

PORTFOLIO BUDGET STATEMENTS 2026–27
BUDGET RELATED PAPER NO. 1.10

HOME AFFAIRS PORTFOLIO

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

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MINISTER FOR HOME AFFAIRS
MINISTER FOR IMMIGRATION AND CITIZENSHIP
MINISTER FOR CYBER SECURITY
MINISTER FOR THE ARTS
LEADER OF THE HOUSE

President of the Senate
Australian Senate
Parliament House
CANBERRA ACT 2600

Speaker
House of Representatives
Parliament House
CANBERRA ACT 2600

Dear President and Mr Speaker

I hereby submit the Portfolio Budget Statements in support of the 2026-27 Budget for the Home Affairs Portfolio.

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

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

Yours sincerely

A handwritten signature in blue ink, reading 'Tony Burke' in a cursive style.

Tony Burke

Abbreviations and conventions

The following notation may be used:

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nfp	not for publication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

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

Enquiries

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

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

User guide
to the
Portfolio Budget Statements

User guide

The purpose of the *2026–27 Portfolio Budget Statements* (PB Statements) is to inform Senators and Members of Parliament of the proposed allocation of resources to government outcomes by entities within the portfolio. Entities receive resources from the annual appropriations acts, special appropriations (including standing appropriations and special accounts), and revenue from other sources.

A key role of the PB Statements is to facilitate the understanding of proposed annual appropriations in Appropriation Bills (No. 1 and No. 2) 2026–2027 (or Appropriation (Parliamentary Departments) Bill (No. 1) 2026–2027 for the parliamentary departments) and related Supply Bills where they exist applicable to the 2026–27 Budget. In this sense, the PB Statements are Budget related papers and are declared by the Appropriation Acts to be ‘relevant documents’ to the interpretation of the Acts according to section 15AB of the *Acts Interpretation Act 1901*.

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

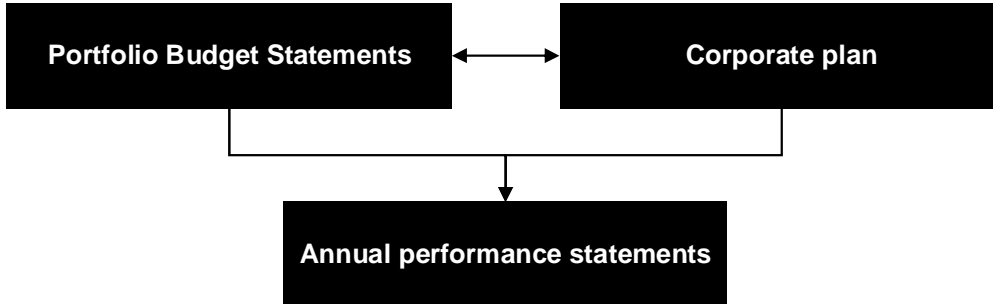
As required under section 12 of the *Charter of Budget Honesty Act 1998*, only entities within the general government sector are included as part of the Commonwealth general government sector fiscal estimates and produce PB Statements where they receive funding (either directly or via portfolio departments)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

The Commonwealth performance framework

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

Commonwealth performance framework

Key components of relevant publications



Portfolio Budget Statements

(typically in May) Portfolio based

Supports annual appropriations. Informs senators and members of parliament of the proposed allocations of other resources to government outcomes and programs.

Provides links to relevant programs undertaken by other Commonwealth entities.

Provides high-level performance information for current, ongoing programs.

Provides detailed performance information for proposed new budget measures that require a new program or significantly change an existing program.

Links to the corporate plan through reporting key activities.

Corporate plan

(by 31 August) Entity based

Primary planning document of a Commonwealth entity.

Sets out the purposes of the entity and the key activities it will undertake to achieve its purposes, over a minimum 4-year period.

Describes the environment in which the entity operates, the capability it requires to undertake its key activities, its risk oversight and management systems, including key risks and how those are managed, and how it will cooperate with others, including any subsidiaries, to achieve its purposes.

Explains how the entity's performance will be measured and assessed.

Annual performance statements

(October in the following year) Entity based

Included in the Commonwealth entity's annual report.

Reports on the actual performance results for the reporting year as set out in the corporate plan and Portfolio Budget Statements.

Provides an analysis of the factors that may have contributed to the entity's performance results.

Contents

User guide.....	vii
Home Affairs Portfolio overview.....	3
Department of Home Affairs	11
Australian Criminal Intelligence Commission.....	79
Australian Federal Police	101
Australian Institute of Criminology	137
Australian Security Intelligence Organisation	155
Australian Transaction Reports and Analysis Centre.....	175
National Emergency Management Agency	197
Portfolio glossary.....	227

Portfolio overview

Home Affairs Portfolio overview

Minister(s) and portfolio responsibilities

The Home Affairs Portfolio (the Portfolio) has 6 Ministers:

- The Hon Tony Burke MP, Minister for Home Affairs, Minister for Immigration and Citizenship, Minister for Cyber Security
- The Hon Dr Anne Aly MP, Minister for Multicultural Affairs
- The Hon Kristy McBain MP, Minister for Emergency Management
- The Hon Matt Thistlethwaite MP, Assistant Minister for Immigration
- The Hon Julian Hill MP, Assistant Minister for Citizenship, Customs and Multicultural Affairs
- The Hon Josh Wilson MP, Assistant Minister for Emergency Management.

The Home Affairs Portfolio comprises 7 entities:

- Department of Home Affairs
- Australian Criminal Intelligence Commission
- Australian Federal Police
- Australian Institute of Criminology
- Australian Security Intelligence Organisation
- Australian Transaction Reports and Analysis Centre
- National Emergency Management Agency.

The Portfolio's primary role is to keep Australia prosperous, secure and united. The Portfolio safeguards Australia from national security and border threats, enhances our national resilience, coordinates responses to emergencies and crises, and ensures social cohesion and economic outcomes through the careful management of Australia's migration and citizenship programs. The Portfolio has a broad policy, regulatory and operational remit. The Portfolio seeks to ensure every member of our community – wherever they live – can go about their lives feeling safe, welcome and able to fully participate in our society.

The Portfolio brings together key national security, law enforcement, intelligence and emergency management functions. This enables a coordinated approach to delivering functions that are vital to Australia's national security, social cohesion and economic prosperity.

The Portfolio is a key driver of productivity, innovation and economic resilience. Through careful management and delivery of Australia's migration program, the Portfolio supports

sustainable population planning and helps to bring in the skills Australia needs for the future. The Portfolio also supports Australia's economic prosperity through our stewardship of the border and by effectively facilitating the flow of trade and travellers through the international border and promoting Australia as a competitive destination for migrants, tourists and students.

Working with domestic and international partners, the Portfolio protects Australia from diverse and evolving risks from within and outside our border. The Portfolio also coordinates national efforts to protect the community, democratic institutions, businesses and critical infrastructure from cyber criminals, terrorism, foreign interference and espionage.

Figure 1: Home Affairs portfolio structure and outcomes

<p>Minister for Home Affairs, Minister for Immigration and Citizenship, Minister for Cyber Security The Hon Tony Burke MP</p> <p>Minister for Multicultural Affairs The Hon Dr Anne Aly MP</p> <p>Minister for Emergency Management The Hon Kristy McBain MP</p> <p>Assistant Minister for Immigration The Hon Matt Thistlethwaite MP</p> <p>Assistant Minister for Citizenship, Customs and Multicultural Affairs The Hon Julian Hill MP</p> <p>Assistant Minister for Emergency Management The Hon Josh Wilson MP</p>	
<p>Department of Home Affairs Secretary: Stephanie Foster PSM</p> <p>Australian Border Force Commissioner: Gavan Reynolds AO</p> <p>Outcome 1 Deliver national coordination, regulation and policy that safeguard Australia’s domestic interests from national security threats, including cyber threats.</p> <p>Outcome 2 Support a united and prosperous Australia through effective coordination and delivery of immigration and citizenship policy and programs underpinned by robust integrity and assurance.</p> <p>Outcome 3 Advance a prosperous and secure Australia through trade and travel facilitation and modernisation, and effective customs, immigration, maritime and enforcement activities across the border continuum.</p>	
<p>Australian Criminal Intelligence Commission Chief Executive Officer: Heather Cook</p> <p>Outcome 1 To protect Australia from criminal threats through coordinating a strategic response and the collection, assessment and dissemination of intelligence and policing information.</p>	
<p>Australian Federal Police Commissioner: Krissy Barrett APM</p> <p>Outcome 1 Reduce criminal and national security threats to Australia’s collective economic and societal interests through cooperative national and international policing services, primarily focused on the prevention, detection, disruption, investigation and prosecution of criminal activity.</p> <p>Outcome 2 A safe and secure environment through policing activities on behalf of the Australian Capital Territory Government.</p> <p>Outcome 3 Safeguarding Australians and Australian interests through the delivery of policing services primarily focused on protective services, aviation policing and international police partnerships.</p>	

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

Australian Institute of Criminology Director: Heather Cook	
Outcome 1	Informed crime and justice policy and practice in Australia by undertaking, funding and disseminating policy-relevant research of national significance.
Australian Security Intelligence Organisation Director-General of Security: Mike Burgess AM	
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: Brendan Thomas	
Outcome 1	The protection of the community and financial system from criminal abuse through a data driven and risk-based approach to financial intelligence and regulation and collaboration with domestic and international partners.
National Emergency Management Agency Interim Coordinator-General: Pat Hetherington	
Outcome 1	To develop, lead and coordinate the Commonwealth's approach to emergency management, including the support of activities relating to preparedness, response, relief, recovery, reconstruction, risk reduction and resilience for all-hazard emergencies and disasters.

Entity resources and planned performance

Department of Home Affairs

Section 1: Entity overview and resources	11
1.1 Strategic direction statement.....	11
1.2 Entity resource statement.....	13
1.3 Budget measures.....	16
Section 2: Outcomes and planned performance	21
2.1 Budgeted expenses and performance for Outcome 1.....	22
2.2 Budgeted expenses and performance for Outcome 2.....	36
2.3 Budgeted expenses and performance for Outcome 3.....	48
Section 3: Budgeted financial statements	61
3.1 Budgeted financial statements	61
3.2 Budgeted financial statements tables.....	62

Department of Home Affairs

Section 1: Entity overview and resources

1.1 Strategic direction statement

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

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

Priority areas for the Department include:

- engaging with the Royal Commission on Antisemitism and Social Cohesion by coordinating input relevant to the Department's and Portfolio's responsibilities to shape meaningful reforms that strengthen protections for vulnerable communities, and counter the spread of ideologically and religiously motivated extremism in Australia
- protecting Australians through the implementation of the Counter-Terrorism and Violent Extremism Strategy
- supporting migration, humanitarian and settlement programs to meet national, economic and social interests
- ensuring end-to-end activities across the immigration continuum, to safeguard immigration integrity and compliance, and spanning a range of risk, regulatory, programmatic and operational activities
- implementing the Cyber Security Strategy Horizon 2 measures to continue to uplift Australia's cyber security arrangements in support of making Australia one of the world's leading cyber-secure nations by 2030
- strengthening Australia's critical infrastructure and related cyber security by bringing government and industry closer together, and uplifting industry's capacity to prepare for and respond to critical infrastructure cyber incidents

- contributing to social cohesion and multicultural affairs outcomes through cross-cutting policy, community engagement, grants programs, and efforts to safeguard and sustain Australia’s democratic and national resilience
- modernising Australia’s international travel and trade systems to advance Australia’s economic productivity and minimise harm
- adapting our capabilities and policy settings to counter civil maritime threats and ensure strong border protection and civil maritime security by uplifting the Australian Border Force’s civil maritime capabilities and services contracts
- positioning Australia to prepare for and strengthen resilience to manage significant and emerging risks and challenges across the full crisis spectrum, including critical infrastructure, cyber and natural hazards.

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

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

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

1.2 Entity resource statement

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

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

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

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

Table 1.1: Home Affairs resource statement – Budget estimates for 2026–27 as at Budget May 2026

	2025–26 <i>Estimated actual</i> \$'000	2026–27 Estimate \$'000
Departmental		
Annual appropriations – ordinary annual services (a)		
Prior year appropriations available (b)	491,189	365,439
Departmental appropriation (c)	3,857,680	3,684,938
s74 external revenue (d)	277,739	215,420
Departmental capital budget (e)	166,199	176,046
Annual appropriations – other services – non-operating (f)		
Prior year appropriations available (b)	93,742	36,418
Equity injection	53,890	98,040
Total departmental annual appropriations	<u>4,940,439</u>	<u>4,576,301</u>
Total departmental resourcing	4,940,439	4,576,301
Less prior year appropriations available	<u>584,931</u>	<u>401,857</u>
Total current departmental resourcing	4,355,508	4,174,444
Administered		
Annual appropriations – ordinary annual services (a)		
Prior year appropriations available (b)	1,078,093	904,165
Outcome 1	160,939	188,709
Outcome 2	1,913,954	1,378,429
Outcome 3	840,180	1,043,587
Administered capital budget (g)	37,311	26,167
Annual appropriations – other services – non-operating (f)		
Prior year appropriations available (b)	27,319	30,632
Administered assets and liabilities	175,735	197,342
Total administered annual appropriations	<u>4,233,531</u>	<u>3,769,031</u>
Less prior year appropriations available	<u>1,105,412</u>	<u>934,797</u>
Total current administered annual appropriations	3,128,119	2,834,234
Total administered special appropriations	<u>1,940,000</u>	<u>730,000</u>
Special accounts (h)		
Opening balance	4,065	16,046
Non-appropriation receipts	850	9,132
Adjustments	33,313	–
Total special account receipts	<u>38,228</u>	<u>25,178</u>
Total administered resourcing	6,211,759	4,524,209
Total resourcing for the Department	11,152,198	9,100,510
	<u>2025–26</u>	<u>2026–27</u>
Average staffing level (number)	15,750	15,518

Table 1.1: Home Affairs resource statement – Budget estimates for 2026–27 as at Budget May 2026 (continued)**Third-party payments from and on behalf of other entities**

	<i>2025–26 Estimated actual</i>	2026–27 Estimate
	<i>\$'000</i>	\$'000
Payments made on behalf of another entity	380,000	385,000
Payments made by other entities on behalf of the Department	30,619	55,916
Payments made to other entities for the provision of services	946	1,946
Receipts received from other entities for the provision of services	62,575	63,666

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

Annual appropriation amounts reported are inclusive of supply bill arrangements.

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

- a) Appropriation Bill (No. 1) 2026–2027.
- b) Excludes the amounts subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- c) Excludes departmental capital budget (DCB).
- d) Estimated external revenue receipts under section 74 of the PGPA Act.
- e) Departmental capital budgets and administered payments to other jurisdictions are not separately identified in Appropriation Bill (No. 1) and Supply Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- f) Appropriation Bill (No. 2) 2026–2027.
- g) Administered capital budgets are not separately identified in Appropriation Bill (No.1) and Supply Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.10 for further details. For accounting purposes, this amount is designated as a 'contribution by owner'.
- h) Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts. For further information on special accounts, please refer to the *Budget Paper No. 4 – Agency Resourcing*.

1.3 Budget measures

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

Table 1.2: Home Affairs 2026–27 Budget measures

Part 1: Measures announced since the 2025–26 Mid-Year Economic and Fiscal Outlook (MYEFO)

	Program	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000	2029–30 \$'000
Receipt measures						
Boosting Productivity – abolishing more nuisance tariffs	3.3					
Administered receipt		–	(20,000)	(20,000)	(15,000)	(15,000)
Total		–	(20,000)	(20,000)	(15,000)	(15,000)
Boosting Productivity – better selecting migrants and recognising their skills (a)	2.2					
Administered receipt		–	(30,000)	(35,000)	(40,000)	(65,000)
Total		–	(30,000)	(35,000)	(40,000)	(65,000)
Migration – uplift of Visa Application Charge for Temporary Graduate visas	2.2					
Administered receipt		–	–	–	–	–
Total		–	–	–	–	–
Streamlining AusCheck's Background Checking Services (a)	1.2					
Administered receipt		–	12,894	16,384	18,527	19,146
Total		–	12,894	16,384	18,527	19,146
Strengthening the Integrity of the Migration System (a)	2.2					
Administered receipt		–	–	*	*	*
Total		–	–	*	*	*

Table 1.2: Home Affairs 2026–27 Budget measures (continued)

	Program	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000	2029–30 \$'000
Support for Ukraine – extending duty free access for goods imported from Ukraine	3.3					
Administered receipt		–	(1,000)	(1,000)	–	–
Total		–	(1,000)	(1,000)	–	–
Taking Pressure Off Australians – temporary reduction of fuel excise and heavy vehicle road user charge	3.3					
Administered receipt		(20,000)	..	–	–	–
Total		(20,000)	..	–	–	–
Uplift of the Passenger Movement Charge (a)	3.3					
Administered receipt		–	90,000	210,000	225,000	230,000
Total		–	90,000	210,000	225,000	230,000
Total receipt measures						
Administered		(20,000)	51,894	170,384	188,527	169,146
Total		(20,000)	51,894	170,384	188,527	169,146

Table 1.2: Home Affairs 2026–27 Budget measures (continued)

	Program	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000	2029–30 \$'000
Payment measures						
2023-30 Australian Cyber Security Strategy – Horizon 2	1.3					
Administered payment		–	8,700	11,242	11,478	–
Departmental payment		–	8,883	16,056	12,296	248
Total		–	17,583	27,298	23,774	248
Attorney-General's Portfolio – additional resourcing (b)	1.2					
Departmental payment		–	502	510	516	524
Total		–	502	510	516	524
Australian Trusted Trader Program – expansion	3.1					
Departmental payment		–	2,956	2,319	196	198
Total		–	2,956	2,319	196	198
Boosting Productivity – better selecting migrants and recognising their skills	2.2					
Departmental payment		–	12,872	–	–	–
Total		–	12,872	–	–	–
Combatting Illicit Tobacco	3.2, 3.4					
Administered payment		–	–	–	–	–
Departmental payment		–	–	–	–	–
Total		–	–	–	–	–
Ensuring Sustainability of the Adult Migrant English Program	2.3, 2.5					
Administered payment		–	–	(2,396)	(4,485)	(8,785)
Departmental payment		–	4,702	3,949	4,402	2,610
Total		–	4,702	1,553	(83)	(6,175)
Government Response to the Antisemitic Bondi Terrorist Attack (c)	1.2, 1.4, 2.5, 3.2, 3.4, 3.5					
Administered payment		nfp	nfp	nfp	nfp	nfp
Departmental payment		nfp	nfp	nfp	nfp	nfp
Total		nfp	nfp	nfp	nfp	nfp

Table 1.2: Home Affairs 2026–27 Budget measures (continued)

	Program	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000	2029–30 \$'000
Home Affairs – additional resourcing	1.4,2.3, 3.4					
Administered payment		–	7,309	–	–	–
Departmental payment		–	11,101	–	–	–
Total		–	18,410	–	–	–
Home Affairs – savings	1.3, 2.5					
Administered payment		(4,205)	(12,656)	(1,000)	(1,430)	–
Total		(4,205)	(12,656)	(1,000)	(1,430)	–
Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses – one year extension (d)	various					
Departmental payment		–	–	–	–	(88,998)
Total		–	–	–	–	(88,998)
Services Australia - additional resourcing (e)	1.2					
Departmental payment		183	565	–	–	–
Total		183	565	–	–	–
Streamlining AusCheck's Background Checking Services	1.2					
Departmental payment		–	16,192	15,832	17,225	17,696
Total		–	16,192	15,832	17,225	17,696
Strengthening the Integrity of the Migration System	2.1, 2.2, 2.3					
Administered payment		–	12,040	12,134	–	–
Departmental payment		–	25,701	20,137	13,614	9,553
Total		–	37,741	32,271	13,614	9,553
Supporting Aviation Priorities (f)	3.2					
Departmental payment		–	7,070	2,364	2,394	2,427
Total		–	7,070	2,364	2,394	2,427
Supporting Border Security	3.4, 3.5					
Administered payment		–	1,580	–	–	–
Departmental payment		–	61,200	–	–	–
Total		–	62,780	–	–	–

Table 1.2: Home Affairs 2026–27 Budget measures (continued)

	Program	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000	2029–30 \$'000
Supporting Trade and Tourism (g)	3.1					
Departmental payment		–	4,728	8,015	4,669	4,733
Total		–	4,728	8,015	4,669	4,733
Supporting Transport Priorities (f)	3.1					
Departmental payment		–	1,710	2,801	3,043	–
Total		–	1,710	2,801	3,043	–
Uplift of the Passenger Movement Charge	3.3					
Departmental payment		–	700	–	–	–
Total		–	700	–	–	–
Total payment measures						
Administered		(4,205)	16,973	19,980	5,563	(8,785)
Departmental		183	158,882	71,983	58,355	(51,009)
Total		(4,022)	175,855	91,963	63,918	(59,794)

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

* The nature of the measure is such that a reliable estimate cannot be provided.

.. Not zero, but rounded to zero

- a) These measures can also be found in the payment measures summary table.
- b) The lead entity for measure Attorney-General's Portfolio - additional resourcing is the Attorney-General's Department. The full measure description and package details appear in *Budget Paper No. 2* under the Attorney-General's Portfolio.
- c) The financial implications of this measure are published in the Home Affairs Portfolio Supplementary Additional Estimates Statement 2025–26.
- d) The full measure description and package details for Reducing spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses – one year extension appears in *Budget Paper No. 2* under cross portfolio.
- e) The lead entity for measure Services Australia – additional resourcing is Services Australia. The full measure description and package details appear in *Budget Paper No. 2* under Finance portfolio.
- f) The lead entity for measures Supporting Aviation Priorities and Supporting Transport Priorities is Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts. The full measure description and package details appear in *Budget Paper No. 2* under Infrastructure, Transport, Regional Development, Communications, Sport and the Arts portfolio.
- g) The lead entity for measure Supporting Trade and Tourism is the Department of Foreign Affairs and Trade. The full measure description and package details appear in *Budget Paper No. 2* under Foreign Affairs and Trade portfolio.

Section 2: Outcomes and planned performance

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

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

Note:

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

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

The most recent annual performance statement can be found at:
<https://www.homeaffairs.gov.au/reports-and-pubs/Annualreports/home-affairs-annual-report-2024-25.pdf>

2.1 Budgeted expenses and performance for Outcome 1

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

Linked programs

Attorney-General's Department
<p>Program</p> <ul style="list-style-type: none"> Program 1.1: Attorney-General's Department <p>Contribution to Outcome 1 made by linked program</p> <p>The Attorney-General's Department (AGD) contributes to the administration of legislation and policy development for, and provides advice on, aspects of national security, emergency management and border management, including through responsibilities for the administration of transparency frameworks, crime and security legislation, fraud and corruption prevention policy, international law and legal policy, and oversight of integrity agencies. AGD is also responsible for policy, legislation, treaties and progressing casework regarding international crime cooperation and has responsibility for federal prisoners.</p>
Australian Criminal Intelligence Commission
<p>Program</p> <ul style="list-style-type: none"> Program 1.1: Australian Criminal Intelligence Commission <p>Contribution to Outcome 1 made by linked program</p> <p>The Australian Criminal Intelligence Commission (ACIC) works collaboratively with law enforcement and national security partners to protect Australia from transnational serious and organised crime, which is a major threat to Australia's sovereignty, security and safety.</p>
Australian Federal Police
<p>Programs</p> <ul style="list-style-type: none"> Program 1.1: Federal Policing Program 3.2: International Police Assistance and External Territories <p>Contribution to Outcome 1 made by linked programs</p> <p>The Australian Federal Police (AFP) provide national policing services including investigations, as well as policing Australia's Jervis Bay Territory and External Territories including Christmas Island, Cocos (Keeling) Islands and Norfolk Island. The AFP conducts offshore engagement with, and capability support to, offshore police agencies. This work is aimed at countering diverse organised crime and associated illicit importations and harms, terrorism and cyber threats targeting Australia's security, and protecting Australian economic and social interests.</p>
Australian Security Intelligence Organisation
<p>Program</p> <ul style="list-style-type: none"> Program 1.1: Security Intelligence <p>Contribution to Outcome 1 made by linked program</p> <p>The Australian Security Intelligence Organisation (ASIO) collects, investigates and assesses intelligence on potential threats to Australia, its people and its interests. ASIO provides security advice and reporting, and through the TOP SECRET-Privileged Access Vetting Authority, centrally administers the highest level of security clearances, enabling a trusted workforce access to Australia's most sensitive capabilities.</p>

Linked programs (continued)

<p>Australian Transaction Reports and Analysis Centre</p> <p>Program</p> <ul style="list-style-type: none"> Program 1.1: AUSTRAC <p>Contribution to Outcome 1 made by linked program</p> <p>The Australian Transaction Reports and Analysis Centre (AUSTRAC) works collaboratively with agencies in the law enforcement and national security sectors to protect the financial system from criminal abuse through actionable financial intelligence.</p>
<p>Department of Climate Change, Energy, the Environment and Water</p> <p>Programs</p> <ul style="list-style-type: none"> Program 1.1: Reduce Australia's greenhouse gas emissions Program 1.2: Support reliable, secure and affordable energy <p>Contribution to Outcome 1 made by linked programs</p> <p>The Department of Climate Change, Energy, the Environment and Water (DCCEEW) and the Department of Home Affairs work collaboratively to support the affordable, reliable, secure and competitive operation of energy markets for the long-term benefit of the Australian community through improving Australia's energy supply, efficiency, quality, performance, and productivity; and contribute to the operations of energy markets by helping manage the risks to Australia's critical energy infrastructure. DCCEEW and the Department of Home Affairs also collaborate on matters relating to compliance with the International Energy Agency treaty.</p>
<p>Department of Defence</p> <p>Programs</p> <ul style="list-style-type: none"> Program 1.3: Defence Contribution to National Support Tasks in Australia Program 2.14: Defence Intelligence <p>Contribution to Outcome 1 made by linked programs</p> <p>Defence supports Commonwealth and state/territory governments with emergency and non-emergency tasks through the provision of capabilities and/or expertise.</p> <p>The Australian Signals Directorate within the Defence Portfolio provides foreign signals intelligence, cyber security and offensive cyber operations.</p>
<p>Department of Foreign Affairs and Trade</p> <p>Programs</p> <ul style="list-style-type: none"> Program 1.1: Foreign Affairs and Trade Operations Program 2.1: Consular Services Program 2.2: Passport Services <p>Contribution to Outcome 1 made by linked programs</p> <p>The Department of Foreign Affairs and Trade (DFAT) contributes to whole-of-government efforts bilaterally and regionally to address national security threats, including countering people-smuggling and human trafficking.</p>
<p>Department of Industry, Science and Resources</p> <p>Programs</p> <ul style="list-style-type: none"> Program 1.1: Growing innovative and competitive businesses, industries and regions Program 1.2: Investing in science and technology <p>Contribution to Outcome 1 made by linked programs</p> <p>The Department of Industry, Science and Resources (DISR) works with the Department of Home Affairs to support national resilience across critical supply chains, emerging and critical technologies and critical infrastructure, and to support major projects of strategic significance to navigate approvals with foreign involvement. DISR also provides information and support for businesses to build their cyber security awareness and resilience, including supporting critical mineral projects to safeguard against foreign interference. Improving Australia's industrial capability through the National Reconstruction Fund will support a long-term improvement in Australia's economic diversity and enhance resilience against supply chain vulnerabilities.</p>

Linked programs (continued)

<p>Department of Social Services</p> <p>Program</p> <ul style="list-style-type: none"> Program 2.1: Families and Communities <p>Contribution to Outcome 1 made by linked program</p> <p>The Department of Social Services (DSS) administers the Support for Trafficked People Program (STPP) and the Forced Marriage Specialist Support Program (FMSSP). These programs provide support to victims and survivors of modern slavery and forced marriage who are identified and referred by the Australian Federal Police, or referred through the STPP Additional Referral Pathway. People can also self-refer to the FMSSP to have their eligibility assessed directly by the Service Provider. Victims and survivors with a valid visa and those who are eligible under the Human Trafficking Visa Framework (administered by the Department of Home Affairs) can access the STPP and FMSSP.</p> <p>DSS administers the Leaving Violence Program that provides eligible individuals, including temporary visa holders, who are experiencing intimate partner violence with access to financial and other supports to allow them to make the choice to leave.</p> <p>DSS, through a Memorandum of Understanding with the Department of Home Affairs, created web-based information on the MyAus app to provide migrant and refugee people with animated, spoken, and written information about Australia’s family, domestic, and sexual violence laws. This includes information on sexual assault, forced marriage, and a woman’s right to be safe. The information is available in 20 languages and is tailored to women, children and the LGBTIQ+ community. The project was completed in August 2024 and the Department of Social Services will continue to promote the app to stakeholders.</p>
<p>Department of the Prime Minister and Cabinet</p> <p>Program</p> <ul style="list-style-type: none"> Program 1.1: Prime Minister and Cabinet <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</p> <ul style="list-style-type: none"> Program 1.4: Commonwealth-State Financial Relations <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 national security.</p>

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

Outcome 1: Deliver national coordination regulation and policy that safeguard Australia's domestic interests from national security threats, including cyber threats.					
	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
Program 1.1: Transport Security					
Departmental expenses					
Departmental appropriation	34,216	34,316	34,948	35,549	36,634
s74 external revenue (a)	643	234	237	239	244
Expenses not requiring appropriation in the Budget year (b)	1,281	1,255	1,364	1,851	1,777
Departmental total	36,140	35,805	36,549	37,639	38,655
Total expenses for program 1.1	36,140	35,805	36,549	37,639	38,655

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
Program 1.2: National Security and Resilience					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	54,116	86,283	45,485	35,394	7,763
Special accounts	22,182	9,132	–	–	–
Expenses not requiring appropriation in the Budget year (b)	21	261	519	779	1,062
Administered total	76,319	95,676	46,004	36,173	8,825
Departmental expenses					
Departmental appropriation	134,270	146,707	148,828	148,453	153,119
s74 external revenue (a)	13,130	6,607	3,667	2,303	2,317
Expenses not requiring appropriation in the Budget year (b)	8,859	14,075	17,150	18,408	20,156
Departmental total	156,259	167,389	169,645	169,164	175,592
Total expenses for program 1.2	232,578	263,065	215,649	205,337	184,417
Program 1.3: Cyber Security					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	25,569	17,367	13,164	13,396	1,962
Administered total	25,569	17,367	13,164	13,396	1,962
Departmental expenses					
Departmental appropriation	44,412	50,781	37,717	34,216	22,813
s74 external revenue (a)	2,052	691	321	323	329
Expenses not requiring appropriation in the Budget year (b)	1,057	436	2,596	2,626	2,619
Departmental total	47,521	51,908	40,634	37,165	25,761
Total expenses for program 1.3	73,090	69,275	53,798	50,561	27,723

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
Program 1.4: Counter Terrorism					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	19,788	20,477	20,332	20,166	20,687
Expenses not requiring appropriation in the Budget year (b)	70	70	70	70	64
Administered total	19,858	20,547	20,402	20,236	20,751
Departmental expenses					
Departmental appropriation	23,871	24,620	12,006	11,100	11,402
s74 external revenue (a)	6,869	2,450	2,453	2,454	2,456
Expenses not requiring appropriation in the Budget year (b)	369	52	77	162	138
Departmental total	31,109	27,122	14,536	13,716	13,996
Total expenses for program 1.4	50,967	47,669	34,938	33,952	34,747
Program 1.5: Regional Cooperation					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	67,676	64,582	35,807	36,730	37,675
Administered total	67,676	64,582	35,807	36,730	37,675
Departmental expenses					
Departmental appropriation	35,684	35,622	36,310	36,880	38,007
s74 external revenue (a)	5,875	866	321	323	330
Expenses not requiring appropriation in the Budget year (b)	575	390	690	958	928
Departmental total	42,134	36,878	37,321	38,161	39,265
Total expenses for program 1.5	109,810	101,460	73,128	74,891	76,940

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	167,149	188,709	114,788	105,686	68,087
Special accounts	22,182	9,132	–	–	–
Expenses not requiring appropriation in the Budget year (b)	91	331	589	849	1,126
Administered total	189,422	198,172	115,377	106,535	69,213
Departmental expenses					
Departmental appropriation	272,453	292,046	269,809	266,198	261,975
s74 external revenue (a)	28,569	10,848	6,999	5,642	5,676
Expenses not requiring appropriation in the Budget year (b)	12,141	16,208	21,877	24,005	25,618
Departmental total	313,163	319,102	298,685	295,845	293,269
Total expenses for Outcome 1	502,585	517,274	414,062	402,380	362,482

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
Movement of administered funds between years (c)					
Outcome 1:					
1.2 National Security and Resilience	432	432	431	–	–
1.3: Cyber Security	6,525	3,602	–	–	–
1.4: Counter Terrorism	–	–	650	–	–
Total movement of administered funds	6,957	4,034	1,081	–	–

	2025–26	2026–27
Average staffing level (number)	972	936

Annual appropriation amounts reported are inclusive of supply bill arrangements.

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

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

Performance measures for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2025–26), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2026–27 Budget measures that have created new programs or materially changed existing programs are to be provided.

Table 2.1.2: Performance measures for Outcome 1

Outcome 1: Deliver national coordination, regulation and policy that safeguard Australia's domestic interests from national security threats, including cyber threats.		
Program 1.1: Transport Security This program ensures a viable and sustainable transport security system in Australia through regulation designed collaboratively with industry and government entities.		
Key activities	This program is linked to the key activity 'transport security' in the current Corporate Plan. Mechanisms through which program 1.1 will be delivered include: <ul style="list-style-type: none"> • conduct compliance activities within the National Compliance Plan consistent with the Cyber and Infrastructure Security Centre's Compliance and Enforcement Strategy to ensure regulated industry participants comply with their obligations • make regulatory decisions within the statutory consideration period • improve transport security legislation to ensure it is proportionate to the risks being regulated • review regulatory settings to ensure that they effectively counter contemporary security risks. 	
Year	Performance measures	Expected performance results
Current year 2025–26	Capability building, engagement and regulatory activities support regulated entities to understand and comply with transport security obligations.	100 percent of transport security non-compliance is corrected by industry or is the subject of follow-up regulatory inspection and/or enforcement action within: <ul style="list-style-type: none"> • 30 calendar days if assessed as high risk non-compliance; and • 90 calendar days for all other non-compliance – on track
Year	Performance measures (a)	Planned performance results
Budget year 2026–27	Capability building, engagement and regulatory activities support regulated entities to understand and comply with transport security obligations.	100 percent of transport security non-compliance is corrected by industry or is the subject of follow-up regulatory inspection and/or enforcement action within: <ul style="list-style-type: none"> • 30 calendar days if assessed as high risk non-compliance; and • 90 calendar days for all other non-compliance.
Forward estimates 2027–30	As per 2026–27	As per 2026–27
Material changes to Program 1.1 resulting from 2026–27 Budget measures: Nil		

- a) The performance measures and targets may be refined in the 2026–27 Corporate Plan, as observations continue to be made through the ANAO Performance Statement audit activity.

Table 2.1.2: Performance measures for Outcome 1 (continued)

Program 1.2: National Security and Resilience		
This program contributes to building a safe, secure and resilient Australia by providing comprehensive policy and planning development, at strategic and operational levels, on national security, and emergency management.		
Key activities	This program is linked to the key activity 'critical infrastructure security and security of telecommunications policy and regulation' in the current Corporate Plan. Mechanisms through which program 1.2 will be delivered include: <ul style="list-style-type: none"> • provide services to support an inclusive, safe and secure Australia • facilitate a proactive approach to managing national security risks to critical infrastructure and implementing resiliency requirements • consideration and management of the national security implications of critical and emerging technologies, including ensuring safe adoption of these technologies, safeguarding associated datasets, and addressing vendors of concern • progress the planning and development of practical initiatives to build, safeguard and sustain Australia's democratic resilience • develop, coordinate and implement a nationally consistent strategy for the provision of national security and emergency management legislation, policy and advice • enhance disruption capabilities towards malicious actors who seek to harm Australia and enhance our community. 	
Year	Performance measures	Expected performance results
Current year 2025–26	Industry engagement, background checking and regulatory activities support the protection of critical infrastructure and systems of national significance.	75 percent of AusCheck background checks are completed within: <ul style="list-style-type: none"> • 20 business days for applicants with no disclosable court outcomes. • 40 business days for applicants with disclosable court outcomes – on track
Year	Performance measures (a)	Planned performance results
Budget year 2026–27	Industry engagement, background checking and regulatory activities support the protection of critical infrastructure and systems of national significance.	75 percent of AusCheck background checks are completed within: <ul style="list-style-type: none"> • 20 business days for applicants with no disclosable court outcomes. • 40 business days for applicants with disclosable court outcomes.
Forward estimates 2027–30	As per 2026–27	As per 2026–27
Material changes to Program 1.2 resulting from 2026–27 Budget measures: Nil		

a) The performance measures and targets may be refined in the 2026–27 Corporate Plan, as observations continue to be made through the ANAO Performance Statement audit activity.

Table 2.1.2: Performance measures for Outcome 1 (continued)

Program 1.3: Cyber Security		
This program contributes to building a safe and secure Australia by developing, managing and implementing cyber security strategy, policy and coordination to make Australia a cyber-resilient nation.		
Key activities	This program is linked to the key activity 'cyber security strategy, regulation and policy' in the current Corporate Plan. Mechanisms through which program 1.3 will be delivered include: <ul style="list-style-type: none"> • develop and provide policy advice to continually transform Australia's cyber security landscape • build sovereign capabilities to tackle cyber threats and manage emerging threats to the economy • implement Horizon Two (2026–2028) of the 2023–2030 <i>Australian Cyber Security Strategy</i>. 	
Year	Performance measures	Expected performance results
Current year 2025–26	Progress in delivering the <i>Cyber Security Strategy 2023–2030</i> contributes to Australia's cyber security resilience.	100 percent of department-let activities are on track for completion within their required timeframes for: <ul style="list-style-type: none"> • Horizon 1 of the 2023–2030 Australian Cyber Security Strategy Action Plan. • Delivery and release of the Horizon 2 Implementation Plan for the 2023–2030 Australian Cyber Security Strategy – on track
Year	Performance measures (a)	Planned performance results
Budget year 2026–27	Progress in delivering the <i>Cyber Security Strategy 2023–2030</i> contributes to Australia's cyber security resilience.	75 percent of department-let activities are on track for completion within their required timeframes for delivery and release of the Horizon 2 Implementation Plan for the 2023–2030 Australian Cyber Security Strategy.
Forward estimates 2027–30	As per 2026–27	As per 2026–27
Material changes to Program 1.3 resulting from 2026–27 Budget measures: Nil		

a) The performance measures and targets may be refined in the 2025–26 Corporate Plan, as observations continue to be made through the ANAO Performance Statement audit activity.

Table 2.1.2: Performance measures for Outcome 1 (continued)

Program 1.4: Counter Terrorism		
This program contributes to building a safe and secure Australia by developing and coordinating counter-terrorism policy, strategy and efforts across the Australian Government, in consultation with the state and territory government agencies and international partners.		
Key activities	This program is linked to the key activity 'counter-terrorism' and 'migration and citizenship delivery' in the current Corporate Plan. Mechanisms through which program 1.4 will be delivered include: <ul style="list-style-type: none"> • build partnerships and coordinate Australia's counter-terrorism efforts across preparedness, prevention, response and recovery spectrums • build and maintain national countering violent extremism capability across state and territory jurisdictions • deliver national counter-terrorism legislation, operational capability and coordination activities that anticipate and respond to an evolving threat environment. 	
Year	Performance measures	Expected performance results
Current Year 2025–26	Counter terrorism capability programs and national coordination contributes to the management of terrorist threats.	85 percent of surveyed participants in scheduled Australia-New Zealand Counter-Terrorism Committee (ANZCTC) training (who responded to the survey) indicated the training delivered was aligned to, and supported, the expected capability uplift – on track
Year	Performance measures (a)	Planned performance results
Budget Year 2026–27	Counter terrorism capability programs and national coordination contributes to the management of terrorist threats.	85 percent of surveyed participants in scheduled Australia-New Zealand Counter-Terrorism Committee (ANZCTC) training (who responded to the survey) indicated the training delivered was aligned to, and supported, the expected capability uplift.
Forward Estimates 2027–30	As per 2026–27	As per 2026–27
Material changes to Program 1.4 resulting from 2026–27 Budget Measures: Nil		

a) The performance measures and targets may be refined in the 2026–27 Corporate Plan, as observations continue to be made through the ANAO Performance Statement audit activity.

Table 2.1.2: Performance measures for Outcome 1 (continued)

<p>Program 1.5: Regional Cooperation This program safeguards Australia's sovereignty, security and safety by strengthening relationships with partner governments in policy and operational matters; to detect, deter, and respond to the threat of terrorism, violent extremism; and transnational crime; improve migration and border management capabilities; work collaboratively with international organisations, build influence in regional systems, and prevent irregular migration including promoting dialogue through the Bali Process on People Smuggling, Trafficking in Persons and Related Transnational Crime.</p>		
<p>Key activities</p>	<p>This program is linked to the below key activities in the current Corporate Plan:</p> <ul style="list-style-type: none"> • Transport security • Migration and citizenship delivery • Border services • Support for Joint Agency Taskforce Operation Sovereign Borders <p>Mechanisms through which program 1.5 will be delivered include:</p> <ul style="list-style-type: none"> • strengthening relationships with partner governments to improve global migration outcomes and protect Australians from national security threats • enhancing international systems, processes, and strategic policy development to better support capability development of regional/international partners to address national and regional security issues • working collaboratively with international organisations providing services for irregular migrants • supporting the Bali Process by co-managing and contributing to the Regional Support Office • supporting, in partnership with the International Organisation for Migration (IOM), the management of potential irregular immigrants in Indonesia under the Regional Cooperation Arrangement (RCA) program • working collaboratively with the international community to enhance the migration, identity, immigration intelligence, border management and transport security capabilities of partner governments • enhancing international systems, information sharing and analytical capabilities to support better threat and risk assessments in the flow of people and goods • working with international partners to influence global standards and improve the national security capability of our regional partners. 	
Year	Performance measures	Expected performance results (a)
Current Year 2025–26	Capability building, engagement and regulatory activities support regulated entities to understand and comply with transport security obligations.	75 percent of surveyed interlocutors participating in the Transport Security International Capability Building Program (who responded to the survey), agree that the annual program developed in response to a Last Ports of Call (LPOC) assessment has assisted them to put in place a mitigation plan or measures that reduce air cargo and/or aviation security risks – not yet determined
Year	Performance measures (b)	Planned performance results
Budget Year 2026–27	Capability building, engagement and regulatory activities support regulated entities to understand and comply with transport security obligations.	75 percent of surveyed interlocutors participating in the Transport Security International Capability Building Program (who responded to the survey), agree that the annual program developed in response to a Last Ports of Call (LPOC) assessment has assisted them to put in place a mitigation plan or measures that reduce air cargo and/or aviation security risks.
Forward estimates 2027–30	As per 2026–27	As per 2026–27

Program 1.5: Regional Cooperation

This program safeguards Australia's sovereignty, security and safety by strengthening relationships with partner governments in policy and operational matters; to detect, deter, and respond to the threat of terrorism, violent extremism; and transnational crime; improve migration and border management capabilities; work collaboratively with international organisations, build influence in regional systems, and prevent irregular migration including promoting dialogue through the Bali Process on People Smuggling, Trafficking in Persons and Related Transnational Crime.

Material changes to Program 1.5 resulting from 2026–27 Budget measures: Nil

- a) As at 31 December 2025, the expected performance results were not yet available as the survey is conducted annually.
- b) The performance measures and targets may be refined in the 2026–27 Corporate Plan, as observations continue to be made through the ANAO Performance Statement audit activity.

2.2 Budgeted expenses and performance for Outcome 2

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

Linked programs

Department of Employment and Workplace Relations
Programs <ul style="list-style-type: none">• Program 1.1: Employment Services• Program 2.1: Building Skills and Capability
Contribution to Outcome 2 made by linked programs <p>The Department of Employment and Workplace Relations (DEWR) works with the Department of Home Affairs to provide clearer pathways and improved access to training for eligible migrants and humanitarian entrants. DEWR fosters a productive and competitive labour market through employment policies and programs that assist job seekers, including eligible migrants and humanitarian entrants, into work to meet employer needs and increase Australia's workforce participation.</p>
Department of Foreign Affairs and Trade
Programs <ul style="list-style-type: none">• Program 1.1: Foreign Affairs and Trade Operations• Program 2.1: Consular Services• Program 2.2: Passport Services
Contribution to Outcome 2 made by linked programs <p>The Department of Foreign Affairs and Trade (DFAT) contributes to whole-of-government efforts bilaterally and regionally to counter people-smuggling and human trafficking. DFAT provides high-quality consular and passport services, which support international traveller facilitation.</p>

Linked programs (continued)

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

Budgeted expenses for Outcome 2

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

Table 2.2.1: Budgeted expenses for Outcome 2

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
Outcome 2: Support a united and prosperous Australia through effective coordination and delivery of immigration and citizenship policy and programs underpinned by robust integrity and assurance.					
Program 2.1: Migration					
Departmental expenses					
Departmental appropriation	230,818	246,318	237,928	238,585	243,917
s74 external revenue (a)	85,725	59,953	59,975	59,985	60,013
Expenses not requiring appropriation in the Budget year (b)	22,126	23,827	22,461	26,868	28,088
Departmental total	338,669	330,098	320,364	325,438	332,018
Total expenses for program 2.1	338,669	330,098	320,364	325,438	332,018
Program 2.2: Visas					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	102	105	107	107	110
Administered total	102	105	107	107	110
Departmental expenses					
Departmental appropriation	469,924	523,173	374,673	375,471	383,280
s74 external revenue (a)	53,348	47,657	47,681	47,691	47,721
Expenses not requiring appropriation in the Budget year (b)	31,203	33,577	32,193	36,905	37,566
Departmental total	554,475	604,407	454,547	460,067	468,567
Total expenses for program 2.2	554,577	604,512	454,654	460,174	468,677

Table 2.2.1: Budgeted expenses for Outcome 2 (continued)

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
Program 2.3: Refugee, Humanitarian Settlement and Migrant Services					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	832,589	684,586	570,501	536,455	544,106
Administered total	832,589	684,586	570,501	536,455	544,106
Departmental expenses					
Departmental appropriation	268,056	208,942	165,384	167,724	172,460
s74 external revenue (a)	12,079	12,062	12,085	12,095	12,124
Expenses not requiring appropriation in the Budget year (b)	5,804	5,272	2,944	3,871	4,495
Departmental total	285,939	226,276	180,413	183,690	189,079
Total expenses for program 2.3	1,118,528	910,862	750,914	720,145	733,185
Program 2.4: UMA Offshore Management					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	897,844	546,425	345,420	352,088	358,985
Expenses not requiring appropriation in the Budget year (b)	32,908	18,224	11,777	11,695	9,255
Administered total	930,752	564,649	357,197	363,783	368,240
Departmental expenses					
Departmental appropriation	38,125	38,235	38,952	39,657	40,858
s74 external revenue (a)	194	262	301	336	342
Expenses not requiring appropriation in the Budget year (b)	2,529	2,058	1,523	2,178	2,087
Departmental total	40,848	40,555	40,776	42,171	43,287
Total expenses for program 2.4	971,600	605,204	397,973	405,954	411,527

Table 2.2.1: Budgeted expenses for Outcome 2 (continued)

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
Program 2.5: Multicultural Affairs and Citizenship					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	167,331	162,291	80,708	11,073	1,987
Administered total	167,331	162,291	80,708	11,073	1,987
Departmental expenses					
Departmental appropriation	135,500	129,143	103,067	96,850	97,424
s74 external revenue (a)	2,652	2,215	2,198	2,173	2,192
Expenses not requiring appropriation in the Budget year (b)	6,987	7,479	8,250	10,193	10,983
Departmental total	145,139	138,837	113,515	109,216	110,599
Total expenses for program 2.5	312,470	301,128	194,223	120,289	112,586
Outcome 2 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	1,897,866	1,393,407	996,736	899,723	905,188
Expenses not requiring appropriation in the Budget year (b)	32,908	18,224	11,777	11,695	9,255
Administered total	1,930,774	1,411,631	1,008,513	911,418	914,443
Departmental expenses					
Departmental appropriation	1,142,423	1,145,811	920,004	918,287	937,939
s74 external revenue (a)	153,998	122,149	122,240	122,280	122,392
Expenses not requiring appropriation in the Budget year (b)	68,649	72,213	67,371	80,015	83,219
Departmental total	1,365,070	1,340,173	1,109,615	1,120,582	1,143,550
Total expenses for Outcome 2	3,295,844	2,751,804	2,118,128	2,032,000	2,057,993

Table 2.2.1: Budgeted expenses for Outcome 2 (continued)

Movement of administered funds between years (c)	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
Outcome 2:					
2.5: Multicultural Affairs and Citizenship	(12,135)	17,654	(2,383)	–	–
Total movement of administered funds	(12,135)	17,654	(2,383)	–	–

	2025–26	2026–27
Average staffing level (number)	5,606	5,566

Annual appropriation amounts reported are inclusive of supply bill arrangements.

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

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

Performance measures for Outcome 2

Table 2.2.2 details the performance measures for each program associated with Outcome 2. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2025–26), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2026–27 Budget measures that have created new programs or materially changed existing programs are to be provided.

Table 2.2.2: Performance measures for Outcome 2

Outcome 2: Support a united and prosperous Australia through effective coordination and delivery of immigration and citizenship policy and programs underpinned by robust integrity and assurance.		
Program 2.1: Migration Support a prosperous and united Australia through effective coordination and delivery of immigration and social cohesion policies and programs.		
Key activities	This program is linked to the key activity 'migration and citizenship delivery' in the current Corporate Plan. Mechanisms through which program 2.1 will be delivered include: <ul style="list-style-type: none"> • delivering the migration program consistent with planning levels set and adjusted by the Government • maintaining program integrity and intention • delivering and implementing outcomes of the Migration Strategy and the Rapid Review into the exploitation of Australia's Visa system • Supporting Australian employers to address skills shortages not able to be met locally, through strengthened visa and migration settings • addressing migrant worker exploitation through increased safeguards and protections, and improvements in compliance and enforcement • countering divisive rhetoric through enhanced community engagement and promotion of Australian values • finalising visa applications within applicable standards and according to priority processing directions • providing support services to new migrants to facilitate their transition into the Australian society. 	
Year	Performance measures	Expected performance results
Current year 2025–26	Delivery of the Migration and Citizenship Programs contributes to economic prosperity and aligns to national interests.	The Migration Program is delivered consistent with planning levels set by government – on track .
Year	Performance measures (a)	Planned performance results
Budget year 2026–27	Delivery of the Migration and Citizenship Programs contributes to economic prosperity and aligns to national interests.	The Migration Program is delivered consistent with planning levels set by government.
Forward estimates 2027–30	As per 2026–27	As per 2026–27
Material changes to Program 2.1 resulting from 2026–27 Budget measures: Nil		

a) The performance measures and targets may be refined in the 2026–27 Corporate Plan, as observations continue to be made through the ANAO Performance Statement audit activity.

Table 2.2.2: Performance measures for Outcome 2 (continued)

Program 2.2: Visas		
To advance Australia's economic interests and respond to Australia's changing security, economic, cultural and social needs through the effective management and delivery of temporary entry programs.		
Key activities	<p>This program is linked to the key activity 'migration and citizenship delivery' in the current Corporate Plan. Mechanisms through which program 2.2 will be delivered include:</p> <ul style="list-style-type: none"> • supporting Australia's economic development and needs through sustainable growth in temporary visa programs addressing regional labour shortages and supporting skilled migration • ensuring temporary entry programs include controls to minimise health risks, threats and costs to the Australian community • ensuring temporary entry does not increase risks to the security and good order of Australia or undermine the integrity of visa programs, through the application of public interest criteria, character provisions and cancellation powers • increasing the use of technology and intelligence to facilitate the movement of legitimate travellers, and detect and deter those who pose a risk to the Australian community and national interest • pursuing system and capability improvements in order to effectively manage the growth in temporary entry caseloads finalising visa applications within applicable standards and according to priority processing directions. 	
Year	Performance measures	Expected performance results
Current year 2025–26	Delivery of the Migration and Citizenship Programs contributes to economic prosperity and aligns to national interests.	Median visa processing times across 4 of the 6 key demand driven programs improve or are maintained – on track
Year	Performance measures (a)	Planned performance results
Budget year 2026–27	Delivery of the Migration and Citizenship Programs contributes to economic prosperity and aligns to national interests.	Average number of finalisations per Full Time Equivalent (FTE) visa processing officers is maintained or increases across permanent, humanitarian and temporary visa programs.
Forward estimates 2029–30	As per 2026–27	As per 2026–27
Material changes to Program 2.2 resulting from 2026–27 Budget measures: Nil		

a) The performance measures and targets may be refined in the 2026–27 Corporate Plan, as observations continue to be made through the ANAO Performance Statement audit activity.

Table 2.2.2: Performance measures for Outcome 2 (continued)

Program 2.3: Refugee, Humanitarian Settlement and Migrant Services		
The effective management and delivery of Australia's Humanitarian Program reflects government priorities and Australia's international protection obligations and settlement support services assist eligible migrants to participate in the Australian community.		
Key activities	This program is linked to the key activity 'Humanitarian Program' in the current Corporate Plan. Mechanisms through which program 2.3 will be delivered include: <ul style="list-style-type: none"> • delivering the Humanitarian Program within planning levels set by the Government, and maintain program integrity and intention • resettling humanitarian entrants living in protracted or refugee-like situations who are in need of protection • providing visa pathways to eligible people in Australia who engage Australia's protection obligation • delivering settlement support services to refugees and vulnerable migrants to build skills and knowledge to socially and economically participate in the Australian community • continuing to develop policy, and design and implement programs and procedures to improve the efficiency, effectiveness, accountability and integrity of the Humanitarian Program and improve settlement and integration outcomes. 	
Year	Performance measures	Expected performance results
Current year 2025–26	Delivery of Australia's Humanitarian Program reflects government priorities and Australia's international protection obligations.	The Humanitarian Program is delivered within the planning ceiling and the onshore/offshore composition set by the government – on track
Year	Performance measures (a)	Planned performance results
Budget year 2026–27	Delivery of Australia's Humanitarian Program reflects government priorities and Australia's international protection obligations.	The Humanitarian Program is delivered within the planning ceiling and the onshore/offshore composition set by the government.
Forward estimates 2029–30	As per 2026–27	As per 2026–27
Material changes to Program 2.3 resulting from 2026–27 Budget measures: Nil		

- a) The performance measures and targets may be refined in the 2026–27 Corporate Plan, as observations continue to be made through the ANAO Performance Statement audit activity.

Table 2.2.2: Performance measures for Outcome 2 (continued)

Program 2.4: UMA Offshore Management		
To protect Australia's sovereignty, security and safety by supporting the implementation of regional processing and resettlement arrangements between Australia and partner countries.		
Key activities	<p>This program is linked to the key activity 'regional processing' in the current Corporate Plan. Mechanisms through which Program 2.4 will be delivered include:</p> <ul style="list-style-type: none"> • supporting regional processing partner countries to manage regional processing arrangements, including to determine the refugee status of transitory persons, regional processing infrastructure and services for transitory persons under regional processing arrangements • delivering capacity and capability development for regional processing partner countries to support their implementation of regional processing arrangements • supporting partner countries to provide durable migration options to transitory persons through resettlement, assisted voluntary return, and removal • providing logistical support to resettlement partner countries to provide durable migration outcomes for transitory persons • providing supplementary settlement support to connect transitory persons to migration options, assist them to become settlement ready and achieve accelerated settlement outcomes in resettlement partner countries • delivering capacity and capability development to regional partners to support humanitarian and settlement outcomes. 	
Year	Performance measures (a)	Expected performance results
Current year 2025–26	International capability and engagement activities and contract management support offshore regional processing.	Deliver 100 percent of required monthly reporting and quality review activities required under Enduring Capability subsidiary arrangements with Nauru – on track
Year	Performance measures (b)	Planned performance results
Budget year 2026–27	International capability and engagement activities and contract management support offshore regional processing.	Deliver 100 percent of required monthly reporting and quality review activities required under Enduring Capability subsidiary arrangements with Nauru.
Forward estimates 2029–30	As per 2026–27	As per 2026–27
Material changes to Program 2.4 resulting from 2026–27 Budget measures: Nil		

- a) Changes have been made to update the performance measure that was published in the 2025–26 Portfolio Budget Statements to align with the Home Affairs 2025–26 Portfolio Additional Estimates and reflect the Department of Home Affairs 2025–26 Corporate Plan.
- b) The performance measures and targets may be refined in the 2026–27 Corporate Plan, as observations continue to be made through the ANAO Performance Statement audit activity.

Table 2.2.2: Performance measures for Outcome 2 (continued)

Program 2.5: Multicultural Affairs and Citizenship		
To support a prosperous and inclusive society through the promotion, delivery and effective management of the Australian multicultural and citizenship programs.		
Key activities	This program is linked to the key activity 'migration and citizenship delivery' in the current Corporate Plan. Mechanisms through which program 2.5 will be delivered include: <ul style="list-style-type: none"> • delivery of the multicultural and citizenship programs within the parameters set by the Government • supporting a strong and cohesive Australian society through the promotion of multiculturalism, Australian values and encouraging active citizenship • maintaining citizenship program integrity through assurance activities. 	
Year	Performance measures	Expected performance results
Current year 2025–26	Delivery of the Migration and Citizenship Programs contributes to economic prosperity and aligns to national interests.	Reduce the on-hand citizenship caseload to 80,000 – on track
Year	Performance measures (a)	Planned performance results
Budget year 2026–27	Delivery of the Migration and Citizenship Programs contributes to economic prosperity and aligns to national interests.	Reduce the on-hand citizenship caseload to 40,000.
Forward estimates 2029–30	As per 2026–27	As per 2026–27
Material changes to Program 2.5 resulting from 2026–27 Budget measures: Nil		

- a) The performance measures and targets may be refined in the 2026–27 Corporate Plan, as observations continue to be made through the ANAO Performance Statement audit activity

2.3 Budgeted expenses and performance for Outcome 3

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

Linked programs

<p>Australian Federal Police</p> <p>Programs</p> <ul style="list-style-type: none"> • Program 1.1: Federal Policing • Program 3.1: Specialist Protective Services • Program 3.2: International Police Assistance and External Territories • Program 3.3: AFP-Nuclear Powered Submarine Program <p>Contribution to Outcome 3 made by linked programs</p> <p>The Australian Federal Police (AFP) provide: protective services; security arrangements for declared special events and other major events; implementation of security arrangements for Australian High Office Holders, Internationally Protected Persons and Protection Establishments; counter-terrorist first response and airport policing response at designated Australian airports; national policing services including investigations, and policing Australia’s Jervis Bay Territory and External Territories including Christmas Island, Cocos (Keeling) Islands and Norfolk Island. The AFP conducts offshore engagement with, and capability support to, offshore police agencies. This work is aimed at countering diverse serious organised crime and associated illicit trades and harms, terrorism and cyber threats targeting Australia’s security, and protecting Australian economic and social interests. The AFP is also responsible for building and integrating the interim AFP protective security overlay in support of the Australian nuclear submarine program under the AUKUS initiative.</p>
<p>Australian Fisheries Management Authority</p> <p>Program</p> <ul style="list-style-type: none"> • Program 1.1: Australian Fisheries Management Authority <p>Contribution to Outcome 3 made by linked program</p> <p>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 governing illegal fishing in Australian waters. AFMA deters and prevents illegal foreign fishing by carrying out education programs, cooperative enforcement operations, prosecution of offenders, destruction of confiscated boats, and capacity building projects.</p>

Linked programs (continued)

<p>Australian Maritime Safety Authority</p> <p>Program</p> <ul style="list-style-type: none"> • Program 1.1: Seafarer and ship safety, environment protection and search and rescue <p>Contribution to Outcome 3 made by linked program</p> <p>The Australian Maritime Safety Authority is responsible for ensuring foreign-flagged ships and Australian-flagged ships meet applicable International and Australian Standards. The implementation and enforcement of these standards support the work the Department of Home Affairs undertakes in processing vessels crossing the border.</p>
<p>Australian Taxation Office</p> <p>Program</p> <ul style="list-style-type: none"> • Program 1.1: Australian Taxation Office <p>Contribution to Outcome 3 made by linked program</p> <p>On behalf of the Australian Taxation Office, the Department of Home Affairs administers the Tourist Refund Scheme and collects border revenue for: Excise Equivalent Goods, Goods and Services Tax, Luxury Car Tax and Wine Equalisation Tax.</p>
<p>Civil Aviation Safety Authority</p> <p>Program</p> <ul style="list-style-type: none"> • Program 1.1: Civil Aviation Safety Authority <p>Contribution to Outcome 3 made by linked program</p> <p>The Civil Aviation Safety Authority is responsible for the civil air operations in Australian territory and the operation of Australian aircraft outside Australian territory. The implementation and enforcement of safety standards support 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, Fisheries and Forestry</p> <p>Programs</p> <ul style="list-style-type: none"> • Program 2.1: Biosecurity and Export Services • Program 2.2: Plant and Animal Health <p>Contribution to Outcome 3 made by linked programs</p> <p>The Department of Agriculture, Fisheries and Forestry (DAFF) and the Department of Home Affairs work together to manage biosecurity and imported food risks to ensure the safe movement into and out of Australia of people, animals, plants, food and cargo. DAFF also provides certification of exports to meet importing countries' requirements.</p>
<p>Department of Climate Change, Energy, the Environment and Water</p> <p>Programs</p> <ul style="list-style-type: none"> • Program 2.2: Protect Australia's cultural, historic and First Nations heritage • Program 2.3: Accelerate the transition to a circular economy, while safely managing pollutants and hazardous substances. <p>Contribution to Outcome 3 made by linked programs</p> <p>The Department of Climate Change, Energy, the Environment and Water and the Department of Home Affairs work together to prevent the illegal wildlife trade, control transboundary movements of hazardous wastes and their disposal, share information on imports of products subject to air quality standards, and collect levies relating to product stewardship for oil.</p>

Linked programs (continued)

<p>Department of Defence</p> <p>Program</p> <ul style="list-style-type: none"> • Program 1.3: Defence Contribution to National Support Tasks in Australia <p>Contribution to Outcome 3 made by linked program</p> <p>The Department of Defence (Defence) supports the Department of Home Affairs through tasks that include: planning and conduct of operations to provide security of Australia's maritime borders from unauthorised maritime arrivals, exports, illegal exploitation of natural resources, and other maritime threats to Australian sovereignty, including counter-terrorism responses. Defence contributes to Maritime Border Command tasking through Operation Resolute, providing maritime surveillance and response assets that are tasked routinely in accordance with the Government's priorities.</p>
<p>Department of Foreign Affairs and Trade</p> <p>Programs</p> <ul style="list-style-type: none"> • Program 1.1: Foreign Affairs and Trade Operations • Program 2.1: Consular Services • Program 2.2: Passport Services <p>Contribution to Outcome 3 made by linked programs</p> <p>The Department of Foreign Affairs and Trade (DFAT) contributes to whole-of-government efforts bilaterally and regionally to counter people smuggling and human trafficking. DFAT also negotiates, finalises and implements Australia's free trade agreement (FTA) agenda and explores opportunities for FTAs with other trading partners. DFAT provides high-quality consular and passport services that support international traveller facilitation.</p>
<p>Department of Health, Disability and Ageing</p> <p>Program</p> <ul style="list-style-type: none"> • Program 1.8: Health Protection, Emergency Response and Regulation <p>Contribution to Outcome 3 made by linked program</p> <p>The Department of Health, Disability and Ageing works with the Department of Home Affairs to protect the health of the Australian community by managing health risks pre-border. This includes providing communicable disease advice to the Department of Home Affairs to inform pre-migration screening policies.</p>
<p>Department of Industry, Science and Resources</p> <p>Programs</p> <ul style="list-style-type: none"> • Program 1.1: Growing innovative and competitive businesses, industries and regions • Program 1.2: Investing in science and technology <p>Contribution to Outcome 3 made by linked programs</p> <p>Through the National Measurement Institute, the Department of Industry, Science and Resources (DISR) provides forensic drug testing services and research to support the Australian Border Force. Through the Major Project Facilitation Agency, DISR continues to work with the Department of Home Affairs to support major project proponents to navigate customs, immigration and maritime approval requirements, in addition to international trade in new export industries.</p>
<p>Department of the Treasury</p> <p>Program</p> <ul style="list-style-type: none"> • Program 1.1: Economic Management <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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
Outcome 3: Advance a prosperous and secure Australia through trade and travel facilitation and modernisation, and effective customs, immigration, maritime and enforcement activities across the border continuum.					
Program 3.1: Trade Facilitation and Industry Engagement					
Departmental expenses					
Departmental appropriation	63,000	55,033	56,056	56,025	54,516
s74 external revenue (a)	429	424	430	434	443
Expenses not requiring appropriation in the Budget year (b)	3,259	3,895	3,860	3,449	3,283
Departmental total	66,688	59,352	60,346	59,908	58,242
Total expenses for program 3.1	66,688	59,352	60,346	59,908	58,242
Program 3.2: Border Management					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	25,464	17,677	8	8	8
Administered total	25,464	17,677	8	8	8
Departmental expenses					
Departmental appropriation	494,643	551,546	497,129	471,068	491,294
s74 external revenue (a)	4,345	2,192	2,227	2,244	2,291
Expenses not requiring appropriation in the Budget year (b)	31,716	28,633	32,891	35,546	33,713
Departmental total	530,704	582,371	532,247	508,858	527,298
Total expenses for program 3.2	556,168	600,048	532,255	508,866	527,306

Table 2.3.1: Budgeted expenses for Outcome 3 (continued)

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
Program 3.3: Border Revenue					
Administered expenses					
Expenses not requiring appropriation in the Budget year (b)	5,650	4,286	4,286	4,286	4,286
Administered total	5,650	4,286	4,286	4,286	4,286
Departmental expenses					
Departmental appropriation	12,292	12,796	12,642	12,855	13,205
s74 external revenue (a)	61,530	62,527	63,619	64,357	65,174
Expenses not requiring appropriation in the Budget year (b)	11,291	15,881	30,956	43,718	45,676
Departmental total	85,113	91,204	107,217	120,930	124,055
Total expenses for program 3.3	90,763	95,490	111,503	125,216	128,341
Program 3.4: Border Enforcement					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	2,915	168,743	191,166	283,830	289,941
Expenses not requiring appropriation in the Budget year (b)	–	–	18,751	18,751	18,751
Administered total	2,915	168,743	209,917	302,581	308,692
Departmental expenses					
Departmental appropriation	1,523,253	1,310,824	868,983	843,447	872,903
s74 external revenue (a)	26,518	14,956	12,941	12,994	13,139
Expenses not requiring appropriation in the Budget year (b)	75,773	71,166	67,206	84,002	80,896
Departmental total	1,625,544	1,396,946	949,130	940,443	966,938
Total expenses for program 3.4	1,628,459	1,565,689	1,159,047	1,243,024	1,275,630

Table 2.3.1: Budgeted expenses for Outcome 3 (continued)

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
Program 3.5: Onshore Compliance and Detention					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	828,368	857,167	850,751	864,103	885,788
Expenses not requiring appropriation in the Budget year (b)	51,308	58,676	52,827	53,986	54,960
Administered total	879,676	915,843	903,578	918,089	940,748
Departmental expenses					
Departmental appropriation	342,655	316,882	314,303	318,980	327,878
s74 external revenue (a)	2,350	2,324	2,362	2,379	2,428
Expenses not requiring appropriation in the Budget year (b)	22,227	21,003	19,781	23,504	23,457
Departmental total	367,232	340,209	336,446	344,863	353,763
Total expenses for program 3.5	1,246,908	1,256,052	1,240,024	1,262,952	1,294,511
Outcome 3 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	856,747	1,043,587	1,041,925	1,147,941	1,175,737
Expenses not requiring appropriation in the Budget year (b)	56,958	62,962	75,864	77,023	77,997
Administered total	913,705	1,106,549	1,117,789	1,224,964	1,253,734
Departmental expenses					
Departmental appropriation	2,435,843	2,247,081	1,749,113	1,702,375	1,759,796
s74 external revenue (a)	95,172	82,423	81,579	82,408	83,475
Expenses not requiring appropriation in the Budget year (b)	144,266	140,578	154,694	190,219	187,025
Departmental total	2,675,281	2,470,082	1,985,386	1,975,002	2,030,296
Total expenses for Outcome 3	3,588,986	3,576,631	3,103,175	3,199,966	3,284,030

Table 2.3.1: Budgeted expenses for Outcome 3 (continued)

Movement of administered funds between years (c)	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
Outcome 3:					
3.2: Border Management	8,000	–	–	–	–
3.5: Onshore Compliance and Detention	8,567	9,821	8,567	2,014	–
Total movement of administered funds	16,567	9,821	8,567	2,014	–

	2025–26	2026–27
Average staffing level (number)	9,172	9,016

Annual appropriation amounts reported are inclusive of supply bill arrangements.

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

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

Performance measures for Outcome 3

Table 2.3.2 details the performance measures for each program associated with Outcome 3. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2025–26), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2026–27 Budget measures that have created new programs or materially changed existing programs are to be provided.

Table 2.3.2: Performance measures for Outcome 3

Outcome 3: Advance a prosperous and secure Australia through trade and travel facilitation and modernisation, and effective customs, immigration, maritime and enforcement activities across the border continuum.		
Program 3.1: Trade Facilitation and Industry Engagement To advance Australia's economic interests by co-designing services and policies that reduce the impact on legitimate movement of goods and supports the Government's trade agenda.		
Key activities	This program is linked to the key activity 'border services' in the current Corporate Plan. Mechanisms through which program 3.1 will be delivered include: <ul style="list-style-type: none"> • development and delivery of portfolio strategy, legislation and policy to support the facilitation of legitimate trade • delivering the Australian Trusted Trader Program • advancing customs and border modernisation initiatives • provision of expert advice, support and guidance material for industry to support import and export of legitimate goods. 	
Year	Performance measures	Expected performance results
Current year 2025–26	Delivery of facilitation and regulatory activities supports the movement of legitimate trade.	95 percent of Australian Trusted Traders (ATT) who do not successfully complete a remediation action either successfully implement a formal Improvement Plan, or termination of the ATT Legal Agreement is commenced – on track
Year	Performance measures (a)	Planned performance results (d)
Budget year 2026–27	Delivery of facilitation and regulatory activities supports the movement of legitimate trade.	95 percent of Australian Trusted Traders (ATT) who do not successfully complete a remediation action either successfully implement a formal Improvement Plan, or termination of the ATT Legal Agreement is commenced.
Forward estimates 2027–30	As per 2026–27	As per 2026–27
Material changes to Program 3.1 resulting from 2026–27 Budget measures: Nil		

a) The performance measures and targets may be refined in the 2026–27 Corporate Plan, as observations continue to be made through the ANAO Performance Statement audit activity.

Table 2.3.2: Performance measures for Outcome 3 (continued)

Program 3.2: Border Management		
To protect Australia's sovereignty, security and safety by developing strategy, legislation and policy that supports legitimate border movements, ensures compliance with border controls, strengthens visa and citizenship system integrity, and protects the Australian community from health risks.		
Key activities	This program is linked to the key activity 'border services' in the current Corporate Plan. Program 3.2 will be delivered by regulating and facilitating legitimate trade, migration and travel by: <ul style="list-style-type: none"> • development and delivery of portfolio strategy, legislation and policy to support the facilitation of legitimate travel • issuing broker, depot and warehouse licenses • working with partner agencies to influence and develop policy and regulatory models in relation to border modernisation, community protection and consumer safety • effective management of migration, traveller and cargo processes and information systems • provision of migration, travel and import and export data and statistics • undertaking effective risk-based compliance activities to promote observance of Australian border laws as they relate to the movement of people and goods. 	
Year	Performance measures	Expected performance results (a)
Current year 2025–26	Delivery of facilitation and regulatory activities supports the movement of legitimate trade.	Clearance rates for air and sea cargo are maintained, compared to a rolling average of clearance rates over the past 5 financial years – on track
Current year 2025–26	Delivery of facilitation and technology enhancements supports improved movement of people across Australia's physical border.	Average clearance time for all air travellers is maintained or improved, compared to a rolling average clearance time over 2 past financial years – on track
Year	Performance measures (b)	Planned performance results
Budget year 2026–27	Delivery of facilitation and regulatory activities supports the movement of legitimate trade.	Clearance rates for air and sea cargo are maintained, compared to a rolling average of clearance rates over the past 5 financial years.
Budget year 2026–27	Delivery of facilitation and technology enhancements supports improved movement of people across Australia's physical border.	Average clearance time for all air travellers is maintained or improved, compared to a rolling average clearance time over 2 past financial years.
Forward estimates 2029–30	As per 2026–27	As per 2026–27
Material changes to Program 3.2 resulting from 2026–27 Budget measures: Nil		

- a) As at 31 December 2025, the expected performance results were not yet available as the corrected data extraction process has not yet been finalised.
- b) The performance measures and targets may be refined in the 2026–27 Corporate Plan, as observations continue to be made through the ANAO Performance Statement audit activity.

Table 2.3.2: Performance measures for Outcome 3 (continued)

Program 3.3: Border Revenue collection		
To advance Australia's economic interests through the effective collection and administration of customs duty and border charges.		
Key activities	This program is linked to the key activity 'customs compliance and enforcement' in the current Corporate Plan. Mechanisms through which program 3.3 will be delivered include: <ul style="list-style-type: none"> • providing assurance that border revenue administered by the Department of Home Affairs and revenue collected on behalf of other agencies is correctly assessed, reported and paid • providing assurance that revenue is protected by ensuring the correct application of refunds, concession and exemptions • undertaking effective risk-based investigations and compliance activities, to promote observance of Australian border laws as they relate to revenue reporting and payment obligations • enhancing activities to detect revenue evasion and promote voluntary disclosures • collecting and administering the Passenger Movement Charge • administering the Tourist Refund Scheme. 	
Year	Performance measures	Expected performance results (a)
Current year 2025–26	Delivery of trade services, including advice to industry contributes to the trade and traveller experience.	The annual revenue leakage value of the Compliance Monitoring Program (CMP) sample is less than 5 percent – not yet determined
Year	Performance measures (b)	Planned performance results
Budget year 2026–27	Delivery of trade services, including advice to industry contributes to the trade and traveller experience.	The annual revenue leakage value of the Compliance Monitoring Program (CMP) sample is less than 5 percent.
Forward estimates 2029–30	As per 2026–27	As per 2026–27
Material changes to Program 3.3 resulting from 2026–27 Budget measures: Nil		

- a) As at 31 December 2025, expected performance results were not yet available as the assessment is made annually.
- b) The performance measures and targets may be refined in the 2025–26 Corporate Plan, as observations continue to be made through the ANAO Performance Statement audit activity.

Table 2.3.2: Performance measures for Outcome 3 (continued)

Program 3.4 Border Enforcement		
To protect Australia's sovereignty, security and safety through the streamlining of legitimate trade and travel, prevention of illegal movement of people and goods, and prevent, detect and deter illegal activity in the maritime domain as the Australian Government's operational lead for civil maritime security.		
Key activities	<p>This program is linked to the key activity 'support for Joint Agency Taskforce Operation Sovereign Borders' in the current Corporate Plan. Mechanisms through which program 3.4 will be delivered include:</p> <ul style="list-style-type: none"> • continuing support of Operation Sovereign Borders (OSB) to effectively deter, detect and respond to maritime people smuggling operations targeting Australia • processing international air and sea passengers and crew, and managing the risks posed by travellers at the border • providing eligible travellers with the option for self-processing and clearance through automated border control at a range of Australian international airports and seaports • undertaking inspection and examination activity in the international mail, air cargo and sea cargo environments, to detect and prevent the import and/or export of prohibited items and control the movement of restricted items • processing vessels crossing the border • conducting land-based patrol and surveillance of the waterfront, remote areas and regional ports, including through the deployment of mobile teams • investigating and potentially prosecuting breaches of Australian border laws • supporting efforts to mitigate risks posed by civil maritime security threats by detecting, reporting and responding to potential or actual non-compliance with relevant laws in the Australian maritime jurisdiction. 	
Year	Performance measures	Expected performance results
Current year 2025–26	Deterrence messaging, engagement and operational activity contributes to the OSB mission.	The ABF effectively supports the Joint Agency Taskforce Operation Sovereign Borders (JATF OSB) mission to deny an irregular maritime pathway to settlement in Australia – on track
Year	Performance measures (a)	Planned performance results
Budget year 2026–27	Deterrence messaging, engagement and operational activity contributes to the OSB mission.	The ABF effectively supports the Joint Agency Taskforce Operation Sovereign Borders (JATF OSB) mission to deny an irregular maritime pathway to settlement in Australia.
Forward estimates 2029–30	As per 2026–27	As per 2026–27
Material changes to Program 3.4 resulting from 2026–27 Budget measures: Nil		

a) The performance measures and targets may be refined in the 2026–27 Corporate Plan, as observations continue to be made through the ANAO Performance Statement audit activity.

Table 2.3.2: Performance measures for Outcome 3 (continued)

Program 3.5 Onshore Compliance and Detention		
To protect Australia's sovereignty, security and safety by maximising adherence to the entry and stay requirements through an effective and appropriate program of prevention, deterrence and enforcement.		
Key activities	<p>This program is linked to the key activity 'onshore detention' in the current Corporate Plan. Program 3.5 will be delivered by regulating and facilitating legitimate trade, migration and travel by:</p> <ul style="list-style-type: none"> • promoting voluntary compliance by Australian employers with employer sponsor obligations through the provision of targeted education and engagement activities • providing services that facilitate status resolution, including voluntary return to the person's country of origin and, where appropriate, reintegration of assistance packages • delivering a safe, secure and sustainable immigration detention network for detainees, staff and visitors • maintaining community safety through proactive case management of non-citizens to enable the earliest possible action by the Department in relation to any non-compliance • pursuing court-imposed orders under the Community Safety Order scheme, where the conduct of the non-citizen presents an unacceptable risk of harm to the community in relation to serious violent or sexual offences. 	
Year	Performance measures	Expected performance results
Current year 2025–26	Effectively maintain a safe, secure and sustainable immigration detention network.	The number of critical incidents per 1000 detainees in the immigration detention network remains comparable or decreases when compared to the rolling average over a 3-year period – on track
Year	Performance measures (a)	Planned performance results
Budget year 2026–27	Effectively maintain a safe, secure and sustainable immigration detention network.	The number of critical incidents per 1000 detainees in the immigration detention network remains comparable or decreases when compared to the rolling average over a 3-year period.
Forward estimates 2029–30	As per 2026–27	As per 2026–27
Material changes to Program 3.5 resulting from 2026–27 Budget measures: Nil		

a) The performance measures and targets may be refined in the 2026–27 Corporate Plan, as observations continue to be made through the ANAO Performance Statement audit activity.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements, which provide a comprehensive snapshot of entity finances for the 2026–27 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

Departmental

The Department is budgeting for a break-even operating result in 2026–27 and over the forward estimates period, adjusted for depreciation and amortisation expenses and right-of-use asset transactions (in accordance with Accounting Standard AASB 16 Leases).

Since the publication of the 2025–26 Portfolio Additional Estimates Statements (PAES), the Department's departmental expenses have increased by \$661 million in 2026–27 (including unfunded expenses). These increases are primarily attributable to the new measures outlined in Table 1.2 and other funding movements.

Administered

Since the publication of the 2025–26 PAES, administered expenses for the Department have increased by \$370 million (including unfunded expenses) in 2026–27. These increases are also attributable to a number of new measures outlined in Table 1.2 and other funding movements.

3.2 Budgeted financial statements tables

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
EXPENSES					
Employee benefits	2,089,885	2,110,985	2,055,071	2,105,451	2,154,441
Suppliers	1,762,734	1,519,823	822,980	760,692	785,476
Depreciation and amortisation (a)	456,344	450,978	455,391	454,003	458,419
Finance costs	40,618	44,296	57,521	68,583	65,949
Other expenses	3,933	3,275	2,723	2,700	2,830
Total expenses	4,353,514	4,129,357	3,393,686	3,391,429	3,467,115
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	264,985	204,804	203,223	204,105	205,318
Rental income	3,978	3,978	3,978	3,978	3,978
Other revenue	13,099	7,912	4,891	3,521	3,521
Total own-source revenue	282,062	216,694	212,092	211,604	212,817
Total own-source income	282,062	216,694	212,092	211,604	212,817
Net (cost of)/ contribution by services	(4,071,452)	(3,912,663)	(3,181,594)	(3,179,825)	(3,254,298)
Revenue from Government	3,850,719	3,684,938	2,938,926	2,886,860	2,959,710
Surplus/(deficit) attributable to the Australian Government	(220,733)	(227,725)	(242,668)	(292,965)	(294,588)
Total comprehensive income/(loss)	(220,733)	(227,725)	(242,668)	(292,965)	(294,588)
Total comprehensive income/(loss) attributable to the Australian Government	(220,733)	(227,725)	(242,668)	(292,965)	(294,588)

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
Total comprehensive income/(loss) – as per statement of comprehensive income	(220,733)	(227,725)	(242,668)	(292,965)	(294,588)
Plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	226,020	233,197	246,955	254,257	259,096
Plus: depreciation/amortisation expenses for right-of-use (ROU) assets (b)	230,324	217,781	208,436	199,746	199,323
Less: lease principal repayments (b)	234,061	223,253	212,723	161,038	163,831
Net cash operating surplus/(deficit) (c)	1,550	–	–	–	–

Prepared on Australian Accounting Standards basis.

- From 2010–11, the Government introduced net cash appropriation arrangements that provided non-corporate Commonwealth entities with a separate departmental capital budget (DCB) under Appropriation Bill (No. 1). This replaced revenue appropriations provided under Appropriation Bill (No. 1) used for the depreciation/amortisation expenses. For information regarding DCBs, please refer to Table 3.5: Departmental capital budget statement.
- Applies to leases under AASB 16 Leases.
- 2025–26 Funding provided for ICT infrastructure costs for Sunshine Coast airport.

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	8,126	8,126	8,126	8,126	8,126
Trade and other receivables	644,196	640,196	640,196	640,196	640,196
Other financial assets	1,223	1,223	1,223	1,223	1,223
Total financial assets	653,545	649,545	649,545	649,545	649,545
Non-financial assets					
Land and buildings	2,057,652	2,057,457	2,010,821	1,890,971	1,788,546
Property, plant and equipment	904,881	876,526	978,935	928,193	867,607
Intangibles	334,618	337,614	302,656	262,070	215,372
Inventories	14,920	14,920	14,920	14,920	14,920
Other non-financial assets	127,866	127,866	127,866	127,866	127,866
Total non-financial assets	3,439,937	3,414,383	3,435,198	3,224,020	3,014,311
Total assets	4,093,482	4,063,928	4,084,743	3,873,565	3,663,856
LIABILITIES					
Payables					
Suppliers	323,081	323,081	323,081	323,081	323,081
Other payables	95,567	95,567	92,889	92,889	92,889
Total payables	418,648	418,648	415,970	415,970	415,970
Interest-bearing liabilities					
Leases	2,167,617	2,091,702	2,128,853	2,009,206	1,906,097
Total interest-bearing liabilities	2,167,617	2,091,702	2,128,853	2,009,206	1,906,097
Provisions					
Employee provisions	566,715	566,715	566,715	566,715	566,715
Other provisions	70,660	70,660	70,660	70,660	70,660
Total provisions	637,375	637,375	637,375	637,375	637,375
Total liabilities	3,223,640	3,147,725	3,182,198	3,062,551	2,959,442
Net assets	869,842	916,203	902,545	811,014	704,414
EQUITY (a)					
Contributed equity	4,675,617	4,949,703	5,176,035	5,377,469	5,565,457
Reserves	599,340	599,340	599,340	599,340	599,340
Retained surplus (accumulated deficit)	(4,405,115)	(4,632,840)	(4,875,508)	(5,168,473)	(5,463,061)
Total equity	869,842	916,203	899,867	808,336	701,736

Prepared on Australian Accounting Standards basis.

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

Table 3.3: Departmental statement of changes in equity – summary of movement (Budget year 2026–27)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2026				
Balance carried forward from previous period	(4,405,125)	599,340	4,675,617	869,832
Adjusted opening balance	(4,405,125)	599,340	4,675,617	869,832
Comprehensive income				
Surplus/(deficit) for the period	(227,725)	–	–	(227,725)
Total comprehensive income	(227,725)	–	–	(227,725)
of which:				
Attributable to the Australian Government	(227,725)	–	–	(227,725)
Transactions with owners				
Equity injection – appropriation	–	–	98,040	98,040
Departmental capital budget (DCB)	–	–	176,046	176,046
Sub-total transactions with owners	–	–	274,086	274,086
Estimated closing balance as at 30 June 2027	(4,632,850)	599,340	4,949,703	916,193
Closing balance attributable to the Australian Government	(4,632,850)	599,340	4,949,703	916,193

Prepared on Australian Accounting Standards basis

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	4,151,938	3,901,741	3,149,648	3,098,464	3,172,527
Sale of goods and rendering of services	165,003	127,075	127,269	128,055	129,272
Net GST received	185,537	122,465	118,864	118,581	118,770
Other	112,736	88,345	83,549	82,275	82,271
Total cash received	4,615,214	4,239,626	3,479,330	3,427,375	3,502,840
Cash used					
Employees	2,089,885	2,110,985	2,055,071	2,105,451	2,154,441
Suppliers	1,931,242	1,641,014	940,570	877,999	902,972
Interest payments on lease liability	40,618	44,296	57,521	68,583	65,949
s74 external revenue transferred to the Official Public Account (OPA)	277,201	212,803	210,722	211,604	212,817
Other	3,933	3,275	2,723	2,700	2,830
Total cash used	4,342,879	4,012,373	3,266,607	3,266,337	3,339,009
Net cash from/(used by) operating activities	272,335	227,253	212,723	161,038	163,831
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	245,657	278,086	226,332	201,434	187,988
Total cash used	245,657	278,086	226,332	201,434	187,988
Net cash from/(used by) investing activities	(245,657)	(278,086)	(226,332)	(201,434)	(187,988)

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
FINANCING ACTIVITIES					
Cash received					
Contributed equity	220,089	274,086	226,332	201,434	187,988
Total cash received	220,089	274,086	226,332	201,434	187,988
Cash used					
Principal payments on lease liability	234,061	223,253	212,723	161,038	163,831
Total cash used	234,061	223,253	212,723	161,038	163,831
Net cash from/(used by) financing activities	(13,972)	50,833	13,609	40,396	24,157
Net increase/(decrease) in cash held	12,706	–	–	–	–
Cash and cash equivalents at the beginning of the reporting period	8,126	8,126	8,126	8,126	8,126
Cash and cash equivalents at the end of the reporting period	20,832	8,126	8,126	8,126	8,126

Prepared on Australian Accounting Standards basis.

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget – Bill 1 (DCB)	166,199	176,046	178,976	182,035	184,525
Equity injections – Bill 2	53,890	98,040	47,356	19,399	3,463
Total new capital appropriations	220,089	274,086	226,332	201,434	187,988
<i>Provided for:</i>					
Purchase of non-financial assets	220,089	274,086	226,332	201,434	187,988
Total items	220,089	274,086	226,332	201,434	187,988
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	77,908	102,040	47,356	19,399	3,463
Funded by capital appropriation – DCB (b)	166,199	176,046	178,976	182,035	184,525
Funded internally from departmental resources (c)	1,550	–	–	–	–
TOTAL	245,657	278,086	226,332	201,434	187,988
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	245,657	278,086	226,332	201,434	187,988
Total cash used to acquire assets	245,657	278,086	226,332	201,434	187,988

Prepared on Australian Accounting Standards basis.

Annual appropriation amounts reported are inclusive of supply bill arrangements.

- a) Includes both current Appropriation Bill (No. 2) and prior Appropriation Act (No. 2/4/6).
- b) Includes purchases from current and previous years' departmental capital budgets (DCBs).
- c) Funding provided for ICT infrastructure costs for Sunshine Coast Airport in 2025–26 Budget.

Table 3.6: Statement of departmental asset movements (Budget year 2026–27)

	Land	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2026					
Gross book value	18,727	577,396	837,927	1,850,072	3,284,122
Gross book value – right-of-use (ROU) assets	2,735	2,586,079	820,396	–	3,409,210
Accumulated depreciation/amortisation and impairment	–	(127,446)	(200,420)	(1,515,454)	(1,843,320)
Accumulated depreciation/amortisation and impairment – ROU assets	(1,401)	(998,438)	(553,022)	–	(1,552,861)
Opening net book balance	20,061	2,037,591	904,881	334,618	3,297,151
Capital asset additions					
Estimated expenditure on new or replacement assets					
By purchase – appropriation equity (a)	–	84,598	108,492	84,996	278,086
By purchase – appropriation equity – ROU assets	486	137,080	9,772	–	147,338
Total additions	486	221,678	118,264	84,996	425,424
Other movements					
Depreciation/amortisation expense	–	(57,316)	(93,881)	(82,000)	(233,197)
Depreciation/amortisation on ROU assets	(272)	(164,771)	(52,738)	–	(217,781)
Total other movements	(272)	(222,087)	(146,619)	(82,000)	(450,978)
As at 30 June 2027					
Gross book value	18,727	661,994	946,419	1,935,068	3,562,208
Gross book value – ROU assets	3,221	2,723,159	830,168	–	3,556,548
Accumulated depreciation/amortisation and impairment	–	(184,762)	(294,301)	(1,597,454)	(2,076,517)
Accumulated depreciation/amortisation and impairment – ROU assets	(1,673)	(1,163,209)	(605,760)	–	(1,770,642)
Closing net book balance	20,275	2,037,182	876,526	337,614	3,271,597

Prepared on Australian Accounting Standards basis.

Annual appropriation amounts reported are inclusive of supply bill arrangements.

- a) 'Appropriation equity' refers to equity injection appropriations provided through Appropriation Bill (No. 2) 2026–2027 and includes collection development acquisition budgets (CDABs).

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
EXPENSES					
Suppliers	2,046,989	2,096,585	1,747,094	1,839,432	1,871,826
Personal benefits	97,193	100,911	103,163	105,813	108,464
Grants	795,536	433,075	299,542	204,437	165,035
Depreciation and amortisation (a)	88,371	79,931	86,644	87,981	86,792
Finance costs	112	112	112	112	112
Write-down and impairment of assets	4,286	4,286	4,286	4,286	4,286
Other expenses	1,414	1,452	838	856	875
Total expenses administered on behalf of Government	3,033,901	2,716,352	2,241,679	2,242,917	2,237,390
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Taxation revenue					
Customs duty	6,749,150	7,319,150	6,339,150	5,349,150	4,999,150
Other taxes	6,670,964	7,131,143	7,517,527	7,810,962	7,937,131
Total taxation revenue	13,420,114	14,450,293	13,856,677	13,160,112	12,936,281
Non-taxation revenue					
Revenue from contracts with customers	152,931	176,183	181,169	185,984	186,603
Other revenue	9,882	18,164	9,032	9,032	9,032
Total non-taxation revenue	162,813	194,347	190,201	195,016	195,635
Total own-source revenue administered on behalf of Government	13,582,927	14,644,640	14,046,878	13,355,128	13,131,916

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
Total own-sourced income administered on behalf of Government	13,582,927	14,644,640	14,046,878	13,355,128	13,131,916
Net (cost of)/contribution by services	(10,549,026)	(11,928,288)	(11,805,199)	(11,112,211)	(10,894,526)
Surplus/(deficit) before income tax	10,549,026	11,928,288	11,805,199	11,112,211	10,894,526
Surplus/(deficit) after income tax	10,549,026	11,928,288	11,805,199	11,112,211	10,894,526
Total comprehensive income/(loss)	10,549,026	11,928,288	11,805,199	11,112,211	10,894,526

Prepared on Australian Accounting Standards basis.

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

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	153,083	153,083	153,083	153,083	153,083
Taxation receivables	337,070	332,784	328,498	324,212	319,926
Trade and other receivables	32,021	32,021	32,021	32,021	32,021
Total financial assets	522,174	517,888	513,602	509,316	505,030
Non-financial assets					
Land and buildings	633,455	625,367	603,859	582,687	563,494
Property, plant and equipment	445,378	639,717	755,633	787,668	751,595
Intangibles	1,422	1,001	569	127	129
Other non-financial assets	8,850	8,850	8,850	8,850	8,850
Total non-financial assets	1,089,105	1,274,935	1,368,911	1,379,332	1,324,068
Total assets administered on behalf of Government	1,611,279	1,792,823	1,882,513	1,888,648	1,829,098
LIABILITIES					
Payables					
Suppliers	292,989	292,989	292,989	292,989	292,989
Personal benefits	8,759	8,759	8,759	8,759	8,759
Grants	8,596	8,596	8,596	8,596	8,596
Other payables	50,160	50,160	50,160	50,160	50,160
Total payables	360,504	360,504	360,504	360,504	360,504
Interest-bearing liabilities					
Leases	196	196	196	196	196
Total interest-bearing liabilities	196	196	196	196	196
Provisions					
Other provisions	7,616	7,616	7,616	7,616	7,616
Total provisions	7,616	7,616	7,616	7,616	7,616
Total liabilities administered on behalf of Government	368,316	368,316	368,316	368,316	368,316
Net assets/(liabilities)	1,242,963	1,424,507	1,514,197	1,520,332	1,460,782

Prepared on Australian Accounting Standards basis.

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Sales of goods and rendering of services	152,928	176,183	181,169	185,984	186,603
Taxes	13,420,114	14,450,293	13,856,677	13,160,112	12,936,281
Net GST received	128,687	125,685	125,685	125,685	125,685
Other	9,882	18,164	9,032	9,032	9,032
Total cash received	13,711,611	14,770,325	14,172,563	13,480,813	13,257,601
Cash used					
Grant	795,542	433,082	299,542	204,437	165,035
Personal benefits	97,193	100,911	103,163	105,813	108,464
Suppliers	2,175,676	2,222,270	1,872,779	1,965,117	1,997,511
Interest payments on lease liability	112	112	112	112	112
Other	1,414	1,452	838	856	875
Total cash used	3,069,937	2,757,827	2,276,434	2,276,335	2,271,997
Net cash from/(used by) operating activities	10,641,674	12,012,498	11,896,129	11,204,478	10,985,604
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	197,599	263,061	177,920	95,702	28,828
Total cash used	197,599	263,061	177,920	95,702	28,828
Net cash from/(used by) investing activities	(197,599)	(263,061)	(177,920)	(95,702)	(28,828)

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
FINANCING ACTIVITIES					
Cash received					
Capital Injection	197,599	263,061	177,920	95,702	28,828
Other	33,313	–	–	–	–
Total cash received	230,912	263,061	177,920	95,702	28,828
Cash used					
Principal payments on lease liability	2,700	2,700	2,700	2,700	2,700
Total cash used	2,700	2,700	2,700	2,700	2,700
Net cash from/(used by) financing activities	228,212	260,361	175,220	93,002	26,128
Net increase/(decrease) in cash held	10,672,287	12,009,798	11,893,429	11,201,778	10,982,904
Cash and cash equivalents at beginning of reporting period	141,102	153,083	153,083	153,083	153,083
Cash from Official Public Account for:					
- Appropriations	5,079,766	3,541,765	3,062,754	3,063,030	3,058,692
Total cash from Official Public Account	5,079,766	3,541,765	3,062,754	3,063,030	3,058,692
Cash to Official Public Account for:					
- Appropriations	15,740,075	15,551,563	14,956,183	14,264,808	14,041,596
Total cash to Official Public Account	15,740,075	15,551,563	14,956,183	14,264,808	14,041,596
Cash and cash equivalents at end of reporting period	153,080	153,083	153,083	153,083	153,083

Prepared on Australian Accounting Standards basis.

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget – Bill 1 (ACB)	37,311	26,167	26,862	28,150	28,828
Administered assets and liabilities – Bill 2	175,735	197,342	151,058	67,552	–
Total new capital appropriations	213,046	223,509	177,920	95,702	28,828
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	<i>213,046</i>	<i>223,509</i>	<i>177,920</i>	<i>95,702</i>	<i>28,828</i>
Total items	213,046	223,509	177,920	95,702	28,828
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	197,599	263,061	177,920	95,702	28,828
Funded by capital appropriation – ACB (b)	155,299	236,894	151,058	67,552	–
TOTAL	352,898	499,955	328,978	163,254	28,828
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total accrual purchases	352,898	499,955	328,978	163,254	28,828
Total cash used to acquire assets	352,898	499,955	328,978	163,254	28,828

Prepared on Australian Accounting Standards basis.

Annual appropriation amounts reported are inclusive of supply bill arrangements.

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

Table 3.11: Statement of administered asset movements (Budget year 2026–27)

	Land \$'000	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2026					
Gross book value	125,129	637,574	506,063	4,033	1,272,799
Gross book value – right-of-use (ROU) assets	–	910	2,623	–	3,533
Accumulated depreciation/ amortisation and impairment	–	(129,435)	(60,640)	(2,611)	(192,686)
Accumulated depreciation/ amortisation and impairment – ROU assets	–	(723)	(2,668)	–	(3,391)
Opening net book balance	125,129	508,326	445,378	1,422	1,080,255
CAPITAL ASSET ADDITIONS					
Estimated expenditure on new or replacement assets					
By purchase – appropriation equity (a)	–	45,374	217,638	49	263,061
By purchase – appropriation equity – ROU assets	–	76	2,624	–	2,700
Total additions	–	45,450	220,262	49	265,761
Other movements					
Depreciation/amortisation expense	–	(53,459)	(23,254)	(470)	(77,183)
Depreciation/amortisation on ROU assets	–	(79)	(2,669)	–	(2,748)
Total other movements	–	(53,538)	(25,923)	(470)	(79,931)
As at 30 June 2027					
Gross book value	125,129	682,948	723,701	4,082	1,535,860
Gross book value – ROU assets	–	986	5,247	–	6,233
Accumulated depreciation/ amortisation and impairment	–	(182,894)	(83,894)	(3,081)	(269,869)
Accumulated depreciation/ amortisation and impairment – ROU assets	–	(802)	(5,337)	–	(6,139)
Closing net book balance	125,129	500,238	639,717	1,001	1,266,085

Prepared on Australian Accounting Standards basis.

Annual appropriation amounts reported are inclusive of supply bill arrangements.

- a) 'Appropriation equity' refers to administered assets and liabilities appropriations provided through Appropriation Bill (No. 2) 2026–2027.

Australian Criminal Intelligence Commission

Section 1: Entity overview and resources	79
1.1 Strategic direction statement.....	79
1.2 Entity resource statement.....	81
1.3 Budget measures.....	83
Section 2: Outcomes and planned performance	84
2.1 Budgeted expenses and performance for Outcome 1.....	85
Section 3: Budgeted financial statements	90
3.1 Budgeted financial statements	90
3.2. Budgeted financial statements tables.....	91

Australian Criminal Intelligence Commission

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Australian Criminal Intelligence Commission (ACIC) is Australia's national criminal intelligence agency.

The purpose of the ACIC is to protect Australia from serious criminal threats. We achieve this by collecting, analysing and disseminating intelligence; sharing information to support police partners through our national policing systems and services; and supporting employment and entitlement decisions through delivery of background checking services.

In collaboration with partners and in response to the criminal risks facing Australia the ACIC deliver the following five strategic objectives:

- Unique, actionable and insightful intelligence at pace that uses our global connected network to illuminate the current, emerging and future threat environment and impact serious and organised crime occurring domestically and offshore.
- Hardening the environment to serious and organised crime through collaboration with intelligence; law enforcement; and other partners to combat serious and organised crime impacting Australia, and through the provision of trusted advice to government that influences policies and legislation to address the evolving criminal threat landscape.
- Trusted services and information sharing through our background checking services to keep Australians safe, and by sharing intelligence and vital police information through our national systems and platforms to enable our partners to protect the community.
- Innovating through emerging technologies and our diverse workforce to develop and integrate new technologies to stay ahead of criminal threats.
- Subject to parliamentary approval, we will implement comprehensive legislative reform enhancing our impact as Australia's national criminal intelligence agency. We will embed our operating model to deliver more timely and relevant intelligence to partners on the highest-priority serious and organised crime threats.

The Australian Government has provided funding for the ACIC to deliver several policy initiatives to combat serious and organised crime, and support law enforcement nationally, including delivery of criminal intelligence operational capability, and support for the ACIC's unique coercive powers.

The ACIC will continue to strengthen the value of accurate and timely background information to inform decision-making and improve community safety.

The ACIC's Corporate Plan outlines the key activities and capabilities required to achieve its purpose and strategic objectives. Our investments are guided by, and in response to, the complex environment in which the ACIC operates. More details can be found at www.acic.gov.au.

1.2 Entity resource statement

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

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

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

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

Table 1.1: ACIC resource statement – Budget estimates for 2026–27 as at Budget May 2026

	2025–26 <i>Estimated actual \$'000</i>	2026–27 Estimate \$'000
Departmental		
Annual appropriations – ordinary annual services (a)		
Prior year appropriations available	74,917	48,595
Departmental appropriation (b) (c)	166,202	167,328
s74 external revenue (d)	11,168	9,992
Departmental capital budget (e)	2,802	2,850
Annual appropriations – other services – non-operating (f)		
Prior year appropriations available	121	3,029
Equity injection (b)	22,535	32,511
Total departmental annual appropriations	277,745	264,305
Special accounts (g)		
Opening balance	129,139	99,147
Appropriation receipts (h)	34,822	16,980
Non-appropriation receipts	175,822	182,622
Total special accounts	339,783	298,749
<i>Less departmental appropriations drawn from annual appropriations and credited to special accounts</i>	<i>(34,822)</i>	<i>(16,980)</i>
Total departmental resourcing	582,706	546,074
Total resourcing for ACIC	582,706	546,074
	2025–26	2026–27
Average staffing level (number)	883	886

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

Annual appropriation amounts reported are inclusive of supply bill arrangements.

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

- a) Appropriation Bill (No. 1) 2026–2027.
- b) Excludes \$3.1m subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- c) Excludes departmental capital budget (DCB).
- d) Estimated external revenue receipts under section 74 of the PGPA Act.
- e) Departmental capital budgets are not separately identified in Appropriation Bill (No. 1) and Supply Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- f) Appropriation Bill (No. 2) 2026–2027.
- g) For further information on special accounts, please refer to the *Budget Paper No. 4 – Agency Resourcing*. Please also see Table 2.1.1 for further information on outcome and program expenses broken down by various funding sources, e.g. annual appropriations and special accounts.
- h) Amounts credited to the special account from ACIC's annual appropriations.

1.3 Budget measures

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

Table 1.2: ACIC 2026–27 Budget measures

Part 1: Measures announced since the 2025–26 Mid-Year Economic and Fiscal Outlook (MYEFO)

	Program	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000	2029–30 \$'000
Payment measures						
Attorney-General's Portfolio – additional resourcing (a)	1.1					
Departmental payment		–	268	272	275	279
Total		–	268	272	275	279
Government Response to the Antisemitic Bondi Terrorist Attack (b)	1.1					
Departmental payment		nfp	nfp	nfp	nfp	nfp
Total		nfp	nfp	nfp	nfp	nfp
Home Affairs - additional resourcing (c)	1.1					
Departmental payment		–	nfp	nfp	nfp	nfp
Total		–	nfp	nfp	nfp	nfp
Reducing spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses – one year extension (d)	1.1					
Departmental payment		–	–	–	–	(5,647)
Total		–	–	–	–	(5,647)
Securing the National Disability Insurance Scheme for Future Generations (e)	1.1					
Departmental payment		–	1,457	1,478	1,495	1,514
Total		–	1,457	1,478	1,495	1,514
Total payment measures						
Departmental		–	1,725	1,750	1,770	(3,854)
Total		–	1,725	1,750	1,770	(3,854)

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

- The lead entity for measure Attorney-General's Portfolio - additional resourcing is the Attorney-General's Department. The full measure description and package details appear in *Budget Paper No. 2* under the Attorney-General's Portfolio.
- The financial implications of this measure were published in the Home Affairs Portfolio Supplementary Additional Estimates Statement 2025–26.
- The lead entity for measure Home Affairs - additional resourcing is Home Affairs. The full measure description and package details appear in *Budget Paper No. 2* under the Home Affairs portfolio.
- The full measure description and package details for Reducing spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses – one year extension appears in *Budget Paper No. 2* under cross portfolio.
- The lead entity for measure Securing the National Disability Insurance Scheme for Future Generations is National Disability Insurance Agency. The full measure description and package details appear in *Budget Paper No. 2* under the Health, Disability and Aging portfolio.

Section 2: Outcomes and planned performance

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

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

Note:

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

The most recent corporate plan for ACIC can be found at:
<https://www.acic.gov.au/publications/corporate-documents/corporate-plan>

The most recent annual performance statement can be found at:
<https://www.acic.gov.au/publications/annual-reports>

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: To protect Australia from criminal threats through coordinating a strategic response and the collection, assessment and dissemination of intelligence and policing information.

Linked programs

Australian Federal Police
<ul style="list-style-type: none"> Program 1.1: Federal Policing
Australian Security Intelligence Organisation
<ul style="list-style-type: none"> Program 1.1: Security Intelligence
Australian Signals Directorate
<ul style="list-style-type: none"> Program 1.1: Foreign Signals Intelligence, Cyber Security and Offensive Cyber Operations
Australian Taxation Office
<ul style="list-style-type: none"> Program 1.1: Australian Taxation Office
Australian Transaction Reports and Analysis Centre
<ul style="list-style-type: none"> Program 1.1: AUSTRAC
Department of Home Affairs
<ul style="list-style-type: none"> Program 1.2: National Security and Resilience Program 1.3: Cyber Security Program 1.4: Counter Terrorism Program 3.2: Border Management
Attorney-General's Department
<ul style="list-style-type: none"> Program 1.1: Attorney-General's Department
<p>Contribution to Outcome 1 made by linked programs</p> <p>The Australian Criminal Intelligence Commission works collaboratively with law enforcement and national security partners to protect Australia from serious and organised crime, which is a major threat to Australia's sovereignty, security and safety.</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.

Table 2.1.1: Budgeted expenses for Outcome 1

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
Program 1.1: Australian Criminal Intelligence Commission					
Departmental expenses					
Departmental appropriation	167,566	167,328	101,319	102,772	104,520
Section 74 external revenue (a)	8,418	10,511	7,983	8,233	4,715
Special accounts					
National Policing Information Systems and Services Special Account	190,995	183,218	190,456	196,982	206,575
Expenses not requiring appropriation in the Budget year (b)	6,606	4,929	5,104	5,104	5,104
Departmental total	373,585	365,986	304,862	313,091	320,914
Total expenses for program 1.1	373,585	365,986	304,862	313,091	320,914
	2025–26	2026–27			
Average staffing level (number)	883	886			

Annual appropriation amounts reported are inclusive of supply bill arrangements.

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 expenses, amortisation expenses, audit fees, and resources received free of charge.

Performance measures for Outcome 1

Table 2.1.3 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2025–26), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2026–27 Budget measures that have created new programs or materially changed existing programs are to be provided.

Table 2.1.3: Performance measures for Outcome 1

Outcome 1 – To protect Australia from criminal threats through coordinating a strategic response and the collection, assessment and dissemination of intelligence and policing information.		
Program 1.1 – Australian Criminal Intelligence Commission		
The ACIC supports the protection of Australia from criminal threats through developing and coordinating innovative disruption strategies that disable or dismantle criminal groups. The ACIC, through Board-approved special investigations and special operations collects, assesses and disseminates criminal intelligence to improve the national ability to respond to crime affecting Australia. The ACIC provides high-quality national policing information systems and services to Commonwealth and law enforcement partners and keeps the community safe through delivery of background checking services to support employment or entitlement decisions.		
Key activities	Key activities reported in the ACIC Corporate Plan 2025–26 that relate to this program: Key activity 1: To collect, analyse and communicate intelligence relating to serious and organised crime impacting Australia, including where it has a transnational dimension. Key activity 2: To ensure that there are systems and services that enable criminal intelligence and police information to be shared across jurisdictions, including the provision of nationally coordinated criminal history checks.	
Year	Performance measures	Expected performance results
Current year 2025–26	1. Percentage of stakeholders that requested an additional intelligence product disclosure.	Target: Equal to or greater than 60 percent additional disseminations. Tracking: From 1 July to 31 December 2025, the target was substantially met. Performance measure: Substantially on track.
	2. ACIC intelligence insights and advice are impactful, informed and influential on partner operational or policy activities.	Target: Equal to or greater than 80 percent of stakeholder survey respondents deliver 'agree' or 'strongly agree' ratings. This performance measure will be assessed through the end of cycle stakeholder feedback survey for reporting in the Annual Performance Statements 2025–26.

Outcome 1 – To protect Australia from criminal threats through coordinating a strategic response and the collection, assessment and dissemination of intelligence and policing information.		
Program 1.1 – Australian Criminal Intelligence Commission		
The ACIC supports the protection of Australia from criminal threats through developing and coordinating innovative disruption strategies that disable or dismantle criminal groups. The ACIC, through Board-approved special investigations and special operations collects, assesses and disseminates criminal intelligence to improve the national ability to respond to crime affecting Australia. The ACIC provides high-quality national policing information systems and services to Commonwealth and law enforcement partners and keeps the community safe through delivery of background checking services to support employment or entitlement decisions.		
Current year 2025–26	3. National system availability.	<p>Target: A rating equal to or greater than 'substantially met' from the collective attainment of board benchmarks across all systems.</p> <p>Tracking: From 1 July to 31 December 2025, all system benchmarks were met.</p> <p>Performance measure: On track.</p>
	4. Stakeholders agree or strongly agree that ACIC national policing information systems are of value to their work.	<p>Target: Equal to or greater than 80 percent of stakeholder survey respondents deliver 'agree' or 'strongly agree' ratings.</p> <p>This performance measure will be assessed through the end of cycle stakeholder feedback survey for reporting in the Annual Performance Statements 2025–26.</p>
	5. Percentages of ACIC components for urgent checks and standard checks that are delivered on time.	<p>Target 1: Equal to or greater than 95 percent of urgent checks completed in 5 business days.</p> <p>Tracking: From 1 July to 31 December 2025, the urgent check target was met.</p> <p>Target 2: Equal to or great than 95 percent of standard checks completed in 10 business days.</p> <p>Tracking: From 1 July to 31 December 2025, the standard check target was met.</p> <p>Performance measure: On track</p>
	6. The ACIC undertakes audits of accredited bodies and ensures their compliance with established timeframes.	<p>Target: Equal to or greater than 10 percent of accredited bodies subject to an audit or compliance check.</p> <p>Tracking: From 1 July to 31 December 2025, the target was met.</p> <p>Performance measure: On track</p>

Outcome 1 – To protect Australia from criminal threats through coordinating a strategic response and the collection, assessment and dissemination of intelligence and policing information.		
Program 1.1 – Australian Criminal Intelligence Commission		
The ACIC supports the protection of Australia from criminal threats through developing and coordinating innovative disruption strategies that disable or dismantle criminal groups. The ACIC, through Board-approved special investigations and special operations collects, assesses and disseminates criminal intelligence to improve the national ability to respond to crime affecting Australia. The ACIC provides high-quality national policing information systems and services to Commonwealth and law enforcement partners and keeps the community safe through delivery of background checking services to support employment or entitlement decisions.		
Year	Performance measures	Planned performance results
Budget year 2026–27	4. Percentages of ACIC components for urgent checks and standard checks that are delivered on time.	Target 1: Equal to or greater than 95 percent of urgent checks completed in 5 business days. Target 2: Equal to or greater than 95 percent of standard checks completed in 10 business days.
Forward estimates 2027–30	As per 2026–27	As per 2026–27
Material changes to Program 1.1 resulting from 2026–27 Budget Measures: Nil		

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements, which provide a comprehensive snapshot of entity finances for the 2026–27 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

In 2026–27 ACIC is budgeting a net cash operating deficit of \$1.0 million. This is as a result of a previous government decision to fund the National Firearms Register from the National Policing Information Systems and Services Special Account reserve.

In 2026–27 revenues from government are budgeted to decrease from that received in 2025–26 by \$0.2 million to \$167.3 million. Own-source revenues in 2026–27 are expected to increase by \$5.6 million to \$194.5 million.

Expenditures are budgeted to reduce by \$7.6 million to \$366.0 million in 2026–27.

3.2. Budgeted financial statements tables

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
EXPENSES					
Employee benefits	145,423	148,927	138,718	140,057	142,756
Suppliers	188,183	177,355	124,927	129,460	135,427
Depreciation and amortisation (a)	38,781	38,622	39,274	40,677	40,186
Finance costs	1,198	1,082	1,943	2,897	2,545
Total expenses	373,585	365,986	304,862	313,091	320,914
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	186,990	192,614	197,121	204,472	207,472
Other	1,919	1,919	1,919	1,919	1,919
Total own-source revenue	188,909	194,533	199,040	206,391	209,391
Total own-source income	188,909	194,533	199,040	206,391	209,391
Net (cost of)/contribution by services	(184,676)	(171,453)	(105,822)	(106,700)	(111,523)
Revenue from Government	167,566	167,328	101,319	102,772	104,520
Surplus/(deficit) attributable to the Australian Government	(17,110)	(4,125)	(4,503)	(3,928)	(7,003)
Total comprehensive income/(loss) attributable to the Australian Government	(17,110)	(4,125)	(4,503)	(3,928)	(7,003)

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

Note: Impact of net cash appropriation arrangements

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
Total comprehensive income/(loss) – as per statement of comprehensive income	(17,110)	(4,125)	(4,503)	(3,928)	(7,003)
Plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	3,712	3,887	3,887	3,887	3,887
Plus: depreciation/amortisation expenses for right-of-use (ROU) assets (b)	12,853	11,409	12,061	13,464	12,973
Less: lease principal repayments (b)	13,361	12,215	12,508	13,423	9,857
Net cash operating surplus/(deficit)	(13,906)	(1,044)	(1,063)	–	–

Prepared on Australian Accounting Standards basis.

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

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	103,366	97,618	89,208	89,208	89,208
Trade and other receivables	95,563	95,563	95,563	95,563	95,563
Total financial assets	198,929	193,181	184,771	184,771	184,771
Non-financial assets					
Land and buildings	41,560	42,078	83,460	70,862	58,642
Property, plant and equipment	29,072	29,234	32,203	31,015	35,208
Intangibles	182,433	217,007	222,057	221,449	220,841
Other non-financial assets	15,136	15,136	15,136	15,136	15,136
Total non-financial assets	268,201	303,455	352,856	338,462	329,827
Total assets	467,130	496,636	537,627	523,233	514,598
LIABILITIES					
Payables					
Suppliers	36,429	36,429	36,429	36,429	36,429
Other payables	8,088	8,088	8,088	8,088	8,088
Total payables	44,517	44,517	44,517	44,517	44,517
Interest-bearing liabilities					
Leases	35,804	34,074	76,675	63,282	58,686
Total interest-bearing liabilities	35,804	34,074	76,675	63,282	58,686
Provisions					
Employee provisions	37,480	37,480	37,480	37,480	37,480
Other provisions	1,553	1,553	1,553	1,553	1,553
Total provisions	39,033	39,033	39,033	39,033	39,033
Total liabilities	119,354	117,624	160,225	146,832	142,236
Net assets	347,776	379,012	377,402	376,401	372,362
EQUITY (a)					
Parent entity interest					
Contributed equity	155,312	190,673	193,566	196,493	199,457
Reserves	19,447	19,447	19,447	19,447	19,447
Retained surplus (accumulated deficit)	173,017	168,892	164,389	160,461	153,458
Total parent entity interest	347,776	379,012	377,402	376,401	372,362
Total equity	347,776	379,012	377,402	376,401	372,362

Prepared on Australian Accounting Standards basis.

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

Table 3.3: Departmental statement of changes in equity – summary of movement (Budget year 2026–27)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2026				
Balance carried forward from previous period	173,017	19,447	155,312	347,776
Adjusted opening balance	173,017	19,447	155,312	347,776
Comprehensive income				
Surplus/(deficit) for the period	(4,125)	–	–	(4,125)
Total comprehensive income	(4,125)	–	–	(4,125)
of which:				
Attributable to the Australian Government	168,892	19,447	155,312	343,651
Contributions by owners				
Equity injection – appropriation	–	–	32,511	32,511
Departmental capital budget (DCB)	–	–	2,850	2,850
Sub-total transactions with owners	–	–	35,361	35,361
Estimated closing balance as at 30 June 2027	168,892	19,447	190,673	379,012
Closing balance attributable to the Australian Government	168,892	19,447	190,673	379,012

Prepared on Australian Accounting Standards basis.

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	178,736	177,209	108,633	110,086	107,036
Sale of goods and rendering of services	186,990	192,614	197,121	204,472	207,472
Net GST received	16,254	11,368	11,127	11,536	12,555
Total cash received	381,980	381,191	316,881	326,094	327,063
Cash used					
Employees	145,423	148,927	138,718	140,057	142,756
Suppliers	202,518	186,804	134,135	139,077	146,063
Interest payments on lease liabilities ⁷⁴ external revenue transferred to the Official Public Account (OPA)	1,198	1,082	1,943	2,897	2,545
	11,063	9,881	7,314	7,314	2,516
Total cash used	360,202	346,694	282,110	289,345	293,880
Net cash from/(used by) operating activities	21,778	34,497	34,771	36,749	33,183
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	65,478	63,391	33,566	26,253	26,290
Total cash used	65,478	63,391	33,566	26,253	26,290
Net cash from/(used by) investing activities	(65,478)	(63,391)	(33,566)	(26,253)	(26,290)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	27,069	35,361	2,893	2,927	2,964
Total cash received	27,069	35,361	2,893	2,927	2,964
Cash used					
Principal payments on lease liability	13,361	12,215	12,508	13,423	9,857
Total cash used	13,361	12,215	12,508	13,423	9,857
Net cash from/(used by) financing activities	13,708	23,146	(9,615)	(10,496)	(6,893)
Net increase/(decrease) in cash held	(29,992)	(5,748)	(8,410)	–	–
Cash and cash equivalents at the beginning of the reporting period	133,358	103,366	97,618	89,208	89,208
Cash and cash equivalents at the end of the reporting period	103,366	97,618	89,208	89,208	89,208

Prepared on Australian Accounting Standards basis.

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget – Bill 1 (DCB)	2,802	2,850	2,893	2,927	2,964
Equity injections – Bill 2	24,267	32,511	–	–	–
Total new capital appropriations	27,069	35,361	2,893	2,927	2,964
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	<i>27,069</i>	<i>35,361</i>	<i>2,893</i>	<i>2,927</i>	<i>2,964</i>
Total items	27,069	35,361	2,893	2,927	2,964
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	24,374	32,511	–	–	–
Funded by capital appropriation – DCB (b)	2,802	2,850	2,893	2,927	2,964
Funded internally from departmental resources	38,302	28,030	30,673	23,326	23,326
TOTAL	65,478	63,391	33,566	26,253	26,290
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	69,633	73,876	88,675	26,283	31,551
Less: right-of-use (ROU) additions	(4,155)	(10,485)	(55,109)	(30)	(5,261)
Total cash used to acquire assets	65,478	63,391	33,566	26,253	26,290

Prepared on Australian Accounting Standards basis.

Annual appropriation amounts reported are inclusive of supply bill arrangements.

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

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

Table 3.6: Statement of departmental asset movements (Budget year 2026–27)

	Land and Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2026				
Gross book value	23,562	43,338	276,797	343,697
Gross book value – right-of-use (ROU) assets	91,387	14,526	–	105,913
Accumulated depreciation/ amortisation and impairment	(6,302)	(18,597)	(94,364)	(119,263)
Accumulated depreciation/ amortisation and impairment – ROU assets	(67,087)	(10,195)	–	(77,282)
Opening net book balance	41,560	29,072	182,433	253,065
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase – appropriation equity (a)	316	3,360	28,835	32,511
By purchase – appropriation ordinary annual services (b)	–	2,850	–	2,850
By purchase – appropriation ordinary annual services – ROU assets	10,485	–	–	10,485
By purchase – other	–	–	28,030	28,030
Total additions	10,801	6,210	56,865	73,876
Other movements				
Depreciation/amortisation expense	(760)	(4,162)	(22,291)	(27,213)
Depreciation/amortisation on ROU assets	(9,523)	(1,886)	–	(11,409)
Total other movements	(10,283)	(6,048)	(22,291)	(38,622)
As at 30 June 2027				
Gross book value	23,878	49,548	333,662	407,088
Gross book value – ROU assets	101,872	14,526	–	116,398
Accumulated depreciation/ amortisation and impairment	(7,062)	(22,759)	(116,655)	(146,476)
Accumulated depreciation/ amortisation and impairment – ROU assets	(76,610)	(12,081)	–	(88,691)
Closing net book balance	42,078	29,234	217,007	288,319

Prepared on Australian Accounting Standards basis.

Annual appropriation amounts reported are inclusive of supply bill arrangements.

- a) 'Appropriation equity' refers to equity injection appropriations provided through Appropriation Bill (No. 2) 2026–2027.
- b) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2026–2027 for depreciation/amortisation expenses, DCBs or other operational expenses.

Australian Federal Police

Section 1: Entity overview and resources	101
1.1 Strategic direction statement.....	101
1.2 Entity resource statement.....	103
1.3 Budget measures.....	106
Section 2: Outcomes and planned performance	108
2.1 Budgeted expenses and performance for Outcome 1.....	109
2.2 Budgeted expenses and performance for Outcome 2.....	115
2.3 Budgeted expenses and performance for Outcome 3.....	117
Section 3: Budgeted financial statements	123
3.1 Budgeted financial statements	123
3.2. Budgeted financial statements tables.....	124

Australian Federal Police

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Australian Federal Police (AFP) is an independent statutory authority within the Minister for Home Affairs portfolio. Its functions are outlined in Section 8 of the *Australian Federal Police Act 1979* (AFP Act) and include:

- providing police services in relation to the laws and property of the Commonwealth (including Commonwealth places) and safeguarding Commonwealth interests
- providing policing services to the Australian Capital Territory, the Jervis Bay Territory and Australia's external territories (Christmas Island, Cocos (Keeling) Islands and Norfolk Island)
- investigating state offences with a federal aspect
- providing protective services at Australia's leading airports and for key Australian dignitaries and establishments as directed by the Minister
- providing police services and police support services to assist or cooperate with an Australian or foreign law enforcement agency, intelligence or security agency, or government regulatory agency; and in relation to establishing, developing and monitoring peace, stability and security in foreign countries
- delivering functions under the *Witness Protection Act 1994* and the *Proceeds of Crime Act 2002*.

The AFP operates within a broad and diverse legislative environment. Legislation including the *Crimes Act 1914*, *Proceeds of Crime Act 2002*, *Witness Protection Act 1994* and *Criminal Code Act 1995* confer powers, roles, responsibilities, obligations and accountability measures on the agency. For more details see <https://www.afp.gov.au/about-us>.

The AFP's priorities are informed by a Ministerial Direction issued under section 37(2) of the AFP Act, that sets out the key focus areas for the AFP which reflects the current and emerging threats in policing and the national security operating environment. In response to the Ministerial Direction, the AFP Commissioner provides a Statement of Intent to the Minister for Home Affairs, which outlines the AFP's mission and key areas of focus and priorities to:

- prevent harm from reaching Australian shores
- disrupt threats domestically and internationally at the first available opportunity to minimise harm

- protect vulnerable communities from radicalisation and exploitation
- respond to threats in the most efficient and effective manner to safeguard Australia’s domestic security and maintain law and order in our region with support from our Indo-Pacific partners
- enforce criminal law and protect Australians from threats to its security.

Furthermore, the new AFP Strategy provides a central reference point that informs our direction and facilitates alignment across the agency. It reinforces our approach towards achieving our mission statement of defending and protecting Australia and Australia’s future from domestic and global security threats. The Ministerial Direction, Statement of Intent and AFP Strategy form part of the AFP’s robust governance framework. These instruments guide the AFP to strategically align and proportionally scale its resources to defined priorities, while remaining agile to address emerging security threats.

The AFP is committed to defending Australia’s domestic security and prioritises threats and crimes that undermine Australia’s sovereignty, social cohesion, democracy, financial systems and future prosperity. This will be achieved by delivering operational impacts as articulated in its 3 outcomes.

Outcome 1 aims to reduce criminal and national security threats to Australia’s collective economic and societal interests through cooperative policing services, primarily focused on the prevention, detection, disruption, investigation and prosecution of criminal activity.

Outcome 2 aims to provide a safe and secure environment through policing activities on behalf of the Australian Capital Territory Government.

Outcome 3 aims to safeguard Australians and Australian interests through the delivery of policing services primarily focused on protective services, aviation policing and international police partnerships. The AFP will also disrupt extremist individuals and networks that drive fear, degrade social cohesion, and foment conditions for communal violence, including by expanding the National Security Investigations teams as part of a new measure allocated to the AFP. The AFP will continue to disrupt and respond to urgent demands posed by the highest criminal threats, ensuring national security for Australia. Continued partnerships, strong interagency collaboration, and effective engagement with international stakeholders remain critical for delivering operational success.

1.2 Entity resource statement

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

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

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

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

Table 1.1: Australian Federal Police resource statement – Budget estimates for 2026–27 as at Budget May 2026

	2025–26 <i>Estimated actual</i> \$'000	2026–27 Estimate \$'000
Departmental		
Annual appropriations – ordinary annual services (a)		
Prior year appropriations available (b)	70,471	71,381
Departmental appropriation (c)	1,611,941	1,731,239
s74 external revenue (d)	447,599	457,022
Departmental capital budget (e)	73,080	77,257
Annual appropriations – other services – non-operating (f)		
Prior year appropriations available (b)	24,707	–
Equity injection	109,762	187,984
Total departmental annual appropriations	2,337,560	2,524,883
Special accounts (g)		
Opening balance	18,428	18,428
Appropriation receipts (h)	7,015	7,015
Non-appropriation receipts	10,330	12,282
Total special accounts	35,773	37,725
<i>Less departmental appropriations drawn from annual/special appropriations and credited to special accounts</i>	<i>(17,345)</i>	<i>(19,297)</i>
Total departmental resourcing	2,355,988	2,543,311
Administered		
Annual appropriations – ordinary annual services (a)		
Outcome 1	4,642	1,743
Outcome 3	120,426	116,972
Total administered annual appropriations	125,068	118,715
Total administered special appropriations (i)	50	50
Total administered resourcing	125,118	118,765
Total resourcing for AFP (j)	2,481,106	2,662,076
	2025–26	2026–27
Average staffing level (number)	8,094	8,195

Table 1.1: Australian Federal Police resource statement – Budget estimates for 2026–27 as at Budget May 2026 (continued)

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

Annual appropriation amounts reported are inclusive of supply bill arrangements.

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

- a) Appropriation Bill (No. 1) 2026–2027.
- b) Excludes \$28.0m withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- c) Excludes departmental capital budget (DCB).
- d) Estimated external revenue receipts under section 74 of the PGPA Act.
- e) Departmental capital budgets are not separately identified in Appropriation Bill (No.1) and Supply Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, capital budget appropriations have been designated as a 'contribution by owner'.
- f) Appropriation Bill (No. 2) 2026–2027.
- g) Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts. For further information on special accounts, please refer to *Budget Paper No. 4 – Agency Resourcing*. Please also see Table 2.1.1 for further information on outcome and program expenses broken down by various funding sources, e.g. annual appropriations, special appropriations and special accounts.
- h) Amounts credited to the special account(s) from AFP's annual and special appropriations.
- i) Special appropriation provided for the purpose of repayments under section 77 of the PGPA Act.
- j) Total net resourcing comprises prior year and current year appropriations. The following table provides a summary of these two elements:

	<i>2025–26 Estimated actual \$'000</i>	<i>2026–27 Estimate \$'000</i>
Total resources provided for in current year Budget	2,385,928	2,590,695
Prior year appropriations available	95,178	71,381
Total net resourcing for AFP	2,481,106	2,662,076

1.3 Budget measures

Budget measures in Part 1 relating to Australian Federal Police are detailed in the *Budget Paper No. 2* and are summarised below.

Table 1.2: Australian Federal Police 2026–27 Budget measures

Measures announced since the 2025–26 Mid-Year Economic and Fiscal Outlook (MYEFO)

	Program	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000	2029–30 \$'000
Payment measures						
Attorney-General's Portfolio – additional resourcing (a)	1.1					
Departmental payment		–	2,666	2,758	2,848	2,936
Total		–	2,666	2,758	2,848	2,936
Government Response to the Antisemitic Bondi Terrorist Attack (b)	1.1					
Departmental payment		nfp	nfp	nfp	nfp	nfp
Total		nfp	nfp	nfp	nfp	nfp
Home Affairs – additional resourcing (c)	1.1					
Departmental payment		–	41,449	–	–	–
Total		–	41,449	–	–	–
National Strategy to Prevent and Respond to Child Sexual Abuse – continuation (a)	1.1					
Departmental payment		–	1,268	–	–	–
Total		–	1,268	–	–	–
Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses – one year extension (b)						
Departmental payment	1.1	–	–	–	–	(54,358)
Total		–	–	–	–	(54,358)

Table 1.2: Australian Federal Police 2026–27 Budget measures (continued)

	Program	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000	2029–30 \$'000
Securing the National Disability Insurance Scheme for Future Generations (d)	1.1					
Departmental payment		–	2,778	2,953	2,971	3,153
Total		–	2,778	2,953	2,971	3,153
Supporting Border Security (c)	1.1					
Departmental payment		–	13,250	–	–	–
Administered payment		–	560	–	–	–
Total		–	13,810	–	–	–
Total payment measures						
Departmental		–	61,411	5,711	5,819	(48,269)
Administered		–	560	–	–	–
Total		–	61,971	5,711	5,819	(48,269)

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

- a) The full measure description and package details appear in *Budget Paper No. 2* under the Attorney-General's portfolio.
- b) The full measure description and package details appear in *Budget Paper No. 2* under cross portfolio
- c) The full measure description and package details appear in *Budget Paper No. 2* under the Home Affairs portfolio.
- d) The full measure description and package details appear in *Budget Paper No. 2* under the Health portfolio.

Section 2: Outcomes and planned performance

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

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

Note:

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

The most recent corporate plan for AFP can be found at:
<https://www.afp.gov.au/corporateplan>

The most recent annual performance statement can be found at:
<https://www.afp.gov.au/annualreport>

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: National and International Policing

Reduce criminal and national security threats to Australia's collective economic and societal interests through cooperative policing services, primarily focused on the prevention, detection, disruption, investigation and prosecution of criminal activity.

Linked programs

Department of Home Affairs
<ul style="list-style-type: none"> • Program 1.2 – National Security and Resilience • Program 1.3 – Cyber security • Program 1.4 – Counter Terrorism • Program 1.5 – Regional Cooperation • Program 2.2 – Visas • Program 3.4 – Border Enforcement
Attorney-General's Department
<ul style="list-style-type: none"> • Program 1.1 – Attorney-General's Department
Australian Criminal Intelligence Commission
<ul style="list-style-type: none"> • Program 1.1 – Australian Criminal Intelligence Commission
Australian Transaction Reports and Analysis Centre
<ul style="list-style-type: none"> • Program 1.1 – AUSTRAC
Australian Signals Directorate
<ul style="list-style-type: none"> • Program 1.1 – Foreign Signals Intelligence, Cyber Security and Offensive Cyber Operations
Australian Security Intelligence Organisation
<ul style="list-style-type: none"> • Program 1.1 – Security Intelligence
Australian Competition and Consumer Commission
<ul style="list-style-type: none"> • Program 1.1 – Australian Competition and Consumer Commission
Australian Financial Security Authority
<ul style="list-style-type: none"> • Program 1.1 – Personal Insolvency and Trustee Services
Australian Taxation Office
<ul style="list-style-type: none"> • Program 1.1 – Australian Taxation Office
Department of Foreign Affairs and Trade
<ul style="list-style-type: none"> • Program 1.1 – Foreign Affairs and Trade Operations • Program 2.1 – Consular Services
Department of Defence
<ul style="list-style-type: none"> • Program 1.1 – Operations Contributing to the Safety of the Immediate Neighbourhood
Office of the Director of Public Prosecutions
<ul style="list-style-type: none"> • Program 1.1 – An independent service to prosecute alleged offences against the criminal law of the Commonwealth
Office of the Special Investigator
<ul style="list-style-type: none"> • Program 1.1 – Independent Investigation

Linked programs (continued)

Services Australia
<ul style="list-style-type: none">• Program 1.1 – Strategy and Corporate Enabling
Contribution to Outcome 1 made by linked programs These agencies contribute to Outcome 1 through: <ul style="list-style-type: none">• collaborating on joint operations, particularly in the capacity to prevent, disrupt and respond to terrorism, human exploitation, serious organised crime, cybercrime, fraud and corruption, and espionage and foreign interference• providing special investigative powers, intelligence exchange, capability uplift and research to investigate, enforce and prosecute alleged breaches of Commonwealth criminal law, state crimes with a federal aspect, or the Laws of Armed Conflict• engaging on legislative reform proposals, new policy proposals, policy coordination, strategy development and other policy matters• ensuring a strategic and coordinated approach to relevant policy and operations domestically and internationally, including regional cooperation for offshore programs.

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
Program 1.1: Federal Policing					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	4,642	1,743	1,230	1,257	1,285
Special appropriations					
<i>Special appropriation s77</i>	50	50	–	–	–
Administered total	4,692	1,793	1,230	1,257	1,285
Departmental expenses					
Departmental appropriation	825,668	858,188	759,640	747,429	726,429
s74 external revenue (a)	108,496	103,656	66,293	65,869	66,006
Special accounts					
Services for other entities and trust monies	17,345	19,297	19,515	19,926	20,329
Expenses not requiring appropriation in the Budget year (b)	187,968	175,943	175,472	163,615	145,940
Departmental total	1,139,477	1,157,084	1,020,920	996,839	958,704
Total expenses for program 1.1	1,144,169	1,158,877	1,022,150	998,096	959,989

	2025–26	2026–27
Average staffing level (number)	3,998	3,956

Annual appropriation amounts reported are inclusive of supply bill arrangements.

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

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

Performance measures for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2025–26), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2026–27 Budget measures that have created new programs or materially changed existing programs are to be provided.

Table 2.1.2: Performance measures for Outcome 1

Outcome 1 – Reduce criminal and national security threats to Australia’s collective economic and societal interests through cooperative policing services, primarily focused on the prevention, detection, disruption, investigation and prosecution of criminal activity.		
Program 1.1 – Federal Policing		
Provide national and international policing services through prevention, disruption, enforcement and response strategies in collaboration with domestic and international partners.		
Key activities	<ul style="list-style-type: none"> • Maintain the confidence of the Australian community in the AFP. • Prevent, disrupt and respond to serious crimes and crimes of Commonwealth significance in collaboration with partners. (a) • Enforce Commonwealth criminal law and assist state and territory partners to enforce state offences with a federal aspect. 	
Year	Performance measures	Expected performance results
Current Year 2025–26	Community confidence	On track
	General public (b)	
	Informed public (c)	
	Prevention case studies	On track
	Disruption case studies	On track
	Response case studies	On track
	Delivery of coordinated policing responses to address human exploitation	On track
	Prosecution success rate	At risk
	Return on investment – assets confiscation	On track
Year	Performance measures (d)	Planned performance results
Budget Year 2026–27	<i>Proportion of the general public (b) and informed public (c) that have confidence in the AFP</i>	General public: 85 percent
		Informed public: 90 percent
	<i>Demonstrated counterterrorism outcomes delivered through the AFP’s joint effort with partner organisations</i>	Case studies meet defined success criteria

Outcome 1 – Reduce criminal and national security threats to Australia’s collective economic and societal interests through cooperative policing services, primarily focused on the prevention, detection, disruption, investigation and prosecution of criminal activity.		
Program 1.1 – Federal Policing		
Provide national and international policing services through prevention, disruption, enforcement and response strategies in collaboration with domestic and international partners.		
	<i>Number of cyber disruptions completed through AFP operations</i>	Meet or exceed the average disruption count of the preceding 4 financial years
	<i>Disruption of organised crime and illicit commodities completed through AFP effort</i>	Case studies meet defined success criteria
	<i>Identification and removal of criminal assets</i>	Return on investment calculation exceeds 1
	Delivery of coordinated policing responses to address human exploitation	Delivery of the AFP’s commitments specified under the <i>National Strategy to Prevent and Respond to Child Sexual Abuse</i>
	<i>Contribution to partnerships that address fraud against the Commonwealth</i>	Case studies meet defined success criteria
	Prosecution success rate	95 percent
Forward Estimates 2027–30	As per 2026–27	As per 2026–27
Material changes to Program 1.1 resulting from 2026–27 Budget Measures: Nil		

- a) Refers to updated key activities that will be reflected in the 2026–27 Corporate Plan.
- b) Defined as self-identified confidence in the AFP of 6 or higher out of 10.
- c) Defined as self-identified awareness in the AFP of 7 or higher out of 10.
- d) Improved performance measures with no material changes to the existing program, as shown in italics.

2.2 Budgeted expenses and performance for Outcome 2

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
Program 2.1: ACT Community Policing					
Departmental expenses					
s74 external revenue (a)	249,598	262,969	269,571	270,751	278,790
Expenses not requiring appropriation in the Budget year (b)	13,539	12,917	12,596	12,366	12,500
Departmental total	263,137	275,886	282,167	283,117	291,290
Total expenses for program 2.1	263,137	275,886	282,167	283,117	291,290

	2025–26	2026–27
Average staffing level (number)	1,065	1,108

Annual appropriation amounts reported are inclusive of supply bill arrangements.

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.

Performance measures for Outcome 2

Table 2.2.2 details the performance measures for each program associated with Outcome 2. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2025–26), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2026–27 Budget measures that have created new programs or materially changed existing programs are to be provided.

Table 2.2.2: Performance measures for Outcome 2

Outcome 2 – A safe and secure environment through policing activities on behalf of the Australian Capital Territory Government.		
Program 2.1 – ACT Community Policing Provide community policing services in the Australian Capital Territory in partnership with government and community agencies.		
Key activities (a)	<ul style="list-style-type: none"> Prevent and disrupt crime, respond to incidents or emergencies, and enforce the laws of the Australian Capital Territory and Commonwealth. (a) 	
Year	Performance measures	Expected performance results
Current Year 2025–26	Prevention case study	On track
	Response case study	On track
	Enforcement case study	On track
Year	Performance measures (b)	Planned performance results
Budget Year 2026–27	<i>Successful community policing efforts within the Australian Capital Territory</i>	Case study meets defined success criteria
Forward Estimates 2027–30	As per 2026–27	As per 2026–27
Material changes to Program 2.1 resulting from 2026–27 Budget Measures: Nil		

- a) Refers to updated key activities that will be reflected in the 2026–27 Corporate Plan.
- b) Improved performance measures with no material changes to the existing program, as shown in italics.

2.3 Budgeted expenses and performance for Outcome 3

Outcome 3: Specialist Protective Services and International Policing Partnerships

Safeguarding Australians and Australian interests through the delivery of policing services primarily focused on protective services, aviation policing and international police partnerships.

Linked programs

Department of Home Affairs
<ul style="list-style-type: none"> • Program 1.2 – National Security and Resilience • Program 1.4 – Counter Terrorism • Program 1.5 – Regional Cooperation • Program 3.4 – Border Enforcement • Program 3.5 – Onshore Compliance and Detention
Attorney-General's Department
<ul style="list-style-type: none"> • Program 1.1 – Attorney-General's Department • Program 1.2 – Nuclear Powered Submarines
Australian Security Intelligence Organisation
<ul style="list-style-type: none"> • Program 1.1 – Security Intelligence
Department of Foreign Affairs and Trade
<ul style="list-style-type: none"> • Program 1.1 – Foreign Affairs and Trade Operations • Program 1.2 – Official Development Assistance • Program 1.8 – Nuclear-Powered Submarine Program • Program 2.1 – Consular Services
Department of Defence
<ul style="list-style-type: none"> • Program 1.1 – Operations Contributing to the Safety of the Immediate Neighbourhood • Program 2.4 – Joint Capabilities • Program 2.16 – Nuclear-Powered Submarines
Department of Finance
<ul style="list-style-type: none"> • Program 2.10 – Nuclear-Powered Submarine Program Advice
Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts
<ul style="list-style-type: none"> • Program 4.1 – Services to Territories
Australian Submarine Agency
<ul style="list-style-type: none"> • Program 1.1. – Nuclear-Powered Submarines
Australian Radiation Protection and Nuclear Safety Agency
<ul style="list-style-type: none"> • Program 1.2 – Nuclear Powered Submarines
Contribution to Outcome 3 made by linked programs
<p>These agencies contribute to Outcome 3 through:</p> <ul style="list-style-type: none"> • partnering internationally, particularly with our regional Pacific partners, for mutual operational assistance, police-led diplomacy, capability development and delivery of the Pacific Police Partnership Program • arranging service delivery of policing within the Jervis Bay Territory and Australia's external territories, including Christmas Island, Cocos (Keeling) Islands and Norfolk Island • assisting the implementation of security arrangements for secure sites and critical infrastructure, designated special events and other major events, and for the protection of designated high office holders, dignitaries, witnesses and other officials • building and integrating the interim AFP protective security overlay in support of the Australian nuclear submarine program under the AUKUS initiative.

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
Program 3.1: Specialist Protective Services					
Departmental expenses					
Departmental appropriation	484,528	517,852	535,274	543,244	554,227
s74 external revenue (a)	68,760	71,321	74,176	77,102	80,146
Expenses not requiring appropriation in the Budget year (b)	4,728	3,643	2,514	1,639	1,356
Departmental total	558,016	592,816	611,964	621,985	635,729
Total expenses for program 3.1	558,016	592,816	611,964	621,985	635,729
Program 3.2: International Police Assistance and External Territories					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	120,426	116,972	140,443	101,472	103,782
Administered total	120,426	116,972	140,443	101,472	103,782
Departmental expenses					
Departmental appropriation	240,081	260,455	268,311	271,848	275,264
s74 external revenue (a)	21,131	17,912	17,392	11,826	11,407
Expenses not requiring appropriation in the budget year (b)	7,131	5,577	4,695	3,947	3,396
Departmental total	268,343	283,944	290,398	287,621	290,067
Total expenses for program 3.2	388,769	400,916	430,841	389,093	393,849
Program 3.3: AFP-Nuclear Powered Submarine Program					
Departmental expenses					
Departmental appropriation	54,649	87,729	–	–	–
Expenses not requiring appropriation in the Budget year (b)	92	114	43	43	43
Departmental total	54,741	87,843	43	43	43
Total expenses for program 3.3	54,741	87,843	43	43	43

Table 2.3.1: Budgeted expenses for Outcome 3 (continued)

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
Outcome 3 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	120,426	116,972	140,443	101,472	103,782
Administered total	120,426	116,972	140,443	101,472	103,782
Departmental expenses					
Departmental appropriation	779,258	866,036	803,585	815,092	829,491
s74 external revenue (a)	89,891	89,233	91,568	88,928	91,553
Expenses not requiring appropriation in the budget year (b)	11,951	9,335	7,252	5,629	4,796
Departmental total	881,100	964,604	902,405	909,649	925,840
Total expenses for Outcome 3	1,001,526	1,081,576	1,042,848	1,011,121	1,029,622

	2025–26	2026–27
Average staffing level (number)	3,030	3,131

Annual appropriation amounts reported are inclusive of supply bill arrangements.

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.

Performance measures for Outcome 3

Table 2.3.2 details the performance measures for each program associated with Outcome 3. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2025–26), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2026–27 Budget measures that have created new programs or materially changed existing programs are to be provided.

Table 2.3.2: Performance measures for Outcome 3

Outcome 3 – Safeguarding Australians and Australian interests through the delivery of policing services primarily focused on protective services, aviation policing and international police partnerships.		
Program 3.1 – Specialist Protective Services Provide protective services for official persons and at designated airports, Commonwealth protected locations, institutions and events.		
Key activities	<ul style="list-style-type: none"> Respond to aviation incidents at Australian designated airports. Provide protection for locations, institutions, events, and official persons. 	
Year	Performance measures	Expected performance results
Current Year 2025–26	Aviation Response Rate	On track
	Priority 1 – within 10 minutes	
	Priority 2 – within 20 minutes	
	Priority 3 – within 120 minutes	
	Priority 4 – within 24 hours	
	Avoidable incidents	On track
Year	Performance measures (a)	Planned performance results
Budget Year 2026–27	<i>Timely response to incidents occurring at AFP-patrolled airports</i>	Priority 1: 90 percent within 10 minutes
		Priority 2: 90 percent within 20 minutes
		Priority 3: 95 percent within 120 minutes
		Priority 4: 95 percent within 24 hours
	<i>Prevention of avoidable incidents occurring due to AFP intervention</i>	Avoidable incidents occurring is less than 2
Forward Estimates 2027–30	As per 2026–27	As per 2026–27
Material changes to Program 3.1 resulting from 2026–27 Budget Measures: Nil		

a) Improved performance measures with no material changes to the existing program, as shown in italics.

Table 2.3.2: Performance measures for Outcome 3 (continued)

Program 3.2 – International Police Assistance and External Territories		
Provide policing or policing support services to Jervis Bay, Australia’s external territories and international partners.		
Key activities	<ul style="list-style-type: none"> Provide community policing services to Australia’s external territories and Jervis Bay territory. Provide expertise, training and development to regional law enforcement partners. 	
Year	Performance measures	Expected performance results
Current Year 2025–26	Provision of community policing services to Norfolk, Cocos (Keeling) and Christmas Islands, and the Jervis Bay Territory	On track
	Contribute to regional policing, police partnerships, capability-building and operational initiatives in the Pacific	On track
Year	Performance measures	Planned performance results
Budget Year 2026–27	Provision of community policing services to Norfolk, Cocos (Keeling) and Christmas Islands, and the Jervis Bay Territory	Case studies meet defined success criteria
	Contribute to regional policing, police partnerships, capability-building and operational initiatives in the Pacific	Case studies meet defined success criteria
Forward Estimates 2027–30	As per 2026–27	As per 2026–27
Material changes to Program 3.2 resulting from 2026–27 Budget Measures: Nil		

Program 3.3 – AFP-Nuclear Powered Submarine Program		
Build and integrate the interim AFP protective security overlay in support of the Australian nuclear submarine program under the AUKUS initiative.		
Key activities	<ul style="list-style-type: none"> Design and deliver a fit-for-purpose protective security overlay in support of the Australian nuclear submarine program under the AUKUS initiative at specified sites. 	
Year	Performance measures	Expected performance results
Current Year 2025–26	Provision of interim protective security overlay provided to support visits by Ships Submersible Nuclears (SSNs)	On track
Year	Performance measures	Planned performance results
Budget Year 2026–27	Provision of interim protective security overlay provided to support visits by SSNs	Case study meets defined success criteria
Forward Estimates 2027–30	As per 2026–27	As per 2026–27
Material changes to Program 3.3 resulting from 2026–27 Budget Measures: Nil		

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements, which provide a comprehensive snapshot of entity finances for the 2026–27 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

Departmental

Budgeted Departmental Income Statement

This statement presents the expected financial result for the AFP and identifies expenses and revenues on an accrual basis.

In 2026–27, the AFP's estimated appropriation revenue is \$1,731.2 million. This is an increase of \$119.3 million from the 2025–26 appropriation. The increase is primarily attributed to new measures.

The 2026–27 and forward years budgeted operating result, after excluding unfunded depreciation and amortisation expense and principal repayments on leased assets, is a break-even position.

Own-source revenue is expected to increase from \$461.6 million in 2025–26 to \$471.0 million in 2026–27. The increase of \$9.4 million is mainly due to increased s74 revenue from the ACT Government for ACT Policing services.

Budgeted Departmental Balance Sheet

Total assets are expected to increase from \$2,310.0 million in 2025–26 to \$2,393.9 million in 2026–27 due to new measures. This balance then decreases over the forward estimates because AFP is not funded for depreciation.

Total liabilities are expected to remain stable.

Departmental Capital Budget Statement

Capital appropriations are expected to increase in 2026–27 due to new measures, then decrease in the forward estimates. This is primarily attributed to terminating measures.

Administered

AFP's administered expenses predominantly relate to supplier expenses related to international policing assistance.

Total estimated expenses administered on behalf of government for 2026–27 are expected to decrease by \$6.4 million. This is primarily due to movements in existing measures and fluctuations in indexation.

3.2. Budgeted financial statements tables

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
EXPENSES					
Employee benefits	1,291,322	1,379,189	1,315,145	1,318,841	1,346,835
Suppliers	663,986	707,601	614,809	610,769	589,311
Depreciation and amortisation (a)	294,402	279,306	246,099	232,492	213,676
Finance costs	34,004	31,478	29,439	27,503	26,012
Total expenses	2,283,714	2,397,574	2,205,492	2,189,605	2,175,834
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	458,189	467,495	439,335	437,382	448,638
Rental income	3,031	3,120	3,214	3,310	3,409
Other	346	346	346	346	346
Total own-source revenue	461,566	470,961	442,895	441,038	452,393
Gains					
Other	13,845	14,108	14,308	14,589	14,880
Total gains	13,845	14,108	14,308	14,589	14,880
Total own-source income	475,411	485,069	457,203	455,627	467,273
Net (cost of)/contribution by services	(1,808,303)	(1,912,505)	(1,748,289)	(1,733,978)	(1,708,561)
Revenue from Government	1,611,941	1,731,239	1,570,240	1,569,536	1,562,935
Surplus/(deficit) attributable to the Australian Government	(196,362)	(181,266)	(178,049)	(164,442)	(145,626)
Total comprehensive income/(loss) attributable to the Australian Government	(196,362)	(181,266)	(178,049)	(164,442)	(145,626)

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
Total comprehensive income/(loss) – as per statement of comprehensive income	(196,362)	(181,266)	(178,049)	(164,442)	(145,626)
Plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	150,972	150,013	130,041	132,512	50,659
Plus: depreciation/amortisation expenses for right-of-use (ROU) assets (b)	143,430	129,293	116,058	99,980	163,017
Less: lease principal repayments (b)	(98,040)	(98,040)	(68,050)	(68,050)	(68,050)
Net cash operating surplus/(deficit)	–	–	–	–	–

Prepared on Australian Accounting Standards basis.

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

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	28,165	28,173	28,173	28,173	28,173
Trade and other receivables	184,986	177,888	172,888	167,942	162,996
Other financial assets	10,585	10,585	10,585	10,585	10,585
Total financial assets	223,736	216,646	211,646	206,700	201,754
Non-financial assets					
Land and buildings	1,553,002	1,512,389	1,450,778	1,397,752	1,354,153
Property, plant and equipment	276,443	401,522	354,762	313,871	280,576
Intangibles	190,578	197,177	206,033	203,725	216,889
Inventories	12,569	12,569	12,569	12,569	12,569
Other non-financial assets	53,614	53,614	53,614	53,614	53,614
Total non-financial assets	2,086,206	2,177,271	2,077,756	1,981,531	1,917,801
Total assets	2,309,942	2,393,917	2,289,402	2,188,231	2,119,555
LIABILITIES					
Payables					
Suppliers	77,374	77,374	77,374	77,374	77,374
Other payables	60,286	60,286	60,286	60,286	60,286
Total payables	137,660	137,660	137,660	137,660	137,660
Interest-bearing liabilities					
Leases	1,315,247	1,315,247	1,315,247	1,315,247	1,315,247
Total interest-bearing liabilities	1,315,247	1,315,247	1,315,247	1,315,247	1,315,247
Provisions					
Employee provisions	376,860	376,860	376,860	376,860	376,860
Other provisions	41,732	41,732	41,732	41,732	41,732
Total provisions	418,592	418,592	418,592	418,592	418,592
Total liabilities	1,871,499	1,871,499	1,871,499	1,871,499	1,871,499
Net assets	438,443	522,418	417,903	316,732	248,056
EQUITY (a)					
Parent entity interest					
Contributed equity	2,280,692	2,545,933	2,619,467	2,682,738	2,759,688
Reserves	205,378	205,378	205,378	205,378	205,378
Retained surplus (accumulated deficit)	(2,047,627)	(2,228,893)	(2,406,942)	(2,571,384)	(2,717,010)
Total parent entity interest	438,443	522,418	417,903	316,732	248,056
Total equity	438,443	522,418	417,903	316,732	248,056

Prepared on Australian Accounting Standards basis.

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

Table 3.3: Departmental statement of changes in equity – summary of movement (Budget year 2026–27)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2026					
Balance carried forward from previous period	(2,047,627)	205,378	–	2,280,692	438,443
Adjusted opening balance	(2,047,627)	205,378	–	2,280,692	438,443
Comprehensive income					
Surplus/(deficit) for the period	(181,266)	–	–	–	(181,266)
Total comprehensive income	(181,266)	–	–	–	(181,266)
of which:					
Attributable to the Australian Government	(181,266)	–	–	–	(181,266)
Transactions with owners					
Contributions by owners					
Equity injection – appropriation	–	–	–	187,984	187,984
Departmental capital budget (DCB)	–	–	–	77,257	77,257
Sub-total transactions with owners	–	–	–	265,241	265,241
Estimated closing balance as at 30 June 2027	(2,228,893)	205,378	–	2,545,933	522,418
Closing balance attributable to the Australian Government	(2,228,893)	205,378	–	2,545,933	522,418

Prepared on Australian Accounting Standards basis.

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	2,072,800	2,215,904	2,026,613	2,022,991	1,938,357
Sale of goods and rendering of services	461,220	470,615	442,549	440,692	452,047
Net GST received	62,221	62,221	62,221	62,221	62,221
Other	346	346	346	346	346
Total cash received	2,596,587	2,749,086	2,531,729	2,526,250	2,452,971
Cash used					
Employees	1,291,322	1,379,189	1,315,145	1,318,841	1,346,835
Suppliers	712,362	755,714	662,722	658,401	636,652
Interest payments on lease liability	34,004	31,478	29,439	27,503	26,012
s74 external revenue transferred to the Official Public Account (OPA)	450,005	477,567	451,373	448,509	370,476
Total cash used	2,487,693	2,643,948	2,458,679	2,453,254	2,379,975
Net cash from/(used by) operating activities	108,894	105,138	73,050	72,996	72,996
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	204,376	272,331	78,534	68,217	81,896
Total cash used	204,376	272,331	78,534	68,217	81,896
Net cash from/(used by) investing activities	204,376	272,331	78,534	68,217	81,896
FINANCING ACTIVITIES					
Cash received					
Contributed equity	194,342	265,241	73,534	63,271	76,950
Total cash received	194,342	265,241	73,534	63,271	76,950
Cash used					
Principal payments on lease liability	98,040	98,040	68,050	68,050	68,050
Total cash used	98,040	98,040	68,050	68,050	68,050
Net cash from/(used by) financing activities	96,302	167,201	5,484	(4,779)	8,900
Net increase/(decrease) in cash held	820	8	–	–	–
Cash and cash equivalents at the beginning of the reporting period	27,345	28,165	28,173	28,173	28,173
Cash and cash equivalents at the end of the reporting period	28,165	28,173	28,173	28,173	28,173

Prepared on Australian Accounting Standards basis.

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget – Bill 1 (DCB)	73,080	77,257	67,922	63,111	74,490
Equity injections – Bill 2	109,762	187,984	5,612	160	2,460
Total new capital appropriations	182,842	265,241	73,534	63,271	76,950
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	<i>182,842</i>	<i>265,241</i>	<i>73,534</i>	<i>63,271</i>	<i>76,950</i>
Total items	182,842	265,241	73,534	63,271	76,950
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	109,762	187,984	5,612	160	2,460
Funded by capital appropriation – DCB (b)	73,080	77,257	67,922	63,111	74,490
Funded internally from departmental resources (c)	10,034	7,090	5,000	4,946	4,946
TOTAL	192,876	272,331	78,534	68,217	81,896
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	192,876	272,331	78,534	68,217	81,896
Total cash used to acquire assets	192,876	272,331	78,534	68,217	81,896

Prepared on Australian Accounting Standards basis.

Annual appropriation amounts reported are inclusive of supply bill arrangements.

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

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

c) Includes s74 external receipts.

Table 3.6: Statement of departmental asset movements (Budget year 2026–27)

	Land \$'000	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2026					
Gross book value	4,250	568,530	469,257	458,742	1,500,779
Gross book value – right-of-use (ROU) assets	–	1,812,554	55,718	–	1,868,272
Accumulated depreciation/ amortisation and impairment	–	(160,249)	(193,312)	(268,164)	(621,725)
Accumulated depreciation/ amortisation and impairment – ROU assets	–	(672,083)	(55,220)	–	(727,303)
Opening net book balance	4,250	1,548,752	276,443	190,578	2,020,023
Capital asset additions					
Estimated expenditure on new or replacement assets					
By purchase – appropriation equity (a)	–	12,627	196,666	63,038	272,331
By purchase – appropriation equity – ROU assets	–	98,040	–	–	98,040
Total additions	–	110,667	196,666	63,038	370,371
Other movements					
Depreciation/amortisation expense	–	(37,432)	(56,142)	(56,439)	(150,013)
Depreciation/amortisation on ROU assets	–	(113,848)	(15,445)	–	(129,293)
Total other movements	–	(151,280)	(71,587)	(56,439)	(279,306)
As at 30 June 2027					
Gross book value	4,250	581,157	665,923	521,780	1,773,110
Gross book value – ROU assets	–	1,910,594	55,718	–	1,966,312
Accumulated depreciation/ amortisation and impairment	–	(197,681)	(249,454)	(324,603)	(771,738)
Accumulated depreciation/ amortisation and impairment – ROU assets	–	(785,931)	(70,665)	–	(856,596)
Closing net book balance	4,250	1,508,139	401,522	197,177	2,111,088

Prepared on Australian Accounting Standards basis.

Annual appropriation amounts reported are inclusive of supply bill arrangements.

a) 'Appropriation equity' refers to equity injection appropriations provided through Appropriation Bill (No. 2) 2026–2027.

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
EXPENSES					
Suppliers	125,118	118,765	141,673	102,729	105,067
Total expenses administered on behalf of Government	125,118	118,765	141,673	102,729	105,067
Net (cost of)/contribution by services	125,118	118,765	141,673	102,729	105,067
Total comprehensive income/(loss)	(125,118)	(118,765)	(141,673)	(102,729)	(105,067)

Prepared on Australian Accounting Standards basis.

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
ASSETS					
Financial assets					
Trade and other receivables	125	125	125	125	125
Total financial assets	125	125	125	125	125
Non-financial assets					
Other non-financial assets	4,100	4,100	4,100	4,100	4,100
Total non-financial assets	4,100	4,100	4,100	4,100	4,100
Total assets administered on behalf of Government	4,225	4,225	4,225	4,225	4,225
LIABILITIES					
Payables					
Suppliers	12,796	12,796	12,796	12,796	12,796
Total payables	12,796	12,796	12,796	12,796	12,796
Total liabilities administered on behalf of Government	12,796	12,796	12,796	12,796	12,796
Net assets/(liabilities)	(8,571)	(8,571)	(8,571)	(8,571)	(8,571)

Prepared on Australian Accounting Standards basis.

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Net GST received	7	7	–	–	–
Total cash received	7	7	–	–	–
Cash used					
Suppliers	125,118	118,765	141,673	102,729	105,067
Net GST paid	7	7	–	–	–
Total cash used	125,125	118,772	141,673	102,729	105,067
Net cash from/(used by) operating activities	(125,118)	(118,765)	(141,673)	(102,729)	(105,067)
Net increase/(decrease) in cash held	(125,118)	(118,765)	(141,673)	(102,729)	(105,067)
Cash and cash equivalents at beginning of reporting period					
Cash from Official Public Account for:					
- Appropriations	125,118	118,765	141,673	102,729	105,067
Total cash from Official Public Account	125,118	118,765	141,673	102,729	105,067
Cash and cash equivalents at end of reporting period	–	–	–	–	–

Prepared on Australian Accounting Standards basis.

Australian Institute of Criminology

Section 1: Entity overview and resources	137
1.1 Strategic direction statement.....	137
1.2 Entity resource statement.....	139
1.3 Budget measures.....	141
Section 2: Outcomes and planned performance	142
2.1 Budgeted expenses and performance for Outcome 1.....	143
Section 3: Budgeted financial statements	145
3.1 Budgeted financial statements	145
3.2. Budgeted financial statements tables.....	146

Australian Institute of Criminology

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Australian Institute of Criminology (AIC) undertakes and communicates evidence-based crime and justice research to inform policy and practice through:

- monitoring trends in crime and the criminal justice system
- building knowledge of offending and victimisation
- identifying emerging or changed criminal activity
- building an evidence base for an effective criminal justice system and crime prevention.

The AIC's research program includes specialised national monitoring programs on key areas of crime and justice, providing vital information that assists policy makers and practitioners to manage, evaluate and respond effectively and efficiently to crime and justice problems. These unique datasets are used to monitor trends in offending, the changing profile of offenders and victims, and the circumstances of the crimes. The national monitoring programs and regular reports produced by the AIC include:

- homicide
- deaths in custody
- sexual offending
- fraud against the Commonwealth
- cybercrime.

The AIC also undertakes a range of research projects each year that investigate other areas of concern to policy makers and practitioners. The current research priorities are:

- Indigenous over-representation in the criminal justice system
- serious and organised crime
- cybercrime
- violent extremism

- domestic, family and sexual violence
- online sexual exploitation of children
- human trafficking and modern slavery.

The AIC works cooperatively with, and also undertakes research for, other Commonwealth, state and territory agencies. State and territory agencies provide substantial in-kind support to the research undertaken by the AIC. The AIC provides access to information for the AIC's broad range of stakeholders. Through its publication program, the AIC's website, social media, library and information services, and annual program of events, the AIC disseminates research findings and information about the nature and extent of crime, emerging trends, and effective responses to promote justice and reduce crime.

The Criminology Research Fund is managed by the AIC, with funding contributed by the Commonwealth and state and territory governments. The Director of the AIC approves a series of research grants each year, considering the recommendations of the Criminology Research Advisory Council. The program funds research that has relevance for jurisdictional public policy in the areas of law, police, judiciary, corrections, mental health, social welfare and related fields.

The Australian Crime and Violence Prevention Awards are also managed by the AIC. The awards are designed to reward good practice in the prevention or reduction of violence and other types of crime in Australia. They also encourage public initiatives at the grassroots level, and assist governments to identify and develop practical projects that will reduce violence and other types of crime in the community.

1.2 Entity resource statement

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

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

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

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the 'Budgeted expenses by Outcome 1' table in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the appropriation bills themselves.

Table 1.1: AIC resource statement – Budget estimates for 2026–27 as at Budget May 2026

	<i>2025–26 Estimated actual \$'000</i>	2026–27 Estimate \$'000
Departmental		
Annual appropriations – ordinary annual services (a)		
Prior year appropriations available	32	46
Departmental appropriation (b)	5,826	6,548
Departmental capital budget (c)	23	24
Total departmental annual appropriations	<u>5,881</u>	<u>6,618</u>
Special accounts (d)		
Opening balance	5,127	5,015
Non-appropriation receipts	1,852	661
Total special accounts	<u>6,979</u>	<u>5,676</u>
Total departmental resourcing	<u>12,860</u>	<u>12,294</u>
Total resourcing for AIC	<u>12,860</u>	<u>12,294</u>
	<u>2025–26</u>	<u>2026–27</u>
Average staffing level (number)	32	38

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

Annual appropriation amounts reported are inclusive of supply bill arrangements.

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

- a) Appropriation Bill (No. 1) 2026–2027.
- b) Excludes departmental capital budget (DCB).
- c) Departmental capital budgets are not separately identified in Appropriation Bill (No. 1) and Supply Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- d) For further information on special accounts, please refer to the *Budget Paper No. 4 – Agency Resourcing*. Please also see Table 2.1.1 for further information on outcome and program expenses broken down by various funding sources, e.g. annual appropriations, special appropriations and special accounts.

1.3 Budget measures

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

Table 1.2: AIC 2026–27 Budget measures

Part 1: Measures announced since the 2025–26 Mid-Year Economic and Fiscal Outlook (MYEFO)

	Program	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000	2029–30 \$'000
Payment measures						
Attorney-General's Portfolio – additional resourcing (a)	1.1					
Departmental payment		–	112	114	115	116
Total		–	112	114	115	116
Government Response to the Antisemitic Bondi Terrorist Attack (b)	1.1					
Departmental payment		nfp	nfp	nfp	nfp	nfp
Total		nfp	nfp	nfp	nfp	nfp
National Strategy to Prevent and Respond to Child Sexual Abuse - continuation (c)	1.1					
Departmental payment		–	344	–	–	–
Total		–	344	–	–	–
Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses – one year extension (d)	1.1					
Departmental payment		–	–	–	–	(418)
Total		–	–	–	–	(418)
Total payment measures						
Departmental		–	456	114	115	(302)
Total		–	456	114	115	(302)

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

- The lead entity for measure Attorney-General's Portfolio – additional resourcing is the Attorney-General's Department. The full measure description and package details appear in *Budget Paper No. 2* under the Attorney-General's portfolio.
- Financial implications of this measure were reported in the Home Affairs Portfolio Supplementary Additional Estimates Statement 2025-26.
- The lead entity for measure National Strategy to Prevent and Respond to Child Sexual Abuse - continuation is the Attorney-General's Department. The full measure description and package details appear in *Budget Paper No. 2* under the Attorney-General's portfolio.
- The full measure description for Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses – one year extension appears in *Budget Paper No. 2* under cross portfolio.

Section 2: Outcomes and planned performance

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

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

Note:

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

The most recent corporate plan for AIC can be found at: <https://www.aic.gov.au/about-us/corporate-documents>

The most recent annual performance statement can be found at:
<https://www.aic.gov.au/publications/annualreport/annualreport-28>

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Informed crime and justice policy and practice in Australia by undertaking, funding and disseminating policy-relevant research of national significance.

Linked programs

Australian Criminal Intelligence Commission (ACIC)
Program
<ul style="list-style-type: none"> Program 1.1: Australian Criminal Intelligence Commission
Contribution to Outcome 1 made by linked programs
The ACIC CEO is also Director of the AIC. While the AIC operates independently, it is located with the ACIC to ensure criminological research and evidence remains central to law enforcement's collective response to crime. The AIC's corporate services are provided by the ACIC.

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
Program 1.1: Australian Institute of Criminology					
Departmental expenses					
Departmental appropriation	5,826	6,548	5,874	5,460	5,398
Special accounts					
Criminology Research Special Account	1,964	724	705	565	560
Expenses not requiring appropriation in the Budget year (a)	68	68	67	67	67
Departmental total	7,858	7,340	6,646	6,092	6,025
Total expenses for program 1.1	7,858	7,340	6,646	6,092	6,025
	2025–26	2026–27			
Average staffing level (number)	32	38			

Annual appropriation amounts reported are inclusive of supply bill arrangements.

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

a) Expenses not requiring appropriation in the budget year are made up of depreciation expenses and audit fees.

Performance measures for Outcome 1

Table 2.1.3 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2025–26), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2026–27 Budget measures that have created new programs or materially changed existing programs are provided.

Table 2.1.3: Performance measures for Outcome 1

Outcome 1: Informed crime and justice policy and practice in Australia by undertaking, funding and disseminating policy-relevant research of national significance.		
Program 1.1: Australian Institute of Criminology		
The objective of program 1.1 is to inform policy and practice that seeks to reduce crime and promote justice by undertaking, funding and disseminating research and related information. This also includes the support of research that is relevant to current and future public policy issues and the funding of quality criminological research through the Criminology Research Fund (a).		
Key activities	Key activities reported in the current corporate plan: <ul style="list-style-type: none"> • research services • grants and awards • communications and information services. 	
Year	Performance measures	Expected performance results
Current year 2025–26	Trends & issues in crime and criminal justice papers, Research Reports and Criminology Research Grant papers are peer reviewed to ensure the quality of the AIC's research outputs	Target: 100 percent Progress: On track
	Reports produced for each of the monitoring programs are issued according to schedule, annually	Target: On schedule Progress: On track
	Research and statistical publications released on AIC websites	Target: At least 35 reports Progress: On track
	Evidence that AIC research has contributed to Australian Government policymaking	Target: Qualitative case studies Progress: On track
	Roundtables, workshops, seminars and other forums to be held annually	Target: At least 10 Progress: On track
	Satisfaction with events attended by more than 100 people	Target: 90 percent Progress: On track
Year	Performance measures	Planned performance results
Budget year 2026–27	Research and statistical publications released on AIC website	At least 35 reports
Forward estimates 2027–30	As per 2026–27	As per 2026–27
Material changes to Program 1.1 resulting from 2026–27 Budget measures: Nil		

a) Program 1.1 has been updated to reflect a non-material change of the program name from the Criminology Research Grants program to the Criminology Research Fund.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements, which provide a comprehensive snapshot of entity finances for the 2026–27 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

In 2026–27 and forward years the net cash operating result is budgeted to be break-even.

The AIC's appropriation revenue in 2026–27 has increased by \$0.7 million to \$6.5 million as a result of government decisions.

The AIC's own-source revenue is budgeted to decrease in 2026–27 by \$1.2 million to \$0.8 million.

3.2. Budgeted financial statements tables

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
EXPENSES					
Employee benefits	3,308	3,806	3,293	2,916	2,992
Suppliers	4,523	3,507	3,327	3,150	3,007
Depreciation and amortisation (a)	27	27	26	26	26
Total expenses	7,858	7,340	6,646	6,092	6,025
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	1,914	674	655	515	510
Royalties	50	50	50	50	50
Other	41	41	41	41	41
Total own-source revenue	2,005	765	746	606	601
Total own-source income	2,005	765	746	606	601
Net (cost of)/contribution by services	(5,853)	(6,575)	(5,900)	(5,486)	(5,424)
Revenue from Government	5,826	6,548	5,874	5,460	5,398
Surplus/(deficit) attributable to the Australian Government	(27)	(27)	(26)	(26)	(26)
Total comprehensive income/(loss) attributable to the Australian Government	(27)	(27)	(26)	(26)	(26)

Note: Impact of net cash appropriation arrangements

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
Total comprehensive income/(loss) – as per statement of comprehensive income	(27)	(27)	(26)	(26)	(26)
Plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	27	27	26	26	26
Net cash operating surplus/(deficit)	–	–	–	–	–

Prepared on Australian Accounting Standards basis.

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

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	5,015	4,952	4,895	4,839	4,839
Trade and other receivables	444	444	444	444	444
Total financial assets	5,459	5,396	5,339	5,283	5,283
Non-financial assets					
Furniture and office equipment	7	10	12	13	14
Library collection	581	577	575	574	574
Intangibles	6	4	3	2	1
Prepayments	46	46	46	46	46
Total non-financial assets	640	637	636	635	635
Total assets	6,099	6,033	5,975	5,918	5,918
LIABILITIES					
Payables					
Suppliers	849	849	849	849	849
Other payables	2,021	1,958	1,901	1,845	1,845
Total payables	2,870	2,807	2,750	2,694	2,694
Total liabilities	2,870	2,807	2,750	2,694	2,694
Net assets	3,229	3,226	3,225	3,224	3,224
EQUITY (a)					
Parent entity interest					
Contributed equity	1,382	1,406	1,431	1,456	1,482
Reserves	713	713	713	713	713
Retained surplus (accumulated deficit)	1,134	1,107	1,081	1,055	1,029
Total parent entity interest	3,229	3,226	3,225	3,224	3,224
Total equity	3,229	3,226	3,225	3,224	3,224

Prepared on Australian Accounting Standards basis.

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

Table 3.3: Departmental statement of changes in equity – summary of movement (Budget year 2026–27)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2026				
Balance carried forward from previous period	1,134	713	1,382	3,229
Adjusted opening balance	1,134	713	1,382	3,229
Comprehensive income				
Surplus/(deficit) for the period	(27)	–	–	(27)
Total comprehensive income	(27)	–	–	(27)
Transactions with owners				
Contributions by owners				
Departmental capital budget (DCB)	–	–	24	24
Sub-total transactions with owners	–	–	24	24
Estimated closing balance as at 30 June 2027	1,107	713	1,406	3,226
Closing balance attributable to the Australian Government	1,107	713	1,406	3,226

Prepared on Australian Accounting Standards basis

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	5,857	6,548	5,874	5,460	5,398
Sale of goods and rendering of services	1,802	611	598	459	510
Net GST received	193	193	193	193	193
Other	50	50	50	50	50
Total cash received	7,902	7,402	6,715	6,162	6,151
Cash used					
Employees	3,308	3,806	3,293	2,916	2,992
Suppliers	4,675	3,659	3,479	3,302	3,159
Total cash used	7,983	7,465	6,772	6,218	6,151
Net cash from/(used by) operating activities	(81)	(63)	(57)	(56)	–
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	54	24	25	25	26
Total cash used	54	24	25	25	26
Net cash from/(used by) investing activities	(54)	(24)	(25)	(25)	(26)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	23	24	25	25	26
Total cash received	23	24	25	25	26
Net cash from/(used by) financing activities	23	24	25	25	26
Net increase/(decrease) in cash held	(112)	(63)	(57)	(56)	–
Cash and cash equivalents at the beginning of the reporting period	5,127	5,015	4,952	4,895	4,839
Cash and cash equivalents at the end of the reporting period	5,015	4,952	4,895	4,839	4,839

Prepared on Australian Accounting Standards basis.

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget – Bill 1 (DCB)	23	24	25	25	26
Total new capital appropriations	23	24	25	25	26
<i>Provided for:</i>					
Purchase of non-financial assets	23	24	25	25	26
Total items	23	24	25	25	26
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation – DCB (a)	54	24	25	25	26
TOTAL	54	24	25	25	26
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	54	24	25	25	26
Total cash used to acquire assets	54	24	25	25	26

Prepared on Australian Accounting Standards basis.

Annual appropriation amounts reported are inclusive of supply bill arrangements.

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

Table 3.6: Statement of departmental asset movements (Budget year 2026–27)

	Furniture and office equipment \$'000	Library Collection \$'000	Intangibles \$'000	Total \$'000
As at 1 July 2026				
Gross book value	13	617	46	676
Accumulated depreciation/ amortisation and impairment	(6)	(36)	(40)	(82)
Opening net book balance	7	581	6	594
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase – appropriation ordinary annual services (a)	5	19	–	24
Total additions	5	19	–	24
Other movements				
Depreciation/amortisation expense	(2)	(23)	(2)	(27)
Total other movements	(2)	(23)	(2)	(27)
As at 30 June 2027				
Gross book value	18	636	46	700
Accumulated depreciation/ amortisation and impairment	(8)	(59)	(42)	(109)
Closing net book balance	10	577	4	591

Prepared on Australian Accounting Standards basis.

Annual appropriation amounts reported are inclusive of supply bill arrangements.

- a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2026–2027 for depreciation/amortisation expenses, departmental capital budgets (DCBs) or other operational expenses.

Australian Security Intelligence Organisation

Section 1: Entity overview and resources	155
1.1 Strategic direction statement.....	155
1.2 Entity resource statement.....	157
1.3 Budget measures.....	159
Section 2: Outcomes and planned performance	160
2.1 Budgeted expenses and performance for Outcome 1.....	161
Section 3: Budgeted financial statements	166
3.1 Budgeted financial statements	166
3.2 Budgeted financial statements tables.....	167

Australian Security Intelligence Organisation

Section 1: Entity overview and resources

1.1 Strategic direction statement

Australia is in a period of strategic surprise and security fragility. The security environment is becoming more dynamic, more diverse and more degraded. We are facing multifaceted, merging, intersecting, concurrent and cascading threats. A more vulnerable, fractured and intolerant society means a less predictable and more volatile security environment.

While the security outlook is increasingly challenging, the Australian Security Intelligence Organisation (ASIO) will continue to protect Australia and Australians from threats to their security. Our powers are significant, our people world class, our capabilities exceptional and our resolve resolute.

In 2026–27, ASIO will advance its mission through the following key priorities:

- Counter-intelligence
- Counter-terrorism
- Top Secret–Privileged Access Vetting.

The national terrorism threat level is PROBABLE – ASIO assesses there is a greater than fifty per cent chance of a domestic terrorist attack or attack planning in the next twelve months.

We are tracking an increase in extremism: more Australians are being radicalised and more are willing to use violence to advance their cause. Religiously motivated violent extremism as seen with the Bondi attack remains an enduring threat. Terrorist organisations abroad such as Islamic State of Iraq and the Levant (ISIL) remain threats, and can also inspire attacks from lone actors. We are also seeing an increase in ideologically motivated violent extremism, fuelled by personal grievances, conspiracy theories and anti-authority ideologies.

Politically Motivated Violence (PMV) is one of Australia’s principal security concerns. PMV encompasses terrorism but is broader than that. It covers any violent act or violent threat intended or likely to achieve a political objective. This includes violent protest, riot or an attack on a politician or our democratic institutions. We are observing a rise in hateful and divisive rhetoric, targeting groups along ethnic, religious, cultural and social lines – where it can translate into PMV or promotion of communal violence (PCV).

The internet continues to be the single most potent incubator and driver of extremism, connecting Australians to violent ideologies, fuelling extremist narratives and allowing misinformation, conspiracies and grievances to spread with speed and at scale. Younger Australians are particularly susceptible to these influences, with recommender algorithms

pushing content, and other features such as continuous scrolling keeping people on platforms for longer. The spread of encryption continues to pose a challenge to ASIO's activities, with malicious actors routinely using commercially available secure messaging apps and virtual private networks to avoid detection and hide their activities.

ASIO will continue to monitor counter-terrorism threats in the community and online, working with law enforcement to disrupt acts of PMV.

Following the passage of the Combatting Antisemitism, Hate and Extremism Bills, ASIO will provide assessments to AusCheck to inform firearms licensing background checks, and provide advice to the Minister for Home Affairs for their consideration in the listing of an organisation as a 'prohibited hate group'.

Great power competition is driving unprecedented levels of espionage targeting Australia and its allies. A range of countries – including some we consider friendly – have a relentless hunger for strategic advantage and an insatiable appetite for insider information. While espionage and foreign interference are priority concerns now, we expect sabotage, and particularly cyber-enabled sabotage, to pose an increasing threat in the next five years, including to Australia's Defence interests and critical infrastructure. ASIO continues to adopt an aggressive counter-intelligence posture to harden Australia's security environment.

Through the Top Secret-Privileged Access (TS-PA) Vetting Authority, ASIO continues to deliver highest-level security clearances for the Commonwealth to ensure the Australian Government's most sensitive information, capabilities and secrets remain protected against the risk of compromise by trusted insiders.

By leveraging ASIO's security intelligence functions, holdings and capabilities, the TS-PA Vetting Authority provides a holistic assessment of a person's suitability to hold the highest-level security clearance, having regard to the most current and accurate information about the security threats confronting Australia.

Many challenges of the contemporary security environment cannot be solved by ASIO or law enforcement alone. Security is a shared responsibility and ASIO delivers its mission through strong partnerships. We contribute our capabilities and experience to enhance the collective response to government. ASIO will always play its part, and will rigorously and carefully prioritise our resources to ensure we remain well placed to secure Australia and protect its people.

1.2 Entity resource statement

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

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

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

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the 'Budgeted expenses by Outcome 1' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the appropriation bills themselves.

Table 1.1: ASIO resource statement – Budget estimates for 2026–27 as at Budget May 2026

	<i>2025–26 Estimated actual \$'000</i>	2026–27 Estimate \$'000
Departmental		
Annual appropriations – ordinary annual services (a)		
Prior year appropriations available (b)	222,102	170,880
Departmental appropriation (c)	644,951	659,140
s74 external revenue (d)	32,350	28,292
Departmental capital budget (e)	45,575	63,616
Annual appropriations – other services – non-operating (f)		
Prior year appropriations available (b)	33,956	21,124
Equity injection	90,973	138,178
Total departmental annual appropriations	<u>1,069,907</u>	<u>1,081,230</u>
Total departmental resourcing	1,069,907	1,081,230

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

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

- a) Appropriation Bill (No. 1) 2026–2027.
- b) Excludes \$37.739m subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- c) Excludes departmental capital budget (DCB).
- d) Estimated external revenue receipts under section 74 of the PGPA Act.
- e) Departmental capital budgets and administered payments to other jurisdictions are not separately identified in Appropriation Bill (No. 1) and Supply Bill (No. 1) and form part of ordinary annual services items. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- f) Appropriation Bill (No. 2) 2026–2027.

1.3 Budget measures

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

Table 1.2: Entity 2026–27 Budget measures

Part 1: Measures announced since the 2025–26 Mid-Year Economic and Fiscal Outlook (MYEFO)

	Program	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000	2029–30 \$'000
Receipt measures (a)						
Measure Title	1.1					
Departmental receipt		nfp	nfp	nfp	nfp	nfp
Total		nfp	nfp	nfp	nfp	nfp
Total receipt measures						
Departmental		nfp	nfp	nfp	nfp	nfp
Total		nfp	nfp	nfp	nfp	nfp
Payment measures (a)						
Digital ID	1.1					
Departmental payment		nfp	nfp	nfp	nfp	nfp
Total		nfp	nfp	nfp	nfp	nfp
Measure Title	1.1					
Departmental payment		nfp	nfp	nfp	nfp	nfp
Total		nfp	nfp	nfp	nfp	nfp
Total payment measures						
Departmental		nfp	nfp	nfp	nfp	nfp
Total		nfp	nfp	nfp	nfp	nfp

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

a) These measures are not for publication (nfp)

Section 2: Outcomes and planned performance

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

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

Note:

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

The most recent corporate plan for ASIO can be found at:
www.asio.gov.au/resources/corporate-plan

The most recent annual performance statement can be found at:
www.asio.gov.au/resources/asio-annual-report

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 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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
Program 1.1: Security Intelligence					
Departmental expenses					
Departmental appropriations	644,951	659,140	618,739	612,547	592,399
Section 74 external revenue (a)	32,485	28,427	35,420	58,305	64,358
Expenses not requiring appropriation in the Budget year (b)	96,649	97,878	85,553	60,901	56,588
Departmental total	774,085	785,445	739,712	731,753	713,345
Total expenses for program 1.1	774,085	785,445	739,712	731,753	713,345

Annual appropriation amounts reported are inclusive of supply bill arrangements.

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 expenses, amortisation expenses, make good expenses, audit fees.

Performance measures for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2025–26), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2026–27 Budget measures that have created new programs or materially changed existing programs are to be provided.

Table 2.1.2: Performance measures 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.		
Program 1.1: Security Intelligence ASIO operates a single program—Security Intelligence—focused on delivering Outcome 1.		
Key activities	<p>Counter-intelligence</p> <ul style="list-style-type: none"> Protecting Australia from espionage, foreign interference and sabotage <p>Counter-terrorism</p> <ul style="list-style-type: none"> Protecting Australians from religiously motivated and ideologically motivated violent extremism <p>Top Secret-Privileged Access Vetting</p> <ul style="list-style-type: none"> Delivering high assurance and transferable security clearances to Australia's highest cleared workforce 	
Year	Performance measures	Expected performance results
Current year 2025–26	<p>ASIO's key stakeholders confirm our advice had impact on their decision-making in informing operational activities, managing security risks and disrupting activities that threatened Australia's security.</p> <p>Case studies demonstrate ASIO's operational success in understanding threats, hardening the environment and disrupting threats.</p> <p>High assurance and transferable security clearances are issued to Australia's highest cleared workforce.</p>	<p>ASIO's intelligence and advice had impact on stakeholders' decision-making in informing operational activities across counter-terrorism, counter-intelligence and border security.</p> <p>ASIO intelligence and advice assisted the Australian Government, government agencies and industry to manage security risks posing threats to Australia and Australians.</p> <p>ASIO's intelligence and advice helped raise awareness of emerging security risks and threats, hardened the environment, and enabled disruption operations against threats to Australian interests.</p> <p>ASIO met the agreed demand of security clearances in accordance with the agreed vetting standard to enable the government to better manage and combat threats to its information, people and assets.</p> <p>The performance results for each of the measures above are on track to be 'Achieved'.</p>

Outcome 1: To protect Australia, its people and its interests from threats to security through intelligence collection, assessment and advice to Government.		
Program 1.1: Security Intelligence		
ASIO operates a single program—Security Intelligence—focused on delivering Outcome 1.		
Year	Performance measures	Planned performance results
Budget year 2026–27	<p>ASIO's key stakeholders confirm our advice has impact on their decision-making in informing operational activities, managing security risks and disrupting activities that threatened Australia's security.</p> <p>Case studies demonstrate ASIO's operational success in understanding threats, hardening the environment and disrupting threats.</p> <p>High assurance and transferable security clearances are issued to Australia's highest cleared workforce.</p>	<p>ASIO's intelligence and advice has impact on stakeholders' decision-making in informing their operational activities across counter-terrorism, counter-intelligence and border security.</p> <p>ASIO intelligence and advice assists the Australian Government, government agencies and industry to manage security risks posing threats to Australia and Australians.</p> <p>ASIO's intelligence and advice helps to raise awareness of emerging security risks and threats, hardened the environment, and enabled disruption operations against threats to Australian interests.</p> <p>ASIO meets the agreed demand of security clearances in accordance with the agreed vetting standard to enable the government to better manage and combat threats to its information, people and assets.</p>
Forward estimates 2027–30	As per 2026–27	As per 2026–27
Material changes to Program 1.1 resulting from 2026–27 Budget measures: Nil		

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements, which provide a comprehensive snapshot of entity finances for the 2026–27 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

In 2026–27 ASIO is budgeting to receive departmental appropriation of \$659.14 million, an increase of \$14.19 million from 2025–26. This includes movements for measures announced and parameter adjustments embedded within appropriation income across years.

3.2 Budgeted financial statements tables

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
EXPENSES					
Total expenses	774,085	785,445	739,712	731,753	713,345
LESS:					
OWN-SOURCE INCOME					
Total own-source revenue	32,485	28,427	35,420	58,305	64,358
Total gains	–	–	–	–	–
Total own-source income	32,485	28,427	35,420	58,305	64,358
Net (cost of)/contribution by services	(741,600)	(757,018)	(704,292)	(673,448)	(648,987)
Revenue from Government	644,951	659,140	618,739	612,547	592,399
Surplus/(deficit) attributable to the Australian Government	(96,649)	(97,878)	(85,553)	(60,901)	(56,588)
OTHER COMPREHENSIVE INCOME					
Total other comprehensive income	–	–	–	–	–
Total comprehensive income/(loss)	(96,649)	(97,878)	(85,553)	(60,901)	(56,588)
Total comprehensive income/(loss) attributable to the Australian Government	(96,649)	(97,878)	(85,553)	(60,901)	(56,588)

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

Note: Impact of net cash appropriation arrangements

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
Total comprehensive income/(loss) – as per statement of comprehensive income	(96,649)	(97,878)	(85,553)	(60,901)	(56,588)
Plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	nfp	nfp	nfp	nfp	nfp
Plus: depreciation/amortisation expenses for right-of-use (ROU) assets (b)	nfp	nfp	nfp	nfp	nfp
Less: lease principal repayments (b)	nfp	nfp	nfp	nfp	nfp
Net cash operating surplus/(deficit)	nfp	nfp	nfp	nfp	nfp

Prepared on Australian Accounting Standards basis.

- a) From 2010–11, the Government introduced net cash appropriation arrangements that provided non-corporate Commonwealth entities with a separate departmental capital budget (DCB) under Appropriation Bill (No. 1). This replaced revenue appropriations provided under Appropriation Bill (No. 1) used for the depreciation/amortisation expenses.
- b) Applies to leases under AASB 16 Leases.

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
ASSETS					
Financial assets	261,943	246,155	243,638	243,638	243,638
Non-financial assets	1,044,917	1,109,955	1,128,833	1,125,522	1,108,847
Total assets	1,306,860	1,356,110	1,372,471	1,369,160	1,352,485
LIABILITIES					
Payables	111,218	106,620	106,620	106,620	106,620
Interest-bearing liabilities	560,758	520,090	479,080	432,842	384,806
Provisions	125,802	125,802	125,802	125,802	125,802
Total liabilities	797,778	752,512	711,502	665,264	617,228
Net assets	509,082	603,598	660,969	703,896	735,257
EQUITY (a)					
Parent entity interest					
Contributed equity	1,611,893	1,813,687	1,972,111	2,115,439	2,247,713
Reserves	146,049	146,049	146,049	146,049	146,049
Retained surplus (accumulated deficit)	(1,248,860)	(1,356,138)	(1,457,191)	(1,557,592)	(1,658,505)
Total parent entity interest	509,082	603,598	660,969	703,896	735,257
Total equity	509,082	603,598	660,969	703,896	735,257

Prepared on Australian Accounting Standards basis.

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

Table 3.3: Departmental statement of changes in equity – summary of movement (Budget year 2026–27)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2026					
Balance carried forward from previous period	(1,248,860)	149,248	(3,199)	1,611,893	509,082
Adjusted opening balance	(1,248,860)	149,248	(3,199)	1,611,893	509,082
Comprehensive income					
Surplus/(deficit) for the period	(97,878)	–	–	–	(97,878)
Total comprehensive income	(97,878)	–	–	–	(97,878)
of which:					
Attributable to the Australian Government	(97,878)	–	–	–	(97,878)
Transactions with owners					
Distributions to owners					
Other	(9,400)	–	–	–	(9,400)
Contributions by owners					
Equity injection – appropriation	–	–	–	138,178	138,178
Departmental capital budget (DCB)	–	–	–	63,616	63,616
Sub-total transactions with owners	(9,400)	–	–	201,794	192,394
Estimated closing balance as at 30 June 2027	(1,356,138)	149,248	(3,199)	1,813,687	603,598
Closing balance attributable to the Australian Government	(1,356,138)	149,248	(3,199)	1,813,687	603,598

Prepared on Australian Accounting Standards basis.

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	695,262	684,595	636,240	629,241	604,492
Other	49,808	46,169	52,786	74,864	76,316
Total cash received	745,070	730,764	689,026	704,105	680,808
Cash used					
Other	679,761	686,527	645,134	657,620	631,957
Total cash used	679,761	686,527	645,134	657,620	631,957
Net cash from/(used by) operating activities	65,309	44,237	43,892	46,485	48,851
INVESTING ACTIVITIES					
Cash received					
Total cash received	–	–	–	–	–
Cash used					
Other	172,247	212,984	160,941	143,328	132,274
Total cash used	172,247	212,984	160,941	143,328	132,274
Net cash from/(used by) investing activities	(172,247)	(212,984)	(160,941)	(143,328)	(132,274)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	149,380	210,004	160,941	143,328	132,274
Other	27,028	–	–	–	–
Total cash received	176,408	210,004	160,941	143,328	132,274
Cash used					
Other	69,470	41,257	43,892	46,485	48,851
Total cash used	69,470	41,257	43,892	46,485	48,851
Net cash from/(used by) financing activities	106,938	168,747	117,049	96,843	83,423
Net increase/(decrease) in cash held	–	–	–	–	–
Cash and cash equivalents at the beginning of the reporting period	34,080	34,080	34,080	34,080	34,080
Cash and cash equivalents at the end of the reporting period	34,080	34,080	34,080	34,080	34,080

Prepared on Australian Accounting Standards basis.

Australian Transaction Reports and Analysis Centre

Section 1: Entity overview and resources	175
1.1 Strategic direction statement.....	175
1.2 Entity resource statement.....	177
1.3 Budget measures.....	179
Section 2: Outcomes and planned performance	180
2.1 Budgeted expenses and performance for Outcome 1.....	181
Section 3: Budgeted financial statements	184
3.1 Budgeted financial statements	184
3.2. Budgeted financial statements tables.....	185

Australian Transaction Reports and Analysis Centre

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Australian Transaction Reports and Analysis Centre (AUSTRAC) is Australia's Anti-Money Laundering and Counter-Terrorism Financing (AML/CTF) regulator and Financial Intelligence Unit (FIU). This dual role helps AUSTRAC achieve its purpose to build resilience in the financial system and to use financial intelligence and regulation to disrupt money laundering, terrorism financing and other serious crime. To achieve this purpose, AUSTRAC performs the following key activities:

AML/CTF regulator:

- Use a risk-based, outcomes-focused regulatory approach focussing efforts on regulatory priorities that reduce harm over time and are informed by data and intelligence.
- Design regulatory interventions to influence improvements in money laundering/terrorism financing/proliferation financing (ML/TF/PF) controls and quality of reporting, by using combinations of regulatory practices and statutory powers.

FIU:

- Generate and disseminate timely, actionable financial intelligence and data to disrupt national security threats and criminal exploitation of Australia's financial system.
- Discover new and emerging risks through enhanced analytical capabilities to better present insights and targeted intelligence to partners, to effectively manage vulnerabilities in the financial system.

AUSTRAC currently regulates individuals and businesses in the financial, bullion, gambling and digital currency exchange sectors to protect the Australian community and financial system from money laundering, terrorism financing and other serious financial crime.

From 1 July 2026, AUSTRAC's AML/CTF regime expands to include previously unregulated high-risk sectors including lawyers, accountants, conveyancers, real estate professionals, and dealers in precious stones and metals. AUSTRAC's education, guidance and outreach activities will support these entities to understand and meet their obligations, and protect their businesses, products and services, and the broader Australian community from criminal exploitation. The release of AUSTRAC's AML/CTF program starter kits has

set a global benchmark for practical regulatory support, strengthening industry capability and supporting effective and consistent implementation of the reforms across newly regulated sectors. AUSTRAC continues to evolve and refine our guidance in close consultation with industry representatives and peak bodies to embed the reforms and ensure consistent understanding and compliance across all regulated sectors.

AUSTRAC's intelligence-led compliance and enforcement activities serve as a forceful and credible deterrent to serious and systemic non-compliance. AUSTRAC has outlined its regulatory expectations for newly regulated entities to implement the AML/CTF reforms. By 1 July 2026, they are expected to enrol as a reporting entity, have an AML/CTF program and compliance officer, train staff and be ready to engage with clients and report suspicious matters.

AUSTRAC works alongside domestic and international security, law enforcement and other government agencies to provide actionable financial intelligence in support of Government priorities. AUSTRAC engages closely with its partners across the Home Affairs Portfolio and the National Intelligence Community (NIC). Through this collaboration, AUSTRAC contributes its financial intelligence and expertise to ensure efforts are directed to the areas of highest risk and harm as identified by the NIC and AUSTRAC's national risk assessments. AUSTRAC will further leverage its Fintel Alliance public-private partnership to improve its understanding of money laundering and terrorism financing risks and to contribute to operational and law enforcement outcomes.

Engagement with international partners continues to strengthen AUSTRAC's ability to identify new and emerging threats. This work is supported by overseas-posted staff and leadership and participation in key regional and global forums, including the Pacific Financial Intelligence Community, the Financial Intelligence Consultative Group, the Financial Action Task Force, the Egmont Group of Financial Intelligence Units and the Asia / Pacific Group on Money Laundering. AUSTRAC will contribute to whole-of-government efforts as Australia undertakes its comprehensive Financial Action Task Force mutual evaluation to reinforce international confidence in the effectiveness of Australia's AML/CTF regime.

Investment in modern digital technologies and business transformation will continue to simplify regulatory engagement for reporting entities and enhance AUSTRAC's data ingestion, analytics and intelligence capabilities. AUSTRAC's transformation program of work will uplift workforce capability, modernise internal processes and ensure AUSTRAC operates as a data-driven, digitally enabled regulator and intelligence agency.

AUSTRAC remains committed to working toward our vision of a community protected from financially enabled crime.

1.2 Entity resource statement

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

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

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

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the 'Budgeted expenses by Outcome 1' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the appropriation bills themselves.

Table 1.1: AUSTRAC resource statement – Budget estimates for 2026–27 as at Budget May 2026

	2025–26 <i>Estimated actual \$'000</i>	2026–27 Estimate \$'000
Departmental		
Annual appropriations – ordinary annual services (a)		
Prior year appropriations available	46,735	40,963
Departmental appropriation (b)	204,903	229,042
s74 external revenue (c)	6,620	3,721
Departmental capital budget (d)	1,273	3,332
Annual appropriations – other services – non-operating (e)		
Prior year appropriations available	13,110	18,329
Equity injection	35,177	8,926
Total departmental annual appropriations	<u>307,818</u>	<u>304,313</u>
Total departmental resourcing	307,818	304,313
Administered		
Total administered special appropriations (f)	<u>1,900</u>	<u>500</u>
Total administered resourcing	1,900	500
Total resourcing for AUSTRAC	309,718	304,813
	<u>2025–26</u>	<u>2026–27</u>
Average staffing level (number)	799	799

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

Annual appropriation amounts reported are inclusive of supply bill arrangements.

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

- a) Appropriation Bill (No. 1) 2026–2027.
- b) Excludes departmental capital budget (DCB).
- c) Estimated External Revenue receipts under section 74 of the PGPA Act.
- d) Departmental capital budgets are not separately identified in Appropriation Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- e) Appropriation Bill (No. 2) 2026–2027.
- f) Estimated refunds under section 74 of the PGPA Act. For further information on special appropriation, please refer to the Budget Paper No. 4 – Agency Resourcing.

1.3 Budget measures

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

Table 1.2: AUSTRAC 2026–27 Budget measures

Part 1: Measures announced since the 2025–26 Mid-Year Economic and Fiscal Outlook (MYEFO)

	Program	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000	2029–30 \$'000
Payment measures						
Enhancing Pacific Engagement (a)	1.1					
Departmental payment		–	2,716	2,762	–	–
Total		–	2,716	2,762	–	–
Home Affairs – additional resourcing (b)(c)	1.1					
Departmental payment		–	117,733	–	–	–
Total		–	117,733	–	–	–
Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses – one year extension (d)	1.1					
Departmental payment		–	–	–	–	(4,634)
Total		–	–	–	–	(4,634)
Total payment measures						
Departmental		–	120,449	2,762	–	(4,634)
Total		–	120,449	2,762	–	(4,634)

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

- The full measure description for *Enhancing Pacific Engagement* measure appears in *Budget Paper No. 2* under the Foreign Affairs and Trade's portfolio.
- The full measure description for the *Home Affairs – additional resourcing* appears in *Budget Paper No. 2* under the Home Affairs' portfolio.
- Including \$6.609 million in capital funding in 2026–27 year.
- The full measure description for *Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses – one year extension* appears in *Budget Paper No. 2* under cross portfolio.

Section 2: Outcomes and planned performance

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

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

Note:

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

The most recent corporate plan for AUSTRAC can be found at:
<https://www.austrac.gov.au/about-us/policies-and-governance/corporate-plans>

The most recent annual performance statement can be found at:
<https://www.austrac.gov.au/about-us/policies-and-governance/annual-reports>

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: The protection of the community and financial system from criminal abuse through a data driven and risk-based approach to financial intelligence and regulation and collaboration with domestic and international partners.

Linked programs

Attorney-General's Department
Programs
<ul style="list-style-type: none"> • Program 1.1: Attorney-General's Department • Program 1.3: Australian Government Solicitor
Australian Criminal Intelligence Commission
Programs
<ul style="list-style-type: none"> • Program 1.1: Australian Criminal Intelligence Commission
Australian Federal Police
Programs
<ul style="list-style-type: none"> • Program 1.1: Federal Policing
Australian Institute of Criminology
Programs
<ul style="list-style-type: none"> • Program 1.1: Australian Institute of Criminology
Australian Taxation Office
Programs
<ul style="list-style-type: none"> • Program 1.1: Australian Taxation Office
Department of Foreign Affairs and Trade
Programs
<ul style="list-style-type: none"> • Program 1.1: Foreign Affairs and Trade Operations
Department of Home Affairs
Programs
<ul style="list-style-type: none"> • Program 1.2: National Security and Resilience • Program 1.3: Cyber Security • Program 1.4: Counter Terrorism • Program 3.2: Border Management
National Disability Insurance Agency
Programs
<ul style="list-style-type: none"> • Program 1.1: Reasonable and necessary support for participants
Services Australia
Programs
<ul style="list-style-type: none"> • Program 1.2: Customer Service Delivery
Contribution to Outcome 1 made by linked programs
Law enforcement, national security, revenue and other government entities and regulators collaborate with AUSTRAC to protect the Australian financial system from criminal abuse through actionable financial intelligence and risk-based regulation.

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
Program 1.1: AUSTRAC					
Departmental expenses					
Departmental appropriations74 external revenue (a)	199,183	223,302	113,674	112,058	115,116
Expenses not requiring appropriation in the Budget year (b)	6,620	3,721	1,081	648	–
	18,351	23,852	23,718	22,728	21,547
Departmental total	224,154	250,875	138,473	135,434	136,663
Total expenses for program 1.1	224,154	250,875	138,473	135,434	136,663
Outcome 1 Totals by appropriation type					
Departmental expenses					
Departmental appropriations74 external revenue (a)	199,183	223,302	113,674	112,058	115,116
Expenses not requiring appropriation in the budget year (b)	6,620	3,721	1,081	648	–
	18,351	23,852	23,718	22,728	21,547
Departmental total	224,154	250,875	138,473	135,434	136,663
Total expenses for Outcome 1	224,154	250,875	138,473	135,434	136,663

	2025–26	2026–27
Average staffing level (number)	799	799

Annual appropriation amounts reported are inclusive of Supply Bill arrangements.

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

- a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.
- b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, make good expenses, and audit fees.

Performance measures for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2025–26), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2026–27 Budget measures that have created new programs or materially changed existing programs are to be provided.

Table 2.1.2: Performance measures for Outcome 1

Outcome 1 – The protection of the community and financial system from criminal abuse through a data driven and risk-based approach to financial intelligence and regulation and collaboration with domestic and international partners.		
Program 1.1 – AUSTRAC To protect the Australian community from money laundering, terrorism financing and other serious crime, by collaborating with partners to strengthen Australia’s financial sector through AUSTRAC’s regulatory and intelligence programs.		
Key activities (a)	Key activities reported in the current corporate plan that relate to this program <ul style="list-style-type: none"> • AML/CTF Regulator • Financial Intelligence Unit (FIU) 	
Year	Performance measures (b)	Expected performance results
Current Year 2025–26	Improvement or maintenance of Partnership Engagement Score	Establish a baseline, on track
Year	Performance measures	Planned performance results (c)
Budget Year 2026–27	Improvement or maintenance of Partnership Engagement Score	To be determined
Forward Estimates 2027–30	As per 2026–27	To be determined
Material changes to Program 1.1 resulting from 2026–27 Budget Measures: Nil		

- a) AUSTRAC’s key activities were updated in the Corporate Plan 2025–2029.
- b) AUSTRAC underwent a performance measure overhaul process in 2025–26. Due to the early budget year, AUSTRAC listed an existing performance measure ‘Percentage of stakeholders who rated the impact of AUSTRAC’s financial intelligence to their work as SOMEWHAT OF AN IMPACT (or higher), annually’ in its PB Statement. This measure was updated in AUSTRAC’s 2025–2029 Corporate Plan to ‘Improvement or maintenance of the Partnership Engagement Score’.
- c) AUSTRAC is awaiting the full year results for 2025–26 to determine our target for 2026–27. The new target for this performance measure will be reflected in AUSTRAC’s Corporate Plan 2026–2030.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements, which provide a comprehensive snapshot of entity finances for the 2026–27 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Differences between entity resourcing and financial statements

The financial statements are prepared on an accrual basis and include resources received free of charge as revenue in Table 3.1. This revenue represents the estimated value of audit services received from the Australian National Audit Office. The resource statement does not account for resources received free of charge.

3.1.2 Explanatory notes and analysis of budgeted financial statements

Comprehensive Income Statement

Revenue from Government is estimated at \$229.0 million in 2026–27, an increase of \$24.1 million from \$204.9 million in 2025–26. This increase primarily reflects the agency’s transition from on-premise systems to cloud-based solutions under the one-year extension of the Anti-Money Laundering and Counter-Terrorism Financing Reform terminating measure. The shift has resulted in higher operating funding and a corresponding reduction in equity injections.

Departmental Capital Budget

Capital appropriations, including equity injections, are expected to decline from \$36.5 million in 2025–26 to \$12.3 million in 2026–27. This decrease primarily reflects the transition to cloud-based systems and the impact of terminating measures, reducing the need for upfront capital investment.

Administered

AUSTRAC administers the industry contribution levy on behalf of the Government under the Australian Transaction Reports and Analysis Centre Industry Contribution Act 2011 and the Australian Transaction Reports and Analysis Centre Industry Contribution (Collection) Act 2011. Net levy revenue is estimated at \$123.6 million in 2026–27 and is reported in Table 3.7 as ‘Other taxes’. The levy is calculated based on AUSTRAC’s annual appropriation, plus depreciation and amortisation, less excluded measures, most notably the Anti-Money Laundering and Counter-Terrorism Financing Reform and Pacific Banking measures.

3.2. Budgeted financial statements tables

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
EXPENSES					
Employee benefits	124,506	125,467	85,545	86,220	88,806
Suppliers	80,627	100,849	28,234	25,545	25,500
Depreciation and amortisation (a)	18,216	23,717	23,583	22,593	21,412
Finance costs	805	842	1,111	1,076	945
Total expenses	224,154	250,875	138,473	135,434	136,663
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Other	6,620	3,721	1,081	648	–
Total own-source revenue	6,620	3,721	1,081	648	–
Gains					
Other	135	135	135	135	135
Total gains	135	135	135	135	135
Total own-source income	6,755	3,856	1,216	783	135
Net (cost of)/contribution by services	(217,399)	(247,019)	(137,257)	(134,651)	(136,528)
Revenue from Government	204,903	229,042	119,726	118,475	121,161
Surplus/(deficit) attributable to the Australian Government	(12,496)	(17,977)	(17,531)	(16,176)	(15,367)
OTHER COMPREHENSIVE INCOME					
Total comprehensive income/(loss)	(12,496)	(17,977)	(17,531)	(16,176)	(15,367)
Total comprehensive income/(loss) attributable to the Australian Government	(12,496)	(17,977)	(17,531)	(16,176)	(15,367)

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

Note: Impact of net cash appropriation arrangements

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
Total comprehensive income/(loss) – as per statement of comprehensive income	(12,496)	(17,977)	(17,531)	(16,176)	(15,367)
Plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	13,024	18,352	18,276	17,315	16,134
Plus: depreciation/amortisation expenses for right-of-use (ROU) assets (b)	5,192	5,365	5,307	5,278	5,278
Less: lease principal repayments (b)	5,720	5,740	6,052	6,417	6,045
Net cash operating surplus/(deficit)	–	–	–	–	–

Prepared on Australian Accounting Standards basis.

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

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	3,111	3,111	3,111	3,111	3,111
Trade and other receivables	57,526	55,526	55,526	55,526	55,526
Total financial assets	60,637	58,637	58,637	58,637	58,637
Non-financial assets					
Land and buildings	28,025	21,778	25,589	19,429	13,269
Property, plant and equipment	17,110	13,725	11,182	9,005	7,222
Intangibles	63,964	64,137	53,670	42,845	32,854
Other non-financial assets	3,508	3,508	3,508	3,508	3,508
Total non-financial assets	112,607	103,148	93,949	74,787	56,853
Total assets	173,244	161,785	152,586	133,424	115,490
LIABILITIES					
Payables					
Suppliers	9,860	9,860	9,860	9,860	9,860
Other payables	5,766	5,766	5,766	5,766	5,766
Total payables	15,626	15,626	15,626	15,626	15,626
Interest-bearing liabilities					
Leases	31,666	25,926	29,874	23,457	17,412
Total interest-bearing liabilities	31,666	25,926	29,874	23,457	17,412
Provisions					
Employee provisions	23,878	23,878	23,878	23,878	23,878
Total provisions	23,878	23,878	23,878	23,878	23,878
Total liabilities	71,170	65,430	69,378	62,961	56,916
Net assets	102,074	96,355	83,208	70,463	58,574
EQUITY (a)					
Parent entity interest					
Contributed equity	226,926	239,184	243,568	246,999	250,477
Reserves	1,213	1,213	1,213	1,213	1,213
Retained surplus (accumulated deficit)	(126,065)	(144,042)	(161,573)	(177,749)	(193,116)
Total parent entity interest	102,074	96,355	83,208	70,463	58,574
Total equity	102,074	96,355	83,208	70,463	58,574

Prepared on Australian Accounting Standards basis.

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

Table 3.3: Departmental statement of changes in equity – summary of movement (Budget year 2026–27)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2026					
Balance carried forward from previous period	(126,065)	–	–	–	(126,065)
Adjusted opening balance	(126,065)	–	–	–	(126,065)
Comprehensive income					
Surplus/(deficit) for the period	(17,977)	–	–	–	(17,977)
Total comprehensive income	(17,977)	–	–	–	(17,977)
of which:					
Contributions by owners					
Equity injection – appropriation	–	–	–	8,926	8,926
Departmental capital budget (DCB)	–	–	–	3,332	3,332
Sub-total transactions with owners	–	–	–	12,258	12,258
Estimated closing balance as at 30 June 2027	(144,042)	–	–	12,258	(131,784)
Closing balance attributable to the Australian Government	(144,042)	–	–	12,258	(131,784)

Prepared on Australian Accounting Standards basis.

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	204,903	229,042	119,726	118,475	121,161
Net GST received	5,050	5,050	5,050	4,369	3,952
Other	6,620	3,721	1,081	648	–
Total cash received	216,573	237,813	125,857	123,492	125,113
Cash used					
Employees	124,506	125,467	85,545	86,220	88,806
Suppliers	80,492	100,714	28,099	25,410	25,365
Net GST paid	5,050	5,050	5,050	4,369	3,952
Interest payments on lease liability	805	842	1,111	1,076	945
Total cash used	210,853	232,073	119,805	117,075	119,068
Net cash from/(used by) operating activities	5,720	5,740	6,052	6,417	6,045
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	37,003	14,258	4,384	3,431	3,478
Total cash used	37,003	14,258	4,384	3,431	3,478
Net cash from/(used by) investing activities	(37,003)	(14,258)	(4,384)	(3,431)	(3,478)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	37,003	14,258	4,384	3,431	3,478
Total cash received	37,003	14,258	4,384	3,431	3,478
Cash used					
Principal payments on lease liability	5,720	5,740	6,052	6,417	6,045
Total cash used	5,720	5,740	6,052	6,417	6,045
Net cash from/(used by) financing activities	31,283	8,518	(1,668)	(2,986)	(2,567)
Net increase/(decrease) in cash held	–	–	–	–	–
Cash and cash equivalents at the beginning of the reporting period	3,111	3,111	3,111	3,111	3,111
Cash and cash equivalents at the end of the reporting period	3,111	3,111	3,111	3,111	3,111

Prepared on Australian Accounting Standards basis.

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget – Bill 1 (DCB)	1,273	3,332	3,388	3,431	3,478
Equity injections – Bill 2	35,177	8,926	996	–	–
Total new capital appropriations	36,450	12,258	4,384	3,431	3,478
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	<i>36,450</i>	<i>12,258</i>	<i>4,384</i>	<i>3,431</i>	<i>3,478</i>
Total items	36,450	12,258	4,384	3,431	3,478
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	33,177	10,926	996	–	–
Funded by capital appropriation – DCB (b)	3,826	3,332	3,388	3,431	3,478
TOTAL	37,003	14,258	4,384	3,431	3,478
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	37,003	14,258	4,384	3,431	3,478
Total cash used to acquire assets	37,003	14,258	4,384	3,431	3,478

Prepared on Australian Accounting Standards basis.

Annual appropriation amounts reported are inclusive of supply bill arrangements.

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

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

Table 3.6: Statement of departmental asset movements (Budget year 2026–27)

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2026				
Gross book value	9,053	49,379	109,260	167,692
Gross book value – right-of-use (ROU) assets	48,138	–	–	48,138
Accumulated depreciation/ amortisation and impairment	(3,616)	(32,269)	(45,296)	(81,181)
Accumulated depreciation/ amortisation and impairment – ROU assets	(25,550)	–	–	(25,550)
Opening net book balance	28,025	17,110	63,964	109,099
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase – appropriation equity (a)	–	150	10,776	10,926
By purchase – appropriation ordinary annual services (b)	–	550	2,782	3,332
Total additions	–	700	13,558	14,258
Other movements				
Depreciation/amortisation expense	(882)	(4,085)	(13,385)	(18,352)
Depreciation/amortisation on ROU assets	(5,365)	–	–	(5,365)
Total other movements	(6,247)	(4,085)	(13,385)	(23,717)
As at 30 June 2027				
Gross book value	9,053	50,079	122,818	181,950
Gross book value – ROU assets	48,138	–	–	48,138
Accumulated depreciation/ amortisation and impairment	(4,498)	(36,354)	(58,681)	(99,533)
Accumulated depreciation/ amortisation and impairment – ROU assets	(30,915)	–	–	(30,915)
Closing net book balance	21,778	13,725	64,137	99,640

Prepared on Australian Accounting Standards basis.

Annual appropriation amounts reported are inclusive of supply bill arrangements.

- a) 'Appropriation equity' refers to equity injection appropriations provided through Appropriation Bill (No. 2) 2026–2027.
- b) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2026–2027 for depreciation/amortisation expenses, departmental capital budgets (DCBs) or other operational expenses.

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
OWN-SOURCE INCOME					
Own-source revenue					
Taxation revenue					
Other taxes	123,087	123,605	125,219	125,854	127,797
Total taxation revenue	123,087	123,605	125,219	125,854	127,797
Non-taxation revenue					
Fees and fines	200,100	100	100	100	100
Total non-taxation revenue	200,100	100	100	100	100
Total own-source revenue administered on behalf of Government	323,187	123,705	125,319	125,954	127,897
Total own-sourced income administered on behalf of Government	323,187	123,705	125,319	125,954	127,897
Net (cost of)/contribution by services	(323,187)	(123,705)	(125,319)	(125,954)	(127,897)
Surplus/(deficit) before income tax	(323,187)	(123,705)	(125,319)	(125,954)	(127,897)
Surplus/(deficit) after income tax	(323,187)	(123,705)	(125,319)	(125,954)	(127,897)
Total comprehensive income/(loss)	(323,187)	(123,705)	(125,319)	(125,954)	(127,897)

Prepared on Australian Accounting Standards basis.

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

The administered balance sheet is not presented as AUSTRAC does not have any administered assets or liabilities.

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Taxes	123,087	123,605	125,219	125,854	127,797
Fines	200,100	100	100	100	100
Total cash received	323,187	123,705	125,319	125,954	127,897
Net cash from/(used by) operating activities	323,187	123,705	125,319	125,954	127,897
Net increase/(decrease) in cash held	323,187	123,705	125,319	125,954	127,897
Cash to Official Public Account for:					
Transfers to other entities (Finance – Whole of Government)	(323,187)	(123,705)	(125,319)	(125,954)	(127,897)
Total cash to Official Public Account	(323,187)	(123,705)	(125,319)	(125,954)	(127,897)
Cash and cash equivalents at end of reporting period	–	–	–	–	–

Prepared on Australian Accounting Standards basis.

National Emergency Management Agency

Section 1: Entity overview and resources	197
1.1 Strategic direction statement.....	197
1.2 Entity resource statement.....	198
1.3 Budget measures.....	200
Section 2: Outcomes and planned performance	201
2.1 Budgeted expenses and performance for Outcome 1.....	202
Section 3: Budgeted financial statements	213
3.1 Budgeted financial statements	213
3.2. Budgeted financial statements tables.....	214

National Emergency Management Agency

Section 1: Entity overview and resources

1.1 Strategic direction statement

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

NEMA supports Australians before, during and after nationally significant crises through its policy, program and operational functions, with specific responsibilities under the Australian Government Crisis Management Framework. NEMA operates the Australian Government National Situation Room, National Joint Common Operating Picture (NJCOP), National Security Hotline, the National Emergency Management Stockpile and the National Coordination Mechanism. NEMA administers the Disaster Recovery Funding Arrangements (DRFA) to provide funding to states and territories to relieve the burden of recovering from a disaster. Through the Disaster Ready Fund (DRF) NEMA provides funding for projects to address the physical and social impacts of crisis on our communities by enhancing disaster resilience and risk reduction.

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

Australia's crisis and threat landscape is complex and evolving. Consecutive, concurrent and compounding natural and human-induced hazards will continue to place pressure on communities. This is being amplified by climate change, which drives more frequent, intense hazards at scales and in locations not experienced before. In the year ahead, NEMA's focus remains on driving long-term, coordinated national action to reduce risks before a disaster occurs, and embedding risk reduction in recovery. This is important to limit preventable harm and disruption for communities into the future.

NEMA will continue to work collaboratively with state and territory governments, which have primary responsibility for protecting life, property and the environment during crises. In the 2026–27 Budget, the Australian Government has committed to strengthening national capabilities to keep Australians safe, including implementing AusAlert (the National Messaging System) to deliver critical public safety messages during emergencies, continuing investment in the National Aerial Firefighting Fleet to support firefighting and multi-use aviation capability when it is needed most, and progressing the development of a national public safety mobile broadband solution to enable first responders to communicate using fast, reliable and secure mobile broadband technology.

1.2 Entity resource statement

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

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

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

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the 'Budgeted expenses by Outcome 1' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the appropriation bills themselves.

Table 1.1: NEMA resource statement – Budget estimates for 2026–27 as at Budget May 2026

	<i>2025–26 Estimated actual \$'000</i>	2026–27 Estimate \$'000
Departmental		
Annual appropriations – ordinary annual services (a)		
Prior year appropriations available (b)	60,780	60,780
Departmental appropriation (c)	143,522	123,784
Departmental capital budget (d)	217	221
Annual appropriations – other services – non-operating (e)		
Prior year appropriations available (b)	737	–
Equity injection (e)	–	–
Total departmental annual appropriations	<u>205,256</u>	<u>184,785</u>
Total departmental resourcing	205,256	184,785
Administered		
Annual appropriations – ordinary annual services (a)		
Prior year appropriations available (b)	41,079	39,382
Outcome 1	138,314	104,685
Annual appropriations – other services – non-operating (e)		
Prior year appropriations available (b)	30,646	–
Administered assets and liabilities	9,717	35,462
Total administered annual appropriations	<u>219,756</u>	<u>179,529</u>
Total administered special appropriations	<u>78,000</u>	<u>11,000</u>
Total administered resourcing	297,756	190,529
Total resourcing for NEMA	503,012	375,314
	<u>2025–26</u>	<u>2026–27</u>
Average staffing level (number)	411	425

Third-party payments from and on behalf of other entities

	<i>2025–26 Estimated actual \$'000</i>	2026–27 Estimate \$'000
Payments made by other entities on behalf of NEMA (disclosed above)	188,362	70,971
Payments made to other entities for the provision of services (disclosed above)	16,030	17,000

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

Annual appropriation amounts reported are inclusive of supply bill arrangements.

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

- a) Appropriation Bill (No. 1) 2026–2027.
- b) Excludes amounts subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- c) Excludes departmental capital budget (DCB).
- d) Departmental capital budgets and administered payments to other jurisdictions are not separately identified in Appropriation Bill (No. 1) and Supply Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- e) Appropriation Bill (No. 2) 2026–2027.

1.3 Budget measures

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

Table 1.2: NEMA 2026–27 Budget measures

Part 1: Measures announced since the 2025–26 Mid-Year Economic and Fiscal Outlook (MYEFO)

Program	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000	2029–30 \$'000
Receipt measures					
Disaster Support (a) (b) Administered receipt	1.5	–	nfp	nfp	–
Total		–	nfp	nfp	–
Total receipt measures					
Administered		–	nfp	nfp	–
Total		–	nfp	nfp	–
Payment measures					
Disaster Support (a) (c) Administered payment	1.3 & 1.5	–	nfp	nfp	(595)
Departmental payment	1.1	–	nfp	nfp	–
Total		–	nfp	nfp	(595)
Home Affairs - savings Administered payment	1.2, 1.3 & 1.5	(9,019)	–	–	(2,097)
Total		(9,019)	–	–	(2,097)
Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses – one year extension (d) Departmental payment	1.1	–	–	–	(6,788)
Total		–	–	–	(6,788)
Total payment measures					
Administered		(9,019)	nfp	nfp	(2,692)
Departmental		–	nfp	nfp	(6,788)
Total		(9,019)	nfp	nfp	(9,480)

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

- a) The financial impacts of this measure are not for publication (nfp) because they would impair the Commonwealth's position in negotiating contracts.
- b) This measure can also be found in the payment measures summary table.
- c) This measure can also be found in the receipt measures summary table.
- d) The full measure description and package details for savings from Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses – one year extension appears in *Budget Paper No. 2* under cross-portfolio measures.

Section 2: Outcomes and planned performance

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

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

Note:

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

The most recent corporate plan for NEMA can be found at:
NEMA Corporate Plan 2025-26 to 2028-29.

The most recent annual performance statement can be found at: NEMA Annual Report 2024-2025.

2.1 Budgeted expenses and performance for Outcome 1

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

Linked programs

Bureau of Meteorology
Program <ul style="list-style-type: none"> Program 1.1: Bureau of Meteorology
Contribution to Outcome 1 made by linked program <p>NEMA collaborates with the Bureau of Meteorology (BoM) with the receipt of products and briefings relating to severe weather events, including floods, tropical cyclones, and space weather, to protect the community. The BoM also supports NEMA’s National Preparedness Program to improve higher risk weather season preparedness by providing the seasonal outlook in support of scenario development for the National Preparedness Exercise and training activities, to plan, prepare, and uplift the Commonwealth, key industry and organisations’ weather-related hazard capability. The BoM works with NEMA to uplift its capability through training activities, provision of world-leading climate and natural disaster science, information and expertise, and embedding specialist staff in the Australian Government National Situation Room.</p> <p>Through the Australian Climate Service, the BoM also works with NEMA to contribute to supporting productivity and safety in Australia by providing high-quality, nationally consistent data, intelligence, and evidence-based insights to inform natural hazard risk reduction.</p>
Department of Health, Disability and Ageing
Program <ul style="list-style-type: none"> Program 1.2: Mental Health and Suicide Prevention
Contribution to Outcome 1 made by linked programs <p>NEMA works with the Department of Health, Disability and Ageing to support more effective and coordinated mental health support and services in communities at risk of, and affected by, disasters, in line with the National Disaster Mental Health and Wellbeing Framework.</p>
Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts
Program <ul style="list-style-type: none"> Program 5.1: Digital Technologies and Communication Services
Contribution to Outcome 1 made by linked programs <p>The Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts contributes to Outcome 1 by delivering programs that support deployment of communications infrastructure and equipment to provide or improve connectivity for communities and improve resilience of communications networks.</p>
Department of Industry, Science and Resources
Programs <ul style="list-style-type: none"> Program 1.1: Growing innovative and competitive businesses, industries and regions Program 1.2: Investing in science and technology
Contribution to Outcome 1 made by linked programs <p>The Department of Industry, Science and Resources (DISR) assists NEMA in responding to critical supply chain disruptions. Through the Australian Space Agency, NEMA works with DISR to manage risks posed by space events and re-entering space debris. DISR contributes to Outcome 1 by making payments for programs on behalf of NEMA. The payments relate to preparedness, recovery and resilience.</p>

Linked Programs (continued)

Department of the Treasury
Program • Program 1.4 – Commonwealth-State Financial Relations
Contribution to Outcome 1 made by linked programs The Department of the Treasury contributes to Outcome 1 by making payments to the states on behalf of NEMA. The payments relate to recovery, resilience and emergency management programs.
Services Australia
Program Program 1.2 – Customer Service Delivery
Contribution to Outcome 1 made by linked programs Services Australia administers various payments on behalf of NEMA under Outcome 1.

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
Program 1.1: NEMA - Departmental - Outcome 1					
Departmental expenses					
Departmental appropriation	143,522	123,784	119,089	120,251	121,222
Expenses not requiring appropriation in the Budget year (a)	4,070	3,868	3,603	3,346	3,094
Departmental total	147,592	127,652	122,692	123,597	124,316
Total expenses for program 1.1	147,592	127,652	122,692	123,597	124,316
Program 1.2: Australian Government Disaster & Emergency Financial Support					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	10,960	2,000	–	–	–
Special appropriations					
<i>Social Security (Administration) Act 1999</i>	78,000	11,000	11,000	11,000	11,000
Expenses not requiring appropriation in the Budget year (a)	1,911	1,873	1,836	1,799	1,763
Administered total	90,871	14,873	12,836	12,799	12,763
Total expenses for program 1.2	90,871	14,873	12,836	12,799	12,763
Program 1.3: Australian Government Resilience, Preparedness and Disaster Risk Reduction Support					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	30,185	14,675	10,062	10,049	10,268
Administered total	30,185	14,675	10,062	10,049	10,268
Total expenses for program 1.3	30,185	14,675	10,062	10,049	10,268

Table 2.1.1: Budgeted expenses for Outcome (continued)

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
Program 1.4: COVID-19 Support					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	–	–	–	–	–
Administered total	–	–	–	–	–
Total expenses for program 1.4	–	–	–	–	–
Program 1.5: Emergency Management					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	81,975	88,010	82,431	83,136	39,105
Expenses not requiring appropriation in the Budget year (a)	1,389	1,389	1,389	1,389	1,389
Administered total	83,364	89,399	83,820	84,525	40,494
Total expenses for program 1.5	83,364	89,399	83,820	84,525	40,494
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	123,120	104,685	92,493	93,185	49,373
Special appropriations	78,000	11,000	11,000	11,000	11,000
Expenses not requiring appropriation in the Budget year (a)	3,300	3,262	3,225	3,188	3,152
Administered total	204,420	118,947	106,718	107,373	63,525
Departmental expenses					
Departmental appropriation	143,522	123,784	119,089	120,251	121,222
Expenses not requiring appropriation in the Budget year (a)	4,070	3,868	3,603	3,346	3,094
Departmental total	147,592	127,652	122,692	123,597	124,316
Total expenses for Outcome 1	352,012	246,599	229,410	230,970	187,841

Table 2.1.1: Budgeted expenses for Outcome (continued)

Movement of administered funds between years (b)	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
Outcome 1:					
Program 1.5	(6,175)	6,175	–	–	–
Total movement of administered funds	(6,175)	6,175	–	–	–

	2025–26	2026–27
Average staffing level (number)	411	425

Annual appropriation amounts reported are inclusive of supply bill arrangements.

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

- a) Expenses not requiring appropriation in the Budget year are made up of depreciation/amortisation expenses, make good expenses, resources received free of charge, offset by lease payments
- b) Figures displayed as a negative (–) represent a decrease in funds and a positive (+) represent an increase in funds.

Performance measures for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2025-26), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2026-27 Budget measures that have created new programs or materially changed existing programs are provided.

Table 2.1.2: Performance measures for Outcome 1

<p>Outcome 1: To develop, lead and coordinate the Commonwealth’s approach to emergency management, including the support of activities relating to preparedness, response, relief, recovery, reconstruction, risk reduction and resilience for all-hazard emergencies and disasters.</p>		
<p>Program 1.1 – NEMA NEMA provides national leadership and strategic coordination for all-hazard emergencies and disaster preparedness, response, relief, recovery, reconstruction, risk reduction and resilience across all levels of government and sectors.</p>		
<p>Key activities (a)</p>	<p>Key Activities reported in the Corporate Plan 2025-26 relate to this program.</p> <ul style="list-style-type: none"> • Preparedness: lead and coordinate national preparedness, build national capabilities and lead policy to support the Australian Government, jurisdictions and the Australian community in responding to, and recovering from, all-hazard crises. • Response: lead and coordinate Australian Government response and support international response when required. • Risk Reduction and Resilience: lead reforms and activities to reduce Australia’s disaster risk in line with national and international frameworks, and through targeted investment in people, capabilities and communities. 	
<p>Year</p>	<p>Performance measures</p>	<p>Expected performance results (a)</p>
<p>Current Year 2025–26</p>	<p>Australia’s disaster risk is reduced, and national resilience is strengthened to minimise loss and harm.</p>	<p>Targets: a) An effective and connected disaster risk reduction knowledge system that provides an increased understanding of disaster risk and how to reduce it. The Target is BASELINE. This is the first year of data collection. b) Insights delivered from the Hazards and Insurance Partnership (HIP) and the National Insurance Dataset (NID) support emergency management decision-making across Government (inclusive of NEMA). The Target is BASELINE. This is the first year of data collection.</p>
	<p>Leading and coordinating national preparedness contributes to stakeholders’ ability to respond to severe and catastrophic crises.</p>	<p>Target: 100% of national preparedness deliverables are achieved. The Target is SUBSTANTIALLY ACHIEVED</p>
	<p>Building national emergency capabilities to support national response to crises and contribute to enhancing community resilience and improve community safety outcomes.</p>	<p>Target: 100% of agreed outputs for national emergency capabilities projects are achieved. The Target is SUBSTANTIALLY ACHIEVED</p>
	<p>Communities, leaders and stakeholders make effective decisions through decision-support information and predictive analysis.</p>	<p>Target: a) Crisis intelligence delivers a service to meet requirements on 80% of requests for information. The Target is ACHIEVED b) Increase the percentage of active NJCOP users in 2026-27 from 45% to 50%. The Target is SUBSTANTIALLY ACHIEVED</p>

Table 2.1.2: Performance measures for Outcome 1 (continued)

Program 1.1 – NEMA		
NEMA provides national leadership and strategic coordination for all-hazard emergencies and disaster preparedness, response, relief, recovery, reconstruction, risk reduction and resilience across all levels of government and sectors.		
Year	Performance measures (b) (c)	Planned performance results (b) (c)
Budget Year 2026–27	Leading and coordinating national preparedness contributes to stakeholders' ability to respond to severe and catastrophic crises.	Target: 100% achievement of key deliverables for national preparedness activities.
	Building national emergency capabilities to support national response to crises and contribute to enhancing community resilience and improve community safety outcomes.	Target: 100% achievement of delivery milestones for the implementation of capability projects.
Forward Estimates 2027–30	As per 2026-27	As per 2026-27
Material changes to Program 1.1 resulting from 2026–27 Budget measures: Nil		

- a) For the purposes of this report, expected performance results have been assessed with data available at the time of publication against the targets listed in the 2025-26 Corporate Plan.
- b) NEMA may revise its performance measures and targets when developing its 2026-27 Corporate Plan in line with its Planning and Performance Framework, including the consideration of additional performance measures and targets.
- c) NEMA has updated the performance measure and targets from the 2025-26 PB Statements to be focused on most material outcomes in line with uplifting our approach to enterprise performance. This includes the removal of the Performance measure “Australia’s disaster risk is reduced, and national resilience is strengthened to minimise loss and harm and “Communities, leaders and stakeholders make effective decisions through decision-support information and predictive analysis”.

Table 2.1.2: Performance measures for Outcome 1 (continued)

<p>Program 1.2 – Australian Government Disaster & Emergency Financial Support</p> <p>NEMA is responsible for the Disaster Recovery Funding Arrangements (DRFA) which is the primary method through which the Australian Government financially supports states and territories to provide agreed relief and recovery activities to disaster affected communities. The DRFA has two main objectives:</p> <ul style="list-style-type: none"> • To facilitate the early provision of disaster assistance to affected individuals and communities; and • To alleviate the significant financial burden states and territories may face in providing relief and recovery assistance following disasters. <p>NEMA is also responsible for the administration and assurance of state and territory expenditure under the DRFA to ensure appropriate use of Commonwealth funds.</p> <p>Assistance can also be provided to individuals through the Australian Government Disaster Recovery Payment (AGDRP) and the Disaster Recovery Allowance (DRA). Services Australia delivers these payments on behalf of NEMA.</p>		
Key activities (a)	<p>Key Activities reported in the Corporate Plan 2025-26 relate to this program.</p> <ul style="list-style-type: none"> • Recovery: Lead and coordinate effective Australian Government recovery support to disaster impacted states, territories, local government and communities. 	
Year	Performance measures	Expected performance results (a)
Current Year 2025–26	Australian communities are supported through responsive Australian Government recovery support in collaboration with jurisdictions.	Target: DRFA, AGDRP, and DRA internal timeliness targets are met 100% of the time. The Target is SUBSTANTIALLY ACHIEVED
Year	Performance measures (b)	Planned performance results
Budget Year 2026–27	Australian communities are supported through responsive Australian Government recovery support in collaboration with jurisdictions.	Target: DRFA, AGDRP, and DRA internal timeliness targets are met 100% of the time.
Forward Estimates 2027–30	As per 2026-27	As per 2026-27
Material changes to Program 1.2 resulting from 2026–27 Budget measures: Nil		

- a) For the purposes of this report, expected performance results have been assessed with data available at the time of publication against the targets listed in the 2025-26 Corporate Plan.
- b) NEMA may revise its performance measures and targets when developing its 2026-27 Corporate Plan in line with its Planning and Performance Framework, including the consideration of additional performance measures and targets.

Table 2.1.2: Performance measures for Outcome 1 (continued)

<p>Program 1.3 – Australian Government Resilience, Preparedness and Disaster Risk Reduction Support NEMA designs, oversees and administers funding programs related to emergency and disaster preparedness, response, relief, recovery, reconstruction, risk reduction and resilience, and leads national implementation of the Commonwealth’s international and national disaster risk reduction obligations.</p>		
<p>Key activities (a)</p>	<p>Key Activities reported in the Corporate Plan 2025-26 relate to this program.</p> <ul style="list-style-type: none"> • Risk Reduction and Resilience: lead reforms and activities to reduce Australia’s disaster risk in line with national and international frameworks, and through targeted investment in people, capabilities and communities. 	
<p>Year</p>	<p>Performance measures</p>	<p>Expected performance results (a)</p>
<p>Current Year 2025–26</p>	<p>Australian communities are better prepared and more resilient to natural hazards due to targeted systemic risk reduction investment.</p>	<p>Target: 100% of program design and delivery outputs for Round 3 of the DRF are achieved. The Target is SUBSTANTIALLY ACHIEVED</p>
<p>Year</p>	<p>Performance measures (b)</p>	<p>Planned performance results</p>
<p>Budget Year 2026–27</p>	<p>Australian communities are better prepared and more resilient to natural hazards due to targeted systemic risk reduction investment.</p>	<p>Target: 100% of program design and delivery outputs for Round 4 of the DRF are achieved.</p>
<p>Forward Estimates 2027–30</p>	<p>As per 2026-27</p>	<p>As per 2026-27</p>
<p>Material changes to Program 1.3 resulting from 2026–27 Budget measures: Nil</p>		

- a) For the purposes of this report, expected performance results have been assessed with data available at the time of publication against the targets listed in the 2025-26 Corporate Plan.
- b) NEMA may revise its performance measures and targets when developing its 2026-27 Corporate Plan in line with its Planning and Performance Framework, including the consideration of additional performance measures and targets.

Table 2.1.2: Performance measures for Outcome 1 (continued)

Program 1.5 – Emergency Management		
NEMA contributes to building a safe and secure Australia by coordinating the national response to disasters.		
Key activities (a)	Key Activities reported in the Corporate Plan 2025-26 relate to this program. <ul style="list-style-type: none"> • Response: lead and coordinate Australian Government response and support international response when required. 	
Year	Performance measures	Expected performance results (a)
Current Year 2025–26	Australian communities, jurisdictions and international partners are supported by Australian Government coordinated response, relief and early recovery activities to reduce impacts and consequences of all-hazard crises.	Target: Approved response resources and capabilities are deployed 100% of the time and in a timely manner to aid response efforts to disaster impacted jurisdictions. The Target is ACHIEVED
Year	Performance measures (b)	Planned performance results
Budget Year 2026–27	Coordination of Commonwealth support and planning capabilities enhance response, relief, and recovery outcomes and helps jurisdictions and international partners reduce the impacts of all-hazards crises.	Target: Approved response resources and capabilities are deployed 100% of the time and in a timely manner to aid response efforts to disaster impacted jurisdictions.
Forward Estimates 2027–30	As per 2026-27	As per 2026-27
Material changes to Program 1.5 resulting from 2026–27 Budget measures: Nil		

- a) For the purposes of this report, expected performance results have been assessed with data available at the time of publication against the targets listed in the 2025-26 Corporate Plan.
- b) NEMA may revise its performance measures and targets when developing its 2026-27 Corporate Plan in line with its Planning and Performance Framework, including the consideration of additional performance measures and targets.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements, which provide a comprehensive snapshot of entity finances for the 2026–27 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Differences between entity resourcing and financial statements

The entity resource statement (Table 1.1) provides a consolidated view of all the resources available in 2026–27. This includes appropriation receivable that is yet to be drawn down to cover payables and provisions on the departmental balance sheet (Table 3.2). The comprehensive income statement (Table 3.1) shows only the operating appropriation provided in 2026–27.

3.1.2 Explanatory notes and analysis of budgeted financial statements

Departmental

NEMA is budgeting for a break-even operating result in 2026–27 and over the forward estimates period, adjusted for depreciation and amortisation expenses and right-of-use asset transactions (in accordance with Accounting Standard AASB 16 Leases). Since the publication of the 2025–26 Portfolio Additional Estimates Statements (PAES), NEMA's departmental expenses have increased by \$8.89 million in 2026–27 and by \$15.07 million over three years from 2026–27. These increases are primarily attributable to the new measures outlined in Table 1.2.

The reduction in departmental supplier expenses in 2026–27, relative to 2025–26, reflects the cessation of terminating measures funded in prior years, and reduced spending associated with expanded savings measures.

Administered

Since the publication of the 2025–26 PAES, administered expenses for NEMA have increased by \$48.9 million in 2026–27 and by \$133.9 million over three years from 2026–27. These increases are primarily attributable to the new measures outlined in Table 1.2.

The higher level of administered expenses in 2025–26 is primarily driven by Australian Government Disaster Recovery Payments (AGDRP) and Disaster Recovery Allowance (DRA) special appropriation funded payments. Estimates for the AGDRP and the DRA special appropriation funded personal benefit payments are routinely updated to reflect emerging crisis events.

3.2. Budgeted financial statements tables

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
EXPENSES					
Employee benefits	67,025	70,464	71,846	73,264	72,161
Suppliers	71,307	48,027	41,978	41,842	43,953
Depreciation and amortisation (a)	8,104	8,155	8,022	7,811	7,695
Finance Costs	1,156	1,006	846	680	507
Total expenses	147,592	127,652	122,692	123,597	124,316
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Other	181	183	185	187	189
Total own-source income	181	183	185	187	189
Net (cost of)/contribution by services	(147,411)	(127,469)	(122,507)	(123,410)	(124,127)
Revenue from Government	143,522	123,784	119,089	120,251	121,222
Surplus/(deficit) attributable to the Australian Government	(3,889)	(3,685)	(3,418)	(3,159)	(2,905)

Note: Impact of net cash appropriation arrangements

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
Total comprehensive income/(loss) – as per statement of comprehensive income	(3,889)	(3,685)	(3,418)	(3,159)	(2,905)
Plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	3,743	3,794	3,794	3,794	3,794
Plus: depreciation/amortisation expenses for ROU assets (b)	4,361	4,361	4,228	4,017	3,901
Less: lease principal repayments (b)	4,215	4,470	4,604	4,652	4,790
Net cash operating surplus/(deficit)	–	–	–	–	–

Prepared on Australian Accounting Standards basis.

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

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	4,704	4,704	4,704	4,704	4,704
Trade and other receivables	53,160	50,252	50,286	50,244	50,782
Total financial assets	57,864	54,956	54,990	54,948	55,486
Non-financial assets					
Buildings	25,041	20,680	16,452	12,435	8,534
Leasehold improvements	16,536	13,476	10,416	7,356	4,296
Plant and equipment	1,618	1,386	1,157	931	707
Computer software	2,730	2,449	2,168	1,887	1,606
Inventories	438	438	438	438	438
Supplier prepayments	1,746	1,746	1,746	1,746	1,746
Total non-financial assets	48,109	40,175	32,377	24,793	17,327
Total assets	105,973	95,131	87,367	79,741	72,813
LIABILITIES					
Payables					
Supplier payables	14,539	11,607	11,598	11,512	12,005
Other payables	4,651	4,675	4,718	4,762	4,807
Total payables	19,190	16,282	16,316	16,274	16,812
Interest-bearing liabilities					
Leases	26,264	21,794	17,190	12,538	7,748
Total interest-bearing liabilities	26,264	21,794	17,190	12,538	7,748
Provisions					
Employee provisions	16,634	16,634	16,634	16,634	16,634
Total provisions	16,634	16,634	16,634	16,634	16,634
Total liabilities	62,088	54,710	50,140	45,446	41,194
Net assets	43,885	40,421	37,227	34,295	31,619
EQUITY (a)					
Parent entity interest					
Retained surplus	17,587	13,902	10,484	7,325	4,420
Contributed equity	21,385	21,606	21,830	22,057	22,286
Asset revaluation reserve	4,913	4,913	4,913	4,913	4,913
Total equity	43,885	40,421	37,227	34,295	31,619

Prepared on Australian Accounting Standards basis.

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

Table 3.3: Departmental statement of changes in equity – summary of movement (Budget year 2026–27)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2026				
Balance carried forward from previous period	17,587	4,913	21,385	43,885
Adjusted opening balance	17,587	4,913	21,385	43,885
Comprehensive income				
Surplus/(deficit) for the period	(3,685)	–	–	(3,685)
Total comprehensive income	(3,685)	–	–	(3,685)
Transactions with owners				
Contributions by owners				
Departmental capital budget (DCB)	–	–	221	221
Sub-total transactions with owners	–	–	221	221
Estimated closing balance as at 30 June 2027	13,902	4,913	21,606	40,421
Closing balance attributable to the Australian Government	13,902	4,913	21,606	40,421

Prepared on Australian Accounting Standards basis

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	148,675	126,692	119,055	120,293	120,684
Net GST received	6,152	6,213	6,272	6,338	6,402
Total cash received	154,827	132,905	125,327	126,631	127,086
Cash used					
Employees	66,826	70,440	71,803	73,220	72,116
Suppliers	82,630	56,989	48,074	48,079	49,673
Other	1,156	1,006	846	680	507
Total cash used	150,612	128,435	120,723	121,979	122,296
Net cash from/(used by) operating activities	4,215	4,470	4,604	4,652	4,790
INVESTING ACTIVITIES					
Cash used					
Purchase of Assets	728	221	224	227	229
Total cash used	728	221	224	227	229
Net cash from/(used by) investing activities	(728)	(221)	(224)	(227)	(229)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	728	221	224	227	229
Total cash received	728	221	224	227	229
Cash used					
Principal payments on lease liability	4,215	4,470	4,604	4,652	4,790
Total cash used	4,215	4,470	4,604	4,652	4,790
Net cash from/(used by) financing activities	(3,487)	(4,249)	(4,380)	(4,425)	(4,561)
Net increase/(decrease) in cash held	–	–	–	–	–
Cash and cash equivalents at the beginning of the reporting period	4,704	4,704	4,704	4,704	4,704
Cash and cash equivalents at the end of the reporting period	4,704	4,704	4,704	4,704	4,704

Prepared on Australian Accounting Standards basis.

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget – Bill 1 (DCB)	217	221	224	227	229
Total new capital appropriations	217	221	224	227	229
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	217	221	224	227	229
Total items	217	221	224	227	229
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	511	–	–	–	–
Funded by capital appropriation – DCB (b)	217	221	224	227	229
TOTAL	728	221	224	227	229

Prepared on Australian Accounting Standards basis.

Annual appropriation amounts reported are inclusive of supply bill arrangements.

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

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

Table 3.6: Statement of departmental asset movements (Budget year 2026–27)

	Buildings	Plant and equipment	Computer software	Leasehold Improvements	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2026					
Gross book value	–	2,281	3,934	20,624	26,839
Gross book value – ROU assets	34,433	20	–	–	34,453
Accumulated depreciation/ amortisation and impairment	–	(666)	(1,204)	(4,088)	(5,958)
Accumulated depreciation/ amortisation and impairment – ROU assets	(9,392)	(17)	–	–	(9,409)
Opening net book balance	25,041	1,618	2,730	16,536	45,925
Capital asset additions					
Estimated expenditure on new or replacement assets					
By purchase – appropriation ordinary annual services (a)	–	221	–	–	221
Total additions	–	221	–	–	221
Other movements					
Depreciation/amortisation expense	–	(453)	(281)	(3,060)	(3,794)
Depreciation/amortisation on ROU assets	(4,361)	–	–	–	(4,361)
Total other movements	(4,361)	(453)	(281)	(3,060)	(8,155)
As at 30 June 2027					
Gross book value	–	2,502	3,934	20,624	27,060
Gross book value – ROU assets	34,433	20	–	–	34,453
Accumulated depreciation/ amortisation and impairment	–	(1,119)	(1,485)	(7,148)	(9,752)
Accumulated depreciation/ amortisation and impairment – ROU assets	(13,753)	(17)	–	–	(13,770)
Closing net book balance	20,680	1,386	2,449	13,476	37,991

Prepared on Australian Accounting Standards basis.

Annual appropriation amounts reported are inclusive of supply bill arrangements.

- a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2026–2027 for depreciation/amortisation expenses, DCBs or other operational expenses.

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
EXPENSES					
Personal benefits	81,000	13,000	11,000	11,000	11,000
Grants	107,362	57,971	63,209	63,950	47,505
Suppliers	12,758	44,714	29,284	29,235	1,868
Depreciation and amortisation (a)	1,389	1,389	1,389	1,389	1,389
Finance costs	1,911	1,873	1,836	1,799	1,763
Total expenses administered on behalf of Government	204,420	118,947	106,718	107,373	63,525
LESS:					
OWN-SOURCE INCOME					
Non-taxation revenue					
Interest	723	1,041	981	855	734
Other revenue	4,725	4,725	4,725	5,370	4,887
Rendering of Services	–	–	14,479	14,162	–
Total non-taxation revenue	5,448	5,766	20,185	20,387	5,621
Total own-source revenue administered on behalf of Government	5,448	5,766	20,185	20,387	5,621
Net (cost of)/contribution by services	(198,972)	(113,181)	(86,533)	(86,986)	(57,904)
Total comprehensive income/(loss)	(198,972)	(113,181)	(86,533)	(86,986)	(57,904)

Prepared on Australian Accounting Standards basis.

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

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	7,112	7,112	7,112	7,112	7,112
Trade and other receivables	56,031	79,088	71,933	65,007	58,439
Total financial assets	63,143	86,200	79,045	72,119	65,551
Non-financial assets					
Plant & Equipment	15,024	19,220	17,831	16,442	15,053
Total non-financial assets	15,024	19,220	17,831	16,442	15,053
Total assets administered on behalf of Government	78,167	105,420	96,876	88,561	80,604
LIABILITIES					
Payables					
Supplier payables	307	307	307	307	307
Grant payables	101	101	101	101	101
Total payables	408	408	408	408	408
Total liabilities administered on behalf of Government	408	408	408	408	408
Net assets/(liabilities)	77,759	105,012	96,468	88,153	80,196

Prepared on Australian Accounting Standards basis.

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Net GST received	10,880	5,359	5,213	5,298	5,409
Interest	433	757	702	582	466
Sale of goods and rendering of services	–	–	14,479	14,162	–
Other	4,725	4,725	4,725	5,370	4,887
Total cash received	16,038	10,841	25,119	25,412	10,762
Cash used					
Suppliers	12,758	44,714	29,284	29,235	1,868
Grants	118,242	63,330	68,422	69,248	52,914
Personal benefits	81,000	13,000	11,000	11,000	11,000
Total cash used	212,000	121,044	108,706	109,483	65,782
Net cash from/(used by) operating activities	(195,962)	(110,203)	(83,587)	(84,071)	(55,020)
INVESTING ACTIVITIES					
Cash received					
Repayments of advances and loans	5,095	5,231	5,598	5,400	5,073
Total cash received	5,095	5,231	5,598	5,400	5,073
Cash used					
Purchase of property, plant and equipment and intangibles	4,425	5,585	–	–	–
Advances and loans made	24,038	29,877	–	–	–
Total cash used	28,463	35,462	–	–	–
Net cash from/(used by) investing activities	(23,368)	(30,231)	5,598	5,400	5,073

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
Net increase/(decrease) in cash held	(219,330)	(140,434)	(77,989)	(78,671)	(49,947)
Cash and cash equivalents at beginning of reporting period	7,112	7,112	7,112	7,112	7,112
Cash from Official Public Account for:					
- Appropriations	229,583	151,147	103,493	104,185	60,373
<i>Total cash from Official Public Account</i>	<i>229,583</i>	<i>151,147</i>	<i>103,493</i>	<i>104,185</i>	<i>60,373</i>
Cash to Official Public Account for:					
- Appropriations	10,253	10,713	25,504	25,514	10,426
<i>Total cash to Official Public Account</i>	<i>10,253</i>	<i>10,713</i>	<i>25,504</i>	<i>25,514</i>	<i>10,426</i>
Cash and cash equivalents at end of reporting period	7,112	7,112	7,112	7,112	7,112

Prepared on Australian Accounting Standards basis.

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Administered assets and liabilities – Bill 2	9,717	35,462	–	–	–
Total new capital appropriations	9,717	35,462	–	–	–
Provided for:					
<i>Purchase of non-financial assets</i>	4,425	5,585	–	–	–
<i>Other items</i>	24,038	29,877	–	–	–
Total items (a)	28,463	35,462	–	–	–
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations	28,463	35,462	–	–	–
TOTAL	28,463	35,462	–	–	–

Prepared on Australian Accounting Standards basis.

Annual appropriation amounts reported are inclusive of supply bill arrangements.

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

Table 3.11: Statement of administered asset movements (Budget year 2026–27)

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2026				
Gross book value	–	16,444	–	16,444
Accumulated depreciation/ amortisation and impairment	–	(1,420)	–	(1,420)
Opening net book balance	–	15,024	–	15,024
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase – appropriation equity (a)	–	5,585	–	5,585
Total additions	–	5,585	–	5,585
Other movements				
Depreciation/amortisation expense	–	(1,389)	–	(1,389)
Total other movements	–	(1,389)	–	(1,389)
As at 30 June 2027				
Gross book value	–	22,029	–	22,029
Accumulated depreciation/ amortisation and impairment	–	(2,809)	–	(2,809)
Closing net book balance	–	19,220	–	19,220

Prepared on Australian Accounting Standards basis.

Annual appropriation amounts reported are inclusive of supply bill arrangements.

- a) 'Appropriation equity' refers to administered assets and liabilities appropriations provided through Appropriation Bill (No. 2) 2026–2027.

Portfolio glossary

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

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

Term	Meaning
Special account	Balances existing within the CRF that are supported by standing appropriations PGPA Act s78, s79 and s80. Special accounts allow money in the CRF to be acknowledged as set-aside (hypothecated) for a particular purpose. Amounts credited to a special account may only be spent for the purposes of the special account. Special accounts can only be established by a written determination of the Finance Minister (s78 of the PGPA Act) or through an Act of Parliament (referred to in s80 of the PGPA Act).
Special appropriations (including standing appropriations)	An amount of money appropriated by a particular Act of Parliament for a specific purpose and number of years. For special appropriations, the authority to withdraw funds from the Consolidated Revenue Fund (CRF) 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.