—	—	—	—
Departmental		—	150	50	50	50
Total		—	150	50	50	50
Australian Victims of Terrorism—overseas payment	1.7					
Administered		—	2,035	700	420	—
Departmental		—	—	—	—	—
Total		—	2,035	700	420	—
Confiscated Assets Account (a)	1.7					
Administered		—	805	195	—	—
Departmental		—	—	—	—	—
Total		—	805	195	—	—
Disaster Relief	1.10					
Administered		—	—	—	—	—
Departmental		—	—	—	—	—
Total		—	—	—	—	—
Emerging International Airports	1.2					
Administered		—	—	—	—	—
Departmental		—	9,833	13,887	13,941	14,048
Total		—	9,833	13,887	13,941	14,048
Managing Refugees and Asylum Seekers Offshore—continuation	1.4					
Administered		—	22,351	—	—	—
Departmental		—	2,719	—	—	—
Total		—	25,070	—	—	—
National Security Public Information Campaign (b)	1.7					
Administered		—	2,645	—	—	—
Departmental		—	—	—	—	—
Total		—	2,645	—	—	—

Table 1.2: Entity 2017–18 measures since Budget (continued)

	Program impacted	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000
Pacific Labour Scheme	1.1,2,3					
Administered		–	–	–	–	–
Departmental		–	1,544	1,370	1,589	1,823
Total		–	1,544	1,370	1,589	1,823
Seasonal Worker						
Programme—improving take-up and streamlining administration	2.3					
Administered		–	–	–	–	–
Departmental		–	806	449	323	317
Total		–	806	449	323	317
Total expense measures						
Administered		–	27,836	895	420	–
Departmental		–	15,052	15,756	15,903	16,238
Total		–	42,888	16,651	16,323	16,238
Capital measures						
Emerging International Airports	1.2					
Administered		–	–	–	–	–
Departmental		–	7,028	–	–	–
Total		–	7,028	–	–	–
Pacific Labour Scheme	2.3					
Administered		–	–	–	–	–
Departmental		–	761	–	–	–
Total		–	761	–	–	–
Seasonal Worker						
Programme—improving take-up and streamlining administration	2.3					
Administered		–	–	–	–	–
Departmental		–	317	–	–	–
Total		–	317	–	–	–
Total capital measures						
Administered		–	–	–	–	–
Departmental		–	8,106	–	–	–
Total		–	8,106	–	–	–
Decisions taken but not yet announced		–	–	–	–	–

Prepared on a Government Financial Statistics (fiscal) basis.

The full measure description and package details appear in the 2017–18 MYEFO under the Home Affairs portfolio.

- (a) The funding will be transferred from AGD once the special account has been established in the Department.
- (b) The amount has been split based on the costs incurred by AGD and the costs expected to be incurred by the Department. As such, the amount differs to that published in the 2017–18 MYEFO.

1.4 ADDITIONAL ESTIMATES, RESOURCING AND VARIATIONS TO OUTCOMES

Table 1.3 shows changes to the resourcing for the Department at Additional Estimates, by outcome. The table details the additional estimates resulting from variations since the 2017–18 Budget in Appropriation Bills Nos. 3 and 4 or through other factors, including Machinery of Government (MoG) changes.

Table 1.3: Additional estimates and other variations to outcomes since 2017–18 Budget

	Program impacted	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000
Outcome 1					
Administered					
Annual appropriations					
Other					
Movement of funds—capital works at the Brisbane ITA facility	1.3	7,135	—	—	—
Movement of funds—processing applications relating to the legacy caseload	1.3	3,577	3,921	12,502	—
Changes in price and wage indices	All	—	67	49	60
International Settlement Strategy	1.4	473,809	—	—	—
s 75 and forward year (FEs)—transfer from the former DIRD	1.6	332	997	1,013	1,030
Additional Estimates (AEs)—transfer from AGD (a)	1.7	2,454	—	2,472	—
s 75 and FEs transfer from AGD	1.7	28,646	61,814	49,735	44,724
Special appropriation FEs transfer from AGD—Australian Victims of Terrorism—overseas payment	1.7	—	1,125	600	—
s 75 and FEs transfer from PM&C	1.9	83	112	114	116
AEs transfer from AGD—NZ Ex-Gratia Assistance	1.10	219	—	—	—
Net impact on appropriations for Outcome 1 (administered)		516,255	68,036	66,485	45,930

Table 1.3: Additional estimates and other variations to outcomes since 2017–18 Budget (continued)

	Program impacted	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000
Outcome 1					
Departmental					
Changes in price and wage indices	All	–	1,507	1	1
Passenger workload growth funding agreement	1.1	2,812	4,528	5,538	13,904
Commonwealth Redress Scheme—offsets	All	(814)	(1,915)	(2,522)	(1,958)
Visa variable funding model reconciliation	1.2, 1.3	16,912	–	–	–
International Settlement Strategy	1.4	1,112	–	–	–
s 75 transfer from the former DIRD	1.6	16,633	–	–	–
s 75 transfer from AGD	1.7	22,428	–	–	–
s 75 and FEs transfer from PM&C	1.8	634	1,632	1,637	1,647
s 75 and FEs transfer from PM&C	1.9	1,178	3,032	3,039	3,060
Net impact on appropriations for Outcome 1 (departmental)		60,895	8,784	7,693	16,654
Total net impact on appropriations for Outcome 1		577,150	76,820	74,178	62,584
Outcome 2					
Administered					
Annual appropriations					
Other					
Changes in price and wage indices	2.4	–	221	226	283
FEs transfer from DSS	2.1	–	416	422	425
Net impact on appropriations for Outcome 2 (administered)		–	637	648	708
Outcome 2					
Departmental					
Changes in price and wage indices	All	–	722	–	–
s 75 and FEs transfer from DSS	2.1	1,230	3,169	3,172	3,188
Legislative delay impacts	2.1, 2.2	2,135	1,613	(37)	(24)
Visa variable funding model reconciliation	All	27,914	–	–	–
Commonwealth Redress Scheme—offsets	All	(343)	(808)	(1,064)	(825)
Net impact on appropriations for Outcome 2 (departmental)		30,936	4,696	2,071	2,339
Total net impact on appropriations for Outcome 2		30,936	5,333	2,719	3,047

Table 1.3: Additional estimates and other variations to outcomes since 2017–18 Budget (continued)

	Program impacted	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000
Outcome 3					
Departmental					
Annual appropriations					
Other					
Changes in price and wage indices	All	–	67	–	–
Commonwealth Redress Scheme—offsets	All	(25)	(60)	(79)	(61)
Net impact on appropriations for Outcome 3 (departmental)		(25)	7	(79)	(61)
Total net impact on appropriations for Outcome 3		(25)	7	(79)	(61)
Total net impact on appropriations for All Outcomes (Administered)		516,255	68,673	67,133	46,638
Total net impact on appropriations for All Outcomes (Departmental)		91,806	13,487	9,685	18,932

(a) Includes movement of funds in departmental operational funding of \$1.6 million and administered capital funding of \$0.3 million to 2017–18-transfer from AGD.

1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

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

Table 1.4: Appropriation Bill (No. 3) 2017–18

	2016–17 Available \$'000	2017–18 Budget \$'000	2017–18 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Administered Items					
Outcome 1					
Protect Australia's sovereignty, security and safety through its national security, emergency management system, law enforcement, and managing its border, including managing the stay and departure of all non-citizens	2,073,755	1,527,676	2,039,572	511,896	–
Outcome 2					
Support a prosperous and inclusive society, and advance Australia's economic interests through the effective management of the visa, multicultural and citizenship programs and provision of refugee and humanitarian assistance	51,550	32,769	32,769	–	–
Total administered	2,125,305	1,560,445	2,072,341	511,896	–

Table 1.4: Appropriation Bill (No. 3) 2017–18 (continued)

	2016–17 Available \$'000	2017–18 Budget \$'000	2017–18 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Departmental programs					
Outcome 1					
Protect Australia's sovereignty, security and safety through its national security, emergency management system, law enforcement, and managing its border, including managing the stay and departure of all non-citizens	1,702,887	1,670,891	1,703,712	32,821	–
Outcome 2					
Support a prosperous and inclusive society, and advance Australia's economic interests through the effective management of the visa, multicultural and citizenship programs and provision of refugee and humanitarian assistance	763,727	843,468	874,912	31,444	–
Outcome 3					
Advance Australia's economic interests through the facilitation of the trade of goods to and from Australia and the collection of border revenue	63,673	68,453	68,428	–	25
Total departmental	2,530,287	2,582,812	2,647,052	64,265	25
Total administered and departmental	4,655,592	4,143,257	4,719,393	576,161	25

Table 1.5: Appropriation Bill (No. 4) 2017–18

	2016–17 Available \$'000	2017–18 Budget \$'000	2017–18 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Non-operating					
Equity injections	183,860	170,522	171,600	1,078	–
Administered assets and liabilities	124,374	5,590	5,884	294	–
Total non-operating	308,234	176,112	177,484	1,372	–
Total other services	308,234	176,112	177,484	1,372	–

Section 2: Revisions to outcomes and planned performance

2.1 CHANGES TO OUTCOME AND PROGRAM STRUCTURES

The existing outcome statements of the former DIBP, have been amended to accommodate the functions transferred to the Department following the Administrative Arrangements Order (AAO) of 20 December 2017. These amendments are intentionally minimal, to facilitate the MoG changes. Additional changes to the outcome structure will be required in the 2018–19 Budget context to better align with the broad range of activities to be undertaken by the Department.

Table 2.1: Changes to the outcome and program structures since 2017–18 Budget

Outcome Changes

New Outcome 1	<i>Protect Australia's sovereignty, security and safety through its national security, emergency management system, law enforcement, and managing its border, including managing the stay and departure of all non-citizens.</i>
Description of change:	Amendments to Outcome 1 to accommodate the transfer of functions from AGD, the former DIRD and PM&C.
Old Statement:	<i>Protect Australia's sovereignty, security and safety by managing its border, including through managing the stay and departure of all non-citizens.</i>

Program Changes

Program No.	Program title	Description of change
1.6	Transport Security	Transferred from the former DIRD, AAO of 20 December 2017.
1.7	National Security and Criminal Justice	Transferred from AGD, AAO of 20 December 2017.
1.8	Cyber Security	Transferred from PM&C, AAO of 20 December 2017.
1.9	Counter-Terrorism	Transferred from PM&C, AAO of 20 December 2017.
1.10	Australian Government Disaster Financial Support Payments	Transferred from AGD, AAO of 20 December 2017.

Table 2.1: Changes to the outcome and program structures since 2017–18 Budget (continued)

Outcome Changes

New Outcome 2	<i>Support a prosperous and inclusive society, and advance Australia's economic interests through the effective management of the visa, multicultural and citizenship programs and provision of refugee and humanitarian assistance.</i>
Description of change:	Amendments to Outcome 2 to accommodate the transfer of function from DSS.
Old Statement:	<i>Support a prosperous and inclusive society, and advance Australia's economic interests through the effective management of the visa and citizenship programs and provision of refugee and humanitarian assistance.</i>

Program Changes

Program No.	Program title	Description of change
2.1	Multicultural Affairs and Citizenship	Multicultural affairs function transferred from DSS, AAO of 20 December 2017.

2.2 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

Outcome 1: Protect Australia's sovereignty, security and safety through its national security, emergency management system, law enforcement, and managing its border, including managing the stay and departure of all non-citizens.

Linked programs

For full details of linked programs refer to pages 20–23 of the 2017–18 PB Statements. There are no significant changes to linked programs for the Department arising from the AAO of 20 December 2017.

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.

Department of Home Affairs Additional Estimates Statements

Table 2.2.1 Budgeted expenses for Outcome 1

	2016-17 Actual expenses \$'000	2017-18 Revised estimated expenses \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
Program 1.1: Border Enforcement					
Departmental expenses					
Departmental appropriation (a)	973,687	915,779	895,171	898,575	898,260
s 74 retained revenue receipts (b)	15,793	10,237	8,061	8,182	8,343
Expenses not requiring appropriation in the Budget year (c)	125,229	130,562	124,325	115,883	103,203
Departmental total	1,114,709	1,056,578	1,027,557	1,022,640	1,009,806
Total expenses for Program 1.1	1,114,709	1,056,578	1,027,557	1,022,640	1,009,806
Program 1.2: Border Management					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	—	8	8	8	8
Administered total	—	8	8	8	8
Departmental expenses					
Departmental appropriation (a)	187,970	212,903	205,635	208,506	190,467
s 74 retained revenue receipts (b)	2,919	4,333	1,884	1,936	1,985
Expenses not requiring appropriation in the Budget year (c)	28,458	25,695	24,338	24,201	23,368
Departmental total	219,347	242,931	231,857	234,643	215,820
Total expenses for Program 1.2	219,347	242,939	231,865	234,651	215,828
Program 1.3: Onshore Compliance and Detention					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	902,777	797,011	705,755	667,839	597,552
Expenses not requiring appropriation in the Budget year (c)	56,806	54,657	50,403	43,004	40,924
Administered total	959,583	851,668	756,158	710,843	638,476
Departmental expenses					
Departmental appropriation (a)	374,000	410,957	356,319	350,733	343,117
s 74 retained revenue receipts (b)	9,289	9,485	4,826	4,923	5,050
Expenses not requiring appropriation in the Budget year (c)	41,863	24,375	26,384	23,996	21,681
Departmental total	425,152	444,817	387,529	379,652	369,848
Total expenses for Program 1.3	1,384,735	1,296,485	1,143,687	1,090,495	1,008,324

Table 2.2.1 Budgeted expenses for Outcome 1 (continued)

	2016-17 Actual expenses \$'000	2017-18 Revised estimated expenses \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
Program 1.4: IMA Offshore Management					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	907,642	1,103,783	337,310	326,834	335,594
Expenses not requiring appropriation in the Budget year (c)	85,642	70,986	69,286	68,067	67,961
Administered total	993,284	1,174,769	406,596	394,901	403,555
Departmental expenses					
Departmental appropriation (a)	76,247	33,924	27,645	27,690	27,900
s 74 retained revenue receipts (b)	8,378	770	787	831	853
Expenses not requiring appropriation in the Budget year (c)	6,048	3,531	3,078	2,714	2,401
Departmental total	90,673	38,225	31,510	31,235	31,154
Total expenses for Program 1.4	1,083,957	1,212,994	438,106	426,136	434,709
Program 1.5: Regional Cooperation					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	85,359	79,710	27,823	28,491	29,261
Expenses not requiring appropriation in the Budget year (c)	—	—	—	—	—
Administered total	85,359	79,710	27,823	28,491	29,261
Departmental expenses					
Departmental appropriation (a)	32,030	15,992	11,444	11,466	11,548
s 74 retained revenue receipts (b)	3,086	4,848	5,700	4,225	4,231
Expenses not requiring appropriation in the Budget year (c)	1,772	746	565	429	326
Departmental total	36,888	21,586	17,709	16,120	16,105
Total expenses for Program 1.5	122,247	101,296	45,532	44,611	45,366
Program 1.6: Transport Security					
Administered expenses (d)					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	—	332	997	1,013	1,030
Expenses not requiring appropriation in the Budget year (c)	—	—	—	—	—
Administered total	—	332	997	1,013	1,030
Departmental expenses (e)					
Departmental appropriation (a)	—	16,633	—	—	—
s 74 retained revenue receipts (b)	—	—	—	—	—
Expenses not requiring appropriation in the Budget year (c)	—	—	—	—	—
Departmental total	—	16,633	—	—	—
Total expenses for Program 1.6	—	16,965	997	1,013	1,030

Table 2.2.1 Budgeted expenses for Outcome 1 (continued)

	2016-17 Actual expenses \$'000	2017-18 Revised estimated expenses \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
Program 1.7: National Security and Criminal Justice					
Administered expenses (d)					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	—	31,756	60,936	48,853	43,847
Other services—specific purpose payments (Appropriation Act No. 2 and Bill No. 4)	—	1,432	—	—	—
Special appropriations Special Appropriation—Australian Victim of Terrorism Overseas Payment	—	2,035	1,825	1,020	—
Expenses not requiring appropriation in the Budget year (c)	—	20	1,103	1,131	939
Administered total	—	35,243	63,864	51,004	44,786
Departmental expenses (e)					
Departmental appropriation (a)	—	15,765	—	—	—
s 74 retained revenue receipts (b)	—	—	—	—	—
Expenses not requiring appropriation in the Budget year (c)	—	—	—	—	—
Departmental total	—	15,765	—	—	—
Total expenses for Program 1.7	—	51,008	63,864	51,004	44,786
Program 1.8: Cyber Security					
Departmental expenses (d)					
Departmental appropriation (a)	—	634	1,632	1,637	1,647
s 74 retained revenue receipts (b)	—	—	—	—	—
Expenses not requiring appropriation in the Budget year (c)	—	—	—	—	—
Departmental total	—	634	1,632	1,637	1,647
Total expenses for Program 1.8	—	634	1,632	1,637	1,647
Program 1.9: Counter Terrorism					
Administered expenses (d)					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	—	83	112	114	116
Expenses not requiring appropriation in the Budget year (c)	—	—	—	—	—
Administered total	—	83	112	114	116
Departmental expenses (d)					
Departmental appropriation (a)	—	1,178	3,032	3,039	3,060
s 74 retained revenue receipts (b)	—	—	—	—	—
Expenses not requiring appropriation in the Budget year (c)	—	—	—	—	—
Departmental total	—	1,178	3,032	3,039	3,060
Total expenses for Program 1.9	—	1,261	3,144	3,153	3,176
Program 1.10: Australian Government Disaster Financial Support Payments					
Administered expenses (d)					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	—	219	—	—	—
Expenses not requiring appropriation in the Budget year (c)	—	—	—	—	—
Administered total	—	219	—	—	—
Total expenses for Program 1.10	—	219	—	—	—

Table 2.2.1 Budgeted expenses for Outcome 1 (continued)

	2016-17 Actual expenses \$'000	2017-18 Revised estimated expenses \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	1,895,778	2,012,902	1,132,941	1,073,152	1,007,408
Other services—specific purpose payments (Appropriation Act No. 2 and Bill No. 4)	—	1,432	—	—	—
Special appropriations Special Appropriation—Australian Victim of Terrorism Overseas Payment	—	2,035	1,825	1,020	—
Expenses not requiring appropriation in the Budget year (c)	142,448	125,663	120,792	112,202	109,824
Administered total	2,038,226	2,142,032	1,255,558	1,186,374	1,117,232
Departmental expenses					
Departmental appropriation (a)	1,643,934	1,623,765	1,500,878	1,501,646	1,475,999
Section 74 retained revenue receipts (b)	39,465	29,673	21,258	20,097	20,462
Expenses not requiring appropriation in the Budget year (c)	203,370	184,909	178,690	167,223	150,979
Departmental total	1,886,769	1,838,347	1,700,826	1,688,966	1,647,440
Total expenses for Outcome 1	3,924,995	3,980,379	2,956,384	2,875,340	2,764,672
Movement of administered funds between years					
Outcome 1:					
Administered					
Program 1.3: Onshore Compliance and Detention (f)	(20,000)	3,577	3,921	12,502	—
Program 1.7: National Security and Criminal Justice (f)	(1,597)	1,597	—	—	—
Total movement of administered funds	(21,597)	5,174	3,921	12,502	—
Average staffing level (number)	8,433	8,810			

Note:

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

The 2017-18 ASL includes indicative ASL transfers from entities due to MoG changes. The final ASL transfers are expected to be settled in the 2018-19 Budget context.

(a) Departmental appropriation combines ordinary annual services Appropriation Act No. 1 and Bill No. 3.

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

(c) Expenses not requiring appropriation in the Budget year are made up of depreciation, amortisation, write-down and impairment of assets.

(d) Includes an interim section 75 appropriation transfer to the Department including forward estimates, with the final transfer to be reflected in the 2018-19 PB Statements.

(e) Includes an interim section 75 appropriation transfer to the Department with the final transfer, including forward estimates to be reflected in the 2018-19 PB Statements.

(f) Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

Table 2.2.2 Performance criteria for Outcome 1

Table 2.2.2 details the performance criteria for each program associated with Outcome 1. It is to be used by entities to describe the results they plan to achieve with the resources provided for new programs, or materially changed existing programs resulting from decisions made since the 2017–18 Budget.

Outcome 1 – Protect Australia’s sovereignty, security and safety through its national security, emergency management system, law enforcement, and managing its border, including managing the stay and departure of all non-citizens.		
Program 1.6 Transport Security The program ensures a viable and sustainable transport security system in Australia through regulation designed collaboratively with industry and government entities.		
Delivery	During 2017–18 and the forward years, program 1.6 will: <ul style="list-style-type: none">• deliver 100 per cent of compliance activities within the National Compliance Plan (NCP) to ensure regulated industry participants comply with their obligations;• deliver identity security reforms to strengthen key regulatory settings;• improve transport security legislation to ensure it is proportionate to the risks being regulated;• review regulatory settings to ensure that they effectively counter contemporary security risks; and• work with international partners to influence global standards and improve the transport security capability of our regional partners.	
Performance information		
Year	Performance criteria (a)	Targets
2017–18	<i>Secured transport in the aviation, maritime, and offshore oil and gas sectors yields a safe and efficient trade and travel environment.</i>	<i>Degree to which transport security regulations meet international standards for the secure movement of people and freight–95% or more International Civil Aviation Organisation (ICAO) audit result.</i>
2018–19 and beyond	<i>As per 2017–18.</i>	<i>As per 2017–18.</i>

(a) New or modified performance criteria that reflect new or materially changed programs are shown in *italics*.

Department of Home Affairs Additional Estimates Statements

Program 1.7 National Security and Criminal Justice		
This program contributes to building a safe and secure Australia by providing comprehensive policy and planning development, at strategic and operational levels, on national security, elements of criminal justice and law enforcement related functions.		
Delivery	Providing services to support an inclusive, safe and secure Australia.	
Performance information		
Year	Performance criteria (a)	Targets
2017–18	<i>Delivery of national security policies, legislation and programs enhances our capacity to detect and responds to potential threats to Australia and its partners.</i>	<i>Stakeholder and client satisfaction with the effectiveness of the Department's contribution to national security is greater than 80%.</i>
	<i>Responses to serious and organised crime improve community safety.</i>	<i>Australia's regional and global position on criminal justice (Factor 8) in the World Justice Project's Rule of Law Index—measuring how the rule of law is experienced by the public of countries around the world—is at position 10 or above.</i>
2018–19 and beyond	<i>As per 2017–18.</i>	<i>As per 2017–18.</i>

(a) New or modified performance criteria that reflect new or materially changed programs are shown in *italics*.

Program 1.8 Cyber Security		
This program contributes to building a safe and secure Australia by developing and managing cyber security strategy, policy and coordination to make Australia a cyber-resilient nation.		
Delivery	Providing services to continually transform Australia's cyber security landscape.	
Performance information		
Year	Performance criteria (a)	Targets
2017–18	<i>Delivery of national security policies, legislation and programs enhances our capacity to detect and respond to potential threats to Australia and its partners.</i>	<i>Stakeholder and client satisfaction with the effectiveness of the Department's contribution to national security is greater than 80%.</i>
2018–19 and beyond	<i>As per 2017–18.</i>	<i>As per 2017–18.</i>

(a) New or modified performance criteria that reflect new or materially changed programs are shown in *italics*.

Program 1.9 Counter-Terrorism		
This program contributes to building a safe and secure Australia by developing and coordinating counter-terrorism policy across the Australian Government in consultation with state and territory government agencies and international partners.		
Delivery	Supporting counter-terrorism through the facilitative coordination of Commonwealth entities to deliver effective counter-terrorism outcomes, including supporting key national and international counter-terrorism forums.	
Performance information		
Year	Performance criteria (a)	Targets
2017–18	<i>Delivery of national counter-terrorism policies, legislation and programs enhances our capacity to detect and respond to potential threats to Australia and its partners.</i>	<i>Reach of countering violent extremist awareness and training products—70% of training participants find it useful.</i>
2018–19 and beyond	<i>As per 2017–18.</i>	<i>As per 2017–18.</i>

(a) New or modified performance criteria that reflect new or materially changed programs are shown in *italics*.

Program 1.10 Australian Government Disaster Financial Support Payments		
This program contributes to building a safe and secure Australia by coordinating the national response to disasters and improving disaster risk management and mitigation to reduce the impact of natural disasters on our communities.		
Delivery	The program 1.10 will provide: <ul style="list-style-type: none">timely and targeted payments and support to individuals and families affected by major disasters throughout Australia;ex gratia assistance to eligible New Zealand 'non-protected' Special Category Visa (subclass 444) holders who have also been adversely affected by the disasters; andloans to states and territories at a concessional interest rate to support disaster recovery assistance to small businesses, primary producers, non-profit organisations and needy individuals.	
Performance information		
Year	Performance criteria (a)	Targets
2017–18	<i>Provision of national leadership in emergency management reduces the impact of disasters on Australian communities.</i>	<i>Stakeholder and client satisfaction with the Department's effectiveness in providing national leadership in emergency management is greater than 80%.</i>
2018–19 and beyond	<i>As per 2017–18.</i>	<i>As per 2017–18.</i>

(a) New or modified performance criteria that reflect new or materially changed programs are shown in *italics*.

2.3 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 2

Outcome 2: Support a prosperous and inclusive society, and advance Australia's economic interests through the effective management of the visa, multicultural and citizenship programs and provision of refugee and humanitarian assistance.

Linked programs

For full details of linked programs refer to pages 34–35 of the 2017–18 PB Statements.

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.

Department of Home Affairs Additional Estimates Statements

Table 2.3.1 Budgeted expenses for Outcome 2

	2016-17 Actual expenses \$'000	2017-18 Revised estimated expenses \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
Program 2.1: Multicultural Affairs and Citizenship					
Administered expenses (d)					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	–	–	416	422	425
Expenses not requiring appropriation in the Budget year (c)	–	–	–	–	–
Administered total	–	–	416	422	425
Departmental expenses (d)					
Departmental appropriation (a)	80,330	45,360	55,474	53,984	53,058
s 74 retained revenue receipts (b)	2,269	1,812	1,847	1,924	1,972
Expenses not requiring appropriation in the Budget year (c)	9,255	7,806	7,906	8,105	9,566
Departmental total	91,854	54,978	65,227	64,013	64,596
Total expenses for Program 2.1	91,854	54,978	65,643	64,435	65,021
Program 2.2: Migration					
Departmental expenses					
Departmental appropriation (a)	212,362	231,174	242,124	218,583	191,872
s 74 retained revenue receipts (b)	49,400	60,977	62,669	64,061	65,384
Expenses not requiring appropriation in the Budget year (c)	26,598	21,601	21,545	21,449	21,765
Departmental total	288,360	313,752	326,338	304,093	279,021
Total expenses for Program 2.2	288,360	313,752	326,338	304,093	279,021
Program 2.3: Visas					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	1,122	–	–	–	–
Expenses not requiring appropriation in the Budget year (c)	10,611	–	–	–	–
Administered total	11,733	–	–	–	–
Departmental expenses					
Departmental appropriation (a)	314,901	372,094	286,390	264,739	228,472
s 74 retained revenue receipts (b)	32,197	29,604	29,570	30,292	30,926
Expenses not requiring appropriation in the Budget year (c)	40,558	43,069	40,866	38,462	35,863
Departmental total	387,656	444,767	356,826	333,493	295,261
Total expenses for Program 2.3	399,389	444,767	356,826	333,493	295,261
Program 2.4: Refugee and Humanitarian Assistance					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	48,170	32,769	32,902	33,620	34,377
Expenses not requiring appropriation in the Budget year (c)	–	–	–	–	–
Administered total	48,170	32,769	32,902	33,620	34,377

Table 2.3.1 Budgeted expenses for Outcome 2 (continued)

	2016-17 Actual expenses \$'000	2017-18 Revised estimated expenses \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
Departmental expenses					
Departmental appropriation (a)	127,256	110,858	95,186	92,174	92,857
Section 74 retained revenue receipts (b)	9,105	9,768	9,758	9,968	10,188
Expenses not requiring appropriation in the Budget year (c)	10,656	4,043	3,852	3,722	3,839
Departmental total	147,017	124,669	108,796	105,864	106,884
Total expenses for Program 2.4	195,187	157,438	141,698	139,484	141,261
Outcome 2 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	49,292	32,769	33,318	34,042	34,802
Expenses not requiring appropriation in the Budget year (c)	10,611	—	—	—	—
Administered total	59,903	32,769	33,318	34,042	34,802
Departmental expenses					
Departmental appropriation (a)	734,849	759,486	679,174	629,480	566,259
Section 74 retained revenue receipts (b)	92,971	102,161	103,844	106,245	108,470
Expenses not requiring appropriation in the Budget year (c)	87,067	76,519	74,169	71,738	71,033
Departmental total	914,887	938,166	857,187	807,463	745,762
Total expenses for Outcome 2	974,790	970,935	890,505	841,505	780,564
Average staffing level (number)	4,921	4,865			

Note:

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

The 2017-18 ASL includes indicative ASL transfers from entities due to MoG changes. The final ASL transfers are expected to be settled in the 2018-19 Budget context.

(a) Departmental Appropriation combines ordinary annual services Appropriation Act No. 1 and Bill No. 3.

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

(c) Expenses not requiring appropriation in the Budget year are made up of depreciation, amortisation, write-down and impairment of assets.

(d) Includes an interim section 75 appropriation transfer to the Department including forward estimates, with the final transfer to be reflected in the 2018–19 PB Statements.

Table 2.3.2 Performance criteria for Outcome 2

Table 2.3.2 details the performance criteria for each program associated with Outcome 2. It is to be used by entities to describe the results they plan to achieve with the resources provided for new programs, or materially changed existing programs resulting from decisions made since the 2017–18 Budget.

Outcome 2 – Support a prosperous and inclusive society, and advance Australia's economic interests through the effective management of the visa, multicultural and citizenship programs and provision of refugee and humanitarian assistance.		
Program 2.1 Multicultural Affairs and Citizenship To support a prosperous and inclusive society through the promotion, delivery and effective management of the Australian multicultural and citizenship programs.		
Delivery	Mechanisms through which program 2.1 will be delivered include: <ul style="list-style-type: none">• delivery of the multicultural and citizenship programs within the parameters set by the Government;• supporting a strong and cohesive Australian society through the promotion of a unifying citizenship;• strengthening the integrity and efficiency of citizenship systems to attract quality applicants and meet the needs of the Australian community and economy; and• promoting the value of multiculturalism and Australian citizenship.	
Performance information		
Year	Performance criteria (a)	Targets
2017–18	<i>Immigration, multicultural and citizenship programs support the Australian economy and strengthens social cohesion.</i>	<i>Contribute to maintaining Australia's social cohesion by ensuring relevant programs help build capacity to support and strengthen communities.</i>
2018–19 and beyond	<i>As per 2017–18.</i>	<i>As per 2017–18.</i>

(a) New or modified performance criteria that reflect new or materially changed programs are shown in *italics*.

Outcome 3

2.4 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 3

Outcome 3: Advance Australia's economic interests through the facilitation of the trade of goods to and from Australia and the collection of border revenue.

Outcome 3 strategy

There are no changes to any Outcome 3 strategies published in the 2017-18 PB Statements.

Linked programs

For full details of linked programs refer to pages 42-43 of the 2017-18 PB Statements.

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.

Department of Home Affairs Additional Estimates Statements

Table 2.4.1 Budgeted expenses for Outcome 3

	2016-17 Estimated actual \$'000	2017-18 Budget \$'000	2018-19 Forw ard estimate \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000
Program 3.1 Border–Revenue					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	–	–	–	–	–
Expenses not requiring appropriation in the Budget year (a)	18,693	13,500	13,500	13,500	13,500
Administered total	18,693	13,500	13,500	13,500	13,500
Departmental expenses					
Departmental appropriation (b)	18,129	11,314	11,182	8,489	8,594
s 74 retained revenue receipts (c)	53,814	53,514	52,722	52,822	53,137
Expenses not requiring appropriation in the Budget year (a)	10,775	4,179	3,830	3,294	2,684
Departmental total	82,718	69,007	67,734	64,605	64,415
Total expenses for Program 3.1	101,411	82,507	81,234	78,105	77,915
Program 3.2 Trade Facilitation and Industry Engagement					
Departmental expenses					
Departmental appropriation (b)	36,218	56,917	56,770	54,938	52,479
s 74 retained revenue receipts (c)	753	308	313	318	327
Expenses not requiring appropriation in the Budget year (a)	3,024	2,523	2,559	2,254	1,876
Departmental total	39,995	59,748	59,642	57,510	54,682
Total expenses for Program 3.2	39,995	59,748	59,642	57,510	54,682
Outcome 3 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	–	–	–	–	–
Expenses not requiring appropriation in the Budget year (a)	18,693	13,500	13,500	13,500	13,500
Administered total	18,693	13,500	13,500	13,500	13,500
Departmental expenses					
Departmental appropriation (b)	54,347	68,231	67,952	63,427	61,073
s 74 retained revenue receipts (c)	54,567	53,822	53,035	53,140	53,464
Expenses not requiring appropriation in the Budget year (a)	13,799	6,702	6,389	5,548	4,560
Departmental total	122,713	128,755	127,376	122,115	119,097
Total expenses for Outcome 3	141,406	142,255	140,876	135,615	132,597
	2016-17	2017-18			
Average staffing level (number)	618	565			

Note:

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

(a) Departmental Appropriation combines ordinary annual services Appropriation Act No. 1 and Bill No. 3.

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

(c) Expenses not requiring appropriation in the Budget year are made up of depreciation, amortisation, write-down and impairment of assets.

Section 3: Budgeted financial statements

3.1 BUDGETED FINANCIAL STATEMENTS

3.1.1 Analysis of budgeted financial statements

An analysis of the primary source of movements between the financial statements published in the 2017-18 PB Statements and the 2017-18 PAES is provided below.

Departmental

Budgeted departmental comprehensive income statement

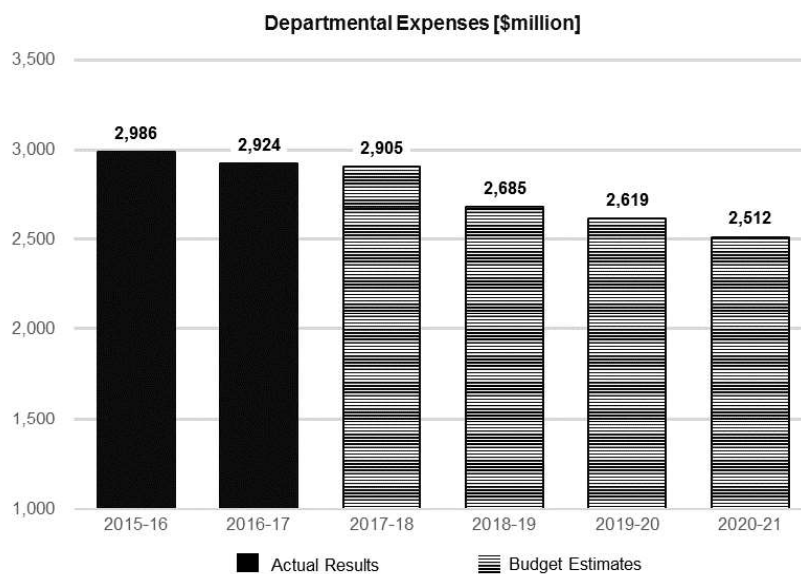
This statement presents the expected financial result for the Department and identifies expenses and revenues on a full accrual basis.

Expenses

In 2017-18, total departmental expenses are expected to increase from \$2,815.2 million (as published in the 2017-18 PB Statements) to \$2,905.3 million, an increase of \$90.1 million. This movement reflects an increase of \$15.1 million due to impacts of new measures, \$35.4 million due to interim section 75 transfers and \$39.6 million from other variations.

Full details of the additional funding for 2017-18 for new measures and other variations are provided in the tables presented in Section 1 of this document.

Figure 2: Total departmental expenses as at 2017-18 PAES



Income

In 2017–18, total departmental income is expected to increase from \$2,547.1 million (as published in the 2017–18 PB Statements) to \$2,644.2 million. The movement of \$97.1 million is due to an increase in Revenue from Government (appropriation revenue) of \$93.2 million and a \$3.9 million increase in the Department's own source revenue and gains.

Budgeted departmental balance sheet

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

In 2017–18, total departmental assets are expected to decrease from \$1,930.2 million (as published in the 2017–18 PB Statements) to \$1,912.1 million. The movement of \$18.1 million relates to a decrease of \$28.2 million in financial assets, partially offset by an increase of \$10.1 million in non-financial assets. The decrease in financial assets is predominantly due to trade and other receivables.

Departmental liabilities are expected to decrease from \$737.5 million (as published in the 2017–18 PB Statements) to \$689.3 million. The movement of \$48.2 million is due to a decrease in the opening balance of the 2016–17 Final Budget Outcome (FBO).

Equity is expected to increase from \$1,192.7 million (as published in the 2017–18 PB Statements) to \$1,222.8 million, an increase of \$30.1 million in line with the aforementioned increase in the net asset figure.

Budgeted departmental statement of cash flows

The cash flow statement reports the extent and nature of cash flows, grouped according to operating, investing and financing activities.

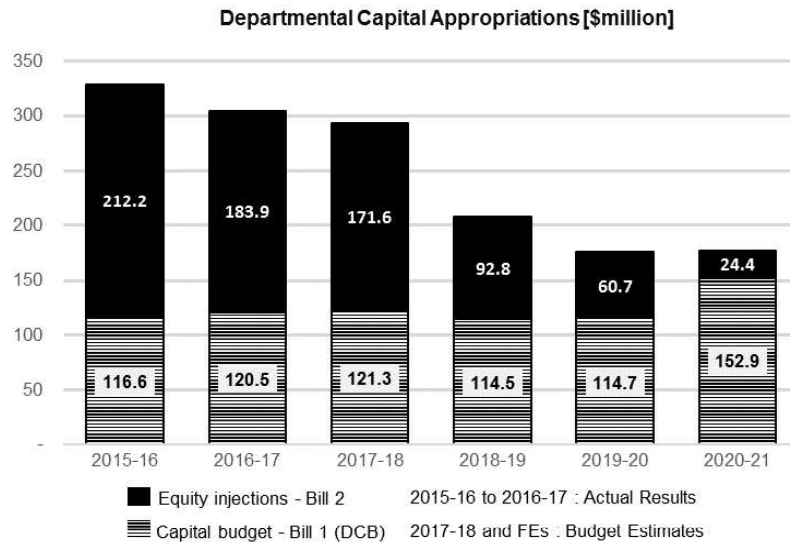
The budgeted cash flows largely mirror the trends and impacts of the measures reported above for the income statement and balance sheet.

Capital budget statement – departmental

This statement reports the forward plan for capital expenditure.

Total capital appropriations have increased by \$7.7 million in 2017–18 largely due to section 75 transfer of the DCB from AGD.

Figure 3: Total departmental capital appropriations as at 2017–18 PAES.



Statement of asset movements

This statement reports the budgeted movements by asset class of the Department's non-financial assets during the current financial year.

The estimated net book balance has increased by \$69.2 million from 1 July 2017 to 30 June 2018. The increase is due to the net impact of an increase in asset purchases of \$337.3 million, offset by depreciation and amortisation expense of \$268.1 million.

Administered

Schedule of budgeted income and expenses administered on behalf of government

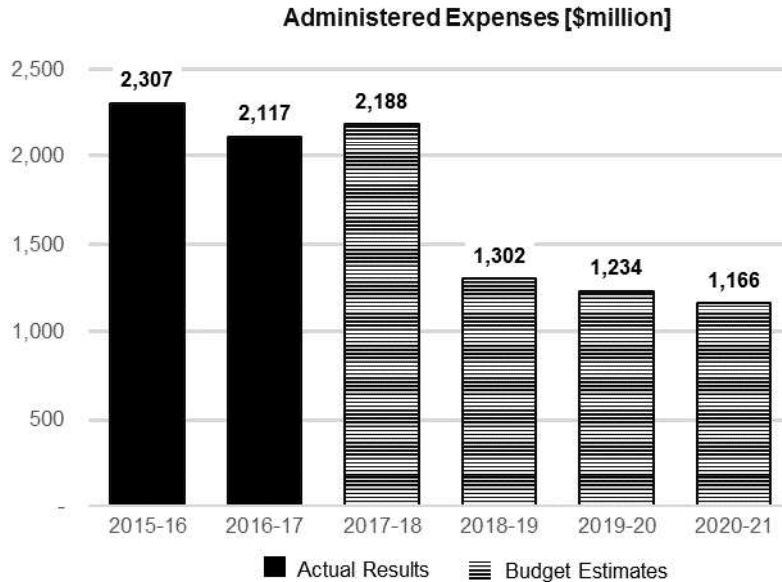
This schedule identifies the main revenue and expense items administered by the Department on behalf of government.

Expenses

In 2017–18, administered expenses are expected to increase from \$1,652.7 million (as published in the 2017–18 PB Statements) to \$2,188.3 million, an increase of \$535.6 million. The change in administered expenses reflects an increase in new measures of \$27.0 million, interim section 75 transfers of \$29.1 million and other variations of \$479.5 million.

Full details of the additional funding for 2017–18 for new measures and other variations are provided in the tables presented in Section 1 of this document.

Figure 4: Administered expenses as at 2017–18 PAES



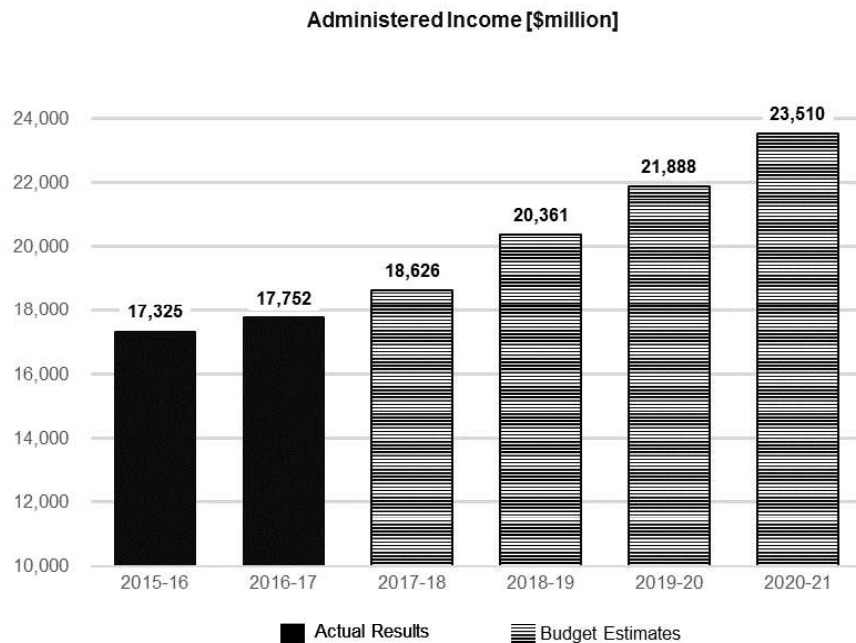
Income

In 2017–18, the Department will administer the collection of revenue on behalf of government of \$18,626.5 million, which is an increase of \$47.2 million in the administered revenue estimate of \$18,579.3 million published in the 2017–18 PB Statements.

In 2017–18, the Department is estimated to collect \$18,553.2 million in taxation revenue, which is an increase of \$43.2 million from \$18,510.0 million published in the 2017–18 PB Statements. The increase is primarily due to the expected increase of \$70.0 million in Customs duty collections across all duty categories, partially offset by a decrease in other taxes of \$26.8 million.

In addition to taxation revenue, the Department will administer the collection of non-taxation revenue in 2017–18 on behalf of government. An estimated \$73.3 million is expected to be collected, which is an increase of \$4.0 million from the \$69.3 million published in the 2017–18 PB Statements.

Figure 5: Administered Income as at 2017-18 PAES.



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 2017-18, total administered assets are expected to decrease by \$1.6 million from \$1,937.6 million (as published in the 2017-18 PB Statements) to \$1,936.0 million.

Administered liabilities are expected to decrease from \$348.0 million (as published in the 2017-18 PB Statements) to \$320.8 million. The movement of \$27.2 million is due to a decrease in the opening balance of the 2016-17 FBO.

Schedule of budgeted administered cash flows

This schedule shows the cash flows administered on behalf of government. The cash flows largely reflect the transactions of the schedule of income and expenses. The budgeted cash flows reflect the impact of the expected increase in taxation income.

Schedule for administered capital budget

This statement reports the forward plan for capital expenditure.

Department of Home Affairs Additional Estimates Statements

Total administered capital appropriations have increased by \$7.7 million in 2017-18 largely due to movement of funds from previous years.

Statement of administered asset movements

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

The estimated net book balance has increased by \$9.1 million from 1 July 2017 to 30 June 2018. The increase is due to the net impact of an increase in asset purchases of \$128.2 million, offset by depreciation and amortisation expense of \$119.1 million.

3.1.2 Budgeted financial statements

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

	2016-17 Actual	2017-18 Revised Budget	2018-19 Forward estimate	2019-20 Forward estimate	2020-21 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
EXPENSES					
Employee benefits	1,409,374	1,388,422	1,292,957	1,271,753	1,253,254
Suppliers	1,207,851	1,248,716	1,133,184	1,102,282	1,032,473
Depreciation and amortisation	285,258	268,130	259,248	244,509	226,572
Finance costs	479	—	—	—	—
Write-down and impairment of assets	18,978	—	—	—	—
Other expenses	2,429	—	—	—	—
Total expenses	2,924,369	2,905,268	2,685,389	2,618,544	2,512,299
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	128,580	118,981	110,525	110,193	111,582
Recovery of costs	37,339	37,504	37,654	38,581	39,313
Fees and fines	—	12,788	12,980	13,175	13,372
Rental income	2,619	2,092	2,202	2,247	2,311
Royalties	3,023	3,062	3,062	3,063	3,063
Other revenue	11,116	11,154	11,639	12,148	12,680
Total own-source revenue	182,677	185,581	178,062	179,407	182,321
Gains					
Sale of assets	342	44	44	44	44
Foreign exchange gains	90	31	31	31	31
Other gains	4,691	—	—	—	—
Total gains	5,123	75	75	75	75
Total own-source income	187,800	185,656	178,137	179,482	182,396
Net cost of/(contribution by) services	2,736,569	2,719,612	2,507,252	2,439,062	2,329,903
Revenue from government	2,459,934	2,458,510	2,248,004	2,194,553	2,103,331
Surplus/(deficit) attributable to the Australian Government	(276,635)	(261,102)	(259,248)	(244,509)	(226,572)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	(2,035)	—	—	—	—
Total other comprehensive income	(2,035)	—	—	—	—
Total comprehensive income/(loss) attributable to the Australian Government	(278,670)	(261,102)	(259,248)	(244,509)	(226,572)

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

	2016-17	2017-18	2018-19	2019-20	2020-21
	\$'000	\$'000	\$'000	\$'000	\$'000
Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations (a)	6,588	7,028	-	-	-
less depreciation/amortisation expenses previously funded through revenue appropriations (b)	285,258	268,130	259,248	244,509	226,572
Total comprehensive income/(loss)—as per the statement of comprehensive income	(278,670)	(261,102)	(259,248)	(244,509)	(226,572)

(a) \$7.0 million in 2017-18 to fund the establishment of international border clearance capabilities for the *Emerging International Airports* measure. Please refer to the Departmental Capital Budget Statement.

(b) From 2010–11, the government introduced net cash appropriation arrangements where Appropriation Act No. 1 or Bill No. 3 revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities were replaced with a separate capital budget (the departmental capital budget, or DCB) provided through Appropriation Act No. 1 or Bill No. 3 equity appropriations. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.

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

	2016-17 Actual	2017-18 Revised Budget	2018-19 Forward estimate	2019-20 Forward estimate	2020-21 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
ASSETS					
Financial assets					
Cash and cash equivalents	4,214	4,214	4,214	4,214	4,214
Trade and other receivables	499,289	483,862	477,997	477,997	477,997
Other financial assets	4,772	4,772	4,772	4,772	4,772
Total financial assets	508,275	492,848	486,983	486,983	486,983
Non-financial assets					
Land	20,229	26,232	28,747	32,680	36,320
Buildings	141,662	130,329	128,338	120,713	114,493
Property, plant and equipment	591,101	616,968	581,033	519,614	522,416
Intangibles	514,158	562,811	569,807	565,843	516,390
Inventories	22,139	22,139	22,139	22,139	22,139
Other non-financial assets	60,756	60,756	60,756	60,756	60,756
Total non-financial assets	1,350,045	1,419,235	1,390,820	1,321,745	1,272,514
Total assets	1,858,320	1,912,083	1,877,803	1,808,728	1,759,497
LIABILITIES					
Payables					
Suppliers	230,327	223,606	223,606	223,606	223,606
Other payables	26,162	26,803	26,803	26,803	26,803
Total payables	256,489	250,409	250,409	250,409	250,409
Provisions					
Employee provisions	397,255	403,336	403,336	403,336	403,336
Other provisions	35,534	35,533	35,533	35,533	35,533
Total provisions	432,789	438,869	438,869	438,869	438,869
Total liabilities	689,278	689,278	689,278	689,278	689,278
Net assets	1,169,042	1,222,805	1,188,525	1,119,450	1,070,219
EQUITY (a)					
Parent entity interest					
Contributed equity	2,410,844	2,725,709	2,950,677	3,126,111	3,303,452
Reserves	239,667	239,667	239,667	239,667	239,667
Retained surplus/(accumulated deficit)	(1,481,469)	(1,742,571)	(2,001,819)	(2,246,328)	(2,472,900)
Total parent entity interest	1,169,042	1,222,805	1,188,525	1,119,450	1,070,219
Total equity	1,169,042	1,222,805	1,188,525	1,119,450	1,070,219

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 2017–18)

	Retained earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2017				
Balance carried forward from previous period	(1,481,469)	239,667	2,410,844	1,169,042
Adjusted opening balance	(1,481,469)	239,667	2,410,844	1,169,042
Comprehensive income				
Other comprehensive income	—	—	—	—
Surplus (deficit) for the period	(261,102)	—	—	(261,102)
Total comprehensive income	(261,102)	—	—	(261,102)
of which:				
Attributable to the Australian Government	—	—	—	(261,102)
Transactions with owners				
Contributions by owners				
Equity Injection—Appropriation	—	—	193,566	193,566
Departmental Capital Budget (DCB)	—	—	121,299	121,299
Sub-total transactions with owners	—	—	314,865	314,865
Estimated closing balance as at 30 June 2018	(1,742,571)	239,667	2,725,709	1,222,805
Closing balance attributable to the Australian Government	(1,742,571)	239,667	2,725,709	1,222,805

Prepared on Australian Accounting Standards basis.

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

	2016-17 Actual \$'000	2017-18 Revised Budget \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	2,636,608	2,473,937	2,253,869	2,194,553	2,103,331
Sale of goods and rendering of services	113,817	121,073	112,727	112,440	113,893
Net GST received	124,574	124,573	124,573	124,573	124,573
Other	40,473	64,508	65,335	66,967	68,428
Total cash received	2,915,472	2,784,091	2,556,504	2,498,533	2,410,225
Cash used					
Employees	1,424,048	1,401,326	1,311,989	1,289,100	1,270,049
Suppliers	1,316,321	1,360,354	1,238,694	1,209,477	1,140,220
Borrowing costs	—	—	—	—	—
s 74 retained revenue receipts	155,054	—	—	—	—
Other	80	—	—	—	—
Total cash used	2,895,503	2,761,680	2,550,683	2,498,577	2,410,269
Net cash from/(used by) operating activities	19,969	22,411	5,821	(44)	(44)
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	342	44	44	44	44
Total cash received	342	44	44	44	44
Cash used					
Purchase of property, plant, equipment and intangibles	313,943	337,320	213,190	175,434	177,341
Total cash used	313,943	337,320	213,190	175,434	177,341
Net cash from/(used by) investing activities	(313,601)	(337,276)	(213,146)	(175,390)	(177,297)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	294,437	314,865	207,325	175,434	177,341
Other	—	—	—	—	—
Total cash received	294,437	314,865	207,325	175,434	177,341
Net cash from/(used by) financing activities	294,437	314,865	207,325	175,434	177,341
Net increase/(decrease) in cash held	805	—	—	—	—
Cash and cash equivalents at the beginning of the reporting period	3,409	4,214	4,214	4,214	4,214
Cash and cash equivalents at the end of the reporting period	4,214	4,214	4,214	4,214	4,214

Prepared on Australian Accounting Standards basis.

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

	2016-17 Actual \$'000	2017-18 Revised Budget \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget—Act No. 1 and Bill 3 (DCB)	120,519	121,299	114,543	114,739	152,907
Equity injections—Act No. 2 and Bill 4	183,860	171,600	92,782	60,695	24,434
Total new capital appropriations	304,379	292,899	207,325	175,434	177,341
Provided for:					
Purchase of non-financial assets	304,379	292,899	207,325	175,434	177,341
Total Items	304,379	292,899	207,325	175,434	177,341
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	172,955	209,021	98,647	60,695	24,434
Funded internally by departmental resources (b)	—	7,028	—	—	—
Funded by capital appropriation—DCB (c)	120,519	121,271	114,543	114,739	152,907
TOTAL AMOUNT SPENT	293,474	337,320	213,190	175,434	177,341
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	313,943	337,320	213,190	175,434	177,341
TOTAL CASH REQUIRED TO ACQUIRE ASSETS	313,943	337,320	213,190	175,434	177,341

Prepared on Australian Accounting Standards basis.

Note: Capital funds of \$22.0 million have been moved from 2016–17 to 2017–18.

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

(b) Funded by section 74 revenue received for the *Emerging International Airports* measure.

(c) Does not include annual finance lease costs. Includes purchases from current and previous years' DCBs.

Table 3.6: Statement of asset movements (2017–18 budget year)

	Asset Category				Total
	Land	Buildings	Other property, plant and equipment	Computer software and Intangibles	
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2017					
Gross book value	20,229	227,527	770,082	1,119,343	2,137,181
Accumulated depreciation/amortisation and impairment	—	(85,865)	(178,981)	(605,185)	(870,031)
Opening net book balance	20,229	141,662	591,101	514,158	1,267,150
CAPITAL ASSET ADDITIONS					
Estimated expenditure on new or replacement assets					
By purchase—appropriation equity (a)	6,003	24,403	118,422	188,492	337,320
Total additions	6,003	24,403	118,422	188,492	337,320
Other movements					
Depreciation/amortisation expense	—	(35,736)	(92,555)	(139,839)	(268,130)
Other	—	—	—	—	—
Total other movements	—	(35,736)	(92,555)	(139,839)	(268,130)
As at 30 June 2018					
Gross book value	26,232	251,930	888,504	1,307,835	2,474,501
Accumulated depreciation/amortisation and impairment	—	(121,601)	(271,536)	(745,024)	(1,138,161)
Closing net book balance	26,232	130,329	616,968	562,811	1,336,340

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation equity' refers to equity injections or Administered Assets and Liabilities appropriations provided through *Appropriation Act (No. 2) 2017–2018*.

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

	2016-17 Actual	2017-18 Revised Budget	2018-19 Forward estimate	2019-20 Forward estimate	2020-21 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Suppliers	1,604,192	1,786,197	940,235	953,180	898,141
Grants	16,768	31,819	53,182	41,068	36,398
Personal benefits	322,131	231,122	174,667	113,966	107,671
Depreciation and amortisation	133,317	119,101	114,250	112,034	109,824
Finance costs	—	20	—	168	—
Write-down and impairment of assets	38,435	20,042	20,042	13,500	13,500
Other expenses	1,979	—	—	—	—
Total expenses administered on behalf of government	2,116,822	2,188,301	1,302,376	1,233,916	1,165,534
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Taxation revenue					
Customs duty	14,195,185	14,799,250	15,889,450	17,109,450	18,569,450
Other taxes	3,483,130	3,753,901	4,391,846	4,702,642	4,864,008
Total taxation revenue	17,678,315	18,553,151	20,281,296	21,812,092	23,433,458
Non-taxation revenue					
Fees and fines	55,592	53,842	49,860	52,697	52,733
Other revenue	11,999	19,462	21,318	23,673	23,673
Total non-taxation revenue	67,591	73,304	71,178	76,370	76,406
Total own-source revenue administered on behalf of government	17,745,906	18,626,455	20,352,474	21,888,462	23,509,864
Gains					
Sale of assets	82	—	8,598	—	—
Other gains	5,618	—	—	—	—
Total gains administered on behalf of government	5,700	—	8,598	—	—
Total own-source income administered on behalf of government	17,751,606	18,626,455	20,361,072	21,888,462	23,509,864
Net cost of/(contribution by) services	15,634,784	16,438,154	19,058,696	20,654,546	22,344,330
Surplus/(deficit) after income tax	15,634,784	16,438,154	19,058,696	20,654,546	22,344,330
OTHER COMPREHENSIVE INCOME					
Items not subject to subsequent reclassification to profit or loss					
Changes in asset revaluation surplus	(10,286)	—	—	—	—
Total other comprehensive income	(10,286)	—	—	—	—
Total comprehensive income (loss) attributable to the Australian Government	15,624,498	16,438,154	19,058,696	20,654,546	22,344,330

Prepared on Australian Accounting Standards basis.

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

	2016-17 Actual	2017-18 Revised Budget	2018-19 Forward estimate	2019-20 Forward estimate	2020-21 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
ASSETS					
Financial assets					
Cash and cash equivalents	55,239	55,239	55,239	55,239	55,239
Taxation receivables	499,503	348,953	555,453	561,953	681,953
Trade and other receivables	34,501	34,777	34,777	37,081	37,081
Other financial assets	23,490	23,490	23,490	23,490	23,490
Total financial assets	612,733	462,459	668,959	677,763	797,763
Non-financial assets					
Land	46,205	46,205	46,205	46,205	46,205
Buildings	1,140,685	1,157,364	1,062,478	983,189	905,980
Property, plant and equipment	267,369	259,802	246,558	234,861	223,631
Other non-financial assets	459	460	460	460	460
Total non-financial assets	1,454,718	1,463,831	1,355,701	1,264,715	1,176,276
Assets held for sale	9,749	9,750	9,750	9,750	9,750
Total assets administered on behalf of government	2,077,200	1,936,040	2,034,410	1,952,228	1,983,789
LIABILITIES					
Payables					
Suppliers	244,744	244,744	244,744	244,744	244,744
Personal benefits	23,201	23,201	23,201	23,201	23,201
Grants	—	—	—	—	—
Other payables	42,737	42,737	42,737	42,737	42,737
Total payables	310,682	310,682	310,682	310,682	310,682
Interest bearing liabilities					
Provisions					
Other provisions	10,132	10,132	10,132	10,132	10,132
Total provisions	10,132	10,132	10,132	10,132	10,132
Total liabilities administered on behalf of government	320,814	320,814	320,814	320,814	320,814
Net assets/(liabilities)	1,756,386	1,615,226	1,713,596	1,631,414	1,662,975

Prepared on Australian Accounting Standards basis.

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

	2016-17 Actual \$'000	2017-18 Revised Budget \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Taxes	18,002,535	18,739,343	20,106,456	21,840,089	23,347,991
Net GST received	70,170	70,170	70,170	70,170	70,170
Other	20,576	17,620	19,476	28,373	28,373
Total cash received	18,093,281	18,827,133	20,196,102	21,938,632	23,446,534
Cash used					
Grants	16,834	31,819	53,182	41,068	36,398
Personal benefits	323,737	231,122	174,667	113,966	107,671
Suppliers	1,636,912	1,856,367	1,010,405	1,023,350	968,311
Other	685,271	—	—	—	—
Total cash used	2,662,754	2,119,308	1,238,254	1,178,384	1,112,380
Net cash from/(used by) operating activities	15,430,527	16,707,825	18,957,848	20,760,248	22,334,154
INVESTING ACTIVITIES					
Cash received					
Proceeds from sale of property, plant, equipment and intangibles	82	—	23,069	—	—
Total cash received	82	—	23,069	—	—
Cash used					
Purchase of property, plant, equipment and intangibles	93,431	128,213	20,591	21,048	21,385
Advances and loans made	—	294	—	2,472	—
Total cash used	93,431	128,507	20,591	23,520	21,385
Net cash from/(used by) investing activities	(93,349)	(128,507)	2,478	(23,520)	(21,385)
FINANCING ACTIVITIES					
Cash received					
Capital injections	94,506	128,507	20,591	23,520	21,385
Total cash received	94,506	128,507	20,591	23,520	21,385
Net cash from/(used by) financing activities	94,506	128,507	20,591	23,520	21,385
Net increase/(decrease) in cash held	15,431,684	16,707,825	18,980,917	20,760,248	22,334,154

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

	2016-17 Actual \$'000	2017-18 Revised Budget \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
Cash and cash equivalents at beginning of reporting period	45,609	55,239	55,239	55,239	55,239
Cash from Official Public Account for:					
- Appropriations	2,469,296	2,473,180	1,592,126	1,528,214	1,475,710
Total cash from Official Public Account	2,469,296	2,473,180	1,592,126	1,528,214	1,475,710
Cash to Official Public Account for:					
- Appropriations	17,891,350	19,181,005	20,573,043	22,288,462	23,809,864
Total cash to Official Public Account	17,891,350	19,181,005	20,573,043	22,288,462	23,809,864
Cash and cash equivalents at end of reporting period	55,239	55,239	55,239	55,239	55,239

Prepared on Australian Accounting Standards basis.

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

	2016-17 Actual \$'000	2017-18 Revised Budget \$'000	2018-19 Forw ard estimate \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget—Act 1 and Bill 3 (ACB)	18,856	26,670	20,591	21,048	21,385
Administered Assets and Liabilities—Bill 2	124,374	5,884	—	2,472	—
Total new capital appropriations	143,230	32,554	20,591	23,520	21,385
<i>Provided for:</i>					
Purchase of non-financial assets	143,230	32,260	20,591	21,048	21,385
Other items		294	—	2,472	—
Total Items	143,230	32,554	20,591	23,520	21,385
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	162,584	93,337	—	2,472	—
Funded by capital appropriation—ACB (b)	23,550	35,170	20,591	21,048	21,385
TOTAL AMOUNT SPENT	186,134	128,507	20,591	23,520	21,385
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total accrual purchases	93,431	128,507	20,591	23,520	21,385
Total cash used to acquire assets	93,431	128,507	20,591	23,520	21,385

Prepared on Australian Accounting Standards basis.

Note: Capital funds of \$103.4 million was moved from 2016–17 to 2017–18.

(a) Includes both current Bill 4 and prior Act 2 and Bills 4 and 6 appropriations and special capital appropriations.

(b) Does not include annual finance lease costs. Includes purchases from current and previous years' administered capital budgets.

Table 3.11: Statement of administered asset movements (2017–18 budget year)

	Asset Category				Total
	Land	Buildings	Other property, plant and equipment	L&B, IP&E held for sale	
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2017					
Gross book value	46,205	1,351,467	308,036	9,750	1,715,458
Accumulated depreciation/amortisation and impairment	—	(210,782)	(40,667)	—	(251,449)
Opening net book balance	46,205	1,140,685	267,369	9,750	1,464,009
CAPITAL ASSET ADDITIONS					
Estimated expenditure on new or replacement assets					
By purchase—appropriation equity (a)	—	121,340	6,873	—	128,213
Total additions	—	121,340	6,873	—	128,213
Other movements					
Depreciation/amortisation expense	—	(104,661)	(14,440)	—	(119,101)
Restructuring	—	—	—	—	—
Total other movements	—	(104,661)	(14,440)	—	(119,101)
As at 30 June 2018					
Gross book value	46,205	1,472,807	314,909	9,750	1,843,671
Accumulated depreciation/amortisation and impairment	—	(315,443)	(55,107)	—	(370,550)
Closing net book balance	46,205	1,157,364	259,802	9,750	1,473,121

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation equity' refers to equity injections or administered assets and liabilities appropriations provided through *Appropriation Act (No. 2) 2017–2018* and *Bill (No. 4) 2017–2018*.