

# Department of Home Affairs

<b>Section 1: Entity overview and resources</b> .....	<b>11</b>
1.1 Strategic direction statement.....	11
1.2 Entity resource statement.....	13
1.3 Budget measures.....	16
<b>Section 2: Outcomes and planned performance</b> .....	<b>21</b>
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
<b>Section 3: Budgeted financial statements</b> .....	<b>61</b>
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
<b>Departmental</b>		
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>
<b>Total departmental resourcing</b>	<b>4,940,439</b>	<b>4,576,301</b>
Less prior year appropriations available	<u>584,931</u>	<u>401,857</u>
<b>Total current departmental resourcing</b>	<b>4,355,508</b>	<b>4,174,444</b>
<b>Administered</b>		
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
<b>Total administered annual appropriations</b>	<u>4,233,531</u>	<u>3,769,031</u>
Less prior year appropriations available	<u>1,105,412</u>	<u>934,797</u>
<b>Total current administered annual appropriations</b>	<b>3,128,119</b>	<b>2,834,234</b>
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>
<b>Total administered resourcing</b>	<b>6,211,759</b>	<b>4,524,209</b>
<b>Total resourcing for the Department</b>	<b>11,152,198</b>	<b>9,100,510</b>
	<u>2025–26</u>	<u>2026–27</u>
<b>Average staffing level (number)</b>	<b>15,750</b>	<b>15,518</b>

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

**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)	–	–
<b>Total</b>		–	<b>(1,000)</b>	<b>(1,000)</b>	–	–
Taking Pressure Off Australians – temporary reduction of fuel excise and heavy vehicle road user charge	3.3					
Administered receipt		(20,000)	..	–	–	–
<b>Total</b>		<b>(20,000)</b>	<b>..</b>	<b>–</b>	<b>–</b>	<b>–</b>
Uplift of the Passenger Movement Charge (a)	3.3					
Administered receipt		–	90,000	210,000	225,000	230,000
<b>Total</b>		–	<b>90,000</b>	<b>210,000</b>	<b>225,000</b>	<b>230,000</b>
<b>Total receipt measures</b>						
Administered		(20,000)	51,894	170,384	188,527	169,146
<b>Total</b>		<b>(20,000)</b>	<b>51,894</b>	<b>170,384</b>	<b>188,527</b>	<b>169,146</b>

**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
<b>Payment measures</b>						
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
<b>Total</b>		–	<b>17,583</b>	<b>27,298</b>	<b>23,774</b>	<b>248</b>
Attorney-General's Portfolio – additional resourcing (b)	1.2					
Departmental payment		–	502	510	516	524
<b>Total</b>		–	<b>502</b>	<b>510</b>	<b>516</b>	<b>524</b>
Australian Trusted Trader Program – expansion	3.1					
Departmental payment		–	2,956	2,319	196	198
<b>Total</b>		–	<b>2,956</b>	<b>2,319</b>	<b>196</b>	<b>198</b>
Boosting Productivity – better selecting migrants and recognising their skills	2.2					
Departmental payment		–	12,872	–	–	–
<b>Total</b>		–	<b>12,872</b>	–	–	–
Combatting Illicit Tobacco	3.2, 3.4					
Administered payment		–	–	–	–	–
Departmental payment		–	–	–	–	–
<b>Total</b>		–	–	–	–	–
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
<b>Total</b>		–	<b>4,702</b>	<b>1,553</b>	<b>(83)</b>	<b>(6,175)</b>
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
<b>Total</b>		<b>nfp</b>	<b>nfp</b>	<b>nfp</b>	<b>nfp</b>	<b>nfp</b>

**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	–	–	–
<b>Total</b>		–	<b>18,410</b>	–	–	–
Home Affairs – savings	1.3, 2.5					
Administered payment		(4,205)	(12,656)	(1,000)	(1,430)	–
<b>Total</b>		<b>(4,205)</b>	<b>(12,656)</b>	<b>(1,000)</b>	<b>(1,430)</b>	–
Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses – one year extension (d)	various					
Departmental payment		–	–	–	–	(88,998)
<b>Total</b>		–	–	–	–	<b>(88,998)</b>
Services Australia - additional resourcing (e)	1.2					
Departmental payment		183	565	–	–	–
<b>Total</b>		<b>183</b>	<b>565</b>	–	–	–
Streamlining AusCheck's Background Checking Services	1.2					
Departmental payment		–	16,192	15,832	17,225	17,696
<b>Total</b>		–	<b>16,192</b>	<b>15,832</b>	<b>17,225</b>	<b>17,696</b>
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
<b>Total</b>		–	<b>37,741</b>	<b>32,271</b>	<b>13,614</b>	<b>9,553</b>
Supporting Aviation Priorities (f)	3.2					
Departmental payment		–	7,070	2,364	2,394	2,427
<b>Total</b>		–	<b>7,070</b>	<b>2,364</b>	<b>2,394</b>	<b>2,427</b>
Supporting Border Security	3.4, 3.5					
Administered payment		–	1,580	–	–	–
Departmental payment		–	61,200	–	–	–
<b>Total</b>		–	<b>62,780</b>	–	–	–

**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
<b>Total</b>		–	<b>4,728</b>	<b>8,015</b>	<b>4,669</b>	<b>4,733</b>
Supporting Transport Priorities (f)	3.1					
Departmental payment		–	1,710	2,801	3,043	–
<b>Total</b>		–	<b>1,710</b>	<b>2,801</b>	<b>3,043</b>	–
Uplift of the Passenger Movement Charge	3.3					
Departmental payment		–	700	–	–	–
<b>Total</b>		–	<b>700</b>	–	–	–
<b>Total payment measures</b>						
Administered		(4,205)	16,973	19,980	5,563	(8,785)
Departmental		183	158,882	71,983	58,355	(51,009)
<b>Total</b>		<b>(4,022)</b>	<b>175,855</b>	<b>91,963</b>	<b>63,918</b>	<b>(59,794)</b>

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

\* 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

<b>Attorney-General’s Department</b>
<p><b>Program</b></p> <ul style="list-style-type: none"> <li>Program 1.1: Attorney-General’s Department</li> </ul> <p><b>Contribution to Outcome 1 made by linked program</b></p> <p>The Attorney-General’s Department (AGD) contributes to the administration of legislation and policy development for, and provides advice on, aspects of national security, emergency management and border management, including through responsibilities for the administration of transparency frameworks, crime and security legislation, fraud and corruption prevention policy, international law and legal policy, and oversight of integrity agencies. AGD is also responsible for policy, legislation, treaties and progressing casework regarding international crime cooperation and has responsibility for federal prisoners.</p>
<b>Australian Criminal Intelligence Commission</b>
<p><b>Program</b></p> <ul style="list-style-type: none"> <li>Program 1.1: Australian Criminal Intelligence Commission</li> </ul> <p><b>Contribution to Outcome 1 made by linked program</b></p> <p>The Australian Criminal Intelligence Commission (ACIC) works collaboratively with law enforcement and national security partners to protect Australia from transnational serious and organised crime, which is a major threat to Australia’s sovereignty, security and safety.</p>
<b>Australian Federal Police</b>
<p><b>Programs</b></p> <ul style="list-style-type: none"> <li>Program 1.1: Federal Policing</li> <li>Program 3.2: International Police Assistance and External Territories</li> </ul> <p><b>Contribution to Outcome 1 made by linked programs</b></p> <p>The Australian Federal Police (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>
<b>Australian Security Intelligence Organisation</b>
<p><b>Program</b></p> <ul style="list-style-type: none"> <li>Program 1.1: Security Intelligence</li> </ul> <p><b>Contribution to Outcome 1 made by linked program</b></p> <p>The Australian Security Intelligence Organisation (ASIO) collects, investigates and assesses intelligence on potential threats to Australia, its people and its interests. ASIO provides 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><b>Australian Transaction Reports and Analysis Centre</b></p> <p><b>Program</b></p> <ul style="list-style-type: none"> <li>Program 1.1: AUSTRAC</li> </ul> <p><b>Contribution to Outcome 1 made by linked program</b></p> <p>The Australian Transaction Reports and Analysis Centre (AUSTRAC) works collaboratively with agencies in the law enforcement and national security sectors to protect the financial system from criminal abuse through actionable financial intelligence.</p>
<p><b>Department of Climate Change, Energy, the Environment and Water</b></p> <p><b>Programs</b></p> <ul style="list-style-type: none"> <li>Program 1.1: Reduce Australia's greenhouse gas emissions</li> <li>Program 1.2: Support reliable, secure and affordable energy</li> </ul> <p><b>Contribution to Outcome 1 made by linked programs</b></p> <p>The Department of Climate Change, Energy, the Environment and Water (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><b>Department of Defence</b></p> <p><b>Programs</b></p> <ul style="list-style-type: none"> <li>Program 1.3: Defence Contribution to National Support Tasks in Australia</li> <li>Program 2.14: Defence Intelligence</li> </ul> <p><b>Contribution to Outcome 1 made by linked programs</b></p> <p>Defence supports Commonwealth and state/territory governments with emergency and non-emergency tasks through the provision of capabilities and/or expertise.</p> <p>The Australian Signals Directorate within the Defence Portfolio provides foreign signals intelligence, cyber security and offensive cyber operations.</p>
<p><b>Department of Foreign Affairs and Trade</b></p> <p><b>Programs</b></p> <ul style="list-style-type: none"> <li>Program 1.1: Foreign Affairs and Trade Operations</li> <li>Program 2.1: Consular Services</li> <li>Program 2.2: Passport Services</li> </ul> <p><b>Contribution to Outcome 1 made by linked programs</b></p> <p>The Department of Foreign Affairs and Trade (DFAT) contributes to whole-of-government efforts bilaterally and regionally to address national security threats, including countering people-smuggling and human trafficking.</p>
<p><b>Department of Industry, Science and Resources</b></p> <p><b>Programs</b></p> <ul style="list-style-type: none"> <li>Program 1.1: Growing innovative and competitive businesses, industries and regions</li> <li>Program 1.2: Investing in science and technology</li> </ul> <p><b>Contribution to Outcome 1 made by linked programs</b></p> <p>The Department of Industry, Science and Resources (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><b>Department of Social Services</b></p> <p><b>Program</b></p> <ul style="list-style-type: none"> <li>Program 2.1: Families and Communities</li> </ul> <p><b>Contribution to Outcome 1 made by linked program</b></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><b>Department of the Prime Minister and Cabinet</b></p> <p><b>Program</b></p> <ul style="list-style-type: none"> <li>Program 1.1: Prime Minister and Cabinet</li> </ul> <p><b>Contribution to Outcome 1 made by linked program</b></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><b>Department of the Treasury</b></p> <p><b>Program</b></p> <ul style="list-style-type: none"> <li>Program 1.4: Commonwealth-State Financial Relations</li> </ul> <p><b>Contribution to Outcome 1 made by linked program</b></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**

<b>Outcome 1: Deliver national coordination regulation and policy that safeguard Australia's domestic interests from national security threats, including cyber threats.</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
<b>Program 1.1: Transport Security</b>					
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
<b>Departmental total</b>	<b>36,140</b>	<b>35,805</b>	<b>36,549</b>	<b>37,639</b>	<b>38,655</b>
<b>Total expenses for program 1.1</b>	<b>36,140</b>	<b>35,805</b>	<b>36,549</b>	<b>37,639</b>	<b>38,655</b>

**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
<b>Program 1.2: National Security and Resilience</b>					
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
<b>Administered total</b>	<b>76,319</b>	<b>95,676</b>	<b>46,004</b>	<b>36,173</b>	<b>8,825</b>
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
<b>Departmental total</b>	<b>156,259</b>	<b>167,389</b>	<b>169,645</b>	<b>169,164</b>	<b>175,592</b>
<b>Total expenses for program 1.2</b>	<b>232,578</b>	<b>263,065</b>	<b>215,649</b>	<b>205,337</b>	<b>184,417</b>
<b>Program 1.3: Cyber Security</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	25,569	17,367	13,164	13,396	1,962
<b>Administered total</b>	<b>25,569</b>	<b>17,367</b>	<b>13,164</b>	<b>13,396</b>	<b>1,962</b>
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
<b>Departmental total</b>	<b>47,521</b>	<b>51,908</b>	<b>40,634</b>	<b>37,165</b>	<b>25,761</b>
<b>Total expenses for program 1.3</b>	<b>73,090</b>	<b>69,275</b>	<b>53,798</b>	<b>50,561</b>	<b>27,723</b>

**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
<b>Program 1.4: Counter Terrorism</b>					
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
<b>Administered total</b>	<b>19,858</b>	<b>20,547</b>	<b>20,402</b>	<b>20,236</b>	<b>20,751</b>
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
<b>Departmental total</b>	<b>31,109</b>	<b>27,122</b>	<b>14,536</b>	<b>13,716</b>	<b>13,996</b>
<b>Total expenses for program 1.4</b>	<b>50,967</b>	<b>47,669</b>	<b>34,938</b>	<b>33,952</b>	<b>34,747</b>
<b>Program 1.5: Regional Cooperation</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	67,676	64,582	35,807	36,730	37,675
<b>Administered total</b>	<b>67,676</b>	<b>64,582</b>	<b>35,807</b>	<b>36,730</b>	<b>37,675</b>
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
<b>Departmental total</b>	<b>42,134</b>	<b>36,878</b>	<b>37,321</b>	<b>38,161</b>	<b>39,265</b>
<b>Total expenses for program 1.5</b>	<b>109,810</b>	<b>101,460</b>	<b>73,128</b>	<b>74,891</b>	<b>76,940</b>

**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
<b>Outcome 1 Totals by appropriation type</b>					
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
<b>Administered total</b>	<b>189,422</b>	<b>198,172</b>	<b>115,377</b>	<b>106,535</b>	<b>69,213</b>
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
<b>Departmental total</b>	<b>313,163</b>	<b>319,102</b>	<b>298,685</b>	<b>295,845</b>	<b>293,269</b>
<b>Total expenses for Outcome 1</b>	<b>502,585</b>	<b>517,274</b>	<b>414,062</b>	<b>402,380</b>	<b>362,482</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
<b>Movement of administered funds between years (c)</b>					
Outcome 1:					
1.2 National Security and Resilience	432	432	431	–	–
1.3: Cyber Security	6,525	3,602	–	–	–
1.4: Counter Terrorism	–	–	650	–	–
<b>Total movement of administered funds</b>	<b>6,957</b>	<b>4,034</b>	<b>1,081</b>	<b>–</b>	<b>–</b>

	2025–26	2026–27
<b>Average staffing level (number)</b>	<b>972</b>	<b>936</b>

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**

<b>Outcome 1: Deliver national coordination, regulation and policy that safeguard Australia's domestic interests from national security threats, including cyber threats.</b>		
<b>Program 1.1: Transport Security</b>		
This program ensures a viable and sustainable transport security system in Australia through regulation designed collaboratively with industry and government entities.		
<b>Key activities</b>	This program is linked to the key activity 'transport security' in the current Corporate Plan. Mechanisms through which program 1.1 will be delivered include: <ul style="list-style-type: none"> <li>• conduct compliance activities within the National Compliance Plan consistent with the Cyber and Infrastructure Security Centre's Compliance and Enforcement Strategy to ensure regulated industry participants comply with their obligations</li> <li>• make regulatory decisions within the statutory consideration period</li> <li>• improve transport security legislation to ensure it is proportionate to the risks being regulated</li> <li>• review regulatory settings to ensure that they effectively counter contemporary security risks.</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected performance results</b>
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"> <li>• 30 calendar days if assessed as high risk non-compliance; and</li> <li>• 90 calendar days for all other non-compliance – <b>on track</b></li> </ul>
<b>Year</b>	<b>Performance measures (a)</b>	<b>Planned performance results</b>
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"> <li>• 30 calendar days if assessed as high risk non-compliance; and</li> <li>• 90 calendar days for all other non-compliance.</li> </ul>
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)**

<b>Program 1.2: National Security and Resilience</b>		
This program contributes to building a safe, secure and resilient Australia by providing comprehensive policy and planning development, at strategic and operational levels, on national security, and emergency management.		
<b>Key activities</b>	This program is linked to the key activity 'critical infrastructure security and security of telecommunications policy and regulation' in the current Corporate Plan. Mechanisms through which program 1.2 will be delivered include: <ul style="list-style-type: none"> <li>• provide services to support an inclusive, safe and secure Australia</li> <li>• facilitate a proactive approach to managing national security risks to critical infrastructure and implementing resiliency requirements</li> <li>• consideration and management of the national security implications of critical and emerging technologies, including ensuring safe adoption of these technologies, safeguarding associated datasets, and addressing vendors of concern</li> <li>• progress the planning and development of practical initiatives to build, safeguard and sustain Australia's democratic resilience</li> <li>• develop, coordinate and implement a nationally consistent strategy for the provision of national security and emergency management legislation, policy and advice</li> <li>• enhance disruption capabilities towards malicious actors who seek to harm Australia and enhance our community.</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected performance results</b>
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"> <li>• 20 business days for applicants with no disclosable court outcomes.</li> <li>• 40 business days for applicants with disclosable court outcomes – <b>on track</b></li> </ul>
<b>Year</b>	<b>Performance measures (a)</b>	<b>Planned performance results</b>
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"> <li>• 20 business days for applicants with no disclosable court outcomes.</li> <li>• 40 business days for applicants with disclosable court outcomes.</li> </ul>
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)**

<b>Program 1.3: Cyber Security</b>		
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.		
<b>Key activities</b>	This program is linked to the key activity 'cyber security strategy, regulation and policy' in the current Corporate Plan. Mechanisms through which program 1.3 will be delivered include: <ul style="list-style-type: none"> <li>• develop and provide policy advice to continually transform Australia's cyber security landscape</li> <li>• build sovereign capabilities to tackle cyber threats and manage emerging threats to the economy</li> <li>• implement Horizon Two (2026–2028) of the 2023–2030 <i>Australian Cyber Security Strategy</i>.</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected performance results</b>
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"> <li>• Horizon 1 of the 2023–2030 Australian Cyber Security Strategy Action Plan.</li> <li>• Delivery and release of the Horizon 2 Implementation Plan for the 2023–2030 Australian Cyber Security Strategy – <b>on track</b></li> </ul>
<b>Year</b>	<b>Performance measures (a)</b>	<b>Planned performance results</b>
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)**

<b>Program 1.4: Counter Terrorism</b>		
This program contributes to building a safe and secure Australia by developing and coordinating counter-terrorism policy, strategy and efforts across the Australian Government, in consultation with the state and territory government agencies and international partners.		
<b>Key activities</b>	This program is linked to the key activity 'counter-terrorism' and 'migration and citizenship delivery' in the current Corporate Plan. Mechanisms through which program 1.4 will be delivered include: <ul style="list-style-type: none"> <li>• build partnerships and coordinate Australia's counter-terrorism efforts across preparedness, prevention, response and recovery spectrums</li> <li>• build and maintain national countering violent extremism capability across state and territory jurisdictions</li> <li>• deliver national counter-terrorism legislation, operational capability and coordination activities that anticipate and respond to an evolving threat environment.</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected performance results</b>
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 – <b>on track</b>
<b>Year</b>	<b>Performance measures (a)</b>	<b>Planned performance results</b>
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><b>Program 1.5: Regional Cooperation</b>                  This program safeguards Australia's sovereignty, security and safety by strengthening relationships with partner governments in policy and operational matters; to detect, deter, and respond to the threat of terrorism, violent extremism; and transnational crime; improve migration and border management capabilities; work collaboratively with international organisations, build influence in regional systems, and prevent irregular migration including promoting dialogue through the Bali Process on People Smuggling, Trafficking in Persons and Related Transnational Crime.</p>		
<p><b>Key activities</b></p>	<p>This program is linked to the below key activities in the current Corporate Plan:</p> <ul style="list-style-type: none"> <li>• Transport security</li> <li>• Migration and citizenship delivery</li> <li>• Border services</li> <li>• Support for Joint Agency Taskforce Operation Sovereign Borders</li> </ul> <p>Mechanisms through which program 1.5 will be delivered include:</p> <ul style="list-style-type: none"> <li>• strengthening relationships with partner governments to improve global migration outcomes and protect Australians from national security threats</li> <li>• enhancing international systems, processes, and strategic policy development to better support capability development of regional/international partners to address national and regional security issues</li> <li>• working collaboratively with international organisations providing services for irregular migrants</li> <li>• supporting the Bali Process by co-managing and contributing to the Regional Support Office</li> <li>• supporting, in partnership with the International Organisation for Migration (IOM), the management of potential irregular immigrants in Indonesia under the Regional Cooperation Arrangement (RCA) program</li> <li>• working collaboratively with the international community to enhance the migration, identity, immigration intelligence, border management and transport security capabilities of partner governments</li> <li>• enhancing international systems, information sharing and analytical capabilities to support better threat and risk assessments in the flow of people and goods</li> <li>• working with international partners to influence global standards and improve the national security capability of our regional partners.</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected performance results (a)</b>
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 – <b>not yet determined</b>
<b>Year</b>	<b>Performance measures (b)</b>	<b>Planned performance results</b>
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

<b>Department of Employment and Workplace Relations</b>
<b>Programs</b> <ul style="list-style-type: none"><li>• Program 1.1: Employment Services</li><li>• Program 2.1: Building Skills and Capability</li></ul> <b>Contribution to Outcome 2 made by linked programs</b> <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>
<b>Department of Foreign Affairs and Trade</b>
<b>Programs</b> <ul style="list-style-type: none"><li>• Program 1.1: Foreign Affairs and Trade Operations</li><li>• Program 2.1: Consular Services</li><li>• Program 2.2: Passport Services</li></ul> <b>Contribution to Outcome 2 made by linked programs</b> <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><b>Department of Industry, Science and Resources</b></p> <p><b>Programs</b></p> <ul style="list-style-type: none"> <li>• Program 1.1: Growing innovative and competitive businesses, industries and regions</li> <li>• Program 1.3: Supporting a strong resources sector</li> </ul> <p><b>Contribution to Outcome 2 made by linked programs</b></p> <p>The Department of Industry, Science and Resources (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><b>Department of Social Services</b></p> <p><b>Program</b></p> <ul style="list-style-type: none"> <li>• Program 2.1: Families and Communities</li> </ul> <p><b>Contribution to Outcome 2 made by linked program</b></p> <p>The Department of Social Services administers the Building a New Life in Australia Longitudinal Study of Humanitarian Migrants. This study tracks the long-term settlement experience of humanitarian migrants in Australia, allowing researchers and policy makers to evaluate successful settlement outcomes.</p>
<p><b>Services Australia</b></p> <p><b>Programs</b></p> <ul style="list-style-type: none"> <li>• Program 1.2: Customer Service Delivery</li> <li>• Program 1.3: Technology and Transformation</li> </ul> <p><b>Contribution to Outcome 2 made by linked programs</b></p> <p>Services Australia supports individuals, families and communities to achieve greater self-sufficiency by designing and delivering a range of government services to Australians through a range of service delivery channels, including face-to-face, telephony and digital; and protects the integrity of government outlays.</p> <p>Services Australia provides a robust information and communication technology network and delivers major transformation projects, including ICT shared services.</p>

**Budgeted expenses for Outcome 2**

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

**Table 2.2.1: Budgeted expenses for Outcome 2**

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
<b>Outcome 2: Support a united and prosperous Australia through effective coordination and delivery of immigration and citizenship policy and programs underpinned by robust integrity and assurance.</b>					
<b>Program 2.1: Migration</b>					
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
<b>Departmental total</b>	<b>338,669</b>	<b>330,098</b>	<b>320,364</b>	<b>325,438</b>	<b>332,018</b>
<b>Total expenses for program 2.1</b>	<b>338,669</b>	<b>330,098</b>	<b>320,364</b>	<b>325,438</b>	<b>332,018</b>
<b>Program 2.2: Visas</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	102	105	107	107	110
<b>Administered total</b>	<b>102</b>	<b>105</b>	<b>107</b>	<b>107</b>	<b>110</b>
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
<b>Departmental total</b>	<b>554,475</b>	<b>604,407</b>	<b>454,547</b>	<b>460,067</b>	<b>468,567</b>
<b>Total expenses for program 2.2</b>	<b>554,577</b>	<b>604,512</b>	<b>454,654</b>	<b>460,174</b>	<b>468,677</b>

**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
<b>Program 2.3: Refugee, Humanitarian Settlement and Migrant Services</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	832,589	684,586	570,501	536,455	544,106
<b>Administered total</b>	<b>832,589</b>	<b>684,586</b>	<b>570,501</b>	<b>536,455</b>	<b>544,106</b>
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
<b>Departmental total</b>	<b>285,939</b>	<b>226,276</b>	<b>180,413</b>	<b>183,690</b>	<b>189,079</b>
<b>Total expenses for program 2.3</b>	<b>1,118,528</b>	<b>910,862</b>	<b>750,914</b>	<b>720,145</b>	<b>733,185</b>
<b>Program 2.4: UMA Offshore Management</b>					
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
<b>Administered total</b>	<b>930,752</b>	<b>564,649</b>	<b>357,197</b>	<b>363,783</b>	<b>368,240</b>
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
<b>Departmental total</b>	<b>40,848</b>	<b>40,555</b>	<b>40,776</b>	<b>42,171</b>	<b>43,287</b>
<b>Total expenses for program 2.4</b>	<b>971,600</b>	<b>605,204</b>	<b>397,973</b>	<b>405,954</b>	<b>411,527</b>

**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
<b>Program 2.5: Multicultural Affairs and Citizenship</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	167,331	162,291	80,708	11,073	1,987
<b>Administered total</b>	<b>167,331</b>	<b>162,291</b>	<b>80,708</b>	<b>11,073</b>	<b>1,987</b>
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
<b>Departmental total</b>	<b>145,139</b>	<b>138,837</b>	<b>113,515</b>	<b>109,216</b>	<b>110,599</b>
<b>Total expenses for program 2.5</b>	<b>312,470</b>	<b>301,128</b>	<b>194,223</b>	<b>120,289</b>	<b>112,586</b>
<b>Outcome 2 Totals by appropriation type</b>					
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
<b>Administered total</b>	<b>1,930,774</b>	<b>1,411,631</b>	<b>1,008,513</b>	<b>911,418</b>	<b>914,443</b>
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
<b>Departmental total</b>	<b>1,365,070</b>	<b>1,340,173</b>	<b>1,109,615</b>	<b>1,120,582</b>	<b>1,143,550</b>
<b>Total expenses for Outcome 2</b>	<b>3,295,844</b>	<b>2,751,804</b>	<b>2,118,128</b>	<b>2,032,000</b>	<b>2,057,993</b>

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

<b>Movement of administered funds between years (c)</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 2:					
2.5: Multicultural Affairs and Citizenship	(12,135)	17,654	(2,383)	–	–
<b>Total movement of administered funds</b>	<b>(12,135)</b>	<b>17,654</b>	<b>(2,383)</b>	<b>–</b>	<b>–</b>

	2025–26	2026–27
<b>Average staffing level (number)</b>	<b>5,606</b>	<b>5,566</b>

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**

<b>Outcome 2: Support a united and prosperous Australia through effective coordination and delivery of immigration and citizenship policy and programs underpinned by robust integrity and assurance.</b>		
<b>Program 2.1: Migration</b> Support a prosperous and united Australia through effective coordination and delivery of immigration and social cohesion policies and programs.		
<b>Key activities</b>	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"> <li>• delivering the migration program consistent with planning levels set and adjusted by the Government</li> <li>• maintaining program integrity and intention</li> <li>• delivering and implementing outcomes of the Migration Strategy and the Rapid Review into the exploitation of Australia's Visa system</li> <li>• Supporting Australian employers to address skills shortages not able to be met locally, through strengthened visa and migration settings</li> <li>• addressing migrant worker exploitation through increased safeguards and protections, and improvements in compliance and enforcement</li> <li>• countering divisive rhetoric through enhanced community engagement and promotion of Australian values</li> <li>• finalising visa applications within applicable standards and according to priority processing directions</li> <li>• providing support services to new migrants to facilitate their transition into the Australian society.</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected performance results</b>
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 – <b>on track</b> .
<b>Year</b>	<b>Performance measures (a)</b>	<b>Planned performance results</b>
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)**

<b>Program 2.2: Visas</b>		
To advance Australia's economic interests and respond to Australia's changing security, economic, cultural and social needs through the effective management and delivery of temporary entry programs.		
<b>Key activities</b>	<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"> <li>• supporting Australia's economic development and needs through sustainable growth in temporary visa programs addressing regional labour shortages and supporting skilled migration</li> <li>• ensuring temporary entry programs include controls to minimise health risks, threats and costs to the Australian community</li> <li>• ensuring temporary entry does not increase risks to the security and good order of Australia or undermine the integrity of visa programs, through the application of public interest criteria, character provisions and cancellation powers</li> <li>• increasing the use of technology and intelligence to facilitate the movement of legitimate travellers, and detect and deter those who pose a risk to the Australian community and national interest</li> <li>• pursuing system and capability improvements in order to effectively manage the growth in temporary entry caseloads finalising visa applications within applicable standards and according to priority processing directions.</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected performance results</b>
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 – <b>on track</b>
<b>Year</b>	<b>Performance measures (a)</b>	<b>Planned performance results</b>
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)**

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

<b>Program 2.4: UMA Offshore Management</b>		
To protect Australia's sovereignty, security and safety by supporting the implementation of regional processing and resettlement arrangements between Australia and partner countries.		
<b>Key activities</b>	This program is linked to the key activity 'regional processing' in the current Corporate Plan. Mechanisms through which Program 2.4 will be delivered include: <ul style="list-style-type: none"> <li>• supporting regional processing partner countries to manage regional processing arrangements, including to determine the refugee status of transitory persons, regional processing infrastructure and services for transitory persons under regional processing arrangements</li> <li>• delivering capacity and capability development for regional processing partner countries to support their implementation of regional processing arrangements</li> <li>• supporting partner countries to provide durable migration options to transitory persons through resettlement, assisted voluntary return, and removal</li> <li>• providing logistical support to resettlement partner countries to provide durable migration outcomes for transitory persons</li> <li>• providing supplementary settlement support to connect transitory persons to migration options, assist them to become settlement ready and achieve accelerated settlement outcomes in resettlement partner countries</li> <li>• delivering capacity and capability development to regional partners to support humanitarian and settlement outcomes.</li> </ul>	
<b>Year</b>	<b>Performance measures (a)</b>	<b>Expected performance results</b>
Current year 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 – <b>on track</b>
<b>Year</b>	<b>Performance measures (b)</b>	<b>Planned performance results</b>
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)**

<b>Program 2.5: Multicultural Affairs and Citizenship</b>		
To support a prosperous and inclusive society through the promotion, delivery and effective management of the Australian multicultural and citizenship programs.		
<b>Key activities</b>	This program is linked to the key activity 'migration and citizenship delivery' in the current Corporate Plan. Mechanisms through which program 2.5 will be delivered include: <ul style="list-style-type: none"> <li>• delivery of the multicultural and citizenship programs within the parameters set by the Government</li> <li>• supporting a strong and cohesive Australian society through the promotion of multiculturalism, Australian values and encouraging active citizenship</li> <li>• maintaining citizenship program integrity through assurance activities.</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected performance results</b>
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 – <b>on track</b>
<b>Year</b>	<b>Performance measures (a)</b>	<b>Planned performance results</b>
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><b>Australian Federal Police</b></p> <p><b>Programs</b></p> <ul style="list-style-type: none"> <li>• Program 1.1: Federal Policing</li> <li>• Program 3.1: Specialist Protective Services</li> <li>• Program 3.2: International Police Assistance and External Territories</li> <li>• Program 3.3: AFP-Nuclear Powered Submarine Program</li> </ul> <p><b>Contribution to Outcome 3 made by linked programs</b></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><b>Australian Fisheries Management Authority</b></p> <p><b>Program</b></p> <ul style="list-style-type: none"> <li>• Program 1.1: Australian Fisheries Management Authority</li> </ul> <p><b>Contribution to Outcome 3 made by linked program</b></p> <p>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><b>Australian Maritime Safety Authority</b></p> <p><b>Program</b></p> <ul style="list-style-type: none"> <li>• Program 1.1: Seafarer and ship safety, environment protection and search and rescue</li> </ul> <p><b>Contribution to Outcome 3 made by linked program</b></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><b>Australian Taxation Office</b></p> <p><b>Program</b></p> <ul style="list-style-type: none"> <li>• Program 1.1: Australian Taxation Office</li> </ul> <p><b>Contribution to Outcome 3 made by linked program</b></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><b>Civil Aviation Safety Authority</b></p> <p><b>Program</b></p> <ul style="list-style-type: none"> <li>• Program 1.1: Civil Aviation Safety Authority</li> </ul> <p><b>Contribution to Outcome 3 made by linked program</b></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><b>Department of Agriculture, Fisheries and Forestry</b></p> <p><b>Programs</b></p> <ul style="list-style-type: none"> <li>• Program 2.1: Biosecurity and Export Services</li> <li>• Program 2.2: Plant and Animal Health</li> </ul> <p><b>Contribution to Outcome 3 made by linked programs</b></p> <p>The Department of Agriculture, Fisheries and Forestry (DAFF) and the Department of Home Affairs work together to manage biosecurity and imported food risks to ensure the safe movement into and out of Australia of people, animals, plants, food and cargo. DAFF also provides certification of exports to meet importing countries' requirements.</p>
<p><b>Department of Climate Change, Energy, the Environment and Water</b></p> <p><b>Programs</b></p> <ul style="list-style-type: none"> <li>• Program 2.2: Protect Australia's cultural, historic and First Nations heritage</li> <li>• Program 2.3: Accelerate the transition to a circular economy, while safely managing pollutants and hazardous substances.</li> </ul> <p><b>Contribution to Outcome 3 made by linked programs</b></p> <p>The Department of Climate Change, Energy, the Environment and Water and the Department of Home Affairs work together to prevent the illegal wildlife trade, control transboundary movements of hazardous wastes and their disposal, share information on imports of products subject to air quality standards, and collect levies relating to product stewardship for oil.</p>

**Linked programs (continued)**

<p><b>Department of Defence</b></p> <p><b>Program</b></p> <ul style="list-style-type: none"> <li>• Program 1.3: Defence Contribution to National Support Tasks in Australia</li> </ul> <p><b>Contribution to Outcome 3 made by linked program</b></p> <p>The Department of Defence (Defence) supports the Department of Home Affairs through tasks that include: planning and conduct of operations to provide security of Australia's maritime borders from unauthorised maritime arrivals, exports, illegal exploitation of natural resources, and other maritime threats to Australian sovereignty, including counter-terrorism responses. Defence contributes to Maritime Border Command tasking through Operation Resolute, providing maritime surveillance and response assets that are tasked routinely in accordance with the Government's priorities.</p>
<p><b>Department of Foreign Affairs and Trade</b></p> <p><b>Programs</b></p> <ul style="list-style-type: none"> <li>• Program 1.1: Foreign Affairs and Trade Operations</li> <li>• Program 2.1: Consular Services</li> <li>• Program 2.2: Passport Services</li> </ul> <p><b>Contribution to Outcome 3 made by linked programs</b></p> <p>The Department of Foreign Affairs and Trade (DFAT) contributes to whole-of-government efforts bilaterally and regionally to counter people smuggling and human trafficking. DFAT also negotiates, finalises and implements Australia's free trade agreement (FTA) agenda and explores opportunities for FTAs with other trading partners. DFAT provides high-quality consular and passport services that support international traveller facilitation.</p>
<p><b>Department of Health, Disability and Ageing</b></p> <p><b>Program</b></p> <ul style="list-style-type: none"> <li>• Program 1.8: Health Protection, Emergency Response and Regulation</li> </ul> <p><b>Contribution to Outcome 3 made by linked program</b></p> <p>The Department of Health, 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><b>Department of Industry, Science and Resources</b></p> <p><b>Programs</b></p> <ul style="list-style-type: none"> <li>• Program 1.1: Growing innovative and competitive businesses, industries and regions</li> <li>• Program 1.2: Investing in science and technology</li> </ul> <p><b>Contribution to Outcome 3 made by linked programs</b></p> <p>Through the National Measurement Institute, the Department of Industry, Science and Resources (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><b>Department of the Treasury</b></p> <p><b>Program</b></p> <ul style="list-style-type: none"> <li>• Program 1.1: Economic Management</li> </ul> <p><b>Contribution to Outcome 3 made by linked program</b></p> <p>The Department of the Treasury provides policy advice in key areas on the design of taxation laws, including customs duty, Visa Application Charges (VAC), Passenger Movement Charge (PMC), Import Processing Charge (IPC) and duty refunds.</p>

**Budgeted expenses for Outcome 3**

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

**Table 2.3.1: Budgeted expenses for Outcome 3**

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
<b>Outcome 3: Advance a prosperous and secure Australia through trade and travel facilitation and modernisation, and effective customs, immigration, maritime and enforcement activities across the border continuum.</b>					
<b>Program 3.1: Trade Facilitation and Industry Engagement</b>					
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
<b>Departmental total</b>	<b>66,688</b>	<b>59,352</b>	<b>60,346</b>	<b>59,908</b>	<b>58,242</b>
<b>Total expenses for program 3.1</b>	<b>66,688</b>	<b>59,352</b>	<b>60,346</b>	<b>59,908</b>	<b>58,242</b>
<b>Program 3.2: Border Management</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	25,464	17,677	8	8	8
<b>Administered total</b>	<b>25,464</b>	<b>17,677</b>	<b>8</b>	<b>8</b>	<b>8</b>
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
<b>Departmental total</b>	<b>530,704</b>	<b>582,371</b>	<b>532,247</b>	<b>508,858</b>	<b>527,298</b>
<b>Total expenses for program 3.2</b>	<b>556,168</b>	<b>600,048</b>	<b>532,255</b>	<b>508,866</b>	<b>527,306</b>

**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
<b>Program 3.3: Border Revenue</b>					
Administered expenses					
Expenses not requiring appropriation in the Budget year (b)	5,650	4,286	4,286	4,286	4,286
<b>Administered total</b>	<b>5,650</b>	<b>4,286</b>	<b>4,286</b>	<b>4,286</b>	<b>4,286</b>
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
<b>Departmental total</b>	<b>85,113</b>	<b>91,204</b>	<b>107,217</b>	<b>120,930</b>	<b>124,055</b>
<b>Total expenses for program 3.3</b>	<b>90,763</b>	<b>95,490</b>	<b>111,503</b>	<b>125,216</b>	<b>128,341</b>
<b>Program 3.4: Border Enforcement</b>					
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
<b>Administered total</b>	<b>2,915</b>	<b>168,743</b>	<b>209,917</b>	<b>302,581</b>	<b>308,692</b>
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
<b>Departmental total</b>	<b>1,625,544</b>	<b>1,396,946</b>	<b>949,130</b>	<b>940,443</b>	<b>966,938</b>
<b>Total expenses for program 3.4</b>	<b>1,628,459</b>	<b>1,565,689</b>	<b>1,159,047</b>	<b>1,243,024</b>	<b>1,275,630</b>

**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
<b>Program 3.5: Onshore Compliance and Detention</b>					
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
<b>Administered total</b>	<b>879,676</b>	<b>915,843</b>	<b>903,578</b>	<b>918,089</b>	<b>940,748</b>
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
<b>Departmental total</b>	<b>367,232</b>	<b>340,209</b>	<b>336,446</b>	<b>344,863</b>	<b>353,763</b>
<b>Total expenses for program 3.5</b>	<b>1,246,908</b>	<b>1,256,052</b>	<b>1,240,024</b>	<b>1,262,952</b>	<b>1,294,511</b>
<b>Outcome 3 Totals by appropriation type</b>					
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
<b>Administered total</b>	<b>913,705</b>	<b>1,106,549</b>	<b>1,117,789</b>	<b>1,224,964</b>	<b>1,253,734</b>
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
<b>Departmental total</b>	<b>2,675,281</b>	<b>2,470,082</b>	<b>1,985,386</b>	<b>1,975,002</b>	<b>2,030,296</b>
<b>Total expenses for Outcome 3</b>	<b>3,588,986</b>	<b>3,576,631</b>	<b>3,103,175</b>	<b>3,199,966</b>	<b>3,284,030</b>

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

<b>Movement of administered funds between years (c)</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 3:					
3.2: Border Management	8,000	–	–	–	–
3.5: Onshore Compliance and Detention	8,567	9,821	8,567	2,014	–
<b>Total movement of administered funds</b>	<b>16,567</b>	<b>9,821</b>	<b>8,567</b>	<b>2,014</b>	–

	2025–26	2026–27
<b>Average staffing level (number)</b>	<b>9,172</b>	<b>9,016</b>

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**

<b>Outcome 3: Advance a prosperous and secure Australia through trade and travel facilitation and modernisation, and effective customs, immigration, maritime and enforcement activities across the border continuum.</b>		
<b>Program 3.1: Trade Facilitation and Industry Engagement</b>		
To advance Australia's economic interests by co-designing services and policies that reduce the impact on legitimate movement of goods and supports the Government's trade agenda.		
<b>Key activities</b>	This program is linked to the key activity 'border services' in the current Corporate Plan. Mechanisms through which program 3.1 will be delivered include: <ul style="list-style-type: none"> <li>• development and delivery of portfolio strategy, legislation and policy to support the facilitation of legitimate trade</li> <li>• delivering the Australian Trusted Trader Program</li> <li>• advancing customs and border modernisation initiatives</li> <li>• provision of expert advice, support and guidance material for industry to support import and export of legitimate goods.</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected performance results</b>
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 – <b>on track</b>
<b>Year</b>	<b>Performance measures (a)</b>	<b>Planned performance results (d)</b>
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)**

<b>Program 3.2: Border Management</b>		
To protect Australia's sovereignty, security and safety by developing strategy, legislation and policy that supports legitimate border movements, ensures compliance with border controls, strengthens visa and citizenship system integrity, and protects the Australian community from health risks.		
<b>Key activities</b>	This program is linked to the key activity 'border services' in the current Corporate Plan. Program 3.2 will be delivered by regulating and facilitating legitimate trade, migration and travel by: <ul style="list-style-type: none"> <li>• development and delivery of portfolio strategy, legislation and policy to support the facilitation of legitimate travel</li> <li>• issuing broker, depot and warehouse licenses</li> <li>• working with partner agencies to influence and develop policy and regulatory models in relation to border modernisation, community protection and consumer safety</li> <li>• effective management of migration, traveller and cargo processes and information systems</li> <li>• provision of migration, travel and import and export data and statistics</li> <li>• undertaking effective risk-based compliance activities to promote observance of Australian border laws as they relate to the movement of people and goods.</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected performance results (a)</b>
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 – <b>on track</b>
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 – <b>on track</b>
<b>Year</b>	<b>Performance measures (b)</b>	<b>Planned performance results</b>
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)**

<b>Program 3.3: Border Revenue collection</b>		
To advance Australia's economic interests through the effective collection and administration of customs duty and border charges.		
<b>Key activities</b>	This program is linked to the key activity 'customs compliance and enforcement' in the current Corporate Plan. Mechanisms through which program 3.3 will be delivered include: <ul style="list-style-type: none"> <li>• providing assurance that border revenue administered by the Department of Home Affairs and revenue collected on behalf of other agencies is correctly assessed, reported and paid</li> <li>• providing assurance that revenue is protected by ensuring the correct application of refunds, concession and exemptions</li> <li>• undertaking effective risk-based investigations and compliance activities, to promote observance of Australian border laws as they relate to revenue reporting and payment obligations</li> <li>• enhancing activities to detect revenue evasion and promote voluntary disclosures</li> <li>• collecting and administering the Passenger Movement Charge</li> <li>• administering the Tourist Refund Scheme.</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected performance results (a)</b>
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 – <b>not yet determined</b>
<b>Year</b>	<b>Performance measures (b)</b>	<b>Planned performance results</b>
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)**

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

<b>Program 3.5 Onshore Compliance and Detention</b>		
To protect Australia's sovereignty, security and safety by maximising adherence to the entry and stay requirements through an effective and appropriate program of prevention, deterrence and enforcement.		
<b>Key activities</b>	<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"> <li>• promoting voluntary compliance by Australian employers with employer sponsor obligations through the provision of targeted education and engagement activities</li> <li>• providing services that facilitate status resolution, including voluntary return to the person's country of origin and, where appropriate, reintegration of assistance packages</li> <li>• delivering a safe, secure and sustainable immigration detention network for detainees, staff and visitors</li> <li>• maintaining community safety through proactive case management of non-citizens to enable the earliest possible action by the Department in relation to any non-compliance</li> <li>• pursuing court-imposed orders under the Community Safety Order scheme, where the conduct of the non-citizen presents an unacceptable risk of harm to the community in relation to serious violent or sexual offences.</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected performance results</b>
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 – <b>on track</b>
<b>Year</b>	<b>Performance measures (a)</b>	<b>Planned performance results</b>
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
<b>EXPENSES</b>					
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
<b>Total expenses</b>	<b>4,353,514</b>	<b>4,129,357</b>	<b>3,393,686</b>	<b>3,391,429</b>	<b>3,467,115</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
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
<b>Total own-source revenue</b>	<b>282,062</b>	<b>216,694</b>	<b>212,092</b>	<b>211,604</b>	<b>212,817</b>
<b>Total own-source income</b>	<b>282,062</b>	<b>216,694</b>	<b>212,092</b>	<b>211,604</b>	<b>212,817</b>
<b>Net (cost of)/ contribution by services</b>	<b>(4,071,452)</b>	<b>(3,912,663)</b>	<b>(3,181,594)</b>	<b>(3,179,825)</b>	<b>(3,254,298)</b>
Revenue from Government	3,850,719	3,684,938	2,938,926	2,886,860	2,959,710
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(220,733)</b>	<b>(227,725)</b>	<b>(242,668)</b>	<b>(292,965)</b>	<b>(294,588)</b>
<b>Total comprehensive income/(loss)</b>	<b>(220,733)</b>	<b>(227,725)</b>	<b>(242,668)</b>	<b>(292,965)</b>	<b>(294,588)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(220,733)</b>	<b>(227,725)</b>	<b>(242,668)</b>	<b>(292,965)</b>	<b>(294,588)</b>

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
<b>Total comprehensive income/(loss) – as per statement of comprehensive income</b>	<b>(220,733)</b>	<b>(227,725)</b>	<b>(242,668)</b>	<b>(292,965)</b>	<b>(294,588)</b>
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
<b>Net cash operating surplus/(deficit) (c)</b>	<b>1,550</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>

Prepared on Australian Accounting Standards basis.

- a) From 2010–11, the Government introduced net cash appropriation arrangements that provided non-corporate Commonwealth entities with a separate departmental capital budget (DCB) under Appropriation Bill (No. 1). 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.
- c) 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
<b>ASSETS</b>					
<b>Financial assets</b>					
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
<b>Total financial assets</b>	<b>653,545</b>	<b>649,545</b>	<b>649,545</b>	<b>649,545</b>	<b>649,545</b>
<b>Non-financial assets</b>					
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
<b>Total non-financial assets</b>	<b>3,439,937</b>	<b>3,414,383</b>	<b>3,435,198</b>	<b>3,224,020</b>	<b>3,014,311</b>
<b>Total assets</b>	<b>4,093,482</b>	<b>4,063,928</b>	<b>4,084,743</b>	<b>3,873,565</b>	<b>3,663,856</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	323,081	323,081	323,081	323,081	323,081
Other payables	95,567	95,567	92,889	92,889	92,889
<b>Total payables</b>	<b>418,648</b>	<b>418,648</b>	<b>415,970</b>	<b>415,970</b>	<b>415,970</b>
<b>Interest-bearing liabilities</b>					
Leases	2,167,617	2,091,702	2,128,853	2,009,206	1,906,097
<b>Total interest-bearing liabilities</b>	<b>2,167,617</b>	<b>2,091,702</b>	<b>2,128,853</b>	<b>2,009,206</b>	<b>1,906,097</b>
<b>Provisions</b>					
Employee provisions	566,715	566,715	566,715	566,715	566,715
Other provisions	70,660	70,660	70,660	70,660	70,660
<b>Total provisions</b>	<b>637,375</b>	<b>637,375</b>	<b>637,375</b>	<b>637,375</b>	<b>637,375</b>
<b>Total liabilities</b>	<b>3,223,640</b>	<b>3,147,725</b>	<b>3,182,198</b>	<b>3,062,551</b>	<b>2,959,442</b>
<b>Net assets</b>	<b>869,842</b>	<b>916,203</b>	<b>902,545</b>	<b>811,014</b>	<b>704,414</b>
<b>EQUITY (a)</b>					
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)
<b>Total equity</b>	<b>869,842</b>	<b>916,203</b>	<b>899,867</b>	<b>808,336</b>	<b>701,736</b>

Prepared on Australian Accounting Standards basis.

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

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

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

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
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
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
<b>Total cash received</b>	<b>4,615,214</b>	<b>4,239,626</b>	<b>3,479,330</b>	<b>3,427,375</b>	<b>3,502,840</b>
<b>Cash used</b>					
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
<b>Total cash used</b>	<b>4,342,879</b>	<b>4,012,373</b>	<b>3,266,607</b>	<b>3,266,337</b>	<b>3,339,009</b>
<b>Net cash from/(used by) operating activities</b>	<b>272,335</b>	<b>227,253</b>	<b>212,723</b>	<b>161,038</b>	<b>163,831</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	245,657	278,086	226,332	201,434	187,988
<b>Total cash used</b>	<b>245,657</b>	<b>278,086</b>	<b>226,332</b>	<b>201,434</b>	<b>187,988</b>
<b>Net cash from/(used by) investing activities</b>	<b>(245,657)</b>	<b>(278,086)</b>	<b>(226,332)</b>	<b>(201,434)</b>	<b>(187,988)</b>

**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
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	220,089	274,086	226,332	201,434	187,988
<b>Total cash received</b>	<b>220,089</b>	<b>274,086</b>	<b>226,332</b>	<b>201,434</b>	<b>187,988</b>
<b>Cash used</b>					
Principal payments on lease liability	234,061	223,253	212,723	161,038	163,831
<b>Total cash used</b>	<b>234,061</b>	<b>223,253</b>	<b>212,723</b>	<b>161,038</b>	<b>163,831</b>
<b>Net cash from/(used by) financing activities</b>	<b>(13,972)</b>	<b>50,833</b>	<b>13,609</b>	<b>40,396</b>	<b>24,157</b>
<b>Net increase/(decrease) in cash held</b>	<b>12,706</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Cash and cash equivalents at the beginning of the reporting period	8,126	8,126	8,126	8,126	8,126
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>20,832</b>	<b>8,126</b>	<b>8,126</b>	<b>8,126</b>	<b>8,126</b>

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
<b>NEW CAPITAL APPROPRIATIONS</b>					
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
<b>Total new capital appropriations</b>	<b>220,089</b>	<b>274,086</b>	<b>226,332</b>	<b>201,434</b>	<b>187,988</b>
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	<i>220,089</i>	<i>274,086</i>	<i>226,332</i>	<i>201,434</i>	<i>187,988</i>
<b>Total items</b>	<b>220,089</b>	<b>274,086</b>	<b>226,332</b>	<b>201,434</b>	<b>187,988</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
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	–	–	–	–
<b>TOTAL</b>	<b>245,657</b>	<b>278,086</b>	<b>226,332</b>	<b>201,434</b>	<b>187,988</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	245,657	278,086	226,332	201,434	187,988
<b>Total cash used to acquire assets</b>	<b>245,657</b>	<b>278,086</b>	<b>226,332</b>	<b>201,434</b>	<b>187,988</b>

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
<b>As at 1 July 2026</b>					
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)
<b>Opening net book balance</b>	<b>20,061</b>	<b>2,037,591</b>	<b>904,881</b>	<b>334,618</b>	<b>3,297,151</b>
<b>Capital asset additions</b>					
<b>Estimated expenditure on new or replacement assets</b>					
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
<b>Total additions</b>	<b>486</b>	<b>221,678</b>	<b>118,264</b>	<b>84,996</b>	<b>425,424</b>
<b>Other movements</b>					
Depreciation/amortisation expense	–	(57,316)	(93,881)	(82,000)	(233,197)
Depreciation/amortisation on ROU assets	(272)	(164,771)	(52,738)	–	(217,781)
<b>Total other movements</b>	<b>(272)</b>	<b>(222,087)</b>	<b>(146,619)</b>	<b>(82,000)</b>	<b>(450,978)</b>
<b>As at 30 June 2027</b>					
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)
<b>Closing net book balance</b>	<b>20,275</b>	<b>2,037,182</b>	<b>876,526</b>	<b>337,614</b>	<b>3,271,597</b>

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
<b>EXPENSES</b>					
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
<b>Total expenses administered on behalf of Government</b>	<b>3,033,901</b>	<b>2,716,352</b>	<b>2,241,679</b>	<b>2,242,917</b>	<b>2,237,390</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
<b>Taxation revenue</b>					
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
<b>Total taxation revenue</b>	<b>13,420,114</b>	<b>14,450,293</b>	<b>13,856,677</b>	<b>13,160,112</b>	<b>12,936,281</b>
<b>Non-taxation revenue</b>					
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
<b>Total non-taxation revenue</b>	<b>162,813</b>	<b>194,347</b>	<b>190,201</b>	<b>195,016</b>	<b>195,635</b>
<b>Total own-source revenue administered on behalf of Government</b>	<b>13,582,927</b>	<b>14,644,640</b>	<b>14,046,878</b>	<b>13,355,128</b>	<b>13,131,916</b>

**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
<b>Total own-sourced income administered on behalf of Government</b>	<b>13,582,927</b>	<b>14,644,640</b>	<b>14,046,878</b>	<b>13,355,128</b>	<b>13,131,916</b>
<b>Net (cost of)/contribution by services</b>	<b>(10,549,026)</b>	<b>(11,928,288)</b>	<b>(11,805,199)</b>	<b>(11,112,211)</b>	<b>(10,894,526)</b>
<b>Surplus/(deficit) before income tax</b>	<b>10,549,026</b>	<b>11,928,288</b>	<b>11,805,199</b>	<b>11,112,211</b>	<b>10,894,526</b>
<b>Surplus/(deficit) after income tax</b>	<b>10,549,026</b>	<b>11,928,288</b>	<b>11,805,199</b>	<b>11,112,211</b>	<b>10,894,526</b>
<b>Total comprehensive income/(loss)</b>	<b>10,549,026</b>	<b>11,928,288</b>	<b>11,805,199</b>	<b>11,112,211</b>	<b>10,894,526</b>

Prepared on Australian Accounting Standards basis.

- a) From 2010–11, the Government introduced net cash appropriation arrangements where Bill (No. 1) revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate administered capital budget (ACB) provided through Bill (No. 1) equity appropriations used for depreciation/amortisation expenses. For information regarding ACBs, please refer to Table 3.10: 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
<b>ASSETS</b>					
<b>Financial assets</b>					
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
<b>Total financial assets</b>	<b>522,174</b>	<b>517,888</b>	<b>513,602</b>	<b>509,316</b>	<b>505,030</b>
<b>Non-financial assets</b>					
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
<b>Total non-financial assets</b>	<b>1,089,105</b>	<b>1,274,935</b>	<b>1,368,911</b>	<b>1,379,332</b>	<b>1,324,068</b>
<b>Total assets administered on behalf of Government</b>	<b>1,611,279</b>	<b>1,792,823</b>	<b>1,882,513</b>	<b>1,888,648</b>	<b>1,829,098</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
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
<b>Total payables</b>	<b>360,504</b>	<b>360,504</b>	<b>360,504</b>	<b>360,504</b>	<b>360,504</b>
<b>Interest-bearing liabilities</b>					
Leases	196	196	196	196	196
<b>Total interest-bearing liabilities</b>	<b>196</b>	<b>196</b>	<b>196</b>	<b>196</b>	<b>196</b>
<b>Provisions</b>					
Other provisions	7,616	7,616	7,616	7,616	7,616
<b>Total provisions</b>	<b>7,616</b>	<b>7,616</b>	<b>7,616</b>	<b>7,616</b>	<b>7,616</b>
<b>Total liabilities administered on behalf of Government</b>	<b>368,316</b>	<b>368,316</b>	<b>368,316</b>	<b>368,316</b>	<b>368,316</b>
<b>Net assets/(liabilities)</b>	<b>1,242,963</b>	<b>1,424,507</b>	<b>1,514,197</b>	<b>1,520,332</b>	<b>1,460,782</b>

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
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
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
<b>Total cash received</b>	<b>13,711,611</b>	<b>14,770,325</b>	<b>14,172,563</b>	<b>13,480,813</b>	<b>13,257,601</b>
<b>Cash used</b>					
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
<b>Total cash used</b>	<b>3,069,937</b>	<b>2,757,827</b>	<b>2,276,434</b>	<b>2,276,335</b>	<b>2,271,997</b>
<b>Net cash from/(used by) operating activities</b>	<b>10,641,674</b>	<b>12,012,498</b>	<b>11,896,129</b>	<b>11,204,478</b>	<b>10,985,604</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	197,599	263,061	177,920	95,702	28,828
<b>Total cash used</b>	<b>197,599</b>	<b>263,061</b>	<b>177,920</b>	<b>95,702</b>	<b>28,828</b>
<b>Net cash from/(used by) investing activities</b>	<b>(197,599)</b>	<b>(263,061)</b>	<b>(177,920)</b>	<b>(95,702)</b>	<b>(28,828)</b>

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

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
<b>NEW CAPITAL APPROPRIATIONS</b>					
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	–
<b>Total new capital appropriations</b>	<b>213,046</b>	<b>223,509</b>	<b>177,920</b>	<b>95,702</b>	<b>28,828</b>
<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>
<b>Total items</b>	<b>213,046</b>	<b>223,509</b>	<b>177,920</b>	<b>95,702</b>	<b>28,828</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
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	–
<b>TOTAL</b>	<b>352,898</b>	<b>499,955</b>	<b>328,978</b>	<b>163,254</b>	<b>28,828</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total accrual purchases	352,898	499,955	328,978	163,254	28,828
<b>Total cash used to acquire assets</b>	<b>352,898</b>	<b>499,955</b>	<b>328,978</b>	<b>163,254</b>	<b>28,828</b>

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
<b>As at 1 July 2026</b>					
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)
<b>Opening net book balance</b>	<b>125,129</b>	<b>508,326</b>	<b>445,378</b>	<b>1,422</b>	<b>1,080,255</b>
<b>CAPITAL ASSET ADDITIONS</b>					
<b>Estimated expenditure on new or replacement assets</b>					
By purchase – appropriation equity (a)	–	45,374	217,638	49	263,061
By purchase – appropriation equity – ROU assets	–	76	2,624	–	2,700
<b>Total additions</b>	<b>–</b>	<b>45,450</b>	<b>220,262</b>	<b>49</b>	<b>265,761</b>
<b>Other movements</b>					
Depreciation/amortisation expense	–	(53,459)	(23,254)	(470)	(77,183)
Depreciation/amortisation on ROU assets	–	(79)	(2,669)	–	(2,748)
<b>Total other movements</b>	<b>–</b>	<b>(53,538)</b>	<b>(25,923)</b>	<b>(470)</b>	<b>(79,931)</b>
<b>As at 30 June 2027</b>					
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)
<b>Closing net book balance</b>	<b>125,129</b>	<b>500,238</b>	<b>639,717</b>	<b>1,001</b>	<b>1,266,085</b>

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.