

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.