

AUSTRALIAN FEDERAL POLICE

ENTITY RESOURCES AND PLANNED PERFORMANCE

AUSTRALIAN FEDERAL POLICE

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AUSTRALIAN FEDERAL POLICE

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

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

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

The AFP is guided by a Ministerial Direction, issued under section 37(2) of the AFP Act. For details see <https://www.afp.gov.au/about-us>. The AFP operates within a broad and diverse matrix of legislation. Acts like the *Crimes Act 1914*, *Proceeds of Crime Act 2002*, *Witness Protection Act 1994* and *Criminal Code Act 1995* also confer powers, roles, responsibilities, obligations and accountability measures onto the agency.

The AFP will deliver operational impacts and social value in line with the AFP Act as articulated in two outcomes. Outcome 1 aims to reduce criminal and security threats to Australia's collective economic and societal interests through cooperative policing services. Its scope is broad and includes diverse operational strategies and priorities. It includes two sub-programs: Program 1.1 Federal Policing and National Security and Program 1.2 International Police Assistance, which focuses on offshore engagement. Outcome 2 delivers a safe and secure environment through the delivery of policing services in the Australian Capital Territory on behalf of the ACT Government. Funding

AFP Budget Statements

for this outcome is primarily delivered through a purchase agreement negotiated between the ACT Minister for Police and Emergency Services, the AFP Commissioner and the Chief Police Officer for the ACT.

To deliver these outcomes, the AFP intends to maximise its impact on the criminal environment to protect Australians and Australia's interests both at home and overseas. Threats will be addressed in the most appropriate and effective manner. To this end, the AFP has three divisions, each with operational priorities: the National and International Policing and Investigations division supporting Program 1.1 and 1.2; ACT Policing, supporting Outcome 2; and Protection Services supporting both outcomes.

In 2020–21, the AFP is budgeting to receive departmental appropriations of \$1,159.3 million. This includes new funding for the following measures:

- *Australian Federal Police - additional funding* (\$300.2m/4 years)
- *Australia's Cyber Security Strategy 2020* (\$89.9m/4 years)

With a 7 year funding horizon, the AFP will be able to plan and prioritise resources more effectively to address the highest criminal risks to Australians and Australia's interests. In 2020–21, the AFP will enhance its support to members through a new Police Health Model, a first responder health service that promotes and protects the health and wellbeing of all members.

To enhance flexibility and ensure maximum operational resources, the AFP will formalise an AFP Reserve Force, providing a flexible pool of experienced resources who can provide surge capacity to assist in priority areas and enhance the support and guidance of permanent members.

Priorities remain responsive to the evolving operating and threat environments. These environments are currently impacted by the unpredictable interplay of the COVID 19 pandemic with global and domestic health and economies. Any response will reflect the urgency of demands, the severity of harm, agency capabilities and responsibilities, and the AFP's potential impact on different crime types and security issues.

Partnerships and interagency cooperation continue to be central to operational success. Through operational taskforces, policy engagement, intelligence exchange and interagency assistance, the AFP contributes to joint programs on federal policing or security issues.

Outcome 1 performance measures remain the same as for 2019–20 but Outcome 2 has additional measures similar to those used in Outcome 1: disruption, response and enforcement case studies. These are complimentary to those found in the Performance Measure Framework of the purchase agreement.

1.2 ENTITY RESOURCE STATEMENT

Table 1.1 shows the total funding 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 Budget Paper No. 4—Agency Resourcing.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, while the 'Budgeted expenses by Outcome X' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis.

Table 1.1: AFP resource statement—Budget estimates for 2020–21 as at Budget October 2020

	2019–20 Estimated actual \$'000	2020–21 Estimate \$'000
Departmental		
Annual appropriations—ordinary annual services (a)		
Prior year appropriations available (b)	211,347	221,513
Departmental appropriation (c)	1,127,943	1,159,259
s74 external revenue (d)	298,176	307,669
Departmental capital budget (e)	78,251	81,353
Annual appropriations—other services—non-operating (f)		
Prior year appropriations available (b)	41,793	47,713
Equity injection	46,539	21,689
Total departmental annual appropriations	<u>1,804,049</u>	<u>1,839,196</u>
Special accounts (g)		
Opening balance	9,995	12,104
Appropriation receipts (h)	3,738	5,404
Non-appropriation receipts	13,870	11,383
Total special accounts	<u>27,603</u>	<u>28,891</u>
<i>Less departmental appropriations drawn from annual/special appropriations and credited to special accounts</i>	<u>(15,499)</u>	<u>(16,787)</u>
Total departmental resourcing	<u>1,816,153</u>	<u>1,851,300</u>
Administered		
Annual appropriations—ordinary annual services (a)		
Outcome 1	8,040	9,609
Total administered annual appropriations	<u>8,040</u>	<u>9,609</u>
Total administered special appropriations (i)	<u>19</u>	<u>50</u>
Total administered resourcing	<u>8,059</u>	<u>9,659</u>
Total resourcing for AFP (j)	<u>1,824,212</u>	<u>1,860,959</u>
	<u>2019–20</u>	<u>2020–21</u>
Average staffing level (number)	<u>6,503</u>	<u>6,781</u>

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

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

(a) Appropriation Bill (No. 1) 2020–21.

(b) Excludes \$11.031m subject to administrative quarantine by Finance or withheld under section 51 of the Public Governance, Performance and Accountability Act 2013 (PGPA Act).

(c) Excludes departmental capital budget (DCB).

(d) Estimated external revenue receipts under section 74 of the PGPA Act.

(e) Departmental capital budgets are not separately identified in Appropriation Bill (No.1) and 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) 2020–21.

(g) Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts. For further information on special accounts, please refer to Budget Paper No. 4—Agency Resourcing. Please also see Table 2.1 for further information on outcome and program expenses broken down by various funding sources, e.g. annual appropriations, special appropriations and special accounts.

(h) Amounts credited to the special account(s) from AFP's annual and special appropriations.

(i) Special appropriation provided for the purpose of repayments under section 77 of the PGPA Act.

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(j) Total net resourcing comprises prior year and current year appropriations. The following table provides a summary of these two elements:

	<i>2019–20 Estimated actual \$'000</i>	2020–21 Estimate \$'000
Total resources provided for in current year Budget	1,571,072	1,591,733
Prior year appropriations available	253,140	269,226
Total net resourcing for AFP	1,824,212	1,860,959

1.3 BUDGET MEASURES

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

**Table 1.2: AFP 2020–21 Budget measures
Measures announced after the Economic and Fiscal Update July 2020**

	Program	2020–21 \$'000	2021–22 \$'000	2022–23 \$'000	2023–24 \$'000
Payment measures					
Australia's Cyber Security Strategy 2020	1.1				
Departmental payment		9,661	28,905	25,535	25,798
Total		9,661	28,905	25,535	25,798
Australian Federal Police - additional funding	1.1 & 1.2				
Departmental payment		10,787	18,390	24,241	246,735
Total		10,787	18,390	24,241	246,735
Confiscated Assets Account	1.1				
Departmental payment		–	–	–	–
Total		–	–	–	–
Total payment measures					
Departmental		20,448	47,295	49,776	272,533
Total		20,448	47,295	49,776	272,533

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.

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* (PGPA Act). It is anticipated that the performance criteria described in the 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 AFP can be found at: [www.afp.gov.au/corporate plan](http://www.afp.gov.au/corporate-plan).

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

2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

Table 2.1.2 below details the performance criteria for each program associated with Outcome 1. It also summarises how each program is delivered and where 2020-21 Budget measures have created new programs or materially changed existing programs.

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

Linked programs

<p>Australian Criminal Intelligence Commission Program 1.1: Australian Criminal Intelligence Commission</p> <p>Contribution to Outcome 1 made by linked program The AFP relies on a diverse range of ACIC intelligence products and special investigative powers to enhance its operations both here and offshore.</p>
<p>Australian Financial Security Authority (AFSA) Program 1.1: Personal Insolvency and Trustee Services</p> <p>Contribution to Outcome 1 made by linked program The AFP relies on regulatory advice and information from the AFSA to support proceeds of crime work and financial investigations such as foreign bribery and frauds.</p>
<p>Australian Security Intelligence Organisation (ASIO) Program 1.1: Security Intelligence</p> <p>Contribution to Outcome 1 made by linked program ASIO intelligence is instrumental to investigating and countering national security threats including counter terrorism.</p>
<p>Australian Taxation Office (ATO) Program 1.1: Australian Taxation Office</p> <p>Contribution to Outcome 1 made by linked program The AFP relies on ATO intelligence and expertise for investigations, policy and taskforces combating serious financial crimes and its harm.</p>
<p>Australian Transaction Reports and Analysis Centre (AUSTRAC) Program 1.1: AUSTRAC</p> <p>Contribution to Outcome 1 made by linked program AUSTRAC's intelligence is essential to many AFP investigations, highlighting suspect financial transfers and linkages between potential offenders and enabling money tracking. Working cooperatively with AUSTRAC, the AFP also receives additional regulatory advice and tools to pursue offenders using disruption and information supports for proceeds of crime activity.</p>

Department of Foreign Affairs and Trade (DFAT)

Program 1.1: Foreign Affairs and Trade Operations

Program 1.2: Official Development Assistance

Program 2.1: Consular Services

Contribution to Outcome 1 made by linked programs

The AFP relies on foreign policy and engagement through DFAT to shape its offshore programs. In other ways, DFAT's system of offshore representation and protocols, as well as processes for managing passports and Australian's safety offshore influences AFP methods of engagement with partners at Post.

Department of Home Affairs

Program 1.1: Border Enforcement

Program 1.5: Regional Cooperation

Program 1.7: National Security and Criminal Justice

Program 1.9: Counter Terrorism

Contribution to Outcome 1 made by linked programs

AFP works closely with members of the Home Affairs portfolio. Border Force is a key partner, as illegal importation of drugs, people and security at designated airports are AFP responsibilities and complement Border Force's activities. The AFP also engages in Home Affairs policy work to further legislative reforms and national strategies enhancing the AFP's tools and response to national policing or security issues.

Office of the Director of Public Prosecutions (CDPP)

Program 1.1: An independent service to prosecute alleged offences against the criminal law of the Commonwealth

Contribution to Outcome 1 made by linked program

The AFP relies on the CDPP as its main source of legal representation when it charges offenders and seeks to bring them before court.

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

Outcome 1: Reduced criminal and security threats to Australia's collective economic and societal interests through co-operative policing services					
	2019–20 Estimated actual \$'000	2020–21 Budget \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000
Program 1.1: Federal Policing and National Security					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	996	988	985	986	998
Special appropriations					
<i>Special appropriation s77</i>	19	50	–	–	–
Administered total	1,015	1,038	985	986	998
Departmental expenses					
Departmental appropriation expenses	982,034	977,232	971,463	966,847	964,373
s74 external revenue (a)	100,098	109,379	90,827	92,299	95,321
Special accounts					
Services for other entities and trust monies	15,499	16,666	17,713	16,374	12,493
Expenses not requiring appropriation in the Budget year (b)	99,700	98,211	90,889	86,754	86,300
Departmental total	1,197,331	1,201,488	1,170,892	1,162,274	1,158,487
Total expenses for program 1.1	1,198,346	1,202,526	1,171,877	1,163,260	1,159,485
Program 1.2: International Policing Assistance					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	7,044	8,621	5,508	3,431	3,471
Administered total	7,044	8,621	5,508	3,431	3,471
Departmental expenses					
Departmental appropriation expenses	182,118	186,058	186,530	176,405	165,520
s74 external revenue (a)	8,355	13,321	12,845	7,029	7,164
Expenses not requiring appropriation in the Budget year (b)	6,300	6,023	4,975	2,114	533
Departmental total	196,773	205,402	204,350	185,548	173,217
Total expenses for program 1.2	203,817	214,023	209,858	188,979	176,688

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2019–20 Estimated actual \$'000	2020–21 Budget \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	8,040	9,609	6,493	4,417	4,469
Special appropriations	19	50	–	–	–
Administered total	8,059	9,659	6,493	4,417	4,469
Departmental expenses					
Departmental appropriation expenses	1,164,151	1,163,291	1,157,992	1,143,252	1,129,894
s74 external revenue (a)	108,453	122,700	103,672	99,328	102,485
Special accounts	15,499	16,666	17,713	16,374	12,493
Expenses not requiring appropriation in the Budget year (b)	106,001	104,233	95,865	88,868	86,832
Departmental total	1,394,104	1,406,890	1,375,242	1,347,822	1,331,704
Total expenses for Outcome 1	1,402,163	1,416,549	1,381,735	1,352,239	1,336,173
Movement of administered funds between years					
	2019–20 Estimated actual \$'000	2020–21 Budget \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000
Outcome 1: Program 1.2: International Policing Assistance	(859)	859	–	–	–
Total movement of administered funds	(859)	859	–	–	–
Average staffing level (number)					
	2019–20	2020–21			
	5,633	5,887			

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

(a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.

(b) Expenses not requiring appropriation in the Budget year are made up of depreciation and amortisation expenses on non ROU assets, and resources received free of charge.

Table 2.1.2: Performance criteria for Outcome 1

Table 2.1.2 below details the performance criteria for each program associated with Outcome 1. It also summarises how each program is delivered and where 2020–21 Budget measures have created new programs or materially changed existing programs.

Outcome 1: Reduced criminal and security threats to Australia’s collective economic and societal interest through co-operative policing services.		
Program 1.1: Federal Policing and National Security		
This program will reduce criminal and security threats through promoting the safety and security of Australian communities and infrastructure; preventing, deterring, disrupting and investigating serious and organised crime and crimes of Commonwealth significance; and ensuring effective collaboration with international, Commonwealth, state and territory partners.		
Delivery	This program addresses criminal and security threats through a range of policing activities, including national and transnational investigations, counter-terrorism, protection operations and joint taskforces with international, Commonwealth, state, territory and private-sector partners.	
Performance information		
Year	Performance criteria (a)	2019–20 Actual Achievement/Targets
2019–20	Community confidence	69% / 75%
	Return on investment—transnational	10.3 / 1
	Return on investment—assets confiscation	2.5 / 1
	Prevention case studies	Successful preventions
	Disruption case studies	Successful disruptions
	Disruption count	294 / 206
	Avoidable incidents	0 / <2
	Response case studies	Successful response
	Response times	Response times
		Priority 1 91% / 90%
	Priority 2 91% / 90%	
	Priority 3 99% / 95%	
	Priority 4 95% / 100%	
	Enforcement case studies	Successful enforcement
	Prosecution acceptance rate	94% / 95%
2020–21 and beyond	As per 2019–20 other than: <ul style="list-style-type: none"> High community confidence (replaces community confidence) Prosecution success rate (replaces prosecution acceptance rate) 	As per 2019–20 <ul style="list-style-type: none"> 75% 95%
Purposes (b)	As Australia’s national policing agency, we protect Australians and Australia’s interests.	

Program 1.2: International Police Assistance		
This program will reduce criminal and national security threats through delivery of collaborative law and order police development missions, participation in internationally mandated peace operations and provision of civil policing assistance in accordance with Australian foreign development policy priorities		
Delivery	This program provides policing support for enhanced rule of law internationally. This is facilitated through the AFP's official development assistance in the Indo-Pacific region, the AFP's contribution to United Nations missions, training programs for police, and community policing in Australia's external territories.	
Performance information		
Year	Performance criteria (a)	2019–20 Actual Achievement/Targets
2019–20	Mission/external territories performance evaluation per the AFP Corporate Plan 2020–21	Evaluations complete and recommendations addressed
	Return on Investment—international	52 / 1
	Prevention case studies	Successful prevention
	Disruption case studies	Successful disruption
2020–21 and beyond	As per 2019–20	As per 2019–20
Purposes	As Australia's national policing agency, we protect Australians and Australia's interests.	

(a) Performance criteria in the PBS have been reduced to a single key indicator of AFP performance. The AFP Corporate Plan will continue to contain the full AFP performance measurement framework and performance criteria from July 2018 onwards.

2.2 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 2

Table 2.2.2 below details the performance criteria for each program associated with Outcome 2. It also summarises how each program is delivered and where 2020–21 Budget measures have created new programs or materially changed existing programs.

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

Budgeted expenses for Outcome 2

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

Table 2.2.1: Budgeted expenses for Outcome 2

Outcome 2: A safe and secure environment through policing activities on behalf of the Australian Capital Territory Government					
	2019–20 Estimated actual \$'000	2020–21 Budget \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000
Program 2.1: ACT Community Policing					
Departmental expenses					
s74 external revenue (a)	175,124	181,895	180,994	186,341	185,743
Expenses not requiring appropriation in the Budget year (b)	8,120	8,541	8,397	8,261	8,094
Departmental total	183,244	190,436	189,391	194,602	193,837
Total expenses for program 2.1	183,244	190,436	189,391	194,602	193,837
	2019–20	2020–21			
Average staffing level (number)	870	894			

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

(a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.

(b) Expenses not requiring appropriation in the Budget year are made up of depreciation and amortisation expenses on non ROU assets, and resources received free of charge.

Table 2.2.2: Performance criteria for Outcome 2

Table 2.2.2 below details the performance criteria for each program associated with Outcome 2. It also summarises how each program is delivered and where 2020–21 Budget measures have created new programs or materially changed existing programs.

Outcome 2: A safe and secure environment through policing activities on behalf of the Australian Capital Territory Government		
Program 2.1 ACT Policing		
The AFP provides community policing services in the Australian Capital Territory, which deliver in partnership with government and community agencies support for: the rule of law, emergency management and community safety; efforts to counter victim-based crime and road trauma, and building community resilience against crime.		
Delivery	ACT Policing delivers high-quality and effective policing service to the people of the ACT in accordance with the Policing Arrangement between the Commonwealth and ACT Governments (currently 2017–21). Priorities for ACT Policing are set by the ACT Minister for Police and Emergency Services through the Ministerial Direction.	
Performance information		
Year	Performance criteria (a)	2019–20 Actual Achievement/Targets
2019–20	See the 2017–21 purchase agreement on the ACT Policing website for performance measures and indicators of effectiveness: https://www.police.act.gov.au/aboutus/governmentdirections	As per the purchase agreement
2020–21	Enforcement case study	Successful enforcement
	Prevention case study	Successful prevention
	Response case study	Successful response
2021–22 and beyond	As per 2020–21	As per 2020–21
Purposes	As Australia's national policing agency, we protect Australians and Australia's interests.	
Material changes to Program 2.1 resulting from the following measures:		
Enforcement, response and prevention case studies. These new measures have been added to Outcome 2 and replace the former measure that referred to the ACT Purchase Agreement. The new measures align with some of the indicators for Outcome 1.		

- (a) Performance criteria in the PBS have been reduced to a single key indicator of AFP performance. The AFP Corporate Plan will continue to contain the full AFP performance measurement framework and performance criteria from July 2018 onwards.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2020–21 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 BUDGETED FINANCIAL STATEMENTS

3.1.1 Differences between entity resourcing and financial statements

There is no material difference between the entity resourcing and financial statements.

3.1.2 Explanatory notes and analysis of budgeted financial statements

Departmental

Income Statement

In 2020-21 the AFP is budgeting to receive departmental appropriations of \$1,159.3 million, an increase of \$34.5 million over 2019-20 (compared to the Departmental appropriation for 2019-20 as reported at PBS 2019-20). The increase includes new funding for the following measures:

- *Australian Federal Police - additional funding*
- *Australia's Cyber Security Strategy 2020*

Movements for measures previously announced and parameter adjustments are also embedded within the 2020-21 departmental appropriation funding.

Capital Budget Statement

The AFP's 2020-21 estimate of capital purchases is \$155.9 million.

The funding includes equity injections for the following measures:

- *Australian Federal Police - additional funding*
- *Australia's Cyber Security Strategy 2020*

Administered

Total estimated expenses administered on behalf of government for 2020-21 is \$9.7 million and includes funding for the measures *Post-APEC 2018 Policing Partnership with Papua New Guinea*, the *Solomon Islands Police Development Program*, *Pacific Police Development Program – continuation*, and the *Cyber-Safety Plan*.

3.2 BUDGETED FINANCIAL STATEMENTS TABLES

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

	2019–20 Estimated actual \$'000	2020–21 Budget \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000
EXPENSES					
Employee benefits	943,680	954,081	970,429	975,029	975,264
Suppliers	404,591	394,161	379,809	372,696	359,217
Grants	2,148	–	–	–	–
Depreciation and amortisation (a)	203,320	208,015	191,218	177,116	172,638
Finance costs	14,941	23,174	23,174	23,174	23,174
Write-down and impairment of assets	2,436	–	–	–	–
Total expenses	1,571,116	1,579,431	1,564,630	1,548,015	1,530,293
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	290,677	315,842	296,050	295,755	293,028
Rental income	4,532	2,445	3,488	3,572	3,660
Other	618	396	396	396	396
Total own-source revenue	295,827	318,683	299,934	299,723	297,084
Gains					
Sale of assets	610	–	–	–	–
Other	9,882	6,248	6,336	6,425	6,516
Total gains	10,492	6,248	6,336	6,425	6,516
Total own-source income	306,319	324,931	306,270	306,148	303,600
Net (cost of)/contribution by services	(1,264,797)	(1,254,500)	(1,258,360)	(1,241,867)	(1,226,693)
Revenue from government	1,128,302	1,155,909	1,174,678	1,172,287	1,161,591
Surplus/(deficit) attributable to the Australian Government	(136,495)	(98,591)	(83,682)	(69,580)	(65,102)
Total comprehensive income/(loss)	(136,495)	(98,591)	(83,682)	(69,580)	(65,102)
Total comprehensive income/(loss) attributable to the Australian Government	(136,495)	(98,591)	(83,682)	(69,580)	(65,102)

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

	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000	2022–23 \$'000	2023–24 \$'000
Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations, depreciation on right-of-use (ROU), principal repayments on leased assets	(33,213)	4,880	2,992	2,992	2,992
Less: depreciation/amortisation expenses previously funded through revenue appropriations (a)	90,315	106,527	97,925	90,703	88,410
Less: depreciation/amortisation expenses for ROU assets (b)	110,189	101,488	93,293	86,413	84,228
Add: principal repayments on leased assets (b)	97,222	104,544	104,544	104,544	104,544
Total comprehensive income/(loss)—as per the statement of comprehensive income	(136,495)	(98,591)	(83,682)	(69,580)	(65,102)

Prepared on Australian Accounting Standards basis.

(a) From 2010–11, the Government introduced net cash appropriation arrangements where Bill 1 revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate capital budget (the departmental capital budget, or DCB) provided through Bill 1 equity appropriations. For information regarding DCBs, please refer to Table 3.5 Departmental capital budget statement.

(b) Applies leases under AASB 16 Leases.

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

	2019–20 Estimated actual \$'000	2020–21 Budget \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	23,442	24,611	24,611	24,611	24,611
Trade and other receivables	285,007	254,863	240,759	240,759	240,759
Other financial assets	9,230	9,230	9,230	9,230	9,230
Total financial assets	317,679	288,704	274,600	274,600	274,600
Non-financial assets					
Land and buildings	1,361,998	1,375,400	1,358,422	1,362,078	1,368,810
Property, plant and equipment	244,973	297,648	292,410	307,565	309,736
Intangibles	101,293	87,615	88,209	68,941	76,231
Inventories	6,198	6,198	6,198	6,198	6,198
Other non-financial assets	23,065	23,757	23,757	23,757	23,757
Total non-financial assets	1,737,527	1,790,618	1,768,996	1,768,539	1,784,732
Total assets	2,055,206	2,079,322	2,043,596	2,043,139	2,059,332
LIABILITIES					
Payables					
Suppliers	65,443	61,333	61,333	61,333	61,333
Other payables	35,533	35,603	35,160	35,160	35,160
Total payables	100,976	96,936	96,493	96,493	96,493
Interest bearing liabilities					
Leases	1,046,592	1,046,592	1,046,592	1,046,592	1,046,592
Total interest bearing liabilities	1,046,592	1,046,592	1,046,592	1,046,592	1,046,592
Provisions					
Employee provisions	417,219	406,728	393,067	393,067	393,067
Other provisions	37,731	38,223	38,223	38,223	38,223
Total provisions	454,950	444,951	431,290	431,290	431,290
Total liabilities	1,602,518	1,588,479	1,574,375	1,574,375	1,574,375
Net assets	452,688	490,843	469,221	468,764	484,957
EQUITY (a)					
Parent entity interest					
Contributed equity	1,455,572	1,590,138	1,652,198	1,721,321	1,802,616
Reserves	147,347	147,347	147,347	147,347	147,347
Retained surplus (accumulated deficit)	(1,150,231)	(1,246,642)	(1,330,324)	(1,399,904)	(1,465,006)
Total parent entity interest	452,688	490,843	469,221	468,764	484,957
Total equity	452,688	490,843	469,221	468,764	484,957

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 2020–21)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2020					
Balance carried forward from previous period	(1,150,231)	147,347	–	1,455,572	452,688
Adjusted opening balance	(1,150,231)	147,347	–	1,455,572	452,688
Comprehensive income					
Surplus/(deficit) for the period	(96,411)	–	–	–	(96,411)
Total comprehensive income	(96,411)	–	–	–	(96,411)
of which:					
Attributable to the Australian Government	(96,411)	–	–	–	(96,411)
Transactions with owners					
Contributions by owners					
Equity injection—appropriation	–	–	–	53,213	53,213
Departmental capital budget (DCB)	–	–	–	81,353	81,353
Sub-total transactions with owners	–	–	–	134,566	134,566
Estimated closing balance as at 30 June 2021	(1,246,642)	147,347	–	1,590,138	490,843
Closing balance attributable to the Australian Government	(1,246,642)	147,347	–	1,590,138	490,843

Prepared on Australian Accounting Standards basis.

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

	2019–20 Estimated actual \$'000	2020–21 Budget \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	1,420,744	1,466,746	1,462,549	1,478,602	1,462,199
Sale of goods and rendering of services	309,107	318,656	299,538	299,327	296,688
Net GST received	45,159	32,148	32,670	29,900	29,900
Other	41,323	396	396	396	396
Total cash received	1,816,333	1,817,946	1,795,153	1,808,225	1,789,183
Cash used					
Employees	938,718	964,741	984,533	975,029	975,264
Suppliers	447,625	392,224	373,473	396,171	382,601
Interest payments on lease liability	14,381	23,174	23,174	23,174	23,174
s74 external revenue transferred to the OPA	309,528	325,034	306,437	306,315	300,608
Other	2,148	–	–	–	–
Total cash used	1,712,400	1,705,173	1,687,617	1,700,689	1,681,647
Net cash from/(used by) operating activities	103,933	112,773	107,536	107,536	107,536
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	651	–	–	–	–
Total cash received	651	–	–	–	–
Cash used					
Purchase of property, plant and equipment and intangibles	140,052	155,870	65,052	72,115	84,287
Total cash used	140,052	155,870	65,052	72,115	84,287
Net cash from/(used by) investing activities	(139,401)	(155,870)	(65,052)	(72,115)	(84,287)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	134,666	148,810	62,060	69,123	81,295
Total cash received	134,666	148,810	62,060	69,123	81,295
Cash used					
Principal payments on lease liability	97,222	104,544	104,544	104,544	104,544
Total cash used	97,222	104,544	104,544	104,544	104,544
Net cash from/(used by) financing activities	37,444	44,266	(42,484)	(35,421)	(23,249)
Net increase/(decrease) in cash held	1,976	1,169	–	–	–
Cash and cash equivalents at the beginning of the reporting period	21,466	23,442	24,611	24,611	24,611
Cash and cash equivalents at the end of the reporting period	23,442	24,611	24,611	24,611	24,611

Prepared on Australian Accounting Standards basis.

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

	2019–20 Estimated actual \$'000	2020–21 Budget \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget—Bill 1 (DCB)	78,251	81,353	80,768	80,845	81,158
Equity injections—Bill 2	45,152	21,689	16,975	12,705	20,902
Total new capital appropriations	123,403	103,042	97,743	93,550	102,060
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	<i>123,403</i>	<i>103,042</i>	<i>97,743</i>	<i>93,550</i>	<i>102,060</i>
Total items	123,403	103,042	97,743	93,550	102,060
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	76,212	67,457	16,975	12,705	20,902
Funded by capital appropriation DCB (b)	78,251	81,353	80,768	80,845	81,158
Funded internally from departmental resources (c)	4,402	7,060	2,992	2,992	2,992
TOTAL	158,865	155,870	100,735	96,542	105,052
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	158,865	155,870	65,052	72,115	84,287
Total cash used to acquire assets	158,865	155,870	65,052	72,115	84,287

Prepared on Australian Accounting Standards basis.

- (a) Includes both current Bill 2 and prior Act 2 and Bills 4 and 6 appropriations and special capital appropriations.
(b) Does not include annual finance lease costs. Includes purchases from current and previous years' departmental capital budgets (DCBs).
(c) Includes the current Bill 1 and prior year Act 1/3/5 appropriations (excluding amounts from the DCB), s74 external revenue and proceeds from the sale of assets.

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

	Land	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2020					
Gross book value	2,400	372,445	212,595	190,382	777,822
Gross book value—ROU assets	215	1,087,309	43,422	–	1,130,946
Accumulated depreciation/amortisation and impairment	–	(27)	(1,199)	(89,089)	(90,315)
Accumulated depreciation/amortisation and impairment—ROU assets	(46)	(100,298)	(9,845)	–	(110,189)
Opening net book balance	2,569	1,359,429	244,973	101,293	1,708,264
Capital asset additions					
Estimated expenditure on new or replacement assets					
By purchase—appropriation equity (a)	–	52,441	93,535	9,894	155,870
By purchase—appropriation equity— ROU assets	55	97,743	6,746	–	104,544
Total additions	55	150,184	100,281	9,894	260,414
Other movements					
Depreciation/amortisation expense	–	(40,624)	(42,331)	(23,572)	(106,527)
Depreciation/amortisation on ROU assets	(53)	(96,160)	(5,275)	–	(101,488)
Total other movements	(53)	(136,784)	(47,606)	(23,572)	(208,015)
As at 30 June 2021					
Gross book value	2,400	424,886	306,130	200,276	933,692
Gross book value—ROU assets	270	1,185,052	50,168	–	1,235,490
Accumulated depreciation/amortisation and impairment	–	(40,651)	(43,530)	(112,661)	(196,842)
Accumulated depreciation/amortisation and impairment—ROU assets	(99)	(196,458)	(15,120)	–	(211,677)
Closing net book balance	2,571	1,372,829	297,648	87,615	1,760,663

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2020–21, including collection development and acquisition budgets (CDABs).

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

	2019–20 Estimated actual \$'000	2020–21 Budget \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000
EXPENSES					
Suppliers	7,649	9,659	6,493	4,417	4,469
Grants	400	–	–	–	–
Write-down and impairment of assets	10	–	–	–	–
Total expenses administered on behalf of government	8,059	9,659	6,493	4,417	4,469
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Fees and fines	899	–	–	–	–
Total non-taxation revenue	899	–	–	–	–
Total own-sourced income administered on behalf of government	899	–	–	–	–
Net (cost of)/contribution by services	7,160	9,659	6,493	4,417	4,469
Total comprehensive income/(loss)	7,160	9,659	6,493	4,417	4,469

Prepared on Australian Accounting Standards basis.

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

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

Prepared on Australian Accounting Standards basis.

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

	2019–20 Estimated actual \$'000	2020–21 Budget \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Net GST received	159	12	8	7	7
Other	1,196	–	–	–	–
Total cash received	1,355	12	8	7	7
Cash used					
Suppliers	9,389	9,659	6,493	4,417	4,469
Net GST paid	89	12	8	7	7
Other	(74)	–	–	–	–
Total cash used	9,404	9,671	6,501	4,424	4,476
Net cash from/(used by) operating activities	(8,049)	(9,659)	(6,493)	(4,417)	(4,469)
Net increase/(decrease) in cash held	(8,049)	(9,659)	(6,493)	(4,417)	(4,469)
Cash and cash equivalents at beginning of reporting period	860	–	–	–	–
Cash from Official Public Account for:					
- Appropriations	8,364	9,659	6,493	4,417	4,469
Total cash from Official Public Account	8,364	9,659	6,493	4,417	4,469
Cash to Official Public Account for:					
- Appropriations	(1,175)	–	–	–	–
Total cash to Official Public Account	(1,175)	–	–	–	–
Cash and cash equivalents at end of reporting period	–	–	–	–	–

Prepared on Australian Accounting Standards basis.