

Portfolio Additional Estimates Statements 2020–21

Home Affairs Portfolio

Explanations of Additional Estimates 2020–21

© Commonwealth of Australia 2021
ISBN 9780980565461 (print); 9780980565447 (online)

This publication is available for your use under a Creative Commons BY Attribution 3.0 Australia licence, with the exception of the Commonwealth Coat of Arms, the Department of Home Affairs (Home Affairs) logo, photographs, images, signatures and where otherwise stated. The full licence terms are available from <http://creativecommons.org/licenses/by/3.0/au/legalcode>.



Use of Home Affairs material under a Creative Commons BY Attribution 3.0 Australia licence requires you to attribute the work (but not in any way that suggests that the Home Affairs endorses you or your use of the work).

Home Affairs material used 'as supplied'

Provided you have not modified or transformed Home Affairs material in any way including, for example, by changing the Home Affairs text; calculating percentage changes; graphing or charting data; or deriving new statistics from published Home Affairs statistics – then Home Affairs prefers the following attribution:

Source: The Australian Government Department of Home Affairs

Derivative material

If you have modified or transformed Home Affairs material, or derived new material from those of the Home Affairs in any way, then Home Affairs prefers the following attribution:

Based on The Australian Government Department of Home Affairs data

Use of the Coat of Arms

The terms under which the Coat of Arms can be used are set out on the Department of the Prime Minister and Cabinet website
(see www.pmc.gov.au/government/commonwealth-coat-arms)

Other Uses

Inquiries regarding this licence and any other use of this document are welcome at:
Department of Home Affairs
PO Box 25
Belconnen ACT 2617
Tel: (02) 6264 1111
Fax: (02) 6225 6970
www.homeaffairs.gov.au



THE HON PETER DUTTON MP
MINISTER FOR HOME AFFAIRS

President of the Senate
Australian Senate
Parliament House
CANBERRA ACT 2600

Speaker
House of Representatives
Parliament House
CANBERRA ACT 2600

Dear Mr President
Dear Mr Speaker

I hereby submit Portfolio Additional Estimates Statements in support of the 2020-21 Additional Estimates for the Home Affairs Portfolio.

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

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

Yours sincerely

A handwritten signature in blue ink, reading "Peter Dutton".

The Hon Peter Dutton MP
Minister for Home Affairs

ABBREVIATIONS AND CONVENTIONS

The following notations may be used:

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

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

Enquiries

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

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

**USER GUIDE
TO THE
PORTFOLIO ADDITIONAL
ESTIMATES STATEMENTS**

USER GUIDE

The purpose of the 2020–21 Portfolio Additional Estimates Statements (PAES), like that of the Portfolio Budget Statements (PB Statements), is to inform Senators and Members of Parliament of the proposed allocation of resources to Government outcomes by entities within the portfolio. The focus of the PAES differs from the PB Statements in one important aspect. While the PAES include an Entity Resource Statement to inform Parliament of the revised estimate of the total resources available to an entity, the focus of the PAES is on explaining the changes in resourcing by outcome(s) since the Budget. As such, the PAES provides information on new measures and their impact on the financial and/or non-financial planned performance of programs supporting those outcomes.

The PAES facilitate understanding of the proposed appropriations in Appropriation Bills (Nos. 3 and 4) and Appropriation (Parliamentary Departments) Bill (No. 2) 2020–21. In this sense, the PAES is declared by the Additional Estimates Appropriation Bills to be a ‘relevant document’ to the interpretation of the Bills according to section 15AB of the *Acts Interpretation Act 1901*.

Whereas the *Mid-Year Economic and Fiscal Outlook (MYEFO) 2020–21* is a mid-year budget report which provides updated information to allow the assessment of the Government’s fiscal performance against its fiscal strategy, the PAES update the most recent budget appropriations for entities within the portfolio.

Structure of the Portfolio Additional Estimates Statements

The PAES are presented in three parts with subsections.

User guide

Provides a brief introduction explaining the purpose of the PAES.

Portfolio overview

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

Entity Additional Estimates Statements

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

Section 1: Entity overview and resources

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

Section 2: Revisions to outcomes and planned performance

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

Section 3: Special account flows and budgeted financial statements

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

Portfolio glossary

Explains key terms relevant to the portfolio.

CONTENTS

Portfolio Overview..... 1

Department of Home Affairs..... 11

Australian Federal Police 63

Australian Security Intelligence Organisation 93

Office of the Special Investigator 113

Portfolio Glossary 129

PORTFOLIO OVERVIEW

PORTFOLIO OVERVIEW

On 22 December 2020, the Prime Minister, the Hon Scott Morrison MP, appointed the Hon Alex Hawke MP, as the Minister for Immigration, Citizenship, Migrant Services and Multicultural Affairs.

The Home Affairs Portfolio (Portfolio) has four ministers:

- The Hon Peter Dutton MP, Minister for Home Affairs
- The Hon David Littleproud MP, Minister for Agriculture, Drought, and Emergency Management
- The Hon Alex Hawke MP, Minister for Immigration, Citizenship, Migrant Services and Multicultural Affairs
- The Hon Jason Wood MP, Assistant Minister for Customs, Community Safety and Multicultural Affairs.

On 12 November 2020, the Prime Minister, the Hon Scott Morrison MP announced the Australian Government's decision to create the Office of the Special Investigator (OSI) within the Portfolio, to assess and examine the findings of the Inspector-General of the Australian Defence Force Afghanistan inquiry. An Executive Order, which provided for the establishment of the OSI as an Executive Agency, was signed on 10 December 2020. The OSI commenced operation on 4 January 2021.

Further details of the Portfolio Overview can be found in the 2020–21 PB Statements.

Figure 1 sets out the structure of the Portfolio and the outcome statements for each entity.

Figure 1: Home Affairs portfolio structure and outcomes

<p>Minister for Home Affairs The Hon Peter Dutton MP</p> <p>Minister for Agriculture, Drought and Emergency Management The Hon David Littleproud MP</p> <p>Minister for Immigration, Citizenship, Migrant Services and Multicultural Affairs The Hon Alex Hawke MP</p> <p>Assistant Minister for Customs, Community Safety and Multicultural Affairs The Hon Jason Wood MP</p>	
<p>Department of Home Affairs Secretary: Mr Michael Pezzullo AO</p> <p>Australian Border Force Commissioner: Mr Michael Outram APM</p>	
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.
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 the provision of refugee and humanitarian assistance and settlement and migrant services.
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.
<p>Australian Criminal Intelligence Commission Chief Executive Officer: Mr Michael Phelan APM</p>	
Outcome 1	To make Australia safer through improved national ability to discover, understand and respond to current and emerging crime threats and criminal justice issues, including the ability to connect police and law enforcement to essential criminal intelligence, policing knowledge and information through collaborative national information systems and services.
<p>Australian Federal Police Commissioner: Mr Reece P Kershaw APM</p>	
Outcome 1	Reduced criminal and security threats to Australia's collective economic and societal interests through co-operative policing services.
Outcome 2	A safe and secure environment through policing activities on behalf of the Australian Capital Territory Government.
<p>Australian Institute of Criminology Director: Mr Michael Phelan APM</p>	
Outcome 1	Informed crime and justice policy and practice in Australia by undertaking, funding and disseminating policy-relevant research of national significance; and through the generation of a crime and justice evidence base and national knowledge centre.

Figure 1: Home Affairs portfolio structure and outcomes (continued)

Australian Security Intelligence Organisation Director-General of Security: Mr Mike Burgess	
Outcome 1	To protect Australia, its people and its interests from threats to security through intelligence collection, assessment and advice to Government.
Australian Transaction Reports and Analysis Centre Chief Executive Officer: Ms Nicole Rose PSM	
Outcome 1	The protection of the financial system from criminal abuse through actionable financial intelligence and collaboration with domestic and international partners.
Office of the Special Investigator Director-General: Mr Chris Moraitis PSM	
Outcome 1	Ensure Australian law and principles of justice are upheld through investigating activities of Australian Defence Force personnel in Afghanistan from 2005 to 2016, and referring alleged criminal offences including breaches of the Laws of Armed Conflict for prosecution.

DEPARTMENT OF HOME AFFAIRS

ENTITY ADDITIONAL ESTIMATES STATEMENTS

DEPARTMENT OF HOME AFFAIRS

Section 1: Entity overview and resources	11
1.1 Strategic direction statement.....	11
1.2 Entity resource statement	12
1.3 Entity measures.....	14
1.4 Additional estimates, resourcing and variations to outcomes.....	16
1.5 Breakdown of additional estimates by appropriation bill	18
Section 2: Revisions to outcomes and planned performance	20
2.1 Budgeted expenses and performance for outcome 1	20
2.2 Budgeted expenses and performance for outcome 2	30
2.3 Budgeted expenses and performance for outcome 3	33
Section 3: Special account flows and budgeted financial statements	36
3.1 Special account flows.....	36
3.2 Budgeted financial statements	37

DEPARTMENT OF HOME AFFAIRS

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

The strategic direction statement for the Department of Home Affairs can be found in the 2020–21 PB Statements. There are no changes to the Department's strategic direction as a result of Additional Estimates.

On 12 November 2020, the Prime Minister, the Hon Scott Morrison MP, announced the Australian Government's decision to create the OSI within the Portfolio. The Department provides corporate support services to the OSI.

1.2 ENTITY RESOURCE STATEMENT

The entity resource statement details the resourcing for Home Affairs at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2020–21 Budget year, including variations through Appropriation Bills No. 3 and No. 4, special appropriations and special accounts.

Table 1.1: Home Affairs resource statement – Additional Estimates for 2020–21 as at February 2021

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates 2020–21 \$'000</i>
	<i>2019–20 \$'000</i>	<i>2020–21 \$'000</i>	<i>2020–21 \$'000</i>	
Departmental				
Annual appropriations – ordinary annual services (a)				
Prior year appropriations available (b)	308,160	362,880	–	362,880
Departmental appropriation (c)	2,768,968	2,707,630	47,869	2,755,499
s74 external revenue (d)	200,185	255,856	(800)	255,056
Departmental capital budget (e)	121,168	157,364	–	157,364
Annual appropriations – other services – non-operating (f)				
Prior year appropriations available (b)	88,094	104,593	–	104,593
Equity injection	115,236	78,514	38,765	117,279
Total departmental annual appropriations	3,601,811	3,666,837	85,834	3,752,671
Total departmental resourcing	3,601,811	3,666,837	85,834	3,752,671
Administered				
Annual appropriations – ordinary annual services (a)				
Prior-year appropriations available (b)	433,852	900,642	–	900,642
Outcome 1	2,132,756	1,924,677	–	1,924,677
Outcome 2	502,184	495,460	6,657	502,117
Outcome 3	–	–	–	–
Administered capital budget (g)	21,008	21,307	–	21,307
Annual appropriations – other services – non-operating (f)				
Prior-year appropriations available (b)	6,925	2,356	–	2,356
Administered assets and liabilities	719	8,877	6,344	15,221
Total administered annual appropriations	3,097,444	3,353,319	13,001	3,366,320
Total administered special appropriations (h)	949,749	512,552	285,525	798,077
Special accounts (i)				
Opening balance	1,202	6,483	–	6,483
Non-appropriation receipts	23,166	17,313	–	17,313
Total special account receipts	24,368	23,796	–	23,796
Total administered resourcing	4,071,561	3,889,667	298,526	4,188,193
Total resourcing for the Department	7,673,372	7,556,504	384,360	7,940,864

Table 1.1: Home Affairs resource statement – Additional Estimates for 2020–21 as at February 2021 (continued)

	Actual 2019–20	2020–21
Average staffing level (number)	13,751	14,632
Prepared on a resourcing (i.e. appropriations available) basis.		
All figures shown above are GST exclusive – these may not match figures in the cash flow statement.		
(a) <i>Appropriation Act (No. 1) 2020–2021</i> and Appropriation Bill (No. 3) 2020–21.		
(b) Excludes the amounts subject to administrative quarantine by the Department of Finance or withheld under section 51 of the <i>Public Governance, Performance and Accountability Act 2013</i> (PGPA Act).		
(c) Excludes departmental capital budget (DCB).		
(d) Estimated external revenue receipts under section 74 of the PGPA Act.		
(e) Departmental capital budgets are not separately identified in Appropriation Act (No.1) and form part of ordinary annual services items. Please refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.		
(f) <i>Appropriation Act (No. 2) 2020–2021</i> and Appropriation Bill (No. 4) 2020–2021.		
(g) Administered capital budgets are not separately identified in Appropriation Act (No. 1) and form part of ordinary annual services items. Please refer to Table 3.11 for further details. For accounting purposes, this amount is designated as a 'contribution by owner'.		
(h) Excludes drawdowns from special appropriations to make payments on behalf of another entity.		
(i) Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts. For further information on special accounts (excluding amounts held in trust), please see Table 3.1.		

Third party payments from and on behalf of other entities

	Actual available appropriation 2019–20 \$'000	Estimate as at Budget 2020–21 \$'000	Proposed Additional Estimates 2020–21 \$'000	Total estimate at Additional Estimates 2020–21 \$'000
Payments made on behalf of another entity (as disclosed in the respective entity's resource statement)	205,852	49,232	–	49,232
Payments made by other entities on behalf of the Department	668,534	287,941	48,652	336,593
Payments made to other entities for the provision of services (disclosed above)	256,971	4,110	3,180	7,290
Receipts received from other entities for the provision of services (disclosed above in s74 external revenue section above)	52,595	56,200	1,727	57,927

1.3 ENTITY MEASURES

Table 1.2 summarises new government measures taken since the 2020–21 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: Entity 2020–21 measures since Budget

	Program	2020–21 \$'000	2021–22 \$'000	2022–23 \$'000	2023–24 \$'000
Receipt measures					
COVID-19 Response Package — waiving import duty on certain medical and hygiene products	3.1				
Administered revenues		(3,800)	—	—	—
Departmental revenues		—	—	—	—
Total		(3,800)	—	—	—
Customs duty exemption for F-35A Lightning II Joint Strike Fighter Program	3.1				
Administered revenues		(400)	(1,800)	(2,200)	(2,300)
Departmental revenues		—	—	—	—
Total		(400)	(1,800)	(2,200)	(2,300)
Regional Comprehensive Economic Partnership Agreement	1.5				
Administered revenues		—	—	—	—
Departmental revenues		—	—	—	—
Total		—	—	—	—
Total receipt measures					
Administered		(4,200)	(1,800)	(2,200)	(2,300)
Departmental		—	—	—	—
Total		(4,200)	(1,800)	(2,200)	(2,300)
Payment measures					
Emergency Response Fund - flood mitigation	1.10				
Administered expenses		—	—	—	—
Departmental expenses		—	—	—	—
Total		—	—	—	—
COVID-19 Vaccine Implementation and Rollout (a)	1.2				
Administered expenses		840	1,679	—	—
Departmental expenses		3,671	7,884	—	—
Total		4,511	9,563	—	—
Whole-of-government Permissions Capability	2.3				
Administered expenses		—	—	—	—
Departmental expenses		74,903	—	—	—
Total		74,903	—	—	—

Table 1.2: Entity 2020–21 measures since Budget (continued)

	Program	2020–21 \$'000	2021–22 \$'000	2022–23 \$'000	2023–24 \$'000
Total payment measures					
Administered		840	1,679	–	–
Departmental		78,574	7,884	–	–
Total		79,414	9,563	–	–

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

(a) This measure was announced after the publication of the 2020–21 Mid-Year Economic and Fiscal Outlook.

1.4 ADDITIONAL ESTIMATES, RESOURCING AND VARIATIONS TO OUTCOMES

The following tables detail the changes to the resourcing for Home Affairs at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2020–21 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since 2020–21 Budget

	Program impacted	2020–21 \$'000	2021–22 \$'000	2022–23 \$'000	2023–24 \$'000
Outcome 1					
Administered					
Annual appropriations					
COVID-19 Vaccine Implementation and Rollout	1.2	840	1,679	–	–
Changes in parameters	Various	–	2,554	4,079	3,412
Other variations	Various	6,344	101,956	(2,113)	–
Special appropriations					
Other variations	1.7	525	–	–	–
Net impact on appropriations for Outcome 1 (administered)		7,709	106,189	1,966	3,412
Outcome 1					
Departmental					
Annual appropriations					
COVID-19 Vaccine Implementation and Rollout	1.2	3,671	7,884	–	–
Changes in parameters	Various	–	–	(16)	5,528
Other variations	Various	8,060	646	(5,773)	–
Net impact on appropriations for Outcome 1 (departmental)		11,731	8,530	(5,789)	5,528
Total net impact on appropriations for Outcome 1		19,440	114,719	(3,823)	8,940

Table 1.3: Additional estimates and other variations to outcomes since 2020–21 Budget (continued)

	Program impacted	2020–21 \$'000	2021–22 \$'000	2022–23 \$'000	2023–24 \$'000
Outcome 2					
Administered					
Annual appropriations					
Changes in parameters	Various	620	(148)	(372)	(324)
Other variations	2.4	6,037	6,254	8,077	9,430
Net impact on appropriations for Outcome 2 (administered)		6,657	6,106	7,705	9,106
Outcome 2					
Departmental					
Annual appropriations					
Whole-of-government Permissions Capability	2.3	74,903	–	–	–
Changes in parameters	Various	–	–	–	2,415
Other variations	Various	–	4,779	–	–
Net impact on appropriations for Outcome 2 (departmental)		74,903	4,779	–	2,415
Total net impact on appropriations for Outcome 2		81,560	10,885	7,705	11,521
Outcome 3					
Administered					
Special appropriations					
Other Variations	3.1	285,000	150,000	150,000	150,000
Net impact on appropriations for Outcome 3 (administered)		285,000	150,000	150,000	150,000
Outcome 3					
Departmental					
Annual appropriations					
Changes in parameters	3.1 & 3.2	–	–	–	280
Net impact on appropriations for Outcome 3 (departmental)		–	–	–	280
Total net impact on appropriations for Outcome 3		285,000	150,000	150,000	150,280

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

1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

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

Table 1.4: Appropriation Bill (No. 3) 2020–21

	2019–20 Available \$'000	2020–21 Budget \$'000	2020–21 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.	2,153,764	1,945,984	1,945,984	–	–
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 the provision of refugee and humanitarian assistance and settlement and migrant services.	502,184	495,460	502,117	6,657	–
Total administered	2,655,948	2,441,444	2,448,101	6,657	–

Table 1.4: Appropriation Bill (No. 3) 2020–21 (continued)

	2019–20 Available \$'000	2020–21 Budget \$'000	2020–21 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.	1,994,208	1,900,158	1,904,705	4,547	–
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 the provision of refugee and humanitarian assistance and settlement and migrant services.	832,721	878,669	921,991	43,322	–
Outcome 3					
Advance Australia's economic interest through the facilitation of the trade of goods to and from Australia and the collection of border revenue.	63,208	86,167	86,167	–	–
Total departmental	2,890,137	2,864,994	2,912,863	47,869	–
Total administered and departmental	5,546,085	5,306,438	5,360,964	54,526	–

Note: 2019–20 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year. Available appropriation is the amount available to be drawn down, and is equal to: Budget Appropriation + Additional Estimates Appropriation + Advance to the Finance Minister – section 51 withholdings – administrative quarantines +/- section 75 PGPA Act determination transfers that occurred.

Table 1.5: Appropriation Bill (No. 4) 2020–21

	2019–20 Available \$'000	2020–21 Budget \$'000	2020–21 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Non-operating					
Equity injections	115,236	78,514	117,279	38,765	–
Administered assets and liabilities	719	8,877	15,221	6,344	–
Total non-operating	115,955	87,391	132,500	45,109	–
Total other services	115,955	87,391	132,500	45,109	–

Note: 2019–20 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year. Available appropriation is the amount available to be drawn down, and is equal to: Budget Appropriation + Additional Estimates Appropriation + Advance to the Finance Minister – section 51 withholdings – administrative quarantines +/- section 75 PGPA Act determination transfers that occurred.

Section 2: Revisions to outcomes and planned performance

2.1 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

Attorney-General's Department

Program 1.1: Attorney-General's Department Operating Expenses – Civil Justice and Legal Services

Program 1.2: Attorney-General's Department Operating Expenses – National Security and Criminal Justice

Contribution to Outcome 1 made by linked programs

The Attorney-General's Department contributes to the administration of legislation and policy development, and provides advice on aspects of national security, emergency management, border management, law enforcement and criminal justice, including through responsibilities for the administration of transparency frameworks, crime and security legislation, fraud and corruption prevention policy, and oversight of integrity agencies.

Australian Criminal Intelligence Commission

Program 1.1: Australian Criminal Intelligence Commission

Contribution to Outcome 1 made by linked program

The Australian Criminal Intelligence Commission (ACIC) supports efforts to protect Australia from transnational serious and organised crime (TSOC), which is a major threat to Australia's sovereignty, security and safety. The ACIC provides its partners with strategic and operational criminal intelligence and tactical criminal information on serious and organised crime groups and their criminal activities. The ACIC's special operations and investigations focus on the highest risk TSOC activities impacting Australia, including illicit drugs and firearms trafficking, money laundering and serious financial crime. The ACIC also focuses on national security issues, including counter-terrorism and the visa and migration system.

Australian Federal Police

Program 1.1: Federal Policing and National Security

Program 1.2: International Police Assistance

Contribution to Outcome 1 made by linked programs

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

Australian Fisheries Management Authority

Program 1.1: Australian Fisheries Management Authority

Contribution to Outcome 1 made by linked program

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

Australian Maritime Safety Authority

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

Contribution to Outcome 1 made by linked program

The Australian Maritime Safety Authority is responsible for improving the standard of foreign-flagged ships and Australian-flagged ships (regulated under the *Navigation Act 2012*). The implementation and enforcement of improved standards supports the work the Department of Home Affairs undertakes in processing vessels crossing the border.

Australian Security Intelligence Organisation

Program 1.1: Security Intelligence

Contribution to Outcome 1 made by linked program

The Australian Security Intelligence Organisation collects, investigates and assesses intelligence on potential threats to Australia, its people and its interests. ASIO provides advice, reports and services to the Australian Government, government agencies and industry to assist them to effectively manage security risks and disrupt activities that threaten Australia's security.

<p>Australian Transaction Reports and Analysis Centre</p> <p>Program 1.1: AUSTRAC</p> <p>Contribution to Outcome 1 made by linked program</p> <p>The Australian Transaction Reports and Analysis Centre 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>
<p>Civil Aviation Safety Authority</p> <p>Program 1.1: Maximise aviation safety through a regulatory regime, detailed technical material on safety standards, comprehensive aviation industry oversight, risk analysis, industry consultation, education and training</p> <p>Contribution to Outcome 1 made by linked program</p> <p>The Civil Aviation Safety Authority is responsible for the civil air operations in Australian territory and the operation of Australian aircraft outside Australian territory. The implementation and enforcement of safety standards supports the work the Department of Home Affairs undertakes in processing aircraft crossing the border, and in its role of fostering aviation security.</p>
<p>Department of Agriculture, Water and the Environment</p> <p>Program 1.4: Conservation of Australia's Heritage and the Environment</p> <p>Program 1.6: Management of Hazardous Wastes, Substances and Pollutants</p> <p>Program 4.1: Biosecurity and Export Services</p> <p>Program 4.2: Plant and Animal Health</p> <p>Contribution to Outcome 1 made by linked programs</p> <p>The Department of Agriculture, Water and the Environment (DAWE) and the Department of Home Affairs work together to prevent illegal wildlife trade, control transboundary movements of hazardous wastes and their disposal, and share information on imports of products subject to air quality standards.</p> <p>DAWE manages biosecurity and imported food risks to ensure the safe movement into and out of Australia of people, animals, plants, food and cargo. DAWE also provides certification of exports to meet importing countries' requirements.</p>

Department of Defence

Program 1.3: Defence Contribution to National Support Tasks in Australia

Program 2.1: Strategic Policy and Intelligence

Contribution to Outcome 1 made by linked programs

The Department of Defence (Defence) supports 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. Defence also supports responses to domestic crises, such as natural disasters and terrorist events, providing assets and expertise to complement other Commonwealth, state and territory capabilities. The Australian Signals Directorate within the Defence Portfolio provides foreign signals intelligence, cyber security and offensive cyber operations.

Department of Foreign Affairs and Trade

Program 1.1: Foreign Affairs and Trade Operations

Program 2.1: Consular Services

Program 2.2: Passport Services

Contribution to Outcome 1 made by linked programs

The Department of Foreign Affairs and Trade (DFAT) contributes to whole-of-government efforts bilaterally and regionally to address national security threats, including counter people-smuggling and human trafficking. 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, which support international traveller facilitation.

Department of Health

Program 5.1: Protect the Health and Safety of the Community through Regulation

Contribution to Outcome 1 made by linked program

The Department of Health 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>Department of Industry, Science, Energy and Resources</p> <p>Program 1.4: Growing a stronger Northern Australian economy</p> <p>Program 2.1: Reducing Australia's greenhouse gas emissions</p> <p>Program 2.2: Developing clean energy technology</p> <p>Contribution to Outcome 1 made by linked programs</p> <p>The Department of Industry, Science, Energy and Resources 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.</p> <p>The Department of Home Affairs is finalising the implementation of reforms to Visitor and Work and Holiday Makers visas under the White Paper on Developing Northern Australia. The Department of Industry, Science, Energy and Resources oversees implementation of the White Paper.</p>
<p>Department of Social Services</p> <p>Program 2.1 Families and Communities</p> <p>Contribution to Outcome 1 made by linked program</p> <p>The Department of Social Services administers the Support for Trafficked People Program. This program provides assistance to all victims of slavery and slavery-like offences identified and referred by the Australian Federal Police and supports implementation of the whole-of-government <i>National Action Plan to Combat Modern Slavery</i> 2020-25 coordinated by the Department of Home Affairs.</p>
<p>Department of the Prime Minister and Cabinet</p> <p>Program 1.1: Prime Minister and Cabinet</p> <p>Contribution to Outcome 1 made by linked program</p> <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>
<p>Department of the Treasury</p> <p>Program 1.9: National Partnership Payments to the States</p> <p>Contribution to Outcome 1 made by linked program</p> <p>The Department of the Treasury contributes to Outcome 1 by making payments to the states on behalf of the Department of Home Affairs. The payments relate to natural disasters, security and emergency management.</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

	2019–20 Actual expenses \$'000	2020–21 Revised estimated expenses \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000
Program 1.1: Border Enforcement					
Departmental expenses					
Departmental appropriation	917,937	910,945	829,411	839,657	835,013
s74 external revenue (a)	14,915	22,001	6,428	4,302	4,272
Expenses not requiring appropriation in the Budget year (b)	202,960	115,317	113,357	102,563	91,457
Departmental total	1,135,812	1,048,263	949,196	946,522	930,742
Total expenses for program 1.1	1,135,812	1,048,263	949,196	946,522	930,742
Program 1.2: Border Management					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	–	848	1,687	8	8
Administered total	–	848	1,687	8	8
Departmental expenses					
Departmental appropriation	339,963	346,029	290,134	275,777	290,412
s74 external revenue (a)	16,551	12,224	8,502	8,450	8,439
Expenses not requiring appropriation in the Budget year (b)	56,955	48,590	43,541	37,995	33,906
Departmental total	413,469	406,843	342,177	322,222	332,757
Total expenses for program 1.2	413,469	407,691	343,864	322,230	332,765
Program 1.3: Onshore Compliance and Detention					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	612,865	676,572	608,117	584,710	597,009
Expenses not requiring appropriation in the Budget year (b)	87,511	58,103	68,090	71,268	73,220
Administered total	700,376	734,675	676,207	655,978	670,229
Departmental expenses					
Departmental appropriation	322,751	303,569	282,167	284,392	285,487
s74 external revenue (a)	15,542	11,380	8,879	8,822	8,812
Expenses not requiring appropriation in the Budget year (b)	44,302	38,185	31,317	27,364	21,994
Departmental total	382,595	353,134	322,363	320,578	316,293
Total expenses for program 1.3	1,082,971	1,087,809	998,570	976,556	986,522

Department of Home Affairs Additional Estimates Statements

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2019–20 Actual expenses \$'000	2020–21 Revised estimated expenses \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000
Program 1.4: IMA Offshore Management					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	785,417	1,004,351	326,262	225,166	223,861
Expenses not requiring appropriation in the Budget year (b)	89,966	54,040	40,625	41,813	42,525
Administered total	875,383	1,058,391	366,887	266,979	266,386
Departmental expenses					
Departmental appropriation	84,870	56,392	34,410	35,153	35,386
s74 external revenue (a)	955	895	886	886	885
Expenses not requiring appropriation in the Budget year (b)	472	4,858	4,272	3,659	3,102
Departmental total	86,297	62,145	39,568	39,698	39,373
Total expenses for program 1.4	961,680	1,120,536	406,455	306,677	305,759
Program 1.5: Regional Cooperation					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	70,107	70,436	28,638	29,125	29,649
Special account					
<i>Services for Other Entities and Trust Monies</i>	98	—	—	—	—
Expenses not requiring appropriation in the Budget year (b)	—	—	—	—	—
Administered total	70,205	70,436	28,638	29,125	29,649
Departmental expenses					
Departmental appropriation	34,263	32,925	31,964	32,040	32,239
s74 external revenue (a)	464	3,788	3,778	3,774	3,774
Expenses not requiring appropriation in the Budget year (b)	(545)	1,254	662	530	420
Departmental total	34,182	37,967	36,404	36,344	36,433
Total expenses for program 1.5	104,387	108,403	65,042	65,469	66,082
Program 1.6: Transport Security					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	48,202	2,658	1,032	1,042	1,058
Administered total	48,202	2,658	1,032	1,042	1,058
Departmental expenses					
Departmental appropriation	34,176	32,889	31,821	31,824	31,782
s74 external revenue (a)	306	151	148	148	147
Expenses not requiring appropriation in the Budget year (b)	5,023	1,596	895	867	884
Departmental total	39,505	34,636	32,864	32,839	32,813
Total expenses for program 1.6	87,707	37,294	33,896	33,881	33,871

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2019–20 Actual expenses \$'000	2020–21 Revised estimated expenses \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000
Program 1.7: National Security and Criminal Justice					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	107,315	67,802	50,547	47,810	46,319
Special appropriations					
<i>Australian Victim of Terrorism Overseas Payment</i>	1,226	900	—	—	—
Special accounts					
<i>Proceeds of Crime Act 2002</i>	17,660	17,313	26,016	31,671	20,501
Expenses not requiring appropriation in the Budget year (b)	905	918	668	805	964
Administered total	127,106	86,933	77,231	80,286	67,784
Departmental expenses					
Departmental appropriation	96,619	130,853	111,482	86,938	84,966
s74 external revenue (a)	21,810	21,897	19,846	16,503	16,567
Expenses not requiring appropriation in the Budget year (b)	4,804	5,171	14,951	15,419	10,304
Departmental total	123,233	157,921	146,279	118,860	111,837
Total expenses for program 1.7	250,339	244,854	223,510	199,146	179,621
Program 1.8: Cyber Security					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	—	—	10,090	10,201	10,343
Expenses not requiring appropriation in the Budget year (b)	—	—	—	—	—
Administered total	—	—	10,090	10,201	10,343
Departmental expenses					
Departmental appropriation	5,459	14,444	8,621	7,497	7,549
s74 external revenue (a)	6	1	1	1	1
Expenses not requiring appropriation in the Budget year (b)	153	417	479	474	465
Departmental total	5,618	14,862	9,101	7,972	8,015
Total expenses for program 1.8	5,618	14,862	19,191	18,173	18,358

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2019–20 Actual expenses \$'000	2020–21 Revised estimated expenses \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000
Program 1.9: Counter Terrorism					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	12,834	17,244	15,045	15,280	15,550
Expenses not requiring appropriation in the Budget year (b)	111	40	–	–	–
Administered total	12,945	17,284	15,045	15,280	15,550
Departmental expenses					
Departmental appropriation	9,931	9,065	8,843	8,882	8,925
s74 external revenue (a)	100	2,355	2,354	2,354	2,353
Expenses not requiring appropriation in the Budget year (b)	1,307	68	126	103	77
Departmental total	11,338	11,488	11,323	11,339	11,355
Total expenses for program 1.9	24,283	28,772	26,368	26,619	26,905
Program 1.10: Australian Government Disaster Financial Support Payments					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	35,158	34,346	–	–	–
Special appropriations					
Disaster Recovery Allowance	233,539	3,620	–	–	–
Disaster Recovery Payment	15,620	8,557	–	–	–
Expenses not requiring appropriation in the Budget year (b)	1,395	6,863	–	–	–
Administered total	285,712	53,386	–	–	–
Total expenses for program 1.10	285,712	53,386	–	–	–

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2019–20 Actual expenses \$'000	2020–21 Revised estimated expenses \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000
Outcome 1 totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	1,671,898	1,874,257	1,041,418	913,342	923,797
Special appropriations					
<i>Australian Victim of Terrorism Overseas Payment</i>	1,226	900	–	–	–
<i>Disaster Recovery Allowance</i>	233,539	3,620	–	–	–
<i>Disaster Recovery Payment</i>	15,620	8,557	–	–	–
Special accounts					
<i>Proceeds of Crime Act 2002</i>	17,660	17,313	26,016	31,671	20,501
<i>Services for Other Entities and Trust Moneys</i>	98	–	–	–	–
Expenses not requiring appropriation in the Budget year (b)	179,888	119,964	109,383	113,886	116,709
Administered total	2,119,929	2,024,611	1,176,817	1,058,899	1,061,007
Departmental expenses					
Departmental appropriation	1,845,969	1,837,111	1,628,853	1,602,160	1,611,759
s74 external revenue (a)	70,649	74,692	50,822	45,240	45,250
Expenses not requiring appropriation in the Budget year (b)	315,431	215,456	209,600	188,974	162,609
Departmental total	2,232,049	2,127,259	1,889,275	1,836,374	1,819,618
Total expenses for Outcome 1	4,351,978	4,151,870	3,066,092	2,895,273	2,880,625

	2019–20	2020–21
Average staffing level (number)	8,508	9,338

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

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

(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, resources received free of charge, write-down and impairment, offset by lease payments.

Table 2.1.2: Performance criteria for Outcome 1

There are no changes to the performance criteria for outcome 1 published in the 2020–21 PB Statements.

2.2 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 the provision of refugee and humanitarian assistance and settlement and migrant services.

Linked programs

For full details of linked programs refer to pages 46–47 of the 2020–21 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.

Table 2.2.1: Budgeted expenses for Outcome 2

	2019–20 Actual expenses \$'000	2020–21 Revised estimated expenses \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000
Program 2.1: Multicultural Affairs and Citizenship					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	2,309	25,391	1,876	425	432
Expenses not requiring appropriation in the Budget year (a)	–	–	–	–	–
Administered total	2,309	25,391	1,876	425	432
Departmental expenses					
Departmental appropriation	102,973	94,480	87,941	78,294	79,783
s74 external revenue (b)	2,093	1,829	1,811	1,811	1,808
Expenses not requiring appropriation in the Budget year (a)	9,408	8,638	9,852	10,108	8,744
Departmental total	114,474	104,947	99,604	90,213	90,335
Total expenses for program 2.1	116,783	130,338	101,480	90,638	90,767
Program 2.2: Migration					
Departmental expenses					
Departmental appropriation	208,120	217,559	216,074	177,447	162,970
s74 external revenue (b)	58,633	54,030	52,219	52,727	53,490
Expenses not requiring appropriation in the Budget year (a)	28,936	31,912	31,341	32,074	28,720
Departmental total	295,689	303,501	299,634	262,248	245,180
Total expenses for program 2.2	295,689	303,501	299,634	262,248	245,180
Program 2.3: Visas					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	297	–	–	–	–
Expenses not requiring appropriation in the Budget year (a)	124	–	–	–	–
Administered total	421	–	–	–	–
Departmental expenses					
Departmental appropriation	327,642	379,304	297,645	280,076	268,429
s74 external revenue (b)	36,447	34,902	32,959	32,955	32,939
Expenses not requiring appropriation in the Budget year (a)	54,358	32,584	36,431	38,109	40,221
Departmental total	418,447	446,790	367,035	351,140	341,589
Total expenses for program 2.3	418,868	446,790	367,035	351,140	341,589

Table 2.2.1: Budgeted expenses for Outcome 2 (continued)

	2019–20 Actual expenses \$'000	2020–21 Revised estimated expenses \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000
Program 2.4: Refugee, Humanitarian, Settlement and Migrant Services					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	440,311	493,546	477,356	446,619	447,630
Expenses not requiring appropriation in the Budget year (a)	2	–	–	–	–
Administered total	440,313	493,546	477,356	446,619	447,630
Departmental expenses					
Departmental appropriation	159,843	165,006	145,719	146,278	148,862
s74 external revenue (b)	11,739	11,422	10,418	10,421	10,412
Expenses not requiring appropriation in the Budget year (a)	10,562	5,461	5,909	5,695	5,356
Departmental total	182,144	181,889	162,046	162,394	164,630
Total expenses for program 2.4	622,457	675,435	639,402	609,013	612,260
Outcome 2 totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	442,917	518,937	479,232	447,044	448,062
Expenses not requiring appropriation in the Budget year (a)	126	–	–	–	–
Administered total	443,043	518,937	479,232	447,044	448,062
Departmental expenses					
Departmental appropriation	798,578	856,349	747,379	682,095	660,044
s74 external revenue (b)	108,912	102,183	97,407	97,914	98,649
Expenses not requiring appropriation in the Budget year (a)	103,264	78,595	83,533	85,986	83,041
Departmental total	1,010,754	1,037,127	928,319	865,995	841,734
Total expenses for Outcome 2	1,453,797	1,556,064	1,407,551	1,313,039	1,289,796
	2019–20	2020–21			
Average staffing level (number)	4,593	4,591			

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

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

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

Table 2.2.2: Performance criteria for Outcome 2

There are no changes to the performance criteria for outcome 2 published in the 2020–21 PB Statements.

2.3 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.

Linked programs

<p>Austrade</p> <p>Program 1.1: Promotion of Australia's export and other international economic interests</p> <p>Contribution to Outcome 3 made by linked program</p> <p>The Australian Trade and Investment Commission cooperates with the Department of Home Affairs by providing advice on visa policy where this affects trade, tourism, international education and investment.</p>
<p>Australian Taxation Office</p> <p>Program 1.1 Australian Taxation Office</p> <p>Contribution to Outcome 3 made by linked program</p> <p>On behalf of the Australian Taxation Office, the Department of Home Affairs, administers the Tourist Refund Scheme and collects border revenue for Goods and Services Tax, Wine Equalisation Tax and Luxury Car Tax.</p>
<p>Department of Foreign Affairs and Trade</p> <p>Program 1.1: Foreign Affairs and Trade Operations</p> <p>Program 2.1: Consular Services</p> <p>Program 2.2: Passport Services</p> <p>Contribution to Outcome 3 made by linked programs</p> <p>The Department of Foreign Affairs and Trade (DFAT) contributes to whole-of-government efforts bilaterally and regionally to counter people-smuggling and human trafficking. DFAT also negotiates, finalises and implements Australia's free trade agreement (FTA) agenda and explores opportunities for FTAs with other trading partners. DFAT provides high-quality consular and passport services that support international traveller facilitation.</p>
<p>Department of the Treasury</p> <p>Program 1.1: Department of the Treasury</p> <p>Contribution to Outcome 3 made by linked program</p> <p>The Department of the Treasury provides policy advice in key areas on the design of taxation laws, including customs duty, Visa Application Charges (VAC), Passenger Movement Charge (PMC), Import Processing Charge (IPC) and duty refunds.</p>

Budgeted expenses for Outcome 3

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

Table 2.3.1: Budgeted expenses for Outcome 3

	2019–20 Actual expenses \$'000	2020–21 Revised estimated expenses \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000
Program 3.1 Border–Revenue Collection					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	–	–	–	–	–
Expenses not requiring appropriation in the Budget year (a)	19,976	4,286	4,286	4,286	4,286
Administered total	19,976	4,286	4,286	4,286	4,286
Departmental expenses					
Departmental appropriation	17,491	12,079	11,727	11,755	11,742
s74 external revenue (b)	57,256	65,406	64,331	63,672	63,573
Expenses not requiring appropriation in the Budget year (a)	13,825	18,424	29,286	31,758	30,981
Departmental total	88,572	95,909	105,344	107,185	106,296
Total expenses for program 3.1	108,548	100,195	109,630	111,471	110,582
Program 3.2: Trade Facilitation and Industry Engagement					
Departmental expenses					
Departmental appropriation	49,200	44,022	42,189	41,831	42,091
s74 external revenue (b)	388	165	159	159	156
Expenses not requiring appropriation in the Budget year (a)	4,595	2,915	2,760	2,418	2,070
Departmental total	54,183	47,102	45,108	44,408	44,317
Total expenses for program 3.2	54,183	47,102	45,108	44,408	44,317

Table 2.3.1: Budgeted expenses for Outcome 3 (continued)

	2019–20 Actual expenses \$'000	2020–21 Revised estimated expenses \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000
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 (b)	19,976	4,286	4,286	4,286	4,286
Administered total	19,976	4,286	4,286	4,286	4,286
Departmental expenses					
Departmental appropriation	66,691	56,101	53,916	53,586	53,833
s74 external revenue (b)	57,644	65,571	64,490	63,831	63,729
Expenses not requiring appropriation in the Budget year (a)	18,420	21,339	32,046	34,176	33,051
Departmental total	142,755	143,011	150,452	151,593	150,613
Total expenses for Outcome 3	162,731	147,297	154,738	155,879	154,899

	2019–20	2020–21
Average staffing level (number)	650	703

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

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

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

Table 2.3.2: Performance criteria for Outcome 3

There are no changes to the performance criteria for outcome 3 published in the 2020–21 PB Statements.

Section 3: Special account flows and budgeted financial statements

3.1 SPECIAL ACCOUNT FLOWS

Estimates of special account flows

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

Table 3.1: Estimates of special account flows and balances

	Outcome	Opening balance \$'000	Receipts \$'000	Payments \$'000	Adjustments \$'000	Closing balance \$'000
<i>Services for other entities and trust moneys – Home Affairs</i>	1					
<i>Special account PGPA Act s78 (A)</i>						
2020–21		1,339	–	–	–	1,339
2019–20		657	908	(226)	–	1,339
<i>Proceeds of Crime Act 2002</i>						
<i>Special account PGPA Act s78 (A)</i>						
2020–21		5,144	17,313	(17,313)	–	5,144
2019–20		546	22,258	(17,660)	–	5,144
Total special accounts 2020–21 Budget estimate		6,483	17,313	(17,313)	–	6,483
<i>Total special accounts 2019–20 actual</i>		1,203	23,166	(17,886)	–	6,483

(A) = Administered

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Analysis of budgeted financial statements

An analysis of the primary source of movements influencing the financial statements published in the 2020–21 PB Statements and the 2020–21 PAES is provided below.

Departmental

Budgeted departmental comprehensive income statement

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

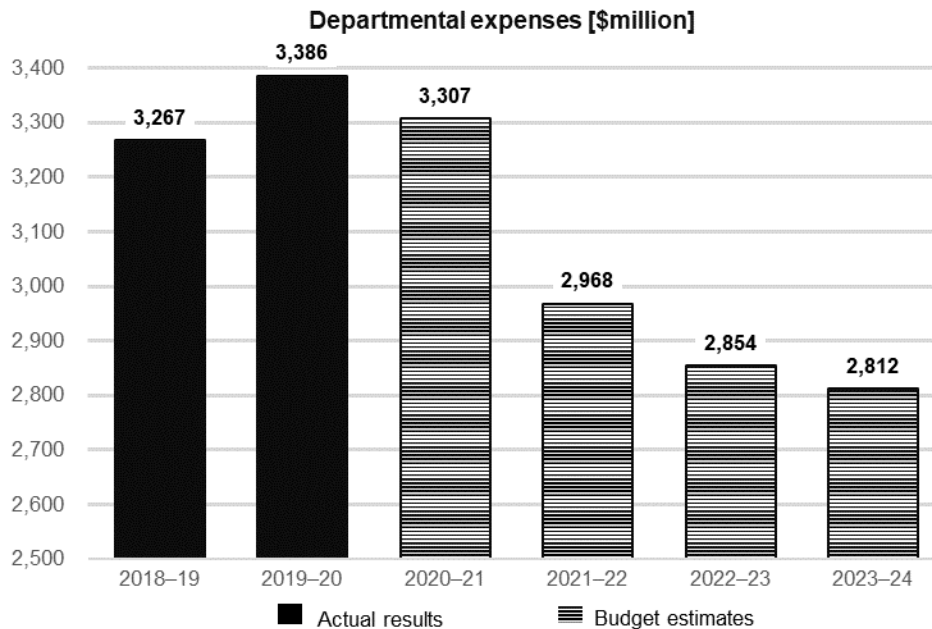
The Department is budgeting for a surplus of \$12.6 million in 2020–21, adjusted for depreciation and amortisation expense and principal repayments on leased assets.

Expenses

In 2020–21, total departmental expenses (Figure 1) are expected to decrease from \$3,385.6 million in 2019–20 to \$3,307.4 million, a decrease of \$78.2 million.

The changes in the budgeted departmental expenses are mainly attributable to \$44.4 million in write-down and impairment of assets in 2019–20, and a \$61.8 million decrease in depreciation and amortisation expense, offset by measures and estimates variations included in Section 1.

Figure 1: Total departmental expenses as at 2020–21 PAES



Revenue

The total departmental revenue is expected to increase from \$2,961.1 million in 2019-20 to \$3,005.9 million in 2020-21. The increase of \$44.8 million is due to an increase in revenue from Government (appropriation revenue) of \$25.7 million, and an increase in Home Affairs' own-source income of \$19.1 million.

Budgeted departmental balance sheet

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

In 2020-21, total departmental assets are expected to increase from \$3,669.3 million in 2019-20 to \$3,940.3 million. The movement of \$271.0 million is due to an increase in non-financial assets.

Departmental liabilities are expected to increase from \$2,500.7 million in 2019-20 to \$2,798.6 million, an increase of \$297.9 million due to an increase in lease interest bearing liabilities.

Budgeted departmental statement of cash flows

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

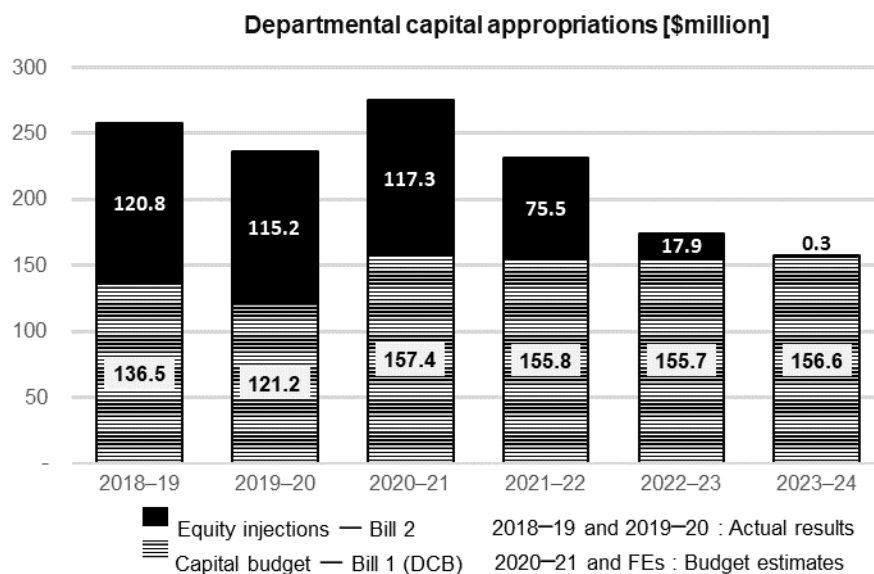
The budgeted cash flow reflects the impact of new measures, changes to own source revenue and changes in expenses and capital investment as reported in the income statement and balance sheet at Tables 3.2 and 3.3.

Capital budget statement – departmental

This statement reports the forward plan for capital expenditure.

Total departmental capital appropriations (Figure 2) have increased in 2020–21 compared to 2019–20 by \$38.2 million, mainly due to forecast increase in capital expenses in line with the Capital Management Plan.

Figure 2: Total departmental capital appropriations as at 2020–21 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 increase of \$348.2 million in the estimated net book balance from 1 July 2020 to 30 June 2021 is due to the net impact of asset purchases of \$907.9 million, offset by depreciation, amortisation and other lease movement of \$559.6 million.

Administered

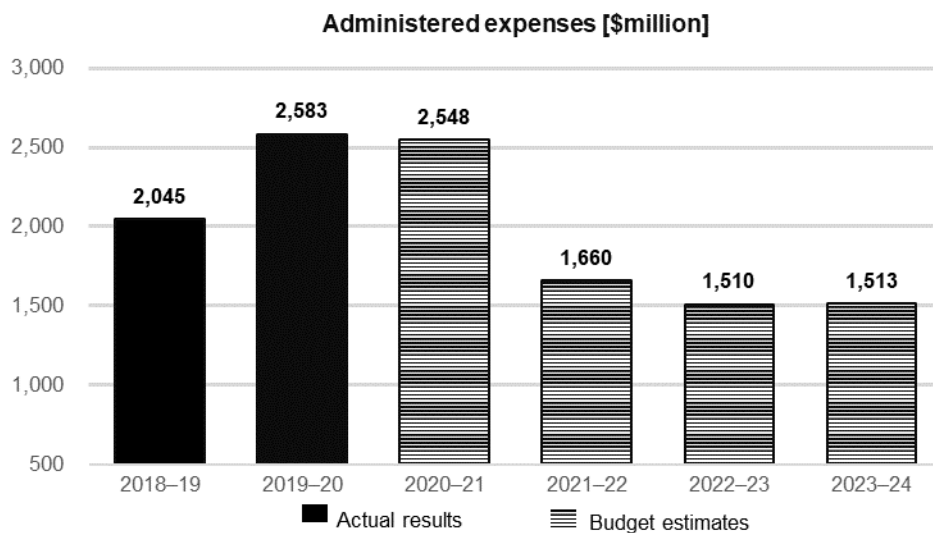
Schedule of budgeted income and expenses administered on behalf of Government

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

Expenses

In 2020–21, administered expenses (Figure 3) are expected to decrease from \$2,583.0 million in 2019–20 to \$2,547.8 million, a decrease of \$35.1 million. The major change in the budgeted administered expenses are attributable to the new measures and estimate variations included in Section 1, offset by a \$57.0 million decrease in depreciation and amortisation and write-down and impairment of assets expenses.

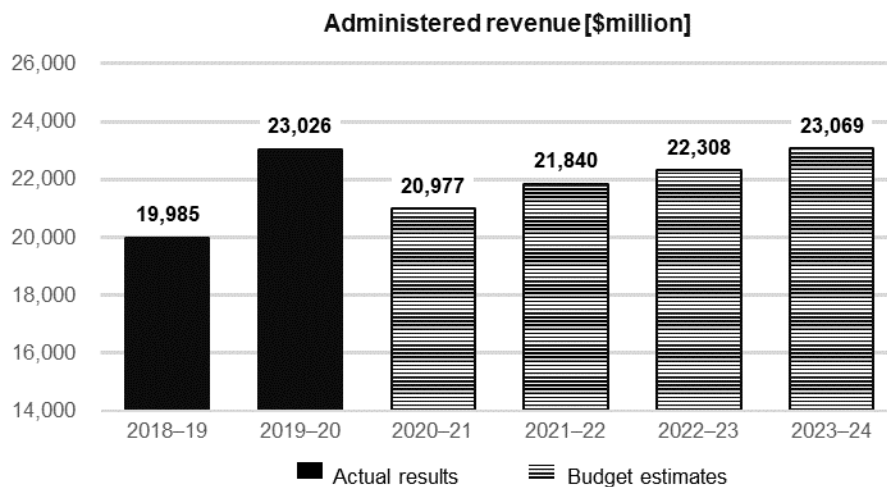
Figure 3: Administered expenses as at 2020–21 PAES



Revenue

In 2020–21, the Department will administer the collection of revenue (Figure 4) on behalf of the Government of an estimated \$20,976.8 million, which is a decrease of \$2,049.2 million compared to the actual of \$23,026.0 million in 2019–20.

Figure 4: Administered revenue as at 2020–21 PAES



In 2020–21, the Department is estimated to collect \$20,857.6 million in taxation revenue, which is a decrease of \$2,077.8 million from \$22,935.5 million in 2019–20. The decrease is due to a decrease of \$702.2 million in customs duty collections and decrease in other taxes of \$1,375.6 million.

In 2020–21, the Department will administer the collection of non-taxation revenue of an estimated \$119.1 million on behalf of the Government, which is an increase of \$28.6 million from the \$90.6 million in 2019–20.

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 2020–21, total administered assets are expected to decrease by \$90.0 million from \$1,286.1 million in 2019–20 to \$1,196.1 million. The movement is due to the decrease in non-financial assets of \$73.3 million, mainly driven by the depreciation in buildings and other property, plant and equipment, and a decrease in financial assets of \$16.8 million.

Schedule of budgeted administered cash flows

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

Schedule for administered capital budget

This statement reports the forward plan for capital expenditure.

Total administered capital appropriations have increased by \$14.8 million in 2020–21 compared to 2019–20, due to forecast increase in administered capital expenses in line with the Capital Management Plan and estimate variations included in Section 1.

Statement of administered asset movements

This statement reports the budgeted movements by asset class of administered non-financial assets during the 2020–21 financial year.

The decrease of \$73.3 million in the estimated net book balance from 1 July 2020 to 30 June 2021 is due to an increase in expected asset purchases of \$35.9 million, offset by depreciation and amortisation expense of \$109.2 million.

3.2.2 Budgeted financial statements

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

	2019–20 Actual \$'000	2020–21 Revised budget \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000
EXPENSES					
Employee benefits	1,550,827	1,554,508	1,377,508	1,322,414	1,318,643
Suppliers	1,114,524	1,136,337	975,471	928,917	913,578
Depreciation and amortisation	650,546	588,777	580,745	561,016	540,089
Finance costs	23,350	25,577	32,439	40,087	38,147
Write-down and impairment of assets	44,399	—	—	—	—
Other expenses	1,912	2,198	1,883	1,528	1,508
Total expenses	3,385,558	3,307,397	2,968,046	2,853,962	2,811,965
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Revenue from contracts with customers	220,179	243,160	200,780	200,200	200,860
Rental income	3,930	3,997	3,971	3,973	3,972
Other revenue	3,640	9,170	9,239	4,083	4,067
Total own-source revenue	227,749	256,327	213,990	208,256	208,899
Gains					
Sale of assets	55	—	—	—	—
Foreign exchange gains	739	2	—	—	—
Other gains	8,663	—	—	—	—
Total gains	9,457	2	—	—	—
Total own-source income	237,206	256,329	213,990	208,256	208,899
Net cost of/(contribution by) services	(3,148,352)	(3,051,068)	(2,754,056)	(2,645,706)	(2,603,066)
Revenue from government	2,723,874	2,749,561	2,430,148	2,337,841	2,325,636
Surplus/(deficit) attributable to the Australian Government	(424,478)	(301,507)	(323,908)	(307,865)	(277,430)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	32,882	—	—	—	—
Total other comprehensive income	32,882	—	—	—	—
Total comprehensive income/(loss) attributable to the Australian Government	(391,596)	(301,507)	(323,908)	(307,865)	(277,430)

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

Note: Impact of net cash appropriation arrangements

	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000	2022–23 \$'000	2023–24 \$'000
Total comprehensive income/(loss) as per statement of comprehensive Income (a)	(1,977)	12,610	–	–	–
Plus: depreciation/amortisation of assets funded through appropriations (DCB funding and/or equity injections) (b)	(347,983)	(298,236)	(289,610)	(275,049)	(251,772)
Plus: depreciation of right of use (ROU) (c)	(302,565)	(290,541)	(291,135)	(285,967)	(288,317)
Less: principal repayments (c)	260,929	274,660	256,837	253,151	262,659
Net cash operating surplus/(deficit)	(391,596)	(301,507)	(323,908)	(307,865)	(277,430)

Prepared on Australian Accounting Standards basis.

- (a) Funding provided for the establishment of international border clearance capabilities for emerging international airports and ports. Please refer to Table 3.6 Departmental capital budget statement.
- (b) From 2010–11, the Government introduced the net cash appropriation arrangement that provided non-corporate Commonwealth entities with a separate departmental capital budget (DCB) under Appropriation Act (No.1) or Bill (No. 3). This replaced revenue appropriations provided under Appropriation Act (No.1) or Bill (No.3) used for depreciation/amortisation expenses. For information regarding DCB, refer to Table 3.6: Departmental capital budget statement.
- (c) Applies leases under AASB 16 Leases.

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

	2019–20 Actual \$'000	2020–21 Revised budget \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	5,574	7,490	7,490	7,490	7,490
Trade and other receivables	531,981	452,843	422,050	422,050	422,050
Other financial assets	11,817	11,817	11,817	11,817	11,817
Total financial assets	549,372	472,150	441,357	441,357	441,357
Non-financial assets					
Land	23,396	21,893	47,231	45,868	44,505
Buildings	1,637,728	2,052,120	2,056,038	1,910,061	1,824,581
Property, plant and equipment	828,701	767,601	1,904,138	1,831,206	1,689,269
Intangibles	521,268	517,696	474,925	426,947	387,068
Inventories	21,166	21,166	21,166	21,166	21,166
Other non-financial assets	87,680	87,680	87,680	87,680	87,680
Total non-financial assets	3,119,939	3,468,156	4,591,178	4,322,928	4,054,269
Total assets	3,669,311	3,940,306	5,032,535	4,764,285	4,495,626
LIABILITIES					
Payables					
Suppliers	211,820	211,820	211,820	211,820	211,820
Other payables	45,771	45,771	45,771	45,771	45,771
Total payables	257,591	257,591	257,591	257,591	257,591
Interest bearing liabilities					
Leases	1,676,931	1,974,835	3,159,666	3,025,672	2,877,516
Total interest bearing liabilities	1,676,931	1,974,835	3,159,666	3,025,672	2,877,516
Provisions					
Employee provisions	516,392	516,392	516,392	516,392	516,392
Other provisions	49,761	49,761	49,761	49,761	49,761
Total provisions	566,153	566,153	566,153	566,153	566,153
Total liabilities	2,500,675	2,798,579	3,983,410	3,849,416	3,701,260
Net assets	1,168,636	1,141,727	1,049,125	914,869	794,366
EQUITY (a)					
Parent entity interest					
Contributed equity	3,321,244	3,595,887	3,827,239	4,000,848	4,157,775
Reserves	310,992	310,992	310,992	310,992	310,992
Retained surplus/(accumulated deficit)	(2,463,600)	(2,765,152)	(3,089,106)	(3,396,971)	(3,674,401)
Total parent entity interest	1,168,636	1,141,727	1,049,125	914,869	794,366
Total equity	1,168,636	1,141,727	1,049,125	914,869	794,366

Prepared on Australian Accounting Standards basis.

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

**Table 3.4: Departmental statement of changes in equity – summary of movement
(Budget Year 2020–21)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2020				
Balance carried forward from previous period	(2,463,600)	310,992	3,321,244	1,168,636
Adjustment for changes in accounting policies	–	–	–	–
Adjusted opening balance	(2,463,600)	310,992	3,321,244	1,168,636
Comprehensive income				
Other comprehensive income	–	–	–	–
Surplus/(deficit) for the period	(301,507)	–	–	(301,507)
Total comprehensive income	(301,507)	–	–	(301,507)
of which:				
Attributable to the Australian Government	(301,507)	–	–	(301,507)
Transactions with owners				
Distributions to owners				
Returns of capital:				
Restructuring	(45)	–	–	(45)
Contributions by owners				
Equity injection – appropriation	–	–	117,279	117,279
Departmental capital budget (DCB)	–	–	157,364	157,364
Sub-total transactions with owners	(45)	–	274,643	274,598
Estimated closing balance as at 30 June 2021	(2,765,152)	310,992	3,595,887	1,141,727
Closing balance attributable to the Australian Government	(2,765,152)	310,992	3,595,887	1,141,727

Prepared on Australian Accounting Standards basis.

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

	2019–20 Actual \$'000	2020–21 Revised budget \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	3,038,746	3,083,755	2,673,660	2,544,826	2,533,264
Sale of goods and rendering of services	129,105	223,052	203,261	201,491	145,918
Net GST received	122,045	107,702	92,850	89,248	88,233
Other	76,019	84,814	66,888	61,750	61,710
Total cash received	3,365,915	3,499,323	3,036,659	2,897,315	2,829,125
Cash used					
Employees	1,525,183	1,554,508	1,377,508	1,322,414	1,318,643
Suppliers	1,252,442	1,306,586	1,124,480	1,073,150	1,000,540
Interest payments on lease liability	22,804	25,577	32,439	40,087	38,147
s74 external revenue transferred to the Official Public Account (OPA)	322,805	255,056	212,719	206,985	207,628
Other	1,033	2,198	1,883	1,528	1,508
Total cash used	3,124,267	3,143,925	2,749,029	2,644,164	2,566,466
Net cash from/(used by) operating activities	241,648	355,398	287,630	253,151	262,659
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	105	–	–	–	–
Total cash received	105	–	–	–	–
Cash used					
Purchase of property, plant, and equipment and intangibles	194,786	353,465	262,145	173,609	156,927
Total cash used	194,786	353,465	262,145	173,609	156,927
Net cash from/(used by) investing activities	(194,681)	(353,465)	(262,145)	(173,609)	(156,927)

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

	2019–20 Actual \$'000	2020–21 Revised budget \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000
FINANCING ACTIVITIES					
Cash received					
Contributed equity	213,655	274,643	231,352	173,609	156,927
Total cash received	213,655	274,643	231,352	173,609	156,927
Cash used					
Principal payments on lease liability	260,929	274,660	256,837	253,151	262,659
Total cash used	260,929	274,660	256,837	253,151	262,659
Net cash from/(used by) financing activities	(47,274)	(17)	(25,485)	(79,542)	(105,732)
Net increase/(decrease) in cash held	(307)	1,916	–	–	–
Cash and cash equivalents at the beginning of the reporting period	5,881	5,574	7,490	7,490	7,490
Cash and cash equivalents at the end of the reporting period	5,574	7,490	7,490	7,490	7,490

Prepared on Australian Accounting Standards basis.

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

	2019–20 Actual \$'000	2020–21 Revised budget \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget – Act No. 1 and Bill 3 (DCB)	121,168	157,364	155,844	155,715	156,628
Equity injections – Act No. 2 and Bill 4	115,236	117,279	75,508	17,894	299
Total new capital appropriations	236,404	274,643	231,352	173,609	156,927
<i>Provided for:</i>					
Purchase of non-financial assets	236,404	274,643	231,352	173,609	156,927
Total Items	236,404	274,643	231,352	173,609	156,927
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	152,130	183,491	106,301	17,894	299
Funded by capital appropriation – DCB (b)	119,846	157,364	155,844	155,715	156,628
Funded internally from departmental resources	22,122	12,610	–	–	–
TOTAL	294,098	353,465	262,145	173,609	156,927
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	194,786	353,465	262,145	173,609	156,927
Total cash used to acquire assets	194,786	353,465	262,145	173,609	156,927

Prepared on Australian Accounting Standards basis.

- (a) Includes current Appropriation Bill (No. 4) and prior Appropriation Act No. 2/4/6 appropriations.
(b) Includes current Appropriation Bill (No. 3) and prior year Appropriation Act 1/3/5 appropriations (excluding amounts from the DCBs), donations and gifts of non-financial assets, internally developed assets, proceeds from the sale of assets and s74 external revenue.

Table 3.7: Statement of asset movements (2020–21 Budget year)

	Land \$'000	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2020					
Gross book value	20,491	264,970	632,364	1,433,060	2,350,885
Gross book value – ROU assets	4,454	1,571,387	359,014	–	1,934,855
Accumulated depreciation/amortisation and impairment	–	(14,240)	(46,176)	(911,792)	(972,208)
Accumulated depreciation/amortisation and impairment – ROU assets	(1,549)	(184,389)	(116,501)	–	(302,439)
Opening net book balance	23,396	1,637,728	828,701	521,268	3,011,093
CAPITAL ASSET ADDITIONS					
Estimated expenditure on new or replacement assets					
By purchase – appropriation equity (a)	–	60,578	165,027	127,860	353,465
By purchase – other – ROU assets	–	541,012	13,419	–	554,431
From acquisition of entities or operations (including restructuring)	–	–	(45)	–	(45)
Total additions	–	601,590	178,401	127,860	907,851
Other movements					
Depreciation/amortisation expense	–	(47,861)	(118,943)	(131,432)	(298,236)
Depreciation/amortisation on ROU assets	(1,503)	(169,330)	(119,708)	–	(290,541)
ROU – Remeasurement	–	29,993	(850)	–	29,143
Total other movements	(1,503)	(187,198)	(239,501)	(131,432)	(559,634)
As at 30 June 2021					
Gross book value	20,491	355,541	796,496	1,560,920	2,733,448
Gross book value – ROU assets	4,454	2,112,399	372,433	–	2,489,286
Accumulated depreciation/amortisation and impairment	–	(62,101)	(165,119)	(1,043,224)	(1,270,444)
Accumulated depreciation/amortisation and impairment – ROU assets	(3,052)	(353,719)	(236,209)	–	(592,980)
Closing net book balance	21,893	2,052,120	767,601	517,696	3,359,310

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) 2020–2021* and *Appropriation Bill (No. 4) 2020–2021*.

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

	2019–20 Actual \$'000	2020–21 Revised budget \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Suppliers	1,714,567	2,047,858	1,313,744	1,168,887	1,178,347
Personal benefits	428,324	184,079	114,124	103,641	104,618
Grants	260,427	188,591	115,820	116,550	106,415
Depreciation and amortisation (a)	108,368	109,199	105,481	109,984	112,807
Finance costs	1,289	6,975	112	112	112
Write-down and impairment of assets	68,753	11,000	11,000	11,000	11,000
Other expenses	1,220	132	54	55	56
Total expenses administered on behalf of government	2,582,948	2,547,834	1,660,335	1,510,229	1,513,355
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Taxation revenue					
Customs duty	19,506,682	18,804,450	18,849,450	18,339,450	18,509,450
Other taxes	3,428,770	2,053,190	2,887,509	3,861,608	4,467,272
Total taxation revenue	22,935,452	20,857,640	21,736,959	22,201,058	22,976,722
Non-taxation revenue					
Revenue from contracts with customers	59,942	83,227	67,058	70,018	54,596
Interest	2,407	1,216	933	165	133
Other revenue	28,205	34,694	34,746	37,247	37,918
Total non-taxation revenue	90,554	119,137	102,737	107,430	92,647
Total own-source revenue administered on behalf of government	23,026,006	20,976,777	21,839,696	22,308,488	23,069,369
Gains					
Other gains	4,270	–	–	–	–
Total gains administered on behalf of government	4,270	–	–	–	–
Total own-source income administered on behalf of government	23,030,276	20,976,777	21,839,696	22,308,488	23,069,369
Net cost of/(contribution by) services	(20,447,328)	(18,428,943)	(20,179,361)	(20,798,259)	(21,556,014)
Surplus/(deficit) before income tax	20,447,328	18,428,943	20,179,361	20,798,259	21,556,014
Surplus/(deficit) after income tax	20,447,328	18,428,943	20,179,361	20,798,259	21,556,014

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

	2019–20 Actual \$'000	2020–21 Revised budget \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000
OTHER COMPREHENSIVE INCOME					
Items not subject to subsequent reclassification to profit or loss					
Changes in asset revaluation surplus	(42,604)	–	–	–	–
Total other comprehensive income	(42,604)	–	–	–	–
Total comprehensive income (loss) attributable to the Australian Government	20,404,724	18,428,943	20,179,361	20,798,259	21,556,014

Prepared on Australian Accounting Standards basis.

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

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

	2019–20 Actual \$'000	2020–21 Revised budget \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	146,788	146,788	146,788	146,788	146,788
Taxation receivables	189,249	177,192	177,192	254,402	243,402
Trade and other receivables	94,068	89,345	84,786	79,305	73,852
Total financial assets	430,105	413,325	408,766	480,495	464,042
Non-financial assets					
Land	62,275	62,275	62,275	62,275	62,275
Buildings	569,203	520,203	471,100	420,476	366,413
Property, plant and equipment	216,428	192,470	160,404	125,556	91,790
Intangibles	786	483	291	99	180
Other non-financial assets	256	256	256	256	256
Total non-financial assets	848,948	775,687	694,326	608,662	520,914
Assets held for sale	7,075	7,075	7,075	7,075	7,075
Total assets administered on behalf of government	1,286,128	1,196,087	1,110,167	1,096,232	992,031
LIABILITIES					
Payables					
Suppliers	333,705	333,705	333,705	333,705	333,705
Personal benefits	20,721	20,721	20,721	20,721	20,721
Grants	5,192	5,192	5,192	5,192	5,192
Other payables	56,761	56,761	56,761	56,761	56,761
Total payables	416,379	416,379	416,379	416,379	416,379
Interest bearing liabilities					
Leases	9,822	9,822	9,822	9,822	9,822
Total interest bearing liabilities	9,822	9,822	9,822	9,822	9,822
Provisions					
Other provisions	12,185	12,185	12,185	12,185	12,185
Total provisions	12,185	12,185	12,185	12,185	12,185
Total liabilities administered on behalf of government	438,386	438,386	438,386	438,386	438,386
Net assets/(liabilities)	847,742	757,701	671,781	657,846	553,645

Prepared on Australian Accounting Standards basis.

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

	2019–20 Actual \$'000	2020–21 Revised budget \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Sale of goods and rendering of services	59,282	95,874	81,614	100,975	68,816
Interest	642	1,216	933	165	133
Taxes	23,265,442	20,865,411	21,732,673	22,119,562	22,983,436
Net GST received	109,509	204,408	130,537	116,427	117,049
Other	44,821	27,980	28,032	30,533	31,204
Total cash received	23,479,696	21,194,889	21,973,789	22,367,662	23,200,638
Cash used					
Grants	246,003	188,591	115,820	116,550	106,415
Personal benefits	427,509	184,079	114,124	103,641	104,618
Suppliers	1,856,268	2,264,913	1,458,837	1,316,271	1,309,616
Interest payments on lease liability	109	112	112	112	112
Other	13,617	132	54	55	56
Total cash used	2,543,506	2,637,827	1,688,947	1,536,629	1,520,817
Net cash from/(used by) operating activities	20,936,190	18,557,062	20,284,842	20,831,033	21,679,821
INVESTING ACTIVITIES					
Cash received					
Proceeds from sale of property, plant and equipment	–	–	–	–	–
Repayments of advances and loans	17,486	5,420	4,559	5,481	5,453
Total cash received	17,486	5,420	4,559	5,481	5,453
Cash used					
Purchase of property, plant, equipment and intangibles	13,782	33,238	21,420	21,620	22,359
Advances and loans made	3,057	7,560	–	–	–
Total cash used	16,839	40,798	21,420	21,620	22,359
Net cash from/(used by) investing activities	647	(35,378)	(16,861)	(16,139)	(16,906)

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

	2019–20 Actual \$'000	2020–21 Revised budget \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000
FINANCING ACTIVITIES					
Cash received					
Capital injections	15,867	40,798	21,420	21,620	22,359
Total cash received	15,867	40,798	21,420	21,620	22,359
Cash used					
Principal payments on lease liability	2,704	2,700	2,700	2,700	2,700
Other	1	–	–	–	–
Total cash used	2,705	2,700	2,700	2,700	2,700
Net cash from/(used by) financing activities	13,162	38,098	18,720	18,920	19,659
Net increase/(decrease) in cash held	20,949,999	18,559,782	20,286,701	20,833,814	21,682,574
Cash and cash equivalents at beginning of reporting period	68,402	146,788	146,788	146,788	146,788
Cash from Official Public Account for:					
- Appropriations	3,218,259	3,204,659	2,170,538	2,010,274	2,021,747
Total cash from Official Public Account	3,218,259	3,204,659	2,170,538	2,010,274	2,021,747
Cash to Official Public Account for:					
- Appropriations	(24,089,872)	(21,764,441)	(22,457,239)	(22,844,088)	(23,704,321)
Total cash to Official Public Account	(24,089,872)	(21,764,441)	(22,457,239)	(22,844,088)	(23,704,321)
Cash and cash equivalents at end of reporting period	146,788	146,788	146,788	146,788	146,788

Prepared on Australian Accounting Standards basis.

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

	2019–20 Actual \$'000	2020–21 Revised budget \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget – Act 1 and Bill 3 (ACB)	21,008	21,315	21,420	21,620	22,359
Administered assets and liabilities – Act 2 and Bill 4	719	15,221	–	–	–
Total new capital appropriations	21,727	36,536	21,420	21,620	22,359
Provided for:					
Purchase of non-financial assets	21,008	26,445	21,420	21,620	22,359
Other items	631	10,091	–	–	–
Total items	21,639	36,536	21,420	21,620	22,359
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	3,162	12,690	–	–	–
Funded by capital appropriation – ACB (b)	27,174	28,108	21,420	21,620	22,359
TOTAL	30,336	40,798	21,420	21,620	22,359
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total accrual purchases	13,782	33,238	21,420	21,620	22,359
Total cash used to acquire assets	13,782	33,238	21,420	21,620	22,359

Prepared on Australian Accounting Standards basis.

- (a) Includes current Appropriation Bill (No. 4) and prior year Appropriation No. Act 2/4/6 appropriations and special capital appropriations.
- (b) Includes current Appropriation Bill (No. 3) and prior year Appropriation Act 1/3/5 (including ACBs), donations/gifts of non-financial assets, internally developed assets and proceeds from the sale of assets.

Table 3.12: Statement of administered asset movements (2020–21 Budget year)

	Land	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2020					
Gross book value	62,275	586,751	215,248	1,664	865,938
Gross book value – ROU assets	–	597	11,928	–	12,525
Accumulated depreciation/amortisation and impairment	–	(18,065)	(8,076)	(878)	(27,019)
Accumulated depreciation/amortisation and impairment – ROU assets	–	(80)	(2,672)	–	(2,752)
Opening net book balance	62,275	569,203	216,428	786	848,692
CAPITAL ASSET ADDITIONS					
Estimated expenditure on new or replacement assets					
By purchase – appropriation equity (a)	–	26,909	6,329	–	33,238
By purchase – other – ROU assets	–	76	2,624	–	2,700
From acquisition of entities or operations (including restructuring)	–	–	–	–	–
Total additions	–	26,985	8,953	–	35,938
Other movements					
Depreciation/amortisation expense	–	(75,906)	(30,242)	(303)	(106,451)
Depreciation/amortisation on ROU assets	–	(79)	(2,669)	–	(2,748)
Total other movements	–	(75,985)	(32,911)	(303)	(109,199)
As at 30 June 2021					
Gross book value	62,275	613,660	221,577	1,664	899,176
Gross book value – ROU assets	–	673	14,552	–	15,225
Accumulated depreciation/amortisation and impairment	–	(93,971)	(38,318)	(1,181)	(133,470)
Accumulated depreciation/amortisation and impairment – ROU	–	(159)	(5,341)	–	(5,500)
Closing net book balance	62,275	520,203	192,470	483	775,431

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) 2020–2021* and *Appropriation Bill (No. 4) 2020–2021*.

AUSTRALIAN FEDERAL POLICE

**ENTITY ADDITIONAL ESTIMATES
STATEMENTS**

AUSTRALIAN FEDERAL POLICE

Section 1: Entity overview and resources	63
1.1 Strategic direction statement.....	63
1.2 Entity resource statement	64
1.3 Entity measures.....	66
1.4 Additional estimates, resourcing and variations to outcomes.....	67
1.5 Breakdown of additional estimates by appropriation bill	68
Section 2: Revisions to outcomes and planned performance	69
2.1 Budgeted expenses and performance for outcome 1	69
2.2 Budgeted expenses and performance for outcome 2	76
Section 3: Special account flows and budgeted financial statements	78
3.1 Special account flows.....	78
3.2 Budgeted financial statements	79

AUSTRALIAN FEDERAL POLICE

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

The strategic direction statement for Australian Federal Police can be found in the 2020-21 PB Statements. There has been no change to AFP's strategic direction as a result of Additional Estimates.

1.2 ENTITY RESOURCE STATEMENT

The entity resource statement details the resourcing for AFP at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2020–21 Budget year, including variations through Appropriation Bills No. 3 and No. 4, special appropriations and special accounts.

Table 1.1: AFP resource statement – Additional Estimates for 2020–21 as at February 2021

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates 2020–21 \$'000</i>
	<i>2019–20 \$'000</i>	<i>2020–21 \$'000</i>	<i>2020–21 \$'000</i>	
Departmental				
Annual appropriations – ordinary annual services (a)				
Prior year appropriations available (b)	211,347	221,513	–	221,513
Departmental appropriation	1,127,943	1,159,259	(1,316)	1,157,943
s74 external revenue (c)	298,176	307,669	551	308,220
Departmental capital budget (d)	78,251	81,353	–	81,353
Annual appropriations – other services – non-operating (e)	–	–	–	–
Prior year appropriations available (a)	41,793	47,713	–	47,713
Equity injection	46,539	21,689	4,138	25,827
Total departmental annual appropriations	1,804,049	1,839,196	3,373	1,842,569
Special accounts (f)				–
Opening balance	9,995	12,104	–	12,104
Appropriation receipts (g)	3,738	5,404	–	5,404
Non-appropriation receipts	13,870	11,383	–	11,383
Total special accounts	27,603	28,891	–	28,891
<i>Less departmental appropriations drawn from annual/special appropriations and credited to special accounts</i>	<i>(15,499)</i>	<i>(16,787)</i>	<i>–</i>	<i>(16,787)</i>
Total departmental resourcing	1,816,153	1,851,300	3,373	1,854,673
Administered				
Annual appropriations – ordinary annual services (a)				
Outcome 1	8,040	9,609	–	9,609
Total administered annual appropriations	8,040	9,609	–	9,609
Total administered special appropriations (h)	19	50	–	50
Total administered resourcing	8,059	9,659	–	9,659
Total resourcing for AFP (i)	1,824,212	1,860,959	3,373	1,864,332

Table 1.1: AFP resource statement – Additional Estimates for 2020–21 as at February 2021 (continued)

	Actual 2019–20	2020–21
Average staffing level (number)	6,503	6,781
Prepared on a resourcing (i.e. appropriations available) basis.		
All figures shown above are GST exclusive – these may not match figures in the cash flow statement.		
(a) <i>Appropriation Act (No. 1) 2020–2021</i> and Appropriation Bill (No. 3) 2020–21.		
(b) Excludes \$11.031m subject to administrative quarantine by Finance or withheld under section 51 of the <i>Public Governance, Performance and Accountability Act 2013</i> (PGPA Act).		
(c) Estimated external revenue receipts under section 74 of the PGPA Act.		
(d) Departmental capital budgets are not separately identified in Appropriation Act (No.1) and form part of ordinary annual services items. Please refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.		
(e) <i>Appropriation Act (No. 2) 2020–2021</i> and Appropriation Bill (No. 4) 2020–2021.		
(f) Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts. For further information on special accounts (excluding amounts held on trust), please see Table 3.1.		
(g) Amounts credited to the special account(s) from AFP's annual and special appropriations.		
(h) Special appropriation provided for the purpose of repayments under section 77 of the PGPA Act.		
(i) Total net resourcing comprises prior year and current year appropriations. The following table provides a summary of these two elements:		
	Actual available appropriation 2019–20 \$'000	Total estimate at Additional Estimates 2020–21 \$'000
Total resources provided for in current year Budget	1,571,072	1,595,106
Prior year appropriations available	253,140	269,226
Total net resourcing for AFP	1,824,212	1,864,332

1.3 ENTITY MEASURES

AFP has no new measures taken since the 2020–21 Budget.

1.4 ADDITIONAL ESTIMATES, RESOURCING AND VARIATIONS TO OUTCOMES

The following tables detail the changes to the resourcing for AFP at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2020–21 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since 2020–21 Budget

	Program impacted	2020–21 \$'000	2021–22 \$'000	2022–23 \$'000	2023–24 \$'000
Outcome 1					
Administered					
Changes in parameters					
Wage Cost Index	1.1, 1.2	–	–	(4)	–
Net impact on appropriations for Outcome 1 (administered)		–	–	(4)	–
Outcome 1					
Departmental					
Annual appropriations					
Movement of funds					
Reclassification – capital	1.1	1,715	–	–	–
Reclassification – expense	1.1	(1,715)	–	–	–
Changes in parameters					
Wage Cost Index	1.1, 1.2	–	–	(1,240)	(5)
Other variations					
Capital variation	1.1	2,423	–	–	–
Expense variation	1.1	399	–	–	–
Net impact on appropriations for Outcome 1 (departmental)		2,822	–	(1,240)	(5)
Total net impact on appropriations for Outcome 1		2,822	–	(1,244)	(5)

1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

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

Table 1.4: Appropriation Bill (No. 3) 2020–21

	2019–20 Available \$'000	2020–21 Budget \$'000	2020–21 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Administered items					
Outcome 1					
Reduced criminal and security threats to Australia's collective economic and societal interests through co-operative policing services.	12,550	9,659	9,659	–	–
Total administered	12,550	9,659	9,659	–	–
Departmental programs					
Outcome 1					
Reduced criminal and security threats to Australia's collective economic and societal interests through co-operative policing services.	1,128,302	1,240,612	1,239,296	399	(1,715)
Total departmental	1,128,302	1,240,612	1,239,296	399	(1,715)
Total administered and departmental	1,140,852	1,250,271	1,248,955	399	(1,715)

Note: 2019–20 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

Table 1.5: Appropriation Bill (No. 4) 2020–21

	2019–20 Available \$'000	2020–21 Budget \$'000	2020–21 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Non-operating					
Equity injections	53,319	21,689	25,827	4,138	–
Total non-operating	53,319	21,689	25,827	4,138	–

Note: 2019–20 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

Section 2: Revisions to outcomes and planned performance

2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

Outcome 1: Reduced criminal and security threats to Australia's collective economic and societal interest through co-operative policing services.

Linked programs

Australian Criminal Intelligence Commission

Program 1.1: Australian Criminal Intelligence Commission

Contribution to Outcome 1 made by linked program

The AFP relies on a diverse range of ACIC intelligence products and special investigative powers to enhance its operations both here and offshore.

Australian Financial Security Authority (AFSA)

Program 1.1: Personal Insolvency and Trustee Services

Contribution to Outcome 1 made by linked program

The AFP relies on regulatory advice and information from the AFSA to support proceeds of crime work and financial investigations such as foreign bribery and frauds.

Australian Security Intelligence Organisation (ASIO)

Program 1.1: Security Intelligence

Contribution to Outcome 1 made by linked program

ASIO Intelligence is instrumental to investigating and countering national security threats including counter terrorism.

Australian Taxation Office (ATO)

Program 1.1: Australian Taxation Office

Contribution to Outcome 1 made by linked program

The AFP relies on ATO intelligence and expertise for investigations, policy and taskforces combating serious financial crimes and its harm.

<p>Australian Transaction Reports and Analysis Centre (AUSTRAC)</p> <p>Program 1.1: AUSTRAC</p> <p>Contribution to Outcome 1 made by linked program</p> <p>AUSTRAC's intelligence is essential to many AFP investigations, highlighting suspect financial transfers and linkages between potential offenders and enabling money tracking. Working cooperatively with AUSTRAC, the AFP also receives additional regulatory advice and tools to pursue offenders using disruption and information supports for proceeds of crime activity.</p>
<p>Department of Foreign Affairs and Trade (DFAT)</p> <p>Program 1.1: Foreign Affairs and Trade Operations</p> <p>Program 1.2: Official Development Assistance</p> <p>Program 2.1: Consular Services</p> <p>Contribution to Outcome 1 made by linked programs</p> <p>The AFP relies on foreign policy and engagement through DFAT to shape its offshore programs. In other ways, DFAT's system of offshore representation and protocols, as well as processes for managing passports and Australian's safety offshore influences AFP methods of engagement with partners at Post.</p>
<p>Department of Home Affairs</p> <p>Program 1.1: Border Enforcement</p> <p>Program 1.5: Regional Cooperation</p> <p>Program 1.7: National Security and Criminal Justice</p> <p>Program 1.9: Counter Terrorism</p> <p>Contribution to Outcome 1 made by linked programs</p> <p>AFP works closely with members of the Home Affairs portfolio. Border Force is a key partner, as illegal importation of drugs, people and security at designated airports are AFP responsibilities and complement Border Force's activities. The AFP also engages in Home Affairs policy work to further legislative reforms and national strategies enhancing the AFP's tools and response to national policing or security issues.</p>
<p>Office of the Director of Public Prosecutions (CDPP)</p> <p>Program 1.1: An independent service to prosecute alleged offences against the criminal law of the Commonwealth</p> <p>Contribution to Outcome 1 made by linked program</p> <p>The AFP relies on the CDPP as its main source of legal representation when it charges offenders and seeks to bring them before court.</p>

Office of the Special Investigator (OSI)

Program 1.1: Independent Investigation

Contribution to Outcome 1 made by linked program

The OSI will work with the Australian Federal Police to investigate the commission of criminal offences under Australian law arising from or related to any breaches of the Laws of Armed Conflict by members of the Australian Defence Force in Afghanistan from 2005 to 2016.

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: Reduced criminal and security threats to Australia's collective economic and societal interests through co-operative policing services.

	2019–20 Actual expenses \$'000	2020–21 Revised estimated expenses \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000
Program 1.1: Federal Policing and National Security					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	996	988	985	985	998
Special appropriations					
<i>Special appropriation s77</i>	19	50	–	–	–
Administered total	1,015	1,038	985	985	998
Departmental expenses					
Departmental appropriation expenses	979,752	971,079	987,596	990,725	989,917
s74 external revenue (a)	100,098	114,307	98,201	98,959	99,341
Special accounts					
Services for other entities and trust monies	15,499	16,666	17,713	16,374	12,493
Expenses not requiring appropriation in the Budget year (b)	98,193	88,986	90,891	94,076	106,374
Departmental total	1,193,542	1,191,038	1,194,401	1,200,133	1,208,125
Total expenses for program 1.1	1,194,557	1,192,076	1,195,386	1,201,118	1,209,123
Program 1.2: International Policing Assistance					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	7,044	8,621	5,508	3,428	3,471
Administered total	7,044	8,621	5,508	3,428	3,471
Departmental expenses					
Departmental appropriation expenses	181,763	183,514	187,082	180,402	171,669
s74 external revenue (a)	8,355	13,245	12,845	7,029	7,164
Expenses not requiring appropriation in the Budget year (b)	6,527	3,553	3,932	4,567	6,557
Departmental total	196,645	200,312	203,859	191,999	185,390
Total expenses for program 1.2	203,689	208,933	209,367	195,427	188,861

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2019–20 Actual expenses \$'000	2020–21 Revised estimated expenses \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000
Outcome 1 totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	8,040	9,609	6,493	4,413	4,469
Special appropriations	19	50	–	–	–
Administered total	8,059	9,659	6,493	4,413	4,469
Departmental expenses					
Departmental appropriation expenses	1,161,515	1,154,593	1,174,678	1,171,127	1,161,586
s74 external revenue (a)	108,453	127,552	111,046	105,988	106,505
Special accounts	15,499	16,666	17,713	16,374	12,493
Expenses not requiring appropriation in the Budget year (b)	104,720	92,539	94,823	98,643	112,931
Departmental total	1,390,187	1,391,350	1,398,260	1,392,132	1,393,515
Total expenses for Outcome 1	1,398,246	1,401,009	1,404,753	1,396,545	1,397,984
	2019–20	2020–21			
Average staffing level (number)	5,633	5,887			

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 and amortisation expenses on non ROU assets, and resources received free of charge.

Table 2.1.2: Performance criteria for Outcome 1

Table 2.1.2 below 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 2020–21 Budget.

Outcome 1: Reduced criminal and security threats to Australia's collective economic and societal interest through co-operative policing services.		
Program 1.1: Federal Policing and National Security This program will reduce criminal and security threats through promoting the safety and security of Australian communities and infrastructure; preventing, deterring, disrupting and investigating serious and organised crime and crimes of Commonwealth significance; and ensuring effective collaboration with international, Commonwealth, state and territory partners.		
Delivery	This program addresses criminal and security threats through a range of policing activities, including national and transnational investigations, counter-terrorism, protection operations and joint taskforces with international, Commonwealth, state, territory and private-sector partners.	
Performance information		
Year	Performance criteria	Targets
2020–21	High Community Confidence	75%
	Return on Investment – transnational	>1
	Return on Investment – assets confiscation	>1
	Prevention case studies	Successful preventions
	Disruption case studies	Successful disruptions
	Disruption count	41
	Avoidable incidents	<2
	Response case studies	Successful response
	Response Times	
	Priority 1	90% within 10 minutes
	Priority 2	90% within 20 minutes
	Priority 3	95% within 2 hours
	Priority 4	95% within 24 hours
	Enforcement case studies	Successful enforcement
	Prosecution success rate	95%
2021–22 and beyond	As per 2020–21	As per 2020–21
Purposes	As Australia's national policing agency, we protect Australians and Australia's interests.	

Table 2.1.2: Performance criteria for Outcome 1 (continued)

Program 1.2: International Police Assistance		
This program will reduce criminal and national security threats through delivery of collaborative law and order police development missions, participation in internationally mandated peace operations and provision of civil policing assistance in accordance with Australian foreign development policy priorities.		
Delivery	This program provides policing support for enhanced rule of law internationally. This is facilitated through the AFP's official development assistance in the Indo-Pacific region, the AFP's contribution to United Nations missions, training programs for police, and community policing in Australia's external territories.	
Performance information		
Year	Performance criteria	Targets
2020–21	Mission/external territories performance evaluation per the AFP Corporate Plan 2020–21	Evaluations complete and recommendations addressed
	Return on Investment – international	>1
	Prevention case studies	Successful preventions
	Disruption case studies	Successful disruptions
	Disruption count	165
2021–22 and beyond	As per 2020-21	As per 2020-21
Purposes	As Australia's national policing agency, we protect Australians and Australia's interests.	

2.2 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 2

Outcome 2: A safe and secure environment through policing activities on behalf of the Australian Capital Territory Government

Budgeted expenses for Outcome 2

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

Table 2.2.1: Budgeted expenses for Outcome 2

Outcome 2: A safe and secure environment through policing activities on behalf of the Australian Capital Territory Government.

	2019–20 Actual expenses \$'000	2020–21 Revised estimated expenses \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000
Program 2.1: ACT Community Policing					
Departmental expenses					
s74 external revenue (a)	175,119	181,355	181,213	187,232	182,772
Expenses not requiring appropriation in the Budget year (b)	8,125	8,493	8,601	8,710	8,820
Departmental total	183,244	189,848	189,814	195,942	191,592
Total expenses for program 2.1	183,244	189,848	189,814	195,942	191,592
	2019–20	2020–21			
Average staffing level (number)	870	894			

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 and amortisation expenses on non ROU assets, and resources received free of charge.

Table 2.2.2: Performance criteria for Outcome 2

Table 2.2.2 below 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 2020–21 Budget.

Outcome 2: A safe and secure environment through policing activities on behalf of the Australian Capital Territory Government		
Program 2.1: ACT Community Policing		
The AFP provides community policing services in the Australian Capital Territory, which deliver in partnership with government and community agencies support for: enforcement of the law, emergency management and community safety; efforts to counter victim-based crime and road trauma, building community resilience against crime and working with the community to prevent and disrupt crime.		
Delivery	ACT Policing delivers a high-quality and effective policing service to the people of the ACT in accordance with the Policing Arrangement between the Commonwealth and ACT governments. Priorities for ACT Policing are set by the ACT Minister for Police and Emergency Services through the Ministerial Direction.	
Performance information		
Year	Performance criteria	Targets
2020–21	Enforcement case study	Successful enforcement
	Prevention case study	Successful prevention
	Response case study	Successful response
2021–22 and beyond	As per 2020–21	As per 2020–21
Purposes	As Australia's national policing agency, we protect Australia and Australia's interests.	

Section 3: Special account flows and budgeted financial statements

3.1 SPECIAL ACCOUNT FLOWS

Estimates of special account flows

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

Table 3.1: Estimates of special account flows and balances

	Outcome	Opening balance \$'000	Receipts \$'000	Payments \$'000	Adjustments \$'000	Closing balance \$'000
Services for other entities and trust moneys – Public Governance, Performance and Accountability Act 2013 s78 Determination 2011/03 (D)	1					
2020–21		12,105	16,787	(16,787)	–	12,105
<i>2019–20</i>		<i>9,996</i>	<i>17,608</i>	<i>(15,499)</i>	<i>–</i>	<i>12,105</i>
Total special accounts 2020–21 Budget estimate		12,105	16,787	(16,787)	–	12,105
<i>Total special accounts 2019–20 actual</i>		<i>9,996</i>	<i>17,608</i>	<i>(15,499)</i>	<i>–</i>	<i>12,105</i>

(D) = Departmental

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Analysis of budgeted financial statements

There have been no major changes to the budgeted financial statements since 2020-21 Budget.

3.2.2 Budgeted financial statements

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

	2019–20 Actual \$'000	2020–21 Revised budget \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000
EXPENSES					
Employee benefits	943,680	979,480	995,490	1,003,337	1,000,478
Suppliers	404,591	369,141	362,157	350,362	335,837
Grants	2,148	–	–	–	–
Depreciation and amortisation	203,320	208,502	208,725	209,706	210,330
Finance costs	14,941	23,666	23,174	23,174	23,174
Write-down and impairment of assets	2,436	–	–	–	–
Total expenses	1,571,116	1,580,789	1,589,546	1,586,579	1,569,819
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	290,677	319,428	303,113	302,030	293,429
Rental income	4,532	3,814	3,966	4,124	4,287
Other revenue	618	396	396	396	396
Total own-source revenue	295,827	323,638	307,475	306,550	298,112
Gains					
Sale of assets	610	–	–	–	–
Other gains	9,882	6,248	6,336	6,425	6,516
Total gains	10,492	6,248	6,336	6,425	6,516
Total own-source income	306,319	329,886	313,811	312,975	304,628
Net cost of/(contribution by) services	(1,264,797)	(1,250,903)	(1,275,735)	(1,273,604)	(1,265,191)
Revenue from government	1,128,302	1,154,593	1,174,678	1,171,127	1,161,586
Surplus/(deficit) attributable to the Australian Government	(136,495)	(96,310)	(101,057)	(102,477)	(103,605)
Total comprehensive income/(loss) attributable to the Australian Government	(136,495)	(96,310)	(101,057)	(102,477)	(103,605)

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

Note: Impact of net cash appropriation arrangements

	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000	2022–23 \$'000	2023–24 \$'000
Total comprehensive income/(loss) as per statement of comprehensive Income	(33,213)	7,648	3,124	2,685	2,181
Plus: depreciation/amortisation of assets funded through appropriations (DCB funding and/or equity injections) (a)	(90,315)	(107,014)	(107,128)	(107,632)	(107,952)
Plus: depreciation of right of use (ROU) (b)	(110,189)	(101,488)	(101,597)	(102,074)	(102,378)
Less: principal repayments (b)	97,222	104,544	104,544	104,544	104,544
Net cash operating surplus/(deficit)	(136,495)	(96,310)	(101,057)	(102,477)	(103,605)

Prepared on Australian Accounting Standards basis.

- (a) From 2010–11, the Government introduced the net cash appropriation arrangement that provided non-corporate Commonwealth entities with a separate departmental capital budget (DCB) under Appropriation Act (No.1) or Bill (No. 3). This replaced revenue appropriations provided under Appropriation Act (No.1) or Bill (No.3) used for depreciation/amortisation expenses. For information regarding DCB, refer to Table 3.6: Departmental capital budget statement.
- (b) Applies leases under AASB 16 Leases.

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

	2019–20 Actual \$'000	2020–21 Revised budget \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	23,442	22,617	22,617	22,617	22,617
Trade and other receivables	285,007	223,926	209,954	209,647	208,836
Other financial assets	9,230	9,230	9,230	9,230	9,230
Total financial assets	317,679	255,773	241,801	241,494	240,683
Non-financial assets					
Land and buildings	1,361,998	1,380,815	1,366,903	1,369,166	1,373,657
Property, plant and equipment	244,973	294,946	300,543	292,628	287,134
Intangibles	101,293	90,547	95,416	92,368	93,871
Inventories	6,198	6,198	6,198	6,198	6,198
Other non-financial assets	23,065	23,757	23,757	23,757	23,757
Total non-financial assets	1,737,527	1,796,263	1,792,817	1,784,117	1,784,617
Assets held for sale					
Total assets	2,055,206	2,052,036	2,034,618	2,025,611	2,025,300
LIABILITIES					
Payables					
Suppliers	65,443	61,333	61,333	61,333	61,333
Other payables	35,533	35,603	35,160	35,160	35,160
Total payables	100,976	96,936	96,493	96,493	96,493
Interest bearing liabilities					
Leases	1,046,592	1,046,592	1,046,592	1,046,592	1,046,592
Total interest bearing liabilities	1,046,592	1,046,592	1,046,592	1,046,592	1,046,592
Provisions					
Employee provisions	417,219	406,728	393,067	393,067	393,067
Other provisions	37,731	38,223	38,223	38,223	38,223
Total provisions	454,950	444,951	431,290	431,290	431,290
Total liabilities	1,602,518	1,588,479	1,574,375	1,574,375	1,574,375
Net assets	452,688	463,557	460,243	451,236	450,925
EQUITY (a)					
Parent entity interest					
Contributed equity	1,455,572	1,562,752	1,660,495	1,753,965	1,857,259
Reserves	147,347	147,347	147,347	147,347	147,347
Retained surplus/(accumulated deficit)	(1,150,231)	(1,246,542)	(1,347,599)	(1,450,076)	(1,553,681)
Total parent entity interest	452,688	463,557	460,243	451,236	450,925
Total equity	452,688	463,557	460,243	451,236	450,925

Prepared on Australian Accounting Standards basis.

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

**Table 3.4: Departmental statement of changes in equity—summary of movement
(Budget Year 2020–21)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2020				
Balance carried forward from previous period	(1,150,231)	147,347	1,455,572	452,688
Adjusted opening balance	(1,150,231)	147,347	1,455,572	452,688
Surplus/(deficit) for the period	(96,311)	–	–	(96,311)
Total comprehensive income	(96,311)	–	–	(96,311)
of which:				
Attributable to the Australian Government	(96,311)	–	–	(96,311)
Transactions with owners				
Contributions by owners				
Equity injection – appropriation	–	–	25,827	25,827
Departmental capital budget (DCB)	–	–	81,353	81,353
Sub-total transactions with owners	–	–	107,180	107,180
Estimated closing balance as at 30 June 2021	(1,246,542)	147,347	1,562,752	463,557
Closing balance attributable to the Australian Government	(1,246,542)	147,347	1,562,752	463,557

Prepared on Australian Accounting Standards basis.

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

	2019–20 Actual \$'000	2020–21 Revised budget \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	1,420,744	1,469,798	1,469,958	1,484,576	1,464,033
Sale of goods and rendering of services	309,107	323,611	307,079	306,154	297,716
Net GST received	45,159	32,148	32,670	29,900	29,900
Other	41,323	396	396	396	396
Total cash received	1,816,333	1,825,953	1,810,103	1,821,026	1,792,045
Cash used					
Employees	938,718	992,321	1,009,594	1,003,337	1,000,478
Suppliers	447,625	367,696	355,821	373,837	359,221
Interest payments on lease liability	14,381	23,174	23,174	23,174	23,174
s74 external revenue transferred to the Official Public Account (OPA)	309,528	329,989	313,978	313,142	301,636
Other	2,148	–	–	–	–
Total cash used	1,712,400	1,713,180	1,702,567	1,713,490	1,684,509
Net cash from/(used by) operating activities	103,933	112,773	107,536	107,536	107,536
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	651	–	–	–	–
Total cash received	651	–	–	–	–
Cash used					
Purchase of property, plant, and equipment and intangibles	140,052	162,002	100,735	96,462	106,286
Total cash used	140,052	162,002	100,735	96,462	106,286
Net cash from/(used by) investing activities	(139,401)	(162,002)	(100,735)	(96,462)	(106,286)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	134,666	152,948	97,743	93,470	103,294
Total cash received	134,666	152,948	97,743	93,470	103,294
Cash used					
Principal payments on lease liability	97,222	104,544	104,544	104,544	104,544
Total cash used	97,222	104,544	104,544	104,544	104,544
Net cash from/(used by) financing activities	37,444	48,404	(6,801)	(11,074)	(1,250)
Net increase/(decrease) in cash held	1,976	(825)	–	–	–
Cash and cash equivalents at the beginning of the reporting period	21,466	23,442	22,617	22,617	22,617
Cash and cash equivalents at the end of the reporting period	23,442	22,617	22,617	22,617	22,617

Prepared on Australian Accounting Standards basis.

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

	2019–20 Actual \$'000	2020–21 Revised budget \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget – Act No. 1 and Bill 3 (DCB)	78,251	81,353	80,768	80,765	81,158
Equity injections – Act No. 2 and Bill 4	45,152	25,827	16,975	12,705	22,135
Total new capital appropriations	123,403	107,180	97,743	93,470	103,293
Provided for:					
Purchase of non-financial assets	123,403	107,180	97,743	93,470	103,293
Total Items	123,403	107,180	97,743	93,470	103,293
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	76,212	71,595	16,975	12,705	22,135
Funded by capital appropriation – DCB (b)	78,251	81,353	80,768	80,765	81,158
Funded internally from departmental resources (c)	4,402	9,054	2,992	2,992	2,992
TOTAL	158,865	162,002	100,735	96,462	106,285
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	158,865	162,002	100,735	96,462	106,285
Total cash used to acquire assets	158,865	162,002	100,735	96,462	106,285

Prepared on Australian Accounting Standards basis.

- (a) Includes current Appropriation Bill (No. 4) and prior Appropriation Act No. 2/4/6 appropriations.
- (b) Includes the current Appropriation Bill (No. 3) and prior year Appropriation Act 1/3/5 appropriations (excluding amounts from the DCBs), proceeds from the sale of assets and s74 external revenue.
- (c) Includes the current Bill 1 and prior year Act 1/3/5 appropriations (excluding amounts from the DCB), s74 external revenue and proceeds from the sale of assets.

Table 3.7: Statement of asset movements (2020–21 Budget year)

	Land	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2020					
Gross book value	2,400	372,445	212,595	190,382	777,822
Gross book value – ROU assets	215	1,087,309	43,422	–	1,130,946
Accumulated depreciation/amortisation and impairment	–	(27)	(1,199)	(89,089)	(90,315)
Accumulated depreciation/amortisation and impairment – ROU assets	(46)	(100,298)	(9,845)	–	(110,189)
Opening net book balance	2,569	1,359,429	244,973	101,293	1,708,264
CAPITAL ASSET ADDITIONS					
Estimated expenditure on new or replacement assets					
By purchase – appropriation equity (a)	–	52,441	87,210	22,351	162,002
By purchase – appropriation equity – ROU assets	55	97,743	6,746	–	104,544
Total additions	55	150,184	93,956	22,351	266,546
Other movements					
Depreciation/amortisation expense	–	(35,209)	(38,708)	(33,097)	(107,014)
Depreciation/amortisation on ROU assets	(53)	(96,160)	(5,275)	–	(101,488)
Total other movements	(53)	(131,369)	(43,983)	(33,097)	(208,502)
As at 30 June 2021					
Gross book value	2,400	424,886	299,805	212,733	939,824
Gross book value – ROU assets	270	1,185,052	50,168	–	1,235,490
Accumulated depreciation/amortisation and impairment	–	(35,236)	(39,907)	(122,186)	(197,329)
Accumulated depreciation/amortisation and impairment – ROU assets	(99)	(196,458)	(15,120)	–	(211,677)
Closing net book balance	2,571	1,378,244	294,946	90,547	1,766,308

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation equity' refers to equity injections provided through *Appropriation Act (No. 2) 2020–2021* and *Appropriation Bill (No. 4) 2020–2021*.

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

	2019–20 Actual \$'000	2020–21 Revised budget \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Suppliers	7,649	9,659	6,493	4,413	4,469
Grants	400	–	–	–	–
Write-down and impairment of assets	10	–	–	–	–
Total expenses administered on behalf of government	8,059	9,659	6,493	4,413	4,469
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Fees and fines	899	–	–	–	–
Total non-taxation revenue	899	–	–	–	–
Total own-source revenue administered on behalf of government	899	–	–	–	–
Net cost of/(contribution by) services	7,160	9,659	6,493	4,413	4,469
Total comprehensive income (loss) attributable to the Australian Government	(7,160)	(9,659)	(6,493)	(4,413)	(4,469)

Prepared on Australian Accounting Standards basis.

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

	2019–20 Actual \$'000	2020–21 Revised budget \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000
ASSETS					
Financial assets					
Trade and other receivables	49	49	49	49	49
Total financial assets	49	49	49	49	49
Total assets administered on behalf of government	49	49	49	49	49
LIABILITIES					
Payables					
Suppliers	527	527	527	527	527
Other payables	435	435	435	435	435
Total payables	962	962	962	962	962
Total liabilities administered on behalf of government	962	962	962	962	962
Net assets/(liabilities)	(913)	(913)	(913)	(913)	(913)

Prepared on Australian Accounting Standards basis.

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

	2019–20 Actual \$'000	2020–21 Revised budget \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Net GST received	159	12	8	7	7
Other	1,196	–	–	–	–
Total cash received	1,355	12	8	7	7
Cash used					
Suppliers	9,389	9,659	6,493	4,413	4,469
Net GST paid	89	12	8	7	7
Other	(74)	–	–	–	–
Total cash used	9,404	9,671	6,501	4,420	4,476
Net cash from/(used by) operating activities	(8,049)	(9,659)	(6,493)	(4,413)	(4,469)
Net increase/(decrease) in cash held	(8,049)	(9,659)	(6,493)	(4,413)	(4,469)
Cash and cash equivalents at beginning of reporting period	–	–	–	–	–
Cash from Official Public Account for:					
- Appropriations	8,364	9,659	6,493	4,413	4,469
Total cash from Official Public Account	8,364	9,659	6,493	4,413	4,469
Cash to Official Public Account for:					
- Appropriations	(1,175)	–	–	–	–
Total cash to Official Public Account	(1,175)	–	–	–	–
Cash and cash equivalents at end of reporting period	(860)	–	–	–	–

Prepared on Australian Accounting Standards basis.

**AUSTRALIAN SECURITY
INTELLIGENCE ORGANISATION**

**ENTITY ADDITIONAL ESTIMATES
STATEMENTS**

AUSTRALIAN SECURITY INTELLIGENCE ORGANISATION

Section 1: Entity overview and resources	93
1.1 Strategic direction statement.....	93
1.2 Entity resource statement	94
1.3 Entity measures.....	95
1.4 Additional estimates, resourcing and variations to outcomes.....	96
1.5 Breakdown of additional estimates by appropriation bill	97
Section 2: Revisions to outcomes and planned performance	98
2.1 Budgeted expenses and performance for outcome 1	98
Section 3: Special account flows and budgeted financial statements	100
3.1 Special account flows.....	100
3.2 Budgeted financial statements	100

AUSTRALIAN SECURITY INTELLIGENCE ORGANISATION

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

The strategic direction statement for the Australian Security Intelligence Organisation (ASIO) can be found in the 2020–21 PB Statements. There has been no change to ASIO's strategic direction as a result of Additional Estimates.

1.2 ENTITY RESOURCE STATEMENT

The entity resource statement details the resourcing for ASIO at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2020–21 Budget year, including variations through Appropriation Bills No. 3 and No. 4.

Table 1.1: Entity resource statement—Additional Estimates for 2020–21 as at February 2021

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates 2020–21 \$'000</i>
	<i>2019–20 \$'000</i>	<i>2020–21 \$'000</i>	<i>2020–21 \$'000</i>	
Departmental				
Annual appropriations – ordinary annual services (a)				
Prior year appropriations available (b)	94,498	75,037	–	75,037
Departmental appropriation	473,011	465,178	(9,980)	455,198
s74 external revenue (c)	23,742	23,893	–	23,893
Departmental capital budget (d)	61,329	72,282	9,980	82,262
Annual appropriations – other services – non-operating (e)				
Prior year appropriations available (a)	7,520	7,520	–	7,520
Equity injection	10,870	10,456	–	10,456
Total departmental annual appropriations	670,970	654,366	–	654,366
Total departmental resourcing for ASIO	670,970	654,366	–	654,366
		<i>Actual 2019–20</i>	<i>2020–21</i>	
Average staffing level (number)		1,913	1,930	

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

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

(a) *Appropriation Act (No. 1) 2020–2021* and Appropriation Bill (No. 3) 2020–21.

(b) Estimated adjusted balance carried forward from previous year's annual appropriation.

(c) Estimated external revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013*.

(d) Departmental capital budgets are not separately identified in Appropriation Act (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 Act (No. 2) 2020–2021* and Appropriation Bill (No. 4) 2020–2021.

1.3 ENTITY MEASURES

ASIO has no new measures taken since the 2020-21 Budget.

1.4 ADDITIONAL ESTIMATES, RESOURCING AND VARIATIONS TO OUTCOMES

The following tables detail the changes to the resourcing for ASIO at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from other variations since the 2020–21 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since 2020–21 Budget

	Program impacted	2020–21 \$'000	2021–22 \$'000	2022–23 \$'000	2023–24 \$'000
Outcome 1					
Departmental					
Movement of funds					
Reclassification – expense	1.1	(9,980)	–	–	–
Reclassification – capital	1.1	9,980	–	–	–
Changes in parameters					
Changes in wage and price indices – expense	1.1	–	–	(441)	(2)
Changes in wage and price indices – capital	1.1	–	–	(43)	–
Net impact on appropriations for Outcome 1 (departmental)		–	–	(484)	(2)
Total net impact on appropriations for Outcome 1		–	–	(484)	(2)

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

1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

ASIO has reclassified appropriation within Bill 3 between departmental operating and departmental capital. This adjustment has nil impact on the total resourcing.

Table 1.4: Appropriation Bill (No. 3) 2020–21

	2019–20 Available \$'000	2020–21 Budget \$'000	2020–21 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Departmental programs					
Outcome 1					
To protect Australia, its people and its interests from threats to security through intelligence collection, assessment and advice to Government	534,340	537,460	537,460	9,980	(9,980)
Total departmental	534,340	537,460	537,460	9,980	(9,980)

Note: 2019–20 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

Table 1.5: Appropriation Bill (No. 4) 2020–21

	2019–20 Available \$'000	2020–21 Budget \$'000	2020–21 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Non-operating					
Equity injections	10,870	10,456	10,456	–	–
Total non-operating	10,870	10,456	10,456	–	–

Note: 2019–20 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

Section 2: Revisions to outcomes and planned performance

2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

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

Linked programs

To deliver its security intelligence program, ASIO works with law enforcement, border and national security agencies in the Commonwealth and state and territories. This collaboration contributes to ASIO's outcome through providing intelligence policy settings, agency capabilities, and information flows. ASIO's security intelligence program contributes to the outcomes of other agencies through security advice, intelligence and services.

Budgeted expenses for Outcome 1

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

Table 2.1: Budgeted expenses for Outcome 1

Outcome 1: To protect Australia, its people and its interests from threats to security through intelligence collection, assessment and advice to Government					
	2019–20 Actual expenses \$'000	2020–21 Revised estimated expenses \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000
Program 1.1: Security Intelligence					
Departmental expenses					
Departmental appropriation	473,011	455,198	436,263	445,413	437,200
s74 external revenue (a)	24,160	24,120	24,579	24,376	24,840
Expenses not requiring appropriation in the Budget year (b)	90,139	112,857	116,593	114,400	108,261
Departmental total	587,310	592,175	577,435	584,189	570,301
Total expenses for program 1.1	587,310	592,175	577,435	584,189	570,301

	2019–20	2020–21
Average staffing level (number)	1,913	1,930

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 and audit fees.

Performance criteria for Outcome 1

There are no changes to ASIO's performance information as reported in the 2020–21 PB Statements.

Section 3: Special account flows and budgeted financial statements

3.1 SPECIAL ACCOUNT FLOWS

Estimates of special account flows

ASIO has no special accounts.

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Analysis of budgeted financial statements

Changes to the departmental and administered budgeted financial statements since the 2020-21 PB Statements include actual financial results for 2019-20, reclassification of funding and indexation updates.

Income statement

The major changes in the budgeted departmental income statement are the estimates variations included in Table 1.3.

Balance sheet

The major changes to the budgeted departmental balance sheet are the estimates variations included in Table 1.3.

Statement of changes in equity

The changes in equity estimates reflect the updated 30 June 2020 actual operating result and the estimates variations included in Table 1.3.

3.2.2 Budgeted financial statements

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

	2019–20 Actual \$'000	2020–21 Revised budget \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000
EXPENSES					
Employee benefits	293,922	278,799	286,530	292,260	298,687
Suppliers	145,164	144,775	117,014	118,652	100,983
Grants					
Depreciation and amortisation	139,110	158,648	163,659	162,758	157,641
Finance costs	8,688	9,953	10,232	10,519	12,990
Losses from asset sales	426	–	–	–	–
Total expenses	587,310	592,175	577,435	584,189	570,301
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	22,324	22,314	22,739	23,194	23,658
Other revenue	1,836	1,806	1,840	1,182	1,182
Total own-source revenue	24,160	24,120	24,579	24,376	24,840
Gains					
Other gains	61	145	145	165	165
Total gains	61	145	145	165	165
Total own-source income	24,221	24,265	24,724	24,541	25,005
Net cost of/(contribution by) services	(563,089)	(567,910)	(552,711)	(559,648)	(545,296)
Revenue from government	473,011	455,198	436,263	445,413	437,200
Surplus/(deficit) attributable to the Australian Government	(90,078)	(112,712)	(116,448)	(114,235)	(108,096)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	20,516	–	–	–	–
Total other comprehensive income	20,516	–	–	–	–
Total comprehensive income/(loss)	(69,562)	(112,712)	(116,448)	(114,235)	(108,096)
Total comprehensive income/(loss) attributable to the Australian Government	(69,562)	(112,712)	(116,448)	(114,235)	(108,096)

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

Note: Impact of net cash appropriation arrangements

	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000	2022–23 \$'000	2023–24 \$'000
Total comprehensive income/(loss) as per statement of comprehensive Income	17,106	–	–	–	–
Plus: depreciation/amortisation of assets funded through appropriations (DCB funding and/or equity injections) (a)	(92,284)	(100,153)	(103,550)	(100,991)	(94,971)
Plus: depreciation of right of use (ROU) (b)	(46,826)	(58,495)	(60,109)	(61,767)	(62,670)
Less: principal repayments (b)	31,926	45,936	47,211	48,523	49,545
Net cash operating surplus/(deficit)	(90,078)	(112,712)	(116,448)	(114,235)	(108,096)

Prepared on Australian Accounting Standards basis.

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

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

	2019–20 Actual \$'000	2020–21 Revised budget \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	16,260	15,247	12,874	12,874	18,498
Trade and other receivables	110,028	90,744	90,935	96,161	92,719
Other financial assets	602	652	652	652	662
Total financial assets	126,890	106,643	104,461	109,687	111,879
Non-financial assets					
Land and buildings	736,228	725,305	714,585	683,885	668,152
Property, plant and equipment & Intangibles	213,741	243,641	210,531	200,419	174,090
Other non-financial assets	34,747	36,646	39,542	40,188	41,238
Total non-financial assets	984,716	1,005,592	964,658	924,492	883,480
Assets held for sale					
Total assets	1,111,606	1,112,235	1,069,119	1,034,179	995,359
LIABILITIES					
Payables					
Suppliers	8,550	9,004	9,499	10,499	10,499
Other payables	13,901	14,695	15,490	18,258	19,408
Total payables	22,451	23,699	24,989	28,757	29,907
Interest bearing liabilities					
Leases	618,532	638,483	658,999	680,096	693,239
Total interest bearing liabilities	618,532	638,483	658,999	680,096	693,239
Provisions					
Employee provisions	95,063	95,063	95,063	96,521	99,021
Other provisions	7,225	6,649	6,073	7,073	7,073
Total provisions	102,288	101,712	101,136	103,594	106,094
Total liabilities	743,271	763,894	785,124	812,447	829,240
Net assets	368,335	348,341	283,995	221,732	166,119
EQUITY (a)					
Parent entity interest					
Contributed equity	915,296	1,008,014	1,060,116	1,112,088	1,164,571
Reserves	90,373	90,373	90,373	90,373	90,373
Retained surplus/(accumulated deficit)	(637,334)	(750,046)	(866,494)	(980,729)	(1,088,825)
Total parent entity interest	368,335	348,341	283,995	221,732	166,119
Total equity	368,335	348,341	283,995	221,732	166,119

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 2020–21)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2020				
Balance carried forward from previous period	(637,334)	90,373	915,296	368,335
Adjustment for changes in accounting policies	—	—	—	—
Adjusted opening balance	(637,334)	90,373	915,296	368,335
Comprehensive income				
Other comprehensive income	—	—	—	—
Surplus/(deficit) for the period	(112,712)	—	—	(112,712)
Total comprehensive income	(112,712)	—	—	(112,712)
of which:				
Attributable to the Australian Government	(112,712)	—	—	(112,712)
Transactions with owners				
Contributions by owners				
Equity injection – appropriation	—	—	10,456	10,456
Departmental capital budget (DCB)	—	—	82,262	82,262
Sub-total transactions with owners	—	—	92,718	92,718
Estimated closing balance as at 30 June 2021	(750,046)	90,373	1,008,014	348,341
Closing balance attributable to the Australian Government	(750,046)	90,373	1,008,014	348,341

Prepared on Australian Accounting Standards basis.

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

	2019–20 Actual \$'000	2020–21 Revised budget \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	451,136	474,659	436,263	442,187	440,224
Sale of goods and rendering of services	21,640	22,215	22,638	26,012	26,795
Net GST received	23,026	24,042	24,489	28,117	27,532
Other	2,106	1,756	1,840	1,642	1,339
Total cash received	497,908	522,672	485,230	497,958	495,890
Cash used					
Employees	278,858	277,813	285,543	292,802	295,037
Suppliers	154,160	146,075	119,270	123,192	108,254
Interest payments on lease liability	8,414	9,953	10,232	10,519	12,990
s74 external revenue transferred to the Official Public Account (OPA)	23,671	24,120	24,579	24,376	24,840
Other	1,630	192	192	192	192
Total cash used	466,733	458,153	439,816	451,081	441,313
Net cash from/(used by) operating activities	31,175	64,519	45,414	46,877	54,577
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	641	–	–	–	–
Total cash received	641	–	–	–	–
Cash used					
Purchase of property, plant, and equipment and intangibles	76,826	112,314	52,678	51,326	52,891
Total cash used	76,826	112,314	52,678	51,326	52,891
Net cash from/(used by) investing activities	(76,185)	(112,314)	(52,678)	(51,326)	(52,891)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	69,679	92,718	52,102	52,972	53,483
Total cash received	69,679	92,718	52,102	52,972	53,483
Cash used					
Principal payments on lease liability	31,926	45,936	47,211	48,523	49,545
Total cash used	31,926	45,936	47,211	48,523	49,545
Net cash from/(used by) financing activities	37,753	46,782	4,891	4,449	3,938
Net increase/(decrease) in cash held	(7,257)	(1,013)	(2,373)	–	5,624
Cash and cash equivalents at the beginning of the reporting period	23,517	16,260	15,247	12,874	12,874
Cash and cash equivalents at the end of the reporting period	16,260	15,247	12,874	12,874	18,498

Prepared on Australian Accounting Standards basis.

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

	2019–20 Actual \$'000	2020–21 Revised budget \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget – Act No. 1 and Bill 3 (DCB)	61,329	82,262	43,864	43,860	51,537
Equity injections – Act No. 2 and Bill 4	10,870	10,456	8,238	8,112	425
Total new capital appropriations	72,199	92,718	52,102	51,972	51,962
<i>Provided for:</i>					
Purchase of non-financial assets	72,199	92,718	52,102	51,972	51,962
Total Items	72,199	92,718	52,102	51,972	51,962
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	8,350	17,976	8,238	8,112	425
Funded by capital appropriation – DCB (b)	68,634	93,762	43,864	43,860	51,537
TOTAL	76,984	111,738	52,102	51,972	51,962
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	76,826	112,314	52,678	51,326	52,891
Total cash used to acquire assets	76,826	112,314	52,678	51,326	52,891

Prepared on Australian Accounting Standards basis.

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

(b) Includes the current Appropriation Bill (No. 3) and prior year Appropriation Act 1/3/5 appropriations.

Table 3.6: Statement of asset movements (2020–21 Budget year)

	Buildings \$'000	Other property, plant and equipment, computer software and Intangibles \$'000	Total \$'000
As at 1 July 2020			
Gross book value	147,844	358,378	506,222
Gross book value – ROU assets	636,018	16,566	652,584
Accumulated depreciation/amortisation and impairment	(3,243)	(158,768)	(162,011)
Accumulated depreciation/amortisation and impairment – ROU assets	(44,391)	(2,435)	(46,826)
Opening net book balance	736,228	213,741	949,969
CAPITAL ASSET ADDITIONS			
Estimated expenditure on new or replacement assets			
By purchase – appropriation equity (a)	–	17,976	17,976
By purchase – appropriation ordinary annual services (b)	247	93,515	93,762
By purchase – appropriation ordinary annual services – ROU assets	65,640	247	65,887
Total additions	65,887	111,738	177,625
Other movements			
Depreciation/amortisation expense	(18,564)	(81,589)	(100,153)
Depreciation/amortisation on ROU assets	(58,246)	(249)	(58,495)
Total other movements	(76,810)	(81,838)	(158,648)
As at 30 June 2021			
Gross book value	148,091	469,869	617,960
Gross book value – ROU assets	701,658	16,813	718,471
Accumulated depreciation/amortisation and impairment	(21,807)	(240,357)	(262,164)
Accumulated depreciation/amortisation and impairment – ROU assets	(102,637)	(2,684)	(105,321)
Closing net book balance	725,305	243,641	968,946

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) 2020–2021* and *Appropriation Bill (No. 4) 2020–2021*.
- (b) 'Appropriation ordinary annual services' refers to funding provided through *Appropriation Act (No. 1) 2020–2021* and *Appropriation Bill (No. 3) 2020–2021* for depreciation/amortisation expenses, departmental capital budget or other operational expenses.

**OFFICE OF THE SPECIAL
INVESTIGATOR**

**ENTITY ADDITIONAL ESTIMATES
STATEMENTS**

OFFICE OF THE SPECIAL INVESTIGATOR

Section 1: Entity overview and resources	113
1.1 Strategic direction statement.....	113
1.2 Entity resource statement	114
1.3 Entity measures.....	115
1.4 Additional estimates, resourcing and variations to outcomes.....	116
1.5 Breakdown of additional estimates by appropriation bill	117
Section 2: Revisions to outcomes and planned performance	118
2.1 Budgeted expenses and performance for outcome 1	118
Section 3: Special account flows and budgeted financial statements	121
3.1 Special account flows.....	121
3.2 Budgeted financial statements	121

OFFICE OF THE SPECIAL INVESTIGATOR

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

The Office of the Special Investigator (OSI) is an independent Executive Agency, established under section 65 of the *Public Service Act 1999*, within the Home Affairs Portfolio.

The OSI was established on 4 January 2021 to:

- review the findings of the Inspector-General of the Australian Defence Force Afghanistan Inquiry;
- work with the Australian Federal Police to investigate the commission of criminal offences under Australian law arising from or related to any breaches of the Laws of Armed Conflict by members of the Australian Defence Force in Afghanistan from 2005 to 2016;
- develop briefs of evidence in respect of any offences that are established, for referral to the Commonwealth Director of Public Prosecutions; and
- undertake other relevant tasks the Prime Minister and the Minister require from time to time.

From 2020–21, the Government will provide \$116.5 million to support the key functions of the OSI.

1.2 ENTITY RESOURCE STATEMENT

The entity resource statement details the resourcing for the Office of the Special Investigator at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2020–21 Budget year, including variations through Appropriation Bills No. 3 and No. 4.

Table 1.1: OSI resource statement—Additional Estimates for 2020–21 as at February 2021

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates 2020–21 \$'000</i>
	<i>2019–20 \$'000</i>	<i>2020–21 \$'000</i>	<i>2020–21 \$'000</i>	
Departmental				
Annual appropriations – ordinary annual services (a)				
Prior year appropriations available	–	–	–	–
Departmental appropriation (b)	–	–	29,170	29,170
Equity injection	–	–	12,422	12,422
Total departmental annual appropriations	–	–	41,592	41,592
Total departmental resourcing	–	–	41,592	41,592
Total resourcing for the Department	–	–	41,592	41,592
			<i>Actual 2019–20</i>	<i>2020–21</i>
Average staffing level (number)			–	85

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

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

(a) *Appropriation Act (No. 1) 2020–21* and Appropriation Bill (No. 3) 2020–21.

(b) Excludes departmental capital budget (DCB).

1.3 ENTITY MEASURES

Table 1.2 summarises new government measures taken since the 2020–21 Budget.

Table 1.2: Entity 2020–21 measures since Budget

	Program	2020–21 \$'000	2021–22 \$'000	2022–23 \$'000	2023–24 \$'000
Payment measures					
Office of the Special Investigator — establishment	1.1				
Administered expenses		—	—	—	—
Departmental expenses		—	—	—	—
Total		—	—	—	—
Total payment measures					
Administered		—	—	—	—
Departmental		—	—	—	—
Total		—	—	—	—

1.4 ADDITIONAL ESTIMATES, RESOURCING AND VARIATIONS TO OUTCOMES

The following tables detail the changes to the resourcing for OSI at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2020–21 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since 2020–21 Budget

	Program impacted	2020–21 \$'000	2021–22 \$'000	2022–23 \$'000	2023–24 \$'000
Outcome 1					
Departmental					
Annual appropriations					
Other variations	1.1	41,592	74,862	–	–
Net impact on appropriations for Outcome 1 (departmental)		41,592	74,862	–	–
Total net impact on appropriations for Outcome 1		41,592	74,862	–	–

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

1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

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

Table 1.4: Appropriation Bill (No. 3) 2020–21

	2019–20 Available \$'000	2020–21 Budget \$'000	2020–21 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Departmental programs					
Outcome 1					
Ensure Australian law and principles of justice are upheld through investigating activities of Australian Defence Force personnel in Afghanistan from 2005 to 2016, and referring alleged criminal offences including breaches of the Laws of Armed Conflict for prosecution	–	–	29,170	29,170	–
Total departmental	–	–	29,170	29,170	–

Table 1.5: Appropriation Bill (No. 4) 2020–21

	2019–20 Available \$'000	2020–21 Budget \$'000	2020–21 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Non-operating					
Equity injections	–	–	12,422	12,422	–
Total non-operating	–	–	12,422	12,422	–
Total other services	–	–	12,422	12,422	–

Section 2: Revisions to outcomes and planned performance

2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

Outcome 1: Ensure Australian law and principles of justice are upheld through investigating activities of Australian Defence Force personnel in Afghanistan from 2005 to 2016, and referring alleged criminal offences including breaches of the Laws of Armed Conflict for prosecution.

Linked programs

Australian Federal Police

Program 1.1: Federal Policing and National Security

Contribution to Outcome 1 made by linked program

The AFP will work with the OSI to investigate any breaches of the Laws of Armed Conflict by members of the Australian Defence Force in Afghanistan from 2005 to 2016.

Budgeted expenses for Outcome 1

This table shows how much the entity intends to spend (on an accrual basis) on achieving the outcome, broken down by program.

Table 2.1.1: Budgeted expenses for Outcome 1

	2019–20 Actual expenses \$'000	2020–21 Revised estimated expenses \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000
Program 1.1: Independent Investigation					
Departmental expenses					
Departmental appropriation	–	29,170	67,492	–	–
s74 external revenue (a)	–	–	–	–	–
Expenses not requiring appropriation in the Budget year (b)	–	2,280	3,634	–	–
Departmental total	–	31,450	71,126	–	–
Total expenses for program 1.1	–	31,450	71,126	–	–
Outcome 1 totals by appropriation type					
Departmental expenses					
Departmental appropriation	–	29,170	67,492	–	–
s74 external revenue (a)	–	–	–	–	–
Expenses not requiring appropriation in the Budget year (b)	–	2,280	3,634	–	–
Departmental total	–	31,450	71,126	–	–
Total expenses for Outcome 1	–	31,450	71,126	–	–
	2019–20	2020–21			
Average staffing level (number)	–	85			

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, resources received free of charge, write-down and impairment, offset by lease payments.

Table 2.1.2: Performance criteria for Outcome 1

Table 2.1.2 below 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 2020–21 Budget.

Outcome 1: Ensure Australian law and principles of justice are upheld through investigating activities of Australian Defence Force personnel in Afghanistan from 2005 to 2016, and referring alleged criminal offences including breaches of the Laws of Armed Conflict for prosecution.		
Program 1.1: Independent Investigation Review, triage and investigate the findings of the Inspector-General of the Australian Defence Force Afghanistan Inquiry, and refer evidence of alleged criminal offences by Australian Defence Force personnel in Afghanistan from 2005 to 2016, including breaches of the Laws of Armed Conflict, to the Commonwealth Director of Public Prosecutions (CDPP) for prosecution under Australian Law.		
Delivery	Mechanisms through which program 1.1 will be delivered include: <ul style="list-style-type: none">• Undertaking independent review of the findings of the Inspector-General of the Australian Defence Force Afghanistan Inquiry• Refer evidence of alleged criminal offences for further investigation• Independent investigation and evidence gathering of alleged criminal offences• Referral of evidence of alleged criminal offences to the CDPP for prosecution under Australian law.	
Performance information		
Year	Performance criteria	Targets
2020–21	OSI has an established capability to review and triage the findings of the IGADF Inquiry.	Triage capability established and review of IGADF Inquiry findings commences by 30 June 2021.
2021–22 and beyond	As per 2020–21	Triage capability established and review of IGADF Inquiry findings ongoing.
Purposes	To ensure Australian law and principles of justice are upheld through investigating activities of Australian Defence Force personnel in Afghanistan from 2005 to 2016, and referring alleged criminal offences including breaches of the Laws of Armed Conflict for prosecution.	
Material changes to Program 1.1 resulting from the following measures: Nil.		

Section 3: Special account flows and budgeted financial statements

3.1 SPECIAL ACCOUNT FLOWS

Estimates of special account flows

OSI has no special accounts.

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Analysis of budgeted financial statements

An analysis of the primary source of movements influencing the financial statements published in the 2020-21 PAES is provided below.

Departmental

Budgeted departmental comprehensive income statement

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

Expenses

In 2020-21, the budgeted departmental expenses are \$31.5 million, comprising of \$29.2 million for departmental operating expenses and \$2.3 million for depreciation and amortisation expenses.

Revenue

OSI is expected to receive departmental revenue of \$29.2 million in 2020-21. This represents revenue from Government (appropriation revenue).

Budgeted departmental balance sheet

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

In 2020–21, total departmental assets are expected to be \$10.1 million, attributable to non-financial assets.

Departmental equity is expected to be \$10.1 million in 2020-21, attributable to \$12.4 million in contributed equity offset by \$2.3 million of depreciation and amortisation.

Budgeted departmental statement of cash flows

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

The budgeted cash flow reflects the impact of new measures, changes to own source revenue and changes in expenses and capital investment as reported in the income statement and balance sheet at Tables 3.1 and 3.2.

Capital budget statement – departmental

This statement reports the forward plan for capital expenditure.

Total departmental capital appropriations in 2020–21 are \$12.4 million, attributable to equity injection included in Section 1.

Statement of asset movements

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

The estimated net book balance of \$10.1 million for 2020-21 is due to the net impact of asset purchases of \$12.4 million, offset by depreciation and amortisation of \$2.3 million.

3.2.2 Budgeted financial statements

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

	2019–20 Actual \$'000	2020–21 Revised budget \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000
EXPENSES					
Employee benefits	–	17,164	39,713	–	–
Suppliers	–	11,983	27,727	–	–
Depreciation and amortisation	–	2,280	3,634	–	–
Other expenses	–	23	52	–	–
Total expenses	–	31,450	71,126	–	–
Net cost of/(contribution by) services	–	(31,450)	(71,126)	–	–
Revenue from government	–	29,170	67,492	–	–
Surplus/(deficit) attributable to the Australian Government	–	(2,280)	(3,634)	–	–
OTHER COMPREHENSIVE INCOME					
Total comprehensive income/(loss) attributable to the Australian Government	–	(2,280)	(3,634)	–	–

Note: Impact of net cash appropriation arrangements

	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000	2022–23 \$'000	2023–24 \$'000
Total comprehensive income/(loss) as per statement of comprehensive income (a)	–	–	–	–	–
Plus: depreciation/amortisation of assets funded through appropriations (DCB funding and/or equity injections) (a)	–	(2,280)	(3,634)	–	–
Plus: depreciation of right of use (ROU) (b)	–	–	–	–	–
Less: principal repayments (b)	–	–	–	–	–
Net cash operating surplus/(deficit)	–	(2,280)	(3,634)	–	–

Prepared on Australian Accounting Standards basis.

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

(b) Applies leases under AASB 16 Leases.

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

	2019–20 Actual \$'000	2020–21 Revised budget \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	–	–	–	–	–
Total financial assets	–	–	–	–	–
Non-financial assets					
Buildings	–	1,836	2,721	2,721	2,721
Property, plant and equipment	–	4,084	5,486	5,486	5,486
Intangibles	–	4,222	5,671	5,671	5,671
Total non-financial assets	–	10,142	13,878	13,878	13,878
Total assets	–	10,142	13,878	13,878	13,878
Net assets	–	10,142	13,878	13,878	13,878
EQUITY (a)					
Parent entity interest					
Contributed equity	–	12,422	19,792	19,792	19,792
Retained surplus/(accumulated deficit)	–	(2,280)	(5,914)	(5,914)	(5,914)
Total parent entity interest	–	10,142	13,878	13,878	13,878
Total equity	–	10,142	13,878	13,878	13,878

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 2020–21)**

	Retained earnings \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2020			
Balance carried forward from previous period	–	–	–
Adjusted opening balance	–	–	–
Comprehensive income			
Surplus/(deficit) for the period	(2,280)	–	(2,280)
Total comprehensive income	(2,280)	–	(2,280)
of which:			
Attributable to the Australian Government	(2,280)	–	(2,280)
Transactions with owners			
Contributions by owners			
Equity injection – appropriation	–	12,422	12,422
Departmental capital budget (DCB)	–	–	–
Sub-total transactions with owners	–	12,422	12,422
Estimated closing balance as at 30 June 2021	(2,280)	12,422	10,142
Closing balance attributable to the Australian Government	(2,280)	12,422	10,142

Prepared on Australian Accounting Standards basis.

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

	2019–20 Actual \$'000	2020–21 Revised budget \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	–	29,170	67,492	–	–
Total cash received	–	29,170	67,492	–	–
Cash used					
Employees	–	17,164	39,713	–	–
Suppliers	–	11,983	27,727	–	–
Other	–	23	52	–	–
Total cash used	–	29,170	67,492	–	–
Net cash from/(used by) operating activities	–	–	–	–	–
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant, and equipment and intangibles	–	12,422	7,370	–	–
Total cash used	–	12,422	7,370	–	–
Net cash from/(used by) investing activities	–	(12,422)	(7,370)	–	–
FINANCING ACTIVITIES					
Cash received					
Contributed equity	–	12,422	7,370	–	–
Total cash received	–	12,422	7,370	–	–
Net cash from/(used by) financing activities	–	12,422	7,370	–	–
Net increase/(decrease) in cash held	–	–	–	–	–
Cash and cash equivalents at the beginning of the reporting period	–	–	–	–	–
Cash and cash equivalents at the end of the reporting period	–	–	–	–	–

Prepared on Australian Accounting Standards basis.

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

	2019–20 Actual \$'000	2020–21 Revised budget \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget – Act No. 1 and Bill 3 (DCB)	–	–	–	–	–
Equity injections – Act No. 2 and Bill 4	–	12,422	7,370	–	–
Total new capital appropriations	–	12,422	7,370	–	–
Provided for:					
Purchase of non-financial assets	–	12,422	7,370	–	–
Total Items	–	12,422	7,370	–	–
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	–	12,422	7,370	–	–
Funded by capital appropriation – DCB (b)	–	–	–	–	–
Funded internally from departmental resources	–	–	–	–	–
TOTAL	–	12,422	7,370	–	–
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	–	12,422	7,370	–	–
Total cash used to acquire assets	–	12,422	7,370	–	–

Prepared on Australian Accounting Standards basis.

(a) Includes current Appropriation Bill (No. 4).

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

Table 3.6: Statement of asset movements (2020–21 Budget year)

	Building \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2020				
Gross book value	–	–	–	–
Accumulated depreciation/amortisation and impairment	–	–	–	–
Opening net book balance	–	–	–	–
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase – appropriation equity (a)	2,040	5,105	5,277	12,422
Total additions	2,040	5,105	5,277	12,422
Other movements				
Depreciation/amortisation expense	(204)	(1,021)	(1,055)	(2,280)
Total other movements	(204)	(1,021)	(1,055)	(2,280)
As at 30 June 2021				
Gross book value	2,040	5,105	5,277	12,422
Accumulated depreciation/amortisation and impairment	(204)	(1,021)	(1,055)	(2,280)
Closing net book balance	1,836	4,084	4,222	10,142

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) 2020–2021* and *Appropriation Bill (No. 4) 2020–2021*.

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.

Glossary

Depreciation	Apportionment of an asset's capital value as an expense over its estimated useful life to take account of normal usage, obsolescence, or the passage of time.
Efficiency dividend	The annual reduction in funding provided for total annual net appropriation of operational expenses. All entities in the general government sector are expected to make continuing efficiency improvements in their departmental expenses.
Equity or net assets	Residual interest in the assets of an entity after deduction of its liabilities.
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 2020–21 is the Budget year, 2021–22 is forward year 1, 2022–23 is forward year 2 and 2023–24 is forward year 3. This period does not include the current or Budget year.
Measure	A new policy or savings decision of the Government with financial impacts on the Government's underlying cash balance, fiscal balance, operating balance, headline cash balance, net debt or net worth. Such proposals are normally made in the context of the annual Budget, and are typically published in Budget Paper No. 2, and in the Mid-Year Economic and Fiscal Outlook.
Outcomes	The Australian Government's objectives in each portfolio area. Outcomes are desired results, impacts or consequences for the Australian community as influenced by the actions of the Australian Government. Actual outcomes are assessments of the end results or impacts actually achieved.

PGPA Act	The <i>Public Governance, Performance and Accountability Act 2013</i> is the principal legislation concerning the governance, performance and accountability of, and the use and management of public resources by the Commonwealth.
Special account	Balances existing within the CRF that are supported by standing appropriations PGPA Act s78, s79 and s80. Special accounts allow money in the CRF to be acknowledged as set-aside (hypothecated) for a particular purpose. Amounts credited to a Special account may only be spent for the purposes of the special account. Special accounts can only be established by a written determination of the Finance Minister (s78 of the PGPA Act) or through an Act of Parliament (referred to in s80 of the PGPA Act).
Special appropriations (including standing appropriations)	An amount of money appropriated by a particular Act of Parliament for a specific purpose and number of years. For special appropriations, the authority to withdraw funds from the Consolidated Revenue Fund does not generally cease at the end of the financial year. Standing appropriations are a subcategory consisting of ongoing special appropriations—the amount appropriated will depend on circumstances specified in the legislation.

